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Mark David Goss  
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Teresa J. Hill, Secretary  
Environmental and Public  
Protection Cabinet

Commonwealth of Kentucky  
**Public Service Commission**

John W. Clay  
Commissioner

Timothy J. LeDonne  
Commissioner  
Department of Public Protection

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February 26, 2007

H. Jay Freeman  
General Manager  
Natural Energy Utility Corporation  
2560 Hoods Creek Pike  
Ashland, KY 41102

RE: Case No. 2007-00083  
Natural Energy Utility Corporation  
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received February 26, 2007 and has been assigned Case No. 2007-00083. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact Dawn McGee at (502) 564-3940 ext. 243.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell  
Executive Director

BOD/sh