



Steven L. Beshear
Governor

Robert D. Vance, Secretary
Environmental and Public
Protection Cabinet

Timothy J. LeDonne
Commissioner
Department of Public Protection

Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

Mark David Goss
Chairman

John W. Clay
Vice Chairman

Caroline Pitt Clark
Commissioner

Honorable C. Kent Hatfield
Attorney at Law
Stoll Keenon Ogden, PLLC
2000 PNC Plaza
500 W Jefferson Street
Louisville, KY 40202-2828

January 29, 2008

RE: Case No. 2007-00419

We enclose one attested copy of the Commission's Order in the above case.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/rs
Enclosure

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

O R D E R

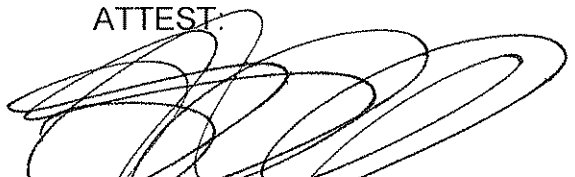
Cow Creek Gas, Inc. ("Cow Creek") having moved for a 10-day extension of time, until January 30, 2008, to comply with the Commission's directive to file accounting entries recording Cow Creek's share of the subject acquisition and finding good cause to grant the request, the Commission HEREBY ORDERS that Cow Creek shall have until January 30, 2008 to file such accounting entries.

Done at Frankfort, Kentucky, this 29th day of January, 2008.

By the Commission

Commissioner Clark Abstains.

ATTEST:



Executive Director