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November 23, 2010

Shannon Gibbs
5048 Banbury Rd
Ashland, KY 41101

RE: Columbia Gas of Kentucky, Inc. vs. Natural Energy Utility Corporation
Case No. 2009-00340

Dear Shannon Gibbs:

The Commission acknowledges receipt of your comments on November 15, 2010. Your comments have been filed in the record of the above-referenced case for the Commission's consideration.

You may view all documents filed in this case on the Commission's website at <http://psc.ky.gov>.

Thank you for your letter of interest and concern in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Derouen".

Jeff Derouen
Executive Director