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December 1, 2021

**VIA ELECTRONIC FILING**

Ms. Antonia Dunston  
Chief Clerk  
North Carolina Utilities Commission  
430 N. Salisbury Street, Dobbs Building  
Raleigh, North Carolina 27603

**Re: Docket No. G-40, Sub 163**

Dear Ms. Dunston:

Pursuant to G.S. § 62-133.4(c) and Commission Rule R1-17(k)(6), enclosed for filing is the Direct Testimony and Exhibit of Taylor B. Younger and the Direct Testimony of Nathan Bell attesting to the prudence of Frontier Natural Gas Company's ("Frontier") gas purchasing practices and the accuracy of Frontier's gas cost accounting for the twelve-month period ended September 30, 2021.

The required fifteen copies of these documents are being sent to the Commission's office via FedEx Overnight.

Thank you for your assistance with this matter. If you have any questions regarding this filing, you may reach me at the number shown above.

Sincerely,

/s/ James H. Jeffries IV  
James H. Jeffries IV

JHJ/rkg

Enclosures

cc: Elizabeth Culpepper  
Fred Steele  
Amy Brown