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April 23, 2010

**RECEIVED**

APR 23 2010

**PUBLIC SERVICE  
COMMISSION**

Jeff Derouen  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

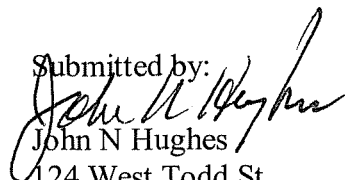
Re: Case No. 2009-00442

Dear Mr. Derouen:

Pursuant to the Commission's order of February 22, 2010, Kentucky Frontier Gas, LLC gives notice that the closing for the transfer of Auxier Road Gas Company stock occurred on April 13, 2010. The journal entries for the transfer are attached.

If additional information is needed, please contact me.

Submitted by:



John N Hughes  
124 West Todd St.  
Frankfort, KY 40601  
502 227-7270  
Attorney for Kentucky Frontier Gas,  
LLC

JOURNAL ENTRIES  
 KENTUCKY FRONTIER GAS LLC  
 AUXIER ROAD ACQUISITION

4/23/2010

ACCT #		DEBIT	CREDIT
131	CASH		\$1,585,000.00
123.1	GAS PLANT IN SERVICE - AUXIER RD	\$1,625,000.00	
224.3	NOTE PAYABLE - B BRANHAM		\$40,000.00
131	CASH		\$300,000.00
123.1	GAS PLANT IN SERVICE - COW CREEK	\$300,000.00	
131	CASH		\$10,000.00
123.1	GAS PLANT IN SERVICE - DEMA ENTERPRISES	\$10,000.00	
131	CASH		\$10,000.00
114	INTERSTATE FARM TAPS	\$10,000.00	
TOTALS		\$1,945,000.00	\$1,945,000.00