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Elkin, NC 28621

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Jan 09 2024

January 9, 2024

Ms. Antonia Dunston, Chief Clerk
North Carolina Utilities Commission
4325 Mail Service Center
Raleigh, NC 27699-4325

**RE: Frontier Natural Gas Company
Compliance with Order Approving Merger Subject to Regulatory Conditions
Docket No. G-40, Sub 160, Condition 5 of Appendix A
Summary Report of Final Accounting of Merger-Related Direct Expenses**

Dear Ms. Dunston:

In compliance with Docket No G-40, Sub 160, Condition 5 of Appendix A, Summary Report of Final Accounting of Merger Related Direct Expenses.

There have been no merger related costs for Frontier Natural Gas Company in the third quarter which ended December 31, 2023.

Sincerely,

Frontier Natural Gas Company