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August 17, 2010

RECEIVED

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PUBLIC SERVICE
COMMISSION

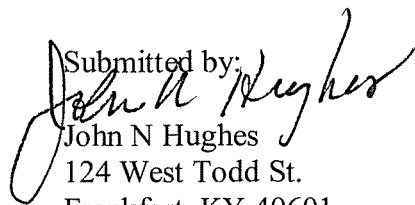
Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Case No. 2010-00076

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 Cow Creek Gas Company, Dema Gas Company and Interstate Naturla Gas Company farm taps occurred on May 10, 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
 KENTUCK FRONTIER GAS LLC
 COW CREEK/DEMA/ING FT

8/17/2010]

ACCT #		DEBIT	CREDIT
131	CASH		\$530,000.00
123.1	GAS PLANT IN SERVICE - COW CREEK (INCLUDES ALL BUT 10 MILES OF DLR)	\$530,000.00	
131	CASH		\$10,000.00
123.1	GAS PLANT IN SERVICE - DEMMA ENTERPRISES	\$10,000.00	
131	CASH		\$10,000.00
114	INTERSTATE FARM TAPS	\$10,000.00	
TOTALS		\$550,000.00	\$550,000.00

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 area
(Nature of Service)


in the Commonwealth of Kentucky, filed with the Public Service Commission of
Kentucky by Cow Creek Gas Company of Magoffin County, KY
(Name of Predecessor)

and in effect on the 7 day of May, 2010, the date on which
the public service business of the said Cow Creek Gas Company
(Name of Predecessor)

was taken over by it.

This notice is issued on the 7th day of May, 20 10, 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. 2010-00076 dated May 7, 2010_____

ADOPTION NOTICE

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

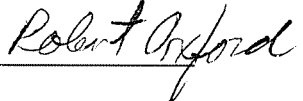
of Prestonsburg, KY hereby adopts, ratifies, and makes its own, in every respect as if the same had been originally filed and posted by it, all tariffs and supplements containing rates, rules and regulations for furnishing natural gas service at Magoffin County, KY area
(Nature of Service)

in the Commonwealth of Kentucky, filed with the Public Service Commission of Kentucky by Dema Gas Company, Inc of Magoffin County, KY _____
(Name of Predecessor)

and in effect on the 7 day of May, 2010, the date on which the public service business of the said Dema Gas Company
(Name of Predecessor)

was taken over by it.

This notice is issued on the 7th day of May, 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. 2010-00076 dated May 7, 2010 _____

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 farm tap service at Floyd, Magoffin, Johnson and surrounding Counties in KY (Nature of Service)

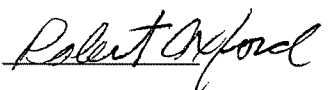
in the Commonwealth of Kentucky, filed with the Public Service Commission of Kentucky by Interstate Natural Gas Co of Prestonsburg, KY
(Name of Predecessor)

and in effect on the 7 day of May, 2010, the date on which the public service business of the said Interstate Natural Gas Co.
(Name of Predecessor)

was taken over by it.

This notice is issued on the 7th day of May, 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. 2010-00076 dated May 7, 2010 _____