COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE JOINT APPLICATION OF ULICE BUD)		
RIFE, JR., AND JOHN M. BRADLEY AND)		
DEBBIE L. BRADLEY FOR THE APPROVAL)		
OF THE ACQUISITION OF B & H GAS	CASE NO	89-018
COMPANY, INC. OF STANVILLE, FLOYD)		
COUNTY, KENTUCKY, BY ULICE BUD)		
RIFE, JR.		

ORDER

On March 21, 1991, the Commission received a letter from Ulice Rife, Jr., acting on behalf of B & H Gas Company, Inc. ("B & H"), requesting that the Order in Case No. 89-018 be vacated. The Commission will treat this letter as a request to reopen the case and will grant the request herein. After consideration of the request, IT IS HEREBY ORDERED that Case No. 89-018 be and it hereby is reopened.

IT IS FURTHER ORDERED that B & H shall submit the following information to the Commission within 10 days of the date of this Order:

1. Concerning the letter dated March 8, 1991 from the Commission Staff to Mary Ann Coleman, CPA, acting on behalf of B & H, provide any comments, recommendations or concerns B & H may have regarding the facts as stated therein, including the desire of B & H to treat the transaction as a stock acquisition. Provide any additional evidence the company feels is necessary in order for the Commission to fully reevaluate this case.

2. The staff's letter of March 8 contains certain recommendations relative to the proper amount of acquisition adjustment which should be recorded on the books of B&H. Assuming that the Commission vacates its Order in Case No. 89-018 and any acquisition adjustment associated with that case is removed from the books, and taking into consideration the 1987 incorporation of a "new" B&H Gas, will any acquisition adjustment be recorded on the books of B&H? If so, provide any documentation available to support the amount of the acquisition adjustment being recorded.

Done at Frankfort, Kentucky, this 10th day of May, 1991.

PUBLIC SERVICE COMMISSION

For the Commission

ATTEST:

All M Machanham
Executive Director