

Mail Stop 3561

March 30, 2009

Glenn R. Jennings
Chief Executive Officer
Delta Natural Gas Company, Inc.
3617 Lexington Road
Winchester, Kentucky 40391

**Re: Delta Natural Gas Company, Inc.
Form 10-K for Fiscal Year Ended June 30, 2008
August 29, 2008
Definitive Proxy Statement
October 8, 2008
Form 10-Q for the Quarterly Period Ended September 30, 2008
November 7, 2008
File No. 000-08788**

Dear Mr. Jennings:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director