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December 01, 2010

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

RE: Case No. **2010-00464**

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 December 01, 2010 and has been assigned Case No. 2010-00464. In all future correspondence or filings in connection with this case, please reference the above case number. Public comments and responses to public comments regarding this case may be viewed on the Commission's web site at <http://www.psc.ky.gov>.

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

Sincerely,

Jeff Derouen  
Executive Director

JD/ke