

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

COMMISSION STAFF'S POST-HEARING REQUEST FOR INFORMATION  
TO DELTA NATURAL GAS COMPANY, INC.

Delta Natural Gas Company, Inc. (Delta), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due no later than April 29, 2025. The Commission directs Delta to the Commission's July 22, 2021 Order in Case No. 2020-00085<sup>1</sup> regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

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<sup>1</sup> Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Delta shall make timely amendment to any prior response if Delta obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Delta fails or refuses to furnish all or part of the requested information, Delta shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Delta shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Provide Exhibit 1 to the Stipulation Agreement in Excel with formulas intact and cells unlocked.
2. Provide Exhibit 2 to the Stipulation Agreement in Excel with formulas intact and cells unlocked.
3. Provide Exhibit 1 to the Stipulation Agreement using Delta's original application request amounts carried through each adjustment column instead of the

Attorney General's recommend adjustment amounts based on the testimony of David Dittmore.<sup>2</sup> Provide the information Excel format, with formulas intact and cells unlocked.

4. Provide Exhibit 2 to the Stipulation Agreement using Delta's original application request amounts carried through each adjustment column instead of the Attorney General's recommend adjustment amounts based on the testimony of David Dittmore.<sup>3</sup> Provide the information Excel format, with formulas intact and cells unlocked.

5. Provide Exhibit 1 to the Stipulation Agreement using Delta's original application request amounts carried through each adjustment column instead of the Attorney General's recommend adjustment amounts based on the testimony of David Dittmore.<sup>4</sup> Include in this response the information in relation to the proposed gas cost adjustment in Case No. 2025-00097.<sup>5</sup> Provide the information Excel format, with formulas intact and cells unlocked.

6. Provide Exhibit 2 to the Stipulation Agreement using Delta's original application request amounts carried through each adjustment column instead of the Attorney General's recommend adjustment amounts based on the testimony of David Dittmore.<sup>6</sup> Include in this response the information with the proposed gas cost

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<sup>2</sup> Adjustments would be reflective of the agreed upon return on equity, cash working capital, taxes and any similar items but not contain the gross conversion factor adjustment.

<sup>3</sup> Adjustments would be reflective of the agreed upon return on equity, cash working capital, taxes and any similar items but not contain the gross conversion factor adjustment.

<sup>4</sup> Adjustments would be reflective of the agreed upon return on equity, cash working capital, taxes and any similar items but not contain the gross conversion factor adjustment.

<sup>5</sup> Case No. 2025-00097, *Electronic Purchased Gas Adjustment Filing of Delta Natural Gas Company, Inc.*

<sup>6</sup> Adjustments would be reflective of the agreed upon return on equity, cash working capital, taxes and any similar items but not contain the gross conversion factor adjustment.

adjustment as proposed in Case No. 2025-00097.<sup>7</sup> Provide the information Excel format, with formulas intact and cells unlocked.

7. Refer to Delta's response to Commission Staff's Second Request for Information (Staff's Second Request), Item 1, Tab 57, D2.2 Natural in Excel Format. Refer also to the hearing testimony of Abdul Azeez Odusanya.

a. Reconcile the adjustments made at 1 percent in Column N with the statement that adjustments were made at 3 percent inflation rate.

b. Reconcile the adjustments made at 1 percent in Column N with the statement that adjustments were made at 1.5 percent inflation rate for the forecasted test year.

c. Explain why, if the inflation adjustment was made for all expense categories, Column N only contained adjustments for certain expense categories. In the response, use specific examples of expenses from that Tab to support the explanation.

8. Refer to Delta's response to Attorney General's First Request for Information, Item 46.

a. Confirm that, of the three companies allocated the expense of the tax study, Delta has the smallest operational budget. If not confirmed, provide the name of the entity with the smaller budget.

b. Explain the charges listed as "RCC". Include in the response copies of any contracts or invoices not already provided related to those expenses.

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<sup>7</sup> Case No. 2025-00097, *Electronic Purchased Gas Adjustment Filing of Delta Natural Gas Company, Inc.*

c. Confirm that the “RCC” charges were allocated to Delta in the same manner as the Ernst & Young charges. If not confirmed, explain.

d. Cite to the specific page in Delta’s cost allocation manual for the appropriate allocation of the tax study.

e. Confirm that all invoices listed in the response have been received, paid, and the allocated amount to Delta included in the regulatory asset amount requested in the application. If not confirmed, explain.

9. Quantify the stated \$13 million in savings for Delta as a result of the tax study. In the response, include a specific list of items impacted or reduced, with corresponding amounts, as a result of the tax study.



Linda C. Bridwell, PE  
Executive Director  
Public Service Commission  
P.O. Box 615  
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DATED APR 22 2025

cc: Parties of Record

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