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June 16, 2010

Stoll Keenon Ogden
Attention: Robert M. Watt, II
300 West Vine Street, Suite 2100
Lexington, Kentucky 40507

Re: Delta Natural Gas Company, Inc.
Petition for Confidential Protection received 5/07/10
PSC Reference – Case No. 2010-00116

Dear Mr. Watt:

The Public Service Commission has received the Petition for Confidential Protection you filed on May 7, 2010 on behalf of Delta Natural Gas Company, Inc. ("Delta"), to protect certain information filed with the Commission as confidential pursuant to Section 7 of 807 KAR 5:001 and KRS 61.878. The information you seek to have treated as confidential is identified as being contained in its Response to Item 23(a)(8) of the Commission's First Data Request dated March 31, 2010, and more particularly described as its state and federal tax returns and supporting schedules for the taxable year ending during the test year.

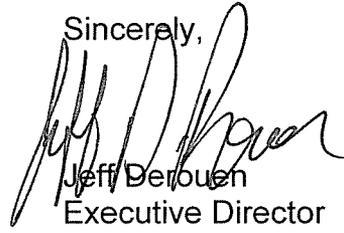
Your justification for having the Commission handle this material as confidential is that it is exempted from disclosure by 28 U.S.C. § 6103(a).

Based on a review of the information and pursuant to KRS 61.878 and 807 KAR 5:001, Section 7, the Commission has determined that the information requested to be held confidential is exempt from disclosure. Therefore, the information requested to be treated as confidential **meets the criteria for confidential protection** and will be maintained as a nonpublic part of the Commission's file in this case. The procedure for usage of confidential materials during formal proceedings may be found at Section 7(8) of 807 KAR 5:001.

If the information becomes publicly available or no longer warrants confidential treatment, Delta Natural Gas Company, Inc. is required by Section 8(9)(a) of 807 KAR

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5:001 to inform the Commission so that the information may be placed in the public record.

Sincerely,

Jeff Derouen
Executive Director

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cc: Parties of Record