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**Via: Electronic Filing**

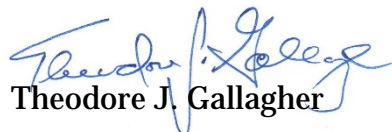
Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
400 North Street  
Harrisburg, PA 17120

**Re: COVID-19 Cost Tracking and Creation of Regulatory Asset  
Docket No. M-2020-3019775**

Dear Ms. Chiavetta:

Pursuant to the Secretarial Letter issued on May 13, 2020 in the referenced matter, I am hereby submitting notice, on behalf of Columbia Gas of Pennsylvania, Inc. ("Columbia"), that Columbia has established a regulatory asset for incremental uncollectible expenses incurred above those embedded in rates since the issuance of the Commission's Emergency Order in *Public Utility Service Termination Moratorium Proclamation of Disaster Emergency-COVID-19*, Docket No. M-2020-3019244, issued on March 13, 2020 (ratified March 26, 2020).

Very truly yours,

  
Theodore J. Gallagher

cc (via email):

Richard Kanaskie, Bureau of Investigation & Enforcement  
Tanya J. McCloskey, Office of Consumer Advocate  
John R. Evans, Office of Small Business Advocate