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September 16, 2019

Tanowa M. Troupe, Secretary
Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, Ohio 43215

RE: *In the Matter of the Application of Suburban Natural Gas Company for an Increase in Gas Distribution Rates, Case Nos. 18-1205-GA-AIR, et al.*

Dear Ms. Troupe,

On May 23, 2019, a Stipulation and Recommendation (Stipulation) was filed in the above-captioned cases. Paragraph III.A.8.a. of the Stipulation requires Suburban Natural Gas Company (Suburban) to file a late-filed exhibit reflecting the total amount of rate case expense to be included in rate base within thirty days of the date that the hearing concludes or reply briefs are filed, whichever is later. The Stipulation also requires that the rate case expenses be amortized over five years.

On August 16, 2019, reply briefs were filed in the above-captioned proceedings. Accordingly, Suburban hereby files Attachment A, reflecting Suburban's actual rate case expenses incurred for accounting, legal, and engineering services. Also attached as Attachment B is an updated Schedule C-3, incorporating the total amount of rate case expense amortized over five years.

Please do not hesitate to contact us if there are any questions.

Sincerely,


Kimberly W. Bojko

cc: Parties of Record

SUBURBAN NATURAL GAS COMPANY
CASE NO.18-1205-GA-AIR
RATE CASE EXPENSES
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

Line No.	Item of Expense	Case No. 18-1205-GA-AIR	
		Case Actual	Case Estimate
1	Legal	\$ 264,966	\$ 120,000
2	Accounting	\$ 194,715	\$ 140,000
3	Engineering	\$ 12,406	\$ 5,000
4			
5	Total	<u>\$ 472,087</u>	<u>\$ 265,000</u>

Attachment B

SUBURBAN NATURAL GAS COMPANY
CASE NO. 18-1205-GA-AIR
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019

SCHEDULE C-3
PAGE 1 OF 1

Line No.	Description	Revenue and Gas Cost	Rider Revenue	Interest on Customer Deposits	Rate Case Expenses	Charitable Contributions	Social Club Dues	Payroll Expenses	Property Taxes	Professional Fees	Depreciation Expense	Misc. Expenses	Misc. Expense Assoc. Rev. Adjustment	Federal Income Tax	Tax Synchronization	Total Schedule C-3
		C-3.1	C-3.2	C-3.3	C-3.4	C-3.5	C-3.6	C-3.7	C-3.8	C-3.9	C-3.10	C-3.11	C-3.12	C-3.13	C-3.14	
1	Element of Operating Income															
2	OPERATING REVENUES															
3	Revenues	\$ 68,488	\$ (1,346,597)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,278,109)
4	Total Revenue Adjustments	68,488	(1,346,597)	0	0	0	0	0	0	0	0	0	0	0	0	(1,278,109)
5	OPERATING EXPENSES															
6	Purchased Gas Cost	(815,824)	0	0	0	0	0	0	0	0	0	0	0	0	0	(815,824)
7	Other Operation and Maintenance	0	(306,503)	3,536	94,417	(23,163)	(18,710)	(37,832)	0	(300,000)	0	(70,112)	28,780	0	0	(629,566)
8	Total O&M Adjustments	(815,824)	(306,503)	3,536	94,417	(23,163)	(18,710)	(37,832)	0	(300,000)	0	(70,112)	28,780	0	0	(1,445,410)
9	Depreciation	0	0	0	0	0	0	0	0	0	39,462	0	0	0	0	39,462
10	Taxes Other Than Income	0	(1,040,094)	0	0	0	0	31,706	64,122	0	0	0	0	0	0	(944,266)
11	Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	282,383	(55,085)	237,298
12	Total Operating Expense Adjustments	(815,824)	(1,346,597)	3,536	94,417	(23,163)	(18,710)	(6,126)	64,122	(300,000)	39,462	(70,112)	28,780	292,383	(55,085)	(2,112,916)
13	Net Operating Income (Loss)	\$ 884,312	\$ -	\$ (3,536)	\$ (94,417)	\$ 23,163	\$ 18,710	\$ 6,126	\$ (64,122)	\$ 300,000	\$ (39,462)	\$ 70,112	\$ (28,780)	\$ (292,383)	\$ 55,085	\$ 834,807

This foregoing document was electronically filed with the Public Utilities

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Case No(s). 18-1205-GA-AIR, 18-1206-GA-ATA, 18-1207-GA-AAM

Summary: Exhibit In the Matter of the Application of Suburban Natural Gas Company for an Increase in Gas Distribution Rates electronically filed by Mrs. Kimberly W. Bojko on behalf of Suburban Natural Gas Company