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Honorable Stephen B. Seiple
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Columbia Gas of Kentucky, Inc.
200 Civic Center Drive
P.O. Box 117
Columbus, OH 43216-0117

April 24, 2009

RE: Case No. 2009-00168
Columbia Gas of Kentucky, Inc.
(Accounting Deferral)
Establish A Regulatory Asset

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received April 23, 2009 and has been assigned Case No. 2009-00168. In all future correspondence or filings in connection with this case, please reference the above case number.

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

JD/ke