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August 17, 2010

RECEIVED

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PUBLIC SERVICE
COMMISSION

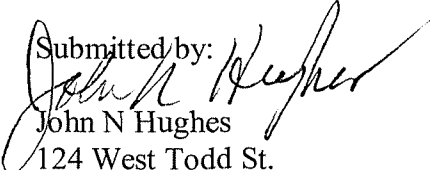
Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

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

8/17/2010

JOURNAL ENTRIES
KENTUCKY FRONTIER GAS LLC
AUXIER ROAD ACQUISITION

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
	TOTALS	\$1,625,000.00	\$1,625,000.00

ADOPTION NOTICE

The undersigned Kentucky Frontier Gas LLC
(Name of Utility) System

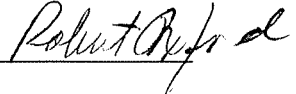
of Prestonsburg, KY hereby adopts, ratifies, and makes its own, in every respect as if the same had been originally filed and posted by it, all tariffs and supplements containing rates, rules and regulations for furnishing natural gas service at Magoffin County, KY and area
(Nature of Service)

in the Commonwealth of Kentucky, filed with the Public Service Commission of Kentucky by Auxier Road Gas Company of Prestonsburg, KY
(Name of Predecessor)

and in effect on the 13 day of April, 2010, the date on which the public service business of the said Auxier Road Gas Company
(Name of Predecessor)

was taken over by it.

This notice is issued on the 15 day of April, 2010, in conformity with 807 KAR 5:011, Section 11, of the Regulations for the filing of Tariffs of Public Utilities with the Public Service Commission of Kentucky.

Kentucky Frontier Gas LLC
By Robert Oxford 

Authorized by Ky.P.S.C. Order No. 2009-00442 dated February 22, 2010_____