SANFORD LAW OFFICE, PLLC

Jo Anne Sanford, Attorney at Law

October 12, 2018

Ms. M. Lynn Jarvis, Chief Clerk North Carolina Utilities Commission 4325 Mail Service Center Raleigh, North Carolina 27699-4325

Via Electronic Delivery

Re: Application by Carolina Water Service, Inc. of North Carolina for

Authority to Increase Rates for Water and Sewer Utility Service in

North Carolina

Docket No. W-354, Sub 360: Applicant's Rebuttal Testimony

Dear Ms. Jarvis:

Carolina Water Service, Inc. of North Carolina ("CWSNC" or "Company") submits for electronic filing in the above-referenced docket the rebuttal testimony of the following witnesses: Dante DeStefano, CWSNC Financial Planning and Analysis Manager; J. Bryce Mendenhall, CWSNC Vice-President of Operations; and Dylan D'Ascendis, of ScottMadden, Inc.

Additionally, within one business day, as required by Commission Rule R1-28(e)(1), CWSNC will file fifteen (15) paper copies of the testimony with the Clerk.

As always, thank you and your staff for your assistance; please feel free to contact me if there are any questions or suggestions.

Sincerely,

Electronically Submitted

/s/Jo Anne Sanford State Bar No. 6831 Attorney for Carolina Water Service, Inc. of North Carolina

c: Parties of Record