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April 23, 2010

RECEIVED

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**PUBLIC SERVICE
COMMISSION**

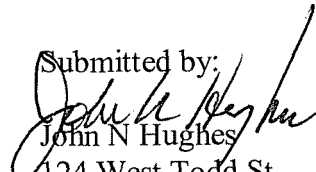
Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Case No. 2009-00492

Dear Mr. Derouen:

Pursuant to the Commission's order of January 29, 2010, Kentucky Frontier Gas, LLC gives notice that the closing for the transfer of People's Gas Company occurred on April 15, 2010. The journal entries and adoption notice 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 | | \$20,000.00 |
| 101.6 | GAS PLANT IN SERVICE - PEOPLES GAS | \$107,917.00 | |
| 114.6 | GAS PLANT ACQUISITION ADJUSTMENT | \$7,785.00 | |
| 108.6 | ACCUMULATED DEPRECIATION - GAS PLANT | | \$96,669.00 |
| 115.6 | ACCUMULATED AMORTIZATION - ACQUISITION | | \$5,453.00 |
| 114.61 | GAS PLANT ACQUISITION ADJUSTMENT | \$6,420.00 | |
| TOTALS | | \$122,122.00 | \$122,122.00 |

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 Phelps, KY and area
(Nature of Service)

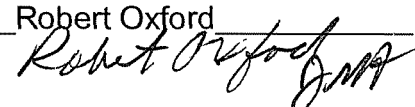
in the Commonwealth of Kentucky, filed with the Public Service Commission of Kentucky by Peoples Gas Company of Phelps, KY
(Name of Predecessor)

and in effect on the 31 day of December, 2009, the date on which the public service business of the said Peoples 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. 2009-00492