

Grayson Rural Electric Cooperative Corporation

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March 12, 2021

**Ms. Linda C. Bridwell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602-0615**

Re: PSC Case No. 2020-00018 and Case No. 2019-00101

Dear Ms. Bridwell:

Please find enclosed for filing with the Commission in the above-referenced case Grayson Rural Electric Cooperative Corporation's comments to the Liberty Audit Report and completed action plan in response to the audit.

If you have any questions about this filing, please feel free to contact me.

Sincerely,



**James Bradley Cherry
President & CEO**

Enclosure