



S T O L L · K E E N O N · O G D E N
P L L C

RECEIVED

OCT 17 2007

PUBLIC SERVICE
COMMISSION

2000 PNC PLAZA
500 WEST JEFFERSON STREET
LOUISVILLE, KY 40202-2828
MAIN: (502) 333-6000
FAX: (502) 333-6099
www.skofirm.com

DEBORAH T. EVERSELE
DIRECT DIAL: (502) 568-5770
Deborah.Eversole@skofirm.com

October 17, 2007

HAND DELIVERED

Beth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40601

RE: The Application of DLR Enterprises, Inc. and Cow Creek Gas, Inc. for Approval of the Transfer of Certain Assets Formerly Owned and Controlled by Sigma Gas Corporation

Dear Ms. O'Donnell:

Enclosed for filing are an original and seven copies of the Joint Applicants' Response to First Data Request of Commission Staff in the above referenced case.

Please acknowledge receipt of this application by placing your file-stamp on the extra copy and returning to me via our runner.

Sincerely yours,

Deborah T. Eversole

DTE: jms
Enclosures

RECEIVED

OCT 17 2007

PUBLIC SERVICE
COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

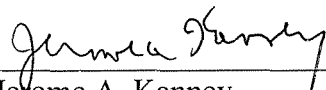
In the Matter of:

THE APPLICATION OF DLR ENTERPRISES, INC.)
INC. AND COW CREEK GAS, INC. FOR)
APPROVAL OF THE TRANSFER OF CERTAIN) CASE NO. 2007-00419
ASSETS FORMERLY OWNED AND)
CONTROLLED BY SIGMA GAS CORPORATION)

**JOINT APPLICANTS' RESPONSE
TO FIRST DATA REQUEST OF COMMISSION STAFF**

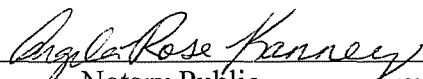
CERTIFICATION

The undersigned, Jerome A. Kanney, being first duly sworn, states that he is President of Cow Creek Gas, Inc. and DLR Enterprises, Inc., and certifies that he supervised the preparation of the following responses to the First Data Request of Commission Staff and that the responses are true and accurate to the best of his knowledge, information and belief formed after a reasonable inquiry.



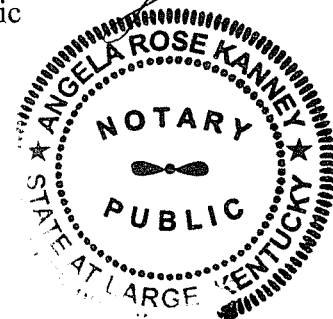
Jerome A. Kanney

Subscribed and sworn to before me, this 15th day of October, 2007.



Notary Public

My Commission expires June 7, 2010



RESPONSES

1. The Applicants propose to acquire certain assets that are the property of Sigma Gas Corporation (“Sigma”). The relevant assets are described in the Asset Purchase Agreements (“APA”) filed with the application.

a. Are Applicants familiar with the Uniform System of Accounts for Natural Gas Companies (“USoA”) developed by the Federal Energy Regulatory Commission, and adopted by the Kentucky Public Service Commission, which will govern the accounting entries made in conjunction with the proposed acquisition? If no, explain whether Applicants have someone, either in their employ or outside experts, who is familiar with the USoA and who currently performs the regulatory accounting and reporting required for Cow Creek’s existing utility operations.

RESPONSE: Yes, Applicants are familiar with the Uniform System of Accounts. Barry Lucas, CPA, currently performs the regulatory accounting and reporting requirements for Cow Creek Gas Inc. as well as Dema Gas Co. Inc., both of which are regulated utilities.

b. Explain whether any valuation of the assets of Sigma has been performed, either in conjunction with Sigma’s bankruptcy proceeding or with Applicants’ proposal to acquire these assets. If yes, provide the results of such valuation. If no, explain how Applicants plan to value the assets and record them in their books of account.

RESPONSE: No valuation has been performed on the assets of Sigma specifically in connection with the bankruptcy proceeding or Joint Applicants’ proposed acquisition. The Applicants plan to value the assets and record them in

their books of account based on the original costs less the accumulated depreciation. Any difference will be recorded as an acquisition adjustment.

2. The last annual report which Sigma filed with the Commission was for calendar year 2004. The balance sheet in that report, as of December 31, 2004, reflected roughly \$984,000 in net utility plant, non-utility plant property of nearly \$43,000, and customer accounts receivable of approximately \$99,000, resulting in total assets of roughly \$1,126,000.

a. Provide a summary description of any additions or retirements of utility plant or non-utility plant on the Sigma system that have occurred since December 31, 2004.

RESPONSE: Joint Applicants are generally aware that some of the smaller equipment or smaller assets are no longer in place, but cannot specifically identify such assets at present. Joint Applicants have contacted the City of Salyersville, which currently manages the system, in an attempt to obtain further information, and will provide it to the Commission by supplement to these responses if possible.

b. Provide a list of assets to be acquired by Applicants identified by plant item as shown in Article II of either of the APAs, specifically, Paragraph 2.1(a). Include the dollar value of each type of asset and identify the assets, with their related dollar amounts, that are to be acquired by DLR and Cow Creek, respectively.

RESPONSE: See Exhibit A.

3. The Sigma annual report filed with the Commission for calendar year 2004 showed 750 customers on the Sigma system as of the end of that year.

a. Indicate, based on Applicants' current knowledge, whether there has been any significant change in the number of customers since that time.

RESPONSE: Based on information received from the City of Salyersville, the number of customers has decreased from 750 to approximately 558.

b. In approximate numbers, provide the number of customers located in the "City Business" and "Rural Business" ports of the exiting Sigma system.

RESPONSE: All customer taps are included in the "City Business" portion of the system. According to the City of Salyersville, there are approximately 558 customers.

4. The most recent Gas Cost Adjustment ("GCA") filing for Sigma was in Case No. 2006-00395,¹ in which its wholesale gas supplier, as of September 2006, was identified as Jefferson Gas Transmission Company ("Jefferson Gas").

a. To the best of Applicants' knowledge, is Jefferson Gas Sigma's current wholesale gas supplier? If no, identify the current wholesale gas supplier.

RESPONSE: To the best of Joint Applicants' knowledge, Jefferson Gas remains the wholesale gas supplier to the Sigma system.

b. The most recent GCA filing for Sigma, in Case No. 2006-00395, was made one year ago. Do Applicants have in their possession, or have access to, the purchased gas cost and gas cost recovery information for the past year that would be necessary to prepare a current GCA filing for the Sigma system?

¹ Case No. 2006-00395, The Notice of Gas Cost Recovery Filing of Sigma Gas Corporation, Order dated September 28, 2005.

RESPONSE: Applicants do not currently have possession or access to purchased gas cost and gas cost recovery information for the past year.

(i) Explain whether Applicants will be able to prepare a GCA filing for the acquired Sigma system within 30 days of the closing of the proposed acquisition transaction. If no, explain why.

RESPONSE: The ability to prepare a GCA filing for the acquired Sigma system within 30 days depends on whether the necessary information is available from the City of Salyersville. Every effort to obtain that information will be made.

5. Refer to the system map included in Exhibit 9 of the application which identifies where the “City Business” and the “Rural Business” components of the existing Sigma gas system will be located under the transaction as proposed by the Applicants.

a. Provide a narrative description of the locations of the wells that have been connected to the lines of the Sigma system, both those belonging to Interstate Natural Gas Company (“Interstate”), which shares common ownership with Applicants, and those wells belonging to other entities.

RESPONSE: The following is a list of wells that are owned by Interstate and that are currently connected to the Sigma system:

The Elk Horn Coal Company, LLC # 21 – Permit # 101024 – located on Middle Creek off of KY Rt 114 in Magoffin County.

Elkhorn Coal Co, LLC # 5 – Permit # 97068 – located on Holbrook Hollow Road off of KY Rt 1427 in Floyd County.

Elkhorn Coal Co, LLC # 6 – Permit # 97069 – located on Holbrook Hollow Road off of KY Rt 1427 in Floyd County.

Elkhorn Coal Co, LLC # 7 – Permit # 97070 – located on Holbrook Hollow Road off of KY Rt 1427 in Floyd County.

Harold Greene # 1 – Permit # 100701 – located on KY Rt 1427 in Floyd County.

The following is a list of Interstate wells that will be connected to the Sigma system in the near future:

Lowell Rice # 1 – Permit # 101683 – located on Will May Branch off of KY Rt 40 in Magoffin County.

Lowell Rice # 2 – Permit # 101685 – located on Will May Branch off of KY Rt 40 in Magoffin County.

Lowell Rice # 1 – Permit # 101689 – located on Will May Branch off of KY Rt 40 in Magoffin County.

Roger Spradlin Et Al # 1 – Permit # 101177 – located on KY Rt 1427.

On information and belief, there are other wells connected to the Sigma system. However, Joint Applicants do not have access to information regarding such wells.

b. In Case No. 2005-00073,² the owners of Applicants, Jerome Kanney and Dennis Rohrer, indicated it was their intent to ultimately secure Sigma's gas supplies through their company, Interstate, rather than rely on natural gas produced outside of Kentucky. Explain whether Applicants intend to pursue a similar procurement strategy under their proposed acquisition of the Sigma System.

RESPONSE: It is Joint Applicants' intention to secure Sigma's gas supplies primarily through Interstate Natural Gas Co.

² Case No. 2005-0073, Application of Jerome A. Kanney and Dennis L. Rohrer for Authorization of the Acquisition of the Corporate Stock of Sigma Gas Corporation from Estill Branham, Barkley Sturgill, and Ruth Conley Clemmons.

6. Refer to pages 5-7 of the application, specifically, the description of the proposed transaction.

a. Identify and describe any and all business activities of DLR within the past 5 years (2003-2007).

RESPONSE: DLR's business activities during the past five years have included collection of monthly royalty checks from an interest in a gas well and negotiating the acquisition of the Sigma gas system.

b. The paragraph beginning near the bottom of page 5 and continuing on page 6 states that the "City Business" portion of the system will include gas operations located principally within the city limits of Salyersville and "the end-use customer taps wherever located, whether within or outside the city limits. . ." Provide a clarification as to whether this means that none of Sigma's customers will become farm tap customers of DLR and that they will be distribution customers of Cow Creek.

RESPONSE: All of Sigma's customers will be customers of Cow Creek.

c. The paragraph beginning at the middle of page 6 states, among other things, that upon receiving Commission approval of the proposed acquisition, Cow Creek will file an adoption notice stating that "All customers receiving service by means of the Sigma system will continue to be served by Cow Creek upon the terms and conditions pursuant to which their service is currently provided." Explain whether this is intended only for the customers to be served by the "City Business" portion of the Sigma system, which is to be acquired by Cow Creek, or if this is also for customers that will be in the "Rural Business" portion of the system, which is to be acquired by DLR. If only applicable to "City Business" customers, explain whether DLR will be providing service

to any customers under KRS 278.485. If yes, explain how DLR anticipates addressing its need for a tariff setting out the terms and conditions under which it will provide such service.

RESPONSE: Cow Creek will provide service to all customers of the City Business, which includes all customer taps.

7. The first full paragraph on page 7 of the application indicates that the proposed acquisition will initially be funded by personal loans made by Mr. Kanney to DLR in the amount of \$425,000, and Mr. Rohrer to Cow Creek in the amount of \$425,000 (these are identified as approximate amounts, dependent upon the level of administrative expenses related to the transaction).

a. Provide the terms of these loans and explain whether with Mr. Kanney or Mr. Rohrer will be taking out personal loans in order to make these loans to Applicants.

RESPONSE: The proposed acquisition will be funded by money in possession of Mr. Kanney and Mr. Rohrer, neither of whom will take out a personal loan to make these loans to DLR and Cow Creek. Mr. Kanney and Mr. Rohrer will provide \$212,500 each to Cow Creek Gas, Inc. for a total of \$425,000. Also, Mr. Kanney and Mr. Rohrer will provide \$212,500 each to DLR for a total of \$425,000. The loans to DLR and Cow Creek will have a 9% interest rate and will have a one year term.

b. In Case No. 2005-00073, Mr. Kanney and Mr. Rohrer filed personal financial statements as of December 31, 2004, which, among other things, indicated their individual net worths. In the nearly 3 years that have elapsed since that

time, have the net worths of Mr. Kanney and Mr. Rohrer increased or decreased? If either's net worth has decreased, provide the percentage decrease compared to the net worth at December 31, 2004.

RESPONSE: The net worths of Mr. Kanney and Mr. Rohrer have increased.

c. The application states that DLR has agreed to not only pay off the Governor's Office of Local Development ("GOLD") obligation but certain administrative expenses as well. Provide a list of the administrative expenses DLR has agreed to pay.

RESPONSE: DLR, or its designee(s), agreed to pay all Chapter 7 administrative expenses of the Seller, as defined by Section 503(b) of the Bankruptcy Code, owing as of, or accrued to, the closing, that GOLD and/or the Gas System Restoration and Development Project Account Review Board would be otherwise required to pay, including the outstanding professional fees of Debtor's counsel previously as a carve-out pursuant to prior Orders of the Court (the "Expenses"). The only administrative expenses which fall within the definition of Expenses pursuant to the Asset Purchase Agreement are the fees of Wise DelCotto PLLC, counsel for the Debtor, which as of September 30, 2007 total \$56,480.88. The Sale is otherwise free and clear of all liens, claims, encumbrances and interests. To the extent that there are any expenses of operation due and owing as of the Closing, the City of Salyersville has agreed, and is bound pursuant to a Bankruptcy Court order [Docket No. 230], "to pay in full all costs of operating Sigma, whether billed or unbilled, due and owing as of the date of the Sale closing, including without

limitation Jefferson Gas at the time of the Sale closing, notwithstanding the possibility that there may not be sufficient funds in the City's Sigma Gas account."

d. Explain whether the administrative expenses are the source of the \$100,000 difference between the \$850,000 Mr. Kanney and Mr. Rohrer will provide and the \$750,000 payment to GOLD.

RESPONSE: Yes. The \$100,000 figure is an approximation of administrative expenses that could be due and owing pursuant to the Asset Purchase Agreement by the time of the closing. The actual loans will be in the amount of each acquirer's fifty-percent share of the administrative expenses actually owed at that time.

8. On page 7 of the application, Footnote No. 10 refers to Cow Creek filing an application for new rates that will reflect the cost of service of its merged system after its current utility operations have been operationally merged with the "Rural Business" portion of the Sigma system.

a. Explain whether this footnote reference should have been to the "City Business" portion of the Sigma system, which would appear to be consistent with the text of the application.

RESPONSE: The reference in footnote number 10 should be to the "City Business" portion of the system.

b. If the footnote reference to the "Rural Business" portion of Sigma's system is accurate, provide a more detailed description of when Cow Creek expects to merge its current utility operations with the Rural Business and when it expects to file the rate application referenced in the footnote.

RESPONSE: Not applicable.

9. Refer to page 5, paragraph O, of the August 30, 29007 Order of the United States Bankruptcy Court, Eastern District of Kentucky. This paragraph, as well as the APAs, refer to DLR/a DLR designee/purchaser acquiring assets “pursuant to a private sale by credit bidding the secured claims” of various parties. Provide a brief description of credit bidding and explain how it fits in with other aspects of the closing.

RESPONSE: Section 363(k) of the Bankruptcy Code allows a secured creditor to bid at a sale of a debtor’s property which is subject to that creditor’s lien, and, if the secured creditor purchases the property, that creditor may offset its claim against the purchase price of such property. At the closing, GOLD will transfer its claim to DLR and its designee, Cow Creek, for \$750,000, pursuant to the terms of their Settlement Agreement. DLR or its designee can offset its secured claims against the purchase price of the property. No cash will be paid to Sigma for the Purchased Assets, with the exception of the Expenses discussed in response to Request No. 7.c.

10. Exhibit 10 of the application identifies employees of Mr. Kanney's and Mr. Rohrer's companies to be responsible for day-to-day operations of the acquired system. For many employees, Exhibit 10 reflects their education and experience and also refers to additional information filed in Case No. 2005-00073. However, there is no mention of the education or experience of Jaime Chaney, Barry Lucas, or Mike Potter, with the exception of Ms. Chaney's 8 years working for Mr. Kanney and Mr. Rohrer. Provide additional information on the education and specific work experience of these three employees.

RESPONSE: Jaime Chaney has worked for Interstate Natural Gas Company for the past 8 years and earned a 2 year diploma in Business and Technology from the Mayo Campus Community College (which is now part of the Big Sandy Community and Technical College System). She has completed PSC reports and worked with field representatives during PSC audits for Dema Gas Company Inc. and Cow Creek Gas Inc. Ms. Chaney is also responsible for all of the billing for the customers of Dema and Cow Creek as well as the billing for the farm tap customers of Interstate Natural Gas Company.

Mike Potter has over 30 years of experience as an Engineer and Professional Land Surveyor in the state of Kentucky and has completed numerous training and educational programs. Mr. Potter's certifications are attached as Exhibit B.

Barry Lucas, CPA, received a Bachelor of Business Administration Degree, with specializations in Accounting and Marketing, from Pikeville College. He has been practicing as a Certified Public Accountant (CPA) since 1994. Mr. Lucas owns and operates Barry Lucas, CPA, PSC, an accounting firm, and performs services

for Applicants on a contract basis. Mr. Lucas’s certifications are attached as Exhibit C.

11. Refer to Article X, Conditions Precedent of Obligations of Purchaser, of either of the APAs filed with the application, specifically paragraph 10.9. This states that the “PSC Approval Order shall have been entered by the PSC on or before December 5, 2007. . .” Explain why this specific date was established as a condition precedent.

RESPONSE: Time is of the essence pursuant to the Asset Purchase Agreements and the transactions contemplated thereunder. The various deadlines, including the December 5, 2007 deadline, within the Asset Purchase Agreements were established to promote the timely completion of the all steps in the transactions under those agreements.

12. Pursuant to the APAs attached as Exhibit 9 to the application, DLR is the purchaser of both the “City Business” and the “Rural Business.”

a. State whether the Applicants have entered into an agreement to transfer the “City Business” from DLR to Cow Creek.

RESPONSE: No, as there will be no second transaction whereby DLR transfers the City Business to Cow Creek. Each Asset Purchase Agreement provides that DLR or its designee will purchase the assets pursuant to the terms of that Asset Purchase Agreement. DLR has designated Cow Creek to purchase the “City Business” pursuant to the terms of that Asset Purchase Agreement.

b. If yes, provide a copy of the agreement.

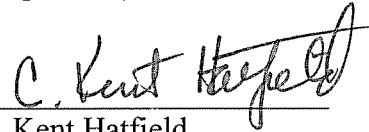
RESPONSE: Not applicable.

c. If no, explain when the Applicants expect an agreement will be entered or when the terms of such an agreement will be presented to the Commission for review.

RESPONSE: Not applicable.

The witness responsible for responding to all of the foregoing questions is Jerome A. Kanney, President of Cow Creek Gas, Inc. and DLR Enterprises, Inc.

Respectfully submitted,



C. Kent Hatfield
Deborah T. Eversole
STOLL KEENON OGDEN PLLC
2000 PNC Plaza
500 West Jefferson Street
Louisville, Kentucky 40202
Telephone: (502) 333-6000
Fax: (502) 333-6099

Counsel for Joint Applicants

EXHIBIT A

<u>Assets Description</u>	<u>Cost Amount</u>	<u>Cow Creek Gas, Inc.</u>	<u>DLR Enterprises, Inc.</u>
Intangible plant	38,045	38,045	0
Right of Way	<u>5,164</u>	<u>0</u>	<u>5,164</u>
Total Intangible & Other Assets	<u>43,209</u>	<u>38,045</u>	<u>5,164</u>
Distribution Plant:			
Mains	1,513,609	605,444	908,165
Compressor Station Equipment	14,580	0	14,580
Meas. & Regulating Station	3,951	0	3,951
Meters	64,514	64,514	0
Meters Installations	10,767	10,767	0
House Regulators	28,047	28,047	0
Other Equipment	3,227	3,227	0
Total Distribution Plant	<u>1,638,695</u>	<u>711,999</u>	<u>926,696</u>
General Plant			
Office Furniture & Equipment	14,588	14,588	0
Power Operation Equipment	31,140	31,140	0
Total General Plant	<u>45,728</u>	<u>45,728</u>	<u>0</u>
TOTAL GAS PLANT	<u>1,727,632</u>	<u>795,772</u>	<u>931,860</u>
TOTAL GAS PLANT	1,727,632	814,303	946,440
Previous acquisition cost adjustment	-152,767	-61,107 *	-91,660 *
Accum Depreciation as Dec. 31, 2004	<u>-590,959</u>	<u>-236,384 **</u>	<u>-354,575 **</u>
Total Utility Plant per 2004 PSC Report	983,906	516,813	500,205

ALL DATA WAS COMPILED FROM THE 2004 PSC UTILITY REPORT FILED BY SIGMA GAS AND ACCESSED ONLINE ON 10/11/2007.

* The division of 2004 Previous Acquisition Cost Adjustment is an estimate based on the Total Previous Acquisition Cost Adjustment filed with the PSC of \$152,767.

** The division of 2004 Accumulated Depreciation is an estimate based on the Total Accumulated Depreciation filed with the PSC of \$590,959.

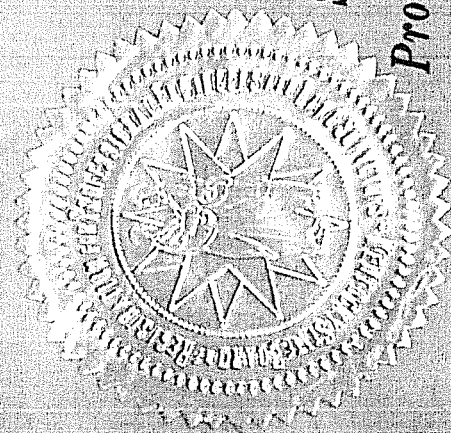
COMMONWEALTH OF KENTUCKY



Michael J. Potter

Be it known that
having qualified, as required by act of the General Assembly, is duly
registered and is hereby authorized to practice in the Commonwealth
of Kentucky as a

LAND SURVEYOR



Registration No. 2667

Issued by the

Kentucky

State Board of Registration

for

Professional Engineers and Land Surveyors

*In Testimony Whereof we have affixed our hand
and seal this 21st day of July, 1983*

James A. ...

Chairman

Joseph J. ...

Secretary

COMMONWEALTH OF KENTUCKY



By this
CERTIFICATE

be it known that

Michael J. Potter

has successfully passed the fundamentals examination in the basic and engineering sciences and is hereby certified as an

Engineer In Training

After completing the required period of satisfactory engineering experience, he may apply for registration as a Professional Engineer

Certificate No. 7929

*In witness whereof we have put our hands
this 10th day of February, 1984*

Issued by the
Kentucky

State Board of Registration
for

Professional Engineers and Land Surveyors

William F. Merceur

Chairman

Earl R. Gerhard

Secretary

Pikeville College

Pikeville, Kentucky



DEPARTMENT OF MINING TECHNOLOGY

This is to certify that

Michael J. Potter

has satisfactorily completed the Mining Technology course of instruction in

Surface Mine Reclamation and Revegetation

January 11, 1980
Date

[Signature]
Instructor

[Signature]
President

[Signature]
Director of Mining Technology

KENTUCKY ASSOCIATION OF PROFESSIONAL SURVEYORS CERTIFICATE OF COMPLETION

Is hereby awarded to

Michael J. Potter

*For successfully completing eight (8) hours credit
Survey CAD Applications and Training*

*Presented by Bruce Carlson on February 17, 1996
at Holiday Inn North, Lexington, Kentucky*

Bruce Carlson
Seminar Proctor

KAPS
P.O. BOX 3099
FRANKFORT, KY 40603-3099

Professional Development
University of Kentucky
KSPPE/Professional Engineers in Mining

This is to certify that

Michael J. Potter

has attended the seminar

8th Annual KY Professional Engineers in Mining Seminar

this 11th day of August, 1995

and has earned PDHs out of 6 PDHs Awarded

UK

KAPS HIGHLANDS CHAPTER

Eight Professional Development Hour
BOUNDARY LAW & RESEARCH SEMINAR

Certificate of Attendance

September 18, 1993

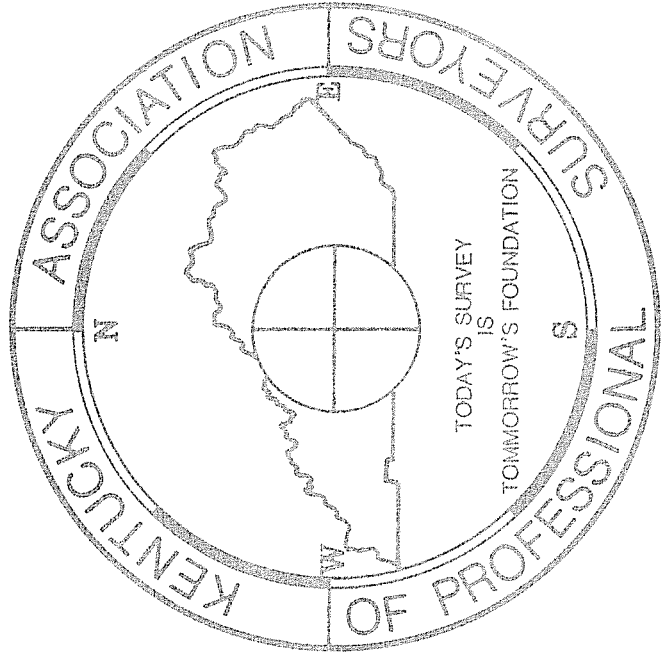
MICHAEL J. POTTER

Jack Justice, P. L. S.
Highlands Chapter Chairman

Joe Curd, P. L. S.
Seminar Speaker

Kentucky Association of Professional Surveyors
Presents to
MICHAEL J. POGGER

This
Certificate of Membership



*Attesting to his status
and according all rights,*

*within the profession
and honors herewith.*

W. Z. Matthews
President

CERTIFICATE OF ACHIEVEMENT

Mike Patter

Has successfully completed a 2 day course in

GPS Mapping Systems

given the 25th and 26th days of July, 2007

16 Classroom Hours

Trainer:



Damien Mallen

 **MapSYNC**[®]

Integrated Information & Mapping Solutions

University of Kentucky Institute for Mining and Minerals Research Lexington, Kentucky

This is to certify that

MICHAEL J. POTTER

has completed

the short course

GROUND WATER MONITORING PRINCIPLES AND SAMPLING TECHNIQUES

October 23-24, 1986

Date

David C. ...

Director



Instructor

James A. ...

Brenda J. ...

Director, Office for Informational
Services and Technical Liaison

University of Kentucky
Institute for Mining
and Minerals Research
Lexington, Kentucky

This is to certify that

Mike Potter

has completed

a ½-day seminar on

Vegetation Analysis Survey

December 14, 1982

Date

John V. A. Sullivan
Director

James H. Abshire
Instructor



David K. Boythe
Director, Office for Informational
Services and Technical Liaison

University of Kentucky
Institute for Mining
and Minerals Research
Lexington, Kentucky

This is to certify that

MIKE POTTER

has completed

a six hour course on

"SEDIMOT II: AN OVERVIEW"

December 13, 1982

Date

Lytle V.A. Sandelin
Director

Richard C. Wesner

Instructor



David K. Blythe

Director, Office for Informational
Services and Technical Liaison

University of Kentucky Institute for Mining and Minerals Research Lexington, Kentucky

This is to certify that

MIKE POTTER

has completed

a three-day short course

SEDIMOT II

March 1-3, 1983

Date

John V. A. Sullivan
Director

Richard C. W. ...

Instructor

David K. ...

Director, Office for Informational
Services and Technical Liaison



University of Kentucky Institute for Mining and Minerals Research Lexington, Kentucky

This is to certify that

Mike Potter

has completed
a one-day short course on

"AN OVERVIEW OF COMPUTER AIDED DESIGN MODELS
APPLICABLE TO THE SURFACE MINING INDUSTRY"

June 10, 1983

Date

Phyllis W. Sunders

Director



Instructor

Richard C. Warren
David K. Blythe

Director, Office for Informational
Services and Technical Liaison



Floyd County Schools

CERTIFICATE OF APPRECIATION

PRESENTED TO:

MIKE POTTER

*In recognition of outstanding service
as a school-based council member*

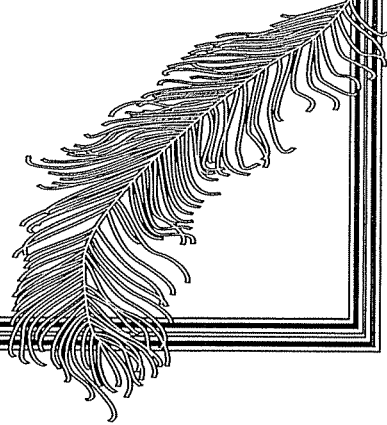
PRESENTED BY:

Floyd County Board of Education

and

Superintendent Stephen Towler, Ed.D.

May 23, 1994



Pikeville College

Pikeville, Kentucky

This diploma certifies that the Board of Trustees upon the recommendation of the Faculty has conferred the degree of

Bachelor of Business Administration

upon

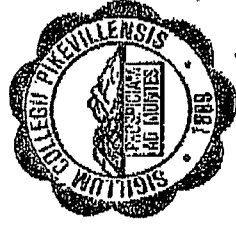
Barry Eugene Lucas

with all the honors, rights and privileges appertaining to that distinction.

Given in the year of our Lord one thousand nine hundred and ninety-one.

Charles E. White

Dean of the College



William H. Custer

President of the College

COMMONWEALTH OF KENTUCKY



STATE BOARD OF ACCOUNTANCY

Barry F. Lucas

having complied with the laws of the Commonwealth of Kentucky and the requirements prescribed by this Board for admission to the practice of the profession of public accounting as a

Certified Public Accountant

is hereby granted this certificate and is registered by this Board as the holder of certified public accountant certificate number 5950

In the name of and by the authority of the Commonwealth of Kentucky, done this JUNE 10, 1994 by the State Board of Accountancy:



Barry F. Lucas

June 10, 1994