



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

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November 28, 2007

Ms. Elizabeth O'Donnell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40601

RECEIVED

NOV 28 2007

PUBLIC SERVICE
COMMISSION

2007-00419

Dear Ms. O'Donnell:

Enclosed please find an original and ten of two documents: [1] the Acknowledgment on Behalf of Cow Creek in Response to Commission Order of November 21, 2007 (the "Acknowledgment") and [2] an Adoption Notice (the "Notice") pursuant to the Commission's Order in this case. Please note that, because the Commission's Order appears to require an Adoption Notice to be filed on the same date as the Acknowledgment, within seven business days of the date of the Order, and because the date upon which the acquisition of the gas system in question has not yet been determined, it has been necessary to modify the form of the Notice. Specifically, Cow Creek has specified no acquisition date, as that is not yet known, and has changed the tense of the Notice, which refers to the date that the previous utility "was" taken over by the acquirer, to refer to the date that the previous utility "will be" taken over.

An updated Adoption Notice with the actual date of the acquisition will be filed when that acquisition has taken place.

Please do not hesitate to contact me if you have any questions. Thank you very much for your attention to this matter.

Sincerely yours,

Deborah T. Eversole

DTE:jms

Cc: Anita Mitchell

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PUBLIC SERVICE
COMMISSION

COMMONWEALTH OF KENTUCKY

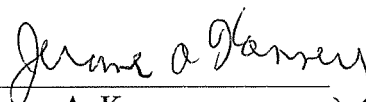
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF DLR ENTERPRISES, 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)

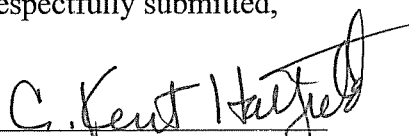
**ACKNOWLEDGEMENT ON BEHALF OF COW CREEK
IN RESPONSE TO COMMISSION ORDER OF NOVEMBER 21, 2007**

The undersigned, Jerome A. Kanney, President of Cow Creek Gas, Inc. ("Cow Creek"), hereby states that Cow Creek accepts and agrees to be bound by the conditions to the transfer at issue in this case as specified in the Commission's Order dated November 21, 2007.



Jerome A. Kanney

Respectfully submitted,



C. Kent Hatfield
Deborah T. Eversole
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500 West Jefferson Street
Louisville, Kentucky 40202
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Counsel for Joint Applicants

ADOPTION NOTICE

Cow Creek Gas, Inc.

The undersigned _____
(Name of Utility) System

of Pikeville, Kentucky hereby adopts, ratifies, and makes its own, in every respect as if the same had been originally filed and posted by it, all tariffs and supplements containing rates, rules and regulations for furnishing natural gas service at Floyd and Magoffin Counties
(Nature of Service)

in the Commonwealth of Kentucky, filed with the Public Service Commission of Kentucky by Sigma Gas Corporation of Prestonsburg, Kentucky
(Name of Predecessor)

and in effect on [the _____ day of _____, 20____,] the date on which the public service business of the said Sigma Gas Corporation
(Name of Predecessor)

[was] will be taken over by it.

This notice is issued on the 26th day of November, 2007, in conformity with 807 KAR 5:011, Section 11, of the Regulations for the filing of Tariffs of Public Utilities with the Public Service Commission of Kentucky.

By _____
James A. Danzey
PRESIDENT

Authorized by Ky.P.S.C. Order No. 2007-00419