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Commissioner

September 21, 2010

Dennis R. Horner
Kentucky Frontier Gas, LLC
4891 Independence Street, Suite 200
Wheat Ridge, CO 800333

RE: Case No. 2010-00347
Case No. 2010-00371

Dear Mr. Horner:

On September 17, 2010, Kentucky Frontier Gas, LLC dba East Kentucky Utilities, Inc. filed a Gas Cost Adjustment with the Commission. This filing was docketed as a new case and assigned Case No. 2010-00371.

Kentucky Frontier Gas, LLC dba East Kentucky Utilities, Inc. had previously filed a Gas Cost Adjustment on August 31, 2010. This filing was assigned Case No. 2010-00347. The filing received on September 17, 2010 should have been treated as a revision to the filing received on August 31, 2010 and placed in the record of Case No. 2010-00347. Therefore, Kentucky Frontier Gas, LLC dba East Kentucky Utilities, Inc.'s filing received on September 17, 2010 will be removed from Case No. 2010-00371 and placed in the record of Case No. 2010-00347. Case No. 2010-00371 will be closed and removed from the Commission's docket.

In all future correspondence or filings related to this matter, please reference Case No. 2010-00347. If you need further assistance, please contact my staff at 502-564-3940.

Sincerely,

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

Jeff Derouen
Executive Director