



STOLL
KEENON
OGDEN

300 WEST VINE STREET
SUITE 2100
LEXINGTON, KY 40507-1801
MAIN: (859) 231-3000
FAX: (859) 253-1093

ROBERT M. WATT, III
DIRECT DIAL: (859) 231-3043
DIRECT FAX: (859) 246-3643
robert.watt@skofirm.com

February 16, 2012

HAND DELIVERED

Hon. Jeff Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40601

RECEIVED

FEB 16 2012

PUBLIC SERVICE
COMMISSION

Re: Delta Natural Gas Company, Inc.
Case No. 2012-00033

Dear Mr. Derouen:

We enclose for filing an original and ten copies of the Response of Delta Natural Gas Company, Inc. to the Staff's First Request for Information in the above-captioned case. Please place it with the other papers in the case. Thanks in advance for your assistance.

Sincerely,

Robert M. Watt, III

rmw:rmw
Enclosures
cc: Mr. John Brown (w/o encl.)

005522.005777/4022917.1

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

FEB 16 2012

PUBLIC SERVICE
COMMISSION

In the Matter of:

APPLICATION OF DELTA NATURAL GAS)
COMPANY, INC. FOR AN ORDER AUTHORIZING)
A TWO-FOR-ONE SPLIT OF ITS COMMON STOCK)

CASE NO. 2012-00033

VERIFICATION

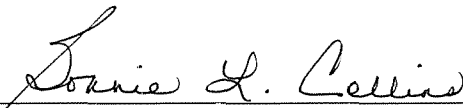
The undersigned, **John B. Brown**, being duly sworn, deposes and states that he is Chief Financial Officer, Treasurer and Secretary of Delta Natural Gas Company, Inc. and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers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



John B. Brown

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 15th day of February, 2012.



Notary Public (SEAL)

My Commission Expires:

July 13, 2013

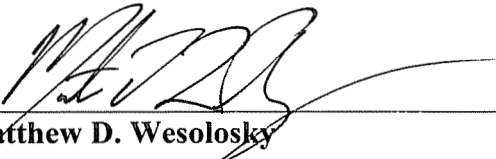
COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF DELTA NATURAL GAS)
COMPANY, INC. FOR AN ORDER AUTHORIZING) CASE NO. 2012-00033
A TWO-FOR-ONE SPLIT OF ITS COMMON STOCK)

VERIFICATION

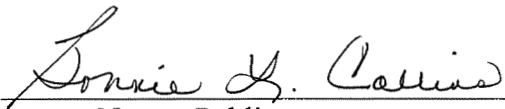
The undersigned, **Matthew D. Wesolosky**, being duly sworn, deposes and states that he is Vice President - Controller of Delta Natural Gas Company, Inc. and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein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



Matthew D. Wesolosky

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 15th day of February, 2012

 (SEAL)

Notary Public

My Commission Expires:

July 13, 2013

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2012-00033

FIRST PSC DATA REQUEST
DATED FEBRUARY 9, 2012

1. Assuming Delta's stock split is approved as proposed, provide all costs and expenses that are anticipated as a result of the issuance and distribution of the additional common shares. Identify separately and briefly describe the reason for each known or estimated cost or expense.

Response:

NASDAQ	Registering additional shares on exchange	\$ 35,000
Stoll Keenon Ogden	Attorney fees incurred through 2/14/12	12,700
	Future attorney fees, estimate	5,500
Computershare	Stock split processing fee	5,000
	Notices to registered shareholders, estimate	4,500
Broadridge	Notices to brokers and street accounts, estimate	11,800
Deloitte Touche LLP	Accounting research and filing of IRS form 8937, estimate	5,000
		<hr/> <u>\$ 79,500</u>

Sponsoring Witness:

John B. Brown

**DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2012-00033**

**FIRST PSC DATA REQUEST
DATED FEBRUARY 9, 2012**

2. Explain how Delta intends to account for the costs and expenses identified in response to Item 1 above. If Delta does not plan to record the costs and expenses as operating expenses in the period they are incurred, explain why.

Response:

The costs incurred in connection with the stock split, as set forth in Item 1. of this data request, are being charged to operating expense as incurred.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC.
CASE NO. 2012-00033

FIRST PSC DATA REQUEST
DATED FEBRUARY 9, 2012

3. Refer to paragraph 10 of Delta's Application. Given that April 17, 2012 is the intended "date of record" for determining the number of shares to be distributed pursuant to the proposed stock split, explain and/or clarify why March 9, 2012 is the date by which Delta requests a decision by the Commission.

Response:

In order to adequately prepare the Company's shareholders for the stock split, Delta plans to send a notice to all registered and non-objecting beneficial shareholders and brokers after the Commission's order becomes final and before the record date. If the order is dated March 9, 2012, then time for appeal expires on April 9, 2012. Mailing the notices the next day, on April 10, will allow only one week for the notices to be delivered and reviewed by the shareholders prior to the record date of the split.

Sponsoring Witness:

John B. Brown