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President
Bluegrass Gas Sales, Inc.
P.O. Box 23539
Anchorage, KY 40223-0539

September 2, 2008

RE: Case No. 2008-00359
Bluegrass Gas Sales, Inc.
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received August 29, 2008 and has been assigned Case No. 2008-00359. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

Stephanie Stumbo
Executive Director

SS/rs