



Steve L. Beshear  
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Leonard K. Peters  
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Energy and Environment Cabinet

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

David L. Armstrong  
Chairman

James Gardner  
Vice Chairman

Charles R. Borders  
Commissioner

January 07, 2011

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

RE: Case No. **2011-00010**

Valley Gas, Inc.  
(Alternative Rate Filing Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received January 07, 2011 and has been assigned Case No. 2011-00010. In all future correspondence or filings in connection with this case, please reference the above case number. Public comments and responses to public comments regarding this case may be viewed on the Commission's web site at <http://www.psc.ky.gov>.

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

Sincerely,

Jeff Derouen  
Executive Director

JD/ke