Summit Natural Gas
MISSOURI

9/30/24

Mr. Keith Foster
Auditing Department Financial & Business Analysis Division
Missouri Public Service Commission
PO Box 360 Jefferson City, MO 65102-0360

Dear Mr. Foster,

Thank you for reviewing our revised 2023 Annual Report to the Missouri Public Service Commission ("Commission"). In response to the related deficiency noted in identification **BMAR-2024-1636**, the additions on Page 5 to accounts 376 and 378 were for Plant Held for Future Use and are not depreciated, so no adjustments to Page 6, Annual Depreciation Expense are needed for accounts 376 and 378. The addition to Page 5 to account 390 included ROU asset amortization, related to ASC-842, of $145,286 which we incorrectly included on account 391 on Page 6, column (m). We have revised this report and have included this amortization on the correct account 390 on Page 6, column (m).

If you have any questions or concerns, please do not hesitate to contact me.

Regards,

<u>/s/ Bob Gunderman</u>
Executive Vice President &
Chief Financial Officer