

McGuireWoods LLP
201 North Tryon Street
Suite 3000
Charlotte, NC 28202-2146
Phone: 704.343.2000
Fax: 704.343.2300
www.mcguirewoods.com

James H. Jeffries IV
Direct: 704.343.2348

McGUIREWOODS

jjeffries@mcguirewoods.com

December 1, 2020

VIA ELECTRONIC FILING

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

Re: Docket No. G-40, Sub 158

Dear Ms. Campbell:

Pursuant to G.S. § 62-133.4(c) and Commission Rule R1-17(k)(6), enclosed for filing is the Direct Testimony and Exhibits of Taylor B. Younger and the Direct Testimony and Schedules 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, 2020.

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/sko

Enclosures

cc: Elizabeth Culpepper
Fred Steele
Al Harms