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January 28, 2008

Tom Shirey  
President  
Burkesville Gas Company  
5005 Live Oak Street  
Greenville, TX 75402-6364

RE: Case No. 2008-00032  
Burkesville Gas Company

The Commission staff has reviewed your application in the above case and finds that it meets the minimum filing requirements. Enclosed please find a stamped filed copy of the first page of your filing. This case has been docketed and will be processed as expeditiously as possible.

If you need further assistance, please contact Mark Frost at 502/564-3940.

Sincerely,

Mike Burford  
Director Division of Filings

MB/MB  
Enclosure