

DELTA NATURAL GAS COMPANY, INC.

**P.S.C. No. 13, Fifteenth Revised Sheet No. 2
Superseding P.S.C. No. 13, Fourteenth Revised Sheet No. 2**

**CLASSIFICATION OF SERVICE – RATE SCHEDULES
RESIDENTIAL**

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	<u>Base Rate</u>	<u>Gas Cost Recovery Rate + (GCR)**</u>	<u>= Total Rate</u>
Customer Charge*	\$ 24.00		\$24.00
All Mcf***	\$ 5.2539	\$ 4.8158	\$ 10.0697/per 1.0 Mcf

* Residential rates are subject to a \$0.30 fee collected under Delta's Energy Assistance Program Tariff Rider as set forth on Sheet No. 38 of this tariff. The fee is not included in the Customer Charge.

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

*** Residential rates are subject to the "Conservation/Efficiency Program Cost Recovery Component (CEPRC)" of 0/Mcf. The CEPRC is an adjustment determined in accordance with the Conservation/Efficiency Program Cost Recovery as set forth on Sheets 39 – 42 of this tariff.

Residential rates are subject to a Pipe Replacement Program charge of \$0.49837/1.0 Mcf, as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of \$0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is \$8,160,521.

DATE OF ISSUE: October 15, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

**CLASSIFICATION OF SERVICE – RATE SCHEDULES
SMALL NON-RESIDENTIAL***

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by small non-residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	<u>Base Rate</u>	<u>Gas Cost Recovery Rate + (GCR)**</u>	<u>= Total Rate</u>
Customer Charge*	\$ 44.40		\$ 44.40
All Mcf	\$ 4.9739	\$ 4.8158	\$ 9.7897 / per 1.0 Mcf

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Small Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Small Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Small Non-Residential or Interruptible Service rate schedule.

* Meter no larger than AL425

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

Small Non-Residential rates are subject to a Pipe Replacement Program charge of \$0.31815/1.0 Mcf as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of \$0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is \$8,160,521.

DATE OF ISSUE: October 15, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

**CLASSIFICATION OF SERVICE – RATE SCHEDULES
LARGE NON-RESIDENTIAL***

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by large non-residential customers.

CHARACTER OF SERVICE

Firm - within the reasonable limits of the Company's capability to provide such service.

RATES

	<u>Base Rate</u>	Gas Cost Recovery Rate + <u>(GCR)**</u>	= <u>Total Rate</u>
Customer Charge	\$ 195.04		\$ 195.04
1 - 200 Mcf	\$ 5.3766	\$ 4.8158	\$ 10.1924 / per 1.0 Mcf
201 – 1,000 Mcf	\$ 3.2307	\$ 4.8158	\$ 8.0465 / per 1.0 Mcf
1,001 – 5,000 Mcf	\$ 2.1947	\$ 4.8158	\$ 7.0105 / per 1.0 Mcf
5,001 – 10,000 Mcf	\$ 1.6743	\$ 4.8158	\$ 6.4901 / per 1.0 Mcf
Over 10,000 Mcf	\$ 1.4141	\$ 4.8158	\$ 6.2299 / per 1.0 Mcf

TERMS AND CONDITIONS

For a customer that is utilizing transportation service and has under deliveries of transportation gas to Delta's system, and/or requests to revert to the Large Non-Residential or Interruptible Service rate schedule, Delta may require a written contract providing for a continuance of service under the Large Non-Residential or Interruptible Service rate schedule for a minimum term of twelve months beginning with the date service reverts to the Large Non-Residential or Interruptible Service rate schedule.

* Meter larger than AL425

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.

Large Non-Residential rates are subject to a Pipe Replacement Program charge of \$0.20482/1.0 Mcf as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

Monthly Surcharge: A monthly surcharge of \$0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is \$8,160,521.

DATE OF ISSUE: October 15, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

CLASSIFICATION OF SERVICE – RATE SCHEDULES
INTERRUPTIBLE SERVICE

APPLICABILITY

Applicable within all areas served by Delta. See Tariff Sheet No. 17.

AVAILABILITY

Available for use by interruptible customers.

CHARACTER OF SERVICE

Firm Service, as available. This rate schedule is designed to make available quantities of natural gas that Company may from time to time have available for sale without impairment of service to customers served under other higher priority rate schedules, and which can be supplied from Company's existing distribution system, subject to the provisions of this rate schedule. Company shall have the right to discontinue the supply of natural gas wholly or in part for such period or periods as, in the sole judgment of Company, may be necessary or advisable to enable it to supply the full gas requirements of its customers served under higher priority rate. Nothing herein shall prevent Company from expanding its obligations under such other rate schedules. Company may decline to accept any additional contracts for service hereunder.

RATES

	<u>Base Rate</u>	Gas Cost Recovery Rate		<u>= Total Rate</u>
		+ (GCR)**		
Customer Charge	\$ 267.85			\$ 267.85
1 – 1,000 Mcf	\$ 1.7143	\$ 4.8158		\$ 6.5301 / per 1.0 Mcf
1,001 – 5,000 Mcf	\$ 1.2857	\$ 4.8158		\$ 6.1015 / per 1.0 Mcf
5,001 – 10,000 Mcf	\$ 0.8571	\$ 4.8158		\$ 5.6729 / per 1.0 Mcf
Over 10,000 Mcf	\$ 0.6428	\$ 4.8158		\$ 5.4586 / per 1.0 Mcf

Special Conditions - All customers having a connected load in excess of 2,500,000 Btu input per hour may be required to enter into an Interruptible Sales Agreement. Determinations of those customers so required shall be based on peak day use as well as annual volume and shall be at the sole discretion of the Company. In order to provide a fair opportunity to compete with other motor fuels, the customer charge and Pipe Replacement Program charge may be waived by Delta at its sole discretion for compressed natural gas fueling station customers.

Any customer required to enter into an Interruptible Agreement shall be permitted to purchase or transport gas under the Interruptible Rate Schedule as set forth on Sheet No. 5. Gas requirements, minimum charges and other specific information shall be set forth in the Agreement.

Interruptible rates are also subject to a Pipe Replacement Program charge of \$0.06768/1.0 Mcf, as determined in accordance with the Pipe Replacement Program Rider as set forth on Sheet 43 of this tariff.

I

** The "Gas Cost Recovery Rate (GCR)" as shown above, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets No. 13 and 14 of this tariff.
Monthly Surcharge: A monthly surcharge of \$0.87 per Mcf will be added to customer bills effective May 1, 2023 until the following balance is recovered. The purpose of the surcharge is to recover Gas Cost Recovery balances created before and during the transition period associated with the acquisition of Peoples Gas of KY LLC by Delta Natural Gas Company, Inc. The balance is \$8,160,521.

DATE OF ISSUE: October 15, 2024
DATE EFFECTIVE: January 1, 2025
ISSUED BY: /s/ John B. Brown
John B. Brown, President

Delta Natural Gas Company, Inc.
Pipe Replacement Program Filing
Forecasted Period Ending December 31, 2025
Rates Effective: January 1, 2025

	2023	2024	2025	Total
1 Eligible expenditures under the PRP (Schedule II)	\$ 6,691,502	\$ 7,733,404	\$ 2,466,161	
2 Less:				
3 Accumulated depreciation	(500,073)	(353,293)	(72,895)	
4 Accumulated deferred income taxes	(1,544,762)	(1,841,337)	(597,120)	
5 Net PRP Rate Base, as of December 31, 2025	4,646,667	5,538,774	1,796,146	
6 WACC, per case no 2021-00185	6.6917%	6.6917%	6.6917%	
7 WACC, grossed up for income taxes, PSC assessment, and bad debt	8.3149%	8.3149%	8.3149%	
8 Tax expansion factor, w PSC (per Case No. 2021-00185)	1.33984	1.33984	1.33984	
9 Return, grossed up for income taxes	386,365	460,542	149,347	\$ 996,254
10 Cost of Service Items (Schedule III)				\$ 639,289
11 Current Year Projected PRP Revenue Requirement				\$ 1,635,544

	Calculated Net Revenue @ Approved Rates per Case No. 2021-00185	Class Allocation	Allocated PRP Adjustment	Volumes for the 12 months ended July 31, 2021	PRP Rate Per MCF
12 Residential	\$ 17,392,991	51.4%	\$ 840,561	1,686,614	\$ 0.49837
13 Small Non-Residential	5,243,155	15.5%	\$ 253,389	796,451	\$ 0.31815
14 Large Non-Residential	9,236,757	27.3%	\$ 446,390	2,179,457	\$ 0.20482
15 Interruptible	1,969,984	5.8%	\$ 95,204	1,406,651	\$ 0.06768
16 Total	\$ 33,842,887	100.0%	\$ 1,635,544	6,069,173	

	Weighted Cost of Capital	Gross Revenue Conversion Factor	Pretax Weighted Average Cost of Capital
17 Equity	4.7445%	1.33984	6.3569%
18 Long-term debt	1.9296%	1.00555	1.9403%
19 Short-term debt	<u>0.0176%</u>	1.00555	<u>0.0177%</u>
20 Total	6.6917%		8.3149%

Calendar Year
PRP Worksheet

2023

Schedule II 2023
Year 1

	Book Depr		Book Depreciation Reserve			Book Net Book Value	COR Rate	COR Depr
	2023	Year	Depreciation					
	Investment	1	Beginning	Expense	Ending			
1 Distribution Mains	2,581,885	3.05%	-	(78,747)	(78,747)	2,503,138	0.01%	\$ (258)
2 Transmission Mains	259,059	2.88%	-	(7,461)	(7,461)	251,598	0.02%	(52)
3 Services	258,937	3.10%	-	(8,027)	(8,027)	250,910	0.42%	(1,088)
4 Gathering Lines		2.25%	-	-	-	-	0.00%	-
5 Storage Lines		2.05%	-	-	-	-	0.00%	-
6 Cost of Removal	61,720	various	-	(1,398)	(1,398)	60,322	0.00%	-
	3,161,601		-	(95,633)	(95,633)	3,065,968		\$ (1,398)

	Qualifying Tax		0%				MACRS YEAR	Tax Depreciation Reserve					Tax Net Book Value		
	Book	Expense	Tax	Tax	Bonus	Depreciable		Tax Life	1	Beginning	Tax Expense	Bonus Depr		MACRS Depr	Ending
	Investment	Percentage	Expense	Additions	Depreciation	Base									
7 Distribution Mains	2,581,885	100.0%	(2,581,885)	0	-	0	20	3.750%	-	(2,581,885)	-	-	(2,581,885)	0	
8 Transmission Mains	259,059	100.0%	(259,059)	0	-	0	15	5.000%	-	(259,059)	-	-	(259,059)	0	
9 Services	258,937	100.0%	(258,937)	0	-	0	20	3.750%	-	(258,937)	-	-	(258,937)	0	
10 Gathering Lines	-	0.0%	-	-	-	-	7	14.286%	-	-	-	-	-	-	
11 Storage Lines	-	0.0%	-	-	-	-	15	5.000%	-	-	-	-	-	-	
12 Cost of Removal	61,720	100.0%	(61,720)	(0)	-	(0)	NA	NA	-	(61,720)	-	-	(61,720)	NA	
	3,161,601		(3,161,601)	(0)	-	(0)			-	(3,161,601)	-	-	(3,161,601)	0	

	Net Book Value		Cumulative		
	Book	Tax	Timing Difference	Statutory Rate	Deferred Income Taxes
	13 Distribution Mains	2,503,138	0	(2,503,138)	24.95%
14 Transmission Mains	251,598	0	(251,598)	24.95%	(62,774)
15 Services	250,910	0	(250,910)	24.95%	(62,602)
16 Gathering Lines	-	-	-	24.95%	-
17 Storage Lines	-	-	-	24.95%	-
18 Cost of Removal	60,322	NA	(60,322)	24.95%	(15,050)
	3,065,968	0	(3,065,968)		(764,959)

Calendar Year
PRP Worksheet

2023

Schedule II 2023
Year 2

	Book Depr		Book Depreciation Reserve			Book Net Book Value	COR Rate	COR Depr
	2023	Year	Depreciation					
	Investment	2	Beginning	Expense	Ending			
1 Distribution Mains	5,447,274	3.05%	(78,747)	(166,142)	(244,889)	5,202,385	0.01%	\$ (545)
2 Transmission Mains	411,292	2.88%	(7,461)	(11,845)	(19,306)	391,986	0.02%	(82)
3 Services	670,622	3.10%	(8,027)	(20,789)	(28,816)	641,806	0.42%	(2,817)
4 Gathering Lines	-	2.25%	-	-	-	-	0.00%	-
5 Storage Lines	-	2.05%	-	-	-	-	0.00%	-
6 Cost of Removal	162,314	various	(1,398)	(3,444)	(4,842)	157,472	0.00%	-
	6,691,502		(95,633)	(202,220)	(297,853)	6,393,649		\$ (3,444)

	Book Investment	Qualifying Tax Expense Percentage	Tax Expense	Tax Additions	0% Bonus Depreciation	Depreciable Base	MACRS YEAR	Tax Depreciation Reserve					Tax Net Book Value		
								Tax Life	2	Beginning	Tax Expense	Bonus Depr		MACRS Depr	Ending
7 Distribution Mains	5,447,274	100.0%	(2,865,389)	(0)	-	(0)	20	7.219%	(2,581,885)	(2,865,389)	-	-	(5,447,274)	(0)	
8 Transmission Mains	411,292	100.0%	(152,233)	(0)	-	(0)	15	9.500%	(259,059)	(152,233)	-	-	(411,292)	(0)	
9 Services	670,622	100.0%	(411,685)	0	-	0	20	7.219%	(258,937)	(411,685)	-	-	(670,622)	0	
10 Gathering Lines	-	0.0%	-	-	-	-	7	24.490%	-	-	-	-	-	-	
11 Storage Lines	-	0.0%	-	-	-	-	15	9.500%	-	-	-	-	-	-	
12 Cost of Removal	162,314	100.0%	(100,594)	-	-	-	NA	NA	(61,720)	(100,594)	-	-	(162,314)	NA	
	6,691,502		(3,529,901)	(0)	-	(0)			(3,161,601)	(3,529,901)	-	-	(6,691,502)	(0)	

	Net Book Value		Cumulative		
	Book	Tax	Timing Difference	Statutory Rate	Deferred Income Taxes
13 Distribution Mains	5,202,385	(0)	(5,202,385)	24.95%	(1,297,995)
14 Transmission Mains	391,986	(0)	(391,986)	24.95%	(97,801)
15 Services	641,806	0	(641,806)	24.95%	(160,131)
16 Gathering Lines	-	-	-	24.95%	-
17 Storage Lines	-	-	-	24.95%	-
18 Cost of Removal	157,472	NA	(157,472)	24.95%	(39,289)
	6,393,649	(0)	(6,393,649)		(1,595,216)

Calendar Year
PRP Worksheet

2023

Schedule II 2023
Year 3

	Book Depr		Book Depreciation Reserve			Book Net Book Value	COR Rate	COR Depr
	2023	Year	Depreciation					
	Investment	3	Beginning	Expense	Ending			
1 Distribution Mains	5,447,274	3.05%	(244,889)	(166,142)	(411,031)	5,036,243	0.01%	\$ (545)
2 Transmission Mains	411,292	2.88%	(19,306)	(11,845)	(31,151)	380,141	0.02%	(82)
3 Services	670,622	3.10%	(28,816)	(20,789)	(49,605)	621,017	0.42%	(2,817)
4 Gathering Lines	-	2.25%	-	-	-	-	0.00%	-
5 Storage Lines	-	2.05%	-	-	-	-	0.00%	-
6 Cost of Removal	162,314	various	(4,842)	(3,444)	(8,286)	154,028	0.00%	-
	6,691,502		(297,853)	(202,220)	(500,073)	6,191,429		\$ (3,444)

	Book Investment	Qualifying Tax Expense Percentage	Tax Expense	Tax Additions	0% Bonus Depreciation	Depreciable Base	MACRS YEAR	Tax Depreciation Reserve				Tax Net Book Value			
								Tax Life	3	Beginning	Tax Expense		Bonus Depr	MACRS Depr	Ending
7 Distribution Mains	5,447,274	100.0%	-	(0)	-	(0)	20	6.677%	(5,447,274)	-	-	(5,447,274)	(0)		
8 Transmission Mains	411,292	100.0%	-	(0)	-	(0)	15	8.550%	(411,292)	-	-	(411,292)	(0)		
9 Services	670,622	100.0%	-	0	-	0	20	6.677%	(670,622)	-	-	(670,622)	0		
10 Gathering Lines	-	0.0%	-	-	-	-	7	17.492%	-	-	-	-	-		
11 Storage Lines	-	0.0%	-	-	-	-	15	8.550%	-	-	-	-	-		
12 Cost of Removal	162,314	100.0%	-	-	-	-	NA	NA	(162,314)	-	-	(162,314)	NA		
	6,691,502		-	(0)	-	(0)			(6,691,502)	-	-	(6,691,502)	(0)		

	Net Book Value		Cumulative Timing Difference	Statutory Rate	Deferred Income Taxes
	Book	Tax			
13 Distribution Mains	5,036,243	(0)	(5,036,243)	24.95%	(1,256,543)
14 Transmission Mains	380,141	(0)	(380,141)	24.95%	(94,845)
15 Services	621,017	0	(621,017)	24.95%	(154,944)
16 Gathering Lines	-	-	-	24.95%	-
17 Storage Lines	-	-	-	24.95%	-
18 Cost of Removal	154,028	NA	(154,028)	24.95%	(38,430)
	6,191,429	(0)	(6,191,429)		(1,544,762)

	Book Depr		Book Depreciation Reserve			Book Net Book Value	COR Rate	COR Depr
	2024 Investment	Year 1	Beginning	Depreciation Expense	Ending			
1 Distribution Mains	3,222,460	3.05%	-	(98,285)	(98,285)	3,124,175	0.01%	\$ (322)
2 Transmission Mains	-	2.88%	-	-	-	-	0.02%	\$ -
3 Services	544,242	3.10%	-	(16,871)	(16,871)	527,371	0.42%	\$ (2,286)
4 Gathering Lines	-	2.25%	-	-	-	-	0.00%	-
5 Storage Lines	-	2.05%	-	-	-	-	0.00%	-
6 Cost of Removal	100,000	various	-	(2,608)	(2,608)	97,392	0.00%	-
	3,866,702		-	(117,764)	(117,764)	3,748,938		\$ (2,608)

	Qualifying Tax		0% Bonus Depreciable				MACRS YEAR 1	Tax Depreciation Reserve					Tax Net Book Value	
	Book Investment	Expense Percentage	Tax Expense	Tax Additions	Bonus Depreciation	Depreciable Base		Tax Life	Beginning	Tax Expense	Bonus Depr	MACRS Depr		Ending
7 Distribution Mains	3,222,460	100.00%	(3,222,460)	0	-	0	20	3.750%	-	(3,222,460)	-	-	(3,222,460)	0
8 Transmission Mains	-	100.00%	-	-	-	-	15	5.000%	-	-	-	-	-	-
9 Services	544,242	100.00%	(544,242)	(0)	-	(0)	20	3.750%	-	(544,242)	-	-	(544,242)	(0)
10 Gathering Lines	-	0.0%	-	-	-	-	7	14.286%	-	-	-	-	-	-
11 Storage Lines	-	0.0%	-	-	-	-	15	5.000%	-	-	-	-	-	-
12 Cost of Removal	100,000	100.00%	(100,000)	-	-	-	NA	NA	-	(100,000)	-	-	(100,000)	NA
	3,866,702		(3,866,702)	0	-	0			-	(3,866,702)	-	-	(3,866,702)	0

	Net Book Value		Cumulative		
	Book	Tax	Timing Difference	Statutory Rate	Deferred Income Taxes
13 Distribution Mains	3,124,175	0	(3,124,175)	24.95%	(779,482)
14 Transmission Mains	-	-	-	24.95%	-
15 Services	527,371	(0)	(527,371)	24.95%	(131,579)
16 Gathering Lines	-	-	-	24.95%	-
17 Storage Lines	-	-	-	24.95%	-
18 Cost of Removal	97,392	NA	(97,392)	24.95%	(24,299)
	3,748,938	0	(3,748,938)		(935,360)

	Book Depr		Book Depreciation Reserve			Book Net Book Value	COR Rate	COR Depr
	2024 Investment	Year 2	Beginning	Depreciation Expense	Ending			
1 Distribution Mains	6,444,921	3.05%	(98,285)	(196,570)	(294,855)	6,150,066	0.01%	\$ (644)
2 Transmission Mains	-	2.88%	-	-	-	-	0.02%	-
3 Services	1,088,483	3.10%	(16,871)	(33,743)	(50,614)	1,037,869	0.42%	(4,572)
4 Gathering Lines	-	2.25%	-	-	-	-	0.00%	-
5 Storage Lines	-	2.05%	-	-	-	-	0.00%	-
6 Cost of Removal	200,000	various	(2,608)	(5,216)	(7,824)	192,176	0.00%	-
	7,733,404		(117,764)	(235,529)	(353,293)	7,380,111		\$ (5,216)

	Qualifying Tax		0%				MACRS YEAR 2	Tax Depreciation Reserve					Tax Net Book Value	
	Book Investment	Expense Percentage	Tax Expense	Tax Additions	Bonus Depreciation	Depreciable Base		Tax Life	Beginning	Tax Expense	Bonus Depr	MACRS Depr		Ending
7 Distribution Mains	6,444,921	100%	(3,222,461)	(0)	-	(0)	20	7.219%	(3,222,460)	(3,222,461)	-	-	(6,444,921)	(0)
8 Transmission Mains	-	0.0%	-	-	-	-	15	9.500%	-	-	-	-	-	-
9 Services	1,088,483	100%	(544,241)	0	-	0	20	7.219%	(544,242)	(544,241)	-	-	(1,088,483)	0
10 Gathering Lines	-	0.0%	-	-	-	-	7	24.490%	-	-	-	-	-	-
11 Storage Lines	-	0.0%	-	-	-	-	15	9.500%	-	-	-	-	-	-
12 Cost of Removal	200,000	100%	(100,000)	-	-	-	NA	NA	(100,000)	(100,000)	-	-	(200,000)	NA
	7,733,404		(3,866,702)	0	-	0			(3,866,702)	(3,866,702)	-	-	(7,733,404)	0

	Net Book Value		Cumulative		
	Book	Tax	Timing Difference	Statutory Rate	Deferred Income Taxes
13 Distribution Mains	6,150,066	(0)	(6,150,066)	24.95%	(1,534,441)
14 Transmission Mains	-	-	-	24.95%	-
15 Services	1,037,869	0	(1,037,869)	24.95%	(258,948)
16 Gathering Lines	-	-	-	24.95%	-
17 Storage Lines	-	-	-	24.95%	-
18 Cost of Removal	192,176	NA	(192,176)	24.95%	(47,948)
	7,380,111	0	(7,380,111)		(1,841,337)

	Book Depr		Book Depreciation Reserve			Book Net Book Value	COR Rate	COR Depr
	2025 Investment	Year 1	Beginning	Depreciation Expense	Ending			
1 Distribution Mains	2,259,541	3.05%	-	(68,916)	(68,916)	2,190,625	0.01%	\$ (226)
2 Transmission Mains	-	2.88%	-	-	-	-	0.02%	-
3 Services	106,620	3.10%	-	(3,305)	(3,305)	103,315	0.42%	(448)
4 Gathering Lines	-	2.25%	-	-	-	-	0.00%	-
5 Storage Lines	-	2.05%	-	-	-	-	0.00%	-
6 Cost of Removal	100,000	various	-	(674)	(674)	99,326	0.00%	-
	2,466,161		-	(72,895)	(72,895)	2,393,266		\$ (674)

	Qualifying Tax			0%			MACRS YEAR	Tax Depreciation Reserve					Tax Net Book Value	
	Book Investment	Expense Percentage	Tax Expense	Tax Additions	Bonus Depreciation	Depreciable Base		Tax Life	1	Beginning	Tax Expense	Bonus Depr		MACRS Depr
7 Distribution Mains	2,259,541	100%	(2,259,541)	(0)	-	(0)	20	3.750%	-	(2,259,541)	-	-	(2,259,541)	(0)
8 Transmission Mains	-	100%	-	-	-	-	15	5.000%	-	-	-	-	-	-
9 Services	106,620	100%	(106,620)	0	-	0	20	3.750%	-	(106,620)	-	-	(106,620)	0
10 Gathering Lines	-	0.0%	-	-	-	-	7	14.286%	-	-	-	-	-	-
11 Storage Lines	-	0.0%	-	-	-	-	15	5.000%	-	-	-	-	-	-
12 Cost of Removal	100,000	100%	(100,000)	-	-	-	NA	NA	-	(100,000)	-	-	(100,000)	NA
	2,466,161		(2,466,161)	0	-	0			-	(2,466,161)	-	-	(2,466,161)	0

	Net Book Value		Cumulative		
	Book	Tax	Timing Difference	Statutory Rate	Deferred Income Taxes
13 Distribution Mains	2,190,625	(0)	(2,190,625)	24.95%	(546,561)
14 Transmission Mains	-	-	-	24.95%	-
15 Services	103,315	0	(103,315)	24.95%	(25,777)
16 Gathering Lines	-	-	-	24.95%	-
17 Storage Lines	-	-	-	24.95%	-
18 Cost of Removal	99,326	NA	(99,326)	24.95%	(24,782)
	2,393,266	0	(2,393,266)		(597,120)

Increased depreciation expense (Schedule II)

Vintage 2023	\$	202,220
Vintage 2024	\$	235,529
Vintage 2025	\$	72,895
	\$	<u>510,644</u>

Operating expense reductions

Maintenance of Transmission and Distribution Mains, per Case	\$	213,643
Estimate of Current Year Actual Expense (Calendar 2024)		<u>252,768</u>
Decrease in Operating Expense	\$	-

Increased property tax expense

A December 31, 2023

Net Book Value, PSC Report Page 110		183,319,040
2024 Property Tax Expense		2,413,000
Average ad valorem tax rate		1.316%
PRP Net Book Value		<u>9,773,378</u>
PRP Property Tax	\$	128,645

Total increased cost of service **\$ 639,289**

A Property tax expense for current year is based on plant balances at the end of the prior year

DELTA NATURAL GAS
Cost of Removal and Replacement Projects for 2023

Schedule IV

Classification	Months												2023 Total	13 Month Average	Original Estimate	
	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23				Dec-23
Cost of Removal	-	-	-	-	-	-	-	-	156,475	159,962	161,596	162,007	162,314	162,314	61,720	152,375
Distribution Mains																
6" Steel	-	-	-	-	-	-	24,865	61,669	64,233	64,233	64,233	64,233	64,233	64,233	31,361	46,523
4" Plastic	-	15,745	53,078	156,676	554,579	901,328	1,334,046	1,601,764	1,697,015	1,841,958	1,956,031	2,018,166	2,085,949	2,085,949	1,093,564	727,547
4" Steel	-	5,078	8,443	40,955	358,637	660,119	662,473	663,091	663,091	663,091	663,091	663,091	663,091	663,091	439,558	414,959
2" Plastic	-	396	9,257	52,574	241,580	437,940	703,769	893,258	1,343,287	1,804,504	2,306,219	2,503,309	2,570,418	2,570,418	989,732	1,954,917
Under 2" Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,507
2" Steel	-	49	82	399	3,493	6,429	6,452	6,458	6,458	6,458	6,458	6,458	6,458	6,458	4,281	1,145
Retirement Only																
1" Aldyl-A	-	-	-	-	-	-	-	3,219	3,246	3,246	3,246	3,246	3,246	3,246	1,496	
Engineering Services Only																
Aldyl-A Replacement	-	-	-	-	-	-	18,144	28,658	31,483	48,858	49,707	53,879	53,879	53,879	21,893	
		21,268	70,861	250,604	1,158,288	2,005,816	2,749,749	3,258,118	3,808,813	4,432,348	5,048,985	5,312,382	5,447,274	5,447,274	2,581,885	3,226,598
Transmission Mains																
4" Steel	-	22,033	293,943	254,562	259,858	260,908	261,239	261,239	261,239	327,683	374,777	379,000	411,292	411,292	259,059	-
Services																
	-	10,028	24,362	63,414	107,512	139,810	173,735	273,718	351,814	436,886	521,958	592,323	670,622	670,622	258,937	268,961
Cumulative Total	-	53,329	389,166	568,580	1,525,658	2,406,533	3,184,722	3,793,074	4,578,341	5,356,879	6,107,316	6,445,712	6,691,502	6,691,502	3,161,601	3,647,934

DELTA NATURAL GAS
Cost of Removal and Replacement Projects for 01/01/2024 - 12/31/2024

<u>DISTRICT BRANCH</u>	<u>PLANT CLASSIFICATION</u>	<u>SIZE AND PIPE INSTALLED</u>	<u>FOOTAGE</u>	<u>TOTAL COST</u>
Cost of Removal		(A)		\$ 200,000
10099954 - Corbin	Distribution Mains	4" Plastic	(B)	\$ 462
	Distribution Mains	2" Plastic	(B)	\$ 282
	Services	0	(C)	\$ -
			-	\$ 744
10099955 - Corbin	Distribution Mains	4" Plastic	134	\$ 44,880
	Distribution Mains	2" Plastic	(B)	\$ 22,641
	Services	12	(C)	\$ 19,096
			134	\$ 86,617
10105469 - Nicholas	Distribution Mains	2" Plastic	6,721	\$ 915,469
	Services	262	(C)	\$ 416,934
			6,721	\$ 1,332,403
10117520 - Nicholas	Distribution Mains	4" Plastic	(B)	\$ 1,699
	Distribution Mains	2" Plastic	(B)	\$ 1,699
	Services	10	(C)	\$ 15,914
			-	\$ 19,311
10088375 - Corbin	Distribution Mains	4" Plastic	60	\$ 8,907
	Distribution Mains	2" Plastic	4,130	\$ 613,107
	Services	4	(C)	\$ 6,365
			4,190	\$ 628,379
10131625 - Manches	Distribution Mains	2" Plastic	470	\$ 23,732
	Services	0		\$ -
			470	\$ 23,732
10123989 - London	Distribution Mains	4" Plastic Pipe	1,217	\$ 76,446
	Distribution Mains	2" Plastic Pipe	20	\$ 1,256
	Services	2	(C)	\$ 3,183
			1,237	\$ 80,885
10122614 - Owingsvi	Distribution Mains	4" Plastic Pipe	580	\$ 71,355
	Services	1	(C)	\$ 1,591
			580	\$ 72,947
10122615 - Owingsvi	Distribution Mains	4" Plastic Pipe	313	\$ 74,054
	Services	0	(C)	\$ -
			313	\$ 74,054
10100085 - Stanton	Distribution Mains	4" Plastic Pipe	500	\$ 16,685
	Distribution Mains	2" Plastic Pipe	16,344	\$ 799,608
	Services	118	(C) (D)	\$ 187,779
			16,844	\$ 1,004,073
10100086 - Stanton	Distribution Mains	4" Plastic Pipe	2496	\$ 114,712
	Distribution Mains	2" Plastic Pipe	7968	\$ 425,973
	Services	33	(C) (D)	\$ 52,515
			10,464	\$ 593,200
10118093 - Stanton	Distribution Mains	2" Plastic Pipe	442	\$ 16,146
	Services	1	(C) (D)	\$ 1,591
			442	\$ 17,737
10136225 - Owingsvi	Distribution Mains	2" Plastic Pipe	164	\$ 8,186
	Services	0	(C) (D)	\$ -
			164	\$ 8,186

<u>DISTRICT BRANCH</u>	<u>PLANT CLASSIFICATION</u>	<u>SIZE AND PIPE INSTALLED</u>	<u>FOOTAGE</u>	<u>TOTAL COST</u>
10100678 - London	Distribution Mains	4" Plastic Pipe	4,008	\$ 269,757
	Distribution Mains	2" Plastic Pipe	133	\$ 8,952
	Services	13	(C) (D)	\$ 20,688
			<u>4,141</u>	<u>\$ 299,396</u>
10100886 - Owingsvi	Distribution Mains	4" Plastic Pipe	1,507	\$ 96,448
	Distribution Mains	2" Plastic Pipe	7,217	\$ 461,888
	Distribution Mains	3/4" Plastic Pipe	32	\$ 2,048
	Services	56	(C) (D)	\$ 89,116
		<u>8,756</u>	<u>\$ 649,500</u>	
10100887 - Owingsvi	Distribution Mains	4" Plastic Pipe	57	\$ 3,648
	Distribution Mains	2" Plastic Pipe	11,504	\$ 736,256
	Distribution Mains	3/4" Plastic Pipe	32	\$ 2,048
	Services	75	(C) (D)	\$ 119,351
		<u>11,593</u>	<u>\$ 861,303</u>	
10135986 - Stanton	Distribution Mains	4" Plastic Pipe	40	\$ 2,560
	Distribution Mains	2" Plastic Pipe	6,028	\$ 385,792
	Distribution Mains	3/4" Plastic Pipe	30	\$ 1,920
	Services	18	(C) (D)	\$ 28,644
		<u>6,098</u>	<u>\$ 418,916</u>	
10134303 - Barbourv	Distribution Mains	2" Plastic Pipe	3242	\$ 207,488
	Services	15	(C) (D)	\$ 23,870
			<u>3,242</u>	<u>\$ 231,358</u>
10134566 - London	Distribution Mains	3/4" Plastic Pipe	131	\$ 8,384
	Services	2	(C) (D)	\$ 3,183
			<u>131</u>	<u>\$ 11,567</u>
10134567 - London	Distribution Mains	4" Plastic Pipe	904	\$ 57,856
	Services	0	(C) (D)	\$ -
			<u>904</u>	<u>\$ 57,856</u>
10121916 - Barbourv	Distribution Mains	2" Plastic Pipe	8,522	\$ 545,408
	Distribution Mains	3/4" Plastic Pipe	20	\$ 1,280
	Services	62	(C) (D)	\$ 98,664
			<u>8,542</u>	<u>\$ 645,352</u>
10132842 - Corbin	Distribution Mains	Engineering Services	(D)	\$ 168,797
	Services		(C) (D)	\$ -
			<u>\$</u>	<u>168,797</u>
10132842 - Berea	Distribution Mains	Engineering Services	(D)	\$ 143,027
	Services		(C) (D)	\$ -
			<u>\$</u>	<u>143,027</u>
10138056 - Clearfielc	Distribution Mains	Engineering Services	(D)	\$ 104,065
	Services		(C) (D)	\$ -
			<u>\$</u>	<u>104,065</u>
Total			<u>84,966</u>	<u>\$ 7,733,404</u>

- (A) Represents cost of removal incurred. No pipe installed.
- (B) Charges relating to footage reported in prior year.
- (C) Delta does not track the footage of each individual service line.
- (D) These projects are not yet complete. Footages will be reported in the year projects are closed to plant.

DELTA NATURAL GAS
Cost of Removal and Replacement Projects for 01/01/2025 - 12/31/2025

<u>DISTRICT BRANCH</u>	<u>PLANT CLASSIFICATION</u>	<u>SIZE AND PIPE INSTALLED</u>	<u>FOOTAGE</u>	<u>TOTAL COST</u>
Cost of Removal		(A)		\$ 200,000
10135599 - Stanton	Distribution Mains Services	2" Plastic Pipe 17	9,105 (C) (D)	\$ 637,714 \$ 27,053
			<u>9,105</u>	<u>\$ 664,767</u>
Corbin	Distribution Main	4" Plastic	2,259	\$ 158,220
Corbin	Distribution Main	2" Plastic	660	\$ 46,226
Corbin	Services	4	(C) (D)	\$ 6,365
			<u>2,919</u>	<u>\$ 210,812</u>
London	Distribution Main	6" Steel	5,600	\$ 392,224
London	Distribution Main	4" Steel	1,700	\$ 119,068
London	Distribution Main	4" Plastic	14,300	\$ 1,001,572
London	Distribution Main	2" Plastic	4,500	\$ 315,180
London	Services	66	(C) (D)	\$ 105,029
			<u>26,100</u>	<u>\$ 1,933,073</u>
10135920 - Stanton	Distribution Mains Services	2" Plastic Pipe 1	12 (C) (D)	\$ 840 \$ 1,591
			<u>12</u>	<u>\$ 2,432</u>
10137414 - Stanton	Distribution Mains Services	2" Plastic Pipe 7	5,025 (C) (D)	\$ 351,951 \$ 11,139
			<u>5,025</u>	<u>\$ 363,090</u>
10136777 - Stanton	Distribution Mains Services	2" Plastic Pipe 32	4,943 (C) (D)	\$ 346,208 \$ 50,923
			<u>4,943</u>	<u>\$ 397,131</u>
10131214 - Nicholas	Distribution Mains	8" Steel Pipe	199	\$ 13,938
	Distribution Mains	4" Plastic Pipe	6,751	\$ 472,840
	Distribution Mains	2" Steel Pipe	34	\$ 2,381
	Distribution Mains	2" Plastic Pipe	668	\$ 46,787
	Services	7	(C) (D)	\$ 11,139
			<u>7,652</u>	<u>\$ 547,086</u>
10126880 - Nicholas	Distribution Mains	4" Plastic Pipe	1,326	\$ 92,873
	Distribution Mains	2" Plastic Pipe	78	\$ 5,463
	Services	2	(C) (D)	\$ 3,183
			<u>1,404</u>	<u>\$ 101,519</u>
10126882 - Nicholas	Distribution Mains	2" Steel Pipe	100	\$ 7,004
	Services	0	(C) (D)	\$ -
			<u>100</u>	<u>\$ 7,004</u>
10126883 - Nicholas	Distribution Mains	8" Steel Pipe	278	\$ 19,471
	Services	0	(C) (D)	\$ -
			<u>278</u>	<u>\$ 19,471</u>
10105469 - Nicholas	Distribution Mains	2" Plastic Pipe	6,842	\$ 479,214
	Services	0	(C) (D)	\$ -
			<u>6,842</u>	<u>\$ 479,214</u>
10117520 - Nicholas	Distribution Mains	2" Plastic Pipe	96	\$ 6,724
	Services	0	(C) (D)	\$ -
			<u>96</u>	<u>\$ 6,724</u>
	Total		<u>64,476</u>	<u>\$ 4,932,323</u>

- (A) Represents cost of removal incurred. No pipe installed.
- (B) Charges relating to footage reported in prior year.
- (C) Delta does not track the footage of each individual service line.
- (D) These projects are not yet complete. Footages will be reported in the year projects are closed to plant.

Schedule V

Delta Natural Gas Company, Inc. Supplemental Data as Requested by Case No. 2019-00074, Appendix B

1. Provide a list of the remaining items to be replaced and an estimate of the associated costs eligible to be recovered through the PRP, inclusive of all types of pipe authorized to be replaced through the PRP. The information should include:
 - a. The amount of pipe remaining to be replaced through the PRP. Pipe should be categorized by material (i.e. bare steel, coated steel, plastic, etc.), age, size and location.
 - b. The estimated remaining cost per year of the PRP broken down by pipe, services, and any other eligible PRP activities.

Response:

- 1.a. See attached Schedule VI. This schedule does not include inactive services to be removed, active services to be replaced, and mandatory relocations being recovered through the PRP.
 - 1.b. See attached Schedule VII.
2. Using the information provided in Item 1, provide a chart showing by year and customer class, the estimated PRP surcharges for each remaining year of the PRP.

Response:

See Attached Schedule VIII.

3. Provide a list showing each project that was replaced under the PRP for the program year. The list should include the size of the pipe, length replaced, length installed, number of services, pipe material, and cost.

Response:

See attached Schedule IV.

4. Provide the same information as requested in Item 3 above but as an estimate for the next PRP program year.

Response:

See attached Schedule IX.

District Location	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
-------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

Gathering

- 3/4" Bare Steel
- 1" Bare Steel
- 2" Bare Steel
- 3" Bare Steel
- 4" Bare Steel
- 6" Bare Steel

Gathering Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
------------------------	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Systems total

1/2" Vintage Plastic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/4" Bare Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3/4" Vintage Plastic	0	22	1255	642	502	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1" Bare Steel	0	0	0	0	0	0	0	0	0	72	197	0	0	0	0	0	0	0	0	45	0	0	0	0
1" Unprotected Coated Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1" Vintage Plastic	247	1180	1148	324	462	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/4" Bare Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/4" Unprotected Coated Steel																								
1 1/4" Vintage Plastic	75	166	0	0	740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1/2" Vintage Plastic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2" Bare Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2" Unprotected Coated Steel	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2" Vintage Plastic	14939	22760	26124	17429	30281	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3" Bare Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3" Unprotected Coated Steel	0	0	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3" Vintage Plastic	0	0	2740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4" Bare Steel	0	0	0	0	0	210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4" Unprotected Coated Steel	0	0	0	0	0	0	0	0	0	0	0	182	0	0	0	0	0	95	0	0	0	0	0	0
4" Vintage Plastic	0	0	0	9283	2639	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6" Bare Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6" Coated Steel (Exposed or Shallow Depth)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6" Unprotected Coated Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8" Unprotected Coated Steel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Systems Total	15,376	24,128	31,327	27,678	34,624	210	-	-	-	72	197	182	-	-	-	-	-	95	-	45	-	-	-	-

Delta Total System

- Bare Steel
- Unprotected Coated Steel
- Coated Steel (Exposed or Shallow Depth)
- Aldyl-A / Vintage Plastic

Total PRP Eligible Footage																								
-----------------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

	Estimate Range		
	Low	High	
Main replacements & retirements (unprotected & Aldyl A)	\$ 2,721,000	\$ 9,621,000	{1}
Main & service relocations	448,000	1,527,000	{2}
Service line removals	140,000	216,000	{3}
Service line replacements	800,000	1,100,000	{4}
	<u>4,109,000</u>	<u>12,464,000</u>	

{1} The average cost per foot, net of relocations, has been \$61.30, but has been as high \$101.19 per foot. Delta used these prices in estimating the high and low estimates, escalated annually for inflation.

{2} Performed as needed. Mandatory relocations have averaged \$448,000 per year with a range of \$32,000 - \$1,527,000 per year.

{3} Delta has approximately 520 services that have been inactive for five years or longer and based on recent history expects to remove 200-300 inactive services each year to reduce this backlog. The average cost to remove a service has been \$720. Delta estimates an average cost of \$140,000-\$216,000 per year.

{4} Delta has approximately 5,649 bare steel and Aldyl-A services and will need to average approximately 628 per year over the remaining life of the PRP to replace the remaining services. The average cost to replace a service has been \$1500. Delta estimates an average cost of \$800,000-\$1,100,000 per year.

**Delta Natural Gas Company, Inc.
Estimated Future PRP Surcharges**

	2025	2026	2027	2028	2029	2030	2031	2032	2033
PRP Adjustment	\$ 1,635,544	\$ 1,835,544	\$ 2,035,544	\$ 2,235,544	\$ 2,435,544	\$ 2,635,544	\$ 2,835,544	\$ 3,035,544	\$ 3,235,544
Increase amount		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

Class Allocation

Residential	51.4%	\$ 943,347	\$ 1,046,134	\$ 1,148,921	\$ 1,251,707	\$ 1,354,494	\$ 1,457,281	\$ 1,560,067	\$ 1,662,854
Small Non-Residential	15.5%	\$ 284,374	\$ 315,359	\$ 346,345	\$ 377,330	\$ 408,315	\$ 439,300	\$ 470,286	\$ 501,271
Large Non-Residential	27.3%	\$ 500,976	\$ 555,562	\$ 610,148	\$ 664,734	\$ 719,320	\$ 773,906	\$ 828,493	\$ 883,079
Interruptible	5.8%	\$ 106,846	\$ 118,488	\$ 130,130	\$ 141,772	\$ 153,414	\$ 165,056	\$ 176,698	\$ 188,340

Volumes

Residential	1,686,614	1,686,614	1,686,614	1,686,614	1,686,614	1,686,614	1,686,614	1,686,614	1,686,614
Small Non-Residential	796,451	796,451	796,451	796,451	796,451	796,451	796,451	796,451	796,451
Large Non-Residential	2,179,457	2,179,457	2,179,457	2,179,457	2,179,457	2,179,457	2,179,457	2,179,457	2,179,457
Interruptible	1,406,651	1,406,651	1,406,651	1,406,651	1,406,651	1,406,651	1,406,651	1,406,651	1,406,651

PRP Rate per Mcf

	Currently Effective	Proposed									
Residential	\$ 0.11750	\$ 0.49837	\$ 0.55931	\$ 0.62026	\$ 0.68120	\$ 0.74214	\$ 0.80308	\$ 0.86403	\$ 0.92497	\$ 0.98591	
Small Non-Residential	\$ 0.07501	\$ 0.31815	\$ 0.35705	\$ 0.39596	\$ 0.43486	\$ 0.47376	\$ 0.51267	\$ 0.55157	\$ 0.59048	\$ 0.62938	
Large Non-Residential	\$ 0.04829	\$ 0.20482	\$ 0.22986	\$ 0.25491	\$ 0.27995	\$ 0.30500	\$ 0.33005	\$ 0.35509	\$ 0.38014	\$ 0.40518	
Interruptible	\$ 0.01596	\$ 0.06768	\$ 0.07596	\$ 0.08423	\$ 0.09251	\$ 0.10079	\$ 0.10906	\$ 0.11734	\$ 0.12562	\$ 0.13389	

<u>DISTRICT</u>	<u>PIPE SIZE AND TYPE TO BE REPLACED</u>	<u>ESTIMATED FOOTAGE</u>	<u>ESTIMATE RANGE</u> {1}	
			<u>Low</u>	<u>High</u>
10135598 - Stanton	2" Aldyl-A	11,278	\$ 651,643	\$ 1,075,696
		11,278	\$ 651,643	\$ 1,075,696
Barbourville	2" Plastic	10,049	\$ 580,631	\$ 958,474
		10,049	\$ 580,631	\$ 958,474
Barbourville	4" Plastic	1,400	\$ 80,892	\$ 133,532
	2" Plastic	500	\$ 28,890	\$ 47,690
		1,900	\$ 109,782	\$ 181,222
10136776 - Stanton	2" Aldyl-A	7,393	\$ 427,168	\$ 705,144
		7,393	\$ 427,168	\$ 705,144
10132841 - Berea	2" Aldyl-A	17,160	\$ 991,505	\$ 1,636,721
		17,160	\$ 991,505	\$ 1,636,721
10132842 - Corbin	2" Aldyl-A	17,160	\$ 991,505	\$ 1,636,721
		17,160	\$ 991,505	\$ 1,636,721
Total 2026 PRP Estimate		64,940	\$ 3,752,233	\$ 6,193,977

{1} To calculate the estimate range, Delta utilized the average and highest cost per foot experienced under the PRP, net of relocations, of \$57.78 and 95.38.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
7	14.286%	24.490%	17.492%	12.495%	8.925%	8.925%	8.925%	4.462%														100.000%
15	5.000%	9.500%	8.550%	7.695%	6.925%	6.233%	5.905%	5.905%	5.905%	5.905%	5.905%	5.905%	5.905%	5.905%	5.905%	2.952%						100.000%
20	3.750%	7.219%	6.677%	6.177%	5.713%	5.285%	4.888%	4.522%	4.462%	4.461%	4.462%	4.461%	4.462%	4.461%	4.462%	4.461%	4.462%	4.461%	4.462%	4.461%	2.231%	100.000%