

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC INVESTIGATION OF THE IMPACT )  
OF THE TAX CUTS AND JOB ACT ON THE ) Case No.  
RATES OF DELTA NATURAL GAS COMPANY, ) 2018-00040  
INC. )

ORDER

The Commission, on its own motion, hereby finds that this case should be opened to investigate the impacts of the recently enacted Tax Cuts and Jobs Act on the rates of Delta Natural Gas Company, Inc. (“Delta”). The Commission originally opened Case No. 2017-00481<sup>1</sup> on December 27, 2017, to investigate the impacts of the tax reduction on Delta and four other investor-owned utilities. By Order entered today in Case No. 2017-00481, the Commission closed that case, based on findings that separate utility-specific cases should be opened for each of the five investor-owned utilities.

As 807 KAR 5:001, Section 8, permits the Commission to direct the use of electronic filing procedures for cases that we initiate on our own motion, we find that electronic filing procedures should be used in this case. Delta and the Attorney General of the Commonwealth of Kentucky, by and through his office of Rate Intervention (“Attorney General”), an intervenor in Case No. 2017-00481, will be made parties to this

---

<sup>1</sup> Case No. 2017-00481, *Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Atmos Energy Corporation, Delta Natural Gas Company, Inc., Columbia Gas of Kentucky, Inc., Kentucky-American Water Company, and Water Service Corporation of Kentucky* (Ky. PSC Dec. 27, 2017).

case, and each should follow the procedures set forth in 807 KAR 5:001, Section 8, when filing any document or paper in this matter.

Pursuant to 807 KAR 5:001, Section 8, unless a party granted leave to intervene states its objection to the use of electronic filing procedures in a motion for intervention, the party should be deemed to have consented to the use of electronic filing procedures and the service of all papers, including Orders of the Commission, by electronic means. Such parties should file with the Commission, within seven days of the date of any Order of the Commission granting intervention, a written statement that certifies that the party or the party's authorized agent possesses the facilities to receive electronic transmissions and sets forth the electronic mail address to which all electronic notices and messages related to the proceedings should be served.

IT IS THEREFORE ORDERED that:

1. This case is opened to continue the investigation initiated in Case No. 2017-00481 regarding the impacts of the federal corporate tax rate reduction on the rates of Delta.
2. The record in Case No. 2017-00481 is incorporated by reference.
3. Delta and the Attorney General are made parties to this case and, pursuant to 807 KAR 5:001, Section 8(9), within seven days of entry of this Order, each shall file a written statement, with a copy to parties of record, that certifies that it, or its authorized agent, possesses the facilities to receive electronic transmissions and sets forth the electronic mail address to which all electronic notices and messages related to this proceeding should be served.

4. If a party objects to the use of electronic filing procedures and the Commission determines that good cause exists to excuse that party from the use of electronic filing procedures, service of documents on that party and by that party shall be made in accordance with 807 KAR 5:001, Section 4(8).

5. Should documents of any kind be filed with the Commission in the course of this proceeding, the documents shall also be served on all parties of record. A party filing a paper containing personal information shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

6. Delta shall continue to record deferred liabilities on its books, as Ordered in Case No. 2017-00481, to reflect the reduction in the federal corporate tax rate to 21 percent and the associated savings in excess deferred taxes, on an interim basis until utility rates are adjusted to reflect the federal tax savings.

7. Delta shall give notice of any hearing in accordance with the provisions set out in 807 KAR 5:001, Section 9(2). At the time publication is requested, Delta shall forward a duplicate of the notice and request to the Commission.

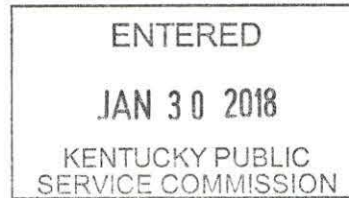
8. At any public hearing in this matter, neither opening statements nor summarization of direct testimonies shall be permitted.

9. Pursuant to KRS 278.360 and KAR 5:001, Section 9(9), a digital video transcript shall be made of the hearing.

10. The Commission does not look favorably upon motions for continuance. Accordingly, motions for extension of time with respect to the schedule herein shall be made in writing and will be granted only upon a showing of good cause.

11. Nothing herein shall prevent the Commission from entering further Orders in this matter.

By the Commission



ATTEST:

  
Executive Director

\*Mr. Glenn Jennings  
Delta Natural Gas Company, Inc.  
3617 Lexington Road  
Winchester, KY 40391

\*Rebecca W Goodman  
Assistant Attorney General  
Office of the Attorney General Office of Rate  
700 Capitol Avenue  
Suite 20  
Frankfort, KENTUCKY 40601-8204

\*John B Brown  
Chief Financial Officer  
Delta Natural Gas Company, Inc.  
3617 Lexington Road  
Winchester, KY 40391

\*Honorable Robert M Watt, III  
Attorney At Law  
STOLL KEENON OGDEN PLLC  
300 West Vine Street  
Suite 2100  
Lexington, KENTUCKY 40507-1801

\*Justin M. McNeil  
Office of the Attorney General Office of Rate  
700 Capitol Avenue  
Suite 20  
Frankfort, KENTUCKY 40601-8204

\*Kent Chandler  
Assistant Attorney General  
Office of the Attorney General Office of Rate  
700 Capitol Avenue  
Suite 20  
Frankfort, KENTUCKY 40601-8204

\*Larry Cook  
Assistant Attorney General  
Office of the Attorney General Office of Rate  
700 Capitol Avenue  
Suite 20  
Frankfort, KENTUCKY 40601-8204

\*Matthew Wesolosky  
Delta Natural Gas Company, Inc.  
3617 Lexington Road  
Winchester, KY 40391

\*Delta Natural Gas Company, Inc.  
3617 Lexington Road  
Winchester, KY 40391