COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF DELTA NATURAL GAS COMPANY, INC. FOR AN ADJUSTMENT OF RATES	)))	**CASE NO. 2024-00346**

POST-HEARING BRIEF OF DELTA NATURAL GAS COMPANY, INC.

INTRODUCTION

Delta Natural Gas Company, Inc. ("Delta") requests that the Kentucky Public Service Commission ("Commission") issue an order by June 30, 2025, approving the Stipulation and Recommendation ("Stipulation") in this case that resolves all of the issues raised in Delta's Application, as well as those raised by the Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention ("AG"). The Stipulation is a reasonable compromise between the parties, as it allows Delta to assure the continued delivery of safe and reliable gas service at fair, just, and reasonable rates. The Commission should approve it without modification.

PROCEDURAL BACKGROUND

On November 25, 2024, Delta filed a base rate application supported by a fully forecasted test period ending June 30, 2026, and a base period ending February 28, 2025. Delta's base rates were last adjusted in 2022 in Case No. 2021-00185.[1] In its November 25, 2024 Application, Delta sought a $10,909,513 increase in its revenue requirement and approval of its proposed depreciation rates. Additionally, Delta sought authority to establish a $162,900 regulatory asset for Delta's portion of the costs of a study to determine which assets were eligible for more favorable tax treatment following the Internal Revenue Service's issuance of Revenue Procedure 2023-15 on April 14, 2023. On December 2, 2024, the Commission notified Delta that its Application met the minimum filing requirements and was accepted for filing as of November 25, 2024.

On December 5, 2024, the Commission issued an order suspending the proposed change in base rates for six months or up to and including July 1, 2025. The Commission granted intervention to one intervenor, the AG. Throughout the case, Delta responded to two rounds of discovery from the AG and four rounds of discovery from Commission Staff. Delta participated in informal conferences scheduled by Commission Staff on December 17, 2024, and January 10, 2025, to discuss technical aspects of Delta's application.

Regarding the customer notice requirements, Delta filed its Proof of Notice and Motion to Deviate on December 31, 2024. On January 9, 2025, the Commission granted Delta's request for a deviation from the customer notice requirements of 807 KAR 5:001, Section 17(2)(b), subject to the condition that Delta mail the customer notice, which was published in the newspapers of general circulation in Delta's service area, to the four Delta customers residing in Lincoln County, Kentucky. On January 14, 2025, Delta filed evidence that the mailing had occurred on January 10, 2025.

On April 17, 2025, the Commission held an evidentiary hearing and received evidence in the form of testimony from the parties. Delta's seven witnesses and the AG's two witnesses were

---

[1] *Electronic Application of Delt Natural Gas Company, Inc. for an Adjustment of its Rates and a Certificate of Public Convenience and Necessity,* Case No. 2021-00185, Order (Ky. PSC June 7, 2022).

subject to examination. Delta also submitted responses to post-hearing data requests issued by Commission Staff. This Brief is submitted pursuant to the procedural schedule issued by the Commission at the conclusion of the evidentiary hearing.

ARGUMENT

I. Standard of Review

The Commission has exclusive jurisdiction over the regulation of rates and services of utilities.[2] Pursuant to KRS 278.030, the Commission has two basic goals to achieve in its regulation of utilities: (1) utilities shall receive fair, just, and reasonable rates; and (2) utilities shall furnish adequate, efficient, and reasonable service to their customers.[3] As the applicant in this case, Delta bears the burden of proof to show that its proposed rates are fair, just and reasonable.[4] An applicant in a "future test-period" case may carry its burden by providing the Commission with at least "some assurance that the expense will be incurred."[5]

II. Summary of the Joint Stipulation

The Stipulation is the result of constructive negotiations between Delta and the AG, and provides a balanced resolution to this proceeding. The Stipulation allows Delta to collect fair, just, and reasonable rates, while resolving all matters presented in the proceeding but not creating new precedent.[6] In addition, it contains a multiyear stay out provision and an agreement by Delta to increase its contributions to its assistance program for customers experiencing difficulty in paying their gas bill, neither of which would have been accomplished in a litigated proceeding.[7] The

---

[2] KRS 278.040.
[3] *See also South Cent. Bell. Tel. Co. v. Util. Regulatory Comm'n*, 637 S.W.2d 649 (Ky.1982).
[4] KRS 278.190(3) ("[A]t any hearing involving the rate or charge sought to be increased, the burden of proof to show that the increased rate or charge is just and reasonable shall be upon the utility . . . ."); *Ky. Am. Water Co. v. Commonwealth*, 847 S.W.2d 737 (Ky. 1993).
[5] *Alternative Rate Filing Adjustment for Delaplain Disposal Co.*, Case No. 2010-00349, Order at 12 (Ky. PSC June 29, 2011).
[6] Stipulation and Recommendation at Article 4.12.
[7] *Id.* at Article 3.1, 3.3.

Stipulation requires the parties to support the settlement before the Commission.[8]

The key components of the Stipulation are:

- The parties agree to a rate increase of $7,772,933.[9] This reduces Delta's proposed revenue requirement increase from its filed position of $10,909,513, a decrease of more than $3 million.[10]
- The customer charge for residential service shall increase by $5.95 from $24.00 to $29.95, which is a reduction from the original proposed customer charge of $33.60.[11]
- Delta's proposed return on equity for base rates is 9.75%, and 9.65% for Delta's Pipe Replacement Program mechanism.[12]
- Subject to certain exclusions, Delta will not file an application to adjust the base rates where such adjustment would have an effective date at the conclusion of the Commission's suspension period under KRS 278.190, for service rendered prior to January 1, 2029.[13]
- The parties stipulate to the use of depreciation rates proposed by Delta in their Application.[14]
- The parties stipulate that the revenue requirement is calculated on a rate base method in the amount of $178,287,345.[15]
- The Stipulation agrees that Delta's long-term debt rate included in the cost of capital will be 4.51%. Delta's proposed capital structure is 52.76% equity, 47.24% long-term debt and 0% short-term debt. Delta's weighted average cost of capital is 7.27%.[16]

---

[8] *Id.* at Article 4.4.
[9] *Id.* at Article 1.1.
[10] Stipulation Testimony of John B. Brown of April 14, 2025 at 3.
[11] Stipulation and Recommendation at Article 2.3.
[12] *Id.* at Article 1.2(A).
[13] *Id.* at Article 3.1.
[14] *Id.* at Article 1.2(B).
[15] *Id.* at Article 1.2(C).
[16] *Id.* at Article 1.2(D).

- The parties stipulate cash working capital in rate base of (883,198), which reduces the originally proposed rate base by $2,283,031.[17]
- The Stipulation proposes recovery of short-term and long-term incentive compensation that is not tied to financial performance.[18]
- The Stipulation proposes approval of Delta's tariff changes, including the Disconnection and Reconnection charges.[19]

III. The Stipulation Provides a Fair, Just, and Reasonable Resolution of All Issues in Delta's Application and Should be Approved Without Modification

Delta and the AG have tendered the Stipulation to the Commission for consideration and approval. The unanimous settlement fairly balances the interests of Delta and its ratepayers by providing Delta the opportunity to earn a fair rate of return on its investments and minimize customer rate impacts by setting fair, just and reasonable rates. Delta and the AG have presented the Commission with a meaningful settlement that takes into consideration Commission precedent on commonly addressed issues. Failure to approve the Stipulation in its entirety would deprive the parties of the benefit of the bargain in the Stipulation. Likewise, if the Stipulation is not approved or is modified, either party could withdraw from the settlement. For the reasons described in Delta's testimony in support of the Stipulation and as further explained herein, the Stipulation represents a fair resolution of Delta's Application.

A. The Stipulated Revenue Increase Is Reasonable

The proposed revenue increase of $7,772,933 in the Stipulation is reasonable, and appropriately balances Delta's need to maintain the financial integrity necessary to continue

[17] *Id.* at Article 1.3.
[18] *Id.* at Article 1.4(A), (B).
[19] *Id.* at Article 2.2.

providing safe, reliable, and efficient natural gas service with the impact to customers.[20] This reduces Delta's proposed revenue requirement increase from its filed position of $10,909,513, a decrease of more than $3 million.[21] As discussed in the following sections, the revenue requirement reductions Delta has agreed to are consistent with Commission precedent.

1. Incentive Compensation Related to Financial Measures Has Been Removed.

The Stipulation, consistent with Commission precedent, removes the portion of short-term incentive compensation ("STI") and long-term incentive compensation ("LTI") that is related to the financial performance of Delta or its parent companies, PNG Companies LLC ("PNG") and Essential Utilities, Inc ("Essential"). Cumulatively, these adjustments reduce Delta's originally proposed revenue requirement by $238,176.[22]

With regard to STI, the Stipulation includes 100% of Delta's STI expense and 50% of the STI expense allocated to Delta that is attributable to Essential and PNG employees who provide service to Delta.[23] Under Delta's STI plan, short-term incentive pay is measured by the following factors, none of which are based on Delta's financial performance: individual goals (60%), safety (25%), customer satisfaction (10%), and environmental stewardship (5%).[24]

For Essential and PNG, the STI metrics are: Financial (50%), Safety (20%), Customer Satisfaction (10%), Environmental (10%), and Individual (10%).[25] The 50% of Essential- and PNG-allocated STI that has been removed from the revenue requirement is related to financial performance, which reduces the originally proposed revenue requirement by $125,680.[26] The remaining STI to be recovered in rates is not tied to financial performance.

[20] *Id.* at Article 1.1.
[21] Stipulation Testimony of John B. Brown of April 14, 2025 at 3.
[22] *Id.* at 4.
[23] *Id.* at 5.
[24] Direct Testimony of William C. Packer of November 25, 2024 at 11.
[25] Rebuttal Testimony of William C. Packer of March 21, 2025 at 4.
[26] Stipulation Testimony of John B. Brown of April 14, 2025 at 5.

As to LTI, the stipulated revenue requirement includes 65% of Delta's LTI expense and 50% of the LTI expense allocated to Delta that is attributable to Essential and PNG employees who provide service to Delta.[27] Removing 35% of Delta's LTI expense and 50% of Essential- and PNG-allocated LTI expense reduces the originally proposed revenue requirement by $112,496.[28]

As to Delta, the 65% is comprised of two components. First, it includes 15% of the LTI program that is attributable to maintaining operating and maintenance expense.[29] In this case, Delta's customers have benefitted from the reduction in headcount the Company achieved through increased efficiencies.[30] Second, the remaining 50% is for restricted stock units.[31] The only prerequisite to the award of RSUs is tenure with the Company.[32] RSUs thus directly promote retention and provide employees an investment interest in the business that promotes efforts to provide safe, adequate, and reliable utility service.[33] Put simply, RSUs are a time-based measure, not a financial measure.

The LTI expense allocated to Delta that is attributable to Essential and PNG employees, is also comprised of 65% of non-financial metrics (15% O&M and 50% RSUs) but for settlement purposes, the parties agreed on including only 50% of the expenses.

2. <u>Correction of the Employee Medical Benefits Forecast</u>

In response to AG 1-66(c), Delta explained that it discovered that medical premiums were overestimated. This correction reduced the required rate increase by $1,159,358 and has been incorporated into the Stipulation.[34]

---

[27] *Id.*
[28] *Id.*
[29] Rebuttal Testimony of William C. Packer of March 21, 2025 at 5-6.
[30] *Id.*
[31] *Id.*
[32] *Id.*
[33] *Id.*
[34] Stipulation and Recommendation at Exhibit 1.

3. External and Allocated Lobbying Charges

In the course of the proceeding, Delta determined that it needed to remove $7,919 in external and allocated lobbying expenses. This correction has been incorporated into the Stipulation.[35]

4. Overhead Labor Associated with Lobbying

The AG recommended removing a portion of Delta's labor expense to account for its time in supervising external lobbying efforts. Delta explained that it has not, to date, separately tracked its time in this manner.[36] As part of the Stipulation, the parties agree that Delta will begin tracking its internal labor associated with supervising lobbying activities and will remove that portion of internal labor from the revenue requirement in its next base rate case.[37]

5. Eliminate AGA Dues

The Stipulation removes $22,720 in AGA dues from the initially proposed revenue requirement, as proposed by the AG in their intervenor testimony.

B. The Stipulated Rate Base Is Reasonable

The Stipulation reasonably proposes that the thirteen-month average rate base for the forecasted test period is $178,287,345.[38] That amount takes into account each of the revenue adjustments described above that had an impact upon rate base, as well as the reduction to rate base due to the cash working capital adjustment discussed below. The rate base is reasonable and should be approved.

[35] *Id.*
[36] Rebuttal Testimony of John B. Brown of March 21, 2025 at 4.
[37] Stipulation and Recommendation at Article 1.4(D).
[38] *Id.* at Article 1.2(A).

1. Cash Working Capital

The AG recommended to set Delta's cash working capital in rate base at ($883,198), which reduced rate base by that amount. As part of the parties' negotiations, Delta agreed to accept this recommendation.[39] This adjustment also reduces the revenue requirement by $206,383.[40]

C. The Stipulated Cost of Capital is Reasonable

The Stipulation also resolved the cost of capital. Delta requested in its Application to be allowed an authorized return on equity of 10.95%.[41] The Attorney General recommended a 9.55% return on equity.[42] As a result of negotiations, the parties agreed to a return on equity for base rates of 9.75%, and 9.65% for Delta's Pipe Replacement Program mechanism.[43] These adjustments reduce the originally proposed revenue requirement by $1,532,627.[44]

The 9.75% return on equity for base rates is the same as was approved by the Commission in December 2024 in Columbia Gas of Kentucky, Inc.'s recent natural gas rate case.[45] In its Order, the Commission found the 9.75% reasonable, stating the Commission took "note of its recent authorized ROE determinations, as well as the reasonableness of the methods relied upon to achieve this amount, and the Settlement Agreement 'stay out' provision."[46] In the current proceeding, Delta and the AG have utilized similar methods to achieve the 9.75% ROE

[39] *Id.* at Article 1.3.
[40] *Id.*
[41] Direct Testimony of Paul R. Moul of November 25, 2024 at 1.
[42] Direct Testimony of Richard A. Baudino of February 18, 2025 at 2.
[43] Stipulation and Recommendation at Article 1.2(A).
[44] *Id.*
[45] *In the Matter of: Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; and Other Relief* (Case No. 2024-00092) (Dec. 30, 2024).
[46] *Id.* at 43.

recommendation. Moreover, Delta has agreed to a 3.5-year stay out provision,[47] as compared to Columbia's 2-year stay out provision.[48]

Delta and the AG further stipulated to a return on equity of 9.65% for Delta's Pipe Replacement Program mechanism. In Delta's most recent rate case proceeding, the Commission ordered a return on equity of 7.5 basis points less for the Pipe Replacement Program mechanism as compared to base rates.[49] In the Stipulation, the parties have increased the differential to 10 basis points, further demonstrating the reasonableness of the agreement.

Relatedly, the Parties stipulate that Delta's long-term debt rate included in the cost of capital will be 4.51%. Delta's capital structure is 52.76% equity, 47.24% long-term debt and 0% short-term debt. Delta's weighted average cost of capital is 7.27%.[50]

D. The Stipulated Rate Design Is Reasonable

The rate design in the Stipulation is largely similar to the rate design Delta proposed in its Application, with one key change. The Stipulation recommends that Delta's customer charge for residential service should increase by $5.95 from $24.00 to $29.95, which is a significant reduction from the original proposed customer charge of $33.60.[51]

As shown in Delta's response to Post-Hearing Request for Information Item No. 2, the approximately $3 million revenue requirement reduction in the Stipulation from Delta's initially filed position was spread ratably among each customer class.[52] The table below summarizes the

[47] Stipulation and Recommendation at Article 3.1.
[48] *In the Matter of: Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; and Other Relief*, Case No. 2024-00092, Order at 41 (Ky. PSC Dec. 30, 2024).
[49] *In the Matter of: Electronic Application of Delta Natural Gas Company, Inc. for an Adjustment of Its Rates and a Certificate of Public Convenience and Necessity*, Case No. 2021-00185, Order at 15 (Ky. PSC Jan. 3, 2022).
[50] Stipulation and Recommendation at Article 1.2(D).
[51] *Id.* at Article 2.3.
[52] Delta's Response to Item No. 2 of Commission Staff's Post-Hearing Requests for Information.

proposed percent change increase in Delta's Application as compared to the percentage increases resulting from the revenue requirement in the Stipulation:

Customer Classification	Percentage Increase in Revenue in Delta's Application	Percentage Increase in Revenue in Stipulation	Percentage Reduction from Application to Stipulation
Residential	18.3%	13.0%	29%
Small Non-Residential	14.2%	10.1%	29%
Large Non-Residential	16.2%	11.5%	29%
Interruptible Service	4.4%	3.1%	30%
Special Contracts	32.9%	23.4%	29%
Farm Tap	3.0%	2.1%	30%
Off-System Transportation	10.8%	7.7%	29%

As such, each customer's proposed rate increase has been reduced by approximately 30% as a result of the Stipulation. Given that each class benefits similarly from the reductions in Delta's initially filed revenue requirement, the rate design is fair and reasonable to all customers.

E. The Stipulated Tariff Revisions Are Reasonable

Delta's Application contained several proposed tariff modifications. The Stipulation adopts all of the proposed tariff modifications, except for the changes necessary to implement the settled rates.[53]

Among the tariff changes are restoring the Reconnection and Collection charges to their previous levels. In Case No. 2007-00089, the Commission authorized Delta to assess $20.00 for a collection charge, which is incurred for each trip to premises that Delta makes for purpose of

[53] Stipulation and Recommendation at Article 2.2.

terminating service.[54] In the same 2007 proceeding, the Commission also approved a $60.00 reconnection charge, which is applied to all service reconnections, except for the $25.00 reconnection charge for farm tap customers that is mandated by Commission regulation.[55] Delta did not propose changes to its collection and reconnection charges in Case No. 2021-0085, but the Commission reduced the collection charge to $5.00 and the reconnection charge to $9.00.[56]

As Delta explained in its data responses and at the evidentiary hearing, Delta is one of the only Kentucky utilities that does not assess a late fee. Mr. John Brown testified that because Delta does not have a late fee that is automatically applied when a timely payment is not made, it is critical for Delta to have an adequate special charge to cover the costs of visiting the premises to perform these actions and to also provide an incentive to eliminate an avoidable trip to the premises.

F. <u>The Remaining Stipulated Terms Are Reasonable</u>

The Stipulation contains additional terms that are fair, just, and reasonable. Moreover, two of the terms directly benefit customers and could not have been achieved except through settlement.

1. <u>Benefits Achievable Only Through Settlement</u>

First, the parties have agreed to a stay out provision under which, subject to certain exclusions defined in the Stipulation, Delta will not file an application to adjust its base rates where such adjustment would have an effective date at the conclusion of the Commission's suspension period under KRS 278.190, for service rendered prior to Delta's January 2029 billing cycle.[57]

---

[54] Direct Testimony of John B. Brown of November 25, 2024 at 12-13.
[55] *Id.* at 13.
[56] *Id.*
[57] Stipulation and Recommendation at Article 3.1.

Second, Delta currently contributes $45,000 annually to the Home Energy Assistance program.[58] In the Stipulation, Delta agrees to increase its contribution by $20,000 to $65,000 in 2026, 2027, 2028, and 2029 such that by 2029, Delta will have increased its contributions by $80,000 over the four-year period.[59]

The stay out provision and increased contributions to low-income customers provide meaningful, significant benefits to Delta customers that can only be achieved through the Stipulation. When considering the settlement terms, Delta requests the Commission to consider these benefits and approve the Stipulation without modification.

2. Rate Case Expense

Consistent with Commission precedent, the parties agree that Delta should recover its actual rate case expense, to be determined by Delta's final monthly update to be filed with its submission of this Brief, over a three-year period, without carrying charges, and may be deferred, amortized and recovered beginning on the effective date of the revised tariffs.[60]

3. Regulatory Asset Approval

Delta has requested the Commission approve a regulatory asset of $162,900, to be amortized over a three-year period, which is Delta's share of the costs incurred to perform a study to determine which property was eligible for more favorable tax rate changes.[61] On April 14, 2023, the IRS issued Revenue Procedure 2023-15, which provides safe harbor methods of accounting for taxpayers that have a depreciable interest in natural gas transmission or distribution property and pay or incur certain costs to maintain, repair, replace, or improve such property. Delta's parent

[58] *Id.* at Article 3.3.
[59] *Id.*
[60] *Id.* at Article 3.2.
[61] Direct Testimony of Abdul-Azeez Odusanya of November 25, 2024 at 8.

company, PNG, made tax classification changes based on Revenue Procedure 2023-15 that will result in tax savings.[62]

Delta explained in its response to Item No. 9 of Commission Staff's Post-Hearing Request for Information that the tax classification study quantified the cumulative result of taking the tax repairs deduction to be $13 million in tax savings, which has materially benefited customers.[63] As far as customer rates, the $13 million tax savings provides Delta zero cost capital which benefits Delta's customers by means of a $13 million reduction to rate base.[64] The tax study also preserves Delta's ability to maintain this amount because when adopting the Natural Gas Safe Harbor, Delta receives audit protection that preserves the deduction.[65]

The Commission has authorized deferral accounting in four circumstances when a utility has incurred:

> an extraordinary, nonrecurring expense which could not have reasonably been anticipated or included in the utility's planning; (b) an expense resulting from a statutory or administrative directive; (c) an expense in relation to an industry-sponsored initiative: or (d) an extraordinary or nonrecurring expense that over time will result in a saving that fully offsets the cost.[66]

Two of these circumstances apply here: (1) the study costs and reduction in taxes due to the natural gas safe harbor rules are extraordinary and nonrecurring, and (2) the study costs result from a federal administrative directive. The Commission has previously found deferral accounting treatment is appropriate for savings associated with tax changes.[67]

---

[62] *Id.*
[63] Delta Response to Item No. 9 of Commission Staff's First Request for Information.
[64] *Id.*
[65] *Id.*
[66] *Application of Kentucky Power Company for an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities Related to the Extraordinary Expenses Incurred by Kentucky Power Company in Connection with Two 2015 Major Storm Events*, Case No. 2016-00180, Order (Ky. PSC Nov. 3, 2016).
[67] *Kentucky Industrial Utility Customers, Inc. v. Kentucky Utilities Company, Louisville Gas and Electric Company, Kentucky Power Company, and Duke Energy Kentucky, Inc.,* Case No. 2017-00477, Order (Ky. PSC Dec. 27, 2017).

In the Stipulation, the AG agrees not to contest the approval of the regulatory asset. During the evidentiary hearing, the AG's witness Mr. David Dittemore testified that the tax method change had benefitted Delta's customers, and that Delta should be commended for taking these actions.[68]

CONCLUSION

Delta appreciates the time and attention that the Commission, Staff, and the AG have devoted to this case. The extensive record demonstrates that the Stipulation is just and reasonable in accordance with KRS 278.300. It will allow Delta to earn a modest return while continuing to provide safe and reliable gas service. The adjustments to revenue, rate base, capital costs, tariff revisions, and contributions to low-income consumer assistance programs were fully evaluated and purposefully included in terms of the Agreement. While it is easy to analyze a settlement term in isolation, or to consider other potential adjustments that could have been included, the outcome presented in the Stipulation is fair, just, and reasonable and should be approved in its entirety and without modification.

Wherefore, on the basis of the foregoing, Delta respectfully requests the Commission approve the Stipulation in its entirety and without modification.

Dated: May 9, 2025

Respectfully submitted,

Monica H. Braun

Monica H. Braun
Mary Ellen Wimberly
monica.braun@skofirm.com
maryellen.wimberly@skofirm.com
Stoll Keenon Ogden PLLC
300 West Vine Street, Suite 2100
Lexington, KY 40507

[68] April 27, 2025 Hearing Transcript at 11:27:00-11:28:13.

Telephone: (859) 231-3000
Facsimile: (859) 259-3503

Counsel for Delta Natural Gas Company, Inc.

CERTIFICATE OF SERVICE

In accordance with the Commission's Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on May 9, 2025, and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

Monica H. Braun

Counsel for Delta Natural Gas Company, Inc.

4922-2754-8944.3