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Gregory Coker
Commissioner

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

December 1, 2005

RE: Case No. 2005-00489
Natural Energy Utility Corporation
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received December 1, 2005 and has been assigned Case No. 2005-00489. 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,

Beth O'Donnell
Executive Director

BOD/tw