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VIA E-FILING

November 22, 2021

Linda Bridwell, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; Issuance of a Certificate of Public Convenience and Necessity; and Other Relief – Case No. 2021-00183

Dear Ms. Bridwell:

Please find attached the POST-HEARING BRIEF OF KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC. (KIUC) e-filed today in the above-referenced docket. Pursuant to the Commission's March 24, 2020 Order in Case No. 2020-00085, KIUC will submit the original (unbound) and one (1) copy of the same within 30 days after the Governor lifts the current state of emergency.

By copy of this letter, all parties listed on the Certificate of Service have been served. Please place this document on file.

Very Truly Yours,

/s/ Kurt J. Boehm

Michael L. Kurtz, Esq.

Kurt J. Boehm, Esq.

Jody Kyler Cohn, Esq.

BOEHM, KURTZ & LOWRY

MLKkew

cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by electronic mail (when available) or by regular, U.S. mail, unless otherwise noted, this 22nd day of November, 2021 to the following:

/s/ Kurt J. Boehm

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