

April 29, 2020

High Quality H2O  
PO Box 3314  
Missoula, MT 59806

Public Service Commission  
RE: High Quality H2O 2019 Annual Report Extension Request

To Whom It May Concern:

As a representative of High Quality H2O LLP, I am writing this letter to request an extension of the due date for the Annual Report.

I had anticipated I may need to request this extension and had tried calling the PSC several times over the last 10 days but was not able to get an answer and did finally leave a voicemail on an extension aside from the main number. I also reached out to Sydney Kessel through email as I had communicated with her last year regarding the filing of the annual report for 2018.

I am requesting this extension due to a number of complications that have arisen out of the COVID-19 situation:

- 1) In order for my to complete the report, I need the 2019 tax returns to be completed. I had started preparing my tax file for my accountant in mid March. I had not completed that portion of the process by the time I was forced to begin working my main job from home due to my children's school being closed. By the end of March I was faced with trying to manage/run 2 businesses to maintain some sort of an income as well as act as a "teacher" to my children. As a matter of triage, the tax return, and thus the annual report, for High Quality H2O fell through the cracks.
- 2) It was not until the middle of April that we had finally settled into a manageable routine and I was able to return to my office to get the materials needed to complete my tax file and begin working on the annual report.
- 3) I sent the information to my accountant, but as with every accountant and banker across the country, their priority is not tax returns, it has been helping their small business customers navigate the loan applications for small business relief. He had said he would put me in his "emergency" file but could not guarantee he would have the report completed in time. In speaking with him this week, he said he just got inundated with a second round of requests for help with loan applications and my return would not be completed.
- 4) Over the last 10 days, I had tried to reach out by phone to the PSC. The main line does not mention that the office is closed and to try to reach out by email. I finally called two different extensions and left messages – and received the information that all are working remotely in this time, which makes complete sense. I finally also reached out to Sydney Kessel by email as I had communicated with her about the 2018 Annual Report. She and Dagan Lynch responded quickly and under their recommendation I am writing this letter.

Because of the current circumstances resulting from COVID, more particularly the effects it has had on my ability to work as well as my accountant's ability to complete the High Quality H2O tax return, I am requesting to be able file this report at a later date without negative consequences or late filing fees. It does appear that there are a couple of ARM's (38.2.305 and 38.2.312) that may apply in this case as shared by Dagan in his email response to me on April 29, 2020.

In talking with my accountant, I think it is possible that I could have the report completed by May 17, 2020 but I would like to formally request an extension until May 30, 2020 as that would allow a bit of extra time for any unseen delays in these unpredictable times.

Thank you for your time and consideration, please feel free to call or email me with any questions.

Sincerely,

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