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May 29, 2020

Kent A. Chandler, Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, KY 40602

Re: PSC Case No. 2019-00360 (*Electronic Proposed Acquisition etc.*);  
Read1st document for Bluegrass Water's Post-Closing Accounting Entries

Dear Mr. Chandler:

Bluegrass Water Utility Operating Company, LLC ("Bluegrass Water"), through counsel, submits this cover letter for its electronic filing in this case, serving as the Read1st introductory file. The filing made is an Excel workbook (.xlsx format) of Post-Closing Accounting Entries for Joann Estates and River Bluffs in compliance with 2/17/20 Order Appendix for Condition #1.

Bluegrass Water will file one copy of these Entries with the Commission in paper medium within 30 days of the lifting of the state of emergency pursuant to the Commission's 3/24/2020 Order in Case No. 2020-0085. In accordance with 807 KAR 5:001 § 8(7), filing counsel certifies that the electronically filed documents are a true representation of the same documents being filed in paper medium, that all materials in the paper document are included in the electronic filing, and that no party has been excused from electronic filing procedures or participation in electronic service.

Sincerely,

/s/ Kathryn A. Eckert

Kathryn A. Eckert