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VIA ELECTRONIC FILING

March 24, 2022

Linda C. Bridwell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

Re: In the Matter of: Electronic Tariff Filing of B&S Oil and Gas Company for Initial Rules, Regulations and Rates For Furnishing Gas Service Pursuant to KRS 278.485

Dear Ms. Bridwell:

B&S Oil and Gas Company submits this cover letter for its electronic filing of its B&S Oil and Gas Company's Responses to Staff's Second Requests for Information in Case No. 2021-484, Electronic Tariff Filing of B&S Oil and Gas Company for Initial Rules, Regulations and Rates For Furnishing Gas Service Pursuant to KRS 278.485.

This filing is timely, filed in accordance with the schedule set out in the Commission's January 14, 2022, Order in this case. Pursuant to the Commission's July 22, 2021, Order issued in Case No. 2020-00085, B&S Oil and Gas Company will not be filing an original, physical copy of this document with the Commission.

Thank you for your attention to this matter.

Sincerely,



JOE F. CHILDERS