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Leonard K. Peters  
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Energy and Environment Cabinet

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David L. Armstrong  
Chairman

James Gardner  
Vice Chairman

Charles R. Borders  
Commissioner

June 1, 2010

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

RE: Case No. 2010-00218  
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 June 1, 2010 and has been assigned Case No. 2010-00218. 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/ke