

March 14, 2024

Via Electronic Filing

Linda Bridwell Executive Director Kentucky Public Service Commission P.O. Box 615 Frankfort, KY 40602

Re: Case No. 2024-00

Dear Ms. Bridwell:

This letter is being filed in response to the March 14, 2024, Commission deficiency letter. In conformity with the requirements of 807 KAR 5:076, Section 4 (1) (e), Butler County Water System, Inc. (Butler System) states that it is a water association organized as a non-profit corporation under KRS Section 273. Accordingly, the IRS has determined that the Butler System is exempt from filing a Federal Income Tax return under Section 501(c)(12) of the Internal Revenue Code. For the same reason, Butler System is also exempt from filing a Kentucky State income Tax return. A letter from the Internal Revenue Service stating that Butler System is exempt from Federal Income Tax is included with this letter for your reference.

A copy of Butler System's response to the deficiency letter has been emailed to the Office of Rate Intervention, Office of Attorney General

If you have any questions or need any additional information, please let me know.

Sincerely,

Sacob Cuarta General Manager

Providing high-quality
water services to
families and businesses
throughout

Enclosed: IRS Letter dated April 24, 2014.

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

APR 24 2014

Date:

BUTLER COUNTY WATER SYSTEM INC PO BOX 10180 BOWLING GREEN, KY 42102-4780



Employer Identification Number: 61-0669228 DLN: 17053173337042 Contact Person: VERONICA PERRY ID# 52119 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Form 990 Required: Effective Date of Exemption: June 15, 2012 Contribution Deductibility: Addendum Applies: Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(12) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Director, Exempt Organizations

Tamera Ripperda

Enclosure: Publication 4221-NC

Letter 948