May 26, 2020

Ms. Tanowa Troupe

Secretary, Office of Administration

Public Utilities Commission of Ohio

180 East Broad Street

Columbus, Ohio 43215

Re: Case Number 20-521-GA-IDR

Case Number 89-8003-GA-TRF

Dear Ms. Troupe:

By Finding and Order (Order) dated January 24, 2018, in Case No. 17-1905-GA-ORD, the Public Utilities Commission of Ohio (PUCO) adopted revised rules in accordance with Ohio Adm. Code 4901:1-43 concerning the recovery of costs through an Infrastructure Development Rider (IDR) for natural gas companies.

On March 13, 2020, Columbia filed its annual IDR Report for the calendar year to 2019 and its revised rate to be effective May 29, 2020.

On May 20, 2020, the Commission issued an order in Case No. 20-521-GA-IDR which provides for approval of the revised rate.

Pursuant to Ohio Admin. Code 4901:1-43-04(C) and Public Utilities Commission of Ohio’s rules governing tariff filings, Columbia has enclosed for filing electronically, in the above referenced dockets, a complete copy of the following revised IDR tariffs:

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| Sec.  No. | Sheet No. |  | Description |
|  | Three Hundred and Ninth Revised Sheet No. 1a |  | Index |
|  | Two Hundred and Forty-Second Revised Sheet No. 1b |  | Index |
| V | Ninth Revised Sheet No. 30c |  | Infrastructure Development Rider |
| VI | Seventh Revised Sheet No. 74 |  | Infrastructure Development Rider |
| VII | Seventh Revised Sheet No. 29, Page 11 of 11 |  | Infrastructure Development Rider |

Very truly yours,

Larry W. Martin

Director, Regulatory Matters