

Sullivan and Associates CPA PLLC

Certified Public Accountants and Business Consultants
2304 Hurstbourne Village Dr, Suite 600
Louisville, KY 40299

February 25, 2022

Linda Birdwell
Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
PO Box 615
Frankfort, KY 40602

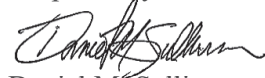
RE: Bluegrass Gas Sales, Inc. (BGS)
Case No. 2021-00483 Data Request Letter
Dated February 10, 2022

Dear Ms. Birdwell:

We have reviewed the "Commision Staff's First Request for Information to Bluegrass Gas Sales, Inc." dated February 10, 2022. As of today, we are still in the process of gathering the data necessary for the completion of your request. Therefore, we would like to ask for an extension of time to complete this portion of the filing. The company should be able to complete the process within 5 business days from our response today.

Let me know if you have any other questions on this matter.

Respectfully,



Daniel M. Sullivan
Accountant

Cc Mark O'Brien, Julie Parsons