



110 PGW Drive  
Elkin, NC 28621

October 12, 2023

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 September 30, 2023.

Sincerely,

Frontier Natural Gas Company

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