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August 12, 2026

ELECTRONICALLY FILED

Justin McNeil
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

Re: Case No. 2026-00143

Dear Mr. McNeil:

Pursuant to the Commission's July 29, 2026 Order, Delta Natural Gas Company, Inc. ("Delta") states that it has not created a regulatory asset account for the increased PSC assessment that was anticipated and that no journal entries have been recorded. The 2026 PSC Assessment received by Delta for 2026 was based on the prior rate and therefore, no journal entries were recorded.

However, if an amended PSC assessment is received for 2026, or if Delta receives a PSC assessment pursuant to KRS 278.130 in the future for any amounts not included in base rates, Delta will make the necessary journal entries at that time for establishment of the regulatory asset and file the journal entries and year-end actuals with the Commission at that time.

Enclosed please find Delta Natural Gas Company, Inc.'s submission for electronic filing. I hereby certify that: (1) this electronic filing is a true and accurate copy of the original documents in paper medium; (2) the electronic filing has been transmitted to the Commission on August 12, 2026; and (3) no party has been excused from participation by electronic means.

Please let me know if you have any questions or concerns.

Very truly yours,

A handwritten signature in blue ink that reads "Monica H. Braun".

Monica H. Braun