



COMMONWEALTH OF KENTUCKY
OFFICE OF THE ATTORNEY GENERAL

ANDY BESHEAR
ATTORNEY GENERAL

CAPITOL BUILDING, SUITE 118
700 CAPITOL AVENUE
FRANKFORT, KY 40601
(502) 696-5300
FAX: (502) 564-2894

VIA ELECTRONIC FILING

Ms. Gwen R. Pinson
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

February 2, 2018

In Re: Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Atmos Energy Corporation; Case No. 2018-00039

In Re: Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Delta Natural Gas Company, Inc.; Case No. 2018-00040

In Re: Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Columbia Gas of Kentucky, Inc.; Case No. 2018-00041

In Re: Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Kentucky-American Water Company; Case No. 2018-00042

In Re: Electronic Investigation of the Impact of the Tax Cuts and Job Act on the Rates of Water Service Corporation of Kentucky; Case No. 2018-00043

Dear Ms. Pinson:

The Attorney General submits this cover letter for his electronic filing in these cases, serving as the Read1st introductory file. The filing is his Email Service Response in the above-styled cases. In accordance with 807 KAR 5:001 § 8 and the Commission's Orders, Counsel certifies that the electronically filed documents are a true representation of the original paper document(s) being hand delivered to the Commission no later than the second day after this electronic filing, that all materials in the paper documents are included in the electronic filing, and that no party has been excused from participation by electronic service. The Attorney General is filing with the Commission one paper original of the entire filing.

Should you have any questions, please feel free to contact me at your convenience.

Sincerely,

Justin M. McNeil
Assistant Attorney General