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General Manager
Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102

December 9, 2009

RE: Case No. 2009-00481
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 8, 2009 and has been assigned Case No. 2009-00481. In all future correspondence or filings in connection with this case, please reference the above case number.

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

JD/tw