

Exhibit “K”



The York Water Company

October 30, 2018

Dear Jacobus Borough Wastewater Customer:

The York Water Company ("YWC") and the Jacobus Borough Sewer Authority ("Authority") are happy to announce that they recently entered into an agreement for the sale and purchase of the Jacobus Borough Sewer Authority Collection System. As you may be aware, residents of Jacobus Borough have been YWC customers for several decades.

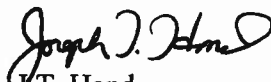
YWC will soon apply to the Pennsylvania Public Utility Commission ("PUC") for a Certificate of Public Convenience in order to serve the wastewater needs of Jacobus Borough. Once approved by the PUC, our goal is to provide a smooth transition to all Jacobus customers. YWC is working with the Pennsylvania Department of Environmental Protection to secure the necessary permits and will begin surveying the Jacobus Wastewater Collection System, locating and marking manholes and inventorying sewer assets.

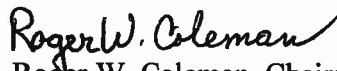
As a current Authority customer, there is nothing you will need to do in order to initiate wastewater service nor will you incur any additional costs. Once approved by the PUC and upon receipt of the necessary permits from the Pennsylvania Department of Environmental Protection, you will receive a follow-up letter informing you of the transition date. Until that time, you will continue to be customers of the Authority and you should contact their office for any sewer-related questions. YWC has been the billing and collection agent for the Authority for the past 18 months and sewer customers will continue sending their sewer payments to YWC. Questions regarding sewer payments should be directed to YWC at (717) 845-3601 or electronically to customer.service@yorkwater.com.

Once you are a wastewater customer of YWC and subject to approval by the PUC, residential customers will be billed monthly at a base rate of \$55.00 plus \$5.00 per 1000 gallons of water consumed above 4000 gallons. YWC intends to combine your water and wastewater fees on a single, monthly bill. If you are currently enrolled in YWC's Timely Automatic Payment "TAP" plan that allows us to automatically deduct the amount of your water bill directly from your bank account, TAP will similarly apply to your wastewater account.

YWC has been locally owned and operated since 1816 and now provides water/wastewater service to 48 municipalities in York and Adams Counties and we look forward to providing the same superior service to the new wastewater customers in Jacobus Borough. Please read the back of this letter for Commonly Asked Questions. If you have any questions about this information or need additional information about the transition of wastewater service by YWC, please do not hesitate to contact the undersigned at jth@yorkwater.com or one of the YWC's helpful customer service representatives at (717) 845-3601.

Sincerely,


J.T. Hand
Chief Operating Officer


Roger W. Coleman, Chairman
Jacobus Borough Sewer Authority

**The York Water Company
Jacobus Borough Wastewater Project**

October 30, 2018

Dear Jacobus Borough Sewer Authority Wastewater Customer:

The York Water Company (“York Water”) has entered into an agreement to purchase Jacobus Borough Sewer Authority’s wastewater collection system (the sewer system). The following are commonly asked questions:

1. Why did Jacobus Borough Sewer Authority (“Authority”) decide to sell the sewer system?

After many years of operation, the Authority recognized that due to increasing costs beyond its control and its debt service, the ability to keep its sewer rates at reasonable and consistent rates was disappearing. This realization is a result of the fixed customer base in Jacobus. By selling the system to York Water, the costs of operating the sewer system may be spread among the customers of York Water. In addition, with many professionals and equipment at its disposal, York Water will be able to operate the system in a more cost-effective manner and will be able to do so for the long term. Taken together, this translates into a cost savings to its customers.

2. When do I become a sewer customer of York Water? Probably not for another 6-7 months or so. We will send out a “Welcome Packet” when that date gets closer.

3. Who must stay connected to the sewer system? All current customers of the Authority’s sewer system will automatically become wastewater customers of York Water.

4. What must I do to become a sewer customer of York Water? Nothing. If you are a sewer customer of the Authority your service will automatically transfer to York Water.

5. I see York Water employees around the area, what are they doing? We will have workers and contractors marking facilities, manholes, sanitary cleanouts and laterals and inventorying assets.

6. Are there any transfer fees? No.

7. How much will my sewer service cost? Subject to Pennsylvania Public Utility Commission (PUC) approval, York Water expects to bill monthly for wastewater service at a rate of \$55.00 per month plus \$5.00 per 1000 gallons of water in excess of 4000 gallons of water consumed based upon monthly water consumption. If you use 4,000 gallons of water per month, your sewer bill will be \$55 per month. If you use 6000 gallons of water per month, your sewer bill will be \$65 per month. York Water will maintain this rate for a period of 3 years or until adjusted from time to time by the PUC, whichever is later. Any future rate increases can only occur with approval of the PUC and the public has the ability to provide comment during the PUC approval process.

8. Who do I call for information?

You will still be an Authority sewer customer for the next 6-7 months, so if you have any questions regarding your existing sewer service, you should contact them. If you want to talk about this transition with a York Water representative, you can contact our Customer Service Department at 717-845-3601 or toll free at 1-800-750-5561 or email us at customer.service@yorkwater.com.