



Delta Natural Gas Company, Inc.

3617 Lexington Road
Winchester, Kentucky 40391-9797

PHONE: 859-744-6171

FAX: 859-744-3623

May 10, 2010



RECEIVED

MAY 11 2010

PUBLIC SERVICE
COMMISSION

Mr. Jeff Derouen
Executive Director
Kentucky Public Service Commission
P. O. Box 615
Frankfort, KY 40602-0615

RE: Application of Delta Natural Gas Company, Inc. for an Adjustment of Rates
Case No. 2010-00116

Dear Mr. Derouen:

As mentioned in my letter dated May 7, 2010 regarding the Kentucky Public Service Commission's Initial Requests for Information dated March 31, 2010 in the above-referenced matter, we did not file the original signed and notarized copy of William Steven Seelye's verification page.

It has come to my attention that we have not filed the original, notarized copies of any of the signature pages provided in connection with this case. Please find enclosed the following original, notarized signature pages:

- Affidavits of Witnesses Jennings, Brown, Wesolosky, Blake and Seelye filed with testimony on April 23, 2010
- Petition for Confidential Protection signed by Watt, filed on May 7, 2010
- Verifications of Witnesses Brown, Seelye, Wesolosky and Jennings filed with the Kentucky Public Service Commission's Initial Requests for Information dated March 31, 2010, filed on May 7, 2010.

I apologize for any inconvenience.

Sincerely,

John B. Brown
Chief Financial Officer, Treasurer
and Secretary

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED
MAY 11 2010
PUBLIC SERVICE
COMMISSION

In the Matter of:

**APPLICATION OF DELTA NATURAL)
GAS COMPANY, INC. FOR) CASE NO. 2010-00116
AN ADJUSTMENT OF RATES)**

* * * * *
**PETITION OF DELTA NATURAL GAS COMPANY, INC.
FOR CONFIDENTIAL PROTECTION**

Delta Natural Gas Company, Inc. (“Delta”) petitions the Kentucky Public Service Commission (“Commission”) pursuant to 807 KAR 5:001, Section 7 and KRS 61.878(1)(k), 61.878(1)(l), 131.190(1) and 26 U.S.C. § 6103(a) to grant confidential protection to certain information relating to its federal and state income tax returns, which information is being provided in response to Item No. 23(a)(8) of the First Data Request of the Commission Staff dated March 31, 2010, herein. In support of this Petition, Delta states as follows:

1. On March 15, 2010, Delta served notice of its intent to file a rate application for a general adjustment in rates with the Commission. On March 31, 2010, the Commission Staff issued its First Data Request to Delta. On April 23, 2010, Delta filed its Notice and Application herein.

2. In response to the Commission Staff’s Data Request No. 23(a)(8), Delta is providing a copy of its federal and state income tax returns for the taxable year ending during the test year, including supporting schedules. KRS 61.878(1)(k) exempts from public disclosure “all public records or information the disclosure of which is prohibited

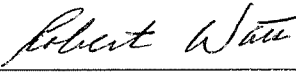
by federal law or regulation.” Pursuant to 28 U.S.C. § 6103(a), state officials are prohibited from publicly disclosing any federal income tax return or its contents. Therefore, federal income tax returns fall within the exemption provided by KRS 61.878(1)(k) and are exempt from disclosure. See *In the Matter of: Application for Adjustment of Rates of Kentucky Power Company*, Case No. 91-066, Order of July 23, 1991, at 5-6. KRS 61.878(1)(l) exempts from the Kentucky Open Records Act “public records or information the disclosure of which is prohibited or restricted or otherwise made confidential by enactment of the General Assembly.” KRS 131.190(1) requires that all income tax information filed with the Kentucky Department of Revenue be treated in a confidential manner. Thus, state income tax returns are also confidential in nature and protected from disclosure by KRS 61.878(1)(l). See *In the Matter of: Rate Adjustment of Western Kentucky Gas Company*, Case No. 90-013, Order of January 28, 1991, at 2.

3. In accordance with the provisions of 807 KAR 5:001, Section 7, one copy of Delta’s response to the Commission Staff’s Data Request No. 23(a)(8) with the confidential information highlighted (in this case, the confidential tax returns are attached under seal) and ten (10) copies of Delta’s response without the confidential information are herewith filed with the Commission.

WHEREFORE, Delta prays that the Commission grant confidential protection to its federal and state income tax returns submitted herewith.

Respectfully submitted,


Robert M. Watt, III
Lindsey W. Ingram, III
Stoll Keenon Ogden PLLC
300 West Vine Street, Suite 2100
Lexington, Kentucky 40507
(859) 231-3000
robert.watt@skofirm.com
l.ingram@skofirm.com

By 
Counsel for Applicant

CERTIFICATE OF SERVICE

This is to certify that the foregoing pleading has been served by hand delivering a copy of same to the following persons on this 7th day of May 2010:

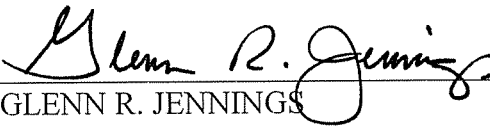
Dennis Howard, II, Esq.
Lawrence W. Cook, Esq.
Assistant Attorneys General
Office of Rate Intervention
1024 Capital Center Drive
Frankfort, KY 40601


Counsel for Applicant

AFFIDAVIT

The affiant, Glenn R. Jennings, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2010-00116 in the Matter of: Application of Delta Natural Gas Company, Inc. for an Adjustment of Rates and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct testimony.

Affiant further states that he will be present and available for cross-examination and for such additional examination as may be appropriate at the hearing in Case No. 2010-00116 scheduled by the Commission, at which time affiant will further reaffirm the attached prepared testimony as his direct testimony in such case.

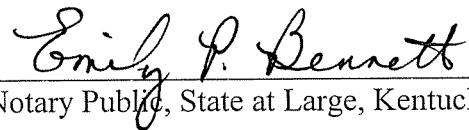


GLENN R. JENNINGS

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Subscribed and sworn to before me by Glenn R. Jennings, this the 21st day of April, 2010.

My Commission Expires: 6/20/12

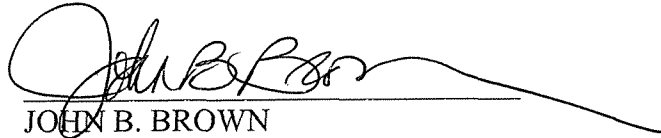


Notary Public, State at Large, Kentucky

AFFIDAVIT

The affiant, John B. Brown, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2010-00116, in the Matter of: An Adjustment of Rates of Delta Natural Gas Company, Inc. and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct testimony.

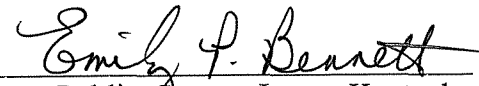
Affiant further states that he will be present and available for cross-examination and for such additional examination as may be appropriate at the hearing in Case No. 2010-00116 scheduled by the Commission, at which time affiant will further reaffirm the attached prepared testimony as his direct testimony in such case.


JOHN B. BROWN

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Subscribed and sworn to before me by John B. Brown, this the 21st day of April, 2010.

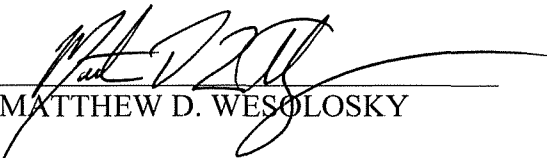
My Commission Expires: 6/20/12


Notary Public, State at Large, Kentucky

AFFIDAVIT

The affiant, Matthew D. Wesolosky, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2010-00116, in the Matter of: An Adjustment of Rates of Delta Natural Gas Company, Inc. and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct testimony.

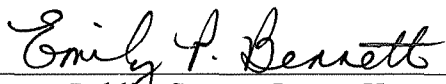
Affiant further states that he will be present and available for cross-examination and for such additional examination as may be appropriate at the hearing in Case No. 2010-00116 scheduled by the Commission, at which time affiant will further reaffirm the attached prepared testimony as his direct testimony in such case.


MATTHEW D. WESOLOSKY

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Subscribed and sworn to before me by Matthew D. Wesolosky, this the 21st day of April, 2010.

My Commission Expires: 6/20/12


Notary Public, State at Large, Kentucky

AFFIDAVIT

The affiant, Martin J. Blake, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2010-00116 in the Matter of: Application of Delta Natural Gas Company, Inc. for an Adjustment of Rates and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct testimony.

Affiant further states that he will be present and available for cross-examination and for such additional examination as may be appropriate at the hearing in Case No. 2010-00116 scheduled by the Commission, at which time affiant will further reaffirm the attached prepared testimony as his direct testimony in such case.

Martin J. Blake
MARTIN J. BLAKE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Subscribed and sworn to before me by Martin J. Blake, this the 19th day of April, 2010.

My Commission Expires: 9/13/11

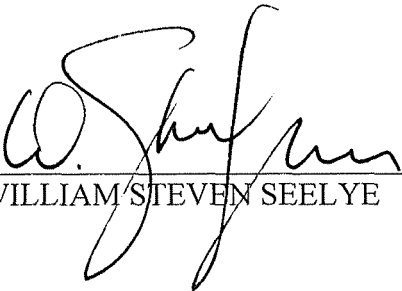
[Signature]
Notary Public, State at Large, Kentucky

BRYAN S. POTTER, JR.
NOTARY PUBLIC
STATE AT LARGE
KENTUCKY
MY COMMISSION EXPIRES SEPTEMBER 13, 2011

AFFIDAVIT

The affiant, William Steven Seelye, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2010-00116 in the Matter of: Application of Delta Natural Gas Company, Inc. for an Adjustment of Rates and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct testimony.

Affiant further states that he will be present and available for cross-examination and for such additional examination as may be appropriate at the hearing in Case No. 2010-00116 scheduled by the Commission, at which time affiant will further reaffirm the attached prepared testimony as his direct testimony in such case.



WILLIAM STEVEN SEELYE

STATE OF KENTUCKY)
)
COUNTY OF ~~CLARK~~ *oldham*)

Subscribed and sworn to before me by William Steven Seelye, this the 21st day of April, 2010.

My Commission Expires: 4-25-2013



Notary Public, State at Large, Kentucky

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION


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In the Matter of:

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GAS COMPANY, INC. FOR AN) CASE NO. 2010-00116
ADJUSTMENT OF RATES)

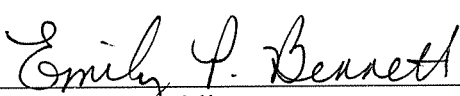
VERIFICATION

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

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 6th day of May, 2010.

 (SEAL)

Notary Public

My Commission Expires:
6/20/12

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

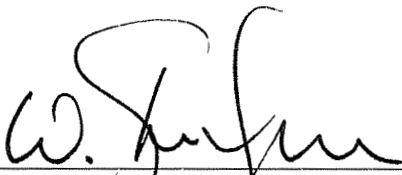
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In the Matter of:

APPLICATION OF DELTA NATURAL)
GAS COMPANY, INC. FOR AN) CASE NO. 2010-00116
ADJUSTMENT OF RATES)

VERIFICATION

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal and Senior Analyst with The Prime Group, LLC, 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.



William Steven Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 17th day of May, 2010.

 (SEAL)

Notary Public

My Commission Expires:

12-02-10

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

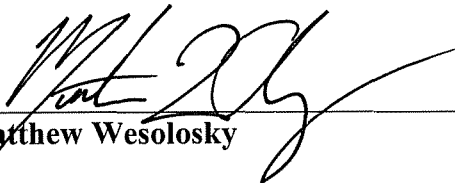
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In the Matter of:

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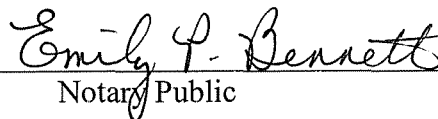
VERIFICATION

The undersigned, **Matthew Wesolosky**, being duly sworn, deposes and states that he is Manager – Accounting & IT 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 Wesolosky

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 6th day of May, 2010.

 (SEAL)

Notary Public

My Commission Expires:

6/20/12

COMMONWEALTH OF KENTUCKY
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PUBLIC SERVICE
COMMISSION

In the Matter of:

APPLICATION OF DELTA NATURAL)
GAS COMPANY, INC. FOR AN) CASE NO. 2010-00116
ADJUSTMENT OF RATES)

VERIFICATION

The undersigned, **Glenn R. Jennings**, being duly sworn, deposes and states that he is Chairman of the Board, President and CEO 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.

Glenn R. Jennings
Glenn R. Jennings

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 7th day of May, 2010.

Emily P. Bennett (SEAL)
Notary Public

My Commission Expires:

6/20/12