

ADOPTION NOTICE

The undersigned Cow Creek Gas, Inc
(Name of Utility) System

of Pikeville, Kentucky 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 Johnson, Floyd, and Magoffin Counties
(Nature of Service)

in the Commonwealth of Kentucky, filed with the Public Service Commission of
Kentucky by Sigma Gas Corporation of Prestonsburg, Kentucky
(Name of Predecessor)

and in effect on the 12th day of January, 2008, the date on which
the public service business of the said Sigma Gas Corporation
(Name of Predecessor)

will be taken over by it.


This notice is issued on the 14th day of January, 2008, 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.

By 

Authorized by Ky.P.S.C. Order No. 2007-00419

**PUBLIC SERVICE COMMISSION
OF KENTUCKY**
EFFECTIVE
1/12/2008
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

RECEIVED

By  16 2008
Executive Director
PUBLIC SERVICE
COMMISSION