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September 16, 2019

WRITER'S DIRECT NUMBER

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

#### In the Matter of the Application of Suburban Natural Gas Company for RE: 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,

hw. Be

Kimberly W. Boiko

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

		Case No. 18-1	120	5-GA-AIR
Line No.	Item of Expense	Case Actual		Case Estimate
1 Le	egal	\$ 264,966	\$	120,000
2 A	counting	\$ 194,715	\$	140,000
3 Ei	ngineering	\$ 12,406	\$	5,000
4		 		
5 To	otal	\$ 472,087	\$	265,000

Line No.	Deecription	Revenue and Gas Cost	Rider Revenue	Interest on Customer Deposits		Rate Case Expenses	Charitable Contributions		Social Club Dues	Payroll Expenses	Property Taxes		Professional D	Depreciation Expanse	Misc. Expenses	_	Misc. Expense Assoc Rev. Adjustment	Federal Income Tax	Tax Synchronization	Total Schedule C-3
ē	Element of Operating Income	C.3.1	C.3.2	C.3.3		C.3.4	C.35		C.3.6	C-3.7	C.3.8		C-3.9	C-3.10	C3.11		C-3.12	C.3.13	C314	
р 2	OPERATING REVENUES																			
2	Revenues	\$ 68,488	\$ (1.346.597)	\$	1		*	\$° •	•	ۍ ۲	10	s	•	•	~	\$ 1		, \$		\$ (1,278,109)
3 Tot	Total Revenue Adjustments	68,488	(1,346,597)		   0	•		  °	0	P		0	•	0		   0	0	•		(1.278,109)
P P	OPERATING EXPENSES																			
<u>د</u>	Purchased Gas Cost	(815.824)	0		0	0		Ð	0	0		0	•	0		0	0	•	•	(815,824)
	Other Operation and																			
	Maintenance	0	(306,503)		3,536	94,417	(23,	(23,163)	(18,710)	(37.832)		0	(300,000)	0	(70.112)	2)	28,780	0	0	(629,586)
-	Total O&M Adjustments	(815,824)	(306,503)	17	3,536	94,417	(23,	(23,163)	(18,710)	(37,832)		0	(300,000)	0	(70.112)	3	28,780	•	0	15
_																				
-	Depreciation	°	0		0	0		0	0	0		0	0	39,462		0	•	0	0	39,462
~	Taxes Other Than Income	o	(1,040,094)		0	0		0	0	31,706	64,122	22	0	0		0	•	0	0	(344.266)
-	Income Taxes	0	0		٥	0		0	0	0		0	0	٥		0	•	292,383	(55.085)	237,298
14 Tot	Total Operating Expanse																			
5	Adjustments	(815.824)	(1,346,597)	~	3,536	94,417	(23.	(23.163)	(18.710)	(6.126)	64,122		(300,000)	39,462	(70,112)	2)	28,780	292,383	(55,085)	(2.112,916)
16 Net	Net Operating Income (Loss)	S 884.312			11 5361 \$	C /0/ #171	22	22 427 \$	18.710	A 0 100	C 121 133	•	300,000	190.4001	e 30.110	•	1004 041	A 1000 0001 0001	e 55 005	ŀ

SUBURBAN NATURAL GAS COMPANY CASE NO. 18: JOS-GAAR SUMMARY OF JURISDICTIONAL ADJUSTIMENTS TO DEFEATING INCOME FOR THE TWELVE MONTHS ENDED FEBRUARY 28, 2019 SCHEDULE C-3

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in

## 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