

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

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

101. Has the Company included in test period operating expense any amount for AGA Media Communications? If so, state the amount, indicate in which account this has been recorded, and provide a citation to any and all Commission Orders or other authority upon which the Company is relying for the inclusion of such expense in the test period.

Response:

Total AGA annual dues, less \$1,340 charged to lobbying expense, are included in expense in the test year. There is no additional detailed allocation of them.

Sponsoring Witness:

Matthew D. Wesolosky

RECEIVED
JUN 08 2010
PUBLIC SERVICE
COMMISSION

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

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DATED MAY 24, 2010

102. Is the Company relying upon any NARUC reports or other studies for the exclusion from or inclusion in rates of a portion of its AGA dues? If so, please provide a copy of such report and indicate how the report's recommendations have been included in its filing.

Response:

No.

Sponsoring Witness:

John B. Brown

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

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DATED MAY 24, 2010

103. List all travel and entertainment expenses incurred in the test period by Company employees in relation to AGA and other industry association activities. Show accounts, amounts, descriptions, person, job title and reason for the expense. Provide a copy of employee time and expense reports and invoices documenting such expenses.

Response:

See attached schedule for requested detail of expenses for AGA and other industry association activities. All expenses are included on the schedule; however, copies of invoices are provided for any single expense over \$250.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY
RATE CASE 2010-00116 Expenses for Industry Association Activities
For the year ended - 2009

DATE OF ACTIVITY	VENDOR	INDUSTRY ASSOCIATION	EMPLOYEE	JOB TITLE	ACCOUNT	AMOUNT	EXPENSE DESCRIPTION	REASON FOR EXPENSE
2009-02	B B & T	HOME BUILDER ASSOCIATION	JEFF STEELE	Customer Development Supervisor	193003	\$300.00	HBAK - CONFERENCE/MARRIOTT	BOOTH REGISTRATION
					192129	\$33.57	HBAK - CONFERENCE/MARRIOTT	MEAL EXPENSE
2009-02	B B & T	AGA BOARD MEMBER MEETING NARUC WINTER MEETING	GLENN JENNINGS	Chairman, President & CEO	192121	\$365.80	AGA BOARD MEMBER MEETING	TRAVEL EXPENSE
					192121	\$240.03	AGA BOARD MEMBER MEETING	LODGING
2009-02	GLENN JENNINGS - Expense Sheet	AGA BOARD MEMBER MEETING NARUC WINTER MEETING	GLENN JENNINGS	Chairman, President & CEO	192121	\$64.00	AGA BOARD MEMBER/NARUC MEETING	TRAVEL EXPENSE
			GLENN JENNINGS	Chairman, President & CEO	192121	\$36.00	AGA BOARD MEMBER/NARUC MEETING	TRAVEL EXPENSE
			GLENN JENNINGS	Chairman, President & CEO	192129	\$7.00	AGA BOARD MEMBER/NARUC MEETING	MEAL EXPENSE
2009-02	B B & T	AGA BOARD MEETING	GLENN JENNINGS	Chairman, President & CEO	192122	\$549.20	AGA BOARD MEETING	TRAVEL EXPENSE
			GLENN JENNINGS	Chairman, President & CEO	192129	\$95.40	AGA BOARD MEETING	MEAL EXPENSE
2009-03	B B & T	AGA FINANCE COMMITTEE MTG	JOHN BROWN	CFO - Treasurer and Secretary	193003	\$425.00	FINANCE COMMITTEE MEETING	REGISTRATION
					192122	\$149.20	FINANCE COMMITTEE MEETING	TRAVEL EXPENSE
					192122	\$15.00	FINANCE COMMITTEE MEETING	TRAVEL EXPENSE
					192129	\$15.00	FINANCE COMMITTEE MEETING	MEAL EXPENSE
					192129	\$17.90	FINANCE COMMITTEE MEETING	MEAL EXPENSE
					192129	\$2.86	FINANCE COMMITTEE MEETING	MEAL EXPENSE
					192129	\$9.70	FINANCE COMMITTEE MEETING	MEAL EXPENSE
					1921.22	\$15.00	FINANCE COMMITTEE MEETING	TRAVEL EXPENSE
					192122	\$690.09	FINANCE COMMITTEE MEETING	LODGING
					1921.22	\$20.00	FINANCE COMMITTEE MEETING	TRAVEL EXPENSE
	JOHN BROWN - Expense Sheet	AGA FINANCE COMMITTEE MTG	JOHN BROWN	CFO - Treasurer and Secretary	192122	\$4.00	FINANCE COMMITTEE MEETING	TRAVEL EXPENSE
2009-03	HOME BUILDER ASSOCIATION	HOME BUILDER ASSOCIATION	JEFF STEELE	Customer Development Supervisor	193003	\$150.00	MIDWEST REGIONAL CONFERENCE	REGISTRATION
2009-03	KENTUCKY GAS ASSOCIATION	KENTUCKY GAS ASSOCIATION	COMPANY	COMPANY	193003	\$100.00	ANNULA KGA EXPO	SPONSORSHIP
2009-03	KENTUCKY OIL & GAS ASSOCIATION	KENTUCKY OIL & GAS ASSOCIATION	BOB HAZELRIGG	Manager - External Affairs	193003	\$40.00	QUARTERLY MEETING	REGISTRATION
2009-04	B B & T	AGA LEADERSHIP COUNCIL	JOHN BROWN	CFO - Treasurer and Secretary	192122	\$2.70	AGA LEADERSHIP COUNCIL	TRAVEL EXPENSE
					192129	\$38.50	AGA LEADERSHIP COUNCIL	MEAL EXPENSE
					192122	\$4.35	AGA LEADERSHIP COUNCIL	TRAVEL EXPENSE
					192122	\$661.82	AGA LEADERSHIP COUNCIL	LODGING
					192122	\$30.00	AGA LEADERSHIP COUNCIL	TRAVEL EXPENSE
2009-05	KENTUCKY GAS ASSOCIATION	KENTUCKY GAS ASSOCIATION	COMPANY	COMPANY	193003	\$250.00	KGA ANNUAL MEETING	SPONSORSHIP
2009-05	GLENN JENNINGS - Expense sheet	AGA FINANCIAL FORUM AND BOARD MEETING	GLENN JENNINGS	Chairman, President & CEO	192129	\$15.00	AGA FINANCIAL/BOARD MEETING	MEAL EXPENSE
					192129	\$6.00	AGA FINANCIAL/BOARD MEETING	MEAL EXPENSE
					192121	\$52.00	AGA FINANCIAL/BOARD MEETING	TRAVEL EXPENSE
2009-05	B B & T	AGA FINANCIAL FORUM AND BOARD MEETING	GLENN JENNINGS	Chairman, President & CEO	188004	\$795.00	AGA FINANCIAL/BOARD MEETING	TRAVEL EXPENSE
					192121	\$154.48	AGA FINANCIAL/BOARD MEETING	TRAVEL EXPENSE
					192129	\$265.82	AGA FINANCIAL/BOARD MEETING	MEAL EXPENSE
					192121	\$28.21	AGA FINANCIAL/BOARD MEETING	TRAVEL EXPENSE
					192121	\$6.70	AGA FINANCIAL/BOARD MEETING	TRAVEL EXPENSE
2009-06	GLENN JENNINGS - Expense Sheet	KGA ANNUAL MEETING	GLENN JENNINGS	Chairman, President & CEO	192129	\$18.00	KGA ANNUAL MEETING	MEAL EXPENSE
					192129	\$24.00	KGA ANNUAL MEETING	MEAL EXPENSE
2009-06	GLENN JENNINGS - Expense Sheet	KENTUCKY ENERGY EFFICIENCY WORKING GROUP	GLENN JENNINGS	Chairman, President & CEO	192129	\$9.00	KENTUCKY ENERGY EFFICIENCY WORKING GROUP	MEAL EXPENSE
2009-06	SEARUC ANNUAL CONFERENCE	SEARUC ANNUAL CONFERENCE	BOB HAZELRIGG	Manager - External Affairs	193003	\$450.00	SEARUC ANNUAL CONFERENCE	REGISTRATION
					1921.29	\$95.02	SEARUC ANNUAL CONFERENCE	MEAL EXPENSE
					192129	\$16.06	SEARUC ANNUAL CONFERENCE	MEAL EXPENSE
					192129	\$88.55	SEARUC ANNUAL CONFERENCE	MEAL EXPENSE
					192122	\$1,035.10	SEARUC ANNUAL CONFERENCE	LODGING
					192129	\$79.58	SEARUC ANNUAL CONFERENCE	MEAL EXPENSE
	ROBERT HAZELRIGG - Expense sheet	SEARUC ANNUAL CONFERENCE	BOB HAZELRIGG	Manager - External Affairs	192129	\$5.85	SEARUC ANNUAL CONFERENCE	MEAL EXPENSE
					192122	\$12.00	SEARUC ANNUAL CONFERENCE	TRAVEL EXPENSE
					192129	\$12.00	SEARUC ANNUAL CONFERENCE	MEAL EXPENSE
					192122	\$4.00	SEARUC ANNUAL CONFERENCE	TRAVEL EXPENSE
					192129	\$6.00	SEARUC ANNUAL CONFERENCE	MEAL EXPENSE
					192122	\$4.00	SEARUC ANNUAL CONFERENCE	TRAVEL EXPENSE
2009-06	KENTUCKY GAS ASSOCIATION	KENTUCKY GAS ASSOCIATION	DON CARTWRIGHT	Manager - Gas Control Oper	193003	\$1,375.00	KGA ANNUAL MEETING	5 EMPLOYEE REGISTRATIONS
					192129	\$240.00	KGA ANNUAL MEETING	ACTIVITIES
					192123	\$88.14	KGA ANNUAL MEETING	LODGING
					192123	\$176.28	KGA ANNUAL MEETING	LODGING

DELTA NATURAL GAS COMPANY
 RATE CASE 2010-00116 Expenses for Industry Association Activities
 For the year ended - 2009

DATE OF ACTIVITY	VENDOR	INDUSTRY ASSOCIATION	EMPLOYEE	JOB TITLE	ACCOUNT	AMOUNT	EXPENSE DESCRIPTION	REASON FOR EXPENSE
			CARL COX	Manager- Transmission & Storage	192123	\$176.28	KGA ANNUAL MEETING	LODGING
					192129	\$18.19	KGA ANNUAL MEETING	MEAL EXPENSE
			JONATHAN MORPHEW	Manager - Engineering	192123	\$176.28	KGA ANNUAL MEETING	LODGING
			JIM POTTER	Director - Safety & Training	192124	\$264.42	KGA ANNUAL MEETING	LODGING
			MIKE ROBINSON	Division Manager	192124	\$88.14	KGA ANNUAL MEETING	LODGING
					192129	\$40.00	KGA ANNUAL MEETING	MEAL EXPENSE
					192124	\$176.28	KGA ANNUAL MEETING	LODGING
					192129	\$10.46	KGA ANNUAL MEETING	MEAL EXPENSE
					192129	\$19.92	KGA ANNUAL MEETING	MEAL EXPENSE
					192129	\$10.78	KGA ANNUAL MEETING	MEAL EXPENSE
2009-06	B B & T	KENTUCKY OIL AND GAS ASSOC	GLENN JENNINGS	Chairman, President & CEO	193003	\$260.00	KY OIL AND GAS ANNUAL MEETING	REGISTRATION
			GLENN JENNINGS	Chairman, President & CEO	192129	\$62.83	KY OIL AND GAS ANNUAL MEETING	MEAL EXPENSE
2009-07	GLENN JENNINGS - Expense sheet	NARUC SUMMER MEETING	GLENN JENNINGS	Chairman, President & CEO	192121	\$46.00	NARUC SUMMER MEETING	TRAVEL EXPENSE
					192129	\$24.00	NARUC SUMMER MEETING	MEAL EXPENSE
					192129	\$8.00	NARUC SUMMER MEETING	MEAL EXPENSE
					192121	\$42.00	NARUC SUMMER MEETING	TRAVEL EXPENSE
					192121	\$39.00	NARUC SUMMER MEETING	TRAVEL EXPENSE
					192129	\$9.00	NARUC SUMMER MEETING	MEAL EXPENSE
2009-07	B B & T	NARUC SUMMER MEETING	GLENN JENNINGS	Chairman, President & CEO	188004	\$495.00	NARUC SUMMER MEETING	LODGING
			GLENN JENNINGS	Chairman, President & CEO	192121	\$61.07	NARUC SUMMER MEETING	TRAVEL EXPENSE
			GLENN JENNINGS	Chairman, President & CEO	192121	\$610.69	NARUC SUMMER MEETING	TRAVEL EXPENSE
2009-07	B B & T	NARUC SUMMER MEETING	GLENN JENNINGS	Chairman, President & CEO	192121	\$460.08	NARUC SUMMER MEETING	TRAVEL EXPENSE
			GLENN JENNINGS	Chairman, President & CEO	192129	\$37.37	NARUC SUMMER MEETING	MEAL EXPENSE
			GLENN JENNINGS	Chairman, President & CEO	192129	\$96.72	NARUC SUMMER MEETING	MEAL EXPENSE
2009-07	GLENN JENNINGS - Expense Sheet	AGA EXECUTIVE & PLANNING COMMITTEE MEETING	GLENN JENNINGS	Chairman, President & CEO	192129	\$12.00	AGA EXECUTIVE & PLANNING COMM	MEAL EXPENSE
					192121	\$3.00	AGA EXECUTIVE & PLANNING COMM	TRAVEL EXPENSE
					192129	\$23.00	AGA EXECUTIVE & PLANNING COMM	MEAL EXPENSE
2009-07	B B & T	AGA COMMITTEE MEETING	GLENN JENNINGS	Chairman, President & CEO	192129	\$50.84	AGA COMMITTEE MEETING	MEAL EXPENSE
			GLENN JENNINGS	Chairman, President & CEO	192121	\$125.63	AGA COMMITTEE MEETING	TRAVEL EXPENSE
2009-09	GLENN JENNINGS - Expense sheet	FINANCIAL RESEARCH INSTITUTE	GLENN JENNINGS	Chairman, President & CEO	192129	\$12.00	FINANCIAL RESEARCH INSTITUTE	MEAL EXPENSE
					192129	\$16.00	FINANCIAL RESEARCH INSTITUTE	MEAL EXPENSE
					192129	\$15.00	FINANCIAL RESEARCH INSTITUTE	MEAL EXPENSE
	B B & T	FINANCIAL RESEARCH INSTITUTE	GLENN JENNINGS	Chairman, President & CEO	192129	\$119.96	FINANCIAL RESEARCH INSTITUTE	MEAL EXPENSE
					192121	\$110.43	FINANCIAL RESEARCH INSTITUTE	LODGING
2009-09	B B & T	KY ENERGY EFFICIENCY WORKING GROUP	GLENN JENNINGS	Chairman, President & CEO	192129	\$62.51	KY ENERGY EFFICIENCY WORKING GROUP	MEAL EXPENSE
2009-09	B B & T	AGA EXECUTIVE & STRATEGIC PLANNING COMMITTEE MEETING	GLENN JENNINGS	Chairman, President & CEO	192121	\$332.70	AGA EXECUTIVE & STRATEGIC	TRAVEL EXPENSE
			GLENN JENNINGS	Chairman, President & CEO	192121	\$794.70	AGA EXECUTIVE & STRATEGIC	LODGING
			GLENN JENNINGS	Chairman, President & CEO	188004	\$975.00	AGA EXECUTIVE & STRATEGIC	REGISTRATION
2009-09	B B & T	AGA SMALL MEMBER COUNCIL MTG	GLENN JENNINGS	Chairman, President & CEO	192129	\$168.37	AGA SMALL MEMBER COUNCIL MTG	MEAL EXPENSE
2009-09	B B & T	NARUC ANNUAL CONVENTION	BOB HAZELRIGG	Manager - External Affairs	193003	\$710.00	NARUC ANNUAL MEETING	REGISTRATION
					192122	\$40.00	NARUC ANNUAL MEETING	TRAVEL EXPENSE
					192129	\$86.92	NARUC ANNUAL MEETING	MEAL EXPENSE
					192129	\$40.69	NARUC ANNUAL MEETING	MEAL EXPENSE
					192129	\$41.22	NARUC ANNUAL MEETING	MEAL EXPENSE
					192122	\$737.43	NARUC ANNUAL MEETING	LODGING
					192129	\$13.37	NARUC ANNUAL MEETING	MEAL EXPENSE
					192122	\$28.00	NARUC ANNUAL MEETING	TRAVEL EXPENSE
	BOB HAZELRIGG - Expense sheet	NARUC ANNUAL CONVENTION	BOB HAZELRIGG	Manager - External Affairs	192122	\$231.70	NARUC ANNUAL MEETING	TRAVEL EXPENSE
					192129	\$6.00	NARUC ANNUAL MEETING	MEAL EXPENSE
2009-10	GLENN JENNINGS - Expense sheet	AGA SMALL MEMBER COUNCIL MTG	GLENN JENNINGS	Chairman, President & CEO	192121	\$2.00	AGA SMALL MEMBER COUNCIL MTG	TRAVEL EXPENSE
2009-12	B B & T	NATIONAL ASSOCIATION OF REGULATORY UTILITY COMMISSION	GLENN JENNINGS	Chairman, President & CEO	193003	\$495.00	WINTER COMMITTEE MEETING	REGISTRATION
					192122	\$687.00	WINTER COMMITTEE MEETING	LODGING
					192129	\$109.11	WINTER COMMITTEE MEETING	MEAL EXPENSE
2009-12	GLENN JENNINGS - Expense sheet	AGA BOARD EXECUTIVE COMMITTEE	GLENN JENNINGS	Chairman, President & CEO	192121	\$18.00	AGA BOARD EXECUTIVE COMMITTEE	TRAVEL EXPENSE
					192121	\$15.00	AGA BOARD EXECUTIVE COMMITTEE	TRAVEL EXPENSE

DELTA NATURAL GAS COMPANY
 RATE CASE 2010-00116 Expenses for Industry Association Activities
 For the year ended - 2009

DATE OF ACTIVITY	VENDOR	INDUSTRY ASSOCIATION	EMPLOYEE	JOB TITLE	ACCOUNT	AMOUNT	EXPENSE DESCRIPTION	REASON FOR EXPENSE
					192129	\$16.00	AGA BOARD EXECUTIVE COMMITTEE	MEAL EXPENSE
					192121	\$26.00	AGA BOARD EXECUTIVE COMMITTEE	TRAVEL EXPENSE
2009-12	B B & T	AGA BOARD EXECUTIVE COMMITTEE	GLENN JENNINGS	Chairman, President & CEO	192129	\$29.58	AGA BOARD EXECUTIVE COMMITTEE	MEAL EXPENSE
			GLENN JENNINGS	Chairman, President & CEO	192121	\$273.66	AGA BOARD EXECUTIVE COMMITTEE	LODGING

HBAK COMMONWEALTH BUILDER'S CONFERENCE

Booth space includes:

1. Sign with Company Name
2. 8' x 10' Exhibit space (pipe and drape)
3. (1) 6' draped table with 2 chairs
4. Seminar passes & Thursday night reception
5. Security

Target Times

Thursday, February 19, 2009

6:00 pm – 7:00 pm

Marketplace Opening Reception

Friday, February 20, 2009

9:00 am – 10:00 am

Marketplace Breakfast

12:00 Noon – 12:30 pm

Marketplace Target Time

12:30 pm – 1:30 pm

Marketplace Luncheon with Door Prizes

Set-up Schedule:

Thursday, February 19, 2009

1:00 pm – 4:30 pm

Break-down Schedule:

Friday, February 20, 2009

2:00 pm



BENEFITS OF THE MARKETPLACE

- Great statewide exposure
- Target hundreds of new customers
- Build profitable relationships with existing customers
- Hours of Builders undivided attention
- Professionally planned promotion
- All HBAK members invited to attend
- Staying steps ahead of your competition
- Conference registrants will be required to visit every booth to be eligible for door prizes

Register Today!

To choose your booth location, please mark your chosen booth number with an "X" on the back of this registration form. Your chosen booth location will be determined on a first come, first serve basis, so

**Don't Delay!!
Register Today!**

MARKETPLACE REGISTRATION

Due by January 31, 2009

Company: Delta Natural Gas Co.

Attendee 1: Jeffrey Steele

Attendee 2: _____

Address: 3617 Lexington Road

City: Winchester

State: Ky. Zip: 40391

Phone: 800-262-2012 X141

Fax: 859-745-0976

E-mail: jsteele@deltagas.com

		Quantity
Booth space	\$300	<u>1</u>
After Jan. 31	\$350	_____
Total Amount Enclosed		<u>\$300.⁰⁰</u>

Credit Card # /Expiration Date: _____

Visa or MasterCard Accepted

Return form and check /credit card # to:

HBAK

1040 Burlington Lane

Frankfort, KY 40604

(800) 489-4225

(502) 875-5480 FAX

Registration form available on-line at
www.hbak.com



travel inside the United States.
You must be checked in and at the gate at least 45 minutes before your scheduled departure time for international travel.
For tips on flying safely with laptops, cell phones, and other battery-powered devices, please visit <http://SafeTravel.dot.gov>.

D - Dinner
F - Food available for purchase
L - Lunch
LV - Departs
M - Movie
R - Refreshments - Complimentary
S - Snack
T - Cold meal
V - Snacks for Sale

Passenger Information

GLENN R JENNINGS
SkyMiles Number: *****816

1.921.21

Billing Details

Receipt Information

Fare Details: LEX DL X/CVG DL WAS171.63UN14N1XL DL LEX139.07TN14N1SD USD310.7
0END ZP LEXCVGDCA XF LEX4.5CVG4.5DCA4.5

Fare: 310.70 USD Form of Payment VI*****1760
Tax: 55.10 TX
Total: 365.80 USD

NON-REF/\$CHANGE FEE

SD

*Changed to co. vis a
AGA Board Meeting
NAIWC winter
meeting
AG*

Note: When using certain vouchers to purchase tickets, remaining credits may not be refunded. Additional charges and/or credits may apply and are displayed in the sections below.

This ticket is non-refundable unless issued at a fully refundable fare. Any change to your itinerary may require payment of a change fee and increased fare. Failure to appear for any flight without notice to Delta will result in cancellation of your remaining reservation.

Detailed Tax Information

Total Tax: 55.10 USD

XF 13.50 ZP 10.80 AY 7.50 US 23.30

Ticketing Details

Scan this barcode at a Delta Self-Service Kiosk to access your reservation.

TICKET #: 00623044454804
Issue Date: 01/22/09 Expiration: 01/22/10
Place of Ticket Issue: WWWRES
Issuing Agent Id: DL/WW
Ticket Issue date: 22JAN09
Not Transferable

Earn Up to 2,500 miles for Airport Transfers.

Great Rates and 500 Bonus Miles on all rentals.

Hotel Search by The Hilton Family.

Up to 25,000 bonus miles. Plus, no annual fee for first year. Apply Now.

Denisa King

From: Thanks for staying! [efolio@renaissancehotels.com]
Sent: Tuesday, April 07, 2009 12:19 PM
To: Denisa King
Subject: Your Feb 15, 2009 - Feb 16, 2009 stay at the Renaissance Washington, DC Hotel

Thank you for choosing the Renaissance Washington, DC Hotel for your recent stay.

As requested, below is a billing summary or adjustment for your stay. If you have questions about your bill, please contact us at (866) 435-7627 or mbs.customer.svc@marriott.com.

Make another reservation on RenaissanceHotels.com >>

Marriott Rewards members may receive this email automatically after every stay.

Modify your email preferences >>

Summary of Your Stay

Hotel: Renaissance Washington, DC Hotel
 999 Ninth Street NW
 Washington, District Of Columbia
 20001
 USA
 (202) 898-9000

Guest: JENNINGS/GLENN
 3617 LEXINGTON ROAD
 WINCHESTER, KY 40391
 USA

Dates of stay: Feb 15, 2009 - Feb 16, 2009
Guest number: 12543
Marriott Rewards number: XXXXX1465

Room number: 791
Group number: 10235

Date	Description	Reference	Charges	Credits
02/15/09	ROOM	791, 1	185.00	
02/15/09	RM TAX	791, 1	26.83	
02/16/09	Payment - Visa XXXXXXXXXXXX1760	ROOM C/O		211.83
02/16/09	15 SQRS GL 13208	5201	28.20	
02/17/09	Payment - Visa XXXXXXXXXXXX1760			28.20
Total balance				0.00 USD

211.83
 28.20

 240.03

AGA Board meetings
 NARUC Winter meetings
 AG

1921-1

Was that the best night's sleep you've ever had? How about a repeat performance at your place!



Important Information

Do Not Reply to this Email

This email is an auto-generated message. Replies to automated messages are not monitored. If you have any questions please contact the hotel directly at (202) 898-9000.

Why Have I Received this Email?

You have received this email because you requested during your stay to receive an electronic version of your bill by email.

Availability

Electronic versions of your hotel bill, available by email from our over 2,300 participating properties in the Marriott family of hotels in the USA and Canada, are emailed to you within 72 hours of check-out. These email messages reflect changes made to your bill up to 11pm on your day of departure. Any adjustments after that time may not be shown.

If you have received this email in error, please notify us.

Learn more about eFolio, receiving your hotel bills by email.

Authenticity of Bills

Marriott retains official records of all charges and credits to your account and will honor only those records.

Privacy

Your privacy is important to Marriott. For full details of our privacy policy, please visit our Internet Privacy Statement.

Credit of Marriott Rewards Points

After a stay, it may take up to 7 days for Marriott Rewards points to be credited to your account.

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RENAISSANCE.
HOTELS & RESORTS

Original

guest folio.

791 JENNINGS/GLENN 185.00 02/16/09 12:00 12543 10235
 Room Name Rate Depart Time ACCT# GROUP
 CK DELTA NATURAL GAS CO 02/15/09 13:00
 Type Arrive Time
 2

Room Clerk Address Payment MR#: XXXXX1465

DATE	REFERENCE	CHARGES	CREDITS	BALANCE DUE
02/15	ROOM	791, 1	185.00	
02/15	RM TAX	791, 1	26.83	
02/16	VS CARD			\$211.83

TO BE SETTLED TO:  CURRENT BALANCE .00

THANK YOU FOR CHOOSING RENAISSANCE! TO EXPEDITE YOUR CHECK-OUT, PLEASE CALL THE FRONT DESK, OR PRESS "MENU" ON YOUR TV REMOTE CONTROL TO ACCESS VIDEO CHECK-OUT.

AS REQUESTED, A FINAL COPY OF YOUR BILL WILL BE EMAILED TO:
 GJENNINGS@DELTAGAS.COM
 SEE "INTERNET PRIVACY STATEMENT" ON MARRIOTT.COM

*AGA Board meeting
 NARUC Winter meeting
 LG*

Give the gift that travels well.
 Surprise your valentine with dozens of choices.
 Purchase a Marriott GiftCard today at the front desk or
 visit gifts.marriott.com or gifts.marriott.co.uk!

It's MegaBonus time and Marriott Rewards wants to make your
 dream vacation come true. Stay between February 1 and
 April 30, 2009, to receive up to 25,000 MegaBonus points!
 Register today at MarriottRewards.com or 888-MARRIOTT.

Marriott Rewards Account # XXXXX1465
 Date 02/15/09-02/16/09 Est. Eligible Revenue \$185.00
 Est. base Points Earned: 1850
 For account activity: 801-468-4000 or www.Marriott.com

This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amount shown in the credits column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after checkout, you will owe us interest from the checkout date on any unpaid amount at the rate of 15% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

Signature X _____

Passenger Information

GLENN R JENNINGS
 SkyMiles Number: *****816

Billing Details**Receipt Information**

Fare Details: CVG DL LAS213.02LN14NAXN DL CVG278.14KN07NAXN USD491.16END ZP C
 VGLAS XF CVG4.5LAS4.5

Fare: 491.16 USD Form of Payment VI*****1760
 Tax: 58.04 TX
 Total: 549.20 USD

NON-REF/\$CHANGE FEE

Note: When using certain vouchers to purchase tickets, remaining credits may not be refunded. Additional charges and/or credits may apply and are displayed in the sections below.

All fare rules of your ticket apply.

Detailed Tax Information

Total Tax: 58.04 USD

XF 9.00 ZP 7.20 AY 5.00 US 36.84

1921.21

Ticketing Details

Scan this barcode at a Delta Self-Service Kiosk to access your reservation.

TICKET #: 00623063818134
 Issue Date: 02/28/09 Expiration: 02/28/10
 Place of Ticket Issue: WWWRES
 Issuing Agent Id: DL/WW
 Ticket Issue date: 28FEB09
 Not Transferable

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 miles. Plus, no annual
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Now.

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- Limits on our liability for personal injury or death of passengers, and for loss, damage or delay of goods

John Brown

From: EventRegistrations@aga.org
Sent: Thursday, February 19, 2009 2:43 PM
To: John Brown; John Brown
Subject: Finance Committee Meeting Mar 09 Registration Confirmation

Thank you for registering for the spring AGA Finance Committee Meeting. We look forward to seeing you in Boston March 11-13, 2009.

If you have any questions or need additional information, please visit the meeting's home page:

<http://www.aga.org/Events/EventsataGlance/Financecommitteemeeting/default.htm>

Purchased Products

Product Name	Price
Finance Committee Meeting (March 2009)	\$425.00
Total:	\$425.00

Paid on 2/19/2009 with Visa account ending 6504. Name on Card: JOHN BROWN.
Registration Information

Registration ID: 4291

Event: Finance Committee Meeting Mar 09

Full Name: John Brown

Mr. John B. Brown
CFO, Treasurer & Secretary

Primary Address: Delta Natural Gas Company, Inc.
3617 Lexington Road
Winchester, KY 40391-9706

Primary Fax Number: (859)744-3554

Email Address: jbrown@deltagas.com

Company Name: Delta Natural Gas Company, Inc.

Registration Type: 01 Member

Registration Date: 2/19/2009 1:43:12 PM

50
JBrown

1,930.03

Guests

There are no guests associated with this registration.

Event Registration Form Results

Are you planning on attending the committee dinner Tuesday, March 10?

Yes

OMNI PARKER HOUSE HOTEL
 60 SCHOOL STREET
 BOSTON MA 02108
 Tele- 617-227-8600 Fax- 617-742-5729

BROWN, JOHN

3617 Lexington Road
 Winchester KY 40391

418
 159
 KN
 2/0

03/11/09 03/15/09 BAR7 BAR7 10901211193

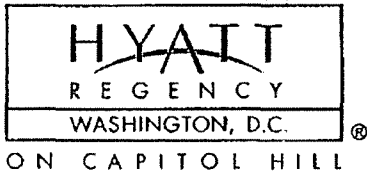
03/11/09	418	IN ROOM INTERNET	418/0/13.59/IN ROOM INTERNET
03/11/09	418	ROOM CHARGE	#418 BROWN, JOHN
03/11/09	418	CONVENTION CENTER TAX 2.75%	CONVENTION CENTER TAX 2.75%
03/11/09	418	CITY TAX 4%	CITY TAX 4%
03/11/09	418	STATE OCCUPANCY - 5.7%	STATE OCCUPANCY - 5.7%
03/12/09	418	IN ROOM INTERNET	418/0/16.43/IN ROOM INTERNET
03/12/09	418	ROOM CHARGE	#418 BROWN, JOHN
03/12/09	418	CONVENTION CENTER TAX 2.75%	CONVENTION CENTER TAX 2.75%
03/12/09	418	CITY TAX 4%	CITY TAX 4%
03/12/09	418	STATE OCCUPANCY - 5.7%	STATE OCCUPANCY - 5.7%
03/15/09	418	VISA	VISA
03/15/09	418	VISA	OFFSET CV6504

\$355.00
 A6A Finance
 Committee
 Meeting
 2 nights -
 room & internet
 J. Brown

\$9.95
 \$149.00
 \$4.10
 \$5.96
 \$8.49
 \$9.95
 \$149.00
 \$4.10
 \$5.96
 \$8.49
 (\$690.09)
 (\$335.09) SD

1,921.22

CREDIT DUE: (\$0.00)



Hyatt Regency Washington on Capitol Hill
 400 New Jersey Avenue, NW
 Washington, DC 20001
 Telephone: 1 202 737 1234
 Fax: 1 202 737 5773
 www.hyattregencywashington.com

INVOICE

Payee: John Brown
 3617 Lexington Rd
 Winchester KY 403919706
 US

Room: 0202
 Arrival: 04-01-09
 Departure: 04-03-09
 Page: 1 of 1
 Folio: 85424
 Invoice:

Membership:
 Bonus Code:
 Confirmation #: 2366401901
 Group Name: American Gas Asscoiation

Cashier #: 470

Date	Description	Charges	Credits
04-01-09	Group Room	279.00	
04-01-09	Occupancy Tax	40.46	
04-02-09	Guest Room	299.00	
04-02-09	Occupancy Tax	43.36	
04-03-09	Visa XXXXXXXXXXXXX6504 XX/XX		661.82 SD

No frequent traveler account has been credited for this stay. To enroll in Gold Passport, call 1-800-51-HYATT.

Total 661.82 USD 661.82 USD

Balance 0.00 USD

Guest Signature

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

Was your stay exceptional? Please let us know what you think...
 Simply e-mail us at QualityWasrw@hyatt.com

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Lost & Found questions, please email Lost@hyatt.com

1.921.22

*ABA Leadership Council
 Washington, DC
 J. Brown*

DELTA NATURAL GAS COMPANY
REQUEST FOR CHECK

6/8

6/09

001

Date Requested 5/29/09

Requested By mvr

Approved By jc

Payee Kentucky Gas Association

Address _____

City, State and Zip Code _____

Amount

Description of Payment Sponsorship for the KGA Annual Meeting

to be held at Kentucky Dam Village in Gilbertsville, Kentucky

on June 3, 4 & 5, 2009.

Total

\$250.00

Form No. 18

Rev. 11/86

[search](#)

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• You are here: Home » Events » Event Registration

EVENTS

Events at a Glance

Past Events

Presentations

MY AGA LOGIN

Welcome, **Glenn Jennings**
(If you are not Glenn Jennings, click here!)

[Go to My Aga](#)

[Bookmark This Page](#)

You do not have any bookmarks at this time.

[log out](#)

EVENT REGISTRATION

Badge Information	Registration Information	Registration Categories	Guest Registration	Background Information	Payment Information
-------------------	--------------------------	-------------------------	--------------------	------------------------	---------------------

Thank you

Thank you for registering for AGA's 2009 Financial Forum. We look forward to seeing you at the JW Marriott Las Vegas Resort & Spa. For further information or questions about this event, please contact:

Conference Program: Chris Hogan, chogan@aga.org, ph: 202-824-7027

Event logistics and registration: Kathleen Richter, krichter@aga.org, ph: 202-824-7029

1,980.04

Purchased Products

Product Name	Price
Financial Forum (2009) - Energy Industry	\$795.00
Total:	\$795.00

Paid on 4/20/2009 with Visa account ending 1760. Name on Card: Glenn Jennings.

REGISTRATION INFORMATION

Registration ID: 5767

Event: 2009 Financial Forum

Full Name: Glenn Jennings

Primary Address: Mr. Glenn R. Jennings
Chairman, President & CEO
Delta Natural Gas Company, Inc.
3617 Lexington Road
Winchester, KY 40391-9706

Primary Fax Number: (859)744-6552

Email Address: gjennings@deltagas.com

Company Name: Delta Natural Gas Company, Inc.

Registration Type: 10 Energy Industry

Registration Date: 4/20/2009 3:40:35 PM

*AGA Financial Forum
+ Board meetings
MJ*

GUESTS

There are no guests associated with this registration.

EVENT DEMOGRAPHIC FORM RESULTS



JW MARRIOTT.
LAS VEGAS RESORT & SPA
AT SUMMERLIN

JW MARRIOTT LAS VEGAS

GUEST FOLIO

6133	JENNINGS/GLENN/MR	249.00	05/04/09	12:00	14891	6913
NKMB					ACCT#	GROUP
28			05/01/09	18:08		
ROOM	ADDRESS	PAYMENT			MR#	XXXXX1465
CLERK						
DATE	REFERENCE	CHARGES	CREDITS	BALANCE DUE		

05/01 ROOM	6133, 1	249.00	
05/01 OCC TAX	6133, 1	22.41	
05/02 ROOM	6133, 1	249.00	
05/02 OCC TAX	6133, 1	22.41	
05/03 PR CAFE	32006133	13.98	
1.921.29 05/03 CARMEL'S	17156133	265.82	meal - Dennis Pithney - AMBAC
05/03 ROOM	6133, 1	249.00	Boyd Nelson - New Harbor
05/03 OCC TAX	6133, 1	22.41	John Hennings - James
05/04 VS CARD			McIntyre
		\$1094.03	

TO BE SETTLED TO: VISA CURRENT BALANCE .00

THANK YOU FOR CHOOSING MARRIOTT! TO EXPEDITE YOUR CHECK-OUT, PLEASE CALL THE FRONT DESK, OR PRESS "MENU" ON YOUR TV REMOTE CONTROL TO ACCESS VIDEO CHECK-OUT.

AS REQUESTED, A FINAL COPY OF YOUR BILL WILL BE EMAILED TO:
GJENNINGS@DELTA.GAS.COM
SEE "INTERNET PRIVACY STATEMENT" ON MARRIOTT.COM

1.921.29 265.82
1.921.21 828.21

AGA Financial Forum &
Board meeting MJ

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Marriott Rewards Account # XXXXX1465
Date 05/01/09-05/04/09 Est. Eligible Revenue \$1026.80
Est. base Points Earned: 10268
For account activity: 801-468-4000 or www.Marriott.com



JW MARRIOTT.
LAS VEGAS RESORT & SPA
AT SUMMERLIN

221 N. Rampart Blvd.
Las Vegas, NV 89145

This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amount shown in the credits column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

Signature X _____

REGISTRATION FORM
(One form per person. Duplicate as needed.)
SEARUC 2009 Annual Conference
 JUNE 21 - 24, 2009 CHARLESTON, SC

5/18 023
 6/09
 #2126

1. Registrant Information: Complete registration form and return by mail with check.

Registrant: Bob Hazelrigg Title: Man. External Affairs
 Organization: Delta Natural Gas
 Address: 3617 LEWINGTON RD
 City: Winchester State: Ky Zip: 40391
 Telephone: (859) 744-6271 Fax: (859) 744-3273
 Email: bhazelrigg@deltagas.com

2. Registration Fees [all inclusive]

	Early by 5/05	Regular by 5/29	On-Site after 5/29
<input type="checkbox"/> Commissioners/Staff	\$375	\$400	\$425
<input checked="" type="checkbox"/> All Others	<u>450</u>	\$500	\$550

Registration Fees Total: 450.00

3. Guest Fees

<input type="checkbox"/> Spouse/Guest	\$125	\$125	\$125
<input type="checkbox"/> Child 16 & Older	\$75	\$75	\$75
<input type="checkbox"/> Child 15 & Under	\$0	\$0	\$0

Spouse/Guest name: _____
 Child name: _____ Age: _____
 Child name: _____ Age: _____
 Child name: _____ Age: _____
 Child name: _____ Age: _____

Guest Fees Total: _____

4. Meeting Activities: Please check all of the activities you plan to attend. All registration fees grant access to all SEARUC functions.

- 6/21 President's Welcome
- 6/22 Cont. Breakfast
- 6/22 President's Reception
- 6/23 Cont. Breakfast
- 6/23 SEARUC Lunch
- 6/23 Evening at the Hunley (Limit 225 people)

5. Payment:

Total Due: 450.00

Please mail registration form and payment drawn on a U.S. Bank payable to:

SEARUC 2009
c/o Public Service Commission of SC
 PO. Drawer 11649
 Columbia, SC 29211-1469

Contact Melissa Purvis
 @ 803-896-5180 for additional
 information.

6. Contact Information

Emergency Contact: Nancy Hazelrigg
 Phone No. 859-749-9402

7. Waiver:

SEARUC 2009 PARTICIPANTS RELEASE: I understand that there may be elements of risk associated with the activities and events of the SEARUC 2009 Conference hosted by the South Carolina Public Service Commission ("SCPSC"). Given that understanding, I hereby release and agree to indemnify and hold harmless the SEARUC, the SCPSC, the State of South Carolina, and all SEARUC, SCPSC and State of South Carolina employees, representatives and agents from any and all claims of any nature arising from my participation in the SEARUC 2009 Conference activities and events. Further, this waiver of liability shall expressly apply to all of my minor children that participate in such SEARUC 2009 Conference activities and events.

Check here to accept the above Waiver.

Cancellation Policy: Written requests received before May 29th will be honored (less a \$50 processing fee). Substitutions are accepted at any time during this meeting. No refunds after May 29th without documentation of a medical emergency or flight cancellation by the airline. Cancellations by phone are not accepted. If you register in advance and do not attend or cancel, you are still responsible for the full registration fee!

Pre-Registration Policy: Deadline for pre-registration is Friday, May 29th, 2009. After this date, registrations must be processed on-site at the commencement of the meeting. No faxes or email will be accepted in the office after this date. Registrations will not be processed without a completed form and payment information.

FOR SEARUC USE ONLY

Date Received: _____
 Amount: _____
 Check: _____
 Approval #: _____



THE MILLS HOUSE
HOTEL
Historic Charleston, South Carolina

Robert Hazelrigg
3617 Lexington Rd
Winchester Kentucky
Winchester, KY 40391

A/R Number
Group Code
Folio/Invoice No.
Reference #

OK / R/A
SEARCH
Conference

Room No. **736** Page No. 1 of 2
Arrival 06-20-09 Cashier No. 102
Departure 06-24-09 User ID AKB

www.millshouse.com

Date	Description	Charges	Credits
06-20-09	First Shot All Day #736 : CHECK #7702	62.05	
06-20-09	Parking	22.00	
06-20-09	Parking Tax	1.65	
06-20-09	*Accommodation	237.00	
06-20-09	State Tax	20.15	
06-20-09	County Tax	4.74	
06-20-09	City Tax	4.74	
06-21-09	Charleston Area Destination Fee	1.00	
06-21-09	Destination Fee Tax	0.08	
06-21-09	Charleston Area Destination Fee	1.00	
06-21-09	Destination Fee Tax	0.08	
06-21-09	Parking	22.00	
06-21-09	Parking Tax	1.65	
06-21-09	*Accommodation	180.00	
06-21-09	State Tax	15.30	
06-21-09	County Tax	3.60	
06-21-09	City Tax	3.60	
06-22-09	Charleston Area Destination Fee	1.00	
06-22-09	Destination Fee Tax	0.08	
06-22-09	Parking	22.00	
06-22-09	Parking Tax	1.65	

The Mills House Hotel
115 Meeting Street
Charleston, SC 29401
Tel: (843) 577-2400 Fax: (843) 722-0623 TF: (800) 874-9600



THE MILLS HOUSE
HOTEL
Historic Charleston, South Carolina

Robert Hazelrigg
3617 Lexington Rd
Winchester Kentucky
Winchester, KY 40391

A/R Number
Group Code
Folio/Invoice No. /
Reference #

Room No. 736 Page No. 2 of 2
Arrival 06-20-09 Cashier No. 102
Departure 06-24-09 User ID AKB

www.millshouse.com

Date	Description	Charges	Credits
06-22-09	*Accommodation	180.00	
06-22-09	State Tax	15.30	
06-22-09	County Tax	3.60	
06-22-09	City Tax	3.60	
06-23-09	Charleston Area Destination Fee	1.00	
06-23-09	Destination Fee Tax	0.08	
06-23-09	Parking	22.00	
06-23-09	Parking Tax	1.65	
06-23-09	*Accommodation	180.00	
06-23-09	State Tax	15.30	
06-23-09	County Tax	3.60	
06-23-09	City Tax	3.60	

Total 1,035.10 0.00

Balance 1,035.10

1.921.22

Guest Signature: _____

I have received the goods and / or services in the amount shown heron. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or association fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

The Mills House Hotel
115 Meeting Street
Charleston, SC 29401
Tel: (843) 577-2400 Fax: (843) 722-0623 TF: (800) 874-9600

Don Cartwright
 Carl Cox
 Jonathan Morphew
 Jim Potter
 M e Robinson

REGISTRATION FORM
 Page 2 of 2 (please complete both sides of this form)

Deadline for cancellations receiving a full refund is May 29, 2009.

Personnel representing all State and Federal Regulatory Agencies such as the Public Service Commission and Fire Marshall's Office will be charged the KGA member registration fee.

	Number	By May 29 th	After May 29 th	Total
<u>Registration:</u>				
KGA Member Registration (includes spouse)	<u>5</u>	\$275.00	\$300.00	\$ <u>1375.00</u>
Non-KGA Member Registration	_____	\$350.00	\$375.00	\$ _____
KGA Member Vendor Booth Registration	_____	\$375.00	\$400.00	\$ _____
Additional Vendor Representative	_____	\$275.00	\$300.00	\$ _____
Children Attending	_____	NO CHARGE		
<u>Sponsorship:</u>				
Platinum		\$1,500.00		\$ _____
Gold		\$1,000.00		\$ _____
Silver		\$500.00		\$ _____
Bronze		\$250.00		\$ _____
Other				\$ _____
<u>Thursday Afternoon Activities:</u>				
Golf	<u>3</u>	\$60.00	\$70.00	\$ <u>180.00</u>
Skeet Shooting	<u>2</u>	\$10.00	\$20.00	\$ <u>20.00</u>
Pontoon Outing:				
Adults	<u>4</u>	\$10.00	\$20.00	\$ <u>40.00</u>
Children FREE	_____			
One Day Registration as indicated below (KGA Members ONLY)	_____	\$175.00	\$200.00	\$ _____
<input type="checkbox"/> Wednesday	<input type="checkbox"/> Thursday	<input type="checkbox"/> Friday		
Total Amount Enclosed				\$ <u>1615.00</u>

Please make check payable to the **KENTUCKY GAS ASSOCIATION** and mail with registration to:

Kentucky Gas Association
 310 C. C. Lowry Drive - Murray, Kentucky 42071
 Phone: 1-800-455-9427 - Fax: 270/753-9807

Method of Payment:	<input type="checkbox"/> Check	Credit Card Info	<input type="checkbox"/> American Express	<input type="checkbox"/> Visa	<input type="checkbox"/> MasterCard
	<input type="checkbox"/> Credit Card	Card No. _____	Expiration _____ (mm/yy)		
		Name on Card _____			
		CC Billing Address _____	Zip _____		

KCA
Ann Meeting

KENTUCKY CASH SHOP #38
113 ADMINISTRATION DR
GILBERTSVILLE, KY 42044

S-A-L-E-S D-R-A-F-T

BATCH: 931

007923600011

REF: 6369

FOLIO 214

CO TYPE: VISA

TR TYPE: CARD DEBIT

DATE: JUN 02: 09 15:57:17

TOTL \$264.42

ACCT:


6579

EXP: 11/11

AP: 671722

CARDMEMBER ACKNOWLEDGES RECEIPT OF GOODS
AND/OR SERVICES IN THE AMOUNT OF THE
TOTAL SHOWN HEREON AND AGREES TO PERFORM
THE OBLIGATIONS SET FORTH BY THE
CARDMEMBER'S AGREEMENT WITH THE ISSUER

THANKS FOR USING VISA



TOP COPY-MERCHANT BOTTOM COPY-CUSTOMER

50

Kentucky Oil & Gas Association

73rd Annual Meeting

June 10 – June 12, 2009

*Dennis -
This was changed
to co. visa
YB*

REGISTRATION FORM

Please print or type. Use one form per registrant. Copy for additional registrations. Return to KOGA.

1.88004

First Name Glenn Last Name Jennings
 Company Delta Natural Gas Co Address 3617 Lexington Road
 City Winchester State KY Zip 40391
 Phone 859-744-6171 Fax 859-744-6552
 Email Address gjennings@deltagas.com

KOGA will honor refunds through Friday, May 29, 2009, after which time **no refunds will be issued.**
 KOGA defines a member as a paid 2009 membership for an individual, partnership or company.

<u>REGISTRATION FEES:</u>	<u>Advance (to May 29)</u>	<u>After (May 29)</u>	
KOGA Members (includes all events except golf)	\$260	\$285	\$ <u>260.00</u>
KOGA Non-member (includes all events except golf)	\$335	\$360	\$ _____
Spouse	\$110	\$130	\$ _____
Spouse's Name (if registered) _____		Phone # (required for spa scheduling) _____	
Golf Outing	\$85	same	\$ _____

<u>SPONSORSHIP:</u>			
Win	\$1,500		\$ _____
Place	\$1,000		\$ _____
Show	\$500		\$ _____
Daily Double	\$250 and below		\$ _____

TOTAL AMOUNT DUE \$ 260.00 *SD*
 (your cancelled check is your receipt)

REGISTRATION FEES MUST BE PAID PRIOR TO MEETING OR AT THE REGISTRATION DESK

PLEASE CHECK THE EVENTS YOU PLAN ON ATTENDING:

<u>YES</u>	<u>(1 or 2 people)</u>	
_____	_____	Golf Tournament , Griffin Gate, Wednesday, June 10, 8:00 am
_____	_____	Tennis Tournament Wednesday, June 10, 9:00 am
_____	_____	Welcome Reception (Exhibit Area), Wednesday, June 10, 6:00 pm–8:00 pm
_____	_____	Spouses Spa Day , Griffin Gate Marriott Spa, Thursday, June 11, 9:00 am–2:00pm
<input checked="" type="checkbox"/>	<u>1</u>	Luncheon , Guest Speaker, Michael Economides, Thursday, June 11, 12:00 pm–1:30 pm
_____	_____	Reception , Taste of the Tropics, Thursday, June 11, 6:00 pm – 10:00 pm
_____	_____	Membership Meeting and Continental Breakfast, Friday, June 12, 9:00 am – 11:30 am

We accept <input checked="" type="checkbox"/> Visa () Mastercard () Discover () American Express: Card No. <u>4264 0720 0000 1760</u> Expiration Date: <u>05/2012</u>	MAKE CHECKS PAYABLE TO: KOGA 1-A PHYSICIANS PARK FRANKFORT, KY 40601
List address if different from above address: _____	
Authorized Card Signature: <u>Glenn R. Jennings</u>	
Email Address <u>gjennings@deltagas.com</u> <small>(Receipt will be emailed)</small>	



REGISTRATION COMPLETE!

Tue May 12 13:59:12 2009

Receipt No.: 0515644786
Order No.: 44D85FD2-4A09B8EE-054-B2578

Registered for **NARUC Summer Committee Meetings**

Name: Glenn Jennings
Name on Badge: Glenn Jennings
Title: Chairman, President & CEO
Organization: Delta Natural Gas Co
Email: gjennings@deltagas.com

ADA assistance requested

You plan to attend the following:

Welcome Reception

Fees

Registration (Industry and All Others):	\$495
Reception:	\$0
=====	
Total:	\$495

*cc. visa
JD*

1,480.04

For accounting or payment questions or to cancel a registration, contact Judith Ford at jford@naruc.org or 202.898.2203
To substitute a registrant or make modifications, contact Lennie Noblezada at lnoblez@naruc.org or 202.898.2202

[**HOTEL RESERVATIONS**]
[Click here for Hotel Reservations](#)

NARUC Federal Tax ID Number: 53-0204609
National Association of Regulatory Utility Commissioners
1101 Vermont Avenue, NW Suite 200
Washington, DC 20005
202.898.2200

[Print this page](#)

[Visit Summer Committee Meetings site](#)

National Association of Regulatory Utility Commissioners ©2009

Glenn Jennings

From: DeltaElectronicTicketReceipt@delta.com
Sent: Wednesday, June 24, 2009 3:35 PM
To: Glenn Jennings
Subject: GLENN R CINCINNATI 19JUL09



Your Receipt and Itinerary

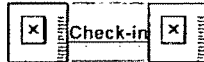
(Scan this barcode at a Delta Self-Service Kiosk to access your reservation)

GLENN R JENNINGS
 3617 LEXINGTON ROAD
 WINCHESTER KY 40391-9706

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Speed through the airport. Check-in online for your flight.



1.9.21.21

NARUC Summer meetings
DJ

Flight Information

DELTA CONFIRMATION #: D7R21P
 TICKET #: 00623110739204

Day	Date	Flight	Status	Bkng Class	City	Time	Meals/ Other	Seat/ Cabin
Sun	19JUL	DELTA 1211	OK	L	LV CINCINNATI AR SEATTLE	855A 1050A	F M	17C COACH
Tue	21JUL	DELTA 1288	OK	K	LV SEATTLE AR CINCINNATI	615A 132P	F M	17C COACH

Check your flight information online at delta.com or call the Delta Flightline at 800-325-1999.

Baggage and check-in requirements vary by airport and airline, so please check with the operating carrier on your ticket.

Please review Delta's [check-in Requirements](#) and [baggage guidelines](#) for details.

You must be checked in and at the gate at least 15 minutes before your scheduled departure time for travel inside the United States.

You must be checked in and at the gate at least 45 minutes before your scheduled departure time for international travel.

For tips on flying safely with laptops, cell phones, and other battery-powered devices, please visit <http://SafeTravel.dot.gov>.

- Key to Terms
- # - Arrival date different than departure date
- ** - Check in required
- *** - Multi meals
- *S\$ - Multiple seats
- AR - Arrives
- B - Breakfast
- C - Bagels/Beverages
- D - Dinner
- F - Food available for purchase
- L - Lunch
- LV - Departs
- M - Movie
- R - Refreshments - Complimentary
- S - Snack
- T - Cold meal
- V - Snacks for Sale
-
-
-

Qr
Qr
Qr
Qr
Qr

Passenger Information

GLENN R JENNINGS
SkyMiles Number: *****816

Billing Details

Receipt Information

Fare Details: CVG DL SEA240.00LB14A0NA DL CVG309.76KB07A0NA USD549.76END ZP C
VGSEA XF CVG3SEA4.5

Fare: 549.76 USD Form of Payment VI*****1760
Tax: 60.93 TX
Total: 610.69 USD

NON-REF/\$CHANGE FEE

Note: When using certain vouchers to purchase tickets, remaining credits may not be refunded. Additional charges and/or credits may apply and are displayed in the sections below.

This ticket is non-refundable unless issued at a fully refundable fare. Any change to your itinerary may require payment of a change fee and increased fare. Failure to appear for any flight without notice to Delta will result in cancellation of your remaining reservation.

Detailed Tax Information

Total Tax: 60.93 USD

XF 7.50 ZP 7.20 AY 5.00 US 41.23

Ticketing Details

Scan this barcode at a Delta Self-Service Kiosk to access your reservation.



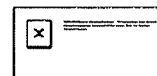
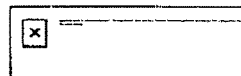
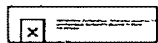
TICKET #: 00623110739204
Issue Date: 06/24/09 Expiration: 06/24/10
Place of Ticket Issue: WWWRES
Issuing Agent Id: DL/WW
Ticket Issue date: 24JUN09
Not Transferable

Save money when you book your next car or hotel at delta.com.

Great Rates and 500 Bonus Miles on all rentals.

Hotel Search by The Hilton Family.

Up to 25,000 bonus miles. Plus, no annual fee for first year. Apply Now.



the westin seattle
 1900 fifth avenue seattle, washington 98101
 phone 206.728.1000 fax 206.728.2259
 westin.com/seattle

guest Glenn Jennings
 3617 Lexington Road
 Winchester, KY 40391
 NAG15B

room 2252
 rate 199.00
 2
 no. pers 770081 EX-A
 folio 1
 page 19-JUL-09 11:33
 arrive 21-JUL-09
 depart VI
 payment

travel agent/charge to

date	reference	description	charges/credits
19-JUL-09	RT2252	State Tax	17.11
19-JUL-09	RT2252	Occupancy Tax	13.93
20-JUL-09	RT2252	Room Charge	199.00
20-JUL-09	RT2252	State Tax	17.11
20-JUL-09	RT2252	Occupancy Tax	13.93
20-JUL-09	96873640	In Room Dining	37.37
21-JUL-09	VI	Visa	497.45-
		Balance Due	0.00

For your convenience, we have prepared this zero-balance folio indicating a \$0 balance on your account. Please be advised that any charges not reflected on this folio will be charged to the credit card on file with the hotel. While this folio reflects a \$0 balance, your credit card may not be charged until after your departure. You are ultimately responsible for paying all of your folio charges in full.

EXPENSE REPORT SUMMARY

Date	Room/Tax	Food/Bev	Telephone	Other	Total	Payment
19-JUL-09	230.04	0.00	0.00	0.00	230.04	0.00
20-JUL-09	230.04	37.37	0.00	0.00	267.41	0.00
Total	460.08	37.37	0.00	0.00	497.45	0.00

For billing inquiries, please e-mail guestbilling.seattle@westin.com or call 206.727.5815. We look forward to welcoming you back soon!

NARVC
Summer meetings 1.921.21 460.08
AG 1.921.29 37.37

I agree to remain personally liable for the payment of this account if the corporation or other third party billed fails to pay part or all of these charges signature _____

As a Starwood Preferred Guest, you could have earned 846 Starpoints for this visit. Please provide your member number or enroll today.

Glenn Jennings
 FOLIO 770081 19-JUL-09

Glenn Jennings

From: DeltaElectronicTicketReceipt@delta.com
 Sent: Friday, October 02, 2009 4:08 PM
 To: Glenn Jennings
 Subject: GLENN R CINCINNATI 02DEC09



Your Receipt and Itinerary

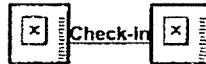
(Scan this barcode at a Delta Self-Service Kiosk to access your reservation.)

GLENN R JENNINGS
 3617 LEXINGTON ROAD
 WINCHESTER KY 40391-9706

Thank you for choosing Delta. We encourage you to review this information before your trip. If you need to contact Delta or check on your flight information, go to delta.com, call 800-221-1212 or call the number on the back of your SkyMiles® card.

Now, managing your travel plans just got easier. You can exchange, reissue and refund electronic tickets at delta.com. Take control and make changes to your itineraries at delta.com/itineraries.

Speed through the airport. Check-in online for your flight.



*AGA Executive + Planning
 Committee meeting of Board.
 GJ*

Flight Information

DELTA CONFIRMATION #: PRCA54
 TICKET #: 00623157578540

Day	Date	Flight	Status	Bkng Class	City	Time	Meals/ Other	Seat/ Cabin
Wed	02DEC	DELTA 6454*	OK	L	LV CINCINNATI	850A		4B
					AR WAS-R REAGAN	1021A		COACH
					NATL			
					*Operated by COMAIR			
Thu	03DEC	DELTA 6526*	OK	K	LV WAS-R REAGAN	450P		4B
					NATL			COACH
					AR CINCINNATI	635P		
					*Operated by COMAIR			

Check your flight information online at delta.com or call the Delta Flightline at 800-325-1999.

Baggage and check-in requirements vary by airport and airline, so please check with the operating carrier on your ticket.

Please review Delta's [check-in Requirements](#) and [baggage guidelines](#) for details.

You must be checked in and at the gate at least 15 minutes before your scheduled departure time for travel inside the United States.

You must be checked in and at the gate at least 45 minutes before your scheduled departure time for international travel.

For tips on flying safely with laptops, cell phones, and other battery-powered devices, please visit <http://SafeTravel.dot.gov>.

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 - *SS - Multiple seats
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 - B - Breakfast
 - C - Bagels/Beverages
 - D - Dinner
 - F - Food available for purchase
 - L - Lunch
 - LV - Departs
 - M - Movie
 - R - Refreshments - Complimentary
 - S - Snack
 - T - Cold meal
 - V - Snacks for Sale

Glenn Jennings

From: reservations@kingsmill.com
Sent: Friday, July 10, 2009 3:47 PM
To: Glenn Jennings
Cc: reservations@kingsmill.com
Subject: Thank you for your reservation!

*Room reservation - deposit
AGA Executive Conference
& Board meeting. AJ*



Group Reservation, Confirmation Number: 119441642

Welcome
Dear Glenn Jennings:
Thank you for choosing the Kingsmill Resort and Spa for your upcoming visit to Williamsburg
Please review your reservation information carefully and contact us if we can be of further assistance.
We look forward to welcoming you and wish you a most enjoyable stay.
Sincerely,
Reservations Specialist
Kingsmill Resort and Spa 1-800-832-5665 reservations@kingsmill.com www.kingsmill.com

Guest Info	Credit Card Info
Glenn Jennings Shared With: fl	Card Type: Visa Card Number: *****1760

Email: gjennings@deltagas.com
Phone: 859-744-6171
3617 Lexington Road
Winchester, Kentucky 40391
UNITED STATES

Expiration Date: 05/12
Card Holder: Glenn Jennings

Reservation Info

Charge

Confirmation Number: 119441642
Book Date: Jul 10, 2009
Number of Rooms: 1
Number of Adults: 1
Number of Children: 0
Number of Infants: 0
Check In: Sep 12, 2009
Check Out: Sep 15, 2009
Total Stay: 3 - Night

USD 717.00

Room Type: Deluxe 1 Bedroom Suite
Deluxe guest rooms are located in close proximity to the sports club, spa and restaurants on a bluff overlooking the Kingsmill Marina or Wareham's Pond. Deluxe One Bedroom Suites feature a master bedroom with a king-size bed, spacious living room with a queen-size sleep sofa, fully equipped kitchen, dining room, television in living room and bedroom, private balcony or patio with coffee maker, in room safe, multi-line telephone, and wireless internet.

Daily Rate:

- Sep 12, 2009 ----- USD 239.00
- Sep 13, 2009 ----- USD 239.00
- Sep 14, 2009 ----- USD 239.00

Group: American Gas Association

AGA Executive Conference Program

Group Attendee Code: 6A118V
Number of Attendees: 1

Company:
American Gas Association
400 N Capitol St NW
Washington, DC 20001
Phone: 703-841-8692
Fax:

Coordinator:
Mary Weekley
Email:
Phone:
Fax:

Cancellation is 72 hours prior to arrival or changes only allowed before cut off date

Check-in time after 4 p.m. Check-out time before 11 a.m. Additional State Occupancy Tax will be applied Rates subject to change. Late Checkout : 75 USD. After 3pm Full day Charge. Crib available at no charge Self Parking available at no charge. Valet Parking available at no charge

Cancellation Policy: Reservations must be cancelled 72 hours prior to arrival to avoid a penalty of one night's room and tax.

Deposit Policy: All Reservations Require Credit Card Deposit of 100 pct of stay due at time of booking.

Guarantee Policy: N/A

Tax USD 77.70

Total Charge USD 794.70

1.921.21

Search

About AGA | Committees | Events | Publications | Knowledge Center | Legislative/Regulatory | Newsroom | Research/Statistics

You are here: Home » Events » Event Registration

EVENTS

- Events at a Glance
- Past Events
- Presentations

MY AGA LOGIN

Welcome, **Glenn Jennings**
(If you are not Glenn Jennings, click here!)

Go to My.Aga

Bookmark This Page

You do not have any bookmarks at this time.

log out

EVENT REGISTRATION

Badge Information	Registration Information	Registration Categories	Guest Registration	Background Information	Payment Information
-------------------	--------------------------	-------------------------	--------------------	------------------------	---------------------

Thank you

This email serves as confirmation that we have received your registration for the 2009 AGA Executive Conference which will be held September 13-14, at Kingsmill. Meeting materials will be provided on site at the AGA registration desk, located in the Fairfax room on the Lobby Level of the hotel's conference center during the following hours:

- Sunday, September 13 - 2:00 - 5:00 p.m.
- Monday, September 14 - 7:00 - 9:00 a.m.

We look forward to your participation in the meeting.

Purchased Products

Product Name	Price
Executive Conference (2009)	\$975.00
AGA Board of Directors Dinner	FREE
AGA Board of Directors	FREE
Audit Committee	FREE
Board Finance Committee	FREE
Climate Change Task Force (This meeting is currently scheduled to be incorporated with the AGA Board of Directors meeting on September 15.)	FREE
Government Relations Policy Committee (This meeting is currently scheduled to be incorporated with the AGA Board of Directors meeting on September 15.)	FREE
Membership Services Committee	FREE
Total:	\$975.00

Paid on 7/10/2009 with Visa account ending 1760. Name on Card: Glenn Jennings.

REGISTRATION INFORMATION

Registration ID: 6398

Event: Executive Conference

Full Name: Glenn Jennings

Primary Address: Mr. Glenn R. Jennings
Chairman, President & CEO
Delta Natural Gas Company, Inc.
3617 Lexington Road
Winchester, KY 40391-9706

Primary Fax Number: (859)744-6552

Email Address: gjennings@deltagas.com

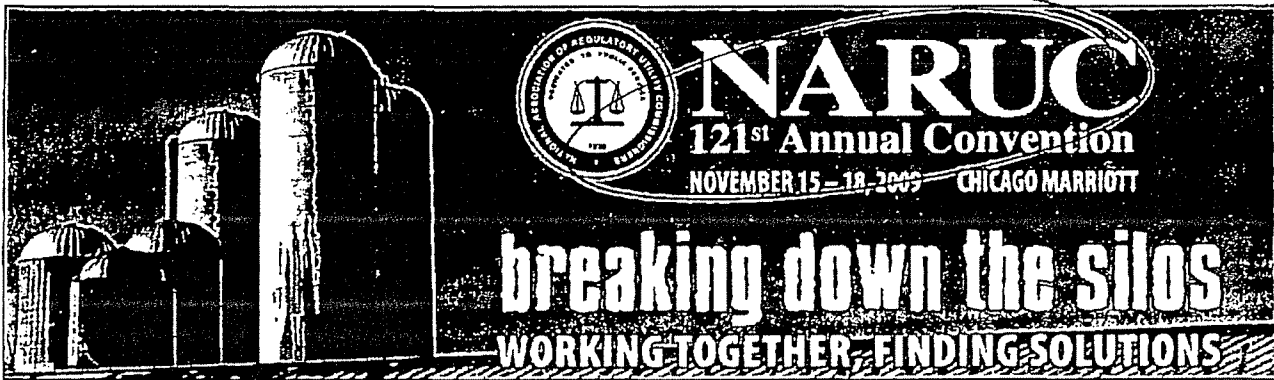
Company Name: Delta Natural Gas Company, Inc.

*AGA Executive Conf -
+ Board meetings*

AG

*changed on
co. visa*

1,980.04



REGISTRATION COMPLETE!

Tue Sep 15 11:26:16 2009

Receipt No.: 0570012467
Order No.: 44D85FD2-4Aafb217-612-15C93C

Registered for **NARUC 121st Annual Convention**
Name: Bob Hazelrigg
Name on Badge: Bob Hazelrigg
Title: Manager - External Affairs
Organization: Delta Natural Gas
Email: bhazelrigg@deltagas.com

You plan to attend the following:

- President's Reception
- Installation Luncheon

Fees

Registration (Industry and All Others):	\$710
Reception:	\$0
=====	
Total:	\$710 <i>50</i>

*OK! Recd
changed to Visa*

For accounting or payment questions or to cancel a registration, contact Judith Ford at jford@naruc.org or 202.898.2203
To substitute a registrant or make modifications, contact Lennie Noblezada at lnoblez@naruc.org or 202.898.2202

HOTEL RESERVATIONS

[Click here for Hotel Reservations](#)

NARUC Federal Tax ID Number: 53-0204609
National Association of Regulatory Utility Commissioners
1101 Vermont Avenue, NW Suite 200
Washington, DC 20005
202.898.2200

Print this page

Visit [NARUC_121st Annual Convention site](#)

Bob Hazelrigg

From: admin@naruc.org
Sent: Tuesday, September 15, 2009 11:26 AM
To: Bob Hazelrigg
Subject: Receipt: NARUC 121st Annual Convention Registration 44D85FD2-4AAFB217-612-15C93C

National Association of Regulatory Utility Commissioners

RECEIPT

Tue Sep 15 11:26:16 2009

Receipt No.: 0570012467
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Registered for NARUC 121st Annual Convention

Name: Bob Hazelrigg
Name on Badge: Bob Hazelrigg
Title: Manager - External Affairs
Organization: Delta Natural Gas
Email: bhazelrigg@deltagas.com

Charged to Visa

You plan to attend the following:

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Reception:	\$0
<hr/>	
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National Association of Regulatory Utility Commissioners
1101 Vermont Avenue, NW Suite 200
Washington, DC 20005
202.898.2200

GUEST FOLIO

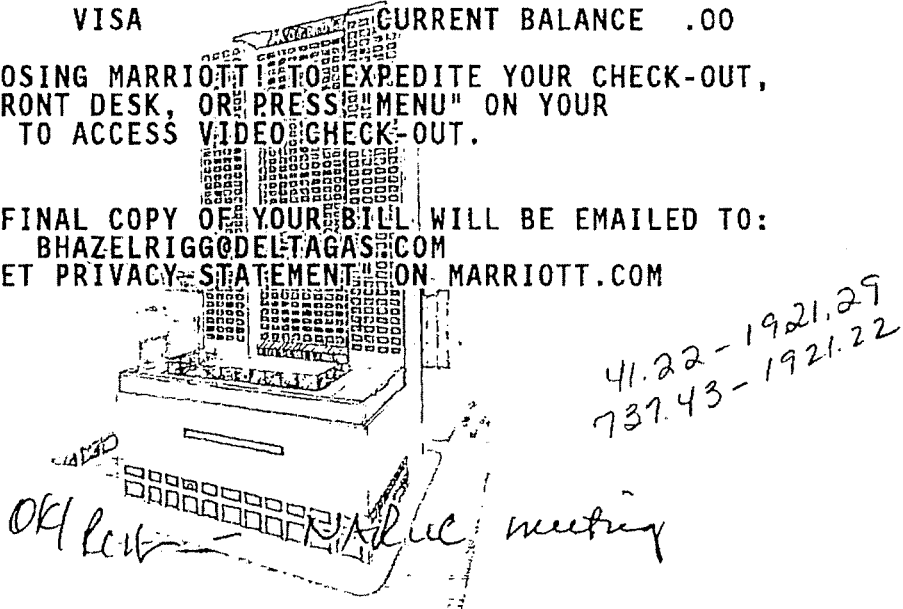
3730 HAZELRIGG/ROBERT/MR 213.00 11/18/09 12:00 16077 11274
ROOM NAME RATE DEPART TIME ACCT# GROUP
GK DELTA NATURAL GAS 11/15/09 13:54
TYPE ARRIVE TIME
54

ROOM CLERK	ADDRESS	PAYMENT	MR#:	
DATE	REFERENCE	CHARGES	CREDITS	BALANCE DUE
11/15	LOBBY	53673730	10.92 <i>lunch</i>	
11/15	ROOM	3730, 1	213.00	
11/15	STATETAX	3730, 1	25.35	
11/15	CITY TAX	3730, 1	7.46	
11/16	ENG ADJ	KCD	50.00	AD
11/16	HARVEST	74363730	26.30 <i>lunch - Taxes tax ln - AD</i>	
11/16	ROOM	3730, 1	213.00	
11/16	STATETAX	3730, 1	25.35	
11/16	CITY TAX	3730, 1	7.46	
11/17	ENG ADJ	KCD/ADJ	50.00	
11/17	HARVEST	75273730	4.00 <i>tip - breakfast coupon because of room issue</i>	
11/17	ROOM	3730, 1	213.00	
11/17	STATETAX	3730, 1	25.35	
11/17	CITY TAX	3730, 1	7.46	
11/18	VS CARD		\$778.65	50

TO BE SETTLED TO: VISA CURRENT BALANCE .00

THANK YOU FOR CHOOSING MARRIOTT! TO EXPEDITE YOUR CHECK-OUT, PLEASE CALL THE FRONT DESK, OR PRESS "MENU" ON YOUR TV REMOTE CONTROL TO ACCESS VIDEO CHECK-OUT.

AS REQUESTED, A FINAL COPY OF YOUR BILL WILL BE EMAILED TO:
BHAZELRIGG@DELTA.GAS.COM
SEE "INTERNET PRIVACY STATEMENT ON MARRIOTT.COM"



This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amount shown in the credits column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.



REGISTRATION COMPLETE!

Tue Dec 1 13:13:59 2009

Receipt No.: 0601271937

Order No.: 44DB5FD2-4B155CE6-660-1C49C2

Registered for **NARUC Winter Committee Meetings**

Name: Glenn Jennings

Name on Badge: Glenn Jennings

Title: Chairman, President & CEO

Organization: Delta Natural Gas Co

Email: gjennings@deltagas.com

ADA assistance requested

You plan to attend the following:

Welcome Reception

*OK
BJ*

1930.03

Fees

Registration (Industry and All Others): \$495

Reception: \$0

=====

Total: \$495

50

For accounting or payment questions or to cancel a registration, contact Judith Ford at jford@naruc.org or 202.898.2203
To substitute a registrant or make modifications, contact Lennle Noblezada at lnoblez@naruc.org or 202.898.2202

HOTEL RESERVATIONS

[Click here for Hotel Reservations](#)

2010 National Electricity Forum

If you are planning on attending the National Electricity Forum (Nov 17-18), you must register separately. For more information visit the [Electricity Forum web site](#)

[Register Here](#)

NARUC Federal Tax ID Number: 53-0204609
National Association of Regulatory Utility Commissioners
1101 Vermont Avenue, NW Suite 200
Washington, DC 20005
202.898.2200

Room **793 JENNINGS/GLENN** Rate **02/17/10 12:00** 12830 212
 Name ACCT# GROUP
 CD DELTA NATURAL GAS CO Arrive **02/14/10 21:32**
 Type
 2

Room Clerk Address Payment MR#: XXXXX1465

DATE	REFERENCE		CHARGES	CREDITS	BALANCE DUE
02/14	ROOM	793, 1	200.00		
02/14	RM TAX	793, 1	29.00		
02/15	15 SQRS	7689 793	58.22		- meal - John Williams - RGC 1219
02/15	ROOM	793, 1	200.00		
02/15	RM TAX	793, 1	29.00		
02/16	15 SQRS	7779 793	50.89		- meal - Kyle Stagers - AGA 048
02/16	ROOM	793, 1	200.00		
02/16	RM TAX	793, 1	29.00		
02/17	VS CARD			\$796.11	60

TO BE SETTLED TO: VISA BK CURRENT BALANCE .00

THANK YOU FOR CHOOSING RENAISSANCE! TO EXPEDITE YOUR CHECK-OUT, PLEASE CALL THE FRONT DESK, OR PRESS "MENU" ON YOUR TV REMOTE CONTROL TO ACCESS VIDEO CHECK-OUT.

AS REQUESTED, A FINAL COPY OF YOUR BILL WILL BE EMAILED TO:
 GJENNINGS@DELTA GAS.COM
 SEE "INTERNET PRIVACY STATEMENT" ON MARRIOTT.COM

AGA Board meeting
AARUC Winter meeting

Tell a friend about Marriott Rewards, you'll both get 1,000 points when they stay -- up to five friends, five stays each. That's up to 25,000 points for you. Refer Friends, Get Points! See details at MarriottRewards.com/Friend

Register by March 31 to earn up to 25,000 MegaBonus points! Earn bonus points for stays between February 1 and April 30, 2010 at over 3,100 participating properties around the world. Register now at MarriottRewards.com/MegaBonus or 888-MARRIOTT

Marriott Rewards Account # XXXXX1465
 Date 02/14/10-02/17/10 Est. Eligible Revenue \$709.11
 Est. base Points Earned: 7091
 For account activity: 801-468-4000 or www.Marriott.com

1,921.21 - 687.00
 1,921.29 - 109.11
 total 796.11



The Hotel George
 15 E Street, NW
 Washington, DC 20001
 Phone: 202-347-4200
 Fax: 202-347-4213
 Toll Free: 1-800-576-8331
 hotelgeorge.com

THE HOTEL
GEORGE

JENNINGS, MR. GLENN
 3617 LEXINGTON ROAD
 WINCHESTER, KY 40391 US

Room Number: 417
 Daily Rate: 239.00
 Room Type: KGDX
 No. of Guests: 1 / 0

ARRIVAL	DEPARTURE	CREDIT CARD	RATE PLAN	CATEGORY	ACCOUNT
12/02/09	12/03/09	XXXXXXXXXXXX1760	XASC	GASC	11340197451

DATE	ROOM NO.	DESCRIPTION	REFERENCE	AMOUNT
12/02/09	417	ROOM CHARGE	#417 JENNINGS, MR. GLENN	\$239.00
12/02/09	417	TAX - ROOM-STATE	TAX - ROOM-STATE	\$34.66
12/03/09	417	BISTRO BIS - <i>meal</i>	417/1004/07.38/BISTRO BIS	\$29.58
12/03/09	417	VISA	VISA	(\$303.24)

50

*AGA Board Executive Committee &
 Strategic Planning
 Committee meetings
 YJ*

*1,921.29 29.58
 1,921.21 273.66*

CREDIT DUE: _____ (\$0.00)

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

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

104. Do any of the Company's personnel actively participate on Committees and/or any other work for any industry organization to which the Company belongs?
- a. If so, state specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association related work.
 - b. List any and all reimbursements received from industry associations, for work performed for such organizations by Company employees.

Response:

- a. Participation on KGA committees by some employees.

Participation on SGA Board by Glenn Jennings, past Chairman of SGA.

Participation on AGA Board and committees by Glenn Jennings.

There is no compensation received for this specific involvement.

The purpose is to learn, share with others, discuss common issues, work together on training and safety issues, work together on projects affecting the Company and the gas industry.

- b. None.

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**

105. Please provide copies of all expense reports (or similar documents) which exceed \$1,000 submitted by Company officers during 2007, 2008 and 2009 for reimbursement of business or personal expenses.

Response:

Delta reimburses employees for expenses incurred by them for company business purposes. Personal expenses are not reimbursed.

See attached expense reports which exceeded \$1,000.00.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA FORM NO. 506

Employee Signature <i>Glenn R. Jennings</i>	Period Ended 10-1-06 to 12-31-06	DELTA NATURAL GAS CO. Business Meals, Entertainment & Travel Expenses	Mgr. Approval	H. O. Approver
--	-------------------------------------	---	---------------	----------------

DATE	PLACE NAME & ADDRESS	DESCRIPTION OF EXPENSE	BUSINESS REASON	PERSONS PRESENT NAME AND TITLE (COMPANY NAME)	AMOUNT
10/11/06	Lexington Club	See attached statement dated 9/30/06		1.921.29 ✓	61.26
10/18/06	Beva, KY	meeting to discuss City of Beva projects	breakfast	Meyer Steve Connolly, Randy Stone, JT Gilbert	1.921.29 19.00
10/20/06	Windstream	phone - co. position			1.921.01 ✓ 62.32
10/24/06	Lexington, Ky.	parking	meeting with Bob Watt - Still, Keenan to discuss legal matters	1.921.21	5.00
11/3/06	Hendersonville, NC	meal	56A Board meeting	1.921.29	19.00
11/4/06	Newberry, SC	meal	" " "		17.00
11/5/06	Sea Island, GA	meal	" " "		13.00
11/6/06	Sea Island, GA	meal	" " "		13.00
11/6/06	Ashville, NC	meal	" " "		12.00
11/6/06	Corbin, KY	meal	" " "		11.00
11/15/06	The Lexington Club	See attached statement dated 10/31/06		1.921.29 ✓	379.32
11/14/06	Lexington, Ky	parking	meeting with Ed Holmes and Gary Hillis	1.921.21	5.00
11/15/06	Winchester, Ky Lowe's	bulbs for annual report display		1.921.06 ✓	13.73
11/16/06	Windstream	phone - co. position		1.921.01 ✓	62.32
11/28/06	Lexington, Ky	parking	speaker at Energy Efficiency Conference	1.921.21	7.00
11/29/06	Washington, DC	taxis	AGA Executive Committee meeting	1.921.29	23.00
11/30/06	" " "	taxis - 18.00 meal - 9.00	" " "	1.921.21 - 18.00 1.921.29 - 9.00	27.00
11/30/06	Cincinnati, OH	parking at airport	" " "	1.921.21 ✓	24.00

TOTAL BUSINESS MEALS, ENTERTAINMENT & TRAVEL _____

Employee Signature Blom R. Jamming Period Ended 1-1-07 to 3-31-07 DELTA NATURAL GAS CO. Business Meals, Entertainment & Travel Expenses Mgr. Approval _____ H. O. Approve _____

DATE	PLACE NAME & ADDRESS	DESCRIPTION OF EXPENSE	BUSINESS REASON	PERSONS PRESENT NAME AND TITLE (COMPANY NAME)	AMOUNT
1/15/07	Lexington Club	See attached statement dated 12/31/06			658.36
1/18/07	Windstream	phone - company portion			62.40
2/5/07	Office Depot	supplies			6.35
2/8/07	Lexington Club	See attached statement dated 1/31/07			30.00
2/16/07	Beva, Ky	meal	meeting with Virgil Bunnell - Beva College		22.00
2/18/07	Washington, DC	Laxis	AGA Board meetings and NARVC winter meetings		51.00
2/19/07	" "	" "	" "	" "	50.00
2/20/07	" "	" "	" "	" "	20.00
2/20/07	Lexington, Ky	airport parking	" "	" "	21.00
2/20/07	Cincinnati airport	meal	" "	" "	5.00
2/21/07	Windstream	phone - company portion			62.40
2/23/07	Winchester, Ky	meal	meeting with Biff Campbell		19.00
3/12/07	Lexington Club	See attached statement dated 2/28/07			32.75
3/20/07	Windstream	phone - company portion			62.40
3/28/07	Midway, Ky	meal	meeting with Gary Hillis		24.00
3/29/07	Winchester, Ky	meal	meeting with Steve Seelye and John Brown		19.60

TOTAL BUSINESS MEALS, ENTERTAINMENT & TRAVEL _____

* 1,146.26

50

FORM NO. 506

Employee Signature <i>Glenn R. Jennings</i>	Period Ended 1/1/09 to 3/31/09	DELTA NATURAL GAS CO. Business Meals, Entertainment & Travel Expenses	Mgr. Approval	H. O. Approve
--	-----------------------------------	---	---------------	---------------

DATE	PLACE NAME & ADDRESS	DESCRIPTION OF EXPENSE	BUSINESS REASON	PERSONS PRESENT NAME AND TITLE (COMPANY NAME)	AMOUNT
1/12/09	Richmond, Ky	meal	meeting with John Caudill	Brian Ramsey, John Brown 1.921.29	24.00
1/12/09	The Lexington Club	see attached statement dated 12/31/08		59.79 1.921.29 600.00 1.921.07	659.79
1/13/09	Berea, Ky	meal	meeting with Virgil Burnside	1.921.29 1.921	16.00
1/18/09	Owensboro	meals	visit to Paul Dubois - discuss Canada Mtn	1.921.29	20.00
1/19/09	Owensboro; Somerset	meals	" " "	" " " 1.921.29	22.00
1/16/09	Windstream	internet		1.921.01	29.95
2/3/09	Orlando, FL	meal (2)	Money Show	1.921.29	22.00
2/8/09	" "	meals (2)	" "	1.921.29	24.00
2/8/09	Cincinnati airport	parking	" "	1.921.21	53.00
2/9/09	The Lexington Club	see attached statement dated 1/31/09		1.921.29 24.17 1.921.07 15.00	40.00
2/15/09	Washington, DC	taxis	AGA Board meetings; NARUC winter meetings	1.921.21	64.00
2/16/09	" "	taxis	" " "	" " " 1.921.21	36.00
2/16/09	" "	meal	" "	" " " 1.921.29	7.00
2/16/09	Lexington, Ky	airport parking	" "	" " " 1.921.21	26.00
2/10/09	AMAZON.com	book - natural gas storage		1.921.03	83.85
2/23/09	Windstream	internet		1.921.01	29.95
2/21/09	Berea, Ky	oil change, lube - vehicle 507		1.184.03	20.00
3/11/09	The Lexington Club	see attached statement dated 2/28/09		1.921.07	40.00

TOTAL BUSINESS MEALS, ENTERTAINMENT & TRAVEL _____

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

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

106. For each injury and damage claim, where the settlement exceeded \$10,000 for the years 2007, 2008 and 2009, list by year each such claim, the basis for the claim, the dollar amount of the claim paid and the associated legal fees.

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**

107. State the amount of injuries and damages expense for each of the last three years.

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

108. Itemize each component of insurance expense included in the test period, and provide comparative information for 2007, 2008 and 2009. Indicate the accounts and amounts in which each item of insurance expense is recorded.
- a. For any component of the Company's insurance expense which has fluctuated by more than 10% or \$10,000 from one year to the next, provide an explanation as to the cause of such fluctuation.

Response:

See attached.

Sponsoring Witness:

John B. Brown

Account 1.924				
	2007	2008	Difference	% Change
Workers Compensation	\$ 107,031	\$ 100,679	\$ (6,352)	-5.93%
General Liability	\$ 100,800	\$ 68,184	\$ (32,616)	-32.36%
Wells Fargo/Acordia	\$ 602,769	\$ 608,998	\$ 6,229	1.03%
Total	\$ 810,600	\$ 777,861	\$ (32,739)	-4.04%

	2008	2009	Difference	% Change
Workers Compensation	\$ 100,679	\$ 95,343	\$ (5,336)	-5.30%
General Liability	\$ 68,184	\$ 88,324	\$ 20,140	29.54%
Wells Fargo/Acordia	\$ 608,998	\$ 662,649	\$ 53,651	8.81%
Total	\$ 777,861	\$ 846,315	\$ 68,454	8.80%

(1) General liability premium based on payroll; although wages increased from 2007 to 2008 the total expense decreased due to rate reduction and prior year credit adjustment in 2008. Adjustment due to rate modification.

(2) General liability premium based on payroll; although wages decreased from 2008 to 2009 the total expense increased due to prior year credit adjustment in 2008. Adjustment due to rate modification.

(3) Overall increase due to market conditions on certain coverages.

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

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

109 Itemize the legal services expenses included in 2007, 2008 and 2009 for rate case related work. For each distinct item state: payee; amount; account; purpose; docket, case, or proceeding reference; and describe briefly the nature of the case or legal service received.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116
Rate Case Legal Expenses for 2007, 2008, 2009

Line No.	AC#	Date	Check #	Vendor #	Vendor Name	Total Amount	Rate Case #	Description	Hours	Rate/Hr	AMT
1	1.186.20	2007-02-23	246622	2334	STOLL, KEENON, OGDEN	4,043	2007-00089	ATTORNEY FEES-CORNETT & WATT	15.70	252	3,963
2								TRAVEL EXPENSES			80
3	1.186.20	2007-03-22	247263	2334	STOLL, KEENON, OGDEN	4,440	2007-00089	ATTORNEY FEES-CORNETT & WATT	16.50	264	4,363
4								TRAVEL EXPENSES			77
5	1.186.20	2007-01-31	247263	2334	STOLL, KEENON, OGDEN	1,559	2007-00089	ATTORNEY FEES - WATT	5.50	283	1,559
6	1.186.20	2007-03-31	247625	2334	STOLL, KEENON, OGDEN	12,436	2007-00089	ATTORNEY FEES-CORNETT/ WATT/MONTAGUE	44.90	274	12,316
7								TRAVEL EXPENSES/DUPLICATING/CERTIFICATIONS			120
8	1.186.20	2007-05-31	248688	2334	STOLL, KEENON, OGDEN	6,975	2007-00089	ATTORNEY FEES - CORNETT	7.00	230	1,607
9								ATTORNEY FEES - WATT	17.80	302	5,368
10	1.186.20	2007-05-31	249445	2334	STOLL, KEENON, OGDEN	2,139	2007-00089	ATTORNEY FEES - WATT	7.0	305	2,139.00
11	1.186.20	2007-06-30	249921	2334	STOLL, KEENON, OGDEN	10,868	2007-00089	ATTORNEY FEES - WATT	38.8	280	10,868.00
12	1.186.20	2007-07-31	250965	2334	STOLL, KEENON, OGDEN	4,458	2007-00089	ATTORNEY FEES - WATT/JORDAN/SLATTERY	20.5	217	4,458.00
13	1.186.20	2007-08-31	251752	2334	STOLL, KEENON, OGDEN	5,770	2007-00089	ATTORNEY FEES - WATT	18.4	313	5,770.00
14	1.186.20	2007-09-30	252093	2334	STOLL, KEENON, OGDEN	7,677	2007-00089	ATTORNEY FEES - WATT	24.5	313	7,677.00
15	1.186.20	2007-10-31	253094	2334	STOLL, KEENON, OGDEN	3,096	2007-00089	ATTORNEY FEES - WATT	9.4	329	3,096.00
					TOTAL 2007	63,462			226.0		31,591
16		Not Applicable for 2008			rate case related work						
17		Not Applicable for 2009			rate case related work						

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

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

110. Please itemize the amount of non-rate case legal expense for 2006, 2007, 2008, 2009 and 2010 to date. For each distinct item over \$5,000 show payee, amount, account and indicate what services were performed and what the subject matter of the services was.
- a. Provide copies of all invoices which exceed \$10,000. This should be the complete document including a complete description of work performed.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
January 19, 2006

2/13

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

INVOICE NO.: 500425
SKO File No.: 5522/120030

Please Remit Payment by: 02/20/06

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

Re: Denver Leddington
Our Reference: 005522/120030/DPW/1305

Fees rendered this bill		\$ 10,755.45
Disbursements		\$ 60.41
<i>Total Current Charges This Matter</i>	OK bg	\$ 10,815.86

D

1099 code A

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
January 19, 2006

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

INVOICE NO.: 500425
SKO File No.: 5522/120030

Please Remit Payment by: 02/20/06

MATTER NAME: Denver Leddington

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 11,950.50

PROFESSIONAL COURTESY DISCOUNT (1,195.05)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 60.41

INVOICE TOTAL \$ 10,815.86

TOTAL BALANCE DUE \$10,815.86

*PLEASE INDICATE INVOICE NUMBER 500425 ON PAYMENT

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

September 17, 2007

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

INVOICE NO. 559919
SKO File No 5522/5777

Please Remit This Page With Payment To:

STOLL · KEENON · OGDEN

PLLC

P.O. Box 11969

Lexington, Kentucky 40579-1969

Re: General

Our Reference: 005522/005777/RMW/1001

Fees rendered this bill \$ 28,396 80

Disbursements \$ 18 15

Total Current Charges This Matter \$ 28,414.95

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
September 17, 2007

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

INVOICE NO 559919
SKO File No.. 5522/5777

MATTER NAME: General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 31,552 00

COURTESY REDUCTION (3,155.20)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 18.15

INVOICE TOTAL \$ 28,414 95

TOTAL BALANCE DUE \$28,414.95

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 January 4, 2008

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

INVOICE NO.: 573003
 SKO File No.: 5522/129110

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

Re: Asher Lease Litigation
 Our Reference: 005522/129110/JMC/1105

Fees rendered this bill	\$ 2,302.65
Disbursements	\$ 120.10
Total Current Charges This Matter	\$ 2,422.75
Balance as of 12/21/07	\$11,499.07
Less credits (payments, adjustments)	\$0.00
Balance due on prior billings	\$11,499.07
Total Amount Due This Matter	\$13,921.82

STOLL · KEENON · OGDEN
 PLLC
 300 West Vine Street
 Suite 2100
 Lexington, Kentucky 40507-1801
 (859) 231-3000
 Tax Id # 61-0421389
 January 4, 2008

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

INVOICE NO.: 573003
 SKO File No.: 5522/129110

MATTER NAME: Asher Leusa Litigation

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 2,558.50

COURTESY REDUCTION (255.85)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 120.10

INVOICE TOTAL \$ 2,422.75

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
12/21/07	571846	11,499.07

Total Balance Due on Previous Statements: \$ 11,499.07

TOTAL BALANCE DUE \$13,921.82

1,923.01

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
August 11, 2008

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

INVOICE NO.: 593147
SKO File No.: 552215777

MATTER NAME: General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 20,688.50

COURTESY REDUCTION (2,068.85)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 39.64

INVOICE TOTAL \$ 18,659.29

TOTAL BALANCE DUE \$18,659.29



1,923.01

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
September 15, 2008

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

INVOICE NO.: 595461
SKO File No.: 5522/5777

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

Re: General
Our Reference: 005522/005777/RMW/1001

Fees rendered this bill	\$ 10,112.40
Disbursements	\$ 421.13
Total Current Charges This Matter	\$ 10,533.53



1,923.01

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
September 15, 2008

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

INVOICE NO.: 595461
SKO File No.: 5522/5777

MATTER NAME: General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 11,236.00

COURTESY REDUCTION (1,123.60)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 421.13

INVOICE TOTAL \$ 10,533.53

TOTAL BALANCE DUE \$10,533.53



STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
August 26, 2009

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

INVOICE NO.: 627770
SKO File No.: 5522/5777

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

Re: General

Our Reference: 005522/005777/RMW/1001

Fees rendered this bill	\$ 29,819.25
Disbursements	\$ 137.56
Total Current Charges This Matter	\$ 29,956.81



1,923.01

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
August 26, 2009

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

INVOICE NO.: 627770
SKO File No.: 552215777

MATTER NAME: General

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 33,132.50

COURTESY REDUCTION (3,313.25)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 137.56

INVOICE TOTAL \$ 29,956.81

TOTAL BALANCE DUE \$29,956.81

*PLEASE INDICATE INVOICE NUMBER 627770 ON PAYMENT

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

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

111. List all fees during the test period, the previous two years and 2010 to date for maintaining lines of credit. List such fees for each line of credit which the Company maintains. Indicate in which account such fees are recorded.

Response:

At time of payment fees are booked to accrual account 1.237.05. However, they are ultimately expensed to account 1.431.02.

See attached.

Sponsoring Witness:

John B. Brown

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2010-00116
LINE OF CREDIT (BB&T OF KY)
FEES CHARGED 2007 - CURRENT

VENDOR NUMBER	NAME	CHECK NUMBER	DATE PAID	TOTAL
4258	B B & T	246347	20070212	8,374.55
4258	B B & T	248173	20070510	10,842.67
4258	B B & T	250941	20070827	12,064.41
4258	B B & T	252779	20071112	8,101.17
	TOTAL FEES 2007			39,382.80
4258	B B & T	254704	20080211	5,976.64
4258	B B & T	256514	20080512	10,616.03
4258	B B & T	258813	20080818	11,788.87
4258	B B & T	260715	20081110	6,424.91
	TOTAL FEES 2008			34,806.45
4258	B B & T	262873	20090216	4,028.66
4258	B B & T	264624	20090511	8,110.65
4258	B B & T	266806	20090810	12,038.14
4258	B B & T	268853	20091109	10,226.34
	TOTAL FEES 2009			34,403.79
4258	B B & T	270855	20100208	9,252.95
4258	B B & T	272686	20100510	11,887.84
	TOTAL FEES 2010 TO DATE			21,140.79

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

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

112. Does the Company employ a fringe-benefit or overhead factor to assign overhead costs to specific projects? If so, state what these factors were in 2007 and 2008 and show in detail how they were calculated.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky

THE FOLLOWING RATES ARE TO BE EFFECTIVE 01/01/07

1. FIELD PAYROLL ADD-ON PER HOUR:

EMPLOYEE BENEFITS	10.82
PAYROLL TAXES	1.44
TRANSPORTATION	4.28
POWER OPER EQUIP	2.07

2. ADMINISTRATIVE TRANSPORTATION:

\$ 6,500 PER MONTH

3. ADMINISTRATIVE OVERHEAD TO CONSTRUCTION:

\$ 155,300 PER MONTH

CC: DONNA S, KATHY, JOHN B., AND MARIAN

ADMINISTRATIVE - CONSTRUCTION	
ADMINISTRATIVE PAYROLL, BENEFITS ET AL	3,682,970
OTHER COSTS	
GENERAL OFFICE COSTS (921'S)	608,400
OUTSIDE SERVICES (923'S)	552,600
PUBLIC SERVICE COMMISSION (928)	172,000
GENERAL COMPANY COSTS (930'S)	546,100
GENERAL COMPANY COSTS (932'S)	210,900
DIRECTORS & OFFICERS LIAB INS	272,204
JANITORIAL COSTS WINCHESTER	30,000
DEPR ON BLDG (WIN ADM PART ONLY)	38,152
DEPR ON WIN OFFICE EQUIP	357,366
ADM TRANSPRTATION (15 UNITS AT \$5200)	78,000
TOTAL	2,865,722
TOTAL OF ADMINISTRATIVE COSTS	6,548,692
TIME SPENT IN CONSTRUCTION	28.5%
ANNUAL AMOUNT	1,863,103
FIELD EMPLOYEES BENEFITS AND TAXES	2,625,115
20 PERCENT TO CONSTRUCTION	525,023
GENERAL ADMINISTRATIVE TO SUBS	75,600
TOTAL	2,463,726

EMPLOYEE BENEFITS	TOTAL AMOUNT	/HR
PENSION, MEDICAL, ET AL	1,410,241	
LIABILITY INSURANCE	342,158	
VACATION & SICKNESS - PAYROLL COST	490,352	
VACATION & SICKNESS - PAYROLL TAXES	39,227	
TOTAL	2,281,978	10.823
PAYROLL TAXES		
F I C A	327,321	
UNEMPLOYMENT	15,816	
TOTAL	343,137	1.442
TRANSPORTATION (1.184.03)		
ACTUAL YEAR ENDED 12/31/06	980,212	
LESS ADMINISTRATION	78,000	
TOTAL	902,212	4.279
HOURS		
TOTAL ESTIMATED	238,040	
VACATION & SICKNESS (YE 12-31-06)	27,203	
TOTAL	210,837	
POWER OPERATED EQUIPMENT (1.184.08)		
ACTUAL YEAR ENDED 12/31/06	104,803	2.065
HOURS (YE 12-31-06)		
A/C 8871	5,255	
WORK ORDERS	45,501	
TOTAL	50,756	

CURRENT EST WORKMEN'S COMP	91,584	FROM 1.924 BUDGET SUPPORT
CURRENT EST GENERAL LIAB	97,192	FROM 1.924 BUDGET SUPPORT
LATEST PAID EXCESS LIABILITY	153,382	FROM 1.924 BUDGET SUPPORT
TOTAL	342,158	
EMPLOYEE BENEFITS (926'S)	2,464,800	

NO. OF PEOPLE	DESCRIPTION	ANNUAL PAY	F T C A	UNEMPLOY	EMPLOYEE BENEFITS	LIABILITY INSURANCE	TOTAL	HOURS	COST PER HOUR	
									TOTAL	DIRECT
ADMINISTRATION										
	OVER 97500	441,500	6,402		156,662					
5	1ST 97500	487,500	37,294	680	172,985		1,303,023	10,400	125.291	89.327
34	UNDER 97500	1,655,700	126,661	4,624	587,509		2,374,494	70,720	33.576	23.412
	OVERTIME EST	0	0				0	0		35.118
	PARTTIME EST	5,000	383	70			5,453	500		10.000
39	TOTAL	2,589,700	170,740	5,374	917,156	0	3,682,970	81,620	45.123	31.729
CASHIERS										
13	UNDER 97500	387,300	29,628	1,768	137,430		556,126	27,040	20.567	14.323
	OVERTIME EST	100	8				108	5		21.485
	PARTTIME EST	30,000	2,295	420			32,715	3,000		10.000
13	TOTAL	417,400	31,931	2,188	137,430	0	588,949	30,045	19.602	13.892
FIELD										
106	UNDER 97500	3,974,300	304,034	14,416	1,410,241	342,158	6,045,149	220,480	27.418	18.026
	OVERTIME EST	204,400	15,637				220,037	7,560		27.039
	PARTTIME EST	100,000	7,650	1,400			109,050	10,000		10.000
106	TOTAL	4,278,700	327,321	15,816	1,410,241	342,158	6,374,236	238,040	26.778	17.975
158	TOTAL COMPANY	7,285,800	529,992	23,378	2,464,827	342,158	10,646,155	349,705	30.443	20.834
	PERCENTS	100.00%	7.27%	0.32%	33.83%	4.70%	146.12%			

FICA ON MAX OF \$97500 AT 7.65%

UNEMPLOYMENT IS .8% ON \$7,000 FOR FEDERAL AND 1.0% ON \$8,000 FOR STATE

EMPLOYEE BENEFITS IS AS BUDGETED FOR ALL A/C 926'S EXCEPT A/C 9261 FOR THE YEAR END INDICATED

PL, PD, & WORKMEN'S COMP IS PRIMARILY APPLICABLE TO FIELD AND ARE ESTIMATED PREMIUMS FOR THE YEAR BEGINNING 3-1-06

OVERTIME AND PARTTIME DATA IS AS BUDGETED FOR YEAR BEGINNING JULY 1, 2006

\$136.00

35.484%

THE FOLLOWING RATES ARE TO BE EFFECTIVE 07/01/07

1. FIELD PAYROLL ADD-ON PER HOUR:

EMPLOYEE BENEFITS	10.82
PAYROLL TAXES	1.47
TRANSPORTATION	4.40
POWER OPER EQUIP	2.00

2. ADMINISTRATIVE TRANSPORTATION:

\$ 5,950 PER MONTH

3. ADMINISTRATIVE OVERHEAD TO CONSTRUCTION:

\$ 166,800 PER MONTH

CC: DONNA S, KATHY, MATTHEW., AND SUSAN

ADMINISTRATIVE TO CONSTRUCTION	
ADMINISTRATIVE PAYROLL, BENEFITS ET AL	3,607,156
OTHER COSTS	
GENERAL OFFICE COSTS (921'S)	634,600
OUTSIDE SERVICES (923'S)	673,500
PUBLIC SERVICE COMMISSION (928)	169,800
GENERAL COMPANY COSTS (930'S)	650,100
GENERAL COMPANY COSTS (932'S)	191,200
DIRECTORS & OFFICERS LIAB INS	270,493
JANITORIAL COSTS WINCHESTER	30,000
DEPR ON BLDG (WIN ADM PART ONLY)	38,152
DEPR ON WIN OFFICE EQUIP	406,477
ADM TRANSPRTATION (14 UNITS AT \$5100)	71,400
TOTAL	3,135,722
TOTAL OF ADMINISTRATIVE COSTS	6,742,878
TIME SPENT IN CONSTRUCTION	29.7%
ANNUAL AMOUNT	2,001,960
FIELD EMPLOYEES BENEFITS AND TAXES	2,656,118
20 PERCENT TO CONSTRUCTION	531,224
GENERAL ADMINISTRATIVE TO SUBS	82,800
TOTAL	2,615,984

EMPLOYEE BENEFITS	TOTAL AMT	/HR
PENSION, MEDICAL, ET AL	1,397,762	
LIABILITY INSURANCE	352,151	
VACATION & SICKNESS - PAYROLL COST	511,983	
VACATION & SICKNESS - PAYROLL TAXES	40,812	
TOTAL	2,302,708	10.821
PAYROLL TAXES		
F I C A	336,922	
UNEMPLOYMENT	16,488	
TOTAL	353,410	1.469
TRANSPORTATION (1.184.03)		
ACTUAL YEAR ENDED 06/30/07	1,007,866	
LESS ADMINISTRATION	71,400	
TOTAL	936,466	4.401
HOURS		
TOTAL ESTIMATED	240,587	
VACATION & SICKNESS (YE 06-30-07)	27,782	
TOTAL	212,805	
POWER OPERATED EQUIPMENT (1.184.08)		
ACTUAL YEAR ENDED 06/30/07	106,848	1.996
HOURS (YE 06-30-07)		
A/C 8871	3,207	
WORK ORDERS	50,316	
TOTAL	53,523	

THE FOLLOWING RATES ARE TO BE EFFECTIVE 01/01/08

1. FIELD PAYROLL ADD-ON PER HOUR:

EMPLOYEE BENEFITS	10.92
PAYROLL TAXES	1.47
TRANSPORTATION	4.76
POWER OPER EQUIP	1.99

2. ADMINISTRATIVE TRANSPORTATION:

\$ 5,950 PER MONTH

3. ADMINISTRATIVE OVERHEAD TO CONSTRUCTION:

\$ 162,500 PER MONTH

CC: DONNA S, KATHY, MATTHEW., AND SUSAN

ADMINISTRATIVE TO CONSTRUCTION	
ADMINISTRATIVE PAYROLL, BENEFITS ET AL	3,608,550
OTHER COSTS	
GENERAL OFFICE COSTS (921'S)	634,600
OUTSIDE SERVICES (923'S)	673,500
PUBLIC SERVICE COMMISSION (928)	169,800
GENERAL COMPANY COSTS (930'S)	650,100
GENERAL COMPANY COSTS (932'S)	191,200
DIRECTORS & OFFICERS LIAB INS	270,493
JANITORIAL COSTS WINCHESTER	30,000
DEPR ON BLDG (WIN ADM PART ONLY)	38,341
DEPR ON WIN OFFICE EQUIP	229,871
ADM TRANSPRTATION (14 UNITS AT \$5100)	71,400
TOTAL	2,959,305
TOTAL OF ADMINISTRATIVE COSTS	6,567,855
TIME SPENT IN CONSTRUCTION	29.7%
ANNUAL AMOUNT	1,949,996
FIELD EMPLOYEES BENEFITS AND TAXES	2,669,430
20 PERCENT TO CONSTRUCTION	533,886
GENERAL ADMINISTRATIVE TO SUBS	82,800
TOTAL	2,566,682

EMPLOYEE BENEFITS	TOTAL AMT	/HR
PENSION, MEDICAL, ET AL	1,397,762	
LIABILITY INSURANCE	352,151	
VACATION & SICKNESS - PAYROLL COST	524,312	
VACATION & SICKNESS - PAYROLL TAXES	41,795	
TOTAL	2,316,020	10.918
PAYROLL TAXES		
F I C A	336,922	
UNEMPLOYMENT	16,488	
TOTAL	353,410	1.469
TRANSPORTATION (1.184.03)		
ACTUAL YEAR ENDED 12/31/07	1,081,684	
LESS ADMINISTRATION	71,400	
TOTAL	1,010,284	4.762
HOURS		
TOTAL ESTIMATED	240,587	
VACATION & SICKNESS (YE 12-31-07)	28,451	
TOTAL	212,136	
POWER OPERATED EQUIPMENT (1.184.08)		
ACTUAL YEAR ENDED 12/31/07	116,121	1.987
HOURS (YE 12-31-07)		
A/C 8871	3,906	
WORK ORDERS	54,532	
TOTAL	58,438	

CURRENT EST WORKMEN'S COMP	111,039	FROM 1.924 BUDGET SUPPORT
CURRENT EST GENERAL LIAB	83,992	FROM 1.924 BUDGET SUPPORT
LATEST PAID EXCESS LIABILITY	157,120	FROM 1.924 BUDGET SUPPORT
TOTAL	352,151	
EMPLOYEE BENEFITS (926'S)	2,409,400	

NO. OF PEOPLE	DESCRIPTION	ANNUAL PAY	FICA	UNEMPLOY	EMPLOYEE BENEFITS	LIABILITY INSURANCE	TOTAL	HOURS	COST PER HOUR TOTAL	DIRECT
	ADMINISTRATION									
	OVER 102000	451,500	6,547		152,444					
5	1ST 102000	510,000	39,015	680	172,196		1,332,382	10,400	128.114	92.452
32	UNDER 102000	1,606,500	122,897	4,352	542,419		2,276,168	66,560	34.197	24.136
	OVERTIME EST	0	0				0	0		36.204
	PARTTIME EST						0	0		10.000
37	TOTAL	2,568,000	168,459	5,032	867,059	0	3,608,550	76,960	46.889	33.368
	CASHIERS									
13	UNDER 102000	398,200	30,462	1,768	134,448		564,878	27,040	20.890	14.726
	OVERTIME EST		0				0	0		22.089
	PARTTIME EST	30,000	2,295	540			32,835	3,000		10.000
13	TOTAL	428,200	32,757	2,308	134,448	0	597,713	30,040	19.897	14.254
	FIELD									
108	UNDER 102000	4,139,800	316,695	14,688	1,397,762	352,151	6,221,096	224,640	27.694	18.429
	OVERTIME EST	164,400	12,577				176,977	5,947		27.643
	PARTTIME EST	100,000	7,650	1,800			109,450	10,000		10.000
108	TOTAL	4,404,200	336,922	16,488	1,397,762	352,151	6,507,523	240,587	27.049	18.306
158	TOTAL COMPANY	7,400,400	538,138	23,828	2,399,269	352,151	10,713,786	347,587	30.823	21.291
	PERCENTS	100.00%	7.27%	0.32%	32.42%	4.76%	144.77%			

FICA ON MAX OF \$102000 AT

7.65%

UNEMPLOYMENT IS .8% ON \$7,000 FOR FEDERAL AND 1.0% ON \$8,000 FOR STATE

\$136.00

EMPLOYEE BENEFITS IS AS BUDGETED FOR ALL A/C 926'S EXCEPT A/C 9261 FOR THE YEAR END INDICATED

33.764%

PL, PD, & WORKMEN'S COMP IS PRIMARILY APPLICABLE TO FIELD AND ARE ESTIMATED PREMIUMS FOR

THE YEAR BEGINNING 3-1-07

OVERTIME AND PARTTIME DATA IS AS BUDGETED FOR YEAR BEGINNING JULY 1, 2007

THE FOLLOWING RATES ARE TO BE EFFECTIVE 07/01/08

1. FIELD PAYROLL ADD-ON PER HOUR:

EMPLOYEE BENEFITS	11.76
PAYROLL TAXES	1.51
TRANSPORTATION	5.42
POWER OPER EQUIP	2.40

2. ADMINISTRATIVE TRANSPORTATION:

\$ 7,125 PER MONTH

3. ADMINISTRATIVE OVERHEAD TO CONSTRUCTION:

\$ 167,300 PER MONTH

CC: DONNA S, KATHY, MATTHEW., AND SUSAN

ADMINISTRATIVE TO CONSTRUCTION	
ADMINISTRATIVE PAYROLL, BENEFITS ET AL	3,815,612
OTHER COSTS	
GENERAL OFFICE COSTS (921'S)	627,900
OUTSIDE SERVICES (923'S)	782,600
PUBLIC SERVICE COMMISSION (928)	171,900
GENERAL COMPANY COSTS (930'S)	564,000
GENERAL COMPANY COSTS (932'S)	334,000
DIRECTORS & OFFICERS LIAB INS	260,342
JANITORIAL COSTS WINCHESTER	30,000
DEPR ON BLDG (WIN ADM PART ONLY)	38,341
DEPR ON WIN OFFICE EQUIP	247,151
ADM TRANSPRTATION (15 UNITS AT \$5700)	85,500
TOTAL	3,141,734
TOTAL OF ADMINISTRATIVE COSTS	6,957,346
TIME SPENT IN CONSTRUCTION	28.9%
ANNUAL AMOUNT	2,007,194
FIELD EMPLOYEES BENEFITS AND TAXES	2,803,442
20 PERCENT TO CONSTRUCTION	560,688
GENERAL ADMINISTRATIVE TO SUBS	68,400
TOTAL	2,636,283

EMPLOYEE BENEFITS	TOTAL AMT	/HR
PENSION, MEDICAL, ET AL	1,558,084	
LIABILITY INSURANCE	314,056	
VACATION & SICKNESS - PAYROLL COST	532,711	
VACATION & SICKNESS - PAYROLL TAXES	42,487	
TOTAL	2,447,338	11.761
PAYROLL TAXES		
F I C A	338,084	
UNEMPLOYMENT	18,020	
TOTAL	356,104	1.507
TRANSPORTATION (1.184.03)		
ACTUAL YEAR ENDED 06/30/08	1,213,991	
LESS ADMINISTRATION	85,500	
TOTAL	1,128,491	5.423
HOURS		
TOTAL ESTIMATED	236,281	
VACATION & SICKNESS (YE 06-30-08)	28,193	
TOTAL	208,088	
POWER OPERATED EQUIPMENT (1.184.08)		
ACTUAL YEAR ENDED 06/30/08	130,018	2.400
HOURS (YE 06-30-08)		
A/C 8871	4,216	
WORK ORDERS	49,966	
TOTAL	54,182	

THE FOLLOWING RATES ARE TO BE EFFECTIVE 01/01/09

1. FIELD PAYROLL ADD-ON PER HOUR:

EMPLOYEE BENEFITS	11.91
PAYROLL TAXES	1.51
TRANSPORTATION	5.68
POWER OPER EQUIP	2.94

2. ADMINISTRATIVE TRANSPORTATION:

\$ 7,125 PER MONTH

3. ADMINISTRATIVE OVERHEAD TO CONSTRUCTION:

\$ 167,200 PER MONTH

CC: DONNA S, KATHY

ADMINISTRATIVE TO CONSTRUCTION	
ADMINISTRATIVE PAYROLL, BENEFITS ET AL	3,816,858
OTHER COSTS	
GENERAL OFFICE COSTS (921'S)	627,900
OUTSIDE SERVICES (923'S)	782,600
PUBLIC SERVICE COMMISSION (928)	171,900
GENERAL COMPANY COSTS (930'S)	564,000
GENERAL COMPANY COSTS (932'S)	334,000
DIRECTORS & OFFICERS LIAB INS	260,342
JANITORIAL COSTS WINCHESTER	30,000
DEPR ON BLDG (WIN ADM PART ONLY)	38,490
DEPR ON WIN OFFICE EQUIP	243,927
ADM TRANSPRTATION (15 UNITS AT \$5700)	85,500
TOTAL	3,138,659
TOTAL OF ADMINISTRATIVE COSTS	6,955,517
TIME SPENT IN CONSTRUCTION	28.9%
ANNUAL AMOUNT	2,006,667
FIELD EMPLOYEES BENEFITS AND TAXES	2,823,166
20 PERCENT TO CONSTRUCTION	564,633
GENERAL ADMINISTRATIVE TO SUBS	68,400
TOTAL	2,639,700

EMPLOYEE BENEFITS	TOTAL AMT	/HR
PENSION, MEDICAL, ET AL	1,558,084	
LIABILITY INSURANCE	314,056	
VACATION & SICKNESS - PAYROLL COST	550,755	
VACATION & SICKNESS - PAYROLL TAXES	43,955	
TOTAL	2,466,850	11.909
PAYROLL TAXES		
F I C A	338,084	
UNEMPLOYMENT	18,232	
TOTAL	356,316	1.508
TRANSPORTATION (1.184.03)		
ACTUAL YEAR ENDED 12/31/08	1,261,510	
LESS ADMINISTRATION	85,500	
TOTAL	1,176,010	5.678
HOURS		
TOTAL ESTIMATED	236,281	
VACATION & SICKNESS (YE 12-31-08)	29,148	
TOTAL	207,133	
POWER OPERATED EQUIPMENT (1.184.08)		
ACTUAL YEAR ENDED 12/31/08	152,782	2.940
HOURS (YE 12-31-08)		
A/C 8871	4,326	
WORK ORDERS	47,633	
TOTAL	51,959	

THE FOLLOWING RATES ARE TO BE EFFECTIVE 07/01/09

1. FIELD PAYROLL ADD-ON PER HOUR:

EMPLOYEE BENEFITS	14.80
PAYROLL TAXES	1.53
TRANSPORTATION	5.10
POWER OPER EQUIP	2.87

2. ADMINISTRATIVE TRANSPORTATION:

\$ 7,000 PER MONTH

3. ADMINISTRATIVE OVERHEAD TO CONSTRUCTION:

\$ 165,100 PER MONTH

CC: DONNA S, KATHY

ADMINISTRATIVE TO CONSTRUCTION	
ADMINISTRATIVE PAYROLL, BENEFITS ET AL	4,129,284
OTHER COSTS	
GENERAL OFFICE COSTS (921'S)	618,800
OUTSIDE SERVICES (923'S)	792,400
PUBLIC SERVICE COMMISSION (928)	187,100
GENERAL COMPANY COSTS (930'S)	566,800
GENERAL COMPANY COSTS (932'S)	270,700
DIRECTORS & OFFICERS LIAB INS	276,774
JANITORIAL COSTS WINCHESTER	30,000
DEPR ON BLDG (WIN ADM PART ONLY)	38,490
DEPR ON WIN OFFICE EQUIP	244,326
ADM TRANSPRTATION (14 UNITS AT \$6000)	84,000
TOTAL	3,109,390
TOTAL OF ADMINISTRATIVE COSTS	7,238,674
TIME SPENT IN CONSTRUCTION	27.4%
ANNUAL AMOUNT	1,981,225
FIELD EMPLOYEES BENEFITS AND TAXES	3,459,518
20 PERCENT TO CONSTRUCTION	691,904
GENERAL ADMINISTRATIVE TO SUBS	84,000
TOTAL	2,757,129

EMPLOYEE BENEFITS	TOTAL AMT	/HR
PENSION, MEDICAL, ET AL	2,094,603	
LIABILITY INSURANCE	370,074	
VACATION & SICKNESS - PAYROLL COST	581,522	
VACATION & SICKNESS - PAYROLL TAXES	46,755	
TOTAL	3,092,954	14.801
PAYROLL TAXES		
F I C A	346,300	
UNEMPLOYMENT	20,264	
TOTAL	366,564	1.53
TRANSPORTATION (1.184.03)		
ACTUAL YEAR ENDED 06/30/09	1,149,812	
LESS ADMINISTRATION	84,000	
TOTAL	1,065,812	5.100
HOURS		
TOTAL ESTIMATED	239,532	
VACATION & SICKNESS (YE 06-30-09)	30,559	
TOTAL	208,973	
POWER OPERATED EQUIPMENT (1.184.08)		
ACTUAL YEAR ENDED 06/30/09	158,330	2.869
HOURS (YE 06-30-09)		
A/C 8871	3,922	
WORK ORDERS	51,274	
TOTAL	55,196	

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

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

113. List and describe all maintenance programs and expenses which have been deferred into the test period from prior years, and for each item, explain the Company's reason for such deferral.

Response:

We are unaware of any maintenance programs and expenses which have been deferred into the test year from prior years.

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**

114. List all merchandise-related revenue, expense and rate base items included in the test period by account and amount.

Response:

Merchandise-related revenue of \$7,976 and expense of \$5,842 is recorded below the line so therefore excluded from the pro forma test year. \$3,001 of merchandise-related merchandise was included in Delta's M & S inventory account at 12/31/09.

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

115. List each abnormal or non recurring charge or credit which occurred during 2007, 2008, 2009 and 2010 to date, and which exceeded \$10,000.00.
- a. For each such charge or credit, state the basis and dollar magnitude of each.
 - b. Provide copies of invoices, journal entries or other documentation to support each abnormal or non recurring item.

Response:

Our accounting system does not have the ability to track whether an individual transaction is abnormal or non-recurring so that we could produce such a listing.

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**

116. Itemize all expenses over \$5,000 recorded by the Company during 2007, 2008 and 2009 in General Office Expense. For each, state the payee, amount, date, purpose and subaccount. Also provide a copy of the associated invoice for amounts over \$10,000.

Response:

Attached schedule provides information for expenses over \$5,000 in General Office Expense Account 1.921.06.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY
 RATE CASE 2010-0016
 GENERAL OFFICE EXPENSE
 YEAR 2007 THRU 2009

Line No.	Vendor No.	Vendor Name	Check No.	Account No.	Date	Amount	Description
1	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-01-31	6,100.00	Rate Case
3	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-02-28	6,100.00	Rate Case
4	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-03-31	6,100.00	Rate Case
5	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-04-30	6,100.00	Rate Case
6	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-05-31	6,100.00	Rate Case
7	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-06-30	6,100.00	Rate Case
8	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-07-31	6,100.00	Rate Case
9	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-08-31	6,100.00	Rate Case
10	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-09-30	6,100.00	Rate Case
11	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-10-31	6,100.00	Rate Case
12	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-11-30	9,600.00	Rate Case
13	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2007-12-31	9,600.00	Rate Case
14	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-01-31	9,600.00	Rate Case
15	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-02-29	9,600.00	Rate Case
16	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-03-31	9,600.00	Rate Case
17	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-04-30	9,600.00	Rate Case
18	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-05-31	9,600.00	Rate Case
21	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-06-30	9,600.00	Rate Case
23	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-07-31	9,700.00	Rate Case
24	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-08-31	9,700.00	Rate Case
25	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-09-30	9,700.00	Rate Case
26	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-10-31	9,700.00	Rate Case
27	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-11-30	9,700.00	Rate Case
28	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2008-12-31	9,700.00	Rate Case
29	4430	DRC Fabrics, Inc.	261828	192106000000000	2008-12-31	5,801.91	Office Furnishings
30	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-01-31	9,700.00	Rate Case
31	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-02-28	9,700.00	Rate Case
32	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-03-31	9,700.00	Rate Case
33	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-04-30	9,700.00	Rate Case
34	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-05-31	9,700.00	Rate Case
35	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-06-30	9,700.00	Rate Case
36	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-07-31	9,700.00	Rate Case
37	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-08-31	9,700.00	Rate Case
38	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-09-30	9,700.00	Rate Case
39	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-10-31	9,700.00	Rate Case
40	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-11-30	9,700.00	Rate Case
41	n/a	Amortize Rate Case Expense	Journal Entry	192106000000000	2009-12-31	9,700.00	Rate Case
42					Total	318,201.91	

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

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

117. List by account the Company's annual O&M expenses for the ten years ending 2009, plus 2010 to date. For each account having a variance over the prior year exceeding 10%, explain the cause of such variance, listing and describing each significant causative item and the associated dollar amount.

Response:

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

O & M expenses are provided in Delta's rate filing in this case in Volume 1, Tab 12, as a part of Delta's 2009 Annual Report to the PSC. Additionally, see Delta's response to AG First Request, Item 83.

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**

118. Penalties and fines. List and describe any and all penalties and fines in the test period and the preceding three years. Indicate in which account each such item was recorded.

Response:

See AG response #46 where penalties were addressed.

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**

119. List all productivity savings expected to be realized by the Company as a result of increased employee experience.

Response:

None specific.

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

120. List each facility, location and asset which is included as rental expense. For each item include a description, the annual or monthly rental rate, the account and amount included in the base and test period expense.

Response:

Detailed below are the location and asset for Delta's rental expense. There is no change in the amount included for the base and the amount included for the test year.

<u>Description</u>	<u>Annual Amount</u>	<u>G/L Account</u>
Canada Mountain Lease Payments	\$ 56,681	1.825.00
Tranex Pipeline rent	1,056	1.881.02
Meter and regulatory station site - Laurel County	75	1.881.02
Speedwell station rent	500	1.881.02
Pipeline rental expense - Corbin, KY	1,178	1.881.02
Pipeline rental expense - Ellis, KY	923	1.881.02
Compressor station - Red Lick, KY	100	1.881.02
Johnson compressor station rent	3,500	1.881.02
Middlesboro town border station rent	400	1.881.02
Regulator station rent - Corbin, KY	100	1.881.02
Non-drilling agreement	2,844	1.881.02
Regulating metering station site - Richmond, KY	2,200	1.881.02
Horse Creek regulator station rent	400	1.881.02
Compressor station site - Corbin, KY	10	1.881.02
Regulator station site on Imperial Way - Lexington, KY	50	1.881.02
Right a way rent on KY Ridge State Forest	72	1.881.02

DELTA NATURAL GAS COMPANY, INC.
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Regulator/metering station rent - Williamsburg, KY	50	1.881.02
Pipeline rental - Williamsburg, KY	250	1.881.02
Woodbine compressor rent - Rockholds, KY	1,000	1.881.02
Antenna space on radio tower in Corbin, KY	660	1.932.01
Radio transmitter site rent in Clay Co., KY	<u>1,500</u>	1.932.01
Total	\$73,549	

Sponsoring Witness:

Matthew D. Wesolosky

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

121. Provide, by year, all affiliated operating expenses charged to Kentucky regulated operations for the 10 years ending 2009.

Response:

No affiliated operating expenses have been charged to Kentucky regulated operations.

Sponsoring Witness:

Matthew Wesolosky

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

**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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122. Provide detailed support for any Management Fees included in the filing. Provide this in Microsoft Excel or compatible format. Include total charges incurred by each corporate department and the amount each of these departments allocated to Kentucky regulated operations. Also include the number of employees in each department and the method used to allocate charges for each department.

Response:

No management fees are allocated to Kentucky regulated operations.

Sponsoring Witness:

Matthew D. Wesolosky

**DELTA NATURAL GAS COMPANY, INC.
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**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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123. Provide a general ledger listing or similar report of all transactions that comprise any corporate charges allocated to regulated operations.

Response:

Please refer to Item 39 of the First PSC data request.

Sponsoring Witness:

Matthew D. Wesolosky

**DELTA NATURAL GAS COMPANY, INC.
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Depreciation

124. Please identify, describe fully, and provide full documentation of any capital or maintenance plans or programs that the Company has undertaken or is considering undertaking that will extend or shorten the life of any of its gas plant.

Response:

The Company's capital and maintenance budgets are consistent with history. See item 47 of this response for a copy of our budgets. Delta plans to continue properly maintaining its facilities, replacing them as warranted.

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

125. Please identify, describe fully, and provide full documentation of any changes in the definition of plant units subject to capitalization that the Company has adopted during the last 20 years.

Response:

Please refer to Item 3 of this request.

Sponsoring Witness:

Matthew W. Wesolosky

**DELTA NATURAL GAS COMPANY, INC.
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**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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126. Please identify, describe fully, and provide full documentation of any changes in the definition or treatment of salvage or removal/dismantlement costs that the Company has adopted during the last 20 years.

Response:

Please refer to Item 11 and 144a.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
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ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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127. Please provide a copy of the Company's most recent depreciation study relating to gas plant and the Order(s), Decision(s), Stipulation(s) and/or Settlement(s) establishing the current electric depreciation rates.

Response:

Please refer to Volume 3 of the Filing Requirements for the most recent gas depreciation study.

Sponsoring Witness:

Matthew D. Wesolosky

**DELTA NATURAL GAS COMPANY, INC.
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**ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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128. Please provide the calculation of the current depreciation rates (or those used to calculate the test period depreciation expense, if different) in electronic format (Excel) with all formulae intact. Show all parameters used (i.e., ASL, curve, remaining life, net salvage ratio), and provide a source for those parameters. Please explain any differences in the parameters or rates from those that were ordered when the rates were adopted.

Response:

The current depreciation rates were established via settlement in Case No. 2007-00089. They are listed in Appendix C of the Settlement Agreement, Stipulation, and Recommendation, which is included as Appendix B to the Commission Order in that proceeding dated October 19, 2007. The requested analysis has not been performed.

Sponsoring Witness:

William Steven Seelye

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

ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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129. Does the Company maintain its book reserve by plant account? If not, explain why not and explain how the book reserves were determined for use in calculating the current depreciation rates.

Response:

Yes.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
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ATTORNEY GENERAL'S INITIAL REQUEST FOR INFORMATION
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130. Please provide the current depreciation rates, split into three separate components: capital recovery, gross salvage and cost of removal.

Response:

See attached schedule.

Sponsoring Witness:

Matthew D. Wesolosky

Delta Natural Gas Company, Inc
 Plant Depreciation Rates per
 Settlement Agreement - Case No. 2007-00089

ITEM 130

<u>Acct Number</u>	<u>Description</u>	<u>Cost of Removal Depr Rate</u>	<u>Salvage Depr Rate</u>	<u>Capital Recovery Depr Rate</u>	<u>Total Depr Rate</u>
301	ORGANIZATION			0.0%	0.00%
302	FRANCHISE & CONSENT			0.0%	0.00%
<u>PRODUCTION</u>					
304	LAND & RIGHTS			0.00%	0.00%
305	STRUCTURES & IMPROVEMENTS			2.20%	2.20%
325	RIGHT OF WAYS			3.00%	3.00%
327	COMP STAT STRUCTURES			3.00%	3.00%
331	WELL EQUIPMENT - FULLY DEPR			4.00%	4.00%
332	FIELD LINES			2.25%	2.25%
333	COMPRESSOR STAT EQUIPMENT			4.00%	4.00%
334	MEAS & REG STATIONS			2.72%	2.72%
<u>STORAGE & PROCESSING</u>					
35001	STORAGE LAND			0.00%	0.00%
35002	STORAGE RIGHT OF WAY			0.00%	0.00%
35005	GAS RIGHTS WELL			0.00%	0.00%
35006	GAS RIGHTS STOR			5.00%	5.00%
351	STRUCTURES & IMPROVEMENTS			2.20%	2.20%
352	STORAGE WELLS			2.19%	2.19%
35201	STORAGE RIGHTS			1.85%	1.85%
35202	STORAGE RESERVOIRS			1.78%	1.78%
35203	NONRECOVERABLE NAT GAS			1.75%	1.75%
353	STORAGE LINES			2.05%	2.05%
354	STORAGE COMP STAT EQUIP			1.90%	1.90%
355	STORAGE MEAS & REG EQUIP			2.41%	2.41%
356	PURIFICATION EQUIPMENT			1.91%	1.91%
357	STORAGE OTHER EQUIPMENT			0.53%	0.53%
<u>TRANSMISSION</u>					
36501	LAND & RIGHTS			0.00%	0.00%
36502	RIGHTS OF WAY			0.00%	0.00%
36503	LAND RIGHTS CVPL			2.50%	2.50%
366	STRUCTURES & IMPROVEMENTS			2.00%	2.00%
367	TRANSMISSION MAINS			2.24%	2.24%
368	COMPRESSOR STAT EQUIPMENT			2.00%	2.00%
369	MEAS & REG STAT EQUIPMENT	0.20%		2.02%	2.22%
371	OTHER EQUIP			2.00%	2.00%

Delta Natural Gas Company, Inc
 Plant Depreciation Rates per
 Settlement Agreement - Case No. 2007-00089

ITEM 130

<u>Acct Number</u>	<u>Description</u>	<u>Cost of Removal Depr Rate</u>	<u>Salvage Depr Rate</u>	<u>Capital Recovery Depr Rate</u>	<u>Total Depr Rate</u>
<u>DISTRIBUTION</u>					
374	DISTRIBUTION RIGHTS OF WAY			0.00%	0.00%
37401	DISTRIBUTION LAND			0.00%	0.00%
375	STRUCTURES & IMPROVEMENTS			2.67%	2.67%
376	DISTRIBUTION MAINS			1.41%	1.41%
378	MEAS & REG STAT - GENERAL	0.30%		2.98%	3.28%
379	MEAS & REG STAT - CITY GATE	0.27%		2.74%	3.01%
380	SERVICES	0.24%		1.17%	1.41%
381	METERS			2.28%	2.28%
382	METER & REG INSTALLATION	0.72%		1.61%	2.33%
383	HOUSE REG		-0.20%	4.00%	3.80%
385	INDUSTRIAL METER SETS	0.21%		2.10%	2.31%
<u>GENERAL</u>					
389	LAND & RIGHTS			0.00%	0.00%
390	STRUCTURES & IMPROVEMENTS		-1.33%	3.33%	2.00%
391	OFFICE FURN & EQUIP		-0.05%	1.05%	1.00%
392	AUTOS & TRUCKS		-3.49%	11.63%	8.14%
393	STORES EQUIPMENT			2.00%	2.00%
394	TOOLS & WORK EQUIPMENT		-0.21%	4.21%	4.00%
39401	COMP NG STAT AND EQUIPMENT			4.00%	4.00%
395	LABORATORY EQUIPMENT			5.00%	5.00%
396	POWER OPERATED EQUIPMENT		-1.33%	3.33%	2.00%
397	COMMUNICATION EQUIP		-0.26%	5.26%	5.00%
398	MISCELLANEOUS EQUIPMENT		-0.11%	2.11%	2.00%
39901	OTHER TANG EQUIP			4.00%	4.00%
39902	COMPUTER SOFTWARE			10.00%	10.00%
39903	COMPUTER HARDWARE		-0.53%	10.53%	10.00%
399031	COMPUTERIZED OFFICE EQUIPMT		-0.53%	10.53%	10.00%

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

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

131. Please provide any and all internal studies and correspondence from 2006-2009, inclusive, concerning FASB Statement No. 143, FIN 47 and FERC Order No. 631 in RM-02-7-000.

Response:

Backup for implementation of FASB 143 provided in Case No. 2004-00067.

Backup for implementation of FIN 47 provided in Case No. 2007-00089.

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

132. Please provide complete copies of all correspondence with the following parties from 2006-2009, inclusive, regarding FASB Statement No. 143, FIN 47 and FERC Order 631 in RM02-7-000:
- a. External auditors and other public accounting firms,
 - b. Consultants,
 - c. External counsel,
 - d. Federal and State regulatory agencies, and
 - e. Internal Revenue Service.

Response:

- a. and b. Documentation provided in response to question 131. Deloitte reviewed our FIN 47 calculations and entries in conjunction with the 6/30/07 10K. See Notes to Financial Statements and Report of Registered Public Accounting Firm.
- c. Correspondence between Delta and its external counsel is protected from disclosure by the attorney-client privilege. Delta receives a letter from its external counsel each year that addresses Delta's legal obligations in connection with asset retirement obligations addressed in SFAS No. 143 and FIN 47. Deloitte reviews the letter during the annual audit.
- d. N/A
- e. N/A

Sponsoring Witness:

Matthew D. Wesolosky

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

133. Regarding FASB Statement No. 143, FIN 47, and FERC Order No. 631 in Docket No. RM02-7-000, on a plant account-by-plant account basis, please identify any and all “legal obligations” associated with the retirement of the assets contained in the account that result from the acquisition, construction, development and (or) the normal operation of the assets in the account. For the purposes of this question, please use the definition of a “legal obligation” provided in FASB Statement No. 143: “an obligation that a party is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract under the doctrine of promissory estoppel.”

Response:

As of December 31, 2009, Delta's asset retirement obligations, by account, are as follows:

<u>Account</u>	<u>Asset Description</u>	<u>Amount</u>
333	Gathering	\$ 19,794
356	Storage	8,141
368/369	Transmission	26,515
376/380	Distribution	<u>1,471,407</u>
		<u>\$ 1,525,857</u>

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
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134. For any asset retirement obligations identified above, please provide the “fair value” of the obligation. For the purposes of the question, fair value means “the amount at which that liability could be settled in a current [not future] transaction between willing parties, that is, other than in a forced or liquidation transaction.” Please provide all assumptions and calculations underlying these amounts.

Response:

As of December 31, 2009 Delta utilized the following assumptions for the initial recognition of asset retirement obligations:

Inflation rate	3%
Discount rate ¹	8.17% - 8.22%
Market risk premium	5%

Asset retirement obligations are measured at fair value upon initial recognition and not subsequently re-measured each period at fair value. The passage of time, since initial recognition, is measured using the interest method of allocation which requires the use of the credit-adjusted risk-free interest rate used at the initial measurement date. Therefore, Delta’s asset retirement obligations as of December 31, 2009 (as shown in Item 133) are not deemed to be reported at fair value. Delta’s asset retirement obligations have been excluded from this case.

¹Discount rate utilized depends on the life of the underlying asset.

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**

135. Please provide the "credit adjusted risk free rate" used for any and all ARO calculations under FASB Statement No. 143, FIN 47, and FERC Order No. 631 calculations to date.

Response:

Please refer to Item 134.

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

136. Please provide complete copies of all Board of Director's minutes and internal management meeting minutes from 2005-2008, inclusive, in which any or all of the following subjects were discussed: the Company's depreciation rates; retirement unit costs; SFAS No. 143; FIN 47; and, FERC RM02-7-000.

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**

137. Please provide all accounting entries (debits and credits) relating to SFAS No. 143 and FIN 47, along with all workpapers supporting those entries. Please provide all these workpapers and calculations in electronic format (Excel) with all formulae intact.

Response:

Backup for implementation of FASB 143 provided in Case No. 2004-00067.
Backup for implementation of FIN 47 provided in Case No. 2007-00089.

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

138. Please refer to the Company's latest Form 10-K. If not provided elsewhere, provide the workpapers supporting any calculation of the regulatory liabilities for costs of removal.
- a. Please provide all these workpapers and calculations in electronic format (Excel) with all formulae intact.
 - b. Provide the calculation of the cost of removal regulatory liability amounts on a plant account by plant account basis.
 - c. Provide the cost of removal regulatory liability amounts on a plant account by plant account basis attributed to Kentucky jurisdictional plant.

Response:

See response to Item 139 and 144. 2009 cost of removal reports included with Item 139 are generated by our fixed asset accounting system. All calculations are done within the system and the reports cannot be saved to Excel.

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

139. Provide an analysis of the regulatory liability for accrued asset removal costs since inception identifying and explaining each debit and credit entry and amount. Also, provide the copies of the pages from each of Delta's SEC Form 10Ks, Form 10Qs and Annual Reports in which SFAS No. 143 was ever mentioned, whether or not Delta had quantified an amount of the regulatory liability at the time. Specify the exact date each of these reports was issued and released to the public.

Response:

See attached schedules for an account-by-account analysis of regulatory liability for accrued asset removal cost.

All SEC filings for the past two years are provided at Tab 38 in Volume 2 of the Filing Requirements. All other SEC materials are available via the SEC website at www.SEC.gov.

Sponsoring Witness:

Matthew D. Wesolosky

Cost of Removal Depreciation Accounts

Dates	Depr	Cost of Rmvl	Depr	Cost of Rmvl	Depr	Cost of Rmvl	Depr	Cost of Rmvl	Depr	Cost of Rmvl	Depr	Cost of Rmvl	Total Cost of Removal Depr	Total Cost of Removal to Date
	- Entry	Entry	Entry	Entry	Entry	Entry	Entry	Entry	Entry	Entry	Entry	Entry		
	<u>1,108.69</u>	<u>1,108.69</u>	<u>1,108.78</u>	<u>1,108.78</u>	<u>1,108.79</u>	<u>1,108.79</u>	<u>1,108.80</u>	<u>1,108.80</u>	<u>1,108.82</u>	<u>1,108.82</u>	<u>1,108.85</u>	<u>1,108.85</u>		
Beg Bal	(55,762.00)		(30,127.00)		(17,441.00)		(358,509.00)		(306,757.00)		(38,833.00)		(807,429.00)	
Nov-04	(524.59)		(295.99)		(96.48)		(3,998.36)	3,419.22	(3,166.52)	1,465.38	(264.49)		(3,461.83)	(810,890.83)
Dec-04	(527.69)		(295.96)		(102.05)		(4,017.33)	1,674.43	(3,180.29)	717.62	(264.61)		(5,995.88)	(816,886.71)
Jan-05	(528.05)		(297.42)		(102.05)		(4,033.62)	1,617.20	(3,194.52)	693.11	(265.16)		(6,110.51)	(822,997.22)
Feb-05	(528.05)		(297.42)		(104.39)		(4,053.18)	857.31	(3,202.53)	367.40	(267.69)		(7,228.55)	(830,225.77)
Mar-05	(528.05)		(297.43)		(104.39)		(4,067.89)	2,040.74	(3,209.75)	874.61	(267.69)		(5,559.85)	(835,785.62)
Apr-05	(535.43)		(297.43)		(104.39)		(4,083.14)	2,656.46	(3,218.98)	1,138.50	(268.74)		(4,713.15)	(840,498.77)
May-05	(535.12)		(299.84)		(104.70)		(4,102.95)	2,461.88	(3,227.92)	1,055.04	(268.74)		(5,022.35)	(845,521.12)
Jun-05	(539.11)		(302.77)		(104.49)		(4,126.53)	2,901.35	(3,244.29)	1,243.43	(268.74)		(4,441.15)	(849,962.27)
Jul-05	(541.15)		(311.66)		(106.11)		(4,155.59)	1,539.42	(3,257.98)	659.76	(268.74)		(6,442.05)	(856,404.32)
Aug-05	(540.52)		(316.95)		(106.11)		(4,172.76)	2,666.97	(3,264.81)	1,143.04	(268.74)		(4,859.88)	(861,264.20)
Sep-05	(541.04)		(318.12)		(106.11)		(4,187.34)	1,132.79	(3,270.84)	485.45	(268.74)		(7,073.95)	(868,338.15)
Oct-05	(541.04)		(318.86)	42,523.26	(106.11)		(4,201.83)	2,200.11	(3,280.55)	942.90	(270.28)		36,947.60	(831,390.55)
Nov-05	(582.09)		(317.56)		(106.11)		(4,220.11)	1,815.81	(3,290.34)	778.21	(270.87)		(6,193.06)	(837,583.61)
Dec-05	(582.09)		(317.05)		(106.11)		(4,234.51)	503.15	(3,299.61)	215.64	(270.84)		(8,091.42)	(845,675.03)
Jan-06	(584.76)		(309.77)		(103.96)		(4,247.91)	1,702.34	(3,305.95)	729.57	(270.74)		(6,391.18)	(852,066.21)
Feb-06	(591.70)		(309.32)		(103.96)		(4,256.16)	1,329.69	(3,309.65)	569.86	(274.05)		(6,945.29)	(859,011.50)
Mar-06	(223.69)		(309.32)		(103.96)		(4,263.62)	1,991.33	(3,313.03)	853.43	(274.05)	367.84	(5,275.07)	(864,286.57)
Apr-06	(598.56)		(309.32)		(103.96)		(4,278.41)	2,555.53	(3,320.43)	1,095.23	(273.84)		(5,233.76)	(869,520.33)
May-06	(599.90)		(309.32)		(103.96)		(4,291.73)	3,178.62	(3,324.48)	1,362.27	(273.84)		(4,362.34)	(873,882.67)
Jun-06	(597.96)		(309.32)		(103.96)		(4,314.25)	1,827.71	(3,331.70)	783.30	(273.84)		(6,320.02)	(880,202.69)
Jul-06	(985.56)		(311.47)		(107.63)		(4,328.75)	12,403.31	(3,339.81)	5,315.71	(278.74)		8,367.06	(871,835.63)
Aug-06	(614.72)		(312.69)		(107.63)		(4,346.40)	25,504.28	(3,344.28)	10,930.41	(278.74)		27,430.23	(844,405.40)
Sept-06	(614.88)		(312.45)		(107.63)		(4,362.54)	12,088.69	(3,348.61)	5,180.87	(278.35)		8,245.10	(836,160.30)
Oct-06	(616.73)		(311.98)		(107.63)		(4,378.58)	10,439.65	(3,356.86)	4,474.14	(279.65)		5,862.36	(830,297.94)
Nov-06	(621.12)		(313.05)		(107.63)		(4,398.14)	4,237.61	(3,366.38)	1,816.11	(279.65)		(3,032.25)	(833,330.19)
Dec-06	(623.48)		(313.05)		(107.63)		(4,417.16)	7,398.14	(3,375.57)	3,170.63	(279.65)		1,452.23	(831,877.96)
Jan-07	(633.79)		(313.05)		(107.63)		(4,430.47)	7,967.22	(3,381.79)	3,414.53	(279.61)		2,235.41	(829,642.55)
Totals	(71,242.87)	-	(38,455.57)	42,523.26	(20,277.77)	-	(472,478.26)	120,110.96	(395,484.47)	51,476.15	(46,181.82)	367.84	(829,642.55)	
Account Total		(71,242.87)		4,067.69		(20,277.77)		(352,367.30)		(344,008.32)		(45,813.98)	(829,642.55)	

Depreciation History - COR Only

Delta Natural Gas
SEC

Delta Natural Gas

Start Month: 02/2007

End Month: 12/2007

	COR Begin Reserve	COR Provision	COR Calc Depr Adj	Input Adj	Net Salvage Amort	Total Provision	Cost of Removal	Other Reserve Transactions	COR Ending Reserve
Gas Distribution									
374.00 - DISTRIBUTION RIGHT C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
374.01 - DISTRIBUTION LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
375.00 - DIST STRUCTURES & INF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
376.00 - DISTRIBUTION MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.65	\$2.65
376.01 - DISTRIBUTION MAINS -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
378.00 - DIST GENERAL REG ST	(\$4,067.69)	\$3,513.98	\$0.00	\$0.00	\$0.00	\$3,513.98	(\$1,035.74)	\$0.00	(\$1,589.45)
379.00 - DIST CITY GATE REG S	\$20,277.77	\$1,188.88	\$0.00	\$0.00	\$0.00	\$1,188.88	\$0.00	\$0.00	\$21,466.65
380.00 - DISTRIBUTION SERVICE	\$352,367.30	\$45,548.97	\$0.00	\$0.00	\$0.00	\$45,548.97	(\$159,593.83)	(\$2.65)	\$238,319.79
380.01 - DISTRIBUTION SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
381.00 - DISTRIBUTION METERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
382.00 - DIST METER & REG INS	\$344,008.32	\$34,379.50	\$0.00	\$0.00	\$0.00	\$34,379.50	(\$39,158.31)	\$0.00	\$339,229.51
383.00 - DIST REGULATORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
385.00 - DIST INDUSTRIAL METE	\$45,813.98	\$3,064.96	\$0.00	\$0.00	\$0.00	\$3,064.96	\$0.00	\$0.00	\$48,878.94
387.00 - DISTRIBUTION OTHER I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
388.00 - DISTRB ASSET RET CO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DELTA NATURAL GAS - INACTIV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$758,399.68	\$87,696.29	\$0.00	\$0.00	\$0.00	\$87,696.29	(\$199,787.88)	\$0.00	\$646,308.09
Gas General Plant									
389.00 - GEN LAND & LAND RIG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390.00 - GEN STRUCTURES & INF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.00 - OFFICE FURNITURE & E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
392.00 - TRANSPORTATION EQU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
393.00 - STORES EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
394.00 - TOOLS, SHOP & GARAG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
394.01 - COMPRESSED NAT GA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
395.00 - LABORATORY EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396.00 - POWER OPERATED EQ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
397.00 - COMMUNICATION EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
398.00 - MISCELLANEOUS EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.01 - MAPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.02 - COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.03 - COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.031 - COMPUTERIZED OFFI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.09 - CONTINGENCIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Depreciation History - COR Only

Delta Natural Gas
SEC

Delta Natural Gas

Start Month: 02/2007

End Month: 12/2007

	COR Begin Reserve	COR Provision	COR Calc Depr Adj	Input Adj	Net Salvage Amort	Total Provision	Cost of Removal	Other Reserve Transactions	COR Ending Reserve	
Gas Intangible										
301.00 - ORGANIZATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
302.00 - FRANCHISE & CONSEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Gas Production										
304.00 - MFG PRODUCTION LAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
305.00 - MFG PRODUCTION STR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
319.00 - MFG GAS MIXING EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
325.00 - GATHERING LAND & RI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
327.00 - GATHERING COMP STA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
331.00 - NATURAL GAS WELL E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
332.00 - GATHERING LINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
333.00 - GATHERING COMP STA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
334.00 - GATHR MEAS & REGLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
339.00 - GATHERING ASSET RE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Gas Storage										
350.01 - STORAGE LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350.02 - STORAGE - RIGHT OF V	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350.05 - GAS RIGHTS WELLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350.06 - GAS RIGHTS STORAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
351.00 - STORAGE STURCTURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.00 - STORAGE WELLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.01 - STORAGE RIGHTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.02 - STORAGE RESERVOIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.03 - NONRECOVERABLE NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
353.00 - STORAGE LINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
354.00 - STORAGE COMPRESSO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
355.00 - STORAGE MEASURING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
356.00 - PURIFICATION EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
357.00 - STORAGE OTHER EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
358.00 - STORAGE ASSET RET (	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Gas Transmission										
365.01 - TRAN LAND & LAND RI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Depreciation History - COR Only

Start Month: 02/2007

Delta Natural Gas
SEC

Delta Natural Gas

End Month: 12/2007

	COR Begin Reserve	COR Provision	COR Calc Depr Adj	Input Adj	Net Salvage Amort	Total Provision	Cost of Removal	Other Reserve Transactions	COR Ending Reserve
Gas Transmission									
365.02 - TRAN RIGHTS OF WAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
365.03 - LAND RIGHTS DEPREC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
366.00 - TRAN STRUCTURES & I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
367.00 - TRANSMISSION MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
368.00 - TRANSM COMPRESSOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369.00 - TRANSMISSION MEAS I	\$71,242.87	\$7,140.89	\$0.00	\$0.00	\$0.00	\$7,140.89	\$0.00	\$0.00	\$78,383.76
371.00 - TRANSMISSION OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
372.00 - TRANSM ASSET RET CA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$71,242.87	\$7,140.89	\$0.00	\$0.00	\$0.00	\$7,140.89	\$0.00	\$0.00	\$78,383.76
Company/Set of Books Total	\$829,642.55	\$94,837.18	\$0.00	\$0.00	\$0.00	\$94,837.18	(\$199,787.88)	\$0.00	\$724,691.85

Account
1.108.80

Depreciation History - COR Only

Delta Natural Gas
SEC

Delta Natural Gas

Start Month: 01/2008

End Month: 12/2008

	COR Begin Reserve	COR Provision	COR Calc Depr Adj	Input Adj	Net Salvage Amort	Total Provision	Cost of Removal	Other Reserve Transactions	COR Ending Reserve
Gas Distribution									
374.00 - DISTRIBUTION RIGHT C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
374.01 - DISTRIBUTION LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
375.00 - DIST STRUCTURES & IM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
376.00 - DISTRIBUTION MAINS	\$2.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2.65)	\$0.00
376.01 - DISTRIBUTION MAINS -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
378.00 - DIST GENERAL REG ST	(\$1,589.45)	\$4,107.52	\$0.00	\$0.00	\$0.00	\$4,107.52	\$0.00	\$0.00	\$2,518.07
379.00 - DIST CITY GATE REG S	\$21,466.65	\$1,282.44	\$0.00	\$0.00	\$0.00	\$1,282.44	\$0.00	\$0.00	\$22,749.09
380.00 - DISTRIBUTION SERVICE	\$238,319.79	\$31,807.48	\$0.00	\$0.00	\$0.00	\$31,807.48	(\$333,192.55)	\$0.00	(\$63,065.28)
380.01 - DISTRIBUTION SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
381.00 - DISTRIBUTION METERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
382.00 - DIST METER & REG INS	\$339,229.51	\$22,937.79	\$0.00	\$0.00	\$0.00	\$22,937.79	(\$84,762.42)	\$0.00	\$277,404.88
383.00 - DIST REGULATORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
385.00 - DIST INDUSTRIAL METE	\$48,878.94	\$3,255.36	\$0.00	\$0.00	\$0.00	\$3,255.36	(\$1,470.93)	\$0.00	\$50,663.37
387.00 - DISTRIBUTION OTHER I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
388.00 - DISTRB ASSET RET CO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DELTA NATURAL GAS - INACTIV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$646,308.09	\$63,390.59	\$0.00	\$0.00	\$0.00	\$63,390.59	(\$419,425.90)	(\$2.65)	\$290,270.13
Gas General Plant									
389.00 - GEN LAND & LAND RIG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390.00 - GEN STRUCTURES & IM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.00 - OFFICE FURNITURE & E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
392.00 - TRANSPORTATION EQU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
393.00 - STORES EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
394.00 - TOOLS, SHOP & GARAG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
394.01 - COMPRESSED NAT GA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
395.00 - LABORATORY EQUIPMI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396.00 - POWER OPERATED EQ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
397.00 - COMMUNICATION EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
398.00 - MISCELLANEOUS EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.01 - MAPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.02 - COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.03 - COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.031 - COMPUTERIZED OFFI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.09 - CONTINGENCIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Depreciation History - COR Only

Delta Natural Gas
SEC

Delta Natural Gas

Start Month: 01/2008

End Month: 12/2008

	COR Begin Reserve	COR Provision	COR Calc Depr Adj	Input Adj	Net Salvage Amort	Total Provision	Cost of Removal	Other Reserve Transactions	COR Ending Reserve	
Gas Intangible										
301.00 - ORGANIZATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
302.00 - FRANCHISE & CONSEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Gas Production										
304.00 - MFG PRODUCTION LAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
305.00 - MFG PRODUCTION STR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
319.00 - MFG GAS MIXING EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
325.00 - GATHERING LAND & RI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
327.00 - GATHERING COMP STA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
331.00 - NATURAL GAS WELL E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
332.00 - GATHERING LINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,118.08)	\$5,118.08	\$0.00	
333.00 - GATHERING COMP STA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
334.00 - GATHR MEAS & REGLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
339.00 - GATHERING ASSET RE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,118.08)	\$5,118.08	\$0.00	
Gas Storage										
350.01 - STORAGE LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350.02 - STORAGE - RIGHT OF V	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350.05 - GAS RIGHTS WELLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350.06 - GAS RIGHTS STORAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
351.00 - STORAGE STURCTURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.00 - STORAGE WELLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.01 - STORAGE RIGHTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.02 - STORAGE RESERVOIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.03 - NONRECOVERABLE NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
353.00 - STORAGE LINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
354.00 - STORAGE COMPRESSO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
355.00 - STORAGE MEASURING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
356.00 - PURIFICATION EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
357.00 - STORAGE OTHER EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
358.00 - STORAGE ASSET RET (	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Gas Transmission										
365.01 - TRAN LAND & LAND RI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Depreciation History - COR Only

Delta Natural Gas
SEC

Delta Natural Gas

Start Month: 01/2008

End Month: 12/2008

	COR Begin Reserve	COR Provision	COR Calc Depr Adj	Input Adj	Net Salvage Amort	Total Provision	Cost of Removal	Other Reserve Transactions	COR Ending Reserve
Gas Transmission									
365.02 - TRAN RIGHTS OF WAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
365.03 - LAND RIGHTS DEPREC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
366.00 - TRAN STRUCTURES & I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
367.00 - TRANSMISSION MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
368.00 - TRANSM COMPRESSOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369.00 - TRANSMISSION MEAS I	\$78,383.76	\$6,249.64	\$0.00	\$0.00	\$0.00	\$6,249.64	\$0.00	\$0.00	\$84,633.40
371.00 - TRANSMISSION OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
372.00 - TRANSM ASSET RET C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$78,383.76	\$6,249.64	\$0.00	\$0.00	\$0.00	\$6,249.64	\$0.00	\$0.00	\$84,633.40
Company/Set of Books Total	\$724,691.85	\$69,640.23	\$0.00	\$0.00	\$0.00	\$69,640.23	(\$424,543.98)	\$5,115.43	\$374,903.53

Account
1.108.80

Depreciation History - COR Only

Delta Natural Gas
SEC

Delta Natural Gas

Start Month: 01/2009

End Month: 12/2009

	COR Begin Reserve	COR Provision	COR Calc Depr Adj	Input Adj	Net Salvage Amort	Total Provision	Cost of Removal	Other Reserve Transactions	COR Ending Reserve
Gas Distribution									
374.00 - DISTRIBUTION RIGHT C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
374.01 - DISTRIBUTION LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
375.00 - DIST STRUCTURES & IM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
376.00 - DISTRIBUTION MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
376.01 - DISTRIBUTION MAINS -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
378.00 - DIST GENERAL REG ST	\$2,518.07	\$4,199.46	\$0.00	\$0.00	\$0.00	\$4,199.46	\$0.00	\$0.00	\$6,717.53
379.00 - DIST CITY GATE REG S	\$22,749.09	\$1,316.27	\$0.00	\$0.00	\$0.00	\$1,316.27	\$0.00	\$0.00	\$24,065.36
380.00 - DISTRIBUTION SERVICE	(\$63,065.28)	\$32,543.04	\$0.00	\$0.00	\$0.00	\$32,543.04	(\$299,902.18)	\$0.00	(\$330,424.42)
380.01 - DISTRIBUTION SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
381.00 - DISTRIBUTION METERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
382.00 - DIST METER & REG INS	\$277,404.88	\$22,926.87	\$0.00	\$0.00	\$0.00	\$22,926.87	(\$69,978.45)	\$0.00	\$230,353.30
383.00 - DIST REGULATORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
385.00 - DIST INDUSTRIAL METE	\$50,663.37	\$3,306.36	\$0.00	\$0.00	\$0.00	\$3,306.36	(\$749.97)	\$0.00	\$53,219.76
387.00 - DISTRIBUTION OTHER I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
388.00 - DISTRB ASSET RET CO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DELTA NATURAL GAS - INACTIV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$290,270.13	\$64,292.00	\$0.00	\$0.00	\$0.00	\$64,292.00	(\$370,630.60)	\$0.00	(\$16,068.47)
Gas General Plant									
389.00 - GEN LAND & LAND RIG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390.00 - GEN STRUCTURES & IM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.00 - OFFICE FURNITURE & E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
392.00 - TRANSPORTATION EQU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
393.00 - STORES EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
394.00 - TOOLS, SHOP & GARAG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
394.01 - COMPRESSED NAT GA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
395.00 - LABORATORY EQUIPMI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396.00 - POWER OPERATED EQ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
397.00 - COMMUNICATION EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
398.00 - MISCELLANEOUS EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.01 - MAPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.02 - COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.03 - COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.031 - COMPUTERIZED OFFI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.09 - CONTINGENCIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Delta Natural Gas
SEC

Delta Natural Gas

	COR Begin Reserve	COR Provision	COR Calc Depr Adj	Input Adj	Net Salvage Amort	Total Provision	Cost of Removal	Other Reserve Transactions	COR Ending Reserve	
Gas Intangible										
301.00 - ORGANIZATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
302.00 - FRANCHISE & CONSEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Gas Production										
304.00 - MFG PRODUCTION LAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
305.00 - MFG PRODUCTION STF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
319.00 - MFG GAS MIXING EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
325.00 - GATHERING LAND & RI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
327.00 - GATHERING COMP STA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
331.00 - NATURAL GAS WELL E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
332.00 - GATHERING LINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
333.00 - GATHERING COMP STA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
334.00 - GATHR MEAS & REGLT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
339.00 - GATHERING ASSET RE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Gas Storage										
350.01 - STORAGE LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350.02 - STORAGE - RIGHT OF V	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350.05 - GAS RIGHTS WELLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350.06 - GAS RIGHTS STORAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
351.00 - STORAGE STURCTURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.00 - STORAGE WELLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.01 - STORAGE RIGHTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.02 - STORAGE RESERVOIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
352.03 - NONRECOVERABLE NA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
353.00 - STORAGE LINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
354.00 - STORAGE COMPRESSC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
355.00 - STORAGE MEASURING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
356.00 - PURIFICATION EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
357.00 - STORAGE OTHER EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
358.00 - STORAGE ASSET RET (	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Gas Transmission										
365.01 - TRAN LAND & LAND RI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Depreciation History - COR Only

Delta Natural Gas
SEC

Delta Natural Gas

Start Month: 01/2009

End Month: 12/2009

	COR Begin Reserve	COR Provision	COR Calc Depr Adj	Input Adj	Net Salvage Amort	Total Provision	Cost of Removal	Other Reserve Transactions	COR Ending Reserve
Gas Transmission									
365.02 - TRAN RIGHTS OF WAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
365.03 - LAND RIGHTS DEPREC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
366.00 - TRAN STRUCTURES & I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
367.00 - TRANSMISSION MAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
368.00 - TRANSM COMPRESSOI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369.00 - TRANSMISSION MEAS I	\$84,633.40	\$6,698.64	\$0.00	\$0.00	\$0.00	\$6,698.64	\$0.00	\$0.00	\$91,332.04
371.00 - TRANSMISSION OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
372.00 - TRANSM ASSET RET CI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Functional Class Total:	\$84,633.40	\$6,698.64	\$0.00	\$0.00	\$0.00	\$6,698.64	\$0.00	\$0.00	\$91,332.04
Company/Set of Books Total	\$374,903.53	\$70,990.64	\$0.00	\$0.00	\$0.00	\$70,990.64	(\$370,630.60)	\$0.00	\$75,263.57

Account
1.108.80

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

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

140. Provide Delta's projection of the annual year-end balance in the regulatory liability for cost of removal obligations for Delta for the next 20 years. If not available for the next twenty years provide for as many years into the future that the projection is available. If this projection has not been made, please explain why not. Provide in electronic format (Excel) with all formulae intact.
- a. For this projection assume that all of Delta's current depreciation rates are continued in use.
 - b. Explain all other assumptions used to make this projection.

Response:

Delta does not project cost of removal as retirements are not budgeted.

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

141. For all accounts for which Delta has collected non-legal AROs, but instead recorded a regulatory liability (regulatory liability for cost of removal), please provide the fair value of the related asset retirement cost as of December 31, 2005; December 31, 2006; December 31, 2007, December 31, 2008 and December 31, 2009. For the purposes of this question, assume that Delta has legal AROs for these accounts, and use the life and dispersion assumptions reflected in the current depreciation rates.

Response:

There are no asset retirement costs, as described in Statement of Financial Accounting Standards No. 143, "Accounting for Asset Retirement Obligations," related to cost of removal that does not constitute a legal obligation and is, therefore, not an asset retirement obligation. Delta has not performed a computation of the related asset retirement costs with the hypothetical assumption that such removal costs are legal AROs.

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**

142. Provide the calculation of the annual amount of future gross salvage, cost of removal and net salvage incorporated into Delta's existing depreciation rates. If any of the amounts are reduced by the total amount of non-legal AROs included in year-end accumulated depreciation, show that calculation.

Response:

The requested analysis has not been performed.

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

143. Are the amounts of cost of removal and gross salvage incorporated into the existing and proposed depreciation rates the same as they would have been in the absence of SFAS No. 143 and FIN 47? Please explain.

Response:

The question calls for speculation because SFAS No. 143 and FIN 47 remain effective at this time.

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

144. With respect to the Regulatory Liability relating to cost of removal obligations which Delta reclassified out of accumulated depreciation:
- a. Do you agree that this constitutes a regulatory liability for regulatory purposes in Kentucky? If not, please explain why not.
 - b. Do you agree that this amount is a refundable obligation to ratepayers until it is spent on its intended purpose (cost of removal)? If not, why not?
 - c. Please explain the repayment provisions associated with this regulatory liability.
 - d. Please explain when you expect to spend this money for cost of removal.
 - e. Please explain what you have done with this money as you have collected it. If you say that you have spent it on plant additions, please provide documentation.
 - f. Identify and explain all other similar examples of Delta's advance collections of estimated future costs for which it does not have a legal obligation.
 - g. Does Delta agree that the PSC will never know whether or not Delta will actually spend all of this money for cost of removal until and if Delta goes out of business? If not, why not?
 - h. Does Delta believe that amounts recorded in accumulated depreciation represent capital recovery? If not, why not?
 - i. Whose capital is reflected in accumulated depreciation – shareholders' or ratepayers'?

Response:

- a. No, the regulatory liability relating to cost of removal which was reclassified out of accumulated depreciation does not constitute a regulatory liability for regulatory purposes in Kentucky. The reclassification was initially made for external financial reporting purposes under accounting principles generally accepted in the United States of America, as interpreted by the staff of the Securities and Exchange Commission. In Federal Energy Regulatory Commission Order No. 631 (Docket No. RM02-7-000, issued April 9, 2003), which addresses asset retirement obligations, the Commission stated: "Under the existing requirements of the Uniform System of Accounts removal costs that are not asset retirement obligations are included as a component of the depreciation expense and recorded as accumulated depreciation." Accordingly, the reclassified amount is not a regulatory liability for regulatory purposes in Kentucky.

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

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

- b. No, the amount is not a refundable obligation to ratepayers because, as noted in a. above, it is a component of the depreciation expense and recorded in accumulated depreciation for regulatory purposes in Kentucky.
- c. There are no repayment provisions associated with this amount.
- d.&e. Cost of removal has been accrued as it is collected through rates. Payments have and will continue to be made as cost of removal related expenditures occur.
- f. Cost of removal is a component of the depreciation expense, as noted in a. above, and recognized as a current period cost. Cost of removal is not an estimated future cost.
- g. No, Delta does not agree. The FERC's USOA and Order No. 631 require separate subsidiary records for cost of removal for non-legal retirement obligations that are recorded in accumulated depreciation in order to identify such information to facilitate regulatory analysis for rate setting purposes. Because of this detailed recordkeeping, the Kentucky Public Commission will be able to monitor Delta's cost of removal expenditures.
- h. Delta believes that in a cost-of-service rate regulated environment, the recovery of depreciation expense is the source for capital recovery. Because of such recovery, the cost of removal balance of \$75,264 as of December 31, 2009 should be included in accumulated depreciation and as a reduction in rate base. This treatment of cost of removal is consistent with Delta's past rate base filings and PSC orders.
- i. Accumulated depreciation reflects the recovery of shareholders' capital.

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

145. Does Delta commit to remove each asset for which it is collecting cost of removal and does it commit to spend all of the money it is collecting for cost of removal, on cost of removal? If the answer is yes, explain why Delta does not have legal AROs under the principal of promissory estoppel. Please explain.

Response:

Cost of removal is merely a regulatory mechanism established to help fund removal costs over the life of an asset. Promissory estoppel will not exist regardless of whether Delta commits to remove assets or to spend any particular sum of money in the context of the question.

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

146. Does Delta consider that it is bound by SEC regulations to record accruals for future costs of removal as regulatory liabilities?
- a. If so, please provide a record of those accruals in as much account detail as is available along with the workpapers used to develop those accruals.
 - b. If not, please explain why not.
 - c. State whether the Company proposes to separate retirement cost accounting from depreciation accounting, with separate rates and reserves. If the Company does not propose such separation, please state fully the reasons for not doing so.

Response:

a.-c. Please refer to Item 144.

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**

147. Please identify and describe the level of detail, e.g. by account, functional category, at which the Company computes the depreciation expense for purposes of financial reporting, Commission reporting, and ratemaking. Explain fully any differences among these three depreciation calculations.

Response:

Depreciation expense is computed by account for all reporting.

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**

148. State whether the Company has forecast any non-legal removal costs that it does not regard as regulatory liabilities. Please describe these costs in detail, state fully the reason(s) for your belief that such forecast costs are not regulatory liabilities, and identify the forecast amounts of such removal costs in as much detail as is available. Provide the supporting documentation for each forecast amount.

Response:

Delta has not forecasted any non-legal removal costs regarded as regulatory liabilities.

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

149. Please provide copies of all presentations made to rating agencies and/or investment firms by Delta between January 1, 2009 and the present.

Response:

While Delta made no presentations to specific rating agencies and/or investment firms between January 1, 2009 and the present, the Company periodically attends conferences where rating agencies and investment firms are present. The attached "Fact Sheet" is sometimes provided to conference attendees along with copies of the Company's publicly filed documents.

Sponsoring Witness:

John B. Brown



DELTA NATURAL GAS COMPANY, INC.

Fact Sheet

MARCH, 2010

About the Company

- ❖ Started 1949; growth through expansion and acquisitions
- ❖ Distributes, stores, transports, gathers, produces natural gas
- ❖ Subsidiary companies buy and resell gas; operate production properties
- ❖ Facilities located in 23 counties in central and southeastern Kentucky
- ❖ Approximately 2,500 miles of pipeline and 37,000 customers
- ❖ 25,000 acres leased, 9,000 acres owned in fee; used for storage (11,000 acres) and production (23,000 acres)
- ❖ Fiscal 2009 annual throughput of 19.4 bcf (3.2 bcf - sales; 16.2 bcf - transportation)
- ❖ Weather normalization for residential and small non-residential customers November - March
- ❖ Quarterly gas cost recovery filings recover gas costs in rates

History (12 mos. ended)	<u>12/31/09</u>	<u>6/30/09</u>	<u>12/31/08</u>
Earnings per common share (\$)	1.53	1.58	2.03
Dividends declared per common share (\$)	1.29	1.28	1.26
Net income (\$000)	5,058	5,211	6,688
Average common shares outstanding (000)	3,317	3,306	3,295
Calendar degree days (% of 30 yr. average)	100	101	103

- * Listed OTC: NASDAQ
- * Symbol: DGAS
- * Recent Price: \$29.00 range
- * Price/Earnings Multiple: 18.95 times at \$29.00
- * Price Range: \$18.46 to \$29.80 (12 months 12/31/09)
- * Dividend yield: 4.5 % at \$29.00 price
- * Earnings per share 12 months ended 12/31/09: \$1.53
- * Current Annualized Dividend: \$1.30
- * Book Value 12/31/09: \$17.56
- * Market/Book: 165 % at \$29.00 price

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

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

150. Please provide copies of all prospectuses for any security issuances by Delta since January 1, 2009.

Response:

There have been no prospectuses for security issuances by Delta since January 1, 2009.

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**

151. Please provide copies of all studies performed by Delta or by consultants or investment firms hired by Delta to assess (1) Delta's financial performance, (2) the performance of Delta relative to other utilities, or (3) the adequacy of Delta's return on equity or overall rate of return.

Response:

The only such study performed was in the Testimony of Martin J. Blake filed with the PSC in the Filing Requirements.

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**

152. Please provide copies of credit reports for Delta from the major credit rating agencies published since January 1, 2008.

Response:

The major credit rating agencies do not publish reports on Delta.

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

153. Please provide copies of all correspondence between Delta and any of the three major bond rating agencies (S&P, Moody's, and Fitch) from January 1, 2008 to the present. These include copies of letters, reports, presentations, emails, and notes from telephone conversations.

Response:

Delta is not rated by S&P, Moody's or Fitch.

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

154. Please provide the breakdown in the expected return on pension plan assets. Specifically, please provide the expected return on different asset classes (bonds, US stocks, international stocks, etc.) used in determining the expected return on plan assets. Please provide all associated source documents and workpapers.

Response:

The expected return on pension assets has been 7% since 2008. Previous to that, it was 8%.

The attached schedule computes an expected average return of 4.14% based on the allocation of investments by fund as of March 31, 2010 and the actual returns for each of those funds for the 10 years ending March 31, 2010.

Based on this actual 10 year experience, Delta is currently consulting with its actuaries and public accountants regarding the necessity of lowering the assumption of expected return on pension assets used for our year ending June 30, 2010. A final decision regarding this assumption has not yet been made.

As the attached schedule also shows, The plan earned 7.2% for the 19 years ending December 31, 2009.

Sponsoring Witness:

John B. Brown

Determination of Assumed Rate of Return

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

	Percentage Allocation	Comparable Market Index	Annualized (Index) Return*	Weighted Average Return
Hand Intermediate Fixed Income Fund	13.16%	Hand Intermediate Fixed Income Fund	4.63%	0.61%
Hand Balanced Fund	25.56%	Hand Balanced Fund	3.26%	0.83%
Hand Equity Value Fund	5.50%	Hand Equity Value Fund	-0.09%	0.00%
Hand Short Term Income Fund	1.53%	Hand Short Term Income Fund	2.88%	0.04%
Hand Equity Growth Fund	11.45%	Hand Equity Growth Fund	0.33%	0.04%
Hand AITC Foreign Blend Index Fund R2	10.04%	Hand AITC Foreign Blend Index Fund R2	1.23%	0.12%
Hand Large Cap 500 Index Fund R1	9.51%	Hand Large Cap 500 Index Fund R1	-0.93%	-0.09%
T Rowe Price Mid Cap Value Fund	3.37%	T Rowe Price Mid Cap Value Fund	10.80%	0.36%
T Rowe Price Real Estate Fund	12.15%	T Rowe Price Real Estate Fund	11.77%	1.43%
Vanguard Emerging Markets Stock Index	7.73%	Vanguard Emerging Markets Stock Index	10.36%	0.80%
Total	100.00%		Expected Average Return:	4.14% *

* Actual 19 year return of portfolio = 7.20% through December 31, 2009

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

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

155. Please provide Delta's authorized and earned return on common equity for gas operations over the past five years. Please show the figures used in calculating the earned return on common equity for each year, including all adjustments to net income and/or common equity. Please provide copies of all associated workpapers and source documents. Please provide copies of the source documents, workpapers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.

Response:

See attached.

Sponsoring Witness:

John B. Brown

Earned Return on Common Equity Compared with Authorized Return
2009 Test Year

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Return					
Regulated income statement (see exhibit 155 A)	<u>2,885,440</u>	<u>1,723,137</u>	<u>2,438,680</u>	<u>4,147,631</u>	<u>2,854,983</u>
Unbilled impact (see exhibit 155 b)	(65,227)	508,914	(342,179)	(45,263)	61,133
Effective income tax rate (FR Tab 27 Sched. 7.1)	<u>38.62%</u>	<u>38.62%</u>	<u>37.96%</u>	<u>37.96%</u>	<u>37.96%</u>
Income tax impact of unbilled	<u>25,191</u>	<u>(196,543)</u>	<u>129,891</u>	<u>17,182</u>	<u>(23,206)</u>
	<u>2,845,404</u>	<u>2,035,508</u>	<u>2,226,392</u>	<u>4,119,550</u>	<u>2,892,910</u>
Common Equity					
PSC annual report	51,524,275	52,736,947	54,200,448	57,178,017	58,437,147
Eliminate subsidiaries (see exhibit 155 c)	(770,705)	(621,393)	(473,900)	(362,003)	(243,912)
Unbilled impact (see exhibit 155 d)	(2,924,219)	(2,415,305)	(2,757,484)	(2,802,747)	(2,741,614)
Effective income tax rate (FR Tab 27 Sched. 7.1)	<u>38.62%</u>	<u>38.62%</u>	<u>37.96%</u>	<u>37.96%</u>	<u>37.96%</u>
Income tax impact of unbilled	<u>1,129,333</u>	<u>932,791</u>	<u>1,046,741</u>	<u>1,063,923</u>	<u>1,040,717</u>
	<u>48,958,684</u>	<u>50,633,040</u>	<u>52,015,805</u>	<u>55,077,190</u>	<u>56,492,338</u>
Earned return on common equity	5.8%	4.0%	4.3%	7.5%	5.1%
Authorized return on common equity	<u>10.5%</u>	<u>10.5%</u>	<u>10.5%</u>	<u>10.5%</u>	<u>10.5%</u>
Deficiency	<u>-4.7%</u>	<u>-6.5%</u>	<u>-6.2%</u>	<u>-3.0%</u>	<u>-5.4%</u>

DELTA NATURAL GAS CO. AND SUBSIDIARIES

Income Statement-Delta natural FERC REG

July 01, 2005 - December 31, 2005

Exhibit 105 A 1/9

	12 Month Y-T-D Amount <u>2005</u>	Previous 12 Month Amount -----
01		
OPERATING REVENUES		
General Service Rate Billed		
Residential	32,214,691.55CR	32,340,517.47CR
Small Commercial	9,335,255.44CR	9,539,709.44CR
Other Commercial	11,634,099.94CR	11,060,875.75CR
Industrial	1,620,716.64CR	1,415,984.16CR
Unmetered Gas Light	5,673.09CR	14,009.55CR
Residential WNA	261,649.24CR	97,732.74CR
Small Non-Residential WNA	66,922.17CR	18,459.48CR
Weather Normalization Revenue	328,571.41CR	116,192.22CR
	-----	-----
Demand-Side Revenue	.00	.00
Total General Service Rate	55,139,008.07CR	54,487,288.59CR
	-----	-----
Interruptible Rate Billed		
Commercial	28,943.87CR	32,453.04CR
Industrial	464,158.68CR	487,522.90CR
	-----	-----
Total Interruptible Rate	493,102.55CR	519,975.94CR
	-----	-----
Total Gas Revenue	55,632,110.62CR	55,007,264.53CR
	-----	-----
Miscellaneous Operating Revenue	235,519.00CR	199,633.90CR
Off System Transportation Revenue	2,382,930.68CR	2,103,020.14CR
On System Transportation Revenue	4,411,701.12CR	3,946,385.61CR
	-----	-----
TOTAL OPERATING REVENUE	62,682,261.42CR	61,256,304.18CR
	-----	-----
OPERATING EXPENSES		
Purchased Gas	35,650,663.87	34,079,712.09
Recovery of Canada Mountain	.00	.00
	-----	-----
Purchased Gas, net	35,650,663.87	34,079,712.09
	-----	-----
Operation Expense		
Labor	6,456,035.09	5,807,201.31
Transportation	625,836.94	813,063.04

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DELTA NATURAL GAS CO., ND SUBSIDIARIES

Income Statement - Delta

July 01, 2005 - December 31, 2005

	12 Month Y-T-D Amount <i>2005</i>	Previous 12 Month Amount
General Operations	399,924.47	388,041.53
Customer Billing	231,133.00	230,519.43
Uncollectible Accounts	601,623.20	529,301.34
Administrative	552,024.93	466,037.93
	-----	-----
Outside Services	765,795.28	549,418.55
Insurance	754,608.17	652,785.25
Employee Benefits	2,418,521.55	2,141,355.32
General Administration	828,991.99	707,795.59
Expenses Transferred	2,508,523.16CR	2,480,463.35CR
Other	302,646.66	274,593.61
	-----	-----
Total Operation Expense	11,428,618.12	10,079,649.55
	-----	-----
Maintenance Expense		
Labor	91,188.39	146,455.62
Transportation	27,178.38	74,647.66
Mains	62,736.88	79,857.19
Meter & Regulators	62,427.99	35,643.10
Other	367,747.18	336,480.98
	-----	-----
Total Maintenance Expense	611,278.82	673,084.55
	-----	-----
Depreciation Expense	3,988,963.40	4,349,494.33
	-----	-----
Taxes Other Than Income Taxes		
Property Taxes	1,138,840.15	1,111,385.52
Payroll Taxes	536,307.83	499,203.36
	-----	-----
Total Other Taxes	1,675,147.98	1,610,588.88
	-----	-----
Income Taxes		
Current Federal	31,960.00	609,080.00CR
Current State	68,540.00	325,305.00
Deferred Federal & State	1,744,100.00	2,622,875.00
Investment Tax Credit-Net	37,800.04CR	38,199.98CR
	-----	-----
Total Income Taxes	1,806,799.96	2,300,900.02
	-----	-----
TOTAL OPERATING EXPENSES	55,161,472.15	53,093,429.42
	-----	-----

DELTA NATURAL GAS CO., ND SUBSIDIARIES

Income Statement - Delta

July 01, 2005 - December 31, 2005

	12 Month Y-T-D Amount <i>2005</i>	Previous 12 Month Amount
	-----	-----
OPERATING INCOME	7,520,789.27CR	8,162,874.76CR

Income Before Interest Charges	7,520,789.27CR	8,162,874.76CR

INTEREST CHARGES		

Interest On Long-Term Debt	3,793,475.43	3,822,051.33
Interest On Short-Term Debt	574,632.93	337,836.39
Other Interest	31,056.42	29,780.45
Amortization of Debt Expense	236,184.00	236,183.00

Total Interest Charges	4,635,348.78	4,425,851.17

NET INCOME	2,885,440.49CR	3,737,023.59CR
=====		=====

DELTA NATURAL GAS CO., INC AND SUBSIDIARIES

Income Statement-Delta FERC REG

July 01, 2007 - December 31, 2007

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	12 Month Y-T-D Amount 2007	Previous 12 Month Amount 2006
01		
OPERATING REVENUES		
General Service Rate Billed		
Residential	27,231,290.20CR	32,042,963.32CR
Small Commercial	8,085,811.57CR	9,428,646.93CR
Other Commercial	10,709,213.33CR	12,421,138.58CR
Industrial	1,204,335.64CR	1,566,524.70CR
Unmetered Gas Light	7,959.12CR	9,737.45CR
Residential WNA	649,057.87CR	371,842.32CR
Small Non-Residential WNA	170,067.82CR	109,890.46CR
Weather Normalization Revenue	819,125.69CR	481,732.78CR
Demand-Side Revenue	.00	.00
Total General Service Rate	48,057,735.55CR	55,950,743.76CR
Interruptible Rate Billed		
Commercial	32,387.98CR	34,527.53CR
Industrial	359,157.53CR	455,906.46CR
Total Interruptible Rate	391,545.51CR	490,433.99CR
Total Gas Revenue	48,449,281.06CR	56,441,177.75CR
Miscellaneous Operating Revenue	237,826.00CR	261,301.06CR
Off System Transportation Revenue	3,504,149.18CR	2,484,947.66CR
On System Transportation Revenue	4,208,932.44CR	4,328,132.54CR
TOTAL OPERATING REVENUE	56,400,188.68CR	63,515,559.01CR
OPERATING EXPENSES		
Purchased Gas	29,564,868.88	38,363,848.99
Recovery of Canada Mountain	.00	.00
Purchased Gas, net	29,564,868.88	38,363,848.99
Operation Expense		
Labor	6,951,091.14	6,629,420.70
Transportation	811,190.04	769,713.07

DELTA NATURAL GAS CO., INC AND SUBSIDIARIES

Income Statement Delta

July 01, 2007 - December 31, 2007

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	12 Month Y-T-D Amount 2007	Previous 12 Month Amount 2006
General Operations	601,159.96	528,442.16
Customer Billing	245,667.38	223,782.08
Uncollectible Accounts	195,092.55	484,710.37
Administrative	548,858.22	579,826.76
	-----	-----
Outside Services	768,638.00	657,984.12
Insurance	810,599.53	786,123.91
Employee Benefits	2,720,244.47	2,145,052.28
General Administration	750,634.74	728,219.96
Expenses Transferred	3,619,430.90CR	3,036,569.07CR
Other	459,306.54	325,897.00
	-----	-----
Total Operation Expense	11,243,051.67	10,822,603.34
	-----	-----
Maintenance Expense		
Labor	116,164.91	136,341.63
Transportation	40,971.63	45,916.43
Mains	158,083.28	63,707.05
Meter & Regulators	53,416.32	42,993.73
Other	446,670.34	390,784.71
	-----	-----
Total Maintenance Expense	815,306.48	679,743.55
	-----	-----
Depreciation Expense	4,665,455.59	4,234,739.40
	-----	-----
Taxes Other Than Income Taxes		
Property Taxes	1,249,588.00	1,226,572.00
Payroll Taxes	573,325.91	540,908.71
	-----	-----
Total Other Taxes	1,822,913.91	1,767,480.71
	-----	-----
Income Taxes		
Current Federal	712,553.00CR	1,391,650.00CR
Current State	125,062.00CR	273,813.00CR
Deferred Federal & State	2,194,012.00	2,659,063.00
Investment Tax Credit-Net	36,400.00CR	37,300.00CR
	-----	-----
Total Income Taxes	1,319,997.00	956,300.00
	-----	-----
TOTAL OPERATING EXPENSES	49,431,593.53	56,824,715.99
	-----	-----

DELTA NATURAL GAS CO., INC AND SUBSIDIARIES

Income Statement Delta

July 01, 2007 - December 31, 2007

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	12 Month Y-T-D Amount <u>2007</u>	Previous 12 Month Amount <u>2006</u>
OPERATING INCOME	6,968,595.15CR	6,690,843.02CR

Income Before Interest Charges	6,968,595.15CR	6,690,843.02CR

INTEREST CHARGES		

Interest On Long-Term Debt	3,686,179.91	3,926,613.00
Interest On Short-Term Debt	424,378.48	662,147.51
Other Interest	32,089.91	30,054.97
Amortization of Debt Expense	387,266.56	348,890.12

Total Interest Charges	4,529,914.86	4,967,705.60

NET INCOME	2,438,680.29CR	1,723,137.42CR
=====		

DELTA NATURAL GAS CO., ND SUBSIDIARIES

Income Statement-Delta Natural FERC REG

July 01, 2009 - December 31, 2009

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	12 Month Y-T-D Amount <u>2009</u>	Previous 12 Month Amount <u>2008</u>
01		
OPERATING REVENUES		
General Service Rate Billed		
Residential	28,798,959.67CR	34,558,275.42CR
Small Commercial	8,524,496.38CR	10,323,330.81CR
Other Commercial	11,179,477.79CR	13,944,654.21CR
Industrial	1,113,012.12CR	1,439,407.41CR
Unmetered Gas Light	5,249.34CR	8,486.33CR
Residential WNA	19,459.62CR	219,733.36
Small Non-Residential WNA	1,131.89CR	71,440.86
Weather Normalization Revenue	20,591.51CR	291,174.22
	-----	-----
Demand-Side Revenue	249.62	1,049.00CR
Total General Service Rate	49,641,537.19CR	59,984,028.96CR
	-----	-----
Interruptible Rate Billed		
Commercial	27,250.83CR	38,711.48CR
Industrial	314,810.75CR	424,916.25CR
	-----	-----
Total Interruptible Rate	342,061.58CR	463,627.73CR
	-----	-----
Total Gas Revenue	49,983,598.77CR	60,447,656.69CR
	-----	-----
Miscellaneous Operating Revenue	302,580.00CR	346,345.00CR
Off System Transportation Revenue	3,415,903.65CR	4,059,755.35CR
On System Transportation Revenue	4,134,944.29CR	4,469,954.09CR
	-----	-----
TOTAL OPERATING REVENUE	57,837,026.71CR	69,323,711.13CR
	-----	-----
OPERATING EXPENSES		
Purchased Gas	29,826,553.70	39,616,717.01
Recovery of Canada Mountain	.00	.00
	-----	-----
Purchased Gas, net	29,826,553.70	39,616,717.01
	-----	-----
Operation Expense		
Labor	6,907,866.45	7,206,578.98
Transportation	832,550.88	951,310.47

DELTA NATURAL GAS CO.. ND SUBSIDIARIES

Income Statement - Delta

July 01, 2009 - December 31, 2009

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	12 Month Y-T-D Amount 2009	Previous 12 Month Amount 2008
General Operations	579,461.23	781,776.73
Customer Billing	339,061.23	292,970.14
Uncollectible Accounts	185,412.06CR	1,085,944.83
Administrative	549,129.57	581,151.51
	-----	-----
Outside Services	1,085,160.36	833,081.78
Insurance	846,315.44	777,860.85
Employee Benefits	2,989,150.68	2,598,896.50
General Administration	750,322.49	790,312.72
Expenses Transferred	3,314,075.52CR	3,510,773.32CR
Other	1,300,196.65	429,010.45
	-----	-----
Total Operation Expense	12,679,727.40	12,818,121.64
	-----	-----
Maintenance Expense		
Labor	111,905.02	115,109.44
Transportation	42,119.15	49,314.57
Mains	76,450.05	137,917.30
Meter & Regulators	39,056.38	52,067.19
Other	375,523.42	591,421.50
	-----	-----
Total Maintenance Expense	645,054.02	945,830.00
	-----	-----
Depreciation Expense	3,792,257.56	3,662,475.11
	-----	-----
Taxes Other Than Income Taxes		
Property Taxes	1,327,849.25	1,204,138.01
Payroll Taxes	577,030.18	585,062.27
	-----	-----
Total Other Taxes	1,904,879.43	1,789,200.28
	-----	-----
Income Taxes		
Current Federal	1,532,931.86CR	14,399.00
Current State	282,789.47CR	177,514.00
Deferred Federal & State	3,905,642.15	1,760,831.00
Investment Tax Credit-Net	31,950.00CR	34,549.98CR
	-----	-----
Total Income Taxes	2,057,970.82	1,918,194.02
	-----	-----
TOTAL OPERATING EXPENSES	50,906,442.93	60,750,538.06
	-----	-----

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DELTA NATURAL GAS CO.. ND SUBSIDIARIES

Income Statement - Delta

July 01, 2009 - December 31, 2009

	12 Month Y-T-D Amount <u>2009</u>	Previous 12 Month Amount <u>2008</u>
OPERATING INCOME	6,930,583.78CR	8,573,173.07CR
-----	-----	-----
Income Before Interest Charges	6,930,583.78CR	8,573,173.07CR
-----	-----	-----
INTEREST CHARGES		

Interest On Long-Term Debt	3,622,780.28	3,668,683.13
Interest On Short-Term Debt	32,287.39	336,450.14
Other Interest	33,270.92	33,142.87
Amortization of Debt Expense	387,262.56	387,265.56
-----	-----	-----
Total Interest Charges	4,075,601.15	4,425,541.70
-----	-----	-----
NET INCOME	2,854,982.63CR	4,147,631.37CR
=====	=====	=====

Income Statement History Multiple Years

					2004	2005	2006	2007	2008	2009		
100	Operating Revenues	100	Operating revenues	10 Residential	1.480.011 UNBILLED REVENUE - RESIDENTIAL	(4,508,962)	(1,347,817)	2,112,536	(259,362)	(1,566,261)	1,736,684	
					<i>Residential</i>	(4,508,962)	(1,347,817)	2,112,536	(259,362)	(1,566,261)	1,736,684	
				20 Commercial	1.480.021 UNBILLED REVENUE - OTHER COMMERCIAL	(1,309,046)	(701,904)	837,932	(225,683)	(647,914)	732,490	
					1.480.041 UNBILLED REVENUE - SMALL COMMERCIAL	(1,302,412)	(488,396)	737,356	(107,186)	(524,064)	538,906	
					<i>Commercial</i>	(2,611,458)	(1,190,300)	1,575,288	(332,869)	(1,171,978)	1,271,396	
				30 Industrial	1.480.031 UNBILLED REVENUE - INDUSTRIAL	(187,085)	(135,691)	154,704	(11,404)	(64,104)	90,935	
					<i>Industrial</i>	(187,085)	(135,691)	154,704	(11,404)	(64,104)	90,935	
				35	Weather Normalization Revenue	1.480.061 UNBILLED REVENUE - WNA RESIDENTIAL				(158,850)	162,477	52,010
						1.480.071 UNBILLED REVENUE - WNA NON-RESIDENTIAL				(48,067)	52,463	14,429
						<i>Weather Normalization Revenue</i>				(206,917)	214,940	66,439
				40	Commercial	1.481.021 UNBILLED REVENUE INTERRUPTIBLE RATE COMMERCIAL	(5,024)	(3,556)	4,761	(851)	(1,112)	2,321
						<i>Commercial</i>	(5,024)	(3,556)	4,761	(851)	(1,112)	2,321
				50	Industrial	1.481.031 UNBILLED REVENUE INTERRUPTIBLE RATE INDUSTRIAL	(38,964)	(8,728)	28,113	(7,603)	(20,735)	12,189
						<i>Industrial</i>	(38,964)	(8,728)	28,113	(7,603)	(20,735)	12,189
						<i>Operating revenues</i>	(7,351,493)	(2,686,092)	3,875,402	(819,006)	(2,609,250)	3,179,964
		<i>Operating Revenues</i>	(7,351,493)	(2,686,092)	3,875,402	(819,006)	(2,609,250)	3,179,964				
200	Operating Expenses	200	Purchased gas	110 Purchased Gas	1.803.110 UNBILLED PURCHASE GAS	4,492,501	2,620,865	(3,366,488)	476,827	2,563,987	(3,118,831)	
					<i>Purchased Gas</i>	4,492,501	2,620,865	(3,366,488)	476,827	2,563,987	(3,118,831)	
					<i>Purchased gas</i>	4,492,501	2,620,865	(3,366,488)	476,827	2,563,987	(3,118,831)	
					<i>Operating Expenses</i>	4,492,501	2,620,865	(3,366,488)	476,827	2,563,987	(3,118,831)	
		<i>Net Income</i>	(2,858,992)	(65,227)	508,914	(342,179)	(45,263)	61,133				

DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES

Balance Sheet - Enpro

For Period Ending: December 31, 2005

	Current Y-T-D Amount 2005	Last Year Y-T-D Amount 2004
05		
ASSETS		

CURRENT ASSETS		

Accounts Receivable	15,940.86	14,049.67
Gas In Storage	.94	40,416.86
Other	1,450.28	.00
Total Current Assets	17,392.08	54,466.53
FIXED ASSETS		

Gross Assets	2,206,809.12	2,205,707.12
Gas Stored Underground	125,217.66	170,723.23
Depletion	1,561,321.92CR	1,452,103.56CR
Net Fixed Assets	770,704.86	924,326.79
OTHER NON-CURRENT ASSETS		

Investment in Circle R	.00	.00
Total Non-current Assets	.00	.00

Total Assets	788,096.94	978,793.32
	=====	=====

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DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES

Balance Sheet - Enpro

For Period Ending: December 31, 2007

	Current Y-T-D Amount 2007	Last Year Y-T-D Amount 2006
05		
ASSETS		

CURRENT ASSETS		

Accounts Receivable	85,303.96	16,910.46
Gas In Storage	41,507.94	18,327.33
Other	1,410.06	1,450.80
Total Current Assets	128,221.96	36,688.59
FIXED ASSETS		

Gross Assets	2,206,809.12	2,206,809.12
Gas Stored Underground	46,409.04	85,005.86
Depletion	1,779,318.24CR	1,670,422.08CR
Net Fixed Assets	473,899.92	621,392.90
OTHER NON-CURRENT ASSETS		

Investment in Circle R	.00	.00
Total Non-current Assets	.00	.00
Total Assets	602,121.88	658,081.49
=====		

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DELTA NATURAL GAS CO., INC. AND SUBSIDIARIES
 Balance Sheet - Enpro
 For Period Ending: December 31, 2009

	Current Y-T-D Amount <i>2009</i>	Last Year Y-T-D Amount <i>2008</i>
05		
ASSETS		

CURRENT ASSETS		

Accounts Receivable	29,505.00	153,652.84
Gas In Storage	68,619.74	66,667.57
Other	1,473.44	1,616.44
Total Current Assets	99,598.18	221,936.85
FIXED ASSETS		

Gross Assets	2,241,049.86	2,241,042.05
Gas Stored Underground	.00	8,093.89
Depletion	1,997,137.60CR	1,887,132.52CR
Net Fixed Assets	243,912.26	362,003.42
OTHER NON-CURRENT ASSETS		

Investment in Circle R	.00	.00
Total Non-current Assets	.00	.00

Total Assets	343,510.44	583,940.27
	=====	=====

Balance Sheet Yearend Unbilled Balance Comparison

						200512	200612	200712	200812	200912	
1	100	Current Assets	200	Net accounts receivable	1.173.010	ACCRUED UNBILLED REVENUE	10,037,585	6,162,183	6,981,189	9,590,439	6,410,475
			400	Deferred gas cost	1.194.000	DEFERRED UNBILLED GAS COSTS	(7,113,366)	(3,746,878)	(4,223,705)	(6,787,692)	(3,668,861)
		<i>Current Assets</i>					2,924,219	2,415,305	2,757,484	2,802,747	2,741,614

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

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

156. Please provide copies of the financial statements (balance sheet, income statement, statement of cash flows, and the notes to the financial statements) for Delta for the 2007 and 2008. Please include 2009 financial statements when they become available. Please provide copies of the financial statements in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.

Response:

See attachments for hard copies. See Item #183 in this request for the excel files.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

January 31, 2008

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

January 31, 2008

ASSETS	2008	2007
GAS UTILITY PLANT, AT COST	\$ 188,690,517	\$ 183,052,124
Less - Reserve for Depreciation	<u>64,978,242</u>	<u>61,804,252</u>
	\$ <u>123,712,275</u>	\$ <u>121,247,872</u>
CURRENT ASSETS:		
Cash	\$ 1,619,837	\$ (58,899)
Receivables	14,940,725	10,241,208
Deferred Gas Cost	2,196,287	614,212
Gas in Storage, at Cost	4,987,805	6,188,493
Materials and Supplies, at Cost	501,125	526,602
Prepayments	<u>2,585,319</u>	<u>396,537</u>
	\$ <u>26,831,098</u>	\$ <u>17,908,153</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 425,608	\$ 379,661
Unamortized Expenses	5,284,639	5,671,903
Receivable/Investment in Subsidiaries	7,834,751	9,904,392
Other	<u>6,821,229</u>	<u>6,639,158</u>
	\$ <u>20,366,227</u>	\$ <u>22,595,114</u>
TOTAL ASSETS	\$ <u><u>170,909,600</u></u>	\$ <u><u>161,751,139</u></u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,287,443	\$ 3,268,146
Paid-in Surplus	46,401,577	45,933,903
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>9,264,125</u>	<u>7,665,378</u>
Total Common Equity	\$ 56,309,791	\$ 54,224,073
Long-term Debt	<u>58,402,000</u>	<u>58,645,000</u>
Total Capitalization	\$ <u>114,711,791</u>	\$ <u>112,869,073</u>
CURRENT LIABILITIES:		
Notes Payable	\$ 18,690,206	\$ 13,194,052
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	4,229,498	4,054,409
Accrued Taxes	835,621	1,010,635
Refunds Due Customers	58	1,188
Customer Deposits	599,763	577,852
Accrued Interest	598,681	590,178
Current Deferred Income Taxes	963,559	701,000
Other	<u>1,091,441</u>	<u>956,439</u>
	\$ <u>28,208,827</u>	\$ <u>22,285,753</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 23,824,113	\$ 22,191,088
Deferred Investment Tax Credit	192,717	229,017
Regulatory Items	2,330,909	2,484,143
Advances for Construction and Other	<u>1,641,243</u>	<u>1,692,065</u>
	\$ <u>27,988,982</u>	\$ <u>26,596,313</u>
TOTAL LIABILITIES	\$ <u><u>170,909,600</u></u>	\$ <u><u>161,751,139</u></u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2007/2006	\$	7,642,386	\$ 6,327,948
ADD				
	Net income(Loss) applicable to common stock		3,724,007	3,326,135
DEDUCT				
	Common Dividends		2,033,638	1,988,705
	Adoption of FASB Interpretation No. 48		68,630	0
BALANCE	January 31, 2008 / 2006	\$	9,264,125	\$ 7,665,378

PAID-IN SURPLUS

BALANCE	JULY 1, 2007/2006	\$	46,152,333	\$ 45,641,008
ADD				
	Excess of sales price over par value of common stock		249,244	292,895
DEDUCT				
BALANCE	January 31, 2008 / 2006	\$	46,401,577	\$ 45,933,903

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

January 31, 2008

	7 MONTHS TO DATE		12 MONTHS ENDED	
	2008	2007	2008	2007
OPERATING REVENUES	\$ 34,817,668	\$ 33,066,469	\$ 58,893,127	\$ 61,034,435
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 18,316,327	\$ 17,841,433	\$ 31,361,919	\$ 36,174,238
Operations	6,506,927	6,381,368	11,170,406	10,940,329
Maintenance	546,187	343,185	870,408	681,879
Depreciation	2,543,465	2,520,260	4,602,046	4,259,758
Property & Other Taxes	1,024,806	1,023,372	1,828,068	1,768,369
Income Taxes	1,181,714	889,517	1,589,497	820,651
Total	\$ 30,119,426	\$ 28,999,135	\$ 51,422,344	\$ 54,645,224
Operating Income	\$ 4,698,242	\$ 4,067,334	\$ 7,470,783	\$ 6,389,211
OTHER INCOME/(EXPENSES),NET	1,818,949	2,015,716	2,761,621	2,769,379
Gross Income	\$ 6,517,191	\$ 6,083,050	\$ 10,232,404	\$ 9,158,590
OTHER DEDUCTIONS:				
Interest on Debt	\$ 2,567,281	\$ 2,531,194	\$ 4,148,921	\$ 4,547,144
Amortization	225,903	225,721	387,264	361,481
Other	-	-	-	-
Total	\$ 2,793,184	\$ 2,756,915	\$ 4,536,185	\$ 4,908,625
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ 3,724,007	\$ 3,326,135	\$ 5,696,219	\$ 4,249,965
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.13	\$ 1.02	\$ 1.74	\$ 1.31
CUSTOMERS AT END OF PERIOD			37,721	38,202
AVERAGE SHARES	3,281,547	3,261,359	3,277,534	3,256,447
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

February 29, 2008

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

February 29, 2008

ASSETS		2008	2007
GAS UTILITY PLANT, AT COST	\$	188,516,441	\$ 183,123,481
Less - Reserve for Depreciation		<u>65,020,488</u>	<u>62,698,344</u>
	\$	<u>123,495,953</u>	\$ <u>120,425,137</u>
CURRENT ASSETS:			
Cash	\$	2,255,154	\$ 349,262
Receivables		14,431,083	13,701,759
Deferred Gas Cost		1,985,374	943,612
Gas in Storage, at Cost		3,556,402	2,321,475
Materials and Supplies, at Cost		506,155	520,657
Prepayments		<u>1,630,924</u>	<u>(813,275)</u>
	\$	<u>24,365,092</u>	\$ <u>17,023,490</u>
OTHER ASSETS:			
Cash Surrender Value of Life Insurance	\$	425,609	\$ 379,661
Unamortized Expenses		5,252,367	5,639,632
Receivable/Investment in Subsidiaries		5,167,922	8,856,719
Other		<u>6,760,531</u>	<u>6,605,904</u>
	\$	<u>17,606,429</u>	\$ <u>21,481,916</u>
TOTAL ASSETS	\$	<u><u>165,467,474</u></u>	\$ <u><u>158,930,543</u></u>
LIABILITIES			
CAPITALIZATION:			
Common Stock	\$	3,287,542	\$ 3,268,380
Paid-in Surplus		46,404,085	45,939,544
Capital Stock Expense		(2,643,354)	(2,643,354)
Retained Earnings		<u>11,202,513</u>	<u>9,058,339</u>
Total Common Equity	\$	58,250,786	\$ 55,622,909
Long-term Debt		<u>58,402,000</u>	<u>58,645,000</u>
Total Capitalization	\$	<u>116,652,786</u>	\$ <u>114,267,909</u>
CURRENT LIABILITIES:			
Notes Payable	\$	10,441,674	\$ 8,527,433
Current Portion of Long-Term Debt		1,200,000	1,200,000
Accounts Payable		3,893,146	4,421,252
Accrued Taxes		2,123,276	1,955,497
Refunds Due Customers		58	752
Customer Deposits		618,392	596,221
Accrued Interest		549,115	544,262
Current Deferred Income Taxes		963,559	701,000
Other		<u>1,044,324</u>	<u>936,994</u>
	\$	<u>20,833,544</u>	\$ <u>18,883,411</u>
DEFERRED CREDITS AND OTHER:			
Deferred Income Taxes	\$	23,824,113	\$ 22,191,088
Deferred Investment Tax Credit		189,733	225,933
Regulatory Items		2,321,400	1,649,400
Advances for Construction and Other		<u>1,645,898</u>	<u>1,712,802</u>
	\$	<u>27,981,144</u>	\$ <u>25,779,223</u>
TOTAL LIABILITIES	\$	<u><u>165,467,474</u></u>	\$ <u><u>158,930,543</u></u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2007/2006	\$	7,642,386	\$ 6,327,948
ADD				
	Net income(Loss) applicable to common stock		5,662,395	4,719,095
DEDUCT				
	Common Dividends		2,033,638	1,988,704
	Adoption of FASB Interpretation No. 48		68,630	0
BALANCE	February 29, 2008 / 2006	\$	11,202,513	\$ 9,058,339

PAID-IN SURPLUS

BALANCE	JULY 1, 2007/2006	\$	46,152,333	\$ 45,641,008
ADD				
	Excess of sales price over par value of common stock		251,752	298,536
DEDUCT				
BALANCE	February 29, 2008 / 2006	\$	46,404,085	\$ 45,939,544

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

February 29, 2008

	8 MONTHS TO DATE		12 MONTHS ENDED	
	2008	2007	2008	2007
OPERATING REVENUES	\$ 44,227,347	\$ 42,898,351	\$ 58,470,924	\$ 58,809,788
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 24,025,446	\$ 24,052,690	\$ 30,859,781	\$ 33,829,960
Operations	7,610,068	7,400,650	11,254,265	11,019,062
Maintenance	509,211	395,543	781,074	652,961
Depreciation	2,843,669	2,955,115	4,467,395	4,348,929
Property & Other Taxes	1,190,239	1,184,992	1,831,881	1,772,542
Income Taxes	1,857,030	1,514,333	<u>1,639,997</u>	844,300
Total	\$ 38,035,663	\$ 37,503,323	\$ 50,834,393	\$ 52,467,754
Operating Income	\$ 6,191,684	\$ 5,395,028	\$ 7,636,531	\$ 6,342,034
OTHER INCOME/(EXPENSES),NET	2,621,477	2,435,858	3,144,007	2,857,496
Gross Income	\$ 8,813,161	\$ 7,830,886	\$ 10,780,538	\$ 9,199,530
OTHER DEDUCTIONS:				
Interest on Debt	\$ 2,892,591	\$ 2,853,798	\$ 4,151,627	\$ 4,474,184
Amortization	258,175	257,993	387,264	374,071
Other	-	-	-	-
Total	\$ 3,150,766	\$ 3,111,791	\$ 4,538,891	\$ 4,848,255
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ 5,662,395	\$ 4,719,095	\$ 6,241,647	\$ 4,351,275
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.73	\$ 1.45	\$ 1.90	\$ 1.34
CUSTOMERS AT END OF PERIOD				38,322
AVERAGE SHARES	3,282,213	3,262,139	3,282,213	3,258,395
	FISCAL	FISCAL	12 MONTH	12 MONTH
	YTD	YTD	ENDED	ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

March 31, 2008

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

March 31, 2008

		2008		2007
ASSETS				
GAS UTILITY PLANT, AT COST	\$	188,312,219	\$	184,267,309
Less - Reserve for Depreciation		<u>65,182,802</u>		<u>63,292,173</u>
	\$	<u>123,129,417</u>	\$	<u>120,975,136</u>
CURRENT ASSETS:				
Cash	\$	1,944,259	\$	1,615,077
Receivables		13,078,178		9,052,327
Deferred Gas Cost		1,900,797		826,698
Gas in Storage, at Cost		2,914,533		1,921,648
Materials and Supplies, at Cost		510,897		852,871
Prepayments		<u>1,553,727</u>		<u>1,059,649</u>
	\$	<u>21,902,391</u>	\$	<u>15,328,270</u>
OTHER ASSETS:				
Cash Surrender Value of Life Insurance	\$	425,609	\$	379,661
Unamortized Expenses		5,220,095		5,607,359
Receivable/Investment in Subsidiaries		2,094,024		5,632,553
Other		<u>6,700,709</u>		<u>6,643,530</u>
	\$	<u>14,440,437</u>	\$	<u>18,263,103</u>
TOTAL ASSETS	\$	<u>159,472,245</u>	\$	<u>154,566,509</u>
LIABILITIES				
CAPITALIZATION:				
Common Stock	\$	3,291,557	\$	3,272,687
Paid-in Surplus		46,499,200		46,042,913
Capital Stock Expense		(2,643,354)		(2,643,354)
Retained Earnings		<u>11,586,428</u>		<u>8,851,793</u>
Total Common Equity	\$	58,733,831	\$	55,524,039
Long-term Debt		<u>58,402,000</u>		<u>58,645,000</u>
Total Capitalization	\$	<u>117,135,831</u>	\$	<u>114,169,039</u>
CURRENT LIABILITIES:				
Notes Payable	\$	3,287,182	\$	3,803,634
Current Portion of Long-Term Debt		1,200,000		1,200,000
Accounts Payable		3,718,569		4,721,904
Accrued Taxes		2,625,170		1,646,267
Refunds Due Customers		58		428
Customer Deposits		612,744		594,435
Accrued Interest		862,990		858,695
Current Deferred Income Taxes		935,804		701,000
Other		<u>1,092,308</u>		<u>1,083,217</u>
	\$	<u>14,334,825</u>	\$	<u>14,609,580</u>
DEFERRED CREDITS AND OTHER:				
Deferred Income Taxes	\$	23,855,643	\$	22,191,088
Deferred Investment Tax Credit		186,750		222,850
Regulatory Items		2,305,714		1,644,300
Advances for Construction and Other		<u>1,653,482</u>		<u>1,729,652</u>
	\$	<u>28,001,589</u>	\$	<u>25,787,890</u>
TOTAL LIABILITIES	\$	<u>159,472,245</u>	\$	<u>154,566,509</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2007/2006	\$	7,642,386	\$ 6,327,948
ADD				
	Net income(Loss) applicable to common stock		7,065,448	5,509,406
DEDUCT				
	Common Dividends		3,052,776	2,985,561
	Adoption of FASB Interpretation No. 48		68,630	0
BALANCE	March 31, 2008 / 2007	\$	11,586,428	\$ 8,851,793

PAID-IN SURPLUS

BALANCE	JULY 1, 2007/2006	\$	46,152,333	\$ 45,641,008
ADD				
	Excess of sales price over par value of common stock		346,867	401,905
DEDUCT				
BALANCE	March 31, 2008 / 2007	\$	46,499,200	\$ 46,042,913

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

March 31, 2008

	9 MONTHS TO DATE		12 MONTHS ENDED	
	2008	2007	2008	2007
OPERATING REVENUES	\$ 51,980,151	\$ 48,167,234	\$ 60,954,845	\$ 56,037,318
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 28,539,532	\$ 26,736,056	\$ 32,690,501	\$ 30,548,131
Operations	8,675,899	8,592,964	11,127,782	11,134,252
Maintenance	567,676	451,167	783,915	642,654
Depreciation	3,143,048	3,336,626	4,385,263	4,383,643
Property & Other Taxes	1,349,624	1,338,272	1,837,986	1,777,601
Income Taxes	2,336,470	1,700,350	1,933,420	1,019,450
Total	\$ 44,612,249	\$ 42,155,435	\$ 52,758,867	\$ 49,505,731
Operating Income	\$ 7,367,902	\$ 6,011,799	\$ 8,195,978	\$ 6,531,587
OTHER INCOME/(EXPENSES),NET	3,199,189	2,944,097	3,213,480	3,117,017
Gross Income	\$ 10,567,091	\$ 8,955,896	\$ 11,409,458	\$ 9,648,604
OTHER DEDUCTIONS:				
Interest on Debt	\$ 3,211,196	\$ 3,156,225	\$ 4,167,805	\$ 4,386,589
Amortization	290,447	290,265	387,264	386,661
Other	-	-	-	-
Total	\$ 3,501,643	\$ 3,446,490	\$ 4,555,069	\$ 4,773,250
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ 7,065,448	\$ 5,509,406	\$ 6,854,389	\$ 4,875,354
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 2.15	\$ 1.69	\$ 2.09	\$ 1.50
CUSTOMERS AT END OF PERIOD			37,935	38,632
AVERAGE SHARES	3,283,147	3,263,194	3,280,809	3,260,442
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

April 30, 2008

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

April 30, 2008

ASSETS	2008	2007
GAS UTILITY PLANT, AT COST	\$ 188,664,601	\$ 185,136,554
Less - Reserve for Depreciation	<u>65,472,469</u>	<u>63,666,587</u>
	\$ <u>123,192,132</u>	\$ <u>121,469,967</u>
CURRENT ASSETS:		
Cash	\$ 125,775	\$ 873,777
Receivables	9,818,324	7,906,546
Deferred Gas Cost	2,184,143	1,165,870
Gas in Storage, at Cost	4,539,413	3,490,189
Materials and Supplies, at Cost	544,748	721,957
Prepayments	<u>356,229</u>	<u>1,101,505</u>
	\$ <u>17,568,632</u>	\$ <u>15,259,844</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 434,183	\$ 388,235
Unamortized Expenses	5,187,823	5,575,087
Receivable/Investment in Subsidiaries	2,137,340	1,300,029
Other	<u>6,962,066</u>	<u>6,603,136</u>
	\$ <u>14,721,412</u>	\$ <u>13,866,487</u>
TOTAL ASSETS	\$ <u><u>155,482,176</u></u>	\$ <u><u>150,596,298</u></u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,291,850	\$ 3,273,082
Paid-in Surplus	46,506,262	46,052,432
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>11,880,717</u>	<u>9,349,869</u>
Total Common Equity	\$ 59,035,475	\$ 56,032,029
Long-term Debt	<u>58,402,000</u>	<u>58,645,000</u>
Total Capitalization	\$ <u>117,437,475</u>	\$ <u>114,677,029</u>
CURRENT LIABILITIES:		
Notes Payable	\$ (2,786,198)	\$ (993,827)
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	5,960,244	5,999,652
Accrued Taxes	2,511,234	1,009,683
Refunds Due Customers	58	265
Customer Deposits	532,115	522,387
Accrued Interest	600,155	597,810
Current Deferred Income Taxes	935,804	701,000
Other	<u>1,095,612</u>	<u>1,087,537</u>
	\$ <u>10,049,024</u>	\$ <u>10,124,507</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 23,855,643	\$ 22,191,088
Deferred Investment Tax Credit	183,767	219,767
Regulatory Items	2,287,069	1,639,200
Advances for Construction and Other	<u>1,669,198</u>	<u>1,744,707</u>
	\$ <u>27,995,677</u>	\$ <u>25,794,762</u>
TOTAL LIABILITIES	\$ <u><u>155,482,176</u></u>	\$ <u><u>150,596,298</u></u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2007/2006	\$	7,642,386	\$ 6,327,948
ADD				
	Net income(Loss) applicable to common stock		7,359,737	6,007,482
DEDUCT				
	Common Dividends		3,052,776	2,985,561
	Adoption of FASB Interpretation No. 48		68,630	0
BALANCE	April 30, 2008 / 2007	\$	11,880,717	\$ 9,349,869

PAID-IN SURPLUS

BALANCE	JULY 1, 2007/2006	\$	46,152,333	\$ 45,641,008
ADD				
	Excess of sales price over par value of common stock		353,929	411,424
DEDUCT				
BALANCE	April 30, 2008 / 2007	\$	46,506,262	\$ 46,052,432

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

April 30, 2008

	10 MONTHS TO DATE		12 MONTHS ENDED	
	2008	2007	2008	2007
OPERATING REVENUES	\$ 56,597,421	\$ 53,194,579	\$ 60,544,770	\$ 57,670,300
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 31,204,764	\$ 29,401,262	\$ 32,690,527	\$ 31,375,571
Operations	9,671,229	9,477,321	11,238,755	11,167,194
Maintenance	655,340	517,161	805,585	633,517
Depreciation	3,445,197	3,749,439	4,274,599	4,449,080
Property & Other Taxes	1,504,103	1,488,956	1,841,781	1,780,589
Income Taxes	2,360,687	1,904,667	1,753,320	1,340,500
Total	\$ 48,841,320	\$ 46,538,806	\$ 52,604,567	\$ 50,746,451
Operating Income	\$ 7,756,101	\$ 6,655,773	\$ 7,940,203	\$ 6,923,849
OTHER INCOME/(EXPENSES),NET	3,454,428	3,134,610	3,278,206	3,080,306
Gross Income	\$ 11,210,529	\$ 9,790,383	\$ 11,218,409	\$ 10,004,155
OTHER DEDUCTIONS:				
Interest on Debt	\$ 3,528,073	\$ 3,460,364	\$ 4,180,543	\$ 4,157,170
Amortization	322,719	322,537	387,264	386,955
Other	-	-	-	-
Total	\$ 3,850,792	\$ 3,782,901	\$ 4,567,807	\$ 4,544,125
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ 7,359,737	\$ 6,007,482	\$ 6,650,602	\$ 5,460,030
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 2.24	\$ 1.84	\$ 2.03	\$ 1.67
CUSTOMERS AT END OF PERIOD			37,643	38,375
AVERAGE SHARES	3,283,938	3,264,093	3,282,283	3,262,159
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

May 31, 2008

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

May 31, 2008

ASSETS	2008	2007
GAS UTILITY PLANT, AT COST	\$ 189,485,058	\$ 185,712,518
Less - Reserve for Depreciation	<u>65,674,953</u>	<u>63,982,082</u>
	\$ <u>123,810,105</u>	\$ <u>121,730,436</u>
CURRENT ASSETS:		
Cash	\$ 241,234	\$ (271,640)
Receivables	7,427,116	5,580,719
Deferred Gas Cost	3,029,838	1,988,673
Gas in Storage, at Cost	10,297,168	7,276,714
Materials and Supplies, at Cost	593,733	672,480
Prepayments	<u>2,044,599</u>	<u>1,581,427</u>
	\$ <u>23,633,688</u>	\$ <u>16,828,373</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 434,183	\$ 388,235
Unamortized Expenses	5,155,551	5,542,816
Receivable/Investment in Subsidiaries	40,195	1,290,634
Other	<u>6,908,537</u>	<u>6,644,208</u>
	\$ <u>12,538,466</u>	\$ <u>13,865,893</u>
TOTAL ASSETS	\$ <u><u>159,982,259</u></u>	\$ <u><u>152,424,702</u></u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,291,951	\$ 3,273,273
Paid-in Surplus	46,508,528	46,057,129
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>11,951,885</u>	<u>9,042,729</u>
Total Common Equity	\$ 59,109,010	\$ 55,729,777
Long-term Debt	<u>58,342,000</u>	<u>58,645,000</u>
Total Capitalization	\$ <u>117,451,010</u>	\$ <u>114,374,777</u>
CURRENT LIABILITIES:		
Notes Payable	\$ (2,086,061)	\$ (44,562)
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	9,859,272	7,401,099
Accrued Taxes	2,496,066	862,562
Refunds Due Customers	58	200
Customer Deposits	519,767	495,270
Accrued Interest	551,772	549,172
Current Deferred Income Taxes	935,804	701,000
Other	<u>1,085,822</u>	<u>1,084,576</u>
	\$ <u>14,562,500</u>	\$ <u>12,249,317</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 23,855,643	\$ 22,191,088
Deferred Investment Tax Credit	180,783	216,683
Regulatory Items	2,251,299	1,634,100
Advances for Construction and Other	<u>1,681,024</u>	<u>1,758,737</u>
	\$ <u>27,968,749</u>	\$ <u>25,800,608</u>
TOTAL LIABILITIES	\$ <u><u>159,982,259</u></u>	\$ <u><u>152,424,702</u></u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR		LAST YEAR
BALANCE	JULY 1, 2007/2006	\$	7,642,386	\$	6,327,948
ADD					
	Net income(Loss) applicable to common stock		7,430,905		5,700,342
DEDUCT					
	Common Dividends		3,052,776		2,985,561
	Adoption of FASB Interpretation No. 48		68,630		0
BALANCE	May 31, 2008 / 2007	\$	11,951,885	\$	9,042,729

PAID-IN SURPLUS

BALANCE	JULY 1, 2007/2006	\$	46,152,333	\$	45,641,008
ADD					
	Excess of sales price over par value of common stock		356,195		416,121
DEDUCT					
BALANCE	May 31, 2008 / 2007	\$	46,508,528	\$	46,057,129

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

May 31, 2008

	11 MONTHS TO DATE		12 MONTHS ENDED	
	2008	2007	2008	2007
OPERATING REVENUES	\$ 59,795,504	\$ 55,308,369	\$ 61,629,063	\$ 57,262,470
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 32,668,504	\$ 30,290,926	\$ 33,264,603	\$ 31,038,283
Operations	10,826,221	10,448,438	11,422,630	11,298,787
Maintenance	795,374	594,385	868,395	659,754
Depreciation	3,747,879	4,163,634	4,163,086	4,513,802
Property & Other Taxes	1,657,166	1,637,882	1,845,918	1,784,023
Income Taxes	2,222,503	1,622,283	1,897,520	1,246,250
Total	\$ 51,917,647	\$ 48,757,548	\$ 53,462,152	\$ 50,540,899
Operating Income	\$ 7,877,857	\$ 6,550,821	\$ 8,166,911	\$ 6,721,571
OTHER INCOME/(EXPENSES),NET	3,751,592	3,288,716	3,421,264	3,058,671
Gross Income	\$ 11,629,449	\$ 9,839,537	\$ 11,588,175	\$ 9,780,242
OTHER DEDUCTIONS:				
Interest on Debt	\$ 3,843,553	\$ 3,784,387	\$ 4,172,000	\$ 4,104,407
Amortization	354,991	354,808	387,265	387,017
Other	-	-	-	-
Total	\$ 4,198,544	\$ 4,139,195	\$ 4,559,265	\$ 4,491,424
NET INCOME (LOSS) APPLICABLE TO COMMON STOCK	\$ 7,430,905	\$ 5,700,342	\$ 7,028,910	\$ 5,288,818
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 2.26	\$ 1.75	\$ 2.14	\$ 1.62
CUSTOMERS AT END OF PERIOD			36,515	37,395
AVERAGE SHARES	3,284,606	3,264,858	3,283,734	3,263,839
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

June 30, 2008

AUDITED

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

June 30, 2008

		2008		2007
ASSETS				
GAS UTILITY PLANT, AT COST	\$	189,893,167	\$	184,874,437
Less - Reserve for Depreciation		<u>65,920,346</u>		<u>63,154,290</u>
	\$	<u>123,972,821</u>	\$	<u>121,720,147</u>
CURRENT ASSETS:				
Cash	\$	249,859	\$	187,820
Receivables		6,182,844		5,792,697
Deferred Gas Cost		4,612,752		2,941,826
Gas in Storage, at Cost		13,274,777		8,855,277
Materials and Supplies, at Cost		565,333		559,087
Prepayments		<u>1,899,389</u>		<u>1,390,383</u>
	\$	<u>26,784,954</u>	\$	<u>19,727,090</u>
OTHER ASSETS:				
Cash Surrender Value of Life Insurance	\$	444,312	\$	425,608
Unamortized Expenses		5,123,276		5,510,542
Receivable/Investment in Subsidiaries		2,901,536		1,142,931
Other		<u>6,848,742</u>		<u>6,645,775</u>
	\$	<u>15,317,866</u>	\$	<u>13,724,856</u>
TOTAL ASSETS	\$	<u>166,075,641</u>	\$	<u>155,172,093</u>
LIABILITIES				
CAPITALIZATION:				
Common Stock	\$	3,295,759	\$	3,277,106
Paid-in Surplus		46,610,835		46,152,333
Capital Stock Expense		(2,643,354)		(2,643,354)
Retained Earnings		<u>10,330,345</u>		<u>7,642,386</u>
Total Common Equity	\$	57,593,585	\$	54,428,471
Long-term Debt		<u>58,318,000</u>		<u>58,625,000</u>
Total Capitalization	\$	<u>115,911,585</u>	\$	<u>113,053,471</u>
CURRENT LIABILITIES:				
Notes Payable	\$	6,828,791	\$	4,189,918
Current Portion of Long-Term Debt		1,200,000		1,200,000
Accounts Payable		8,416,070		6,482,585
Accrued Taxes		1,098,165		(289,324)
Refunds Due Customers		58		9
Customer Deposits		505,000		482,437
Accrued Interest		865,727		865,871
Current Deferred Income Taxes		1,483,700		1,273,000
Other		<u>1,138,865</u>		<u>1,162,172</u>
	\$	<u>21,536,376</u>	\$	<u>15,366,668</u>
DEFERRED CREDITS AND OTHER:				
Deferred Income Taxes	\$	24,607,800	\$	22,507,500
Deferred Investment Tax Credit		177,800		213,600
Regulatory Items		2,144,951		2,503,256
Advances for Construction and Other		<u>1,697,129</u>		<u>1,527,598</u>
	\$	<u>28,627,680</u>	\$	<u>26,751,954</u>
TOTAL LIABILITIES	\$	<u>166,075,641</u>	\$	<u>155,172,093</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2007/2006	\$	7,642,386	\$ 6,327,948
ADD				
	Net income(Loss) applicable to common stock		6,829,868	5,298,347
DEDUCT				
	Common Dividends		4,073,279	3,983,909
	Adoption of FASB Interpretation No. 48		68,630	0
BALANCE	June 30, 2008 / 2007	\$	10,330,345	\$ 7,642,386

PAID-IN SURPLUS

BALANCE	JULY 1, 2007/2006	\$	46,152,333	\$ 45,641,008
ADD				
	Excess of sales price over par value of common stock		458,502	511,325
DEDUCT				
BALANCE	June 30, 2008 / 2007	\$	46,610,835	\$ 46,152,333

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

June 30, 2008

	12 MONTHS TO DATE		12 MONTHS ENDED	
	2008	2007	2008	2007
OPERATING REVENUES	\$ 62,237,025	\$ 57,141,928	\$ 62,237,025	\$ 57,141,928
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 33,493,414	\$ 30,887,025	\$ 33,493,414	\$ 30,887,025
Operations	12,048,633	11,044,847	12,048,633	11,044,847
Maintenance	1,003,431	667,406	1,003,431	667,406
Depreciation	4,053,113	4,578,841	4,053,113	4,578,841
Property & Other Taxes	1,787,858	1,826,634	1,787,858	1,826,634
Income Taxes	<u>1,990,500</u>	<u>1,297,300</u>	<u>1,990,500</u>	<u>1,297,300</u>
Total	\$ 54,376,949	\$ 50,302,053	\$ 54,376,949	\$ 50,302,053
Operating Income	\$ 7,860,076	\$ 6,839,875	\$ 7,860,076	\$ 6,839,875
OTHER INCOME/(EXPENSES),NET	3,526,181	2,958,388	3,526,181	2,958,388
Gross Income	\$ 11,386,257	\$ 9,798,263	\$ 11,386,257	\$ 9,798,263
OTHER DEDUCTIONS:				
Interest on Debt	\$ 4,169,123	\$ 4,112,834	\$ 4,169,123	\$ 4,112,834
Amortization	387,266	387,082	387,266	387,082
Other	-	-	-	-
Total	\$ 4,556,389	\$ 4,499,916	\$ 4,556,389	\$ 4,499,916
NET INCOME/(LOSS) APPLICABLE TO COMMON STOCK	\$ 6,829,868	\$ 5,298,347	\$ 6,829,868	\$ 5,298,347
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 2.08	\$ 1.62	\$ 2.08	\$ 1.62
CUSTOMERS AT END OF PERIOD			35,909	36,493
AVERAGE SHARES	3,285,464	3,265,800	3,285,464	3,265,800
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

July 31, 2008

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

July 31, 2008

		2008		2007
ASSETS				
GAS UTILITY PLANT, AT COST	\$	190,504,469	\$	186,595,198
Less - Reserve for Depreciation		<u>66,202,980</u>		<u>63,390,803</u>
	\$	<u>124,301,489</u>	\$	<u>123,204,395</u>
CURRENT ASSETS:				
Cash	\$	454,613	\$	259,897
Receivables		3,715,447		3,180,916
Deferred Gas Cost		6,653,306		3,667,694
Gas in Storage, at Cost		13,274,777		8,975,227
Materials and Supplies, at Cost		582,233		596,690
Prepayments		<u>1,843,942</u>		<u>1,119,542</u>
	\$	<u>26,524,318</u>	\$	<u>17,799,966</u>
OTHER ASSETS:				
Cash Surrender Value of Life Insurance	\$	444,312	\$	425,609
Unamortized Expenses		5,091,004		5,478,270
Receivable/Investment in Subsidiaries		5,115,723		3,277,989
Other		<u>7,476,271</u>		<u>6,924,821</u>
	\$	<u>18,127,310</u>	\$	<u>16,106,689</u>
TOTAL ASSETS	\$	<u>168,953,117</u>	\$	<u>157,111,050</u>
LIABILITIES				
CAPITALIZATION:				
Common Stock	\$	3,296,383	\$	3,277,576
Paid-in Surplus		46,626,248		46,163,580
Capital Stock Expense		(2,643,354)		(2,643,354)
Retained Earnings		<u>10,427,371</u>		<u>7,454,635</u>
Total Common Equity	\$	57,706,648	\$	54,252,437
Long-term Debt		<u>58,303,000</u>		<u>58,577,000</u>
Total Capitalization	\$	<u>116,009,648</u>	\$	<u>112,829,437</u>
CURRENT LIABILITIES:				
Notes Payable	\$	14,373,242	\$	9,752,112
Current Portion of Long-Term Debt		1,200,000		1,200,000
Accounts Payable		4,386,590		3,515,996
Accrued Taxes		722,535		(430,649)
Refunds Due Customers		58		(8)
Customer Deposits		469,129		463,562
Accrued Interest		606,829		603,942
Current Deferred Income Taxes		1,483,700		1,273,000
Other		<u>1,123,209</u>		<u>1,172,139</u>
	\$	<u>24,365,292</u>	\$	<u>17,550,094</u>
DEFERRED CREDITS AND OTHER:				
Deferred Income Taxes	\$	24,607,800	\$	22,507,500
Deferred Investment Tax Credit		175,025		210,617
Regulatory Items		2,087,941		2,482,650
Advances for Construction and Other		<u>1,707,411</u>		<u>1,530,752</u>
	\$	<u>28,578,177</u>	\$	<u>26,731,519</u>
TOTAL LIABILITIES	\$	<u>168,953,117</u>	\$	<u>157,111,050</u>

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

February 28, 2009

		2009		2008
ASSETS				
GAS UTILITY PLANT, AT COST	\$	195,333,490	\$	188,516,441
Less - Reserve for Depreciation		<u>67,798,351</u>		<u>65,020,488</u>
	\$	<u>127,535,139</u>	\$	<u>123,495,953</u>
CURRENT ASSETS:				
Cash	\$	643,620	\$	2,255,154
Receivables		11,780,753		14,431,083
Deferred Gas Cost		3,664,688		1,985,374
Gas in Storage, at Cost		2,024,348		3,556,402
Materials and Supplies, at Cost		580,957		506,155
Prepayments		<u>1,558,051</u>		<u>1,630,924</u>
	\$	<u>20,252,417</u>	\$	<u>24,365,092</u>
OTHER ASSETS:				
Cash Surrender Value of Life Insurance	\$	384,940	\$	425,609
Unamortized Expenses		4,865,101		5,252,367
Receivable/Investment in Subsidiaries		13,260,180		5,167,922
Other		<u>9,045,730</u>		<u>6,760,531</u>
	\$	<u>27,555,951</u>	\$	<u>17,606,429</u>
TOTAL ASSETS	\$	<u>175,343,507</u>	\$	<u>165,467,474</u>
LIABILITIES				
CAPITALIZATION:				
Common Stock	\$	3,308,444	\$	3,287,542
Paid-in Surplus		46,910,708		46,404,085
Capital Stock Expense		(2,643,354)		(2,643,354)
Retained Earnings		<u>12,873,504</u>		<u>11,202,513</u>
Total Common Equity	\$	60,449,302	\$	58,250,786
Long-term Debt		<u>57,794,000</u>		<u>58,402,000</u>
Total Capitalization	\$	<u>118,243,302</u>	\$	<u>116,652,786</u>
CURRENT LIABILITIES:				
Notes Payable	\$	19,134,683	\$	10,441,674
Current Portion of Long-Term Debt		1,200,000		1,200,000
Accounts Payable		2,367,614		3,893,146
Accrued Taxes		1,019,270		2,123,276
Refunds Due Customers		0		58
Customer Deposits		618,532		618,392
Accrued Interest		549,770		549,115
Current Deferred Income Taxes		1,628,814		963,559
Other		<u>1,074,932</u>		<u>1,044,324</u>
	\$	<u>27,593,615</u>	\$	<u>20,833,544</u>
DEFERRED CREDITS AND OTHER:				
Deferred Income Taxes	\$	25,727,548	\$	23,824,113
Deferred Investment Tax Credit		155,600		189,733
Regulatory Items		1,870,405		2,321,400
Advances for Construction and Other		<u>1,753,037</u>		<u>1,645,898</u>
	\$	<u>29,506,590</u>	\$	<u>27,981,144</u>
TOTAL LIABILITIES	\$	<u>175,343,507</u>	\$	<u>165,467,474</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR		LAST YEAR
BALANCE	JULY 1, 2008/2007	\$	10,330,345	\$	7,642,386
ADD					
	Net income(Loss) applicable to common stock		4,749,581		5,662,395
DEDUCT					
	Common Dividends		2,112,122		2,033,638
	Adoption of FASB Interpretation No. 48		-		68,630
	Adoption of FASB Statement No. 158		94,300		-
BALANCE	February 28, 2009 / 2008	\$	12,873,504	\$	11,202,513

PAID-IN SURPLUS

BALANCE	JULY 1, 2008/2007	\$	46,610,835	\$	46,152,333
ADD					
	Excess of sales price over par value of common stock		299,873		251,752
DEDUCT					
BALANCE	February 28, 2009 / 2008	\$	46,910,708	\$	46,404,085

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

February 28, 2009

	8 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 52,728,483	\$ 44,227,347	\$ 70,738,161	\$ 58,470,924
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 31,847,551	24,025,446	\$ 41,315,519	\$ 30,859,781
Operations	8,312,071	7,610,068	12,750,636	11,254,265
Maintenance	461,683	509,211	955,903	781,074
Depreciation	2,476,302	2,843,669	3,685,747	4,467,395
Property & Other Taxes	1,190,182	1,190,239	1,787,801	1,831,881
Income Taxes	<u>1,719,441</u>	<u>1,857,030</u>	<u>1,852,911</u>	<u>1,639,997</u>
Total	\$ 46,007,230	\$ 38,035,663	\$ 62,348,517	\$ 50,834,393
Operating Income	\$ 6,721,253	\$ 6,191,684	\$ 8,389,644	\$ 7,636,531
OTHER INCOME/(EXPENSES),NET	977,326	2,621,477	1,882,030	3,144,007
Gross Income	\$ 7,698,579	\$ 8,813,161	\$ 10,271,674	\$ 10,780,538
OTHER DEDUCTIONS:				
Interest on Debt	\$ 2,690,823	\$ 2,892,591	\$ 3,967,355	\$ 4,151,627
Amortization	258,175	258,175	387,266	387,264
Other			-	-
Total	\$ 2,948,998	\$ 3,150,766	\$ 4,354,621	\$ 4,538,891
NET INCOME/(LOSS) APPLICABLE TO COMMON STOCK	\$ 4,749,581	\$ 5,662,395	\$ 5,917,053	\$ 6,241,647
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.44	\$ 1.73	\$ 1.79	\$ 1.90
CUSTOMERS AT END OF PERIOD			37,116	37,879
AVERAGE SHARES	3,302,182	3,282,213	3,298,657	3,279,026
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

March 31, 2009

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

March 31, 2009

ASSETS		2009		2008
GAS UTILITY PLANT, AT COST	\$	196,018,297	\$	188,312,219
Less - Reserve for Depreciation		<u>68,044,903</u>		<u>65,182,802</u>
	\$	<u>127,973,394</u>	\$	<u>123,129,417</u>
CURRENT ASSETS:				
Cash	\$	873,672	\$	1,944,259
Receivables		8,199,321		13,078,178
Deferred Gas Cost		2,702,140		1,900,797
Gas in Storage, at Cost		355,980		2,914,533
Materials and Supplies, at Cost		607,140		510,897
Prepayments		<u>2,085,292</u>		<u>1,553,727</u>
	\$	<u>14,823,545</u>	\$	<u>21,902,391</u>
OTHER ASSETS:				
Cash Surrender Value of Life Insurance	\$	378,047	\$	425,609
Unamortized Expenses		4,832,829		5,220,095
Receivable/Investment in Subsidiaries		10,938,437		2,094,024
Other		<u>9,009,022</u>		<u>6,700,709</u>
	\$	<u>25,158,335</u>	\$	<u>14,440,437</u>
TOTAL ASSETS	\$	<u>167,955,274</u>	\$	<u>159,472,245</u>
 LIABILITIES				
CAPITALIZATION:				
Common Stock	\$	3,313,275	\$	3,291,557
Paid-in Surplus		47,002,787		46,499,200
Capital Stock Expense		(2,643,354)		(2,643,354)
Retained Earnings		<u>12,827,315</u>		<u>11,586,428</u>
Total Common Equity	\$	60,500,023	\$	58,733,831
Long-term Debt		<u>57,709,000</u>		<u>58,402,000</u>
Total Capitalization	\$	<u>118,209,023</u>	\$	<u>117,135,831</u>
CURRENT LIABILITIES:				
Notes Payable	\$	10,658,133	\$	3,287,182
Current Portion of Long-Term Debt		1,200,000		1,200,000
Accounts Payable		2,623,505		3,718,569
Accrued Taxes		1,473,725		2,625,170
Refunds Due Customers		0		58
Customer Deposits		614,141		612,744
Accrued Interest		855,966		862,990
Current Deferred Income Taxes		1,626,836		935,804
Other		<u>1,152,455</u>		<u>1,092,308</u>
	\$	<u>20,204,761</u>	\$	<u>14,334,825</u>
DEFERRED CREDITS AND OTHER:				
Deferred Income Taxes	\$	25,751,838	\$	23,855,643
Deferred Investment Tax Credit		152,825		186,750
Regulatory Items		1,863,913		2,305,714
Advances for Construction and Other		<u>1,772,914</u>		<u>1,653,482</u>
	\$	<u>29,541,490</u>	\$	<u>28,001,589</u>
TOTAL LIABILITIES	\$	<u>167,955,274</u>	\$	<u>159,472,245</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR		LAST YEAR
BALANCE	JULY 1, 2008/2007	\$	10,330,345	\$	7,642,386
ADD					
	Net income(Loss) applicable to common stock		5,762,093		7,065,448
DEDUCT					
	Common Dividends		3,170,823		3,052,776
	Adoption of FASB Interpretation No. 48		-		68,630
	Adoption of FASB Statement No. 158		94,300		-
BALANCE	March 31, 2009 / 2008	\$	12,827,315	\$	11,586,428

PAID-IN SURPLUS

BALANCE	JULY 1, 2008/2007	\$	46,610,835	\$	46,152,333
ADD					
	Excess of sales price over par value of common stock		391,952		346,867
DEDUCT					
BALANCE	March 31, 2009 / 2008	\$	47,002,787	\$	46,499,200

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

March 31, 2009

	9 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 59,884,051	\$ 51,980,151	\$ 70,140,925	\$ 60,954,845
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 35,955,930	\$ 28,539,532	\$ 40,909,812	\$ 32,690,501
Operations	9,389,525	8,675,899	12,762,259	11,127,782
Maintenance	548,111	567,676	983,866	783,915
Depreciation	2,788,794	3,143,048	3,698,860	4,385,263
Property & Other Taxes	1,351,789	1,349,624	1,790,023	1,837,986
Income Taxes	<u>2,097,216</u>	<u>2,336,470</u>	<u>1,751,246</u>	<u>1,933,420</u>
Total	\$ 52,131,365	\$ 44,612,249	\$ 61,896,066	\$ 52,758,867
Operating Income	\$ 7,752,686	\$ 7,367,902	\$ 8,244,859	\$ 8,195,978
OTHER INCOME/(EXPENSES),NET	1,301,144	3,199,189	1,628,136	3,213,480
Gross Income	\$ 9,053,830	\$ 10,567,091	\$ 9,872,995	\$ 11,409,458
OTHER DEDUCTIONS:				
Interest on Debt	\$ 3,001,290	\$ 3,211,196	\$ 3,959,217	\$ 4,167,805
Amortization	290,447	290,447	387,266	387,264
Other			-	-
Total	\$ 3,291,737	\$ 3,501,643	\$ 4,346,483	\$ 4,555,069
NET INCOME/(LOSS) APPLICABLE TO COMMON STOCK	\$ 5,762,093	\$ 7,065,448	\$ 5,526,512	\$ 6,854,389
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.74	\$ 2.15	\$ 1.67	\$ 2.09
CUSTOMERS AT END OF PERIOD			37,184	37,935
AVERAGE SHARES	3,303,291	3,283,147	3,300,636	3,280,809
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

April 30, 2009

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

April 30, 2009

		2009		2008
ASSETS				
GAS UTILITY PLANT, AT COST	\$	196,363,373	\$	188,664,601
Less - Reserve for Depreciation		<u>68,267,188</u>		<u>65,472,469</u>
	\$	<u>128,096,185</u>	\$	<u>123,192,132</u>
CURRENT ASSETS:				
Cash	\$	(29,839)	\$	125,775
Receivables		4,989,355		9,818,324
Deferred Gas Cost		2,415,288		2,184,143
Gas in Storage, at Cost		0		4,539,413
Materials and Supplies, at Cost		538,883		544,748
Prepayments		<u>1,796,005</u>		<u>356,229</u>
	\$	<u>9,709,692</u>	\$	<u>17,568,632</u>
OTHER ASSETS:				
Cash Surrender Value of Life Insurance	\$	386,621	\$	434,183
Unamortized Expenses		4,800,557		5,187,823
Receivable/Investment in Subsidiaries		7,669,494		2,137,340
Other		<u>8,977,847</u>		<u>6,962,066</u>
	\$	<u>21,834,519</u>	\$	<u>14,721,412</u>
TOTAL ASSETS	\$	<u><u>159,640,396</u></u>	\$	<u><u>155,482,176</u></u>
LIABILITIES				
CAPITALIZATION:				
Common Stock	\$	3,313,585	\$	3,291,850
Paid-in Surplus		47,008,844		46,506,262
Capital Stock Expense		(2,643,354)		(2,643,354)
Retained Earnings		<u>12,820,705</u>		<u>11,880,717</u>
Total Common Equity	\$	60,499,780	\$	59,035,475
Long-term Debt		<u>57,659,000</u>		<u>58,402,000</u>
Total Capitalization	\$	<u>118,158,780</u>	\$	<u>117,437,475</u>
CURRENT LIABILITIES:				
Notes Payable	\$	4,038,110	\$	(2,786,198)
Current Portion of Long-Term Debt		1,200,000		1,200,000
Accounts Payable		1,268,006		5,960,244
Accrued Taxes		1,499,217		2,511,234
Refunds Due Customers		0		58
Customer Deposits		549,296		532,115
Accrued Interest		595,496		600,155
Current Deferred Income Taxes		1,626,836		935,804
Other		<u>1,152,616</u>		<u>1,095,612</u>
	\$	<u>11,929,577</u>	\$	<u>10,049,024</u>
DEFERRED CREDITS AND OTHER:				
Deferred Income Taxes	\$	25,763,638	\$	23,855,643
Deferred Investment Tax Credit		150,050		183,767
Regulatory Items		1,839,391		2,287,069
Advances for Construction and Other		<u>1,798,960</u>		<u>1,669,198</u>
	\$	<u>29,552,039</u>	\$	<u>27,995,677</u>
TOTAL LIABILITIES	\$	<u><u>159,640,396</u></u>	\$	<u><u>155,482,176</u></u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR		LAST YEAR
BALANCE	JULY 1, 2008/2007	\$	10,330,345	\$	7,642,386
ADD					
	Net income(Loss) applicable to common stock		5,755,483		7,359,737
DEDUCT					
	Common Dividends		3,170,823		3,052,776
	Adoption of FASB Interpretation No. 48		-		68,630
	Adoption of FASB Statement No. 158		94,300		-
BALANCE	April 30, 2009 / 2008	\$	12,820,705	\$	11,880,717

PAID-IN SURPLUS

BALANCE	JULY 1, 2008/2007	\$	46,610,835	\$	46,152,333
ADD					
	Excess of sales price over par value of common stock		398,009		353,929
DEDUCT					
BALANCE	April 30, 2009 / 2008	\$	47,008,844	\$	46,506,262

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

April 30, 2009

	10 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 63,368,793	\$ 56,597,421	\$ 69,008,397	\$ 60,544,770
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 37,752,003	\$ 31,204,764	\$ 40,040,653	\$ 32,690,527
Operations	11,196,557	9,671,229	13,573,961	11,238,755
Maintenance	593,420	655,340	941,511	805,585
Depreciation	3,101,859	3,445,197	3,709,776	4,274,599
Property & Other Taxes	1,504,905	1,504,103	1,788,660	1,841,781
Income Taxes	<u>1,735,141</u>	<u>2,360,687</u>	<u>1,364,954</u>	<u>1,753,320</u>
Total	\$ 55,883,885	\$ 48,841,320	\$ 61,419,515	\$ 52,604,567
Operating Income	\$ 7,484,908	\$ 7,756,101	\$ 7,588,882	\$ 7,940,203
OTHER INCOME/(EXPENSES),NET	1,900,886	3,454,428	1,972,639	3,278,206
Gross Income	\$ 9,385,794	\$ 11,210,529	\$ 9,561,521	\$ 11,218,409
OTHER DEDUCTIONS:				
Interest on Debt	\$ 3,307,592	\$ 3,528,073	\$ 3,948,642	\$ 4,180,543
Amortization	322,719	322,719	387,266	387,264
Other			-	-
Total	\$ 3,630,311	\$ 3,850,792	\$ 4,335,908	\$ 4,567,807
NET INCOME/(LOSS) APPLICABLE TO COMMON STOCK	\$ 5,755,483	\$ 7,359,737	\$ 5,225,613	\$ 6,650,602
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.74	\$ 2.24	\$ 1.58	\$ 2.03
CUSTOMERS AT END OF PERIOD			36,891	37,643
AVERAGE SHARES	3,304,227	3,283,938	3,302,331	3,282,283
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

May 31, 2009

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

May 31, 2009

ASSETS	2009	2008
GAS UTILITY PLANT, AT COST	\$ 196,826,302	\$ 189,485,058
Less - Reserve for Depreciation	<u>68,492,077</u>	<u>65,674,953</u>
	\$ <u>128,334,225</u>	\$ <u>123,810,105</u>
CURRENT ASSETS:		
Cash	\$ 242,953	\$ 241,234
Receivables	3,178,952	7,427,116
Deferred Gas Cost	2,303,510	3,029,838
Gas in Storage, at Cost	1,371,572	10,297,168
Materials and Supplies, at Cost	631,993	593,733
Prepayments	<u>1,140,427</u>	<u>2,044,599</u>
	\$ <u>8,869,407</u>	\$ <u>23,633,688</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 386,620	\$ 434,183
Unamortized Expenses	4,768,285	5,155,551
Receivable/Investment in Subsidiaries	5,895,985	40,195
Other	<u>8,940,351</u>	<u>6,908,537</u>
	\$ <u>19,991,241</u>	\$ <u>12,538,466</u>
TOTAL ASSETS	\$ <u>157,194,873</u>	\$ <u>159,982,259</u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,313,798	\$ 3,291,951
Paid-in Surplus	47,013,077	46,508,528
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>12,875,855</u>	<u>11,951,885</u>
Total Common Equity	\$ 60,559,376	\$ 59,109,010
Long-term Debt	<u>57,604,000</u>	<u>58,342,000</u>
Total Capitalization	\$ <u>118,163,376</u>	\$ <u>117,451,010</u>
CURRENT LIABILITIES:		
Notes Payable	\$ 351,220	\$ (2,086,061)
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	2,564,274	9,859,272
Accrued Taxes	2,574,073	2,496,066
Refunds Due Customers	0	58
Customer Deposits	519,564	519,767
Accrued Interest	549,968	551,772
Current Deferred Income Taxes	762,707	935,804
Other	<u>1,168,179</u>	<u>1,085,822</u>
	\$ <u>9,689,985</u>	\$ <u>14,562,500</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 25,608,565	\$ 23,855,643
Deferred Investment Tax Credit	147,275	180,783
Regulatory Items	1,769,244	2,251,299
Advances for Construction and Other	<u>1,816,428</u>	<u>1,681,024</u>
	\$ <u>29,341,512</u>	\$ <u>27,968,749</u>
TOTAL LIABILITIES	\$ <u>157,194,873</u>	\$ <u>159,982,259</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR		LAST YEAR
BALANCE	JULY 1, 2008/2007	\$	10,330,345	\$	7,642,386
ADD					
	Net income(Loss) applicable to common stock		5,810,633		7,430,905
DEDUCT					
	Common Dividends		3,170,823		3,052,776
	Adoption of FASB Interpretation No. 48		-		68,630
	Adoption of FASB Statement No. 158		94,300		-
BALANCE	May 31, 2009 / 2008	\$	12,875,855	\$	11,951,885

PAID-IN SURPLUS

BALANCE	JULY 1, 2008/2007	\$	46,610,835	\$	46,152,333
ADD					
	Excess of sales price over par value of common stock		402,242		356,195
DEDUCT					
BALANCE	May 31, 2009 / 2008	\$	47,013,077	\$	46,508,528

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

May 31, 2009

	11 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 65,890,962	\$ 59,795,504	\$ 68,332,483	\$ 61,629,063
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 38,582,939	\$ 32,668,504	\$ 39,407,849	\$ 33,264,603
Operations	12,104,744	10,826,221	13,327,156	11,422,630
Maintenance	636,980	795,374	845,037	868,395
Depreciation	3,419,272	3,747,879	3,724,507	4,163,086
Property & Other Taxes	1,655,850	1,657,166	1,786,542	1,845,918
Income Taxes	<u>2,000,826</u>	<u>2,222,503</u>	<u>1,768,823</u>	<u>1,897,520</u>
Total	\$ 58,400,611	\$ 51,917,647	\$ 60,859,914	\$ 53,462,152
Operating Income	\$ 7,490,351	\$ 7,877,857	\$ 7,472,569	\$ 8,166,911
OTHER INCOME/(EXPENSES),NET	2,286,876	3,751,592	2,061,465	3,421,264
Gross Income	\$ 9,777,227	\$ 11,629,449	\$ 9,534,034	\$ 11,588,175
OTHER DEDUCTIONS:				
Interest on Debt	\$ 3,611,603	\$ 3,843,553	\$ 3,937,173	\$ 4,172,000
Amortization	354,991	354,991	387,266	387,265
Other			-	-
Total	\$ 3,966,594	\$ 4,198,544	\$ 4,324,439	\$ 4,559,265
NET INCOME/(LOSS) APPLICABLE TO COMMON STOCK	\$ 5,810,633	\$ 7,430,905	\$ 5,209,595	\$ 7,028,910
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.76	\$ 2.26	\$ 1.58	\$ 2.14
CUSTOMERS AT END OF PERIOD			35,953	36,515
AVERAGE SHARES	3,305,025	3,284,606	3,304,019	3,283,734
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

June 30, 2009

POST-AUDIT

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

June 30, 2009

ASSETS	2009	2008
GAS UTILITY PLANT, AT COST	\$ 197,013,166	\$ 189,893,167
Less - Reserve for Depreciation	<u>68,674,112</u>	<u>65,920,346</u>
	\$ <u>128,339,054</u>	\$ <u>123,972,821</u>
CURRENT ASSETS:		
Cash	\$ 122,589	\$ 249,859
Receivables	3,041,547	6,182,844
Deferred Gas Cost	2,356,943	4,612,752
Gas in Storage, at Cost	2,888,068	13,274,777
Materials and Supplies, at Cost	662,805	565,333
Prepayments	<u>1,099,453</u>	<u>1,899,389</u>
	\$ <u>10,171,405</u>	\$ <u>26,784,954</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 412,661	\$ 444,312
Unamortized Expenses	4,736,014	5,123,276
Receivable/Investment in Subsidiaries	7,670,851	2,901,536
Other	<u>9,328,177</u>	<u>6,848,742</u>
	\$ <u>22,147,703</u>	\$ <u>15,317,866</u>
TOTAL ASSETS	\$ <u>160,658,162</u>	\$ <u>166,075,641</u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,318,046	\$ 3,295,759
Paid-in Surplus	47,108,955	46,610,835
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>11,215,535</u>	<u>10,330,345</u>
Total Common Equity	\$ 58,999,182	\$ 57,593,585
Long-term Debt	<u>57,599,000</u>	<u>58,318,000</u>
Total Capitalization	\$ <u>116,598,182</u>	\$ <u>115,911,585</u>
CURRENT LIABILITIES:		
Notes Payable	\$ 3,653,103	\$ 6,828,791
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	4,131,835	8,416,070
Accrued Taxes	(173,200)	1,098,165
Refunds Due Customers	0	58
Customer Deposits	508,209	505,000
Accrued Interest	857,810	865,727
Current Deferred Income Taxes	992,580	1,483,700
Other	<u>1,200,143</u>	<u>1,138,865</u>
	\$ <u>12,370,480</u>	\$ <u>21,536,376</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 27,607,928	\$ 24,607,800
Deferred Investment Tax Credit	144,500	177,800
Regulatory Items	1,710,099	2,144,951
Advances for Construction and Other	1,796,878	1,697,129
Accumulative Provision for Pension & Benefits	<u>430,095</u>	<u>0</u>
	\$ <u>31,689,500</u>	\$ <u>28,627,680</u>
TOTAL LIABILITIES	\$ <u>160,658,162</u>	\$ <u>166,075,641</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2008/2007	\$	10,330,345	\$ 7,642,386
ADD				
Net income(Loss) applicable to common stock			5,210,729	6,829,868
DEDUCT				
Common Dividends			4,231,239	4,073,279
Adoption of FASB Interpretation No. 48			-	68,630
Adoption of FASB Statement No. 158			94,300	-
BALANCE	June 30, 2009 / 2008	\$	11,215,535	\$ 10,330,345

PAID-IN SURPLUS

BALANCE	JULY 1, 2008/2007	\$	46,610,835	\$ 46,152,333
ADD				
Excess of sales price over par value of common stock			498,120	458,502
DEDUCT				
BALANCE	June 30, 2009 / 2008	\$	47,108,955	\$ 46,610,835

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

June 30, 2009

	12 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 67,904,309	\$ 62,237,025	\$ 67,904,309	\$ 62,237,025
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 39,137,525	\$ 33,493,414	\$ 39,137,525	\$ 33,493,414
Operations	12,816,724	12,048,633	12,816,724	12,048,633
Maintenance	728,219	1,003,431	728,219	1,003,431
Depreciation	3,737,140	4,053,113	3,737,140	4,053,113
Property & Other Taxes	1,857,292	1,787,858	1,857,292	1,787,858
Income Taxes	<u>1,908,933</u>	<u>1,990,500</u>	<u>1,908,933</u>	<u>1,990,500</u>
Total	\$ 60,185,833	\$ 54,376,949	\$ 60,185,833	\$ 54,376,949
Operating Income	\$ 7,718,476	\$ 7,860,076	\$ 7,718,476	\$ 7,860,076
OTHER INCOME/(EXPENSES),NET	1,796,910	3,526,181	1,796,910	3,526,181
Gross Income	\$ 9,515,386	\$ 11,386,257	\$ 9,515,386	\$ 11,386,257
OTHER DEDUCTIONS:				
Interest on Debt	\$ 3,917,394	\$ 4,169,123	\$ 3,917,394	\$ 4,169,123
Amortization	387,263	387,266	387,263	387,266
Other	-	-	-	-
Total	\$ 4,304,657	\$ 4,556,389	\$ 4,304,657	\$ 4,556,389
NET INCOME/(LOSS) APPLICABLE TO COMMON STOCK	\$ 5,210,729	\$ 6,829,868	\$ 5,210,729	\$ 6,829,868
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 1.58	\$ 2.08	\$ 1.58	\$ 2.08
CUSTOMERS AT END OF PERIOD			35,219	35,909
AVERAGE SHARES	3,306,026	3,285,464	3,306,026	3,285,464
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

July 31, 2009

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

July 31, 2009

ASSETS	2009	2008
GAS UTILITY PLANT, AT COST	\$ 197,683,428	\$ 190,504,469
Less - Reserve for Depreciation	<u>68,928,942</u>	<u>66,202,980</u>
	\$ <u>128,754,486</u>	\$ <u>124,301,489</u>
CURRENT ASSETS:		
Cash	\$ (176,004)	\$ 454,613
Receivables	1,605,569	3,715,447
Deferred Gas Cost	2,566,248	6,653,306
Gas in Storage, at Cost	4,170,196	13,274,777
Materials and Supplies, at Cost	708,474	582,233
Prepayments	<u>845,036</u>	<u>1,843,942</u>
	\$ <u>9,719,519</u>	\$ <u>26,524,318</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 412,661	\$ 444,312
Unamortized Expenses	4,703,742	5,091,004
Receivable/Investment in Subsidiaries	7,618,190	5,115,723
Other	<u>9,346,177</u>	<u>7,476,271</u>
	\$ <u>22,080,770</u>	\$ <u>18,127,310</u>
TOTAL ASSETS	\$ <u>160,554,775</u>	\$ <u>168,953,117</u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,319,218	\$ 3,296,383
Paid-in Surplus	47,135,137	46,626,248
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>11,052,450</u>	<u>10,427,371</u>
Total Common Equity	\$ 58,863,451	\$ 57,706,648
Long-term Debt	<u>57,483,000</u>	<u>58,303,000</u>
Total Capitalization	\$ <u>116,346,451</u>	\$ <u>116,009,648</u>
CURRENT LIABILITIES:		
Notes Payable	\$ 4,963,645	\$ 14,373,242
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	3,361,534	4,386,590
Accrued Taxes	(352,257)	722,535
Refunds Due Customers	0	58
Customer Deposits	483,656	469,129
Accrued Interest	598,695	606,829
Current Deferred Income Taxes	1,052,391	1,483,700
Other	<u>1,156,789</u>	<u>1,123,209</u>
	\$ <u>12,464,453</u>	\$ <u>24,365,292</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 27,617,655	\$ 24,607,800
Deferred Investment Tax Credit	144,500	175,025
Regulatory Items	1,644,849	2,087,941
Advances for Construction and Other	1,820,075	1,707,411
Accumulated Provision for Pensions	<u>516,792</u>	<u>0</u>
	\$ <u>31,743,871</u>	\$ <u>28,578,177</u>
TOTAL LIABILITIES	\$ <u>160,554,775</u>	\$ <u>168,953,117</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR		LAST YEAR
BALANCE	JULY 1, 2009/2008	\$	11,215,535	\$	10,330,345
ADD					
Net income(Loss) applicable to common stock			(163,085)		97,026
DEDUCT					
Common Dividends			-		0
Adoption of FASB Interpretation No. 48			-		0
Adoption of FASB Statement No. 158			-		-
BALANCE	July 31, 2009 / 2008	\$	11,052,450	\$	10,427,371

PAID-IN SURPLUS

BALANCE	JULY 1, 2009/2008	\$	47,108,955	\$	46,610,835
ADD					
Excess of sales price over par value of common stock			26,182		15,413
DEDUCT					
BALANCE	July 31, 2009 / 2008	\$	47,135,137	\$	46,626,248

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

July 31, 2009

	1 MONTH TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 1,868,367	\$ 2,388,009	\$ 67,384,667	\$ 62,628,026
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 530,000	\$ 975,595	\$ 38,691,930	\$ 33,759,864
Operations	952,600	901,846	12,867,478	12,160,517
Maintenance	37,043	98,743	666,519	1,053,758
Depreciation	318,385	306,188	3,749,338	3,951,572
Property & Other Taxes	156,007	153,737	1,859,562	1,793,209
Income Taxes	(180,585)	(160,575)	1,888,923	2,016,408
Total	\$ 1,813,450	\$ 2,275,534	\$ 59,723,750	\$ 54,735,328
Operating Income	\$ 54,917	\$ 112,475	\$ 7,660,917	\$ 7,892,698
OTHER INCOME/(EXPENSES),NET	118,339	350,627	1,564,622	3,759,730
Gross Income	\$ 173,256	\$ 463,102	\$ 9,225,539	\$ 11,652,428
OTHER DEDUCTIONS:				
Interest on Debt	\$ 304,069	\$ 333,804	\$ 3,887,659	\$ 4,150,517
Amortization	32,272	32,272	387,263	387,266
Other			-	-
Total	\$ 336,341	\$ 366,076	\$ 4,274,922	\$ 4,537,783
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ (163,085)	\$ 97,026	\$ 4,950,617	\$ 7,114,645
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ (0.05)	\$ 0.03	\$ 1.50	\$ 2.16
CUSTOMERS AT END OF PERIOD			34,689	35,335
AVERAGE SHARES	3,318,132	3,296,071	3,307,754	3,286,947
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

August 31, 2009

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

August 31, 2009

ASSETS		2009	2008
GAS UTILITY PLANT, AT COST	\$	198,095,669	\$ 191,139,245
Less - Reserve for Depreciation		<u>69,173,787</u>	<u>66,537,022</u>
	\$	<u>128,921,882</u>	\$ <u>124,602,223</u>
CURRENT ASSETS:			
Cash	\$	118,104	\$ (52,419)
Receivables		1,212,789	2,365,672
Deferred Gas Cost		2,387,266	7,374,609
Gas in Storage, at Cost		4,397,283	13,274,777
Materials and Supplies, at Cost		600,228	599,946
Prepayments		<u>985,750</u>	<u>2,171,935</u>
	\$	<u>9,701,420</u>	\$ <u>25,734,520</u>
OTHER ASSETS:			
Cash Surrender Value of Life Insurance	\$	412,661	\$ 444,312
Unamortized Expenses		4,671,470	5,058,732
Receivable/Investment in Subsidiaries		7,378,627	11,284,276
Other		<u>9,357,391</u>	<u>7,276,551</u>
	\$	<u>21,820,149</u>	\$ <u>24,063,871</u>
 TOTAL ASSETS	 \$	 <u>160,443,451</u>	 \$ <u>174,400,614</u>
 LIABILITIES			
CAPITALIZATION:			
Common Stock	\$	3,319,374	\$ 3,297,425
Paid-in Surplus		47,138,845	46,651,933
Capital Stock Expense		(2,643,354)	(2,643,354)
Retained Earnings		<u>10,827,505</u>	<u>10,382,209</u>
Total Common Equity	\$	58,642,370	\$ 57,688,213
Long-term Debt		<u>57,431,000</u>	<u>58,278,000</u>
Total Capitalization	\$	<u>116,073,370</u>	\$ <u>115,966,213</u>
CURRENT LIABILITIES:			
Notes Payable	\$	7,514,694	\$ 21,384,084
Current Portion of Long-Term Debt		1,200,000	1,200,000
Accounts Payable		1,015,148	3,198,504
Accrued Taxes		(348,628)	445,649
Refunds Due Customers		0	58
Customer Deposits		482,296	480,584
Accrued Interest		549,168	556,544
Current Deferred Income Taxes		998,979	1,483,700
Other		<u>1,162,579</u>	<u>1,169,878</u>
	\$	<u>12,574,236</u>	\$ <u>29,919,001</u>
DEFERRED CREDITS AND OTHER:			
Deferred Income Taxes	\$	27,628,888	\$ 24,607,800
Deferred Investment Tax Credit		144,500	172,250
Regulatory Items		1,580,020	2,015,410
Advances for Construction and Other		1,838,948	1,719,940
Accumulated Provision for Pensions		<u>603,489</u>	<u>0</u>
	\$	<u>31,795,845</u>	\$ <u>28,515,400</u>
 TOTAL LIABILITIES	 \$	 <u>160,443,451</u>	 \$ <u>174,400,614</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2009/2008	\$	11,215,535	\$ 10,330,345
ADD				
	Net income(Loss) applicable to common stock		(388,030)	203,863
DEDUCT				
	Common Dividends		-	0
	Adoption of FASB Interpretation No. 48		-	151,999
	Adoption of FASB Statement No. 158		-	-
BALANCE	August 31, 2009 / 2008	\$	10,827,505	\$ 10,382,209

PAID-IN SURPLUS

BALANCE	JULY 1, 2009/2008	\$	47,108,955	\$ 46,610,835
ADD				
	Excess of sales price over par value of common stock		29,890	41,098
DEDUCT				
BALANCE	August 31, 2009 / 2008	\$	47,138,845	\$ 46,651,933

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

August 31, 2009

	2 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 3,750,468	\$ 4,878,578	\$ 66,776,199	\$ 63,155,362
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 988,804	1,939,452	\$ 38,186,877	\$ 33,985,330
Operations	1,989,716	1,833,431	12,973,009	12,133,388
Maintenance	92,720	161,113	659,826	1,004,696
Depreciation	636,785	613,131	3,760,795	3,849,820
Property & Other Taxes	301,748	291,476	1,867,564	1,782,320
Income Taxes	(362,944)	(268,550)	1,814,539	2,211,117
Total	\$ 3,646,829	\$ 4,570,053	\$ 59,262,610	\$ 54,966,671
Operating Income	\$ 103,639	\$ 308,525	\$ 7,513,589	\$ 8,188,691
OTHER INCOME/(EXPENSES),NET	181,858	639,030	1,339,738	3,914,420
Gross Income	\$ 285,497	\$ 947,555	\$ 8,853,327	\$ 12,103,111
OTHER DEDUCTIONS:				
Interest on Debt	\$ 608,983	\$ 679,148	\$ 3,847,229	\$ 4,127,372
Amortization	64,544	64,544	387,263	387,266
Other	-	-	-	-
Total	\$ 673,527	\$ 743,692	\$ 4,234,492	\$ 4,514,638
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ (388,030)	\$ 203,863	\$ 4,618,835	\$ 7,588,473
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ (0.12)	\$ 0.06	\$ 1.40	\$ 2.31
CUSTOMERS AT END OF PERIOD			34,342	34,832
AVERAGE SHARES	3,318,546	3,296,522	3,309,522	3,288,474
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

September 30, 2009

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

September 30, 2009

ASSETS	2009	2008
GAS UTILITY PLANT, AT COST	\$ 198,158,454	\$ 192,030,012
Less - Reserve for Depreciation	<u>69,418,676</u>	<u>66,682,522</u>
	\$ <u>128,739,778</u>	\$ <u>125,347,490</u>
CURRENT ASSETS:		
Cash	\$ 107,626	\$ 885,554
Receivables	2,862,421	3,002,602
Deferred Gas Cost	2,629,270	8,101,290
Gas in Storage, at Cost	4,397,283	13,274,777
Materials and Supplies, at Cost	577,794	577,757
Prepayments	<u>2,124,807</u>	<u>2,625,280</u>
	\$ <u>12,699,201</u>	\$ <u>28,467,260</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 432,752	\$ 444,312
Unamortized Expenses	4,639,198	5,026,461
Receivable/Investment in Subsidiaries	7,033,000	11,886,759
Other	<u>9,373,414</u>	<u>7,210,067</u>
	\$ <u>21,478,364</u>	\$ <u>24,567,599</u>
TOTAL ASSETS	\$ <u>162,917,343</u>	\$ <u>178,382,349</u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,323,385	\$ 3,301,117
Paid-in Surplus	47,234,115	46,749,375
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>9,573,734</u>	<u>9,454,081</u>
Total Common Equity	\$ 57,487,880	\$ 56,861,219
Long-term Debt	<u>57,391,000</u>	<u>58,242,000</u>
Total Capitalization	\$ <u>114,878,880</u>	\$ <u>115,103,219</u>
CURRENT LIABILITIES:		
Notes Payable	\$ 9,595,839	\$ 24,698,334
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	2,773,426	4,805,730
Accrued Taxes	(4,195,634)	69,806
Refunds Due Customers	0	0
Customer Deposits	493,441	490,868
Accrued Interest	853,515	862,003
Current Deferred Income Taxes	872,433	1,628,913
Other	<u>1,219,780</u>	<u>1,143,787</u>
	\$ <u>12,812,800</u>	\$ <u>34,899,441</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 31,522,567	\$ 24,548,481
Deferred Investment Tax Credit	136,850	169,475
Regulatory Items	1,517,776	1,948,841
Advances for Construction and Other	1,858,284	1,712,892
Accumulated Provision for Pensions	<u>190,186</u>	0
	\$ <u>35,225,663</u>	\$ <u>28,379,689</u>
TOTAL LIABILITIES	\$ <u>162,917,343</u>	\$ <u>178,382,349</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2009/2008	\$	11,215,535	\$ 10,330,345
ADD				
Net income(Loss) applicable to common stock			(563,004)	273,215
DEDUCT				
Common Dividends			1,078,797	1,055,179
Adoption of FASB Interpretation No. 48			-	0
Adoption of FASB Statement No. 158			-	94,300
BALANCE	September 30, 2009 / 2008	\$	9,573,734	\$ 9,454,081

PAID-IN SURPLUS

BALANCE	JULY 1, 2009/2008	\$	47,108,955	\$ 46,610,835
ADD				
Excess of sales price over par value of common stock			125,160	138,540
DEDUCT				
BALANCE	September 30, 2009 / 2008	\$	47,234,115	\$ 46,749,375

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

September 30, 2009

	3 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 5,818,847	\$ 7,411,103	\$ 66,312,053	\$ 63,683,828
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 1,623,442	2,912,174	\$ 37,848,793	\$ 34,217,531
Operations	3,037,809	2,708,758	13,145,775	12,087,575
Maintenance	156,792	224,906	660,105	1,052,046
Depreciation	954,958	920,602	3,771,497	3,744,196
Property & Other Taxes	453,744	438,701	1,872,335	1,783,846
Income Taxes	(566,353)	(363,684)	1,706,264	2,350,450
Total	\$ 5,660,392	\$ 6,841,457	\$ 59,004,769	\$ 55,235,644
Operating Income	\$ 158,455	\$ 569,646	7,307,284	8,448,184
OTHER INCOME/(EXPENSES),NET	293,101	824,536	1,265,475	3,952,937
Gross Income	\$ 451,556	\$ 1,394,182	8,572,759	12,401,121
OTHER DEDUCTIONS:				
Interest on Debt	\$ 917,744	\$ 1,024,151	\$ 3,810,987	\$ 4,099,828
Amortization	96,816	96,816	387,263	387,266
Other				
Total	\$ 1,014,560	\$ 1,120,967	4,198,250	4,487,094
NET INCOME/(LOSS) APPLICABLE TO COMMON STOCK	\$ (563,004)	\$ 273,215	4,374,509	7,914,027
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ (0.17)	\$ 0.08	1.32	2.41
CUSTOMERS AT END OF PERIOD			34,297	34,787
AVERAGE SHARES	3,320,006	3,297,671	3,311,596	3,290,273
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

October 31, 2009

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

October 31, 2009

ASSETS	2009	2008
GAS UTILITY PLANT, AT COST	\$ 198,515,955	\$ 192,166,660
Less - Reserve for Depreciation	<u>69,692,473</u>	<u>66,863,462</u>
	\$ <u>128,823,482</u>	\$ <u>125,303,198</u>
CURRENT ASSETS:		
Cash	\$ (119,229)	\$ (87,068)
Receivables	1,752,965	1,924,977
Deferred Gas Cost	2,517,021	8,607,776
Gas in Storage, at Cost	4,611,336	14,140,534
Materials and Supplies, at Cost	563,465	546,802
Prepayments	<u>1,634,160</u>	<u>2,189,909</u>
	\$ <u>10,959,718</u>	\$ <u>27,322,930</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 432,752	\$ 444,312
Unamortized Expenses	4,606,926	4,994,189
Receivable/Investment in Subsidiaries	8,920,929	14,857,297
Other	<u>9,383,021</u>	<u>7,158,223</u>
	\$ <u>23,343,628</u>	\$ <u>27,454,021</u>
TOTAL ASSETS	\$ <u><u>163,126,828</u></u>	\$ <u><u>180,080,149</u></u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,323,570	\$ 3,301,743
Paid-in Surplus	47,238,852	46,763,059
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>9,818,324</u>	<u>9,741,430</u>
Total Common Equity	\$ 57,737,392	\$ 57,162,878
Long-term Debt	<u>57,326,000</u>	<u>58,162,000</u>
Total Capitalization	\$ <u>115,063,392</u>	\$ <u>115,324,878</u>
CURRENT LIABILITIES:		
Notes Payable	\$ 11,052,349	\$ 27,483,504
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	1,353,459	3,648,384
Accrued Taxes	(3,981,049)	217,046
Refunds Due Customers	0	0
Customer Deposits	567,712	558,999
Accrued Interest	597,059	603,236
Current Deferred Income Taxes	790,474	1,628,913
Other	<u>1,214,553</u>	<u>1,125,886</u>
	\$ <u>12,794,557</u>	\$ <u>36,465,968</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 31,539,242	\$ 24,548,481
Deferred Investment Tax Credit	134,300	166,700
Regulatory Items	1,454,249	1,890,000
Advances for Construction and Other	1,864,205	1,684,122
Accumulated Provision for Pensions	<u>276,883</u>	<u>0</u>
	\$ <u>35,268,879</u>	\$ <u>28,289,303</u>
TOTAL LIABILITIES	\$ <u><u>163,126,828</u></u>	\$ <u><u>180,080,149</u></u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR		LAST YEAR
BALANCE	JULY 1, 2009/2008	\$	11,215,535	\$	10,330,345
ADD					
	Net income(Loss) applicable to common stock		(318,414)		560,564
DEDUCT					
	Common Dividends		1,078,797		1,055,179
	Adoption of FASB Interpretation No. 48		-		0
	Adoption of FASB Statement No. 158		-		94,300
BALANCE	October 31, 2009 / 2008	\$	9,818,324	\$	9,741,430

PAID-IN SURPLUS

BALANCE	JULY 1, 2009/2008	\$	47,108,955	\$	46,610,835
ADD					
	Excess of sales price over par value of common stock		129,897		152,224
DEDUCT					
BALANCE	October 31, 2009 / 2008	\$	47,238,852	\$	46,763,059

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

October 31, 2009

	4 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 8,784,712	\$ 11,644,923	\$ 65,044,098	\$ 65,153,826
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 2,659,561	5,076,218	\$ 36,720,868	\$ 35,269,799
Operations	3,979,806	3,638,268	13,158,262	12,083,546
Maintenance	216,024	290,366	653,877	973,458
Depreciation	1,274,597	1,230,280	3,781,458	3,641,168
Property & Other Taxes	607,808	586,500	1,878,600	1,785,380
Income Taxes	<u>(532,457)</u>	<u>(288,659)</u>	<u>1,665,135</u>	<u>2,571,358</u>
Total	\$ 8,205,339	\$ 10,532,973	\$ 57,858,200	\$ 56,324,709
Operating Income	\$ 579,373	\$ 1,111,950	7,185,898	8,829,117
OTHER INCOME/(EXPENSES),NET	462,333	990,752	1,268,491	3,974,824
Gross Income	\$ 1,041,706	\$ 2,102,702	8,454,389	12,803,941
OTHER DEDUCTIONS:				
Interest on Debt	\$ 1,231,032	\$ 1,413,050	\$ 3,735,376	\$ 4,119,944
Amortization	129,088	129,088	387,263	387,266
Other	-	-	-	-
Total	\$ 1,360,120	\$ 1,542,138	4,122,639	4,507,210
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ (318,414)	\$ 560,564	4,331,750	8,296,731
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ (0.10)	0.17	1.31	2.52
CUSTOMERS AT END OF PERIOD			34,247	34,705
AVERAGE SHARES	3,320,719	3,298,485	3,313,323	3,291,806
	FISCAL	FISCAL	12 MONTH	12 MONTH
	YTD	YTD	ENDED	ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

November 30, 2009

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

November 30, 2009

ASSETS	2009	2008
GAS UTILITY PLANT, AT COST	\$ 198,851,403	\$ 192,605,158
Less - Reserve for Depreciation	<u>69,945,550</u>	<u>67,113,500</u>
	\$ <u>128,905,853</u>	\$ <u>125,491,658</u>
CURRENT ASSETS:		
Cash	\$ 440,939	\$ 301,762
Receivables	2,819,900	7,102,721
Deferred Gas Cost	2,641,449	6,989,682
Gas in Storage, at Cost	4,611,336	14,140,043
Materials and Supplies, at Cost	542,172	586,453
Prepayments	<u>1,568,562</u>	<u>2,127,201</u>
	\$ <u>12,624,358</u>	\$ <u>31,247,862</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 432,752	\$ 444,312
Unamortized Expenses	4,574,654	4,961,917
Receivable/Investment in Subsidiaries	10,373,135	16,737,075
Other	<u>9,417,856</u>	<u>7,119,923</u>
	\$ <u>24,798,397</u>	\$ <u>29,263,227</u>
TOTAL ASSETS	\$ <u>166,328,608</u>	\$ <u>186,002,747</u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,324,019	\$ 3,302,946
Paid-in Surplus	47,250,737	46,789,862
Capital Stock Expense	(2,643,354)	(2,643,354)
Retained Earnings	<u>10,382,776</u>	<u>10,682,718</u>
Total Common Equity	\$ 58,314,178	\$ 58,132,172
Long-term Debt	<u>57,284,000</u>	<u>58,095,000</u>
Total Capitalization	\$ <u>115,598,178</u>	\$ <u>116,227,172</u>
CURRENT LIABILITIES:		
Notes Payable	\$ 12,020,857	\$ 30,697,804
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	2,781,538	4,744,590
Accrued Taxes	(3,821,946)	948,261
Refunds Due Customers	0	0
Customer Deposits	600,476	601,396
Accrued Interest	548,558	552,666
Current Deferred Income Taxes	816,984	1,628,913
Other	<u>1,239,583</u>	<u>1,135,552</u>
	\$ <u>15,386,050</u>	\$ <u>41,509,182</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 31,536,191	\$ 24,548,481
Deferred Investment Tax Credit	131,750	163,925
Regulatory Items	1,429,449	1,869,532
Advances for Construction and Other	1,883,410	1,684,455
Accumulated Provision for Pensions	<u>363,580</u>	0
	\$ <u>35,344,380</u>	\$ <u>28,266,393</u>
TOTAL LIABILITIES	\$ <u>166,328,608</u>	\$ <u>186,002,747</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2009/2008	\$	11,215,535	\$ 10,330,345
ADD				
	Net income(Loss) applicable to common stock		246,038	1,501,852
DEDUCT				
	Common Dividends		1,078,797	1,055,179
	Adoption of FASB Interpretation No. 48		-	0
	Adoption of FASB Statement No. 158		-	94,300
BALANCE	November 30, 2009 / 2008	\$	10,382,776	\$ 10,682,718

PAID-IN SURPLUS

BALANCE	JULY 1, 2009/2008	\$	47,108,955	\$ 46,610,835
ADD				
	Excess of sales price over par value of common stock		141,782	179,027
DEDUCT				
BALANCE	November 30, 2009 / 2008	\$	47,250,737	\$ 46,789,862

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

November 30, 2009

	5 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 13,086,455	\$ 20,027,767	\$ 60,962,997	\$ 67,477,323
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 4,432,054	10,271,340	\$ 33,298,239	\$ 37,262,646
Operations	4,980,431	4,614,021	13,183,134	12,183,745
Maintenance	254,843	332,850	650,212	946,092
Depreciation	1,590,646	1,541,104	3,786,683	3,651,862
Property & Other Taxes	759,308	733,231	1,883,369	1,787,361
Income Taxes	<u>(282,196)</u>	<u>221,066</u>	<u>1,405,671</u>	<u>2,678,267</u>
Total	\$ 11,735,086	\$ 17,713,612	\$ 54,207,308	\$ 58,509,973
Operating Income	\$ 1,351,369	\$ 2,314,155	\$ 6,755,689	\$ 8,967,350
OTHER INCOME/(EXPENSES),NET	598,215	1,103,061	1,292,064	3,881,127
Gross Income	\$ 1,949,584	\$ 3,417,216	\$ 8,047,753	\$ 12,848,477
OTHER DEDUCTIONS:				
Interest on Debt	\$ 1,542,187	\$ 1,754,005	\$ 3,705,576	\$ 4,084,494
Amortization	161,359	161,359	387,263	387,266
Other	-	-	-	-
Total	\$ 1,703,546	\$ 1,915,364	\$ 4,092,839	\$ 4,471,760
NET INCOME/(LOSS) APPLICABLE TO COMMON STOCK	\$ 246,038	\$ 1,501,852	\$ 3,954,914	\$ 8,376,717
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 0.07	\$ 0.46	\$ 1.19	\$ 2.54
CUSTOMERS AT END OF PERIOD			35,252	35,572
AVERAGE SHARES	3,321,269	3,299,229	3,315,037	3,293,414
	FISCAL	FISCAL	12 MONTH	12 MONTH
	YTD	YTD	ENDED	ENDED

DELTA NATURAL GAS COMPANY, INC.

FINANCIAL STATEMENT

AS OF

December 31, 2009

DELTA NATURAL GAS COMPANY, INC.

BALANCE SHEET

December 31, 2009

ASSETS	2009	2008
GAS UTILITY PLANT, AT COST	\$ 199,165,770	\$ 193,142,355
Less - Reserve for Depreciation	<u>70,176,977</u>	<u>67,372,694</u>
	\$ <u>128,988,793</u>	\$ <u>125,769,661</u>
CURRENT ASSETS:		
Cash	\$ 138,146	\$ 324,863
Receivables	7,884,455	11,318,167
Deferred Gas Cost	1,573,758	6,032,930
Gas in Storage, at Cost	3,450,410	8,605,408
Materials and Supplies, at Cost	525,775	588,409
Prepayments	<u>1,885,545</u>	<u>2,999,144</u>
	\$ <u>15,458,089</u>	\$ <u>29,868,921</u>
OTHER ASSETS:		
Cash Surrender Value of Life Insurance	\$ 440,746	\$ 384,940
Unamortized Expenses	4,542,382	4,929,645
Receivable/Investment in Subsidiaries	11,047,667	17,086,168
Other	<u>9,524,947</u>	<u>7,155,057</u>
	\$ <u>25,555,742</u>	\$ <u>29,555,810</u>
TOTAL ASSETS	\$ <u>170,002,624</u>	\$ <u>185,194,392</u>
LIABILITIES		
CAPITALIZATION:		
Common Stock	\$ 3,327,573	\$ 3,307,446
Paid-in Surplus	47,346,623	46,887,782
Capital Stock Expense	(2,643,353)	(2,643,353)
Retained Earnings	<u>10,406,303</u>	<u>9,626,142</u>
Total Common Equity	\$ <u>58,437,146</u>	\$ <u>57,178,017</u>
Long-term Debt	<u>57,259,000</u>	<u>58,063,000</u>
Total Capitalization	\$ <u>115,696,146</u>	\$ <u>115,241,017</u>
CURRENT LIABILITIES:		
Notes Payable	\$ 12,015,728	\$ 28,652,755
Current Portion of Long-Term Debt	1,200,000	1,200,000
Accounts Payable	5,165,194	6,605,985
Accrued Taxes	(2,166,119)	(212,794)
Refunds Due Customers	0	0
Customer Deposits	641,019	621,511
Accrued Interest	854,189	859,592
Current Deferred Income Taxes	374,495	1,628,814
Other	<u>1,134,905</u>	<u>1,075,476</u>
	\$ <u>19,219,411</u>	\$ <u>40,431,339</u>
DEFERRED CREDITS AND OTHER:		
Deferred Income Taxes	\$ 31,130,136	\$ 25,727,548
Deferred Investment Tax Credit	129,200	161,150
Regulatory Items	1,419,468	1,872,704
Advances for Construction and Other	1,957,985	1,760,634
Accumulated Provision for Pensions	<u>450,278</u>	<u>0</u>
	\$ <u>35,087,067</u>	\$ <u>29,522,036</u>
TOTAL LIABILITIES	\$ <u>170,002,624</u>	\$ <u>185,194,392</u>

DELTA NATURAL GAS COMPANY, INC.

STATEMENT OF RETAINED EARNINGS AND PAID IN SURPLUS

RETAINED EARNINGS

			THIS YEAR	LAST YEAR
BALANCE	JULY 1, 2009/2008	\$	11,215,535	\$ 10,330,345
ADD				
Net income(Loss) applicable to common stock			1,349,871	1,502,219
DEDUCT				
Common Dividends			2,159,103	2,112,122
Adoption of FASB Interpretation No. 48			-	-
Adoption of FASB Statement No. 158			-	94,300
BALANCE	December 31, 2009 / 2008	\$	10,406,303	\$ 9,626,142

PAID-IN SURPLUS

BALANCE	JULY 1, 2009/2008	\$	47,108,955	\$ 46,610,835
ADD				
Excess of sales price over par value of common stock			237,668	276,947
DEDUCT				
BALANCE	December 31, 2009 / 2008	\$	47,346,623	\$ 46,887,782

DELTA NATURAL GAS COMPANY, INC.
STATEMENT OF INCOME

December 31, 2009

	6 MONTHS TO DATE		12 MONTHS ENDED	
	2009	2008	2009	2008
OPERATING REVENUES	\$ 20,492,086	\$ 30,559,368	\$ 57,837,027	\$ 69,323,711
OPERATING EXPENSES & TAXES:				
Gas Purchased	\$ 8,153,387	\$ 17,464,358	\$ 29,826,554	\$ 39,616,718
Operations	6,166,481	6,303,479	12,679,726	12,818,122
Maintenance	295,533	378,698	645,054	945,829
Depreciation	1,907,780	1,852,662	3,792,259	3,662,476
Property & Other Taxes	908,548	860,960	1,904,880	1,789,200
Income Taxes	<u>336,729</u>	<u>187,691</u>	<u>2,057,971</u>	<u>1,918,194</u>
Total	\$ 17,768,458	\$ 27,047,848	\$ 50,906,444	\$ 60,750,539
Operating Income	\$ 2,723,628	\$ 3,511,520	\$ 6,930,583	\$ 8,573,172
OTHER INCOME/(EXPENSES),NET	670,765	264,276	2,203,399	2,540,114
Gross Income	\$ 3,394,393	\$ 3,775,796	\$ 9,133,982	\$ 11,113,286
OTHER DEDUCTIONS:				
Interest on Debt	\$ 1,850,891	\$ 2,079,946	\$ 3,688,339	\$ 4,038,274
Amortization	193,631	193,631	387,263	387,266
Other				
Total	\$ 2,044,522	\$ 2,273,577	\$ 4,075,602	\$ 4,425,540
NET INCOME(LOSS) APPLICABLE TO COMMON STOCK	\$ 1,349,871	\$ 1,502,219	\$ 5,058,380	\$ 6,687,746
EARNINGS PER AVERAGE SHARES OUTSTANDING	\$ 0.41	\$ 0.46	\$ 1.53	\$ 2.03
CUSTOMERS AT END OF PERIOD			35,912	36,645
AVERAGE SHARES	3,322,169	3,300,403	3,316,931	3,295,341
	FISCAL YTD	FISCAL YTD	12 MONTH ENDED	12 MONTH ENDED

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

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

157. For the past two years, please provide the dates and amount of: (1) cash dividend payments made by Delta; and (2) cash equity infusions made into Delta.

Response:

(1) See response to Item 6C of the First PSC Data Request filed May 7, 2010.

(2) 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**

158. Please provide copies of the documents, workpapers, and data used by Mr. Blake in preparing his testimony and schedules. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact.

Response:

The EXCEL spreadsheets used to conduct the rate of return analysis are provided in electronic format. The hard copy is contained in my filed testimony as Exhibits. I do my analysis on the computer and do not have workpapers other than the information contained in the EXCEL spreadsheets.

Sponsoring Witness:

Martin J. Blake

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

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

159. Please provide copies of the publications cited in the testimony.

Response:

The requested documents were provided in the responses to the PSC's Second Data Request items 10, 20 and 22.

Sponsoring Witness:

Martin J. Blake

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

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

160. With reference to page 6, please: (1) indicate the justification for each of the screens applied to the gas utilities in the Edward Jones Survey; (2) the companies eliminated from the group from each of the screens; and (3) the values or reasons that each of the companies was eliminated (4) why this survey was chosen.

Response:

The panel that I used was all of the investor owned natural gas distribution companies included in Natural Gas Industry Summary Quarterly Financial & Common Stock Information issued by Edward Jones Co. dated December 31, 2009. This report classifies companies that provide natural gas into three categories: 1) diversified companies, 2) combination gas and electric companies and 3) natural gas distribution companies. Delta is classified as a natural gas distribution company. No natural gas distribution utilities were eliminated from the panel. All diversified companies and combination gas and electric companies were eliminated from the panel. I did not believe that it was appropriate to include diversified companies and combination gas and electric companies in my panel because they derived significant amounts of revenue from activities other than natural gas distribution and are not as comparable to Delta as companies that derive the majority of their revenue from natural gas distribution.

Sponsoring Witness:

Martin J. Blake

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

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

161. Please provide the individual data for the companies in the proxy group which were used to assess the riskiness of the proxy group relative to Delta.

Response:

The individual data requested is provided in response to item 159 and includes the Natural Gas Industry Summary Quarterly Financial & Common Stock Information report issued by Edward Jones Co. dated December 31, 2009, the Value Line Survey data and the cited pages from 2010 Ibbotson Stocks, Bonds, Bills and Inflation Valuation Yearbook published by Morningstar, Inc.

Sponsoring Witness:

Martin J. Blake

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

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

162. Please refer to page 26-27, (1) list all regulatory cases (by name, docket number, and filing date) in which Mr. Blake has provided rate of return testimony and employed his Size Premium approach to calculate CAPM, (2) indicate all cases (by name, docket number, and date), other than those cited, in which a regulatory commission has explicitly adopted Mr. Blake's Size Premium approach to calculate CAPM in arriving at an overall rate of return, and (3) provide copies of the 'Rate of Return' section of the Commission's decisions for all cases in which a regulatory commission has adopted the Mr. Blake's Size Premium approach.

Response:

I used a size premium in recommending the appropriate rate of return in the following proceedings in Kentucky: 1) Docket No. 99-046, Direct and rebuttal testimony regarding Return on equity in support of Delta Natural Gas Company's request for an adjustment in rates, 2) Docket No. 04-00067, Direct testimony regarding Return on Equity in support of Delta Natural Gas Company's request for an adjustment in rates and 3) Docket No. 07- 00089, Direct testimony regarding Return on Equity in support of Delta Natural Gas Company's request for an adjustment in rates. The decisions that the Commission made in these proceedings are available on the Commission's website. Use of a size premium for small companies is based on recent advances described in the finance literature and is described in detail in the book, 2010 Ibbotson Stocks, Bonds, Bills and Inflation Valuation Yearbook published by Morningstar, Inc.

Sponsoring Witness:

Martin J. Blake

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

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

163. Please provide copies of all source documents, workpapers, and data used in the capital structure analysis. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact.

Response:

The analysis that was done for the capital structure is provided in the EXCEL spreadsheet for Exhibit 12 provided in item 158 above.

Sponsoring Witness:

Martin J. Blake

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

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

164. Please provide the quarterly capitalization amounts and ratios, including and excluding short-term debt, for the past three years for Delta (2007-2009). Please provide the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.

Response:

The annual capitalization amounts are contained in the EXCEL spreadsheet for Exhibit 12 provided in item 158 above. I did not use quarterly capitalization amounts and ratios in conducting my analysis.

Sponsoring Witness:

Martin J. Blake

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

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

165. Please provide (1) all data, workpapers, source documents, and calculations used in computing the short-term and long-term cost rates; (2) all details (issue date, debt amounts, underwriter, underwriting spread, SEC filings, etc.) associated with all financings used in determining the Company's short-term and long-term debt cost rates; and (3) the methodology, computations, and associated workpapers used to compute the short-term debt cost rate and intercompany loans. Please provide the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.

Response:

The data requested that were used in the analysis are contained in the EXCEL spreadsheet for Exhibit 12 provided in item 158 above.

Sponsoring Witness:

Martin J. Blake

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

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

166. Please provide a listing of the gas rate schedules that are included in each of the customer classes presented in the gas CCOSS; i.e., Residential, Commercial, Industrial, Firm Transportation, Special Contracts, etc.

Response:

The gas rate schedules that are included in each of the customer classes presented in the gas cost of service study include those listed in Seelye Exhibits 2 and 3 and are detailed in Seelye Exhibit 4:

- Residential (01)
- Small Non-Residential General Service (02CS)
- Large Non-Residential General Service - Commercial (02C)
- Large Non-Residential General Service - Industrial (02I)
- Interruptible Service - Commercial (04C)
- Interruptible Service - Industrial (04I)
- Unmetered Gas Lights - Residential (GASLT)
- Unmetered Gas Lights - Commercial (GASC)
- Unmetered Gas Lights - Small Commercial (GASSC)
- On System Transportation
 - Special Contracts
 - Small Non Residential General Service - Transportation (10S)
 - Large Non Residential General Service - Transportation (10)
 - Residential (15)
- Interruptible Service - Transportation (20)
- Off System Transportation

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**

167. With regard to the testimony of Mr. Seelye, please provide all workpapers, data, electronic computer models and spreadsheets, assumptions, calculations, etc. that show how the proposed class revenue percentage increases and the corresponding revenue dollar increases were determined.

Response:

Please see the response to Question No. PSC 2-26.

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**

168. With regard to the testimony of Mr. Seelye, please provide all workpapers, data, electronic computer models and spreadsheets, assumptions, calculations, etc. showing how each of the allocation factors used in gas the CCOSS was developed. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

Response:

Please see the response to Question No. PSC 2-26.

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**

169. With regard to Seelye Exhibit 9:

- a. Please provide the Exhibit in executable Excel format (include all linked files); and,
- b. Please provide all workpapers, spreadsheets, assumptions, etc. that support each of the various components of the gas temperature normalization adjustments for Residential, Small Non-Residential, Large Non-Residential – Commercial, Large Non-Residential – Industrial, Interruptible – Commercial, Interruptible - Industrial Small Non-Residential – Transportation, Large Non-Residential - Transportation and Residential Transportation determined therein, including the determinations of actual and normal heating degree days, the development of net revenue per MCF sold, etc.

Response:

Please see the response to Question No. PSC 2-26.

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**

170. With regard to the testimony of Mr. Seelye, please provide an executable computer spreadsheet of Seelye Exhibit 8, Gas Zero Intercept Distribution Mains analysis. Please include in the response all the workpapers, spreadsheets, source documents, etc. that support the amounts, assumptions, and calculations presented therein.

Response:

Please see the response to Question No. PSC 2-26.

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**

171. With regard to the testimony of Mr. Seelye, please provide an executable computer spreadsheet of Mr. Seelye's gas class cost of service study presented in Exhibits 5, 6 and 7.

Response:

Please see the response to Question No. PSC 2-26.

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

172. With regard to gas special contract customers, please provide:
- a. The requirements and criteria for eligibility to be served under gas special contracts;
 - b. The specific criteria and circumstances that exist for each Special Contract customers;
 - c. All contracts with "special contracts" customers;
 - d. All workpapers, analyses, internal memoranda, and correspondence regarding the threat of bypass, alternative fuel switching, and determination of rates charged to each Special Contract customer; and,
 - e. An explanation of the monitoring and/or on-going evaluations, etc. that Delta undertakes to validate the continued eligibility of special customers.

Response:

- a. There are no formal requirements and criteria for eligibility to be served under gas special contracts.
- b. There are no specific criteria and circumstances. The special contracts were necessary with each special contract customer to either prevent the physical bypass or to encourage industry to locate in Delta's service areas. All revenues from these contracts are included in this rate case and thus benefit Delta's other customers by reducing the revenue required from other customer classes to meet Delta's overall revenue requirement.
- c. All contracts with "special contracts" customers are on file with the Kentucky Public Service Commission.
- d. There is no correspondence other than the special contracts.
- e. There are no on-going evaluations. The continued eligibility of special contract customers would be evaluated at the end of the term of the existing special contracts.

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**

173. For each gas customer taking service from the high pressure system, please provide:
- a. Rate schedule;
 - b. Test year sales volume;
 - c. Test year transportation volume;
 - d. Size of Main at customer connection;
 - e. Contract demand (as applicable); and,
 - f. Pressure at the low side of the regulator at the location(s) where the customer is taking service.

Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

Response:

Our billing system does not track customers who take service from the high pressure system.

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

174. With regard to gas storage, please provide:
- a. test year total injections and withdrawals of Delta owned gas;
 - b. test year total injections and withdrawals of customer-owned gas by distribution customer served by the Delta gas system; and,
 - c. test year total injections and withdrawals of gas owned for the use of customers not served by the Delta distribution system (i.e., off-system customers).

Response:

- a) Injections for 2009 were 1,100,000 Mcf
Withdrawals for 2009 were 1,040,122 Mcf
- b) There was no customer-owned gas injected or withdrawn
- c) Delta did not inject or withdraw gas for the use of customers not served by the distribution system.

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

175. Please provide monthly gas sales and transportation (separately) customers and volumes by month for the test year. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

Response:

Please refer to PSC-2 Item 31.

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

176. Please provide the following separated between high pressure Mains and medium/low pressure Mains (as available) by vintage year, size, and type (plastic, steel, cast iron, etc.) in the greatest level of detail available:
- a. Installed footage;
 - b. Gross investment;
 - c. Materials investment;
 - d. Capitalized labor; and,
 - e. Handy-Whitman Cost Index.

If all data is not available for all years, please provide the level of detail that is available. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

Response:

See available information attached for transmission and distribution mains.

Sponsoring Witness:

Matthew D. Wesolosky

Delaware Natural Gas Company, Inc														ITEM 176
Account 376 - Distribution Pipe Footage in Service by Decade of Installation														
Balance As of 12/31/09 by each Vintage Year														
Line	Year Installed	Under					Under					Totals	Miles	
		2" Plastic	2" Plastic	3" Plastic	4" Plastic	6" Plastic	2" Steel	2" Steel	3" Steel	4" Steel	6" Steel			8" Steel
	Distribution													
1	Total Footage at 12/31/09	511,979	4,656,267	89,043	1,425,318	59,768	78,268	287,587	52,022	274,404	272,503	94,863	7,802,022	1,477.66
2														
3	2009	1,972	35,113		4,234		179				114		41,612	7.88
4	2008	5,380	74,784		49,510	835	35	1123			992		132,659	25.12
5	2007	7,067	82,098		24,667		444		6448		931		121,655	23.04
6	2006	5,412	57,934		31,524		155	147	1241		786		97,199	18.41
7	2005	6,943	103,413		20,016		309	1,341	2128			484	134,634	25.50
8	2004	9,175	106,669		24,995		195	75	42		171		141,322	26.77
9	2003	13,870	80,605		14,332	6,840	217	165	3,572				119,601	22.65
10	2002	7,796	64,964		16,624		2681	2,770	38		125	100	95,098	18.01
11	2001	7,503	99,924		35,867		312	92		1,619			145,317	27.52
12	2000	11,081	144,647		56,651	1,425	1080	66		32,575	1,933		249,458	47.25
13														
14	Total 2000 - 2009	76,199	850,151	-	278,420	9,100	5,607	5,779	-	47,663	5,052	584	1,278,555	242.15
15	Miles	14.43	161.01	-	52.73	1.72	1.06	1.09	-	9.03	0.96	0.11	242.15	
16														
17	1999	17,995	249,889	35,044	65,021	310	1304	40,937		6,890	6,338	155	423,883	80.28
18	1998	21,006	240,703		155,748	813	211	498	22,795	4,619			446,393	84.54
19	1997	18,278	188,181		70,000	740	417	277	692	2,257			280,842	53.19
20	1996	13,895	160,110	2,284	95,595	22,475	508	442	106	956			296,371	56.13
21	1995	20,922	189,784		121,558	75	385	1,364	2,468	9,822			346,378	65.60
22	1994	12,271	159,587		53,734		139	1,376	1,071	1,230			229,408	43.45
23	1993	11,110	180,380		74,116		243	3,137	16,865	8,073	441		294,365	55.75
24	1992	11,828	176,244		34,029		194	149	836	972			224,252	42.47
25	1991	12,445	165,699		93,281	12,643	128	516	550	689			285,951	54.16
26	1990	10,050	160,437		37,932	565	529	619	823	6,981	2,294		220,230	41.71
27														
28	Total 1990 - 1999	149,800	1,871,014	37,328	801,014	37,621	4,058	49,315	823	59,254	37,250	596	3,048,073	577.29
29	Miles	28.37	354.36	7.07	151.71	7.13	0.77	9.34	0.16	11.22	7.05	0.11	577.29	
30														
31	1989	8,412	162,897	17,361	64,387	1,417	190	5		843	605		256,117	48.51
32	1988	7,376	162,226		56,361		606	1,276	1,280	319	10,164		239,608	45.38
33	1987	9,847	120,460		34,664		167	2,413	10	6,843	20		174,424	33.03
34	1986	10,036	104,788		14,107	11,630	694	1,618	195	814	13,508		157,390	29.81
35	1985	9,584	91,272	218	37,233		271	2,213		4,139	2,825		147,755	27.98
36	1984	9,506	107,481		5,900		266	1,300		798	24		125,275	23.73
37	1983	7,758	96,144	1,820	20,031		307	331	229	299		4,399	131,318	24.87
38	1982	10,950	102,562	3,897	12,567		80	884	105	379	2,427		133,851	25.35
39	1981	16,799	101,303	3,963	31,875		320	833	1,257	1,005	18,094		175,449	33.23
40	1980	10,535	68,796	3,864	19,150		135	1,194		95	9,580	15,639	128,988	24.43
41														
42	Total 1980 - 1989	100,803	1,117,929	31,123	296,275	13,047	3,036	12,067	1,796	16,495	47,402	30,202	1,670,175	316.32
43	Miles	19.09	211.73	5.89	56.11	2.47	0.58	2.29	0.34	3.12	8.98	5.72	316.32	
44														
45	1979	12,659	223,231	13,716	38,043		677	15,100	25,152	40,133	36,025	35,034	439,770	83.29
46	1978	17,527	42,522		610		181	2,545		126	301		63,812	12.09
47	1977	5,345	21,460	1,838			198	373		54			29,268	5.54
48	1976	5,360	15,596		6,626			1,518		538	20	193	29,851	5.65

Delta Natural Gas Company, Inc														ITEM 176
Account 376 - Distribution Pipe Footage in Service by Decade of Installation														
Balance As of 12/31/09 by each Vintage Year														
Line	Year Installed	Under					Under					Totals	Miles	
		2" Plastic	2" Plastic	3" Plastic	4" Plastic	6" Plastic	2" Steel	2" Steel	3" Steel	4" Steel	6" Steel			8" Steel
49	1975	17,029	65,528				1,040	846		16,281			100,724	19.08
50	1974	11,361	36,861				1,665	2,258		1,987	1,920		56,052	10.62
51	1973	5,991	40,921		4,330		37	2,026	67	11,656	422	18,526	83,976	15.90
52	1972	4,705	41,637				251	1,365	216	12,110			60,284	11.42
53	1971	33,278	83,151				395	6,086		12,475	45,190	6,292	186,867	35.39
54	1970	67,796	37,749	5,038			549	2,902	16,368	1,688	91,245	1,984	225,319	42.67
55														
56	Total 1970 - 1979	181,051	608,656	20,592	49,609	-	4,993	35,019	41,803	97,048	175,123	62,029	1,275,923	241.65
57	Miles	34.29	115.28	3.90	9.40	-	0.95	6.63	7.92	18.38	33.17	11.75	241.65	
58														
59	1969	1,322	149,667				1,529	5,614	3,081	24,373			185,586	35.15
60	1968	2,804	48,105				1,254	7,023		1,139			60,325	11.43
61	1967		10,745				2,134	13,140	1,480	21,969	7,676	1,452	58,596	11.10
62	1966						1,400	38,652					40,052	7.59
63	1965						4,601	37,070					41,671	7.89
64	1964						7,607	16,845	239	4,183			28,874	5.47
65	1963						8,057	25,856	28				33,941	6.43
66	1962						6,255	6,300	1,119				13,674	2.59
67	1961						4,619	5,271					9,890	1.87
68	1960						4,362	5,436					9,798	1.86
69														
70	Total 1960 - 1969	4,126	208,517	-	-	-	41,818	161,207	5,947	51,664	7,676	1,452	482,407	91.36
71	Miles	0.78	39.49	-	-	-	7.92	30.53	1.13	9.78	1.45	0.28	91.36	
72														
73	1959						5,691	8,083					13,774	2.61
74	1958						11,024	7,967					18,991	3.60
75	1957						1,914	8,150					10,064	1.91
76	1956						20		153				173	0.03
77	1955						107						107	0.02
78	1954												-	-
79	1953												-	-
80	1952												-	-
81	1951								357				357	0.07
82	1950												-	-
83														
84	Total 1950 - 1959	-	-	-	-	-	18,756	24,200	510	-	-	-	43,466	8.23
85	Miles	-	-	-	-	-	3.55	4.58	0.10	-	-	-	8.23	
86														
87	Prior 1950								1,143	2,280			3,423	0.65
88	Miles								0.22	0.43	-	-	0.65	
89														
90														
91	Total All	511,979	4,656,267	89,043	1,425,318	59,768	78,268	287,587	52,022	274,404	272,503	94,863	7,802,022	1,477.66
92	Total Miles	96.97	881.87	16.86	269.95	11.32	14.82	54.47	9.85	51.97	51.61	17.97	1,477.66	
93														
94	Plant Balance \$	4,526,325	35,810,174	233,177	17,279,740	925,501	212,739	685,650	110,787	3,093,182	2,194,153	903,319	65,974,747	

DELTA NATURAL GAS COMPANY, INC.
A/C 367 - TRANSMISSION MAIN FOOTAGE
BALANCE AT 12/31/2009

ITEM 176

	<u>FOOTAGE</u>	<u>MILES</u>	<u>PLANT BALANCE</u>
Under 2" Steel	13,482	2.55	138,412
2" Steel	36,736	6.96	310,118
3" Steel	26,402	5.00	313,560
4" Steel	278,416	52.73	2,988,861
6" Steel	423,277	80.17	4,431,483
8" Steel	1,258,470	238.35	25,308,081
10" Steel	199,460	37.78	8,524,381
TOTAL	<u>2,236,243</u>	<u>423.53</u>	<u>42,014,896</u>

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

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

177. For each of the ten highest Delta gas distribution system daily sendouts during the test year, please provide the following:
- a. Date;
 - b. Daily distribution system volume;
 - c. Volumes by rate schedule for those customers metered on a daily basis; and,
 - d. Distribution system curtailments (if any).

Response:

The following represents the 10 highest daily gas distribution system sendouts during the test year. Our billing records are on a monthly bill cycle basis rather than a daily basis. There were no curtailments during this time period.

1/15/09	53,837
1/16/09	52,091
1/21/09	42,868
1/25/09	37,158
1/31/09	32,568
2/3/09	47,214
2/4/09	49,219
2/5/09	42,616
3/2/09	44,757
3/3/09	37,717

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**

178. Please provide Delta adjusted test year gas General plant by FERC account.

Response:

No adjustments have been made to General Plant in this case.

Please refer to PSC-2 Item 48 for General Plant by FERC account.

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

179. Please provide Delta gas adjusted test year CWIP in the greatest detail available. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

Response:

No adjustments have been made to CWIP in this case.

Please refer to PSC-1 Item 16 for CWIP detail.

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**

180. Please provide Delta gas adjusted test year depreciation reserve and depreciation expense by FERC account.

Response:

The depreciation reserve, including the pro forma depreciation adjustment, for the test year is \$71,429,548. Additionally, refer to PSC-2, Item 48.

Please refer to Tab 27, Schedule 4 of the filing requirements for the depreciation expense by FERC account.

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**

181. Please provide all Delta gas calculated, actual, or estimated uncollectible expense by customer class.

Response:

Of the \$512,384 of accounts written off during the test year, \$427,039 were from residential accounts and \$85,345 were from non-residential accounts.

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

182. Please provide actual and estimated Delta gas meter reads by class during the test year.

Response:

Delta does not estimate meter readings. Readings are obtained either by electronic reading devices or by sight reading the index. Please refer to PSC-2, Item 31 for usage by class for the test year. All usage reported is derived from actual readings.

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**

183. To the extent not previously provided, please provide the Delta Exhibits associated with the filing in executable excel format (include all linked files). Please include in this response all the workpapers, spreadsheets, source documents, etc., that support the amounts, assumptions, and calculations presented in these exhibits.

Response:

See attached.

Sponsoring Witness:

Matthew D. Wesolosky