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September 26, 2007

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SEP 27 2007
PUBLIC SERVICE
COMMISSION

VIA FEDERAL EXPRESS

Beth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40601

RE: The Application of DLR Enterprises, Inc. and Cow Creek Gas, Inc. for Approval of the Transfer of Certain Assets Formerly Owned and Controlled by Sigma Gas Corporation
Case No. 2007-00419

Dear Ms. O'Donnell:

Enclosed for filing are an original and ten copies of a Motion for Incorporation in the above referenced case. A copy of this Motion was faxed to your office yesterday.

Please acknowledge receipt of this filing by placing your file-stamp on the extra copy and returning to me via the enclosed self-addressed, postage paid envelope.

Sincerely yours,

Deborah T. Eversole

DTE: jms
Enclosures

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PUBLIC SERVICE
COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

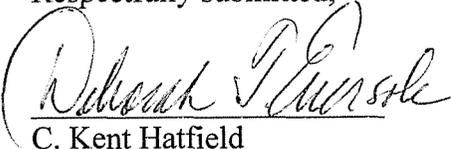
In the Matter of:

THE APPLICATION OF DLR ENTERPRISES, INC.)
INC. AND COW CREEK GAS, INC. FOR)
APPROVAL OF THE TRANSFER OF CERTAIN) CASE NO. 2007-00419
ASSETS FORMERLY OWNED AND)
CONTROLLED BY SIGMA GAS CORPORATION)

MOTION TO INCORPORATE BY REFERENCE

DLR Enterprises, Inc. ("DLR") and Cow Creek Gas, Inc. ("Cow Creek")
(collectively, the "Joint Applicants"), by counsel, respectfully move the Commission to
incorporate into the record of this case all filings submitted by Jerome A. Kanney and
Dennis L. Rohrer in PSC Case No. 2005-00073, styled *The Application of Jerome A.
Kanney and Dennis L. Rohrer for Authorization of the Acquisition of the Corporate Stock
of Sigma Gas Corporation from Estill Branham, Barkley Sturgill, and Ruth Conley
Clemmons.*

Respectfully submitted,



C. Kent Hatfield
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Counsel for Joint Applicants