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James W. Gardner
Vice Chairman

Charles R. Borders
Commissioner

January 18, 2011

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

RE: Case No. 2011-00010
Filing Deficiencies

The Commission staff has reviewed your response to the filing deficiency in the above case. This filing is still rejected for the reasons set forth below.

1. Filing deficiencies pursuant to 807 KAR 5:076:

807 KAR 5:076 Section 2: Satisfactorily completed application form:

- (1) Did not attached depreciation study;
- (2) Did not provide billing analysis;
- (3) Did not include customer notice.

The statutory time period in which the Commission must process this case will not commence until the above-mentioned information is filed with the Commission. If your filing contains a proposed effective date, the rejection of your filing for reasons of deficiencies voids that proposed effective date. When you file the required information to correct the deficiencies, you may refile your proposed tariff with a new proposed effective date that is a least 30 days from the date you file the required information. You are requested to file 10 copies of this information within 15 days of date of this letter. If you need further assistance, please contact my staff at 502-564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Derouen".

Jeff Derouen
Executive Director