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March 2, 2010

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

RE: Case No. 2010-00102
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 March 2, 2010 and has been assigned Case No. 2010-00102. 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/rs