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Mar 14 2022

March 14, 2022

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 136, Ordering Paragraph 7, Condition 4 of Appendix A  
Docket No. G-40, Sub 160  
Summary Report of Final Accounting of Merger-Related Direct Expenses**

Dear Ms. Dunston:

In compliance with Docket No G-40, Sub 136, Ordering Paragraph 7, Condition 4 of Appendix A and G-40 Sub 160, 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, 2021.

Sincerely,

/s/ Fred A. Steele  
President