

BLUEGRASS GAS SALES

December 18, 2006

Ms. Beth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, Kentucky 40602-0615

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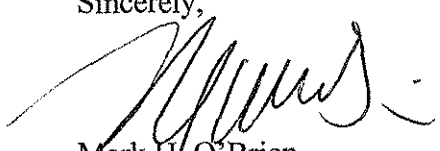
PUBLIC SERVICE
COMMISSION

Dear Ms. O'Donnell:

Enclosed is a revised tariff sheet for Bluegrass Gas Sales, Inc. (Case # 2006-00505). This is being filed pursuant to rate changes as authorized by the Commission as a result of the filing of the Quarterly Report of Gas Cost for Bluegrass Gas Sales.

If you have any questions, please contact me.

Sincerely,


Mark H. O'Brien
President

/dmb
Enclosure

cc: Jack Hughes

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