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Commonwealth of Kentucky  
**Public Service Commission**  
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David L. Armstrong  
Chairman

James Gardner  
Vice-Chairman

John W. Clay  
Commissioner

August 26, 2008

Honorable Deborah T. Eversole  
Stoll Keenon Ogden, PLLC  
2000 PNC Plaza  
500 W. Jefferson Street  
Louisville, KY 40202-2828

Jerome A. Kanney  
Cow Creek Gas, Inc.  
P.O. Box 3385  
Pikeville, KY 41502

RE: Case No. 2008-00338  
Cow Creek Gas, Inc.  
(Financing)

The Commission staff has reviewed Cow Creek Gas, Inc.'s application in the above case and finds that it meets the minimum filing requirements. Enclosed please find a stamped filed copy of the first page of your filing. This case has been docketed and will be processed as expeditiously as possible.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Gatewood".

Ryan Gatewood  
Filings Division Director

RG/rs  
Enclosure

RECEIVED

COMMONWEALTH OF KENTUCKY

AUG 15 2008

BEFORE THE PUBLIC SERVICE COMMISSION PUBLIC SERVICE COMMISSION

In The Matter Of:

THE APPLICATION OF COW CREEK )  
GAS, INC. FOR AN ORDER )  
AUTHORIZING FINANCING )

CASE NO. 2008- 00838

FILED  
AUG 15 2008  
PUBLIC SERVICE COMMISSION

VERIFIED APPLICATION

Cow Creek Gas, Inc. ("Cow Creek," or the "Applicant"), by counsel, for its application for an order authorizing financing pursuant to KRS 278.300 and all applicable regulations, states as follows:

1. The Applicant's full name is Cow Creek Gas, Inc. The post office address of the Applicant is 347 Thompson Road, Pikeville, Kentucky, 41501. Cow Creek is a Kentucky corporation in good standing, and a utility as defined by KRS 278.010(3)(b). Cow Creek provides retail gas service to approximately 53 customers in Floyd County, and to approximately 550 customers in Johnson, Floyd, and Magoffin counties, the area previously served by Sigma Gas Corporation ("the Sigma Territory"). The Commission approved the transfer of a portion of the assets of Sigma Gas Corporation ("Sigma") to Cow Creek in Case No. 2007-00419.<sup>1</sup> A certified copy of Cow Creek's Articles of Incorporation was filed with the Commission in Case No. 2007-00419.

2. Prior to consolidation of its operations and rates, Cow Creek continues to provide service to its new customers in the Sigma Territory under the terms and conditions of the pre-existing Sigma tariff, which has been adopted by Cow Creek.

<sup>1</sup> In the Matter of Application of DLR Enterprises, Inc. and Cow Creek Gas, Inc. for Approval of the Transfer of Certain Assets Formerly Owned and Controlled by Sigma Gas Corporation (Final Order dated November 21, 2007).