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April 1, 2021

Linda C. Bridwell, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40602

Re: PSC Case No. 2020-00297 (*Electronic Proposed Acquisition etc.*);
Read1st document for Post-Closing Accounting Entries

Dear Ms. Bridwell:

Bluegrass Water Utility Operating Company, LLC ("Bluegrass), 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/spreadsheet (.xlsx format) of post-closing accounting entries for the 3/9/21 acquisition of the assets of Woodland Acres Utilities, Inc.; this filing is in compliance with 1/14/21 Order ¶ 6.

In accordance with 807 KAR 5:001 § 8(7), filing counsel certifies that no party has been excused from electronic filing procedures or participation in electronic service. To the extent applicable, Bluegrass will file one copy of the Excel file with the Commission in paper medium or other medium (*e.g.*, CD-ROM or thumb drive) within 30 days of the lifting of the state of emergency pursuant to the Commissions 3/16/20 and 3/24/20 Orders in Case No. 2020-00085. 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 that are filed later in paper or other medium and that all materials in the other-format document are included in the electronic filing.

Sincerely,

/s/ Kathryn A. Eckert

Kathryn A. Eckert