

COW CREEK GAS INC.

347 THOMPSON RD

PIKEVILLE KY 41501

PH 606-437-6147

FAX 606-437-6040

RECEIVED

JAN 16 2008

PUBLIC SERVICE
COMMISSION

January 14, 2008

**Ms. Beth O'Donnell
Executive Director
Public Service Commission
P. O. Box 615
211 Sower Blvd.
Frankfort, KY 40602**

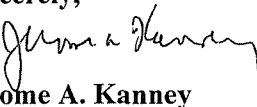
**RE: Cow Creek Gas, Inc.
Case No: 2007-00419**

Ms. O'Donnell:

On January 11, 2008, the Acquisition of Sigma was closed.

If you have any questions, please contact us at the above number.

Sincerely,


**Jerome A. Kanney
President**