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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>

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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