VERIFICATION

COMMONWEALTH OF KENTUCKY)	
)	SS:
COUNTY OF CLARK)	

The undersigned, Matthew D. Wesolosky, being duly sworn, deposes and says 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

Subscribed and sworn to before me, a Notary Public, in said County and State this 26th day of March 2018.

John F. De

My Commission Expires:

6/20/2020

Emily P. Bennett
Notary Public, ID No. 558362
State at Large, Kentucky
My Commission Expires on June 20, 2020

DELTA NATURAL GAS COMPANY, INC. CASE NO. 2018-00040

FIRST DATA REQUEST FROM ATTORNEY GENERAL

1. Provide all exhibits and schedules provided with the testimony of Mr. Matthew D. Wesolosky in native electronic excel format, with all cells intact and active.

Response:

The Excel spreadsheets supporting the schedules provided with the testimony have been filed electronically in response to this data request.

Sponsoring Witness:

Matthew D. Wesolosky

DELTA NATURAL GAS COMPANY, INC. CASE NO. 2018-00040

FIRST DATA REQUEST FROM ATTORNEY GENERAL

- 2. Is it Delta's assertion that all excess accumulated deferred income taxes are subject to normalization rules, and must all be returned via the Reverse South Georgia Method?
 - a. If not, provide Delta's accumulated deferred income taxes separated between those that are unprotected and those that are protected, as described in the Tax Cuts and Jobs Act.

Response:

Please refer to the response to Item 8 of the Commission's data request.

Sponsoring Witness:

Matthew D. Wesolosky