



Delta Natural Gas Company, Inc.

3617 Lexington Road
Winchester, Kentucky 40391-9797

PHONE: 859-744-6171

FAX: 859-744-3623

May 7, 2010



RECEIVED

MAY 07 2010

PUBLIC SERVICE
COMMISSION

Mr. Jeff Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Application of Delta Natural Gas Company, Inc. for
an Adjustment of Rates – Case No. 2010-00116

Dear Mr. Derouen:

Please find enclosed and accept for filing the original and ten (10) copies of the Response of Delta Natural Gas Company, Inc. to the Kentucky Public Service Commission's Initial Requests for Information dated March 31, 2010, in the above-referenced matter.

Also enclosed are an original and ten (10) copies of a Petition for Confidential Protection regarding certain information contained in the enclosed responses.

William Steven Seelye scanned and e-mailed his verification page to us for inclusion in this volume. The Company will file his original verification page separately.

Should you have any questions regarding the enclosed, please contact me at your convenience.

Sincerely,

John B. Brown
Chief Financial Officer, Treasurer and Secretary

cc: Parties of Record

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF DELTA NATURAL)
GAS COMPANY, INC. FOR AN) CASE NO. 2010-00116
ADJUSTMENT OF RATES)

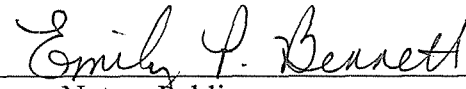
VERIFICATION

The undersigned, **John B. Brown**, being duly sworn, deposes and states that he is Chief Financial Officer, Treasurer and Secretary of Delta Natural Gas Company, Inc. and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



John B. Brown

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 6th day of May, 2010.

 (SEAL)

Notary Public

My Commission Expires:

6/20/12

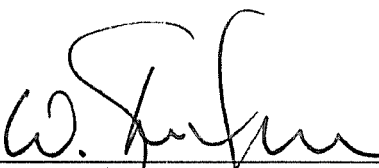
COMMONWEALTH OF KENTUCKY
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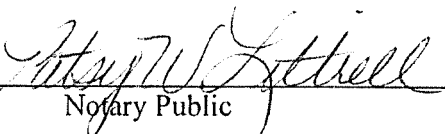
VERIFICATION

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal and Senior Analyst with The Prime Group, LLC, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



William Steven Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 17TH day of May, 2010.



Notary Public (SEAL)

My Commission Expires:

12-02-10

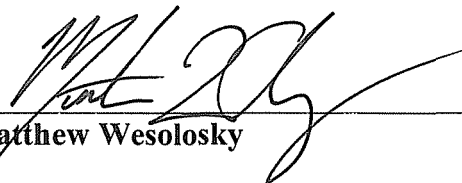
COMMONWEALTH OF KENTUCKY
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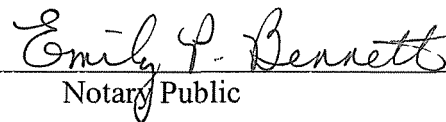
VERIFICATION

The undersigned, **Matthew Wesolosky**, being duly sworn, deposes and states that he is Manager – Accounting & IT of Delta Natural Gas Company, Inc. and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Matthew Wesolosky

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 6th day of May, 2010.



Emily P. Bennett (SEAL)
Notary Public

My Commission Expires:

6/20/12

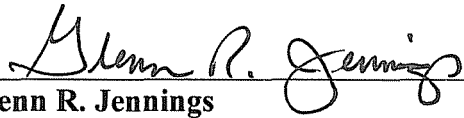
COMMONWEALTH OF KENTUCKY
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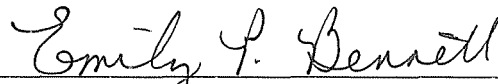
VERIFICATION

The undersigned, **Glenn R. Jennings**, being duly sworn, deposes and states that he is Chairman of the Board, President and CEO of Delta Natural Gas Company, Inc. and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



Glenn R. Jennings

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 7th day of May, 2010.



Emily P. Bennett (SEAL)
Notary Public

My Commission Expires:

6/20/12

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

RESPONSE:

A copy of Delta's current By-Laws is attached. There have been no changes made to Delta's By-Laws since the year utilized as the test period in Delta's last rate case

Sponsoring Witness:

John B. Brown

**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.

ARTICLE II

Shareholders

2.1 Annual Meetings. The annual meeting of the shareholders shall be held at the principal office of the Corporation on the third Thursday in November of each year, at such time as the President may designate. The Board of Directors of the Corporation, by resolution, may for any year change the place, date and time for any annual meeting from that established by the first sentence of this Section 2.1 of ARTICLE II. The purpose of such annual meetings shall be the election of directors and such other business as may properly come before it. If the election of directors shall not be held on the day designated for the annual meeting, or at any adjournment thereof, the Board of Directors shall cause the election to be held at a special meeting of the shareholders as soon thereafter as may be practicable.

2.2 Special Meetings. Special meetings of the shareholders may be called by the President, a majority of the members of the Board of Directors or the holders of at least thirty-three and one-third percent (33 1/3%) of all the votes entitled to be cast on any issue proposed to be considered at the proposed special meeting, provided, however, that such call by such holders shall be subject to all requirements of Kentucky law.

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 or action requiring a determination of shareholders. In the event no record date is fixed by the Board of Directors, the record date shall be determined pursuant to Kentucky law.

2.6 Quorum and Voting Requirements. Unless the Corporation's Articles of Incorporation or Kentucky law requires otherwise, a majority of the votes entitled to be cast on the matter by the voting group shall constitute a quorum for action on any matter. If a quorum exists, action on a matter (other than the election of directors) by a voting group shall be approved if the votes cast within the voting group favoring the action exceed the votes cast opposing the action, unless the Corporation's Articles of Incorporation or Kentucky law requires a greater number of affirmative votes.

2.7 Proxies.

(a) A shareholder may vote his or her shares in person or by proxy.

(b) A shareholder may appoint a proxy to vote or otherwise act for him or her by signing an appointment form, either personally or by his or her attorney in fact. A telegram or cablegram appearing to have been transmitted by the proper person, or a photographic, photostatic or equivalent reproduction of a writing appointing a proxy shall be deemed to be a sufficient signed appointment form.

(c) An appointment of a proxy shall be effective when the appointment form is received by the secretary or other officer or agent authorized to tabulate votes.

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

3.1 General Powers. All corporate powers shall be exercised by or under the authority of and the business affairs of the Corporation managed under the direction of the Board of Directors.

3.2 Number, Tenure and Qualifications. The number of directors of the Corporation shall be eight (8). The Board of Directors shall be divided into three (3) classes, with each class as nearly equal as possible. Each director shall hold office for the term for which he or she is elected or until his or her successor has been elected and qualified, whichever period is longer.

3.3 Removal and Resignations. At a meeting of shareholders called expressly for that purpose, any director may be removed for cause by a vote of the holders of a majority of the shares then entitled to vote at an election of directors. Removal without cause may occur only as set forth in the Articles of Incorporation. Notwithstanding the provisions of this Section, no director may be removed, with or without cause, if the number of votes sufficient to elect him or her under cumulative voting is voted against his or her removal. Any member of the Board of Directors may resign from the Board of Directors at any time by giving written notice to the President or Secretary of the Corporation, or to any other person or entity specified by Kentucky law, and unless otherwise specified in such notice, resignation shall be effective upon delivery of such notice and shall not require acceptance to make it effective.

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 or waiver of notice of such meeting.

3.7. Quorum. A majority of the number of directors fixed by, or determined in accordance with, Section 3.2 hereof shall constitute a quorum for the transaction of business at any meeting of the Board of Directors.

3.8 Manner of Acting. The act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless otherwise required by the Articles of Incorporation.

3.9 Vacancies. Any vacancy occurring in the Board of Directors may be filled by the affirmative vote of a majority of the remaining directors though less than a quorum of the Board of Directors. A director elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office. Any directorship to be filled by reason of an increase in the number of directors may be filled by the Board of Directors for a term of office continuing until the next election of directors by the shareholders.

3.10 Compensation. Each director shall be compensated in accordance with compensation guidelines established by the Board of Directors. No such payment shall preclude any director from serving the Corporation in any other capacity and receiving compensation there for.

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 such meeting, such election shall be held as soon thereafter as is convenient. Vacancies may be filled or new offices created and filled at any meeting of the Board of Directors. Each officer shall hold office until his or her successor shall have been duly elected and shall have qualified or until his or her death or until he or she shall resign or shall have been removed in the manner hereinafter provided.

4.3 Removal and Resignations. Any officer or agent elected or appointed by the Board of Directors may be removed by the Board of Directors, with or without cause, whenever, in its judgment, the best interests of the Corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed. Election or appointment of an officer or agent shall not of itself create contract rights. Any officer of the corporation may resign at any time by delivering notice to the President or Secretary of the Corporation, and unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. An officer's resignation shall not affect the Corporation's contract rights, if any, with the officer.

4.4 Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or otherwise may be filled by the Board of Directors for the unexpired portion of the term.

4.5 President. The President shall be the chief executive officer of the corporation. If no chairman or vice-chairman has been appointed or, in the absence of

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.

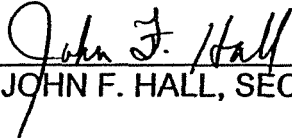
8.3 Dividends. The Board of Directors may, from time to time, make distributions to shareholders in the manner and upon the terms and conditions provided by Kentucky law and its Articles of Incorporation.

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



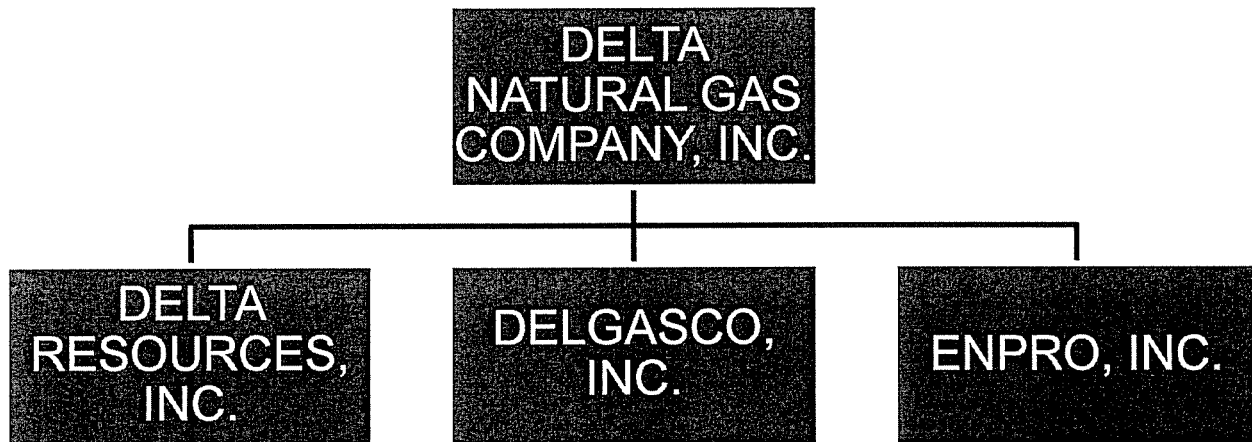
JOHN F. HALL, SECRETARY

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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:



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:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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. 2010-00116
Comparative Capital Structures
For the Periods as Shown
"000 Omitted"

Line No.	Type of Capital	10th Year - 1999		9th Year - 2000		8th Year - 2001		7th Year - 2002		6th Year - 2003	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	52,969	54.5%	51,905	51.2%	50,580	46.7%	49,911	45.2%	54,824	46.7%
2	Short-Term Debt	16,700	17.2%	20,745	20.5%	27,755	25.6%	29,038	26.3%	17,708	15.1%
3	Preferred & Preference Stock										
4	Common Equity	27,491	28.3%	28,749	28.4%	30,052	27.7%	31,497	28.5%	44,978	38.3%
5	Total Capitalization	97,160		101,399		108,387		110,446		117,510	

Line No.	Type of Capital	5th Year - 2004		4th Year - 2005		3rd Year - 2006		2nd Year - 2007		1st Year - 2008	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	54,473	45.9%	53,841	39.9%	59,870	46.9%	59,602	44.0%	59,263	41.4%
2	Short-Term Debt	17,838	15.0%	32,034	23.8%	17,146	13.4%	23,798	17.6%	28,653	20.0%
3	Preferred & Preference Stock										
4	Common Equity	46,377	39.1%	48,959	36.3%	50,633	39.7%	52,016	38.4%	55,077	38.5%
5	Total Capitalization	118,688		134,834		127,649		135,416		142,993	

Line No.	Type of Capital	Test Year - 2009		Latest Available Quarter - 12/31/09		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
1	Long-Term Debt	58,459	46.0%	58,459	46.0%	58,779	46.0%
2	Short-Term Debt	12,016	9.5%	12,016	9.5%	11,544	9.0%
3	Preferred & Preference Stock						
4	Common Equity	56,492	44.5%	56,492	44.5%	57,604	45.0%
5	Total Capitalization	126,967		126,967		127,927	

Delta Natural Gas Company, Inc
CASE NO. 2010-00116
Calculation of Average Test Year Capital Structure
12 Months Ended - December 31, 2009
"000 Omitted"

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 '08	142,993	59,263	28,653		47,552	7,525	55,077
2	1st Month -- January '09	142,197	59,120	26,417		47,574	9,086	56,660
3	2nd Month -- February '09	136,476	58,994	19,135		47,576	10,771	58,347
4	3rd Month -- March '09	128,275	58,909	10,658		47,673	11,035	58,708
5	4th Month -- April '09	122,205	58,859	4,038		47,680	11,628	59,308
6	5th Month -- May '09	118,851	58,804	351		47,684	12,012	59,696
7	6th Month -- June '09	120,616	58,799	3,653		47,784	10,380	58,164
8	7th Month -- July '09	121,723	58,683	4,964		47,811	10,265	58,076
9	8th Month -- August '09	124,030	58,631	7,515		47,815	10,069	57,884
10	9th Month -- September '09	124,889	58,591	9,596		47,914	8,788	56,702
11	10th Month -- October '09	126,305	58,526	11,052		47,920	8,807	56,727
12	11th Month -- November '09	127,519	58,484	12,021		47,932	9,082	57,014
13	12th Month -- December '09	126,967	58,459	12,016		48,031	8,461	56,492
14	Total (L1 through L13)	1,663,046	764,122	150,069		620,946	127,909	748,855
15	Average Balance (L14/13)	127,927	58,779	11,544		47,765	9,839	57,604
16	Average capitalization ratios		45.95%	9.02%		37.34%	7.69%	
17	End-of-period capitalization ratios		46.04%	9.46%		37.83%	6.66%	

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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, Schedules 1 and 2. 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. 2010-00116
Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, 2009

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 ⁽²⁾	02/18/2003	02/01/2023	\$ 19,510,000	7.000%	\$ 1,365,700
2	5.75% Insured Quarterly Notes ⁽²⁾	04/06/2006	04/01/2021	\$ 38,949,000	5.750%	\$ 2,239,568
3	Unamortized Debt Expense					\$ 387,263 ⁽³⁾
	Total Long-Term Debt and Annualized Cost			\$ 58,459,000		\$ 3,992,531
	Annualized Cost Rate [Total Col. (f) / Total Col. (d)]					<u>6.8296%</u>

⁽¹⁾ Coupon Interest Rate, Cost Rate at Issue & Cost Rate at Maturity are all the same.
⁽²⁾ Debt not rated and is unsecured.
⁽³⁾ Includes related debt issuance expenses.

Delta Natural Gas Company, Inc
CASE NO. 2010-00116
Schedule of Outstanding Long-Term Debt
For the Test Year Ended December 31, 2009

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	7.00% Sinking Fund Debentures ⁽²⁾	02/18/2003	02/01/2023	\$ 19,510,000	7.000%	\$ 1,365,700	\$ 1,376,659 ⁽³⁾
2	5.75% Insured Quarterly Notes ⁽²⁾	04/06/2006	04/01/2021	\$ 38,949,000	5.750%	\$ 2,239,568	\$ 2,256,976 ⁽³⁾
3	Unamortized Debt Expense					\$ 387,263 ⁽⁴⁾	\$ 387,263
4	Interest Accrued						\$ (10,855)
	Total Long-Term Debt and Annualized Cost			\$ 58,459,000		\$ 3,992,531	\$ 4,010,043

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

6.8296%

Actual Test Year Cost Rate
[Total Col. (g) / Total Reported in Col. (c) Line 15 of Format 3, Schedule 2 -- \$4,010,043 / \$58,779,000

6.8222%

⁽¹⁾ Coupon Interest Rate, Cost Rate at Issue & Cost Rate at Maturity are all the same.
⁽²⁾ Debt not rated and is unsecured.
⁽³⁾ Actual interest paid during the 12 months ended 12/31/09 not considering accruals.
⁽⁴⁾ Includes related debt issuance expenses.

Delta Natural Gas Company, Inc.
Case No. 2010-00116
Schedule of Short-Term Debt
For The Test Year Ended December 31, 2009

Format 4b

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d) ⁽²⁾	Nominal Interest Rate (e) ⁽³⁾	Effective Interest Cost Rate (f)	Annualized Interest Cost Col.(d)xCol(f) (g)
1	Grid Note	6/30/2009	Demand ⁽¹⁾	\$11,544,000	1.73460%	1.6042%	\$185,187
<p>⁽¹⁾ This is a demand grid note dated June 30, 2009 with a maturity date of June 30, 2011. It can be increased or decreased daily up to a maximum of \$40,000,000.</p> <p>⁽²⁾ The amount shown here is the average monthly balance during the test year. The 12/31/09 balance was \$12,015,728.</p> <p>⁽³⁾ The interest rate on this line is determined monthly at the thirty day LIBOR Rate plus 1.5% on the used line of credit. The rate shown is as of December 2009. The additional cost of the unused line of credit is 0.125%</p> <div style="display: flex; justify-content: space-between;"> <div>Total Short Term-Debt</div> <div style="text-align: right;">\$11,544,000⁽²⁾</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Annualized Cost Rate: [Total Column (g)/Total Column (d)]</div> <div style="text-align: right;"><u>1.6042%</u></div> </div> <div style="display: flex; justify-content: space-between;"> <div>Actual Interest Paid or Accrued on Short-Term Debt during the Test Year [Report in Col. (g) of this schedule]</div> <div style="text-align: right;">\$ <u>185,187</u></div> </div> <div style="display: flex; justify-content: space-between;"> <div>Average Short-Term Debt - Format 3, Schedule 2 Line 15 Col (d) [Report in Col. (d) of this schedule]</div> <div style="text-align: right;">\$ <u>11,544,000</u></div> </div> <div style="display: flex; justify-content: space-between;"> <div>Test-Year Interest Cost Rate [Actual Interest / Average Short-Term Debt] [Report in Col. (f) of this schedule]</div> <div style="text-align: right;"><u>1.6042%</u></div> </div>							

The effective interest rate (f) differs from the nominal interest rate (e) because the effective interest rate was calculated using month-end balances during the test year and the nominal interest rate changes every month, with only the rate at December 2009 shown above.

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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, Schedules 1 and 2. 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. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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 five 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 five-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:

John B. Brown

SCHEDULE OF COMMON STOCK ISSUE
FOR THE 10-YEAR PERIOD ENDED 12/31/09

Issue	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 Expenses as % of Gross Issue Amount (1)	\$ Net Proceeds to Company
DRIP	Jan. 2000	1,012	15.44	15.44			15,625
DRIP	Feb. 2000	1,789	14.66	14.66			26,227
DRIP	Mar. 2000	10,683	14.13	14.13	12.91		150,951
DRIP	Apr. 2000	1,474	14.25	14.25			21,005
DRIP	May. 2000	1,157	14.36	14.36			16,615
DRIP	June. 2000	6,533	15.11	15.11	12.73		98,733
DRIP, ESPP	July. 2000	7,150	15.40	15.40			110,110
DRIP	Aug. 2000	664	16.22	16.22			10,770
DRIP	Sept. 2000	5,079	17.10	17.10	12.03		86,851
DRIP	Oct. 2000	642	16.61	16.61		13%	9,239
DRIP	Nov. 2000	885	16.89	16.89			14,948
DRIP	Dec. 2000	6,060	18.15	18.15	12.07	3%	106,994
DRIP	Jan. 2001	536	18.46	18.46			9,895
DRIP	Feb. 2001	2,171	18.79	18.79			40,793
DRIP	Mar. 2001	5,301	19.13	19.13	13.41		101,382
DRIP	Apr. 2001	1,373	18.83	18.83			25,854
DRIP	May. 2001	586	20.22	20.22		34%	7,852
DRIP	June. 2001	6,165	19.82	19.82	13.12		122,173
DRIP, ESPP	July. 2001	6,142	19.52	19.52			119,868
DRIP	Aug. 2001	1,274	19.28	19.28			24,563
DRIP	Sept. 2001	4,867	19.50	19.50	12.56		94,907
DRIP	Oct. 2001	732	20.25	20.25			14,823
DRIP	Nov. 2001	1,589	20.15	20.15			32,018
DRIP	Dec. 2001	5,618	19.94	19.94	12.53		112,023
DRIP	Jan. 2002	549	20.15	20.15			11,062
DRIP	Feb. 2002	1,753	20.34	20.34			35,656
DRIP	Mar. 2002	4,547	22.25	22.25	13.74		101,171
DRIP	Apr. 2002	869	22.05	22.05			19,161
DRIP	May. 2002	1,292	22.10	22.10			28,553
DRIP	June. 2002	5,168	21.99	21.99	13.51		113,644
DRIP, ESPP	July. 2002	7,280	21.80	21.80			158,704
DRIP	Aug. 2002	1,486	20.12	20.12			29,898
DRIP	Sept. 2002	5,634	20.88	20.88	12.87		117,638
DRIP	Oct. 2002	680	21.13	21.13			14,368
DRIP	Nov. 2002	1,369	20.14	20.14			27,569
DRIP	Dec. 2002	4,849	21.32	21.32	12.87		103,381
DRIP	Jan. 2003	785	23.47	23.47			18,424
DRIP	Feb. 2003	1,221	22.31	22.31			27,241
DRIP	Mar. 2003	5,252	22.35	22.35	14.27	3%	113,574
DRIP	Apr. 2003	167	21.31	21.31		247%	(5,222)
Public Off.	May. 2003	600,000	21.60	21.60		4.40%	12,389,760
DRIP	May. 2003	1,232	21.38	21.38		183%	(21,956)
DRIP	June. 2003	6,906	23.80	23.80	14.49	25%	122,750
DRIP, ESPP	July. 2003	6,186	23.45	23.45		1%	144,225
DRIP	Aug. 2003	1,504	22.99	22.99			34,577
DRIP	Sept. 2003	4,456	23.02	23.02	13.96		102,577
DRIP	Oct. 2003	1,241	23.23	23.23			28,828

SCHEDULE OF COMMON STOCK ISSUE
FOR THE 10-YEAR PERIOD ENDED 12/31/09

Issue	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 Expenses as % of Gross Issue Amount (1)	\$ Net Proceeds to Company
DRIP	Nov. 2003	438	23.44	23.44			10,265
DRIP	Dec. 2003	6,279	23.38	23.38	13.82		146,803
DRIP	Jan. 2004	1,602	24.93	24.93			39,938
DRIP	Feb. 2004	1,279	26.82	26.82			34,303
DRIP	Mar. 2004	3,952	25.95	25.95	14.73		102,554
DRIP	Apr. 2004	1,890	24.78	24.78			46,834
DRIP	May. 2004	433	23.72	23.72			10,271
DRIP	June. 2004	4,515	23.54	23.54	15.26		106,283
DRIP	July. 2004	6,855	24.40	24.40			167,292
DRIP	Aug. 2004	375	25.43	25.43			9,536
DRIP	Sept. 2004	4,180	26.68	26.68	14.65		111,522
DRIP	Oct. 2004	1,055	25.96	25.96			27,388
DRIP	Nov. 2004	683	24.60	24.60			16,802
DRIP	Dec. 2004	4,323	27.66	27.66	15.24		119,574
DRIP	Jan. 2005	585	27.21	27.21			15,918
DRIP	Feb. 2005	928	27.97	27.97			25,956
DRIP	Mar. 2005	4,295	26.13	26.13	16.12		112,228
DRIP	Apr. 2005	1,332	25.06	25.06			33,380
DRIP	May. 2005	356	25.62	25.62			9,121
DRIP	June. 2005	4,306	27.39	27.39	15.73		117,941
DRIP	July. 2005	881	26.32	26.32			23,188
DRIP	Aug. 2005	2,432	28.20	28.20			68,582
DRIP	Sept. 2005	3,848	29.54	29.54	15.28		113,670
DRIP	Oct. 2005	609	28.00	28.00			17,052
DRIP	Nov. 2005	581	26.36	26.36		4%	14,640
DRIP	Dec. 2005	4,163	26.71	26.71	15.89	0%	110,641
DRIP	Jan. 2006	556	25.11	25.11		154%	(7,586)
DRIP	Feb. 2006	3,017	25.10	25.10			75,727
DRIP	Mar. 2006	4,693	26.46	26.46	16.64	-4%	129,677
DRIP	Apr. 2006	663	25.60	25.60			16,973
DRIP	May. 2006	183	25.30	25.30			4,630
DRIP	June. 2006	4,429	24.70	24.70	16.16		109,396
DRIP	July. 2006	243	24.91	24.91			6,053
DRIP	Aug. 2006	498	24.86	24.86			12,380
DRIP	Sept. 2006	4,250	25.23	25.23	15.70		107,228
DRIP	Oct. 2006	42	25.03	25.03			1,051
DRIP	Nov. 2006	2,482	25.26	25.26		45%	34,615
DRIP	Dec. 2006	4,384	25.21	25.21	16.14		110,521
DRIP	Jan. 2007	204	24.84	24.84			5,067
DRIP	Feb. 2007	234	25.11	25.11			5,876
DRIP	Mar. 2007	4,307	25.00	25.00	16.97		107,675
DRIP	Apr. 2007	395	25.10	25.10			9,915
DRIP	May. 2007	191	25.59	25.59			4,888
DRIP	June. 2007	3,833	25.89	25.89	16.61		99,236
DRIP	July. 2007	470	24.93	24.93			11,717
DRIP	Aug. 2007	153	24.66	24.66			3,773
DRIP	Sept. 2007	4,085	24.61	24.61	16.04		100,532

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116
SCHEDULE OF COMMON STOCK ISSUE
FOR THE 10-YEAR PERIOD ENDED 12/31/09

Issue	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 Expenses as % of Gross Issue Amount (1)	\$ Net Proceeds to Company
DRIP	Oct. 2007	223	25.14	25.14			5,606
DRIP	Nov. 2007	356	24.92	24.92			8,872
DRIP	Dec. 2007	3,883	25.60	25.60	16.49		99,405
DRIP	Jan. 2008	1,167	25.43	25.43			29,677
DRIP	Feb. 2008	99	26.33	26.33			2,607
DRIP	Mar. 2008	4,015	24.69	24.69	17.84		99,130
DRIP	Apr. 2008	293	25.19	25.19			7,381
DRIP	May. 2008	101	25.36	25.36			2,561
DRIP	June. 2008	3,808	27.81	27.81	17.48		105,900
DRIP	July. 2008	624	25.70	25.70			16,037
DRIP	Aug. 2008	1,042	25.65	25.65			26,727
DRIP	Sept. 2008	3,692	27.45	27.45	17.22		101,345
DRIP	Oct. 2008	626	22.86	22.86			14,310
DRIP	Nov. 2008	1,203	23.28	23.28			28,006
DRIP	Dec. 2008	4,500	22.76	22.76	17.29		102,420
DRIP	Jan. 2009	928	24.00	24.00			22,272
DRIP	Feb. 2009	70	23.60	23.60			1,652
DRIP	Mar. 2009	4,831	20.06	20.06	18.26		96,910
DRIP	Apr. 2009	310	20.54	20.54			6,367
DRIP	May. 2009	213	21.45	21.45			4,569
DRIP	June. 2009	4,248	23.57	23.57	17.78		100,125
DRIP	July. 2009	1,172	23.34	23.34			27,354
DRIP	Aug. 2009	156	24.77	24.77			3,864
DRIP	Sept. 2009	4,011	24.77	24.77	17.30		99,352
DRIP	Oct. 2009	185	26.64	26.64			4,928
DRIP	Nov. 2009	449	27.47	27.47			12,334
DRIP	Dec. 2009	3,554	27.98	27.98	17.56		99,441

ESPP
Public Off.
DRIP

(1) Shown in month that Capital Stock Expense booked. Does not necessarily relate to the specific shares issued that month.

DELTA NATURAL GAS COMPANY, INC.
CASE 2010 - 00116
QUARTERLY & ANNUAL COMMON STOCK INFORMATION (1)
FOR THE PERIODS AS SHOWN

Line Number	Period Equity	Average Number of Shares Outstanding	Book Value (\$) (2)	Earnings (Loss)(\$) per Share	Dividend Rate per Share (\$)	Rate of Return on Common Equity
1	Calendar 2005					
2	3/31/05	3,220,163	16.14	1.16	.295	
3	6/30/05	3,226,159	15.75	-.13	.295	
4	9/30/05	3,232,827	15.30	-.18	.30	
5	12/31/05	3,238,937	15.91	.89	.30	
6	Annual	3,229,324	15.96	1.75	1.19	11.0%
7	Calendar 2006					
8	3/31/06	3,245,601	16.67	1.03	.30	
9	6/30/06	3,252,464	16.18	-.19	.30	
10	9/30/06	3,257,537	15.72	-.16	.305	
11	12/31/06	3,263,403	16.16	.73	.305	
12	Annual	3,254,475	16.20	1.40	1.21	8.6%
13						
14	Calendar 2007					
15	3/31/07	3,269,289	16.98	1.12	.305	
16	6/30/07	3,274,037	16.62	-.07	.305	
17	9/30/07	3,278,556	16.06	-.25	.31	
18	12/31/07	3,283,130	16.51	.75	.31	
19	Annual	3,276,034	16.54	1.56	1.23	9.4%
20						
21	Calendar 2008					
22	3/31/08	3,288,205	17.86	1.65	.31	
23	6/30/08	3,292,779	17.49	-.07	.31	
24	9/30/08	3,297,671	17.24	.08	.32	
25	12/31/08	3,303,313	17.31	.37	.32	
26	Annual	3,295,341	17.35	2.03	1.26	11.7%
27						
28	Calendar 2009					
29	3/31/09	3,309,385	18.28	1.29	.32	
30	6/30/09	3,314,676	17.80	-.16	.32	
31	9/30/09	3,320,006	17.32	-.17	.325	
32	12/31/09	3,324,637	17.58	.58	.325	
33	Annual	3,316,931	17.62	1.53	1.29	8.7%

(1) All data on this schedule given based on consolidated company (regulated and non-regulated). Rate of Return on Common Equity considering only regulated earnings is computed in Item #35 of this data request.

(2) Book value presented per average number of shares outstanding for quarter.

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 05	July 2004	25.40	23.90	25.40	
2		Aug. 2004	26.99	22.02	26.29	
3		Sept. 2004	26.99	25.58	26.98	.295
4		Oct. 2004	26.98	24.50	24.94	
5		Nov. 2004	26.19	23.20	25.80	
6		Dec. 2004	28.75	25.54	27.22	.295
7		Jan. 2005	27.29	25.26	26.99	
8		Feb. 2005	28.10	25.74	26.72	
9		Mar. 2005	27.60	25.21	25.76	.295
10		Apr. 2005	26.00	24.42	25.02	
11		May 2005	26.67	24.91	25.72	
12		June 2005	29.00	25.45	25.86	.295
13						
14	Fiscal 06	July 2005	29.35	25.56	28.74	
15		Aug. 2005	29.18	26.77	28.15	
16		Sept. 2005	30.00	26.02	26.64	.30
17		Oct. 2005	28.42	23.60	25.54	
18		Nov. 2005	26.91	24.40	25.55	
19		Dec. 2005	26.95	25.00	25.20	.30
20		Jan. 2006	26.13	24.99	25.35	
21		Feb. 2006	26.72	24.80	25.89	
22		Mar. 2006	26.75	25.25	26.59	.30
23		Apr. 2006	26.82	25.28	25.68	
24		May 2006	26.05	24.64	24.64	
25		June 2006	24.96	24.22	24.51	.30
26						
27	Fiscal 07	July 2006	25.20	24.11	24.73	
28		Aug. 2006	25.24	24.17	25.17	
29		Sept. 2006	25.50	24.52	25.05	.305
30		Oct. 2006	25.50	24.83	25.37	
31		Nov. 2006	25.60	24.98	25.37	
32		Dec. 2006	25.59	24.50	25.07	.305
33		Jan. 2007	25.35	24.68	25.10	
34		Feb. 2007	25.48	24.30	24.92	
35		March 2007	25.10	24.30	24.98	.305
36		April 2007	25.25	24.70	25.16	
37		May 2007	25.91	25.00	25.44	
38		June 2007	26.08	23.89	25.96	.305
39						
40	Fiscal 08	July 2007	25.83	24.69	24.90	
41		Aug. 2007	25.37	23.50	24.81	
42		Sept. 2007	25.23	23.89	24.98	.31
43		Oct. 2007	25.50	24.45	25.12	
44		Nov. 2007	25.44	24.10	24.93	

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

45			Dec. 2007	25.84	24.75	25.25	.31
46			Jan. 2008	26.39	25.01	26.20	
47			Feb. 2008	26.73	25.52	25.56	
48			Mar. 2008	25.74	24.11	24.69	.31
49			Apr. 2008	25.73	24.25	24.97	
50			May 2008	32.19	24.97	29.70	
51			June 2008	29.92	26.02	26.12	.31
52							
53	Fiscal 09		July 2008	27.89	24.82	27.84	
54			Aug. 2008	28.50	25.01	28.00	
55			Sept. 2008	28.60	11.70	25.61	.32
56			Oct. 2008	25.53	18.01	24.57	
57			Nov. 2008	26.00	19.56	23.44	
58			Dec. 2008	24.25	21.09	24.25	.32
59			Jan. 2009	26.86	21.88	23.42	
60			Feb. 2009	25.20	21.50	21.52	
61			Mar. 2009	23.00	18.68	21.41	.32
62			Apr. 2009	21.99	18.46	21.00	
63			May 2009	22.90	20.26	22.65	
64			June 2009	24.21	21.30	22.52	.32
65							
66	Fiscal 10		July 2009	24.40	22.80	23.08	
67			Aug. 2009	26.50	23.12	25.97	
68			Sept. 2009	26.55	24.00	26.50	.325
69			Oct. 2009	27.38	25.34	27.38	
70			Nov. 2009	28.20	26.16	26.78	
71			Dec. 2009	29.80	27.00	28.34	.325

DELTA NATURAL GAS COMPANY, INC.
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FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

7. Provide a computation of fixed charge coverage ratios for the ten 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. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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. Please see Attachment I – Proposed Rate Increase by Rate Class, for 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. This is also provided in the direct testimony of William Steven Seelye, Exhibit 3.
- b. Please see Attachment I – Proposed Rate Increase by Rate Class for a schedule that shows the amount (column 8) and percent increase or decrease in revenues (column 9) distributed to each rate schedule.

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 8.66% overall return (based on a return on equity of 12.00% with a cost of debt of 6.01%), which is an increase from the current overall return being earned of 4.79%. The methodology employed by Delta to allocate the increase was to move most customer class's rates of return closer to the overall average.

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The following table presents the return for each customer class under the present and proposed rates:

Class Rates of Return*		
Customer Class	Present Rate of Return	Proposed Rate of Return
Residential	3.44%	8.19%
Small Non-Residential	5.51%	9.21%
Large Non-Residential	7.00%	10.64%
Interruptible	15.08%	15.08%
Special Contracts	0.79%	0.79%
Off-System Transportation	5.59%	7.26%
Total	4.79%	8.66%

* As presented in the direct testimony of William Steven Seelye – Table 2.

Under the present rates for each customer class, the returns range from 3.44% (Residential) to 15.08% (Interruptible). (This excludes the special contracts, which are served under fixed-price arrangements and which Delta does not propose to change.) 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 15.08%. Delta is proposing an 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 altogether. Therefore, the Off-System Transportation class was allocated an increase so that the return under the proposed rates would move closer the average return based on the cost of service study. An increase was allocated to the Residential class sufficient to bring the rate of return for the class to within approximately 50 basis points of the overall return. The remainder of the increase was allocated to the Small Non-Residential and Large Non-Residential classes by increasing the volumetric charge for all three classes – Residential, Small Non-Residential and Large Non-Residential.

- c. The requested schedule is provided in Attachment I referenced in response to part (a) and (b) above. 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

DELTA NATURAL GAS COMPANY, INC.
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DATED MARCH 31, 2010

closer to its cost as reflected in the cost-of-service study. This is discussed in the direct testimony of William Steven Seelye. Further detail by class follows.

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 almost entirely to the monthly customer charge, with very little 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 \$24.00 per customer per month and a commodity charge of \$0.43344 per Ccf. The cost-of-service study indicated customer cost of \$27.72 for this class. The change from \$15.30 to \$24.00 moves the customer charge to approximately 87% 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 \$24.00 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 \$35.00 per customer per month and a commodity charge of \$0.43344 per Ccf. The cost-of-service study indicated customer cost of \$35.54 for this class. The change from \$25.00 to \$35.00 is proposed in order to yield the revenue requirement allocated to this class.

Large Non-Residential General Service

Delta is proposing to maintain the existing block structure. Delta is proposing a customer charge of \$150.00 per customer per month and a commodity charge of \$0.43344 for the first 2,000 Ccf, \$0.26855 for the next 8,000 Ccf, \$0.18894 for the next 40,000 Ccf, \$0.14894 for the next 50,000 Ccf, and \$0.12984 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 charge differentials between the blocks were maintained.

Interruptible

Delta is not proposing to revise the interruptible schedules. No rate increases can be justified for these schedules in light of the high class rates of return.

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Unmetered Gas Lights

Relatively small increases are proposed for the residential, commercial, and small commercial unmetered lights schedules, which collectively amount to a 4.3% increase over current rates.

Special Contracts

As noted above, the special contracts are served under fixed-price arrangements. Delta is not proposing any revisions to these contracts in this proceeding.

Off-System Transportation

Delta is proposing to increase the off-system transportation rate from \$0.27 to \$0.29 per Mcf of gas transported, or in the case of measurement based on heating value, \$0.29 per dekatherm.

- d. Please 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.

Sponsoring Witness:

William Steven Seelye

Attachment I - PSC Data Request Dated 03/31/10; Item 8 (a) and (b)

Delta Natural Gas Company, Inc.

Summary of Rate Increase by Rate Class
Based on Adjusted Sales and Transportation for the 12 months Ended December 31, 2009
See Exhibit 3

	(1) Actual Billed Revenue	(2) Elimination of Gas Cost Adjustment (See Gas Cost Exhibit)	(3) Correction	(4) Net Revenue Before Temperature Adjustment (Column (1) + (2))	(5) Temperature Adjustment (See Temperature Normalization Exhibit)	(6) GCR at Current Rates	(7) Adjusted Billings at Current Rates (Column (3) + (4) + (5))	(8) Increase in Revenue	(9) Percentage Increase
REVENUE									
Residential	\$ 30,606,864	\$ (17,994,255)		\$ 12,612,609	\$ (57,963)	\$ 9,772,403	\$ 22,327,049	\$ 3,538,987	15.85%
Small Non-Residential GS	9,073,688	(5,663,368)		3,410,320	(13,572)	3,069,026	6,465,774	593,145	9.17%
Large Non-Residential GS	11,908,202	(8,082,383)		3,825,819	4,894	4,559,291	8,390,004	628,392	7.49%
Large Non-Residential GS - Commercial	1,203,947	(895,797)		308,150	640	491,187	799,977	40,167	5.02%
Large Non-Residential GS - Industrial	13,112,149	(8,978,180)		4,133,969	5,534	5,050,478	9,189,981	668,559	7.27%
Total Large Non-Residential GS									
Interruptible	29,572	(24,286)		5,286	-	13,338	18,624	-	
Interruptible - Commercial	327,000	(275,248)		51,752	53	152,689	204,503	-	
Interruptible - Industrial	356,572	(299,534)		57,038	53	166,036	223,127	-	0.00%
Total Interruptible									
Unmetered Gas Lights	5,249	(3,703)		1,546		2,245	3,791	65	
Residential	3,766	(2,643)		1,123		1,630	2,752	159	
Commercial	5,274	(3,701)		1,573		2,282	3,855	223	
Small Commercial	14,289	(10,047)		4,242		6,157	10,398	448	
Unmetered Gas Lights									
Total Retail	\$ 53,163,562	\$ (32,945,385)	\$ -	\$ 20,218,177	\$ (65,947)	\$ 18,064,101	\$ 38,216,330	\$ 4,801,139	4.31%
Special Contracts	\$ 309,428	\$ -	\$ -	\$ 309,428	\$ -	\$ -	\$ 309,428	\$ -	
Small Non-Residential GS	186,481	-	-	186,481	366	-	186,847	18,165	
Large Non-Residential GS	2,203,535	-	-	2,203,535	2,470	-	2,206,005	241,036	
Residential	8,471	-	-	8,471	-	-	8,471	2,058	
Interruptible	1,427,029	-	-	1,427,029	-	-	1,427,029	-	
On System Transportation	4,134,944	-	-	4,134,944	2,836	-	4,137,780	261,259	6.31%
Off System Transportation	3,415,904	-	-	3,415,904	-	-	3,415,904	253,030	7.41%
Total Transportation	\$ 7,550,848	\$ -	\$ -	\$ 7,550,848	\$ 2,836	\$ -	\$ 7,553,684	\$ 514,289	6.81%
Miscellaneous Revenue	\$ 302,580	\$ -	\$ -	\$ 302,580	\$ -	\$ -	\$ 302,580	\$ -	0.00%
Total Operating Revenue	\$ 61,016,990	\$ (32,945,385)	\$ -	\$ 28,071,605	\$ (63,111)	\$ 18,064,101	\$ 46,072,595	\$ 5,315,428	11.54%

Attachment II PSC Data Request Dated 03/31/10; Item 8 (d)

Delta Natural Gas Company, Inc.

Gas Cost Adjustment (GCA) Clause Revenues and Expenses

For the 12 months Ended December 31, 2009

GCA Revenues (See Attachment III)	\$	32,945,385
GCA Expenses, per books	\$	<u>32,945,385</u>
	\$	0

Attach.....out III PSC Data Request Dated 03/31/10; Item 8 (d)

Delta Natural Gas Company, Inc.
 Gas Cost Adjustment (GCA) Clause
 For the 12 months Ended December 31, 2009

Customer Class	Rate Code	Firm / Interrup	January	February	March	April	May	June	July	August	September	October	November	December	Total
	GCR Rate		\$ 13,130.00	\$ 11,747.50	\$ 11,747.50	\$ 11,747.50	\$ 9,511.00	\$ 9,511.00	\$ 9,511.00	\$ 9,083.90	\$ 9,083.90	\$ 9,083.90	\$ 6,650.00	\$ 6,650.00	
Mcf Sales															
Residential		Firm	318,497.6	381,231.0	286,306.9	188,244.4	120,479.5	33,955.8	23,168.0	26,706.9	21,012.8	28,323.4	97,484.6	144,757.4	1,650,148.3
Small Non-Residential General Service		Firm	100,631.0	127,343.2	90,447.3	49,428.9	33,868.4	10,390.1	8,442.1	10,352.0	7,970.2	10,252.3	25,888.1	40,446.5	515,460.1
Large Non-Residential GS - Commercial		Firm	130,480.9	157,407.8	114,897.4	72,092.1	58,198.7	26,037.2	19,714.8	23,904.4	19,209.2	25,520.6	46,015.8	60,693.9	754,172.8
Large Non-Residential GS - Industrial		Firm	15,190.2	19,810.1	14,404.0	8,512.0	5,774.6	2,176.7	1,457.5	1,673.0	1,727.2	1,690.4	3,150.5	5,656.0	81,222.2
Interruptible - Commercial		Interrup	434.6	438.5	432.9	342.3	203.7						146.3	211.4	2,209.7
Interruptible - Industrial		Interrup	3,797.7	6,892.9	4,445.7	2,057.0	1,340.5	889.6	731.2	992.5	768.3	869.8	1,143.4	1,536.4	25,265.0
Unmetered Gas Lights - Residential		Gas Lis	36.0	34.5	34.5	34.5	34.5	31.5	28.5	27.0	27.0	27.0	28.5	28.5	372.0
Unmetered Gas Lights - Commercial		Gas Lis	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 - Small Commercial		Gas Lis	32	32	32	32	32	32	32	32	32	32	32	32	378
Total Retail Sales			569,122	693,212	511,023	300,765	219,954	73,335	53,596	63,710	50,769	66,738	173,891	253,384	3,029,498
GCR Revenues															
Residential	01	Firm	\$ 4,181,540.49	\$ 4,478,511.17	\$ 3,363,390.31	\$ 1,976,451.09	\$ 1,145,880.33	\$ 322,953.61	\$ 220,350.85	\$ 242,602.81	\$ 190,878.17	\$ 257,286.93	\$ 649,801.56	\$ 964,808.07	\$ 17,994,255.40
Small Non-Residential General Service	02CS	Firm	1,321,285.03	1,495,964.24	1,062,529.66	580,666.00	322,122.35	98,820.24	80,292.81	94,036.53	72,400.50	93,130.87	172,544.19	269,575.92	5,663,366.35
Large Non-Residential GS - Commercial	02C / I	Firm	1,713,214.22	1,849,148.13	1,349,757.21	846,901.94	553,527.84	247,539.81	187,507.46	217,145.18	174,494.45	231,826.58	306,695.31	404,524.84	8,082,382.97
Large Non-Residential GS - Industrial	02C / I	Firm	199,447.33	232,719.15	169,210.99	99,994.72	54,922.22	20,702.59	13,862.28	15,197.36	15,689.71	15,355.42	20,998.08	37,697.24	895,797.11
Interruptible - Commercial	04C / I	Interrup	5,706.30	5,151.28	5,085.49	4,021.17	1,937.39						975.09	1,408.98	24,285.70
Interruptible - Industrial	04C / I	Interrup	49,863.80	80,974.34	52,225.86	24,164.61	12,749.50	6,558.79	6,954.44	9,015.77	6,979.16	7,901.18	7,620.76	10,240.11	275,248.31
Unmetered Gas Lights - Residential		Gas Lis	472.68	405.29	405.29	405.29	328.13	299.60	271.06	245.27	245.27	245.27	189.95	189.95	3,703.04
Unmetered Gas Lights - Commercial		Gas Lis	295.43	264.32	264.32	264.32	214.00	214.00	214.00	204.39	204.39	204.39	149.96	149.96	2,643.46
Unmetered Gas Lights - Small Commercial		Gas Lis	413.60	370.05	370.05	370.05	299.60	299.60	299.60	286.14	286.14	286.14	209.95	209.95	3,700.85
Total GCR Revenues			\$ 7,472,238.86	\$ 8,143,507.97	\$ 6,003,239.17	\$ 3,533,239.19	\$ 2,091,981.35	\$ 697,488.23	\$ 509,752.51	\$ 578,733.45	\$ 461,177.79	\$ 606,236.78	\$ 1,158,984.85	\$ 1,688,605.03	\$ 32,945,385.18

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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. Please refer to the following pages in the PSC report or attached support as noted below:
 1. Income Statement – Pages 114 – 116
 2. Statement of Cash Flows/Statement of Changes in Financial Position – See attached schedule
 3. Statement of Changes in Owner's Equity (Statement of Retained Earnings) – See attached schedule
 4. Balance Sheet – Pages 110 – 112; The comparative Balance Sheet reflects Delta's financial position for both the test year and year preceding the test year.
- b. The above schedules reflect total company amounts for Delta Natural Gas which are also Kentucky jurisdictional amounts.

Sponsoring Witness:

Matthew D. Wesolosky

4100 Delta Natural Gas Company, Inc. 01/01/2009 - 12/31/2009

Statement of Income for the Year (Ref Page: 114)

	Total (c)	Total - Prv Yr (d)	Electric (e)	Gas (g)	Others (f)
1. UTILITY OPERATING INCOME					
2. Gas Operating Revenues (400)	\$57,837,027.00	\$69,323,711.00	\$0.00	\$57,837,027.00	\$0.00
3. Operating Expenses					
4. Operation Expenses (401)	\$42,506,281.00	\$52,434,839.00	\$0.00	\$42,506,281.00	\$0.00
5. Maintenance Expenses (402)	\$645,054.00	\$945,830.00	\$0.00	\$645,054.00	\$0.00
6. Depreciation Expense (403)	\$3,812,058.00	\$3,674,475.00	\$0.00	\$3,812,058.00	\$0.00
7. Depreciation Expense for Asset Retirement Costs (403.1)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Amort and Depl of Utility Plant (404-405)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9. Amort of Utility Plant Acq. Adj (406)	(\$19,800.00)	(\$12,000.00)	\$0.00	(\$19,800.00)	\$0.00
10. Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11. Amort. of Conversion Expenses (407.2)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12. Regulatory Debits (407.3)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13. (Less) Regulatory Credits (407.4)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14. Taxes Other than Income Taxes (408.1)	\$1,904,879.00	\$1,789,200.00	\$0.00	\$1,904,879.00	\$0.00
15. Income Taxes - Federal (409.1)	(\$1,532,932.00)	\$14,399.00	\$0.00	(\$1,532,932.00)	\$0.00
16. Income Taxes - Other (409.1)	(\$282,789.00)	\$177,514.00	\$0.00	(\$282,789.00)	\$0.00

Statement of Income for the Year (Ref Page: 114)

	Total (P)	Total - Previous (d)	Electric (e)	Gas (g)	Other (f)
17. Provision for Deferred Income Taxes (410.1)	\$3,905,642.00	\$1,760,831.00	\$0.00	\$3,905,642.00	\$0.00
18. (Less) Provision for Deferred Income Taxes (411.1)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19. Investment Tax Credit Adj. - Net (411.4)	(\$31,950.00)	(\$34,550.00)	\$0.00	(\$31,950.00)	\$0.00
20. (Less) Gains from Disp. of Utility Plant (411.6)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21. Losses from Disp. of Utility Plant (411.7)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22. (Less) Gains from Disposition of Allowances (411.8)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23. Losses from Disposition of Allowances (411.9)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24. Accretion Expense (411.10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25. Total Utility Operating Expenses (Enter Total of Lines 4 - 22)	\$50,906,443.00	\$60,750,538.00	\$0.00	\$50,906,443.00	\$0.00
26. Net Utility Operating Income (Line 2 less line 23 - Carry forward to pg 117 line 25)	\$6,930,584.00	\$8,573,173.00	\$0.00	\$6,930,584.00	\$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2009 - 12/31/2009

Statement of Income (continued) (Ref Page: 116)

	Current Year	Previous Year
27. Net Utility Operating Income (Carried from pg 114)	\$6,930,584.00	\$8,573,173.00
28. Other Income and Deductions		
29. Other Income		
30. Nonutility Operating Income		
31. Revenues From Merchandising, Jobbing and Contract Work (415)	\$23,585.00	\$28,317.00
32. (Less) Costs and Exp. of Merchandising, Job. and Contract Work (416)	\$11,177.00	\$11,883.00
33. Revenues From Nonutility Operations (417)	\$0.00	
34. (Less) Expenses of Nonutility Operations (417.1)	\$0.00	
35. Nonoperating Rental Income (418)	\$0.00	
36. Equity in Earnings of Subsidiary Companies (418.1)	\$1,260,322.00	\$3,327,547.00
37. Interest and Dividend Income (419)	\$51,538.00	(\$15,855.00)
38. Allowance for Other Funds Used During Construction (419.1)	\$0.00	
39. Miscellaneous Nonoperating Income (421)	\$878,393.00	(\$689,867.00)
40. Gain on Disposition of Property (421.1)	\$0.00	
41. TOTAL Other Income	\$2,202,661.00	\$2,638,259.00
42. Other Income Deductions		
43. Loss on Disposition of Property (421.2)		
44. Miscellaneous Amortization (425)	(\$47,232.00)	\$49,243.00
45. Miscellaneous Income Deductions (426.1 - 426.5)	(\$47,232.00)	\$49,243.00
46. TOTAL Other Income Deductions		
47. Taxes Applic. to Other Income and Deductions	\$0.00	
48. Taxes Other Than Income Taxes (408.2)	\$35,289.00	\$40,600.00
49. Income Taxes - Federal (409.2)	\$11,206.00	\$8,300.00
50. Income Taxes - Other (409.2)		
51. Provision for Deferred Inc. Taxes (410.2)	\$0.00	

Statement of Income (continued) (Ref Page: 116)

	Current Year	Previous Year
52. (Less) Provision for Deferred Income Taxes CR (411.2)	\$0.00	
53. Investment Tax Credit Adj. Net (411.5)	\$0.00	
54. (Less) Investment Tax Credits (420)	\$0.00	\$48,900.00
55. TOTAL Taxes on Other Income and Deduct.	\$46,495.00	\$2,540,116.00
56. Net Other Income and Deductions (Lines 39,44,53)	\$2,203,398.00	
57. Interest Charges		
58. Interest on Long Term Debt (427)	\$3,622,780.00	\$3,668,684.00
59. Amort of Debt Disc. and Expense (428)	\$387,263.00	\$387,266.00
60. Amortization of Loss on Reacquired Debt (428.1)		
61. (Less) Amort. of Premium on Debt - CR (429)		
62. (Less) Amortization of Gain on Reacquired Debt - CR (429.1)		
63. Interest on Debt to Assoc. Companies (430)		
64. Other Interest Expense (431)	\$65,558.00	\$369,593.00
65. (Less) Allowance for Borrowed Funds Used During Construction CR (432)		
66. Net Interest Charges	\$4,075,601.00	\$4,425,543.00
67. Income Before Extraordinary Items (Lines 25,54 and 64)	\$5,058,381.00	\$6,687,746.00
68. Extraordinary Items		
69. Extraordinary Income (434)	\$0.00	
70. (Less) Extraordinary Deductions (435)	\$0.00	
71. Net Extraordinary Items (Lines 67 less 68)	\$0.00	
72. Income Taxes - Federal and Other (409.3)	\$0.00	\$0.00
73. Extraordinary Items After Taxes (Lines 69 less 70)	\$0.00	\$0.00
74. Net Income (Lines 67 and 73)	\$5,058,381.00	\$6,687,746.00

4100 Delta Natural Gas Company, Inc.
Statement of Cash Flows

Amounts are derived from the PSC Annual Report for 2009 and 2008

<u>Description</u>	<u>2009 Amounts</u>	<u>2008 Amounts</u>
1. Net Cash Flow From Operating Activities		
2. Net Income (Line 72c on page 117)	\$ 5,058,381.00	\$ 6,687,746.00
3. Noncash Charges(Credits) to Income:	\$ -	\$ -
4. Depreciation and Depletion Amortization of (Specify)	\$ 3,902,263.00	\$ 3,898,454.00
5. Amortization of Debt Expense	\$ -	\$ -
6. Deferred Income Taxes (Net)	\$ 515,544.00	\$ 387,266.00
7. Investment Tax Credit Adjustment (Net)	\$ 3,851,271.00	\$ 2,450,590.00
8. Net (Increase) Decrease in Receivables	\$ (31,950.00)	\$ (34,550.00)
9. Net (Increase) Decrease in Inventory	\$ 6,379,634.00	\$ (696,645.00)
10. Net (Increase) Decrease in Allowances Inventory	\$ 10,204,791.00	\$ (4,791,899.00)
	\$ -	\$ -
11. Net Increase (Decrease) in Payables and Accrued Expenses	\$ (5,699,587.00)	\$ 145,312.00
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. Other and cost of Removal	\$ (370,812.00)	\$ (440,646.00)
16. Gain on Sale of Asset	\$ -	\$ (172,978.00)
16. Unrecovered Gas cost	\$ 4,459,172.00	\$ (2,655,850.00)
17. Net Cash Provided by (Used in) Operating Activities (Total lines 2 thru 16)	\$ 28,268,707.00	\$ 4,776,800.00
Cash Flows from Investment Activities:		
21. Construction and Acquisition of Plant (Including Land):	\$ -	\$ -
22. Gross Additions to Utility Plant(Less nuclear fuel)	\$ -	\$ -
23. Gross Additions to Nuclear Fuel	\$ -	\$ -
24. Gross Additions to Common Utility Plant	\$ (7,531,724.00)	\$ (7,548,416.00)
25. Gross Additions to Nonutility Plant	\$ -	\$ -
26. (Less) Allowances for Other Funds Used During Construction	\$ -	\$ -
Other	\$ -	\$ -
27. Construction in Process	\$ 376,578.00	\$ 1,515,937.00
Cash Outflows for Plant (Total lines 22-27)	\$ (7,155,146.00)	\$ (6,032,479.00)
30. Acquisition of Other Noncurrent Assets (d)	\$ -	\$ -
31. Proceeds from Disposal of Noncurrent Assets (d)	\$ -	\$ -

4100 Delta Natural Gas Company, Inc.

Statement of Cash Flows

Amounts are derived from the PSC Annual Report for 2009 and 2008

<u>Description</u>	<u>2009 Amounts</u>	<u>2008 Amounts</u>
32. Retirements of Property, Plant and Equipment	\$ -	\$ -
33. Investments in and Advances to Assoc. and Subsidiary Companies	\$ -	\$ -
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)	\$ (60,000.00)	\$ -
38. Proceeds from Sales of Investment Securities (a)	\$ -	\$ -
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)	\$ (7,215,146.00)	\$ (6,032,479.00)
Cash Flows from Financing Activities:		
52. Proceeds from Issuance of:		
53. Long-Term Debt	\$ (804,000.00)	\$ (339,000.00)
54. Preferred Stock	\$ 478,969.00	\$ 535,885.00
55. Common Stock	\$ -	\$ -
Other		
56.	\$ -	\$ -
57. Net Increase in Short-Term Debt ©	\$ -	\$ 4,854,608.00
Other		
58.	\$ -	\$ -
59. Cash Provided by Outside Sources (Total lines 53-58)	\$ (325,031.00)	\$ 5,051,493.00
61. Payments for Retirement of	\$ -	\$ -
62. Long-Term Debt (b)	\$ -	\$ -
63. Preferred Stock	\$ -	\$ -
64. Common Stock	\$ -	\$ -
Other	\$ -	\$ -
65.	\$ -	\$ -
66. Net Decrease in Short-Term Debt ©	\$ (16,637,027.00)	\$ -

4100 Delta Natural Gas Company, Inc.

Statement of Cash Flows

Amounts are derived from the PSC Annual Report for 2009 and 2008

<u>Description</u>	<u>2009 Amounts</u>	<u>2008 Amounts</u>
68. Dividends on Preferred Stock	\$ -	\$ -
69. Dividends on Common Stock	\$ (4,278,220.00)	\$ (4,151,762.00)
70. Net Cash Provided by (used in) Financing Activities (Lines 59-69)	\$ (21,240,278.00)	\$ 899,731.00
Net Increase (Decrease) in Cash and Cash Equivalents (Total Lines 18, 49, 71)	\$ (186,717.00)	\$ (355,948.00)
Cash and Cash Equivalents at Beginning of Year	\$ 324,863.00	\$ 680,811.00
Cash and Cash Equivalents at End of Year	\$ 138,146.00	\$ 324,863.00

4100 Delta Natural Gas Company, Inc.

Statement of Retained Earnings

Amounts are derived from the PSC Annual Report for 2009 and 2008

<u>Item (a)</u>	<u>2009 Amount</u>	<u>2008 Amount</u>
Unappropriated Retained Earnings (216)		
1. Balance - Beginning of Year	\$ 9,564,683.00	\$ 6,391,978.00
Adjustments to Retained Earnings (439)		
Credit:		
Dividends from Subs	\$ 1,261,809.00	\$ 4,058,568.00
4. Total Credits to Retained Earnings (439)	\$ 1,261,809.00	\$ 4,058,568.00
Debit:		
5. Total Debits to Retained Earnings (439)	\$ -	\$ -
6. Balance Transferred from Income (433 less 418.1)	\$ 3,798,059.00	\$ 3,265,899.00
Appropriations of Retained Earnings (436)	\$ -	\$ -
8. Total Appropriations of Retained Earnings (436)	\$ -	\$ -
Dividends Declared - Preferred stock (437)	\$ -	\$ -
10. Total Dividends Declared - Preferred Stock (437)	\$ -	\$ -
Dividends Declared - Common Stock	\$ (4,278,220.00)	\$ (4,151,762.00)
12. Total Dividends Declared - Common Stock (438)	\$ (4,278,220.00)	\$ (4,151,762.00)
13. Transfers from Acct 216.1, Unappropriated Undistributed Subsidiary Earnings	\$ -	\$ -
14. Balance End of Year (Total Lines 1,4,5,6,8,10,12,13)	\$ 10,346,331.00	\$ 9,564,683.00
Appropriated Retained Earnings (215) FAS 158 adoption	\$ -	\$ 94,300.00
16. Total Appropriated Retained Earnings	\$ -	\$ 94,300.00
Appropriated Retained Earnings - Amortization reserve, Federal	\$ -	\$ -
17. Total Appropriated Retained Earnings - Amortization Reserve, Federal (215.1)	\$ -	\$ -
18. Total Appropriated Retained Earnings (total lines 16 and 17) (214,215.1)	\$ -	\$ -
19. Total Retained Earnings (Line 14 and 18) (215,215.1,216)	\$ 10,346,331.00	\$ 9,564,683.00
Unappropriated Undistributed Subsidiary Earnings (216.1)	\$ -	\$ -
20. Balance - Beginning of Year (Debit or Credit)	\$ 61,460.00	\$ 792,481.00
21. Equity in Earnings for Year (Credit) (418.1)	\$ 1,260,322.00	\$ 3,327,547.00
22. (Less) Dividends Received (Debit)	\$ 1,261,809.00	\$ 4,058,568.00
23. Other Charges (explain)		
24. Balance - End of Year	\$ 59,973.00	\$ 61,460.00

Balance Sheet - Assets and Other Debits (Ref Page: 110)

	Balance Beginning of Year	Balance End of Year
1. UTILITY PLANT		
2. Utility Plant (101-106,114)	\$188,464,768.00	\$194,455,730.00
3. Construction Work in Progress (107)	\$469,517.00	\$501,971.00
4. TOTAL UTILITY PLANT	\$188,934,285.00	\$194,957,701.00
5. (Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	\$67,747,598.00	\$70,252,241.00
6. Net Utility Plant (Line 4 less Line 5)	\$121,186,687.00	\$124,705,460.00
7. Nuclear Fuel (120.1-120.4,120.6)	\$0.00	
8. (Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5)	\$0.00	
9. Nuclear Fuel (Line 7 less Line 8)	\$0.00	
10. Net Utility Plant (Enter Total of Line 6 and Line 9)	\$121,186,687.00	\$124,705,460.00
11. Utility Plant Adjustments (116)	\$0.00	\$0.00
12. Gas Stored-Base Gas (117.1)	\$4,208,069.00	\$4,208,069.00
13. System Balancing Gas (117.2)		
14. Gas Stored Underground - Non Current (117.3)		
15. Gas Owned to System Gas (117.4)		
16. OTHER PROPERTY AND INVESTMENTS		
17. Nonutility Property (121)		
18. (Less) Accum. Prov. for Depr and Amort. (122)		
19. Investment in Associated Companies (123)	\$1,000.00	\$1,000.00
20. Investments in Subsidiary Companies (123.1)	\$64,458.00	\$62,972.00
21.		
22. Noncurrent Portion of Allowances		
23. Other Investments (124)		
24. Special Funds (125-128)	\$656,845.00	\$818,269.00
25. TOTAL Other Property and Investments	\$722,303.00	\$882,241.00
26. CURRENT AND ACCRUED ASSETS		
27. Cash (131)	\$319,388.00	\$132,671.00

Balance Sheet - Assets and Other Debits (Ref Page: 110)

	Balance Beginning of Year	Balance End of Year
28. Special Deposits (132-134)	\$0.00	
29. Working Fund (135)	\$5,475.00	\$5,475.00
30. Temporary Cash Investments (136)	\$0.00	
31. Notes Receivable (141)	\$0.00	
32. Customer Accounts Receivable (142)	\$12,168,857.00	\$8,105,597.00
33. Other Accounts Receivable (143)	\$0.00	
34. (Less) Accum. Prov. for Uncollectible Acct. Credit (144)	\$851,691.00	\$222,143.00
35. Notes Receivable from Associated Companies (145)	\$0.00	
6. Accounts Receivable from Assoc. Companies (146)	\$17,021,709.00	\$10,984,695.00
37. Fuel Stock (151)	\$0.00	
38. Fuel Stock Expenses Undistributed (152)	\$0.00	
39. Residuals (Elec) and Extracted Products (153)	\$0.00	
40. Plant Materials and Operating Supplies (154)	\$585,416.00	\$525,775.00
41. Merchandise (155)	\$0.00	
42. Other Materials and Supplies (156)	\$0.00	
43. Nuclear Materials Held for Sale (157)	\$0.00	
44. Allowances (158.1 and 158.2)	\$0.00	
45. (Less) Noncurrent Portion of Allowances	\$0.00	
46. Stores Expense Undistributed (163)	\$0.00	
47. Gas Stored Underground - Current (164.1)	\$8,605,408.00	\$3,450,410.00
48. Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	\$0.00	
49. Prepayments (165)	\$4,677,077.00	\$1,885,545.00
50. Advances for Gas (166-167)	\$0.00	
51. Interest and Dividends Receivable (171)	\$0.00	
52. Rents Receivable (172)	\$0.00	
53. Accrued Utility Revenues (173)	\$0.00	

4100 Delta Natural Gas Company, Inc. 01/01/2009 - 12/31/2009

Balance Sheet - Assets and Other Debits (Ref Page: 110)

	Balance Beginning of Year	Balance End of Year
54. Miscellaneous Current and Accrued Assets (174)	\$0.00	
54.a Derivative Instrument Assets (175)	\$0.00	
54.b Derivative Instrument Assets - Hedges (176)	\$0.00	
55. TOTAL Current and Accrued Assets (Lines 27 - 54.b)	\$42,531,639.00	\$24,868,025.00
56. DEFERRED DEBITS		
57. Unamortized Debt Expenses (181)	\$4,929,646.00	\$4,542,382.00
58. Extraordinary Property Losses (181.1)	\$0.00	
59. Unrecovered Plant and Regulatory Study Costs (182.2)	\$0.00	
60. Other Regulatory Assets (182.3)	\$0.00	
61. Prelim. Survey and Investigation Charges (Electric) (183)	\$0.00	
62. Prelim. Sur. and Invest. Charges (Gas) (183.1,183.2)	\$0.00	
63. Clearing Accounts (184)	\$2,992.00	\$0.00
64. Temporary Facilities (185)	\$0.00	
65. Miscellaneous Deferred Debits (186)	\$5,205,220.00	\$9,147,425.00
66. Def. Losses from Disposition of Utility Plt. (187)	\$0.00	
67. Research, Devel. and Demonstration Expend. (188)	\$0.00	
68. Unamortized Loss on Reacquired Debt (189)	\$0.00	
69. Accumulated Deferred Income Taxes (190)	\$0.00	
70. Unrecovered Purchased Gas Costs (191)	\$6,032,931.00	\$1,573,758.00
71. TOTAL Deferred Debits (Lines 57-70)	\$16,170,789.00	\$15,263,565.00
72. Total Assets and other Debits (Total Lines 10-15,22,55,71)	\$184,819,487.00	\$169,927,360.00

4100 Delta Natural Gas Company, Inc. 01/01/2009 - 12/31/2009
 Balance Sheet - Liabilities and Other Credits (Ref Page: 112)

	Balance Beginning of Year	Balance End of Year
1. PROPRIETARY CAPITAL		
2. Common Stock Issued (201)	\$3,307,446.00	\$3,327,573.00
3. Preferred Stock Issued (204)	\$0.00	\$0.00
4. Capital Stock Subscribed (202,205)	\$0.00	\$0.00
5. Stock Liability for Conversion (203,206)	\$0.00	\$0.00
6. Premium on Capital Stock (207)	\$46,887,782.00	\$47,346,624.00
7. Other Paid-in Capital Stock (208-211)	\$0.00	\$0.00
8. Installments Received on Capital stock (212)	\$0.00	\$0.00
9. (Less) Discount on Capital Stock (213)	\$0.00	\$0.00
10. (Less) Capital Stock Expense (214)	\$2,643,354.00	\$2,643,354.00
11. Retained Earnings (215,215.1,216)	\$9,564,683.00	\$10,346,331.00
12. Unappropriated Undistributed Subsidiary Earnings (216.1)	\$61,460.00	\$59,973.00
13. (Less) Reacquired Capital Stock (217)	\$0.00	\$0.00
14. Accumulated Other Comprehensive Income (219)	\$0.00	\$0.00
15. TOTAL Proprietary Capital	\$57,178,017.00	\$58,437,147.00
16. LONG TERM DEBT		
17. Bonds (221)	\$58,063,000.00	\$57,259,000.00
18. (Less) Reacquired Bonds (222)	\$0.00	\$0.00
19. Advances from Associated Companies (223)	\$0.00	\$0.00
20. Other Long-Term Debt (224)	\$0.00	\$0.00
21. Unamortized Premium on Long-Term Debt (225)	\$0.00	\$0.00
22. (Less) Unamortized Discount on LongTerm Debt (226)	\$0.00	\$0.00
23. (Less) Current Portion of Long Term Debt	\$0.00	\$0.00
24. TOTAL Long Term Debt	\$58,063,000.00	\$57,259,000.00
25. OTHER NONCURRENT LIABILITIES		
26. Obligations Under Capital Leases-NonCurrent (227)	\$0.00	\$0.00
27. Accumulated Provision for Property Insurance (228.1)	\$0.00	\$0.00

4100 Delta Natural Gas Company, Inc. 01/01/2009 - 12/31/2009
 Balance Sheet - Liabilities and Other Credits (Ref Page: 112)

	Balance Beginning of Year	Balance End of Year
28. Accumulated Provision for Injuries and Damages (228.2)	\$0.00	\$0.00
29. Accumulated Provision for Pensions and Benefits (228.3)	\$271,906.00	\$827,800.00
30. Accumulated Miscellaneous Operating Provisions (228.4)	\$0.00	
31. Accumulated Provision for Rate Refunds (229)	\$0.00	
32. Asset Retirement Obligations (230)	\$1,443,096.00	\$1,525,857.00
33. TOTAL OTHER Noncurrent Liabilities	\$1,715,002.00	\$2,353,657.00
34. CURRENT AND ACCRUED LIABILITIES		
35. Current Portion of Long-Term Debt	\$1,200,000.00	\$1,200,000.00
36. Notes Payable (231)	\$28,652,755.00	\$12,015,728.00
37. Accounts Payable (232)	\$6,605,985.00	\$5,165,194.00
38. Notes Payable to Associated Companies (233)	\$0.00	\$0.00
39. Account Payable to Associated Companies (234)	\$0.00	\$0.00
40. Customer Deposits (235)	\$621,511.00	\$641,019.00
41. Taxes Accrued (236)	(\$212,794.00)	(\$2,166,119.00)
42. Interest Accrued (237)	\$859,592.00	\$854,190.00
43. Dividends Declared (238)	\$0.00	\$0.00
44. Matured Long-Term Debt (239)	\$0.00	\$0.00
45. Matured Interests (240)	\$0.00	\$0.00
46. Tax Collections Payable (241)	\$97,733.00	\$80,419.00
47. Miscellaneous current and Accrued Liabilities (242)	\$2,606,556.00	\$1,428,979.00
48. Obligations Under Capital Leases - Current (243)	\$0.00	\$0.00
49. Derivative Instrument Liabilities (244)	\$0.00	\$0.00
50. Derivative Instrument Liabilities - Hedges (245)	\$0.00	\$0.00
51. TOTAL Current and Accrued Liabilities	\$40,431,338.00	\$19,219,410.00
52. DEFERRED CREDITS		
53. Customer Advances for Construction (252)	\$45,632.00	\$54,605.00
54. Accumulated Deferred Investment Tax Credits (255)	\$161,150.00	\$129,200.00

4100 Delta Natural Gas Company, Inc. 01/01/2009 - 12/31/2009
 Balance Sheet - Liabilities and Other Credits (Ref Page: 112)

	Balance Beginning of Year	Balance End of Year
55. Deferred Gains from Disposition of Utility Plant (256)	\$0.00	\$0.00
56. Other Deferred Credits (253)	\$0.00	\$0.00
57. Other Regulatory Liabilities (254)	\$1,497,800.00	\$1,344,204.00
58. Unamortized gain on Reacquired Debt (257)	\$0.00	
59. Accumulated Deferred Income Taxes (281-283)	\$25,727,548.00	\$31,130,137.00
60. TOTAL Deferred Credits	\$27,432,130.00	\$32,658,146.00
61. TOTAL Liabilities and Other Credits (Total Lines 15,24,33,51 and 60)	\$184,819,487.00	\$169,927,360.00

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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 hard copy needs to be supplied to the Commission. The remaining copies may be filed on compact disc.
 - 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 hard copy needs to be supplied to the Commission. The remaining copies may be filed on compact disc.

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:

Matthew D. Wesolosky

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
 Trial Balance
 January 01, 2009 thru December 31, 2009

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Current Month	Balance
1.101.0000	498,895.38	193,753,107.84
1.106.0100	197,869.28CR	1,283,380.89
1.107.0100	13,340.91	501,971.25
1.108.0100	236,327.23CR	70,434,336.62CR
1.108.8000	283.37CR	75,263.57CR
1.114.0000	.00	1,045,703.73CR
1.114.0100	.00	464,944.65
1.115.0000	4,900.00	722,303.73
1.115.0100	.00	464,944.65CR
1.117.0000	.00	4,208,069.49
1.123.0000	.00	1,000.00
1.123.0200	105,127.00	106,127.40
1.123.0300	48,322.00CR	47,321.58CR
1.123.0500	3,167.00	4,165.89
1.128.0000	7,993.26	440,745.60
1.128.0100	64,808.89	377,522.82
1.131.0100	48,211.34CR	20,869.71
1.131.0200	63,356.61CR	32,718.90
1.131.0300	2,195.64CR	16,425.50
1.131.1000	47,679.19CR	29,472.15
1.131.1100	68,397.91CR	29,213.26
1.131.2000	562.70	1,636.75
1.131.2100	94,677.59	.00
1.131.2200	168,192.67CR	2,334.87
1.135.0100	.00	475.00
1.135.0200	.00	750.00
1.135.0300	.00	775.00
1.135.1000	.00	875.00
1.135.1100	.00	1,200.00
1.135.2000	.00	1,400.00
1.142.0000	2,107,036.01	704,737.26
1.142.0100	69,212.76	.00
1.142.0110	69,679.50CR	198,322.32
1.142.0120	409.05	760,252.97
1.142.0200	5,863.00CR	5,444.78
1.142.0300	22,000.17CR	5,900.86
1.142.0400	1,587.00CR	146.00
1.142.0500	17,957.00CR	9,187.00
1.142.0600	5,785.00CR	11,132.00
1.144.0000	4,496.06CR	222,143.24CR
1.146.0200	80,100.21	757,760.78
1.146.0300	496,339.25	240,845.81CR
1.146.0500	38,120.32	10,467,779.88
1.154.0000	35,203.81CR	525,775.48
1.164.0300	1,160,926.64CR	3,450,409.52
1.165.0000	59,079.78	271,570.25
1.165.0300	342,382.27	1,400,719.08
1.165.0500	84,552.52CR	213,259.37
1.173.0100	3,084,265.00	6,410,475.00
1.181.0700	3,379.75CR	534,000.25

UNAMORT DEBT EXP DUE 02-01-23 (7%)

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
Trial Balance

January 01, 2009 thru December 31, 2009

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Current Month	Balance
1.181.0710	LOSS ON EXTINGUISHMENT OF DEBT 02-01-23	
1.181.0800	UNAMORT DEBT EXP DUE 2021	4,692.00CR
1.181.0810	LOSS ON EXTINGUISHMENT OF DEBT	13,005.46CR
1.184.0300	TRANSP EQUIP OPER & MNT COST	11,194.67CR
1.184.0400	NON OWNED VEHICLE EXPENSE	116,048.98
1.184.0500	TRANSPORTATION EXPENSE CLEARED	20.00
1.184.0600	MEDICAL - CLEARING	104,560.30CR
1.184.0800	WORK EQUIPMENT OPER & MNT COST	74.80
1.184.0900	WORK EQUIPMENT EXPENSE CLEARED	7,805.89
1.186.0300	UNRECOVERED SFAS 143 ADOPTION COSTS (ARO)	507.94CR
1.186.0400	UNRECOVERED PENSION EXPENSES	9,744.91
1.186.1200	UNAMORTIZED DSM CASE 2008	.00
1.186.2000	UNAMORTIZED RATE CASE 2007	290.00CR
1.186.6000	UNRECOVERED CEP COSTS	9,700.00CR
1.186.6100	UNRECOVERED CEP REBATES	2,009.51CR
1.186.6110	UNRECOVERED CEP REBATES - LABOR	41,150.00
1.186.6200	UNRECOVERED ENERGY AUDITS - MATERIAL	2,260.21
1.186.6210	UNRECOVERED ENERGY AUDITS - LABOR	.00
1.186.6300	UNRECOVERED CEP CUSTOMER AWARENESS	104.91
1.186.6410	UNRECOVERED CEP ADMIN LABOR	999.00
1.191.0000	UNRECOVERED PURCHASED GAS COST	18,012.35
1.192.0000	ACTUAL ADJUSTMENT GAS COSTS	24.05
1.193.0000	BALANCE ADJUSTMENT GAS COSTS	1,178,722.71
1.194.0000	DEFERRED UNBILLED GAS COSTS	89,453.17CR
1.201.0000	COMMON STOCK ISSUED \$1 PAR	124,432.15CR
1.214.0000	CAPITAL STOCK EXPENSE	2,032,529.00CR
1.216.0000	RETAINED EARNINGS	3,554.00CR
1.221.0800	DEBENTURES 7.000% DUE 02-01-23	95,886.92CR
1.221.0900	DEBENTURES 5.750% DUE 04-01-21	.00
1.228.0300	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	1,080,306.18
1.230.0000	SUPPLEMENTAL RETIREMENT OBLIGATIONS	25,000.00
1.230.0100	ASSET RETIREMENT OBLIGATIONS	86,697.08CR
1.230.0200	LONG TERM DUE IN ONE YEAR	64,808.89CR
1.231.0000	NOTES PAYABLE	9,766.38CR
1.232.0100	ACCOUNTS PAYABLE GENERAL	.00
1.232.0200	ACCOUNTS PAYABLE CUSTOMERS	5,128.59
1.232.0600	ACCOUNTS PAYABLE GAS PURCHASES	458,035.58CR
1.232.0800	WINTERCARE PAYABLES	2,320,939.86CR
1.232.0900	ACCOUNTS PAYABLE FAITHFUL ESCR	341,835.74
1.232.1000	GAS IMBALANCES PAYABLE	158.05CR
1.232.1200	ACCRUED GTI	.00
1.233.0000	ACCURED ENERGY ASSISTANCE PROGRAM	42,640.49
1.233.0100	CUSTOMER SERVICE DEPOSITS	966.70CR
1.233.0200	TAXES ACCRUED FEDERAL INCOME	11,967.60
1.233.0300	TAXES ACCRUED STATE INCOME	40,542.85CR
1.233.0400	TAXES ACCRUED SALES	1,369,219.08CR
1.233.0500	TAXES ACCRUED PAYROLL	116,230.87CR
1.233.0600	TAXES ACCRUED PROPERTY	9,992.02CR
1.233.0700	TAXES ACCRUED PROPERTY	1,287.76CR
1.233.0800	TAXES ACCRUED PROPERTY	105,753.00CR
1.233.0900	TAXES ACCRUED PROPERTY	
1.233.1000	TAXES ACCRUED PROPERTY	
1.233.1100	TAXES ACCRUED PROPERTY	
1.233.1200	TAXES ACCRUED PROPERTY	
1.233.1300	TAXES ACCRUED PROPERTY	
1.233.1400	TAXES ACCRUED PROPERTY	
1.233.1500	TAXES ACCRUED PROPERTY	
1.233.1600	TAXES ACCRUED PROPERTY	
1.233.1700	TAXES ACCRUED PROPERTY	
1.233.1800	TAXES ACCRUED PROPERTY	
1.233.1900	TAXES ACCRUED PROPERTY	
1.233.2000	TAXES ACCRUED PROPERTY	
1.233.2100	TAXES ACCRUED PROPERTY	
1.233.2200	TAXES ACCRUED PROPERTY	
1.233.2300	TAXES ACCRUED PROPERTY	
1.233.2400	TAXES ACCRUED PROPERTY	
1.233.2500	TAXES ACCRUED PROPERTY	
1.233.2600	TAXES ACCRUED PROPERTY	
1.233.2700	TAXES ACCRUED PROPERTY	
1.233.2800	TAXES ACCRUED PROPERTY	
1.233.2900	TAXES ACCRUED PROPERTY	
1.233.3000	TAXES ACCRUED PROPERTY	
1.233.3100	TAXES ACCRUED PROPERTY	
1.233.3200	TAXES ACCRUED PROPERTY	
1.233.3300	TAXES ACCRUED PROPERTY	
1.233.3400	TAXES ACCRUED PROPERTY	
1.233.3500	TAXES ACCRUED PROPERTY	
1.233.3600	TAXES ACCRUED PROPERTY	
1.233.3700	TAXES ACCRUED PROPERTY	
1.233.3800	TAXES ACCRUED PROPERTY	
1.233.3900	TAXES ACCRUED PROPERTY	
1.233.4000	TAXES ACCRUED PROPERTY	
1.233.4100	TAXES ACCRUED PROPERTY	
1.233.4200	TAXES ACCRUED PROPERTY	
1.233.4300	TAXES ACCRUED PROPERTY	
1.233.4400	TAXES ACCRUED PROPERTY	
1.233.4500	TAXES ACCRUED PROPERTY	
1.233.4600	TAXES ACCRUED PROPERTY	
1.233.4700	TAXES ACCRUED PROPERTY	
1.233.4800	TAXES ACCRUED PROPERTY	
1.233.4900	TAXES ACCRUED PROPERTY	
1.233.5000	TAXES ACCRUED PROPERTY	

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
 Trial Balance
 January 01, 2009 thru December 31, 2009

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Description	Current Month	Balance
1.236.0800	TAXES ACCRUED SCHOOL	27,206.25CR	107,819.31CR
1.236.0900	TAXES ACCRUED FRANCHISE	23,608.08CR	52,515.48CR
1.236.1100	TAXES ACCRUED NON CURRENT	2,530.00CR	180,269.00CR
1.237.0500	INTEREST ACCRUED S-T NOTES	3,563.23CR	6,949.22CR
1.237.0600	INTEREST ACCRUED CUST DEPOSITS	1,931.59CR	59,694.27CR
1.237.0800	INTEREST ACCRUED DEB 7% DUE YR 2023	113,654.17CR	227,654.17CR
1.237.0900	INTEREST ACCRUED DEB 5.75% DUE YR 2021	186,482.50CR	559,891.88CR
1.241.0000	PAYROLL TAXES WITHHELD	5,592.01CR	80,419.16CR
1.242.0500	MISCELLANEOUS SAVINGS	.00	50.00
1.242.0600	UNITED WAY DEDUCTION	192.00CR	576.00CR
1.242.0700	401K SAVINGS PLAN	.08CR	.00
1.242.0800	STOCK REINVESTMENT PLAN	.00	405.00CR
1.242.1200	COMMUNITY HEALTH DEDUCTION	110.00CR	330.00CR
1.242.1300	DEF INC TAX DEF GAS COST	401,440.00	447,439.66CR
1.242.1400	DEF INC TAX BAD DEBT RESERVE	10,776.96	84,325.48
1.242.1600	DEF INC TAX PREPAID INS	9,669.46	184,041.29CR
1.242.1800	DEF INC TAX IBNR	.00	25,662.47
1.242.1900	DEF INC TAX PROFESSIONAL FEES	3,059.20	60,161.29
1.242.2000	DEF INC TAX CURRENT FIN 48	414.14	26,385.35
1.242.2100	DEF INC TAX BONUS ACCRUAL	17,129.44	60,451.29
1.243.0000	ACCRUED VACATION/ANNUAL LEAVE	111,432.75	612,651.99CR
1.243.0100	ACCRUED OVERTIME	7,059.93CR	13,596.41CR
1.244.0100	ACCOUNTING SERVICES	15,800.00CR	200,974.57CR
1.244.0200	MEDICAL - SELF INSURED	22,000.00	226,000.00CR
1.252.0000	ADVANCES FOR CONSTRUCTION	.00	3,420,876.68CR
1.252.0100	PROMISSORY NOTES-EXT AGMNT	.00	3,366,271.67
1.254.0100	EXCESS DIT - 1993 ADOPTION	3,384.92	199,709.87CR
1.254.0200	ITC GROSS UP	1,560.27	79,052.73CR
1.254.0500	EXCESS DIT 2005 KY RATE DEC	5,319.15	1,065,441.65CR
1.255.0000	DEFERRED INVESTMENT TAX CREDIT	2,550.00	129,200.00CR
1.282.0100	DEF INC TAX ACCEL DEPR	540,912.30CR	29,979,116.08CR
1.282.0200	DEF INC TAX PENSION PLAN	98,730.66	550,788.79
1.282.0500	ALTERNATIVE MINIMUM TAXES	817,600.00	817,600.00
1.282.0600	DEF INC TAX ANNUAL LEAVE	.00	221,273.30
1.282.0700	CONSTRUCTION CONTRIBUTIONS	.00	20,728.06
1.282.1000	DEF INC TAX DEBT EXPENSE	6,030.58	855,109.71CR
1.282.1200	DEF INC TAX STORAGE GAS	.00	19,010.47
1.282.1400	DEF INC TAX ASSET RETIREMENT OBLIGATION	3,707.33	568,008.08
1.282.1700	DEF INC TAX - RATE CASE EXPENSE	3,792.20	39,758.72CR
1.282.1800	DEF INC TAX - COST OF REMOVAL	107.57	28,570.63
1.282.2000	DEF INC TAX - NON-CURRENT FIN 48	960.39	168,503.83
1.283.0000	DEF INC TAX - UNRECOVERED PENSION EXPENSE	.00	2,774,631.15CR
1.283.0200	DEF INC TAX - ITC	967.98CR	49,044.32
1.283.0210	DEF INC TAX - ITC DEFERRED GROSS UP	592.29CR	30,008.41
1.283.0300	DEF INC TAX - SUPP RET	24,601.45	143,307.65
1.283.0600	DEF INC TAX - CONDITIONAL ARO REG ASSET	3,699.16CR	577,721.03CR
1.283.0700	DEF INC TAX - DELTA ARO BOOK TAX DIFF	.00	894.74CR
1.283.0900	DEF INC TAX - 1993 ADOPTION APB11 DEF GROSS	.00	431,200.00CR
1.283.0910	DEF INC TAX - 1993 ADOPTION AMORTIZATION	2,100.00	307,300.00
1.283.0920	DEF INC TAX - 1993 ADOPTION FAS 109 ADIT	2,100.00CR	123,900.00

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
Trial Balance
January 01, 2009 thru December 31, 2009

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Description	Current Month	Balance
1.283.0930	DEF INC TAX - 1993 ADOPTION FAS GROSS UP	1,284.92CR	75,809.87
1.283.1000	DEF INC TAX - 2005 KY APB11 DEFERRED GROSS	.00	837,300.00CR
1.283.1010	DEF INC TAX - 2005 KY RATE CHANGE AMORTIZATION	3,300.00	176,300.00
1.283.1020	DEF INC TAX - 2005 KY FAS109 DEFERRED	3,300.00CR	661,000.00
1.283.1030	DEF INC TAX - 2005 KY FAS109 GROSS UP	2,019.15CR	404,441.65
1.403.0000	DEPRECIATION EXPENSE	322,033.65	3,812,057.56
1.406.0000	AMORT OF GAS PLANT ACO ADJ-TRANEX	4,900.00CR	58,800.00CR
1.406.0100	AMORT OF GAS PLANT ACO ADJ-MT OLIVET	.00	39,000.00
1.408.0100	LICENSE & PRIVILEGE FEES	.00	7,382.25
1.408.0200	PROPERTY TAXES	105,753.00	1,320,467.00
1.408.0300	PAYROLL TAXES	43,486.69	577,030.18
1.409.0100	CURRENT FED INC TAX	1,361,648.11	1,845,966.68CR
1.409.0200	CURRENT STATE INC TAX	115,014.35	282,789.47CR
1.409.0300	FIN 48 PROVISION	2,246.47	16,465.18CR
1.409.0700	ESTIMATED INTERIM INCOME TAXES	.00	329,500.00
1.409.0800	NON REGULATED FEDERAL TAXES	6,479.97	35,288.67
1.409.0900	NON REGULATED STATE TAXES	1,216.52	11,205.63
1.410.0000	DEFERRED INCOME TAXES	852,033.39CR	3,970,442.15
1.410.0100	AMORT OF REGULATORY LIABILITY	5,400.00CR	64,800.00CR
1.415.0100	LABOR SERVICE REVENUE	400.00CR	5,372.77CR
1.415.0200	MERCHANDISING REVENUE	563.84CR	7,975.67CR
1.415.0300	SALES TAX COMMISSION	531.30CR	10,236.21CR
1.416.0100	LABOR SERVICE EXPENSE	355.33	5,334.67
1.416.0200	MERCHANDISING EXPENSE	415.21	5,841.94
1.418.0100	NET EARNINGS OF SUBSIDIARY	59,972.00CR	1,260,322.00CR
1.419.0000	INTEREST & DIVIDEND INCOME	4,825.01CR	51,537.69CR
1.420.0000	INVESTMENT TAX CREDIT NET	2,550.00CR	31,950.00CR
1.421.0000	MISC NON OPERATING INCOME	7,776.99CR	890,662.48CR
1.421.0100	MISC NON OPERATING EXPENSE - PAYROLL	1,044.60	12,269.69
1.426.0200	LIFE INSURANCE CO. BENEFICIARY	7,993.26CR	47,231.94CR
1.427.0000	INTEREST ON LONG TERM DEBT	300,282.50	3,622,780.28
1.428.0000	AMORT OF DEBT EXPENSES	32,271.88	387,262.56
1.431.0100	INTEREST ON CUSTOMER DEPOSITS	3,101.42	33,270.92
1.431.0200	INTEREST ON SHORT-TERM DEBT	20,319.74	185,187.39
1.431.0210	SUBSIDIARY INTEREST	15,000.00CR	152,900.00CR
1.480.0100	GS RATE SALES RESIDENTIAL	2,042,551.00CR	30,535,643.67CR
1.480.0110	UNBILLED REVENUE - RESIDENTIAL	1,862,853.00CR	1,736,684.00
1.480.0200	GS RATE SALES OTHER COMMERCIAL	724,938.53CR	11,911,967.79CR
1.480.0210	UNBILLED REVENUE - OTHER COMMERCIAL	621,778.00CR	732,490.00
1.480.0300	GS RATE SALES INDUSTRIAL	62,043.99CR	1,203,947.12CR
1.480.0310	UNBILLED REVENUE - INDUSTRIAL	87,981.00CR	90,935.00
1.480.0400	GS RATE SALES SMALL COMMERCIAL	543,944.87CR	9,063,402.38CR
1.480.0410	UNBILLED REVENUE - SMALL COMMERCIAL	639,196.00CR	538,906.00
1.480.0500	UNMETERED GAS LIGHT REVENUE	308.37CR	5,249.34CR
1.480.0600	WNA RESIDENTIAL	74,019.66CR	71,469.62CR
1.480.0610	UNBILLED REVENUE - WNA RESIDENTIAL	120,622.00	52,010.00
1.480.0700	WNA SMALL NON-RESIDENTIAL	17,983.86CR	15,560.89CR
1.480.0710	UNBILLED REVENUE - WNA NON-RESIDENTIAL	34,256.00	14,429.00
1.480.0800	RESIDENTIAL CEP LOST SALES	86.93CR	249.62
1.481.0200	INTERRUPTIBLE RATE COMMERCIAL	1,997.22CR	29,571.83CR

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
Trial Balance
January 01, 2009 thru December 31, 2009

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Current Month	Balance
1.481.0210	UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	2,321.00
1.481.0300	INTERRUPTIBLE RATE INDUSTRIAL	326,999.75CR
1.481.0310	UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	12,189.00
1.488.0100	COLLECTION REVENUE	177,360.00CR
1.488.0200	RECONNECT REVENUE	111,420.00CR
1.488.0400	BAD CHECK REVENUE	13,800.00CR
1.488.0200	OFF SYSTEM TRANSP REVENUE	1,215.00CR
1.489.0210	OFF SYSTEM TRANSP REVENUE - DELGASCO	207,493.38CR
1.489.0400	ON SYSTEM TRANSP REVENUE	158,616.63CR
1.489.0410	ON SYSTEM TRANSP DR	222,331.04CR
1.753.0100	WELLS & GATHERING PAYROLL	228,976.89CR
1.753.0200	WELLS & GATHERING MISC	1,083.15
1.754.0100	COMPRESSOR STATION PAYROLL	.00
1.754.0200	COMPRESSOR STATION MISC	10,758.73
1.764.0100	MNT WELLS & GATHERING PAYROLL	10,094.03
1.765.0100	MNT COMPRESSOR STATION PAYROLL	.00
1.765.0200	MNT COMPRESSOR STATION OTHER	.00
1.803.0000	PURCHASED GAS - OUTSIDE	5,150.19
1.803.1100	UNBILLED PURCHASE GAS	1,688,804.36
1.816.0100	CM WELLS EXPENSES - PAYROLL	2,032,529.00
1.816.0200	CM WELLS EXPENSES - MISC	16,878.81
1.818.0100	CM COMPRESSOR STATION EXPENSES - PAYROLL	70.92
1.818.0200	CM COMPRESSOR STATION EXPENSES - MISC	531.70
1.821.0200	CM PURIFICATION OF NATURAL GAS - MISC	33.02
1.823.0000	STORAGE GAS LOSSES	58,737.48
1.824.0200	CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	.00
1.825.0000	CM STORAGE WELL ROYALTIES/RENTS	2,621.39
1.831.0200	CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	1,108.50
1.832.0100	CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	.00
1.834.0100	CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	.00
1.834.0200	CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	.00
1.835.0100	CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	185.49
1.835.0200	CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	.00
1.837.0200	CM MAINTENANCE OF OTHER EQUIPMENT - MISC	678.25
1.856.0000	RIGHT OF WAY CLEARING	.00
1.871.0000	TELEMETRY COSTS	7,132.19
1.880.0100	OPERATIONS OFFICE TELEPHONE	8,294.83
1.880.0200	OPERATIONS OFFICE UTILITIES	5,332.05
1.880.0300	OPERATIONS OFFICE MISC	5,550.77
1.880.0400	FEES TRAINING SCHOOLS	2,949.00
1.880.0500	UNIFORMS	.00
1.880.0600	WELDING SUPPLIES	483.68
1.881.0200	RENT LAND & LAND RIGHTS	1,000.00
1.887.0100	MNT TRANS & DIST MAINS PAYROLL	6,386.17
1.887.0200	MNT TRANS & DIST MAINS OTHER	8,019.77
1.889.0000	MNT REG STATION TRANS & DIST.	10.06
1.893.0100	MNT OF METERS & REG PAYROLL	318.48
1.893.0200	MNT OF METERS & REG OTHER	315.25
1.894.0100	MNT OF OTHER EQUIPMENT PAYROLL	537.38
1.894.0200	MNT OF OTHER EQUIPMENT OTHER	6,476.07

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
Trial Balance
January 01, 2009 thru December 31, 2009

1 - DELTA NATURAL GAS CO., INC.

G/L Number	Current Month	Balance
1.898.0100	MNT - TRANSP EQUIP EXPENSE-PAYROLL	30,055.49
1.898.0200	MNT - POWER OPR EQUIP EXPENSE-PAYROLL	12,063.66
1.900.0100	TRANS & DIST. PAYROLL	2,692,246.14
1.900.0200	OPR TRANSPORTATION EXPENSES	747,950.88
1.900.0300	SMALL TOOLS & WORK EQUIPMENT	89,831.93
1.903.0100	CASHIERING PAYROLL	439,439.58
1.903.0200	CUSTOMER COLLECTIONS & RECORDS	339,061.23
1.904.0000	UNCOLLECTIBLE ACCOUNTS	185,412.06CR
1.908.0100	CUSTOMER ASSISTANCE	30,000.00
1.913.0000	ADVERTISING	1,438.27
1.920.0100	ADMINISTRATIVE PAYROLL	2,543,912.77
1.920.0200	ADM TRANSPORTATION EXPENSES	84,600.00
1.921.0100	ADM TELEPHONE	129,684.14
1.921.0300	BOOKS & SUBSCRIPTIONS	25,361.66
1.921.0400	COMPANY FORMS	8,426.94
1.921.0500	SMALL SUPPLY ITEMS	35,193.99
1.921.0600	MISCELLANEOUS OTHER ITEMS	194,560.59
1.921.0700	EMPLOYEE MEMBERSHIPS	5,441.53
1.921.0800	SAFETY LITERATURE & EDUCATION	13,778.09
1.921.0900	ENGR & DRAFTING SUPPLIES	5,662.74
1.921.1000	ADM UTILITIES	50,028.54
1.921.1100	INVENTORY - DIFFERENCE	10,585.43CR
1.921.2100	TRAVEL ETC CO BUS PRES & CEO	6,705.45
1.921.2200	TRAVEL ETC CO BUS OFFICERS	16,418.86
1.921.2300	TRAVEL ETC CO BUS OPER & CONST	4,817.46
1.921.2400	TRAVEL ETC CO BUS ADM&CUST SER	2,578.76
1.921.2600	TRAVEL ETC CO BUS FINANCE	17,685.56
1.921.2900	CO. BUS. MEALS & ENTERTAINMENT	31,965.47
1.921.3000	COMPUTER EQUIPMENT OPERATIONS	11,405.22
1.922.0000	EXP. TRANSFERRED - CAPITAL	2,587,797.52CR
1.922.1000	EXP. TRANSFERRED I/C	726,278.00CR
1.923.0100	OUTSIDE SERVICES LEGAL	157,475.05
1.923.0200	OUTSIDE SERVICES ACCOUNTING	396,619.80
1.923.0300	OUTSIDE SERVICES JANITORIAL	61,874.46
1.923.0400	OUTSIDE SERVICES OTHER	162,091.31
1.923.0500	OUTSIDE SERVICES COMPUTERS	307,099.74
1.924.0000	INSURANCE	846,315.44
1.926.0100	TIME OFF PAYROLL	989,789.19
1.926.0200	PENSION	905,982.87
1.926.0300	EMPLOYEE 401K PLAN	297,261.73
1.926.0400	MEDICAL COVERAGE	1,526,851.56
1.926.0500	SALARY CONTINUATION COVERAGE	133,529.65
1.926.0700	EMPLOYEE EDUCATION	10,745.73
1.926.0800	EMPLOYEE RECREATION & SOCIAL	9,161.86
1.926.1000	SUPPLEMENTAL RETIREMENT PLAN	105,617.28
1.928.0000	REGULATORY COMMISSION EXPENSE	189,509.17
1.930.0100	DIRECTOR FEES & EXPENSES	204,637.24
1.930.0200	COMPANY MEMBERSHIPS	58,534.76
1.930.0300	FEES CONVENTIONS & MEETINGS	5,929.00
1.930.0400	MARKETING	1,943.79

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
 Trial Balance
 January 01, 2009 thru December 31, 2009

1 - DELTA NATURAL GAS CO, INC.

G/L Number	Current Month	Balance
1.930.0500 COMPANY RELATIONS	2,191.07	9,587.46
1.930.0600 TRUSTEE, REGISTRAR, AGENT FEES	9,119.25	70,387.67
1.930.0800 STOCKHOLDER REPORTS	2,062.84	101,212.64
1.930.0900 CUSTOMER & PUBLIC INFORMATION	3,820.62	33,002.94
1.930.1000 PUBLIC & COMMUNITY RELATIONS	5,325.00	26,449.86
1.930.1100 CONSERVATION PROGRAM	.00	600.00
1.930.1200 LOBBYING EXPENDITURES	2,000.00	16,952.19
1.930.1300 MISC NON TAX DEDUCTIBLE	.00	137.50
1.932.0100 MNT COMMUNICATION EQUIPMENT	5,543.45	48,238.38
1.932.0200 MNT OFFICE EQUIPMENT	2,982.60	31,274.88
1.932.0300 MNT GENERAL STRUCTURES	361.64CR	48,524.53
1.932.0500 MAINTENANCE COMPUTER EQUIPMENT	1,442.59	69,862.27

Total 1 - DELTA NATURAL GAS CO, INC.

Grand Totals .00 .00 * **

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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. No reconciliation is needed since total current assets and current liabilities agree with monthly balance sheets on file with the Commission.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NUMBER 2010-0016
FIRST PSC DATE REQUEST #11
CURRENT ASSETS AND CURRENT LIABILITIES

	200812	200901	200902	200903	200904	200905	200906	200907	200908	200909	200910	200911	200912	13 Month Average
1.131.010 CASH OWINGSVILLE	42,377	120,273	81,268	70,104	25,042	39,122	21,565	17,671	32,833	16,267	27,113	69,081	20,870	44,991
1.131.020 CASH BERE A	61,764	103,839	119,887	67,741	25,955	47,344	23,460	25,510	49,274	20,547	14,957	96,076	32,719	53,006
1.131.030 CASH NICHOLASVILLE	18,085	49,351	39,868	49,460	17,911	33,623	16,927	16,083	22,771	15,402	14,227	18,621	16,426	25,288
1.131.100 CASH MIDDLESBORO	54,133	58,115	127,581	43,012	12,360	38,510	24,778	21,158	30,952	19,525	26,263	77,151	29,472	43,307
1.131.110 CASH CORBIN	69,206	124,739	174,258	58,366	39,020	75,544	25,248	19,708	53,617	19,708	29,938	97,611	29,213	63,248
1.131.200 CASH WINCHESTER	71,184	153,195	55,524	1,411	1,523	8,533	1,923	17,105	60,913	7,854	15,091	1,074	30,535	30,535
1.131.210 CASH GENERAL ACCOUNT	-	9,141	37,954	575,683	(159,302)	(7,137)	-	(306,617)	(140,685)	-	(255,081)	(94,678)	-	(26,209)
1.131.220 CASH LEFT BERE A NATIONAL	2,637	1,724	1,836	2,420	2,178	1,939	2,714	2,355	2,953	2,848	2,799	170,528	2,335	15,328
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	775	775	775	775	775	775	775	775	775	775	775	775	775	775
1.135.100 WORKING FUNDS CORBIN	875	875	875	875	875	875	875	875	875	875	875	875	875	875
1.135.110 WORKING FUNDS WINCHESTER	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	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
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
1.142.000 CUSTOMER ACCOUNTS	1,497,723	1,685,423	3,389,869	2,440,884	1,590,278	1,869,188	1,071,337	(16,229)	(374,343)	648,621	(1,179,926)	(1,402,299)	704,737	917,328
1.142.010 MISC ACCOUNTS RECEIVABLE BRANCHES	(89)	-	(451)	-	(20)	(6)	(101)	(147)	-	(31)	(303)	(213)	-	(105)
1.142.011 MISC ACCOUNTS RECEIVABLE (MAR)	230,447	190,818	176,016	113,242	375,631	1,529	236,368	2,445	24,686	302,339	271,985	266,002	198,322	183,986
1.142.012 ACCOUNTS RECEIVABLE TRANSPORTATION	811,613	627,416	630,864	472,896	624,051	667,910	695,761	598,961	663,288	766,834	670,467	759,844	760,253	673,090
1.142.020 RECEIVABLE FROM EA AGENCY - BERE A	13,367	11,253	7,036	9,322	1,806	1,015	1,015	738	242	42	42	11,308	5,445	4,818
1.142.030 RECEIVABLE FROM EA AGENCY - NICHOLASVILLE	-	16,031	25,089	17,156	(1)	227	-	-	-	-	-	27,901	5,901	6,946
1.142.040 RECEIVABLE FROM EA AGENCY - MIDDLESBORO	172	6,652	6,584	4,444	45	45	314	70	-	95	57	1,733	146	1,566
1.142.050 RECEIVABLE FROM EA AGENCY - CORBIN	10,575	14,430	35,740	32,949	827	827	265	75	35	35	35	27,144	9,187	10,163
1.142.060 RECEIVABLE FROM EA UNCOLLECTIBLES	14,610	22,781	25,262	28,287	1,986	(133)	-	-	-	95	400	16,917	11,132	9,332
1.144.000 PROVISION FOR UNCOLLECTIBLES	(851,691)	(858,138)	(913,690)	(943,288)	(941,565)	(921,610)	(350,000)	(321,559)	(292,296)	(279,635)	(240,145)	(217,647)	(222,143)	(565,639)
1.154.000 INVENTORY	585,416	645,146	586,180	609,388	566,711	640,028	666,244	720,941	615,096	579,162	577,309	560,979	525,775	606,029
1.164.030 STORAGE GAS - CANADA MT INC.	9,955,708	5,801,890	3,374,648	355,980	-	1,371,573	2,888,068	4,170,196	4,397,283	4,397,283	4,611,336	4,611,336	3,450,410	3,798,901
1.164.031 STORAGE GAS RESERVE	(1,350,300)	(1,350,300)	(1,350,300)	-	-	-	-	-	-	-	-	-	-	(311,608)
1.165.000 PREPAYMENTS	265,543	165,595	140,602	125,609	106,569	83,598	367,479	200,589	264,803	280,935	211,480	212,490	271,570	207,451
1.165.010 PREPAYMENT-INTRASOURCE INC.	4,050	3,775	3,775	2,825	2,825	1,925	-	-	-	-	-	-	-	1,475
1.165.030 PREPAID UNDELIVERED GAS	2,543,256	1,816,857	1,281,667	1,122,668	927,108	377,092	145,281	30,774	170,239	1,377,370	1,040,441	1,058,337	1,400,719	1,022,447
1.165.050 PREPAID INSURANCE	186,296	105,139	121,964	834,191	749,504	667,811	586,693	613,988	551,379	486,817	382,184	297,812	213,259	444,386
1.173.010 ACCRUED UNBILLED	9,590,439	11,448,805	8,399,432	6,022,428	3,335,327	1,558,960	1,385,568	1,340,216	1,190,177	1,422,926	2,229,373	3,326,210	6,410,475	4,435,412
1.184.010 AP - MAR CLEARING	-	10,000	10,043	-	10,000	-	-	-	-	-	-	-	-	3,080
1.184.020 INA INSURANCE CLEARING	-	-	-	-	-	-	-	-	14	-	-	-	-	1
1.184.030 TRANSP EQUIP OPER & MINT COST	615,393	696,536	787,280	909,342	982,025	1,069,887	1,146,373	91,005	193,168	285,231	376,304	454,855	570,904	629,100
1.184.040 NON OWNED VEHICLE EXPENSE	-	-	-	-	-	-	-	-	-	-	18	18	38	6
1.184.050 TRANSPORTATION EXPENSE CLEARED	(612,402)	(722,242)	(787,824)	(900,918)	(1,004,036)	(1,069,887)	(1,149,812)	(103,992)	(208,762)	(285,231)	(385,599)	(466,381)	(570,941)	(636,002)
1.184.060 MEDICAL - CLEARING	-	-	-	-	-	-	-	-	(56)	-	75	(78)	(4)	(5)
1.184.080 WORK EQUIPMENT OPER & MINT COST	87,686	99,815	106,535	118,623	136,167	146,203	158,330	16,223	32,242	43,805	52,514	59,826	67,632	86,585
1.184.090 WORK EQUIPMENT EXPENSE	(87,685)	(97,783)	(111,214)	(129,295)	(141,994)	(154,238)	(158,330)	(15,703)	(31,517)	(45,173)	(57,081)	(67,124)	(67,632)	(89,597)

DELTA NATURAL GAS COMPANY, INC.
CASE NUMBER 2010-0016
FIRST PSC DATE REQUEST #11
CURRENT ASSETS AND CURRENT LIABILITIES

	200812	200901	200902	200903	200904	200905	200906	200907	200908	200909	200910	200911	200912	13 Month Average
1,184,120 WAGE GARNISHMENT CLEARING	-	-	-	-	-	-	-	(315)	(629)	(315)	-	-	-	(97)
1,191,000 UNRECOVERED PURCHASED GAS COST	3,899,265	5,830,472	4,537,501	(3,146,019)	(4,142,765)	(4,718,065)	242,389	666,496	544,496	1,559,877	2,062,830	3,037,085	4,215,808	1,122,259
1,192,000 ACTUAL ADJUSTMENT GAS COSTS	8,917,525	7,029,141	4,683,104	9,516,416	8,498,906	7,688,666	2,650,634	2,453,294	2,273,695	1,630,975	1,442,841	1,210,348	1,120,895	4,547,418
1,193,000 BALANCE ADJUSTMENT GAS COSTS	3,833	18,800	(7,49)	(7,952)	(16,430)	(4,996)	(16,890)	(14,103)	(11,427)	31,371	34,174	30,348	(94,084)	(3,700)
1,194,000 DEFERRED UNBILLED GAS	(6,787,692)	(7,831,321)	(5,555,169)	(3,660,305)	(1,924,422)	(662,095)	(519,191)	(539,439)	(419,499)	(592,952)	(1,022,823)	(1,636,332)	(3,668,861)	(2,678,469)
TOTAL CURRENT ASSETS	29,868,921	26,013,843	20,252,417	14,823,545	9,709,693	8,869,405	10,171,405	9,719,519	9,701,420	12,699,201	10,959,718	12,624,358	15,458,089	14,682,426
1,232,010 ACCOUNTS PAYABLE	(816,828)	(465,441)	(646,661)	(610,749)	(302,826)	(576,407)	(1,271,626)	(893,057)	(378,060)	(522,183)	(397,280)	(209,947)	(667,962)	(596,850)
1,232,020 ACCOUNTS PAYABLE CUSTOMERS	(2,562,031)	-	-	(462,708)	-	-	(491,235)	-	-	(1,613,328)	-	-	(2,320,940)	(573,096)
1,232,060 ACCOUNTS PAYABLE GAS PURCHASES	(2,838,464)	(2,837,795)	(1,461,155)	(1,216,656)	(631,712)	(1,684,147)	(1,813,846)	(2,255,373)	(316,168)	(270,162)	(722,227)	(2,422,776)	(2,080,940)	(1,580,878)
1,232,080 WINTERCARE PAYABLES	(1,880)	(1,990)	(250)	(351)	(404)	(482)	(564)	(619)	(688)	(759)	(820)	(954)	(1,112)	(836)
1,232,090 ACCOUNTS PAYABLE	(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	(350,121)	(162,424)	(224,837)	(326,962)	(319,233)	(282,497)	(537,852)	(189,405)	(290,814)	(331,242)	(190,936)	(111,236)	(68,997)	(260,474)
1,232,130 ACCRUED GTI	(9,321)	(10,971)	(12,771)	(3,181)	(4,090)	(4,773)	(5,135)	(5,464)	(5,854)	(6,229)	(6,733)	(7,462)	(8,428)	(6,955)
1,232,130 ACCRUED ENERGY ASSISTANCE PROGRAM	(23,165)	(6,625)	(17,766)	1,276	(5,566)	(11,793)	(7,403)	(13,442)	(19,389)	(25,349)	(31,289)	(24,987)	(13,020)	(15,271)
1,231,000 NOTES PAYABLE	(28,652,755)	(26,416,850)	(19,134,683)	(10,658,133)	(4,038,110)	(351,220)	(3,653,103)	(4,963,645)	(7,514,694)	(9,595,840)	(11,052,349)	(12,020,857)	(12,015,728)	(11,543,690)
1,230,020 LONG TERM DUE IN ONE YEAR	(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)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
1,236,010 TAXES ACCRUED FEDERAL INCOME	1,323,159	1,323,159	1,323,159	1,263,044	1,001,667	(983,671)	1,302,172	1,500,802	1,608,905	4,936,293	4,843,738	4,638,381	3,269,162	2,103,844
1,236,020 TAXES ACCRUED STATE INCOME	197,030	197,030	197,030	114,060	114,060	(514,931)	8,009	45,299	65,594	697,584	680,209	641,656	595,425	228,312
1,236,030 TAXES ACCRUED SALES	(105,270)	(131,879)	(127,819)	(22,121)	(47,212)	(12,888)	(7,272)	(22,888)	(22,289)	(17,412)	(24,218)	(32,200)	(42,192)	(47,885)
1,236,040 TAXES ACCRUED PAYROLL	(2,303)	(34,264)	(44,910)	(50,484)	(22,507)	(22,113)	(21,869)	(23,478)	(22,441)	(22,053)	(21,426)	(21,070)	(22,358)	(27,021)
1,236,050 TAXES ACCRUED PROPERTY	(914,493)	(305,817)	(398,449)	(503,757)	(582,507)	(689,691)	(819,000)	(928,897)	(1,038,794)	(1,148,691)	(1,258,588)	(1,117,562)	(1,223,315)	(840,735)
1,236,070 TAXES ACCRUED EST INCOME TAXES	329,500	(695,950)	(1,210,100)	(1,622,550)	(1,601,200)	-	-	-	-	-	-	-	-	(369,331)
1,236,080 TAXES ACCRUED SCHOOL TAXES	(219,737)	(315,796)	(342,420)	(286,072)	(169,111)	(110,273)	(51,722)	(43,690)	(47,188)	(43,187)	(50,171)	(80,613)	(107,819)	(142,138)
1,236,090 TAXES ACCRUED FRANCHISE	(88,923)	(56,197)	(129,592)	(179,440)	(29,887)	(50,679)	(61,664)	(9,438)	(19,706)	(29,161)	(10,757)	(28,907)	(52,515)	(57,451)
1,236,11 TAXES ACCRUED NON CURRENT	(286,169)	(286,169)	(286,169)	(180,592)	(180,592)	(180,592)	(175,454)	(175,454)	(175,454)	(177,739)	(177,739)	(177,739)	(180,269)	(203,087)
1,235,000 CUSTOMER SERVICE DEPOSITS	(621,511)	(606,374)	(618,532)	(614,141)	(549,296)	(519,564)	(508,209)	(483,656)	(482,296)	(483,441)	(567,712)	(600,476)	(641,019)	(582,018)
1,237,050 INTEREST ACCRUED S-T	(5,720)	(5,226)	(1,227)	(3,947)	(6,561)	(3,715)	(8,875)	(12,419)	(4,532)	(7,449)	(11,189)	(3,386)	(6,949)	(6,246)
1,237,060 INTEREST ACCRUED CUST	(55,472)	(54,871)	(57,042)	(58,447)	(56,852)	(56,545)	(56,927)	(55,649)	(56,031)	(56,841)	(56,780)	(57,763)	(59,694)	(56,840)
1,237,080 INTEREST ACCRUED DEB 7% DUE YR 2023	(230,545)	(345,310)	(114,900)	(229,642)	(344,383)	(114,700)	(229,371)	(343,298)	(114,300)	(228,542)	(342,160)	(114,000)	(227,654)	(229,139)
1,237,090 INTEREST ACCRUED DEB	(567,856)	(189,300)	(376,602)	(583,931)	(187,700)	(375,009)	(582,638)	(187,329)	(374,305)	(580,683)	(186,929)	(373,409)	(559,892)	(399,660)
1,242,130 DEF INC TAX DEF GAS COST	(1,751,000)	(1,751,000)	(1,751,000)	(1,751,000)	(1,751,000)	(1,025,732)	(894,696)	(974,148)	(906,206)	(844,256)	(801,646)	(848,880)	(447,440)	(1,192,154)
1,242,140 DEF INC TAX BAD DEBT	176,500	176,500	176,500	176,500	176,500	348,843	132,860	121,613	109,401	103,613	84,463	73,549	84,325	149,397
1,242,160 DEF INC TAX STORAGE GAS	103,200	103,200	103,200	103,200	103,200	103,200	103,200	103,200	103,200	103,200	103,200	103,200	103,200	39,692
1,242,180 DEF INC TAX PREPAID INS	(337,100)	(337,100)	(337,100)	(337,100)	(337,100)	(285,966)	(362,204)	(309,213)	(309,823)	(283,847)	(225,347)	(193,711)	(184,041)	(295,358)
1,242,180 DEF INC TAX IBNR	42,500	42,500	42,500	42,500	42,500	42,548	25,662	25,662	25,662	25,662	25,662	25,662	25,662	33,437
1,242,190 DEF INC TAX PROFESSIONAL FEES	27,100	27,100	27,100	27,100	27,100	44,564	54,043	31,940	30,232	57,102	57,102	57,102	60,161	40,596
1,242,200 DEF INC TAX CURRENT FIN 48	17,586	17,586	17,586	19,564	19,564	19,603	25,562	25,562	25,562	25,971	25,971	25,971	26,385	22,498
1,242,210 DEF INC TAX BONUS ACCRUAL	92,400	92,400	92,400	92,400	92,400	92,433	26,192	26,192	26,192	43,322	43,322	43,322	60,451	63,341

DELTA NATURAL GAS COMPANY, INC.
CASE NUMBER 2010-0016
FIRST PSC DATE REQUEST #11
CURRENT ASSETS AND CURRENT LIABILITIES

	200812	200901	200902	200903	200904	200905	200906	200907	200908	200909	200910	200911	200912	13 Month Average
1,241,000 PAYROLL TAXES WITHHELD	(97,733)	(109,614)	(77,810)	(84,332)	(71,632)	(72,908)	(75,563)	(76,836)	(104,374)	(79,466)	(72,014)	(74,827)	(80,419)	(82,887)
1,242,050 MISCELLANEOUS SAVINGS	-	-	-	-	-	-	-	-	-	-	-	-	50	8
1,242,060 UNITED WAY DEDUCTION	(633)	(192)	(384)	(576)	(192)	(384)	(576)	(384)	(384)	(576)	(768)	(384)	(576)	(447)
1,242,070 401K SAVINGS PLAN	-	-	-	-	-	(3,376)	(3,376)	(3,376)	-	-	-	-	-	(519)
1,242,080 STOCK REINVESTMENT PLAN	(630)	(405)	(405)	(405)	(405)	(405)	(405)	(405)	(405)	(405)	(405)	(405)	(405)	(422)
1,242,090 EMPLOYEE LOAN DEDUCTION	-	-	-	-	-	-	-	-	(36)	-	-	-	-	(3)
1,242,120 COMMUNITY HEALTH	(429)	(110)	(220)	(330)	(110)	(220)	(330)	(110)	(220)	(330)	(440)	(220)	(330)	(261)
1,243,000 ACCRUED VACATION/ANNUAL	(605,410)	(605,410)	(605,410)	(675,975)	(675,975)	(712,216)	(712,216)	(712,216)	(712,216)	(724,085)	(724,085)	(724,085)	(612,652)	(674,285)
1,243,010 ACCRUED OVERTIME	(9,631)	(21,530)	(12,583)	(10,638)	(10,351)	(6,420)	(7,075)	(21,276)	(7,065)	(8,661)	(9,165)	(6,536)	(13,596)	(11,118)
1,244,010 ACCOUNTING SERVICES	(140,009)	(163,609)	(157,109)	(150,200)	(163,950)	(181,866)	(174,603)	(116,376)	(111,876)	(158,257)	(159,675)	(185,175)	(200,975)	(158,745)
1,244,020 MEDICAL - SELF INSURED	(221,000)	(221,000)	(221,000)	(230,000)	(230,000)	(226,000)	(226,000)	(226,000)	(226,000)	(248,000)	(248,000)	(248,000)	(226,000)	(230,846)
TOTAL CURRENT LIABILITIES	(40,431,339)	(35,364,920)	(27,593,615)	(20,204,761)	(11,929,577)	(9,689,985)	(12,370,480)	(12,464,451)	(12,574,235)	(12,812,800)	(12,794,556)	(15,386,049)	(19,219,411)	(18,679,706)

NET CURRENT POSITION (10,562,418) (9,351,076) (7,341,198) (5,381,215) (2,219,884) (820,579) (2,199,075) (2,744,932) (2,872,815) (113,599) (1,834,838) (2,761,691) (3,761,322) (3,997,280)

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

RESPONSE:

Delta has no common general office accounts.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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. Completed construction not classified (Account No. 106);
 - e. Construction work in progress (Account No. 107);
 - 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 13n 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; and
 - r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is undeterminable, give reasonable estimate.)

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

RESPONSE:

- a. See attached schedule.
- b. N/A
- c. N/A
- d. See attached schedule.
- e. See attached schedule.
- f. See attached schedule.
- g. See attached schedule.
- h. See attached schedule.
- 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.

Sponsoring Witness:

Matthew D. Wesolosky

Delta Natura Company, Inc.
Case No. 2010-00116 Item 13

Monthly Account Balances (a, d-i) and Average and Unamortized Investment Tax Credit(I)

LINE NUMBER	a.	d.	g.	e.	f.	h.		
	A/C 101 PLANT IN SERVICE	A/C 10601 COMPLETED CONSTRUCTION NOT CLASSIFIED	A/C 114 GAS PLANT ACQ ADJ - TRANEX	A/C 11401 GAS PLANT ACQ ADJ - MT OLIVET	A/C 107 CONSTR WIP	A/C 10801 DEPRECIATION RESERVE	A/C 115 PROV FOR AMORT ACQ ADJ - TRANEX	A/C11501 PROV FOR AMORT ACQ ADJ - MT OLIVET
1	187,706,060	1,161,839	(1,045,704)	464,945	469,517	(67,468,825)	663,504	(425,945)
2	188,008,593	1,031,985	(1,045,704)	464,945	657,911	(67,691,377)	668,404	(429,845)
3	188,289,071	933,245	(1,045,704)	464,945	2,306,236	(67,896,194)	673,304	(433,745)
4	188,871,975	564,382	(1,045,704)	464,945	2,776,295	(68,143,603)	678,204	(437,645)
5	189,004,837	3,055,404	(1,045,704)	464,945	496,781	(68,366,742)	683,104	(441,545)
6	189,286,714	2,963,183	(1,045,704)	464,945	770,055	(68,592,483)	688,004	(445,445)
7	189,707,667	2,951,277	(1,045,704)	464,945	590,130	(68,783,247)	692,904	(449,345)
8	192,261,554	464,260	(1,045,704)	464,945	1,193,522	(69,039,074)	697,804	(453,245)
9	192,303,826	518,610	(1,045,704)	464,945	1,509,140	(69,284,916)	702,704	(457,145)
10	192,539,186	1,076,882	(1,045,704)	464,945	776,730	(69,530,803)	707,604	(461,045)
11	192,622,063	1,140,594	(1,045,704)	464,945	987,642	(69,805,591)	712,504	(464,945)
12	193,115,867	1,481,250	(1,045,704)	464,945	488,630	(70,063,580)	717,404	(464,945)
13	193,614,762	1,283,381	(1,045,704)	464,945	501,971	(70,299,928)	722,304	(464,945)
14	2,477,332,178	18,626,293	(13,594,148)	6,044,280	13,524,562	(894,966,363)	9,007,748	(5,829,780)
15	190,564,014	1,432,792	(1,045,704)	464,945	1,040,351	(68,843,566)	692,904	(448,445)
	Average							

LINE NUMBER	i.	l.	l.	l.	l.	l.	
	A/C 154 INVENTORY MATERIALS	A/C 18403 OPR EXP VEHICLES	A/C 18404 NON OWNED VEHICLE EXP	A/C 18405 TRANS EXP CLEARED	A/C 18408 WORK EQUIP OPER & MNT COST	A/C 18409 WORK EQUIP EXP CLEARED	A/C 255 DEF INVESTMENT TAX CREDIT
16	585,416	615,393	(612,402)	(612,402)	87,686	(87,685)	(161,150)
17	645,146	696,536	(722,242)	(722,242)	99,815	(97,783)	(158,375)
18	586,180	787,280	(787,824)	(787,824)	106,535	(111,214)	(155,600)
19	609,388	909,342	(900,918)	(900,918)	118,623	(129,295)	(152,825)
20	566,711	982,025	(1,004,036)	(1,004,036)	136,167	(141,984)	(150,050)
21	640,028	1,069,887	(1,069,887)	(1,069,887)	146,203	(154,238)	(147,275)
22	666,244	1,146,373	(1,149,812)	(1,149,812)	158,330	(158,330)	(144,500)
23	720,941	91,005	(103,992)	(103,992)	16,223	(15,703)	(144,500)
24	615,096	193,168	(208,762)	(208,762)	32,242	(31,517)	(144,500)
25	579,162	285,231	(285,231)	(285,231)	43,805	(45,173)	(136,850)
26	577,309	376,304	18	(385,599)	52,514	(57,081)	(134,300)
27	560,979	454,855	18	(466,381)	59,826	(67,124)	(131,750)
28	525,775	570,904	38	(570,941)	67,632	(67,632)	(129,200)
29	7,878,377	8,178,302	73	(8,268,026)	1,125,601	(1,164,760)	(1,890,875)
30	606,029	629,100	6	(636,002)	86,585	(89,597)	(145,452)
	Average						

Balance in Accounts Payable (j,p,q & r)

LINE NUMBER	MONTH ENDED	r.		p.		q.		
		A/C 107 CONSTR WIP	A/C 10801 DEPRECIATION RESERVE	A/C 10802 PROVISION FOR SALVAGE	A/C 165 PREPAYMENTS	A/C 16501 PREPAYMENTS INTRASOURCE	A/C 16505 PREPAID INSURANCE	Total Prepayments
1	Dec-08	210,866	-	(8,915)	-	-	-	-
2	Jan-09	124,130	21	-	-	-	-	-
3	Feb-09	371,731	78	(5,286)	-	-	-	-
4	Mar-09	207,592	133	-	-	-	-	-
5	Apr-09	102,357	448	-	-	-	-	-
6	May-09	163,543	21,039	(5,500)	-	-	3,460	3,460
7	Jun-09	374,116	40,269	(4,750)	-	-	-	2,606
8	Jul-09	93,118	47,731	(2,031)	-	-	-	-
9	Aug-09	49,580	40,503	-	-	54,875	-	54,875
10	Sep-09	95,493	43,186	(13,337)	-	-	-	-
11	Oct-09	58,768	43,106	(5,500)	-	-	-	-
12	Nov-09	54,517	333	(6,000)	-	-	-	-
13	Dec-09	43,732	82	-	-	-	-	-
14	Total	1,949,543	236,929	(51,319)	-	57,481	3,460	60,941
15	Average	149,965	18,225	(3,948)	-	4,422	266	4,688

LINE NUMBER	MONTH ENDED	j.					k.	
		A/C 154 INVENTORY MATERIALS	A/C 18403 OPR EXP VEHICLES	A/C 18404 NON OWNED VEHICLE EXP	A/C 18405 TRANSPORTATION EXPENSE CLEARED	A/C 18408 WORK EQUIP OPER & MINT COST	A/C 18409 WORK EQUIPMENT EXPENSE CLEARED	TOTAL MATERIALS & SUPPLIES ACCOUNT
16	Dec-08	29,529	28,615	-	-	6,417	-	64,561
17	Jan-09	77,158	45,153	-	-	6,424	-	128,735
18	Feb-09	30,850	49,862	-	-	1,310	-	82,022
19	Mar-09	77,178	53,156	-	-	5,563	-	135,897
20	Apr-09	15,414	31,703	-	-	9,206	-	56,323
21	May-09	128,738	46,603	-	-	2,539	-	177,880
22	Jun-09	63,483	38,302	-	-	6,204	-	107,989
23	Jul-09	95,709	58,883	-	-	10,244	-	164,836
24	Aug-09	16,785	55,193	-	-	5,555	-	77,533
25	Sep-09	21,560	52,705	-	-	4,891	-	79,156
26	Oct-09	59,095	50,607	-	-	1,997	-	111,699
27	Nov-09	17,342	43,691	-	-	1,550	-	62,583
28	Dec-09	11,272	55,468	20	-	2,306	-	69,066
29	Total	644,113	609,941	20	-	64,206	-	1,318,280
30	Average	49,547	46,919	2	-	4,939	-	101,406

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 CONSTR CONTRBTS	A/C 28210 DEBT EXPENSE	A/C 28214 ASSET RET OBLGTON	A/C 28217 RATE CASE EXPENSE	A/C 28218 COST OF REMOVAL	A/C 28220 NON CURRENT FIN 48
1	Dec-08	(24,412,031)	(457,101)	172,400	227,300	17,300	(963,700)	520,800	(108,000)	233,500	173,784
2	Jan-09	(24,412,031)	(457,101)	172,400	227,300	17,300	(963,700)	520,800	(108,000)	233,500	173,784
3	Feb-09	(24,412,031)	(457,101)	172,400	227,300	17,300	(963,700)	520,800	(108,000)	233,500	173,784
4	Mar-09	(24,412,031)	(457,101)	172,400	227,300	17,300	(963,700)	520,800	(108,000)	233,500	149,494
5	Apr-09	(24,412,031)	(457,101)	172,400	227,300	17,300	(963,700)	520,800	(108,000)	233,500	149,494
6	May-09	(24,412,008)	(457,068)	140,400	227,251	17,322	(897,325)	554,995	(66,304)	233,474	149,474
7	Jun-09	(25,647,730)	543,128	-	221,273	18,567	(891,293)	545,534	(62,512)	115,516	166,676
8	Jul-09	(25,647,730)	543,128	-	221,273	18,567	(895,263)	549,121	(58,720)	94,052	166,676
9	Aug-09	(25,647,730)	543,128	-	221,273	19,741	(879,232)	552,731	(54,928)	72,746	166,676
10	Sep-09	(29,438,204)	452,058	-	221,273	19,741	(873,201)	556,957	(51,135)	54,199	167,543
11	Oct-09	(29,438,204)	452,058	-	221,273	20,728	(867,171)	560,617	(47,343)	33,981	167,543
12	Nov-09	(29,438,204)	452,058	-	221,273	20,728	(861,140)	564,301	(49,551)	28,463	167,543
13	Dec-09	(29,979,116)	550,789	817,600	221,273	20,728	(855,110)	568,008	(39,759)	28,571	168,504
14	Total	(341,709,081)	793,773	1,820,000	2,912,664	242,622	(11,828,235)	7,056,264	(964,251)	1,828,502	2,140,976
15	Average	(26,285,314)	61,059	140,000	224,051	18,663	(909,864)	542,790	(74,173)	140,654	164,690

LINE NUMBER	MONTH ENDED	A/C 28300 UNRECOVERED PENSION EXPENSE	A/C 28301 REGULATORY INC TAX	A/C 28302 REGULATORY ITC	A/C 28302 ITC DEF GROSS UP	A/C 28303 SUPP RET	A/C 28306 CONDITIONAL ARO REG ASSET	A/C 28307 DELTA ARO BOOK TAX DIFF	A/C 28309 1993 ADOPTION APB11 DEF GROSS	A/C 28309 1993 ADOPTION AMORTIZATION	A/C 283092 1993 ADOPTION FAS 108 ADIT
16	Dec-08	(1,343,000)	580,800	67,500	-	94,900	(513,300)	(18,700)	-	-	-
17	Jan-09	(1,343,000)	580,800	67,500	-	94,900	(513,300)	(18,700)	-	-	-
18	Feb-09	(1,343,000)	580,800	67,500	-	94,900	(513,300)	(18,700)	-	-	-
19	Mar-09	(1,343,000)	580,800	67,500	-	94,900	(513,300)	(18,700)	-	-	-
20	Apr-09	(1,343,000)	45,000	67,500	(3,700)	94,900	(513,300)	(18,700)	(431,200)	289,500	161,700
21	May-09	(1,330,577)	-	55,906	34,207	105,991	(552,201)	(18,652)	(431,200)	292,600	138,600
22	Jun-09	(2,774,631)	-	54,852	33,562	106,786	(555,847)	(895)	(431,200)	294,700	136,500
23	Jul-09	(2,774,631)	-	54,852	33,562	112,006	(559,435)	(895)	(431,200)	296,800	134,400
24	Aug-09	(2,774,631)	-	54,852	33,562	114,386	(563,045)	(895)	(431,200)	298,900	132,300
25	Sep-09	(2,774,631)	-	51,948	31,785	117,499	(566,679)	(895)	(431,200)	301,000	130,200
26	Oct-09	(2,774,631)	-	50,980	31,193	115,099	(570,343)	(895)	(431,200)	303,100	128,100
27	Nov-09	(2,774,631)	-	50,012	30,601	118,706	(574,022)	(895)	(431,200)	305,200	126,000
28	Dec-09	(2,774,631)	-	49,044	30,008	143,308	(577,721)	(895)	(431,200)	307,300	123,900
29	Total	(27,467,995)	2,368,200	759,947	254,780	1,408,281	(7,085,793)	(18,415)	(3,880,800)	2,669,100	1,211,700
30	Average	(2,112,923)	182,169	58,457	19,898	108,329	(545,061)	(9,109)	(298,523)	205,315	93,208

Accumulated Deferred Taxes (m) cont'

LINE NUMBER	MONTH ENDED	A/C 283093 1993 ADOPTION FAS GROSS UP	A/C 2831 KY APB11 DEFERRED GROSS	A/C 283101 2005 KY RATE CHANGE AMORTIZATION	A/C 283102 2005 KY FAS109 DEFERRED	A/C 283103 2005 KY FAS109 GROSS UP	A/C 283120 TAX STORAGE GAS	TOTAL LONG TERM DEFERRED TAXES
1	Dec-08	-	-	-	-	-	-	(25,727,548)
2	Jan-09	-	-	-	-	-	-	(25,727,548)
3	Feb-09	-	-	-	-	-	-	(25,727,548)
4	Mar-09	-	-	-	-	-	-	(25,751,838)
5	Apr-09	98,900	(837,300)	117,200	708,500	440,400	-	(25,608,566)
6	May-09	84,804	(837,300)	153,225	684,075	418,560	103,185	(27,607,928)
7	Jun-09	83,519	(837,300)	156,500	680,800	416,557	19,010	(27,617,656)
8	Jul-09	82,234	(837,300)	159,800	677,500	414,537	19,010	(27,628,888)
9	Aug-09	80,950	(837,300)	163,100	674,200	412,518	19,010	(31,522,567)
10	Sep-09	79,665	(837,300)	166,400	670,900	410,489	19,010	(31,539,243)
11	Oct-09	78,380	(837,300)	169,700	667,600	408,460	19,010	(31,536,191)
12	Nov-09	77,095	(837,300)	173,000	664,300	406,461	19,010	(31,130,136)
13	Dec-09	75,810	(837,300)	176,300	661,000	404,442	19,010	(362,889,295)
14	Total	741,357	(7,535,700)	1,435,225	6,088,875	3,732,454	236,255	(27,914,561)
15	Average	57,027	(579,669)	110,402	468,375	287,112	18,173	

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 24218 IBNR	A/C 24219 PROFESSIONAL FEES	A/C 24220 CURRENT FIN 48	A/C 24221 BONUS ACCRUAL	TOTAL CURRENT DEFERRED TAXES	TOTAL DEFERRED TAXES
16	Dec-08	(1,751,000)	176,500	103,200	(337,100)	42,500	27,100	17,586	92,400	(1,628,814)	(27,356,362)
17	Jan-09	(1,751,000)	176,500	103,200	(337,100)	42,500	27,100	17,586	92,400	(1,628,814)	(27,356,362)
18	Feb-09	(1,751,000)	176,500	103,200	(337,100)	42,500	27,100	17,586	92,400	(1,628,814)	(27,356,362)
19	Mar-09	(1,751,000)	176,500	103,200	(337,100)	42,500	27,100	19,564	92,400	(1,626,836)	(27,378,674)
20	Apr-09	(1,751,000)	176,500	103,200	(337,100)	42,500	27,100	19,564	92,400	(1,626,836)	(27,390,474)
21	May-09	(1,025,732)	349,843	-	(285,966)	42,548	44,564	19,603	92,433	(762,707)	(26,371,273)
22	Jun-09	(894,696)	132,860	-	(362,204)	25,662	54,043	25,562	26,192	(992,580)	(28,600,508)
23	Jul-09	(974,148)	121,613	-	(309,213)	25,662	31,940	25,562	26,192	(1,052,391)	(28,670,048)
24	Aug-09	(906,206)	109,401	-	(309,823)	25,662	30,232	25,562	26,192	(998,979)	(28,627,867)
25	Sep-09	(844,256)	103,613	-	(283,847)	25,662	57,102	25,971	43,322	(872,433)	(32,395,000)
26	Oct-09	(801,646)	84,463	-	(225,347)	25,662	57,102	25,971	43,322	(790,474)	(32,329,716)
27	Nov-09	(848,880)	73,549	-	(193,711)	25,662	57,102	25,971	43,322	(816,964)	(32,353,175)
28	Dec-09	(447,440)	84,325	-	(184,041)	25,662	60,161	26,385	60,451	(374,495)	(31,504,632)
29	Total	(15,496,004)	1,942,167	516,000	(3,839,652)	434,686	527,746	292,474	823,427	(14,801,157)	(377,890,452)
30	Average	(1,192,154)	149,397	39,692	(295,358)	33,437	40,596	22,498	63,341	(1,138,551)	(29,053,112)

Delta Natural Gas Company, Inc.
Case No. 2010-00116 Item 13n

Summary of Customer Deposits- 2009

Line No.	Month (a)	Receipts (b)	Refunds (c)	Balance (d)
1	Balance beginning of Test Year	36,915	16,800	621,511
2	1st Month	37,857	52,994	606,374
3	2nd Month	28,568	16,410	618,532
4	3rd Month	27,755	32,146	614,141
5	4th Month	16,706	81,551	549,296
6	5th Month	19,043	48,775	519,564
7	6th Month	22,610	33,965	508,209
8	7th Month	18,704	43,257	483,656
9	8th Month	22,005	23,365	482,296
10	9th Month	29,380	18,235	493,441
11	10th Month	100,441	26,170	567,712
12	11th Month	54,519	21,755	600,476
13	12th Month	56,463	15,920	641,019
14	Total (L1 through L13)	470,966	431,343	7,306,227
15	Average Balance(L14/L13)	36,228	33,180	562,017
16	Amount of deposits received			470,966
17	Amount of deposits refunded			431,343
18	Number of Deposits on hand			6,128
19	Average amount of deposit (L15 d/L18)			92
20	Interest Paid during test year			33,270

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 \$4,177,000
- (2) Estimated Capital Expenditures \$6,664,000
- (3) Long-Term Debt Principal \$600,000

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.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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

RESPONSE:

See attached schedule.

Sponsoring Witness:

Matthew D. Wesolosky

Delta Natural Gas Company, Inc.

Item 14

Case No. 2010-00116

Cash Account Balances

	200812	200901	200902	200903	200904	200905	200906	200907	200908	200909	200910	200911	200912	Average
1.131.010 CASH OWINGSVILLE	42,377	120,273	81,268	70,104	25,042	39,122	21,565	17,671	32,833	16,267	27,113	69,081	20,870	44,891
1.131.020 CASH BEREA	61,764	103,839	119,887	67,741	25,955	47,344	23,460	25,510	49,274	20,547	14,957	96,076	32,718	53,006
1.131.030 CASH NICHOLASVILLE	18,085	49,351	39,858	49,460	17,911	33,623	16,927	16,083	22,771	15,402	14,227	18,621	16,426	25,288
1.131.100 CASH MIDDLESBORO	54,134	58,115	127,561	43,012	12,360	38,510	24,778	21,158	30,952	19,525	26,263	77,151	29,472	43,307
1.131.110 CASH CORBIN	69,207	124,739	174,258	58,366	39,020	75,544	25,748	25,254	53,617	19,708	29,938	97,611	29,213	63,248
1.131.200 CASH WINCHESTER	71,184	153,195	55,524	1,411	1,523	8,533	1,923	17,105	60,913	7,854	15,081	1,074	1,637	30,535
1.131.220 CASH EFT BEREA NATIONAL	2,637	1,724	1,836	2,420	2,178	1,939	2,714	2,355	2,953	2,848	2,799	170,528	2,335	15,328
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	775	775	775	775	775	775	775	775	775	775	775	775	775	775
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	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
1.131.210 CASH GENERAL ACCOUNT	0	9,141	37,954	575,683	(159,302)	(7,137)	0	(306,617)	(140,685)	0	(255,081)	(94,678)	0	(26,209)
Total Cash	324,863	625,852	643,621	873,672	(29,838)	242,953	122,590	(176,006)	118,103	107,626	(119,228)	440,939	138,146	254,869

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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; and
 - g. Current status of each project.

RESPONSE:

As of December 31, 2009, Delta had no property held for future use.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

16. Provide schedules, in comparative form, showing by months for the test year, and the 12 months 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:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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:

Matthew D. Wesolosky

Line Number Delta, effective March 31, 1985, merged with its wholly owned subsidiary, Laurel Valley Pipe Line 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 Number Delta acquired approximately 57 miles of transmission lines and related measuring and regulating 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 Number 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:

	<u>Account Number</u>	<u>Account Description</u>	<u>General Ledger</u>	
			<u>Debit</u>	<u>Credit</u>
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
Number 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 Number Delta acquired the North Middletown natural gas distribution system from the City of North Middletown. 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 Number Delta acquired the Annville gas transmission line from Annville Gas Transmission Inc. 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 - Telemetry		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	Investment 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	Tranex was purchased in June 1997 and set up as a subsidiary company.		
Number	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	2007		58,800
15	2008		58,800
16	2009		58,800
17		Total Amortized as of 12/31/09	<u>722,304</u>
18		Balance remaining to amortize at end of test year	323,400
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><u>1,045,704</u></u>

Line Number Delta acquired the Mt Olivet natural gas distribution system November 1999.
Property acquired located in Robertson and Mason County.
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	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 amortized over 10 years

464,945

			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
21	2007		46,800
22	2008		46,800
23	2009	Fully amortized 10/31/09	<u>39,000</u>
24		Total Amortization	<u>464,945</u>

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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 12 months 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:

Matthew D. Wesolosky

Delta Natural Company, Inc.
 Case No. 20-16 Item #18
 Comparison of Test Year Revenues to Prior Year

GL Account Number/Description	January	February	March	April	May	June	July	August	September	October	November	December	Total	
1,480,010 GS RATE SALES RESIDENTIAL	2009 INC/DEC ()	(5,997,787) (4,430,623) 1,567,164	(6,554,630) (6,007,526) 547,104	(5,047,626) (4,955,487) 92,139	(3,189,365) (3,566,467) (397,102)	(2,123,229) (2,506,044) (382,815)	(930,125) (1,316,044) (385,919)	(778,386) (892,034) (113,648)	(808,361) (1,025,427) (217,066)	(733,739) (905,363) (171,624)	(828,908) (947,706) (118,798)	(1,520,936) (2,084,262) (563,326)	(2,042,551) (4,355,033) (2,312,482)	(30,535,643) (32,992,016) (2,456,373)
1,480,050 UNMETERED GAS LIGHT REVENUE	2009 INC/DEC ()	(622) (613) 9	(549) (635) (86)	(549) (635) (86)	(549) (635) (86)	(472) (715) (303)	(431) (747) (316)	(390) (720) (330)	(357) (801) (444)	(357) (833) (476)	(357) (769) (412)	(308) (622) (314)	(308) (700) (392)	(5,249) (8,485) (3,236)
1,480,020 GS RATE SALES OTHER COMMERCIAL	2009 INC/DEC ()	(2,269,974) (1,515,801) 654,173	(2,488,346) (2,150,324) 338,022	(1,858,862) (1,767,804) 91,058	(1,209,428) (1,246,287) 36,859	(863,304) (1,053,383) (190,079)	(432,965) (602,009) (169,044)	(348,834) (468,091) (119,257)	(394,590) (624,477) (230,157)	(333,923) (524,417) (190,494)	(415,027) (561,233) (146,206)	(571,776) (983,107) (411,331)	(724,939) (1,689,536) (974,597)	(11,911,966) (13,296,739) (1,384,771)
1,480,040 GS RATE SALES SMALL COMMERCIAL	2009 INC/DEC ()	(1,850,631) (1,330,371) 520,260	(1,549,955) (1,535,010) 14,945	(898,271) (1,008,111) 109,840	(570,708) (675,081) 104,373	(244,421) (345,765) 101,343	(214,551) (261,196) 46,645	(235,150) (315,578) 80,428	(203,235) (270,662) 67,427	(230,235) (326,932) 96,697	(230,255) (365,932) 135,677	(382,351) (565,932) 183,581	(543,945) (1,313,591) 769,646	(9,063,403) (9,799,267) (735,864)
1,480,030 GS RATE SALES INDUSTRIAL	2009 INC/DEC ()	(249,499) (190,226) 59,273	(294,807) (273,554) 21,253	(217,854) (224,013) 6,159	(132,146) (149,655) 17,509	(78,822) (102,069) 23,247	(32,182) (51,115) 18,933	(23,182) (95,578) 72,396	(25,072) (49,477) 24,405	(25,072) (38,297) 13,225	(25,072) (32,644) 7,572	(25,072) (39,539) 14,467	(62,044) (76,477) 14,433	(1,203,948) (1,375,304) 171,356
1,480,060 WNA RESIDENTIAL	2009 INC/DEC ()	(4,294) (196,970) 192,676	(65,487) (36,116) 29,371	(50,490) (50,584) 94	(108,154) 51,017 159,171	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	(71,471) 188,732 260,203
1,480,070 WNA SMALL NON-RESIDENTIAL	2009 INC/DEC ()	(4,995) (60,995) 56,000	55,243 (10,166) 65,409	(17,080) 20,522 37,602	(30,745) 11,900 42,645	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	(15,661) 18,978 34,639
1,480,080 RESIDENTIAL CEP LOST SALES	2009 INC/DEC ()	1,049 0 (1,049)	(229) 0 229	(172) 0 172	(101) 0 101	(72) 0 72	(20) 0 20	(14) 0 14	(16) 0 16	(13) 0 13	(17) 0 17	(59) 0 59	(87) 0 87	(71,471) 188,732 260,203
1,481,020 INTERRUPTIBLE RATE COMMERCIAL	2009 INC/DEC ()	(6,652) (6,062) 590	(6,103) (6,013) 90	(6,028) (6,862) 834	(4,819) (5,322) 503	(2,513) (2,813) 300	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	(29,571) (37,600) 8,029
1,481,030 INTERRUPTIBLE RATE INDUSTRIAL	2009 INC/DEC ()	(56,674) (60,367) 3,693	(92,043) (84,895) 7,148	(60,391) (59,935) 456	(28,957) (27,626) 1,331	(15,894) (24,669) 8,775	(8,662) (16,782) 8,120	(9,124) (13,408) (4,284)	(11,604) (20,334) 8,730	(9,209) (16,642) 7,433	(10,293) (15,794) 5,501	(10,450) (17,802) 7,352	(13,698) (45,948) 32,250	(326,999) (404,182) 77,183
1,488,010 COLLECTION REVENUE	2009 INC/DEC ()	(14,160) (13,995) 165	(13,080) (15,365) 2,285	(16,800) (18,600) 1,800	(27,840) (31,080) 3,240	(29,240) (28,960) 280	(19,120) (17,040) 2,080	(12,420) (14,080) 1,660	(5,380) (8,200) 2,820	(5,380) (8,200) 2,820	(8,880) (11,200) 2,320	(4,040) (9,900) 5,860	(7,360) (7,460) 100	(177,360) (194,200) 16,840
1,488,020 RECONNECT REVENUE	2009 INC/DEC ()	(7,680) (9,240) 1,560	(6,300) (7,680) 1,380	(5,600) (5,340) 260	(8,400) (9,360) 960	(9,420) (13,680) 4,260	(6,000) (8,560) 2,560	(4,200) (7,200) 3,000	(3,540) (4,020) 480	(3,540) (3,540) 0	(3,180) (3,180) 0	(645) (720) 75	(1,215) (975) 240	(13,800) (19,620) 5,820
1,488,040 BAD CHECK REVENUE	2009 INC/DEC ()	(1,815) (1,950) 135	(1,560) (1,380) 180	(1,785) (1,905) 120	(1,375) (2,025) 650	(890) (1,470) 580	(1,095) (1,245) 150	(795) (1,200) 405	(675) (975) 300	(930) (1,080) 150	(720) (1,770) 1,050	(645) (690) 45	(1,215) (975) 240	(13,800) (16,665) 2,865
1,488,020 OFF SYS. TRANSP REVENUE	2009 INC/DEC ()	(206,355) (228,009) 21,654	(174,630) (194,709) 20,079	(217,722) (224,670) 6,948	(223,681) (252,519) 28,838	(329,189) (282,519) 46,670	(228,591) (264,418) 35,827	(227,817) (249,839) 22,022	(228,338) (264,143) 35,805	(199,225) (271,763) 72,538	(202,224) (271,831) 69,607	(207,466) (250,176) 42,710	(207,493) (256,311) 48,818	(2,652,931) (2,930,235) 277,304
1,488,021 OFF SYS. TRANSP REVENUE - DELGASCO	2009 INC/DEC ()	(129,486) (157,863) 28,377	(131,290) (183,934) 52,644	(125,042) (148,181) 23,139	(20,298) (72,749) 52,451	(20,529) (65,683) 45,154	(19,793) (61,113) 41,320	(20,405) (63,551) 43,146	(20,403) (64,854) 44,451	(38,115) (62,786) 24,671	(38,115) (71,895) 33,780	(59,209) (60,845) 1,636	(158,617) (116,064) 42,553	(762,972) (1,129,518) 366,546
1,488,040 ON SYSTEM TRANSP REVENUE	2009 INC/DEC ()	(188,927) (188,650) 277	(165,447) (164,915) 532	(141,792) (155,672) 13,880	(127,020) (130,972) 3,952	(92,120) (124,929) 32,809	(97,472) (99,567) 2,095	(105,118) (94,812) 10,306	(190,206) (97,331) 92,875	(190,479) (130,223) 60,256	(193,191) (168,842) 24,349	(222,331) (178,777) 43,554	(1,785,223) (1,629,563) 155,660	
1,488,041 ON SYSTEM TRANSP DR	2009 INC/DEC ()	(286,316) (335,304) 48,988	(239,972) (284,562) 44,590	(212,865) (276,401) 63,536	(180,943) (209,386) 28,443	(162,035) (209,032) 46,997	(165,205) (209,386) 44,181	(161,803) (189,879) 28,076	(172,545) (190,224) 17,679	(158,477) (200,720) 42,243	(194,770) (224,803) 30,033	(186,317) (253,791) 67,474	(2,840,372) (450,650) 2,389,722	
Totals	2009 INC/DEC ()	(11,274,818) (8,826,439) 2,448,379	(12,085,304) (11,311,474) 773,830	(9,532,573) (9,309,399) 223,174	(4,298,537) (5,061,177) 762,640	(2,186,718) (3,014,780) 828,062	(2,032,140) (2,287,558) 255,418	(2,032,140) (2,354,426) 322,286	(2,032,140) (2,670,951) 638,811	(2,032,140) (2,568,794) 536,654	(2,032,140) (2,568,794) 536,654	(2,032,140) (2,568,794) 536,654	(2,032,140) (2,568,794) 536,654	(4,321,366) (6,714,462) 2,393,096

There is no difference in total company and Kentucky revenue. There has been no general rate increase during this period.

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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:

Matthew D. Wesolosky

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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 12 months 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 five calendar years preceding the test year by account or subaccount. Show the percentage of increase or decrease of each year over the prior year.
 - c. A schedule of the total company and Kentucky jurisdictional 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 three preceding calendar years.

RESPONSE:

See attached schedules.

Sponsoring Witness:

Matthew D. Wesolosky

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

FIRST DATA REQUEST 20-A

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2009 1,753,010 WELLS & GATHERING PAYROLL	1,699	2,204	1,652	888	2,822	2,042	1,765	1,944	2,971	1,473	1,284	1,083	21,827
2008 1,753,010 WELLS & GATHERING PAYROLL	1,735	1,451	1,817	1,140	1,734	1,321	2,361	2,137	1,958	1,152	1,310	1,704	19,820
Increase(Decrease)	(35)	753	(165)	(252)	1,087	721	(596)	(193)	1,013	322	(26)	(621)	2,007
2009 1,753,020 WELLS & GATHERING MISC	100	-	-	-	42	-	-	-	-	-	-	-	142
2008 1,753,020 WELLS & GATHERING MISC	100	-	-	-	-	-	-	-	-	-	-	-	100
Increase(Decrease)	-	-	-	-	42	-	-	-	-	-	-	-	42
2009 1,754,010 COMPRESSOR STATION PAYROLL	14,957	10,153	9,221	8,371	6,015	5,797	5,630	7,828	7,081	8,466	8,676	10,759	102,954
2008 1,754,010 COMPRESSOR STATION PAYROLL	11,815	8,245	11,016	8,302	6,388	6,560	5,540	5,638	7,536	6,165	7,771	6,880	91,875
Increase(Decrease)	3,142	1,908	(1,795)	69	(373)	(783)	90	2,190	(455)	2,302	905	3,879	11,079
2009 1,754,020 COMPRESSOR STATION MISC.	13,994	5,687	11,021	5,615	6,280	10,100	5,606	4,105	5,896	6,013	8,832	10,094	93,244
2008 1,754,020 COMPRESSOR STATION MISC.	8,418	8,689	7,570	9,846	6,302	13,720	5,774	8,976	11,044	11,313	8,455	14,954	115,071
Increase(Decrease)	5,576	(3,012)	3,451	(4,231)	(22)	(3,619)	(168)	(4,870)	(5,148)	(5,300)	377	(4,860)	(21,827)
2009 1,764,010 MNT WELLS & GATHERING PAYROLL	-	-	62	-	35	131	-	-	-	18	-	-	166
2008 1,764,010 MNT WELLS & GATHERING PAYROLL	-	390	-	-	-	-	36	-	-	-	-	-	506
Increase(Decrease)	-	(390)	(62)	-	35	131	(36)	-	-	(18)	-	-	(339)
2009 1,765,010 MNT COMPRESSOR STATION PAYROLL	1,564	191	-	838	571	149	-	-	-	96	116	-	3,525
2008 1,765,010 MNT COMPRESSOR STATION PAYROLL	678	76	490	1,207	739	401	149	-	403	1,863	1,036	267	7,309
Increase(Decrease)	886	115	(490)	(369)	(168)	(252)	(149)	-	(403)	(1,768)	(920)	(267)	(3,784)
2009 1,765,020 MNT COMPRESSOR STATION OTHER	2,028	3,004	144	2,500	4,055	2,395	2,270	2,219	1,784	2,780	3,075	5,150	31,404
2008 1,765,020 MNT COMPRESSOR STATION OTHER	3,539	5,053	9,837	2,911	31,930	1,222	2,857	2,067	4,640	4,575	1,049	4,589	74,267
Increase(Decrease)	(1,511)	(2,049)	(9,693)	(411)	(27,875)	1,173	(566)	152	(2,857)	(1,794)	2,026	561	(42,863)
2009 1,816,010 CM WELLS EXPENSES - PAYROLL	17,848	14,311	7,755	10,065	7,308	7,136	3,018	2,813	3,144	3,273	3,973	16,879	97,523
2008 1,816,010 CM WELLS EXPENSES - PAYROLL	14,772	16,400	14,672	8,181	3,854	3,500	3,478	4,233	2,984	1,594	5,628	16,097	95,393
Increase(Decrease)	3,076	(2,089)	(6,916)	1,884	3,454	3,636	(460)	(1,439)	180	1,679	(1,655)	782	2,130
2009 1,816,020 CM WELLS EXPENSES - MISC	317	31	-	-	145	2,833	2,642	1,794	2,331	1,425	338	71	11,928
2008 1,816,020 CM WELLS EXPENSES - MISC	-	1,852	34	-	115	375	5	-	37	340	83	-	2,821
Increase(Decrease)	317	(1,801)	(34)	-	29	2,459	2,637	1,794	2,293	1,086	256	71	9,107
2009 1,818,010 CM COMPRESSOR STATION EXPENSES - PAYROLL	103	156	252	4,078	2,438	1,500	4,396	2,119	1,255	2,134	1,212	532	20,175
2008 1,818,010 CM COMPRESSOR STATION EXPENSES - PAYROLL	579	286	589	3,404	2,016	1,866	1,694	2,313	910	2,160	1,029	285	17,150
Increase(Decrease)	(476)	(129)	(336)	674	422	(367)	2,702	(194)	345	(26)	184	246	3,025
2009 1,818,020 CM COMPRESSOR STATION EXPENSES - MISC	23	50	79	2,671	5,345	5,311	3,211	5,308	5,350	3,981	664	33	32,026
2008 1,818,020 CM COMPRESSOR STATION EXPENSES - MISC	1,727	355	52	3,044	6,059	5,980	712	2,937	2,467	2,413	41	-	25,787
Increase(Decrease)	(1,704)	(305)	28	(373)	(714)	(669)	2,499	2,371	2,882	1,568	622	33	6,239
2009 1,821,020 CM PURIFICATION OF NATURAL GAS - MISC	4,216	7,509	10,685	798	1,160	496	208	-	-	549	36,458	58,737	120,817
2008 1,821,020 CM PURIFICATION OF NATURAL GAS - MISC	19,549	79,853	53,942	4,563	-	169,657	46	-	4,147	46	658	7,664	340,080
Increase(Decrease)	(15,333)	(72,344)	(43,257)	(3,766)	1,160	(169,161)	208	-	(4,147)	502	35,799	51,074	(219,264)

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

FIRST DATA REQUEST 20-A

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2009 1,823,000 STORAGE GAS LOSSES	-	-	-	867,900	-	-	-	-	-	-	-	-	867,900
2008 1,823,000 STORAGE GAS LOSSES	-	-	-	867,900	-	-	-	-	-	-	-	-	867,900
Increase(Decrease)	-	-	-	-	-	-	-	-	-	-	-	-	-
2009 1,824,020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	7,083	-	3,015	-	3,083	2,343	-	810	563	-	7,488	2,621	27,005
2008 1,824,020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	-	-	-	1,336	-	-	-	-	-	2,513	2,846	1,443	8,139
Increase(Decrease)	7,083	-	3,015	(1,336)	3,083	2,343	-	810	563	(2,513)	4,642	1,178	18,866
2009 1,825,000 CM STORAGE WELL ROYALTIES/RENTS	-	60	13,643	-	3,422	25,777	528	-	-	143	12,000	1,109	56,681
2008 1,825,000 CM STORAGE WELL ROYALTIES/RENTS	22	60	13,643	-	3,322	28,213	528	-	-	143	12,038	1,071	59,039
Increase(Decrease)	(22)	-	-	-	100	(2,436)	-	-	-	-	(38)	-	(2,358)
2009 1,831,020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	849	21	4	-	29	4,873	68	-	-	-	-	-	5,844
2008 1,831,020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	-	-	387	-	2,451	2,376	1,454	989	-	-	33	-	7,690
Increase(Decrease)	849	21	(383)	-	(2,423)	2,497	(1,386)	(989)	-	-	(33)	-	(1,846)
2009 1,832,010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	-	144	-	470	-	-	-	-	-	-	345	461	1,044
2008 1,832,010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	-	174	-	470	65	-	-	-	-	-	(345)	(461)	(431)
Increase(Decrease)	-	(30)	-	-	(65)	-	-	-	-	-	-	-	613
2009 1,832,020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	32,843	(41,275)	-	22,328	33,568	92,620	3,850	-	-	-	-	212	144,147
2008 1,832,020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	(32,843)	41,275	-	(22,328)	(33,568)	(92,620)	(3,850)	-	-	-	-	(212)	(144,147)
Increase(Decrease)	-	-	-	-	-	-	-	-	-	-	-	-	-
2009 1,833,020 CM MAINTENANCE OF LINES - MISC	-	-	-	-	-	-	-	-	-	-	-	293	293
2008 1,833,020 CM MAINTENANCE OF LINES - MISC	-	-	-	-	-	-	-	-	-	-	-	(293)	(293)
Increase(Decrease)	-	-	-	-	-	-	-	-	-	-	-	-	-
2009 1,834,010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	114	-	(114)	1,122	36	-	337	-	-	-	-	-	1,494
2008 1,834,010 CM MAINT OF COMPRESSOR STAT EQUIP - PAYROLL	280	-	-	-	534	83	-	-	-	172	-	-	1,069
Increase(Decrease)	(166)	-	(114)	1,122	(36)	(534)	253	-	-	(172)	-	-	425
2009 1,834,020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	-	-	707	3,598	1,003	109	921	392	3,635	246	250	-	10,861
2008 1,834,020 CM MAINTENANCE OF COMPRESSOR STAT EQUIP - MISC	452	861	892	2,275	14,678	976	2,801	-	1,943	3,141	1,432	-	29,452
Increase(Decrease)	(452)	(861)	(185)	1,323	(13,675)	(866)	(1,880)	392	1,692	(2,894)	(1,181)	-	(18,590)
2009 1,835,010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	-	-	-	242	-	-	-	-	-	-	-	185	427
2008 1,835,010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	-	204	394	498	-	-	-	-	686	-	-	-	1,782
Increase(Decrease)	-	(204)	(394)	(256)	-	-	-	-	(686)	-	-	-	(1,355)
2009 1,835,020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	-	-	-	-	1,628	-	11	-	-	-	-	-	1,639
2008 1,835,020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	-	102	-	-	-	-	-	-	-	-	-	-	102
Increase(Decrease)	-	(102)	-	-	(1,628)	-	(11)	-	-	-	-	-	(1,537)
2009 1,837,020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	169	321	237	(437)	50	50	87	0	0	0	0	678	1,154
2008 1,837,020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	50	411	50	1,200	243	50	417	1,176	50	50	4,413	6,223	14,334
Increase(Decrease)	119	(90)	187	(1,637)	(193)	-	(331)	(1,176)	(50)	(50)	(4,413)	(5,545)	(13,179)

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

FIRST DATA REQUEST 20-A

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2009 1,856,000 RIGHT OF WAY CLEARING	-	-	-	-	9,517	11,154	18,538	-	48,564	19,170	14,495	-	121,438
2008 1,856,000 RIGHT OF WAY CLEARING	-	-	-	-	7,932	11,491	14,820	10,284	13,771	15,406	7,825	-	81,530
Increase(Decrease)	-	-	-	-	1,585	(337)	3,717	(10,284)	34,793	3,764	6,670	-	39,908
2009 1,871,000 TELEMETRY COSTS	7,284	6,750	6,378	8,097	6,589	6,863	6,651	6,606	6,887	7,463	7,343	7,132	84,043
2008 1,871,000 TELEMETRY COSTS	6,041	5,674	5,967	5,709	5,991	6,346	6,377	5,971	6,421	6,377	2,177	2,371	65,206
Increase(Decrease)	1,242	1,076	411	2,389	427	872	305	635	466	1,086	5,166	4,761	18,837
2009 1,880,010 OPERATIONS OFFICE TELEPHONE	7,922	7,924	8,204	8,193	8,091	8,320	8,320	9,224	8,000	8,099	9,551	8,295	99,912
2008 1,880,010 OPERATIONS OFFICE TELEPHONE	8,208	7,067	8,425	7,437	9,948	5,764	5,764	9,549	7,474	7,638	6,324	7,903	92,557
Increase(Decrease)	(286)	857	(221)	653	1,372	(1,856)	2,557	(325)	525	461	3,227	392	7,355
2009 1,880,020 OPERATIONS OFFICE UTILITIES	6,753	4,724	6,034	5,351	5,577	6,431	7,007	7,327	6,610	5,908	6,433	5,332	73,487
2008 1,880,020 OPERATIONS OFFICE UTILITIES	5,860	4,247	5,777	5,158	5,425	5,271	8,538	6,539	6,209	6,574	5,160	6,263	71,020
Increase(Decrease)	893	478	258	193	152	1,160	(1,531)	788	401	(666)	1,273	(931)	2,467
2009 1,880,030 OPERATIONS OFFICE MISC.	3,914	4,737	3,843	7,452	5,553	9,135	9,732	19,210	6,433	6,034	6,810	5,551	88,404
2008 1,880,030 OPERATIONS OFFICE MISC.	5,743	5,351	6,953	5,995	7,147	12,542	13,373	9,733	9,886	7,729	17,700	6,120	108,272
Increase(Decrease)	(1,829)	(614)	(3,110)	1,456	(1,594)	(3,408)	(3,641)	9,477	(3,452)	(1,694)	(10,890)	(570)	(19,869)
2009 1,880,040 FEES TRAINING SCHOOLS	194	80	4,638	2,196	5,063	6,140	3,261	245	2,328	455	3,043	2,949	30,593
2008 1,880,040 FEES TRAINING SCHOOLS	1,060	4,540	190	2,347	5,000	3,095	595	-	7,310	1,230	1,319	3,580	30,266
Increase(Decrease)	(866)	(4,460)	4,448	(151)	63	3,045	2,666	245	(4,982)	(775)	1,724	(631)	327
2009 1,880,050 UNIFORMS	3,276	992	3,298	5,673	4,068	4,626	2,357	1,154	4,383	9,245	3,719	-	42,791
2008 1,880,050 UNIFORMS	-	2,419	734	2,200	8,122	4,105	2,232	1,094	-	13,535	2,771	-	37,210
Increase(Decrease)	3,276	(1,427)	2,564	3,473	(4,054)	522	124	60	4,383	(4,290)	948	-	5,581
2009 1,880,080 WELDING SUPPLIES	3,468	1,948	3,736	2,184	1,335	1,697	1,909	1,620	2,783	1,955	1,193	484	24,312
2008 1,880,080 WELDING SUPPLIES	1,653	826	937	1,170	2,557	1,712	700	2,702	2,769	573	987	1,136	17,720
Increase(Decrease)	1,815	1,122	2,799	1,014	(1,222)	(14)	1,209	(1,082)	14	1,382	206	(652)	6,591
2009 1,881,020 RENT LAND & LAND RIGHTS	1,382	4,221	250	-	2,201	-	3,500	3,344	2,732	50	646	1,000	15,104
2008 1,881,020 RENT LAND & LAND RIGHTS	1,429	3,488	250	-	2,107	150	3,500	7,977	2,660	122	250	1,000	19,445
Increase(Decrease)	(47)	733	-	-	94	(150)	-	(4,634)	72	(72)	396	-	(4,341)
2009 1,886,000 MNT STRUCTURES TRANS & DIST.	-	-	-	-	-	-	169	-	-	-	-	-	169
2008 1,886,000 MNT STRUCTURES TRANS & DIST.	-	-	-	-	-	-	(169)	-	-	-	-	-	(169)
Increase(Decrease)	-	-	-	-	-	-	169	-	-	-	-	-	169
2009 1,887,010 MNT TRANS & DIST MAINS PAYROLL	1,563	5,865	2,855	9,097	5,081	7,839	4,565	9,904	18,612	6,186	3,306	6,366	81,259
2008 1,887,010 MNT TRANS & DIST MAINS PAYROLL	5,802	3,931	5,463	9,360	4,592	10,707	7,378	6,670	8,281	7,027	6,430	1,387	77,028
Increase(Decrease)	(4,240)	1,934	(2,608)	(264)	489	(2,868)	(2,813)	3,234	10,331	(840)	(3,124)	4,999	4,231
2009 1,887,020 MNT TRANS & DIST MAINS OTHER	1,832	4,221	22,630	4,380	4,595	8,673	4,595	5,560	9,647	3,706	7,164	8,020	76,450
2008 1,887,020 MNT TRANS & DIST MAINS OTHER	7,635	3,488	6,280	4,905	19,532	34,782	23,978	10,467	11,893	7,778	3,587	3,594	137,917
Increase(Decrease)	(5,803)	733	16,350	(6,893)	(15,152)	(26,109)	(19,383)	(4,906)	(2,246)	(4,072)	3,576	4,426	(61,467)
2009 1,889,000 MNT REG STATION TRANS & DIST.	245	256	-	407	410	492	152	49	171	29	-	10	2,221
2008 1,889,000 MNT REG STATION TRANS & DIST.	480	142	-	1,357	698	570	767	1,816	651	44	-	44	6,525
Increase(Decrease)	(235)	114	-	407	(947)	(206)	(419)	(718)	(1,645)	(622)	-	(34)	(4,304)
2009 1,893,010 MNT OF METERS & REG PAYROLL	1,783	2,697	1,590	1,174	1,971	1,306	2,513	1,268	1,507	1,560	1,041	318	18,717
2008 1,893,010 MNT OF METERS & REG PAYROLL	2,051	2,370	2,284	878	1,326	1,534	1,304	1,800	1,909	1,844	980	869	19,149
Increase(Decrease)	(268)	317	(694)	296	645	(228)	1,009	(532)	(402)	(85)	61	(551)	(432)

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

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	1	2	3	4	5	6	7	8	9	10	11	12	Total
2009 1.893.020 MNT OF METERS & REG OTHER	2,032	901	9,139	1,389	4,759	10,189	2,485	976	2,411	3,018	1,442	315	39,056
2008 1.893.020 MNT OF METERS & REG OTHER	12,703	2,760	9,518	2,534	1,297	1,943	2,223	3,531	7,147	1,811	3,532	3,066	52,067
Increase(Decrease)	(10,671)	(1,859)	(379)	(1,145)	3,462	8,246	262	(2,555)	(4,737)	1,206	(2,090)	(2,750)	(13,011)
2009 1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	-	(86)	173	202	171	1,745	121	1,833	574	237	96	537	5,703
2008 1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	459	-	295	-	357	1,063	1,774	1,307	256	749	609	352	7,222
Increase(Decrease)	(459)	(86)	(122)	202	(186)	682	(1,653)	625	318	(512)	(513)	186	(1,519)
2009 1.894.020 MNT OF OTHER EQUIPMENT OTHER	15,280	6,724	23,729	6,242	6,621	9,861	4,275	13,995	6,792	11,898	12,606	6,476	124,500
2008 1.894.020 MNT OF OTHER EQUIPMENT OTHER	8,578	11,765	6,776	10,395	8,060	6,073	9,188	10,403	8,007	10,888	8,147	5,759	104,039
Increase(Decrease)	6,701	(5,041)	16,952	(4,153)	3,789	(4,914)	3,592	3,592	(1,215)	1,010	4,459	717	20,460
2009 1.898.010 MNT - TRANSP EQUIP EXPENSE-PAYROLL	1,397	1,403	1,536	4,149	1,528	2,835	2,181	3,629	5,184	2,420	1,275	2,517	30,055
2008 1.898.010 MNT - TRANSP EQUIP EXPENSE-PAYROLL	2,575	1,821	4,275	3,406	2,790	4,679	3,503	2,938	3,425	3,851	2,518	1,122	36,901
Increase(Decrease)	(1,178)	(418)	(2,738)	743	(1,262)	(1,843)	(1,322)	691	1,759	(1,431)	(1,243)	1,395	(6,846)
2009 1.899.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	256	906	510	1,579	829	704	726	1,550	2,943	1,050	522	488	12,064
2008 1.899.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	673	419	1,474	1,119	482	1,681	1,031	814	1,078	1,087	685	1,871	12,413
Increase(Decrease)	(417)	487	(964)	459	347	(976)	(305)	736	1,866	(37)	(163)	(1,383)	(349)
2009 1.900.010 TRANS & DIST. PAYROLL	245,154	230,888	216,231	214,179	214,234	219,828	222,099	242,913	227,270	244,302	202,911	212,237	2,692,246
2008 1.900.010 TRANS & DIST. PAYROLL	239,250	251,773	220,213	222,160	230,772	234,627	225,765	240,643	223,555	237,877	205,111	206,124	2,737,869
Increase(Decrease)	5,904	(20,884)	(3,982)	(7,981)	(16,538)	(14,800)	(3,666)	2,270	3,715	6,425	(2,200)	6,113	(45,623)
2009 1.900.020 OPR TRANSPORTATION EXPENSES	82,062	42,043	70,335	70,262	42,556	52,448	65,326	68,646	50,124	71,288	55,236	77,626	747,951
2008 1.900.020 OPR TRANSPORTATION EXPENSES	68,477	68,263	99,486	61,335	86,404	78,670	70,287	71,289	67,021	74,566	57,788	69,124	872,710
Increase(Decrease)	13,584	(26,220)	(29,150)	8,927	(43,848)	(26,221)	(4,962)	(2,643)	(16,897)	(3,278)	(2,552)	8,502	(124,760)
2009 1.900.030 SMALL TOOLS & WORK EQUIPMENT	7,194	11,528	10,377	8,567	7,424	10,577	9,135	7,167	3,279	9,058	3,958	6,568	89,832
2008 1.900.030 SMALL TOOLS & WORK EQUIPMENT	14,886	10,153	10,431	8,562	11,320	11,362	12,196	12,594	7,698	8,797	4,385	24,128	136,524
Increase(Decrease)	(7,694)	1,375	(54)	(5,015)	(3,896)	(775)	(3,061)	(5,427)	(4,419)	261	(427)	(17,560)	(46,692)
2009 1.903.010 CASHING PAYROLL	36,658	35,708	35,348	36,435	35,375	35,352	37,361	35,462	35,911	35,848	37,438	42,542	439,440
2008 1.903.010 CASHING PAYROLL	34,783	33,912	33,752	34,730	34,926	33,031	35,306	35,148	35,492	36,228	36,276	36,346	419,934
Increase(Decrease)	1,875	1,797	1,597	1,706	449	2,321	2,055	313	419	(380)	1,160	6,194	19,506
2009 1.903.020 CUSTOMER COLLECTIONS & RECORDS	26,906	35,033	22,827	39,071	31,865	22,671	20,835	43,082	20,798	20,405	21,968	33,601	339,061
2008 1.903.020 CUSTOMER COLLECTIONS & RECORDS	14,519	23,202	33,910	18,413	15,187	37,118	21,509	33,332	21,730	23,023	26,100	24,927	292,970
Increase(Decrease)	12,388	11,830	(11,083)	20,658	16,678	(14,447)	(675)	9,750	(932)	(2,618)	(4,132)	8,674	46,091
2009 1.904.000 UNCOLLECTIBLE ACCOUNTS	34,000	80,000	50,000	34,000	34,000	(533,412)	-	-	-	-	-	116,000	(185,412)
2008 1.904.000 UNCOLLECTIBLE ACCOUNTS	50,700	50,700	152,000	50,700	176,446	(57,601)	-	-	-	-	-	663,000	1,085,945
Increase(Decrease)	(16,700)	29,300	(102,000)	(16,700)	(142,446)	(475,811)	-	-	-	-	-	(547,000)	(1,271,357)
2009 1.908.010 CUSTOMER ASSISTANCE	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000
2008 1.908.010 CUSTOMER ASSISTANCE	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000
Increase(Decrease)	-	-	-	-	-	-	-	-	-	-	-	-	-
2009 1.913.000 ADVERTISING	350	653	310	125	-	-	-	-	-	-	-	-	1,438
2008 1.913.000 ADVERTISING	350	-	513	275	150	-	-	-	-	590	-	-	1,877
Increase(Decrease)	-	653	(202)	(150)	(150)	-	-	-	-	(590)	-	-	(439)

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

FIRST DATA REQUEST 20-A

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2009:1,920,010 ADMINISTRATIVE PAYROLL	209,335	209,855	209,973	209,803	217,484	207,760	213,235	213,419	213,403	213,259	213,297	213,099	2,543,913
2008:1,920,010 ADMINISTRATIVE PAYROLL	205,550	205,550	205,950	203,746	201,942	201,942	217,165	217,463	217,841	216,731	217,174	221,100	2,531,754
Increase(Decrease)	3,785	4,305	4,423	6,057	15,542	5,808	(3,930)	(4,044)	(4,438)	(3,472)	(3,877)	(8,001)	12,159
2009:1,920,020 ADM TRANSPORTATION EXPENSES	7,100	7,100	7,100	7,100	7,100	7,100	7,000	7,000	7,000	7,000	7,000	7,000	84,600
2008:1,920,020 ADM TRANSPORTATION EXPENSES	6,000	6,000	6,000	6,000	6,000	6,000	7,100	7,100	7,100	7,100	7,100	7,100	76,600
Increase(Decrease)	1,100	1,100	1,100	1,100	1,100	1,100	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	6,000
2009:1,921,010 ADM TELEPHONE	11,386	12,444	11,141	9,987	9,387	11,232	9,598	10,354	12,134	9,705	11,325	10,992	125,684
2008:1,921,010 ADM TELEPHONE	9,989	9,528	12,134	10,511	8,569	10,330	10,201	10,159	11,225	9,376	11,007	10,782	113,811
Increase(Decrease)	1,397	2,916	9,007	(525)	818	902	(603)	196	909	329	318	209	15,873
2009:1,921,030 BOOKS & SUBSCRIPTIONS	6,419	4,478	411	20	2,643	583	2,304	1,319	1,786	1,814	335	3250	25,362
2008:1,921,030 BOOKS & SUBSCRIPTIONS	4,937	3,604	967	191	2,687	3,946	2,476	1,29	1,391	3,460	859	891	25,538
Increase(Decrease)	1,482	874	(556)	(171)	(44)	(3,363)	(172)	1,190	395	(1,646)	(524)	2,360	(176)
2009:1,921,040 COMPANY FORMS	743	971	-	410	1,251	2,319	592	-	207	679	169	1,085	8,427
2008:1,921,040 COMPANY FORMS	1,979	3,068	3,024	1,449	4,524	941	-	1,308	1,991	1,586	917	482	21,279
Increase(Decrease)	(1,236)	(2,096)	(3,024)	(1,039)	(3,273)	1,378	592	(1,308)	(1,784)	(917)	(746)	603	(12,852)
2009:1,921,050 SMALL SUPPLY ITEMS	1,765	3,089	4,595	3,786	3,900	2,479	1,478	3,266	2,393	4,519	1,357	2,569	35,194
2008:1,921,050 SMALL SUPPLY ITEMS	7,975	5,719	8,158	8,749	8,749	1,688	1,918	4,859	3,078	4,478	1,883	3,437	53,725
Increase(Decrease)	(6,211)	(2,630)	(3,563)	2,102	(4,849)	791	(440)	(1,593)	(666)	41	(626)	(868)	(18,532)
2009:1,921,060 MISCELLANEOUS OTHER ITEMS	15,022	16,712	15,662	15,855	14,755	19,984	18,213	16,353	14,109	16,696	15,585	15,613	194,561
2008:1,921,060 MISCELLANEOUS OTHER ITEMS	17,065	16,440	18,801	15,903	15,598	15,281	16,676	15,031	16,389	16,356	15,809	20,419	199,787
Increase(Decrease)	(2,063)	272	(3,139)	(47)	(843)	4,704	1,537	1,322	(2,280)	341	(224)	(4,805)	(5,226)
2009:1,921,070 EMPLOYEE MEMBERSHIPS	1,155	-	1,338	-	150	556	1,045	1,088	-	110	-	-	5,442
2008:1,921,070 EMPLOYEE MEMBERSHIPS	440	165	860	385	200	100	1,376	789	250	110	-	40	4,715
Increase(Decrease)	715	(165)	478	(385)	(50)	456	(331)	299	(250)	-	-	(40)	726
2009:1,921,080 SAFETY LITERATURE & EDUCATION	507	398	1,645	1,245	3,330	1,697	889	1,015	658	731	737	927	13,778
2008:1,921,080 SAFETY LITERATURE & EDUCATION	276	1,213	600	1,366	1,89	1,023	189	2,316	-	1,619	807	460	9,870
Increase(Decrease)	230	(815)	1,045	1,245	1,964	674	700	(1,301)	658	(889)	(71)	467	3,909
2009:1,921,090 ENGR & DRAFTING SUPPLIES	218	53	-	1,963	-	-	1,009	38	1,569	-	793	-	5,663
2008:1,921,090 ENGR & DRAFTING SUPPLIES	372	-	-	1,546	9	702	46	1,380	602	396	888	218	6,160
Increase(Decrease)	(154)	53	-	436	(9)	(702)	963	(1,342)	966	(396)	(95)	(218)	(497)
2009:1,921,100 ADM UTILITIES	6,203	5,912	4,198	4,510	3,675	3,553	3,709	4,210	3,370	3,605	3,665	3,399	50,029
2008:1,921,100 ADM UTILITIES	5,684	5,620	4,817	4,477	4,291	3,559	4,295	4,089	4,477	4,447	4,819	5,603	57,378
Increase(Decrease)	520	(909)	(619)	33	(617)	(6)	(586)	121	(1,107)	(841)	(1,134)	(2,204)	(7,349)
2009:1,921,110 INVENTORY - DIFFERENCE	(238)	(868)	(5,782)	1,601	(663)	(2,668)	(41)	(2,007)	783	16	388	(1,407)	(10,585)
2008:1,921,110 INVENTORY - DIFFERENCE	1,458	(429)	(251)	981	(613)	(289)	2,082	(2,498)	2,138	(439)	1,748	(700)	3,190
Increase(Decrease)	(1,696)	(439)	(5,531)	620	250	(2,379)	(2,122)	489	(1,354)	456	(1,360)	(707)	(13,775)
2009:1,921,210 TRAVEL ETC CO BUS PRES & CEO	-	1,978	968	-	989	52	1,405	796	137	(213)	-	593	6,705
2008:1,921,210 TRAVEL ETC CO BUS PRES & CEO	-	-	133	391	-	92	263	463	124	1,230	-	677	3,373
Increase(Decrease)	-	1,978	835	(391)	989	(40)	1,142	332	13	(1,443)	-	(84)	3,332
2009:1,921,220 TRAVEL ETC CO BUS OFFICERS	1,317	1,483	1,282	1,135	1,214	1,519	3,510	232	773	747	2,860	1,511	16,419
2008:1,921,220 TRAVEL ETC CO BUS OFFICERS	93	1,282	1,483	659	150	426	489	762	1,018	1,357	68	2,541	13,101
Increase(Decrease)	1,224	(298)	202	476	1,064	(2,746)	3,021	(530)	(246)	(610)	2,792	(1,030)	3,317

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

FIRST DATA REQUEST 20-A

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2008 1,921,230 TRAVEL ETC CO BUS OPER & CONST	531	539	932	0	1,069	888	151	171	171	187	180	180	4,817
2008 1,921,230 TRAVEL ETC CO BUS OPER & CONST	296	825	323	567	323	769	878	1,258	593	593	741	71	6,321
Increase(Decrease)	235	(286)	932	(567)	745	119	(727)	(1,087)	171	(407)	(561)	(71)	(1,504)
2008 1,921,240 TRAVEL ETC CO BUS ADM&CUST SER	-	161	843	911	22	529	426	187	338	113	-	-	2,579
2008 1,921,240 TRAVEL ETC CO BUS ADM&CUST SER	-	(713)	354	733	(347)	(365)	(426)	(187)	(338)	(95)	-	-	3,986
Increase(Decrease)	-	874	488	177	369	914	426	187	338	212	-	-	(1,408)
2008 1,921,260 TRAVEL ETC CO BUS FINANCE	1,945	3,983	-	-	1,586	905	605	2,818	3,577	3,099	1,998	1,464	17,686
2008 1,921,260 TRAVEL ETC CO BUS FINANCE	(1,945)	1,871	-	-	391	2,840	173	2,135	2,656	2,268	2,248	613	16,601
Increase(Decrease)	-	2,111	-	-	1,195	(1,934)	(173)	(526)	921	836	(250)	851	1,085
2008 1,921,280 CO. BUS. MEALS & ENTERTAINMENT	2,599	3,928	2,254	2,369	1,912	2,133	840	3,769	5,497	1,932	2,172	2,559	31,965
2008 1,921,280 CO. BUS. MEALS & ENTERTAINMENT	2,829	2,635	1,459	1,953	3,740	2,855	2,026	3,994	3,491	2,877	1,929	3,937	33,724
Increase(Decrease)	(229)	1,293	795	416	(1,828)	(722)	(1,185)	(225)	2,006	(945)	244	(1,378)	(1,759)
2008 1,921,300 COMPUTER EQUIPMENT OPERATIONS	1,303	1,739	598	313	937	748	605	2,818	(152)	927	486	1,083	11,405
2008 1,921,300 COMPUTER EQUIPMENT OPERATIONS	1,132	748	950	32	999	85	389	2,135	879	471	454	318	8,592
Increase(Decrease)	171	991	(353)	281	(62)	663	216	683	(1,031)	457	32	765	2,814
2008 1,922,000 EXP. TRANSFERRED - CAPITAL	(213,157)	(227,721)	(250,194)	(218,612)	(220,162)	(75,615)	(251,665)	(247,627)	(237,293)	(228,542)	(220,892)	(206,317)	(2,587,798)
2008 1,922,000 EXP. TRANSFERRED - CAPITAL	(211,062)	(188,276)	(210,177)	(219,320)	(211,911)	(68,131)	(233,650)	(234,227)	(233,060)	(237,047)	(213,214)	(197,735)	(2,461,750)
Increase(Decrease)	(2,095)	(29,445)	(40,077)	(5,292)	(8,251)	(7,494)	(18,015)	(13,400)	5,767	8,505	(7,677)	(8,582)	(126,047)
2008 1,923,010 OUTSIDE SERVICES LEGAL	2,711	2,303	45,218	14,731	11,562	14,308	1,479	37,839	5,908	3,968	10,301	7,747	157,475
2008 1,923,010 OUTSIDE SERVICES LEGAL	492	2,124	6,474	9,973	5,991	6,132	20,403	469	36,895	300	32,879	7,499	129,630
Increase(Decrease)	2,220	178	38,745	4,758	5,571	8,175	(18,924)	37,370	(30,987)	3,068	(22,578)	249	27,845
2008 1,923,020 OUTSIDE SERVICES ACCOUNTING	23,854	23,500	23,091	23,500	23,600	22,737	25,500	25,500	98,537	25,500	25,500	55,800	396,620
2008 1,923,020 OUTSIDE SERVICES ACCOUNTING	22,325	20,800	19,700	22,105	21,750	20,881	21,750	21,750	20,274	23,600	23,600	17,600	257,685
Increase(Decrease)	1,530	1,400	3,391	1,395	1,850	1,856	3,750	3,750	78,263	1,900	2,000	38,200	138,935
2008 1,923,030 OUTSIDE SERVICES JANITORIAL	5,075	5,125	5,414	5,125	5,125	5,125	5,075	5,125	5,355	5,128	5,073	5,128	61,874
2008 1,923,030 OUTSIDE SERVICES JANITORIAL	4,900	5,050	5,315	5,365	5,368	5,365	5,315	5,365	5,315	5,418	5,315	5,125	63,215
Increase(Decrease)	175	75	99	(240)	(240)	(240)	(240)	(240)	40	(290)	(243)	3	(1,341)
2008 1,923,040 OUTSIDE SERVICES OTHER	8,965	8,076	6,847	8,486	7,696	33,493	7,886	47,287	8,154	9,587	10,239	5,406	162,091
2008 1,923,040 OUTSIDE SERVICES OTHER	3,521	15,968	2,549	2,927	4,976	4,437	4,090	3,401	3,576	5,956	3,485	1,704	56,591
Increase(Decrease)	5,444	(7,893)	4,298	5,559	2,720	29,056	3,796	43,886	4,578	3,631	6,754	3,702	105,500
2008 1,923,050 OUTSIDE SERVICES COMPUTERS	48,687	25,638	24,561	27,073	16,409	21,179	33,136	17,201	17,178	30,994	24,507	20,537	307,100
2008 1,923,050 OUTSIDE SERVICES COMPUTERS	48,946	29,813	15,012	26,190	39,830	13,519	32,664	28,295	18,361	32,333	29,625	10,372	325,961
Increase(Decrease)	(1,259)	(4,175)	9,548	883	(23,421)	7,660	472	(11,094)	(1,183)	(1,339)	(5,118)	10,165	(18,861)
2008 1,924,000 INSURANCE	73,220	70,508	71,957	69,042	70,566	66,672	70,029	75,965	69,470	69,729	69,530	69,629	846,315
2008 1,924,000 INSURANCE	68,028	67,307	62,549	63,668	66,350	67,473	63,698	65,909	57,929	64,763	64,684	65,483	777,861
Increase(Decrease)	5,192	3,201	9,408	5,374	4,216	(801)	6,331	10,056	11,540	4,946	4,846	4,146	68,455
2008 1,926,010 TIME OFF PAYROLL	45,932	26,681	107,808	48,568	43,473	471,877	52,685	35,876	60,302	41,475	82,231	(27,118)	989,789
2008 1,926,010 TIME OFF PAYROLL	30,270	24,273	123,437	30,246	39,052	809,053	52,632	28,634	58,144	39,980	83,822	(24,757)	1,292,785
Increase(Decrease)	15,662	2,408	(15,629)	18,322	4,422	(337,177)	53	7,243	4,157	1,496	(1,591)	(2,361)	(302,996)
2008 1,926,020 PENSION	57,075	53,297	55,147	50,647	54,697	62,328	89,447	93,017	110,215	90,697	90,547	98,869	905,983
2008 1,926,020 PENSION	56,885	56,905	61,155	55,855	65,868	61,183	56,880	70,413	55,697	51,897	50,647	53,447	698,851
Increase(Decrease)	(1,810)	(3,608)	(6,008)	(5,208)	(11,192)	1,145	32,567	22,604	54,519	38,800	39,900	45,423	207,132

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

FIRST DATA REQUEST 20-A

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2009 1,928,030 EMPLOYEE 401K PLAN	24,832	24,647	27,233	22,214	22,041	28,586	23,612	23,568	26,077	23,930	24,080	26,534	297,262
2009 1,928,030 EMPLOYEE 401K PLAN	20,587	20,516	31,837	20,317	22,637	27,801	26,221	26,118	28,614	25,518	25,363	26,443	301,972
Increase(Decrease)	4,246	4,131	(4,604)	1,897	(596)	794	(2,610)	(2,551)	(2,537)	(1,588)	(1,283)	91	(4,710)
2009 1,928,040 MEDICAL COVERAGE	139,188	82,125	127,689	122,672	115,957	246,123	146,903	123,647	113,478	60,819	127,802	120,448	1,526,862
2009 1,928,040 MEDICAL COVERAGE	97,161	83,121	(11,972)	207,064	120,303	160,783	103,394	123,733	75,205	131,260	144,080	192,527	1,426,661
Increase(Decrease)	42,027	(997)	139,661	(84,392)	(4,346)	85,340	43,509	(86)	38,273	(70,441)	(16,277)	(72,079)	100,191
2009 1,928,050 SALARY CONTINUATION COVERAGE	11,935	11,947	11,906	11,975	11,948	5,610	11,115	11,115	11,339	11,269	11,269	11,269	133,530
2009 1,928,050 SALARY CONTINUATION COVERAGE	10,689	10,700	10,689	10,710	10,834	10,632	12,966	11,803	11,935	10,416	11,935	11,935	135,177
Increase(Decrease)	1,236	1,247	1,207	1,265	1,013	1,316	(7,356)	(488)	(611)	854	(665)	(665)	(1,647)
2009 1,928,070 EMPLOYEE EDUCATION	1,718	-	2,053	-	154	2,744	843	1,766	-	-	-	1,467	10,746
2009 1,928,070 EMPLOYEE EDUCATION	660	3,048	941	100	2,029	-	2,047	2,047	-	1,298	1,320	2,170	13,614
Increase(Decrease)	1,058	(3,048)	1,112	(100)	(1,875)	2,744	843	(282)	-	(1,298)	(1,320)	(703)	(2,868)
2009 1,928,080 EMPLOYEE RECREATION & SOCIAL	963	-	-	-	-	-	-	-	-	-	-	8,199	9,162
2009 1,928,080 EMPLOYEE RECREATION & SOCIAL	3,340	-	-	-	-	-	-	-	-	-	-	11,860	11,860
Increase(Decrease)	(2,377)	-	-	-	-	-	-	-	-	-	-	(11)	(2,698)
2009 1,928,100 SUPPLEMENTAL RETIREMENT PLAN	(9,121)	(17,117)	9,761	15,864	7,926	2,095	13,749	6,270	8,201	(6,321)	9,501	64,809	105,617
2009 1,928,100 SUPPLEMENTAL RETIREMENT PLAN	(3,185)	(3,929)	(1,053)	7,023	3,076	(13,002)	1,261	3,449	(16,187)	(24,799)	(8,839)	66,948	40,763
Increase(Decrease)	(5,936)	(13,188)	10,814	8,841	4,850	15,097	12,488	2,821	24,388	18,478	18,341	(2,139)	94,855
2009 1,928,000 REGULATORY COMMISSION EXPENSE	(27,466)	36,040	49,534	7,534	6,760	21,797	8,885	8,885	8,885	8,885	8,885	50,885	189,509
2009 1,928,000 REGULATORY COMMISSION EXPENSE	(17,970)	79,683	9,030	9,030	9,030	9,030	7,534	7,534	7,534	7,534	7,534	42,534	176,037
Increase(Decrease)	(9,496)	(43,644)	40,504	(1,496)	(2,270)	12,768	1,351	1,351	1,351	1,351	1,351	8,351	11,472
2009 1,930,010 DIRECTOR FEES & EXPENSES	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,160	17,478	204,637
2009 1,930,010 DIRECTOR FEES & EXPENSES	15,200	15,200	15,200	15,200	15,200	17,000	17,000	17,000	17,158	17,205	17,000	17,888	196,249
Increase(Decrease)	1,800	1,800	1,800	1,800	1,800	1,800	-	-	(156)	(205)	160	(411)	8,388
2009 1,930,020 COMPANY MEMBERSHIPS	36,594	1,545	2,549	600	8,060	295	1,100	4,465	5,535	1,027	2,300	2,300	58,535
2009 1,930,020 COMPANY MEMBERSHIPS	38,286	330	341	2,755	7,140	850	550	3,120	975	6,377	-	7,100	67,823
Increase(Decrease)	(1,692)	(1,215)	2,208	(2,155)	920	(555)	550	1,345	(975)	(5,350)	2,300	(7,100)	(9,289)
2009 1,930,030 FEES CONVENTIONS & MEETINGS	1,275	300	615	100	2,335	100	434	-	710	-	99	495	5,929
2009 1,930,030 FEES CONVENTIONS & MEETINGS	2,578	-	100	150	975	2,450	434	-	300	1,870	-	495	9,352
Increase(Decrease)	(1,303)	300	515	(150)	(875)	(115)	(434)	-	410	(1,870)	99	-	(3,423)
2009 1,930,040 MARKETING	1,200	-	21	-	32	3,353	749	636	-	55	-	435	1,944
2009 1,930,040 MARKETING	400	1,037	-	-	300	3,353	749	636	-	55	-	435	6,274
Increase(Decrease)	800	(1,037)	21	-	(268)	(3,353)	(749)	636	-	55	-	(435)	(4,330)
2009 1,930,050 COMPANY RELATIONS	491	35	1,212	74	415	82	1,077	-	441	43	4,017	2,191	9,587
2009 1,930,050 COMPANY RELATIONS	(491)	(407)	(83)	(5,031)	91	(5,061)	(217)	(53)	441	(665)	(2,743)	2,007	(12,214)
Increase(Decrease)	30,000	7,713	2,939	6,122	2,249	4,977	3,792	1,587	2,644	1,821	1,821	9,119	70,388
2009 1,930,060 TRUSTEE, REGISTRAR, AGENT FEES	30,000	8,845	4,133	4,500	2,249	4,123	-	1,672	6,599	4,208	4,208	5,200	71,589
Increase(Decrease)	-	(1,132)	(1,494)	1,622	(2,249)	847	3,792	(105)	(3,955)	1,821	(4,208)	3,859	(1,201)
2009 1,930,060 STOCKHOLDER REPORTS	750	16,056	557	751	708	3,011	4,379	11,733	49,285	15,532	15,532	2,063	101,213
2009 1,930,060 STOCKHOLDER REPORTS	6,298	9,120	-	-	18,163	3	-	5,462	20,776	29,045	14,158	2,801	105,826
Increase(Decrease)	(5,548)	6,936	557	751	(17,455)	3,007	(3,612)	6,270	(16,396)	20,240	1,374	(738)	(4,613)

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

FIRST DATA REQUEST 20-A

	1	2	3	4	5	6	7	8	9	10	11	12	Total
2009 1,930,090 CUSTOMER & PUBLIC INFORMATION	1,261	354	1,048	4,982	9,453	3,918	3,157	5,009	-	3,821	-	33,003	
2008 1,930,090 CUSTOMER & PUBLIC INFORMATION	160	266	2,080	1,200	3,607	3,102	5,215	3,963	(376)	600	600	1,317	27,152
Increase(Decrease)	1,101	88	(1,032)	3,782	5,846	816	(2,058)	1,046	376	(600)	(600)	2,504	5,851
2009 1,930,100 PUBLIC & COMMUNITY RELATIONS	1,339	220	775	1,144	4,008	1,775	6,091	2,720	562	1,010	1,010	5,325	26,450
2008 1,930,100 PUBLIC & COMMUNITY RELATIONS	1,195	564	790	1,440	20,695	6,360	1,804	1,948	540	2,460	2,460	5,380	44,446
Increase(Decrease)	144	(344)	(15)	(296)	(20,687)	(2,372)	(29)	772	42	(1,450)	(1,450)	(65)	(17,996)
2009 1,930,110 CONSERVATION PROGRAM	1,450	1,350	850	1,900	1,250	200	200	400	650	-	-	600	8,900
2008 1,930,110 CONSERVATION PROGRAM	(1,450)	(1,350)	(850)	(1,900)	(1,250)	-	(1,250)	400	(650)	-	-	-	(8,300)
Increase(Decrease)	2,900	2,700	1,700	3,800	2,500	200	450	800	1,300	-	-	600	17,200
2009 1,930,120 LOBBYING EXPENDITURES	2,351	4,984	3,545	900	625	-	90	2,765	-	17	300	2,000	16,952
2008 1,930,120 LOBBYING EXPENDITURES	3,804	4,065	5,831	1,770	79	-	79	2,354	-	17	300	2,300	20,847
Increase(Decrease)	(1,454)	(918)	(2,286)	(870)	(625)	-	11	411	-	-	300	(300)	(3,895)
2009 1,930,130 MISC NON TAX DEDUCTIBLE	138	-	-	-	-	-	-	-	-	-	-	-	138
2008 1,930,130 MISC NON TAX DEDUCTIBLE	138	-	-	-	-	-	-	-	-	-	-	-	138
Increase(Decrease)	-	-	-	-	-	-	-	-	-	-	-	-	-
2009 1,932,010 MNT COMMUNICATION EQUIPMENT	5,939	2,373	5,396	2,937	2,945	4,190	3,090	3,905	7,525	1,893	2,503	5,543	48,238
2008 1,932,010 MNT COMMUNICATION EQUIPMENT	5,397	3,399	2,106	4,766	1,876	6,266	3,315	5,127	2,775	2,490	2,308	5,645	45,489
Increase(Decrease)	542	(1,026)	3,290	1,171	1,069	(2,076)	(225)	(1,222)	4,750	(597)	195	(101)	2,749
2009 1,932,020 MNT OFFICE EQUIPMENT	4,200	347	2,383	4,244	743	441	4,483	752	660	791	2,128	2,983	31,275
2008 1,932,020 MNT OFFICE EQUIPMENT	3,389	252	1,399	3,489	691	682	3,678	737	1,743	4,910	1,901	2,374	25,263
Increase(Decrease)	811	95	984	755	52	(241)	805	(5)	(1,083)	3,002	227	608	6,012
2009 1,932,030 MNT GENERAL STRUCTURES	5,614	883	4,670	1,942	4,374	9,797	1,244	4,167	1,092	13,253	1,649	(362)	48,525
2008 1,932,030 MNT GENERAL STRUCTURES	3,037	1,808	2,926	3,918	11,675	4,070	5,004	6,158	2,387	7,471	2,225	2,077	52,756
Increase(Decrease)	2,577	(925)	1,744	(1,976)	(7,301)	5,727	(3,761)	(1,991)	(1,295)	5,782	(376)	(2,439)	(4,232)
2009 1,932,050 MAINTENANCE COMPUTER EQUIPMENT	5,792	2,168	10,840	7,593	2,340	25,460	2,920	5,378	1,535	2,949	1,443	1,443	69,862
2008 1,932,050 MAINTENANCE COMPUTER EQUIPMENT	19,266	(35,126)	3,557	12,453	2,327	35,703	23,779	7,400	5,353	5,285	1,254	5,644	86,895
Increase(Decrease)	(13,474)	37,293	7,283	(4,861)	14	(10,243)	(20,859)	(2,022)	(3,818)	(2,336)	190	(4,201)	(17,033)
2009 TOTALS	1,129,196	1,011,342	1,189,859	1,880,178	976,402	1,254,294	1,003,935	1,106,129	1,127,741	1,014,691	1,075,846	1,281,446	14,051,059
2008 TOTALS	1,128,200	1,103,022	1,152,484	1,095,616	1,308,167	2,252,097	1,009,357	1,008,623	957,297	1,006,786	1,032,400	1,758,924	14,812,975

Note: Total Company operating expense accounts for Delta Natural Gas are also the Kentucky Jurisdictional operating expense account balances.

Delta Natural Gas Co., Inc. Case Number 2010-00116
 Comparison of Total Company Test Year Account Balances With Those of the Preceding Five Years
 FIRST PSC DATA REQUEST 20-B

	2009	Percent Increase/Decrease 2009/2008	2008	Percent Increase/Decrease 2008/2007	2007	Percent Increase/Decrease 2007/2006	2006	Percent Increase/Decrease 2006/2005	2005	Percent Increase/Decrease 2005/2004	2004
1.753.010 WELLS & GATHERING PAYROLL	21,827	10.13%	19,820	186.80%	6,678	-20.08%	8,355	-51.80%	17,334	5.87%	16,373
1.753.020 WELLS & GATHERING MISC	142	42.08%	100	0.00%	100	-80.02%	500	-22.28%	644	56.69%	411
1.754.010 COMPRESSOR STATION PAYROLL	102,954	12.06%	91,875	0.67%	91,267	66.91%	54,680	6.89%	51,154	4.32%	49,037
1.754.020 COMPRESSOR STATION MISC	93,244	-18.97%	115,071	11.12%	103,559	54.09%	67,208	-4.06%	70,055	33.01%	52,670
1.764.010 MNT WELLS & GATHERING PAYROLL	166	-67.13%	506	-35.29%	781	146.94%	316	-69.89%	1,051	560.84%	159
1.764.020 MNT WELLS & GATHERING OTHER	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	11	-99.13%	1,293
1.765.010 MNT COMPRESSOR STATION PAYROLL	3,525	-51.78%	7,309	-60.92%	18,704	51.84%	12,318	-7.20%	13,274	95.52%	6,789
1.765.020 MNT COMPRESSOR STATION OTHER	31,404	-57.72%	74,267	179.56%	26,566	25.41%	21,183	13.33%	18,691	-10.81%	20,957
1.816.010 CM WELLS EXPENSES - PAYROLL	97,523	2.23%	95,393	4.56%	91,234	48.88%	61,280	12.55%	54,446	18.76%	45,846
1.816.020 CM WELLS EXPENSES - MISC	11,928	322.86%	2,821	-52.46%	5,933	152.102%	366	-87.91%	3,027	121.40%	1,367
1.818.010 CM COMPRESSOR STATION EXPENSES - PAYROLL	20,175	17.64%	17,150	23.72%	13,862	-34.34%	21,113	15.85%	18,224	-6.93%	19,581
1.818.020 CM COMPRESSOR STATION EXPENSES - MISC	32,026	24.19%	25,787	-6.42%	27,557	10.39%	24,984	27.70%	19,549	31.19%	14,901
1.821.000 CM PURIFICATION OF NATURAL GAS	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	37,247	-43.22%	65,603
1.821.020 CM PURIFICATION OF NATURAL GAS - MISC	120,817	-64.47%	340,080	99.11%	170,803	65.30%	103,330	243.38%	30,092	#DIV/0!	-
1.823.000 STORAGE GAS LOSSES	867,900	0.00%	0	0.00%	0	0.00%	-	0.00%	-	-	-
1.824.020 CM OTHER UNDERGROUND STORAGE EXPENSES - MISC	27,005	231.81%	8,139	710.85%	1,004	-44.47%	1,808	211.64%	580	-57.54%	1,366
1.825.000 CM STORAGE WELL	56,681	-3.99%	59,039	2.85%	57,402	1.83%	56,371	0.22%	56,249	0.44%	56,004
1.831.020 CM MAINTENANCE STRUCTURES & IMPROVEMENTS - MISC	5,844	-24.00%	7,680	24.15%	6,194	133.87%	2,649	-74.33%	10,318	190.24%	3,555
1.832.010 CM MAINT OF RESERVOIRS AND WELLS - PAYROLL	613	-41.27%	1,044	500.14%	174	-80.92%	907	-50.14%	1,819	78.52%	1,019
1.832.020 CM MAINTENANCE OF RESERVOIRS AND WELLS - MISC	-	-100.00%	144,147	153.08%	56,957	31.14%	43,432	-7.64%	47,022	42.93%	32,898
1.833.020 CM MAINTENANCE OF LINES - MISC	-	-100.00%	293	0.00%	0	0.00%	-	0.00%	-	-100.00%	1,711
1.834.010 CM MAINT OF COMPRESSOR COMPRESSOR STAT EQUIP - MISC	1,494	39.80%	1,069	-51.55%	2,207	-76.84%	9,527	1152.58%	761	-69.67%	2,508
1.835.010 CM MAINT OF MEAS & REG STAT EQUIP - PAYROLL	10,861	-63.12%	29,452	398.61%	5,907	-77.54%	26,302	181.58%	9,341	33.12%	7,017
1.835.020 CM MAINTENANCE OF MEAS & REG STAT EQUIP - MISC	427	-76.03%	1,782	2.55%	1,738	259.50%	483	84.05%	263	-36.09%	411
1.837.020 CM MAINTENANCE OF OTHER EQUIPMENT - MISC	1,639	1506.02%	102	-92.88%	1,433	-17.40%	1,735	-11.65%	1,964	36.40%	1,440
1.856.000 RIGHT OF WAY CLEARING	1,154	-91.95%	14,334	102.65%	7,073	207.13%	2,303	-65.29%	6,635	978.86%	615
1.871.000 TELEMETRY COSTS	121,438	48.95%	81,530	-42.00%	140,557	112.05%	66,285	-18.33%	81,164	37.66%	58,962
1.880.040 UNIFORMS	84,043	28.89%	65,206	0.12%	65,130	11.97%	58,165	13.25%	51,362	11.18%	46,198
1.880.050 WELDING SUPPLIES	24,312	37.20%	17,720	-8.34%	18,525	-8.06%	20,150	47.73%	13,640	22.85%	11,103
1.891.020 RENT LAND & LAND RIGHTS UTILITIES	15,104	-22.32%	19,445	15.56%	16,870	-3.01%	17,394	2.42%	16,984	1.46%	16,739
1.880.020 OPERATIONS OFFICE	99,912	7.95%	92,557	-8.86%	101,556	3.23%	98,383	-0.39%	98,767	-3.73%	102,589
1.880.030 OPERATIONS OFFICE MISC	73,487	3.47%	71,020	11.74%	63,556	6.82%	59,497	4.36%	57,013	9.28%	52,170
1.880.040 FEES TRAINING SCHOOLS	86,404	-18.35%	108,272	17.15%	92,421	-14.37%	107,926	64.21%	65,725	-27.59%	90,768
1.880.050 UNIFORMS	30,593	1.08%	30,266	-7.39%	32,680	8.90%	30,008	-15.12%	35,354	-3.03%	36,458
1.880.060 WELDING SUPPLIES	42,791	15.00%	37,210	-6.08%	39,619	17.85%	33,589	8.39%	30,888	-3.21%	32,015
1.881.020 RENT LAND & LAND RIGHTS	24,312	37.20%	17,720	-8.34%	18,525	-8.06%	20,150	47.73%	13,640	22.85%	11,103
1.891.020 RENT LAND & LAND RIGHTS	15,104	-22.32%	19,445	15.56%	16,870	-3.01%	17,394	2.42%	16,984	1.46%	16,739

Delta Natural Gas Co., Inc. Case Number 2010-00116
Comparison of Total Company Test Year Account Balances With Those of the Preceding Five Years
FIRST PSC DATA REQUEST 20-B

	2009	Percent Increase/(Decrease) 2009/2008	2008	Percent Increase/(Decrease) 2008/2007	2007	Percent Increase/(Decrease) 2007/2006	2006	Percent Increase/(Decrease) 2006/2005	2005	Percent Increase/(Decrease) 2005/2004	2004
1.886.000 MNT STRUCTURES TRANS & DIST.	-	-100.00%	169	-74.06%	651	0.00%	-	-100.00%	101	2417.50%	4
1.887.010 MNT TRANS & DIST MAINS PAYROLL	81,259	5.49%	77,028	12.48%	68,481	-20.99%	86,672	70.99%	50,688	-53.52%	109,054
1.887.020 MNT TRANS & DIST MAINS OTHER	76,450	-44.57%	137,917	-12.76%	158,083	148.14%	63,707	1.55%	62,737	-21.44%	79,857
1.889.000 MNT REG STATION TRANS & DIST.	2,221	-65.96%	6,525	-6.37%	6,969	-7.14%	7,505	73.25%	4,332	-35.63%	6,730
1.893.010 MNT OF METERS & REG PAYROLL	18,717	-2.26%	19,149	10.62%	17,310	6.12%	16,313	7.85%	15,125	4.77%	14,437
1.893.020 MNT OF METERS & REG OTHER	39,056	-24.99%	52,067	-2.53%	53,416	24.24%	42,984	-31.13%	62,428	75.15%	35,643
1.894.010 MNT OF OTHER EQUIPMENT PAYROLL	5,703	-21.03%	7,222	6.68%	6,770	-30.96%	9,805	19.46%	8,208	-32.04%	12,078
1.894.020 MNT OF OTHER EQUIPMENT OTHER	124,500	19.67%	104,039	4.75%	99,323	-2.89%	102,281	29.89%	78,746	-16.48%	94,280
1.898.010 MNT - TRANSP EQUIP EXPENSE-PAYROLL	30,055	-18.55%	36,901	11.98%	32,953	-10.84%	36,961	78.07%	20,757	-53.12%	44,275
1.898.020 MNT - POWER OPR EQUIP EXPENSE-PAYROLL	12,064	-2.81%	12,413	54.81%	8,018	-10.46%	8,955	39.46%	6,421	-78.86%	30,372
1.900.010 TRANS & DIST. PAYROLL	2,692,246	-1.87%	2,737,669	5.00%	2,607,414	1.63%	2,560,526	5.10%	2,436,349	-0.26%	2,442,796
1.900.020 OPR TRANSPORTATION EQUIPMENT	747,951	-14.30%	872,710	18.54%	736,190	8.97%	675,613	22.92%	549,637	-23.56%	719,013
1.900.030 SMALL TOOLS & WORK EQUIPMENT	89,832	-34.20%	136,524	10.82%	123,195	13.65%	108,395	51.06%	71,379	-19.72%	88,912
1.903.010 CASHIERING PAYROLL	439,440	4.64%	419,934	1.82%	412,429	1.94%	404,578	3.41%	391,234	4.98%	372,665
1.903.020 CUSTOMER COLLECTIONS & RECORDS	339,061	15.73%	292,970	19.25%	245,667	9.78%	223,782	-3.18%	231,133	0.27%	230,519
1.904.000 UNCOLLECTIBLE ACCOUNTS	(185,412)	-117.07%	1,085,945	456.63%	195,093	-59.75%	484,710	-19.43%	601,623	13.66%	529,301
1.908.010 CUSTOMER ASSISTANCE	30,000	0.00%	30,000	0.00%	-	0.00%	-	0.00%	-	#DIV/0!	-
1.913.000 ADVERTISING	1,438	-23.39%	1,877	-74.22%	7,283	221.66%	2,264	-48.10%	4,362	119.21%	1,990
1.920.010 ADMINISTRATIVE PAYROLL	2,543,913	0.48%	2,531,754	1.03%	2,505,940	0.96%	2,482,184	5.37%	2,355,694	2.64%	2,295,040
1.920.020 ADM TRANSPORTATION EXPENSES	84,600	7.63%	78,600	4.80%	75,000	-20.30%	94,100	23.49%	76,200	-18.98%	94,050
1.921.010 ADM TELEPHONE	129,684	13.95%	113,811	-2.48%	116,701	-17.64%	141,689	-0.72%	142,713	-5.46%	150,961
1.921.030 BOOKS & SUBSCRIPTIONS	25,362	-0.69%	25,538	25.00%	20,431	-10.12%	22,731	-16.21%	27,127	11.04%	24,431
1.921.040 COMPANY FORMS	8,427	-60.40%	21,279	13.13%	18,810	-35.72%	29,263	19.23%	24,543	0.25%	24,481
1.921.050 SMALL SUPPLY ITEMS	35,194	-34.49%	53,725	-7.45%	58,048	-6.60%	62,149	8.24%	57,416	4.72%	54,827
1.921.060 MISCELLANEOUS OTHER ITEMS	194,561	-2.62%	199,787	29.39%	154,405	2.25%	151,008	16.10%	130,062	122.30%	58,507
1.921.070 EMPLOYEE MEMBERSHIPS	5,442	15.40%	4,715	-9.36%	5,202	40.30%	3,708	5.59%	3,512	-11.93%	3,987
1.921.080 SAFETY LITERATURE & EDUCATION	13,778	39.60%	9,870	-65.02%	28,215	50.22%	18,782	41.66%	13,259	-15.91%	15,767
1.921.090 ENGR & DRAFTING SUPPLIES	5,663	-8.07%	6,160	16.57%	5,284	-15.56%	6,260	3.90%	6,025	10.12%	5,471
1.921.100 ADM UTILITIES	50,029	-12.81%	57,378	17.26%	48,932	6.72%	45,650	3.84%	44,156	7.36%	41,128
1.921.110 INVENTORY - DIFFERENCE	(10,585)	-431.84%	3,190	-213.62%	(2,810)	161.56%	(1,074)	-137.44%	2,869	217.02%	905
1.921.210 TRAVEL ETC CO BUS PRES & CEO	6,705	98.79%	3,373	-54.76%	7,456	-34.72%	11,421	67.93%	6,801	-26.84%	9,296
1.921.220 TRAVEL ETC CO BUS OFFICERS	16,419	25.32%	13,101	29.35%	10,128	0.33%	10,095	-13.81%	11,713	46.94%	7,971
1.921.230 TRAVEL ETC CO BUS OPER & CONST	4,817	-23.79%	6,321	-42.16%	10,928	9.66%	9,966	-35.77%	15,516	59.43%	9,732
1.921.240 TRAVEL ETC CO BUS ADM&CUST SER	2,579	-35.31%	3,986	30.38%	3,057	-41.90%	5,263	9.24%	4,818	-31.41%	7,024
1.921.260 TRAVEL ETC CO BUS FINANCE	17,686	6.53%	16,601	-14.23%	19,355	30.51%	14,830	80.14%	8,232	95.96%	4,201
1.921.270 TRAVEL ETC CO BUS TREASURY	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	#DIV/0!	-

Delta Natural Gas Co., Inc. Case Number 2010-00116
 Comparison of Total Company Test Year Account Balances With Those of the Preceding Five Years
 FIRST PSC DATA REQUEST 20-B

	2009	Percent Increase/Decrease 2009/2008	2008	Percent Increase/Decrease 2008/2007	2007	Percent Increase/Decrease 2007/2006	2006	Percent Increase/Decrease 2006/2005	2005	Percent Increase/Decrease 2005/2004	2004
1.921.290 CO. BUS. MEALS & ENTERTAINMENT	31,965	-5.22%	33,724	7.51%	31,368	-6.83%	33,669	-13.31%	36,840	16.58%	33,316
1.921.300 COMPUTER EQUIPMENT OPERATIONS	11,405	32.75%	6,592	-35.63%	13,348	-6.13%	14,220	-1.41%	14,424	2.78%	14,033
1.922.000 EXP. TRANSFERRED - CAPITAL	(2,587,798)	5.12%	(2,461,750)	-9.74%	(2,727,433)	16.07%	(2,349,858)	3.02%	(2,281,038)	-4.76%	(2,394,987)
1.923.010 OUTSIDE SERVICES LEGAL	157,475	21.48%	129,630	83.89%	70,494	148.17%	28,405	-78.59%	132,682	239.04%	39,135
1.923.020 OUTSIDE SERVICES ACCOUNTING	396,620	53.92%	257,685	-1.49%	261,590	-1.33%	265,104	-14.38%	303,611	18.78%	260,658
1.923.030 OUTSIDE SERVICES JANITORIAL	61,874	-2.12%	63,215	7.55%	58,780	-1.30%	59,555	3.26%	57,675	-0.93%	58,215
1.923.040 OUTSIDE SERVICES OTHER	162,091	186.43%	56,591	-37.10%	89,975	-26.61%	122,604	95.88%	62,990	-9.39%	68,325
1.923.050 OUTSIDE SERVICES COMPUTERS	307,100	-5.79%	325,961	13.26%	287,800	57.86%	182,316	-10.29%	203,237	65.12%	123,086
1.924.000 INSURANCE	846,315	8.80%	777,861	-4.04%	810,600	3.11%	786,124	4.18%	754,608	15.60%	652,786
1.926.010 TIME OFF PAYROLL	989,789	-23.44%	1,292,785	5.77%	1,222,268	17.90%	1,036,705	-5.27%	1,094,355	118.76%	500,261
1.926.020 PENSION	905,983	29.64%	698,851	5.77%	660,736	-5.64%	700,282	9.44%	639,849	-1.90%	662,264
1.926.030 EMPLOYEE 401K PLAN	297,262	-1.56%	301,972	11.80%	270,089	0.24%	240,839	0.24%	240,273	13.36%	211,950
1.926.040 MEDICAL COVERAGE	1,626,852	7.02%	1,426,661	-9.36%	1,573,919	59.74%	985,273	-26.90%	1,347,871	26.91%	1,062,035
1.926.050 SALARY CONTINUATION COVERAGE	133,530	-1.22%	135,177	4.41%	129,471	-0.18%	129,709	5.98%	122,391	7.02%	114,364
1.926.06 EMPLOYEE STOCK PLAN	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-100.00%	27,813
1.926.07 EMPLOYEE EDUCATION	10,746	-21.07%	13,614	9.23%	12,463	38.01%	9,031	584.03%	1,320	-50.01%	2,641
1.926.080 EMPLOYEE RECREATION & SOCIAL	9,162	-22.75%	11,860	83.48%	6,464	-15.84%	7,680	52.49%	5,037	-51.05%	10,289
1.926.100 SUPPLEMENTAL RETIREMENT PLAN	105,617	891.34%	10,763	-83.96%	67,103	-7.13%	72,258	16.96%	61,782	2.97%	60,000
1.928.000 REGULATORY COMMISSION FEE	189,509	6.44%	178,037	8.29%	164,407	0.64%	163,359	2.39%	159,545	2.83%	155,154
1.930.010 DIRECTOR FEES & EXPENSES	204,637	4.27%	196,249	-8.94%	215,521	5.41%	204,464	-32.81%	304,326	32.92%	228,947
1.930.020 COMPANY MEMBERSHIPS & MEETINGS	58,555	-13.70%	67,823	5.96%	64,008	29.39%	49,470	-2.56%	50,768	138.86%	21,254
1.930.030 COMPANY RELATIONS	5,929	-36.60%	9,352	66.56%	5,615	-8.33%	6,125	-23.88%	8,047	-17.89%	9,810
1.930.040 TRUSTEE, REGISTRAR, AGENT FEES	1,944	-69.02%	6,274	-39.31%	10,338	160.20%	3,973	-36.93%	6,299	-5.50%	6,666
1.930.060 STOCKHOLDER REPORTS	9,587	-56.02%	21,801	43.97%	15,143	-5.03%	15,945	-23.37%	20,809	65.13%	12,601
1.930.080 CUSTOMER & PUBLIC INFORMATION	70,388	-1.66%	71,589	4.26%	68,664	-1.13%	69,450	9.12%	63,648	-15.81%	75,598
1.930.100 PUBLIC & COMMUNITY RELATIONS	101,213	-4.36%	105,826	26.81%	83,452	11.96%	74,636	-3.69%	77,993	3.78%	74,574
1.930.110 CONSERVATION PROGRAM	33,003	21.55%	27,152	-20.03%	33,954	11.35%	30,493	-25.26%	40,797	41.30%	28,873
1.930.120 LOBBYING EXPENDITURES	26,450	-40.49%	44,446	-12.71%	50,920	-3.31%	52,664	2.40%	51,431	146.41%	20,872
1.930.130 MISC NON TAX DEDUCTIBLE	600	-93.26%	8,900	-39.04%	14,600	-65.52%	32,621	28.79%	25,485	-39.10%	41,850
1.932.010 MINT COMMUNICATION EQUIPMENT	16,952	-18.68%	20,847	29.63%	16,082	-27.82%	22,281	39.52%	15,969	-45.44%	29,271
1.932.020 MINT OFFICE EQUIPMENT	138	0.00%	138	-78.87%	651	73.49%	375	226.12%	115	-65.95%	338
1.932.030 MINT GENERAL STRUCTURES	48,238	6.04%	45,489	20.86%	37,632	-2.31%	38,523	1.05%	38,124	24.00%	30,745
1.932.050 MAINTENANCE COMPUTER EQUIPMENT	31,275	23.80%	25,263	-25.68%	33,993	11.75%	30,419	-0.15%	30,465	8.01%	28,207
Totals	48,525	-8.02%	52,756	-24.19%	69,590	67.14%	41,636	-7.45%	44,989	-6.13%	47,928
	69,862	-19.60%	86,895	-7.93%	94,381	29.62%	72,817	-5.44%	77,008	30.30%	59,100
	14,051,059		14,812,975		12,950,356		12,189,058		12,267,382		10,839,230

Note: Total Company operating expense accounts for Delta Natural Gas are also the Kentucky Jurisdictional operating expense account balances.

DELTA NATURAL GAS COMPANY, INC
CASE NO. 2010-00116
Schedule of Gas Operations Salaries and Wages

	2006		2007		2008		2009	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
Salaries and Wages	6,967,324	3.6	7,279,296	4.5	7,376,228	1.3	7,486,514	1.5
Overtime (included above)	166,373	(21.8)	254,295	52.8	192,990	(24.1)	266,966	38.3

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

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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; and
 - 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:

Matthew D. Wesolosky

Delta Natural Gas Company, Inc.
Case No. 2010-00116

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	228,945	10,995	4,236,509	2.85%
2	Cashiers	30,310	12	439,126	2.54%
3	Administrative & General	<u>76,112</u>	<u>0</u>	<u>2,543,913</u>	<u>3.31%</u>
4	Total	335,367	11,007	7,219,548	

(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 7/1/2009.

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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 \$199,700 at December 31, 2009. The Company attributes this balance to the 1986 reduction in corporate tax rates. There are no amounts associated with the 1979 reduction.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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; and
 - (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), Schedules 1 and 2, 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; and
 - (9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.
 - b. An analysis of Kentucky other operating taxes as shown in Format 23b.

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2010-00116

Item 23 (a) 1- 7

Reconciliation of Book Net Income and Federal Taxable Income

Test Year Ended December 2009

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	5,210,730	1,731,576	3,479,154	5,210,730	1,731,576	3,479,154
2	ADD INCOME TAXES, PER BOOKS						
3	(A) FIT - CURRENT OPER	705,789	1,073,827	(368,038)	705,789	1,073,827	(368,038)
4	(B) DEFERRED - DEPR	6,031,484	35	6,031,449	6,031,484	35	6,031,449
5	(C) DEFERRED - OTHER	(3,973,333)	(215,968)	(3,757,365)	(3,973,333)	(215,968)	(3,757,365)
6	(D) ITC ADJUSTMENT	(33,300)		(33,300)	(33,300)		(33,300)
7	(E) SFAS AMORTATION ADJ	(64,500)		(64,500)	(64,500)		(64,500)
8	(F) FIT OTHER INCOME	33,657	-	33,657	33,657	-	33,657
9	(G) KIT CURRENT OPER	302,281	201,594	100,687	302,281	201,594	100,687
10	(H) KIT OTHER INCOME	6,318	-	6,318	6,318	-	6,318
11	TOTAL TAXES	3,008,396	1,059,488	1,948,908	3,008,396	1,059,488	1,948,908
12	BOOK TAXABLE INCOME	8,219,126	2,791,064	5,428,062	8,219,126	2,791,064	5,428,062
13	SCHEDULE M'S						
14	PERMANENT:						
15	CHANGE CSV KEYMEN POLICIES	40,225		40,225	40,225	-	40,225
16	BUSINESS MEALS	16,725		16,725	16,725	-	16,725
17	LOBBYING EXP	16,530		16,530	16,530	-	16,530
18	OTHER	738		738	738	-	738
19	TIMING:						
20	TAX DEPR VS BOOK	(15,919,299)	(91)	(15,919,208)	(15,629,328)	(91)	(15,629,237)
21	ACCRUED PENSION	2,634,867		2,634,867	2,634,867	-	2,634,867
22	PENSION - REG ASSET	(3,771,465)		(3,771,465)	(3,771,465)	-	(3,771,465)
23	PERSONAL LEAVE PLAN	(15,747)		(15,747)	(15,747)	-	(15,747)
24	CONTRIBUTION FOR CONSTRUCTION	3,279		3,279	3,279	-	3,279
25	DEFERRED GAS COST	2,255,808		2,255,808	2,255,808	-	2,255,808
26	DEBT EXPENSE - EARLY RETIRED	190,642		190,642	190,642	-	190,642
27	RESERVE FOR BAD DEBT	354,000	469,000	(115,000)	354,000	469,000	(115,000)
28	UNICAP	(25,062)	166,353	(191,415)	(25,062)	166,353	(191,415)
29	KY IT REFUND	323,210	-	323,210	-	-	-
30	PREPAID INSURANCE	(66,021)		(66,021)	(66,021)	-	(66,021)
31	PROFESSIONAL FEES	71,018		71,018	71,018	-	71,018
32	ACCRUED BONUS	69,000		69,000	69,000	-	69,000
33	RATE CASE EXPENSES	119,879		119,879	119,879	-	119,879
34	COST OF REMOVAL	(310,742)		(310,742)	(310,742)	-	(310,742)
35	ARO	70,843	5,613	65,230	70,843	5,613	65,230
36	ARO - REG ASSET	(112,008)		(112,008)	(112,008)	-	(112,008)
37	ARO - ASSET DEPRECIATION	46,779		46,779	46,779	-	46,779
38	481(a) ADJUSTMENTS	(243,500)		(243,500)	(243,500)	-	(243,500)
39	MEDICAL PLAN IBNR RESERVE	(44,906)		(44,906)	(44,906)	-	(44,906)
40	SUPPLEMENTAL RETIREMENT PLAN	31,240		31,240	31,240	-	31,240
41	TOTAL SCHEDULE M'S	(14,263,967)	640,875	(14,904,842)	(14,297,206)	640,875	(14,938,081)
42	STATE TAXES, PER BOOKS	(308,599)	(201,594)	(107,005)			
43	TAXABLE INCOME	(6,353,440)	3,230,345	(9,583,785)	(6,078,080)	3,431,939	(9,510,019)

refer to Attachment I of this schedule for the reconciliation book taxable income per return to test year

Delta Natural Gas Company, Inc.
Calculation of Book Taxes
Case No. 2010-00116

Appendix I - Item 23, Schedule 1

	<u>KY Retail Jurisdictional</u>
1 BOOK TAXABLE INCOME (LINE 23)	5,428,062
CHANGES BETWEEN FISCAL AND CALENDAR YEAR	
2 CHANGE IN BOOK INCOME	474,462
3 CHANGE IN ESTIMATED EFFECTIVE RATE	<u>(60,372)</u>
4 TEST YEAR STATE TAXABLE INCOME	5,842,152
5 STATE AT 6%	<u>350,529</u>
6 TEST YEAR FEDERAL TAXABLE INCOME	5,491,623
7 FEDERAL TAX AT 34%	<u>1,867,152</u>
8 TOTAL TEST YEAR TAXES AT STAUTORY RATE	2,217,681
9 AMORTIZATION OF EXCESS DEFERRED INCOME TAXES	(64,800)
10 ITC AMORTIZATION	(31,950)
11 UNRECOGNIZED TAX POSITIONS	<u>(16,465)</u>
12 TOTAL TEST YEAR TAX EXPENSE	2,104,466

SIX MONTHS TOTAL COST OF MONTHLY TAXES-FRANCHISE(2009)

	<u>TAXING DISTRICT</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUNE</u>	<u>SIX MONTH TOTAL</u>
FR01	Franchise Fee - Richmond	5,883.45	7,906.67	5,376.06	3,131.98	2,093.38	1,200.96	25,592.50
FR02	Franchise Fee - Owingsville	5,147.06	5,282.57	4,075.96	2,237.30	1,585.90	632.89	18,961.68
FR03	Franchise Fee - Jeffersonville	2,120.68	2,329.24	1,798.98	1,097.23	811.53	394.98	8,552.64
FR04	Franchise Fee - Beattyville	2,093.01	2,473.68	1,620.37	860.38	603.15	267.21	7,917.80
FR05	Franchise Fee - Berea	19,849.58	26,786.46	17,386.39	10,775.67	7,829.64	4,645.97	87,273.71
FR06	Franchise Fee - N. Middletown	1,045.15	1,228.75	889.32	535.44	339.59	132.35	4,170.60
FR07	Franchise Fee - Barbourville	13,399.48	20,492.71	12,858.21	7,901.71	5,370.14	2,868.52	62,890.77
FR08	Franchise Fee - Fayette	4,111.16	4,009.17	3,742.67	2,243.79	1,397.20	543.49	16,047.48
FR09	Franchise Fee - Annville	-	-	-	-	-	-	-
FR10	Franchise Fee - Clay City	2,546.98	2,885.82	2,100.48	1,103.12	762.08	298.23	9,696.71
	TOTAL	56,196.55	73,395.07	49,848.44	29,886.62	20,792.61	10,984.60	241,103.89
	<u>TAXING DISTRICT</u>	<u>JULY</u>	<u>AUG</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>SIX MONTH TOTAL</u>
FR01	Franchise Fee - Richmond	1,033.50	1,206.53	1,181.44	1,432.21	2,067.52	2,633.56	9,554.76
FR02	Franchise Fee - Owingsville	598.00	620.07	569.56	707.04	1,282.22	1,527.97	5,304.86
FR03	Franchise Fee - Jeffersonville	370.90	376.90	332.04	476.53	585.52	774.54	2,916.43
FR04	Franchise Fee - Beattyville	232.44	242.59	223.50	251.27	468.10	620.78	2,038.68
FR05	Franchise Fee - Berea	3,950.90	4,206.00	3,906.41	4,374.82	6,841.74	9,081.56	32,361.43
FR06	Franchise Fee - N. Middletown	104.34	110.00	108.74	115.79	227.23	300.82	966.92
FR07	Franchise Fee - Barbourville	2,440.97	2,735.78	2,442.24	2,613.38	5,227.92	6,787.71	22,248.00
FR08	Franchise Fee - Fayette	460.38	460.37	419.40	466.11	830.75	1,079.22	3,716.23
FR09	Franchise Fee - Annville	-	-	-	-	-	-	-
FR10	Franchise Fee - Clay City	246.40	309.64	271.87	319.71	619.54	801.92	2,569.08
	TOTAL	9,437.83	10,267.88	9,455.20	10,756.86	18,150.54	23,608.08	81,676.39

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

RESPONSE:

See attached schedule.

Sponsoring Witness:

Matthew D. Wesolosky

NET INCOME PER MCF SOLD

Line		2006	2007	2008	2009
1	Operating Income:				
2	Operating Revenues	(20.75)	(18.00)	(20.96)	(20.14)
3	Operating Expenses:				
4	Gas Purchases	12.85	9.42	11.64	10.87
5	Operation Expenses	3.33	3.64	4.03	4.19
6	Maintenance Expenses	0.21	0.26	0.30	0.21
7	Depreciation Expenses	1.31	1.51	1.15	1.25
8	Amortization Expenses	-	-	-	-
9	Taxes Other than Income	0.54	0.59	0.56	0.63
10	Income Tax Total	0.35	0.39	0.60	0.69
11	Total	18.59	15.81	18.28	17.84
12	Operating Income:	(2.16)	(2.19)	(2.68)	(2.30)
13	Interest Charges:				
14	Interest on Long-Short Term Debt	1.41	1.33	1.26	1.21
15	Amort. Of Debt Disc. And Expenses	0.11	0.13	0.12	0.13
16	Other Interest Expense	0.01	0.01	0.01	0.01
17	Total	1.53	1.47	1.39	1.35
18	Regulated Net Income	(0.63)	(0.72)	(1.29)	(0.95)
19	MCF Sold	3,247,997	3,087,036	3,182,730	3,029,498

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

RESPONSE:

See attached schedule.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
 CASE NUMBER 2010-00116
 COMPARATIVE COSTING STATISTICS
 For Calendar Years 2006-2009

LINE NO.	Item (a)	Calendar Year Prior to Test Year			Test Year		
		12/31/2006	12/31/2007	12/31/2008	12/31/2009	% Increase (i)	% Increase (j)
		COST (h)	COST (h)	COST (h)	COST (h)	(i)	(j)
1	COST PER MCF OF PURCHASED GAS	8.87	8.18	9.94	22	4.27	(57)
2	COST OF PROPANE GAS PER MCF EQUIVALENT FOR PEAK SHAVING	0.00	0.00	0.00	0	0.00	0
3	COST PER MCF OF GAS SOLD	12.85	9.42	11.64	24	10.87	(7)
4	MAINTENANCE COST PER TRANSMISSION MILE (1)	(1)	(1)	(1)	(1)	(1)	
5	MAINTENANCE COST PER DISTRIBUTION MILE	79.90	120.83	113.97	51	82.96	(27)
6	SALES PROMOTION EXPENSES PER CUSTOMER	0.06	0.20	0.05	225	0.04	(22)
7	ADMINISTRATION AND GENERAL EXPENSE PER CUSTOMER	146.55	156.10	163.73	7	181.99	11
8	WAGES AND SALARIES - CHARGED EXPENSE:						
	PER EMPLOYEE	34,690.29	34,372.66	36,148.17	(1)	35,918.97	(1)
9	DEPRECIATION EXPENSE:						
	PER \$100 OF AVERAGE GROSS DEPRECIABLE PLANT IN SERVICE	2.50	2.55	2.01	6	2.02	0
11	RENTS:						
	RENTS PER \$100 OF AVERAGE GROSS PLANT IN SERVICE	0.01	0.01	0.01	0	0.01	0
13	PROPERTY TAXES:						
	PER \$100 OF AVERAGE NET PLANT IN SERVICE	1.11	1.09	1.01	(2)	1.07	6
15	PAYROLL TAXES:						
	PER AVERAGE EMPLOYEE WHOSE SALARY IS CHARGED TO EXPENSE	3,320.59	3,420.06	3,478.75	3	3,545.15	2
17	INTEREST EXPENSE:						
	PER \$100 AVE DEBT OUTSTANDING	6.10	5.65	5.17	(7)	5.15	(0)
19	PER \$100 AVE PLANT INVESTMENT	4.31	3.86	3.70	(10)	3.31	(10)
20	PER MCF SOLD	1.53	1.47	1.39	(4)	1.35	(3)
21	Meter Reading Expense per Meter (information not segregated)						
22	(1) Unable to segregate maintenance cost between Transmission and Distribution Main. Therefore, Line 5 is maintenance cost per Transmission and Distribution Main Mile. Approx 78% of Delta's mains are Distribution.						

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

RESPONSE:

See attached schedule.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NUMBER 2010-00116 ITEM 26
STATEMENT OF GAS PLANT IN SERVICE
For the Test Year 2009
(Total Company)

Line No.	Account Number	Title of Accounts (a)	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
		Intangible Plant					
1	301	Organization	53,151				53,151
2	302	Franchises and Consents					0
3		Total Intangible Plant	53,151				53,151
		Production Plant:					
		Natural Gas Production & Gathering Plant					
4	304	Land & Rights					0
5	305	Structures and Improvements					0
6	325	Right of Ways	79,004				79,004
7	327	Compressor Station Structures	45,720				45,720
8	331	Well Equipment	7,795				7,795
9	332	Field Lines	1,916,082	501	607		1,915,976
10	333	Compressor Station Equipment	745,142	4,069			749,211
11	334	Measuring & Regulating Stations	147,297				147,297
12		Total Production and Gathering Plant	2,941,040	4,570	607		2,945,003
		Natural Gas Storage & Processing Plant					
		Underground Storage Plant					
	35001	Storage Land	14,142				14,142
	35002	Storage - Rights of Way	177,425				177,425
15	35005	Gas Rights Wells	1,495				1,495
16	35006	Gas Rights Storage	0				0
17	351	Structures & Improvements	294,116	5,405	7,038		292,483
18	352	Storage Wells	2,872,695	3,451			2,876,146
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	11,139			5,102,436
23	354	Compressor Station Equipment	2,526,069				2,526,069
24	355	Measuring & Regulating Equipment	377,086	68,465	6,600		438,951
25	356	Purification Equipment	409,570				409,570
26	357	Other Equipment	47,209				47,209
27		Total Underground Storage Plant	14,847,538	88,460	13,638		14,922,360
		Transmission Plant					
28	36501	Land & Rights	78,670	62,000			140,670
29	36502	Rights of Way	1,214,984	574			1,215,558
30	36503	Land Rights CVPL	163,626				163,626
31	366	Structures & Improvements	203,158	48,195	1,180		250,173
32	367	Mains	41,460,354	588,704	16,882		42,032,176
33	368	Compressor Station Equipment	5,030,920	2,545,087			7,576,007
34	369	Meas & Reg Stat Equipment	3,174,848	211,794	1,934		3,384,708
35	371	Other Equipment	522,386	35,139	109,420		448,105
36		Total Transmission Plant	51,848,946	3,491,493	129,416		55,211,023

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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, and any other advertising expenditures included in any other expense accounts, as shown in Format 27a. 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 quarter. The amount booked for Test Year 2009 was a gain of \$47,231.94 after interest and expenses are applied. Policies are on Hylton, Peet and Jennings. See attached.

Sponsoring Witness:

Matthew D. Wesolosky

Delta Natural Gas Company, Inc.							
Case No. 2010-00116							
Analysis of Account No. 913 Advertising Expenses							
For the Test Year Ended December 31, 2009							
DATA REQUEST DATED MARCH 31, 2010							
Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1	Newspaper	1,399.27	39.00			.	1,438.27
2	Magazines and Other						-
3	Television						-
4	Radio						-
5	Direct Mail						-
6	Sales Aids						-
7	Total	1,399.27	39.00	-	-	-	1,438.27
8	Amount Assigned to Kentucky Retail	1,399.27	39.00	-	-	-	1,438.27

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. 2010-00116

Analysis of Account No. 1.913 - Advertising Expenses

For the Test Year ended December 31, 2009

Line No.	DATE	VENDOR	AC #	CHECK #	AMOUNT	PURPOSE	BENEFIT EXPECTED
1	2009-01-01	GOLF CLASSICS	1.913	261796	350.00	Promotional	Gain customers and revenue
2	2009-02-28	BEREA CITIZEN	1.913	263171	360.00	Promotional	Gain customers and revenue
3	2009-02-28	ADVOCATE COMMUNICATIONS	1.913	263312	254.10	Promotional	Gain customers and revenue
4	2009-02-28	MOREHEAD NEWS GROUP	1.913	263367	39.00	Institutional	Customer Awareness
5	2009-03-01	ADVOCATE COMMUNICATIONS	1.913	264032	127.05	Promotional	Gain customers and revenue
6	2009-03-16	CLAY CITY TIMES	1.913	263480	91.56	Promotional	Gain customers and revenue
7	2009-03-31	CLAY CITY TIMES	1.913	263927	91.56	Promotional	Gain customers and revenue
8	2009-04-27	MC INVESTMENTS DBA	1.913	264409	125.00	Promotional	Gain customers and revenue
9				TOTAL AC 1.913	1,438.27		

Delta Natural Gas Company, Inc.		
Case No. 2010-00116		
Analysis of Account No. 930 - Miscellaneous General Expenses		
For the Test Year Ended December 31, 2009		
DATA REQUEST DATED MARCH 31, 2010		
Line No.	Item (a)	Amount (b)
1	Industry Association Dues	58,535
2	Stockholder and Debt Service Expenses	171,600
3	Institutional Advertising	-
4	Conservation Advertising	-
5	Rate Department Load Studies	-
6	Director's Fees and Expenses	204,637
7	Dues and Subscriptions	-
8	Miscellaneous	77,513
9	Total	512,285
10	Amount Assigned to Kentucky Retail	512,285

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

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION
1063	HALL, BILLY JOE	261880	1930010	2009-01-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	261885	1930010	2009-01-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	261884	1930010	2009-01-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	261879	1930010	2009-01-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	261886	1930010	2009-01-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	261881	1930010	2009-01-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	261874	1930010	2009-01-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	262554	1930010	2009-02-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	262565	1930010	2009-02-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	262562	1930010	2009-02-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	262552	1930010	2009-02-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	262566	1930010	2009-02-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	262560	1930010	2009-02-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	262548	1930010	2009-02-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	263149	1930010	2009-03-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	263163	1930010	2009-03-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	263154	1930010	2009-03-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	263148	1930010	2009-03-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	263164	1930010	2009-03-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	263152	1930010	2009-03-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	263141	1930010	2009-03-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	263765	1930010	2009-04-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	263768	1930010	2009-04-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	263767	1930010	2009-04-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	263763	1930010	2009-04-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	263769	1930010	2009-04-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	263766	1930010	2009-04-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	263760	1930010	2009-04-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	264370	1930010	2009-05-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	264374	1930010	2009-05-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	264372	1930010	2009-05-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	264369	1930010	2009-05-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	264375	1930010	2009-05-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	264371	1930010	2009-05-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	264367	1930010	2009-05-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	265041	1930010	2009-06-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	265050	1930010	2009-06-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	265046	1930010	2009-06-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	265039	1930010	2009-06-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	265051	1930010	2009-06-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	265043	1930010	2009-06-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	265032	1930010	2009-06-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	265662	1930010	2009-07-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	265665	1930010	2009-07-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	265664	1930010	2009-07-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	265661	1930010	2009-07-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	265666	1930010	2009-07-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	265663	1930010	2009-07-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	265659	1930010	2009-07-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	266592	1930010	2009-08-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	266602	1930010	2009-08-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	266595	1930010	2009-08-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	266591	1930010	2009-08-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	266603	1930010	2009-08-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	266593	1930010	2009-08-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	266588	1930010	2009-08-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	267217	1930010	2009-09-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	267222	1930010	2009-09-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	267219	1930010	2009-09-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	267216	1930010	2009-09-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	267223	1930010	2009-09-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	267218	1930010	2009-09-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	267213	1930010	2009-09-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	267917	1930010	2009-10-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	267920	1930010	2009-10-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	267919	1930010	2009-10-01	2,800.00	DIRECTOR FEE & EXPENSES
3802	GREER, LANNY D.	267916	1930010	2009-10-01	2,200.00	DIRECTOR FEE & EXPENSES
3901	WHITLEY, MICHAEL R.	267921	1930010	2009-10-01	2,500.00	DIRECTOR FEE & EXPENSES
4229	KISTNER, MICHAEL J.	267918	1930010	2009-10-01	2,900.00	DIRECTOR FEE & EXPENSES
4843	BREATHITT, LINDA K	267914	1930010	2009-10-01	2,200.00	DIRECTOR FEE & EXPENSES
1063	HALL, BILLY JOE	268665	1930010	2009-11-01	2,200.00	DIRECTOR FEE & EXPENSES
2500	WALKER JR, ARTHUR E	268673	1930010	2009-11-01	2,200.00	DIRECTOR FEE & EXPENSES
3761	MELTON, LEWIS N.	268669	1930010	2009-11-01	2,800.00	DIRECTOR FEE & EXPENSES

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION	
3802	GREER, LANNY D.	268664	1930010	2009-11-01	2,200.00	DIRECTOR FEE & EXPENSES	
3901	WHITLEY, MICHAEL R.	268674	1930010	2009-11-01	2,500.00	DIRECTOR FEE & EXPENSES	
4229	KISTNER, MICHAEL J.	268667	1930010	2009-11-01	2,900.00	DIRECTOR FEE & EXPENSES	
4843	BREATHITT, LINDA K	268661	1930010	2009-11-01	2,200.00	DIRECTOR FEE & EXPENSES	
4314	B B & T BANKCARD CORPORATION	269465	1930010	2009-11-30	159.70	DIRECTOR FEE & EXPENSES (Mike Kistner)	
1063	HALL, BILLY JOE	269371	1930010	2009-12-01	2,200.00	DIRECTOR FEE & EXPENSES	
2500	WALKER JR, ARTHUR E	269375	1930010	2009-12-01	2,200.00	DIRECTOR FEE & EXPENSES	
3761	MELTON, LEWIS N.	269374	1930010	2009-12-01	2,800.00	DIRECTOR FEE & EXPENSES	
3802	GREER, LANNY D.	269370	1930010	2009-12-01	2,200.00	DIRECTOR FEE & EXPENSES	
3901	WHITLEY, MICHAEL R.	269376	1930010	2009-12-01	2,500.00	DIRECTOR FEE & EXPENSES	
4229	KISTNER, MICHAEL J.	269372	1930010	2009-12-01	2,900.00	DIRECTOR FEE & EXPENSES	
4843	BREATHITT, LINDA K	269367	1930010	2009-12-01	2,200.00	DIRECTOR FEE & EXPENSES	
4229	KISTNER, MICHAEL J.	269550	1930010	2009-12-09	84.30	DIRECTOR FEE & EXPENSES	
4314	B B & T BANKCARD CORPORATION	270032	1930010	2009-12-23	393.24	DIRECTOR FEE & EXPENSES (Mike Kistner)	
TOTAL AC 9.930.01 - DIRECTOR FEES & EXPENSES					204,637.24		
60	AMERICAN GAS ASSOCIATION	261376	1930020	2009-01-01	33,496.00	INDUSTRY ASSOCIATION DUES	
60	AMERICAN GAS ASSOC (RECLASS TO LOBBYING)	JE 117	1930020	2009-01-31	(1,339.84)	INDUSTRY ASSOCIATION DUES	
226	BEATYVILLE-LEE COUNTY CHAMBER/COMMERCE	261895	1930020	2009-01-01	200.00	INDUSTRY ASSOCIATION DUES	
232	BELL COUNTY CHAMBER OF COMMERCE	261780	1930020	2009-01-01	487.50	INDUSTRY ASSOCIATION DUES	
1262	JESSAMINE COUNTY CHAMBER OF COMMERCE	261182	1930020	2009-01-01	215.00	INDUSTRY ASSOCIATION DUES	
1510	LONDON-LAUREL COUNTY CHAMBER COMMERCE	262953	1930020	2009-01-01	595.00	INDUSTRY ASSOCIATION DUES	
3520	BETTER BUSINESS BUREAU	261417	1930020	2009-01-01	715.00	INDUSTRY ASSOCIATION DUES	
3758	KENTUCKY PRESS ASSOCIATION	260663	1930020	2009-01-01	450.00	INDUSTRY ASSOCIATION DUES	
4594	SOCIETY FOR HUMAN RESOURCE MANAGEMENT	261517	1930020	2009-01-01	58.30	INDUSTRY ASSOCIATION DUES	
4594	SOCIETY FOR HUMAN RESOURCE MANAGEMENT	261517	1930020	2009-01-01	105.00	INDUSTRY ASSOCIATION DUES	
255	BEREA CHAMBER OF COMMERCE	261995	1930020	2009-01-05	450.00	INDUSTRY ASSOCIATION DUES	
1351	KENTUCKY OIL & GAS ASSOCIATION	262063	1930020	2009-01-07	412.50	INDUSTRY ASSOCIATION DUES	
3927	FRENCHBURG/MENIFEE COUNTY	262196	1930020	2009-01-09	50.00	INDUSTRY ASSOCIATION DUES	
1556	MANCHESTER-CLAY COUNTY	262424	1930020	2009-01-16	100.00	INDUSTRY ASSOCIATION DUES	
631	CORBIN CHAMBER OF COMMERCE	262509	1930020	2009-01-26	500.00	INDUSTRY ASSOCIATION DUES	
1397	KNOX COUNTY CHAMBER OF COMMERCE	262520	1930020	2009-01-26	100.00	INDUSTRY ASSOCIATION DUES	
2781	SOCIETY OF CORPORATE SECRETARIES	262443	1930020	2009-02-01	545.00	INDUSTRY ASSOCIATION DUES	
4267	AMERICAN GAS FOUNDATION	262982	1930020	2009-02-13	1,000.00	INDUSTRY ASSOCIATION DUES	
2979	MADISON COUNTY HBA	262954	1930020	2009-03-01	330.00	INDUSTRY ASSOCIATION DUES	
5022	KENTUCKY ASSOCIATION OF MANUFACTURERS	262880	1930020	2009-03-01	1,070.00	INDUSTRY ASSOCIATION DUES	
1768	NATIONAL SAFETY COUNCIL	263508	1930020	2009-03-16	379.00	INDUSTRY ASSOCIATION DUES	
3990	BLUEGRASS TOMORROW INC	263476	1930020	2009-03-16	500.00	INDUSTRY ASSOCIATION DUES	
3561	SOUTHEASTERN KENTUCKY HBA	263523	1930020	2009-03-18	270.00	INDUSTRY ASSOCIATION DUES	
2474	U S CHAMBER OF COMMERCE	264772	1930020	2009-04-30	600.00	INDUSTRY ASSOCIATION DUES	
156	B P - MEMBERSHIP FEE	264942	1930020	2009-05-27	10.00	INDUSTRY ASSOCIATION DUES	
5052	UNIVERSITY OF MISSOURI-FRI/PUD	265049	1930020	2009-05-27	7,500.00	INDUSTRY ASSOCIATION DUES	
2067	RICHMOND CHAMBER OF COMMERCE	265134	1930020	2009-05-31	550.00	INDUSTRY ASSOCIATION DUES	
1350	KENTUCKY MOTOR TRANSPORT ASSOCIATION	265616	1930020	2009-06-09	250.00	INDUSTRY ASSOCIATION DUES	
1183	MADISON COUNTY INDUSTRIAL MANAGEMENT	265492	1930020	2009-06-17	45.00	INDUSTRY ASSOCIATION DUES	
2386	TENNESSEE GAS ASSOCIATION	265023	1930020	2009-07-01	500.00	INDUSTRY ASSOCIATION DUES	
5058	BATH COUNTY CHAMBER OF COMMERCE	265459	1930020	2009-07-01	50.00	INDUSTRY ASSOCIATION DUES	
1698	MOREHEAD-ROWAN COUNTY	266885	1930020	2009-07-31	550.00	INDUSTRY ASSOCIATION DUES	
1343	KENTUCKY GAS ASSOCIATION	266171	1930020	2009-08-01	3,964.50	INDUSTRY ASSOCIATION DUES	
2597	WINCHESTER-CLARK COUNTY	266805	1930020	2009-08-06	500.00	INDUSTRY ASSOCIATION DUES	
1764	NATIONAL INVESTOR RELATIONS INSTITUTE	266120	1930020	2009-10-01	700.00	INDUSTRY ASSOCIATION DUES	
3425	COMMERCE LEXINGTON	268487	1930020	2009-10-01	326.80	INDUSTRY ASSOCIATION DUES	
1337	KENTUCKY CHAMBER OF COMMERCE	268862	1930020	2009-11-01	1,700.00	INDUSTRY ASSOCIATION DUES	
1721	MT. STERLING-MONTGOMERY COUNTY	269565	1930020	2009-11-24	600.00	INDUSTRY ASSOCIATION DUES	
TOTAL AC 1.930.02 - COMPANY MEMBERSHIPS					58,534.76		
1764	NATIONAL INVESTOR RELATIONS INSTITUTE	261732	1930030	2009-01-01	1,275.00	MISCELLANEOUS	
1168	HOME BUILDERS ASSOCIATION OF KY	262203	1930030	2009-02-01	300.00	MISCELLANEOUS	
0	HOME BUILDERS ASSOCIATION OF LEXINGTON	263224	1930030	2009-03-02	150.00	MISCELLANEOUS	
1351	KENTUCKY OIL & GAS ASSOCIATION	263705	1930030	2009-03-24	40.00	MISCELLANEOUS	
4314	B B & T BANKCARD CORPORATION	263889	1930030	2009-03-31	425.00	MISCELLANEOUS	
1343	KENTUCKY GAS ASSOCIATION	264841	1930030	2009-05-15	100.00	MISCELLANEOUS	
1343	KENTUCKY GAS ASSOCIATION	264867	1930030	2009-06-01	1,375.00	MISCELLANEOUS	
1343	KENTUCKY GAS ASSOCIATION	265111	1930030	2009-06-01	250.00	MISCELLANEOUS	
2126	SEARUC 2009	264740	1930030	2009-06-01	450.00	MISCELLANEOUS	
4314	B B & T BANKCARD CORPORATION	265740	1930030	2009-06-24	260.00	MISCELLANEOUS	
4314	B B & T BANKCARD CORPORATION	267977	1930030	2009-09-22	710.00	MISCELLANEOUS	
4314	B B & T BANKCARD CORPORATION	269465	1930030	2009-11-30	99.00	MISCELLANEOUS	
4314	B B & T BANKCARD CORPORATION	270032	1930030	2009-12-29	495.00	MISCELLANEOUS	
TOTAL AC 1.930.03 - FEES CONVENTIONS & MEETINGS					5,929.00		
4314	RECLASS CEP REBATES TO ADV	J/E	J/E 118	1-930-040	2009-01-31	1,200.00	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	263853	1-930-040	2009-03-31	21.17	MISCELLANEOUS	

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION
4314	B B & T BANKCARD CORPORATION	265157	1-930-040	2009-05-31	31.78	MISCELLANEOUS
0	EBERLE, JASON - GIBSON BAY GOLF COURSE	267019	1930040	2009-08-20	636.00	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	268659	1930040	2009-10-26	54.84	MISCELLANEOUS
			TOTAL AC 1.930.04 - MARKETING		1,943.79	
277	DELTA NATURAL GAS - 02	263202	1930050	2009-02-01	35.00	MISCELLANEOUS
0	BATH COUNTY FLORIST	263776	1930050	2009-03-01	44.95	MISCELLANEOUS
3364	LANDS' END BUSINESS OUTFITTERS	263816	1930050	2009-03-24	197.39	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	263853	1930050	2009-03-26	48.75	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	264267	1930050	2009-03-31	921.14	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	264429	1930050	2009-04-28	31.79	MISCELLANEOUS
2311	STANTON FLORIST	264419	1930050	2009-04-30	42.40	MISCELLANEOUS
3221	COLLINS, BONNIE	264543	1930050	2009-05-05	40.00	MISCELLANEOUS
3221	COLLINS, BONNIE	264543	1930050	2009-05-05	40.00	MISCELLANEOUS
3221	COLLINS, BONNIE	264819	1930050	2009-05-13	44.52	MISCELLANEOUS
0	JOUETT CRAYCRAFT'S CHILDREN'S ED. FUND	264840	1930050	2009-05-20	100.00	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	265157	1930050	2009-05-27	42.65	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	265157	1930050	2009-05-28	84.80	MISCELLANEOUS
4593	CRAFT NOOK, THE	265084	1930050	2009-05-31	62.54	MISCELLANEOUS
0	BATH COUNTY FLORIST	265234	1930050	2009-06-01	41.98	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	265740	1930050	2009-06-23	40.00	MISCELLANEOUS
0	ST AGATHA ENDOWMENT FUND	266576	1930050	2009-07-28	100.00	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	267052	1930050	2009-07-31	921.14	MISCELLANEOUS
636	CORBIN FLOWER SHOP	266708	1930050	2009-07-31	56.18	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	267977	1930050	2009-09-24	35.00	MISCELLANEOUS
4587	TOP DRAWER GALLERY	268298	1930050	2009-09-30	406.19	MISCELLANEOUS
3221	COLLINS, BONNIE	268485	1930050	2009-10-21	43.03	MISCELLANEOUS
32	ADVERTISING SPECIALTIES	269340	1930050	2009-11-25	470.75	MISCELLANEOUS
32	ADVERTISING SPECIALTIES	269340	1930050	2009-11-25	379.44	MISCELLANEOUS
32	ADVERTISING SPECIALTIES	269340	1930050	2009-11-25	442.68	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	269740	1930050	2009-11-30	921.14	MISCELLANEOUS
643	DELTA NATURAL GAS - 11	269510	1930050	2009-11-30	25.00	MISCELLANEOUS
1132	HENRY'S FLOWER SHOP	270172	1930050	2009-12-01	53.00	MISCELLANEOUS
4593	CRAFT NOOK, THE	270144	1930050	2009-12-01	49.27	MISCELLANEOUS
5107	B B & T - RETIREMENT GIFTS EMPLOYEES	269366	1930050	2009-12-01	1,311.80	MISCELLANEOUS
4587	TOP DRAWER GALLERY	269786	1930050	2009-12-04	152.32	MISCELLANEOUS
32	ADVERTISING SPECIALTIES	269888	1930050	2009-12-22	554.34	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	270032	1930050	2009-12-22	56.06	MISCELLANEOUS
4314	B B & T BANKCARD CORPORATION	270032	1930050	2009-12-23	14.28	MISCELLANEOUS
	PAYROLL- SERVICE AWARDS EMPLOYEES	PAYROLL	1930050	2009-11-31	1,777.93	MISCELLANEOUS
			TOTAL AC 1.930.05 - COMPANY RELATIONS		9,587.46	
1752	NASDAQ STOCK MARKET LLC, THE	262272	1930060	2009-01-14	30,000.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4435	BANK OF NEW YORK MELLON, THE	263279	1930060	2009-02-01	4,500.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	263282	1930060	2009-02-19	1,613.44	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	263762	1930060	2009-02-28	1,599.45	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	264434	1930060	2009-04-19	2,639.02	STOCKHOLDER AND DEBT SERVICE EXPENSE
4435	BANK OF NEW YORK MELLON, THE	264430	1930060	2009-04-27	4,500.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	265161	1930060	2009-04-30	1,622.24	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	265742	1930060	2009-06-17	1,623.38	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	266590	1930060	2009-06-30	3,347.14	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	267215	1930060	2009-07-31	3,792.08	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	267980	1930060	2009-08-31	1,566.96	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	268549	1930060	2009-09-30	2,643.79	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	269369	1930060	2009-10-31	1,820.92	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	269957	1930060	2009-12-21	1,815.82	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	270677	1930060	2009-12-31	7,303.43	STOCKHOLDER AND DEBT SERVICE EXPENSE
0	CUSIP SERVICE BUREAU	263200	1930080	2009-02-01	100.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
404	BUSINESS WIRE INC	263181	1930080	2009-02-01	225.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4750	INTERSHOW	256774	1930080	2009-02-01	2,825.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4750	INTERSHOW	259333	1930080	2009-02-01	2,825.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
3254	PICTURE PERFECT PHOTOS	262847	1930080	2009-02-11	253.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	263282	1930080	2009-02-19	8,514.47	STOCKHOLDER AND DEBT SERVICE EXPENSE
4314	B B & T BANKCARD CORPORATION	263306	1930080	2009-02-28	1,313.52	STOCKHOLDER AND DEBT SERVICE EXPENSE
4339	COMPUTERSHARE	3021	1930080	2009-03-13	(0.05)	STOCKHOLDER AND DEBT SERVICE EXPENSE
650	CORMAN AND ASSOCIATES INC	263482	1930080	2009-03-16	57.24	STOCKHOLDER AND DEBT SERVICE EXPENSE
4314	B B & T BANKCARD CORPORATION	263853	1930080	2009-03-26	500.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4314	B B & T BANKCARD CORPORATION	264429	1930080	2009-04-28	751.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4314	B B & T BANKCARD CORPORATION	265157	1930080	2009-05-27	477.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
404	BUSINESS WIRE INC	265070	1930080	2009-05-31	225.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4339	COMPUTERSHARE	3083	1930080	2009-06-19	(0.04)	STOCKHOLDER AND DEBT SERVICE EXPENSE
4314	B B & T BANKCARD CORPORATION	265740	1930080	2009-06-24	10.79	STOCKHOLDER AND DEBT SERVICE EXPENSE
4904	IR SOLUTIONS	267345	1930080	2009-08-24	132.60	STOCKHOLDER AND DEBT SERVICE EXPENSE

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION
4821	BROADRIDGE INVESTOR COMM SOLUTIONS IN	267137	1930080	2009-08-25	10,642.45	STOCKHOLDER AND DEBT SERVICE EXPENSE
404	BUSINESS WIRE INC	267315	1930080	2009-08-31	225.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
5085	EDGARFILINGS	267656	1930080	2009-08-31	732.50	STOCKHOLDER AND DEBT SERVICE EXPENSE
2047	REES PRINTING COMPANY	267798	1930080	2009-09-15	600.51	STOCKHOLDER AND DEBT SERVICE EXPENSE
5085	EDGARFILINGS	267845	1930080	2009-09-22	3,211.80	STOCKHOLDER AND DEBT SERVICE EXPENSE
4339	COMPUTERSHARE	3160	1930080	2009-09-25	0.84	STOCKHOLDER AND DEBT SERVICE EXPENSE
2047	REES PRINTING COMPANY	267961	1930080	2009-09-30	566.09	STOCKHOLDER AND DEBT SERVICE EXPENSE
2047	REES PRINTING COMPANY	268326	1930080	2009-10-16	7,896.90	STOCKHOLDER AND DEBT SERVICE EXPENSE
2047	REES PRINTING COMPANY	268326	1930080	2009-10-16	21,340.26	STOCKHOLDER AND DEBT SERVICE EXPENSE
2047	REES PRINTING COMPANY	268562	1930080	2009-10-16	1,477.14	STOCKHOLDER AND DEBT SERVICE EXPENSE
4314	B B & T BANKCARD CORPORATION	268659	1930080	2009-10-30	25.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	269369	1930080	2009-10-31	8,476.38	STOCKHOLDER AND DEBT SERVICE EXPENSE
4821	BROADRIDGE INVESTOR COMM SOLUTIONS IN	269010	1930080	2009-10-31	10,069.51	STOCKHOLDER AND DEBT SERVICE EXPENSE
32	ADVERTISING SPECIALTIES	269005	1930080	2009-11-09	633.01	STOCKHOLDER AND DEBT SERVICE EXPENSE
32	ADVERTISING SPECIALTIES	269005	1930080	2009-11-09	2,485.49	STOCKHOLDER AND DEBT SERVICE EXPENSE
32	ADVERTISING SPECIALTIES	269005	1930080	2009-11-09	3,407.02	STOCKHOLDER AND DEBT SERVICE EXPENSE
32	ADVERTISING SPECIALTIES	269005	1930080	2009-11-09	4,074.49	STOCKHOLDER AND DEBT SERVICE EXPENSE
4904	IR SOLUTIONS	269348	1930080	2009-11-11	1,646.70	STOCKHOLDER AND DEBT SERVICE EXPENSE
217	BAY TACT CORPORATION	269148	1930080	2009-11-24	697.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
4821	BROADRIDGE INVESTOR COMM SOLUTIONS IN	269292	1930080	2009-11-24	673.99	STOCKHOLDER AND DEBT SERVICE EXPENSE
4475	GEORGESON INC	269631	1930080	2009-11-25	1,535.17	STOCKHOLDER AND DEBT SERVICE EXPENSE
404	BUSINESS WIRE INC	269497	1930080	2009-11-30	225.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
650	CORMAN AND ASSOCIATES INC	269896	1930080	2009-11-30	154.32	STOCKHOLDER AND DEBT SERVICE EXPENSE
4339	COMPUTERSHARE	3216	1930080	2009-12-15	0.74	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	269957	1930080	2009-12-21	771.83	STOCKHOLDER AND DEBT SERVICE EXPENSE
4821	BROADRIDGE INVESTOR COMM SOLUTIONS IN	269982	1930080	2009-12-22	592.09	STOCKHOLDER AND DEBT SERVICE EXPENSE
4475	GEORGESON INC	270167	1930080	2009-12-29	76.18	STOCKHOLDER AND DEBT SERVICE EXPENSE
4414	COMPUTERSHARE INVESTOR SERVICES LLC	270677	1930080	2009-12-31	622.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
	BROADRIDGE INVESTOR COMM SOLUTIONS IN	AR	1930080	2009-07-31	(612.30)	STOCKHOLDER AND DEBT SERVICE EXPENSE
	INVESTKENTUCKY, LLC (RECLASS JE 115 - 1/200	262515	1930080	2009-01-29	750.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
	COMMON STOCK - 6 SHARES AT \$1 PAR VALU	JE	1930080	2009-05-13	6.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
	TOTAL AC 1.930.06 TRUSTEE, REGISTRAR, AGENT FEES & AC 1.930.08 STOCK HOLDER REPORTS				171,600.31	
497	CHAPMAN PRINTING COMPANY INC, THE	262986	1930090	2009-01-31	1,260.87	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	263478	1930090	2009-02-01	296.27	MISCELLANEOUS
5025	BEREA GIRLS BASKETBALL	262916	1930090	2009-02-19	50.00	MISCELLANEOUS
277	DELTA NATURAL GAS (ITEMS PUBLIC AWAREN	263202	1930090	2009-02-27	8.11	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	264759	1930090	2009-04-30	1,048.34	MISCELLANEOUS
1306	JUNIOR ACHIEVEMENT OF THE BLUEGRASS	264766	1930090	2009-05-12	1,200.00	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	265344	1930090	2009-05-27	1,260.87	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	265518	1930090	2009-05-31	1,260.34	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	265518	1930090	2009-05-31	1,260.34	MISCELLANEOUS
4101	MOREHEAD NEWS GROUP	266117	1930090	2009-06-01	758.90	MISCELLANEOUS
5065	HEARTLAND PUBLICATIONS LLC	265954	1930090	2009-06-01	589.42	MISCELLANEOUS
4876	CENTRAL FORMS SOLUTIONS	265741	1930090	2009-06-29	1,528.52	MISCELLANEOUS
256	BEREA CITIZEN, THE	266067	1930090	2009-06-30	720.00	MISCELLANEOUS
509	CITIZEN VOICE & TIMES	266077	1930090	2009-06-30	189.66	MISCELLANEOUS
564	CLAY CITY TIMES, THE	266079	1930090	2009-06-30	211.41	MISCELLANEOUS
1473	LEXINGTON HERALD-LEADER	266110	1930090	2009-06-30	390.00	MISCELLANEOUS
1720	MT. STERLING ADVOCATE	266119	1930090	2009-06-30	254.91	MISCELLANEOUS
1923	PINEVILLE SUN	265988	1930090	2009-06-30	243.00	MISCELLANEOUS
2047	REES PRINTING COMPANY	265997	1930090	2009-06-30	732.22	MISCELLANEOUS
2069	RICHMOND REGISTER	266131	1930090	2009-06-30	583.20	MISCELLANEOUS
2409	THREE FORKS TRADITION	265730	1930090	2009-06-30	175.00	MISCELLANEOUS
2411	TIMES-TRIBUNE, THE	266146	1930090	2009-06-30	678.60	MISCELLANEOUS
3302	CITIZEN ADVERTISER, THE	265682	1930090	2009-06-30	241.50	MISCELLANEOUS
3335	FLEMINGSBURG GAZETTE	265698	1930090	2009-06-30	140.00	MISCELLANEOUS
4667	LEE PUBLICATIONS INC	266109	1930090	2009-06-30	749.24	MISCELLANEOUS
4959	MC INVESTMENTS INC	265978	1930090	2009-06-30	216.00	MISCELLANEOUS
4986	ADVOCATE COMMUNICATIONS INC	266058	1930090	2009-06-30	789.05	MISCELLANEOUS
4997	MOUNTAIN ADVOCATE MEDIA INC	266118	1930090	2009-06-30	262.27	MISCELLANEOUS
2047	REES PRINTING COMPANY	266599	1930090	2009-07-27	1,321.09	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	267052	1930090	2009-07-31	1,239.67	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	267052	1930090	2009-07-31	1,276.24	MISCELLANEOUS
867	ESTILL COUNTY TRIBUNE, THE	266726	1930090	2009-07-31	81.00	MISCELLANEOUS
210	BATH COUNTY NEWS OUTLOOK	267146	1930090	2009-08-25	20.00	MISCELLANEOUS
2653	KENTUCKY INSTITUE-ECONOMIC DEVELOPMEI	267169	1930090	2009-08-25	300.00	MISCELLANEOUS
4868	KENTUCKY CONSERVATION OFFICERS ASSOC	267167	1930090	2009-08-25	100.00	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	267710	1930090	2009-08-31	1,276.77	MISCELLANEOUS
4876	CENTRAL FORMS SOLUTIONS	267412	1930090	2009-08-31	1,460.38	MISCELLANEOUS
1790	NEWTON MANUFACTURING COMPANY	268670	1930090	2009-10-28	140.00	MISCELLANEOUS
1790	NEWTON MANUFACTURING COMPANY	268670	1930090	2009-10-28	2,602.85	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	269128	1930090	2009-10-31	1,111.94	MISCELLANEOUS

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION
497	CHAPMAN PRINTING COMPANY INC, THE	269128	1930090	2009-10-31	1,154.34	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	270370	1930090	2009-12-23	1,048.34	MISCELLANEOUS
4876	CENTRAL FORMS SOLUTIONS	269971	1930090	2009-12-30	1,619.00	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	270584	1930090	2009-12-31	1,153.28	MISCELLANEOUS
TOTAL AC 1.930.09 - CUSTOMER & PUBLIC INFORMATION					33,002.94	
1728	MULTIPLE SCLEROSIS (JE 120 - 1/2009)	262431	1930100	2009-01-01	25.00	MISCELLANEOUS
4481	KENTUCKY ASSO. FOR ECONOMIC DEVELOPM	261312	1930100	2009-01-01	139.20	MISCELLANEOUS
4710	UNIVERSITY OF THE CUMBERLANDS	261949	1930100	2009-01-02	175.00	MISCELLANEOUS
264	BEREA COMMUNITY HIGH SCHOOL	262170	1930100	2009-01-15	50.00	MISCELLANEOUS
1546	MADISON SOUTHERN PROJECT GRADUATION	262215	1930100	2009-01-15	50.00	MISCELLANEOUS
4962	MSU FOUNDATION INC	262222	1930100	2009-01-15	100.00	MISCELLANEOUS
3981	EAST JESSAMINE HIGH SCHOOL	262513	1930100	2009-01-23	50.00	MISCELLANEOUS
3487	NATIONAL ENERGY FOUNDATION	262700	1930100	2009-01-26	750.00	MISCELLANEOUS
4753	44TH DISTRICT PROGRAM	263273	1930100	2009-02-01	75.00	MISCELLANEOUS
0	THE ROTARY CLUB OF NICHOLASVILLE	263133	1930100	2009-02-19	70.00	MISCELLANEOUS
0	BATH COUNTY VOLLEYBALL BOOSTERS	263090	1930100	2009-02-23	25.00	MISCELLANEOUS
4868	KENTUCKY CONSERVATION OFFICERS ASSOC	263117	1930100	2009-02-24	50.00	MISCELLANEOUS
0	MADISON COUNTY EXTENSION HOMEMAKERS	262524	1930100	2009-03-01	75.00	MISCELLANEOUS
265	BEREA COMMUNITY SCHOOL PTO	263300	1930100	2009-03-03	175.00	MISCELLANEOUS
3661	AMERICAN RED CROSS	263474	1930100	2009-03-17	250.00	MISCELLANEOUS
5034	CHS SOCCER BOOSTERS CLUB	263784	1930100	2009-03-26	200.00	MISCELLANEOUS
0	BATH COUNTY YOUTH BASEBALL ASSOCIATION	263777	1930100	2009-03-31	25.00	MISCELLANEOUS
2528	WEST KNOX VOLUNTEER FIRE DEPARTMENT	264007	1930100	2009-03-31	50.00	MISCELLANEOUS
4636	WCC TEE-TIME TWIST TOURNAMENT	263733	1930100	2009-04-01	50.00	MISCELLANEOUS
4879	KNOX COUNTY UNITE	262947	1930100	2009-04-01	250.00	MISCELLANEOUS
5041	BEREA ARENA THEATER	264070	1930100	2009-04-01	500.00	MISCELLANEOUS
0	SAINT JOSEPH BEREAS FOUNDATION	264109	1930100	2009-04-13	500.00	MISCELLANEOUS
0	EAST JESSAMINE FOOTBALL	264391	1930100	2009-04-24	100.00	MISCELLANEOUS
4986	ADVOCATE COMMUNICATIONS INC	264436	1930100	2009-04-30	60.50	MISCELLANEOUS
1263	JESSAMINE COUNTY FAIR INC	265107	1930100	2009-05-01	35.00	MISCELLANEOUS
1649	DELTA NATURAL GAS - 10	265258	1930100	2009-05-01	20.00	MISCELLANEOUS
2616	WKCA RADIO	265338	1930100	2009-05-01	144.00	MISCELLANEOUS
4130	CYSTIC FIBROSIS FOUNDATION	264277	1930100	2009-05-01	100.00	MISCELLANEOUS
4629	LONDON LAUREL COUNTY RESCUE SQUAD	262951	1930100	2009-05-01	125.00	MISCELLANEOUS
4923	CLARK COUNTY UK ALUMNI CLUB	263687	1930100	2009-05-01	175.00	MISCELLANEOUS
2979	MADISON COUNTY HBA	264479	1930100	2009-05-05	260.00	MISCELLANEOUS
4317	NATIONAL FIRE SAFETY COUNCIL INC.	264847	1930100	2009-05-15	75.00	MISCELLANEOUS
0	LEXINGTON DREAM FACTORY	264845	1930100	2009-05-21	50.00	MISCELLANEOUS
0	WEST JESSAMINE HIGH SCHOOL BAND	265029	1930100	2009-05-22	60.00	MISCELLANEOUS
0	CLARK COUNTY JUNIOR MISS GOLF SCRAMBLE	265079	1930100	2009-05-31	100.00	MISCELLANEOUS
56	AMERICAN CANCER SOCIETY	265229	1930100	2009-06-01	200.00	MISCELLANEOUS
255	BEREA CHAMBER OF COMMERCE	265063	1930100	2009-06-01	100.00	MISCELLANEOUS
4363	MADISON COUNTY FOP LODGE # 47	265121	1930100	2009-06-01	125.00	MISCELLANEOUS
4554	ALLIED WASTE SERVICES #993	265055	1930100	2009-06-01	537.26	MISCELLANEOUS
4770	FIGHT FORE MS	263946	1930100	2009-06-01	75.00	MISCELLANEOUS
5035	JESSAMINE COUNTY AMERICAN CANCER SOCI	263809	1930100	2009-06-01	70.00	MISCELLANEOUS
5047	SPECIAL KIDS CAMP	264616	1930100	2009-06-01	50.00	MISCELLANEOUS
0	BEREA SENIOR CITIZENS CENTER	265065	1930100	2009-06-03	100.00	MISCELLANEOUS
0	MENIFEE COUNTY PUBLIC LIBRARY	265298	1930100	2009-06-05	25.00	MISCELLANEOUS
5055	POWELL COUNTY GIRLS AND BOYS BASKETBA	265312	1930100	2009-06-05	50.00	MISCELLANEOUS
0	GRACE BAPTIST CHURCH	265479	1930100	2009-06-12	250.00	MISCELLANEOUS
4939	FIRE PREVENTION FUND	265608	1930100	2009-06-19	45.00	MISCELLANEOUS
0	CORBIN POLICE CALENDAR	265596	1930100	2009-06-23	300.00	MISCELLANEOUS
4803	BEREA ARTS COUNCIL	265588	1930100	2009-06-24	100.00	MISCELLANEOUS
5061	SUSTAINABLE BEREAS	265627	1930100	2009-06-24	100.00	MISCELLANEOUS
0	MADISON SOUTHERN DANCE BOOSTERS	265712	1930100	2009-06-26	50.00	MISCELLANEOUS
1242	JACKSON COUNTY NEWSGROUP INC.	265962	1930100	2009-06-30	195.75	MISCELLANEOUS
1557	MANCHESTER ENTERPRISE INC	265977	1930100	2009-06-30	294.00	MISCELLANEOUS
2152	SENTINEL-ECHO, THE	266136	1930100	2009-06-30	331.80	MISCELLANEOUS
2554	WHITLEY-REPUBLICAN NEWS JOURNAL, THE	266014	1930100	2009-06-30	355.87	MISCELLANEOUS
2766	MENIFEE COUNTY ELEMENTARY	265713	1930100	2009-06-30	100.00	MISCELLANEOUS
3092	INTERMOUNTAIN PUBLISHING	265959	1930100	2009-06-30	210.00	MISCELLANEOUS
3319	LESLIE COUNTY NEWS, THE	265972	1930100	2009-06-30	343.00	MISCELLANEOUS
4638	EASTERN KY DRAFT HORSE	265696	1930100	2009-07-01	200.00	MISCELLANEOUS
4776	NCSL BLUEGRASS SOCIAL - KY NIGHT	264595	1930100	2009-07-01	350.00	MISCELLANEOUS
4317	NATIONAL FIRE SAFETY COUNCIL INC.	265983	1930100	2009-07-08	100.00	MISCELLANEOUS
0	SPEAK OUT FOR AUTISM	266141	1930100	2009-07-14	500.00	MISCELLANEOUS
0	WILLIAMSBURG HIGH SCHOOL	266154	1930100	2009-07-14	40.00	MISCELLANEOUS
0	THE QUARTERBACK CLUB - BATH CO	266144	1930100	2009-07-15	35.00	MISCELLANEOUS
5070	ROBERTSON COUNTY FARM BUREAU FAIR	266132	1930100	2009-07-15	25.00	MISCELLANEOUS
5076	LICKING RIVER RIDERS	266561	1930100	2009-07-23	50.00	MISCELLANEOUS
251	BEREA BAND BOOSTERS	266684	1930100	2009-07-31	200.00	MISCELLANEOUS

Delta Natural Gas Company, Inc. Case No. 2010-00116 Analysis of Account No. 426 - Other Income and Deductions

Line No.	Item (a)	Amount(b)
1	Donations (see account 1.930.10 detailed on Item 27b sheets 5-6)	
2	Civic Activities	
3	Political Activities	
4	Other (Life Insurance Company Beneficiary)	(47,232)
5	Total	(47,232)

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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. 2010-00116

Analysis of Professional Services Expenses

For the Test Year 2009

Line No.	A/C #	Item	Rate Case	Annual Audit	Other	Total
1	1.923.01	Legal	0	0	157,475	157,475
2	N/A	Engineering - N/A	0	0	0	0
3	1.923.02	Accounting	0	263,517	133,103	396,620
4	1.923.03	Janitorial	0	0	61,874	61,874
5	1.923.04	Other	0	0	162,091	162,091
6	1.923.05	Computer	0	0	307,100	307,100
7		TOTAL A/C 1923	0	263,517	821,643	1,085,160
8	See attached report with details					

DELTA NATURAL GAS COMPANY
RATE CASE 2010-00116
AC 1.923 - PROFESSIONAL SERVICES 2009

VENDOR	ACCOUNT NO	DATE	AMOUNT	CHECK NO	INV #	HRLY	NO.	BUSINESS EXP	BUSINESS EXP DESCRIPTION	TYPE SERVICE
958 FULBRIGHT AND JAWORSKI	1923010	20090423	19.00	264395	10976713	0.00	0.00	19.00	TAXI FARE	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090218	183.60	263001	JAN 09	306.00	0.60	0.00	EMPLOYEE BENEFITS	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090218	298.60	263001	JAN 09	290.89	1.40	7.00	EMINENT DOMAIN COMM OF KY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090218	815.26	263001	JAN 09	250.99	2.80	0.76	CITIZENS GAS	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090218	1,005.10	263001	JAN 09	324.00	3.10	0.70	GENERAL	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090318	336.98	263571	FEB 09	306.00	1.10	0.38	Employee Benefits	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090318	2,706.21	263571	FEB 09	267.14	9.90	61.56	General	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090331	5,276.25	263571	FEB 09	291.51	18.10	0.00	Citizens Gas Utility	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090430	734.40	264153	MAR 09	306.00	2.40	0.00	EMPLOYEE BENEFITS	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090331	4,169.56	264153	MAR 09	344.04	11.90	75.46	GENERAL	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090331	23,475.02	264153	MAR 09	248.94	93.50	199.22	CITIZENS GAS	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090401	1,257.48	264636	617088	232.67	5.40	1.08	Custom Food Prod.-Bankruptcy	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090430	162.00	264878	APR 09	324.00	0.50	0.00	General	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090430	504.00	264878	APR 09	315.00	1.60	0.00	Misc - Citizens suit	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090430	2,023.78	264878	APR 09	306.00	6.60	4.18	Employee Benefits	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090430	9,002.02	264878	APR 09	241.57	36.20	257.17	Citizens Gas Utility	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090531	618.84	265534	MAY 09	306.00	2.00	6.84	EMPLOYEE BENEFITS	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090531	1,280.70	265175	620170	266.81	4.80	0.00	Custom Food Product-Bankruptcy	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090531	1,753.20	265534	MAY 09	324.67	5.40	0.00	GENERAL	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090531	5,587.20	265534	MAY 09	294.06	19.00	0.00	CITIZENS GAS UTILITY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090601	163.80	266006	622563	273.00	0.60	0.00	CUSTOM FOOD PROD - BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090630	520.20	266182	623165	306.00	1.70	0.00	EMPLOYEE BENEFITS	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090630	5,951.92	266182	623166	331.46	17.80	51.97	SOMERSET PIPELINE	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090731	103.50	266822	624969	207.00	0.50	0.00	GENERAL	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090731	1,375.52	266822	624980	227.14	5.90	35.42	CUSTOM FOOD PROD-BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090831	339.30	267421	628207	242.36	1.40	0.00	GASCO DIST SYSTEM-BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090831	1,327.50	267421	JUL 09	225.85	3.70	2.48	GAS DIST SYSTEMS - BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090831	3,591.96	267421	JUL 09	316.07	4.20	0.00	SOMERSET PIPELINE	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090831	29,956.81	267421	JUL 09	309.65	96.30	137.56	GENERAL	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090917	743.40	267724	AUG 09	285.92	2.60	0.00	INCENTIVE COMPENSATION PLAN	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090930	81.00	268330	631523	270.00	0.30	0.00	GENERAL	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090930	104.00	268159	630733	207.00	0.50	0.50	INCENTIVE COMPENSATION PLAN	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090930	627.62	268159	630744	216.31	2.90	0.32	CUSTOM FOOD PROD - BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20090930	1,039.56	268330	631522	241.53	4.30	0.96	GENERAL	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091031	834.18	268870	633739	183.00	4.50	10.68	GASCO DIST SYSTEM-BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091031	2,533.51	268870	633727	210.95	11.70	66.51	CUSTOM FOOD PROD-BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091124	162.00	269359	OCT 09	324.00	0.50	0.00	SOMERSET PIPELINE	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091124	3,923.08	269359	OCT 09	306.00	6.60	1.14	EMPLOYEE BENEFITS	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091130	62.10	269474	635957	308.13	12.70	9.88	GENERAL	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091130	996.78	269474	635948	267.71	3.80	2.28	CUSTOM FOOD PROD - BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091218	428.40	269940	NOV 09	306.00	1.40	0.00	EMPLOYEE BENEFITS	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091218	1,382.40	269940	NOV 09	288.00	4.80	0.00	INCENTIVE COMPENSATION	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091229	62.10	270021	638397	207.00	0.30	0.00	GASCO DIST SYSTEM-BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091229	460.76	270021	638384	266.40	1.50	61.16	CUSTOM FOOD PROD-BANKRUPTCY	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091231	646.40	270248	639059	306.00	2.10	3.80	EMPLOYEE BENEFITS	LEGAL
2334 STOLL KEENON AND OGDEN	1923010	20091231	1,269.90	270248	639058	334.18	3.80	0.00	GENERAL	LEGAL
4082 SAUNDERS, DARRELL L.	1923010	20090131	150.00	262887	GENERAL 1/09	0.00	0.00	22.90	INCENTIVE COMPENSATION PLAN	LEGAL
4082 SAUNDERS, DARRELL L.	1923010	20090131	1,944.00	262887	KELACO 1/09	0.00	0.00	150.00	WALGREEN EASEMENT RELEASE	LEGAL
4082 SAUNDERS, DARRELL L.	1923010	20090430	850.00	264111	KELACO 3/09	0.00	0.00	1,944.00	GENERAL	LEGAL
4082 SAUNDERS, DARRELL L.	1923010	20090430	200.00	264770	GENERAL	0.00	0.00	850.00	GENERAL	LEGAL
4082 SAUNDERS, DARRELL L.	1923010	20090430	263.00	264770	KELACO LLC	0.00	0.00	200.00	GENERAL	LEGAL
4082 SAUNDERS, DARRELL L.	1923010	20090430	1,300.00	264770	FUSION STOR LSE	0.00	0.00	263.00	KELACO	LEGAL
4082 SAUNDERS, DARRELL L.	1923010	20090501	100.00	265320	MAY 09	0.00	0.00	1,300.00	FUSION STORAGE LEASE	LEGAL

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4082 SAUNDERS, DARRELL L.	1923010	20090630	100.00	266001	FUSTON STORAGE	0.00	0.00	100.00	FUSTON STORAGE LEASE	LEGAL
4082 SAUNDERS, DARRELL L.	1923010	20090630	213.00	266001	KELACO LLC 6/09	0.00	0.00	213.00	KELACO LLC	LEGAL
4082 SAUNDERS, DARRELL L.	1923010	20090630	300.00	266001	GENERAL 6/09	0.00	0.00	300.00	GENERAL	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090930	300.00	268150	SEP 09	0.00	0.00	300.00	KELACO LLC	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090930	617.28	262428	19957	344.92	1.76	10.21	TGP-GENERAL MATTERS	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090327	450.09	263826	20152	385.10	1.16	4.90	TENN GAS PIPELINE GENERAL	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090331	3.03	264150	20430	0.00	0.00	3.03	UPDATES ON FERC ACTIVITY	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090331	67.77	264150	20430	0.00	0.00	3.63	EFFORTS TO COMBAT HIGH GAS	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090331	320.64	264150	20430	364.44	0.18	1.08	TGP - GENERAL	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090331	1,227.50	264021	20300	364.44	0.87	1.95	TGP - RP91-203	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090331	4,668.35	264150	20430	355.00	13.00	59.35	TENNESSEE GAS PIPELINE	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090522	2.02	264873	20599	0.00	0.00	2.02	COLUMBIA GAS TRANSMISSION	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090522	3.69	264873	20599	0.00	0.00	3.69	UPDATES ON FERC ACTIVITY	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090522	129.00	264873	20599	325.00	0.32	3.69	EFFORTS TO COMBAT HIGH GAS	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090522	210.57	264873	20599	325.00	0.64	25.00	GENERAL MATTERS	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090522	216.45	264873	20599	325.00	0.64	2.24	TENNESSEE GAS PIPELINE-GENERAL	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090522	1,660.09	264873	20599	325.00	0.66	3.44	TENNESSEE GAS PIPELINE	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090629	1.01	265644	20731	325.00	5.02	27.49	COLUMBIA GAS TRANSMISSION	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090629	3.21	265644	20731	0.00	0.00	1.01	Updates-FERC Activity	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090629	3.75	265644	20731	0.00	0.00	3.21	Tennessee Gas Pipeline	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090629	140.18	265644	20731	0.00	0.00	3.21	EFFORTS TO COMBAT HIGH GAS	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090629	1,705.95	265644	20731	325.00	0.42	2.43	Tennessee Gas Pipeline-General	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090630	3.63	266175	20782	355.00	4.80	1.95	Columbia Gas Transmission	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090630	46.22	266175	20782	0.00	0.00	3.63	Efforts to Combat High Gas	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090630	60.13	266175	20782	355.00	0.13	0.00	Tennessee Gas Pipeline	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090630	2,201.00	266175	20782	355.00	0.17	0.00	Tennessee Gas Pipeline-General	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090831	40.36	267676	21027	355.00	6.20	0.00	Columbia Gas Transmission	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090831	71.38	267676	21027	314.00	0.13	0.00	Tennessee Gas Pipeline-General	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090831	783.45	267676	21027	355.00	0.20	0.00	TENNESSEE GAS PIPELINE GENERAL	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090922	360.21	267848	21069	343.86	2.20	26.95	GENERAL MATTERS	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090922	680.78	267848	21069	355.00	1.00	5.21	COLUMBIA GAS TRANSMISSION	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20090930	468.11	268271	21157	357.00	1.85	19.22	GENERAL MATTERS	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20091124	71.00	269353	21297	353.00	1.31	4.80	TGP - GENERAL MATTERS	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20091124	860.85	269353	21297	355.00	2.40	0.00	TENNESSEE GAS PIPELINE	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20091129	945.65	269353	21297	353.00	2.63	8.85	GENERAL MATTERS	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20091229	7.29	270010	21486	351.00	0.02	18.71	TENNESSEE GAS PIPELINE	LEGAL
4576 MILLER BALIS & O'NEIL P.C.	1923010	20091229	246.47	270010	21486	351.00	0.70	0.03	EFFORTS TO COMBAT HIGH GAS	LEGAL
4995 BAKER DONELSON BEARMAN	1923010	20091229	305.80	270010	21486	351.00	0.85	0.73	TGP - GENERAL MATTERS	LEGAL
5087 CRABTREE & GOFORTH PLLC	1923010	20090331	928.75	264068	7091887	310.00	2.99	8.46	TENNESSEE GAS PIPELINE	LEGAL
5092 BUCHANAN INGERSOLL & ROONEY	1923010	20090831	890.30	267475	22005	125.00	6.70	1.85	CITIZENS GAS UTILITY (DELGASCO)	LEGAL
5092 BUCHANAN INGERSOLL & ROONEY	1923010	20090923	252.00	267818	10234020	210.00	1.20	52.80	GATUFF COAL COMPANY SUIT	LEGAL
5092 BUCHANAN INGERSOLL & ROONEY	1923010	20091125	1,259.00	269341	0076801-000001	434.00	2.90	0.00	CFP - BANKRUPTCY	LEGAL
AC 192301 TOTAL			157,475.05					0.40	CFP PREFERENCE	LEGAL
4186 DELOITTE AND TOUCHE LLP	1923020	2009-02-07	30,000.00	262738	INTEGRATED AUDIT OF FINANCIAL	200.00	150.00	0.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
4186 DELOITTE AND TOUCHE LLP	1923020	2009-03-13	30,000.00	263401	INTEGRATED AUDIT OF FINANCIAL	200.00	150.00	0.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
4186 DELOITTE AND TOUCHE LLP	1923020	2009-04-17	9,750.00	264138	PREAPPROVED AUDIT RELATED SERV	200.00	48.75	0.00	RELATED TO SEC COMMENT LETTER & GAS STORAGE LEAK	ACCOUNTING
4186 DELOITTE AND TOUCHE LLP	1923020	2009-05-01	1,684.00	264686	ESTIMATED OUT-OF-POCKET EXPENS	0.00	0.00	1,684.00	AUDIT OF EMPLOYEE BENEFIT PLAN & TRAVELING EXPENSES	ACCOUNTING
4186 DELOITTE AND TOUCHE LLP	1923020	2009-05-01	4,000.00	264686	LIMITED SCOPE AUDIT OF DEFINED	200.00	20.00	0.00	AUDIT OF EMPLOYEE BENEFIT PLAN & TRAVELING EXPENSES	ACCOUNTING
4186 DELOITTE AND TOUCHE LLP	1923020	2009-06-15	30,000.00	265349	INTEGRATED AUDIT OF FINANCIAL	200.00	150.00	0.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
4186 DELOITTE AND TOUCHE LLP	1923020	2009-07-15	30,000.00	266164	INTEGRATED AUDIT OF FINANCIAL	200.00	150.00	0.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
4186 DELOITTE AND TOUCHE LLP	1923020	2009-07-24	30,000.00	266493	INTEGRATED AUDIT OF FINANCIAL	200.00	150.00	0.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
4186 DELOITTE AND TOUCHE LLP	1923020	2009-08-19	30,000.00	267055	INTEGRATED AUDIT OF FINANCIAL	200.00	150.00	0.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
4186 DELOITTE AND TOUCHE LLP	1923020	2009-09-14	10,000.00	267560	INTEGRATED AUDIT OF FINANCIAL	200.00	50.00	0.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING

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4186	DELOITTE AND TOUCHE LLP	2009-10-23	3,500.00	268550	PREAPPROVED AUDIT RELATED SERV	200.00	17.50	0.00	AUDIT RELATED SERVICES FOR NEW ACCOUNTING SYSTEM	ACCOUNTING
4186	DELOITTE AND TOUCHE LLP	2009-10-23	20,582.43	268550	ESTIMATED OUT-OF-POCKET EXPENS	0.00	0.00	20,582.43	ENGAGEMENT RELATED EXPENSES FOR 2009 INTEGRATED AUDIT	ACCOUNTING
4508	DELOITTE TAX LLP	2009-07-15	6,985.00	266165	PREAPPROVED TAX RELATED CONSUL	200.00	34.93	0.00	TAX RELATED CONSULTATIONS FOR YEAR ENDED 6/30/09	ACCOUNTING
	ADDITIONAL ACCRUAL AMOUNTS	VARIOUS	27,015.57	JE	N/A	0.00	0.00	15,050.00	ACCRUAL FOR UNINVOICED SERVICES	ACCOUNTING
	TOTAL ANNUAL AUDIT		263,517.00							
4771	LACERTE SOFTWARE	2009-01-31	254.40	262890	539263	0.00	0.00	254.40	LACERTE SOFTWARE	ACCOUNTING
4771	LACERTE SOFTWARE	2009-09-30	259.40	267950	539263	0.00	0.00	259.40	LACERTE SOFTWARE	ACCOUNTING
4508	DELOITTE TAX LLP	2009-07-08	1,487.00	266025	ESTIMATED OUT-OF-POCKET EXPENS	0.00	0.00	1,487.00	OUT OF POCKET EXPENSES	ACCOUNTING
4508	DELOITTE TAX LLP	2009-07-08	5,000.00	266025	PREAPPROVED AUDIT RELATED SERV	200.00	25.00	0.00	TAX CONSULTING SERVICES FOR UNIT OF PROPERTY REPAIRS	ACCOUNTING
4508	DELOITTE TAX LLP	2009-07-24	255.00	266434	ESTIMATED OUT-OF-POCKET EXPENS	0.00	0.00	255.00	OUT OF POCKET EXPENSES	ACCOUNTING
4508	DELOITTE TAX LLP	2009-07-24	10,000.00	266434	PREAPPROVED AUDIT RELATED SERV	200.00	50.00	0.00	INSTALLMENT BILLING FOR THE UNIT OF PROPERTY REPAIRS	ACCOUNTING
4508	DELOITTE TAX LLP	2009-09-25	1,897.00	267911	ESTIMATED OUT-OF-POCKET EXPENS	0.00	0.00	1,897.00	OUT OF POCKET EXPENSES	ACCOUNTING
4508	DELOITTE TAX LLP	2009-09-25	40,000.00	267911	PREPARATION OF METHOD CHANGE A	200.00	200.00	0.00	INSTALLMENT BILLING FOR THE UNIT OF PROPERTY REPAIRS	ACCOUNTING
4508	DELOITTE TAX LLP	2009-12-11	40,000.00	269627	PREPARATION OF METHOD CHANGE A	200.00	200.00	0.00	INSTALLMENT BILLING FOR THE UNIT OF PROPERTY REPAIRS	ACCOUNTING
	ADDITIONAL ACCRUAL AMOUNTS	VARIOUS	33,950.00	JE	N/A	0.00	0.00	8,950.00	ACCRUAL FOR UNINVOICED SERVICES	ACCOUNTING
	TOTAL OTHER ACCOUNTING		135,102.80							
	AC 192302 TOTAL		396,619.80							
2319	STEAMLINER CARPET CLEANER	2009-01-01	2,500.00	262472	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER	2009-02-01	2,500.00	263000	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER	2009-03-01	2,500.00	263749	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER INC	2009-05-01	2,500.00	264877	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER INC	2009-06-01	2,500.00	265647	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER INC	2009-07-01	2,500.00	266447	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER INC	2009-08-01	2,500.00	267203	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER INC	2009-09-01	2,500.00	267811	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER INC	2009-10-01	2,500.00	268563	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER INC	2009-11-01	2,500.00	269358	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANER INC	2009-12-01	2,500.00	269959	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
2319	STEAMLINER CARPET CLEANERS INC	2009-04-01	2,500.00	264352	CLEANING			2,500.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-01-02	105.00	262447	012823			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-02-03	105.00	262972	012824			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-03-03	105.00	263726	01002830			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-04-01	105.00	264325	01002834			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-05-01	105.00	264855	012838			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-06-02	105.00	265628	01002840			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-07-02	105.00	266416	01002849			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-08-01	105.00	267182	012856			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-09-02	105.00	267802	012864			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-10-05	105.00	268536	012869			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-11-03	105.00	269331	012873			105.00	JANITORIAL SERVICES	OTHER
3876	THORNSBURG, ANDREA	2009-12-02	105.00	269927	12875			105.00	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-01-14	52.50	262188	1/9-1/16/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-01-30	52.50	262512	1/23/09-1/30/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-02-11	52.50	262798	02/06-02/13/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-02-25	52.50	265099	2/20/09-2/27/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-03-12	52.50	265934	3/6/09-3/13/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-03-25	52.50	265692	3/20/09-3/27/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-04-09	52.50	265933	4/3/09-4/10/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-04-23	52.50	264278	4/17/09-4/24/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-05-06	52.50	264823	05/15-05/22/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-05-31	52.50	265089	5/29/09-6/5/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-06-18	52.50	265471	6/12/09-6/19/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-06-30	52.50	265694	6/26/09-7/3/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-07-16	52.50	266210	7/10/09-7/17/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-07-29	52.50	266552	7/27/09-7/31/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-08-12	52.50	266849	8/7/09-8/14/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	2009-08-25	52.50	267209	8/21/09-8/28/09			52.50	JANITORIAL SERVICES	OTHER

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VENDOR	VENDOR	ACCOUNT NO	DATE	AMOUNT	CHECK NO	INV #	HRLY	NO.	BUSINESS EXP	BUSINESS EXP DESCRIPTION	TYPE SERVICE
3933	DEZARN, SUE	1923030	2009-09-10	52.50	267478	9/4/09 9/11/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	1923030	2009-09-24	52.50	267901	9/18/09 9/25/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	1923030	2009-10-07	52.50	268189	10/2/09 10/9/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	1923030	2009-10-21	52.50	268489	10/16 10/23/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	1923030	2009-10-31	52.50	268766	10/30 11/6/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	1923030	2009-11-19	52.50	269083	11/19-11/20/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	1923030	2009-12-01	52.50	270151	12/25-01/01/10			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	1923030	2009-12-02	52.50	269406	11/27-12/7/09			52.50	JANITORIAL SERVICES	OTHER
3933	DEZARN, SUE	1923030	2009-12-16	52.50	269750	12/11 12/18/09			52.50	JANITORIAL SERVICES	OTHER
3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-02-01	50.00	263176	3033			50.00	JANITORIAL SERVICES	OTHER
3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-04-01	50.00	264527	3078			50.00	JANITORIAL SERVICES	OTHER
3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-06-01	50.00	266069	4022			50.00	JANITORIAL SERVICES	OTHER
3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-08-31	50.00	267313	4064			50.00	JANITORIAL SERVICES	OTHER
3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-09-01	280.00	268203	4086			280.00	JANITORIAL SERVICES	OTHER
3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-11-30	50.00	269493	5023			50.00	JANITORIAL SERVICES	OTHER
4028	BLACK, CATHY	1923030	2009-01-31	455.00	262634	JAN 09			455.00	JANITORIAL SERVICES	OTHER
4028	BLACK, CATHY	1923030	2009-02-28	455.00	263178	FEB 09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-03-31	455.00	263847	MAR 09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-04-30	455.00	264621	APR 09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-05-01	455.00	265147	CLEANING 5/09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-06-30	455.00	265736	JUN 09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-07-31	455.00	266801	JUL 09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-08-31	455.00	267599	AUG 09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-09-01	455.00	267972	SEP 09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-10-31	455.00	268847	OCT 09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-11-01	455.00	269460	CLEANING 11/09			455.00	JANITORIAL SERVICES	OTHER
4028	WEAVER, CATHY	1923030	2009-12-29	455.00	270027	DEC 09			455.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-01-20	330.00	262441	290373			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-02-17	330.00	262963	290380			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-03-17	330.00	263721	290386			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-04-16	330.00	264319	290393			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-05-19	330.00	264851	290399			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-06-16	330.00	265626	248307			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-07-16	330.00	266408	248314			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-08-18	330.00	267177	248321			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-09-16	330.00	267801	248324			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-10-19	330.00	268526	248334			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-11-17	330.00	269328	248341			330.00	JANITORIAL SERVICES	OTHER
4158	RUSSELL, RICK	1923030	2009-12-16	330.00	269926	248348			330.00	JANITORIAL SERVICES	OTHER
4860	ADKINS, DEBRA J	1923030	2009-01-30	300.00	262624	1			300.00	JANITORIAL SERVICES	OTHER
4860	ADKINS, DEBRA J	1923030	2009-02-24	300.00	263087	2			300.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-01-01	740.00	262675	859172			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-02-01	740.00	263223	859173			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-03-31	740.00	263804	859174			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-04-30	740.00	264572	859176			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-05-01	740.00	265100	859174			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-06-30	740.00	265700	859180			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-07-31	740.00	266739	859179			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-08-31	740.00	267210	859187			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-09-01	740.00	268100	859175			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-10-31	740.00	268786	859182			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-11-30	740.00	269537	859188			740.00	JANITORIAL SERVICES	OTHER
4918	HOLMES CLEANING	1923030	2009-12-01	740.00	270177	859198			740.00	JANITORIAL SERVICES	OTHER
5027	SMITH, WILLIS	1923030	2009-03-03	339.46	263260	100694			339.46	JANITORIAL SERVICES	OTHER
5027	SMITH, WILLIS	1923030	2009-03-27	300.00	263723	1			300.00	JANITORIAL SERVICES	OTHER
5027	SMITH, WILLIS	1923030	2009-04-30	300.00	264500	2			300.00	JANITORIAL SERVICES	OTHER
5027	SMITH, WILLIS	1923030	2009-05-29	300.00	265021	3			300.00	JANITORIAL SERVICES	OTHER
5027	SMITH, WILLIS	1923030	2009-06-26	300.00	265728	4			300.00	JANITORIAL SERVICES	OTHER
5027	SMITH, WILLIS	1923030	2009-07-29	300.00	266575	5			300.00	JANITORIAL SERVICES	OTHER

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5027 SMITH, WILLIS	1923030	2009-08-31	300.00	267389	6			300.00	JANITORIAL SERVICES	OTHER
5027 SMITH, WILLIS	1923030	2009-09-25	300.00	267908	7			300.00	JANITORIAL SERVICES	OTHER
5027 SMITH, WILLIS	1923030	2009-10-29	300.00	268637	8			300.00	JANITORIAL SERVICES	OTHER
5027 SMITH, WILLIS	1923030	2009-11-30	300.00	269450	9			300.00	JANITORIAL SERVICES	OTHER
5027 TERRY BAKER	1923030	2009-12-29	300.00	270017	10			300.00	JANITORIAL SERVICES	OTHER
GARY K HALL	1923030	MONTHLY	1,920.00	PAYROLL				1,920.00	CLEANING BRANCH OFFICE \$160/MO	OTHER
LAWRENCE RILEY	1923030	MONTHLY	1,260.00	PAYROLL				1,260.00	CLEANING BRANCH OFFICE \$105/MO	OTHER
	1923030	MONTHLY	3,300.00	PAYROLL				3,300.00	CLEANING BRANCH OFFICE \$175/MO	OTHER
	AC 1923030	TOTAL	61,874.46							
0 REED, ROBERT	1923040	2009-06-01	416.00	265995	208139			416.00	RE-RATE RECOVERY	OTHER
318 BLUEGRASS REGIONAL MH/MR BOA	1923040	2009-01-23	507.18	262505				507.18	MEDICAL	OTHER
318 BLUEGRASS REGIONAL MH/MR BOA	1923040	2009-04-21	507.18	264264	JAN-MAR 09			507.18	MEDICAL	OTHER
318 BLUEGRASS REGIONAL MH/MR BOA	1923040	2009-07-31	507.18	266689	APR-JUN 09			507.18	MEDICAL	OTHER
383 BRYANT, GEORGE	1923040	2009-10-31	507.18	268741	JUL-SEP 09			507.18	MEDICAL	OTHER
568 CLAYTON, SHAWN	1923040	2009-10-26	25.00	268593	2009 FLU SHOT			25.00	MEDICAL	OTHER
743 DECKER, VIRGINIA	1923040	2009-10-26	25.00	268597	2009 FLU SHOT			25.00	MEDICAL	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-01-01	1,530.00	261725	CO11080340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-02-01	1,530.00	262462	CO12080340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-03-01	1,530.00	262988	CO01090340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-04-01	1,530.00	263550	CO02090340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-05-01	1,530.00	264135	CO03090340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-06-01	1,530.00	264761	CO04090340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-07-01	1,530.00	265520	CO05090340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-08-01	1,530.00	266162	CO08090340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-09-01	1,530.00	267054	CO07090340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-10-01	1,530.00	267712	CO08090340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-11-01	1,530.00	268548	CO09090340			1,530.00	MONTHLY MAINT. FEE	OTHER
2664 COLUMBIA GULF TRANSMISSION CO	1923040	2009-12-01	1,530.00	269129	CO10090340			1,530.00	MONTHLY MAINT. FEE	OTHER
3304 EEO ASSOCIATES	1923040	2009-06-30	47.50	265937	12344			95.00	EQUAL OPPORTUNITY	OTHER
3304 EEO ASSOCIATES	1923040	2009-10-01	324.90	268935	12406			95.00	EQUAL OPPORTUNITY	OTHER
3304 EEO ASSOCIATES	1923040	2009-11-30	559.90	269517	12425			87.21	EQUAL OPPORTUNITY	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-02-25	304.00	263102	02090228-IN			304.00	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-02-25	604.00	263102	01090406-IN			604.00	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-03-30	304.00	263797	0309027-IN			304.00	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-04-30	304.00	264560	0409032-IN			304.00	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-05-26	304.00	265093	0509030-IN			304.00	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-06-16	299.25	265473	0609026-IN			299.25	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-07-21	294.50	266980	0709027-IN			294.50	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-08-18	289.75	267020	0809026-IN			289.75	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-09-22	289.75	267824	0909025-IN			289.75	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-10-26	289.75	268604	1009025-IN			289.75	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-11-30	289.75	269306	1109025-IN			289.75	MEDICAL CLAIMS	OTHER
3342 EMPLOYEE BENEFIT MANAGEMENT	1923040	2009-12-22	289.75	269904	1209033-IN			289.75	MEDICAL CLAIMS	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-01-01	1,000.00	261875	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-02-01	1,000.00	262549	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-03-01	1,000.00	263142	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-04-01	1,000.00	263761	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-05-01	1,000.00	264368	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-06-01	1,000.00	265033	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-07-01	1,000.00	265689	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-08-01	1,000.00	266368	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-09-01	1,000.00	267014	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-10-01	1,000.00	267695	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-11-01	1,000.00	268362	CONSULTING			1,000.00	CONSULTANT	OTHER
3676 CAPITAL LINK CONSULTANTS	1923040	2009-12-01	1,000.00	269045	CONSULTING			1,000.00	CONSULTANT	OTHER
3767 TIME WARNER	1923040	2009-01-01	62.84	261945	45010990115574			62.84	CABLE SERVICE	OTHER
3767 TIME WARNER	1923040	2009-01-01	62.84	261945	45010990127389			62.84	CABLE SERVICE	OTHER

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3767	TIME WARNER	1923040	2009-01-15	56.91	262241	45010070058462			56.91	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-02-01	62.84	262540	450100990115574			62.84	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-02-01	62.84	262540	450100990115574			62.84	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-02-18	56.92	262973	45010070058462			56.92	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-03-01	62.85	263263	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-03-16	56.92	263527	45010070058462			56.92	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-04-01	62.85	263758	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-04-01	62.85	263758	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-04-15	56.92	264118	45010070058462			56.92	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-05-01	62.85	264420	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-05-01	62.85	264420	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-05-13	56.92	264745	45010070058462			56.92	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-06-01	62.85	265025	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-06-26	62.05	265629	450100990115574			62.05	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-07-01	62.85	265731	45010070058462			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-07-01	62.85	265731	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-07-16	62.05	266145	45010070058462			62.05	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-08-01	62.85	266579	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-08-01	62.85	266579	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-08-17	62.05	266903	45010070058462			62.05	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-09-01	62.85	267183	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-09-01	62.85	267183	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-09-15	62.05	267699	45010070058462			62.05	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-10-01	62.85	267967	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-10-14	62.05	268296	45010070058462			62.05	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-11-01	62.85	268646	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-11-24	62.05	269199	45010070058462			62.05	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-12-01	62.85	269457	450100990115574			62.85	CABLE SERVICE	OTHER
3767	TIME WARNER	1923040	2009-09-30	69.00	268186	3 FLU SHOTS			69.00	FLU SHOT - 3	OTHER
3771	CLARK COUNTY HEALTH DEPARTMENT	1923040	2009-11-24	1,300.00	269206	52 FLU SHOTS			1,300.00	FLU SHOT - 52	OTHER
3771	CLARK COUNTY HEALTH DEPARTMENT	1923040	2009-12-18	23.00	269893	402023788			23.00	FLU SHOT	OTHER
3844	AQUIS COMMUNICATIONS	1923040	2009-01-01	224.83	261988	100438072			224.83	COMMUNICATIONS	OTHER
3844	AQUIS COMMUNICATIONS	1923040	2009-03-01	111.44	263316	110851571			111.44	COMMUNICATIONS	OTHER
3844	AQUIS COMMUNICATIONS	1923040	2009-04-07	113.39	263898	111110534			113.39	COMMUNICATIONS	OTHER
3844	AQUIS COMMUNICATIONS	1923040	2009-05-01	224.83	264518	111371307			224.83	COMMUNICATIONS	OTHER
3844	AQUIS COMMUNICATIONS	1923040	2009-07-02	117.01	265884	111888885			117.01	COMMUNICATIONS	OTHER
3844	AQUIS COMMUNICATIONS	1923040	2009-08-01	114.95	266836	112147947			114.95	COMMUNICATIONS	OTHER
3844	AQUIS COMMUNICATIONS	1923040	2009-09-01	98.66	267301	112405502			98.66	COMMUNICATIONS	OTHER
3844	AQUIS COMMUNICATIONS	1923040	2009-10-01	248.60	268040	112664704			248.60	COMMUNICATIONS	OTHER
3844	AQUIS COMMUNICATIONS	1923040	2009-11-01	78.65	268912	112922433			78.65	COMMUNICATIONS	OTHER
4007	TRI STATE PAGING INC	1923040	2009-05-01	224.00	264120	5			224.00	PAGING SERVICE	OTHER
4007	TRI STATE PAGING INC	1923040	2009-05-01	224.00	264421	5			224.00	PAGING SERVICE	OTHER
4007	TRI STATE PAGING INC	1923040	2009-06-01	224.00	265142	5			224.00	PAGING SERVICE	OTHER
4007	TRI STATE PAGING INC	1923040	2009-07-06	224.00	266010	5			224.00	PAGING SERVICE	OTHER
4007	TRI STATE PAGING INC	1923040	2009-08-10	224.00	266904	5			224.00	PAGING SERVICE	OTHER
4007	TRI STATE PAGING INC	1923040	2009-09-01	224.00	267395	5			224.00	PAGING SERVICE	OTHER
4007	TRI STATE PAGING INC	1923040	2009-10-01	224.00	267970	5			224.00	PAGING SERVICE	OTHER
4007	TRI STATE PAGING INC	1923040	2009-11-05	224.00	268990	5			224.00	PAGING SERVICE	OTHER
4007	TRI STATE PAGING INC	1923040	2009-12-15	224.00	269787	5			224.00	PAGING SERVICE	OTHER
4138	URGENT TREATMENT CLINIC	1923040	2009-01-20	995.00	262451	900130135556			995.00	PAGING SERVICE	OTHER
4138	URGENT TREATMENT CLINIC	1923040	2009-03-16	350.00	263530	900130135556			350.00	MEDICAL	OTHER
4138	URGENT TREATMENT CLINIC	1923040	2009-03-31	92.00	264121	900130135556			92.00	MEDICAL	OTHER
4138	URGENT TREATMENT CLINIC	1923040	2009-04-24	62.00	264422	138702			62.00	MEDICAL	OTHER

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4138	1923040	2009-04-24	62.00	264422	138711			62.00	MEDICAL	OTHER
4138	1923040	2009-04-24	731.00	264422	136488			731.00	MEDICAL	OTHER
4138	1923040	2009-05-31	75.00	265511	900130135556			75.00	MEDICAL	OTHER
4138	1923040	2009-08-19	3,315.00	267069	900130135556			3,315.00	MEDICAL	OTHER
4138	1923040	2009-10-22	210.00	268542	900130135556			210.00	MEDICAL	OTHER
4138	1923040	2009-11-19	974.00	269335	900130135556			974.00	MEDICAL	OTHER
4270	1923040	2009-12-15	110.00	269789	900130135556			110.00	MEDICAL	OTHER
4270	1923040	2009-01-12	245.00	262228	003056			245.00	PAGING SERVICE	OTHER
4270	1923040	2009-02-17	245.00	262958	003056			245.00	PAGING SERVICE	OTHER
4270	1923040	2009-03-25	245.00	263716	003056			245.00	PAGING SERVICE	OTHER
4270	1923040	2009-04-14	245.00	264105	003056			245.00	PAGING SERVICE	OTHER
4692	1923040	2009-01-01	24.98	262077	009406901			24.98	COMMUNICATIONS	OTHER
4692	1923040	2009-02-01	24.98	262841	009406901			24.98	COMMUNICATIONS	OTHER
4692	1923040	2009-03-03	31.98	263370	009406901			31.98	COMMUNICATIONS	OTHER
4692	1923040	2009-04-01	24.98	263982	009406901			24.98	COMMUNICATIONS	OTHER
4692	1923040	2009-05-01	25.79	264596	009406901			25.79	COMMUNICATIONS	OTHER
4692	1923040	2009-06-01	24.37	265127	009406901			24.37	COMMUNICATIONS	OTHER
4692	1923040	2009-07-06	25.07	265984	009406901			25.07	COMMUNICATIONS	OTHER
4692	1923040	2009-08-01	25.07	266889	009406901			25.07	COMMUNICATIONS	OTHER
4692	1923040	2009-09-01	25.07	267372	009406901			25.07	COMMUNICATIONS	OTHER
4692	1923040	2009-10-01	25.08	268130	009406901			25.08	COMMUNICATIONS	OTHER
4692	1923040	2009-11-01	25.08	268816	009406901			25.08	COMMUNICATIONS	OTHER
4692	1923040	2009-12-01	25.08	269569	009406901			25.08	COMMUNICATIONS	OTHER
4795	1923040	2009-01-31	105.00	262775	438496			105.00	MEDICAL	OTHER
4795	1923040	2009-02-28	35.00	262322	459588			35.00	MEDICAL	OTHER
4795	1923040	2009-05-01	95.00	265232	453388			95.00	MEDICAL	OTHER
4795	1923040	2009-06-26	30.00	265586	434713			30.00	MEDICAL	OTHER
4795	1923040	2009-08-25	40.00	267074	468681			40.00	MEDICAL	OTHER
4795	1923040	2009-09-09	40.00	267455	476114			40.00	MEDICAL	OTHER
4795	1923040	2009-09-09	240.00	268043	481172			240.00	MEDICAL	OTHER
4795	1923040	2009-09-22	30.00	267775	419141			30.00	MEDICAL	OTHER
4795	1923040	2009-09-22	30.00	267775	430603			30.00	MEDICAL	OTHER
4795	1923040	2009-09-22	30.00	267775	461574			30.00	MEDICAL	OTHER
4795	1923040	2009-09-22	30.00	267775	462196			30.00	MEDICAL	OTHER
4795	1923040	2009-09-22	40.00	267775	473316			40.00	MEDICAL	OTHER
4795	1923040	2009-09-22	150.00	267775	463339			150.00	MEDICAL	OTHER
4795	1923040	2009-10-01	35.00	268913	489794			35.00	MEDICAL	OTHER
4795	1923040	2009-10-01	875.00	268913	485099			875.00	MEDICAL	OTHER
4795	1923040	2009-10-01	70.00	269730	488294			70.00	MEDICAL	OTHER
4844	1923040	2009-11-01	25.00	268634	493035			25.00	MEDICAL	OTHER
4991	1923040	2009-10-26	120.00	267815	2009 FLU SHOT			120.00	FLU SHOT	OTHER
4991	1923040	2009-09-22	20.00	267928	CK-200913			20.00	FLU SHOT - 6	OTHER
5021	1923040	2009-09-30	1,150.00	262749	2759			1,150.00	CONSULTANT	OTHER
5021	1923040	2009-01-31	1,150.00	263159	2775			1,150.00	CONSULTANT	OTHER
5059	1923040	2009-02-24	5,000.00	265638	201544			5,000.00	RETAINER FEE	OTHER
5072	1923040	2009-07-21	20,734.00	266441	13401008628			20,734.00	CONSULTANT	OTHER
5072	1923040	2009-08-19	38,500.00	267063	13401008778			38,500.00	CONSULTANT	OTHER
5072	1923040	VARIOUS	-7,500.00	JE				-7,500.00	RECLASS FOR LOBBYING	OTHER
	1923040		24,000.00	JE				24,000.00	ANNUAL CONSULTING SERVICE FEE	OTHER
	1923040		24,000.00	JE				24,000.00	ANNUAL CONSULTING SERVICE FEE	OTHER
	AC 192304 TOTAL		162,091.31							
109	1923050	2009-06-23	900.00	265651	23989			900.00	LICENSE UPDATE INCREASE TO 500	COMPUTER
109	1923050	2009-09-01	2,005.67	265877	0909-31			2,005.67	RENEWAL OF ANNUAL SOFTWARE MAI	COMPUTER
2243	1923050	2009-06-30	1,998.49	266052	35059			1,998.49	VEEAM BACKUP & REPLICATION FOR	COMPUTER
2243	1923050	2009-06-30	3,087.99	266052	35059			3,087.99	PLATINUM SUPPORT/SUBSCRIPTION	COMPUTER

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2243	SOFTWARE INFORMATION SYSTEMS	1923050	2009-08-01	1,600.00	267572	35735	200.00	8.00	1,600.00	ADDITIONAL PHYSICAL TO VIRTUAL	COMPUTER
3265	ITRON INC	1923050	2009-01-02	706.83	261966	84077			706.83	MVRS AND POLLING	COMPUTER
3265	ITRON INC	1923050	2009-04-01	706.83	264060	92603			706.83	MVRS AND POLLING	COMPUTER
3265	ITRON INC	1923050	2009-07-01	735.10	265746	101260			735.10	MVRS SOFTWARE	COMPUTER
3502	ADVANCED SOLUTIONS INC	1923050	2009-10-07	735.10	268038	110498			735.10	MVRS SOFTWARE	COMPUTER
3583	INTRASOURCE INC	1923050	2009-09-15	4,414.90	263276	40891			4,414.90	MAP 3D SUBSCRIPTION 1 YEAR	COMPUTER
3813	CDW DIRECT LLC	1923050	2009-03-13	1,162.46	267666	24402		1.00	1,162.46	LAPTOPS GETTING DRIVE MAPPIN	COMPUTER
3813	CDW DIRECT LLC	1923050	2009-03-26	1,845.46	263544	NKD4714			1,845.46	BACKUP EXEC AGENT RENEW AND SU	COMPUTER
3813	CDW DIRECT LLC	1923050	2009-07-17	1,711.90	268855	NLW4865			1,711.90	CA SOFTWARE LICENSE RENEWAL	COMPUTER
3813	CDW DIRECT LLC	1923050	2009-06-19	59.99	265680	PJC6550			59.99	SVN 2 YR CE BRK/FIX 751-1000 EXT	COMPUTER
4019	IBM	1923050	2009-01-16	168.54	266546	PPR3668			168.54	BACKUP EXEC MAINTENANCE	COMPUTER
4019	IBM	1923050	2009-02-11	755.00	262205	1910446			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-03-13	755.00	263348	3910419			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-04-14	755.00	262822	2910428			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-05-29	755.00	265001	5910412			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-06-19	755.00	265482	6910403			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-07-20	755.00	266093	7910399			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-08-17	755.00	266865	8910392			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-09-14	755.00	267501	9910396			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-10-01	755.00	268102	0910394			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-11-13	755.00	268025	N910388			755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
4019	IBM	1923050	2009-11-30	9,619.50	267846	9072393			9,619.50	IBM/COGNOS REPORTNET ANNUAL	COMPUTER
4097	DIGITAL DESIGNS INC.	1923050	2009-12-15	755.00	269654	D910378			755.00	ORACLE SOFTWARE UPDATE LICENSE	COMPUTER
4097	DIGITAL DESIGNS INC.	1923050	2009-05-08	1,350.00	264513	13074			1,350.00	FORMSERVER ANNUAL MAINTENANCE	COMPUTER
4097	DIGITAL DESIGNS INC.	1923050	2009-10-31	632.00	267056	13377			632.00	FORMSERVER FOR SERIES ANNUAL	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-10-31	1,900.99	267056	13377			1,900.99	FORMSERVER FOR SERIES ANNUAL	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-01-31	32.16	262800	07680450902			32.16	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-02-01	63.66	263486	07680450903			63.66	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-04-29	100.00	264459	07680450904			100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-04-30	101.50	264829	07680450905			101.50	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-05-01	101.52	265266	07680450906			101.52	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-06-30	100.00	266085	07680450907			100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-07-31	100.00	266850	07680450908			100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-08-31	100.00	267655	07680450909			100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-09-30	100.00	268235	07680450910			100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-10-31	100.00	268994	07680450911			100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
4109	EASYLESS SERVICES CORPORATION	1923050	2009-11-30	100.00	269753	07680450912			100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
4136	CITRIX SYSTEMS INC	1923050	2009-12-31	1,800.00	263547	90867148			1,800.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
4307	KNOWLEDGELAKE INC.	1923050	2009-01-31	2,268.75	262882	200203111			2,268.75	CITRIX SUBSCRIPTION XEN APP AD	COMPUTER
4307	KNOWLEDGELAKE INC.	1923050	2009-02-19	6,479.00	262991	200203177			6,479.00	CHANGES TO PINNACLE WORKFLOW A	COMPUTER
4307	KNOWLEDGELAKE INC.	1923050	2009-03-25	599.00	263853	200203648			599.00	ANNUAL MAINTENANCE FOR KNOWLEDGE LAKE	COMPUTER
4314	B & T BANKCARD CORPORATION	1923050	2009-07-28	119.68	266586	5571 DT			119.68	NETWORK SOLUTIONS SUPPORT	COMPUTER
4314	B & T BANKCARD CORPORATION	1923050	2009-08-31	52.86	267409	5571 DT			52.86	PHOTO EDITING FOR WEBSITE	COMPUTER
4314	B & T BANKCARD CORPORATION	1923050	2009-09-22	943.40	267977	1299 MW			943.40	CUTEPDF ACROSSOFFWARE	COMPUTER
4392	PINNACLE BUSINESS SYSTEMS INC.	1923050	2009-04-01	459.00	269834	34408			459.00	LACERTE TAX SOFTWARE RENEWAL	COMPUTER
4453	INFOCROSSING	1923050	2009-06-25	47.50	265830	34408		0.50	47.50	COM 400 MAINTENANCE SOFTWARE	COMPUTER
4453	INFOCROSSING	1923050	2009-01-01	135.00	262051	0828608			135.00	ASSIST WITH FC200 INSTALLATION	COMPUTER
4453	INFOCROSSING	1923050	2009-02-01	135.00	262823	0829068			135.00	Mailwatch Email Security	COMPUTER
4453	INFOCROSSING	1923050	2009-03-01	135.00	263349	0829518			135.00	Mailwatch Email Security	COMPUTER
4453	INFOCROSSING	1923050	2009-04-01	135.00	264092	0829972			135.00	Mailwatch Email Security	COMPUTER
4453	INFOCROSSING	1923050	2009-06-16	135.00	265483	0830414			135.00	Mailwatch Email Security	COMPUTER
4453	INFOCROSSING	1923050	2009-06-16	135.00	265483	0831272			135.00	Mailwatch Email Security	COMPUTER
4566	HARRIS INC	1923050	2009-01-21	19,073.03	262556	MING0025000			19,073.03	CLASSIC SOFTWARE MAINTENANCE	COMPUTER
4606	CT CORPORATION	1923050	2009-05-01	2,962.70	262264	4857581-51			2,962.70	SOFTWARE SUBSCRIPTION FOR EDGAR FILING	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-01-20	770.00	262861	4653			770.00	IT CONSULTING TCG AMERICA	COMPUTER

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4655	TCG AMERICA LLC	1923050	2009-01-21	552.50	262564	4573			552.50	IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-01-26	552.50	262716	4616			552.50	IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-01-30	536.25	262564	4588			536.25	IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-02-13	700.00	263384	4887			700.00	IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-02-27	300.00	263132	4825			300.00	IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-03-23	100.00	263526	4914			100.00	IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-03-26	850.00	263842	4945		8.50		IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-03-31	200.00	264000	4980		2.00		IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-04-24	275.00	264366	5044		2.75		IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-06-12	200.00	265328	5144		2.00		IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-07-24	400.00	266415	5273		4.00		IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-07-28	1,275.00	266924	5325		12.75		IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-08-31	475.00	267382	5392		4.75		IT CONSULTING TCG AMERICA	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-09-01	100.00	267966	5453		1.00		NETWORK ENGINEER HOURS-VARIOUS	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-09-25	400.00	267909	5424		4.00		NETWORK ENGINEER HOURS-VARIOUS	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-11-30	150.00	269350	5564		1.50		NETWORK ENGINEER HOURS-VARIOUS	COMPUTER
4655	TCG AMERICA LLC	1923050	2009-12-28	825.00	269954	5624		8.25		NETWORK ENGINEER HOURS-VARIOUS	COMPUTER
4669	AMERICAN INNOVATIONS	1923050	2009-08-01	1,564.00	266018	A10127168			1,564.00	CORROSION SOFTWARE MAINTENANCE	COMPUTER
4693	NUMARA SOFTWARE INC	1923050	2009-10-28	1,086.50	268866	406772			1,086.50	TRACK-IT PREMIUM CARE	COMPUTER
4747	ORACLE USA INC	1923050	2009-04-24	1,235.89	264373	4100320			1,235.89	ORACLE SOFTWARE UPDATE LICENSE	COMPUTER
4827	GOLDLEAF FINANCIAL SOFTWARE INC	1923050	2009-07-06	4,464.00	265744	INV0001564			4,464.00	SPOOLVIEW ANNUAL MAINTENANCE F	COMPUTER
4827	GOLDLEAF FINANCIAL SOFTWARE INC	1923050	2009-11-01	160.00	268498	INV0002217			160.00	TECHNOLOGY ESCROW FEE	COMPUTER
4977	TIME VALUE SOFTWARE	1923050	2009-09-30	94.34	268161	0408397-IN			94.34	SOFTWARE UPDATE TAX INTEREST	COMPUTER
4982	EILNK DESIGNS	1923050	2009-02-11	3,343.75	262878	12805			3,343.75	WEBSITE REDESIGN WORK FOR DELT	COMPUTER
4982	CONEXXUS LLC	1923050	2009-10-21	62.50	268495	13492			62.50	WEBSITE UPDATES	COMPUTER
5004	VERTEX	1923050	2009-02-07	2,531.25	262737	145			2,531.25	ANNUAL SUPPORT AND MAINTENANCE	COMPUTER
5004	VERTEX	1923050	2009-01-02	13,068.25	261842	URCM001170			13,068.25	ECIS SOFTWARE MAINTENANCE AND	COMPUTER
5004	VERTEX	1923050	2009-04-01	13,068.25	263750	URCM001252			13,068.25	ECIS SOFTWARE MAINTENANCE AND	COMPUTER
5004	VERTEX	1923050	2009-07-01	13,068.25	265649	F13800108			13,068.25	ECIS SOFTWARE MAINTENANCE AND	COMPUTER
5049	INTELLIWIRE LLC	1923050	2009-10-01	13,068.25	267812	F13800206			13,068.25	ECIS SOFTWARE MAINTENANCE AND	COMPUTER
5049	INTELLIWIRE LLC	1923050	2009-07-01	14.95	265701	6874			14.95	STANDARD WEBSITE HOSTING	COMPUTER
5049	INTELLIWIRE LLC	1923050	2009-08-05	14.95	266740	6981			14.95	STANDARD WEBSITE HOSTING	COMPUTER
5049	INTELLIWIRE LLC	1923050	2009-09-14	14.95	267665	01-0332			14.95	STANDARD WEBSITE HOSTING	COMPUTER
5049	INTELLIWIRE LLC	1923050	2009-10-01	14.95	267942	7265			14.95	STANDARD WEBSITE HOSTING	COMPUTER
5049	INTELLIWIRE LLC	1923050	2009-11-01	14.95	268611	7393			14.95	STANDARD WEBSITE HOSTING	COMPUTER
5049	INTELLIWIRE LLC	1923050	2009-12-04	14.95	269540	7503			14.95	STANDARD WEBSITE HOSTING	COMPUTER
5078	MARINER SYSTEMS INC	1923050	2009-08-06	135.00	266759	0832136			135.00	Mailwatch/Anti-Virus Service	COMPUTER
5078	MARINER SYSTEMS INC	1923050	2009-09-01	135.00	267522	0832559			135.00	Mailwatch/Anti-Virus Service	COMPUTER
5078	MARINER SYSTEMS INC	1923050	2009-10-07	135.00	268265	0832970			135.00	Mailwatch/Anti-Virus Service	COMPUTER
5078	MARINER SYSTEMS INC	1923050	2009-12-04	135.00	269771	0833774			135.00	Mailwatch/Anti-Virus Service	COMPUTER
	SOFTWARE INFORMATION SYSTEMS	1923050	VARIOUS	3,000.00	JE	JE'S FOR PREPAYMENT			3,000.00	CONTRACTOR FOR IT	COMPUTER
	VERTEX	1923050	2009-12-31	5,000.00	JE	WMWARE			5,000.00	VMWARE ACCRUED INVOICE	COMPUTER
	BERBEE INFORMATION	1923050	2009-02-28	1,093.75	JE	JE 113 3/2009			1,093.75	MINT CIS INFORMATION SYS	COMPUTER
	FLOW-CAL INC ANNUAL MINT	1923050	PREPAY	2,245.74	JE	PREPAYMENTS			2,245.74	SOFTWARE MAINTENANCE	COMPUTER
	CONEXXUS LLC	1923050	PREPAY	33,100.00	JE	PREPAYMENTS			33,100.00	MINT GAS MEASUREMENT SOFTWARE	COMPUTER
	CDW DIRECT LLC	1923050	PREPAY	2,406.14	JE	PREPAYMENTS			2,406.14	MINT FEE AUDIT SOFTWARE	COMPUTER
	ALLEGRO SOFTWARE	1923050	PREPAY	15,210.38	JE	PREPAYMENTS			15,210.38	MICROSOFT ASSURANCE SOFTWARE AGREEMENT	COMPUTER
	POWERPLAN CONSULTANTS	1923050	PREPAY	36,000.00	JE	PREPAYMENTS			36,000.00	MINT GAS ACCOUNTING SOFTWARE	COMPUTER
	POWERPLAN - POWERTAX	1923050	PREPAY	40,000.00	JE	PREPAYMENTS			40,000.00	MINT PLANT SOFTWARE	COMPUTER
		1923050	PREPAY	11,593.91	JE	PREPAYMENTS			11,593.91	MINT POWERTAX SOFTWARE	COMPUTER
			AC 192305 TOTAL	307,099.74							

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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:

Matthew D. Wesolosky

Analysis Detail AC 1.930.10 - Public and Community Relations
For the 12 Months Ended December 31, 2009

VENDOR	NAME	CHECK NO	GLDATE	TOTAL AMT
1728	MULTIPLE SCLEROSIS (JE 120 - 1/2009)	262431	2009-01-01	25.00
4481	KENTUCKY ASSO. FOR ECONOMIC DEVELOPMENT	261312	2009-01-01	139.20
4710	UNIVERSITY OF THE CUMBERLANDS	261949	2009-01-02	175.00
264	BEREA COMMUNITY HIGH SCHOOL	262170	2009-01-15	50.00
1546	MADISON SOUTHERN PROJECT GRADUATION	262215	2009-01-15	50.00
4962	MSU FOUNDATION INC	262222	2009-01-15	100.00
3981	EAST JESSAMINE HIGH SCHOOL	262513	2009-01-23	50.00
3487	NATIONAL ENERGY FOUNDATION	262700	2009-01-26	750.00
4753	44TH DISTRICT PROGRAM	263273	2009-02-01	75.00
0	THE ROTARY CLUB OF NICHOLASVILLE	263133	2009-02-19	70.00
0	BATH COUNTY VOLLEYBALL BOOSTERS	263090	2009-02-23	25.00
4868	KENTUCKY CONSERVATION OFFICERS ASSOC	263117	2009-02-24	50.00
0	MADISON COUNTY EXTENSION HOMEMAKERS	262524	2009-03-01	75.00
265	BEREA COMMUNITY SCHOOL PTO	263300	2009-03-03	175.00
3661	AMERICAN RED CROSS	263474	2009-03-17	250.00
5034	CHS SOCCER BOOSTERS CLUB	263784	2009-03-26	200.00
0	BATH COUNTY YOUTH BASEBALL ASSOCIATION	263777	2009-03-31	25.00
2528	WEST KNOX VOLUNTEER FIRE DEPARTMENT	264007	2009-03-31	50.00
4636	WCC TEE-TIME TWIST TOURNAMENT	263733	2009-04-01	50.00
4879	KNOX COUNTY UNITE	262947	2009-04-01	250.00
5041	BEREA ARENA THEATER	264070	2009-04-01	500.00
0	SAINT JOSEPH BEREAS FOUNDATION	264109	2009-04-13	500.00
0	EAST JESSAMINE FOOTBALL	264391	2009-04-24	100.00
4986	ADVOCATE COMMUNICATIONS INC - Congrats Sweet 16	264436	2009-04-30	60.50
1263	JESSAMINE COUNTY FAIR INC	265107	2009-05-01	35.00
1649	DELTA NATURAL GAS - 10 - Relay for Life Ribbons	265258	2009-05-01	20.00
2616	WKCA RADIO	265338	2009-05-01	144.00
4130	CYSTIC FIBROSIS FOUNDATION	264277	2009-05-01	100.00
4629	LONDON LAUREL COUNTY RESCUE SQUAD	262951	2009-05-01	125.00
4923	CLARK COUNTY UK ALUMNI CLUB	263687	2009-05-01	175.00
2979	MADISON COUNTY HBA	264479	2009-05-05	260.00
4317	NATIONAL FIRE SAFETY COUNCIL INC.	264847	2009-05-15	75.00
0	LEXINGTON DREAM FACTORY	264845	2009-05-21	50.00
0	WEST JESSAMINE HIGH SCHOOL BAND	265029	2009-05-22	60.00
0	CLARK COUNTY JUNIOR MISS GOLF SCRAMBLE	265079	2009-05-31	100.00
56	AMERICAN CANCER SOCIETY	265229	2009-06-01	200.00
255	BEREA CHAMBER OF COMMERCE	265063	2009-06-01	100.00
4363	MADISON COUNTY FOP LODGE # 47	265121	2009-06-01	125.00
4554	ALLIED WASTE SERVICES #993	265055	2009-06-01	537.26
4770	FIGHT FORE MS	263946	2009-06-01	75.00
5035	JESSAMINE COUNTY AMERICAN CANCER SOCIETY	263809	2009-06-01	70.00
5047	SPECIAL KIDS CAMP	264616	2009-06-01	50.00
0	BEREA SENIOR CITIZENS CENTER	265065	2009-06-03	100.00
0	MENIFEE COUNTY PUBLIC LIBRARY	265298	2009-06-05	25.00
5055	POWELL COUNTY GIRLS AND BOYS BASKETBALL	265312	2009-06-05	50.00
0	GRACE BAPTIST CHURCH	265479	2009-06-12	250.00
4939	FIRE PREVENTION FUND	265608	2009-06-19	45.00
0	CORBIN POLICE CALENDAR	265596	2009-06-23	300.00
4803	BEREA ARTS COUNCIL	265588	2009-06-24	100.00
5061	SUSTAINABLE BEREAS	265627	2009-06-24	100.00

VENDOR	NAME	CHECK NO	GLDATE	TOTAL AMT
0	MADISON SOUTHERN DANCE BOOSTERS	265712	2009-06-26	50.00
1242	JACKSON COUNTY NEWSGROUP INC. - Call Before You Dig	265962	2009-06-30	195.75
1557	MANCHESTER ENTERPRISE INC - Call Before You Dig	265977	2009-06-30	294.00
2152	SENTINEL-ECHO, THE - Call Before You Dig	266136	2009-06-30	331.80
2554	WHITLEY-REPUBLICAN NEWS JOURNAL, THE - Call Before You Dig	266014	2009-06-30	355.87
2766	MENIFEE COUNTY ELEMENTARY	265713	2009-06-30	100.00
3092	INTERMOUNTAIN PUBLISHING - Call Before You Dig	265959	2009-06-30	210.00
3319	LESLIE COUNTY NEWS, THE - Call Before You Dig	265972	2009-06-30	343.00
4638	EASTERN KY DRAFT HORSE	265696	2009-07-01	200.00
4776	NC SL BLUEGRASS SOCIAL - KY NIGHT	264595	2009-07-01	350.00
4317	NATIONAL FIRE SAFETY COUNCIL INC.	265983	2009-07-08	100.00
0	SPEAK OUT FOR AUTISM	266141	2009-07-14	500.00
0	WILLIAMSBURG HIGH SCHOOL	266154	2009-07-14	40.00
0	THE QUARTERBACK CLUB - BATH CO	266144	2009-07-15	35.00
5070	ROBERTSON COUNTY FARM BUREAU FAIR	266132	2009-07-15	25.00
5076	LICKING RIVER RIDERS	266561	2009-07-23	50.00
251	BEREA BAND BOOSTERS	266684	2009-07-31	200.00
2616	WKCA RADIO	266910	2009-07-31	240.00
2843	BATH COUNTY BOYS BASKETBALL BOOSTERS	266680	2009-07-31	35.00
0	BEREA WAL-MART SUPERCENTER - Benefit Berea Fire Dept.	265889	2009-08-01	50.00
205	BATH COUNTY BOARD OF EDUCATION	265673	2009-08-01	50.00
688	CROOKED CREEK CLASSIC	265348	2009-08-01	5,000.00
4294	SLC-KENTUCKY NIGHT RECEPTION	264612	2009-08-01	225.00
4938	BATH LODGE # 55	264806	2009-08-01	25.00
0	MENIFEE COUNTY ANIMAL SHELTER	266880	2009-08-06	50.00
0	CHURCH OF THE ROCK	266846	2009-08-17	100.00
267	BEREA COMMUNITY SCHOOL	267007	2009-08-18	200.00
4964	BEREA HEALTH MINISTRIES	267008	2009-08-20	200.00
3661	AMERICAN RED CROSS	267144	2009-08-24	150.00
0	BATH COUNTY MIDDLE SCHOOL	267145	2009-08-25	25.00
2042	REDHOUND VARSITY CLUB	267385	2009-08-31	100.00
2616	WKCA RADIO	267552	2009-08-31	50.00
4956	BEREA SPORTS PROGRAM	267309	2009-08-31	75.00
	RECLASSIFYING JOURNAL ENTRY	JE 102	2009-08-31	(208.72)
0	KY GAME WARDEN PROGRAM	268114	2009-09-01	100.00
0	THE RIDE TO CONQUER CANCER	264323	2009-09-01	50.00
2616	WKCA RADIO	268309	2009-09-01	50.00
5043	SPOONBREAD FESTIVAL - Friends of the Festival	264418	2009-09-01	100.00
4663	HORSE CREEK FIRE DEPARTMENT	267499	2009-09-04	60.00
4101	MOREHEAD NEWS GROUP - Recognizing Teachers	267679	2009-09-15	35.00
256	BEREA CITIZEN, THE - Spoonbread Festival - Being a part of the Community	268218	2009-09-30	50.00
4455	DELTA NATURAL GAS COMPANY INC - Big Skillet Festival	268233	2009-09-30	137.20
0	MENIFEE COUNTY COOPERATIVE EXTENSION	267524	2009-10-01	50.00
3990	BLUEGRASS TOMORROW INC - Innovision 2018 Breakfast	268185	2009-10-01	350.00
0	MADISON COUNTY WARRIORS	268195	2009-10-07	50.00
3928	COMMUNITY HEALTH CHARITIES OF KENTUCKY	268599	2009-10-26	500.00

Report date:
4/29/2010;10:06 AM

Delta Natural Gas Company, Inc.

Item 29. Sheet 3 of 3

CASE NO. 2010-00116

Analysis Detail AC 1.930.10 - Public and Community Relations
For the 12 Months Ended December 31, 2009

VENDOR	NAME	CHECK NO	GLDATE	TOTAL AMT
4927	PRICHARD COMMITTEE FOR	268671	2009-10-26	1,000.00
4959	THE NEWSPAPER GROUP/MC INVESTMENTS INC - Community - Farming	268836	2009-10-30	20.00
0	FOLEY MIDDLE SCHOOL BOYS BASKETBALL	268780	2009-10-31	100.00
1308	KET	268796	2009-10-31	600.00
2616	WKCA RADIO	269001	2009-10-31	50.00
5100	CORBIN LIONS CLUB	268601	2009-11-01	35.00
0	CORNERSTONE CHRISTIAN SCHOOL	268758	2009-11-03	250.00
0	MAKE-A-WISH FOUNDATION	268805	2009-11-05	50.00
2462	UNITED WAY OF THE BLUEGRASS	268992	2009-11-10	600.00
3572	TRADITIONAL BANK - Kiwanis of Berea	269332	2009-11-25	25.00
2616	WKCA RADIO	269620	2009-11-30	50.00
2616	WKCA RADIO	270361	2009-12-01	50.00
5010	BEREA LADY PIRATE HOLIDAY CLASSIC	270116	2009-12-01	75.00
5100	CORBIN LIONS CLUB	269475	2009-12-01	200.00
113	ASBURY THEOLOGICAL SEMINARY	269798	2009-12-16	1,000.00
4232	AIKCU	269822	2009-12-16	4,000.00
	TOTAL AC 1.930.10 - PUBLIC & COMMUNITY RELATIONS			26,449.86

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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 during the test year 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 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).

Sponsoring Witness:

Glenn R. Jennings

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

31. Provide a schedule showing for the test year and the 12 months 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 two 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; and
 - 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.

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

- 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:

Matthew D. Wesolosky

Delta Natural Gas Company, Inc.
Financial Statements of Subsidiaries
Case No. 2010-0116

ITEM 31

LINE NO		12/31/2009	12/31/2008
1	BALANCE SHEET		
2	ASSETS:		
3	NET PLANT INVESTMENTS	243,912	362,003
4	RECEIVABLES FROM OTHERS	4,958,210	7,319,370
5	RECEIVABLES FROM PARENT	240,846	-
6	STORAGE GAS	7,527,838	12,577,631
7	TOTAL ASSET	12,970,806	20,259,004
8	LIABILITIES:		
9	TAXES PAYABLE	(346,836)	(710,921)
10	PAYABLE TO OTHERS	(1,335,456)	(2,461,915)
11	PAYABLE TO PARENT	(11,225,541)	(17,021,709)
12	COMMON STOCK	(3,000)	(3,000)
13	RETAINED EARNINGS	(59,973)	(61,459)
14	TOTAL LIABILITIES	(12,970,806)	(20,259,004)
15	DIVIDENDS PAID IN YEAR	1,261,809	4,058,568
16	INCOME STATEMENT		
17	FOR YEARS ENDED DECEMBER 31	12/31/2009	12/31/2008
18	REVENUES		
19	FROM PARENT	-	-
20	FROM AFFILIATES	(466,465)	(1,490,608)
21	FROM OTHERS	(28,580,188)	(57,697,188)
22	NON RECURRING	-	-
23	TOTAL REVENUES	(29,046,653)	(59,187,796)
24	EXPENSES		
25	GAS COSTS	22,095,318	47,916,585
26	TRANSPORTATION FEES	3,112,692	3,969,891
27	DEPLETION	118,408	117,639
28	OTHER	1,693,025	1,814,034
29	INCOME TAXES	766,887	2,042,100
30	TOTAL EXPENSES	27,786,330	55,860,249
31	NET INCOME	(1,260,323)	(3,327,547)

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

32. Provide the following information with regard to uncollectible accounts for the test year and three preceding calendar years (taxable year acceptable):
- 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; and
 - f. Percent of provision to total revenue.

RESPONSE:

See attached schedule.

Sponsoring Witness:

Matthew D. Wesolosky

ANALYSIS OF ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Line No.		2006	2007	2008	2009
1	Beginning Balance	(523,252)	(400,024)	(251,602)	(851,690)
2	Charge Offs	684,615	407,693	548,612	512,384
3	Recoveries	(76,677)	(64,179)	(62,755)	(68,248)
4	Current Year Provision	(484,710)	(195,092)	(516,945)	(383,588)
5	Transfer of reserve (a)			(569,000)	569,000
6	Ending Balance	<u>(400,024)</u>	<u>(251,602)</u>	<u>(851,690)</u>	<u>(222,142)</u>
7	% of Provision to Total Revenue	0.719%	0.351%	0.775%	0.629%
8	Operating Revenue from General Ledger	(67,390,960)	(55,581,183)	(66,714,461)	(61,016,991)

(a) - refer to Filing Requirements, Tab 27, Schedule 3.3

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

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:

Matthew D. Wesolosky

Item

DELTA NATURAL GAS COMPANY, INC.

ANALYSIS OF RETAINED EARNINGS
FOR 2008 AND TEST YEAR 2009

Line No.	2008			2009		
	Date	Description	Amount	Date	Description	Amount
1	1/1/2008	Beginning Balance	\$7,184,458	1/1/2009	Beginning Balance	\$ 9,626,143
2	3/15/2008	Common Stock Dividend @ .31/share	(1,019,138)	3/15/2009	Common Stock Dividend @ .32/share	(1,058,702)
3	6/15/2008	Common Stock Dividend @ .31/share	(1,020,502)	6/15/2009	Common Stock Dividend @ .32/share	(1,060,415)
4	8/31/2008	FAS 158 True Up	(94,300)			
5	9/15/2008	Common Stock Dividend @ .32/share	(1,055,179)	9/15/2009	Common Stock Dividend @ .325/share	(1,078,797)
6	12/15/2008	Common Stock Dividend @ .32/share	(1,056,943)	12/15/2009	Common Stock Dividend @ .325/share	(1,080,306)
7	12/31/2008	Net Income for 12 Months Ended	6,687,747	12/31/2009	Net Income for 12 Months Ended	5,058,380
8	12/31/2008	Ending Balance	\$9,626,143	12/31/2009	Ending Balance	\$ 10,406,303

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

35. Provide the rate of return information as shown in Format 35.

RESPONSE:

See attached schedule. Kentucky Jurisdiction and Total Company are one in the same.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

AVERAGE RATES OF RETURN
FOR THE CALENDAR YEARS 2004 THROUGH 2009

LINE #	Description	2004	2005	2006	2007	2008	2009	Average
1	Net Income	2,005,904	2,845,404	2,035,508	2,226,392	4,119,550	2,892,910	2,687,611
2	Net Plant Investment	113,782,939	117,036,373	120,083,920	122,034,305	125,358,557	128,909,591	121,200,948
3	% of Return on Net Plant	1.8%	2.4%	1.7%	1.8%	3.3%	2.2%	2.2%
4	Net Income	2,005,904	2,845,404	2,035,508	2,226,392	4,119,550	2,892,910	2,687,611
5	Common Equity	46,376,806	48,958,684	50,633,040	52,015,805	55,077,190	56,492,338	51,592,311
6	% Return on Common Equity	4.3%	5.8%	4.0%	4.3%	7.5%	5.1%	5.2%

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

36. Provide employee data in Format 36.

RESPONSE:

See attached schedule.

Sponsoring Witness:

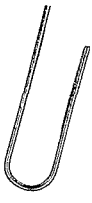
Matthew D. Wesolosky

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 2004	28	57,139	996,624	17	29,414	372,665	55	108,374	1,833,138	2	4,283	77,100
2	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%
3													
4	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
5	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%
6													
7													
8	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
9	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%
10													
11													
12	Calendar Year 2007	35	67,271	1,289,419	19	29,922	412,416	58	107,509	1,999,766	1	2,088	50,100
13	Percent of Change	2.9%	8.1%	11.7%	11.8%	1.8%	1.9%	3.6%	1.4%	2.5%	-50.0%	-26.5%	-17.9%
14													
15													
16	Calendar Year 2008	34	67,057	1,282,096	16	29,761	419,947	56	105,962	2,033,152	1	2,096	52,250
17	Percent of Change	-2.9%	-0.3%	-0.6%	-15.8%	-0.5%	1.8%	-3.4%	-1.4%	1.7%	0.0%	0.4%	4.3%
18													
19													
20	Calendar Year 2009	33	66,539	1,252,349	20	30,310	439,175	56	105,141	2,077,763	1	2,088	54,400
21	Percent of Change	-2.9%	-0.8%	-2.3%	25.0%	1.8%	4.6%	0.0%	-0.8%	2.2%	0.0%	-0.4%	4.1%
22													

This data includes part-time employees and overtime.

Line Number	ADMINISTRATIVE AND GENERAL			CONSTRUCTION			TOTAL		
	Number of Employees	Hours	Wages	Number of Employees	Hours	Wages	Number of Employees	Hours	Wages
1	38	77,839	2,217,940	31	67,809	1,037,342	171	344,858	6,534,809
2	-2.6%	-3.7%	4.7%	-8.8%	-5.1%	-3.7%	-4.5%	-2.9%	1.0%
3									
4	39	73,044	2,277,058	33	65,461	1,045,241	181	336,383	6,724,912
5	2.6%	-6.2%	2.7%	6.5%	-3.5%	0.8%	5.8%	-2.5%	2.9%
6									
7	40	73,861	2,410,454	34	62,582	987,168	183	336,968	6,967,324
8	2.6%	1.1%	5.9%	3.0%	-4.4%	-5.6%	1.1%	0.2%	3.6%
9									
10	38	74,851	2,456,111	36	66,661	1,071,484	187	348,302	7,279,296
11	-5.0%	1.3%	1.9%	5.9%	6.5%	8.5%	2.2%	3.4%	4.5%
12									
13	37	76,024	2,520,265	33	65,725	1,068,518	177	346,625	7,376,228
14	-2.6%	1.6%	2.6%	-8.3%	-1.4%	-0.3%	-5.3%	-0.5%	1.3%
15									
16	37	75,097	2,516,400	31	67,199	1,146,427	178	346,374	7,486,514
17	0.0%	-1.2%	-0.2%	-6.1%	2.2%	7.3%	0.6%	-0.1%	1.5%
18									
19									
20									
21									
22									



**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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:

Matthew D. Wesolosky

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

38. Provide a calculation of the rate or rates used to capitalize interest during construction for the test year and the three 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:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

39. Provide the following information for the test year concerning Delta and its affiliated service corporation:
- 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:

Delta does not have an affiliated service corporation. However, the data request has been answered with respect to Delta's affiliated entities.

- a. See attached.
- b. Delta's affiliated entities do not directly charge and allocate costs to Delta.

Sponsoring Witness:

Matthew D. Wesolosky

Delta Natural Gas Company, Inc.
 Expenses/Allocated to Affiliate Companies
 Test Year Ended December 31, 2009

Item 39 a.

	Affiliate Expense Accounts	Test Year	
		Amount Allocated	Allocation Method
Outside Services	2.923.000 OUTSIDE SERVICES I/C	209,509	See Note A
	3.923.000 OUTSIDE SERVICES - INTERCOMPANY	386,705	See Note A
	5.923.000 OUTSIDE SERV. I/C	130,064	See Note A
Transportation Fee	2.804.000 ON SYSTEM EXPENSE TRANSP FEE	2,349,721	See Note B
	3.804.000 EXPENSE-TRANSPORTATION FEES	762,971	See Note B
Interest On Short Term Debt	2.419.000 INTEREST AND DIVIDEND INCOME	25,500	See Note C
	3.419.000 INT. INCOME - SUBS	126,500	See Note C
	5.431.000 INTEREST EXPENSE - SUBS	900	See Note C

Note A These expenses total \$726,278, recorded as a credit balance in account 1.922.100 on Delta's income statement. \$430,000 of this represents the bonus accrual; \$75,721 represents the administrative charge computed in accordance with Delta's Cost Allocation Manual dated March 28, 2006. \$220,557 represents the allocation of variable costs of the storage field to the subsidiaries.

Note B These expenses total \$3,112,692, 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 \$152,900, 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.

All other expenses of Delta's affiliated entities including purchased gas, depreciation, income taxes, property taxes, operations and maintenance expense, labor and payroll taxes are directly charged to the accounts of the affiliated entity as such charges are incurred.

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

RESPONSE:

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

Sponsoring Witness:

John B. Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

41. 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:

Attached are the financial statements available for the month subsequent to the test year. Delta routinely files with the Commission its monthly financial statements. Months subsequent to December 31, 2009 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:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

February 28, 2010

DELTA NATURAL GAS COMPANY, INC.
BALANCE SHEET
February 28, 2010

ASSETS	2010	2009
GAS UTILITY PLANT, AT COST	\$ 199,612,329	\$ 195,333,490
Less - Reserve for Depreciation	<u>70,801,990</u>	<u>67,798,351</u>
	\$ <u>128,810,339</u>	\$ <u>127,535,139</u>
CURRENT ASSETS:		
Cash	\$ 470,717	\$ 643,620
Receivables	8,740,610	11,780,753
Deferred Gas Cost	1,356,820	3,664,688
Gas in Storage, at Cost	628,697	2,024,348
Materials and Supplies, at Cost	521,930	580,957
Prepayments	<u>551,682</u>	<u>1,558,051</u>
	\$ <u>12,270,456</u>	\$ <u>20,252,417</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 440,745	\$ 384,940
Unamortized Expenses	4,477,839	4,865,101
Receivable/Investment in Subsidiaries	8,085,217	13,260,180
Other	<u>9,514,734</u>	<u>9,045,730</u>
	\$ <u>22,518,535</u>	\$ <u>27,555,951</u>
TOTAL ASSETS	\$ <u><u>163,599,330</u></u>	\$ <u><u>175,343,507</u></u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,327,966	\$ 3,308,444
Paid-in Surplus	47,357,875	46,910,708
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>13,704,358</u>	<u>12,873,504</u>
Total Common Equity	\$ 61,746,845	\$ 60,449,302
Long-term Debt	<u>57,229,000</u>	<u>57,794,000</u>
Total Capitalization	\$ 118,975,845	\$ 118,243,302
CURRENT LIABILITIES:		
Notes Payable	\$ 2,645,636	\$ 19,134,683
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	3,479,988	2,367,614
Accrued Taxes	(472,692)	1,019,270
Refunds Due Customers	0	0
Customer Deposits	656,182	618,532
Accrued Interest	550,002	549,770
Current Deferred Income Taxes	(60,858)	1,628,814
Other	<u>1,164,750</u>	<u>1,074,932</u>
	\$ <u>9,163,008</u>	\$ <u>27,593,615</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 31,331,493	\$ 25,727,548
Deferred Investment Tax Credit	124,100	155,600
Regulatory Items	1,400,845	1,870,405
Advances for Construction and Other	1,980,367	1,753,037
Accumulated Provision for Pensions	<u>623,672</u>	<u>0</u>
	\$ <u>35,460,477</u>	\$ <u>29,506,590</u>
TOTAL LIABILITIES	\$ <u><u>163,599,330</u></u>	\$ <u><u>175,343,507</u></u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2009/2008	\$	11,215,535	\$ 10,330,345
ADD				
Net income(Loss) applicable to common stock			4,647,926	4,749,581
DEDUCT				
Common Dividends			2,159,103	2,112,122
Adoption of FASB Interpretation No. 48			-	-
Adoption of FASB Statement No. 158			-	94,300
BALANCE	February 28, 2010 / 2009	\$	13,704,358	\$ 12,873,504

PAID-IN SURPLUS

BALANCE	JULY 1, 2009/2008	\$	47,108,955	\$ 46,610,835
ADD				
Excess of sales price over par value of common stock			248,920	299,873
DEDUCT				
BALANCE	February 28, 2010 / 2009	\$	47,357,875	\$ 46,910,708

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

February 28, 2010

	8 MONTHS TO DATE		12 MONTHS ENDED	
	2010	2009	2010	2009
OPERATING REVENUES	\$ 37,145,862	\$ 52,728,483	\$ 52,321,688	\$ 70,738,161
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 16,677,041	\$ 31,847,551	\$ 23,967,015	\$ 41,315,519
Operations	8,517,390	8,312,071	13,022,043	12,750,636
Maintenance	412,490	461,683	679,026	955,903
Depreciation	2,544,601	2,476,302	3,805,440	3,685,747
Property & Other Taxes	1,251,686	1,190,182	1,918,796	1,787,801
Income Taxes	1,848,354	1,719,441	2,037,846	1,852,911
Total	\$ 31,251,562	\$ 46,007,230	\$ 45,430,166	\$ 62,348,517
Operating Income	\$ 5,894,300	\$ 6,721,253	\$ 6,891,522	\$ 8,389,644
OTHER INCOME/(EXPENSES),NET	1,468,200	977,326	2,287,784	1,882,030
Gross Income	\$ 7,362,500	\$ 7,698,579	\$ 9,179,306	\$ 10,271,674
OTHER DEDUCTIONS:				
Interest on Debt	\$ 2,456,399	\$ 2,690,823	\$ 3,682,970	\$ 3,967,355
Amortization	258,175	258,175	387,263	387,266
Other	-	-	-	-
Total	\$ 2,714,574	\$ 2,948,998	\$ 4,070,233	\$ 4,354,621
NET INCOME/(LOSS) APPLICABLE TO COMMON STOCK	\$ 4,647,926	\$ 4,749,581	\$ 5,109,073	\$ 5,917,053
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.40	\$ 1.44	\$ 1.54	\$ 1.79
CUSTOMERS AT END OF PERIOD			36,788	37,116
AVERAGE SHARES	3,323,446	3,302,182	3,320,009	3,298,657
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

January 31, 2010

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

January 31, 2010

ASSETS		2010		2009
GAS UTILITY PLANT, AT COST	\$	199,482,268	\$	193,503,428
Less - Reserve for Depreciation		<u>70,494,691</u>		<u>67,594,390</u>
	\$	<u>128,987,577</u>	\$	<u>125,909,038</u>
CURRENT ASSETS:				
Cash	\$	726,918	\$	625,853
Receivables		8,205,503		13,166,471
Deferred Gas Cost		1,376,533		5,047,092
Gas in Storage, at Cost		1,586,568		4,451,590
Materials and Supplies, at Cost		509,935		621,472
Prepayments		<u>1,357,340</u>		<u>2,101,365</u>
	\$	<u>13,762,797</u>	\$	<u>26,013,843</u>
OTHER ASSETS:				
Cash Surrender Value of Life Insurance	\$	440,746	\$	384,940
Unamortized Expenses		4,510,110		4,897,373
Receivable/Investment in Subsidiaries		10,256,834		15,745,256
Other		<u>9,526,480</u>		<u>9,107,730</u>
	\$	<u>24,734,170</u>	\$	<u>30,135,299</u>
 TOTAL ASSETS	 \$	 <u>167,484,544</u>	 \$	 <u>182,058,180</u>
 LIABILITIES				
CAPITALIZATION:				
Common Stock	\$	3,327,860	\$	3,308,374
Paid-in Surplus		47,354,671		46,909,126
Capital Stock Expense		(2,643,354)		(2,643,354)
Retained Earnings		<u>12,475,300</u>		<u>11,680,047</u>
Total Common Equity	\$	60,514,477	\$	59,254,193
Long-term Debt		<u>57,234,000</u>		<u>57,920,000</u>
Total Capitalization	\$	<u>117,748,477</u>	\$	<u>117,174,193</u>
 CURRENT LIABILITIES:				
Notes Payable	\$	8,368,388	\$	26,416,850
Current Portion of Long-Term Debt		1,200,000		1,200,000
Accounts Payable		3,193,590		3,489,422
Accrued Taxes		(835,965)		306,884
Refunds Due Customers		0		0
Customer Deposits		631,147		606,374
Accrued Interest		595,195		594,706
Current Deferred Income Taxes		230,744		1,628,814
Other		<u>1,188,501</u>		<u>1,121,870</u>
	\$	<u>14,571,600</u>	\$	<u>35,364,920</u>
 DEFERRED CREDITS AND OTHER:				
Deferred Income Taxes	\$	31,125,994	\$	25,727,548
Deferred Investment Tax Credit		126,650		158,375
Regulatory Items		1,412,322		1,872,340
Advances for Construction and Other		1,962,526		1,760,804
Accumulated Provision for Pensions		<u>536,975</u>		<u>0</u>
	\$	<u>35,164,467</u>	\$	<u>29,519,067</u>
 TOTAL LIABILITIES	 \$	 <u>167,484,544</u>	 \$	 <u>182,058,180</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2009/2008	\$	11,215,535	\$ 10,330,345
ADD				
	Net income(Loss) applicable to common stock		3,418,868	3,556,124
DEDUCT				
	Common Dividends		2,159,103	2,112,122
	Adoption of FASB Interpretation No. 48		-	-
	Adoption of FASB Statement No. 158		-	94,300
BALANCE	January 31, 2010 / 2009	\$	12,475,300	\$ 11,680,047

PAID-IN SURPLUS

BALANCE	JULY 1, 2009/2008	\$	47,108,955	\$ 46,610,835
ADD				
	Excess of sales price over par value of common stock		245,716	298,291
DEDUCT				
BALANCE	January 31, 2010 / 2009	\$	47,354,671	\$ 46,909,126

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

January 31, 2010

	7 MONTHS TO DATE		12 MONTHS ENDED	
	2010	2009	2010	2009
OPERATING REVENUES	\$ 29,356,056	\$ 43,692,553	\$ 53,567,812	\$ 71,111,910
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 12,639,549	25,980,195	\$ 25,796,879	\$ 41,157,282
Operations	7,287,938	7,356,348	12,748,314	12,898,054
Maintenance	357,491	429,356	656,354	886,600
Depreciation	2,225,876	2,164,711	3,798,306	3,674,360
Property & Other Taxes	1,082,731	1,026,071	1,913,952	1,789,123
Income Taxes	<u>1,227,920</u>	<u>1,208,716</u>	<u>1,928,137</u>	<u>2,017,502</u>
Total	\$ 24,821,505	\$ 38,165,397	\$ 46,841,942	\$ 62,422,921
Operating Income	\$ 4,534,551	\$ 5,527,156	\$ 6,725,870	\$ 8,688,989
OTHER INCOME/(EXPENSES),NET	1,267,343	633,635	2,430,618	2,340,867
Gross Income	\$ 5,801,894	\$ 6,160,791	\$ 9,156,488	\$ 11,029,856
OTHER DEDUCTIONS:				
Interest on Debt	\$ 2,157,123	\$ 2,378,764	\$ 3,695,753	\$ 3,980,606
Amortization	225,903	225,903	387,263	387,266
Other	-	-	-	-
Total	\$ 2,383,026	\$ 2,604,667	\$ 4,083,016	\$ 4,367,872
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ 3,418,868	\$ 3,556,124	\$ 5,073,472	\$ 6,661,984
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.03	\$ 1.08	\$ 1.53	\$ 2.02
CUSTOMERS AT END OF PERIOD			36,564	37,015
AVERAGE SHARES	3,322,881	3,301,399	3,318,502	3,297,041
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

March 31, 2010

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

March 31, 2010

ASSETS	2010	2009
GAS UTILITY PLANT, AT COST	\$ 200,067,301	\$ 196,018,297
Less - Reserve for Depreciation	<u>71,058,131</u>	<u>68,044,903</u>
	\$ <u>129,009,170</u>	\$ <u>127,973,394</u>
CURRENT ASSETS:		
Cash	\$ 147,217	\$ 873,672
Receivables	6,431,895	8,199,321
Deferred Gas Cost	1,640,256	2,702,140
Gas in Storage, at Cost	732,420	355,980
Materials and Supplies, at Cost	522,531	607,140
Prepayments	<u>1,084,428</u>	<u>2,085,292</u>
	\$ <u>10,558,747</u>	\$ <u>14,823,545</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 446,935	\$ 378,047
Unamortized Expenses	4,445,567	4,832,829
Receivable/Investment in Subsidiaries	5,452,349	10,938,437
Other	<u>9,531,771</u>	<u>9,009,022</u>
	\$ <u>19,876,622</u>	\$ <u>25,158,335</u>
 TOTAL ASSETS	 \$ <u><u>159,444,539</u></u>	 \$ <u><u>167,955,274</u></u>
 LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,331,269	\$ 3,313,275
Paid-in Surplus	47,452,605	47,002,787
Capital Stock Expense	(2,671,817)	(2,643,354)
Retained Earnings	<u>13,656,793</u>	<u>12,827,315</u>
Total Common Equity	\$ 61,768,850	\$ 60,500,023
Long-term Debt	<u>57,179,000</u>	<u>57,709,000</u>
Total Capitalization	\$ 118,947,850	\$ 118,209,023
 CURRENT LIABILITIES:		
Notes Payable	\$ (6,082,103)	\$ 10,658,133
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	5,218,051	2,623,505
Accrued Taxes	1,070,929	1,473,725
Refunds Due Customers	0	0
Customer Deposits	656,752	614,141
Accrued Interest	856,239	855,966
Current Deferred Income Taxes	275,969	1,626,836
Other	<u>1,266,493</u>	<u>1,152,455</u>
	\$ <u>4,462,330</u>	\$ <u>20,204,761</u>
 DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 31,814,771	\$ 25,751,838
Deferred Investment Tax Credit	121,550	152,825
Regulatory Items	1,382,675	1,863,913
Advances for Construction and Other	2,004,994	1,772,914
Accumulated Provision for Pensions	<u>710,369</u>	<u>0</u>
	\$ <u>36,034,359</u>	\$ <u>29,541,490</u>
 TOTAL LIABILITIES	 \$ <u><u>159,444,539</u></u>	 \$ <u><u>167,955,274</u></u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2009/2008	\$	11,215,535	\$ 10,330,345
ADD				
Net income(Loss) applicable to common stock			5,681,950	5,762,093
DEDUCT				
Common Dividends			3,240,692	3,170,823
Adoption of FASB Interpretation No. 48			-	-
Adoption of FASB Statement No. 158			-	94,300
BALANCE	March 31, 2010 / 2009	\$	13,656,793	\$ 12,827,315

PAID-IN SURPLUS

BALANCE	JULY 1, 2009/2008	\$	47,108,955	\$ 46,610,835
ADD				
Excess of sales price over par value of common stock			343,650	391,952
DEDUCT				
BALANCE	March 31, 2010 / 2009	\$	47,452,605	\$ 47,002,787

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

March 31, 2010

	9 MONTHS TO DATE		12 MONTHS ENDED	
	2010	2009	2010	2009
OPERATING REVENUES	\$ 42,595,990	\$ 59,884,051	\$ 50,616,248	\$ 70,140,925
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 18,988,437	\$ 35,955,930	\$ 22,170,032	\$ 40,909,812
Operations	9,634,004	9,389,525	13,061,203	12,762,259
Maintenance	468,032	548,111	648,140	983,866
Depreciation	2,863,371	2,788,794	3,811,718	3,698,860
Property & Other Taxes	1,492,528	1,351,789	1,998,031	1,790,023
Income Taxes	<u>2,141,606</u>	<u>2,097,216</u>	<u>1,953,323</u>	<u>1,751,246</u>
Total	\$ 35,587,978	\$ 52,131,365	\$ 43,642,447	\$ 61,896,066
Operating Income	\$ 7,008,012	\$ 7,752,686	\$ 6,973,801	\$ 8,244,859
OTHER INCOME/(EXPENSES),NET	1,718,161	1,301,144	2,213,927	1,628,136
Gross Income	\$ 8,726,173	\$ 9,053,830	\$ 9,187,728	\$ 9,872,995
OTHER DEDUCTIONS:				
Interest on Debt	\$ 2,753,776	\$ 3,001,290	\$ 3,669,880	\$ 3,959,217
Amortization	290,447	290,447	387,263	387,266
Other	-	-	-	-
Total	\$ 3,044,223	\$ 3,291,737	\$ 4,057,143	\$ 4,346,483
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ 5,681,950	\$ 5,762,093	\$ 5,130,585	\$ 5,526,512
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.71	\$ 1.74	\$ 1.54	\$ 1.67
CUSTOMERS AT END OF PERIOD			36,986	37,184
AVERAGE SHARES	3,324,228	3,303,291	3,321,764	3,300,636
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

RESPONSE:

For efforts reflected by cost of service study and rate design, see the testimony of William Steven Seelye in this case.

Sponsoring Witness:

Glenn R. Jennings

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

Matthew D. Wesolosky

Delta Natural Gas Company, Inc.
Case No. 2010-00116
Schedule of Officer's Salaries and Other Compensation

Line Number	TITLE	COMPENSATION FOR 12 MONTHS ENDED				SALARY 12/31/2009	OTHER COMPENSATION (6) 12/31/2009	SALARY 12/31/2008	OTHER COMPENSATION (6) 12/31/2008	SALARY 12/31/2007	OTHER COMPENSATION (6) 12/31/2007	PERCENT OF INCREASE (DECREASE)		EFFECTIVE DATE OF SALARY CHANGES	
		SALARY 12/31/2009	OTHER COMPENSATION (6) 12/31/2009	SALARY 12/31/2008	OTHER COMPENSATION (6) 12/31/2008							SALARY 12/31/2009	12/31/2008	12/31/2009	12/31/2008
1	Chairman of the Board/President & CEO	336,500.04	187,169.25	328,500.00	208,949.00	368,500.04	200,427.00					2.4%	-10.9%	7/1/2008	7/1/2007
2	CFO/Treasurer & Secretary	163,849.92	44,521.00	157,849.92	61,536.00	149,999.92	54,985.00					3.8%	5.2%	7/1/2008	6/1/2007 (1)
3	V.P. Distribution	177,500.04	45,514.00	159,316.60	63,397.00	152,649.96	56,386.00					11.4%	4.4%	7/1/2008 (2)	7/1/2007
4	V.P. Transmission & Gas Supply	128,499.96	50,192.00	85,499.96 *	42,216.00	--	--					50.3%	--	7/1/2008 (3)	--
5	V.P. Operations & Engineering (4)	--	--	178,149.96	101,742.00	171,950.04	72,461.00					--	3.6%	7/1/2008	7/1/2007
6	V.P. Finance, Secretary & Treasurer (5)	--	--	--	--	51,333.36	14,535.82					--	--	--	--

(1) John Brown - Title change from V.P. Controller to CFO/Treasurer & Secretary effective 06/01/2007
 (2) Johnny Caudill - Title change from V.P. Administrative & Customer Service to V.P. Distribution effective 11/20/2008 (Salary Change also effective 12/01/2008)
 (3) Brian Ramsey - Title change from Manager/Gas Supply to V.P. Transmission & Gas Supply effective 11/20/2008 (Salary Change also effective 12/01/2008)
 (4) Alan Heath - V.P. Operations & Engineering (term as officer ended effective 11/20/2008, continued as employee thru 12/31/2008)
 (5) John Hill - V.P. Finance, Secretary & Treasurer (deceased 04/30/2007)
 (6) Other compensation includes bonus amounts for which we are not seeking recovery in this case.

*Salary includes amount for the entire year

Delta Natural Gas Company, Inc.

Job Description

Job Title: Chairman of the Board / President & CEO
Reports To: Board of Directors
Section: Corporate
Effective Date: 07/01/2007

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. Ensure that areas of responsibility have implemented and are maintaining adequate internal controls to support the Company's financial reporting and that financial closing schedules are adhered to in order to ensure the timely preparation and distribution of financial statements.
15. Serves as Chief Executive Officer.
16. 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 experience.
-

PROFESSIONAL CERTIFICATIONS:

- Professional engineering license or CPA desirable
-

PREVIOUS EXPERIENCE REQUIRED:

- Minimum of 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: 4
 - 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: Chief Financial Officer / Treasurer & Secretary

Reports To: Chairman of the Board / President & Chief Executive Officer

Section: Finance, Secretary & Treasury

Effective Date: 07/01/2007

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 Manager – Accounting and Information Technology 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. Assists in preparation for meetings of Board of Directors and Stockholders as required, maintains corporate records for Board meetings and 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. Ensure that areas of responsibility have implemented and are maintaining adequate internal controls to support the Company's financial reporting and that financial closing schedules are adhered to in order to ensure the timely preparation and distribution of financial statements.
19. Performs any and all other duties assigned by authorized personnel.

QUALIFICATIONS

TITLE: CHIEF FINANCIAL OFFICER, TREASURER & SECRETARY

EDUCATION:

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

PROFESSIONAL CERTIFICATIONS:

- CPA desirable
-

PREVIOUS EXPERIENCE REQUIRED:

- Minimum ten years related experience in the regulated sector
-

OTHER JOB RESPONSIBILITIES:

Number of Employees Supervised:

- Direct: 2
 - Indirect: All other employees in this section
-

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: Vice President – Distribution

Reports To: Chairman of the Board / President & CEO

Section: Distribution

Effective Date: 11/20/2008

Function:

Directs and supervises engineering, construction, purchasing, inventory, safety and training areas. Under general supervision, plans, directs and coordinates all distribution 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. Directs and coordinates the operation of all distribution facilities.
2. Oversees and evaluates customer service activities, meter reading, cashing, 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. Directs and coordinates the activities of the Managers of Engineering and Construction.
12. Responsible for development, revisions to and use of applicable standard written practices.
13. Directs and is responsible for the planning, design, construction, operation and maintenance of pipeline facilities; coordinates these activities with all other areas of the Company.
14. Is responsible for measurement function, leak survey, leak repair and corrosion control.
15. Ensures that areas of responsibility have implemented and are maintaining adequate internal controls to support the Company's financial reporting and that financial closing schedules are adhered to in order to ensure the timely preparation and distribution of financial statements.
16. Performs any and all other duties assigned by authorized personnel.

QUALIFICATIONS

TITLE:

VICE PRESIDENT - DISTRIBUTION

EDUCATION:

- Bachelor's Degree or equivalent experience
-

PROFESSIONAL CERTIFICATIONS:

- None Required
-

PREVIOUS EXPERIENCE REQUIRED:

- Minimum ten years of related experience in gas utility operations
-

OTHER JOB RESPONSIBILITIES:

Number of Employees Supervised:

- Direct: 8
 - Indirect: All other employees in this section
-

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: Vice President – Transmission & Gas Supply
Reports To: Chairman of the Board, President & Chief Executive Officer
Grade: E19
Section: Transmission & Gas Supply
Effective Date: 11/20/2008

Function:

Plans, directs and acts as liaison in all transmission, storage and gas supply matters with the Company's gas suppliers, pipelines, transporters on the Company's system, large volume end users, federal agencies and the Kentucky Public Service Commission.

Duties:

1. Directs and coordinates the activities of the Managers of Transmission & Storage and Gas Control.
2. Oversees and directs on-system and off-system gas transportation services to assure maximum utilization of transportation opportunities.
3. Oversees and directs gas operations planning with respect to gas supply, system operations and load forecasts and assures adequate gas supplies to meet customers' needs.
4. Responsible for and assures that adequate pipeline production and storage facilities are in place to secure gas supply.
5. Responsible for gas supply planning, gas purchasing and gas transportation including contract negotiations and contract management.
6. Prepares monthly, annual and five-year gas requirements plans by system and by customer classification.
7. Directs and coordinates sales to large volume end users, marketers, or other parties, including sale and contract negotiations.
8. Responsible for the negotiation, execution and administration of gas supply contracts, gas sales contracts, on-system transportation agreements, off-system transportation agreements, regulatory compliance/reporting and for billing approvals.
9. Prepares daily, monthly and annual revenue and volume reports for management, for regulatory agencies and others.
10. Monitors gas costs and assists in filing Gas Cost Recovery (GCR) filings and periodic PSC reviews of gas costs.
11. Responsible for providing data to Accounting Department on a timely basis for monthly billing and payment purposes, and for approving volumes and rates on invoices rendered and invoices received from suppliers and pipelines.
12. Responsible for being the primary contact person with suppliers, transporters, interstate pipelines and large end-users.
13. Monitors and ensures compliance with federal and state laws and orders relative to the sale and use of gas, including Interstate Transporters' tariffs, pricing and contract compliance and reporting.
14. Ensure that areas of responsibility have implemented and are maintaining adequate internal controls to support the Company's financial reporting and that financial closing schedules are adhered to in order to ensure the timely preparation and distribution of financial statements.
15. Assists in preparation of budget requests and analysis.
16. Performs any and all other duties assigned by authorized personnel.

QUALIFICATIONS

TITLE: VICE PRESIDENT – Transmission & Gas Supply

EDUCATION:

- Bachelor's Degree in Business or Engineering or equivalent experience
-

PROFESSIONAL CERTIFICATIONS:

- None required
-

PREVIOUS EXPERIENCE REQUIRED:

- Ten years related experience
-

OTHER JOB RESPONSIBILITIES:

Number of Employees Supervised:

- Direct: 3
 - Indirect: 17
-

PUBLIC CONTACTS:

- Gas suppliers, producers, attorneys, large volume end users, vendors, other utilities, trade organizations, pipeline companies, Kentucky Public Service Commission staff and Federal Energy Regulatory Commission staff
-

OTHER JOB REQUIREMENTS:

- Must possess a valid drivers license
 - Travel may be required
-

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. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

44. Provide an analysis of Delta's expenses for research and development activities for the test year and the three 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. When 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 Delta 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; and
 - e. Details of the expected benefits to Delta.

RESPONSE:

- a. Through the GTI rider in our tariff, we support research and development activities.
- b. GTI's extensive research includes projects dealing with natural gas delivery and natural gas end use solutions.
- c. N/A
- d. Delta remitted to GTI amounts collected through the GTI rider of \$10,971, \$11,035 and \$11,303 in 2009, 2008 and 2007, respectively.
- e. Through GTI's Distribution & Pipeline Technology Center, companies are increasing the efficiency, lowering the cost and enhancing the safety of natural gas delivery systems. Specific areas of expertise include metering, plastic pipe system, automation pipe inspection, leak detection, and "trenchless" technologies.

GTI's emphasis in End Use Solutions is on new technologies that improve efficiency, expand the natural gas product portfolio, increase the competitiveness of U.S industry and minimize environmental impact.

Sponsoring Witness:

John B. Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

RESPONSE:

See attached schedules.

Sponsoring Witness:

Matthew D. Wesolosky

Delta Natural Gas Company
Average Number of Customers Billed

YY/M	Residential	Small Non Residential	Large Non Residential	Interruptible	Total
Average 2006	32,148	4,320	859	8	37,334
Average 2007	31,829	4,301	862	8	36,999
Average 2008	31,170	4,240	873	7	36,290
Average 2009	30,663	4,140	869	5	35,677

YY/M	Residential	Small Non Residential	Large Non Residential	Interruptible	Total
2009 01	31,728	4,393	888	6	37,015
2009 02	31,821	4,397	891	7	37,116
2009 03	31,895	4,400	892	7	37,194
2009 04	31,629	4,365	890	7	36,891
2009 05	30,850	4,225	873	5	35,953
2009 06	30,307	4,051	857	4	35,219
2009 07	29,901	3,935	849	4	34,689
2009 08	29,590	3,899	849	4	34,342
2009 09	29,566	3,876	851	4	34,297
2009 10	29,522	3,876	845	4	34,247
2009 11	30,315	4,063	869	5	35,252
2009 12	30,827	4,203	877	5	35,912
Total	367,951	49,683	10,431	62	428,127
Average	30,663	4,140	869	5	35,677

Delta Natural Gas Company
Average Number of Customers Billed

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	10304	90	448,009
Average	32,148	4,320	859	8	37,334
YY/M	Residential	Small Non Residential	Large Non Residential	Interruptible	Total
2007 01	32,817	4,507	870	8	38,202
2007 02	32,899	4,542	873	8	38,322
2007 03	33,185	4,566	873	8	38,632
2007 04	32,967	4,532	868	8	38,375
2007 05	32,118	4,403	866	8	37,395
2007 06	31,427	4,199	859	8	36,493
2007 07	31,010	4,111	853	7	35,981
2007 08	30,843	4,079	852	7	35,781
2007 09	30,715	4,057	847	7	35,626
2007 10	30,651	4,044	850	7	35,552
2007 11	31,312	4,173	857	8	36,350
2007 12	31,999	4,402	874	8	37,283
Total	381,943	51,615	10,342	92	443,992
Average	31,829	4,301	862	8	36,999
YY/M	Residential	Small Non Residential	Large Non Residential	Interruptible	Total
2008 01	32,342	4,488	883	8	37,721
2008 02	32,468	4,520	883	8	37,879
2008 03	32,504	4,538	885	8	37,935
2008 04	32,247	4,503	885	8	37,643
2008 05	31,292	4,334	881	8	36,515
2008 06	30,856	4,173	873	7	35,909
2008 07	30,426	4,045	861	3	35,335
2008 08	30,002	3,966	858	6	34,832
2008 09	29,982	3,940	859	6	34,787
2008 10	29,916	3,931	853	5	34,705
2008 11	30,583	4,112	871	6	35,572
2008 12	31,427	4,329	883	6	36,645
Total	374,045	50,879	10,475	79	435,478
Average	31,170	4,240	873	7	36,290

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46. 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. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

47. 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; and
 - d. The average annual cost per employee.

RESPONSE:

See attached schedule.

Sponsoring Witness:

Matthew D. Wesolosky

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 Actual Cost	(d) Average Annual Cost per Employee
1	Hospitalization, medical and dental insurance	1,526,852	9,725
2			
3	Salary continuation insurance - illness or disability	133,530	851
4			
5	Employee stock plan - company portion (1% of salary)	-	-
6			
7	Employee Retirement Plans - defined benefit and defined contribution	1,308,862	8,337
8			
9	Employee education	10,746	68
10			
11	Employee Recreation & Social	9,162	58
12			
13			
14			
15			
16			
17	Benefit Expense	2,989,152	
18	Payroll Amount *	7,486,514	
19			
20			
21			
22			
23			
24			
25			

(a) The number of employees covered at test-year end is 157.

(c) The amount of the test-year actual cost capitalized is \$766,082.

*Delta has a sick leave plan that provides some company paid time off to employees for illness. Such plan is coordinated with salary continuation, long-term disability, social security, etc. in providing for employees who are off work due to illness. Vacation time allowed is 80 to 160 hours per year, depending on year of service. Each employee is allowed up to 40 hours per year of personal leave as required. Delta observes 10 paid holidays. All these items are reflected in total payroll dollars as they represent compensated time off during the year.

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

48. 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

(5) Employee Benefit Plans

(a) Defined Benefit Retirement Plan We have a trustee, noncontributory, defined benefit pension plan covering all eligible employees hired prior to May 9, 2008. Retirement income is based on the number of years of service and annual rates of compensation. The Company historically makes annual contributions equal to the amounts necessary to fund the plan adequately. Due to the conditions in the debt and equity markets, we experienced a decline in the value of the assets held by our defined benefit pension plan and thus we contributed \$2,677,000 to the plan in fiscal 2009.

Statement No. 158 requires employers who sponsor defined benefit plans to recognize the funded status of a defined benefit pension plan on the statement of financial position and to recognize through comprehensive income the changes in the funded status in the year in which the changes occur. Statement No. 71 provides that regulated entities can defer recoverable costs that would otherwise be charged to expense or equity by non-regulated entities. Current rate recovery in Kentucky is based on Financial Accounting Standards Board Statement No. 87, entitled Employers' Accounting for Pensions, which was amended by Statement No. 158. The Kentucky Public Service Commission has been clear and consistent with its historical treatment of such rate recovery; therefore, we have recorded a regulatory asset representing the probable recovery of the portion of the change in funded status of the defined benefit plan that is expected to be recovered through future rates. The regulatory asset is adjusted annually as prior service cost and actuarial losses are recognized in net periodic benefit cost.

Our obligations and the funded status of our plan, measured at June 30, 2009 and March 31, 2008, respectively, are as follows:

(\$000)	<u>2009</u>	<u>2008</u>
Change in Benefit Obligation		
Benefit obligation at beginning of year	12,773	13,277
Service cost	677	749
Interest cost	810	746
Actuarial (gain) loss	328	(894)
Amendments	—	(3)
Benefits paid	(902)	(1,102)
Change in measurement date	373	—
Benefit obligation at end of year	<u>14,059</u>	<u>12,773</u>
Change in Plan Assets		
Fair value of plan assets at beginning of year	14,197	14,229
Actual return on plan assets	(2,343)	325
Employer contributions	2,677	745
Benefits paid	(902)	(1,102)
Fair value of plan assets at end of year	<u>13,629</u>	<u>14,197</u>
Recognized Amounts		
Projected benefit obligation	(14,059)	(12,773)
Plan assets at fair value	<u>13,629</u>	<u>14,197</u>
Funded status	<u>(430)</u>	<u>1,424</u>

	<u>2009</u>	<u>2008</u>
Net amount recognized as prepaid (accrued) benefit costs on the Consolidated Balance Sheets	<u>(430)</u>	<u>1,424</u>

Items Not Yet Recognized as a Component of Net Periodic Benefit Costs

Prior service cost	(749)	(857)
Net loss	<u>8,058</u>	<u>4,395</u>
Amounts recognized as regulatory assets	<u>7,309</u>	<u>3,538</u>

The accumulated benefit obligation was \$12,682,000 and \$11,679,000 for 2009 and 2008, respectively.

(\$000)	<u>2009</u>	<u>2008</u>	<u>2007</u>
Components of Net Periodic Benefit Cost			
Service cost	677	749	715
Interest cost	810	745	700
Expected return on plan assets	(1,010)	(988)	(995)
Amortization of unrecognized net loss	217	250	233
Amortization of prior service cost	<u>(86)</u>	<u>(86)</u>	<u>(86)</u>
Net periodic benefit cost	<u>608</u>	<u>670</u>	<u>567</u>

Weighted-Average % Assumptions Used to Determine Benefit Obligations

Discount rate	6.25	6.50	5.80
Rate of compensation increase	4.0	4.0	4.0

Weighted-Average % Assumptions Used to Determine Net Periodic Benefit Cost

Discount rate	6.50	5.80	5.80
Expected long-term return on plan assets	7.0	7.0	8.0
Rate of compensation increase	4.0	4.0	4.0

Our expected long-term rate of return on pension plan assets is based on our targeted asset allocation assumption of approximately 65% equity investments and approximately 35% fixed income investments and the market-related value of plan assets. The market-related value of plan assets is based upon the fair value of the plan assets.

Plan Assets

Our pension plan weighted-average asset allocations as of June 30, 2009 and March 31, 2008, the plan's measurement date, by asset category are as follows:

	<u>2009</u>	<u>2008</u>
Equity securities	73%	63%
Fixed income securities	22	30
Other	<u>5</u>	<u>7</u>
	<u>100%</u>	<u>100%</u>

Our equity investment target of approximately 65% includes allocations to domestic, international and emerging markets. Our asset allocation is designed to achieve a moderate level of overall portfolio risk in keeping with our desired risk objective. We regularly review our asset allocation and periodically rebalance our investments to our targeted allocation as appropriate.

We expect to contribute \$500,000 to the pension plan in 2010.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid:

(\$000)

2010	781
2011	510
2012	980
2013	1,578
2014	886
2015 – 2019	6,947

Effective May 9, 2008, any employees hired on and after that date were not eligible to participate in our defined benefit pension plan. Freezing the defined benefit plan for new entrants did not impact the level of benefits for existing participants.

The Statement of Financial Accounting Standards No. 106, entitled Employers' Accounting for Postretirement Benefits, and the Statement of Financial Accounting Standards No. 112, entitled Employers' Accounting for Postemployment Benefits, do not affect us as we do not provide postretirement or postemployment benefits other than the pension plan for retired employees.

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

49. 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; and
 - 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. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

50. 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; and
 - 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. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

51. 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; and
 - 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:

Matthew D. Wesolosky

Delta Natural Gas Company, Inc.
Case No. 2010-00116
First PSC Data Request; Dated 3/31/10
Item 51

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 Depreciation 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.

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

52. 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 52.a. and accompanying invoice copies.

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

- b. The estimate for total cost to be incurred for this case was based on actual expenses incurred during case 2007-00089, which are detailed on the attached schedule Item 52.b. As shown on Schedule 3.2 in Tab 27 of Volume 1 of our Filing Requirements, dated April 23, 2010, we estimate that a remaining \$12,177 of expenses from 2007-00089 need to be added in determining total costs to be amortized in 2010-00116.

- c. Noted.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2010-00116

Rate Case Expenses

for period ended 12/31/2009

(Expenses thru 3/31/2010)

Line No.	AC#	Date	Check #	Vendor #	Vendor Name	Total Amount	Description	Hours	Rate/Hr	Amt
1	1.186.21	2010-04-15	272213	2635	YARBER, EUNICE	*	CONSULTING - YARBER	48.00	20	960
2	1.186.21	2010-04-15	272213	2635	YARBER, EUNICE	*	CONSULTING - YARBER	35.00	20	700
3	1.186.21	2010-04-15	272207	3640	PRIME GROUP LLC. THE	*	CONSULTING - SEELYE	16.00	200	3,200
4	1.186.21	2010-04-15	272207	3640	PRIME GROUP LLC. THE	*	CONSULTING - BLAKE	41.00	200	8,200
5	1.186.21	2010-04-15	272207	3640	PRIME GROUP LLC. THE	*	CONSULTING - GARCIA	47.00	150	7,050
6	1.186.21	2010-04-15	272207	3640	PRIME GROUP LLC. THE	*	CONSULTING - WERNERT	11.50	150	1,725
7					TOTAL CONSULTANTS	21,835		198.50		21,835
8	1.186.21	2010-03-31	272119	2334	STOLL, KEENON & OGDEN	*	ATTORNEY FEES - WATT	5.30	342	1,813
9					TOTAL LEGAL	1,813		5.3		1,813
10					TOTAL NEWSPAPER ADS	0				
11					TOTAL SUPPLIES - OTHER	0				
12						*	Indicates invoice copy included			
13										
14					TOTAL RATE CASE #2009-0016 EXPENSE @ 2010-03-31	23,648				

EUNICE A. YARBER
4 Lakeview Drive
Winchester, KY 40391

4/19
001

Invoice Date: April 13, 2010

Delta Natural Gas Company
3617 Lexington Road
Winchester, KY 40391
Attn: Matthew Wesolosky

INVOICE

Accounting Services Rendered for April 1 thru April 12, ~~2009~~ 2010

Accounting	0	Hours @ \$20/hour	=	\$	-
<u>Rate Case</u>	<u>48</u>	<u>Hours @ \$20/hour</u>	<u>=</u>	<u>\$</u>	<u>960.00</u>

TOTAL	48	Hours @ \$20/hour	=	\$	<u>960.00</u> MW
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Ⓢ

1099 code **A**
Rate Case

A/c 1.186.21

CK# 272213

EUNICE A. YARBER
4 Lakeview Drive
Winchester, KY 40391

4/19
001

Invoice Date: April 13, 2010

Delta Natural Gas Company
3617 Lexington Road
Winchester, KY 40391
Attn: Matthew Wesolosky

INVOICE

2010

Accounting Services Rendered for March 23 thru 31, 2009

Accounting	0	Hours @ \$20/hour	=	\$	-
<u>Rate Case</u>	35	Hours @ \$20/hour	=	\$	700.00 <i>mv</i>
TOTAL	35	Hours @ \$20/hour	=	<u>\$</u>	<u>700.00</u>

Ⓢ

1099 code A

Rate Case
A/c 1.186.21

CK# 272213

The Prime Group

Invoice for Services Rendered

4/19

Invoice Date: April 2, 2010

Invoice Number 42010-1

PO 100072

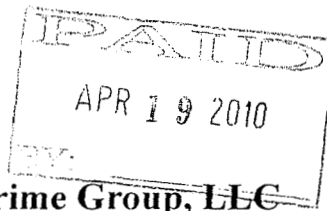
To: Delta Natural Gas Company
3617 Lexington Road
R. R. #1, Box 30-A
Winchester, Kentucky 40391

Attn: Mr. John Brown

16.0 hours of consulting work by Steve Seelye @ \$200.00/hr performed during March for developing a cost of service model and testimony for a retail rate case that will be filed in Kentucky.	\$ 3,200.00
41.0 hours of consulting work by Marty Blake @ \$200.00/hr performed during March in developing return on equity testimony for a retail rate case that will be filed in Kentucky.	\$ 8,200.00
47.0 hours of consulting work by Paul Garcia @ \$150.00/hr performed during March in developing a lead/lag study for a retail rate case that will be filed in Kentucky.	\$ 7,050.00
11.5 hours of consulting work by Jeff Wernert @ \$150.00/hr performed during March in developing a cost of service model for a retail rate case that will be filed in Kentucky.	\$ 1,725.00

Total due for March

\$ 20,175.00



Please remit payment to:

The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837

G/L Data 03/10 period closed
as of 4/1/10

JBROWN
4-5-10

CK# 272207

Jeremy has copy

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

Rate Case
A/c 1.186.21

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
April 6, 2010

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

INVOICE NO.: 646484
SKO File No.: 5522/136948

MATTER NAME: 2010 Rates

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	2,014.00
<i>COURTESY REDUCTION</i>	<i>(201.40)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	<u>0.00</u>
INVOICE TOTAL	<u>\$ 1,812.60</u>
TOTAL BALANCE DUE	<u><u>\$1,812.60</u></u>



Re: Rate Case

A/c # 1.186.21

*PLEASE INDICATE INVOICE NUMBER 646484 ON PAYMENT

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
April 6, 2010

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

INVOICE NO.: 646484
SKO File No.: 5522/136948

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

Re: 2010 Rates

Our Reference: 005522/136948/RMW/1008

Fees rendered this bill

\$ 1,812.60

Total Current Charges This Matter

\$ 1,812.60

OK Yg

Rate case Alc# 1.186.21

CK# 272119

*PLEASE INDICATE INVOICE NUMBER 646484 ON PAYMENT

BILL DATE: April 6, 2010

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

LEGAL FEES

<u>DATE</u>	<u>IND</u>	<u>DESCRIPTION OF SERVICE</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
03/15/10	RMW	Travel to Winchester; attend meeting re rate case; travel to Lexington	3.50	380.00	\$ 1,330.00
03/15/10	RMW	Review file for meeting; edit notice of intent and send to King	0.50	380.00	190.00
03/17/10	RMW	E-mail re question about data requests in rate case	0.30	380.00	114.00
03/18/10	RMW	Telephone Jennings; e-mail Brown	0.50	380.00	190.00
03/31/10	RMW	Review files and draft rate application; send to client	0.50	380.00	190.00
		SUBTOTAL	5.30		\$2,014.00

EXPENSES AND OTHER SERVICES

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
	SUBTOTAL	0.00
	GRAND TOTAL:	\$2,014.00

ATTORNEY/PARALEGAL SUMMARY

<u>TIMEKEEPER</u>	<u>RANK</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
R. M Watt	Member	5.30	380.00	\$2,014.00

DELTA NATURAL GAS COMPANY, INC.

Item 52.b.

CASE NO. 2010-00116

Rate Case Expense Estimate

	<u>Hours</u>	<u>Average Rate per Hour</u>	<u>Amount</u>
Accounting			
Deloitte -- accounting consultations	110	309	33,985
Legal			
Stoll, Keenon Ogden -- attorney fees	231	281	64,880
Consultants			
Prime Group LLP -- rate case consulting; depreciation study; cost of service study, return on equity study	682	190	129,704
Eunice Yarber -- data request assistance	148	20	2,960
Alliance Data Systems -- programming to implement new rates	28	175	4,944
Other Expenses			
Newspaper ads			60,179
Supplies, etc.			<u>7,526</u>
			304,178
Unamortized Expenses from Case No. 2007-00089			<u>12,177</u>
Total expenses to be amortized			<u><u>316,355</u></u>

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

53. 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 23, 2010 Filing Requirements Volume 3, testimony of William Steven Seelye, Seelye Exhibit 11.

Sponsoring Witness:

William Steven Seelye

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116**

**FIRST PSC DATA REQUEST
DATED MARCH 31, 2010**

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

RESPONSE:

We currently have no outstanding recommendations contained in our management audits. The impact of management audit recommendations implemented is already reflected in the test year of this case.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116

FIRST PSC DATA REQUEST
DATED MARCH 31, 2010

55. 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:

- a. Delta currently operates its Conservation/Efficiency Program ("CEP") which is a DSM program approved for rate recovery under the Conservation/Efficiency Program Cost Recovery ("CEPCR") rider in Case 2008-00062. The program provides for Delta to perform energy audits, promote conservation awareness and provide rebates on the purchase of certain high-efficiency appliances. The program year runs from November 1 through October 31 with rates adjusted annually on February 1 to recover the costs incurred under these programs, including the reimbursement of margins on lost sales and the incentives provided to us. Sheets 39-42 of our tariff describe the determination of the CEPCR.
- b. The program is designed to reimburse Delta for costs incurred to promote conservation and efficiency. The cost incurred for performing energy audits, rebates on certain high-efficiency appliances and promoting customer awareness are not charged to expense, nor is their recovery recorded as revenue. These expenditures are recorded as a regulatory asset in accounts 1.186.600 through 1.186.641 as incurred and the accounts are relieved as the CEPCR is billed. Delta records revenue for both the lost sales and incentive components of the CEPCR which are recorded in accounts 1.480.080 and 1.480.081, respectively. For the test year the \$799 of lost sales were billed and recorded in 1.480.080. The actual account balance for 1.480.081 was a debit balance of \$249 due to a January, 2009 journal entry to adjust revenue recorded in December, 2008 in accordance with EITF 92-7 for financial reporting purposes. Delta did not record an incentive earned on the CEP during calendar 2009.

Sponsoring Witness:

Matthew D. Wesolosky