

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

KIRKSVILLE WATER ASSOCIATION, INC. )  
APPLICATION FOR ALTERNATIVE RATE ADJUSTMENT ) 2023-00258

**STATEMENT OF AARON OWENS, MANAGER**  
**REGARDING TAX RETURN EXEMPT STATUS OF**  
**KIRKSVILLE WATER ASSOCIATION**

Comes now, **AARON OWENS**, Manager of Kirksville Water Association, being first duly sworn, and states that to his best knowledge and belief, Kirksville Water Association is a governmental unit or an affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48 1995-2 C.B. 418 and is exempt from filing state and federal tax returns.

*Aaron Owens*  
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**AARON OWENS, MANAGER**

COMMONWEALTH OF KENTUCKY

COUNTY OF MADISON

Subscribed and sworn to before me by AARON OWENS, this the 12<sup>th</sup> day of August, 2023.

*Amy Fonticiella*  
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NOTARY PUBLIC, State at Large, KY  
My commission expires: 03/20/2026