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January 9, 2006

L. Kenneth Kasey
President
Valley Gas, Inc.
401 First Street
P. O. Box 55
Irvington, KY 40146

RE: Case No. 2006-00012
Valley Gas, Inc.
(Alternative Rate Filing Adjustment)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received January 9, 2006 and has been assigned Case No. 2006-00012. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

Beth O'Donnell
Executive Director

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