May 27, 2021

Ms. Tanowa Troupe

Secretary, Office of Administration

Public Utilities Commission of Ohio

180 East Broad Street

Columbus, Ohio 43215

Re: Case Number 21-521-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. These rules require a natural gas company to file an annual report with the PUCO containing the detail of its IDR costs and set forth its proposed rider rate for the twelve months following the report to become effective not less than 75 days prior to the proposed effective date with that rate to become effective automatically on the 75th day, unless suspended by the Commission for good cause.

On March 12, 2021, Columbia filed its annual IDR Report for the calendar year to 2020 and its revised rate to be effective May 28, 2021.

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 Twenty-Ninth Revised Sheet No. 1a |  | Index |
|  | Two Hundred and Sixty-First Revised Sheet No. 1b |  | Index |
| V | Tenth Revised Sheet No. 30c |  | Infrastructure Development Rider |
| VI | Eighth Revised Sheet No. 74 |  | Infrastructure Development Rider |
| VII | Eighth Revised Sheet No. 29, Page 11 of 11 |  | Infrastructure Development Rider |

Very truly yours,

Melissa L. Thompson

Director of Regulatory Policy