COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

SIGMA GAS CORPORATION	Complainant	RECEIVED
vs.) Case No. AUG 3 0 2004
B.T.U. GAS COMPANY, INC.	Defendants) 04-00018 PUBLIC SERVICE COMMISSION

REPLY BRIEF OF SIGMA GAS CORPORATION

Only one minor factual statement included in Defendant's Brief needs a response. The comment on page six that Mr. Branham's salary is based on ten dollars per customer is incorrect. That matter of Mr. Branham's salary is discussed on pages 3-4 of the Commission's final order in Case No. 93-349, December 15, 1993. Mr. Branham's salary is not based on customer count and was most recently reviewed in Sigma's last rate case, Case No. 98-244.

All other issues raised in the Defendant's Brief were adequately addressed in the initial Brief filed by Sigma.

SUBMITTED BY

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Certificate:

Certificate:
I certify that a copy of this Reply was served on Karen Chrisman, Box 1100, Frankfort, KY 40602-1100, the 30th day of August, 2004 by first class mail.

John N. Hughes