

**SUBURBAN NATURAL GAS COMPANY**  
ESTABLISHED 1882



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November 27, 2018

Ms. Barcy McNeal  
Director, Office of Administration  
Public Utilities Commission of Ohio  
180 East Broad Street, 11<sup>th</sup> Floor  
Columbus, Ohio 43215

Re: Suburban Natural Gas Company's Compliance with the Public Utilities  
Commission of Ohio's October 24, 2018 Order in Case No. 18-47-AU-  
COI.

Dear Ms. McNeal,

On October 24, 2018, the Public Utilities Commission of Ohio (Commission) issued a Finding and Order that directed, unless ordered otherwise, all rate-regulated Ohio public utilities with at least 10,000 customers and which have not already implemented or proposed to implement riders to pass back to consumers tax savings resulting from the Tax Cuts and Jobs Act of 2017 (TCJA) to file an application not for an increase in rates, under R.C. 4909.18, "in a newly initiated proceeding" to reflect the impact of the TCJA on rates by January 1, 2019.

Suburban Natural Gas Company (Suburban) hereby notifies the Commission of its intent to fully address the impact of the TCJA on its rates through Suburban's pending application for an increase in rates, filed in Case Nos. 18-1205-GA-AIR, et al. In its Application in the pending rate case, filed on August 31, 2018, Suburban proposed to address the majority of the issues related to the TCJA, including accumulated deferred income taxes and reconciling revenue requirements for purposes of calculating base rates. Suburban has also updated its rider rates to reflect the new federal income tax rate. As for any additional issues that remain outstanding, Suburban intends to also resolve those issues through its pending rate case and/or an alternative filing, if necessary. Suburban will fully cooperate with Commission Staff in ensuring that all tax savings are returned to customers as instructed by the Commission.

Please do not hesitate to contact me should you have any questions.

Sincerely,

Andrew Sonderman  
President, Suburban Natural Gas Company

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**11/27/2018 4:39:36 PM**

**in**

**Case No(s). 18-0047-AU-COI**

Summary: Letter of Notification Letter of Notification of Intent of Suburban Natural Gas Company to Resolve All TCJA-Related Matters in Pending Rate Case electronically filed by Mr. Brian W Dressel on behalf of Suburban Natural Gas Company