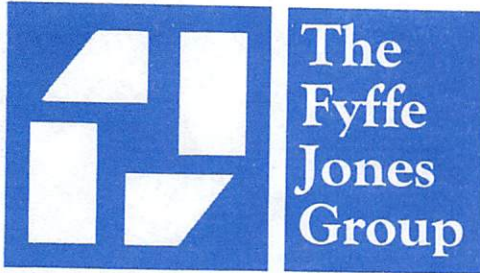


# Exhibit 1a



**The Fyffe Jones Group**

2155 Carter Avenue  
P. O. Box 2245  
Ashland, KY 41105-2245  
606-329-8604

806 Chillicothe Street  
Portsmouth, OH 45662  
740-353-0400

1033 Twentieth Street  
P.O. Box 1148  
Huntington, WV 25713-1148  
304-525-8592

August 26, 2018

Eddie Campbell  
C/O Prestonsburg City Utilities  
2560 South Lake Drive  
Prestonsburg, Kentucky 41653

RE: Valuation of Water Customers assumed Southern Utility

Dear Mr. Campbell:

This letter constitutes an agreement between the Company and **The Fyffe Jones Group** under which we will provide valuation consulting services to you in connection with the purchase referenced above. Our services will be directed by you. Accordingly, it is intended that our workproduct will be covered under the client privilege.

The professional consulting services we currently expect to provide include:

- Performing a valuation of the customer base acquired from Southern Utilities.
- Any other services requested by you.

The objective of our valuation will be to estimate the fair market value of the acquired interests. Although our valuation is intended to estimate the fair market value, we assume no responsibility for a seller's or buyer's inability to obtain a purchase contract at that price.

In performing our valuation, we will be relying on the accuracy and reliability of the company's historical financial statements, forecasts of future operations, and other financial data provided by you. We will not audit, compile, or review those financial statements, forecasts, or other financial data. At the conclusion of our valuation services, we will ask you to sign a representation letter on the accuracy and reliability of the financial information provided by you which was used in the valuation process. Our services cannot be relied on to disclose errors, irregularities, or illegal acts, including fraud or defalcations that may exist.

We will document the results of our valuation services in a formal, written report. We have no responsibility to update our valuation report for events and circumstances that occur after the date of its issuance. We understand that our valuation report will be used to support the acquisition and it will not be distributed to anyone not involved in that process. If we are unable to complete our valuation services, we will not issue a report.

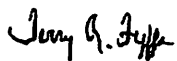
During the course of our engagement, it may be necessary for us to prepare written reports that support our conclusions. These reports are to be used only in connection with the referenced transaction and may not be published or used in any other manner without the written consent of this firm.

We will submit bills to you monthly, payable within 30 days, which will be based on our standard hourly rate for this type of consulting of \$250 per hour, plus out-of-pocket expenses.. All other services will be hourly plus expenses. Although our services will be directed by you, the Company will be responsible for paying our fees. All invoices are payable within 30 days of invoice date. If not paid within 30 days, interest will begin accruing at 1.5% per month. If not paid within 60 days, we will discontinue our services until satisfactory financial arrangements are made. You agree to pay reasonable attorney fees and collection costs incurred by our firm relating to collection of fees for services performed under the terms of this engagement. The provision of this paragraph will be effective to the maximum extent permitted under applicable law.

Our customary practice in litigation consulting engagements is to receive a non-refundable retainer of \$5,000 per valuation before beginning work. The retainer will be applied towards payment of our final billing in connection with this engagement. In order to maintain our independence, all fees billed to date will need to be paid prior to testimony, if needed.

This agreement will become effective as soon as you sign and date the original and copy of this letter and return the signed copy to us with the retainer, no later than September 4, 2018. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter.

Sincerely,



Terry R. Fyffe, CPA

Accepted by  Date 9/18/18  
Prestonsburg City Utilities