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

September 1, 2010

RE: Case No. 2010-00352
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 September 1, 2010 and has been assigned Case No. 2010-00352. 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,

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

Jeff Derouen
Executive Director

JD/tw