

December 1, 2023

**VIA ELECTRONIC FILING**

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

**Re: Docket No. G-40, Sub 175**

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 and Exhibit of Jason Lemmon 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, 2023.

The tables on pages 6 and 8 of Taylor Younger's Direct Testimony disclose information that is confidential in nature and, therefore, Frontier hereby designates it as such pursuant to N.C. Gen. Stat. § 132-1.2, and requests that the Commission treat these tables in a manner consistent with this designation. Frontier has also included for filing a redacted version of Witness Younger's Direct Testimony that may be posted for review by the public.

The required twelve 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/bms

Enclosures

cc: Elizabeth Culpepper  
Megan Jost  
Jo Carol Farmer  
Lynne Rhode  
Taylor Younger  
Amy Brown