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David L. Armstrong
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Charles R. Borders
Commissioner

Peggy Pinion
Cow Creek Gas, Inc.
276 Thompson Road
P. O. Box 3385
Pikeville, KY 41502

February 26, 2010

RE: Case No. 2010-00092
Cow Creek Gas, Inc.
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received February 26, 2010 and has been assigned Case No. 2010-00092. 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