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January 25, 2021

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
 Pennsylvania Public Utility Commission
 Commonwealth Keystone Building
 400 North Street, 2nd Floor North
 P.O. Box 3265
 Harrisburg, PA 17105-3265

**Re: Temporary Reporting Requirements: At-Risk Accounts
 December 2020 Data (Revised)
 M-2020-3019244**

Dear Secretary Chiavetta:

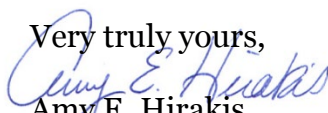
In accordance with the Commission Order entered on October 13, 2020, on January 15, 2021 Columbia Gas filed its At-Risk Accounts report for the month of December 2020. The report indicated that the Non-Residential data did not include GTS customers due to this data not being available at the time the report was due. This revised report includes the GTS customer data into the Non-Residential data for December 2020.

	December 2019 Customers in Arrears	December 2020 Customers in Arrears	December 2019 Arrears	December 2020 Arrears
Residential	60,887	69,787	\$13,269,470	\$23,591,426
Non-Residential	3,524	6,633	\$1,640,539	\$5,147,645
Total	64,411	76,420	\$14,910,009	\$28,739,071

Current Total Customer Count: 443,942

No customers (Residential & Non-residential) were disconnected for non-payment during the month of December 2020.

Should you have any questions, please do not hesitate to contact the undersigned at (717) 210-9625 or via email at ahirakis@nisource.com.

Very truly yours,

 Amy E. Hirakis
 CC: Sarah Dewey, BCS