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Linda Breathitt
Commissioner

May 31, 2012

Dennis R Horner
Kentucky Frontier Gas, LLC
4891 Independence Street, Suite 200
Wheat Ridge, COLORADO 80033

RE: Case No. **2012-00214**

B.T.U. Gas Company, Inc.
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received May 31, 2012 and has been assigned Case No. 2012-00214. 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