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May 5, 2006

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

RE: Case No. 2006-00185
Valley Gas, Inc.
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received May 5, 2006 and has been assigned Case No. 2006-00185. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact Dawn McGee at (502) 564-3940 ext. 243.

Sincerely,

Beth O'Donnell
Executive Director

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