

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

1. Please provide copies of June year-to-date financial, operating and/or statistical reports for 2006, 2007, 2008 and 2009 (when available).

Response:

See PSC-1 Item 41 for financial statements subsequent to the test year. See our application, tab 37 for a copy of the January, 2009 through December, 2009. The financial reports for 2006 through 2008 are on file with the Public Service Commission.

Sponsoring Witness:

Matthew D. Wesolosky

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JUN 08 2010

**PUBLIC SERVICE
COMMISSION**

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

2. Please provide a copy of the Board of Directors minutes for 2007, 2008, 2009 and 2010 to date.

Response:

The Board minutes have been filed under seal with motion for confidential treatment.

Sponsoring Witness:

John B. Brown

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

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3. Please explain in detail any major changes in accounting treatment for O&M expenses, retirements, replacements and removal costs instituted by the Company since 2003.

Response:

The most significant change resulted from changing our capitalization threshold from \$500 to \$2,000 in 2004.

For SEC reporting purposes, the Company reclassified cost of removal out of accumulated depreciation into regulatory liabilities, adopted SFAS 143 and adopted FIN 47. None of these changes have any impact on this rate case, as Delta has excluded all of these balances in the pro forma numbers.

Sponsoring Witness:

Matthew D. Wesolosky

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

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4. Please provide a copy of each out-of-period accounting adjustment (i.e., journal entry) recorded during the historical test period, the twelve months ending October 31, 2009, and past the test period to the present, along with an explanation of each adjustment.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
 RATE CASE 2010-00116
 OUT OF PERIOD ADJUSTMENTS
 YEAR ENDED DECEMBER 31, 2009

Item 4
 AG

Journal Entry Number	Month Recorded	Month Applicable	JE Description	Account Number	Account Name	Amount
JE103	2009-1	2008-12	Reclass Margaret Trusty Catering invoice from 1 921.29 to 1.926.08	1.921.29	Co. Business Meals and Entertainment	(446.26)
JE103	2009-1	2008-12	Reclass Margaret Trusty Catering invoice from 1 921.29 to 1.926.08	1.926.08	Employee Recreation & Social	446.26
JE104	2009-01	2008-11	Correct Bladwin Cooke billing	1.184.01	Accounts Payable - MAR Clearing	11.59
JE104	2009-01	2008-11	Correct Bladwin Cooke billing	1.921.05	Small Supply Items	(11.59)
JE110	2009-01	2008-08	Correct Prepay Entry	1.165.05	Prepaid Insurance	(7,632.80)
JE110	2009-01	2008-08	Correct Prepay Entry	1.924.00	Insurance Expense	7,632.80
JE116	2009-01	2008-12	Correct distribution for Lowes Invoice	1.232.01	Accounts Payable - General	69.31
JE116	2009-01	2008-12	Correct distribution for Lowes Invoice	1.146.05	Receivable from Enpro	(69.31)
JE116	2009-01	2008-12	Correct distribution for Lowes Invoice	5.232.00	Accounts Payable	(69.31)
JE116	2009-01	2008-12	Correct distribution for Lowes Invoice	5.234.01	Payable to Delta Natural	69.31
JE105	2009-02	2008-05	Correct invoice distribution for A&B Deburring Co.	1.894.01	Maintenance of Other Equipment - Payroll	(169.54)
JE105	2009-02	2008-05	Correct invoice distribution for A&B Deburring Co.	1.894.02	Maintenance of Other Equipment - Other	169.54
JE113	2009-03	2008-10	Correct invoice distribution for Barney's Repair and Machine, Inc.	1.834.01	Canada Mountain Maintenance of Compressor Station equipment - Payroll	(114.33)
JE113	2009-03	2008-10	Correct invoice distribution for Barney's Repair and Machine, Inc.	1.834.02	Canada Mountain Maintenance of Compressor Station equipment -Misc	114.33

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5. Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold in 2007, 2008, 2009 and 2010 to date.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

Delta Natural Gas

ITEM 5

Consistent with the group method of depreciation, Delta does not recognize gains or losses on the disposition of depreciable property. These amounts are charged to the depreciation reserve.

Gains or losses are recognized on the sale of non-depreciable property. Gains were incurred and booked for the sale of land in the requested years. Details below:

<u>Description</u>	(Gain)/Loss <u>Month/Yr</u>	<u>(Gain)/Loss</u>
OFFICE LAND & LOT 513 and 601 SOUTH MAIN, CORBIN, KY	5/2008	(16,955.00)
OFFICE LAND 230 CUMBERLAND AVE BARBOURVILLE, KY	8/2008	(70,892.50)
OFFICE LAND BOB-O-LINK DR & HWY 25N BEREA, KY	8/2008	<u>(85,130.00)</u>
		<u>(172,977.50)</u>

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6. Please provide a complete breakdown of other income, net, for 2007, 2008, 2009 and 2010 to date. Identify the jurisdictional portion of each element.

Response:

See attached for account detail of Other Income, Net. These amounts are non-regulated and not included in the rate case.

Sponsoring Witness:

Matthew D. Wesolosky

Income Statement History Jan 1, 2007 - March 31, 2010

					2007	2008	2009	2010			
300	Other (income) deductions, net	600	Other (income) deductions, net	380	Other Net (Income) Loss Before Income Taxes	1.415.010	LABOR SERVICE REVENUE	(5,125)	(5,175)	(5,373)	(1,475)
						1.415.020	MERCHANDISING REVENUE	(14,652)	(12,501)	(7,976)	(1,216)
						1.415.030	SALES TAX COMMISSION	(9,969)	(10,642)	(10,236)	(3,569)
						1.416.010	LABOR SERVICE EXPENSE	3,774	2,149	5,335	793
						1.416.020	MERCHANDISING EXPENSE	11,196	9,734	5,842	986
						1.419.000	INTEREST & DIVIDEND INCOME	(26,221)	15,855	(51,538)	(16,790)
						1.421.000	MISC NON OPERATING INCOME	(71,309)	679,071	(890,662)	(14,201)
						1.421.010	MISC NON OPERATING EXPENSE - PAYROLL	10,510	10,796	12,270	3,111
						1.426.020	LIFE INSURANCE CO. BENEFICIARY	(41,778)	49,243	(47,232)	(6,190)
							<i>Other Net (Income) Loss Before Income Taxes</i>	(143,575)	738,532	(989,570)	(38,551)
							<i>Other (income) deductions, net</i>	(143,575)	738,532	(989,570)	(38,551)
							<i>Other (income) deductions, net</i>	(143,575)	738,532	(989,570)	(38,551)
							<i>Net Income</i>	(143,575)	738,532	(989,570)	(38,551)

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7. Provide the monthly financial and operating reports for every month from October 2006 to present.

Response:

See PSC-1 Item 41 for financial statements subsequent to the test year. See our application, tab 37 for a copy of the January, 2009 through December, 2009. The financial reports for 2006 through 2008 are on file with the Public Service Commission.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
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8. Provide the twelve months-ending return on common equity for each month from January 2006 to present.

Response:

The twelve months-ending return on common equity for each month from January 2006 to present is information that Delta does not compile. There is a yearly report that was furnished to the Public Service Commission in the first data request, tab #35, which gives the return on equity at December 2009, 2008, 2007, 2006, 2005 and 2004.

Sponsoring Witness:

John B. Brown

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

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9. Please supply a copy of Delta's latest Ten Year Demand Forecast.

Response:

Delta does not have such document.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
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ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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10. Please list all year end closing and adjusting accounting entries, both internal and those made by your external auditors for 2006, 2007, 2008 and 2009.

Response:

See attached support.

Sponsoring Witness:

Matthew D. Wesolosky

JUNE 2006						
JE #	Description	PREPARED	ENTERED	POSTED	DR AMT	BATCH #
101	TRUE UP SCHOOL TAX	TM	TM	TM	3.02	1
102	Retire Extension Deposit Prepay Agreements	KAE	KAE	KAE	9,107.00	1
103	Retire Extension Deposit Promissory Note Agreements	KAE	KAE	KAE	586,334.00	1
104	Extension Deposit Agreement Cancelled for WO 502352	KAE	KAE	KAE	13,280.00	1
105	Record new Extension Deposit Agreement for WO 502375	KAE	KAE	KAE	55,020.00	1
106	ROUNDING GCR ACCOUNTS	TM	TM	TM	86.27	1
107	RECLASS CASH CREDIT BALANCE	TM	TM	TM	260,335.60	1
108	REVERSAL-CORRECT ADMIN CASH ACCT -STAND ENERGY PAYMENT PD MAY NOT POSTED UNTIL JUNE	MJC	MJC	MJC	172,504.80	1
109	CORRECT A/C DIST ALLTEL	DS	DS	DS	105.25	1
110	REVERSAL CORR NPC MAR INV FOR MAY BOOKED	MJC	MJC	MJC	23.45	1
110-A	CORRECT INVENTORY CHARGES	KAE	KAE	KAE	244.02	1
111	RECLASS CREDIT A/R BALANCES	TM	TM	TM	173,553.09	1
112	BOOK INTRASOURCE ACTIVITY	KAE	KAE	KAE	5,125.00	1
113	CLEAR INVENTORY CHARGE TO TRANS & DIST PAYROLL ACCOUNT	KAE	KAE	KAE	106.72	1
114	RECORD CASH SURRENDER VALUE	DS	DS	DS	5,265.22	1
115	CLEAR A/C FOR QUARTER	DS	DS	DS	0.07	1
116	ADJUST FUTA & SUTA TAXES	DS	DS	DS	17.69	1
117	CORRECT A/C DIST PAYROLL	DS	DS	DS	540.42	1
118	ACCRUE VAC/PERSONAL	DS	DS	DS	46,754.52	1
119	ACCRUE JUNE INVOICES	TM	TM	TM	39,486.69	1
120						
121	ACCRUE JUNE INVOICES	TM	TM	TM	1,014.65	1
122	ADJUST MEDICAL SELF INSURANCE	TM	TM	TM	65,000.00	1
123	REVERSE DECEMBER TAX ENTRY	TM	TM	TM	1,388,900.00	1
124	RECLASS LOBBYING EXPENSES	TM	TM	TM	1,360.00	1
125	RECLASS HEWLETT - PACKARD INVOICE - SHOULD BE IN NEXT FISCAL YEAR	TM	TM	TM	2,347.20	1
126	RVC DAN WELLS INVOICE FROM 5.923.00 TO 5.923.10	TM	TM	TM	4,073.51	1
127	ACCRUE POWERPLAN INVOICE	TM	TM	TM	192,125.00	1
128	ADJUST ALLOWANCE FOR BAD DEBT	TM	TM	TM	1,234.39	1
129	CORRECT DISTRIBUTION ON CK 240545- KY STATE TREASURER	TM	TM	TM	20,320.00	1
130	ACCRUE JUNE INVOICE	KAE	KAE	KAE	1,400.00	1
131	EXPENSE CLEARING TO OVERHEAD	TM	TM	TM	21,957.00	1
132	CORRECT JE 131	TM	TM	TM	58.00	1
133	ALLOWANCE FOR BAD DEBT ADJUSTMENT	TM	TM	TM	90,000.00	1
134	REVERSE JE 133 - JE NEEDS TO GO THROUGH WORK ORDER	TM	TM	TM	90,000.00	1
135	ALLOWANCE FOR BAD DEBT ADJUSTMENT	TM	TM	TM	90,000.00	1
136	CORRECT ACCOUNT DISTRIBUTION ON JE 129 FROM 5,234.02 TO 5,236.02	TM	TM	TM	1,649.00	1
137	CORRECT ACCOUNT DISTRIBUTION ON JE 129 - rounding	TM	TM	TM	4.02	1
138	RECORD BONUS ACCRUAL	DS	DS	DS	580,000.00	1
139	RECORD BONUS ACCRUAL	DS	DS	DS	1,160,000.00	1
140	ARO ENTRY FOR MAINS AND SERVICES	TM	TM	TM	1,475,891.12	1
141	RECLASS MEDICAL PLAN TO PAYABLES /per JB	MJC	MJC	MJC	16,744.43	1
142	YEAR END TAX ENTRY	MJC	MJC	MJC	8,691,825.00	1
143	CORRECT TAX ENTRY	TM	TM	TM	200.00	1
TOP01	Toposed Entry to reclass debit income tax balances	TM	TM	TM	345,887.00	1
145	Post Closing Tax Entry	TM	TM	TM	710,059.00	2

TOP02	Topped Entry to adjust net income tax balances adjusted due to cost of entry	TM	TM	TM	50,300.00	2
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JUNE 2007		PREPARED	ENTERED	POSTED	DR AMT	BATCH #
JE #	Description					
101	Transfer charges from 511-01-2886 to 511-417	KAE	KAE	KAE	280.83	1
102	R/C FLOW-CAL INVOICE TO PREPAID -THIS IS AN ANNUAL MAINTENANCE FROM 6-07 - 6-08	TM	TM	TM	33,100.00	1
103	Correct Inventory charges from 1.887.01 to 1.887.02 as of June	KAE	KAE	KAE	31.57	1
104	Reconcile ARO Unrecovered Adoption Cost	KAE	KAE	KAE	2,195.00	1
105	Book Intrasource Inc Activity	KAE	KAE	KAE	975.00	1
106	REVERSE RECLASS MEDICAL PLAN PAYMENT TO PAYABLES	TM	TM	TM	26,633.50	1
107	REVERSE RECLASS MEDICAL PLAN PAYMENT TO PAYABLES	TM	TM	TM	105.31	1
108	Correct Acct Distribution on GEM Construction Invoice	KAE	KAE	KAE	2,138.80	1
108	Reversal Reclass Gasco from June to May	sk	sk	sk	8,235.48	1
109	Record Extension Deposit Agreement for WO 503-301	KAE	KAE	KAE	35,000.00	1
110	Record service charges on Admin. Account	sk	sk	sk	3.00	1
111	Retire Cash Deposit and Promissory Note Extension Deposit Agreements	KAE	KAE	KAE	266,245.00	1
112	Adjust school tax to actual	TM	TM	TM	0.02	1
113	ADJUST FUTA & SUTA TAX	DS	DS	DS	0.20	1
114	ADJUST FOR FICA MATCH	DS	DS	DS	2,085.58	1
115	RECORD CASH SURRENDER VALUE	DS	DS	DS	37,373.47	1
116	CLEAR A/C FOR QUARTER	DS	DS	DS	0.18	1
117	R/C VARIAN CHECK	TM	TM	TM	45,440.32	1
118	ADJUST 1.181.071 TO ACTUAL - ROUNDING	TM	TM	TM	2.00	1
119	CORRECT INVOICE A/C DIST	DS	DS	DS	87.30	1
120	JUNE ACCRUED INVOICES	TM	TM	TM	44,475.29	1
121	RECLASS PERFECTION INVOICES ACCRUED IN JE 120	TM	TM	TM	1,496.41	1
122	ADJUST ENPRO ARO FOR ROUNDING	TM	TM	TM	8.00	1
123	ACCRUE VAC/PERSONAL	DS	DS	DS	26,228.20	1
124	RECLASS DISTRIBUTION ON STOLL KEENON BILL DATED 1-19-07 - SHOULD BE RATE CASE 1.186.2	TM	TM	TM	1,417.50	1
125	RECLASS PRINCIPAL FINANCIAL PYMT FROM 1.165.00 TO 1.926.05	TM	TM	TM	1,551.73	1
126	ADJUST 1.237.09 TO ACTUAL	TM	TM	TM	32.29	1
127	ADJUST MEDICAL PLAN SELF INSURED	TM	TM	TM	39,000.00	1
128	BOOK BILLING AMOUNT FOR A/R FOR WORK ORDERS	TM	TM	TM	1,210,718.56	1
129	RECLASS MEDICAL PLAN PYMT TO PAYABLES	TM	TM	TM	22,655.42	1
130	JUNE ACCRUED INVOICES	TM	TM	TM	1,338.36	1
131	RECLASS PREPAID A/P RECONCILIATION BALANCES TO 1.165.00	TM	TM	TM	110,234.63	1
132	Book NRC Rev not billed on MAR for Delgasco	sk	sk	sk	420,660.00	1
133	RECLASS CREDIT A/R BALANCES	TM	TM	TM	216,953.06	1
134	RECLASS CASH CREDIT BALANCE	TM	TM	TM	417,762.84	1
135	RECLASS MAR CLEARING ACCOUNT	TM	TM	TM	9,999.50	1
136	Rev. April JE106 - Denisa corrected amount in MAR	sk	sk	sk	40,353.31	1
137	ROUNDING GCR ACCOUNTS	TM	TM	TM	22.05	1
138	REVERSE DECEMBER 06 TAX ENTRY	TM	TM	TM	2,993,176.00	1
139	RECORD STOCK GIVEN AT MONEY SHOW IN LAS VEGAS	TM	TM	TM	8.00	1
140	Book Depreciation for June	KAE	KAE	KAE	440,817.00	1
141	BOOK TO RETURN ENTRY	TM	TM	TM	405,769.00	1
142	BOOK TO RETURN RECLASS	TM	TM	TM	33,727.00	1
143	RECLASSED \$35,454.70 FLOW CAL RELIEF OF A/P FROM 1.232.02 TO 1.232.01	TM	TM	TM	35,454.70	1
144	REVERSE JE 140	KAE	KAE	KAE	440,817.00	1
145	R/C 1.232.02 RECURRING CREDIT OF \$3,269.25	TM	TM	TM	3,269.25	1
146	EXPENSE CLEARING TO OVERHEAD	TM	TM	TM	118,007.00	1
147	Reclass Cost of Removal Depr to Regulatory Liabilities	KAE	KAE	KAE	785,356.00	1
148	RECORD BONUS ACCRUAL	DS	DS	DS	2,227,000.00	1
149	CORRECT JE 146	TM	TM	TM	273.00	1
150	CORRECT JE 149	TM	TM	TM	546.00	1
TOP01	R/C DEBIT INCOME TAX BALANCES	TM	TM	TM	351,459.00	1
151	Book Inventory Charges for Work Orders reported after Inv Month Close	KAE	KAE	KAE	89,492.88	2
152	Reclassify Pension loss to Regulatory Asset - per SFAS 158	sk	sk	sk	3,935,270.00	2
153	JUNE TAX ENTRY	TM	TM	TM	10,837,000.00	2
TOP02	DEBIT INCOME TAX ADJUSTMENT AFTER JUNE TAX ENTRY WAS MADE	TM	TM	TM	882,199.56	2

JUNE 2008						
JE #	Description	PREPARED	ENTERED	POSTED	DR AMT	BATCH #
101	RETIRE EXT DEPOSIT PREPAY AGREEMENTS	KAE	KAE	KAE	2,359.00	1
102	CORRECT DISTRIBUTION ON PAYROLL CHECK REQUEST	TM	TM	TM	182,386.09	1
103	RETIRE EXT DEPOSIT PROMISSARY AGREEMENTS	KAE	KAE	KAE	345,800.00	1
104	REVERSE RECLASS MEDICAL PLAN PYMT TO PAYABLES	TM	TM	TM	36,787.39	1
105	RECLASS CASH CREDIT BALANCE TO A/P 1.232.01	TM	TM	TM	175,881.46	1
106	ADJUST SALES TAX TO ACTUAL - ROUNDING	TM	TM	TM	0.06	1
107	CORRECTION OF DR TRANSPORTATION FEE AND THE OFFSETTING ON SYSTEM TRANSP FOR DELTA	TM	TM	TM	18,800.00	1
108	REVERSE ACCRUE ROYALTY REVENUE FOR APRIL AND MAY	TM	TM	TM	30,000.00	1
109	REVERSE MAY STOCK ENTRY JE 102 - STOCK WAS NOT ISSUED BY COMPUTERSHARE UNTIL JULY 08	TM	TM	TM	8.00	1
110-A	JUNE ACCRUED INVOICES	TM	TM	TM	76,514.55	1
111	ACCRUE VAC/PERSONAL	DS	DS	DS	40,924.06	1
112	CLEAR A/C FOR QUARTER	DS	DS	DS	0.08	1
113	RECORD CASH SURRENDER VALUE	DS	DS	DS	10,129.53	1
114	BOOK A/R AMOUNT FOR WORK ORDERS	KAE	KAE	KAE	241,889.00	1
115	CORRECT DISTRIBUTION ON ATMOS INVOICE	TM	TM	TM	13,768.81	1
116	CORRECT 1.181.071 FOR ROUNDING	TM	TM	TM	3.00	1
117	CORRECT JE 116	TM	TM	TM	6.00	1
118	ADJUST 5,230.00 TO ACTUAL - ROUNDING	TM	TM	TM	2.00	1
119	ADJUST FUTA & SUTA TAX	DS	DS	DS	0.13	1
120	RECLASS MAR CLEARING BALANCE TO PREPAID	TM	TM	TM	9,948.42	1
121	RECLASS PREPAID A/P TO 1.165.00	TM	TM	TM	58,310.00	1
122	ADJUST PROPERTY TAX ACCRUAL PER ANALYSIS	TM	TM	TM	1,760.22	1
123	ACCRUED CDW INVOICE	TM	TM	TM	1,884.95	1
124	FIN 48 ENTRY	TM	TM	TM	45,925.00	1
125	Reclass WO's 511-412 & 526-149 from 107 01 to 101	KAE	KAE	KAE	10,982.61	1
126	Book Cost of Removal	KAE	KAE	KAE	44,375.70	1
127	ADJUST PROPERTY TAX ACCRUAL	TM	TM	TM	29,000.00	1
128	ACCRUED INVOICES FOR WELL 119	TM	TM	TM	63,401.06	1
129	CORRECT HICKMAN BUILDING INVOICE DIST	DS	DS	DS	18.01	1
130	RECLASS CREDIT A/R BALANCES TO 1.232.02	TM	TM	TM	272,371.14	1
131	RECLASS FLOW-CAL INVOICE TO PREPAID	TM	TM	TM	33,100.00	1
132	Correct Inventory Charge for 88702 for June	KAE	KAE	KAE	117.86	1
133	CORRECT AT&T INVOICE DIST	DS	DS	DS	31.20	1
134	ADJUST GCR ACCOUNTS FOR ROUNDING	TM	TM	TM	140.56	1
135	CORRECT JE 134	TM	TM	TM	53.98	1
136	CORRECT ROYALTY TO ACTUAL PAID	SK	SK	SK	156.31	1
137	CORRECT OCTOBER BB&T INVOICE CODING TO 1.184.01	TM	TM	TM	51.58	1
138	RECLASS MAR BALANCE TO PREPAID DUE TO JE 137	TM	TM	TM	51.58	1
139	REVERSE DECEMBER TAX ENTRY	TM	TM	TM	2,990,600.00	1
141	ACCRUE ESTIMATED ROYALTY REVENUE FOR MAY AND JUNE 08	TM	TM	TM	30,000.00	1
142	ADJUST MEDICAL PLAN SELF INSURED	TM	TM	TM	10,300.00	1
143	TRUE UP UNAMORTIZED RATE CASE 1.186.20	TM	TM	TM	800.00	1
144	ACCRUE FOR JESS CO ECONOMIC DEV AUTH AGREEMENT WO 525-343	KE	KE	KE	23,077.69	1
145	CORRECT G/L INSURANCE 1 924 00 AND PREPAID 1 165 05 TO ACTUAL - RECEIVED REFUND THRU MAR	TM	TM	TM	2,808.00	1
146	CORRECT JE 145	TM	TM	TM	5,616.00	1
147	SET UP UNAMORTIZED DSM CASE 2008	TM	TM	TM	10,481.39	1
148	RECORD BONUS ACCRUAL	DS	DS	DS	2,355,000.00	1
149	EXPENSE CLEARING TO OVERHEAD	DS	DS	DS	165,227.00	1
150	JUNE PENSION ENTRY	TM	TM	TM	397,380.00	1
151	JUNE TAX ENTRY	TM	TM	TM	11,661,330.00	1
TOP01	R/C DEBIT INCOME TAX BALANCE	TM	TM	TM	50,584.00	1
152	JUNE TAX ENTRY POST CLOSING	TM	TM	TM	2,058,768.00	2
TOP02	R/C DEBIT INCOME TAX BALANCE - DUE TO POST CLOSING TAX ENTRY	TM	TM	TM	727,415.56	2

JUNE 2009		PREPARED	ENTERED	POSTED	DR AMT	BATCH #
JE #	Description					
101	Retire Extension Deposit Prepay Agreement for WO 503-217	KAE	KAE	KAE	4,421.00	1
102	Retire Extension Deposit Promissory Agreements	KAE	KAE	KAE	514,600.00	1
103	RECLASS FLOW-CAL AND CDW SUPPORT TO PREPAID	TM	TM	TM	59,174.93	1
104	ADJUST SCHOOL TAX FOR ROUNDING	TM	TM	TM	0.10	1
105	CORRECT DUPLICATE ALLEGRO POSTING	SK	SK	SK	23,024.51	1
106	REVERSE CREDIT CARD PAYMENTS RECEIVED 5-30 AND 5-31 BUT NOT POSTED TO G/L DUE TO TIMING	TM	TM	TM	733.38	1
107	REVERSE RECLAS MEDICAL PLAN PYMTS TO PAYABLES	TM	TM	TM	43,179.59	1
108	ACCRUE VAC/PERSONAL	DS	DS	DS	36,240.95	1
109	REVERSE JE 62 - ITC - NOW BEING BOOKED IN POWERTAX	TM	TM	TM	2,775.00	1
110	CLEAR A/C FOR QUARTER	DS	DS	DS	0.14	1
111	RECORD CASH SURRENDER VALUE	DS	DS	DS	26,040.09	1
112	ADJUST FUTA & SUTA TAX	DS	DS	DS	0.09	1
113	ACCRUE JUNE INVOICES	TM	TM	TM	10,796.76	1
114	RECLASS CREDIT A/R BALANCES	TM	TM	TM	491,234.86	1
115	BOOK INTRASOURCE ACTIVITY FOR JUNE 2009	KAE	KAE	KAE	1,925.00	1
116	RECLASS CASH CREDIT BALANCE TO A/P	TM	TM	TM	58,624.38	1
117	BOOK A/R AMOUNT FOR WORK ORDER 525-554	KAE	KAE	KAE	225,245.72	1
118	NON-ELECTIVE CONTRIBUTION	DS	DS	DS	3,376.00	1
119	RECLASS MAR CLEARING TO PREPAID	TM	TM	TM	10,000.00	1
120	RECLASS PREPAID A/P TO 1.165.00	TM	TM	TM	140,696.76	1
121	ACCRUED JUNE INVOICES	TM	TM	TM	21,690.25	1
122	ADJUST SHORT TERM INTEREST TO ACTUAL - ROUNDING	TM	TM	TM	0.06	1
123	REVERSE JE 119	TM	TM	TM	10,000.00	1
124	RECLASS THE A/P MAR CLEARING AMOUNT TO 1,926.04 - CHECK WAS RECEIVED PREVIOUSLY	TM	TM	TM	10,000.00	1
125	BOOK COST OF REMOVAL TO DEPR	KAE	KAE	KAE	54,678.14	1
126	RECLASS MAR ENTRY FOR NATIONAL FLOOD INSURANCE CHECK	TM	TM	TM	895.00	1
127	ADJUST MEDICAL PLAN SELF INSURED	TM	TM	TM	4,000.00	1
128	ADJUST ACCOUNTS TO ACTUAL	sk	sk	sk	4.56	1
129	RECLASS BB&T INVOICE DISTRIBUTION	TM	TM	TM	123.12	1
130	EXPENSE CLEARING TO OVERHEAD	DS	DS	DS	189,405.00	1
131	FIN 49 DEFERRED TAX RECLASSIFICATION	TM	TM	TM	55,678.87	1
132	RECLASS BAD DEBT RESERVE TO DELGASCO	TM	TM	TM	938,000.00	1
133	RECORD BONUS ACCRUAL	DS	DS	DS	1,290,000.00	1
134	RECLASS SUB FED AND STATE ACCRUED TAXES TO DELTA	TM	TM	TM	3,233,362.50	1
TOP01	RECLASS DEBIT INCOME TAX BALANCE	TM	TM	TM	1,997,878.38	1
135	RECLASS SUB FED AND STATE ACCRUED TAXES TO DELTA	TM	TM	TM	682,520.58	1
TOP02	ADJUST TOP01 RECLASS DEBIT INCOME TAX BALANCE - POWERTAX ADJUSTMENT	TM	TM	TM	703,063.72	1
136	PENSION ENTRY	TM	TM	TM	4,234,242.00	1
TOP03	ADJUSTMENT#2 TO DEBIT INCOME TAX BALANCE - POWERTAX CHANGE	TM	TM	TM	15,366.13	1

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

11. List each change in accounting principles made by the Company during 2005, 2006, 2007, 2008, 2009 and 2010 to date.
- a. For each such change, state the revenue and/or expense or capital impact in this filing.

Response:

2005

- None.

2006

- Adopted FIN 47 for Conditional Asset Retirement Obligations. No impact on this filing, as ARO's excluded from rate case.

2008

- FIN 48 for uncertain tax positions. No impact on this filing as income tax expense included in this case is calculated on equity portion of return using the statutory rates.
- Adopted funded status recognition provision of SFAS 158. Resulted in recognition of a regulatory asset which represents the funded status of the plan. No impact on this filing as the regulatory asset is excluded from rate base.

2009

- Adopted measurement date provision of SFAS 158 which resulted in three months of pension expense being charged directly to beginning retained earnings on July 1, 2008.
- SFAS 157, 157-4 and 159 relating to fair value measurements. No impact on this filing as the provisions of SFAS 157 required additional disclosure in our SEC Forms 10-Q and 10-K. We did not elect to measure any financial instruments under SFAS 159 at fair value.
- SFAS 161 for derivatives. No impact on this filing as requirements of SFAS 161 only expanded disclosure surrounding derivative instruments.
- SFAS 165 for subsequent events. No impact on this filing as SFAS 165 only required additional disclosures.

DELTA NATURAL GAS COMPANY, INC.
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DATED MAY 24, 2010

2010

- SFAS 157-2 for nonrecurring fair value measurements. No impact on this filing as the adoption of SFAS 157-2 only impacted the initial recognition of our ARO's which are excluded from this case.
- FSP 107-1 and APB 28-1 related to interim disclosures about fair value instruments. No impact on this filing as this statement only required additional disclosure in our quarterly SEC filings.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

12. Please list all procedures the Company follows to ensure that there was a proper assignment of costs to the test period and that the test period only includes charges incurred during the test period.

Response:

Delta has always attempted to practice "textbook" accounting. We hold open accounts payable until the middle of the following month in hopes that most invoices will arrive during that period and the proper general ledger month can be assigned. We wait until getting actual data before closing so as to minimize our reliance on estimates. In recent years with increased SEC and external auditor scrutiny and lower audit scopes, we have stepped up our procedures surrounding quarter-end cutoff. We have developed a checklist of various quarter end cutoff responsibilities that each member of the Company's leadership group must sign off before we close the quarter. We perform subsequent review of accounts payable checks to ensure accurate general ledger dates were assigned based on when the goods were received or services rendered. This heightened emphasis on clean cut-off is evidenced in the low number of out-of-period journal entries relative to the 12/31/09 quarter end, listed in response to question 4.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

13. Provide a copy of the Commission's two most recent management letters and recommendations received from the Company's independent auditors.

Response:

There have been no management letters and recommendations issued by the Company's independent auditors since the last rate case.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

14. List each internal audit completed, scheduled, or in progress at the Company for 2007, 2008, 2009 and 2010 to date. For each, list subject of audit, date of audit, date of report and title of report.

Response:

Delta's internal auditor does not prepare a formal report for each item reviewed; however, the Audit Committee is informed of activities performed on a quarterly basis.

Specific audits performed where a report was issued during the years listed pertains to operational audits performed at the District offices relating to general branch operations. Audit report title is *District Office Audit Program* for each location listed below.

<u>Location of Audit</u>	<u>Audit Report Date</u>
Berea	01/15/2007
Owingsville	11/16/2007
Corbin	01/29/2008
Nicholasville	10/28/2008
Middlesboro	12/02/2008
Berea	10/29/2008
Owingsville	11/16/2009
Nicholasville	11/17/2009

Sponsoring Witness:

Matthew D. Wesolosky

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

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DATED MAY 24, 2010

15. Provide a copy of the Company's most recent management and operations audit.

Response:

Delta has not had such audit since our last rate case. Such past audits are available to the AG as they are on file with the PSC.

Sponsoring Witness:

John B. Brown

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

16. List each proposed pro forma entry which was considered in this filing but not made and state the reason(s) why the entry was not made.

Response:

Delta does not have such list.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

17. Please provide an explanation of all items included in the following accounts (by subaccount if any) and provide the appropriate jurisdictional amounts for the year ended 2006, 2007, 2008 and 2009.
- a. Other Accounts Receivable,
 - b. Accrued Utility Revenues,
 - c. Miscellaneous Deferred Debits,
 - d. Miscellaneous current and accrued liabilities, and
 - e. Other Deferred Credits.

Response:

- a. Detail of other accounts receivable – Delta has no activity in other accounts receivable for the year ended December 31, 2006, December 2007, December 2008 or December 2009. The support for this account is listed on page 110, line 32, of the Public Service Commission’s annual report for Delta Natural Gas Company, Inc.
- b. Detail of accrued utility revenues – Delta has no activity in accrued utility revenues for the year ended December 31, 2006, December 2007, December 2008 or December 2009. The support for this account is listed on page 110, line 53, of the Public Service Commission’s annual report for Delta Natural Gas Company, Inc.
- c. Detail of miscellaneous deferred debits - The accounts that are classified as miscellaneous deferred debits is summarized in total on page 110, line 186, on the Public Service Commission’s annual report. The detail of the accounts under this category are unrecovered SFAS 143 adoption cost relating to the asset retirement obligations of the adoption of SFAS 143, unamortized DSM Case from 2008, Unamortized rate case expense from 2007, Unrecovered CEP costs, Unrecovered CEP Rebates, Unrecovered CEP Rebates – labor, Unrecovered Energy Audit material, Unrecovered Energy Audit labor, Unrecovered CEP Customer Awareness, Unrecovered CEP Admin. Labor, Unrecovered Pension Expense and the supplemental retirement trust. The account balances are listed below for each year requested.

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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Account Description	<u>12/31/09</u>	<u>12/31/08</u>	<u>12/31/07</u>	<u>12/31/06</u>
Unrecovered SFAS 143 Adoption (ARO)	\$1,521,920	\$1,406,897	\$1,299,602	\$1,177,622
Unrecovered Pension Expense	7,309,356	3,505,208	3,935,270	0
Unamortized DSM Case 2008	5,261	8,741	0	0
Unamortized Rate Case 2007	99,477	215,877	334,533	10,112
Unamortized Rate Case 2003	0	0	0	108,498
Supplemental Retirement Trust	0	0	0	194,040
Unrecovered CEP Costs	7,125	27,190	0	0
Unrecovered CEP Rebates	173,700	34,900	0	0
Unrecovered CEP Rebates – Labor	10,272	1,800	0	0
Unrecovered Energy Audits – Material	343	0	0	0
Unrecovered Energy Audits – Labor	1,042	178	0	0
Unrecovered CEP Customer Awareness	18,012	4,029	0	0
Unrecovered CEP Admin. Labor	917	400	0	0
Total	\$9,147,425	\$5,205,220	\$5,569,405	\$1,490,272

- d. Detail of Miscellaneous current and accrued liabilities – The accounts that are classified as miscellaneous current and accrued liabilities is summarized in total on page 112, line 47, on the Public Service Commission’s annual report. The detail of the accounts under this category are deferred income taxes – deferred gas cost, deferred income taxes - bad debt reserve, deferred income taxes – storage gas, deferred income taxes – prepaid insurance, deferred income taxes – IBNR, deferred income taxes – professional fees, deferred income taxes – current FIN 48, deferred income taxes – bonus accrual, miscellaneous savings, accrued United Way deduction, accrued community reinvestment plan, accrued community health deduction, accrued vacation/annual leave, accrued overtime, accrued accounting services and accrued medical-self insurance. The account balances are listed below for each year requested.

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

<u>Account Description</u>	<u>12-31-09</u>	<u>12-31-08</u>	<u>12-31-07</u>	<u>12-31-06</u>
Deferred income taxes-				
Deferred gas cost	\$447,439	\$1,751,000	\$1,116,700	\$705,600
Deferred income taxes –				
Bad debt reserve	(84,325)	(176,500)	(113,900)	(200,800)
Deferred income taxes –				
Storage gas	0	(103,200)	(61,200)	(92,400)
Deferred income taxes –				
prepaid insurance	184,040	337,100	331,400	236,100
Deferred income taxes – Ky.				
tax refund	0	0	0	52,500
Deferred income taxes -				
IBNR	(25,662)	(42,500)	0	0
Deferred income taxes –				
professional fees	(60,161)	(27,100)	0	0
Deferred income taxes –				
current FIN 48	(26,385)	(17,586)	(309,441)	0
Deferred income taxes –				
bonus accrual	(60,451)	(92,400)	0	0
Miscellaneous savings	(50)	0	0	0
United Way	576	633	594	0
Stock reinvestment plan	405	630	540	0
Community health	330	429	468	0
Vacation/annual leave	612,652	605,410	593,515	581,456
Accrued overtime	13,596	9,631	8,988	8,356
Accrued accounting services	200,975	140,009	127,500	108,900
Accrued medical – self				
insurance	<u>226,000</u>	<u>221,000</u>	<u>245,000</u>	<u>165,000</u>
Total	<u>\$1,428,979</u>	<u>\$2,606,556</u>	<u>\$1,940,164</u>	<u>\$1,564,712</u>

e. Detail of other deferred credits – The account that is classified as other deferred credits on page 112, line 56, on the Public Service Commission’s annual report are refunds due to customers. The account balances are listed below for each year requested.

<u>Account Description</u>	<u>12-31-09</u>	<u>12-31-08</u>	<u>12-31-07</u>	<u>12-31-06</u>
Refunds due to customers	\$ 0	\$0	\$57	\$1,439

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

18. Please provide a comparison by month, or if not available, by quarter, of budgeted versus actual retirements for each month of 2006, 2007, 2008, 2009 and 2010 to date. Please explain any significant variations.

Response:

Delta does not budget retirements.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

19. Customer Advances.

- a. What is the ratemaking treatment for customer advances proposed by the Company in its filing? Where is such proposal found in the filing?
- b. Provide the monthly level of customer advances for the period December 2007 thru December 2009.
- c. Provide the monthly interest expense paid by the Company on customer advances for the same period.

Response:

- a. Customer advances are deducted from rate base on Schedule 6 in Tab 27 of the Filing Requirements.
- b. The balance at December 31, 2009, 2008 and 2007 was \$54,605, \$45,632 and \$47,991, respectively.
- c. Delta does not pay interest on customer construction advances.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

20. Customer Deposits.

- a. What is the ratemaking treatment for customer deposits proposed by the Company? Where is such proposal found in the filing?
- b. Provide the monthly level of customer deposits for the period December 2007 thru December 2009.
- c. Provide the monthly interest expense paid by the Company on customer deposits for the same period.

Response:

- a. Interest paid on customer deposits is excluded from our rate request, consistent with previous Commission decisions.
- b. See attached schedule
- c. See attached schedule

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
RATE CASE 2010-00116
CUSTOMER DEPOSITS

<u>LINE NO.</u>	<u>MONTH</u>	<u>BALANCE</u>
1	12/31/2007	(610,958.10)
2	1/31/2008	(599,763.10)
3	2/29/2008	(618,392.31)
4	3/31/2008	(612,743.81)
5	4/30/2008	(532,115.48)
6	5/31/2008	(519,766.68)
7	6/30/2008	(504,999.88)
8	7/31/2008	(469,128.79)
9	8/31/2008	(480,538.79)
10	9/30/2008	(490,868.52)
11	10/31/2008	(558,998.79)
12	11/30/2008	(601,396.44)
13	12/31/2008	(621,511.44)
14	1/31/2009	(606,374.44)
15	2/28/2009	(618,531.75)
16	3/31/2009	(614,141.18)
17	4/30/2009	(549,295.75)
18	5/31/2009	(519,563.75)
19	6/30/2009	(508,208.75)
20	7/31/2009	(483,656.28)
21	8/31/2009	(482,296.28)
22	9/30/2009	(493,441.07)
23	10/31/2009	(567,712.42)
24	11/30/2009	(600,476.34)
25	12/31/2009	(641,019.19)

DELTA NATURAL GAS COMPANY, INC.
RATE CASE 2010-00116
CUSTOMER DEPOSITS INTEREST

<u>LINE NO.</u>	<u>MONTH</u>	<u>BALANCE</u>
1	12/31/2007	2,960.58
2	1/31/2008	2,937.14
3	2/29/2008	2,996.40
4	3/31/2008	3,065.52
5	4/30/2008	3,091.92
6	5/31/2008	2,775.43
7	6/30/2008	2,783.13
8	7/31/2008	2,457.19
9	8/31/2008	2,380.97
10	9/30/2008	2,514.75
11	10/31/2008	2,339.15
12	11/30/2008	2,704.26
13	12/31/2008	3,097.01
14	1/31/2009	2,924.29
15	2/28/2009	3,044.35
16	3/31/2009	3,024.53
17	4/30/2009	3,089.41
18	5/31/2009	2,850.26
19	6/30/2009	2,801.06
20	7/31/2009	2,342.75
21	8/31/2009	2,456.98
22	9/30/2009	2,460.05
23	10/31/2009	2,418.85
24	11/30/2009	2,756.97
25	12/31/2009	3,101.42

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

21. Customer Deposits.

- a. What is the contractual interest rate on customer deposits?
- b. Identify the tariff or statute that establishes the interest rate.
- c. Does the Company accrue interest on inactive customer deposits?
- d. How often is interest on customer deposits paid?
- e. Is interest on customer deposits paid by check, in the form of a bill credit, or credited as an addition to the customer deposit balance?
- f. What is the Company's policy on customer deposits for collection, refund, and use as an offset against an uncollectible balance?
- g. Provide a copy of the Company's policy(s) relating to customer deposits.

Response:

- a. 6%
- b. KRS 278.460
- c. Yes
- d. See attached
- e. See attached
- f. See attached
- g. See attached

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
Name of Issuing Corporation

FOR All Service Areas
P.S.C. NO. 11
Original SHEET NO. 21
CANCELLING P.S.C. NO. 10
Original SHEET NO. 20

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

14. CONTINUOUS OR UNIFORM SERVICE

The Company will endeavor to supply gas continuously and without interruption. However, the Company shall not be responsible for damages or otherwise for failure to supply gas for any interruptions of the supply when such failure is without willful fault or neglect on its part.

The Company cannot and does not guarantee either a sufficient supply or an adequate or uniform pressure of the gas supplied and shall not be liable for any damage or loss resulting from inadequate or interrupted supply or from any pressure variations when such conditions are not due to willful fault or neglect on its part.

15. EXCLUSIVE SERVICE

Except in cases where the customer has a special contract with the Company for reserve or auxiliary service, no other fuel service shall be used by the customer on the same installation in conjunction with the Company's service connection, either by means of valves or any other connection.

The customer shall not sell the gas purchased from the Company to any other customer, company or person, and the customer shall not deliver gas purchased from the Company to any connection wherein said gas is to be used on premises not owned or controlled by the customer.

16. DEPOSITS

The Company may require a minimum cash deposit or other guaranty to secure payment of bills except from customers qualifying for service reconnection pursuant to 807 KAR 5:006, Section 15, Winter Hardship Reconnection. Service may be refused or discontinued for failure to pay the requested deposit. Interest, as prescribed by KRS 278.460, will be paid on all sums held on deposit. The interest will be applied as a credit to the customer's bill or will be paid to the customer on an annual basis. If the deposit is refunded or credited to the customer's bill prior to the deposit anniversary date, interest will be paid or credited to the customer's bill on a pro-rata basis if

DATE OF ISSUE October 23, 2007 DATE EFFECTIVE October 20, 2007
ISSUED BY Glenn R. Jennings *Glenn R. Jennings* TITLE Chairman SECTION 15(1) Board
Name of Officer President and CEO
Issued by authority of an Order of the Public Serv. of KY in
CASE NO. 2007-00089 DATE 10/20/07
Executive Director

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/20/2007
PURSUANT TO 807 KAR 5.011
SECTION 15(1)

DELTA NATURAL GAS COMPANY, INC.
Name of Issuing Corporation

FOR All Service Areas
P.S.C. NO. 11
Original SHEET NO. 22
CANCELLING P.S.C. NO. 10
Original SHEET NO. 21

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

interest is not paid to the customer or credited to the customer's bill annually, interest will be computed by a method which will result in an amount not less than that obtained by using the middle course method between simple and compound interest in compliance with the Commission Order dated October 31, 1989 in Case No. 89-057. Interest on deposits computed in this manner will accrue until paid to the customer or credited to the customer's bill.

The deposit may be waived upon a customer's showing of satisfactory credit or payment history. Required deposits will be credited to the customer's bill between twelve and fifteen months after the month of deposit if the customer has established a satisfactory payment record for that period. If a deposit has been waived or returned and the customer fails to maintain a satisfactory payment record, a deposit may then be required. Upon termination of service, the deposit and any interest earned and owing will be credited to the final bill with any remainder refunded to the customer.

In determining whether a deposit will be required or waived, the following criteria may be considered:

- (1) Previous payment history with the Company. If the customer has no previous history with the Company, statements from other regulated public utilities may be presented by the customer as evidence of good credit.
- (2) Length of time the customer has resided or been located in the area.
- (3) Whether the customer owns the property where service is to be rendered.
- (4) Whether another customer with a good payment history is willing to sign as a guarantor for an amount equal to the required deposit.

If a deposit is held longer than eighteen months, the deposit will be recalculated at the customer's request based on the customer's actual usage for the past twelve months if the

DATE OF ISSUE October 23, 2007 DATE EFFECTIVE October 23, 2007 PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE 10/20/2007
ISSUED BY Glenn R. Jennings TITLE Chairman of the Board SECTION 1
Name of Officer Glenn R. Jennings President and CEO
Issued by authority of an Order of the Public Service Commission of Kentucky in
CASE NO. 2007-00089 DATE 10/23/07 Executive Director

DELTA NATURAL GAS COMPANY, INC.
Name of Issuing Corporation

FOR All Service Areas
P.S.C. NO. 11
Original SHEET NO. 23
CANCELLING P.S.C. NO. 10
Original SHEET NO. 22

CLASSIFICATION OF SERVICE
RULES AND REGULATIONS

deposit on account differs from the recalculated amount by more than \$10.00 for a residential customer or 10 percent for a non-residential customer, the Company may collect any underpayment and refunds, if any, will be credited to the customer's next utility bill. No refund will be made if the customer's bill is delinquent at the time of recalculation.

Once each year, a billing insert will be included with the bill advising the customer of the right to request a deposit recalculation.

Residential and small non-residential customers with meters up through AL425 will pay equal deposits in the amount of \$95.00. This amount shall not exceed 2/12ths of the average annual bill.

(T) Large non-residential customer's deposits shall be based upon actual usage of the customer at the same or similar premises for the most recent twelve month period if such information is available. If usage information is not available, the deposit will be based on the average bills of similar customers and premises in the system. The deposit amount shall not exceed 2/12ths of the customer's actual or estimated annual bill.

17. MONTHLY CUSTOMER CHARGE

A monthly customer charge shall be rendered against every meter installed unless service is discontinued in one customer's name and is not to be re-served at the location.

Special permission may be obtained from the local distribution supervisor for waiving of the monthly customer charge only when initial service is being rendered and no gas except test gas has been passed by the meter.

A full monthly customer charge will be rendered whenever service has been used for more than fifteen (15) days of a billing month, even if the consumption of the customer is zero (0).

If service is used less than fifteen (15) days in a given billing month and any consumption is recorded, the normal billing procedure shall apply.

DATE OF ISSUE October 23, 2007 DATE EFFECTIVE October 20, 2007
ISSUED BY Glenn R. Jennings *Glenn R. Jennings* TITLE Chairman of the Board
Name of Officer President and CEO
Issued by authority of an Order of the Public Service Commission of KY in
CASE NO. 2007-00089 DATE 10/23/07 BY [Signature]
Executive Director

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/20/2007
PUR 807 KAR 5.011
SECTION 1
f KY in
007
Executive Director

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

22. For the test period and the preceding two 12-month periods, has the Company sold any property which had formerly been included in Plant Held for Future Use or devoted to utility service? If so, for each sale, describe the property sold; state whether, when and in what manner it had been included in rate base; show the details of how the gain or loss was calculated; indicate when the sale occurred; explain how and whether the Company is amortizing such gain or loss; and show how such amortization was computed.

Response:

See Item 5.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

23. The following questions are related to the Company's policies regarding accounting for CWIP, plant in service and depreciation:
- a. For each item of CWIP which the Company has transferred into utility plant in service for purposes of this filing, has a full 12 months of depreciation expense been included in the cost of service?
 - b. For each item of CWIP which the company has transferred into utility plant in service for the purposes of this filing, has an amount representing a full 12 months of depreciation expense been added to the total accumulated depreciation by which rate base is reduced?
 - c. Provide the same information as requested in subsection b. above for the deferred taxes related to the depreciation timing differences.

Response:

- a. Yes
- b. Yes
- c. For the purposes of this filing, no adjustments have been made for deferred taxes related to CWIP items that the Company has transferred into utility plant in service.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

24. For major plant construction projects representing plant additions costing more than \$1 million added during 2006, 2007, 2008, 2009 and 2010 to date, please state the following:
- a. Description of project.
 - b. Any economic feasibility studies done in a relationship to the project.
 - c. Any related cost savings achieved as a result of adding the addition.
 - d. Whether the project was for replacement, for new growth, environmental, or other.
 - e. Description of why the project was necessary.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

Delta Work Order 525-484 \$1,785,775

- a. 2006 - Transmission Main Extension from Moore Creek in Knox Co to Left Fork Mining in Bell Co.
- b. The economic feasibility of the project was evaluated by company management.
- c. No related cost savings.
- d. The project was done for new growth.
- e. The project was necessary to increase off-system transportation capacity.

Delta Work Order 525-490 \$1,892,121

- a. 2006 - Transmission Main Extension from Left Fork Mining to Stoney Fork in Bell County.
- b. The economic feasibility of the project was evaluated by company management.
- c. No related cost savings.
- d. The project was done for new growth.
- e. The project was necessary to increase off-system transportation capacity.

Delta Work Order 525-528 \$1,662,389

- a. 2007 - Install 2 Ajax Transmission Compressors on Tranex Line at Red Lick in Estill County.
- b. The economic feasibility of the project was evaluated by company management.
- c. No related cost savings.
- d. The project was done for new growth.
- e. The project was necessary to increase off-system transportation capacity.

Delta Work Order 525-559 \$1,065,780

- a. 2008 - Work Over and Repair Canada Mountain Storage Well #119 in Bell County.
- b. The economic feasibility of the project was evaluated by company management.
- c. No related cost savings.
- d. The project was done to extend the asset's life.
- e. The project was necessary to re-establish integrity of storage well.

Delta Work Order 525-570 \$1,344,763

- a. 2008 - Rework Storage Wells 18-1A, 21-1 & 22-1 on Canada Mountain in Bell County.
- b. The economic feasibility of the project was evaluated by company management.
- c. No related cost savings.
- d. The project was done to extend the asset's life.
- e. The project was necessary to maintain maximum deliverability of storage wells.

Delta Work Order 525-579 \$2,463,762

- a. 2009 - Install two Ajax Transmission Compressors at Gabbard Fork in Clay County.
- b. The economic feasibility of the project was evaluated by company management.
- c. No related cost savings.
- d. The project was done for new growth.
- e. The project was necessary to increase off-system transportation capacity.

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

25. Explain in detail the Company's procedure for accruing AFUDC and provide examples of AFUDC accrued during 2006, 2007, 2008, 2009 and 2010 to date. Discuss specifically how the Company computes the AFUDC rate, computes AFUDC monthly, adjusts AFUDC for the impact of the Alternative Minimum Tax and for interest that is capitalized for federal income tax purposes. Show examples of each calculation. Also provide references to PSC Orders which authorize or approve the calculation methods used by the Company.

Response:

Delta does not accrue AFUDC as the PSC has allowed inclusion of CWIP in rate base.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

26. Identify how much of the Company's materials and supplies balance at October 30, 2006, 2007, 2008 and 2009 is related to construction activities.

Response:

	Balance At			
	<u>Oct 2006</u>	<u>Oct 2007</u>	<u>Oct 2008</u>	<u>Oct 2009</u>
Materials and Supplies	443,593	534,473	546,802	563,465

Most material and supplies costs are related to construction activities.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

27. Please provide detailed calculations of federal income taxes (budgeted and actual) for the following accounting periods:
- a. The years ending 2007, 2008 and 2009.

Response:

See attached schedules.

Sponsoring Witness:

Matthew D. Wesolosky

Delta Natural Gas Company, Inc.
Detailed calculation of Federal and State income tax expense
For the calendar years 2009, 2008 and 2007

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Delta book income before income taxes	5,902,524	5,327,294	3,902,252
Less non-regulated income	(989,570)	738,532	<u>(143,575)</u>
Regulated book income before taxes	4,912,954	6,065,826	3,758,677
Total income tax expense	2,104,465	1,967,094	1,375,397
Less non-regulated income taxes	(46,494)	(48,900)	<u>(55,400)</u>
Reclassification	<u>(329,000)</u>	<u>329,000</u>	
Net regulated income tax expense	1,728,971	2,247,194	1,319,997
Effective rate	35.19%	37.05%	35.12%

<u>Effective Tax Rate Calculation</u>		<u>Effective Tax Rate</u>		<u>Effective Tax Rate</u>		<u>Effective Tax Rate</u>
Book income	4,912,954		6,065,826		3,758,677	
Federal income tax @ 34% statutory rate	1,670,404	34.00%	2,062,381	34.00%	1,277,950	34.00%
State income tax at statutory rate	{1} 294,777	6.00%	363,950	6.00%	244,314	6.50%
Federal benefit of state tax expense	(100,224)	<u>-2.04%</u>	(123,743)	<u>-2.04%</u>	(83,067)	<u>-2.21%</u>
		37.96%		37.96%		38.29%
Permanent differences at Federal and State Statutory rates						
M&E expenses	{2} 15,983	0.33%	16,862	0.28%	15,684	0.42%
Lobbying expenses	{3} 16,953	0.35%	20,847	0.34%	16,082	0.43%
ITC amortization	{4} (31,950)	-0.65%	(34,550)	-0.57%	(36,400)	-0.97%
Amortization of Regulatory liability	{5} (64,800)	-1.32%	(64,200)	-1.06%	(55,400)	-1.47%
Other adjustments	{6} (72,172)	-1.47%	5,647	0.09%	(59,166)	-1.57%
Net regulated income tax expense, per books	<u>1,728,971</u>	<u>35.19%</u>	<u>2,247,194</u>	<u>37.05%</u>	<u>1,319,997</u>	<u>35.12%</u>

Budgeted Income Tax Expense

Budgeted income tax expense calculated by multiplying budgeted net income before income taxes times the statutory rate.

Detailed calculation of Federal and State income tax expense

For the calendar years 2009, 2008 and 2007

Notes

- {1} Kentucky changed its tax law in May of 2004 to reduce the statutory tax rate from 8.25% to 7% for tax years beginning after January 1, 2005 (effective for Delta's 2006 fiscal year-end). The rate was further reduced to 6% for tax years beginning after January 1, 2007 (effective for Delta's 2008 fiscal year-end). Delta has a June 30 fiscal year end. Therefore, for purposes of this calculation 6% was used for calendar 2009 and 2008 and an average rate of 6.5% was used for calendar 2008.
- {2} For financial statement purposes, meals and entertainment expenses are recorded in account 1.921.29. Pursuant to IRC 274(n), Delta adds back 50% of non-deductible meals and entertainment included in this account.
- {3} For financial statement purposes, lobbying expenditures are recorded in the general ledger account 1.930.12. For tax purposes, no deduction is allowed for expenses in connection with the lobbying, influencing legislation, or participating in any political campaigns under IRC 162(e)(1). The adjustment increases taxable income.
- {4} The adjustment is a regulatory requirement for book reporting purposes only. The adjustment decreases book income.
- {5} The adjustment is a regulatory requirement for book reporting purposes only. The adjustment decreases taxable income.
- {6} As previously noted, Delta's fiscal year ends June 30. During the interim months income tax expense is book at an effective rate pursuant to APB 28. Tax expense is adjusted to actual at June 30.

Reclassification

Additionally, between 2009 and 2008 there was a misallocation of regulated versus non-regulated income taxes in the amount of \$329,000. However, income tax expense per books does not impact this filing as taxes recovered through rates are calculated using the statutory rate times the equity portion of return requested in the filing.

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

28. Please provide workpapers detailing the calculation of each statutory addition and deduction used in arriving at taxable income in the above calculation. Also provide a narrative explanation of the effect of each statutory addition and deduction on tax and/or book income, and the Internal Revenue Code Section or Treasury Regulation calling for the adjustment.

Response:

Please refer to response 27 of this information request.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

29. For 2007, 2008 and 2009, please provide a copy of the U.S. Corporation Income Tax Return, and the Kentucky Corporate Income Tax Return and all other Kentucky Tax Returns, with supporting schedules. If separate returns were not prepared, please provide the detailed worksheets that were used to prepare the consolidated return.

Response:

Please refer to Case No. 2010-00116, First PSC Data Request, Dated March 31, 2010, Response 23(a)(8) for a copy of the corporate federal tax returns for 6/30/09. The corporate federal tax returns for the years ended 6/30/08 and 6/30/07 are filed under seal with motion for confidential treatment.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

30. Please provide the following information regarding deferred income taxes included in the test-year tax expense:
- a. Calculation of all timing differences reflected in DFIT; show book amount and tax amount; indicate when amounts were included in book and in tax returns;
 - b. Tax rate applied to each timing difference;
 - c. Calculation of actual DFIT;
 - d. If different, reconcile book amount per cost of service and book amount in DFIT calculation. Identify and quantify all reconciling items.
 - e. The gross and net additions to deferred taxes. Please breakdown such additions by sub-account, providing the number and name for each account and sub-account. For each item by year, please reconcile the gross to net additions and explain how that reconciliation was derived.

Response:

Please see attached.

Sponsoring Witness:

Matthew D. Wesolosky

TOTAL Deferred Taxes Balance Report

As of June 30, 2009 – as included in tax return

200. .ter Case
Delta Natural Gas
ACROSS OPERATING INDICATORS
From Jul to M13

M Item	Schedule M Items				Ending Balance M13	Beginning Balance Jul	Deferred Taxes			Ending Balance M13	Rate
	Beginning Balance Jul	Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity			Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity		
Deferred Gas Cost	(\$4,612,751.53)	\$2,255,808.33	\$0.00	\$0.00	(\$2,356,943.20)	(\$1,751,000.48)	\$856,304.84	\$0.00	\$0.00	(\$894,695.64)	0.37960000
Total For 242130 Def Inc Tax Deferred Gas Cost	(\$4,612,751.53)	\$2,255,808.33	\$0.00	\$0.00	(\$2,356,943.20)	(\$1,751,000.48)	\$856,304.84	\$0.00	\$0.00	(\$894,695.64)	0.37960000
Reserve for Bad Debts	\$465,000.00	(\$115,000.00)	\$0.00	\$0.00	\$350,000.00	\$176,514.00	(\$43,654.00)	\$0.00	\$0.00	\$132,860.00	0.37960000
Total For 242140 Def Inc Tax Bad Debt Resr	\$465,000.00	(\$115,000.00)	\$0.00	\$0.00	\$350,000.00	\$176,514.00	(\$43,654.00)	\$0.00	\$0.00	\$132,860.00	0.37960000
Prepaid Insurance	(\$888,151.44)	(\$66,020.68)	\$0.00	\$0.00	(\$954,172.12)	(\$337,142.29)	(\$25,061.45)	\$0.00	\$0.00	(\$362,203.74)	0.37960000
Total For 242160 Def Inc Tax Prepaid Insur	(\$888,151.44)	(\$66,020.68)	\$0.00	\$0.00	(\$954,172.12)	(\$337,142.29)	(\$25,061.45)	\$0.00	\$0.00	(\$362,203.74)	0.37960000
KY NOL Carry-Forward	\$0.00	\$6,078,080.32	\$0.00	\$0.00	\$6,078,080.32	\$0.00	\$240,691.98	\$0.00	\$0.00	\$240,691.98	0.03960000
Total For 242170 Def Inc Tax State Refund:	\$0.00	\$6,078,080.32	\$0.00	\$0.00	\$6,078,080.32	\$0.00	\$240,691.98	\$0.00	\$0.00	\$240,691.98	0.03960000
IBNR	\$112,087.00	(\$44,906.00)	\$0.00	\$0.00	\$67,181.00	\$42,548.22	(\$17,046.32)	\$0.00	\$0.00	\$25,501.90	0.37959989
Total For 242180 Def Inc Tax IBNR:	\$112,087.00	(\$44,906.00)	\$0.00	\$0.00	\$67,181.00	\$42,548.22	(\$17,046.32)	\$0.00	\$0.00	\$25,501.90	0.37959989
Professional Fees	\$71,350.00	\$71,018.00	\$0.00	\$0.00	\$142,368.00	\$27,084.46	\$26,958.43	\$0.00	\$0.00	\$54,042.89	0.37959989
Total For 242190 Def Inc Tax Professional F	\$71,350.00	\$71,018.00	\$0.00	\$0.00	\$142,368.00	\$27,084.46	\$26,958.43	\$0.00	\$0.00	\$54,042.89	0.37959989
FIN 48 - Current DTA	(\$315,489.00)	\$219,141.00	\$0.00	\$0.00	(\$96,348.00)	\$315,489.00	(\$219,141.00)	\$0.00	\$0.00	\$96,348.00	-1.00000000
FIN 48 - Current Interest DTL	(\$54,280.00)	\$30,985.00	\$0.00	\$0.00	(\$23,295.00)	\$20,604.69	(\$11,761.91)	\$0.00	\$0.00	\$8,842.78	-0.37959991
FIN 48 - DTA relcass	\$0.00	(\$79,645.00)	\$0.00	\$0.00	(\$79,645.00)	\$0.00	(\$79,645.00)	\$0.00	\$0.00	(\$79,645.00)	1.00000000
Total For 242200 Def Inc Tax FIN 48 Current	(\$369,769.00)	\$170,481.00	\$0.00	\$0.00	(\$199,288.00)	\$336,093.69	(\$310,547.91)	\$0.00	\$0.00	\$25,545.78	-0.12818524
Accrued Bonus	\$0.00	(\$174,500.00)	\$0.00	\$243,500.00	\$69,000.00	\$0.00	(\$66,240.20)	\$0.00	\$92,432.60	\$26,192.40	0.37960000
Total For 242210 Def Inc Tax - Bonus:	\$0.00	(\$174,500.00)	\$0.00	\$243,500.00	\$69,000.00	\$0.00	(\$66,240.20)	\$0.00	\$92,432.60	\$26,192.40	0.37960000

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Rpt # Tax Accrual - 51051

TOTAL Deferred Taxes Balance Report

2011 Case
Delta Natural Gas

ACROSS OPERATING INDICATORS
From Jul to M13

M Item	Schedule M Items				Ending Balance M13	Deferred Taxes				Ending Balance M13	Rate
	Beginning Balance Jul	Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity		Beginning Balance Jul	Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity		
Other Deferred Items	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Total For 242300 Def Inc Tax Current Other:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Tax Depreciation Over Book - Fed	(\$61,996,348.00)	(\$15,919,208.00)	\$0.00	\$0.00	(\$77,915,556.00)	(\$21,078,758.32)	(\$5,412,530.72)	\$0.00	\$0.00	(\$26,491,289.04)	0.34000000
Tax Depreciation Over Book - State	(\$54,343,901.00)	(\$15,629,238.00)	\$0.00	\$0.00	(\$69,973,139.00)	(\$2,152,018.47)	(\$618,917.82)	\$0.00	\$0.00	(\$2,770,936.29)	0.03960000
Total For 282010 Def Inc Tax Accel Depr:	(\$116,340,249.00)	(\$31,548,446.00)	\$0.00	\$0.00	(\$147,888,695.00)	(\$23,230,776.79)	(\$6,031,448.54)	\$0.00	\$0.00	(\$29,262,225.33)	0.19786655
Accrued Pension	(\$1,204,078.00)	\$2,634,867.00	\$0.00	\$0.00	\$1,430,789.00	(\$457,068.01)	\$1,000,195.51	\$0.00	\$0.00	\$543,127.50	0.37960000
Total For 282020 Def Inc Tax Pension Plan:	(\$1,204,078.00)	\$2,634,867.00	\$0.00	\$0.00	\$1,430,789.00	(\$457,068.01)	\$1,000,195.51	\$0.00	\$0.00	\$543,127.50	0.37960000
AMT	(\$172,400.00)	\$0.00	\$0.00	\$32,000.00	(\$140,400.00)	\$172,400.00	\$0.00	\$0.00	(\$32,000.00)	\$140,400.00	-1.00000000
Total For 282050 Alternative Minimum Tax:	(\$172,400.00)	\$0.00	\$0.00	\$32,000.00	(\$140,400.00)	\$172,400.00	\$0.00	\$0.00	(\$32,000.00)	\$140,400.00	-1.00000000
Personal Leave Plan	\$598,659.00	(\$15,747.25)	\$0.00	\$0.00	\$582,911.75	\$227,250.96	(\$5,977.66)	\$0.00	\$0.00	\$221,273.30	0.37960000
Total For 282060 Def Inc Tax Annual Leave:	\$598,659.00	(\$15,747.25)	\$0.00	\$0.00	\$582,911.75	\$227,250.96	(\$5,977.66)	\$0.00	\$0.00	\$221,273.30	0.37960000
Contribution for Construction	\$45,632.00	\$3,279.00	\$0.00	\$0.00	\$48,911.00	\$17,321.91	\$1,244.71	\$0.00	\$0.00	\$18,566.62	0.37960009
Total For 282070 Def Inc Tax Construction:	\$45,632.00	\$3,279.00	\$0.00	\$0.00	\$48,911.00	\$17,321.91	\$1,244.71	\$0.00	\$0.00	\$18,566.62	0.37960009
Debt Expense Amortization	(\$2,538,621.96)	\$190,642.04	\$0.00	\$0.00	(\$2,347,979.92)	(\$963,660.90)	\$72,367.71	\$0.00	\$0.00	(\$891,293.19)	0.37960001
Total For 282100 Def Inc Tax Debt Expense	(\$2,538,621.96)	\$190,642.04	\$0.00	\$0.00	(\$2,347,979.92)	(\$963,660.90)	\$72,367.71	\$0.00	\$0.00	(\$891,293.19)	0.37960001
Unicap - Storage Gas	\$271,824.00	(\$191,415.00)	\$0.00	\$0.00	\$80,409.00	\$103,184.39	(\$72,661.13)	\$0.00	\$0.00	\$30,523.26	0.37960004
Total For 282120 Def Inc Tax Storage Gas:	\$271,824.00	(\$191,415.00)	\$0.00	\$0.00	\$80,409.00	\$103,184.39	(\$72,661.13)	\$0.00	\$0.00	\$30,523.26	0.37960004

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Rpt # Tax Accrual - 51051

TOTAL Deferred Taxes Balance Report

2009 Master Case
Delta Natural Gas
ACROSS OPERATING INDICATORS
From Jul to M13

M Item	Schedule M Items					Deferred Taxes					Rate
	Beginning Balance Jul	Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity	Ending Balance M13	Beginning Balance Jul	Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity	Ending Balance M13	
ARO	\$1,371,898.79	\$65,229.82	\$0.00	\$0.00	\$1,437,128.61	\$520,773.15	\$24,761.24	\$0.00	\$0.00	\$545,534.39	0.37960026
Total For 282140 Def Inc Tax Asset Retirem	\$1,371,898.79	\$65,229.82	\$0.00	\$0.00	\$1,437,128.61	\$520,773.15	\$24,761.24	\$0.00	\$0.00	\$545,534.39	0.37960026
Rate Case Expenses	(\$284,557.44)	\$119,879.00	\$0.00	\$0.00	(\$164,678.44)	(\$108,018.01)	\$45,506.07	\$0.00	\$0.00	(\$62,511.94)	0.37960003
Total For 282170 Def Inc Tax Rate Case Exp	(\$284,557.44)	\$119,879.00	\$0.00	\$0.00	(\$164,678.44)	(\$108,018.01)	\$45,506.07	\$0.00	\$0.00	(\$62,511.94)	0.37960003
Cost of Removal	\$615,052.00	(\$310,742.04)	\$0.00	\$0.00	\$304,309.96	\$233,473.74	(\$117,957.67)	\$0.00	\$0.00	\$115,516.07	0.37960003
Total For 282180 Def Inc Tax Cost of Remo	\$615,052.00	(\$310,742.04)	\$0.00	\$0.00	\$304,309.96	\$233,473.74	(\$117,957.67)	\$0.00	\$0.00	\$115,516.07	0.37960003
FIN 48 - DTA recass	\$0.00	(\$79,645.00)	\$0.00	\$0.00	(\$79,645.00)	\$0.00	\$79,645.00	\$0.00	\$0.00	\$79,645.00	-1.00000000
FIN 48 - Non-Current DTA	(\$65,780.00)	(\$7,512.00)	\$0.00	\$0.00	(\$73,292.00)	\$65,780.00	\$7,512.00	\$0.00	\$0.00	\$73,292.00	-1.00000000
FIN 48 - Non-Current Interest DTL	(\$61,276.00)	\$24,994.00	\$0.00	\$0.00	(\$36,282.00)	\$23,260.37	(\$9,487.72)	\$0.00	\$0.00	\$13,772.65	-0.37960008
Total For 282200 Def Inc Tax FIN 48 Non-Cl	(\$127,056.00)	(\$62,163.00)	\$0.00	\$0.00	(\$189,219.00)	\$89,040.37	\$77,669.28	\$0.00	\$0.00	\$166,709.65	-0.88104075
Pension - Reg Asset	(\$3,537,890.00)	(\$3,771,465.00)	\$0.00	\$0.00	(\$7,309,355.00)	(\$1,342,983.04)	(\$1,431,648.11)	\$0.00	\$0.00	(\$2,774,631.15)	0.37960000
Total For 283000 Def Inc Tax Unrecovered P	(\$3,537,890.00)	(\$3,771,465.00)	\$0.00	\$0.00	(\$7,309,355.00)	(\$1,342,983.04)	(\$1,431,648.11)	\$0.00	\$0.00	(\$2,774,631.15)	0.37960000
ITC	\$177,800.00	(\$33,300.00)	\$0.00	\$0.00	\$144,500.00	\$67,492.88	(\$12,640.68)	\$0.00	\$0.00	\$54,852.20	0.37960000
Total For 283020 Def Tax - ITC	\$177,800.00	(\$33,300.00)	\$0.00	\$0.00	\$144,500.00	\$67,492.88	(\$12,640.68)	\$0.00	\$0.00	\$54,852.20	0.37960000
ITC	\$177,800.00	(\$33,300.00)	\$0.00	\$0.00	\$144,500.00	\$41,296.42	(\$7,734.38)	\$0.00	\$0.00	\$33,562.04	0.23226325
Total For 283021 Def Inc Tax 05 - ITC Def G	\$177,800.00	(\$33,300.00)	\$0.00	\$0.00	\$144,500.00	\$41,296.42	(\$7,734.38)	\$0.00	\$0.00	\$33,562.04	0.23226325
Supplemental Retirement Plan	\$250,072.60	\$31,240.32	\$0.00	\$0.00	\$281,312.92	\$94,927.56	\$11,858.83	\$0.00	\$0.00	\$106,786.39	0.37960002
Total For 283030 Def Inc Tax - Supp Ret:	\$250,072.60	\$31,240.32	\$0.00	\$0.00	\$281,312.92	\$94,927.56	\$11,858.83	\$0.00	\$0.00	\$106,786.39	0.37960002

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Rpt # Tax Accrual - 51051

TOTAL Deferred Taxes Balance Report

2009 Master Case
Delta Natural Gas
ACROSS OPERATING INDICATORS
From Jul to M13

M Item	Schedule M Items				Deferred Taxes						
	Beginning Balance Jul	Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity	Ending Balance M13	Beginning Balance Jul	Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity	Ending Balance M13	Rate
ARO - Reg Asset	(\$1,352,289.29)	(\$112,008.07)	\$0.00	\$0.00	(\$1,464,297.36)	(\$513,329.02)	(\$42,518.26)	\$0.00	\$0.00	(\$555,847.28)	0.37960000
KY NOL Carry-Forward	\$0.00	\$6,078,080.32	\$0.00	\$0.00	\$6,078,080.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Total For 283060 Def Inc Tax - ARO Reg As	(\$1,352,289.29)	\$5,966,072.25	\$0.00	\$0.00	\$4,613,782.96	(\$513,329.02)	(\$42,518.26)	\$0.00	\$0.00	(\$555,847.28)	-0.12047539
Delta ARO Asset Book/Tax Diff	(\$49,135.00)	\$46,779.00	\$0.00	\$0.00	(\$2,356.00)	(\$18,652.05)	\$17,757.31	\$0.00	\$0.00	(\$894.74)	0.37977080
Total For 283070 Def Inc Tax - Delta ARO Br	(\$49,135.00)	\$46,779.00	\$0.00	\$0.00	(\$2,356.00)	(\$18,652.05)	\$17,757.31	\$0.00	\$0.00	(\$894.74)	0.37977080
Excess DIT - 1993 Adoption	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	1.00000000
Total For 283090 Def Inc Tax 93 - APB 11 D	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	1.00000000
Excess DIT - 1993 Amortization	\$269,500.00	\$25,200.00	\$0.00	\$0.00	\$294,700.00	\$269,500.00	\$25,200.00	\$0.00	\$0.00	\$294,700.00	1.00000000
Total For 283091 Def Inc Tax 93 - Amort:	\$269,500.00	\$25,200.00	\$0.00	\$0.00	\$294,700.00	\$269,500.00	\$25,200.00	\$0.00	\$0.00	\$294,700.00	1.00000000
Excess DIT - 1993 Adoption	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	\$431,200.00	\$0.00	\$0.00	\$0.00	\$431,200.00	-1.00000000
Excess DIT - 1993 Amortization	\$269,500.00	\$25,200.00	\$0.00	\$0.00	\$294,700.00	(\$269,500.00)	(\$25,200.00)	\$0.00	\$0.00	(\$294,700.00)	-1.00000000
Total For 283092 Def Inc Tax 93 - FAS 109 A	(\$161,700.00)	\$25,200.00	\$0.00	\$0.00	(\$136,500.00)	\$161,700.00	(\$25,200.00)	\$0.00	\$0.00	\$136,500.00	-1.00000000
Excess DIT - 1993 Adoption	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	\$263,835.47	\$0.00	\$0.00	\$0.00	\$263,835.47	-0.61186333
Excess DIT - 1993 Amortization	\$269,500.00	\$25,200.00	\$0.00	\$0.00	\$294,700.00	(\$164,897.17)	(\$15,418.95)	\$0.00	\$0.00	(\$180,316.12)	-0.61186332
Total For 283093 Def Inc Tax 93 - FAS 109 C	(\$161,700.00)	\$25,200.00	\$0.00	\$0.00	(\$136,500.00)	\$98,938.30	(\$15,418.95)	\$0.00	\$0.00	\$83,519.35	-0.61186337
Excess DIT - 2005 KY Adoption (Rate Chang	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	1.00000000
Total For 283100 Def Inc Tax 05 - APB 11 D	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	1.00000000
Excess DIT - 2005 KY Amortization	\$117,200.00	\$39,300.00	\$0.00	\$0.00	\$156,500.00	\$117,200.00	\$39,300.00	\$0.00	\$0.00	\$156,500.00	1.00000000
Total For 283101 Def Inc Tax 05 - Amort:	\$117,200.00	\$39,300.00	\$0.00	\$0.00	\$156,500.00	\$117,200.00	\$39,300.00	\$0.00	\$0.00	\$156,500.00	1.00000000

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Rpt # Tax Accrual - 51051

TOTAL Deferred Taxes Balance Report

2008 Master Case

Delta Natural Gas

ACROSS OPERATING INDICATORS

From Jul to M13

M Item	Schedule M Items					Deferred Taxes					
	Beginning Balance Jul	Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity	Ending Balance M13	Beginning Balance Jul	Jul to M13 Current Activity	Jul to M13 True-Up Activity	Jul to M13 Adjustment Activity	Ending Balance M13	Rate
283102 Def Inc Tax 05 - FAS 109 C											
Excess DIT - 2005 KY Adoption (Rate Chang	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	\$837,300.00	\$0.00	\$0.00	\$0.00	\$837,300.00	-1.00000000
Excess DIT - 2005 KY Amortization	\$117,200.00	\$39,300.00	\$0.00	\$0.00	\$156,500.00	(\$117,200.00)	(\$39,300.00)	\$0.00	\$0.00	(\$156,500.00)	-1.00000000
Total For 283102 Def Inc Tax 05 - FAS 109 C	(\$720,100.00)	\$39,300.00	\$0.00	\$0.00	(\$680,800.00)	\$720,100.00	(\$39,300.00)	\$0.00	\$0.00	\$680,800.00	-1.00000000
283103 Def Inc Tax 05 - FAS 109 C											
Excess DIT - 2005 KY Adoption (Rate Chang	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	\$512,313.15	\$0.00	\$0.00	\$0.00	\$512,313.15	-0.61186331
Excess DIT - 2005 KY Amortization	\$117,200.00	\$39,300.00	\$0.00	\$0.00	\$156,500.00	(\$71,710.38)	(\$24,046.24)	\$0.00	\$0.00	(\$95,756.62)	-0.61186339
Total For 283103 Def Inc Tax 05 - FAS 109 C	(\$720,100.00)	\$39,300.00	\$0.00	\$0.00	(\$680,800.00)	\$440,602.77	(\$24,046.24)	\$0.00	\$0.00	\$416,556.53	-0.61186329
No Deferred Taxes											
CSV Life Insurance	(\$10,129.53)	\$40,225.43	\$0.00	\$0.00	\$30,095.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Lobbying	\$21,607.90	\$16,530.33	\$0.00	\$0.00	\$38,138.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Meals & Entertainment	\$15,663.61	\$16,724.63	\$0.00	\$0.00	\$32,388.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Other Non-Deductible	\$137.50	\$737.50	\$0.00	\$0.00	\$875.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Total For No Deferred Taxes:	\$27,279.48	\$74,217.89	\$0.00	\$0.00	\$101,497.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Total For Delta Natural Gas:	(\$128,352,093.79)	(\$24,560,046.32)	\$0.00	\$275,500.00	(\$152,636,640.11)	(\$26,033,687.77)	(\$5,849,285.59)	\$0.00	\$60,432.60	(\$31,822,540.76)	0.20848560

TOTAL Deferred Taxes Balance Report

As of December 31, 2009

2010 Master Case
Delta Natural Gas
ACROSS OPERATING INDICATORS
From Jul to Dec Adj

M Item	Schedule M Items				Ending Balance Dec Adj	Deferred Taxes				Ending Balance Dec Adj	Rate
	Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity		Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity		
Deferred Gas Cost	(\$2,356,943.20)	\$1,178,229.65	\$0.00	\$0.00	(\$1,178,713.55)	(\$894,695.64)	\$447,255.98	\$0.00	\$0.00	(\$447,439.66)	0.37960000
Total For 242130 Def Inc Tax Deferred Gas	(\$2,356,943.20)	\$1,178,229.65	\$0.00	\$0.00	(\$1,178,713.55)	(\$894,695.64)	\$447,255.98	\$0.00	\$0.00	(\$447,439.66)	0.37960000
Reserve for Bad Debts	\$350,000.00	(\$127,857.00)	\$0.00	\$0.00	\$222,143.00	\$132,860.00	(\$48,534.52)	\$0.00	\$0.00	\$84,325.48	0.37959999
Total For 242140 Def Inc Tax Bad Debt Res	\$350,000.00	(\$127,857.00)	\$0.00	\$0.00	\$222,143.00	\$132,860.00	(\$48,534.52)	\$0.00	\$0.00	\$84,325.48	0.37959999
Prepaid Insurance	(\$954,172.12)	\$469,342.58	\$0.00	\$0.00	(\$484,829.54)	(\$362,203.74)	\$178,162.45	\$0.00	\$0.00	(\$184,041.29)	0.37959999
Total For 242160 Def Inc Tax Prepaid Insur	(\$954,172.12)	\$469,342.58	\$0.00	\$0.00	(\$484,829.54)	(\$362,203.74)	\$178,162.45	\$0.00	\$0.00	(\$184,041.29)	0.37959999
KY NOL Carry-Forward	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Total For 242170 Def Inc Tax State Refund:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
IBNR	\$67,604.00	\$0.00	\$0.00	\$0.00	\$67,604.00	\$25,662.47	\$0.00	\$0.00	\$0.00	\$25,662.47	0.37959988
Total For 242180 Def Inc Tax IBNR:	\$67,604.00	\$0.00	\$0.00	\$0.00	\$67,604.00	\$25,662.47	\$0.00	\$0.00	\$0.00	\$25,662.47	0.37959988
Professional Fees	\$142,368.00	\$16,118.02	\$0.00	\$0.00	\$158,486.02	\$54,042.89	\$6,118.40	\$0.00	\$0.00	\$60,161.29	0.37959998
Total For 242190 Def Inc Tax Professional F	\$142,368.00	\$16,118.02	\$0.00	\$0.00	\$158,486.02	\$54,042.89	\$6,118.40	\$0.00	\$0.00	\$60,161.29	0.37959998
FIN 48 - Current DTA	(\$96,348.00)	\$0.00	\$0.00	\$0.00	(\$96,348.00)	\$96,348.00	\$0.00	\$0.00	\$0.00	\$96,348.00	-1.00000000
FIN 48 - Current Interest DTL	(\$23,295.00)	\$0.00	\$0.00	(\$2,169.00)	(\$25,464.00)	\$8,842.78	\$0.00	\$0.00	\$823.35	\$9,666.13	-0.37959983
FIN 48 - DTA recass	(\$79,645.00)	\$0.00	\$0.00	\$0.00	(\$79,645.00)	(\$79,645.00)	\$0.00	\$0.00	\$0.00	(\$79,645.00)	1.00000000
Total For 242200 Def Inc Tax FIN 48 Current	(\$199,288.00)	\$0.00	\$0.00	(\$2,169.00)	(\$201,457.00)	\$25,545.78	\$0.00	\$0.00	\$823.35	\$26,369.13	-0.13089210
Accrued Bonus	\$69,000.00	\$90,249.98	\$0.00	\$0.00	\$159,249.98	\$26,192.40	\$34,258.89	\$0.00	\$0.00	\$60,451.29	0.37959998
Total For 242210 Def Inc Tax - Bonus:	\$69,000.00	\$90,249.98	\$0.00	\$0.00	\$159,249.98	\$26,192.40	\$34,258.89	\$0.00	\$0.00	\$60,451.29	0.37959998

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Rpt # Tax Accrual - 51051

TOTAL Deferred Taxes Balance Report

2010 Master Case

Delta Natural Gas

ACROSS OPERATING INDICATORS

From Jul to Dec Adj

M Item	Schedule M Items					Deferred Taxes					
	Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity	Ending Balance Dec Adj	Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity	Ending Balance Dec Adj	Rate
Other Deferred Items	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Total For 242300 Def Inc Tax Current Other:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Tax Depreciation Over Book - Fed	(\$68,575,166.00)	(\$11,452,488.00)	\$0.00	\$0.00	(\$80,027,654.00)	(\$23,315,556.44)	(\$3,893,845.92)	\$0.00	\$0.00	(\$27,209,402.36)	0.34000000
Tax Depreciation Over Book - State	(\$58,893,278.00)	(\$11,048,988.00)	\$0.00	\$0.00	(\$69,942,266.00)	(\$2,332,173.80)	(\$437,539.92)	\$0.00	\$0.00	(\$2,769,713.72)	0.03960000
Total For 282010 Def Inc Tax Accel Depr:	(\$127,468,444.00)	(\$22,501,476.00)	\$0.00	\$0.00	(\$149,969,920.00)	(\$25,647,730.24)	(\$4,331,385.84)	\$0.00	\$0.00	(\$29,979,116.08)	0.19990086
Accrued Pension	\$1,430,789.00	\$20,182.52	\$0.00	\$0.00	\$1,450,971.52	\$543,127.50	\$7,661.29	\$0.00	\$0.00	\$550,788.79	0.37960000
Total For 282020 Def Inc Tax Pension Plan:	\$1,430,789.00	\$20,182.52	\$0.00	\$0.00	\$1,450,971.52	\$543,127.50	\$7,661.29	\$0.00	\$0.00	\$550,788.79	0.37960000
AMT	\$0.00	(\$817,600.00)	\$0.00	\$0.00	(\$817,600.00)	\$0.00	\$817,600.00	\$0.00	\$0.00	\$817,600.00	-1.00000000
Total For 282050 Alternative Minimum Tax:	\$0.00	(\$817,600.00)	\$0.00	\$0.00	(\$817,600.00)	\$0.00	\$817,600.00	\$0.00	\$0.00	\$817,600.00	-1.00000000
Personal Leave Plan	\$582,911.75	\$0.00	\$0.00	\$0.00	\$582,911.75	\$221,273.30	\$0.00	\$0.00	\$0.00	\$221,273.30	0.37960000
Total For 282060 Def Inc Tax Annual Leave:	\$582,911.75	\$0.00	\$0.00	\$0.00	\$582,911.75	\$221,273.30	\$0.00	\$0.00	\$0.00	\$221,273.30	0.37960000
Contribution for Construction	\$48,911.00	\$5,694.00	\$0.00	\$0.00	\$54,605.00	\$18,566.62	\$2,161.44	\$0.00	\$0.00	\$20,728.06	0.37960004
Total For 282070 Def Inc Tax Construction:	\$48,911.00	\$5,694.00	\$0.00	\$0.00	\$54,605.00	\$18,566.62	\$2,161.44	\$0.00	\$0.00	\$20,728.06	0.37960004
Debt Expense Amortization	(\$2,347,979.92)	\$95,320.02	\$0.00	\$0.00	(\$2,252,659.90)	(\$891,293.19)	\$36,183.48	\$0.00	\$0.00	(\$855,109.71)	0.37960001
Total For 282100 Def Inc Tax Debt Expense	(\$2,347,979.92)	\$95,320.02	\$0.00	\$0.00	(\$2,252,659.90)	(\$891,293.19)	\$36,183.48	\$0.00	\$0.00	(\$855,109.71)	0.37960001
Unicap - Storage Gas	\$50,079.00	\$0.00	\$0.00	\$0.00	\$50,079.00	\$19,009.99	\$0.00	\$0.00	\$0.00	\$19,009.99	0.37960003
Total For 282120 Def Inc Tax Storage Gas:	\$50,079.00	\$0.00	\$0.00	\$0.00	\$50,079.00	\$19,009.99	\$0.00	\$0.00	\$0.00	\$19,009.99	0.37960003

TOTAL Deferred Taxes Balance Report

2010 Inter Case
Delta Natural Gas
ACROSS OPERATING INDICATORS
From Jul to Dec Adj

M Item	Schedule M Items					Deferred Taxes					Rate
	Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity	Ending Balance Dec Adj	Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity	Ending Balance Dec Adj	
ARO	\$1,437,128.61	\$59,203.60	\$0.00	\$0.00	\$1,496,332.21	\$545,534.39	\$22,473.69	\$0.00	\$0.00	\$568,008.08	0.37960025
Total For 282140 Def Inc Tax Asset Retirem	\$1,437,128.61	\$59,203.60	\$0.00	\$0.00	\$1,496,332.21	\$545,534.39	\$22,473.69	\$0.00	\$0.00	\$568,008.08	0.37960025
Rate Case Expenses	(\$164,678.44)	\$59,940.00	\$0.00	\$0.00	(\$104,738.44)	(\$62,511.94)	\$22,753.22	\$0.00	\$0.00	(\$39,758.72)	0.37960008
Total For 282170 Def Inc Tax Rate Case Exp	(\$164,678.44)	\$59,940.00	\$0.00	\$0.00	(\$104,738.44)	(\$62,511.94)	\$22,753.22	\$0.00	\$0.00	(\$39,758.72)	0.37960008
Cost of Removal	\$304,309.96	(\$229,044.90)	\$0.00	\$0.00	\$75,265.06	\$115,516.07	(\$86,945.44)	\$0.00	\$0.00	\$28,570.63	0.37960018
Total For 282180 Def Inc Tax Cost of Remo	\$304,309.96	(\$229,044.90)	\$0.00	\$0.00	\$75,265.06	\$115,516.07	(\$86,945.44)	\$0.00	\$0.00	\$28,570.63	0.37960018
FIN 48 - DTA reclass	(\$79,645.00)	\$0.00	\$0.00	\$0.00	(\$79,645.00)	\$79,645.00	\$0.00	\$0.00	\$0.00	\$79,645.00	-1.00000000
FIN 48 - Non-Current DTA	(\$73,292.00)	\$0.00	\$0.00	\$0.00	(\$73,292.00)	\$73,292.00	\$0.00	\$0.00	\$0.00	\$73,292.00	-1.00000000
FIN 48 - Non-Current Interest DTL	(\$36,282.00)	\$0.00	\$0.00	(\$4,815.00)	(\$41,097.00)	\$13,772.65	\$0.00	\$0.00	\$1,827.77	\$15,600.42	-0.37959997
Total For 282200 Def Inc Tax FIN 48 Non-Cu	(\$189,219.00)	\$0.00	\$0.00	(\$4,815.00)	(\$194,034.00)	\$166,709.65	\$0.00	\$0.00	\$1,827.77	\$168,537.42	-0.86859736
Pension - Reg Asset	(\$7,309,355.00)	\$0.00	\$0.00	\$0.00	(\$7,309,355.00)	(\$2,774,631.15)	\$0.00	\$0.00	\$0.00	(\$2,774,631.15)	0.37960000
Total For 283000 Def Inc Tax Unrecovered F	(\$7,309,355.00)	\$0.00	\$0.00	\$0.00	(\$7,309,355.00)	(\$2,774,631.15)	\$0.00	\$0.00	\$0.00	(\$2,774,631.15)	0.37960000
ITC	\$144,500.00	(\$15,300.00)	\$0.00	\$0.00	\$129,200.00	\$54,852.20	(\$5,807.88)	\$0.00	\$0.00	\$49,044.32	0.37960000
Total For 283020 Def Tax - ITC	\$144,500.00	(\$15,300.00)	\$0.00	\$0.00	\$129,200.00	\$54,852.20	(\$5,807.88)	\$0.00	\$0.00	\$49,044.32	0.37960000
ITC	\$144,500.00	(\$15,300.00)	\$0.00	\$0.00	\$129,200.00	\$33,562.04	(\$3,553.63)	\$0.00	\$0.00	\$30,008.41	0.23226324
Total For 283021 Def Inc Tax 05 - ITC Def Gi	\$144,500.00	(\$15,300.00)	\$0.00	\$0.00	\$129,200.00	\$33,562.04	(\$3,553.63)	\$0.00	\$0.00	\$30,008.41	0.23226324
Supplemental Retirement Plan	\$281,312.92	\$96,209.85	\$0.00	\$0.00	\$377,522.77	\$106,786.39	\$36,521.26	\$0.00	\$0.00	\$143,307.65	0.37960002
Total For 283030 Def Inc Tax - Supp Ret:	\$281,312.92	\$96,209.85	\$0.00	\$0.00	\$377,522.77	\$106,786.39	\$36,521.26	\$0.00	\$0.00	\$143,307.65	0.37960002

TOTAL Deferred Taxes Balance Report

2010 master Case
Delta Natural Gas
ACROSS OPERATING INDICATORS
From Jul to Dec Adj

M Item	Schedule M Items				Ending Balance Dec Adj	Deferred Taxes				Ending Balance Dec Adj	Rate
	Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity		Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity		
ARO - Reg Asset	(\$1,464,297.36)	(\$57,623.16)	\$0.00	\$0.00	(\$1,521,920.52)	(\$555,847.28)	(\$21,873.75)	\$0.00	\$0.00	(\$577,721.03)	0.37960000
Total For 283060 Def Inc Tax - ARO Reg As	(\$1,464,297.36)	(\$57,623.16)	\$0.00	\$0.00	(\$1,521,920.52)	(\$555,847.28)	(\$21,873.75)	\$0.00	\$0.00	(\$577,721.03)	0.37960000
Delta ARO Asset Book/Tax Diff	(\$2,356.00)	\$0.00	\$0.00	\$0.00	(\$2,356.00)	(\$894.74)	\$0.00	\$0.00	\$0.00	(\$894.74)	0.37977080
Total For 283070 Def Inc Tax - Delta ARO B	(\$2,356.00)	\$0.00	\$0.00	\$0.00	(\$2,356.00)	(\$894.74)	\$0.00	\$0.00	\$0.00	(\$894.74)	0.37977080
Excess DIT - 1993 Adoption	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	1.00000000
Total For 283090 Def Inc Tax 93 - APB 11 D	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	1.00000000
Excess DIT - 1993 Amortization	\$294,700.00	\$12,600.00	\$0.00	\$0.00	\$307,300.00	\$294,700.00	\$12,600.00	\$0.00	\$0.00	\$307,300.00	1.00000000
Total For 283091 Def Inc Tax 93 - Amort:	\$294,700.00	\$12,600.00	\$0.00	\$0.00	\$307,300.00	\$294,700.00	\$12,600.00	\$0.00	\$0.00	\$307,300.00	1.00000000
Excess DIT - 1993 Adoption	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	\$431,200.00	\$0.00	\$0.00	\$0.00	\$431,200.00	-1.00000000
Excess DIT - 1993 Amortization	\$294,700.00	\$12,600.00	\$0.00	\$0.00	\$307,300.00	(\$294,700.00)	(\$12,600.00)	\$0.00	\$0.00	(\$307,300.00)	-1.00000000
Total For 283092 Def Inc Tax 93 - FAS 109 A	(\$136,500.00)	\$12,600.00	\$0.00	\$0.00	(\$123,900.00)	\$136,500.00	(\$12,600.00)	\$0.00	\$0.00	\$123,900.00	-1.00000000
Excess DIT - 1993 Adoption	(\$431,200.00)	\$0.00	\$0.00	\$0.00	(\$431,200.00)	\$263,835.47	\$0.00	\$0.00	\$0.00	\$263,835.47	-0.61186333
Excess DIT - 1993 Amortization	\$294,700.00	\$12,600.00	\$0.00	\$0.00	\$307,300.00	(\$180,316.12)	(\$7,709.48)	\$0.00	\$0.00	(\$188,025.60)	-0.61186333
Total For 283093 Def Inc Tax 93 - FAS 109 C	(\$136,500.00)	\$12,600.00	\$0.00	\$0.00	(\$123,900.00)	\$83,519.35	(\$7,709.48)	\$0.00	\$0.00	\$75,809.87	-0.61186336
Excess DIT - 2005 KY Adoption (Rate Chang	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	1.00000000
Total For 283100 Def Inc Tax 05 - APB 11 D	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	1.00000000
Excess DIT-- 2005 KY Amortization	\$156,500.00	\$19,800.00	\$0.00	\$0.00	\$176,300.00	\$156,500.00	\$19,800.00	\$0.00	\$0.00	\$176,300.00	1.00000000
Total For 283101 Def Inc Tax 05 - Amort:	\$156,500.00	\$19,800.00	\$0.00	\$0.00	\$176,300.00	\$156,500.00	\$19,800.00	\$0.00	\$0.00	\$176,300.00	1.00000000

5/31/2010 15:45:07

Rpt # Tax Accrual - 51051

TOTAL Deferred Taxes Balance Report

2010 Master Case
 Delta Natural Gas
 ACROSS OPERATING INDICATORS
 From Jul to Dec Adj

M Item	Schedule M Items					Deferred Taxes					Rate
	Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity	Ending Balance Dec Adj	Beginning Balance Jul	Jul to Dec Adj Current Activity	Jul to Dec Adj True-Up Activity	Jul to Dec Adj Adjustment Activity	Ending Balance Dec Adj	
283102 DEF INC TAX 05 - FAS 109 C											
Excess DIT - 2005 KY Adoption (Rate Chang	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	\$837,300.00	\$0.00	\$0.00	\$0.00	\$837,300.00	-1.00000000
Excess DIT - 2005 KY Amortization	\$156,500.00	\$19,800.00	\$0.00	\$0.00	\$176,300.00	(\$156,500.00)	(\$19,800.00)	\$0.00	\$0.00	(\$176,300.00)	-1.00000000
Total For 283102 Def Inc Tax 05 - FAS 109 C	(\$680,800.00)	\$19,800.00	\$0.00	\$0.00	(\$661,000.00)	\$680,800.00	(\$19,800.00)	\$0.00	\$0.00	\$661,000.00	-1.00000000
283103 DEF INC TAX 05 - FAS 109 C Gross Up											
Excess DIT - 2005 KY Adoption (Rate Chang	(\$837,300.00)	\$0.00	\$0.00	\$0.00	(\$837,300.00)	\$512,313.15	\$0.00	\$0.00	\$0.00	\$512,313.15	-0.61186331
Excess DIT - 2005 KY Amortization	\$156,500.00	\$19,800.00	\$0.00	\$0.00	\$176,300.00	(\$95,756.62)	(\$12,114.88)	\$0.00	\$0.00	(\$107,871.50)	-0.61186330
Total For 283103 Def Inc Tax 05 - FAS 109 C	(\$680,800.00)	\$19,800.00	\$0.00	\$0.00	(\$661,000.00)	\$416,556.53	(\$12,114.88)	\$0.00	\$0.00	\$404,441.65	-0.61186331
No Deductible Taxes											
CSV Life Insurance	\$30,095.90	(\$28,084.95)	\$0.00	\$0.00	\$2,010.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Lobbying	\$38,138.23	\$5,172.52	\$0.00	\$0.00	\$43,310.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Meals & Entertainment	\$32,388.24	\$8,385.18	\$0.00	\$0.00	\$40,773.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Other Non-Deductible	\$875.00	\$0.00	\$0.00	\$0.00	\$875.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Total For No Deferred Taxes:	\$101,497.37	(\$14,527.25)	\$0.00	\$0.00	\$86,970.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00000000
Total For Delta Natural Gas:	(\$138,183,976.43)	(\$21,640,538.09)	\$0.00	(\$6,984.00)	(\$159,831,498.52)	(\$28,600,490.35)	(\$2,906,775.32)	\$0.00	\$2,651.12	(\$31,504,614.55)	0.19711143

Delta Natural Gas Co., Inc.
 Rollforward of Cumulative Temporary Differences and Carryforwards as of 6/30/08 and Deferred Tax Accounts

	Cumulative Temporary Differences & Carryforwards @ 6/30/07			Cumulative Temporary Differences & Carryforwards @ 6/30/08			Deferred Tax Balance @ 6/30/07			Differences Due to Return-To Accrual Analysis	Deferred Tax Balance @ June 30, 2007			2008 Rate Reversal Difference	Calculated Deferred Tax Balance @ 6/30/08			
	Per Workpapers	Reclasses	Differences Due to Return-To Accrual Analysis	6/30/07	2008 Timing Items	6/30/08	GL Account #	Per Workpapers	Reclasses		Balance @ 6/30/07	Deferred Taxes on 2008 Timing Items	Deferred Tax Balance @ 6/30/08		Statutory Rate	Difference Books from Calculation		
																	June 30, 2007	Timing Items
Deferred Liabilities																		
Tax Depreciation Over Book--Fed	FF-50	(56,037,047)	1,040	(56,036,007)	(5,960,341)	(61,996,348)	1,282.01	(19,052,600)		(19,052,600)	(2,026,500)	300	(21,078,800)	34.000%	(21,078,800)			
Fed to Kentucky	FF-50	(49,784,167)	1,037	(49,783,130)	(4,560,771)	(54,343,901)	1,282.01	(1,971,500)		(1,971,500)	(180,600)	100	(2,152,000)	3.960%	(2,152,000)			
Tax Depreciation Enpro	FF-60	(4,197)		(4,197)	732	(3,465)	5,282.01	(1,600)		(1,600)	300		(1,300)	37.960%	(1,300)			
Delta ARO Asset Book/Tax diff	FF-67	(27,790)		(27,790)	(21,345)	(49,135)	1,281.07	(10,500)		(10,500)	(8,100)	(100)	(18,700)	37.960%	(18,700)			
ARO - Reg Asset	FF-79	(1,246,847)		(1,246,847)	(103,442)	(1,350,289)	1,283.06	(474,100)		(474,100)	(39,300)	100	(513,300)	37.960%	(513,300)			
Pension - Reg Asset	FF-60	(3,935,270)		(3,935,270)	297,380	(3,537,890)	1,283.00	(1,493,800)		(1,493,800)	150,800		(1,343,000)	37.960%	(1,343,000)			
Accrued Pension	FF-60	(2,424,954)		(2,424,954)	1,068,877	(1,256,077)	1,282.02	(920,500)		(920,500)	405,700		(514,800)	37.960%	(514,800)			
KY IT Refund	FF-69						1,242.17								37.960%			
Prepaid Insurance	FF-65	(872,992)		(872,992)	(15,160)	(888,152)	1,282.15	(331,400)		(331,400)	(5,800)	100	(337,100)	37.960%	(337,100)			
Deferred Gas Cost	FF-76	(2,941,825)		(2,941,825)	(1,670,926)	(4,612,751)	1,242.13	(1,116,700)		(1,116,700)	(634,300)		(1,751,000)	37.960%	(1,751,000)			
Rate Case Expenses	FF-68	(307,209)		(307,209)	22,651	(284,558)	1,282.17	(116,600)		(116,600)	8,600		(108,000)	37.960%	(108,000)			
Debt Expense Amortization	FF-63	(2,729,265)		(2,729,265)	190,643	(2,538,622)	1,282.10	(1,036,000)		(1,036,000)	72,400	(100)	(963,700)	37.960%	(963,700)			
		(120,313,563)	2,077	(120,311,486)	(10,651,702)	(130,963,188)		(26,526,300)		(26,526,300)	(2,256,800)	400	(28,781,700)		(28,781,700)			
Deferred Assets:																		
Personal Leave Plan	FF-75	566,123		566,123	32,536	598,659	1,282.06	214,900		214,900	12,400		227,300	37.960%	227,300			
Cost of Removal	FF-65	785,355		785,355	(170,303)	615,052	1,282.18	298,100		298,100	(64,600)		233,500	37.960%	233,500			
AMT	PROVISION	744,600	(24,000)	720,600	(548,200)	172,400	1,282.05	744,600	(24,000)	720,600	(548,200)		172,400	100.000%	172,400			
ITC	FF-62	213,600		213,600	(35,800)	177,800	1,283.02	81,100		81,100	(13,600)		67,500	37.960%	67,500			
Regulatory liabilities	FF-62	1,656,700		1,656,700	(128,800)	1,529,900	1,283.01	628,900		628,900	(48,100)		580,800	37.960%	580,800			
ARO - Delta	FF-61	1,247,206		1,247,206	124,693	1,371,899	1,282.14	473,400		473,400	47,300	100	520,800	37.960%	520,800			
ARO - Enpro	FF-61	54,246		54,246	9,228	63,474	5,282.14	20,600		20,600	3,500		24,100	37.960%	24,100			
Supplemental Retirement Plan	FF-70	202,876		202,876	47,196	250,072	1,283.03	77,000		77,000	17,900		94,900	37.960%	94,900			
Reserve for Bad Debts	FF-77	300,000		300,000	165,000	465,000	1,282.14	113,900		113,900	62,600		176,500	37.960%	176,500			
IBNR	FF-71		137,723	137,723	(25,636)	112,087	1,242.18					53,189	42,500	37.960%	42,500			
Professional Fees	FF-73		32,944	32,944	38,406	71,350	1,242.19					12,723	27,100	37.960%	27,100			
FIN 48 - Current DTA	UTP wps		314,905	314,905	(59,769)	255,139	1,242.20		314,905	255,139	(5)		255,100	100.000%	255,100			
FIN 48 - Non-Current DTA	UTP wps		194,861	194,861	(24,881)	169,980	1,282.20		194,861	169,980	39		170,000	100.000%	170,000			
Accrued Bonus	FF-72						1,242.21							37.960%				
Other Deferred Items	FF-74		9,508	9,508	(9,508)		1,242.30						3,673	37.960%	3,673			
Contribution for Construction	FF-78	47,991		47,991	(2,359)	45,632	1,282.07	18,200		18,200	(900)		17,300	37.960%	17,300			
Unicap - Storage Gas - DN	FF-64	161,200		161,200	110,624	271,824	1,282.15	61,200		61,200	42,000		103,200	37.960%	103,200			
Unicap - Storage Gas - DR	FF-64				11,288	11,288	2,282.12				4,300		4,300	37.960%	4,300			
Unicap - Storage Gas - DG	FF-64	54,128		54,128	(41,467)	12,661	3,282.12	20,500		20,500	(15,700)		4,800	37.960%	4,800			
Unicap - Storage Gas - EP	FF-64	238		238	418	656	5,282.12	100		100	200	(100)	200	37.960%	200			
		6,034,263	509,766	6,544,029	(505,331)	6,038,698		2,752,500	509,766	45,585			3,307,851		2,722,300			
Net Totals		(114,279,300)	511,843	(113,767,457)	(11,157,033)	(124,924,490)		(23,772,800)	509,766	45,585			(23,217,449)	(2,641,100)	(26,058,400)			
RECONCILE TO Tax Calculation Spreadsheet					(5,356,218)			1,454,600	509,766	(24,000)			1,940,366	(694,600)	34	1,245,800		
					(5,800,815)			(25,227,400)		69,585			(25,157,815)	(2,146,500)	(885)	(27,305,200)		
					27,879													
					(5,772,936)													

Delta Natural Gas Co., Inc.

Rollforward of Cumulative Temporary Differences and Carryforwards and Deferred Tax Accounts

	Cumulative Temporary Differences & Carryforwards @ 6/30/06		Differences Due to Return-To Accrual Analysis		Cumulative Temporary Differences & Carryforwards @ 6/30/06	2007 Timing Items	Cumulative Temporary Differences & Carryforwards @ 6/30/07	Deferred Tax				Differences Due to Return-To Accrual Analysis	Deferred Tax			Statutory Rate	Calculated Deferred Tax Balance @ 6/30/07	Difference Books from Calculation
	Per Workpapers	Reclasses						Account #	GL Balance @ 6/30/06	Reclasses	Balance @ June 30, 2006		Deferred Taxes on 2007 Timing Items	2007 Rate Reversal Difference	Deferred Tax Balance @ 6/30/07			
Deferred Liabilities:																		
Tax Depreciation Over Book--Fed	(52,943,248)		(42,540)		(52,985,788)	(3,051,259)	(56,037,047)	1,282.01	(18,000,700)		(17,500)	(18,016,200)	(1,037,400)	3,000	(19,052,600)	34.000%	(19,052,600)	
Fed to Kentucky	(46,044,512)		(44,019)		(46,088,531)	(3,695,636)	(49,784,167)	1,282.01	(1,823,400)			(1,823,400)	(146,300)	(1,600)	(1,971,500)	3.960%	(1,971,500)	
Tax Depreciation Enpro	(5,109)				(5,109)	912	(4,197)	5,282.01	(1,900)			(1,900)	300	(1,600)	(1,600)	37.960%	(1,600)	
Delta ARO Book/Tax diff	(229,858)				(229,858)	202,068	(27,790)	1,283.07	(87,300)			(87,300)	76,700	100	(10,500)	37.960%	(10,500)	
ARO - Reg Asset	(1,126,110)				(1,126,110)	(122,737)	(1,248,847)	1,283.06	(427,500)			(427,500)	(46,600)		(474,100)	37.960%	(474,100)	
Pension - Reg Asset						(3,935,270)	(3,935,270)	1,283.00					(1,493,800)		(1,493,800)	37.960%	(1,493,800)	
KY IT Refund	(154,514)		154,514					1,242.17	(52,500)		52,500					37.960%		
Accrual Pension	(5,427,524)				(5,427,524)	3,002,570	(2,424,954)	1,282.02	(2,064,000)			(2,064,000)	1,139,800	3,700	(920,500)	37.960%	(920,500)	
Prepaid Insurance	(611,408)				(611,408)	(261,584)	(872,992)	1,282.15	(236,100)			(236,100)	(99,300)	4,000	(331,400)	37.960%	(331,400)	
Deferred Gas Cost	(1,827,077)				(1,827,077)	(1,114,748)	(2,941,825)	1,242.13	(705,600)		(100)	(705,700)	(423,200)	12,200	(1,116,700)	37.960%	(1,116,700)	
Rate Case Expenses	(145,098)				(145,098)	(162,111)	(307,209)	1,282.17	(55,600)			(55,600)	(61,500)	500	(116,600)	37.960%	(116,600)	
Debt Expense Amortization	(2,919,509)				(2,919,509)	190,644	(2,728,865)	1,282.10	(1,109,700)			(1,109,700)	72,400	1,300	(1,036,000)	37.960%	(1,036,000)	
	(111,434,367)		67,955		(111,366,412)	(8,947,151)	(120,313,563)		(24,564,300)		34,900	(24,529,400)	(2,018,900)	23,000	(26,525,300)		(26,525,300)	
Deferred Assets:																		
Personal Leave Plan	550,948				550,948	15,175	566,123	1,282.06	209,600			209,600	5,800	(500)	214,900	37.960%	214,900	
Cost of Removal	880,203				880,203	(94,848)	785,355	1,282.18	334,600			334,600	(36,000)	(500)	298,100	37.960%	298,100	
AMT	1,003,600		(12,000)		991,600	(247,000)	744,600	1,282.05	1,003,600		(12,000)	991,600	(247,000)		744,600	100.000%	744,600	
ITC	250,600				250,600	(37,000)	213,600	1,283.02	95,400			95,400	(14,000)	(300)	81,100	37.960%	81,100	
Regulatory liabilities	1,696,000				1,696,000	(39,300)	1,656,700	1,283.01	644,600			644,600	(15,700)		628,900	37.960%	628,900	
ARO - Delta	1,367,619				1,367,619	(120,413)	1,247,206	1,282.14	519,200			519,200	(45,700)	(100)	473,400	37.960%	473,400	
ARO - Enpro	44,434				44,434	9,812	54,246	5,282.14	16,900			16,900	3,700		20,600	37.960%	20,600	
Supplemental Retirement Plan	123,751				123,751	79,125	202,876	1,283.03	47,000			47,000	30,000		77,000	37.960%	77,000	
Reserve for Bad Debts	520,000				520,000	(220,000)	300,000	1,282.11	200,800			200,800	(83,500)	(3,400)	113,900	37.960%	113,900	
Contribution for Construction	51,708				51,708	(3,717)	47,991	1,282.07	19,700		0	19,700	(1,400)	(100)	18,200	37.960%	18,200	
Uncap - Storage Gas - DN	239,368				239,368	(78,168)	161,200	1,282.12	92,400			92,400	(29,700)	(1,500)	61,200	37.960%	61,200	
Uncap - Storage Gas - DR								2,282.12								37.960%		
Uncap - Storage Gas - DG								3,282.12							20,500	37.960%	20,500	
Uncap - Storage Gas - EP								5,282.12							100	37.960%	100	
	6,728,231		(12,000)		6,716,231	(681,968)	6,034,263		3,183,800		(12,000)	3,171,800	(412,900)	(6,400)	2,752,500		2,752,500	
Net Totals	(104,706,136)		55,955		(104,650,181)	(9,629,119)	(114,279,300)		(21,380,500)		22,900	(21,357,600)	(2,431,800)	16,600	(23,772,800)		(23,772,800)	
RECONCILE TO Tax Calculation Spreadsheet						Items NOT Schedule M's	(4,018,936)		1,743,600		(12,900)	1,731,600	(276,700)	(300)	1,454,600			
						Total temporary differences per tax calc	(5,610,183)		(23,124,100)		34,900	(23,089,200)	(2,155,100)	16,900	(25,227,400)			
						Permanent differences per prov calc	(7,518)											
						Total all Schedule M Items	(5,617,701)											

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

31. Please provide worksheets which reconcile book and tax income and tax liability on the books and on the tax return for 2007, 2008 and 2009.

Response:

The reconciliation which reconciles the book and income tax accrual has been filed under seal with motion for confidential treatment.

Book and taxable income are reconciled on schedule M-3 of the tax return. See Item 29.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2010-00116

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION

DATED MAY 24, 2010

32. Please list and explain in detail the allocation methods used to allocate state and federal tax liability and tax credits between the Company and its subsidiaries. Please provide worksheets which show a detailed derivation of the allocations for 2007, 2008 and 2009. The derivation should include separate listing of contributions, indebtedness cost, NOL (current, carryforwards and carrybacks), each credit by type (such as the investment tax credit, jobs credit), and intercompany transactions.

Response:

The federal and state income tax liability is allocated based on separate company taxable income. The consolidated income tax returns do not have intercompany transactions that are required to be eliminated, investment tax credits, jobs credits, research and development credits or consolidated tax savings, therefore detailed tax allocations are not performed by the company. If an NOL is generated by one member of the consolidated group and utilized by another member of the consolidated group, the member generating the NOL is compensated by the member utilizing the NOL. A NOL was generated in fiscal 2009, but the carryback claim has not been filed.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

33. Please provide for each year from 2000 through 2008 the gross and net additions to deferred taxes. Please breakdown such additions within each year by sub-account, providing the number and name for each account and sub-account.
- a. For each item by year please reconcile the gross to net additions and explain how that reconciliation was derived.

Response:

Please refer to response 30 of this request.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

34. Please provide the beginning and ending balances for 2007, 2008 and 2009 for Accumulated Deferred Income Taxes and Provisions for Deferred Income Taxes broken down by sub-account with the name and number of each sub-account.

Response:

Please refer to response 30 of this request.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

35. Please provide the following amounts for 2007, 2008 and 2009:
- a. Income tax expense, current, deferred, deferred-credit, investment tax credit deferred and investment tax credit amortized from prior years. Identify by Uniform System Account number.
 - b. Identify the benefit giving rise to each charge, as shown in the example below.
 - c. Separate federal and state amounts.
 - d. Cite the order or ruling on which the Company bases rate treatment of these benefits (normalized or flow-through). Note the rate treatment (normalized or flow-through).
 - e. State the accumulated total for each as it appears on the test period balance sheets. Identify by Uniform System Account Number.
 - f. State the rate base treatment of each item (e.g. deducted from rate base, cost-free capital, treated as equity, etc.).
 - g. Cite the order or ruling on which the Company bases treatment identified in f.

Response:

Please refer to responses 27 and 30 of this request.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

36. Regarding the investment tax credit, please provide the amount of 3%, 4%, 7%, 10%, and 11% credits the company generated, booked for ratemaking purposes, and/or used as a credit against federal tax liability for each year from 2006 through 2009 and the derivation of each of those amounts.

Response:

No investment tax credits have been generated, utilized or booked for rate making purposes by the Company for years 2006 through 2009.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

37. For each distinct tax-timing difference for which the Company has provided deferred taxes, please identify the amount of excess deferred income taxes (i.e. deferred taxes accrued by the Company at federal tax rates higher than the current corporate tax rate, the excess is the difference over the current rate) existing on the Company's books at December 31, 2009 which can be flowed back to ratepayers on an accelerated basis (i.e. such amortization is not prohibited by the normalization requirements of the Internal Revenue Code). Show how these amounts are calculated.

Response:

Does not apply.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

38. Will the amount of investment tax credits utilized be increased if the Company is granted its requested rate increase in these proceedings? If not, why not? If so, provide calculations showing the Company's best estimate as to how much ITC will be utilized.

Response:

The Company had no investment tax credits generated during the test year. Also, please refer to response 36 of this request.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

39. Provide detailed descriptions of any IRS audit, settlements with the Internal Revenue Service, or audit adjustments made during the three years ending December 31, 2009.

Response:

There have been no IRS audits in the three years ending December 31, 2009.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

40. Provide a copy of any and all revenue ruling requests, IRS responses, and correspondence between the Company and the IRS during the ten years ending December 31, 2009.

Response:

There have been no IRS revenue ruling requests made by the Company during the ten years ending December 31, 2009.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

41. List total property taxes and property tax refunds or abatements each year, for the test period and the most recent three years for which actual information is available. Describe and show the accounting treatment accorded to each item, showing journal entries, dates, accounts, amounts and descriptions.

Response:

<u>Tax Return Year</u>	<u>Tax Return Calculated</u>	<u>Expense</u>
2009	1,394,198	1,320,467
2008	1,213,912	1,199,237
2007	1,198,590	1,243,705
2006	1,244,444	1,221,140

Attempt is made to match taxes paid based on tax year with calendar year expense. Perfect matching cannot be achieved because all tax bills are not received before closing the calendar year books. Property taxes are accrued in 1.236.05 with the offsetting expense in 1.408.02. The total property tax expense for the year is calculated based on the assessed values as of the beginning of the year at the prior year tax rate for each taxing jurisdiction. One twelfth of the total estimated expense is recognized per month. To the extent the estimated tax rates vary from the actual rate when the bill is received, the accrual (and therefore expense) is adjusted on a quarterly basis to account.

No property tax refunds or abatements reported.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

42. List all amounts of property taxes under dispute at December 31, 2009, and indicate the tax year and the taxing district to which each relates.

Response:

We have protested our 2009 property tax assessment which impacts all of the taxing districts included in the filing.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

43. List all property tax refunds, by geographical area and taxing authority, by year, received in the most recent three years through 2009.

Response:

No property tax refunds reported.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

44. Please explain and provide all workpapers and source documents supporting the derivation of the taxable bases for Kentucky property taxes for 2007, 2008 and 2009.

Response:

Please refer to response 41 of this request.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

45. Provide full supporting documentation, workpapers and correspondence associated with refunds of any and all taxes other than income taxes received in 2007, 2008 and 2009. Indicate which accounts were affected and the associated dollar amounts.

Also describe how the Company intends to treat this/these item(s) for rate case purposes.

Response:

Delta has not received any refunds relating to taxes other than income taxes for 2007, 2008 or 2009.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

46. Please state whether any settlements, penalties or interest resulting from audits by taxing authorities are included in expense per books in 2007 2008 and 2009. If so, provide full details including the periods and issues resolved, the dollar amounts of settlement by issue, the taxing authority penalty or interest by issue, the taxing authority involved, the date of settlement, the current status of the payment, and the final resolution of the matter or status of the protest if unresolved.

Response:

There were no settlements, penalties or interest resulting from audits by taxing authorities included in expense for calendar 2007, 2008 and 2009 to date.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

47. Please provide a copy of the Company's five-year (or shorter if 5 years is not prepared) operating, maintenance, and capital budgets prepared in 2007, 2008 and 2009.

Response:

Budgets filed under seal with motion for confidential treatment.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

48. For the budgets supplied in response to the preceding question, please provide a description of all variations from actual expense levels which are due to known and certain changes, providing supporting documentation. Indicate all variations from actual levels which result from the application of inflation or escalation factors. In those instances where inflation or escalation factors were utilized, explain the derivation of the factors used in each case. If a single factor was used, a summary description will suffice.

Response:

We have no such document.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

49. Please indicate, if known and quantifiable, any anticipated changes in jurisdictional allocation factors and the impacts thereof on the test period in this case.

Response:

Not applicable as Delta does not have multiple jurisdictions and therefore doesn't utilize allocation factors.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

50. Indicate the number of and expenses related to temporary or seasonal employees included in 2007, 2008 and 2009 jurisdictional expenses.

Response:

<u>Year</u>	<u>Number</u>	<u>Expense</u>
2007	23	\$130,850
2008	17	\$101,971
2009	17	\$118,684

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

51. Please provide a schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test period and the three preceding 12-month periods. Break out non-union employees between CEO, executives making more than \$150,000 and management making less than \$150,000.

Response:

Refer to the First PSC Data Request dated 4/23/10, Item 20 and 43 and the Second PSC Data Request dated 5/24/10, Item 50.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

52. Please provide jurisdictional totals and amounts by payee, and an explanation of the services provided, for all amounts charged to outside services during 2007, 2008 and 2009.

Response:

See attached schedules for 2007, 2008 and 2009.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY
CASE NO. 2010-00116
For the 12 Months Ended December 31, 2009

Item 52. AG 1
Calendar Year 2009
Sheet 1 of 10

Line #	Vendor #	Vendor Name	ACNO	Date	CHECK NO	AMOUNT	BUSINESS EXP DESCRIPTION	TYPE SERVICE
1	4995	BAKER DONELSON BEARMAN CALDWELL	1923010	2009-03-31	264068	928.75	SUBSIDIARY MATTERS *	LEGAL
2	5092	BUCHANAN INGERSOLL & ROONEY	1923010	2009-09-23	267818	252.00	SUBSIDIARY MATTERS *	LEGAL
3	5092	BUCHANAN INGERSOLL & ROONEY	1923010	2009-11-25	269341	1,259.00	SUBSIDIARY MATTERS *	LEGAL
4	5087	CRABTREE & GOFORTH PLLC	1923010	2009-08-31	267475	890.30	SUBSIDIARY MATTERS *	LEGAL
5	958	FULBRIGHT AND JAWORSKI	1923010	2009-04-23	264395	19.00	TAXI FARE	LEGAL
6	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-01-20	262428	617.28	TGP-GENERAL MATTERS	LEGAL
7	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-03-27	263826	450.09	TENN GAS PIPELINE GENERAL	LEGAL
8	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-03-31	264150	3.03	UPDATES ON FERC ACTIVITY	LEGAL
9	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-03-31	264150	3.63	EFFORTS TO COMBAT HIGH GAS	LEGAL
10	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-03-31	264150	67.77	TGP - GENERAL	LEGAL
11	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-03-31	264150	320.64	TGP - RP91-203	LEGAL
12	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-03-31	264021	1,227.50	TENNESSEE GAS PIPELINE	LEGAL
13	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-03-31	264150	4,668.35	COLUMBIA GAS TRANSMISSION	LEGAL
14	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-05-22	264873	2.02	UPDATES ON FERC ACTIVITY	LEGAL
15	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-05-22	264873	3.69	EFFORTS TO COMBAT HIGH GAS	LEGAL
16	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-05-22	264873	129.00	GENERAL MATTERS	LEGAL
17	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-05-22	264873	210.57	TENNESSEE GAS PIPELINE-GENERAL	LEGAL
18	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-05-22	264873	216.45	TENNESSEE GAS PIPELINE	LEGAL
19	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-05-22	264873	1,660.09	COLUMBIA GAS TRANSMISSION	LEGAL
20	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-06-29	265644	1.01	Updates-FERC Activity	LEGAL
21	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-06-29	265644	3.21	Tennessee Gas Pipeline	LEGAL
22	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-06-29	265644	3.75	EFFORTS TO COMBAT HIGH GAS	LEGAL
23	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-06-29	265644	140.18	Tennessee Gas Pipeline-General	LEGAL
24	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-06-29	265644	1,705.95	Columbia Gas Transmission	LEGAL
25	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-06-30	266175	3.63	Efforts to Combat High Gas	LEGAL
26	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-06-30	266175	46.22	Tennessee Gas Pipeline	LEGAL
27	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-06-30	266175	60.13	Tennessee Gas Pipeline-General	LEGAL
28	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-06-30	266175	2,201.00	Columbia Gas Transmission	LEGAL
29	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-08-31	267676	40.36	TENNESSEE GAS PIPELINE GENERAL	LEGAL
30	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-08-31	267676	71.38	GENERAL MATTERS	LEGAL
31	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-08-31	267676	783.45	COLUMBIA GAS TRANSMISSION	LEGAL
32	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-09-22	267848	360.21	GENERAL MATTERS	LEGAL
33	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-09-22	267848	680.78	TGP - GENERAL MATTERS	LEGAL
34	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-09-30	268271	468.11	TENNESSEE GAS PIPELINE	LEGAL
35	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-11-24	269353	71.00	GENERAL MATTERS	LEGAL
36	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-11-24	269353	860.85	COLUMBIA GAS TRANSMISSION	LEGAL
37	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-11-24	269353	945.65	TENNESSEE GAS PIPELINE	LEGAL
38	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-12-29	270010	7.29	EFFORTS TO COMBAT HIGH GAS	LEGAL
39	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-12-29	270010	246.47	TGP- GENERAL MATTERS	LEGAL
40	4576	MILLER BALIS & O'NEIL P.C.	1923010	2009-12-29	270010	305.80	TENNESSEE GAS PIPELINE	LEGAL
41	4082	SAUNDERS, DARRELL L.	1923010	2009-01-31	262887	150.00	WALGREEN EASEMENT RELEASE	LEGAL
42	4082	SAUNDERS, DARRELL L.	1923010	2009-01-31	262887	1,944.00	GENERAL	LEGAL
43	4082	SAUNDERS, DARRELL L.	1923010	2009-03-31	264111	850.00	GENERAL	LEGAL
44	4082	SAUNDERS, DARRELL L.	1923010	2009-04-30	264770	200.00	GENERAL	LEGAL
45	4082	SAUNDERS, DARRELL L.	1923010	2009-04-30	264770	263.00	KELACO	LEGAL
46	4082	SAUNDERS, DARRELL L.	1923010	2009-04-30	264770	1,300.00	FUSON STORAGE LEASE	LEGAL
47	4082	SAUNDERS, DARRELL L.	1923010	2009-05-01	265320	100.00	KELACO	LEGAL
48	4082	SAUNDERS, DARRELL L.	1923010	2009-06-30	266001	100.00	FUSON STORAGE LEASE	LEGAL
49	4082	SAUNDERS, DARRELL L.	1923010	2009-06-30	266001	213.00	KELACO LLC	LEGAL
50	4082	SAUNDERS, DARRELL L.	1923010	2009-06-30	266001	300.00	GENERAL	LEGAL
51	4082	SAUNDERS, DARRELL L.	1923010	2009-09-30	268150	300.00	KELACO,LLC	LEGAL
52	2334	STOLL KEENON AND OGDEN	1923010	2009-02-18	263001	183.60	EMPLOYEE BENEFITS	LEGAL
53	2334	STOLL KEENON AND OGDEN	1923010	2009-02-18	263001	298.60	EMINENT DOMAIN COMM OF KY	LEGAL

DELTA NATURAL GAS COMPANY
CASE NO. 2010-00116
For the 12 Months Ended December 31, 2009

Item 52. AG 1
Calendar Year 2009
Sheet 2 of 10

Line #	Vendor #	Vendor Name	ACNO	Date	CHECK NO	AMOUNT	BUSINESS EXP DESCRIPTION	TYPE SERVICE
54	2334	STOLL KEENON AND OGDEN	1923010	2009-02-18	263001	815.26	SUBSIDIARY MATTERS *	LEGAL
55	2334	STOLL KEENON AND OGDEN	1923010	2009-02-18	263001	1,005.10	GENERAL	LEGAL
56	2334	STOLL KEENON AND OGDEN	1923010	2009-03-18	263571	336.98	Employee Benefits	LEGAL
57	2334	STOLL KEENON AND OGDEN	1923010	2009-03-18	263571	2,706.21	General	LEGAL
58	2334	STOLL KEENON AND OGDEN	1923010	2009-03-18	263571	5,276.25	SUBSIDIARY MATTERS *	LEGAL
59	2334	STOLL KEENON AND OGDEN	1923010	2009-03-31	264153	734.40	EMPLOYEE BENEFITS	LEGAL
60	2334	STOLL KEENON AND OGDEN	1923010	2009-03-31	264153	4,169.56	GENERAL	LEGAL
61	2334	STOLL KEENON AND OGDEN	1923010	2009-03-31	264153	23,475.02	SUBSIDIARY MATTERS *	LEGAL
62	2334	STOLL KEENON AND OGDEN	1923010	2009-04-01	264636	1,257.48	SUBSIDIARY MATTERS *	LEGAL
63	2334	STOLL KEENON AND OGDEN	1923010	2009-04-30	264878	162.00	General	LEGAL
64	2334	STOLL KEENON AND OGDEN	1923010	2009-04-30	264878	504.00	Misc - Citizens suit	LEGAL
65	2334	STOLL KEENON AND OGDEN	1923010	2009-04-30	264878	2,023.78	Employee Benefits	LEGAL
66	2334	STOLL KEENON AND OGDEN	1923010	2009-04-30	264878	9,002.02	SUBSIDIARY MATTERS *	LEGAL
67	2334	STOLL KEENON AND OGDEN	1923010	2009-05-31	265534	618.84	EMPLOYEE BENEFITS	LEGAL
68	2334	STOLL KEENON AND OGDEN	1923010	2009-05-31	265175	1,280.70	SUBSIDIARY MATTERS *	LEGAL
69	2334	STOLL KEENON AND OGDEN	1923010	2009-05-31	265534	1,753.20	GENERAL *	LEGAL
70	2334	STOLL KEENON AND OGDEN	1923010	2009-05-31	265534	5,587.20	SUBSIDIARY MATTERS *	LEGAL
71	2334	STOLL KEENON AND OGDEN	1923010	2009-06-01	266006	163.80	SUBSIDIARY MATTERS *	LEGAL
72	2334	STOLL KEENON AND OGDEN	1923010	2009-06-30	266182	520.20	EMPLOYEE BENEFITS	LEGAL
73	2334	STOLL KEENON AND OGDEN	1923010	2009-06-30	266182	2,893.50	SOMERSET PIPELINE	LEGAL
74	2334	STOLL KEENON AND OGDEN	1923010	2009-06-30	266182	5,951.92	GENERAL	LEGAL
75	2334	STOLL KEENON AND OGDEN	1923010	2009-07-31	266822	103.50	SUBSIDIARY MATTERS *	LEGAL
76	2334	STOLL KEENON AND OGDEN	1923010	2009-07-31	266822	1,375.52	SUBSIDIARY MATTERS *	LEGAL
77	2334	STOLL KEENON AND OGDEN	1923010	2009-08-31	267421	339.30	SUBSIDIARY MATTERS *	LEGAL
78	2334	STOLL KEENON AND OGDEN	1923010	2009-08-31	267421	838.13	SUBSIDIARY MATTERS *	LEGAL
79	2334	STOLL KEENON AND OGDEN	1923010	2009-08-31	267421	1,327.50	SOMERSET PIPELINE	LEGAL
80	2334	STOLL KEENON AND OGDEN	1923010	2009-08-31	267421	3,591.96	EMPLOYEE BENEFITS	LEGAL
81	2334	STOLL KEENON AND OGDEN	1923010	2009-08-31	267421	29,956.81	GENERAL *	LEGAL
82	2334	STOLL KEENON AND OGDEN	1923010	2009-09-17	267724	743.40	INCENTIVE COMPENSATION PLAN	LEGAL
83	2334	STOLL KEENON AND OGDEN	1923010	2009-09-17	267724	1,251.40	GENERAL	LEGAL
84	2334	STOLL KEENON AND OGDEN	1923010	2009-09-30	268330	81.00	INCENTIVE COMPENSATION PLAN	LEGAL
85	2334	STOLL KEENON AND OGDEN	1923010	2009-09-30	268159	104.00	SUBSIDIARY MATTERS *	LEGAL
86	2334	STOLL KEENON AND OGDEN	1923010	2009-09-30	268159	627.62	SUBSIDIARY MATTERS *	LEGAL
87	2334	STOLL KEENON AND OGDEN	1923010	2009-09-30	268330	1,039.56	GENERAL *	LEGAL
88	2334	STOLL KEENON AND OGDEN	1923010	2009-10-31	268870	834.18	SUBSIDIARY MATTERS *	LEGAL
89	2334	STOLL KEENON AND OGDEN	1923010	2009-10-31	268870	2,533.51	SUBSIDIARY MATTERS *	LEGAL
90	2334	STOLL KEENON AND OGDEN	1923010	2009-11-24	269359	162.00	SOMERSET PIPELINE	LEGAL
91	2334	STOLL KEENON AND OGDEN	1923010	2009-11-24	269359	2,020.74	EMPLOYEE BENEFITS	LEGAL
92	2334	STOLL KEENON AND OGDEN	1923010	2009-11-24	269359	3,923.08	GENERAL	LEGAL
93	2334	STOLL KEENON AND OGDEN	1923010	2009-11-30	269474	62.10	SUBSIDIARY MATTERS *	LEGAL
94	2334	STOLL KEENON AND OGDEN	1923010	2009-11-30	269474	996.78	SUBSIDIARY MATTERS *	LEGAL
95	2334	STOLL KEENON AND OGDEN	1923010	2009-12-18	269940	428.40	EMPLOYEE BENEFITS	LEGAL
96	2334	STOLL KEENON AND OGDEN	1923010	2009-12-18	269940	873.69	GENERAL *	LEGAL
97	2334	STOLL KEENON AND OGDEN	1923010	2009-12-18	269940	1,382.40	INCENTIVE COMPENSATION	LEGAL
98	2334	STOLL KEENON AND OGDEN	1923010	2009-12-29	270021	62.10	SUBSIDIARY MATTERS *	LEGAL
99	2334	STOLL KEENON AND OGDEN	1923010	2009-12-29	270021	460.76	SUBSIDIARY MATTERS *	LEGAL
100	2334	STOLL KEENON AND OGDEN	1923010	2009-12-31	270248	646.40	EMPLOYEE BENEFITS	LEGAL
101	2334	STOLL KEENON AND OGDEN	1923010	2009-12-31	270248	1,269.90	GENERAL *	LEGAL
102	2334	STOLL KEENON AND OGDEN	1923010	2009-12-31	270248	2,064.10	INCENTIVE COMPENSATION PLAN	LEGAL
103			AC 192301 TOTAL			157,475.05		
104								
105	4186	DELOITTE AND TOUCHE LLP	1923020	2009-02-07	262738	30,000.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
106	4186	DELOITTE AND TOUCHE LLP	1923020	2009-03-13	263401	30,000.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING

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Line #	Vendor #	Vendor Name	ACNO	Date	CHECK NO	AMOUNT	BUSINESS EXP DESCRIPTION	TYPE SERVICE
107	4186	DELOITTE AND TOUCHE LLP	1923020	2009-04-17	264138	9,750.00	RELATED TO SEC COMMENT LETTER & GAS STORAGE LEAK	ACCOUNTING
108	4186	DELOITTE AND TOUCHE LLP	1923020	2009-05-01	264686	1,684.00	AUDIT OF EMPLOYEE BENEFIT PLAN & TRAVELING EXPENSES	ACCOUNTING
109	4186	DELOITTE AND TOUCHE LLP	1923020	2009-05-01	264686	4,000.00	AUDIT OF EMPLOYEE BENEFIT PLAN & TRAVELING EXPENSES	ACCOUNTING
110	4186	DELOITTE AND TOUCHE LLP	1923020	2009-06-15	265349	30,000.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
111	4186	DELOITTE AND TOUCHE LLP	1923020	2009-07-15	266164	30,000.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
112	4186	DELOITTE AND TOUCHE LLP	1923020	2009-07-24	266433	30,000.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
113	4186	DELOITTE AND TOUCHE LLP	1923020	2009-08-19	267055	30,000.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
114	4186	DELOITTE AND TOUCHE LLP	1923020	2009-09-14	267560	10,000.00	AUDIT RELATED SERVICES FOR FISCAL YEAR 6/30/09	ACCOUNTING
115	4186	DELOITTE AND TOUCHE LLP	1923020	2009-10-23	268550	3,500.00	AUDIT RELATED SERVICES FOR NEW ACCOUNTING SYSTEM	ACCOUNTING
116	4186	DELOITTE AND TOUCHE LLP	1923020	2009-10-23	268550	20,582.43	ENGAGEMENT RELATED EXPENSES FOR 2009 INTEGRATED AUDIT	ACCOUNTING
117	4508	DELOITTE TAX LLP	1923020	2009-07-15	266165	6,985.00	TAX RELATED CONSULTATIONS FOR YEAR ENDED 6/30/09	ACCOUNTING
118		DELOITTE TAX LLP		VARIOUS	JE	27,015.57	ACCRUAL FOR UNINVOICED SERVICES	ACCOUNTING
118		ADDITIONAL ACCRUAL AMOUNTS		TOTAL ANNUAL AUDIT		263,517.00		
119						254.40	LACERTE SOFTWARE	ACCOUNTING
120	4771	LACERTE SOFTWARE	1923020	2009-01-31	262690	259.40	LACERTE SOFTWARE	ACCOUNTING
121	4771	LACERTE SOFTWARE	1923020	2009-09-30	267950	1,487.00	OUT OF POCKET EXPENSES	ACCOUNTING
122	4508	DELOITTE TAX LLP	1923020	2009-07-08	266025	5,000.00	TAX CONSULTING SERVICES FOR UNIT OF PROPERTY REPAIRS	ACCOUNTING
123	4508	DELOITTE TAX LLP	1923020	2009-07-08	266025	255.00	OUT OF POCKET EXPENSES	ACCOUNTING
124	4508	DELOITTE TAX LLP	1923020	2009-07-24	266434	10,000.00	INSTALLMENT BILLING FOR THE UNIT OF PROPERTY REPAIRS	ACCOUNTING
125	4508	DELOITTE TAX LLP	1923020	2009-07-24	266434	1,897.00	OUT OF POCKET EXPENSES	ACCOUNTING
126	4508	DELOITTE TAX LLP	1923020	2009-09-25	267911	40,000.00	INSTALLMENT BILLING FOR THE UNIT OF PROPERTY REPAIRS	ACCOUNTING
127	4508	DELOITTE TAX LLP	1923020	2009-09-25	267911	40,000.00	INSTALLMENT BILLING FOR THE UNIT OF PROPERTY REPAIRS	ACCOUNTING
128	4508	DELOITTE TAX LLP	1923020	2009-12-11	269627	33,950.00	ACCRUAL FOR UNINVOICED SERVICES	ACCOUNTING
129		ADDITIONAL ACCRUAL AMOUNTS		TOTAL OTHER ACCOUNTING		133,102.80		
130				AC 192302 TOTAL		396,619.80		
131								
132						300.00	JANITORAL SERVICES	OTHER
133	4860	ADKINS, DEBRA J	1923030	2009-01-30	262624	300.00	JANITORAL SERVICES	OTHER
134	4860	ADKINS, DEBRA J	1923030	2009-02-24	263087	50.00	JANITORAL SERVICES	OTHER
135	3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-02-01	263176	50.00	JANITORAL SERVICES	OTHER
136	3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-04-01	264527	50.00	JANITORAL SERVICES	OTHER
137	3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-06-01	266069	50.00	JANITORAL SERVICES	OTHER
138	3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-08-31	267313	50.00	JANITORAL SERVICES	OTHER
139	3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-09-01	268203	280.00	JANITORAL SERVICES	OTHER
140	3971	BIRDDOG'S CLEANING SERVICE	1923030	2009-11-30	269493	50.00	JANITORAL SERVICES	OTHER
141	4028	BLACK, CATHY	1923030	2009-01-31	262634	455.00	JANITORAL SERVICES	OTHER
142	4028	BLACK, CATHY	1923030	2009-02-28	263178	455.00	JANITORAL SERVICES	OTHER
143	3933	DEZARN, SUE	1923030	2009-01-14	262188	52.50	JANITORAL SERVICES	OTHER
144	3933	DEZARN, SUE	1923030	2009-01-30	262512	52.50	JANITORAL SERVICES	OTHER
145	3933	DEZARN, SUE	1923030	2009-02-11	262798	52.50	JANITORAL SERVICES	OTHER
146	3933	DEZARN, SUE	1923030	2009-02-25	263099	52.50	JANITORAL SERVICES	OTHER
147	3933	DEZARN, SUE	1923030	2009-03-12	263334	52.50	JANITORAL SERVICES	OTHER
148	3933	DEZARN, SUE	1923030	2009-03-25	263692	52.50	JANITORAL SERVICES	OTHER
149	3933	DEZARN, SUE	1923030	2009-04-09	263933	52.50	JANITORAL SERVICES	OTHER
150	3933	DEZARN, SUE	1923030	2009-04-23	264278	52.50	JANITORAL SERVICES	OTHER
151	3933	DEZARN, SUE	1923030	2009-05-06	264550	52.50	JANITORAL SERVICES	OTHER
152	3933	DEZARN, SUE	1923030	2009-05-20	264823	52.50	JANITORAL SERVICES	OTHER
153	3933	DEZARN, SUE	1923030	2009-05-31	265089	52.50	JANITORAL SERVICES	OTHER
154	3933	DEZARN, SUE	1923030	2009-06-18	265471	52.50	JANITORAL SERVICES	OTHER
155	3933	DEZARN, SUE	1923030	2009-06-30	265694	52.50	JANITORAL SERVICES	OTHER
156	3933	DEZARN, SUE	1923030	2009-07-16	266210	52.50	JANITORAL SERVICES	OTHER
157	3933	DEZARN, SUE	1923030	2009-07-29	266552	52.50	JANITORAL SERVICES	OTHER
158	3933	DEZARN, SUE	1923030	2009-08-12	266849	52.50	JANITORAL SERVICES	OTHER
159	3933	DEZARN, SUE	1923030	2009-08-25	267209	52.50	JANITORAL SERVICES	OTHER

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Line #	Vendor #	Vendor Name	ACNO	Date	CHECK NO	AMOUNT	BUSINESS EXP DESCRIPTION	TYPE SERVICE
160	3933	DEZARN, SUE	1923030	2009-09-10	267478	52.50	JANITORAL SERVICES	OTHER
161	3933	DEZARN, SUE	1923030	2009-09-24	267901	52.50	JANITORAL SERVICES	OTHER
162	3933	DEZARN, SUE	1923030	2009-10-07	268189	52.50	JANITORAL SERVICES	OTHER
163	3933	DEZARN, SUE	1923030	2009-10-21	268489	52.50	JANITORAL SERVICES	OTHER
164	3933	DEZARN, SUE	1923030	2009-10-31	268766	52.50	JANITORAL SERVICES	OTHER
165	3933	DEZARN, SUE	1923030	2009-11-19	269083	52.50	JANITORAL SERVICES	OTHER
166	3933	DEZARN, SUE	1923030	2009-12-01	270151	52.50	JANITORAL SERVICES	OTHER
167	3933	DEZARN, SUE	1923030	2009-12-02	269406	52.50	JANITORAL SERVICES	OTHER
168	3933	DEZARN, SUE	1923030	2009-12-16	269750	52.50	JANITORAL SERVICES	OTHER
169	4918	HOLMES CLEANING	1923030	2009-01-01	262675	740.00	JANITORAL SERVICES	OTHER
170	4918	HOLMES CLEANING	1923030	2009-02-01	263223	740.00	JANITORAL SERVICES	OTHER
171	4918	HOLMES CLEANING	1923030	2009-03-31	263804	740.00	JANITORAL SERVICES	OTHER
172	4918	HOLMES CLEANING	1923030	2009-04-30	264572	740.00	JANITORAL SERVICES	OTHER
173	4918	HOLMES CLEANING	1923030	2009-05-01	265100	740.00	JANITORAL SERVICES	OTHER
174	4918	HOLMES CLEANING	1923030	2009-06-30	265700	740.00	JANITORAL SERVICES	OTHER
175	4918	HOLMES CLEANING	1923030	2009-07-31	266739	740.00	JANITORAL SERVICES	OTHER
176	4918	HOLMES CLEANING	1923030	2009-08-31	267210	740.00	JANITORAL SERVICES	OTHER
177	4918	HOLMES CLEANING	1923030	2009-09-01	268100	740.00	JANITORAL SERVICES	OTHER
178	4918	HOLMES CLEANING	1923030	2009-10-31	268786	740.00	JANITORAL SERVICES	OTHER
179	4918	HOLMES CLEANING	1923030	2009-11-30	269537	740.00	JANITORAL SERVICES	OTHER
180	4918	HOLMES CLEANING	1923030	2009-12-01	270177	740.00	JANITORAL SERVICES	OTHER
181	4158	RUSSELL, RICK	1923030	2009-01-20	262441	330.00	JANITORAL SERVICES	OTHER
182	4158	RUSSELL, RICK	1923030	2009-02-17	262963	330.00	JANITORAL SERVICES	OTHER
183	4158	RUSSELL, RICK	1923030	2009-03-17	263721	330.00	JANITORAL SERVICES	OTHER
184	4158	RUSSELL, RICK	1923030	2009-04-16	264319	330.00	JANITORAL SERVICES	OTHER
185	4158	RUSSELL, RICK	1923030	2009-05-19	264851	330.00	JANITORAL SERVICES	OTHER
186	4158	RUSSELL, RICK	1923030	2009-06-16	265626	330.00	JANITORAL SERVICES	OTHER
187	4158	RUSSELL, RICK	1923030	2009-07-16	266408	330.00	JANITORAL SERVICES	OTHER
188	4158	RUSSELL, RICK	1923030	2009-08-18	267177	330.00	JANITORAL SERVICES	OTHER
189	4158	RUSSELL, RICK	1923030	2009-09-16	267801	330.00	JANITORAL SERVICES	OTHER
190	4158	RUSSELL, RICK	1923030	2009-10-19	268526	330.00	JANITORAL SERVICES	OTHER
191	4158	RUSSELL, RICK	1923030	2009-11-17	269328	330.00	JANITORAL SERVICES	OTHER
192	4158	RUSSELL, RICK	1923030	2009-12-16	269926	330.00	JANITORAL SERVICES	OTHER
193	5027	SMITH, WILLIS	1923030	2009-03-03	263260	339.46	JANITORAL SERVICES	OTHER
194	5027	SMITH, WILLIS	1923030	2009-03-27	263723	300.00	JANITORAL SERVICES	OTHER
195	5027	SMITH, WILLIS	1923030	2009-04-30	264500	300.00	JANITORAL SERVICES	OTHER
196	5027	SMITH, WILLIS	1923030	2009-05-29	265021	300.00	JANITORAL SERVICES	OTHER
197	5027	SMITH, WILLIS	1923030	2009-06-26	265728	300.00	JANITORAL SERVICES	OTHER
198	5027	SMITH, WILLIS	1923030	2009-07-29	266575	300.00	JANITORAL SERVICES	OTHER
199	5027	SMITH, WILLIS	1923030	2009-08-31	267389	300.00	JANITORAL SERVICES	OTHER
200	5027	SMITH, WILLIS	1923030	2009-09-25	267908	300.00	JANITORAL SERVICES	OTHER
201	5027	SMITH, WILLIS	1923030	2009-10-29	268637	300.00	JANITORAL SERVICES	OTHER
202	5027	SMITH, WILLIS	1923030	2009-11-30	269450	300.00	JANITORAL SERVICES	OTHER
203	5027	SMITH, WILLIS	1923030	2009-12-29	270017	300.00	JANITORAL SERVICES	OTHER
204	2319	STEAMLINER CARPET CLEANER	1923030	2009-01-01	262472	2,500.00	JANITORAL SERVICES	OTHER
205	2319	STEAMLINER CARPET CLEANER	1923030	2009-02-01	263000	2,500.00	JANITORAL SERVICES	OTHER
206	2319	STEAMLINER CARPET CLEANER	1923030	2009-03-01	263749	2,500.00	JANITORAL SERVICES	OTHER
207	2319	STEAMLINER CARPET CLEANER INC	1923030	2009-05-01	264877	2,500.00	JANITORAL SERVICES	OTHER
208	2319	STEAMLINER CARPET CLEANER INC	1923030	2009-06-01	265647	2,500.00	JANITORAL SERVICES	OTHER
209	2319	STEAMLINER CARPET CLEANER INC	1923030	2009-07-01	266447	2,500.00	JANITORAL SERVICES	OTHER
210	2319	STEAMLINER CARPET CLEANER INC	1923030	2009-08-01	267203	2,500.00	JANITORAL SERVICES	OTHER
211	2319	STEAMLINER CARPET CLEANER INC	1923030	2009-09-01	267811	2,500.00	JANITORAL SERVICES	OTHER
212	2319	STEAMLINER CARPET CLEANER INC	1923030	2009-10-01	268563	2,500.00	JANITORAL SERVICES	OTHER

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213	2319	STEAMLINER CARPET CLEANER INC	1923030	2009-11-01	269358	2,500.00	JANITORAL SERVICES	OTHER
214	2319	STEAMLINER CARPET CLEANER INC	1923030	2009-12-01	269939	2,500.00	JANITORAL SERVICES	OTHER
215	2319	STEAMLINER CARPET CLEANERS INC	1923030	2009-04-01	264352	2,500.00	JANITORAL SERVICES	OTHER
216	3876	THORNSBURG, ANDREA	1923030	2009-01-02	262447	105.00	JANITORAL SERVICES	OTHER
217	3876	THORNSBURG, ANDREA	1923030	2009-02-03	262972	105.00	JANITORAL SERVICES	OTHER
218	3876	THORNSBURG, ANDREA	1923030	2009-03-03	263726	105.00	JANITORAL SERVICES	OTHER
219	3876	THORNSBURG, ANDREA	1923030	2009-04-01	264325	105.00	JANITORAL SERVICES	OTHER
220	3876	THORNSBURG, ANDREA	1923030	2009-05-01	264855	105.00	JANITORAL SERVICES	OTHER
221	3876	THORNSBURG, ANDREA	1923030	2009-06-02	265628	105.00	JANITORAL SERVICES	OTHER
222	3876	THORNSBURG, ANDREA	1923030	2009-07-02	266416	105.00	JANITORAL SERVICES	OTHER
223	3876	THORNSBURG, ANDREA	1923030	2009-08-01	267182	105.00	JANITORAL SERVICES	OTHER
224	3876	THORNSBURG, ANDREA	1923030	2009-09-02	267802	105.00	JANITORAL SERVICES	OTHER
225	3876	THORNSBURG, ANDREA	1923030	2009-10-05	268536	105.00	JANITORAL SERVICES	OTHER
226	3876	THORNSBURG, ANDREA	1923030	2009-11-03	269331	105.00	JANITORAL SERVICES	OTHER
227	3876	THORNSBURG, ANDREA	1923030	2009-12-02	269927	105.00	JANITORAL SERVICES	OTHER
228	4028	WEAVER, CATHY	1923030	2009-03-31	263847	455.00	JANITORAL SERVICES	OTHER
229	4028	WEAVER, CATHY	1923030	2009-04-30	264621	455.00	JANITORAL SERVICES	OTHER
230	4028	WEAVER, CATHY	1923030	2009-05-01	265147	455.00	JANITORAL SERVICES	OTHER
231	4028	WEAVER, CATHY	1923030	2009-06-30	265736	455.00	JANITORAL SERVICES	OTHER
232	4028	WEAVER, CATHY	1923030	2009-07-31	266801	455.00	JANITORAL SERVICES	OTHER
233	4028	WEAVER, CATHY	1923030	2009-08-31	267399	455.00	JANITORAL SERVICES	OTHER
234	4028	WEAVER, CATHY	1923030	2009-09-01	267972	455.00	JANITORAL SERVICES	OTHER
235	4028	WEAVER, CATHY	1923030	2009-10-31	268847	455.00	JANITORAL SERVICES	OTHER
236	4028	WEAVER, CATHY	1923030	2009-11-01	269460	455.00	JANITORAL SERVICES	OTHER
237	4028	WEAVER, CATHY	1923030	2009-12-29	270027	455.00	JANITORAL SERVICES	OTHER
238		TERRY BAKER	1923030	MONTHLY	PAYROLL	1,920.00	JANITORAL SERVICES	OTHER
239		GARY K HALL	1923030	MONTHLY	PAYROLL	1,260.00	JANITORAL SERVICES	OTHER
240		LAWRENCE RILEY	1923030	MONTHLY	PAYROLL	3,300.00	JANITORAL SERVICES	OTHER
241				AC 192303 TOTAL		61,874.46		
242								
243	3844	AQUIS COMMUNICATIONS	1923040	2009-01-01	261988	224.83	COMMUNICATIONS	OTHER
244	3844	AQUIS COMMUNICATIONS	1923040	2009-03-01	263316	111.44	COMMUNICATIONS	OTHER
245	3844	AQUIS COMMUNICATIONS	1923040	2009-04-07	263898	113.39	COMMUNICATIONS	OTHER
246	3844	AQUIS COMMUNICATIONS	1923040	2009-05-01	264518	224.83	COMMUNICATIONS	OTHER
247	3844	AQUIS COMMUNICATIONS	1923040	2009-07-02	265884	117.01	COMMUNICATIONS	OTHER
248	3844	AQUIS COMMUNICATIONS	1923040	2009-08-01	266836	114.95	COMMUNICATIONS	OTHER
249	3844	AQUIS COMMUNICATIONS	1923040	2009-09-01	267301	98.66	COMMUNICATIONS	OTHER
250	3844	AQUIS COMMUNICATIONS	1923040	2009-10-01	268040	248.60	COMMUNICATIONS	OTHER
251	3844	AQUIS COMMUNICATIONS	1923040	2009-11-01	268912	78.65	COMMUNICATIONS	OTHER
252	3844	AQUIS COMMUNICATIONS	1923040	2009-12-01	269486	78.65	COMMUNICATIONS	OTHER
253	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-01-31	262775	105.00	MEDICAL	OTHER
254	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-02-28	263317	35.00	MEDICAL	OTHER
255	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-05-01	265232	35.00	MEDICAL	OTHER
256	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-05-31	265232	95.00	MEDICAL	OTHER
257	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-06-26	265586	30.00	MEDICAL	OTHER
258	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-08-25	267074	40.00	MEDICAL	OTHER
259	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-08-31	267455	30.00	MEDICAL	OTHER
260	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-09-09	268043	40.00	MEDICAL	OTHER
261	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-09-09	268043	240.00	MEDICAL	OTHER
262	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-09-22	267775	30.00	MEDICAL	OTHER
263	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-09-22	267775	30.00	MEDICAL	OTHER
264	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-09-22	267775	30.00	MEDICAL	OTHER
265	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-09-22	267775	30.00	MEDICAL	OTHER

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								OTHER
266	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-09-22	267775	40.00	MEDICAL	OTHER
267	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-09-22	267775	150.00	MEDICAL	OTHER
268	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-10-01	268913	30.00	MEDICAL	OTHER
269	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-10-01	268913	35.00	MEDICAL	OTHER
270	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-10-01	268913	875.00	MEDICAL	OTHER
271	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2009-11-01	269730	70.00	MEDICAL	OTHER
272	4991	BATH COUNTY HEALTH CENTER	1923040	2009-09-22	267815	120.00	F LU SHOT - 6	OTHER
273	4991	BATH COUNTY HEALTH CENTER	1923040	2009-09-30	267928	20.00	FLU SHOT	OTHER
274	318	BLUEGRASS REGIONAL MH/MR BOARD INC	1923040	2009-01-23	262505	507.18	MEDICAL	OTHER
275	318	BLUEGRASS REGIONAL MH/MR BOARD INC	1923040	2009-04-21	264264	507.18	MEDICAL	OTHER
276	318	BLUEGRASS REGIONAL MH/MR BOARD INC	1923040	2009-07-31	266689	507.18	MEDICAL	OTHER
277	318	BLUEGRASS REGIONAL MH/MR BOARD INC	1923040	2009-10-31	268741	507.18	MEDICAL	OTHER
278	383	BRYANT. GEORGE	1923040	2009-10-26	268593	25.00	MEDICAL	OTHER
279	3676	CAPITAL LINK CONSULTANTS	1923040	2009-01-01	261875	1,000.00	CONSULTANT	OTHER
280	3676	CAPITAL LINK CONSULTANTS	1923040	2009-02-01	262549	1,000.00	CONSULTANT	OTHER
281	3676	CAPITAL LINK CONSULTANTS	1923040	2009-03-01	263142	1,000.00	CONSULTANT	OTHER
282	3676	CAPITAL LINK CONSULTANTS	1923040	2009-04-01	263761	1,000.00	CONSULTANT	OTHER
283	3676	CAPITAL LINK CONSULTANTS	1923040	2009-05-01	264368	1,000.00	CONSULTANT	OTHER
284	3676	CAPITAL LINK CONSULTANTS	1923040	2009-06-01	265033	1,000.00	CONSULTANT	OTHER
285	3676	CAPITAL LINK CONSULTANTS	1923040	2009-07-01	265660	1,000.00	CONSULTANT	OTHER
286	3676	CAPITAL LINK CONSULTANTS	1923040	2009-08-01	266589	1,000.00	CONSULTANT	OTHER
287	3676	CAPITAL LINK CONSULTANTS	1923040	2009-09-01	267214	1,000.00	CONSULTANT	OTHER
288	3676	CAPITAL LINK CONSULTANTS	1923040	2009-10-01	267915	1,000.00	CONSULTANT	OTHER
289	3676	CAPITAL LINK CONSULTANTS	1923040	2009-11-01	268662	1,000.00	CONSULTANT	OTHER
290	3676	CAPITAL LINK CONSULTANTS	1923040	2009-12-01	269368	1,000.00	CONSULTANT	OTHER
291	3771	CLARK COUNTY HEALTH DEPARTMENT	1923040	2009-09-30	268186	69.00	FLU SHOT - 3	OTHER
292	3771	CLARK COUNTY HEALTH DEPARTMENT	1923040	2009-11-24	269206	1,300.00	FLU SHOT - 52	OTHER
293	3771	CLARK COUNTY HEALTH DEPARTMENT	1923040	2009-12-18	269893	23.00	FLU SHOT	OTHER
294	568	CLAYTON, SHAWN	1923040	2009-10-26	268597	25.00	MEDICAL	OTHER
295	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-01-01	261725	1,530.00	MONTHLY MAINT. FEE	OTHER
296	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-02-01	262462	1,530.00	MONTHLY MAINT. FEE	OTHER
297	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-03-01	262988	1,530.00	MONTHLY MAINT. FEE	OTHER
298	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-04-01	263550	1,530.00	MONTHLY MAINT. FEE	OTHER
299	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-05-01	264135	1,530.00	MONTHLY MAINT. FEE	OTHER
300	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-06-01	264761	1,530.00	MONTHLY MAINT. FEE	OTHER
301	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-07-01	265520	1,530.00	MONTHLY MAINT. FEE	OTHER
302	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-08-01	266162	1,530.00	MONTHLY MAINT. FEE	OTHER
303	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-09-01	267054	1,530.00	MONTHLY MAINT. FEE	OTHER
304	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-10-01	267712	1,530.00	MONTHLY MAINT. FEE	OTHER
305	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-11-01	268548	1,530.00	MONTHLY MAINT. FEE	OTHER
306	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2009-12-01	269129	1,530.00	MONTHLY MAINT. FEE	OTHER
307	743	DECKER, VIRGINIA	1923040	2009-10-26	268602	25.00	MEDICAL	OTHER
308	3304	EEO ASSOCIATES	1923040	2009-06-30	265937	47.50	EQUAL OPPORTUNITY	OTHER
309	3304	EEO ASSOCIATES	1923040	2009-10-01	268935	324.90	EQUAL OPPORTUNITY	OTHER
310	3304	EEO ASSOCIATES	1923040	2009-11-30	269517	559.90	EQUAL OPPORTUNITY	OTHER
311	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-02-25	263102	304.00	MEDICAL CLAIMS	OTHER
312	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-02-25	263102	604.00	MEDICAL CLAIMS	OTHER
313	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-03-30	263797	304.00	MEDICAL CLAIMS	OTHER
314	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-04-30	264560	304.00	MEDICAL CLAIMS	OTHER
315	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-05-26	265093	304.00	MEDICAL CLAIMS	OTHER
316	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-06-16	265473	299.25	MEDICAL CLAIMS	OTHER
317	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-07-21	266380	294.50	MEDICAL CLAIMS	OTHER
318	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-08-18	267020	289.75	MEDICAL CLAIMS	OTHER

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319	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-09-22	267824	289.75	MEDICAL CLAIMS	OTHER
320	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-10-26	268604	289.75	MEDICAL CLAIMS	OTHER
321	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-11-30	269306	289.75	MEDICAL CLAIMS	OTHER
322	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2009-12-22	269904	289.75	MEDICAL CLAIMS	OTHER
323	5059	KEENE MINING CONSULTANTS	1923040	2009-06-23	265638	5,000.00	RETAINER FEE	OTHER
324	5072	MERCER	1923040	2009-07-22	266441	20,734.00	CONSULTANT	OTHER
325	5072	MERCER	1923040	2009-08-19	267063	38,500.00	CONSULTANT	OTHER
326	4692	NEWWAVE COMMUNICATIONS	1923040	2009-01-01	262077	24.98	COMMUNICATIONS	OTHER
327	4692	NEWWAVE COMMUNICATIONS	1923040	2009-02-01	262841	24.98	COMMUNICATIONS	OTHER
328	4692	NEWWAVE COMMUNICATIONS	1923040	2009-03-03	263370	31.98	COMMUNICATIONS	OTHER
329	4692	NEWWAVE COMMUNICATIONS	1923040	2009-04-01	263982	24.98	COMMUNICATIONS	OTHER
330	4692	NEWWAVE COMMUNICATIONS	1923040	2009-05-01	264596	25.79	COMMUNICATIONS	OTHER
331	4692	NEWWAVE COMMUNICATIONS	1923040	2009-06-01	265127	24.37	COMMUNICATIONS	OTHER
332	4692	NEWWAVE COMMUNICATIONS	1923040	2009-07-06	265984	25.07	COMMUNICATIONS	OTHER
333	4692	NEWWAVE COMMUNICATIONS	1923040	2009-08-01	266889	25.07	COMMUNICATIONS	OTHER
334	4692	NEWWAVE COMMUNICATIONS	1923040	2009-09-01	267372	25.07	COMMUNICATIONS	OTHER
335	4692	NEWWAVE COMMUNICATIONS	1923040	2009-10-01	268130	25.08	COMMUNICATIONS	OTHER
336	4692	NEWWAVE COMMUNICATIONS	1923040	2009-11-01	268816	25.08	COMMUNICATIONS	OTHER
337	4692	NEWWAVE COMMUNICATIONS	1923040	2009-12-01	269569	25.08	COMMUNICATIONS	OTHER
338	4270	PAGING BILLING SERVICES	1923040	2009-01-12	262228	245.00	PAGING SERVICE	OTHER
339	4270	PAGING BILLING SERVICES	1923040	2009-02-17	262958	245.00	PAGING SERVICE	OTHER
340	4270	PAGING BILLING SERVICES	1923040	2009-03-25	263716	245.00	PAGING SERVICE	OTHER
341	4270	PAGING BILLING SERVICES	1923040	2009-04-14	264105	245.00	PAGING SERVICE	OTHER
342	4844	PRICE, BEVERLY	1923040	2009-10-26	268634	25.00	FLU SHOT	OTHER
343	0	REED, ROBERT	1923040	2009-06-01	265995	416.00	RE: RATE RECOVERY	OTHER
344	5021	THIRD ROCK CONSULTANTS	1923040	2009-01-31	262749	1,150.00	CONSULTANT	OTHER
345	5021	THIRD ROCK CONSULTANTS	1923040	2009-02-24	263159	1,150.00	CONSULTANT	OTHER
346	3767	TIME WARNER	1923040	2009-01-01	261945	62.84	CABLE SERVICE	OTHER
347	3767	TIME WARNER	1923040	2009-01-01	261945	62.84	CABLE SERVICE	OTHER
348	3767	TIME WARNER	1923040	2009-01-15	262241	56.91	CABLE SERVICE	OTHER
349	3767	TIME WARNER	1923040	2009-02-01	262540	62.84	CABLE SERVICE	OTHER
350	3767	TIME WARNER	1923040	2009-02-01	262540	62.84	CABLE SERVICE	OTHER
351	3767	TIME WARNER	1923040	2009-02-18	262973	56.92	CABLE SERVICE	OTHER
352	3767	TIME WARNER	1923040	2009-03-01	263263	62.85	CABLE SERVICE	OTHER
353	3767	TIME WARNER	1923040	2009-03-01	263263	62.85	CABLE SERVICE	OTHER
354	3767	TIME WARNER	1923040	2009-03-16	263527	56.92	CABLE SERVICE	OTHER
355	3767	TIME WARNER	1923040	2009-04-01	263758	62.85	CABLE SERVICE	OTHER
356	3767	TIME WARNER	1923040	2009-04-01	263758	62.85	CABLE SERVICE	OTHER
357	3767	TIME WARNER	1923040	2009-04-15	264118	56.92	CABLE SERVICE	OTHER
358	3767	TIME WARNER	1923040	2009-05-01	264420	62.85	CABLE SERVICE	OTHER
359	3767	TIME WARNER	1923040	2009-05-01	264420	62.85	CABLE SERVICE	OTHER
360	3767	TIME WARNER	1923040	2009-05-13	264745	56.92	CABLE SERVICE	OTHER
361	3767	TIME WARNER	1923040	2009-06-01	265025	62.85	CABLE SERVICE	OTHER
362	3767	TIME WARNER	1923040	2009-06-01	265025	62.85	CABLE SERVICE	OTHER
363	3767	TIME WARNER	1923040	2009-06-26	265629	62.05	CABLE SERVICE	OTHER
364	3767	TIME WARNER	1923040	2009-07-01	265731	62.85	CABLE SERVICE	OTHER
365	3767	TIME WARNER	1923040	2009-07-01	265731	62.85	CABLE SERVICE	OTHER
366	3767	TIME WARNER	1923040	2009-07-16	266145	62.05	CABLE SERVICE	OTHER
367	3767	TIME WARNER	1923040	2009-08-01	266579	62.85	CABLE SERVICE	OTHER
368	3767	TIME WARNER	1923040	2009-08-01	266579	62.85	CABLE SERVICE	OTHER
369	3767	TIME WARNER	1923040	2009-08-17	266903	62.05	CABLE SERVICE	OTHER
370	3767	TIME WARNER	1923040	2009-09-01	267183	62.85	CABLE SERVICE	OTHER
371	3767	TIME WARNER	1923040	2009-09-01	267183	62.85	CABLE SERVICE	OTHER

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372	3767	TIME WARNER	1923040	2009-09-15	267699	62.05	CABLE SERVICE	OTHER
373	3767	TIME WARNER	1923040	2009-10-01	267967	62.85	CABLE SERVICE	OTHER
374	3767	TIME WARNER	1923040	2009-10-01	267967	62.85	CABLE SERVICE	OTHER
375	3767	TIME WARNER	1923040	2009-10-14	268296	62.05	CABLE SERVICE	OTHER
376	3767	TIME WARNER	1923040	2009-11-01	268646	62.85	CABLE SERVICE	OTHER
377	3767	TIME WARNER	1923040	2009-11-01	268646	62.85	CABLE SERVICE	OTHER
378	3767	TIME WARNER	1923040	2009-11-24	269199	62.05	CABLE SERVICE	OTHER
379	3767	TIME WARNER	1923040	2009-12-01	269457	62.85	CABLE SERVICE	OTHER
380	3767	TIME WARNER	1923040	2009-12-01	269457	62.85	CABLE SERVICE	OTHER
381	4007	TRI STATE PAGING INC	1923040	2009-05-01	264120	224.00	PAGING SERVICE	OTHER
382	4007	TRI STATE PAGING INC	1923040	2009-05-01	264421	224.00	PAGING SERVICE	OTHER
383	4007	TRI STATE PAGING INC	1923040	2009-06-01	265142	224.00	PAGING SERVICE	OTHER
384	4007	TRI STATE PAGING INC	1923040	2009-07-06	266010	224.00	PAGING SERVICE	OTHER
385	4007	TRI STATE PAGING INC	1923040	2009-08-10	266904	224.00	PAGING SERVICE	OTHER
386	4007	TRI STATE PAGING INC	1923040	2009-09-01	267395	224.00	PAGING SERVICE	OTHER
387	4007	TRI STATE PAGING INC	1923040	2009-10-01	267970	224.00	PAGING SERVICE	OTHER
388	4007	TRI STATE PAGING INC	1923040	2009-11-05	268990	224.00	PAGING SERVICE	OTHER
389	4007	TRI STATE PAGING INC	1923040	2009-12-15	269787	224.00	PAGING SERVICE	OTHER
390	4138	URGENT TREATMENT CLINIC	1923040	2009-01-20	262451	995.00	MEDICAL	OTHER
391	4138	URGENT TREATMENT CLINIC	1923040	2009-03-16	263530	350.00	MEDICAL	OTHER
392	4138	URGENT TREATMENT CLINIC	1923040	2009-03-31	264121	92.00	MEDICAL	OTHER
393	4138	URGENT TREATMENT CLINIC	1923040	2009-04-24	264422	62.00	MEDICAL	OTHER
394	4138	URGENT TREATMENT CLINIC	1923040	2009-04-24	264422	62.00	MEDICAL	OTHER
395	4138	URGENT TREATMENT CLINIC	1923040	2009-04-24	264422	731.00	MEDICAL	OTHER
396	4138	URGENT TREATMENT CLINIC	1923040	2009-05-31	265511	75.00	MEDICAL	OTHER
397	4138	URGENT TREATMENT CLINIC	1923040	2009-08-19	267069	3,315.00	MEDICAL	OTHER
398	4138	URGENT TREATMENT CLINIC	1923040	2009-10-22	268542	210.00	MEDICAL	OTHER
399	4138	URGENT TREATMENT CLINIC	1923040	2009-11-19	269335	974.00	MEDICAL	OTHER
400	4138	URGENT TREATMENT CLINIC	1923040	2009-12-15	269789	110.00	MEDICAL	OTHER
401		RECLASS FOR LOBBYING EXPENSES	1923040	VARIOUS	JE	-7,500.00	RECLASS FOR LOBBYING	OTHER
402		ALAN HEATH	1923040		JE	24,000.00	ANNUAL CONSULTING SERVICE FEE	OTHER
403		CLYDE RUSSELL	1923040		JE	24,000.00	ANNUAL CONSULTING SERVICE FEE	OTHER
404								
405								
406	3502	ADVANCED SOLUTIONS INC	1923050	2009-03-08	263276	4,414.90	MAP 3D SUBSCRIPTION 1 YEAR	COMPUTER
407	4669	AMERICAN INNOVATIONS	1923050	2009-08-01	266018	1,564.00	CORROSION SOFTWARE MAINTENANCE	COMPUTER
408	109	ARSENAULT ASSOCIATES	1923050	2009-06-23	265651	900.00	LICENSE UPDATE INCREASE TO 500	COMPUTER
409	109	ARSENAULT ASSOCIATES	1923050	2009-09-01	265877	2,005.67	RENEWAL OF ANNUAL SOFTWARE MAI	COMPUTER
410	4314	B B & T BANKCARD CORPORATION	1923050	2009-03-25	263853	599.00	NETWORK SOLUTIONS SUPPORT	COMPUTER
411	4314	B B & T BANKCARD CORPORATION	1923050	2009-07-28	266586	119.68	PHOTO EDITING FOR WEBSITE	COMPUTER
412	4314	B B & T BANKCARD CORPORATION	1923050	2009-08-31	267409	52.86	CUTEPDF ACROSOFTWARE	COMPUTER
413	4314	B B & T BANKCARD CORPORATION	1923050	2009-09-22	267977	943.40	LACERTE TAX SOFTWARE RENEWAL	COMPUTER
414	3813	CDW DIRECT LLC	1923050	2009-03-13	264055	1,162.46	BACKUP EXEC AGENT RENEW AND SU	COMPUTER
415	3813	CDW DIRECT LLC	1923050	2009-03-17	263544	1,845.46	CA SOFTWARE LICENSE RENEWAL	COMPUTER
416	3813	CDW DIRECT LLC	1923050	2009-03-26	263855	1,711.90	SURFCNTROL UPDATES AND SUPPOR	COMPUTER
417	3813	CDW DIRECT LLC	1923050	2009-06-19	265680	59.99	SVN 2 YR CE BRK/FIX 751-1000 EXT	COMPUTER
418	3813	CDW DIRECT LLC	1923050	2009-07-17	266546	168.54	BACKUP EXEC MAINTENANCE	COMPUTER
419	4196	CITRIX SYSTEMS INC	1923050	2009-03-12	263547	1,800.00	CITRIX SUBSCRIPTION XEN APP AD	COMPUTER
420	4992	CONEXXUS LLC	1923050	2009-02-07	262737	2,531.25	ANNUAL SUPPORT AND MAINTENANCE	COMPUTER
421	4606	CT CORPORATION	1923050	2009-05-01	262264	2,962.70	SOFTWARE SUBSCRIPTION FOR EDGAR FILING	COMPUTER
422	4097	DIGITAL DESIGNS INC.	1923050	2009-05-08	264513	1,350.00	FORMSERVER ANNUAL MAINTENANCE	COMPUTER
423	4097	DIGITAL DESIGNS INC.	1923050	2009-10-31	267056	632.00	FORMSERVER FOR ISERIES ANNUAL	COMPUTER
424	4097	DIGITAL DESIGNS INC.	1923050	2009-10-31	267056	1,900.99	DOCAGENT FOR ISERIES ANNUAL SO	COMPUTER

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425	4109	EASYLINK SERVICES CORPORATION	1923050	2009-01-31	262800	32.16	INTEGRATED DESKTOP MESSAGING	COMPUTER
426	4109	EASYLINK SERVICES CORPORATION	1923050	2009-02-01	263486	63.66	INTEGRATED DESKTOP MESSAGING	COMPUTER
427	4109	EASYLINK SERVICES CORPORATION	1923050	2009-04-29	264459	100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
428	4109	EASYLINK SERVICES CORPORATION	1923050	2009-04-30	264829	101.50	INTEGRATED DESKTOP MESSAGING	COMPUTER
429	4109	EASYLINK SERVICES CORPORATION	1923050	2009-05-01	265266	101.52	INTEGRATED DESKTOP MESSAGING	COMPUTER
430	4109	EASYLINK SERVICES CORPORATION	1923050	2009-06-30	266085	100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
431	4109	EASYLINK SERVICES CORPORATION	1923050	2009-07-31	266850	100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
432	4109	EASYLINK SERVICES CORPORATION	1923050	2009-08-31	267655	100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
433	4109	EASYLINK SERVICES CORPORATION	1923050	2009-09-30	268235	100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
434	4109	EASYLINK SERVICES CORPORATION	1923050	2009-10-31	268934	100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
435	4109	EASYLINK SERVICES CORPORATION	1923050	2009-11-30	269753	100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
436	4109	EASYLINK SERVICES CORPORATION	1923050	2009-12-31	270291	100.00	INTEGRATED DESKTOP MESSAGING	COMPUTER
437	4982	ELINK DESIGNS	1923050	2009-02-11	262878	3,343.75	WEBSITE REDESIGN WORK FOR DELT	COMPUTER
438	4982	ELINK DESIGNS	1923050	2009-10-21	268495	62.50	WEBSITE UPDATES	COMPUTER
439	4827	GOLDLEAF FINANCIAL SOFTWARE INC	1923050	2009-07-06	265744	4,464.00	SPOOLVIEW ANNUAL MAINTENANCE F	COMPUTER
440	4827	GOLDLEAF FINANCIAL SOFTWARE INC	1923050	2009-11-01	268498	160.00	TECHNOLOGY ESCROW FEE	COMPUTER
441	4566	HARRIS INC	1923050	2009-01-21	262556	19,073.03	CLASSIC SOFTWAREMAINTENANCE	COMPUTER
442	4019	IBM	1923050	2009-01-16	262205	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
443	4019	IBM	1923050	2009-02-11	262822	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
444	4019	IBM	1923050	2009-03-13	263348	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
445	4019	IBM	1923050	2009-04-14	264091	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
446	4019	IBM	1923050	2009-05-29	265001	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
447	4019	IBM	1923050	2009-06-19	265482	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
448	4019	IBM	1923050	2009-07-20	266093	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
449	4019	IBM	1923050	2009-08-17	266865	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
450	4019	IBM	1923050	2009-09-14	267501	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
451	4019	IBM	1923050	2009-10-01	268102	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
452	4019	IBM	1923050	2009-11-13	269025	755.00	IBM BUSINESS RECOVERY CONTRACT	COMPUTER
453	4019	IBM	1923050	2009-11-30	267846	9,619.50	IBM/COGNOS REPORTNET ANNUAL	COMPUTER
454	4019	IBM	1923050	2009-12-15	269654	755.00	ORACLE SOFTWARE UPDATE LICENSE	COMPUTER
455	4453	INFOCROSSING	1923050	2009-01-01	262051	135.00	Mailwatch Email Security	COMPUTER
456	4453	INFOCROSSING	1923050	2009-02-01	262823	135.00	Mailwatch Email Security	COMPUTER
457	4453	INFOCROSSING	1923050	2009-03-01	263349	135.00	Mailwatch Email Security	COMPUTER
458	4453	INFOCROSSING	1923050	2009-04-01	264092	135.00	Mailwatch Email Security	COMPUTER
459	4453	INFOCROSSING	1923050	2009-06-16	265483	135.00	Mailwatch Email Security	COMPUTER
460	4453	INFOCROSSING	1923050	2009-06-16	265483	135.00	Mailwatch Email Security	COMPUTER
461	5049	INTELLIWIRE LLC	1923050	2009-07-01	265701	14.95	STANDARD WEBSITE HOSTING	COMPUTER
462	5049	INTELLIWIRE LLC	1923050	2009-08-05	266740	14.95	STANDARD WEBSITE HOSTING	COMPUTER
463	5049	INTELLIWIRE LLC	1923050	2009-09-14	267665	14.95	STANDARD WEBSITE HOSTING	COMPUTER
464	5049	INTELLIWIRE LLC	1923050	2009-10-01	267942	14.95	STANDARD WEBSITE HOSTING	COMPUTER
465	5049	INTELLIWIRE LLC	1923050	2009-11-01	268611	14.95	STANDARD WEBSITE HOSTING	COMPUTER
466	5049	INTELLIWIRE LLC	1923050	2009-12-04	269540	14.95	STANDARD WEBSITE HOSTING	COMPUTER
467	3583	INTRASOURCE INC	1923050	2009-09-15	267666	125.00	LAPTOPS GETTING DRIVE MAPPIN	COMPUTER
468	3265	ITRON INC	1923050	2009-01-02	261966	706.83	MVRS AND POLLING	COMPUTER
469	3265	ITRON INC	1923050	2009-04-01	264060	706.83	MVRS AND POLLING	COMPUTER
470	3265	ITRON INC	1923050	2009-07-01	265746	735.10	MVRS SOFTWARE	COMPUTER
471	3265	ITRON INC	1923050	2009-10-07	268038	735.10	MVRS SOFTWARE	COMPUTER
472	4307	KNOWLEDGELAKE INC.	1923050	2009-01-31	262882	2,268.75	CHANGES TO PINNACLE WORKFLOW A	COMPUTER
473	4307	KNOWLEDGELAKE INC.	1923050	2009-02-19	262991	6,479.00	ANNUAL MAINTENANCE FOR KNOWLEDGE LAKE	COMPUTER
474	4307	KNOWLEDGELAKE INC.	1923050	2009-05-01	265488	103.13	SVC-PINNACLE WORKFLOW	COMPUTER
475	5078	MARINER SYSTEMS INC	1923050	2009-08-06	266759	135.00	Mailwatch/Anti-Virus Service	COMPUTER
476	5078	MARINER SYSTEMS INC	1923050	2009-09-01	267522	135.00	Mailwatch/Anti-Virus Service	COMPUTER
477	5078	MARINER SYSTEMS INC	1923050	2009-10-07	268265	135.00	Mailwatch/Anti-Virus Service	COMPUTER

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Line #	Vendor #	Vendor Name	ACNO	Date	CHECK NO	AMOUNT	BUSINESS EXP DESCRIPTION	TYPE SERVICE
478	5078	MARINER SYSTEMS INC	1923050	2009-12-04	269771	135.00	Mailwatch/Anti-Virus Service	COMPUTER
479	4693	NUMARA SOFTWARE INC	1923050	2009-10-28	268866	1,086.50	TRACK-IT PREMIUM CARE	COMPUTER
480	4747	ORACLE USA INC	1923050	2009-04-24	264373	1,235.89	ORACLE SOFTWARE UPDATE LICENSE	COMPUTER
481	4392	PINNACLE BUSINESS SYSTEMS INC.	1923050	2009-04-01	263834	459.00	ICOM 400 MAINTENANCE SOFTWARE	COMPUTER
482	2243	SOFTWARE INFORMATION SYSTEMS LLC	1923050	2009-06-30	266052	1,998.49	VEEAM BACKUP & REPLICATION FOR	COMPUTER
483	2243	SOFTWARE INFORMATION SYSTEMS LLC	1923050	2009-06-30	266052	3,087.99	PLATINUM SUPPORT/SUBSCRIPTION	COMPUTER
484	2243	SOFTWARE INFORMATION SYSTEMS LLC	1923050	2009-08-01	267572	1,600.00	ADDITIONAL PHYSICAL TO VIRTUAL	COMPUTER
485	4655	TCG AMERICA LLC	1923050	2009-01-20	262861	770.00	IT CONSULTING TCG AMERICA	COMPUTER
486	4655	TCG AMERICA LLC	1923050	2009-01-21	262564	552.50	IT CONSULTING TCG AMERICA	COMPUTER
487	4655	TCG AMERICA LLC	1923050	2009-01-26	262716	552.50	IT CONSULTING TCG AMERICA	COMPUTER
488	4655	TCG AMERICA LLC	1923050	2009-01-30	262564	536.25	IT CONSULTING TCG AMERICA	COMPUTER
489	4655	TCG AMERICA LLC	1923050	2009-02-13	263384	700.00	IT CONSULTING TCG AMERICA	COMPUTER
490	4655	TCG AMERICA LLC	1923050	2009-02-27	263132	300.00	IT CONSULTING TCG AMERICA	COMPUTER
491	4655	TCG AMERICA LLC	1923050	2009-03-23	263526	100.00	IT CONSULTING TCG AMERICA	COMPUTER
492	4655	TCG AMERICA LLC	1923050	2009-03-26	263842	850.00	IT CONSULTING TCG AMERICA	COMPUTER
493	4655	TCG AMERICA LLC	1923050	2009-03-31	264000	200.00	IT CONSULTING TCG AMERICA	COMPUTER
494	4655	TCG AMERICA LLC	1923050	2009-04-24	264366	275.00	IT CONSULTING TCG AMERICA	COMPUTER
495	4655	TCG AMERICA LLC	1923050	2009-06-12	265328	200.00	IT CONSULTING TCG AMERICA	COMPUTER
496	4655	TCG AMERICA LLC	1923050	2009-07-24	266415	400.00	IT CONSULTING TCG AMERICA	COMPUTER
497	4655	TCG AMERICA LLC	1923050	2009-07-28	266924	1,275.00	IT CONSULTING TCG AMERICA	COMPUTER
498	4655	TCG AMERICA LLC	1923050	2009-08-31	267392	475.00	NETWORK ENGINEER HOURS-VARIOUS	COMPUTER
499	4655	TCG AMERICA LLC	1923050	2009-09-01	267966	100.00	NETWORK ENGINEER HOURS-VARIOUS	COMPUTER
500	4655	TCG AMERICA LLC	1923050	2009-09-25	267909	400.00	NETWORK ENGINEER HOURS-VARIOUS	COMPUTER
501	4655	TCG AMERICA LLC	1923050	2009-11-30	269330	150.00	NETWORK ENGINEER HOURS-VARIOUS	COMPUTER
502	4655	TCG AMERICA LLC	1923050	2009-12-28	269954	825.00	NETWORK ENGINEER HOURS-VARIOUS	COMPUTER
503	4977	TIME VALUE SOFTWARE	1923050	2009-09-30	268161	94.34	SOFTWARE UPDATE TAX INTEREST	COMPUTER
504	4447	UNITED SYSTEMS AND SOFTWARE INC	1923050	2009-06-25	265630	47.50	ASSIST WITH FC200 INSTALLATION	COMPUTER
505	5004	VERTEX	1923050	2009-01-02	261842	13,068.25	ECIS SOFTWARE MAINTENANCE AND	COMPUTER
506	5004	VERTEX	1923050	2009-04-01	263750	13,068.25	ECIS SOFTWARE MAINTENANCE AND	COMPUTER
507	5004	VERTEX	1923050	2009-07-01	265649	13,068.25	ECIS SOFTWARE MAINTENANCE AND	COMPUTER
508	5004	VERTEX	1923050	2009-10-01	267812	13,068.25	ECIS SOFTWARE MAINTENANCE AND	COMPUTER
509		ALLEGRO SOFTWARE	1923050	PREPAY	JE	36,000.00	MNT GAS ACCOUNTING SOFTWARE	COMPUTER
510		BERBEE INFORMATION	1923050	PREPAY	JE	2,245.74	SOFTWARE MAINTENANCE	COMPUTER
511		CDW DIRECT LLC	1923050	PREPAY	JE	15,210.38	MICROSOFT ASSURANCE SOFTWARE AGREEMENT	COMPUTER
512		CONEXXUS LLC	1923050	PREPAY	JE	2,406.14	MNT FEE AUDIT SOFTWARE	COMPUTER
513		FLOW-CAL INC ANNUAL MNT	1923050	PREPAY	JE	33,100.00	MNT GAS MEASUREMENT SOFTWARE	COMPUTER
514		INTRASOURCE INC	1923050	VARIOUS	JE	3,000.00	CONTRACTOR FOR IT	COMPUTER
515		POWERPLAN - POWERTAX	1923050	PREPAY	JE	11,593.91	MNT POWERTAX SOFTWARE	COMPUTER
516		POWERPLAN CONSULTANTS	1923050	PREPAY	JE	40,000.00	MNT PLANT SOFTWARE	COMPUTER
517		SOFTWARE INFORMATION SYSTEMS LLC	1923050	2009-12-31	JE	5,000.00	VMWARE ACCRUED INVOICE	COMPUTER
518		VERTEX	1923050	2009-02-28	JE	1,093.75	MNT CIS INFORMATION SYS	COMPUTER
519				AC 192305 TOTAL		307,099.74		

* ALL OR A PORTION OF THE INVOICE INCLUDES MATTERS RELATED TO SUBSIDIARY COMPANIES.
AMOUNTS FOR SUBSIDIARY MATTERS WERE CHARGED TO DELTA ACCOUNT 1.923.01 OUTSIDE SERVICES - LEGAL.
\$69,889 OF LEGAL FEES FOR SUBSIDIARY MATTERS SHOULD BE EXCLUDED FROM TEST YEAR. SEE PSC-2, ITEM 52A.

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LINE #	VENDOR #	VENDOR NAME	AC NO	DATE	CHECK NO	AMOUNT	BUSINESS EXPENSE DESCRIPTION	TYPE SERVICE
1	0	BAKER DONELSON BEARMAN CALDWELL & BERK	1923010	2008-10-31	260771	150.00	Attorney Fees - Citizens Gas	Legal
2	958	FULBRIGHT AND JAWORSKI	1923010	2008-04-30	256643	15.86	Attorney Fees - General Matters	Legal
3	2334	STOLL KEENON AND OGDEN	1923010	2008-02-19	254998	566.20	Attorney Fees - Employee Benefits	Legal
4	2334	STOLL KEENON AND OGDEN	1923010	2008-02-19	254998	937.60	Attorney Fees - 2007 DSM Tariff	Legal
5	2334	STOLL KEENON AND OGDEN	1923010	2008-03-20	255513	148.50	Attorney Fees - Employee Benefits	Legal
6	2334	STOLL KEENON AND OGDEN	1923010	2008-03-20	255513	1,895.65	Attorney Fees - 2007 DSM Tariff	Legal
7	2334	STOLL KEENON AND OGDEN	1923010	2008-03-20	255513	4,259.70	Attorney Fees - General	Legal
8	2334	STOLL KEENON AND OGDEN	1923010	2008-03-31	255876	169.70	Attorney Fees - General	Legal
9	2334	STOLL KEENON AND OGDEN	1923010	2008-04-29	256294	537.26	Attorney Fees - Asher Lease Litigation	Legal
10	2334	STOLL KEENON AND OGDEN	1923010	2008-05-19	256781	157.50	Attorney Fees - 2007 DSM Tariff	Legal
11	2334	STOLL KEENON AND OGDEN	1923010	2008-05-19	256781	252.00	Attorney Fees - General	Legal
12	2334	STOLL KEENON AND OGDEN	1923010	2008-05-19	256781	2,294.88	Attorney Fees - Employee Benefits	Legal
13	2334	STOLL KEENON AND OGDEN	1923010	2008-05-31	257165	2,037.46	Attorney Fees - Asher Lease Litigation	Legal
14	2334	STOLL KEENON AND OGDEN	1923010	2008-06-01	257946	2,852.34	Attorney Fees - Employee Benefits	Legal
15	2334	STOLL KEENON AND OGDEN	1923010	2008-06-01	257946	3,570.69	Attorney Fees - General	Legal
16	2334	STOLL KEENON AND OGDEN	1923010	2008-06-20	257590	2,322.74	Attorney Fees - General	Legal
17	2334	STOLL KEENON AND OGDEN	1923010	2008-06-20	257590	126.00	Attorney Fees - 2007 DSM Tariff	Legal
18	2334	STOLL KEENON AND OGDEN	1923010	2008-06-20	257590	2,054.24	Attorney Fees - Employee Benefits	Legal
19	2334	STOLL KEENON AND OGDEN	1923010	2008-06-20	257590	852.70	Attorney Fees - Asher Lease Litigation	Legal
20	2334	STOLL KEENON AND OGDEN	1923010	2008-06-30	257946	1,192.52	Attorney Fees - Custom Foods Bankruptcy	Legal
21	2334	STOLL KEENON AND OGDEN	1923010	2008-07-30	258562	356.40	Attorney Fees - Asher Lease Litigation	Legal
22	2334	STOLL KEENON AND OGDEN	1923010	2008-07-31	258835	14.42	Attorney Fees - Custom Foods Bankruptcy	Legal
23	2334	STOLL KEENON AND OGDEN	1923010	2008-07-31	258835	476.92	Attorney Fees - Citizens Gas	Legal
24	2334	STOLL KEENON AND OGDEN	1923010	2008-07-31	258835	696.40	Attorney Fees - Employee Benefits	Legal
25	2334	STOLL KEENON AND OGDEN	1923010	2008-07-31	258835	18,659.29	Attorney Fees - General	Legal
26	2334	STOLL KEENON AND OGDEN	1923010	2008-08-31	259313	219.30	Attorney Fees - Asher Lease Litigation	Legal
27	2334	STOLL KEENON AND OGDEN	1923010	2008-09-01	260058	89.10	Attorney Fees - Asher Lease Litigation	Legal
28	2334	STOLL KEENON AND OGDEN	1923010	2008-09-19	259787	361.07	Attorney Fees - Miscellaneous	Legal
29	2334	STOLL KEENON AND OGDEN	1923010	2008-09-19	259787	2,330.66	Attorney Fees - Employee Benefits	Legal
30	2334	STOLL KEENON AND OGDEN	1923010	2008-09-19	259787	10,533.53	Attorney Fees - General	Legal
31	2334	STOLL KEENON AND OGDEN	1923010	2008-09-30	260253	20,211.85	Attorney Fees - Citizens Gas	Legal
32	2334	STOLL KEENON AND OGDEN	1923010	2008-09-30	260253	776.38	Attorney Fees - Employee Benefits	Legal
33	2334	STOLL KEENON AND OGDEN	1923010	2008-09-30	260253	900.00	Attorney Fees - General	Legal
34	2334	STOLL KEENON AND OGDEN	1923010	2008-11-25	261228	395.10	Attorney Fees - Miscellaneous	Legal
35	2334	STOLL KEENON AND OGDEN	1923010	2008-11-25	261228	804.56	Attorney Fees - Employee Benefits	Legal
36	2334	STOLL KEENON AND OGDEN	1923010	2008-11-25	261228	2,097.06	Attorney Fees - General	Legal
37	2334	STOLL KEENON AND OGDEN	1923010	2008-11-25	261228	79.44	Attorney Fees - Eminent Domain vs. Commonwealth of KY	Legal
38	2334	STOLL KEENON AND OGDEN	1923010	2008-11-25	261228	23,184.72	Attorney Fees - Citizens Gas	Legal
39	2334	STOLL KEENON AND OGDEN	1923010	2008-11-30	261557	984.15	Attorney Fees - Citizens Gas	Legal
40	2334	STOLL KEENON AND OGDEN	1923010	2008-11-30	261557	2,069.55	Attorney Fees - General	Legal
41	2334	STOLL KEENON AND OGDEN	1923010	2008-11-30	261557	2,176.46	Attorney Fees - Employee Benefits	Legal
42	2334	STOLL KEENON AND OGDEN	1923010	2008-12-31	262278	85.74	Attorney Fees - Eminent Domain vs. Commonwealth of KY	Legal
43	2334	STOLL KEENON AND OGDEN	1923010	2008-12-31	262278	776.74	Attorney Fees - Citizens Gas	Legal
44	2334	STOLL KEENON AND OGDEN	1923010	2008-12-31	262278	1,401.22	Attorney Fees - Employee Benefits	Legal
45	2334	STOLL KEENON AND OGDEN	1923010	2008-12-31	262278	3,957.20	Attorney Fees - General	Legal
46	4082	SAUNDERS, DARRELL L.	1923010	2008-07-31	258794	200.00	Attorney Fees - Ashland Easement	Legal
47	4082	SAUNDERS, DARRELL L.	1923010	2008-10-01	260861	150.00	Attorney Fees - Liab. Waiver abandoned Pipeline	Legal
48	4082	SAUNDERS, DARRELL L.	1923010	2008-12-09	261551	1,087.00	Attorney Fees - General	Legal
49	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-01-21	254390	491.56	Attorney Fees - Tennessee Gas Pipeline	Legal
50	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-02-01	255159	620.62	Attorney Fees - Tennessee Gas Pipeline	Legal
51	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-04-29	256318	4,625.71	Attorney Fees - General	Legal
52	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-04-29	256318	621.12	Attorney Fees - Tennessee Gas Pipeline	Legal
53	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-04-30	256533	3,032.26	Attorney Fees - General	Legal
54	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-04-30	256533	1,093.95	Attorney Fees - Tennessee Gas Pipeline	Legal

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LINE #	VENDOR #	VENDOR NAME	AC NO	DATE	CHECK NO	AMOUNT	BUSINESS EXPENSE DESCRIPTION	.TYPE SERVICE
55	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-04-30	256533	46.83	Attorney Fees - Miscellaneous	Legal
56	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-05-31	257274	957.88	Attorney Fees - General	Legal
57	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-05-31	257274	252.89	Attorney Fees - Tennessee Gas Pipeline	Legal
58	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-05-31	257274	38.11	Attorney Fees - Miscellaneous	Legal
59	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-06-01	258071	374.99	Attorney Fees - Tennessee Gas Pipeline/FERC	Legal
60	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-06-17	257361	427.57	Attorney Fees - Tennessee Gas Pipeline	Legal
61	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-08-20	258906	249.58	Attorney Fees - Tennessee Gas Pipeline	Legal
62	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-09-01	260027	608.84	Attorney Fees - Tennessee Gas Pipeline/FERC	Legal
63	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-09-30	260249	1,083.42	Attorney Fees - Tennessee Gas Pipeline/FERC	Legal
64	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-11-25	261186	246.96	Attorney Fees - Tennessee Gas Pipeline	Legal
65	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-12-16	261692	3.44	Attorney Fees - Tennessee Gas Pipeline - Combat High Gas	Legal
66	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-12-16	261692	5.52	Attorney Fees - Tennessee Gas Pipeline/FERC	Legal
67	4576	MILLER BALIS & O'NEIL P.C.	1923010	2008-12-16	261692	181.70	Attorney Fees - Tennessee Gas Pipeline	Legal
68	4995	BAKER DONELSON BEARMAN CALDWELL	1923010	2008-11-20	261164	841.05	Attorney Fees - Citizens Gas	Legal
69		Set Up Unamortized DSM	1923010	2008-06-30		(7,641.71)	DSM - Customer Efficiency Program	Legal
70							AC 1.923.01 OUTSIDE SERVICES	
71						129,630.09		
72	4771	LACERTE SOFTWARE	1923020	2008-01-31	254515	55.12	Processing Fees	Accounting
73	4771	LACERTE SOFTWARE	1923020	2008-01-31	254515	169.60	Processing Fees	Accounting
74	4771	LACERTE SOFTWARE	1923020	2008-01-31	256235	5.00	Processing Fees	Accounting
75		DELOITTE AND TOUCHE LLP	1923020	Various	Various	257,455.00	DELTA'S EXTERNAL AUDITORS	Accounting
76							AC 1.923.02 OUTSIDE SERVICES	
77						257,684.72		
78	4860	ADKINS, DEBRA J	1923030	2008-01-31	254576	300.00	Janitorial Services	Janitorial
79	4860	ADKINS, DEBRA J	1923030	2008-02-27	255004	300.00	Janitorial Services	Janitorial
80	4860	ADKINS, DEBRA J	1923030	2008-03-28	255634	300.00	Janitorial Services	Janitorial
81	4860	ADKINS, DEBRA J	1923030	2008-04-30	256248	300.00	Janitorial Services	Janitorial
82	4860	ADKINS, DEBRA J	1923030	2008-05-30	257030	300.00	Janitorial Services	Janitorial
83	4860	ADKINS, DEBRA J	1923030	2008-06-30	257671	300.00	Janitorial Services	Janitorial
84	4860	ADKINS, DEBRA J	1923030	2008-07-31	258592	300.00	Janitorial Services	Janitorial
85	4860	ADKINS, DEBRA J	1923030	2008-08-27	259136	300.00	Janitorial Services	Janitorial
86	4860	ADKINS, DEBRA J	1923030	2008-09-29	259813	300.00	Janitorial Services	Janitorial
87	4860	ADKINS, DEBRA J	1923030	2008-10-29	260518	300.00	Janitorial Services	Janitorial
88	4860	ADKINS, DEBRA J	1923030	2008-11-25	261162	300.00	Janitorial Services	Janitorial
89	4860	ADKINS, DEBRA J	1923030	2008-12-30	261890	300.00	Janitorial Services	Janitorial
90	4894	ALSIP, YVONNE	1923030	2008-02-19	254892	170.00	Janitorial Services	Janitorial
91	3971	BIRDDOG'S CLEANING SERVICE	1923030	2008-02-01	255267	50.00	Janitorial Services	Janitorial
92	3971	BIRDDOG'S CLEANING SERVICE	1923030	2008-04-30	256389	50.00	Janitorial Services	Janitorial
93	3971	BIRDDOG'S CLEANING SERVICE	1923030	2008-06-01	257814	50.00	Janitorial Services	Janitorial
94	3971	BIRDDOG'S CLEANING SERVICE	1923030	2008-08-31	259253	50.00	Janitorial Services	Janitorial
95	3971	BIRDDOG'S CLEANING SERVICE	1923030	2008-10-01	260777	50.00	Janitorial Services	Janitorial
96	3971	BIRDDOG'S CLEANING SERVICE	1923030	2008-12-01	262001	50.00	Janitorial Services	Janitorial
97	4028	BLACK, CATHY	1923030	2008-01-31	254593	455.00	Janitorial Services	Janitorial
98	4028	BLACK, CATHY	1923030	2008-02-29	255101	455.00	Janitorial Services	Janitorial
99	4028	BLACK, CATHY	1923030	2008-03-31	255651	455.00	Janitorial Services	Janitorial
100	4028	BLACK, CATHY	1923030	2008-04-30	256627	455.00	Janitorial Services	Janitorial
101	4028	BLACK, CATHY	1923030	2008-05-01	257046	455.00	Janitorial Services	Janitorial
102	4028	BLACK, CATHY	1923030	2008-06-01	257815	455.00	Janitorial Services	Janitorial
103	4028	BLACK, CATHY	1923030	2008-07-31	258608	455.00	Janitorial Services	Janitorial
104	4028	BLACK, CATHY	1923030	2008-08-31	259254	455.00	Janitorial Services	Janitorial
105	4028	BLACK, CATHY	1923030	2008-09-01	259820	455.00	Janitorial Services	Janitorial
106	4028	BLACK, CATHY	1923030	2008-10-31	260606	455.00	Janitorial Services	Janitorial
107	4028	BLACK, CATHY	1923030	2008-11-01	261418	455.00	Janitorial Services	Janitorial
108	4028	BLACK, CATHY	1923030	2008-12-01	262004	455.00	Janitorial Services	Janitorial

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LINE #	VENDOR #	VENDOR NAME	AC NO	DATE	CHECK NO	AMOUNT	BUSINESS EXPENSE DESCRIPTION	TYPE SERVICE
109	3933	DEZARN, SUE	1923030	2008-01-16	254138	52.50	Janitorial Services	Janitorial
110	3933	DEZARN, SUE	1923030	2008-01-30	254502	52.50	Janitorial Services	Janitorial
111	3933	DEZARN, SUE	1923030	2008-02-13	254771	52.50	Janitorial Services	Janitorial
112	3933	DEZARN, SUE	1923030	2008-02-27	255015	52.50	Janitorial Services	Janitorial
113	3933	DEZARN, SUE	1923030	2008-03-12	255283	52.50	Janitorial Services	Janitorial
114	3933	DEZARN, SUE	1923030	2008-03-26	255570	52.50	Janitorial Services	Janitorial
115	3933	DEZARN, SUE	1923030	2008-04-09	255801	52.50	Janitorial Services	Janitorial
116	3933	DEZARN, SUE	1923030	2008-04-25	256264	52.50	Janitorial Services	Janitorial
117	3933	DEZARN, SUE	1923030	2008-05-07	256415	52.50	Janitorial Services	Janitorial
118	3933	DEZARN, SUE	1923030	2008-05-28	256848	52.50	Janitorial Services	Janitorial
119	3933	DEZARN, SUE	1923030	2008-05-31	257074	52.50	Janitorial Services	Janitorial
120	3933	DEZARN, SUE	1923030	2008-06-01	257699	52.50	Janitorial Services	Janitorial
121	3933	DEZARN, SUE	1923030	2008-06-18	257426	52.50	Janitorial Services	Janitorial
122	3933	DEZARN, SUE	1923030	2008-07-16	258047	52.50	Janitorial Services	Janitorial
123	3933	DEZARN, SUE	1923030	2008-07-30	258539	52.50	Janitorial Services	Janitorial
124	3933	DEZARN, SUE	1923030	2008-08-13	258748	52.50	Janitorial Services	Janitorial
125	3933	DEZARN, SUE	1923030	2008-08-29	259153	52.50	Janitorial Services	Janitorial
126	3933	DEZARN, SUE	1923030	2008-09-12	259603	52.50	Janitorial Services	Janitorial
127	3933	DEZARN, SUE	1923030	2008-09-24	259732	52.50	Janitorial Services	Janitorial
128	3933	DEZARN, SUE	1923030	2008-10-01	260630	52.50	Janitorial Services	Janitorial
129	3933	DEZARN, SUE	1923030	2008-10-08	259983	52.50	Janitorial Services	Janitorial
130	3933	DEZARN, SUE	1923030	2008-10-22	260416	52.50	Janitorial Services	Janitorial
131	3933	DEZARN, SUE	1923030	2008-11-19	261012	52.50	Janitorial Services	Janitorial
132	3933	DEZARN, SUE	1923030	2008-11-30	261287	52.50	Janitorial Services	Janitorial
133	3933	DEZARN, SUE	1923030	2008-12-01	262024	52.50	Janitorial Services	Janitorial
134	3933	DEZARN, SUE	1923030	2008-12-17	261678	52.50	Janitorial Services	Janitorial
135	4918	HOLMES CLEANING	1923030	2008-03-31	255824	980.00	Janitorial Services	Janitorial
136	4918	HOLMES CLEANING	1923030	2008-04-01	256441	980.00	Janitorial Services	Janitorial
137	4918	HOLMES CLEANING	1923030	2008-05-29	257090	980.00	Janitorial Services	Janitorial
138	4918	HOLMES CLEANING	1923030	2008-06-30	257596	980.00	Janitorial Services	Janitorial
139	4918	HOLMES CLEANING	1923030	2008-07-31	258543	980.00	Janitorial Services	Janitorial
140	4918	HOLMES CLEANING	1923030	2008-08-31	259160	980.00	Janitorial Services	Janitorial
141	4918	HOLMES CLEANING	1923030	2008-09-01	259923	980.00	Janitorial Services	Janitorial
142	4918	HOLMES CLEANING	1923030	2008-10-31	260537	980.00	Janitorial Services	Janitorial
143	4918	HOLMES CLEANING	1923030	2008-11-30	261301	980.00	Janitorial Services	Janitorial
144	4918	HOLMES CLEANING	1923030	2008-12-31	261914	740.00	Janitorial Services	Janitorial
145	4151	HOMETOWN SERVICE	1923030	2008-01-29	254505	115.00	Janitorial Services	Janitorial
146	4151	HOMETOWN SERVICE	1923030	2008-01-29	254505	150.00	Janitorial Services	Janitorial
147	4151	HOMETOWN SERVICE	1923030	2008-01-29	254505	300.00	Janitorial Services	Janitorial
148	4151	HOMETOWN SERVICE	1923030	2008-02-01	255141	115.00	Janitorial Services	Janitorial
149	4151	HOMETOWN SERVICE	1923030	2008-02-01	255141	115.00	Janitorial Services	Janitorial
150	4151	HOMETOWN SERVICE	1923030	2008-02-01	255141	265.00	Janitorial Services	Janitorial
151	4158	RUSSELL, RICK	1923030	2008-01-16	254401	330.00	Janitorial Services	Janitorial
152	4158	RUSSELL, RICK	1923030	2008-02-18	254959	330.00	Janitorial Services	Janitorial
153	4158	RUSSELL, RICK	1923030	2008-03-18	255594	330.00	Janitorial Services	Janitorial
154	4158	RUSSELL, RICK	1923030	2008-04-16	256161	330.00	Janitorial Services	Janitorial
155	4158	RUSSELL, RICK	1923030	2008-05-16	256758	330.00	Janitorial Services	Janitorial
156	4158	RUSSELL, RICK	1923030	2008-06-17	257565	330.00	Janitorial Services	Janitorial
157	4158	RUSSELL, RICK	1923030	2008-07-16	258388	330.00	Janitorial Services	Janitorial
158	4158	RUSSELL, RICK	1923030	2008-08-19	258920	330.00	Janitorial Services	Janitorial
159	4158	RUSSELL, RICK	1923030	2008-09-17	259757	330.00	Janitorial Services	Janitorial
160	4158	RUSSELL, RICK	1923030	2008-10-21	260460	330.00	Janitorial Services	Janitorial
161	4158	RUSSELL, RICK	1923030	2008-11-19	261047	330.00	Janitorial Services	Janitorial
162	4158	RUSSELL, RICK	1923030	2008-12-16	261816	330.00	Janitorial Services	Janitorial

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163	2319	STEAMLINER CARPET CLEANER	1923030	2008-01-01	254428	2,500.00	Janitorial Services	Janitorial
164	2319	STEAMLINER CARPET CLEANER	1923030	2008-02-01	254997	2,500.00	Janitorial Services	Janitorial
165	2319	STEAMLINER CARPET CLEANER	1923030	2008-03-01	255614	2,500.00	Janitorial Services	Janitorial
166	2319	STEAMLINER CARPET CLEANER	1923030	2008-04-01	256188	2,500.00	Janitorial Services	Janitorial
167	2319	STEAMLINER CARPET CLEANER	1923030	2008-05-01	256780	2,500.00	Janitorial Services	Janitorial
168	2319	STEAMLINER CARPET CLEANER	1923030	2008-06-01	257589	2,500.00	Janitorial Services	Janitorial
169	2319	STEAMLINER CARPET CLEANER	1923030	2008-07-01	258422	2,500.00	Janitorial Services	Janitorial
170	2319	STEAMLINER CARPET CLEANER	1923030	2008-08-01	258959	2,500.00	Janitorial Services	Janitorial
171	2319	STEAMLINER CARPET CLEANER	1923030	2008-09-01	259786	2,500.00	Janitorial Services	Janitorial
172	2319	STEAMLINER CARPET CLEANER	1923030	2008-10-01	260510	2,500.00	Janitorial Services	Janitorial
173	2319	STEAMLINER CARPET CLEANER	1923030	2008-11-01	261083	2,500.00	Janitorial Services	Janitorial
174	2319	STEAMLINER CARPET CLEANER	1923030	2008-12-01	261839	2,500.00	Janitorial Services	Janitorial
175	3876	THORNSBURG, ANDREA	1923030	2008-01-03	254407	105.00	Janitorial Services	Janitorial
176	3876	THORNSBURG, ANDREA	1923030	2008-02-04	254966	105.00	Janitorial Services	Janitorial
177	3876	THORNSBURG, ANDREA	1923030	2008-03-06	255599	105.00	Janitorial Services	Janitorial
178	3876	THORNSBURG, ANDREA	1923030	2008-04-01	256166	105.00	Janitorial Services	Janitorial
179	3876	THORNSBURG, ANDREA	1923030	2008-05-05	256763	105.00	Janitorial Services	Janitorial
180	3876	THORNSBURG, ANDREA	1923030	2008-06-04	257569	105.00	Janitorial Services	Janitorial
181	3876	THORNSBURG, ANDREA	1923030	2008-07-03	258396	105.00	Janitorial Services	Janitorial
182	3876	THORNSBURG, ANDREA	1923030	2008-08-04	258925	105.00	Janitorial Services	Janitorial
183	3876	THORNSBURG, ANDREA	1923030	2008-09-03	259763	105.00	Janitorial Services	Janitorial
184	3876	THORNSBURG, ANDREA	1923030	2008-10-02	260465	105.00	Janitorial Services	Janitorial
185	3876	THORNSBURG, ANDREA	1923030	2008-11-01	261053	105.00	Janitorial Services	Janitorial
186	3876	THORNSBURG, ANDREA	1923030	2008-12-02	261820	105.00	Janitorial Services	Janitorial
187		TERRY BAKER - EMPLOYEE	1923030	\$160/MONTH	PAYROLL	1,920.00	Janitorial Services	Janitorial
188		GARY K HALL - EMPLOYEE	1923030	\$105/MONTH	PAYROLL	1,260.00	Janitorial Services	Janitorial
189		LAWRENCE RILEY - EMPLOYEE	1923030	\$275/MONTH	PAYROLL	3,300.00	Janitorial Services	Janitorial
190				AC 1.923.03 OUTSIDE SERVICES		63,215.00		
191								
192	4944	A.R.K. ENTERPRISES INC.	1923040	2008-06-01	257801	70.00	Mowing and Trimming	Other
193	4944	A.R.K. ENTERPRISES INC.	1923040	2008-08-15	258864	105.00	Mowing and Trimming	Other
194	3844	AQUIS COMMUNICATIONS	1923040	2008-10-08	259951	117.05	Communications	Other
195	3844	AQUIS COMMUNICATIONS	1923040	2008-11-10	260770	111.44	Communications	Other
196	3844	AQUIS COMMUNICATIONS	1923040	2008-12-16	261664	111.44	Communications	Other
197	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-01-31	254751	60.00	Medical	Other
198	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-03-31	255639	95.00	Medical	Other
199	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-05-31	257034	100.00	Medical	Other
200	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-06-01	257807	75.00	Medical	Other
201	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-07-31	258598	35.00	Medical	Other
202	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-08-31	259342	65.00	Medical	Other
203	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-08-31	259342	65.00	Medical	Other
204	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-08-31	259248	90.00	Medical	Other
205	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-08-31	259353	270.00	Medical	Other
206	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-09-01	259955	30.00	Medical	Other
207	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-10-01	260772	621.00	Medical	Other
208	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-10-31	260599	30.00	Medical	Other
209	4795	BAPTISTWORX BUSINESS OFFICE	1923040	2008-12-31	261991	170.00	Medical	Other
210	4991	BATH COUNTY HEALTH CENTER	1923040	2008-10-01	260600	220.00	Flu shots	Other
211	4991	BATH COUNTY HEALTH CENTER	1923040	2008-10-31	261005	40.00	Flu shots	Other
212	318	BLUEGRASS REGIONAL MH/MR BOARD INC	1923040	2008-01-17	254130	507.18	Medical	Other
213	318	BLUEGRASS REGIONAL MH/MR BOARD INC	1923040	2008-04-01	256391	507.18	Medical	Other
214	318	BLUEGRASS REGIONAL MH/MR BOARD INC	1923040	2008-07-21	258341	507.18	Medical	Other
215	318	BLUEGRASS REGIONAL MH/MR BOARD INC	1923040	2008-10-16	260167	507.18	Medical	Other
216	383	BRYANT, GEORGE	1923040	2008-10-27	260526	20.00	Flu Shot	Other

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217	3676	CAPITAL LINK CONSULTANTS	1923040	2008-05-01	256238	1,000.00	Consultant	Other
218	3676	CAPITAL LINK CONSULTANTS	1923040	2008-06-01	256877	1,000.00	Consultant	Other
219	3676	CAPITAL LINK CONSULTANTS	1923040	2008-09-01	259199	1,000.00	Consultant	Other
220	3676	CAPITAL LINK CONSULTANTS	1923040	2008-10-01	259803	1,000.00	Consultant	Other
221	3771	CLARK COUNTY HEALTH DEPARTMENT	1923040	2008-10-31	261071	1,025.00	Flu shots	Other
222	568	CLAYTON, SHAWN	1923040	2008-10-13	260176	20.00	Flu Shot	Other
223	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-01-01	253680	1,530.00	Monthly maintenance fee	Other
224	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-02-01	254188	1,530.00	Monthly maintenance fee	Other
225	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-03-01	254982	1,530.00	Monthly maintenance fee	Other
226	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-04-01	255493	1,530.00	Monthly maintenance fee	Other
227	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-05-08	256014	1,530.00	Monthly maintenance fee	Other
228	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-06-01	256771	1,530.00	Monthly maintenance fee	Other
229	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-07-01	257397	1,530.00	Monthly maintenance fee	Other
230	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-08-01	258109	1,530.00	Monthly maintenance fee	Other
231	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-09-01	258938	1,530.00	Monthly maintenance fee	Other
232	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-10-01	259651	1,530.00	Monthly maintenance fee	Other
233	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-11-01	260488	1,530.00	Monthly maintenance fee	Other
234	2664	COLUMBIA GULF TRANSMISSION CORPORATION	1923040	2008-12-01	261072	1,530.00	Monthly maintenance fee	Other
235	592	COLUMBIA SMALL CUSTOMER GROUP	1923040	2008-02-19	254983	12,880.00	Consultant	Other
236	743	DECKER, VIRGINIA	1923040	2008-10-27	260533	20.00	Flu Shot	Other
237	3304	EEO ASSOCIATES	1923040	2008-07-31	258636	118.75	Equal Opportunity	Other
238	3304	EEO ASSOCIATES	1923040	2008-08-01	259386	721.05	Equal Opportunity	Other
239	3304	EEO ASSOCIATES	1923040	2008-09-01	259990	206.15	Equal Opportunity	Other
240	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-02-01	255131	247.00	Medical Claims	Other
241	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-02-01	255131	547.00	Medical Claims	Other
242	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-03-27	255577	251.75	Medical Claims	Other
243	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-04-29	256265	256.50	Medical Claims	Other
244	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-05-16	256732	256.50	Medical Claims	Other
245	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-06-17	257349	251.75	Medical Claims	Other
246	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-07-15	258051	251.75	Medical Claims	Other
247	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-08-15	258752	251.75	Medical Claims	Other
248	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-09-17	259606	251.75	Medical Claims	Other
249	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-10-21	260424	251.75	Medical Claims	Other
250	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-11-30	261291	251.75	Medical Claims	Other
251	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	1923040	2008-12-16	261795	251.75	Medical Claims	Other
252	1379	KING, DENISA	1923040	2008-10-31	261033	23.00	Flu Shot	Other
253	4692	NEWWAVE COMMUNICATIONS	1923040	2008-01-03	254049	22.76	Communications	Other
254	4692	NEWWAVE COMMUNICATIONS	1923040	2008-02-01	254809	22.76	Communications	Other
255	4692	NEWWAVE COMMUNICATIONS	1923040	2008-03-03	255164	22.76	Communications	Other
256	4692	NEWWAVE COMMUNICATIONS	1923040	2008-04-02	255853	22.76	Communications	Other
257	4692	NEWWAVE COMMUNICATIONS	1923040	2008-05-01	256478	22.76	Communications	Other
258	4692	NEWWAVE COMMUNICATIONS	1923040	2008-06-01	257116	22.77	Communications	Other
259	4692	NEWWAVE COMMUNICATIONS	1923040	2008-07-02	257727	22.77	Communications	Other
260	4692	NEWWAVE COMMUNICATIONS	1923040	2008-08-01	258669	22.77	Communications	Other
261	4692	NEWWAVE COMMUNICATIONS	1923040	2008-09-01	259298	22.77	Communications	Other
262	4692	NEWWAVE COMMUNICATIONS	1923040	2008-10-01	260034	22.77	Communications	Other
263	4692	NEWWAVE COMMUNICATIONS	1923040	2008-11-01	260845	22.77	Communications	Other
264	4692	NEWWAVE COMMUNICATIONS	1923040	2008-12-03	261342	22.77	Communications	Other
265	4270	PAGING BILLING SERVICES	1923040	2008-01-03	254053	231.00	Paging Service	Other
266	4270	PAGING BILLING SERVICES	1923040	2008-02-07	254669	231.00	Paging Service	Other
267	4270	PAGING BILLING SERVICES	1923040	2008-03-07	255327	231.00	Paging Service	Other
268	4270	PAGING BILLING SERVICES	1923040	2008-04-08	255857	262.80	Paging Service	Other
269	4270	PAGING BILLING SERVICES	1923040	2008-05-07	256482	231.00	Paging Service	Other
270	4270	PAGING BILLING SERVICES	1923040	2008-06-03	257119	231.00	Paging Service	Other

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271	4270	PAGING BILLING SERVICES	1923040	2008-07-01	257731	231.00	Paging Service	Other
272	4270	PAGING BILLING SERVICES	1923040	2008-08-01	258673	259.00	Paging Service	Other
273	4270	PAGING BILLING SERVICES	1923040	2008-09-03	259301	245.00	Paging Service	Other
274	4270	PAGING BILLING SERVICES	1923040	2008-10-14	260210	245.00	Paging Service	Other
275	4270	PAGING BILLING SERVICES	1923040	2008-11-18	261044	245.00	Paging Service	Other
276	4270	PAGING BILLING SERVICES	1923040	2008-12-31	262228	245.00	Paging Service	Other
277	4511	PARTIN, KEVIN	1923040	2008-03-19	255460	9.10	Tetnus Shot	Other
278	3640	PRIME GROUP LLC, THE	1923040	2008-02-01	255330	200.00	Consultant	Other
279	3640	PRIME GROUP LLC, THE	1923040	2008-08-25	259181	263.88	Consultant	Other
280	3669	SAINT CLAIRE FAMILY MEDICINE	1923040	2008-11-19	261048	76.00	Medical	Other
281	3767	TIME WARNER	1923040	2008-01-01	254230	54.21	Cable service	Other
282	3767	TIME WARNER	1923040	2008-01-01	253775	54.64	Cable service	Other
283	3767	TIME WARNER	1923040	2008-01-01	253801	54.64	Cable service	Other
284	3767	TIME WARNER	1923040	2008-02-01	254534	54.64	Cable service	Other
285	3767	TIME WARNER	1923040	2008-02-01	254534	54.64	Cable service	Other
286	3767	TIME WARNER	1923040	2008-02-13	254824	54.21	Cable service	Other
287	3767	TIME WARNER	1923040	2008-03-01	255041	58.19	Cable service	Other
288	3767	TIME WARNER	1923040	2008-03-01	255041	58.19	Cable service	Other
289	3767	TIME WARNER	1923040	2008-03-18	255477	54.21	Cable service	Other
290	3767	TIME WARNER	1923040	2008-04-01	255600	58.19	Cable service	Other
291	3767	TIME WARNER	1923040	2008-04-01	255600	58.19	Cable service	Other
292	3767	TIME WARNER	1923040	2008-04-15	256002	54.21	Cable service	Other
293	3767	TIME WARNER	1923040	2008-05-01	256297	58.19	Cable service	Other
294	3767	TIME WARNER	1923040	2008-05-01	256297	58.19	Cable service	Other
295	3767	TIME WARNER	1923040	2008-05-16	256710	54.21	Cable service	Other
296	3767	TIME WARNER	1923040	2008-06-01	256869	58.19	Cable service	Other
297	3767	TIME WARNER	1923040	2008-06-01	256869	58.19	Cable service	Other
298	3767	TIME WARNER	1923040	2008-06-18	257381	54.21	Cable service	Other
299	3767	TIME WARNER	1923040	2008-07-01	257602	58.19	Cable service	Other
300	3767	TIME WARNER	1923040	2008-07-01	257602	58.19	Cable service	Other
301	3767	TIME WARNER	1923040	2008-07-16	258091	56.92	Cable service	Other
302	3767	TIME WARNER	1923040	2008-08-01	258565	58.20	Cable service	Other
303	3767	TIME WARNER	1923040	2008-08-01	258565	58.20	Cable service	Other
304	3767	TIME WARNER	1923040	2008-08-13	258802	56.92	Cable service	Other
305	3767	TIME WARNER	1923040	2008-09-01	259188	58.20	Cable service	Other
306	3767	TIME WARNER	1923040	2008-09-01	259188	58.20	Cable service	Other
307	3767	TIME WARNER	1923040	2008-09-26	259764	56.92	Cable service	Other
308	3767	TIME WARNER	1923040	2008-10-01	259878	58.20	Cable service	Other
309	3767	TIME WARNER	1923040	2008-10-01	259878	58.20	Cable service	Other
310	3767	TIME WARNER	1923040	2008-10-15	260223	56.91	Cable service	Other
311	3767	TIME WARNER	1923040	2008-11-01	260556	58.19	Cable service	Other
312	3767	TIME WARNER	1923040	2008-11-01	260556	58.19	Cable service	Other
313	3767	TIME WARNER	1923040	2008-11-11	260875	56.91	Cable service	Other
314	3767	TIME WARNER	1923040	2008-12-01	261360	58.19	Cable service	Other
315	3767	TIME WARNER	1923040	2008-12-01	261360	58.19	Cable service	Other
316	3767	TIME WARNER	1923040	2008-12-17	261705	56.91	Cable service	Other
317	3844	UNITY COMMUNICATIONS INC	1923040	2008-01-02	253892	106.45	Communications	Other
318	3844	UNITY COMMUNICATIONS INC	1923040	2008-02-07	254692	117.05	Communications	Other
319	3844	UNITY COMMUNICATIONS INC	1923040	2008-03-04	255192	117.05	Communications	Other
320	3844	UNITY COMMUNICATIONS INC	1923040	2008-04-02	255742	117.05	Communications	Other
321	3844	UNITY COMMUNICATIONS INC	1923040	2008-05-06	256503	117.05	Communications	Other
322	3844	UNITY COMMUNICATIONS INC	1923040	2008-06-04	257141	117.05	Communications	Other
323	3844	UNITY COMMUNICATIONS INC	1923040	2008-07-08	257796	117.05	Communications	Other
324	3844	UNITY COMMUNICATIONS INC	1923040	2008-08-05	258692	117.05	Communications	Other

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325	3844	UNITY COMMUNICATIONS INC	1923040	2008-09-04	259320	117.05	Communications	Other
326	4138	URGENT TREATMENT CLINIC	1923040	2008-02-01	255481	30.00	Medical	Other
327	4138	URGENT TREATMENT CLINIC	1923040	2008-03-31	255883	122.00	Medical	Other
328	4138	URGENT TREATMENT CLINIC	1923040	2008-04-29	256302	60.00	Medical	Other
329	4138	URGENT TREATMENT CLINIC	1923040	2008-05-28	256894	1,318.00	Medical	Other
330	4138	URGENT TREATMENT CLINIC	1923040	2008-06-30	257772	3,009.00	Medical	Other
331	4138	URGENT TREATMENT CLINIC	1923040	2008-07-31	258569	103.00	Medical	Other
332	4138	URGENT TREATMENT CLINIC	1923040	2008-08-31	259321	467.00	Medical	Other
333	4138	URGENT TREATMENT CLINIC	1923040	2008-10-31	260879	90.00	Medical	Other
334	4138	URGENT TREATMENT CLINIC	1923040	2008-11-25	261205	75.00	Medical	Other
335	4138	URGENT TREATMENT CLINIC	1923040	2008-12-16	261709	200.00	Medical	Other
336	2635	YARBER, EUNICE	1923040	2008-01-31	254836	900.00	Consultant	Other
337	2635	YARBER, EUNICE	1923040	2008-05-31	257146	230.00	Consultant	Other
338	2635	YARBER, EUNICE	1923040	2008-06-01	257926	800.00	Consultant	Other
339		Set up unamortized DSM	1923040	Various	N/A	(2,839.68)	DSM - Customer Efficiency Program	Other
340				AC 1.923.04 OUTSIDE SERVICES		56,590.91		
341								
342	4105	ACL SERVICES LTD	1923050	2008-01-01	252621	820.50	ACL DESKTOP MNT	Computer
343	4105	ACL SERVICES LTD	1923050	2008-11-01	260517	774.06	ACL DESKTOP MNT	Computer
344	3502	ADVANCED SOLUTIONS INC	1923050	2008-02-11	254702	4,414.90	SUBSCRIPTION RENEWAL FOR ACAD	Computer
345	4404	ALLIANCE DATA SYSTEMS INC	1923050	2008-01-01	253777	12,446.00	ECIS SOFWTARE MAINTENANCE AND	Computer
346	4404	ALLIANCE DATA SYSTEMS INC	1923050	2008-04-01	255361	12,446.00	ECIS SOFWTARE MAINTENANCE AND	Computer
347	4404	ALLIANCE DATA SYSTEMS INC	1923050	2008-07-01	257574	12,446.00	ECIS SOFWTARE MAINTENANCE AND	Computer
348	4404	ALLIANCE DATA SYSTEMS INC	1923050	2008-10-01	259770	12,446.00	ECIS SOFWTARE MAINTENANCE AND	Computer
349	4669	AMERICAN INNOVATIONS	1923050	2008-08-01	257752	1,564.00	CORROSION SOFTWARE MAINT	Computer
350	109	ARSENAULT ASSOCIATES	1923050	2008-09-01	258575	1,865.75	RENEWAL OF ANNUAL SOFTWARE MAINTENANCE	Computer
351	4314	B B & T BANKCARD CORPORATION	1923050	2008-02-29	255047	90.05	FRANKLIN COVEY SOFTWARE	Computer
352	4314	B B & T BANKCARD CORPORATION	1923050	2008-03-28	255604	166.10	Software for Screen Capture	Computer
353	4314	B B & T BANKCARD CORPORATION	1923050	2008-03-28	255604	599.00	SSL Certificate Software	Computer
354	4314	B B & T BANKCARD CORPORATION	1923050	2008-06-30	257753	260.00	MAINT FOR RADMIN - SOFTWARE	Computer
355	4314	B B & T BANKCARD CORPORATION	1923050	2008-07-31	258576	130.90	WINDOWS ANNUAL MAINTENANCE DRAZOR	Computer
356	4314	B B & T BANKCARD CORPORATION	1923050	2008-09-30	259886	12.27	NetSetMan 2 Pro	Computer
357	4314	B B & T BANKCARD CORPORATION	1923050	2008-10-29	260561	127.04	SNAG IT UPGRADE	Computer
358	4314	B B & T BANKCARD CORPORATION	1923050	2008-11-30	261377	270.00	EFFUSIA MAINT SOFTWARE	Computer
359	4689	BOX LAKE NETWORKS INC.	1923050	2008-02-28	255102	85.00	WEBSITE REDESIGN WORK FOR DELT	Computer
360	3813	CDW DIRECT LLC	1923050	2008-03-20	255623	1,845.46	SUBSCRIPTION RENEWAL FOR COMPT	Computer
361	3813	CDW DIRECT LLC	1923050	2008-03-30	256011	1,696.00	SURFCONTROL WEB FILTERING SOFT	Computer
362	3813	CDW DIRECT LLC	1923050	2008-04-30	256689	210.03	EXCHANGE	Computer
363	3813	CDW DIRECT LLC	1923050	2008-05-21	257053	760.38	Backup Exec 11D Maintenance	Computer
364	3813	CDW DIRECT LLC	1923050	2008-05-30	256878	26,074.93	MICROSOFT PRODUCT RENEW OPEN V	Computer
365	3813	CDW DIRECT LLC	1923050	2008-06-30	257932	1,559.95	ISA SERVER 2006 BOX COPY	Computer
366	3813	CDW DIRECT LLC	1923050	2008-07-21	258613	147.34	Oracle Agent Backup Exec	Computer
367	3813	CDW DIRECT LLC	1923050	2008-09-01	260236	113.54	ADOBE ACRobat-UPGRADE S KEARNS	Computer
368	3813	CDW DIRECT LLC	1923050	2008-09-25	260077	620.50	BUS CRY REP 11 XI DEV	Computer
369	4196	CITRIX SYSTEMS INC	1923050	2008-02-29	255202	1,791.37	CITRIX PRESENTATION SERVER W/4	Computer
370	3764	COGNOS CORPORATION	1923050	2008-11-01	261543	8,999.76	ANNUAL SOFTWARE MAINTENANCE 12	Computer
371	4992	CONEXXUS LLC	1923050	2008-11-01	260718	2,531.25	ANNUAL SUPPORT AND MAINTENANCE	Computer
372	4992	CONEXXUS LLC	1923050	2008-11-01	260718	5,062.50	ANNUAL SUPPORT AND MAINTENANCE	Computer
373	4606	CT CORPORATION	1923050	2008-01-08	254092	2,962.70	SEC FILING SOFTWARE MNT	Computer
374	4097	DIGITAL DESIGNS INC.	1923050	2008-05-01	255495	1,350.00	FORMSERVER ANNUAL MAINTENANCE	Computer
375	4097	DIGITAL DESIGNS INC.	1923050	2008-10-01	258940	1,875.00	DOCAGENT ANNUAL MAINTENANCE	Computer
376	4109	EASYLINK SERVICES CORPORATION	1923050	2008-01-31	254774	28.86	Integrated Messaging	Computer
377	4109	EASYLINK SERVICES CORPORATION	1923050	2008-02-29	255285	27.48	Integrated Messaging	Computer
378	4109	EASYLINK SERVICES CORPORATION	1923050	2008-03-31	255966	26.22	Integrated Messaging	Computer

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LINE #	VENDOR #	VENDOR NAME	AC NO	DATE	CHECK NO	AMOUNT	BUSINESS EXPENSE DESCRIPTION	TYPE SERVICE
379	4109	EASYLINK SERVICES CORPORATION	1923050	2008-04-30	256638	30.90	Integrated Messaging	Computer
380	4109	EASYLINK SERVICES CORPORATION	1923050	2008-05-31	257348	40.50	Integrated Messaging	Computer
381	4109	EASYLINK SERVICES CORPORATION	1923050	2008-06-01	258048	29.88	Integrated Messaging	Computer
382	4109	EASYLINK SERVICES CORPORATION	1923050	2008-07-13	258751	33.06	Integrated Messaging	Computer
383	4109	EASYLINK SERVICES CORPORATION	1923050	2008-08-01	259605	33.06	Integrated Messaging	Computer
384	4109	EASYLINK SERVICES CORPORATION	1923050	2008-09-30	260184	35.82	Integrated Messaging	Computer
385	4109	EASYLINK SERVICES CORPORATION	1923050	2008-10-01	260798	33.60	Integrated Messaging	Computer
386	4109	EASYLINK SERVICES CORPORATION	1923050	2008-11-30	261679	30.36	Integrated Messaging	Computer
387	4982	ELINK DESIGNS	1923050	2008-10-30	260566	3,343.75	WEBSITE REDESIGN WORK FOR DELT	Computer
388	4827	GOLDLEAF FINANCIAL SOFTWARE INC	1923050	2008-07-01	257582	4,464.00	SPOOLVIEW ANNUAL MAINTENANCE	Computer
389	4827	GOLDLEAF FINANCIAL SOFTWARE INC	1923050	2008-09-30	260191	160.00	SPOOLVIEW - GOLDLEAF	Computer
390	4566	HARRIS INC	1923050	2008-01-01	253343	18,164.79	CLASSIC SOFTWARE MAINTENANCE	Computer
391	4019	IBM	1923050	2008-01-01	253430	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
392	4019	IBM	1923050	2008-02-01	254027	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
393	4019	IBM	1923050	2008-03-01	254788	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
394	4019	IBM	1923050	2008-04-01	255436	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
395	4019	IBM	1923050	2008-05-01	255828	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
396	4019	IBM	1923050	2008-06-01	256443	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
397	4019	IBM	1923050	2008-07-01	257354	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
398	4019	IBM	1923050	2008-08-01	258361	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
399	4019	IBM	1923050	2008-08-22	258893	755.00	IBM BUSINESS RECOVERY CONTRACT	Computer
400	4019	IBM	1923050	2008-09-12	259403	755.00	IBM BUSINESS RECOVERY CONTRACT	Computer
401	4019	IBM	1923050	2008-10-01	260010	755.00	IBM BUSINESS RECOVERY CONTRACT	Computer
402	4019	IBM	1923050	2008-11-24	261027	755.00	IBM BUSINESS RECOVERY CONTRACT	Computer
403	4019	IBM	1923050	2008-11-27	261474	755.00	IBM BUSINESS RECOVERY CONTRACT	Computer
404	4453	INFOCROSSING	1923050	2008-07-01	257863	135.00	Mailwatch Email Security	Computer
405	4453	INFOCROSSING	1923050	2008-08-01	258648	135.00	Mailwatch Email Security	Computer
406	4453	INFOCROSSING	1923050	2008-09-01	259404	135.00	Mailwatch Email Security	Computer
407	4453	INFOCROSSING	1923050	2008-10-08	260011	135.00	Mailwatch Email Security	Computer
408	4453	INFOCROSSING	1923050	2008-11-01	260654	135.00	Mailwatch Email Security	Computer
409	4453	INFOCROSSING	1923050	2008-12-01	261302	135.00	Mailwatch Email Security	Computer
410	3265	ITRON INC	1923050	2008-01-07	253906	679.64	MVRS SOFTWARE MAINTENANCE	Computer
411	3265	ITRON INC	1923050	2008-04-01	255764	679.65	MVRS SOFTWARE MAINTENANCE	Computer
412	3265	ITRON INC	1923050	2008-07-31	258826	707.20	MVRS SOFTWARE MAINTENANCE	Computer
413	3265	ITRON INC	1923050	2008-10-01	259894	707.20	MVRS SOFTWARE MAINTENANCE	Computer
414	4307	KNOWLEDGELAKE INC.	1923050	2008-01-01	253687	6,479.00	ANNUAL MAINTENANCE FOR KNOWLE	Computer
415	4307	KNOWLEDGELAKE INC.	1923050	2008-06-01	258062	206.25	MNT KNOWLEDGELAKE Dan Evers Profess Services	Computer
416	4771	LACERTE SOFTWARE	1923050	2008-10-01	259289	418.70	LACERTE REMOTE ENTRY LICENSE	Computer
417	4771	LACERTE SOFTWARE	1923050	2008-10-01	259289	445.20	LACERTE TAX 4 USER LICENSE	Computer
418	4453	MAILWATCH	1923050	2008-01-01	254042	135.00	Email Security Services	Computer
419	4453	MAILWATCH	1923050	2008-02-01	254663	135.00	Email Security Services	Computer
420	4453	MAILWATCH	1923050	2008-03-01	255157	135.00	Email Security Services	Computer
421	4453	MAILWATCH	1923050	2008-04-01	255983	135.00	Email Security Services	Computer
422	4453	MAILWATCH	1923050	2008-05-01	256657	135.00	Email Security Services	Computer
423	4453	MAILWATCH	1923050	2008-06-01	257110	135.00	Email Security Services	Computer
424	4693	NUMARA SOFTWARE INC	1923050	2008-10-31	260901	1,086.50	PREMIUM CARE 1 YR SUPPORT AGREEMENT	Computer
425	4747	ORACLE USA INC	1923050	2008-04-11	255908	1,131.97	ORACLE STANDARD SERVICE AGREEMENT	Computer
426	4747	ORACLE USA INC	1923050	2008-04-30	256285	67.92	ORACLE STANDARD SERVICE AGREEMENT	Computer
427	4392	PINNACLE BUSINESS SYSTEMS INC.	1923050	2008-04-01	255167	459.00	PINNACLE SOFTWARE CONTRACT	Computer
428	4325	PROTIVITI INC.	1923050	2008-08-01	258954	10,000.00	SARBOX PORTAL MAINTENANCE	Computer
429	4655	TCG AMERICA LLC	1923050	2008-01-04	254074	535.00	IT CONSULTING TCG AMERICA	Computer
430	4655	TCG AMERICA LLC	1923050	2008-01-23	254405	450.00	IT CONSULTING TCG AMERICA	Computer
431	4655	TCG AMERICA LLC	1923050	2008-02-01	255185	475.00	IT CONSULTING TCG AMERICA	Computer
432	4655	TCG AMERICA LLC	1923050	2008-02-01	255345	550.00	IT CONSULTING TCG AMERICA	Computer

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LINE #	VENDOR #	VENDOR NAME	AC NO	DATE	CHECK NO	AMOUNT	BUSINESS EXPENSE DESCRIPTION	TYPE SERVICE
1	111	ARVIN, WILLIAM MILES	192301	2007-10-31	252845	180.00	RETAINER FEE	Legal
2	958	FULBRIGHT AND JAWORSKI	192301	2007-03-01	247533	426.90	ATTORNEY FEES - REVIEW FERC, ETC.	Legal
3	2334	STOLL KEENON AND OGDEN	192301	2007-02-23	246622	793.80	MISCELLANEOUS	Legal
4	2334	STOLL KEENON AND OGDEN	192301	2007-02-23	246622	1,609.05	GENERAL	Legal
5	2334	STOLL KEENON AND OGDEN	192301	2007-02-23	246622	1,876.74	EMPLOYEE BENEFITS	Legal
6	2334	STOLL KEENON AND OGDEN	192301	2007-03-22	247263	91.45	GENERAL	Legal
7	2334	STOLL KEENON AND OGDEN	192301	2007-03-22	247263	559.90	EMPLOYEE BENEFITS	Legal
8	2334	STOLL KEENON AND OGDEN	192301	2007-03-31	247625	672.64	EMPLOYEE BENEFITS	Legal
9	2334	STOLL KEENON AND OGDEN	192301	2007-05-22	248688	1,184.26	GENERAL	Legal
10	2334	STOLL KEENON AND OGDEN	192301	2007-05-22	248688	1,349.16	EMPLOYEE BENEFITS	Legal
11	2334	STOLL KEENON AND OGDEN	192301	2007-06-26	249445	91.21	GENERAL	Legal
12	2334	STOLL KEENON AND OGDEN	192301	2007-06-26	249445	111.60	EMPLOYEE BENEFITS	Legal
13	2334	STOLL KEENON AND OGDEN	192301	2007-06-30	249921	167.40	EMPLOYEE BENEFITS	Legal
14	2334	STOLL KEENON AND OGDEN	192301	2007-06-30	249921	824.82	GENERAL	Legal
15	2334	STOLL KEENON AND OGDEN	192301	2007-08-22	250965	950.12	EMPLOYEE BENEFITS	Legal
16	2334	STOLL KEENON AND OGDEN	192301	2007-08-22	250965	1,755.17	GENERAL	Legal
17	2334	STOLL KEENON AND OGDEN	192301	2007-09-28	251752	251.10	EMPLOYEE BENEFITS	Legal
18	2334	STOLL KEENON AND OGDEN	192301	2007-09-28	251752	28,414.95	GENERAL	Legal
19	2334	STOLL KEENON AND OGDEN	192301	2007-09-30	252093	111.60	EMPLOYEE BENEFITS	Legal
20	2334	STOLL KEENON AND OGDEN	192301	2007-09-30	252093	1,975.63	GENERAL	Legal
21	2334	STOLL KEENON AND OGDEN	192301	2007-11-16	253094	588.56	EMPLOYEE BENEFITS	Legal
22	2334	STOLL KEENON AND OGDEN	192301	2007-11-16	253094	684.95	GENERAL	Legal
23	2334	STOLL KEENON AND OGDEN	192301	2007-12-18	253696	306.90	EMPLOYEE BENEFITS	Legal
24	2334	STOLL KEENON AND OGDEN	192301	2007-12-18	253696	1,067.49	GENERAL	Legal
25	2334	STOLL KEENON AND OGDEN	192301	2007-12-31	254113	167.40	EMPLOYEE BENEFITS	Legal
26	2334	STOLL KEENON AND OGDEN	192301	2007-12-31	254113	482.40	GENERAL	Legal
27	2334	STOLL KEENON AND OGDEN	192301	2007-12-31	254113	4,367.46	2007 DSM TARIFF	Legal
28	2334	STOLL KEENON AND OGDEN	192301	2007-12-31	254113	13,921.82	ASHER LEASE LITIGATION	Legal
29	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-03-31	247614	1,321.07	TGP GENERAL MATTERS	Legal
30	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-04-24	248040	1,121.83	TGP GENERAL MATTERS	Legal
31	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-05-22	248653	625.15	TGP GENERAL MATTERS	Legal
32	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-05-31	249318	877.69	TGP GENERAL MATTERS	Legal
33	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-07-17	249975	86.31	TGP GENERAL MATTERS	Legal
34	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-08-06	251282	275.45	TGP GENERAL MATTERS	Legal
35	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-09-26	251712	171.16	TGP GENERAL MATTERS	Legal
36	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-10-23	252443	156.98	TGP GENERAL MATTERS	Legal
37	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-11-21	253170	384.54	TGP GENERAL MATTERS	Legal
38	4576	MILLER BALIS & O'NEIL P.C.	192301	2007-12-19	253653	488.92	TGP GENERAL MATTERS	Legal
39				AC 1.923.01 OUTSIDE SERVICES		70,493.58	Total	
40								
41	2830	FARMER AND HUMBLE	192302	2007-08-01	251261	1,800.00	CONSULTING RELATED TO DISPUTE	Accounting
42	4186	DELOITTE AND TOUCHE LLP	192302	2007-10-16	252306	17,890.00	ESTIMATE OF OUT OF POCKET EXPE	Accounting
43	4508	DELOITTE TAX LLP	192302	2007-03-31	247608	6,654.00	PREAPPROVED TAX RELATED CONSUL	Accounting
44	4771	LACERTE SOFTWARE	192302	2007-04-25	248003	5.00	TAX SOFTWARE SERVICE	Accounting
45	4771	LACERTE SOFTWARE	192302	2007-09-30	252314	318.00	2007 REP ACCESS FOR PAY-PER-RE	Accounting
46	4186	DELOITTE AND TOUCHE LLP	192302	VARIOUS	VARIOUS	234,922.68	DELTA'S EXTERNAL AUDITORS	Accounting
47				AC 1.923.02 OUTSIDE SERVICES		261,589.68	Total	
48								
49	1066	HALL, GARY K	192303	2007-01-26	246139	105.00	JANITORIAL	Janitorial
50	1066	HALL, GARY K	192303	2007-02-13	246566	105.00	JANITORIAL	Janitorial
51	1066	HALL, GARY K	192303	2007-03-13	247213	105.00	JANITORIAL	Janitorial
52	1066	HALL, GARY K	192303	2007-04-17	247713	105.00	JANITORIAL	Janitorial
53	1066	HALL, GARY K	192303	2007-05-02	248644	105.00	JANITORIAL	Janitorial
54	1066	HALL, GARY K	192303	2007-06-05	249309	105.00	JANITORIAL	Janitorial

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55	1066	HALL, GARY K	192303	2007-07-03	250255	105.00	JANITORIAL	Janitorial
56	1066	HALL, GARY K	192303	2007-08-02	250905	105.00	JANITORIAL	Janitorial
57	1066	HALL, GARY K	192303	2007-09-07	251445	105.00	JANITORIAL	Janitorial
58	1066	HALL, GARY K	192303	2007-10-09	252431	105.00	JANITORIAL	Janitorial
59	1066	HALL, GARY K	192303	2007-11-01	253269	105.00	JANITORIAL	Janitorial
60	1066	HALL, GARY K	192303	2007-12-05	253756	105.00	JANITORIAL	Janitorial
61	2077	RILEY, LAWRENCE	192303	2007-01-31	246031	275.00	JANITORIAL	Janitorial
62	2077	RILEY, LAWRENCE	192303	2007-02-01	246586	275.00	JANITORIAL	Janitorial
63	2077	RILEY, LAWRENCE	192303	2007-03-01	247224	275.00	JANITORIAL	Janitorial
64	2077	RILEY, LAWRENCE	192303	2007-04-01	248015	275.00	JANITORIAL	Janitorial
65	2077	RILEY, LAWRENCE	192303	2007-05-01	248663	275.00	JANITORIAL	Janitorial
66	2077	RILEY, LAWRENCE	192303	2007-06-01	249328	275.00	JANITORIAL	Janitorial
67	2077	RILEY, LAWRENCE	192303	2007-07-31	250443	275.00	JANITORIAL	Janitorial
68	2077	RILEY, LAWRENCE	192303	2007-08-01	250925	275.00	JANITORIAL	Janitorial
69	2077	RILEY, LAWRENCE	192303	2007-09-01	251462	275.00	JANITORIAL	Janitorial
70	2077	RILEY, LAWRENCE	192303	2007-10-01	252454	275.00	JANITORIAL	Janitorial
71	2077	RILEY, LAWRENCE	192303	2007-11-01	253062	275.00	JANITORIAL	Janitorial
72	2077	RILEY, LAWRENCE	192303	2007-12-01	253661	275.00	JANITORIAL	Janitorial
73	2319	STEAMLINER CARPET CLEANER	192303	2007-01-31	246072	2,500.00	JANITORIAL	Janitorial
74	2319	STEAMLINER CARPET CLEANER	192303	2007-02-01	246621	2,500.00	JANITORIAL	Janitorial
75	2319	STEAMLINER CARPET CLEANER	192303	2007-03-01	247261	2,500.00	JANITORIAL	Janitorial
76	2319	STEAMLINER CARPET CLEANER	192303	2007-04-01	248047	2,500.00	JANITORIAL	Janitorial
77	2319	STEAMLINER CARPET CLEANER	192303	2007-05-01	248687	2,500.00	JANITORIAL	Janitorial
78	2319	STEAMLINER CARPET CLEANER	192303	2007-06-01	249366	2,500.00	JANITORIAL	Janitorial
79	2319	STEAMLINER CARPET CLEANER	192303	2007-07-01	250292	2,500.00	JANITORIAL	Janitorial
80	2319	STEAMLINER CARPET CLEANER	192303	2007-08-01	250964	2,500.00	JANITORIAL	Janitorial
81	2319	STEAMLINER CARPET CLEANER	192303	2007-09-01	251490	2,500.00	JANITORIAL	Janitorial
82	2319	STEAMLINER CARPET CLEANER	192303	2007-10-01	252532	2,500.00	JANITORIAL	Janitorial
83	2319	STEAMLINER CARPET CLEANER	192303	2007-11-01	253093	2,500.00	JANITORIAL	Janitorial
84	2319	STEAMLINER CARPET CLEANER	192303	2007-12-01	253695	2,500.00	JANITORIAL	Janitorial
85	3876	DOWNS, ANDREA	192303	2007-01-03	246006	105.00	JANITORIAL	Janitorial
86	3876	DOWNS, ANDREA	192303	2007-02-13	246559	105.00	JANITORIAL	Janitorial
87	3876	DOWNS, ANDREA	192303	2007-03-06	247206	105.00	JANITORIAL	Janitorial
88	3876	DOWNS, ANDREA	192303	2007-04-05	247988	105.00	JANITORIAL	Janitorial
89	3876	DOWNS, ANDREA	192303	2007-05-01	248638	105.00	JANITORIAL	Janitorial
90	3876	DOWNS, ANDREA	192303	2007-06-05	249305	105.00	JANITORIAL	Janitorial
91	3876	DOWNS, ANDREA	192303	2007-07-03	250250	105.00	JANITORIAL	Janitorial
92	3876	THORNSBURG, ANDREA	192303	2007-08-02	250932	105.00	JANITORIAL	Janitorial
93	3876	THORNSBURG, ANDREA	192303	2007-09-05	251474	105.00	JANITORIAL	Janitorial
94	3876	THORNSBURG, ANDREA	192303	2007-10-03	252461	105.00	JANITORIAL	Janitorial
95	3876	THORNSBURG, ANDREA	192303	2007-11-02	253073	105.00	JANITORIAL	Janitorial
96	3876	THORNSBURG, ANDREA	192303	2007-12-05	253672	105.00	JANITORIAL	Janitorial
97	3933	DEZARN, SUE	192303	2007-01-17	245931	52.50	JANITORIAL	Janitorial
98	3933	DEZARN, SUE	192303	2007-01-31	246135	52.50	JANITORIAL	Janitorial
99	3933	DEZARN, SUE	192303	2007-02-14	246388	52.50	JANITORIAL	Janitorial
100	3933	DEZARN, SUE	192303	2007-02-28	246700	52.50	JANITORIAL	Janitorial
101	3933	DEZARN, SUE	192303	2007-03-14	247006	52.50	JANITORIAL	Janitorial
102	3933	DEZARN, SUE	192303	2007-03-28	247308	52.50	JANITORIAL	Janitorial
103	3933	DEZARN, SUE	192303	2007-04-11	247638	52.50	JANITORIAL	Janitorial
104	3933	DEZARN, SUE	192303	2007-04-25	247984	52.50	JANITORIAL	Janitorial
105	3933	DEZARN, SUE	192303	2007-05-09	248211	52.50	JANITORIAL	Janitorial
106	3933	DEZARN, SUE	192303	2007-05-24	248634	52.50	JANITORIAL	Janitorial
107	3933	DEZARN, SUE	192303	2007-06-05	248916	52.50	JANITORIAL	Janitorial
108	3933	DEZARN, SUE	192303	2007-06-20	249301	52.50	JANITORIAL	Janitorial
109	3933	DEZARN, SUE	192303	2007-06-30	249585	52.50	JANITORIAL	Janitorial
110	3933	DEZARN, SUE	192303	2007-07-18	249946	52.50	JANITORIAL	Janitorial

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111	3933	DEZARN, SUE	192303	2007-07-31	250411	52.50	JANITORIAL	Janitorial
112	3933	DEZARN, SUE	192303	2007-08-08	250533	52.50	JANITORIAL	Janitorial
113	3933	DEZARN, SUE	192303	2007-08-29	250988	52.50	JANITORIAL	Janitorial
114	3933	DEZARN, SUE	192303	2007-09-13	251312	52.50	JANITORIAL	Janitorial
115	3933	DEZARN, SUE	192303	2007-09-27	251695	52.50	JANITORIAL	Janitorial
116	3933	DEZARN, SUE	192303	2007-10-01	251982	52.50	JANITORIAL	Janitorial
117	3933	DEZARN, SUE	192303	2007-10-24	252425	52.50	JANITORIAL	Janitorial
118	3933	DEZARN, SUE	192303	2007-11-01	253253	52.50	JANITORIAL	Janitorial
119	3933	DEZARN, SUE	192303	2007-11-07	252668	52.50	JANITORIAL	Janitorial
120	3933	DEZARN, SUE	192303	2007-11-21	253043	52.50	JANITORIAL	Janitorial
121	3933	DEZARN, SUE	192303	2007-12-19	253629	52.50	JANITORIAL	Janitorial
122	3933	DEZARN, SUE	192303	2007-12-31	253843	52.50	JANITORIAL	Janitorial
123	3971	BIRDDOG'S CLEANING SERVICE	192303	2007-02-28	246989	50.00	JANITORIAL	Janitorial
124	3971	BIRDDOG'S CLEANING SERVICE	192303	2007-04-04	248189	50.00	JANITORIAL	Janitorial
125	3971	BIRDDOG'S CLEANING SERVICE	192303	2007-06-30	249777	50.00	JANITORIAL	Janitorial
126	3971	BIRDDOG'S CLEANING SERVICE	192303	2007-08-01	251168	280.00	JANITORIAL	Janitorial
127	3971	BIRDDOG'S CLEANING SERVICE	192303	2007-10-07	252635	50.00	JANITORIAL	Janitorial
128	3971	BIRDDOG'S CLEANING SERVICE	192303	2007-12-31	253977	50.00	JANITORIAL	Janitorial
129	4028	BLACK, CATHY	192303	2007-01-31	246126	455.00	JANITORIAL	Janitorial
130	4028	BLACK, CATHY	192303	2007-02-28	246779	455.00	JANITORIAL	Janitorial
131	4028	BLACK, CATHY	192303	2007-03-31	247382	455.00	JANITORIAL	Janitorial
132	4028	BLACK, CATHY	192303	2007-04-04	248191	455.00	JANITORIAL	Janitorial
133	4028	BLACK, CATHY	192303	2007-05-31	248809	455.00	JANITORIAL	Janitorial
134	4028	BLACK, CATHY	192303	2007-06-29	249555	455.00	JANITORIAL	Janitorial
135	4028	BLACK, CATHY	192303	2007-07-31	250396	455.00	JANITORIAL	Janitorial
136	4028	BLACK, CATHY	192303	2007-08-01	251170	455.00	JANITORIAL	Janitorial
137	4028	BLACK, CATHY	192303	2007-09-30	251776	455.00	JANITORIAL	Janitorial
138	4028	BLACK, CATHY	192303	2007-10-31	252848	455.00	JANITORIAL	Janitorial
139	4028	BLACK, CATHY	192303	2007-11-30	253402	455.00	JANITORIAL	Janitorial
140	4028	BLACK, CATHY	192303	2007-12-31	253830	455.00	JANITORIAL	Janitorial
141	4151	HOMETOWN SERVICE	192303	2007-01-30	246140	150.00	JANITORIAL	Janitorial
142	4151	HOMETOWN SERVICE	192303	2007-01-30	246140	150.00	JANITORIAL	Janitorial
143	4151	HOMETOWN SERVICE	192303	2007-01-30	246140	300.00	JANITORIAL	Janitorial
144	4151	HOMETOWN SERVICE	192303	2007-01-30	246140	300.00	JANITORIAL	Janitorial
145	4151	HOMETOWN SERVICE	192303	2007-02-01	246709	150.00	JANITORIAL	Janitorial
146	4151	HOMETOWN SERVICE	192303	2007-02-01	246709	150.00	JANITORIAL	Janitorial
147	4151	HOMETOWN SERVICE	192303	2007-02-27	246761	300.00	JANITORIAL	Janitorial
148	4151	HOMETOWN SERVICE	192303	2007-02-27	246761	300.00	JANITORIAL	Janitorial
149	4151	HOMETOWN SERVICE	192303	2007-03-30	247418	150.00	JANITORIAL	Janitorial
150	4151	HOMETOWN SERVICE	192303	2007-03-30	247418	265.00	JANITORIAL	Janitorial
151	4151	HOMETOWN SERVICE	192303	2007-03-30	247418	300.00	JANITORIAL	Janitorial
152	4151	HOMETOWN SERVICE	192303	2007-04-27	248109	150.00	JANITORIAL	Janitorial
153	4151	HOMETOWN SERVICE	192303	2007-04-27	248109	150.00	JANITORIAL	Janitorial
154	4151	HOMETOWN SERVICE	192303	2007-04-27	248109	300.00	JANITORIAL	Janitorial
155	4151	HOMETOWN SERVICE	192303	2007-04-30	248109	230.00	JANITORIAL	Janitorial
156	4151	HOMETOWN SERVICE	192303	2007-05-30	248828	70.00	JANITORIAL	Janitorial
157	4151	HOMETOWN SERVICE	192303	2007-05-30	248828	150.00	JANITORIAL	Janitorial
158	4151	HOMETOWN SERVICE	192303	2007-05-30	248828	265.00	JANITORIAL	Janitorial
159	4151	HOMETOWN SERVICE	192303	2007-05-30	248828	300.00	JANITORIAL	Janitorial
160	4151	HOMETOWN SERVICE	192303	2007-06-30	249607	115.00	JANITORIAL	Janitorial
161	4151	HOMETOWN SERVICE	192303	2007-06-30	249607	150.00	JANITORIAL	Janitorial
162	4151	HOMETOWN SERVICE	192303	2007-06-30	249607	230.00	JANITORIAL	Janitorial
163	4151	HOMETOWN SERVICE	192303	2007-06-30	249607	300.00	JANITORIAL	Janitorial
164	4151	HOMETOWN SERVICE	192303	2007-07-31	250472	150.00	JANITORIAL	Janitorial
165	4151	HOMETOWN SERVICE	192303	2007-07-31	250472	150.00	JANITORIAL	Janitorial
166	4151	HOMETOWN SERVICE	192303	2007-07-31	250472	300.00	JANITORIAL	Janitorial

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167	4151	HOMETOWN SERVICE	192303	2007-07-31	250472	300.00	JANITORIAL	Janitorial
168	4151	HOMETOWN SERVICE	192303	2007-07-31	250472	300.00	JANITORIAL	Janitorial
169	4151	HOMETOWN SERVICE	192303	2007-08-28	250993	150.00	JANITORIAL	Janitorial
170	4151	HOMETOWN SERVICE	192303	2007-08-28	250993	150.00	JANITORIAL	Janitorial
171	4151	HOMETOWN SERVICE	192303	2007-08-28	250993	300.00	JANITORIAL	Janitorial
172	4151	HOMETOWN SERVICE	192303	2007-09-30	251818	150.00	JANITORIAL	Janitorial
173	4151	HOMETOWN SERVICE	192303	2007-09-30	251818	150.00	JANITORIAL	Janitorial
174	4151	HOMETOWN SERVICE	192303	2007-09-30	251818	300.00	JANITORIAL	Janitorial
175	4151	HOMETOWN SERVICE	192303	2007-10-31	252570	150.00	JANITORIAL	Janitorial
176	4151	HOMETOWN SERVICE	192303	2007-10-31	252570	150.00	JANITORIAL	Janitorial
177	4151	HOMETOWN SERVICE	192303	2007-10-31	252570	300.00	JANITORIAL	Janitorial
178	4151	HOMETOWN SERVICE	192303	2007-11-28	253156	150.00	JANITORIAL	Janitorial
179	4151	HOMETOWN SERVICE	192303	2007-11-28	253156	150.00	JANITORIAL	Janitorial
180	4151	HOMETOWN SERVICE	192303	2007-11-28	253156	300.00	JANITORIAL	Janitorial
181	4151	HOMETOWN SERVICE	192303	2007-12-28	253791	150.00	JANITORIAL	Janitorial
182	4151	HOMETOWN SERVICE	192303	2007-12-28	253791	150.00	JANITORIAL	Janitorial
183	4151	HOMETOWN SERVICE	192303	2007-12-28	253791	300.00	JANITORIAL	Janitorial
184	4158	RUSSELL, RICK	192303	2007-01-16	246034	330.00	JANITORIAL	Janitorial
185	4158	RUSSELL, RICK	192303	2007-02-21	246588	330.00	JANITORIAL	Janitorial
186	4158	RUSSELL, RICK	192303	2007-03-01	247576	330.00	JANITORIAL	Janitorial
187	4158	RUSSELL, RICK	192303	2007-04-17	248017	330.00	JANITORIAL	Janitorial
188	4158	RUSSELL, RICK	192303	2007-05-16	248665	330.00	JANITORIAL	Janitorial
189	4158	RUSSELL, RICK	192303	2007-06-19	249331	330.00	JANITORIAL	Janitorial
190	4158	RUSSELL, RICK	192303	2007-07-17	250270	330.00	JANITORIAL	Janitorial
191	4158	RUSSELL, RICK	192303	2007-08-16	250926	330.00	JANITORIAL	Janitorial
192	4158	RUSSELL, RICK	192303	2007-09-17	251464	330.00	JANITORIAL	Janitorial
193	4158	RUSSELL, RICK	192303	2007-10-16	252456	330.00	JANITORIAL	Janitorial
194	4158	RUSSELL, RICK	192303	2007-11-20	253067	330.00	JANITORIAL	Janitorial
195	4158	RUSSELL, RICK	192303	2007-12-18	253662	330.00	JANITORIAL	Janitorial
196	4598	BAKER, TERRY L	192303	2007-01-24	245981	160.00	JANITORIAL	Janitorial
197	4598	BAKER, TERRY L	192303	2007-02-28	246682	160.00	JANITORIAL	Janitorial
198	4598	BAKER, TERRY L	192303	2007-03-30	247375	160.00	JANITORIAL	Janitorial
199	4598	BAKER, TERRY L	192303	2007-04-20	247971	160.00	JANITORIAL	Janitorial
200	4598	BAKER, TERRY L	192303	2007-05-29	248622	160.00	JANITORIAL	Janitorial
201	4598	BAKER, TERRY L	192303	2007-06-27	249380	160.00	JANITORIAL	Janitorial
202	4598	BAKER, TERRY L	192303	2007-07-30	250388	160.00	JANITORIAL	Janitorial
203	4598	BAKER, TERRY L	192303	2007-08-01	251161	160.00	JANITORIAL	Janitorial
204	4598	BAKER, TERRY L	192303	2007-09-28	251681	160.00	JANITORIAL	Janitorial
205	4598	BAKER, TERRY L	192303	2007-10-31	252626	160.00	JANITORIAL	Janitorial
206	4598	BAKER, TERRY L	192303	2007-11-01	253221	160.00	JANITORIAL	Janitorial
207	4598	BAKER, TERRY L	192303	2007-12-28	253760	160.00	JANITORIAL	Janitorial
208	4860	ADKINS, DEBRA J	192303	2007-11-12	253392	300.00	JANITORIAL	Janitorial
209	4860	ADKINS, DEBRA J	192303	2007-12-31	253821	300.00	JANITORIAL	Janitorial
210				AC 1.923.03 OUTSIDE SERVICES		58,780.00	Total	
211								
212	318	BLUEGRASS REGIONAL MH/MR BOARD INC	192304	2007-04-17	247686	498.24	Consulting for EmployeeMedical Benefits	Other
213	318	BLUEGRASS REGIONAL MH/MR BOARD INC	192304	2007-06-01	249781	498.24	Consulting for EmployeeMedical Benefits	Other
214	318	BLUEGRASS REGIONAL MH/MR BOARD INC	192304	2007-09-30	251969	507.18	Consulting for EmployeeMedical Benefits	Other
215	383	BRYANT, GEORGE	192304	2007-10-24	252413	20.00	FLU SHOT EMPLOYEE	Other
216	568	CLAYTON, SHAWN	192304	2007-10-24	252418	20.00	FLU SHOT EMPLOYEE	Other
217	743	DECKER, VIRGINIA	192304	2007-10-31	252666	20.00	FLU SHOT EMPLOYEE	Other
218	1004	GILBERT, FRANKIE	192304	2007-02-26	246704	22.00	FLU SHOT EMPLOYEE	Other
219	1131	HENSLEY, JUANITA	192304	2007-01-01	245430	1,000.00	CONSULTANT FEES	Other
220	1131	HENSLEY, JUANITA	192304	2007-02-01	246108	1,000.00	CONSULTANT FEES	Other
221	1131	HENSLEY, JUANITA	192304	2007-03-01	246671	1,000.00	CONSULTANT FEES	Other
222	1131	HENSLEY, JUANITA	192304	2007-04-01	247352	1,000.00	CONSULTANT FEES	Other

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223	1131	HENSLEY, JUANITA	192304	2007-05-01	248060	1,000.00	CONSULTANT FEES	Other
224	1131	HENSLEY, JUANITA	192304	2007-06-01	248791	1,000.00	CONSULTANT FEES	Other
225	1649	DELTA NATURAL GAS - 10	192304	2007-02-01	246944	22.00	FLU SHOT EMPLOYEE	Other
226	1684	MONEY, LLOYD K.	192304	2007-02-26	246723	22.00	FLU SHOT EMPLOYEE	Other
227	1890	PEET, H D	192304	2007-01-01	245439	2,000.00	CONSULTANT FEES	Other
228	1890	PEET, H D	192304	2007-02-01	246111	2,000.00	CONSULTANT FEES	Other
229	1890	PEET, H D	192304	2007-03-01	246676	2,000.00	CONSULTANT FEES	Other
230	1890	PEET, H D	192304	2007-04-01	247356	2,000.00	CONSULTANT FEES	Other
231	1890	PEET, H D	192304	2007-05-01	248063	2,000.00	CONSULTANT FEES	Other
232	1890	PEET, H D	192304	2007-06-01	248796	2,000.00	CONSULTANT FEES	Other
233	1890	PEET, H D	192304	2007-07-01	249442	2,000.00	CONSULTANT FEES	Other
234	1890	PEET, H D	192304	2007-08-01	250310	2,000.00	CONSULTANT FEES	Other
235	1890	PEET, H D	192304	2007-09-01	251034	2,000.00	CONSULTANT FEES	Other
236	1890	PEET, H D	192304	2007-10-01	251749	2,000.00	CONSULTANT FEES	Other
237	1890	PEET, H D	192304	2007-11-01	252543	2,000.00	CONSULTANT FEES	Other
238	2635	YARBER, EUNICE	192304	2007-01-31	246344	500.00	CONSULTING FEES - ACCOUNTING	Other
239	2635	YARBER, EUNICE	192304	2007-02-28	246931	1,320.00	CONSULTING FEES - ACCOUNTING	Other
240	2635	YARBER, EUNICE	192304	2007-03-01	247628	1,220.00	CONSULTING FEES - ACCOUNTING	Other
241	2635	YARBER, EUNICE	192304	2007-05-01	249031	1,040.00	CONSULTING FEES - ACCOUNTING	Other
242	2635	YARBER, EUNICE	192304	2007-05-17	248571	1,020.00	CONSULTING FEES - ACCOUNTING	Other
243	2635	YARBER, EUNICE	192304	2007-06-30	249718	750.00	CONSULTING FEES - ACCOUNTING	Other
244	2635	YARBER, EUNICE	192304	2007-07-31	250695	1,260.00	CONSULTING FEES - ACCOUNTING	Other
245	2635	YARBER, EUNICE	192304	2007-08-01	251273	1,430.00	CONSULTING FEES - ACCOUNTING	Other
246	2635	YARBER, EUNICE	192304	2007-10-31	252775	100.00	CONSULTING FEES - ACCOUNTING	Other
247	2635	YARBER, EUNICE	192304	2007-11-30	253489	160.00	CONSULTING FEES - ACCOUNTING	Other
248	2635	YARBER, EUNICE	192304	2007-12-31	254085	80.00	CONSULTING FEES - ACCOUNTING	Other
249	2664	COLUMBIA GULF TRANSMISSION CORPORATION	192304	2007-10-01	251879	1,530.00	CONSULTANT FEES	Other
250	2664	COLUMBIA GULF TRANSMISSION CORPORATION	192304	2007-11-01	252401	1,530.00	CONSULTANT FEES	Other
251	2664	COLUMBIA GULF TRANSMISSION CORPORATION	192304	2007-12-01	253083	1,530.00	CONSULTANT FEES	Other
252	2664	COLUMBIA GULF TRANSMISSION CORPORATION	192304	2007-08-07	251259	13,770.00	CONSULTANT FEES	Other
253	3304	EEO ASSOCIATES	192304	2007-07-31	250543	118.75	LINDA POSTLEWAITE - CONSULTANT	Other
254	3304	EEO ASSOCIATES	192304	2007-08-31	251316	930.00	LINDA POSTLEWAITE - CONSULTANT	Other
255	3304	EEO ASSOCIATES	192304	2007-09-30	251803	728.65	LINDA POSTLEWAITE - CONSULTANT	Other
256	3304	EEO ASSOCIATES	192304	2007-10-31	252677	316.35	LINDA POSTLEWAITE - CONSULTANT	Other
257	3304	EEO ASSOCIATES	192304	2007-11-30	253263	281.80	LINDA POSTLEWAITE - CONSULTANT	Other
258	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-02-21	246561	589.75	MEDICAL CLAIMS	Other
259	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-03-26	247311	185.25	MEDICAL CLAIMS	Other
260	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-03-26	247311	237.50	MEDICAL CLAIMS	Other
261	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-04-17	247710	242.25	MEDICAL CLAIMS	Other
262	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-05-16	248494	232.75	MEDICAL CLAIMS	Other
263	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-06-19	249308	232.75	MEDICAL CLAIMS	Other
264	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-07-26	250252	232.75	MEDICAL CLAIMS	Other
265	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-08-23	250900	232.75	MEDICAL CLAIMS	Other
266	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-09-21	251698	232.75	MEDICAL CLAIMS	Other
267	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-10-24	252428	223.25	MEDICAL CLAIMS	Other
268	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-11-20	253048	228.00	MEDICAL CLAIMS	Other
269	3342	EMPLOYEE BENEFIT MANAGEMENT CORP	192304	2007-12-26	253764	228.00	MEDICAL CLAIMS	Other
270	3640	PRIME GROUP LLC, THE	192304	2007-12-31	253909	2,639.68	DSM PROGRAM - CONSULTING	Other
271	3669	SAINT CLAIRE MEDICAL CENTER	192304	2007-03-26	247332	111.00	COMPANY PHYSICAL - OFFICER	Other
272	3676	CAPITAL LINK CONSULTANTS	192304	2007-05-01	248056	1,000.00	CONSULTANT FEES	Other
273	3676	CAPITAL LINK CONSULTANTS	192304	2007-06-01	248786	1,000.00	CONSULTANT FEES	Other
274	3676	CAPITAL LINK CONSULTANTS	192304	2007-07-01	249428	1,000.00	CONSULTANT FEES	Other
275	3676	CAPITAL LINK CONSULTANTS	192304	2007-12-01	253187	1,000.00	CONSULTANT FEES	Other
276	3767	TIME WARNER	192304	2007-01-01	245414	50.89	CABLE SERVICES	Other
277	3767	TIME WARNER	192304	2007-01-01	245414	50.89	CABLE SERVICES	Other
278	3767	TIME WARNER	192304	2007-01-12	245953	53.01	CABLE SERVICES	Other

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279	3767	TIME WARNER	192304	2007-02-01	246170	50.95	CABLE SERVICES	Other
280	3767	TIME WARNER	192304	2007-02-01	246170	50.95	CABLE SERVICES	Other
281	3767	TIME WARNER	192304	2007-02-13	246437	57.85	CABLE SERVICES	Other
282	3767	TIME WARNER	192304	2007-03-01	246740	50.97	CABLE SERVICES	Other
283	3767	TIME WARNER	192304	2007-03-01	246740	50.97	CABLE SERVICES	Other
284	3767	TIME WARNER	192304	2007-03-14	247054	59.92	CABLE SERVICES	Other
285	3767	TIME WARNER	192304	2007-04-01	247337	53.51	CABLE SERVICES	Other
286	3767	TIME WARNER	192304	2007-04-01	247337	53.51	CABLE SERVICES	Other
287	3767	TIME WARNER	192304	2007-04-12	247671	59.92	CABLE SERVICES	Other
288	3767	TIME WARNER	192304	2007-05-01	248024	53.51	CABLE SERVICES	Other
289	3767	TIME WARNER	192304	2007-05-01	248024	53.51	CABLE SERVICES	Other
290	3767	TIME WARNER	192304	2007-05-14	248542	59.92	CABLE SERVICES	Other
291	3767	TIME WARNER	192304	2007-06-01	248852	53.16	CABLE SERVICES	Other
292	3767	TIME WARNER	192304	2007-06-01	248852	53.16	CABLE SERVICES	Other
293	3767	TIME WARNER	192304	2007-06-12	249184	59.92	CABLE SERVICES	Other
294	3767	TIME WARNER	192304	2007-07-01	249424	53.44	CABLE SERVICES	Other
295	3767	TIME WARNER	192304	2007-07-01	249424	53.44	CABLE SERVICES	Other
296	3767	TIME WARNER	192304	2007-07-16	250008	67.37	CABLE SERVICES	Other
297	3767	TIME WARNER	192304	2007-08-01	250452	53.44	CABLE SERVICES	Other
298	3767	TIME WARNER	192304	2007-08-01	250452	53.44	CABLE SERVICES	Other
299	3767	TIME WARNER	192304	2007-08-14	250750	32.60	CABLE SERVICES	Other
300	3767	TIME WARNER	192304	2007-09-01	250972	53.44	CABLE SERVICES	Other
301	3767	TIME WARNER	192304	2007-09-01	250972	53.44	CABLE SERVICES	Other
302	3767	TIME WARNER	192304	2007-09-13	251377	49.95	CABLE SERVICES	Other
303	3767	TIME WARNER	192304	2007-10-01	251723	53.44	CABLE SERVICES	Other
304	3767	TIME WARNER	192304	2007-10-01	251723	53.44	CABLE SERVICES	Other
305	3767	TIME WARNER	192304	2007-10-16	252388	54.21	CABLE SERVICES	Other
306	3767	TIME WARNER	192304	2007-11-01	252598	54.64	CABLE SERVICES	Other
307	3767	TIME WARNER	192304	2007-11-01	252598	54.64	CABLE SERVICES	Other
308	3767	TIME WARNER	192304	2007-11-15	252905	54.21	CABLE SERVICES	Other
309	3767	TIME WARNER	192304	2007-12-01	253179	54.64	CABLE SERVICES	Other
310	3767	TIME WARNER	192304	2007-12-01	253179	54.64	CABLE SERVICES	Other
311	3767	TIME WARNER	192304	2007-12-14	253475	54.21	CABLE SERVICES	Other
312	3771	CLARK COUNTY HEALTH DEPARTMENT	192304	2007-10-31	252921	1,075.00	FLU SHOT EMPLOYEE	Other
313	3844	UNITY COMMUNICATIONS INC	192304	2007-01-05	245535	72.93	COMMUNICATIONS SERVICE	Other
314	3844	UNITY COMMUNICATIONS INC	192304	2007-02-07	246220	99.43	COMMUNICATIONS SERVICE	Other
315	3844	UNITY COMMUNICATIONS INC	192304	2007-03-07	246903	125.93	COMMUNICATIONS SERVICE	Other
316	3844	UNITY COMMUNICATIONS INC	192304	2007-04-09	247590	72.93	COMMUNICATIONS SERVICE	Other
317	3844	UNITY COMMUNICATIONS INC	192304	2007-05-04	248149	152.09	COMMUNICATIONS SERVICE	Other
318	3844	UNITY COMMUNICATIONS INC	192304	2007-06-06	249001	99.09	COMMUNICATIONS SERVICE	Other
319	3844	UNITY COMMUNICATIONS INC	192304	2007-07-05	249673	114.42	COMMUNICATIONS SERVICE	Other
320	3844	UNITY COMMUNICATIONS INC	192304	2007-08-08	250658	116.81	COMMUNICATIONS SERVICE	Other
321	3844	UNITY COMMUNICATIONS INC	192304	2007-09-06	251253	116.97	COMMUNICATIONS SERVICE	Other
322	3844	UNITY COMMUNICATIONS INC	192304	2007-10-10	251956	117.05	COMMUNICATIONS SERVICE	Other
323	3844	UNITY COMMUNICATIONS INC	192304	2007-11-13	252907	117.05	COMMUNICATIONS SERVICE	Other
324	3844	UNITY COMMUNICATIONS INC	192304	2007-12-07	253328	134.70	COMMUNICATIONS SERVICE	Other
325	4118	WINCHESTER MEDICAL	192304	2007-04-30	248151	191.00	COMPANY PHYSICAL - OFFICER	Other
326	4138	URGENT TREATMENT CLINIC	192304	2007-01-31	246440	212.00	MEDICAL	Other
327	4138	URGENT TREATMENT CLINIC	192304	2007-02-12	247234	495.00	MEDICAL	Other
328	4138	URGENT TREATMENT CLINIC	192304	2007-03-01	247801	1,582.32	MEDICAL	Other
329	4138	URGENT TREATMENT CLINIC	192304	2007-04-30	248569	2,390.17	MEDICAL	Other
330	4138	URGENT TREATMENT CLINIC	192304	2007-05-07	249341	327.00	MEDICAL	Other
331	4138	URGENT TREATMENT CLINIC	192304	2007-07-20	250277	683.50	MEDICAL	Other
332	4138	URGENT TREATMENT CLINIC	192304	2007-08-01	251476	92.00	MEDICAL	Other
333	4138	URGENT TREATMENT CLINIC	192304	2007-08-23	250934	50.00	MEDICAL	Other
334	4138	URGENT TREATMENT CLINIC	192304	2007-09-30	252290	124.00	MEDICAL	Other

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335	4138	URGENT TREATMENT CLINIC	192304	2007-10-01	250457	100.00	MEDICAL	Other
336	4138	URGENT TREATMENT CLINIC	192304	2007-10-31	253096	1,123.00	MEDICAL	Other
337	4138	URGENT TREATMENT CLINIC	192304	2007-11-30	253479	90.00	MEDICAL	Other
338	4138	URGENT TREATMENT CLINIC	192304	2007-12-31	254176	265.00	MEDICAL	Other
339	4270	PAGING BILLING SERVICES	192304	2007-01-01	245406	208.00	PAGING SERVICES	Other
340	4270	PAGING BILLING SERVICES	192304	2007-02-12	246418	224.00	PAGING SERVICES	Other
341	4270	PAGING BILLING SERVICES	192304	2007-03-11	247035	261.10	PAGING SERVICES	Other
342	4270	PAGING BILLING SERVICES	192304	2007-04-02	247447	224.00	PAGING SERVICES	Other
343	4270	PAGING BILLING SERVICES	192304	2007-05-01	248068	224.00	PAGING SERVICES	Other
344	4270	PAGING BILLING SERVICES	192304	2007-06-01	248974	238.00	PAGING SERVICES	Other
345	4270	PAGING BILLING SERVICES	192304	2007-07-01	249642	231.00	PAGING SERVICES	Other
346	4270	PAGING BILLING SERVICES	192304	2007-08-06	250617	231.00	PAGING SERVICES	Other
347	4270	PAGING BILLING SERVICES	192304	2007-09-04	251229	231.00	PAGING SERVICES	Other
348	4270	PAGING BILLING SERVICES	192304	2007-10-04	251846	231.00	PAGING SERVICES	Other
349	4270	PAGING BILLING SERVICES	192304	2007-11-01	252587	231.00	PAGING SERVICES	Other
350	4270	PAGING BILLING SERVICES	192304	2007-12-07	253302	231.00	PAGING SERVICES	Other
351	4596	WHITLEY COUNTY HEALTH DEPARTMENT	192304	2007-10-24	252466	736.00	FLU SHOT EMPLOYEE	Other
352	4623	KEYANA COMPANY LLC	192304	2007-05-31	249201	750.00	CONSULTANT FEES	Other
353	4623	KEYANA COMPANY LLC	192304	2007-07-31	250731	255.00	CONSULTANT FEES	Other
354	4692	NEWWAVE COMMUNICATIONS	192304	2007-01-08	245688	20.94	COMMUNICATIONS SERVICE	Other
355	4692	NEWWAVE COMMUNICATIONS	192304	2007-02-07	246308	21.26	COMMUNICATIONS SERVICE	Other
356	4692	NEWWAVE COMMUNICATIONS	192304	2007-03-07	246859	21.26	COMMUNICATIONS SERVICE	Other
357	4692	NEWWAVE COMMUNICATIONS	192304	2007-04-03	247561	21.25	COMMUNICATIONS SERVICE	Other
358	4692	NEWWAVE COMMUNICATIONS	192304	2007-05-04	248261	21.25	COMMUNICATIONS SERVICE	Other
359	4692	NEWWAVE COMMUNICATIONS	192304	2007-06-05	249162	21.25	COMMUNICATIONS SERVICE	Other
360	4692	NEWWAVE COMMUNICATIONS	192304	2007-07-05	249846	21.25	COMMUNICATIONS SERVICE	Other
361	4692	NEWWAVE COMMUNICATIONS	192304	2007-08-06	250611	21.25	COMMUNICATIONS SERVICE	Other
362	4692	NEWWAVE COMMUNICATIONS	192304	2007-09-04	251348	21.25	COMMUNICATIONS SERVICE	Other
363	4692	NEWWAVE COMMUNICATIONS	192304	2007-10-05	252031	21.25	COMMUNICATIONS SERVICE	Other
364	4692	NEWWAVE COMMUNICATIONS	192304	2007-11-01	252586	21.25	COMMUNICATIONS SERVICE	Other
365	4692	NEWWAVE COMMUNICATIONS	192304	2007-12-01	253298	21.25	COMMUNICATIONS SERVICE	Other
366	4737	WILLIAMS, BENNY	192304	2007-01-08	245742	22.00	FLU SHOT EMPLOYEE	Other
367	4790	KENTUCKY SURGERY CENTER	192304	2007-05-29	248783	950.00	COMPANY PHYSICAL - OFFICER	Other
368	4791	QUEST DIAGNOSTICS	192304	2007-05-29	248785	396.05	COMPANY PHYSICAL - OFFICER	Other
369	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-05-31	248886	35.00	DRUG SCREENING	Other
370	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-05-31	248886	35.00	DRUG SCREENING	Other
371	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-05-31	248886	35.00	DRUG SCREENING	Other
372	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-05-31	248886	70.00	DRUG SCREENING	Other
373	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-06-30	249769	35.00	DRUG SCREENING	Other
374	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-06-30	249769	50.00	DRUG SCREENING	Other
375	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-07-31	250486	65.00	DRUG SCREENING	Other
376	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-09-01	251766	30.00	DRUG SCREENING	Other
377	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-09-19	251423	30.00	DRUG SCREENING	Other
378	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-10-31	252628	35.00	DRUG SCREENING	Other
379	4795	BAPTISTWORX BUSINESS OFFICE	192304	2007-12-31	253964	65.00	DRUG SCREENING	Other
380	4801	MARTIN, KATHLEEN	192304	2007-06-22	249439	1,125.00	COMPANY PHYSICAL - OFFICER	Other
381	4804	RESOURCE ANES ASSOC OF KY PSC	192304	2007-06-28	249444	1,050.00	COMPANY PHYSICAL - OFFICER	Other
382	4844	PRICE, BEVERLY	192304	2007-10-24	252451	20.00	FLU SHOT EMPLOYEE	Other
383	4855	CUMBERLAND VALLEY DISTRICT HEALTH DEPT	192304	2007-11-28	253247	92.00	FLU SHOT EMPLOYEE	Other
384		Various	192304	2007-10-24		-94.00	Reimbursement for flu shots from employees	Other
385				AC 1.923.04 OUTSIDE SERVICES		89,975.04	TOTAL	
386								
387	109	ARSENAULT ASSOCIATES	192305	2007-09-01	250302	1,865.75	RENEWAL OF ANNUAL SOFTWARE MAINTENANCE	Computer
388	2454	TURPIN, DAVID	192305	2007-05-31	249186	73.43	WINDOWS ANNUAL MAINTENANCE DSRAZOR	Computer
389	3244	MIKROTEC INTERNET SERVICES INC.	192305	2007-10-01	251837	81.80	INTERNET SERVICES	Computer
390	3265	ITRON INC	192305	2007-06-30	249435	654.54	SOFTWARE MAINTENANCE	Computer

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391	3265	ITRON INC	192305	2007-07-31	250473	679.64	MVRS SOFTWARE MAINTENANCE	Computer
392	3265	ITRON INC	192305	2007-11-30	253509	679.64	MVRS SOFTWARE MAINTENANCE	Computer
393	3502	ADVANCED SOLUTIONS INC	192305	2007-01-29	246049	4,422.30	SUBSCRIPTION FOR UPGRADE ONE Y	Computer
394	3508	GROUP 1 SOFTWARE	192305	2007-06-01	247783	15,044.86	CODE-1 PLUS, MAILSTREAM PLUS,	Computer
395	3764	COGNOS CORPORATION	192305	2007-11-30	253500	8,883.41	COGNOS ANNUAL MAINTENANCE	Computer
396	3813	CDW DIRECT LLC	192305	2007-02-14	246690	212.36	SOFTWARE VISIO	Computer
397	3813	CDW DIRECT LLC	192305	2007-02-20	246690	321.75	SOFTWARE ADOBE ACROBAT	Computer
398	3813	CDW DIRECT LLC	192305	2007-04-12	247776	2,014.00	ETRUST INTERGRATED THREAT MANA	Computer
399	3813	CDW DIRECT LLC	192305	2007-04-17	248089	148.39	MS EXCHANGE	Computer
400	3813	CDW DIRECT LLC	192305	2007-04-20	248034	1,489.79	SURFCONTROL ENTERPRISE LICENSE	Computer
401	3813	CDW DIRECT LLC	192305	2007-04-20	248034	1,701.61	SURFCONTROL WEB FILTER SUBSCRI	Computer
402	3813	CDW DIRECT LLC	192305	2007-05-08	248483	29.05	MS SQL	Computer
403	3813	CDW DIRECT LLC	192305	2007-05-08	248483	41.45	MS SQL	Computer
404	3813	CDW DIRECT LLC	192305	2007-05-25	249197	25,983.98	MSOFT OFFICE PRO/ WINDOWS/SHAREPOINT/ SOFTWARE UPGRADE	Computer
405	3813	CDW DIRECT LLC	192305	2007-05-31	249197	26.50	MS WWS MEDIA	Computer
406	3813	CDW DIRECT LLC	192305	2007-06-01	250015	873.33	AUTOCAD 2007	Computer
407	3813	CDW DIRECT LLC	192305	2007-06-11	249387	469.95	SYM BU	Computer
408	3813	CDW DIRECT LLC	192305	2007-09-27	251894	26.50	MS ONENOTE	Computer
409	4019	IBM	192305	2007-01-01	245034	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
410	4019	IBM	192305	2007-02-01	245656	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
411	4019	IBM	192305	2007-03-01	246567	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
412	4019	IBM	192305	2007-04-01	246951	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
413	4019	IBM	192305	2007-05-01	247717	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
414	4019	IBM	192305	2007-06-01	248504	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
415	4019	IBM	192305	2007-07-01	249310	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
416	4019	IBM	192305	2007-08-01	249813	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
417	4019	IBM	192305	2007-09-01	250568	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
418	4019	IBM	192305	2007-10-01	251521	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
419	4019	IBM	192305	2007-11-01	252261	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
420	4019	IBM	192305	2007-12-01	253157	779.00	IBM BUSINESS RECOVERY CONTRACT	Computer
421	4097	DIGITAL DESIGNS INC.	192305	2007-05-01	247781	1,350.00	FORMSERVER/400 ANNUAL MAINTENA	Computer
422	4097	DIGITAL DESIGNS INC.	192305	2007-10-24	252402	1,875.00	DOCAGENT ANNUAL MAINTENANCE	Computer
423	4105	ACL SERVICES LTD	192305	2007-01-01	244396	824.73	ACL SERVICE	Computer
424	4109	EASYLINK SERVICES CORPORATION	192305	2007-01-17	245933	30.54	COMPUTER CONSULTANT	Computer
425	4109	EASYLINK SERVICES CORPORATION	192305	2007-01-31	246390	29.22	COMPUTER CONSULTANT	Computer
426	4109	EASYLINK SERVICES CORPORATION	192305	2007-02-28	247007	32.28	COMPUTER CONSULTANT	Computer
427	4109	EASYLINK SERVICES CORPORATION	192305	2007-03-31	247708	34.44	COMPUTER CONSULTANT	Computer
428	4109	EASYLINK SERVICES CORPORATION	192305	2007-04-01	248492	32.58	COMPUTER CONSULTANT	Computer
429	4109	EASYLINK SERVICES CORPORATION	192305	2007-05-31	249307	30.24	COMPUTER CONSULTANT	Computer
430	4109	EASYLINK SERVICES CORPORATION	192305	2007-06-30	249947	30.60	COMPUTER CONSULTANT	Computer
431	4109	EASYLINK SERVICES CORPORATION	192305	2007-08-31	251315	30.30	COMPUTER CONSULTANT	Computer
432	4109	EASYLINK SERVICES CORPORATION	192305	2007-10-31	252863	30.06	COMPUTER CONSULTANT	Computer
433	4109	EASYLINK SERVICES CORPORATION	192305	2007-11-30	253417	30.18	COMPUTER CONSULTANT	Computer
434	4109	EASYLINK SERVICES CORPORATION	192305	2007-12-31	254140	28.14	COMPUTER CONSULTANT	Computer
435	4196	CITRIX SYSTEMS INC	192305	2007-02-13	246749	1,669.50	SUBSCRIPTION RENEW FOR CITRIX	Computer
436	4307	KNOWLEDGELAKE INC.	192305	2007-01-01	245754	6,867.74	KNOWLEDGELAKE IMAGING ENTERPRI	Computer
437	4314	B B & T BANKCARD CORPORATION	192305	2007-01-31	246179	100.70	LECERTE TAX SOFTWARE SERVICE	Computer
438	4314	B B & T BANKCARD CORPORATION	192305	2007-01-31	246179	136.74	TAX SOFTWARE SERVICE	Computer
439	4314	B B & T BANKCARD CORPORATION	192305	2007-01-31	246179	238.50	SOFTWARE TAX RESEARCH LIBRARY	Computer
440	4314	B B & T BANKCARD CORPORATION	192305	2007-02-28	246745	543.78	ACCA SERVICE	Computer
441	4314	B B & T BANKCARD CORPORATION	192305	2007-11-30	253184	-524.77	ACCA SERVICE	Computer
442	4314	B B & T BANKCARD CORPORATION	192305	2007-02-28	246911	599.00	NETWORK SOLUTIONS CONTRACT	Computer
443	4314	B B & T BANKCARD CORPORATION	192305	2007-03-29	247341	199.99	TESTING WINDOWS VISTA	Computer
444	4314	B B & T BANKCARD CORPORATION	192305	2007-10-24	252608	316.94	SOFTWARE FOR SERVER SERVICE	Computer
445	4314	B B & T BANKCARD CORPORATION	192305	2007-10-31	252608	94.34	HARDWARE RECOVERY SOFTWARE	Computer

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446	4314	B B & T BANKCARD CORPORATION	192305	2007-11-30	253211	157.94	TAX SOFTWARE SERVICE	Computer
447	4314	B B & T BANKCARD CORPORATION	192305	2007-12-31	253898	52.95	FRANKLIN COVEY SOFTWARE	Computer
448	4325	PROTIVITI INC.	192305	2007-09-24	251550	10,000.00	MAINTENANCE FOR SARBOX PORTAL	Computer
449	4392	PINNACLE BUSINESS SYSTEMS INC.	192305	2007-03-02	246869	459.00	PINNACLE SOFTWARE CONTRACT	Computer
450	4404	ALLIANCE DATA SYSTEMS INC	192305	2007-01-11	245745	11,853.25	ECIS SOFTWARE MAINTENANCE AND	Computer
451	4404	ALLIANCE DATA SYSTEMS INC	192305	2007-02-28	247070	225.00	MODIFY BASE PROGRAM CISCPCD T	Computer
452	4404	ALLIANCE DATA SYSTEMS INC	192305	2007-03-31	247504	450.00	MODIFY BILL PRINT PROGRAM REGA	Computer
453	4404	ALLIANCE DATA SYSTEMS INC	192305	2007-04-04	247473	11,853.25	ECIS SOFTWARE MAINTENANCE AND	Computer
454	4404	ALLIANCE DATA SYSTEMS INC	192305	2007-07-01	249682	11,853.25	ECIS SOFTWARE MAINTENANCE AND	Computer
455	4404	ALLIANCE DATA SYSTEMS INC	192305	2007-08-01	251391	1,275.00	MODIFY BASE PROGRAM CISCPCD T	Computer
456	4404	ALLIANCE DATA SYSTEMS INC	192305	2007-10-01	251876	11,853.25	ECIS SOFTWARE MAINTENANCE AND	Computer
457	4404	ALLIANCE DATA SYSTEMS INC	192305	2007-11-30	253218	900.00	MODIFY BILL PRINT PROGRAM REGA	Computer
458	4429	HAWKEYE INFORMATION SYSTEMS INC.	192305	2007-09-01	250992	650.00	ANNUAL SUPPORT THRU 09/26/08	Computer
459	4453	MAILWATCH	192305	2007-01-01	245672	135.00	E-MAIL SECURITY SYSTEM	Computer
460	4453	MAILWATCH	192305	2007-02-01	246408	135.00	E-MAIL SECURITY SYSTEM	Computer
461	4453	MAILWATCH	192305	2007-03-01	246847	135.00	E-MAIL SECURITY SYSTEM	Computer
462	4453	MAILWATCH	192305	2007-04-01	247556	135.00	E-MAIL SECURITY SYSTEM	Computer
463	4453	MAILWATCH	192305	2007-05-01	248249	135.00	E-MAIL SECURITY SYSTEM	Computer
464	4453	MAILWATCH	192305	2007-06-01	248961	135.00	E-MAIL SECURITY SYSTEM	Computer
465	4453	MAILWATCH	192305	2007-07-01	249834	135.00	E-MAIL SECURITY SYSTEM	Computer
466	4453	MAILWATCH	192305	2007-08-01	250435	135.00	E-MAIL SECURITY SYSTEM	Computer
467	4453	MAILWATCH	192305	2007-09-04	251452	135.00	E-MAIL SECURITY SYSTEM	Computer
468	4453	MAILWATCH	192305	2007-10-01	252023	135.00	E-MAIL SECURITY SYSTEM	Computer
469	4453	MAILWATCH	192305	2007-11-01	252884	135.00	E-MAIL SECURITY SYSTEM	Computer
470	4453	MAILWATCH	192305	2007-12-01	253291	135.00	E-MAIL SECURITY SYSTEM	Computer
471	4566	HARRIS INC	192305	2007-01-01	245117	17,299.80	CLASSIC SOFTWARE MAINT JAN 1 0	Computer
472	4566	HARRIS INC	192305	2007-05-17	248502	800.00	PROGRAMMING MODIFICATIONS M&S	Computer
473	4566	HARRIS INC	192305	2007-11-30	253194	1,600.00	PROGRAMMING MODIFICATIONS EEO STD	Computer
474	4606	CT CORPORATION	192305	2007-01-31	246352	2,962.70	SEC FILING SOFTWARE MNT	Computer
475	4641	FLOW-CAL INC	192305	2007-03-01	246973	33,100.00	ANNUAL MAINTENANCE	Computer
476	4655	TCG AMERICA LLC	192305	2007-01-31	246167	325.00	IT CONSULTING	Computer
477	4655	TCG AMERICA LLC	192305	2007-02-01	246976	2,300.00	IT CONSULTING	Computer
478	4655	TCG AMERICA LLC	192305	2007-02-16	246434	250.00	IT CONSULTING	Computer
479	4655	TCG AMERICA LLC	192305	2007-02-16	246434	646.25	IT CONSULTING	Computer
480	4655	TCG AMERICA LLC	192305	2007-02-23	246739	300.00	IT CONSULTING	Computer
481	4655	TCG AMERICA LLC	192305	2007-03-01	247100	1,400.00	IT CONSULTING	Computer
482	4655	TCG AMERICA LLC	192305	2007-03-19	247229	250.00	IT CONSULTING	Computer
483	4655	TCG AMERICA LLC	192305	2007-03-20	247584	275.00	IT CONSULTING	Computer
484	4655	TCG AMERICA LLC	192305	2007-03-31	247363	300.00	IT CONSULTING	Computer
485	4655	TCG AMERICA LLC	192305	2007-04-10	248335	1,125.00	IT CONSULTING	Computer
486	4655	TCG AMERICA LLC	192305	2007-04-17	247795	100.00	IT CONSULTING	Computer
487	4655	TCG AMERICA LLC	192305	2007-04-20	247795	1,275.00	IT CONSULTING	Computer
488	4655	TCG AMERICA LLC	192305	2007-04-26	248054	325.00	IT CONSULTING	Computer
489	4655	TCG AMERICA LLC	192305	2007-05-06	248995	375.00	IT CONSULTING TCG AMERICA	Computer
490	4655	TCG AMERICA LLC	192305	2007-05-10	248335	1,150.00	IT CONSULTING	Computer
491	4655	TCG AMERICA LLC	192305	2007-05-31	249181	525.00	IT CONSULTING TCG AMERICA	Computer
492	4655	TCG AMERICA LLC	192305	2007-06-01	250006	100.00	IT CONSULTING TCG AMERICA	Computer
493	4655	TCG AMERICA LLC	192305	2007-06-28	249422	150.00	IT CONSULTING TCG AMERICA	Computer
494	4655	TCG AMERICA LLC	192305	2007-08-01	251270	1,185.00	IT CONSULTING TCG AMERICA	Computer
495	4655	TCG AMERICA LLC	192305	2007-08-10	250650	330.00	IT CONSULTING TCG AMERICA	Computer
496	4655	TCG AMERICA LLC	192305	2007-08-14	251376	800.00	IT CONSULTING TCG AMERICA	Computer
497	4655	TCG AMERICA LLC	192305	2007-09-01	252055	100.00	IT CONSULTING TCG AMERICA	Computer
498	4655	TCG AMERICA LLC	192305	2007-09-01	252055	450.00	IT CONSULTING TCG AMERICA	Computer
499	4655	TCG AMERICA LLC	192305	2007-09-13	251473	100.00	IT CONSULTING TCG AMERICA	Computer
500	4655	TCG AMERICA LLC	192305	2007-10-10	252288	415.00	IT CONSULTING TCG AMERICA	Computer
501	4655	TCG AMERICA LLC	192305	2007-10-25	252459	275.00	IT CONSULTING TCG AMERICA	Computer

Delta Natural Gas Company, inc.
CASE NO. 2010-00116
For the 12 months Ended December 31, 2009

Item 52. AG 1
Calendar Year 2007
Sheet 10 of 10

502	4655	TCG AMERICA LLC	192305	2007-10-31	252761	225.00	IT CONSULTING TCG AMERICA	Computer
503	4655	TCG AMERICA LLC	192305	2007-11-14	252903	300.00	IT CONSULTING TCG AMERICA	Computer
504	4655	TCG AMERICA LLC	192305	2007-11-29	253178	225.00	IT CONSULTING TCG AMERICA	Computer
505	4655	TCG AMERICA LLC	192305	2007-11-30	253473	305.00	IT CONSULTING TCG AMERICA	Computer
506	4669	AMERICAN INNOVATIONS	192305	2007-09-01	252109	1,564.00	CORROSION SOFTWARE MNT	Computer
507	4689	BOX LAKE NETWORKS INC.	192305	2007-07-23	250398	382.50	WEBSITE MNT	Computer
508	4689	BOX LAKE NETWORKS INC.	192305	2007-07-31	250499	42.50	WEBSITE MNT	Computer
509	4693	NUMARA SOFTWARE INC	192305	2007-10-25	252480	1,086.50	NUMARA SUPPORT AGREEMENT	Computer
510	4744	MTM TECHNOLOGIES	192305	2007-03-31	247486	1,298.50	CITRIX LICENSE WITH SA	Computer
511	4747	ORACLE USA INC	192305	2007-04-26	248165	1,164.94	SERVICE AGREEMENT ORACLE 10G	Computer
512	4771	LACERTE SOFTWARE	192305	2007-09-30	252314	477.00	2007 LACERTE TAX PREPARATION	Computer
513	4771	LACERTE SOFTWARE	192305	2007-09-30	252314	524.70	2007 LACERTE RESEARCH LIBRARY	Computer
514	4827	GOLDLEAF FINANCIAL SOFTWARE INC	192305	2007-08-31	251153	4,464.00	SPOOLVIEW ANNUAL MAINTENANCE/S	Computer
515	4827	GOLDLEAF FINANCIAL SOFTWARE INC	192305	2007-10-30	252568	150.00	SPOOLVIEW ANNUAL MAINTENANCE/S	Computer
516	4851	LIQUID COMMUNICATION SYSTEM LLC	192305	2007-11-30	253357	1,296.00	EFFUSIA INSTANT MESSENGER FOR	Computer
517		CDW DIRECT LLC	192305	2007-01 THRU 2007-05		4,613.70	SOFTWARE MAINTENANCE - PREPAYMENT JE	Computer
518		BERBEE INFORMATION	192305	2007-01 THRU 2007-12		4,491.48	SOFTWARE MAINTENANCE - PREPAYMENT JE	Computer
519		FILENET	192305	2007-01 THRU 2007-12		4,006.80	SOFTWARE MAINTENANCE - PREPAYMENT JE	Computer
520		POWERPLAN CONSULTANTS INC	192305	2007-09 THRU 2007-12		16,666.69	SOFTWARE MAINTENANCE - PREPAYMENT JE	Computer
521		FLOW-CAL INC	192305	2007-06 THRU 2007-12		19,310.00	SOFTWARE MAINTENANCE - PREPAYMENT JE	Computer
522		INTRASOURCE	192305	2007-03 THRU 2007-10		1,575.00	SOFTWARE MAINTENANCE - PREPAYMENT JE	Computer
523		EASY LINK	192305	2007-07		135.95	SOFTWARE MAINTENANCE - PREPAYMENT JE	Computer
524				AC 1.923.05 OUTSIDE SERVICES		287,799.70	Total	

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

53. Please provide copies of any studies or analyses prepared by or for the Company regarding the level of the Company's wages compared to the wages paid by other utilities, service companies, or any other entity.

Response:

Delta has no studies or analyses of the level of the overall Company wages compared to other utilities or companies. Delta sometimes obtains advice from consultants about overall future wage increases expected in general, as well as reviews as needed for specific job positions in relation to the market for such positions.

Sponsoring Witness:

Glenn R. Jennings

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

54. Please provide the FICA wage base dollars included in total wages paid for the years ended December 31, 2007 and 2008.

Response:

The FICA wage base amount was \$6,983,140 for 2007 and \$7,092,435 for 2008.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

55. Please provide the FICA wage base anticipated for the base and test periods and explain its derivation.

Response:

Delta anticipates the FICA wage base to be \$6,784,718. Refer to the second PSC Data Request, dated 5/24/10, Item 4b(1) Schedule 1 for the Pro Forma Salaries and Wages detail. Delta analyzed each employee to determine those employees that would reach the FICA limit amount of \$106,800 for 2010. Delta also considered the amounts that are not subject to Social Security taxes.

Pro Forma Salaries and Wages	7,465,704
Exceed Limit of \$106,800	(391,800)
Cafeteria Plan benefits	<u>(289,186)</u>
	6,784,718

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

56. Please provide the percent of wages, employee benefits, overheads by type, employment taxes and other expenses charged to O&M on the basis of labor dollars (by the various labor categories, if possible) for 2007, 2008 and 2009. Please indicate the causes of any differences between the percentages (over 3 percent) from year to year.

Response:

	<u>O & M</u>	<u>Percentage</u>
2009	\$11,521,132	80.0%
2008	\$11,024,198	80.2%
2007	\$10,782,104	78.8%

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

57. State whether the filing includes any provision for corporate performance awards. If so, list the dollar amount for each program. Identify into which accounts and in what amounts it has been accrued.

Response:

None.

Sponsoring Witness:

John B. Brown

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

58. Does overtime include normal pay plus premium or just premium? Identify the level of premium pay for 2007, 2008 and 2009.

Response:

Delta pays non-exempt employees 1 ½ times their "regular rate of pay" for overtime worked. Refer to Second PSC Data Request dated 5/24/10, Item 50 for the overtime amounts.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

59. Please provide a copy of any Company labor productivity analyses which have been performed during the past three years.

Response:

Delta has no such item.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

60. Please provide a copy of the Company's most recent pension plan and post-retirement benefits actuarial studies.

Response:

See attached.

Sponsoring Witness:

John B. Brown

Delta Natural Gas Company, Inc.

*Report Providing Year-End Disclosures for the
Fiscal Year Ending June 30, 2009 and Net Periodic Pension Cost
for the Fiscal Year Ending June 30, 2010
for the Delta Natural Gas Company, Inc.
Defined Benefit Retirement Plan
Determined in Accordance with Statements No. 87, 132 and 158
of the Financial Accounting Standards Board*



Harbridge Consulting Group, LLC

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Toll Free: 1.866.401.5272 | Direct: 315.703.8900 | Fax: 315.703.8989
www.bpas.com

PRIVATE AND CONFIDENTIAL

August 2009

Mr. John Brown
Chief Financial Officer
Delta Natural Gas Company, Inc.
3617 Lexington Road
Winchester, Kentucky 40391

Dear John:

Actuarial Certification

This report presents the net periodic pension cost and the final year-end disclosures of the Delta Natural Gas Company, Inc. Defined Benefit Retirement Plan for the fiscal year ending June 30, 2009 in accordance with Statements No. 87, 132, and 158 of the Financial Accounting Standards Board. This report also presents the basis for and development of the net periodic pension cost for the fiscal year ending June 30, 2010.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. The actuaries involved in this engagement are members of the Society of Actuaries and other professional actuarial organizations and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" to render the actuarial opinion outlined herein.

Our calculations were based upon employee data submitted by the Company as of March 31, 2009 and financial data submitted by the Trustee as of June 30, 2009. While the scope of our engagement did not call for us to perform an audit or independent verification of this information, we have reviewed this information for reasonableness, but have not audited it. The accuracy of the results is dependent upon the accuracy and completeness of the underlying information which is the responsibility of those who supply the data.

The calculations reported have been made on a basis consistent with our understanding of SFAS No. 87, 132 and 158. Determinations for purposes other than meeting the Company's financial accounting requirements may be significantly different from the results reported.

The disclosures reflect a discount rate of 6.25% and an expected long term rate of return of 7.00%. Delta Natural Gas Company, Inc. has determined and taken responsibility for economic assumptions, the accounting policies, and methods employed. The balance of the demographic assumptions represents our best estimate of anticipated experience under the plan. SFAS No. 87 requires that each significant assumption reflect the best estimate of the plan's future experience solely with respect to that assumption.

Mr. John Brown
August 2009
Page 2

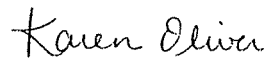
The information contained in this report was prepared for the use of Delta Natural Gas Company, Inc. and its auditors in connection with our actuarial valuation. It is not intended or necessarily suitable for other purposes. To avoid misrepresentation, it is intended to be used in its entirety.

Respectfully submitted,

HARBRIDGE CONSULTING GROUP, L.L.C.



Kevin J. Wade, E.A.
Member of the American
Academy of Actuaries



Karen A. Oliver, F.S.A.
Member of the American
Academy of Actuaries

KJW:KAO:cal:ami

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SECTION I – YEAR-END DISCLOSURES

The following sets forth the funded status of the Plan, based upon the assumptions set forth in Section VII.

	For fiscal year ending June 30,	
	2009	2008
Projected Benefit Obligation at beginning of fiscal year	\$ 12,772,749	\$ 13,277,467
Service Cost	846,163	748,511
Interest Cost	1,013,365	745,646
Plan Participants' Contributions	0	0
Amendments / Curtailments / Special Termination	0	(3,204)
Actuarial (Gain)/Loss	327,766	(893,899)
Acquisition	0	0
Benefits Paid	(901,510)	(1,101,772)
Projected Benefit Obligation at end of fiscal year	\$ 14,058,533	\$ 12,772,749
Fair Value of Plan Assets at beginning of fiscal year	\$ 14,196,681	\$ 14,229,038
Actual Return on Plan Assets	(2,343,930)	324,174
Acquisition	0	0
Employer Contributions	2,677,197	745,241
Plan Participants' Contributions	0	0
Benefits Paid	(901,510)	(1,101,772)
Fair Value of Plan Assets at end of fiscal year	\$ 13,628,438	\$ 14,196,681
Funded Status at End of Year	(\$ 430,095)	\$ 1,423,932
Amounts Recognized in Accumulated Other Comprehensive Income		
Unamortized Transition Obligation/(Asset)	0	0
Unamortized Prior Service Cost/(Credit)	(748,719)	(856,721)
Unamortized Net (Gain)/Loss	8,058,074	4,394,611
Amounts recognized in the statement of financial position consist of:		
Asset/(Liability) for benefits	(\$ 430,095)	\$ 1,423,932
Pre-tax accumulated other comprehensive income*	\$ 7,309,355	\$ 3,537,890
Accumulated Benefit Obligation	\$ 12,682,305	\$ 11,678,709

*Above amount needs to be further divided into a deferred tax asset and accumulated comprehensive income. The deferred tax asset will be based on the projected tax rate of the Company.

SECTION II – CHANGES RECOGNIZED IN OTHER COMPREHENSIVE INCOME

The following sets forth changes in plan assets and obligations recognized in the Other Comprehensive Income, as required by SFAS No. 158.

	For fiscal year ending June 30,	
	2009*	2008
Components of Net Periodic Pension Cost/(Income)		
Service Cost Component	\$ 846,163	\$ 748,511
Interest Cost on Projected Benefit Obligation	\$ 1,013,365	\$ 745,646
Expected Return on Assets	(\$ 1,262,946)	(\$ 987,835)
Amortization of Transition Obligation/(Asset)	0	0
Amortization of Prior Service Cost/(Credit)	(108,002)	(86,214)
Amortization of Net (Gain)/Loss	271,179	250,152
Net Periodic Pension Cost/(Income)	\$ 759,759	\$ 670,260
Change in Unamortized items		
Transition Obligation/(Asset)	0	0
Prior Service Cost/(Credit)	0	(3,204)
Actuarial (Gain)/Loss	3,934,642	(230,238)
Amortization of:		
Transition (Obligation)/Asset	0	0
Prior Service (Cost)/Credit	108,002	86,214
Actuarial Gain/(Loss)	(271,179)	(250,152)
Total Changes Recognized in Other Comprehensive Income	\$ 3,771,465	(\$ 397,380)
Total Recognized Net Periodic Pension Cost and Other Comprehensive Income	\$ 4,531,224	\$ 272,880

* Calculation of the Net Periodic Pension Cost for the fiscal year ending June 30, 2009 reflects a change in measurement date from March 31st to June 30th using the long-period approach, pursuant to SFAS No. 158.

	Fiscal Year 2010
Expected effect in the accumulated other comprehensive income next fiscal year	
Transition Obligation/(Asset)	\$ 0
Prior Service Cost/(Credit)	(\$ 86,448)
Net (Gain)/Loss	\$ 497,474

SECTION III – ANNUAL FINANCIAL STATEMENT FOOTNOTES

Plan Assets

	Actual	Percentage
	<u>Allocation</u>	<u>Allocation</u>
Cash and Cash Equivalents	\$676,196	4.96%
Fixed Income Funds	1,759,462	12.91%
Domestic Equity Funds	3,827,125	28.08%
Foreign Equity Funds	2,592,815	19.03%
Balanced Funds	3,415,102	25.06%
Real Estate Funds	<u>1,357,738</u>	<u>9.96%</u>
Total	\$13,628,438	100.00%

The investment policy of the Plan is to invest the assets so as to preserve capital and to provide a rate of return sufficient to fund benefit liabilities. The annual dollar-weighted investment return objective for the Plan assets shall be to exceed inflation as measured by the U.S. GDP Implicit Price Deflator plus 1% and/or to outperform the actuarial interest rate and earnings assumptions.

Target Allocation:
Equities 65%
Fixed Income 35%

The overall equity and fixed income allocations may not vary more than 10% in either direction from the target allocation without plan committee approval.

Determination of Assumed Rate of Return

The Company has selected the assumed rate of return based on the following:

	Percentage	Comparable	Annualized	Weighted
	<u>Allocation</u>	<u>Market Index</u>	<u>(Index) Return*</u>	<u>Average Return</u>
Hand Intermediate Fixed Income Fund	12.9%	Hand Intermediate Fixed Income Fund	3.83%	0.49%
Hand Balanced Fund	25.1%	Hand Balanced Fund	2.20%	0.55%
Hand Equity Value Fund	5.0%	Hand Equity Value Fund	-3.99%	-0.20%
Hand Short Term Income Fund	4.9%	Hand Short Term Income Fund	3.55%	0.17%
Hand Equity Growth Fund	11.1%	Hand Equity Growth Fund	0.11%	0.01%
Hand AITC Foreign Blend Index Fund R2	12.0%	Hand AITC Foreign Blend Index Fund R2	-3.21%	-0.39%
Hand Large Cap 500 Index Fund R1	9.0%	Hand Large Cap 500 Index Fund R1	-3.30%	-0.30%
Columbia Mid Cap Value Fund	3.0%	S & P Mid Cap 400 Index	4.19%	0.13%
T Rowe Price Real Estate Fund	10.0%	T Rowe Price Real Estate Fund	6.06%	0.60%
Vanguard Emerging Markets Stock Index	<u>7.0%</u>	Vanguard Emerging Markets Stock Index	8.99%	<u>0.63%</u>
Total	<u>100.00%</u>		Expected Average Return:	1.69%

* The index returns listed above are ten year returns as of March 31, 2009 for Hand Funds and June 30, 2009 for all other funds.

SECTION III – ANNUAL FINANCIAL STATEMENT FOOTNOTES
(Continued)

2009-2010 Total Expected Contributions \$ 500,000

Expected Benefit Payments

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

July 1, 2009 - June 30, 2010	\$ 781,079
July 1, 2010 - June 30, 2011	\$ 510,254
July 1, 2011 - June 30, 2012	\$ 980,441
July 1, 2012 - June 30, 2013	\$ 1,577,787
July 1, 2013 - June 30, 2014	\$ 885,672
Fiscal Years Ending 2015 - 2019	\$ 6,946,596

**SECTION IV – DETERMINATION OF NET PERIODIC
PENSION COST FOR 2010 FISCAL YEAR**

The following shows the development of the net periodic pension cost for the fiscal year ending June 30, 2010.

Discount Rate	6.25%
Salary increase	4.00%
Expected long-term return on assets	7.00%
1. Service Cost Component including interest	\$ 727,692
2. Interest Cost on Projected Benefit Obligation (PBO):	
(a) Total PBO	\$ 14,058,533
(b) Interest Cost = 6.25% X (a) less interest of \$24,039 on benefit payments	\$ 854,619
3. Expected Return on Assets:*	\$ 952,972
4. Amortization of:	
(a) Transition Obligation/(Asset)	0
(b) Prior Service Cost/(Credit)	(86,448)
(c) Net (Gain)/Loss	<u>497,474</u>
(d) Net Amortizations: (a) + (b) + (c)	\$ 411,026
5. Net Periodic Pension Cost/(Income):	
(1) + (2b) - (3) + (4d)	<u>\$ 1,040,365</u>
* Expected return for the Plan was determined as follows:	
(a) Market value of assets as of June 30, 2009	\$ 13,628,438
(b) 7.00% of (a)	953,991
(c) Interest on expected contributions	25,856
(d) Interest on expected benefit payments	<u>26,875</u>
(e) Total expected return: (b) + (c) - (d)	\$ 952,972

SECTION V – AMORTIZATION COMPONENTS

The following summarizes the components included in the net amortization and deferral portion of the Net Periodic Pension Cost:

Date Determined	Obligation/(Asset)		Initial Amortization		Unrecognized Portion	
	Type	Amount	Period	Payment	06/30/2009	06/30/2010 **
11/01/2002	Prior Service Cost	N/A	N/A	(\$ 86,214)	(\$ 745,749)	(\$ 659,535)
06/30/2008	Prior Service Cost	(3,204)	13.713 Years	(234)	(2,970)	(2,736)
06/30/2009	Cumulative (Gain)/Loss	8,058,074	13.372 Years	497,474 *	8,058,074	7,560,600
Total				\$ 411,026	\$ 7,309,355	\$ 6,898,329

* The amount of (gain)/loss to be amortized is the amount in excess of 10 percent of the greater of the projected benefit obligation or the market value of assets (see Section VI).

** Excludes any (gain)/loss which may occur during the period June 30, 2009 through June 30, 2010.

SECTION VI - DEVELOPMENT OF AMORTIZATION OF (GAIN)/LOSS

1.	Projected Benefit Obligation at June 30, 2009	\$ 14,058,533
2.	Plan Assets at June 30, 2009	13,628,438
3.	Unamortized Net (Gain)/Loss at June 30, 2009	8,058,074
4.	Ten Percent of Greater of (1) or (2)	1,405,853
5.	Unamortized (Gain)/Loss Subject to Amortization: (3) - (4), not less than zero	\$ 6,652,221
6.	Average Future Service of Active Plan Participants Expected to Receive Benefits (in Years)	13.372
7.	Amortization of Net (Gain)/Loss: (5)/(6)	\$ 497,474

SECTION VII - ACTUARIAL ASSUMPTIONS AND METHODS

A. Data and Plan Provisions

The Data and Plan Provisions upon which this expense valuation is based are identical to those utilized in the Actuarial Funding Valuation Report. However, increases in the maximum benefit limitations under Section 415 of the IRC and increases in the compensation limit under IRC Section 401(a)(17) have been projected for expense purposes to increase 2.50% annually.

B. Actuarial Assumptions

Measurement Date: June 30, 2009

Weighted-Average Assumptions Used to Determine Benefit Obligations at*

	June 30, 2009	March 31, 2008
Discount Rate	6.25%	6.50%
Salary Increases	4.00%	4.00%
Expected Long-Term Return on Assets	7.00%	7.00%
Interest Rate to Convert Annuities to Actuarially Equivalent Lump Sum Amounts	5.75%	5.75%

Weighted-Average Assumptions Used to Determine Net Periodic Pension Cost/(Income) for the fiscal year ending June 30,*

	2009	2008
Discount Rate	6.50%	5.80%
Salary Increases	4.00%	4.00%
Expected Long-Term Return on Assets	7.00%	7.00%
Interest Rate to Convert Annuities to Actuarially Equivalent Lump Sum Amounts	5.75%	5.75%

* Determined by Delta Natural Gas Company, Inc. The measurement date was changed from March 31st to June 30th using the long-period approach pursuant to SFAS No. 158.

Mortality

The RP-2000 Mortality Table for males and females.

Mortality (To Convert Annuities to Actuarially Equivalent Lump Sum Amounts)

The prevailing commissioners' standard mortality table (described in Internal Revenue Code Section 807(d)(5)(a)).

SECTION VII - ACTUARIAL ASSUMPTIONS AND METHODS
(Continued)

Assumed form of Payment

Death – Immediate lump sum distribution

Termination – Immediate lump sum distribution for benefits accrued prior to December 1, 2002; life annuity with ten years certain, deferred to normal retirement date for benefits accrued after December 1, 2002.

Retirement – Immediate lump sum distribution for benefits accrued prior to December 1, 2002; immediate life annuity with ten years certain for benefits accrued after December 1, 2002.

Turnover

For the first 5 Years of Service:

Table T-5 of Actuary's Pension Handbook

For all future Years of Service:

Table T-2 of Actuary's Pension Handbook

Retirement Age

The annual number of retirements expected per 1,000 active employees eligible to retire at each age is as follows:

<u>Ages</u>	<u>Retirements</u>
55-61	20
62	50
62-64	20
65	1,000

Plan Expenses

None assumed.

Asset Valuation Method

Assets of the Plan are valued at Fair Market Value.

SECTION VII - ACTUARIAL ASSUMPTIONS AND METHODS
(Continued)

C. Actuarial Cost Method

The Net Periodic Pension Cost was determined using the Projected Unit Credit Actuarial Cost Method, as required by Statement No. 87 of the Financial Accounting Standards Board.

Under SFAS#87:

- The Service Cost Component is defined as the actuarial present value of the benefits attributed by the pension benefit formula for service rendered by employees during the year beginning on the measurement date. The Service Cost Component is a portion of the Projected Benefit Obligation (PBO) and is unaffected by the funded status of the Plan.
- The Projected Benefit Obligation (PBO) is defined as the actuarial present value as of the measurement date of all benefits attributed by the pension benefit formula to employee service rendered prior to the measurement date. The Projected Benefit Obligation (PBO) is measured using assumptions as to future compensation levels.
- The Accumulated Benefit Obligation (ABO) is defined as the actuarial present value of both vested and non-vested benefits attributed by the pension benefit formula to employee service rendered before the measurement date, and based on employee service and compensation prior to the measurement date. The Accumulated Benefit Obligation (ABO) differs from the Projected Benefit Obligation (PBO) in that it does not include assumptions as to future compensation levels.
- The Unrecognized Prior Service Cost is defined as that portion of prior service cost that has not been recognized as a part of Net Periodic Pension Cost.

The Net Periodic Pension Cost for the Plan consists of the following items:

- a) The Service Cost Component.
- b) The Interest Cost; which is the increase in the PBO during the year due to the passage of time.
- c) The Expected Return on Plan Assets; which is the expected rate of return during the fiscal year based on the fair value of assets.
- d) Amortization of Unrecognized Prior Service Cost; the difference between the PBO prior to and after a plan amendment represents a prior service cost and is to be amortized over the average future service of the active Plan members (straight line basis).
- e) Amortization of Unrecognized Gain or Loss: SFAS#87 specified that this component is the sum of (i) the difference between the actual and expected return on Plan assets, plus (ii) the amortization of the unrecognized gain or loss to the extent it exceeds a corridor not in excess of 10% of the greater of market value of assets or PBO.
- f) Amortization of the Unrecognized Net Obligation (Asset) existing as of the date of the initial application of the statement; the difference between the assets (adjusted for accrued pension expense) and the PBO as of January 1, 1989 represents a net obligation and is to be amortized over the average future service of the active Plan members (straight line basis).

SECTION VIII – SUMMARY OF PLAN PROVISIONS

Eligibility

All employees who are employed on a basis to work 1,000 hours or more per year, and who, as of April 1 or October 1, have been employed for 12 months or longer. Participation was frozen for employees hired after May 9, 2008.

Credited Service

A year of credited service is granted for each plan year during which the employee completes 1,000 hours of service. Partial years of service (in months) are given for plan years containing the hire date or termination date.

Considered Compensation

Total basic monthly salary earned in the twelve month period ending January 31 preceding the valuation date including deferrals under IRC § 401(k) and 125.

Normal Retirement Date

First of the month coincident with or following the attainment of Age 65.

Normal Retirement Benefit

The monthly retirement benefit, payable at normal retirement date for 120 months certain and life, is equal to 1.6% of high-consecutive-five-year average monthly salary per year of credited service for service after November 1, 2002.

Prior to November 1, 2002, the monthly retirement benefit was equal to 1.8% of high-consecutive-five-year average monthly salary per year of credited service at normal retirement date, plus .55% of high-consecutive-five-year average monthly salary in excess of Social Security Covered Compensation Table II for each year of credited service not to exceed 35 years.

Early Retirement Benefit

A participant who has attained age 55 and has completed 7 or more years of service may retire and receive an immediate monthly retirement benefit equal to his accrued benefit reduced 5% (.4167% per month) for each year by which early retirement precedes normal retirement.

Pre-Retirement Death Benefit

The death benefit is the greater of the present value of the vested accrued benefit or \$1,000 for each \$10 of projected monthly retirement benefit. However, the death benefit for a participant employed beyond his normal retirement date is the present value of the accrued benefit. (Accrued Benefits provided under the Prior Plan Metropolitan Group Annuity Contract are not considered).

Disability Benefit

In the event a participant becomes totally and permanently disabled, as determined by the Plan Committee, he is entitled to receive the benefit provided by the present value of the accrued pension.

SECTION VIII – SUMMARY OF PLAN PROVISIONS
(Continued)

Vesting

Participants become vested in their accrued benefits in accordance with the following schedule:

<u>Years of Credited Service</u>	<u>Vested Percentage</u>
0-3	0%
3	20%
4	40%
5	60%
6	80%
7 & thereafter	100%

Single Sum Distribution Availability

Upon termination of employment, single sum distributions are available up to \$5,000. If the event of death, disability, normal retirement age or early retirement age, single sums are available regardless of the amount, for benefits accrued prior to December 1, 2002.

The \$5,000 restriction will apply to all accruals after December 1, 2002.

DELTA NATURAL GAS COMPANY, INC.
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ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

61. With regard to pension expense:
- a. Please provide the most recent actuarial study.
 - b. Please identify the amount of pension expense included in 2007, 2008 and 2009. Also please provide workpapers showing the derivation of these amounts.
 - c. Please state whether the pension expense provided in part b, includes interest charges or earnings based on the time of payment. If yes, please identify the amount and provide workpapers or supporting documentation.
 - d. Please state the frequency with which pension contributions are made and the relationship of the payment date(s) to the period for which the contribution is being made. If the pension contributions are paid to the parent or service company, please identify both Company payment date(s) and the date(s) on which the contribution is actually made by the affiliate.
 - e. Please identify where pension expense has been included in the last working capital study and how the pension contribution date was recognized in determining the lag days for that category.
 - f. Please describe and quantify the effects FASB 87, 88 and 158 had on the pension plans for the Company for 2007, 2008 and 2009 if fully reflected.

Response:

- a. See Item 60.
- b. Periodic Pension Cost

	<u>Per Actuary Report (1)</u>	<u>Calendar 2007</u>	<u>Calendar 2008</u>	<u>Calendar 2009</u>
Fiscal 2007	567,000	284,000		
Fiscal 2008	670,000	335,000	335,000	
Fiscal 2009 (2)	608,000		304,000	304,000
Fiscal 2010	1,040,000			520,000
		<u>619,000</u>	<u>639,000</u>	<u>824,000</u>

(1) Also see actuarial studies provided in Item 60.

(2) In addition \$152,000 of periodic pension cost was booked during fiscal 2009 to adopt the measurement data provisions of FASB 158

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- c. The periodic pension cost provided in part b. includes an interest cost component, which is the increase in the projected benefit obligation due to the passage of time. Also included is the expected return on plan assets, which is an amount calculated as a basis for determining the extent of delayed recognition of the effects of charges in fair value of assets. The expected return on plan assets is determined based on the expected long-term rate of return on plan assets and the market-related value of plan assets. The amounts of each component are as follows:

<u>Calendar Year</u>	<u>Interest Cost</u>	<u>Expected Return</u>
2007	\$ 723,000	\$ 992,000
2008	\$ 778,000	\$ 999,000
2009	\$ 833,000	\$ 982,000

d.

<u>Plan Year</u>	<u>Payment Year</u>	<u>Amount</u>
2007	2008	\$ 1,096,000
2008	2009	\$ 2,500,000
2009	2010	\$ 500,000

- e. Delta has not performed a lead/lag working capital study.
- f. Delta has fully reflected the provisions of FASB 87, 88 and 158, as applicable, for 2007, 2008 and 2009.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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62. What rate of interest is the Company currently earning on its pension plan fund balance?

Response:

The expected long-term rate of return is 7% per year, compounded annually. See Item 154 for further discussion of the earnings of the pension plan.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

63. Has the Company considered reducing the amount of post retirement health care, dental and life insurance coverage? If yes, provide details of any proposed reductions. If no, provide an explanation of why not.

Response:

Delta has no post retirement benefits.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
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64. Provide a complete copy of any and all actuarial reports by or for the Company during the past three years concerning the cost of post retirement benefits other than pensions.

Response:

See response to item 63.

Sponsoring Witness:

John B. Brown

**DELTA NATURAL GAS COMPANY, INC.
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**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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65. Post Retirement benefits other than pensions (OPEB's).
- a. Please provide complete workpapers showing the derivation of OPEB expense for 2007, 2008 and 2009.
 - b. Please show all assumptions and the basis of all calculations.

Response:

See response to item 63.

Sponsoring Witness:

John B. Brown

**DELTA NATURAL GAS COMPANY, INC.
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**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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66. List expense amounts for workers compensation insurance and claims for each year 2007, 2008 and 2009. Indicate in which expense accounts these items are recorded.

Response:

Workers Compensation Premiums:

2007	\$119,379
2008	\$ 90,143
2009	\$ 97,113

Claims are paid by the insurer.

Workers' compensation expense is recorded in account no. 1.924.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
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DATED MAY 24, 2010

67. Please state whether any amounts have been booked during the test period by the Company for the liability created pursuant to any employment severance compensation agreements.

Response:

No, as there have been no employment severance compensation agreements.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
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68. Please list all steps the Company has taken to reduce the cost of medical insurance.
- a. Does the Company's insurance coverage require a coordination of benefits and, if so, how does it function?
 - b. Does the Company plan require a co-pay percentage by the employee? If so, what is the percentage and has it increased over the past three years? State the various levels over the past three years.

Response:

Delta is self insured for employee medical care with stop-loss coverage for individual and aggregate claims. Expense varies as medical claims vary, and also is affected by the cost of administration and stop-loss coverage.

Delta continues to consider ways to help control health care. This includes requiring employees to gradually contribute more toward the cost.

Delta has implemented the following to help cut costs:

- The Plan uses the services of Alternative Care Management Systems (ACMS) to provide the required pre-certification and utilization review services to the Plan. ACMS also performs Case Management services for the Plan. Case Management applies if the nature of a patient's condition is, or is expected to become catastrophic or chronic, or when the cost of treatment is expected to be significant.
- All inpatient hospital admissions, physical or occupational services for covered persons require ACMS Services.
- In 2010, hospital expenses and outpatient surgical facility expenses will no longer be paid at 100%. This benefit is now paid at 80% after deductible
- In 2009, the out of pocket medical maximum per calendar year was increased from \$1750 (per covered person) to \$2500 (includes deductible) and from \$4000 (per covered family) to \$5000 (includes deductible). The deductible for medical expenses only was also increased from \$400 (per covered person) to \$500 and from \$750 (per covered family) to \$1000.
- If the eligible employee's spouse is employed full time and is eligible to enroll in his/hers employer's group health plan, the employee's spouse is required to enroll in their plan regardless of cost. Delta will be considered secondary to their plan.

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a. Yes, the Plan has been designed to help meet the cost of illness or injury. Since it is not intended that greater benefits be received than the actual medical expenses incurred, the amount of benefits payable under the Plan will take into account any coverage under other plans and be coordinated with the benefits of the other plans.

The Plan will always pay either its regular benefits in full if it is determined to be the Primary Plan (plan primarily responsible for payment), or, if the Plan is determined to be the Secondary Plan, a reduced amount which, when added to the benefits payable by the Primary Plan, will not exceed 100% of Allowable Expenses.

In no event, however, will payment exceed the maximum benefits payable under this plan.

b. Primarily the employee pays 20% of covered medical expenses and the plan pays 80% of the usual customary charges.

The following reflects the monthly employee contribution toward coverage for 2008, 2009, and 2010:

- o 2008
 - ▶ Single Coverage / \$60.00 month
 - ▶ Family Coverage / \$120.00 month
 - ▶ Deductible
 - o Per Covered Person \$300
 - o Per Family Unit \$600
 - ▶ Maximum Out of Pocket
 - o Per Covered Person \$2100
 - o Per Family Unit \$4200

- o 2009
 - ▶ Single Coverage / \$70.00 month
 - ▶ Family Coverage / \$140.00 month
 - ▶ Deductible
 - o Per Covered Person \$500
 - o Per Family Unit \$1000
 - ▶ Maximum Out of Pocket
 - o Per Covered Person \$2500
 - o Per Family Unit \$5000

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- 2010
 - ▶ Single Coverage / \$75.00 month
 - ▶ Family Coverage / \$150.00 month
 - ▶ Deductible
 - Per Covered Person \$500
 - Per Family Unit \$1000
 - ▶ Maximum Out of Pocket
 - Per Covered Person \$2500
 - Per Family Unit \$5000

Employee contribution on prescription drugs:

- ▶ Co-Payment per generic - \$10.00
- ▶ Co-Payment per brand-name - \$20.00
- ▶ Co-Payment per generic (mail order) - \$10.00
- ▶ Co-Payment per brand-name (mail order) - \$30.00

*Any one pharmacy prescription is limited to a 34-day supply. Any one mail order prescription is limited to a 90-day supply. Prescription Drugs purchased from a non-participating pharmacy are not covered.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
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ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

69. List employee relocation expense for the base and test periods and the previous three years. Indicate annually the amounts and accounts in which such expense is recorded.

Response:

Delta has paid no relocation expenses during the test year and the previous three years.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
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ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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70. Provide a complete copy of the Company's policy with respect to employee relocation, including full details as to cost reimbursement.

Response:

There is no policy. These have been infrequent, relating to new hires, and are handled on a case-by-case basis.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

71. 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. An analysis of Miscellaneous General expenses for the test period. Include a complete breakdown of this account, including industry association dues, stockholder and debt service expenses, institutional advertising, conservation advertising, rate department load studies, director's fees and expenses, dues and subscriptions, and miscellaneous expenses. Provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the account number, date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more.
 - b. An analysis of Other Income Deductions for the test period. Include a complete breakdown of this account including donations, civic activities, political activities and other, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the account number, date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more.

Response:

- a. See attached.
- b. Refer to AG-1 Item 6 for a detail of other income deductions. Consistent with our prior cases, these amounts have been excluded from the case and have not been included in determination of our revenue requirement.

Sponsoring Witness:

Matthew D. Wesolosky

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
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

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION
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 1.930.01 - 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 EXP)	JE 117	1930020	2009-01-31	(1,339.84)	INDUSTRY ASSOCIATION DUES
226	BEATTYVILLE-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 INC	265616	1930020	2009-06-09	250.00	INDUSTRY ASSOCIATION DUES
1183	MADISON COUNTY INDUSTRIAL MANAGEMENT CLB	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	Investor Relations Seminar
1168	HOME BUILDERS ASSOCIATION OF KY	262203	1930030	2009-02-01	300.00	Home Builders Conference Booth
0	HOME BUILDERS ASSOCIATION OF LEXINGTON	263224	1930030	2009-03-02	150.00	Energy Star Conference
1351	KENTUCKY OIL & GAS ASSOCIATION	263705	1930030	2009-03-24	40.00	1st Qtr Meeting
4314	B B & T BANKCARD CORPORATION	263889	1930030	2009-03-31	425.00	AGA Finance Committee Meeting
1343	KENTUCKY GAS ASSOCIATION	264841	1930030	2009-05-15	100.00	Annual KGA Expo
1343	KENTUCKY GAS ASSOCIATION	264867	1930030	2009-06-01	1,375.00	4) Attendees to Annual Meeting
1343	KENTUCKY GAS ASSOCIATION	265111	1930030	2009-06-01	250.00	Sponsorship for Annual Meeting
2126	SEARUC 2009	264740	1930030	2009-06-01	450.00	Southeastern Association of Regulatory Utility Commissioners
4314	B B & T BANKCARD CORPORATION	265740	1930030	2009-06-24	260.00	KY OIL AND GAS ASSOCIATION
4314	B B & T BANKCARD CORPORATION	267977	1930030	2009-09-22	710.00	National Association of Regulatory Utility Commissioners
4314	B B & T BANKCARD CORPORATION	269465	1930030	2009-11-30	99.00	Ky Chamber Policy Conference
4314	B B & T BANKCARD CORPORATION	270032	1930030	2009-12-29	495.00	NARUC Winter Committee Meetings
TOTAL AC 1.930.03 - FEES CONVENTIONS & MEETINGS					5,929.00	
	CEP REBATES	J/E 118	1-930-040	2009-01-31	1,200.00	Non Compliant Rebates-Not Recoverable Under CEP Program
4314	B B & T BANKCARD CORPORATION	263853	1-930-040	2009-03-31	21.17	MISCELLANEOUS
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	Delta Logo Golf Balls
4314	B B & T BANKCARD CORPORATION	268659	1930040	2009-10-26	54.84	MISCELLANEOUS
TOTAL AC 1.930.04 - MARKETING					1,943.79	

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION
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
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
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
3221	COLLINS, BONNIE	268485	1930050	2009-10-21	43.03	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
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
			TOTAL AC 1.930.05 - COMPANY RELATIONS		1,328.59	
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
4821	BROADRIDGE INVESTOR COMM SOLUTIONS INC	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 INC	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 INC	269292	1930080	2009-11-24	673.99	STOCKHOLDER AND DEBT SERVICE EXPENSE

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION
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 INC	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 INC (REIN	AR	1930080	2009-07-31	(612.30)	STOCKHOLDER AND DEBT SERVICE EXPENSE
	INVESTKENTUCKY, LLC (RECLASS JE 115 - 1/2009)	262515	1930080	2009-01-29	750.00	STOCKHOLDER AND DEBT SERVICE EXPENSE
	COMMON STOCK - 6 SHARES AT \$1 PAR VALUE - DRA	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	Informational Statement Stuffer
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 AWARENESS MT	263202	1930090	2009-02-27	8.11	MISCELLANEOUS
497	CHAPMAN PRINTING COMPANY INC, THE	264759	1930090	2009-04-30	1,048.34	Informational Statement Stuffer
1306	JUNIOR ACHIEVEMENT OF THE BLUEGRASS	264766	1930090	2009-05-12	1,200.00	Informational Statement Stuffer
497	CHAPMAN PRINTING COMPANY INC, THE	265344	1930090	2009-05-27	1,260.87	Informational Statement Stuffer
497	CHAPMAN PRINTING COMPANY INC, THE	265518	1930090	2009-05-31	1,260.34	Informational Statement Stuffer
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	Credit Card Inserts
256	BEREA CITIZEN, THE	266067	1930090	2009-06-30	720.00	Ad-Damage Prevention Program
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	Damage Prevention Brochures
2069	RICHMOND REGISTER	266131	1930090	2009-06-30	583.20	Damage Prevention Program
2409	THREE FORKS TRADITION	265730	1930090	2009-06-30	175.00	MISCELLANEOUS
2411	TIMES-TRIBUNE, THE	266146	1930090	2009-06-30	678.60	Damage Prevention Program
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	Damage Prevention Program
4959	MC INVESTMENTS INC	265978	1930090	2009-06-30	216.00	MISCELLANEOUS
4986	ADVOCATE COMMUNICATIONS INC	266058	1930090	2009-06-30	789.05	Damage Prevention Program
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	Damage Prevention Magnets
497	CHAPMAN PRINTING COMPANY INC, THE	267052	1930090	2009-07-31	1,239.67	Informational Statement Stuffer
497	CHAPMAN PRINTING COMPANY INC, THE	267052	1930090	2009-07-31	1,276.24	Informational Statement Stuffer
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 INSTITUTE-ECONOMIC DEVELOPMENT	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	Informational Statement Stuffer
4876	CENTRAL FORMS SOLUTIONS	267412	1930090	2009-08-31	1,460.38	Credit Card Inserts
1790	NEWTON MANUFACTURING COMPANY	268670	1930090	2009-10-28	140.00	MISCELLANEOUS
1790	NEWTON MANUFACTURING COMPANY	268670	1930090	2009-10-28	2,602.85	Delta Imprint Calendars
497	CHAPMAN PRINTING COMPANY INC, THE	269128	1930090	2009-10-31	1,111.94	Informational Statement Stuffer
497	CHAPMAN PRINTING COMPANY INC, THE	269128	1930090	2009-10-31	1,154.34	Informational Statement Stuffer
497	CHAPMAN PRINTING COMPANY INC, THE	270370	1930090	2009-12-23	1,048.34	Informational Statement Stuffer
4876	CENTRAL FORMS SOLUTIONS	269971	1930090	2009-12-30	1,619.00	Credit Card Inserts
497	CHAPMAN PRINTING COMPANY INC, THE	270584	1930090	2009-12-31	1,153.28	Informational Statement Stuffer
	TOTAL AC 1.930.09 - CUSTOMER & PUBLIC INFORMATION				31,742.60	
1728	MULTIPLE SCLEROSIS (JE 120 - 1/2009)	262431	1930100	2009-01-01	25.00	MISCELLANEOUS
4481	KENTUCKY ASSO. FOR ECONOMIC DEVELOPMENT	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	NEF Academy for Nat Gas Education
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

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION
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 BERE A 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
4770	FIGHT FORE MS	263946	1930100	2009-06-01	75.00	MISCELLANEOUS
5035	JESSAMINE COUNTY AMERICAN CANCER SOCIETY	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 BASKETBALL	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 BERE A	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
2616	WKCA RADIO	266910	1930100	2009-07-31	240.00	MISCELLANEOUS
2843	BATH COUNTY BOYS BASKETBALL BOOSTERS	266680	1930100	2009-07-31	35.00	MISCELLANEOUS
0	BEREA WAL-MART SUPERCENTER	265889	1930100	2009-08-01	50.00	MISCELLANEOUS
205	BATH COUNTY BOARD OF EDUCATION	265673	1930100	2009-08-01	50.00	MISCELLANEOUS
4294	SLC-KENTUCKY NIGHT RECEPTION	264612	1930100	2009-08-01	225.00	MISCELLANEOUS
4938	BATH LODGE # 55	264806	1930100	2009-08-01	25.00	MISCELLANEOUS
0	MENIFEE COUNTY ANIMAL SHELTER	266880	1930100	2009-08-06	50.00	MISCELLANEOUS
0	CHURCH OF THE ROCK	266846	1930100	2009-08-17	100.00	MISCELLANEOUS
267	BEREA COMMUNITY SCHOOL	267007	1930100	2009-08-18	200.00	MISCELLANEOUS
4964	BEREA HEALTH MINISTRIES	267008	1930100	2009-08-20	200.00	MISCELLANEOUS
3661	AMERICAN RED CROSS	267144	1930100	2009-08-24	150.00	MISCELLANEOUS
0	BATH COUNTY MIDDLE SCHOOL	267145	1930100	2009-08-25	25.00	MISCELLANEOUS
2042	REDHOUND VARSITY CLUB	267385	1930100	2009-08-31	100.00	MISCELLANEOUS
2616	WKCA RADIO	267552	1930100	2009-08-31	50.00	MISCELLANEOUS
4956	BEREA SPORTS PROGRAM	267309	1930100	2009-08-31	75.00	MISCELLANEOUS
0	KY GAME WARDEN PROGRAM	268114	1930100	2009-09-01	100.00	MISCELLANEOUS
0	THE RIDE TO CONQUER CANCER	264323	1930100	2009-09-01	50.00	MISCELLANEOUS
2616	WKCA RADIO	268309	1930100	2009-09-01	50.00	MISCELLANEOUS
5043	SPOONBREAD FESTIVAL	264418	1930100	2009-09-01	100.00	MISCELLANEOUS
4663	HORSE CREEK FIRE DEPARTMENT	267499	1930100	2009-09-04	60.00	MISCELLANEOUS
4101	MOREHEAD NEWS GROUP	267679	1930100	2009-09-15	35.00	MISCELLANEOUS
256	BEREA CITIZEN, THE	268218	1930100	2009-09-30	50.00	MISCELLANEOUS
4455	DELTA NATURAL GAS COMPANY INC	268233	1930100	2009-09-30	137.20	MISCELLANEOUS
0	MENIFEE COUNTY COOPERATIVE EXTENSION	267524	1930100	2009-10-01	50.00	MISCELLANEOUS
3990	BLUEGRASS TOMORROW INC	268185	1930100	2009-10-01	350.00	MISCELLANEOUS
0	MADISON COUNTY WARRIORS	268195	1930100	2009-10-07	50.00	MISCELLANEOUS
3928	COMMUNITY HEALTH CHARITIES OF KENTUCKY	268599	1930100	2009-10-26	500.00	MISCELLANEOUS
4927	PRICHARD COMMITTEE FOR ACADEMIC EXCELL	268671	1930100	2009-10-26	1,000.00	Contribution - Academic Excellence
4959	THE NEWSPAPER GROUP/MC INVESTMENTS INC	268836	1930100	2009-10-30	20.00	MISCELLANEOUS
0	FOLEY MIDDLE SCHOOL BOYS BASKETBALL	268780	1930100	2009-10-31	100.00	MISCELLANEOUS

VENDOR	NAME	CHECK NO	AC NUMBER	GLDATE	TOTAL AMT	DESCRIPTION
1308	KET	268796	1930100	2009-10-31	600.00	Contribution - Ky Educational TV
2616	WKCA RADIO	269001	1930100	2009-10-31	50.00	MISCELLANEOUS
5100	CORBIN LIONS CLUB	268601	1930100	2009-11-01	35.00	MISCELLANEOUS
0	CORNERSTONE CHRISTIAN SCHOOL	268758	1930100	2009-11-03	250.00	MISCELLANEOUS
0	MAKE-A-WISH FOUNDATION	268805	1930100	2009-11-05	50.00	MISCELLANEOUS
2462	UNITED WAY OF THE BLUEGRASS	268992	1930100	2009-11-10	600.00	Contribution
3572	TRADITIONAL BANK	269332	1930100	2009-11-25	25.00	MISCELLANEOUS
2616	WKCA RADIO	269620	1930100	2009-11-30	50.00	MISCELLANEOUS
2616	WKCA RADIO	270361	1930100	2009-12-01	50.00	MISCELLANEOUS
5010	BEREA LADY PIRATE HOLIDAY CLASSIC	270116	1930100	2009-12-01	75.00	MISCELLANEOUS
5100	CORBIN LIONS CLUB	269475	1930100	2009-12-01	200.00	MISCELLANEOUS
113	ASBURY THEOLOGICAL SEMINARY	269798	1930100	2009-12-16	1,000.00	Contribution
4232	AIKCU	269822	1930100	2009-12-16	4,000.00	Contribution - Assoc of Independent Ky Colleges & Universities
TOTAL AC 1.930.10 - PUBLIC & COMMUNITY RELATIONS					21,121.32	
3426	BALL HOMES INC	265231	1930110	2009-06-10	200.00	MISCELLANEOUS
3426	BALL HOMES INC	268215	1930110	2009-10-10	200.00	MISCELLANEOUS
0	PHILLIPS, MARK	268820	1930110	2009-10-30	200.00	MISCELLANEOUS
TOTAL AC 1.930.11 - CONSERVATION PROGRAM					600.00	
TOTAL FOR TEST YEAR 2009					497,437.61	

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

72. Provide a detailed analysis of expenses incurred during the test period for professional services, including legal, engineering, accounting and other, and provide 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 services provided.

Response:

Please refer to PSC-1 Item 28 for a complete analysis of professional services.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

73. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Other Income Deductions. 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:

Please refer to PSC-1 Item 29 for a complete analysis of contributions.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

74. Describe Delta's lobbying activities and provide a schedule showing the name, salary, affiliation, all company-paid or reimbursed expenses or allowances, and the account charged for each individual whose principal function is lobbying on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

Response:

Please refer to PSC-1 Item 30 for a discussion of Delta's lobbying activities.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

75. List each athletic and employee association to which the Company contributes, the associated amounts for the test period and preceding year and the accounts charged. State how the Company has treated these expenses in the test period.

Response:

See item 73.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

76. List the dollar value of discounts for service and merchandise the Company provides to employees. Provide these amounts for the test period. Show in what accounts and amounts such expense was recorded. What employees are eligible to receive such discounts?

Response:

None.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

77. List all Company owned automobiles, other than service vehicles, and state the Company's policy for charging employees for the personal use of these automobiles and the Company policy of reporting the personal usage of these automobiles for Federal income tax purposes.

Response:

See Item 77 Exhibit 1 for a listing of Company owned automobiles, other than service vehicles.

See Item 77 Exhibit 2 for the Company's vehicle policy. The personal use provided for in 2.B of the policy is limited to vehicles 504, 507, 508 and 509. The value of the personal use is reported as taxable compensation to the assigned driver.

Sponsoring Witness:

John B. Brown

Unit Report

Custom Unit Listing

Unit	Mfg. Year	License Plate	Spec - Vehicle Make	Spec - Vehicle Model
10 (LTWEIGHT TRUCK) Mai	2010	08460702	FORD	F-150 4 X 4
101 (LTWEIGHT TRUCK) Mai	2009	08445421	CHEVROLET-C1500	SILVERADO 4x4
110 (SUV-COMPACT) Main S	2005	08210HFN	CHEVROLET	TRAILBLAZER 4X4
111 (LTWEIGHT TRUCK) Mai	2007	08440540	CHEVROLET	SILVERADO 4x4
120 (LTWEIGHT TRUCK) Mai	2010	08770KPD	FORD	F-150 4 X 4
211 (SUV-COMPACT) Main S	2005	08260448	CHEVROLET	TRAILBLAZER 4X4
212 (LTWEIGHT TRUCK) Mai	2007	08277630	CHEVROLET	SILVERADO 4x4
215 (SUV-COMPACT) Main S	2006	08267285	CHEVROLET	TRAILBLAZER
219 (VAN-COMPACT) Main S	2005	08267291	CHEVROLET	UPLANDER VAN
223 (SUV-COMPACT) Main S	2009	08456192	FORD	ESCAPE 4WD
230 (SUV-COMPACT) Main S	2007	08267287	CHEVROLET	EQUINOX LS
240 (LTWEIGHT TRUCK) Mai	2007	08277608	CHEVROLET	SILVERADO 4x4
268 (CAR-MIDSIZE) Main Sho	2007	08173FPH	CHEVROLET	IMPALA
276 (LTWEIGHT TRUCK) Mai	2010	08458356	FORD	F-150 4 X 4
296 (SUV-COMPACT) Main S	2006	08267290	CHEVROLET	EQUINOX LS
30 (LTWEIGHT TRUCK) Mai	2005	08431594	CHEVROLET	SILVERADO 4x4
313 (SUV-COMPACT) Main S	2005	08267294	CHEVROLET	TRAILBLAZER 4X4
400 (SUV-COMPACT) Main S	2004	08267297	CHEVROLET	TRAILBLAZER
504 (SUV-COMPACT) Main S	2009	08488JKV	HONDA	ACURA TSK
507 (SUV-FULL SIZE) Main S	2010	08504399	CHEVROLET	SUBURBAN
508 (SUV-COMPACT) Main S	2008	081753AV	CHEVROLET	TRAILBLAZER
509 (SUV-FULL SIZE) Main S	2009	08460435	CHEVROLET	TAHOE

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO. AD-1 PAGE 1 OF 12

ISSUED BY Johnny L. Caudill APPROVED BY Glenn R. Jennings

DATE EFFECTIVE April 1, 2006 CANCELING All Previous

REFERENCE: U. S. Department of Transportation - Federal Motor
Carrier Safety Regulations - Parts 383,390 -
397,399
Delta Standard Practice AD-5
Delta Standard Practice AD-10
Delta Standard Practice S-9

1. VEHICLE ASSIGNMENT

- A. Officers shall be assigned an appropriate Company vehicle. Specific Officer vehicles shall be approved by the President.
- B. Management may assign a Company vehicle to any employee who requires transportation to meet his job responsibilities.
1. Additional permanent vehicle assignments, additions to the fleet, and the determination of home or work center garaging shall be approved by the Department Manager, the responsible Officer and the President.
 2. Temporary vehicle assignments may be made with the approval of the assignee's Supervisor, Department Manager and at the responsible Officer's discretion.
 3. Work vehicles such as one (1) ton and above trucks, backhoes, etc. shall be temporarily assigned to an appropriate Supervisor. The Supervisor may designate another employee to maintain the vehicle and all associated records, but the Supervisor shall be responsible for the vehicle.
- C. The Vice President - Administration and Customer Service shall determine the number and type of Company vehicles assigned to the vehicle pool. All maintenance, records and inspection requirements for pool vehicles shall be maintained through temporary assignment to the Maintenance
-

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO.	AD-1	PAGE	2	OF	12
ISSUED BY	Johnny L. Caudill	APPROVED BY	Glenn R. Jennings		
DATE EFFECTIVE	April 1, 2006	CANCELING	All Previous		

Technician. The Administrative Coordinator shall coordinate all pool vehicle usage.

- D. All vehicle assignments shall be reported to the Administrative Coordinator and will be recorded on the vehicle record. The Director - Purchasing will coordinate all vehicle assignments.

2. OPERATION - OFFICER ASSIGNMENTS

- A. Officers shall keep the daily Vehicle Log, Form 518, (Exhibit VI) that segregates commuting, personal and business mileage.

1. The purpose for business mileage shall be documented.
2. Form 518 shall be included with any required vehicle reports.

- B. All Officers shall reimburse the Company for personal miles in excess of ten thousand (10,000) miles for the same time period. Any such personal mileage will be reimbursed to the Company at the average fuel cost per mile for each vehicle as reflected in the Company's records.

3. OPERATION - NON-OFFICER ASSIGNED VEHICLES

- A. Guidelines for personal use are outlined in Standard Practice AD-10, Personal Use of Company Vehicles, Equipment, Tools and Facilities.
- B. Company vehicles are not assigned to an employee for their exclusive use.

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO. AD-1 PAGE 3 OF 12
ISSUED BY Johnny L. Caudill APPROVED BY Glenn R. Jennings
DATE EFFECTIVE April 1, 2006 CANCELING All Previous

1. Assigned vehicles not in use for short periods of time such as vacations shall be made available to the "Vehicle Pool" if the Director - Purchasing deems it necessary.
2. Assigned vehicles not in use for longer time periods shall be temporarily assigned to the vehicle pool.
3. All vehicles shall bear the required Company emblems and identification numbers unless deemed otherwise by the appropriate Officer. The location of emblems and numbers shall be determined by the Director - Purchasing.
4. Employees will make every effort to share rides to work locations when practical.
5. Employees shall use any available assigned vehicle within their department and/or work center before requesting a vehicle from the Company pool.

4. OPERATION - ALL VEHICLES

- A. All drivers shall have a valid operator's license. The driver's history record shall be acquired and reviewed by the Director - Purchasing on an annual basis. The driving history of new employees will be reviewed before driving a Company vehicle. Violations will be analyzed for possible disciplinary actions by the Company.
- B. Drivers and passengers shall wear seat belts when operating or riding in a Company vehicle.
- C. All traffic and parking fines are the responsibility of the driver. Exceptions are subject to Supervisor, Department Manager and Officer approval.
- D. Picking up hitch-hikers is discouraged.

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO.	AD-1	PAGE	4	OF	12
ISSUED BY	Johnny L. Caudill	APPROVED BY	Glenn R. Jennings		
DATE EFFECTIVE	April 1, 2006	CANCELING	All Previous		

- E. Employees operating a Company vehicle while under the influence of intoxicants or illegal drugs (D.U.I.) will be subject to disciplinary action by the Company.
- F. Permanent assignees will be issued appropriate petroleum Company credit cards. Temporary and designated assignees may be issued credit cards upon Supervisor and Department Manager approval. Employees are responsible for any transaction made with their assigned cards. Credit card assignments, transactions, etc. will be coordinated by the Administrative Coordinator.
- G. Permanent and temporary vehicle assignees are responsible for the operating cost, safety, appearance and maintenance of their assigned vehicles.
- H. Permanent and temporary assignees are responsible for the accuracy, upkeep and promptness of all associated reports, forms, invoices and inspections of their assigned vehicles.
- I. A Straight Bill of Lading, Form 122, (Exhibit II) and all associated Material Safety Data Sheets (MSDS) shall be properly completed and kept within reach of any driver operating a vehicle hauling hazardous material.
 - 1. Hazardous material containers shall be labeled in accordance to the associated MSDS.
 - 2. Lightweight vehicles shall not haul more than one thousand (1,000) pounds of any Department of Transportation (DOT) Table 2 hazardous material.

5. OPERATION - MEDIUM, HEAVY AND PLACARDED VEHICLES

Vehicles and trailers rated above ten thousand (10,000) pounds and/or requiring hazardous material placards.

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO. AD-1 PAGE 5 OF 12
ISSUED BY Johnny L. Caudill APPROVED BY Glenn R. Jennings
DATE EFFECTIVE April 1, 2006 CANCELING All Previous

- A. All drivers shall comply with Section 4 - Operation - All Vehicles.
- B. All drivers shall be qualified as required by the Federal Motor Carrier Safety Regulations, Title 49, Part 391.

Drivers of vehicles rated above twenty-six thousand (26,000) pounds and/or requiring hazardous material placards shall have a valid Commercial Drivers License (CDL) as required by the Federal Motor Carrier Safety Regulations, Title 49, Part 383.

- C. Drivers must wear seat belts as required by the Federal Motor Carrier Safety Regulations, Title 49, Part 392.16.
- D. Drivers shall notify their supervisor and the Director - Safety and Training of any conviction of violating any motor vehicle law other than a parking violation.
- E. Drivers are subject to all license and CDL disqualifications and penalties set forth by the Federal Motor Carrier Safety Regulations, Title 49, State and local laws.

6. ACCIDENT REPORTING - ALL VEHICLES

- A. All vehicle accidents shall be reported immediately to the Director - Purchasing. Accidents occurring after normal business hours shall be reported the next business day.
 - B. A police report is required for an accident involving property damage to another party and for an accident involving any personal injury.
 - C. A Vehicle Accident Report, Form 124, (Exhibit IV) shall be completed for all accidents. Form 124 will be kept in all vehicles at all times.
-

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO. AD-1 PAGE 6 OF 12
ISSUED BY Johnny L. Caudill APPROVED BY Glenn R. Jennings
DATE EFFECTIVE April 1, 2006 CANCELING All Previous

- D. Employees involved in an accident shall provide all information required by the police, Company and insurance company. Employees shall use extreme caution in making any statements pertinent to the accident that may commit the Company to any obligations or liabilities.
 - E. Additional information requirements will be determined by the Director - Safety and Training upon completion by him of Accident Review, Form 1001, (Exhibit VII) and by his review under Standard Practice S-9, Personal Injury and Accident Review. Drivers are subject to disciplinary actions by the Company if unsafe driving habits are apparent.
7. ACCIDENT REPORTING - MEDIUM, HEAVY AND PLACARDED VEHICLES
- Vehicles rated above ten thousand (10,000) pounds and/or requiring hazardous material placards.
- A. Drivers shall comply with all reporting requirements of Section 6 - Accident Reporting - All Vehicles.
 - B. Drivers shall comply with all accident reporting requirements set forth by the Federal Motor Carrier Safety Regulations, Title 49, Part 394.
8. MAINTENANCE - ALL VEHICLES
- A. Vehicle assignees shall complete a Vehicle Expense Report, Form 123, (Exhibit III) for each calendar month. Form 123 shall be forwarded to the Administrative Coordinator before the tenth (10th) of the following month.
 - B. Maintenance schedules and product specifications shall be based upon the manufacturers' recommendations and/or requirements stated by the Director - Purchasing. Preventive maintenance reported on Form 123 will be
-

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO. AD-1 PAGE 7 OF 12

ISSUED BY Johnny L. Caudill APPROVED BY Glenn R. Jennings

DATE EFFECTIVE April 1, 2006 CANCELING All Previous

computer monitored on a quarterly basis. Assignees shall monitor all maintenance for their vehicles on a daily basis.

9. INSPECTIONS - ALL VEHICLES

- A. Operators of lightweight vehicles (autos, pickups, vans, etc.) shall complete a Lightweight Vehicle Safety Report, Form 126-FS-C-2, (Exhibit V) at least once every six (6) months. Completed inspections shall be forwarded to the Administrative Coordinator with Form 123.
- B. Employees operating vehicles rated above ten thousand (10,000) pounds and/or requiring hazardous material placards shall complete a Daily Vehicle Inspection Report, Form 120, (Exhibit I) Section A, before vehicle is put into operation. All units being towed by the vehicle shall also be inspected as required by Form 120, Section C, before operation.
1. All defects noted on Form 120 shall be corrected immediately. Vehicles deemed unsafe shall not be put into operation.
 2. Defects occurring during operation of any vehicle or trailer shall be noted on Form 120, Section B and/or Section C.
- C. Vehicles rated above ten thousand (10,000) pounds and/or requiring hazardous material placards and any trailer being towed by a vehicle shall have a periodic inspection performed at twelve (12) month intervals. Periodic inspections shall be performed as required by the Federal Motor Carrier Safety Regulations, Title 49, Part 396.
-

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO.	AD-1	PAGE	8	OF	12
ISSUED BY	Johnny L. Caudill	APPROVED BY	Glenn R. Jennings		
DATE EFFECTIVE	April 1, 2006	CANCELING	All Previous		

Inspection forms shall be forwarded to the Administrative Coordinator upon completion. The assignee shall file a copy of the inspection for the life of the vehicle and/or trailer.

10. EXPENSES - AUTHORIZATION

- A. All repair and replacement expenses below three hundred dollars (\$300.00) may be authorized by the assignee.
- B. The assignee shall acquire quotations or estimates of expenses before authorization. Expenses at or above three hundred dollars (\$300.00) shall be authorized by the assignee's supervisor and the Director - Purchasing. Expenses at or above five hundred dollars (\$500.00) should be authorized through a Purchase Order in accordance with Standard Practice AD-5. The Director - Purchasing must authorize exceptions to Standard Practice AD-5.

11. EXPENSES - PAYMENT

- A. Expenses below three hundred dollars (\$300.00) may be charged to the driver's Company credit card if applicable and/or economical. The employee's full name and the vehicle's assigned number must be recorded on all transactions.

Emergency expenses at or above three hundred dollars (\$300.00) may be charged with Company credit cards if necessary.

- B. The original authorized copy shall be forwarded immediately to the Accounting/Financial Analyst for all expenses charged to Company credit cards or any expenses to be billed by invoice. The employee's full name and the vehicle's assigned number must be recorded on all transactions.

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT	Company Transportation				
STANDARD PRACTICE NO.	AD-1	PAGE	9	OF	12
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- C. Expenses associated with a Company Purchase Order will be paid in accordance with Standard Practice AD-5.
- D. A copy of all expense or warranty transactions must be included with Form 123. All transactions are to be properly coded as required by the instructions for Form 123 before being forwarded to the Administrative Coordinator.

12. SPECIFICATIONS - ALL VEHICLES

Vehicle specifications shall be standardized as much as possible and based upon the particular transportation requirements of each department and/or assignee. Specifications may be revised as required by the Director - Purchasing with approval of the Vice President - Administration and Customer Service.

13. LEASING

Leasing of any vehicle may be approved by the responsible Officer. Prices and vendors will be established by the Director - Purchasing.

14. RENTAL

- A. Renting of personal vehicles must be approved by the Vice President - Administration and Customer Service and shall be on a short-term basis only.
 - 1. All legal obligations, insurance and expenses shall be the responsibility of the vehicle owner. The use of Company credit cards is prohibited.
 - 2. Complete, accurate reports of mileage are required. Such mileage should be submitted for reimbursement on

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO.	AD-1	PAGE	10	OF	12
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the monthly Expense Report (Standard Practice AD-4). The business reason and Supervisor authorization is required on all such expense reports.

3. Mileage reimbursement rate will be the federal mileage allowance in effect at the time of rental.

B. Requests for any exceptions to this rental policy shall be written and forwarded to the responsible Officer by the assignee's Supervisor upon Department Manager approval.

15. ACQUISITION - ALL VEHICLES

A. Vehicles will be obtained in accordance with Standard Practice AD-5. The Director - Purchasing will use approved specifications in obtaining prices, vendors and/or manufacturers.

B. All additions or alterations to Company vehicles such as tool boxes, utility beds, etc. must be approved by the assignee's Supervisor, Department Manager and the Vice President - Administration and Customer Service. The Director - Purchasing will obtain these items in accordance with Standard Practice AD-5.

16. TRADES, SALES, REASSIGNMENTS - ALL VEHICLES

A. Vehicle condition, assigned use, and Company operational needs shall determine the status of vehicle trades, sales and reassignments.

B. An assigned vehicle replaced by another vehicle will be reassigned if the vehicle meets the Company transportation needs.

C. Vehicles no longer useful to the Company shall be offered as a trade-in on another vehicle and/or offered for sale.

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO. AD-1 PAGE 11 OF 12

ISSUED BY Johnny L. Caudill APPROVED BY Glenn R. Jennings

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All trades and sales will be obtained by the Director - Purchasing. The Company may reject any price, vendor or transaction if in the best interest of the Company.

1. The Director - Purchasing will obtain dealer bids on new vehicles. The bids will be for a cash price and a trade price reflecting the cash price. The dealer bid which results in the lowest net trade cost will generally be successful, unless it is in the Company's best interest to do otherwise as determined by the Director - Purchasing.
2. Vehicles may be offered for direct sale to the assignee if it is in the best interest of the Company. The assignee will meet or exceed the trade-in value as determined in the above paragraph. The vehicle "Certificate of Title" will be transferred to the assignee or their immediate family (spouse, parent, grandparent, parent-in-law, child, brother or sister) only. All taxes, fees, etc. associated with the sale must be paid by the buyer and completed before the vehicle is released to the employee.
3. Company vehicles offered for sale to all employees through the highest bid process may be transferred to anyone. The employee awarded the bid is responsible for all taxes, transfer fees, etc. associated with the sale. All such costs must be paid and completed before the vehicle is released.
4. Vehicles not sold to an employee or traded-in may be offered for sale outside the Company on a highest bid basis. All bids can be rejected if necessary.
5. All bids shall be written and mailed to the Director - Purchasing in a sealed envelope. Bids received after the specified time will not be accepted.

DELTA NATURAL GAS COMPANY, INC.
STANDARD PRACTICES

SUBJECT Company Transportation

STANDARD PRACTICE NO. AD-1 PAGE 12 OF 12
ISSUED BY Johnny L. Caudill APPROVED BY Glenn R. Jennings
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6. Vehicles scheduled to be traded or sold shall have normal maintenance schedules followed but any repairs, replacements, tune-ups, etc. will not be made without the approval of the Director - Purchasing.

7. The assignee shall be responsible for the proper removal or arranging for removal of all Company emblems, numbers, etc. from the vehicle before transfer of ownership. Removal of tool boxes, fire extinguishers, Company manuals, radios, etc. is also the responsibility of the vehicle assignee. Coordination should involve the proper person or department as necessary.

FORM 120
2/89



WHITE / CENTRAL / 1 YEAR
YELLOW / ASSIGNEE / 1 YEAR
PINK / VEHICLE / 1 MONTH

DELTA NATURAL GAS COMPANY, INC. DAILY VEHICLE INSPECTION REPORT

UNIT NUMBER _____ CATEGORY _____ LOCATION _____ MAKE & MODEL _____

ASSIGNEE NAME _____

TRAILER IN TOW NO YES TRAILER NUMBER _____ DESCRIPTION _____

SECTION A . PRE-TRIP INSPECTION

N/A	OK	DEFECTIVE	COMMENTS
1.	()	()	SERVICE BRAKES ()
2.	()	()	PARKING BRAKE ()
3.	()	()	STEERING ()
4.	()	()	HORN ()
5.	()	()	REAR VISION MIRRORS ()
6.	()	()	EMERGENCY KIT ()
7.	()	()	FIRE EXTINGUISHER ()
8.	()	()	FUSES ()
9.	()	()	LIGHTING DEVICES ()
	()	()	REFLECTORS ()
	()	()	WINDSHIELD WIPERS ()
12.	()	()	TIRES ()
13.	()	()	COUPLING DEVICES ()
14.	()	()	TRAILER BRAKE CONNECTIONS ()

SECTION B. POST-TRIP INSPECTION

CHECK DEFECTIVE ITEMS ONLY (15-29)

COMMENTS

15.	()	SERVICE BRAKES
16.	()	PARKING BRAKE
17.	()	STEERING
18.	()	HORN
19.	()	REAR-VISION MIRRORS
20.	()	EMERGENCY KIT
21.	()	FIRE EXTINGUISHER
22.	()	FUSES
23.	()	LIGHTING DEVICES
24.	()	REFLECTORS
25.	()	WINDSHIELD WIPERS
26.	()	TIRES
27.	()	COUPLING DEVICES
28.	()	TRAILER BRAKE CONNECTIONS

SECTION C. TRAILER INSPECTION N/A

CHECK DEFECTIVE ITEMS ONLY COMMENTS

30.	()	BRAKES -
31.	()	LIGHTS -
32.	()	REFLECTORS -
33.	()	TIRES -
34.	()	WHEELS & RIMS -

() WHEELS AND RIMS
OIL LEAK (S) NO YES - LOCATION (S)

36. GREASE LEAK (S) NO YES - LOCATION (S)

ODOMETER READING _____ DRIVER SIGNATURE _____ DATE _____



STRAIGHT BILL OF LADING – Original – Not Negotiable – SHORT FORM

Delta Natural Gas Company, Inc.



3617 Lexington Road
Winchester, Kentucky 40391-9797

PHONE: 859-744-6171

FAX: 859-744-3623

Date _____

WHERE DEPARTING:

DESTINATION:

VEHICLE NUMBER _____

No. Packages	*HM	Description of Articles	Weight	Class
		*Mark with "X" all Hazardous Materials		

This is to certify that the above named materials are properly classified, described, packaged, marked, and labeled, and are in proper condition for transportation according to the applicable regulations of the Department of Transportation.

AUTHORIZED SIGNATURE:

FORM: 123
REV. 9/04



DELTA NATURAL GAS COMPANY, INC.
VEHICLE EXPENSE REPORT

WHITE / CENTRAL / LOS + 1YR.
YELLOW / ASSIGNEE / 1YR.

TH _____ YEAR _____ CATEGORY: _____

UNIT NUMBER: _____

LOCATION: _____

ASSIGNEE: _____

- Mini Truck _____ Sub Compact Car _____ SUV Full Size _____
- LtWt Truck _____ Compact Car _____ Welder _____
- 3/4T Truck _____ Mid Size Car _____ Ditcher _____
- MedD Truck _____ Full Size Car _____ Trailer _____
- Heavy D Trk _____ SUV Compact _____ Backhoe _____
- Full Size Van _____ Compact Van _____ Air Comp. _____
- Other: _____

ODOMETER READING, END OF MONTH _____ PERSONAL MILEAGE TO/FROM WORK: _____

ODOMETER READING, START OF MONTH _____ PERSONAL MILEAGE OTHER: _____

FUEL PURCHASED: _____ GALLONS COST: _____

OIL PURCHASED: _____ QUARTS COST: _____

CNG GALLONS USED: _____

TOTAL: _____

PREVENTIVE MAINTENANCE & INSPECTIONS

INVOICE NO.	DATE	REASON	SYS	COST	MILEAGE	CODE	& DESCRIPTION*
	/ /	1	PM				
	/ /	1	PM				
	/ /	1	PM				
	/ /	1	PM				
	/ /	1	PM				

CODES & DESCRIPTION: 1 - OIL & FILTER CHANGE 2 - LUBRICATION 3 - ROTATION 4 - TRANSMISSION MAINT.
5 - 3 MONTH INSPECTION C - DAILY INSPECTIONS 5 - DOT/ANNUAL INSPECTION 6 - AIR FILTER (DIESEL ONLY)

REPLACEMENT & REPAIR EXPENSE

INVOICE NO.	DATE	REASON CODE*	SYS CODE*	COST	MILEAGE	DESCRIPTION / VENDOR
/ /						
/ /						
/ /						
/ /						
/ /						
/ /						
/ /						
/ /						
/ /						
/ /						
/ /						

* REASON CODES: 2 - BREAKDOWN 3 - ROUTINE 4 - ACCIDENT 5 - RECALL

* SYS CODES: ↓

CODE	CODE	CODE	CODE	CODE
03 - Air Conditioning	05 - Clutch	09 - Emmissions System	13 - Hydraulic System	TR - Tires & Rims
04 - Accessories	06 - Cooling System	10 - Engine	14 - Steering System	BR - Brakes
03 - Axles & Wheels	07 - Electrical/Chassis	11 - Exhaust System	15 - Suspension & Frame	MI - Miscellaneous
04 - Cab & Body	08 - Electrical/Engine	12 - Fuel System	16 - Transmission	WA - Wash & Appearance

REPORTED BY: _____ DATE: / /

Form 124
Revised 1/00

Original/Director-Safety & Training/5 years
Director-Safety & Training Send Copy To:
Director-Purchasing
Director-Rates & Treasury

DELTA NATURAL GAS COMPANY, INC.
VEHICLE ACCIDENT REPORT

1. Delta Vehicle Number _____ DOT Number, If Applicable _____

2. Date of Accident _____ Time of Accident _____ AM PM

3. Location of Accident _____

4. Was Another Vehicle Involved? _____ Yes _____ No

If yes, Driver's Name, Address and Telephone Number _____

Vehicle Owner's Name, Address and Telephone Number _____

Make, Model and License Number(s) of Other Vehicle(s) _____

Vehicle DOT Number, If Applicable _____

Insurance Carrier(s) Name, Address and Telephone Number _____

5. Number of People Injured _____ Number of Fatalities _____

Was Any Injury Treated Away From the Accident Scene? _____ Yes _____ No

List Names, Addresses and Telephone Numbers of All Injured People _____

LIGHTWEIGHT VEHICLE SAFETY REPORT

(For Routine Vehicle Safety Check or Inspection)
 ✓ Applicable column if item is "OK" or "Needs Repair"

COMPANY NAME	VEHICLE NO	MILEAGE	DATE
1	MAKE	MODEL	INSPECTED BY:

OK	NEEDS REPAIR	ITEM	CAB INSPECTION
		DASHBOARD WARNING LIGHTS	All dashboard warning lights should light up when engine is cranking and parking brake is on.
		HORN	Gives adequate and reliable warning signal.
		WINDSHIELD WASHERS AND WIPERS	Do washers work? Do wipers clean the windshield? A clear clean windshield is a must for safe driving.
		WINDSHIELD AND WINDOWS	No cracks in windshield over ¼" wide, no intersecting cracks, no objects or stickers on windshield or windows which impair vision.
		SEAT BELTS	Available & buckles work easily. Driver note: USE THEM!
		REAR VIEW MIRRORS	Firmly attached and reflect view behind vehicle.
		BRAKES	① Push pedal down, if it goes down more than ½ way to the floor, brakes need adjustment. ② Push pedal down hard and hold down and count to 10, if the pedal keeps going down, have it repaired immediately. (For vehicles with power brakes, engine must be running for this test.) ③ Drive vehicle and step on brakes, if vehicle swerves to the side or anything feels suspicious, have checked.
		PARKING BRAKE	Stop vehicle, set parking brake firmly and attempt to move vehicle in "drive" or "first". If vehicle moves forward easily, the brakes need adjustment or repair.
		SPEEDOMETER	Check while vehicle is moving - must register M.P.H.
		CAB-GENERAL	Objects in cab must not obstruct drivers vision or prevent free movement or exit from vehicle. NOTE: Remove any object from the dash, visors or seat which could fly around the cab and injure the driver, if vehicle stops suddenly or an accident occurs.

OK	NEEDS REPAIR	ITEM	OUTSIDE VEHICLE INSPECTION
		LIGHTS	Get helper to check headlights (high and low beam), emergency flashers, side markers, parking lights, license plate lights, tail lights, brake lights, back-up lights (shift to reverse) turn signals (front and back) and interior dash lights.
		TIRES	① Check tire pressure with gauge for correct pressure. ② Check tread wear. (Tread wear indicators will show up when tread gets down to last ⅛ inch, indicators showing across two or more grooves means tire should be replaced.) ③ Check both sides of tire for bulges or large cracks on sidewall.
		SHOCK ABSORBERS	Bounce vehicle up and down at each wheel. If vehicle continues to bounce two or more times after you let go, shocks are weak and will cause unnecessary tire wear and handling problems.

OK	NEEDS REPAIR	ITEM	UNDER VEHICLE INSPECTION
		BRAKE LINES	Check for apparent fluid leaks on brake lines and cylinders.
		GAS TANK	Check for leaks and must have securely attached gas cap.
		OIL LEAKS	Look for oil leaks under transmission, engine and differential.
		WATER LEAKS	Look for water leaks under radiator – NOTE: clear, condensed drops from air conditioner is O.K.
		EXHAUST SYSTEM	Check complete exhaust system, muffler, tail pipes, exhaust pipe for any exhaust leaks.

Deficiencies Corrected Signed:	Vehicle OK To Operate Signed:
--------------------------------	-------------------------------

VEHICLE LOG

MONTH _____,

VEHICLE NUMBER _____

DATE	OPERATOR (If Other Than Assignee)	TOTAL MILES	BUSINESS MILES DRIVEN		PERSONAL MILES DRIVEN		
			MILES DRIVEN	PURPOSE/DESCRIPTION	TO/FROM WORK	OTHER	TOTAL
1	_____	_____	_____	_____	_____	_____	_____
2	_____	_____	_____	_____	_____	_____	_____
3	_____	_____	_____	_____	_____	_____	_____
4	_____	_____	_____	_____	_____	_____	_____
5	_____	_____	_____	_____	_____	_____	_____
6	_____	_____	_____	_____	_____	_____	_____
7	_____	_____	_____	_____	_____	_____	_____
8	_____	_____	_____	_____	_____	_____	_____
9	_____	_____	_____	_____	_____	_____	_____
10	_____	_____	_____	_____	_____	_____	_____
11	_____	_____	_____	_____	_____	_____	_____
12	_____	_____	_____	_____	_____	_____	_____
13	_____	_____	_____	_____	_____	_____	_____
14	_____	_____	_____	_____	_____	_____	_____
15	_____	_____	_____	_____	_____	_____	_____
16	_____	_____	_____	_____	_____	_____	_____
17	_____	_____	_____	_____	_____	_____	_____
18	_____	_____	_____	_____	_____	_____	_____
19	_____	_____	_____	_____	_____	_____	_____
20	_____	_____	_____	_____	_____	_____	_____
21	_____	_____	_____	_____	_____	_____	_____
22	_____	_____	_____	_____	_____	_____	_____
23	_____	_____	_____	_____	_____	_____	_____
24	_____	_____	_____	_____	_____	_____	_____
25	_____	_____	_____	_____	_____	_____	_____
26	_____	_____	_____	_____	_____	_____	_____
27	_____	_____	_____	_____	_____	_____	_____
28	_____	_____	_____	_____	_____	_____	_____
29	_____	_____	_____	_____	_____	_____	_____
30	_____	_____	_____	_____	_____	_____	_____

MONTHLY TOTALS _____

ATTACH TO MONTHLY VEHICLE REPORT

BY: _____
 Vehicle Assignee

ACCIDENT REVIEW

PART A

EMPLOYEE NAME: _____

TYPE OF ACCIDENT: PERSONAL INJURY VEHICLE BOTH

BRIEF ACCIDENT DESCRIPTION: _____

APPARENT CAUSE OF ACCIDENT: _____

LIST ANY CONTRIBUTING FACTORS SUCH AS WEATHER, EQUIPMENT, THIRD PERSONS, ETC.: _____

EMPLOYEE INTERVIEW: YES NO
 IF YES, THOSE PRESENT: _____

PART B

LIST ANY RECOMMENDATIONS THAT WOULD LESSEN THE LIKELIHOOD THIS TYPE OF ACCIDENT WOULD REOCCUR: _____

SHOULD RELATIVE POLICIES, PROCEDURES AND TRAINING PROGRAMS BE REVISED TO INCLUDE ANY LISTED RECOMMENDATIONS?: YES NO
 SUGGESTIONS: _____

LIST ANY SUGGESTED FOLLOW-UP: _____

_____ DATE

_____ DIRECTOR-SAFETY AND TRAINING

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

78. Does the Company maintain any recreational sites for the use of the public and/or Company employees? If so, please:
- a. Identify each site and the type of recreational facility.
 - b. State whether each site is for public use or exclusively for employee use.
 - c. For each site identified in (a) above, state the amount of expense incurred during the test period to maintain it.

Response:

None.

Sponsoring Witness:

John B. Brown

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

79. For the test period list all payments made for employee gifts, employee awards, employee luncheons and dinners, employee picnics and all other similar type items. For each, list the dollar amount paid, the payee, the account charged and state the purpose. Provide copies of invoices which exceed \$1,000.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY
 RATE CASE 2010-0016
 2009 Employee Gifts, Awards, Etc.

Payee	Date	Account Charged	Amount	Purpose
BB&T	1/27/2009	1.926.080	516.64	(4) Departmental or Branch Christmas Dinners
Margaret Trusty Catering	1/31/2009	1.926.080	446.26	Main Office Christmas Dinner
Chapman Printing	3/31/2009	1.930.050	912.14	Employee News Letter
Chapman Printing	7/31/2009	1.930.050	912.14	Employee News Letter
Top Drawer Gallery	9/30/2009	1.930.050	406.19	(8) Yearly Service Awards
Advertising Specialties	11/25/2009	1.930.050	1,292.87	(18) Safety Awards Jackets
Chapman Printing	11/30/2009	1.930.050	912.14	Employee News Letter
Payroll Service Awards	11/30/2009	1.930.050	1,777.93	(7) Service Awards
BB&T - Gift Cards	12/1/2009	1.930.050	1,311.80	(3) Retirement Gifts
Top Drawer Gallery	12/4/2009	1.930.050	152.32	(3) Retirement Gifts
Sam's Club	12/9/2009	1.926.080	262.90	Transmission and Barbourville CS Christmas Lunch
Kroger	12/18/2009	1.926.080	232.88	Construction Department Christmas Lunch
J. Miltons	12/18/2009	1.926.080	84.42	Middlesboro Branch Christmas Lunch
Applebees	12/19/2009	1.926.080	142.42	Corbin Branch Christmas Lunch
Boone Tavern Hotel	12/21/2009	1.926.080	6,213.01	Annual Employee Meeting
Breaking Bread Café	12/21/2009	1.926.080	583.00	Main Office Christmas Dinner
Advertising Specialties	12/22/2009	1.930.050	554.34	(21) Sweatshirts
Famous Recipe	12/23/2009	1.926.080	44.76	Manchester Branch Christmas Lunch
Total			16,758.16	

✓



BANQUET INVOICE

Tue, Dec 8, 2009 12/21 Folio #: 10,152
 BEO Number 1429 - 1 Account Manager Lyndsey Mullins
 Contact Glenn Jennings Group Reservation 6840
 Delta Gas Company From Dec 8, 2009 to Dec 8, 2009
 3617 Lexington Road
 WINCHESTER, KY 40391
 Phone Number 859-744-6171
 Function Christmas Party
 Guarantees 180 Adults

Function Room Usage			
Start Time	End Time	Function Room	Room Charge
2:00 pm	8:30 pm	Lincoln Lounge	100.00
2:00 pm	8:30 pm	Main Lobby	0.00
2:00 pm	8:30 pm	Bowling Dining Room	500.00
2:00 pm	8:30 pm	Skylight Room	300.00

Food and Beverage Services						
Item	Guaranteed		Actuals			
	Qty	Price	Qty	Price	Total	
Roasted Pork Loin	160	24.85	160	24.85	3,976.00	
Boone Tavern Punch	4	13.00	4	13.00	52.00	
TAVERN SPECIALITY PUNCH		13.00	4	13.00	48.75 48.75	
					4,076.75	

per Brenda Thurmon
3.75

Inventory & Audio Visual Charges						
Item	Guaranteed		Actuals			
	Qty	Price	Qty	Price	Total	

Special Charges						
Item	Guaranteed		Actuals			
	Qty	Price	Qty	Price	Total	

Event Charge Summary		Total
Banquet Dinner	4076.75	4,076.75
Gratuity	815.35	815.35
Local Food Tax	122.30	122.30
Meeting Room	900.00	900.00
Sales Tax	54.00	54.00
State Food tax	244.61	244.61
Event Total	6,213.01	6,213.01

OK, AS
employee meeting

Monday, 14 December, 2009

SERVICE AWARDS

<u>EMP NO</u>	<u>AMOUNT</u>
100	340.10
290	225.69
440	333.65
620	343.47
1560	314.25
3358	109.48
2865	<u>111.29</u>
TOTAL	1,777.93

DELTA NATURAL GAS COMPANY
REQUEST FOR CHECK

DK-00047

Date Requested 12/1/2009
Requested By DK
Approved By _____

Payee BB&T
Address _____
City, State and Zip Code _____

Description of Payment Retirement gifts - Prepaid visa cards as follows: \$300.00 Kermit Money; \$300.00 Wanda Clark;
\$300.00 Carolyn Thompson; \$400.00 Jackie Tankersley; \$2.95 processing fee for each card

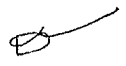
Amount

\$ 1,314.80

Total

\$ 1,314.80

Form No. 18
Rev. 11/86





P.O. Box 397
 London, KY 40743
 (606) 878-5544
 FAX (606) 878-8189

Date 11-16-2009

P.O. No. 16610

INVOICE

13095

Page 1 of 2

Delta Gas PO#09-0241

To: Delta Gas

Payment due upon receipt

Return one copy with remittance
 TERMS: FINANCE CHARGE OF 2% per month (24% per annum) will be charged on all amounts over 30 days.

PLEASE PAY FROM THIS INVOICE

QUANTITY		UNIT	COST
7	Safety Awards Jackets Nicholasville 20 Years Accident Free 2ea XXL - lea for D. Teater, S. McHolan 4ea XL - lea for G. Montgomery, L. Riley, B. Bowman, G. Smith 1ea L - for B. Gardner	63.24 ✓	442.68
6	Safety Awards Jackets Measuremet 10 Years Accident Free 5ea XXL - lea for D. Shelley, R. Bush, J. Jones, J. Hart, B. Coyle 1ea L - for J. Creekmore	63.24 ✓	379.44
5	Safety Awards Jackets Barbourville 5 Years Accident Free 1ea XXXL - for Billy Barret	63.24 ✓	316.20

Received by [Signature]
 Date 11-16-2009

Sub- Total _____
 Tax _____
 Freight _____
 Total \$ _____

OVERRUNS/UNDERRUNS
 Due to the difficulty in manufacturing exact
 shipments, 5% over or under quantities ordered
 must be considered fulfillment of order.

We treat you all year



269340

Date 11-16-2009

P.O. Box 397
London, KY 40743
(606) 878-5544
FAX (606) 878-8189

P.O. No. 16610

INVOICE

13096

Page 2 of 2
Delta Gas PO# 09-0241

To: Delta Gas

Payment due upon receipt

Return one copy with remittance
TERMS: FINANCE CHARGE OF 2% per month (24% per annum) will be charged on all amounts over 30 days.

PLEASE PAY FROM THIS INVOICE

QUANTITY	UNIT	COST
2ea XXL - lea for P. Clark, L. Evans		
2ea XL - lea for D. Burnett, R. Cobb		
Location: Left Chest Embroidery		
PAID NOV 30 2009		

Received by [Signature]
Date 11-16-2009

Sub- Total \$1,138.32
Tax \$73.18
Freight \$81.37
Total \$ 1,292.87

OVERRUNS/UNDERRUNS
Due to the difficulty in manufacturing exact shipments, 5% over or under quantities ordered must be considered fulfillment of order.

50

We treat you all year

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

80. Identify all expenses incurred during the test period for athletic events, tickets, sky boxes and all sporting activities.
- a. Specifically identify the activity, dollar amount and account charged.
 - b. Provide copies of paid vouchers and invoices supporting these expenditures.

Response:

- a. University of Kentucky Football, \$1,010.00, 1.921.060
Lexington Legends Baseball, \$47.50, 1.921.290
- b. See attached.

Sponsoring Witness:

Matthew D. Wesolosky

Box	:2	204	10	5	\$8.00
Box	2	204	10	6	\$8.00
Box	2	204	11	1	\$8.00
Box	2	204	11	2	\$8.00
Sub Total					\$64.00
Convenience Charge					\$12.00
Total					\$76.00 <i>SD</i>

Name: Mr John B. Brown
Address: Delta Natural Gas Company
 Winchester KY 40391

Credit Card: Visa
Credit Card Number: *****6504

TicketReturn LLC
 6407 Idlewild Road, Suite 110
 Charlotte, NC 28212
 United States

Outing to ballgame with auditors during audit

<u>Deloitte</u>		
Justin Dobb	$\frac{5}{8}$ Delta	\$47.50
Kevin Hanis	$\frac{3}{8}$ Personal	<u>28.50</u>
<u>Delta</u>		<u>\$76.00</u>
Matthew Wesolasky		
Brian Ramsey	<u>Personal</u>	
John Brown	Brown	\$20.36 <i>pd ch # 3944</i>
1.184.01 J Brown	20.36	
1.184.01 M Wesolasky	8.14	<u>8.14</u> - <i>pd</i>
1.921.29	47.50	<u>28.50</u> <i>cash 8/10/09</i>



2464
4/13

2009 Football Season Ticket Renewal

023 4/09
Account ID: 28628

Total Priority Points	38
Priority Point Rank	15555

Renew your season tickets and change your address online at www.UKathletics.com

Description	Section	Row	Seats	Qty	Price	Amount
Endzone Donor	136	41	28 - 31	4	\$200.00	\$800.00

Delta Natural Gas Co. Inc.
Robert Hazelrigg
3617 Lexington Rd
Winchester, KY 40391



K Fund Donation

\$200.00

Optional Donation †

Processing Fee \$10.00

Total Due: \$1,010.00

↑ Keep this portion for your records ↑

(Check Payable to UKAA)

DK

↓ Return this portion with payment ↓

2009 Home Schedule	
September 19	Louisville
September 26	Florida
October 3	Alabama
October 24	Louisiana-Monroe
October 31	Mississippi State (HC)
November 7	Eastern Kentucky
November 28	Tennessee

****The Away Game Ticket Application is enclosed in this mailing**

Additional Season Tickets	
Please include payment for additional tickets	
See back regarding add'l K Fund tickets	
Upper Sideline: Qty _____ @ \$235 ea. = _____	
Upper Endzone: Qty _____ @ \$200 ea. = _____	
Please select an option for additional seats:	
_____ Move to get all seats together	
_____ Keep current seats, assign new seats as close as possible.	

Delivery Options	
Season tickets will be sent via First Class Mail approximately two weeks before the first home game.	
IF YOU WOULD LIKE TO PICK UP YOUR TICKETS FROM THE TICKET OFFICE, PLEASE CHECK THIS BOX: <input type="checkbox"/>	

Tickets/K-Fund/Parking Total	\$1,010.00
Add'l Season Tickets	
Football Media Guide Qty _____ @ \$20.00 each	
"Breaking History" Bowl DVD Qty _____ @ \$23.00 each	
Total Due:	1010.00

Payment Information	
I have included Check # _____ for the total amount of \$ _____ made payable to UKAA.	
<input type="checkbox"/> VISA <input type="checkbox"/> MasterCard <input type="checkbox"/> AMERICAN EXPRESS <input type="checkbox"/> DISCOVER	
Card No. _____	Exp: _____
Name on Card: _____	
Signature of Cardholder: _____	
Security Code: _____	Billing Zip Code: _____

Seating Requests		
** See back of form for details		
	From	To
Section Range	_____	_____
Row Range	_____	_____
*Note that some sections require a K-Fund donation		
Request K-Fund Seats?	Yes _____	No _____
Aisle Seats?	Yes _____	Does not matter _____

Payment Deadline: April 24, 2009

OK/ful

28628 Delta Natural Gas Co. Inc.
Robert Hazelrigg
3617 Lexington Rd
Winchester, KY 40391

*Ticket/Parking Priority cannot be guaranteed if renewed after deadline

Ticket Office: (859) 257-1818 or (800) 928-2287 WWW.UKATHLETICS.COM K Fund Office: (859) 257-6300

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

81. With regard to research and development (R&D) expenditures, please provide:

- a. A monthly breakdown of the R&D expenses by project included in 2007, 2008 and 2009.
- b. A comparison of actual vs. budgeted expenditures for 2007, 2008 and 2009.
- c. A detailed explanation of the causes of any increase from 2005 levels to 2006 levels and from 2006 to 2007 levels and why such an increase is necessary and reasonable.
- d. A summary description of each of the R&D projects identified and the benefit to be derived by ratepayers.
- e. Please provide the costs by project for each year of 2007, 2008 and 2009.

Response:

While Delta had no R&D expenses during the test year, our customers support research and development activities through the GTI rider in our tariff. See Item 44 of the PSC's first data request for a description of the GTI rider.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

82. With regard to R&D projects, does Delta's regulated operations realize any royalties, profits from commercialization, or other forms of reimbursement or funding? If yes, please identify the amounts of all such items in 2007, 2008 and 2009.

Response:

No.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

83. With regard to all capital and expense accounts included in the filing, please provide:
- a. A monthly breakdown of the expense by capital project and/or expense account included in 2007, 2008 and 2009.
 - b. A comparison of actual vs. budgeted expenditures for 2007, 2008 and 2009.
 - c. A detailed explanation of the causes of any increase from 2005 levels to 2006 levels and from 2006 to 2007 levels and why such an increase is necessary and reasonable.
 - d. A summary description of each of the capital projects identified and the benefit to be derived by ratepayers.
 - e. Please provide the costs by project for each year of 2007, 2008 and 2009.

Response:

Information requested is either not available in the specific form requested or is provided elsewhere.

- a. See Delta's rate application in this case, Volume 1, Tab 32; Volume 2, tabs 37 and 45. Also see responses to AG First Request, Items 1, and responses to PSC First Request, Items 10 and 20 and responses to PSC Second Request 48.
- b. See Delta's response to AG First Request, Item 24
- c. See Delta's response to PSC Second Request, Item 6 and 49.
- d. See responses to (a), (b), and (c) above.
- e. See responses to (a), (b), and (c) above.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

84. Please provide a detailed analysis of all charges booked during the test period for advertising expenditures. Include a complete breakdown, including but not limited to these categories: (1) sales or promotional, (2) institutional, (3) conservation related, (4) rate case, and (5) other. The analysis should specify the account charged, the purpose of the expenditure and the expected benefit to be derived.

Response:

Please refer to PSC-1 Item 27 a. for a complete analysis of advertising expenditures.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

85. For each advertising expense over \$5,000 recorded by the Company during the test period, state the payee, amount, date and purpose. Also provide a copy of the associated invoice and a copy of (or if a non-print ad, the text of) each advertisement.

Response:

No advertising expenses exceed \$5,000.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

86. Are there any advertising costs being incurred by the Company which cannot be identified with a specific advertisement? If so, please itemize and describe each such cost, and list the associated amounts for each year 2007, 2008 and 2009.

Response:

Advertising costs are reflected in account 913 and have been removed from the pro forma test year in Delta's filing.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

87. Break down the Company's advertising expense for the test period into its components, i.e., labor, overhead, materials and fees to agencies, etc.

Response:

Advertising costs are reflected in account 913 and have been removed from the pro forma test year in Delta's filing.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

88. Does the Company have any studies as to the effectiveness of its advertising and marketing programs? If so, describe by name, date and contents each study the Company has. Provide a copy of all such studies in the last three years.

Response:

None.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

89. Please list the trend in advertising expense per dollar of revenue for the five year period ending with 2007. If the Company has not made this calculation, please supply the information necessary to make it.

Response:

Advertising expense as a % of Delta's total operating revenues for the five year period ending with 2007:

2009	.0024%
2008	.0028%
2007	.0131%
2006	.0034%
2005	.0073%
2004	.0037%
2003	.0042%

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

90. Please provide a listing of and a copy of any and all Commission Orders the Company has reviewed or relied upon in preparation of its filing in this case concerning the ratemaking treatment of costs for each distinct type of advertising expense it incurs, including but not limited to these categories: (1) sales or promotional, (2) institutional, (3) conservation related, (4) rate case, and (5) other.

Response:

Advertising costs are reflected in account 913 and have been removed from the pro forma test year in Delta's filing.

Sponsoring Witness:

Matthew D. Wesolosky

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

91. Does the Company's proposed rate increase include any claim for attrition or suppression of sales?
- a. If so, please reference where this is presented.
 - b. Provide a complete copy of any and all attrition studies or analyses prepared by or for the Company during the period 2006 through 2007.

Response:

No. However, sales attrition is a significant factor driving the need for a rate increase.

Sponsoring Witness:

William Steven Seelye

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

92. Explain the method used by the Company to project uncollectibles for the test period. Include an explanation of all assumptions used and a detailed explanation, including examples, of whether and how historical data was used in making this projection.

Response:

The allowance for bad debt entry is booked monthly. The Accounting/IT coordinator evaluates the balance in the allowance for bad debt by computing estimated future write-offs using both the income statement method and the balance sheet method.

The income statement method computes amounts ultimately written off as a percentage of billed revenue for each month from the preceding two years. The average of the historical percentages by month for the prior two years are applied to each month's billings in the most recent twelve months to compute the estimated future write-offs as of the current balance sheet date.

The balance sheet method computes a percentage of amounts ultimately written off by aging category to the aged accounts receivable balance to which the write-offs relate at the previous two year-end balance sheet dates. The average of the historical percentages are multiplied by the balances in each aging category as of the end of the month being analyzed to compute the estimated future write-offs based on the current accounts receivable aging.

After both methods are completed, an average is taken from the income statement method and the balance sheet method to project the estimated allowance for bad debt balance at month-end. Also, Delta considers expected recoveries and estimated future write-offs of unbilled receivables.

Lastly, we review any non-current balance over \$10,000 from the Customer Information System, Miscellaneous Accounts Receivable System and Allegro Gas Accounting System and specifically reserve for those if deemed appropriate. Any amount added here for an expected write off is added to the projected reserve for write offs and this total is compared to the general ledger account number 1.144.00. At interim months (non-quarter-end), the Accounting/IT Coordinator may use judgment to book a reserve higher than the analysis indicates necessary to help make the bad debt expense more consistent from month to month. The analysis is reviewed quarterly by the Manager of Accounting & IT and the reserve is adjusted based on the analysis.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

93. Provide for each year 2006, 2007, 2008 and 2009 the total dollar write-offs to uncollectibles reserve with and without subsequent recoveries.

Response:

See PSC First Data Request Item #32.

Total write-offs to uncollectibles reserve shown on line 2, recoveries shown on line 3.

Sponsoring Witness:

John B. Brown

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

94. Please list by customer and amount and by year for the period 2005 through 2008 any uncollectible accounts which have been written off and which exceeded \$1,000.00

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

95. List and describe in detail any cost-saving programs implemented 2005 through the present.
- a. For each program listed in response to this request, show the anticipated and achieved savings. Include calculations of savings amounts and explain any assumptions used in such calculations.
 - b. Provide the cost-benefit analyses for each such program.
 - c. Show the impact of any such cost-saving programs on the test period.

Response:

No programs.

Sponsoring Witness:

Glenn R. Jennings

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010**

96. Provide a complete explanation of any and all expense reduction goals (cost savings programs) the Company had concerning the development of the 2007, 2008 and 2009 budgets.

Response:

No programs.

Sponsoring Witness:

Glenn R. Jennings

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

97. List for the test period, the amount of country club initiation fees, stock purchase payments, if applicable, annual dues and expenses which were paid and to what account these fees were charged.
- a. For each payment, list the individual whose name the membership is in or who uses the club, his (her) title, and name of the country club.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY
RATE CASE 2010-00116
Country club fees, etc.

Line No.	Vendor	Amount Fees	AC#	AC Description	Name Club	Emp Using Club	Title
1	Glenn Jennings	600.00	1.921.07	Employee memberships	Lexington Club	Glenn Jennings	President
3	TOTAL	600.00					

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

98. Provide a copy of the Annual Report of AGA and every other organization of which Company was/is a dues-paying member during 2007, 2008 and 2009.

Response:

Delta has no such reports.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.

CASE NO. 2010-00116

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION

DATED MAY 24, 2010

99. Provide a copy of the formula used to compute, and the actual calculation of the Company's AGA dues in 2006, 2007, 2008 and 2009. Also, provide a complete copy of invoices received from the AGA for dues for these years.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

RESPONSE:

The formula to compute the AGA dues for 2009 is on page 3 of the attachments and the formula for the dues for 2008, 2007 and 2006 is on pages 4-6 of the attachments. A copy of the invoice for the dues for 2006, 2007, 2008 and 2009 is on pages 7 through 10 of the attachments.

The actual calculation for the 2006, 2007, 2008 and 2009 dues is listed below:

2006 Dues Calculation:

The dues calculation is the average of the operating income multiplied by the appropriate rate block or a 3.9% increase from the prior year.

Step 1. The average of the 2002, 2003 and 2004 operating income x .9301%

$$\$7,318,000 \times .9301\% = \$68,065$$

Step 2. The increase in dues can not exceed 3.9% of the dues from the preceding year.

Dues from 2005: \$28,341

Maximum Dues for 2006: $\$28,341 \times 3.91\% = \$1,105$

$$\$28,341 + 1,105 = \mathbf{\$29,446}$$

2007 Dues Calculation:

The dues calculation is the average of the operating income multiplied by the appropriate rate block or a 4.65% increase from the prior year.

Step 1. The average of the 2003, 2004 and 2005 operating income x .9301%

$$\$7,457,000 \times .9301\% = \$69,358$$

Step 2. The increase in dues can not exceed 4.65% of the dues from the preceding year.

Dues from 2006: \$29,446

Maximum Dues for 2007: $\$29,446 \times 4.65\% = \$1,369$

$$\$29,446 + 1,369 = \mathbf{\$30,815}$$

2008 Dues Calculation:

The dues calculation is the average of the operating income multiplied by the appropriate rate block or a 5.21% increase from the prior year.

Step 1. The average of the 2004, 2005 and 2006 operating income x .9301%

$$\$7,458,000 \times .9301\% = \$69,367$$

Step 2. The increase in dues can not exceed 5.21% of the dues from the preceding year.

Dues from 2007: \$30,815

Maximum Dues for 2008: $\$30,815 \times 5.21\% = \$1,605$

$$\$30,815 + 1,605 = \mathbf{\$32,420}$$

2009 Dues Calculation:

The dues calculation is the average of the operating income multiplied by the appropriate rate block or a 8.40% increase from the prior year. The maximum decrease equals 8.40%.

For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$.90/meter. When dues are capped at \$.90/meter, the maximum annual increase/decrease provision does not apply.

Step 1. The average of the 2005, 2006 and 2007 operating income x .9580%

$$\$7,060,000 \times .9580\% = \$67,635$$

Step 2. The increase in dues can not exceed 8.40% of the dues from the preceding year.

For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$.90/meter. When dues are capped at \$.90/meter, the maximum annual increase/decrease provision does not apply.

Dues from 2008: \$32,420

Maximum Dues for 2009: $\$32,420 \times 8.40\% = \$2,723$

$\$32,420 + 2,723 = \$35,143$ or the capped \$.09/meter as listed below

2009 # Customers: 37,283

Maximum Dues capped at \$.90/meter: $37,283 \times .90 = \$33,555$

AMERICAN GAS ASSOCIATION 2009 DUES RULES*

FULL MEMBERS

1. AGA Dues for U.S. Gas Utility members are based on the average of 2005, 2006, and 2007 gas operating income* and the following income blocks and rates:

First	\$ 10,000,000	.9580%
Next	\$ 7,500,000	.6141%
Next	\$ 20,000,000	.4100%
Next	\$ 40,000,000	.2731%
Next	\$ 80,000,000	.1820%
Over	\$ 157,500,000	.1213%

In applying the above formula, the maximum annual increase for any company equals 8.40%. The maximum decrease equals 5.40%.

2. For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter**. When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
3. For companies whose dues are recalibrated as a result of a merger or acquisition, the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
4. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
5. Minimum Gas Company 2009 dues are \$1,250.

*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

**Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules.

**AMERICAN GAS ASSOCIATION
2008 DUES RULES***

FULL MEMBERS

1. AGA Dues for U.S. Gas Utility members are based on the average of 2004, 2005, and 2006 gas operating income* and the following income blocks and rates:

First	\$ 10,000,000	.9301 %
Next	\$ 7,500,000	.5962 %
Next	\$ 20,000,000	.3981 %
Next	\$ 40,000,000	.2651 %
Next	\$ 80,000,000	.1767 %
Over	\$ 157,500,000	.1178 %

In applying the above formula, the maximum annual increase/decrease for any company equals the GDP Deflator plus 2%. For 2008, the maximum increase/decrease is 5.21%.

2. For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter** When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
3. For companies whose dues are recalibrated as a result of a merger or acquisition, the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
4. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
5. Minimum Gas Company 2008 dues are \$1,000.

*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

**Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules.

AMERICAN GAS ASSOCIATION 2007 DUES RULES*

FULL MEMBERS

1. AGA Dues for U.S. Gas Utility members are based on the average of 2003, 2004, and 2005 gas operating income * and the following income blocks and rates:

First	\$ 10,000,000	.9301 %
Next	\$ 7,500,000	.5962 %
Next	\$ 20,000,000	.3981 %
Next	\$ 40,000,000	.2651 %
Next	\$ 80,000,000	.1767 %
Over	\$ 157,500,000	.1178 %

In applying the above formula, the maximum annual increase/decrease for any company equals the GDP Deflator plus 2%. For 2007, the maximum increase/decrease is 4.65%.

2. For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter.** When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
3. For companies whose dues are recalibrated as a result of a merger or acquisition, the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
4. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
5. Minimum Gas Company 2007 dues are \$1,000.

*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

**Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules.

AMERICAN GAS ASSOCIATION
2004 - 2006 DUES RULES*

FULL MEMBERS

1. AGA Dues for U.S. Gas Utility members are based on the average of 2002, 2003, and 2004 gas operating income * and the following income blocks and rates:

First	\$ 10,000,000	.9301 %
Next	\$ 7,500,000	.5962 %
Next	\$ 20,000,000	.3981 %
Next	\$ 40,000,000	.2651 %
Next	\$ 80,000,000	.1767 %
Over	\$ 157,500,000	.1178 %

In applying the above formula, the maximum annual increase/decrease for any company equals the GDP Deflator plus 2%. For 2006, the maximum increase/decrease is 3.9%.

2. For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter.** When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
3. For companies whose dues are recalibrated as a result of a merger or acquisition, the dues impact will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
4. No company, whose full company or subsidiary meets the eligibility standards of full membership, will be allowed to join as a Limited Member. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
5. Minimum Gas Company 2006 dues are \$1,000.

*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

**Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Please contact Kevin Hardardt, Chief Financial and Administrative Officer at (202) 824-7250 regarding any questions about the invoice or rules.



American Gas Association

Post Office Box 79226
Baltimore, Maryland 21279-0226
Telephone (202)824-7256
Fax (202)824-9156

Delta Natural Gas Company, Inc.

Handwritten notes: STF on 59.00, 12/5

2006 DUES

Year ending December 31, 2006

Full Member Company [X] Limited Member Company []

A.G.A. Dues Rules are attached. Dues are based upon the following operating income information (\$000):

Table with 5 columns: Year (2002, 2003, 2004, Average), Income (\$7,105, \$6,687, \$8,163, \$7,318). Includes handwritten note: x.930110 = \$68,065

YOUR 2005 DUES WERE \$ 28,341 x 3.9%
YOUR 2006 DUES ARE \$ 29,446 OK DJ

2006 Payment Schedule

Payment options: Full amount enclosed (checked), Semi-annually, Quarterly, Other

Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.

Invoice to: Approved:
Title
Date:
Phone: () Fax: ()

IMPORTANT IRS REQUIRED NOTICE

Federal regulations require us to advise you that contributions or gifts to the American Gas Association are not deductible as charitable contributions for federal income tax purposes. Dues payments are usually deductible by members as an ordinary and necessary business expense. The American Gas Association expects that a portion of your dues may be used to influence legislation. The Association will pay directly the federal tax that is due on lobbying activities.

include a one-year subscription to American Gas, the normal subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and \$110.00 per year for international subscribers.



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Baltimore, Maryland 21279-0226
Telephone (202)824-7256
Fax (202)824-9156

12/10 1/08
025

Delta Natural Gas Company, Inc.

2008 DUES

Year ending December 31, 2008

STF on 59.00

Full Member Company Limited Member Company

A.G.A. Dues Rules are attached. Dues are based upon the following operating income information (\$000):

2004 8,163 2005 7,521 2006 6,691 Average 7,458

x.930110
= 69,367

YOUR 2007 DUES WERE \$ 30,815

x5.2910
OK
HG

YOUR 2008 DUES ARE \$ 32,420

2008 Payment Schedule

Full amount enclosed Semi-annually (Jan. 1, July 1)
 Quarterly (Jan. 1, Apr. 1, July 1, Oct. 1) Other (Please state)

Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.

Invoice to: Approved:
..... Title
..... Date:

Phone: () Fax ()

IMPORTANT IRS REQUIRED NOTICE

Federal regulations require us to advise you that contributions or gifts to the American Gas Association are not deductible as charitable contributions for federal income tax purposes. Dues payments are usually deductible by members as an ordinary and necessary business expense. The American Gas Association expects that a portion of your dues may be used to influence legislation. It is estimated that approximately four percent of your dues may be non-deductible as an ordinary and necessary business expense. The Association will inform you if the actual non-deductible amount materially exceeds this estimate.

Dues include a one-year subscription to *American Gas*, the normal subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and \$110.00 per year for international subscribers.



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12/8 1/09
025

Delta Natural Gas Company, Inc.

2009 DUES

Year ending December 31, 2009

Full Member Company Limited Member Company

A.G.A. Dues Rules are attached. Dues are based upon the following operating income information (\$000):

2005 7,521 2006 6,691 2007 6,969 Average 7,060

95839
67,635

YOUR 2008 DUES WERE \$ 32,420

dues cap at
*.90
x 37,283
customers

YOUR 2009 DUES ARE \$ 35,143

D 18

2009 Payment Schedule

Full amount enclosed Semi-annually (Jan.1, July 1)
 Quarterly (Jan.1, Apr.1, July 1, Oct.1) Other (Please state)

Please return this completed form to the A.G.A. Treasurer at the above address. Payments may also be directed to the address noted above.

Invoice to: Approved:
..... Title
..... Date:

Phone: () Fax ()

IMPORTANT IRS REQUIRED NOTICE

Federal regulations require us to advise you that contributions or gifts to the American Gas Association are not deductible as charitable contributions for federal income tax purposes. Dues payments are usually deductible by members as an ordinary and necessary business expense. The American Gas Association expects that a portion of your dues may be used to influence legislation. It is estimated that approximately four percent of your dues may be non-deductible as an ordinary and necessary business expense. The Association will inform you if the actual non-deductible amount materially exceeds this estimate.

Dues include a one-year subscription to *American Gas*, the normal subscription rate for which is \$59.00 per year for U.S. and Canadian subscribers and \$110.00 per year for international subscribers.

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
DATED MAY 24, 2010

100. Please provide any documents in Delta's possession that show how AGA spends the dues it collects, including the percentage that goes to legislative advocacy, legislative policy research, regulatory advocacy, regulatory policy research, advertising, marketing, utility operations and engineering, finance legal, planning and customer service, and public relations.

Response:

See Delta's Response to Item 99. The dues invoice for the test year indicates that approximately 4% of Delta's dues may be non-deductible as an ordinary business expense as a portion of dues may be used to influence legislation.

Sponsoring Witness:

Glenn R. Jennings