

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

**ELECTRONIC APPLICATION OF DELTA            )**  
**NATURAL GAS COMPANY, INC. FOR            ) CASE NO. 2020-00108**  
**APPROVAL OF COST ALLOCATION            )**  
**MANUAL**

**RESPONSE TO ORDERING PARAGRAPH 2**

Comes Delta Natural Gas Company, Inc. (“Delta”), by counsel, for its Response to Ordering Paragraph 2 of the Commission’s May 26, 2020 Order. By its Order, the Commission approved the proposed changes to Delta’s Cost Allocation Manual to reflect its indirect ownership by Essential Utilities, Inc.

Ordering Paragraph 2 of the Order directs Delta to “file an updated Cost Allocation Manual with Appendix I containing the new account numbers for the general ledger chart of accounts” within twenty days of the Order. Delta included its proposed Cost Allocation Manual as Exhibit 1 to its Application, and Appendix I to the Cost Allocation Manual included Delta’s proposed general ledger chart of accounts. By this filing, Delta confirms that it has no other proposed changes to its chart of accounts at this time, and the chart of accounts in Appendix I is complete and accurate.

Dated June 5, 2020

Respectfully submitted,

Monica H. Braun  
Stoll Keenon Ogden PLLC  
300 West Vine Street, Suite 2100  
Lexington, Kentucky 40507  
Phone: 859-231-3000  
Fax: 859-253-1093  
monica.braun@skofirm.com

s/Monica H. Braun  
Counsel for Delta Natural Gas Company,  
Inc.

**CERTIFICATE OF COMPLIANCE**

In accordance with 807 KAR 5:001, Section 8(7), this is to certify that Delta's June 5, 2020 electronic filing is a true and accurate copy of the documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on June 5, 2020; and that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that the original copy of this filing in paper medium will be filed in accordance with the emergency procedures established by the Commission.

s/Monica H. Braun  
Counsel for Delta Natural Gas Company,  
Inc.