

**NATIONAL FUEL GAS
DISTRIBUTION CORPORATION**

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
GAS - PA P.U.C. NO. 9
SUPPLEMENT NO. 248**

DOCKET NO. R-2022-3035730

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**STATEMENT OF
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
2022 Base Rate Case
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STATEMENT OF REASONS

I. INTRODUCTION

National Fuel Gas Distribution Corporation’s (“NFGDC”) Pennsylvania Division (“National Fuel” or “Company”) is filing Supplement No. 248 to National Fuel Gas Tariff – Pa. P.U.C. No. 9 (“Supplement No. 248”), with a proposed effective date of December 27, 2022.¹ The rates set forth in Supplement No. 248, if approved by the Pennsylvania Public Utility Commission (“PAPUC” or the “Commission”), would increase the Company’s annual revenues by \$28.1 million, or by 9.2%.² In addition, Supplement No. 248 also proposes additional changes to tariff rates, riders, and tariff terms and conditions as described in the filing.

The following monthly bill impact analysis applies to National Fuel’s customers. It assumes that the Company’s proposals for full rate relief are accepted.

AVERAGE MONTHLY BILL IMPACT

Customer Class	Average Usage per Month	Current Rates	Proposed Rates	\$ Increase	% Increase
Residential	84 ccf	\$99.93	\$109.67	\$9.74	9.7%
<i>Commercial & Public Authority</i>					
SCPA <250	100 ccf	\$110.32	\$120.87	\$10.55	9.6%
SCPA >250	431 ccf	\$334.28	\$358.03	\$23.75	7.1%
LCPA	361 Mcf	\$1,047.97	\$1,151.78	\$103.81	9.9%
<i>Industrial</i>					
SVIS	42 Mcf	\$352.48	\$377.50	\$25.02	7.1%
IVIS	738 Mcf	\$1,524.31	\$1,687.21	\$162.90	10.7%
LVIS	7,474 Mcf	\$6,699.44	\$7,808.93	\$1,109.49	16.6%
LIS	44,383 Mcf	\$21,289.79	\$24,922.35	\$3,632.55	17.1%

¹ It is anticipated that the rates proposed in Supplement No. 248 will be suspended until July 27, 2023.

² As explained below and in the Company’s direct testimony, the Company has also proposed a new energy efficiency pilot program that would recover an additional \$1.2 million from residential customers annually in a separate rider.

If the Company had not voluntarily reduced its base rates effective October 2021 to stop recovering expenses for Other Post Retirement Benefits (“OPEBs”) that were authorized in its last base rate case, the proposed rate increase in this filing would have been approximately \$7.7 million lower. The \$7.7 million OPEB rate reduction, along with the return of \$54 million in funds previously collected that were no longer needed to cover future OPEB liabilities, would have normally been addressed in this base rate proceeding. As such, it is reasonable to consider the impact of the Company’s current proposal to increase rates in the context of the OPEB rate decrease last year. The following monthly bill impact analysis shows the effect of the proposed increase on current rates that exclude the OPEB rate reduction implemented in October 2021.

AVERAGE MONTHLY BILL IMPACT (EXCLUDING 2021 OPEB RATE REDUCTION)					
	Average Usage per Month	Pro-Forma Current Rates	Proposed Rates	\$ Increase	% Increase
Residential	84 ccf	\$104.26	\$109.67	\$5.41	5.2%
<i>Commercial & Public Authority</i>					
SCPA <250	100 ccf	\$113.82	\$120.87	\$7.04	6.2%
SCPA >250	431 ccf	\$343.24	\$358.03	\$14.80	4.3%
LCPA	361 Mcf	\$1,110.69	\$1,151.78	\$41.09	3.7%
<i>Industrial</i>					
SVIS	42 Mcf	\$357.07	\$377.50	\$20.44	5.7%
IVIS	738 Mcf	\$1,584.55	\$1,687.21	\$102.66	6.5%
LVIS	7,474 Mcf	\$7,372.95	\$7,808.93	\$435.98	5.9%
LIS	44,383 Mcf	\$22,855.76	\$24,922.35	\$2,066.58	9.0%

National Fuel makes this tariff filing principally: (1) to allow it to earn a fair return on investments used and useful to continue to provide safe and reliable service to the public; (2) to support its infrastructure replacement programs designed to enhance safety and reliability; (3) to recover higher levels of certain operating expenses, including increased employee compensation costs, necessary for the provision of safe and reliable gas distribution service. (4) to implement a

Weather Normalization Adjustment (“WNA”) tariff rider, which limits the variability of over- or under- collections of revenues due to weather; and (5) to implement an Energy Efficiency (“EE”) pilot program, the costs of which will be recovered from residential customers through a separate reconcilable rider. Each of these reasons is discussed in more detail below and in the Company’s testimony. National Fuel’s projected net plant in-service through the Fully Projected Future Test Year ending July 31, 2024 (“FPFTY”) of \$496 million represents an increase of approximately \$208 million over the net plant balance in-service as of December 31, 2007 when the Company’s current rates were last set. Accordingly, this revenue increase is essential to attract the investments necessary to operate and maintain safe, reliable, and customer-focused natural gas distribution services.

II. REASONS FOR THE REQUESTED REVENUE INCREASE

1. Fair return on investments used to serve the public

A variety of circumstances will prevent the Company from earning a fair rate of return at present rate levels. As reflected in National Fuel Exhibit A (FPFTY), the Company’s operations are projected to produce an overall return on rate base of 4.17%, which equates to a return on common equity of only 3.26% for the FPFTY. As explained by Company Witness Paul R. Moul (National Fuel Statement No. 10), those returns are not adequate based on applicable financial analysis and the risks confronted by the Company. Unless National Fuel receives the requested rate relief, its returns will decline. This will jeopardize its ability to attract capital necessary to make the reasonable and necessary investments in gas infrastructure and the human resources that are necessary to maintain and enhance the provision of safe and reliable natural gas service to its customers.

2. Support for the Company’s accelerated infrastructure replacement program

Significant capital investment in the distribution system is the primary driver for the requested rate relief in this proceeding. Upgrading and modernizing the distribution system facilitates the provision of safe, reliable, and reasonable service to customers. Accordingly, the Company is replacing its non-contemporary infrastructure at an accelerated pace, as described in its recently-filed Long Term Infrastructure Improvement Plan (“LTIIIP”).³ Under the LTIIIP, the Company will invest an average of \$39.1 million per year, and replace an average of 52.8 miles of leak prone pipe per year, between 2023 and 2027. This represents a significant acceleration of investment and replacement over historical levels.

3. Employee compensation and increases in operating costs

National Fuel adopted needed annual wage and salary increases and has made certain compensation adjustments to attract, maintain, and promote a highly qualified work force and will continue to do so, where reasonable. The increased compensation is necessary for the Company to be competitive and to maintain its skilled workforce. These changes are discussed in the testimony of National Fuel witness Brian M. Welsch (National Fuel Statement No. 1), Anthony M. Formato (National Fuel Statement No. 3), and Valerie L. Hawthorn (National Fuel Statement No. 4). While National Fuel has generally experienced declining levels of operations and maintenance (“O&M”) expense due mainly to the impact of the wave in employee retirements in the early part of the last decade (where the Company was able to replace retiring employees at a lower cost), as well as lower bad debt expense, prudent management of employee retirement benefits, realization of operational efficiencies, and a focus on cost containment, these

³ Docket No. P-2022-3034957.

trends have begun to reverse. In particular, over the past 5 years, the Company has seen fewer retirements resulting in increases in associated O&M. National Fuel has also been impacted generally by the inflationary pressures that currently challenge the economy, as discussed in its testimony.

4. Implement a WNA

The Company has also proposed to implement a WNA rider, which is designed to stabilize customers' bills and the Company's distribution revenue from weather variability. The Company's distribution rates, which are set to allow the utility to recover its authorized level of distribution revenues, are based on expected throughput during normal weather. When actual weather deviates from normal weather, there will be a difference between actual and projected distribution revenues. The Company proposes to implement a WNA mechanism that adjusts billings on a monthly billing basis as the bill is being calculated and issued. The benefits and components of the proposed WNA mechanism are explained in detail in the direct testimony of Mr. John D. Taylor (National Fuel Statement No. 19). Mr. Taylor also addresses the criteria set forth in the Commission's policy statement regarding alternative ratemaking mechanisms at 52 Pa. Code § 69.3302, with respect to the proposed WNA.

5. Implement an EE Pilot Program

Finally, National Fuel also proposes to implement an EE pilot program. The pilot program will last for a period of three years, starting in August 2023. The program would be offered to all residential customers in the Company's service territory. Residential customers would be offered equipment replacement rebate incentives for single-family and multi-family residential dwellings, to encourage them to install high efficiency space heating appliances such

as furnaces and boilers, which will be used to offset a portion of the incremental cost of purchasing high efficiency equipment in place of standard efficiency equipment. The program is projected to save 224,269 therms annually of natural gas for the first ten years, and is projected to cost \$1.2 million annually. National Fuel further proposes to recover the costs of this program on an annual basis through a separate reconcilable rider. The details of the program are discussed in the direct testimony of Eric M. Solomon (National Fuel Statement No. 18).

III. MANAGEMENT EFFECTIVENESS

National Fuel has successfully provided customers safe and reliable service at the lowest rates of all major natural gas utilities in Pennsylvania. National Fuel's management effectiveness is evidenced in the following areas:

Safety Culture

- National Fuel has a long-standing culture of safety that encourages continuous improvement of its safety performance, with demonstrated success in several areas. Principally, National Fuel has made significant progress in the modernization of its system, and the replacement of leak prone pipe; today, the Company has no cast iron mains in its Pennsylvania service territory. The Company plans to continue to accelerate its pipeline replacement program, consistent with its LTIP. Furthermore, the Company has significantly reduced the number of leaks on its system, as well as damages to its system since fiscal year 2017.
- The Company also educates and builds awareness with its customers so they can act safely if they smell gas in their homes. In the event of an emergency, National Fuel rapidly and thoroughly responds; the Company's average emergency response time is less than 45 minutes more than 99% of the time.
- Finally, National Fuel has implemented employee training and safety initiatives including its "Safe 4 the Right Reasons" safety culture program, to promote safe behaviors at every job site. In 2021, National Fuel Gas Company's ("NFG") consolidated operations reported the lowest Occupational Safety and Health Administration ("OSHA") Recordable Incident Rate and OSHA Days Away, Restricted or Transferred Rate in its history.

Quality Customer Service

- National Fuel maintains high levels of customer satisfaction. Based on the Company's internal surveys of residential and commercial customers presented below, National Fuel has consistently achieved satisfaction levels above 90% over the last 3 fiscal years. Furthermore, the Commission's 2021 Customer Service Performance Report showed that the Company scored at or above the Pennsylvania state average for natural gas

distribution companies in a majority of the report's satisfaction survey categories, including highest in satisfaction with ease of reaching the Company and highest overall satisfaction with a natural gas distribution company contact.

Affordability and Operational Efficiencies

- National Fuel currently has the lowest total bills and delivery rates in the Commonwealth amongst large natural gas utilities. Furthermore, National Fuel's customers have the third lowest natural gas rates in the northeast U.S. National Fuel's focus on cost control, productivity, and ability to optimize operational efficiencies is a major driver of the Company's ability to keep its delivery rates low. Even with the proposed rate increase, the Company anticipates that it will continue to lead its Pennsylvania natural gas peers in affordability.

Universal Services and Customer Payment Assistance

- National Fuel maintains several low-income customer focused programs in order to be attentive to the needs of its low-income customers. These include the Company's Low-Income Residential Assistance program, Low-Income Usage Reduction Program, as well as the Company's diligent efforts to connect its low-income and payment troubled customers with all available forms of assistance (e.g., Low Income Home Energy Assistance Program ("LIHEAP")).

Environmental Stewardship

- The Company is focused on limiting its environmental footprint and, in particular, reducing greenhouse gas emissions. Through 2020, NFGDC has reduced its EPA Subpart W emissions by 64% compared to 1990 levels, driven largely by its systematic leak-prone pipe replacement program. NFGDC has further committed to reduce its EPA Subpart W emissions, which is primarily methane, 75% by 2030 and 90% by 2050 when compared to 1990 levels. National Fuel is also committed to helping its customers reduce their own GHG emissions, and has proposed to implement a three-year EE pilot program that incentivizes residential customers to install high efficiency appliances for space and water heating.

Diversity and Inclusion

- National Fuel is committed to hiring and developing qualified individuals who can enhance and contribute to the diversity of its workforce and reflect the communities that it serves. To that end, the Company created and launched four different employee resource groups, which are voluntary, employee-led groups made up of individuals who work together based on common interest, backgrounds and/or demographic factors. Moreover, the Company has adopted specific diversity and inclusion goals for each executive officer and included achievement of the goals as part of the Company's at-risk executive incentive compensation plan.

Community Engagement and Impact on Local Economies

- Finally, National Fuel and its employees support the communities where they live and work. This support includes charitable contributions and volunteer opportunities. In addition to these philanthropic endeavors, the Company, as a subsidiary of NFG, has

made substantial investments in the value chain to expand the natural gas industry in Pennsylvania, supporting local jobs and economies, providing state and local taxes and impact fees, and supplying a comparatively inexpensive and reliable source of energy for families and businesses across the Commonwealth.

The identified initiatives and efforts, as described by the Company's witnesses, demonstrate National Fuel's commitment to providing safe, reliable, and quality distribution service to its customers. The Company believes that its management efforts, system investments, and continued provision of safe and reliable service at reasonable rates, as detailed by the testimony submitted in this case, all strongly support an upward adjustment of 25 basis points to the Company's rate of return on common equity. This upward adjustment is included in the 11.20% return on common equity requested by the Company and is discussed in the Direct Testimony of Paul R. Moul (National Fuel Statement No. 10).

IV. OVERVIEW OF FILING

Included with National Fuel's filing are all of the supporting data required by the Commission's regulations. This information provides data for the historic test year ("HTY") ended June 30, 2022, a future test year ("FTY") ending June 30, 2023, and a FPFTY ending July 31, 2024. In accordance with permitted ratemaking procedures, the Company has elected to use the FPFTY as the basis for its proposed revenue change. National Fuel has followed Commission ratemaking practice in preparing its claims for rate base, operating revenues and operating expenses.

Rate Base. Rate base was determined based on depreciated original cost values for projected plant in service at the end of the FTY and FPFTY, respectively. The Company's rate base claim also includes reasonable estimates for materials and supplies inventory and cash

working capital, as well as standard deductions for accumulated depreciation, accumulated deferred income taxes, and customer deposits. The Company's rate base claim is shown in summary form in Schedule C-1 to Exhibit A (Fully Projected) and is principally supported by the Direct Testimony of Tracy L. Wesoloski (National Fuel Statement No. 6).

Operating Revenues. National Fuel's *pro forma* test year operating revenues were derived from its annual five-year revenue forecast. As explained in the testimony of Jeremy R. Barber (National Fuel Statement No. 14) and other witnesses, operating revenues were annualized, normalized, and otherwise adjusted in accordance with standard ratemaking practice, as detailed in Schedules D-5 of Exhibit A (Fully Projected) and the exhibits attached to Mr. Barber's testimony.

Operating Expenses. National Fuel's *pro forma* test year operating expenses were derived from its annual budgeting process. As explained in the testimony of Anthony Formato (National Fuel Statement No. 3) and other witnesses, certain operating expenses were annualized, normalized, and otherwise adjusted in accordance with standard ratemaking practice, as detailed in Section D of Exhibit A (Fully Projected). The Company's claim for depreciation and amortization expense is supported by Exhibit C (Fully Projected) to the filing, and exhibits developed and supported by John J. Spanos of Gannett Fleming Valuation & Rate Consultants, LLC (National Fuel Statement No. 8). Mr. Spanos's calculations are based on the straight-line, remaining life method previously approved for National Fuel's operations by the Commission.

Income Taxes. National Fuel's income tax expense was calculated using procedures

previously accepted by the Commission. The Company's filing reflects the normalization of book-tax timing differences related to the use of accelerated depreciation for federal tax purposes and for the Company's repairs allowance deductions. As it relates to accelerated depreciation for state tax purposes, the Company uses flow-through for rate making purposes. The Company's tax claims are described and supported in the Direct Testimony of James A. Rizzo (National Fuel Statement No. 12).

Revenue Allocation and Class Cost of Service. National Fuel is proposing to allocate the revenue requirement to all customer classes based on the results of a cost of service study. The Company's proposed revenue allocation will move all rate classes toward the overall system average rate of return. Additional details regarding the Company's cost of service study and revenue allocation are provided in the Direct Testimony of John D. Taylor (National Fuel Statement No. 19).

Rate Design. As part of this proceeding, National Fuel is proposing to eliminate all block rates from its rate design. National Fuel is also proposing to increase the fixed monthly customer charges for the residential, commercial and public authority, and industrial classes. Details of the Company's rate design proposals are found in the Direct Testimony of John D. Taylor (National Fuel Statement No. 19).

Other Tariff Changes. In this filing, the Company proposes relatively few changes to the terms and conditions approved by the Commission in the Company's most recent completed rate case. One such change is a proposed WNA tariff rider, which limits the variability of non-

gas margin revenues due to weather variations during the heating season calendar months (e.g., October through May). A list of all proposed changes is identified in the Company's proposed tariff, Supplement No. 248.

V. CONCLUSION

The proposed revenue increase is the minimum increase necessary for the Company to continue providing safe and reliable service, to maintain the integrity of its financial ratings, to attract additional capital on reasonable terms, and to have a reasonable opportunity to earn a fair rate of return on property that is used and useful in providing natural gas service to the public within its service territory. The proposals contained in this filing will provide significant benefits to all stakeholders. Moreover, the Company's proposed revenue allocation and rate design are just and reasonable and non-discriminatory, as are the proposed changes made to the Company's general terms and conditions of service. Therefore, the rates, rules, and terms and conditions of service set forth in Supplement No. 248 should be permitted to become effective as filed.

PLAIN LANGUAGE - STATEMENT OF REASONS

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
2022 Base Rate Case
Docket No. R-2022-3035730

PLAIN LANGUAGE STATEMENT OF REASONS

National Fuel Gas Distribution Corporation's ("NFGDC") Pennsylvania Division ("National Fuel" or "Company") has asked the Pennsylvania Public Utility Commission ("PAPUC" or the "Commission") to increase its annual jurisdictional revenues by \$28.1 million, or by 9.2%.⁴ The percentage rate increase will vary by rate class. The main reasons for this proceeding are:

- National Fuel continues to invest in gas plant needed to provide continued safe and reliable service, and intends to accelerate these investments. Under its recently-filed Long Term Infrastructure Improvement Plan, the Company will invest an average of \$39.1 million per year, and replace an average of 52.8 miles of leak prone pipe per year, between 2023 and 2027. This represents a 64.3% increase in annual investment, 27.8% increase in replacement mileage, respectively, over the 2017-2021 historical average.
- National Fuel proposes a Weather Normalization Adjustment ("WNA") tariff rider, which limits the variability of over- or under-collections of non-gas margin revenues due to weather during the heating season (*i.e.*, October through May).
- National Fuel proposes a three-year Energy Efficiency ("EE") pilot program that incentivizes residential customers to install high efficiency appliances for space and water heating. The EE pilot program to cost approximately \$1.2 million per year, which will be recovered through a separate reconcilable rider from residential customers only.
- National Fuel seeks to recover increased labor and employee costs, which are necessary to attract, maintain, and promote a highly qualified work force.
- Without substantial rate relief, the Company will not be able to earn a fair return on its investment used to serve the public and, if not addressed, this could adversely affect the integrity of its financial ratings and its ability to provide safe and reliable service to its customers.

⁴ As explained below and in the Company's direct testimony, the Company has also proposed a new energy efficiency pilot program that would recover an additional \$1.2 million from residential customers annually in a separate rider.

- National Fuel seeks to eliminate all block rates from its rate design. National Fuel is also proposing to increase the fixed monthly customer charges for the residential, commercial and public authority, and industrial classes.

The Company designed the proposed rates for each customer class to recover its total required revenue. In allocating the revenue increase to the residential and non-residential customer classes, National Fuel was guided by detailed studies of each rate class's cost of service. The Company also considered and balanced other principles of rate design consistent with the Commission's approach to ratemaking.

Along with its rate increase, National Fuel has filed all supporting data required by the Commission's regulations, as well as the written statements of nineteen witnesses and numerous exhibits prepared by those witnesses. The data, testimony, and exhibits submitted by the Company comply with the Commission's filing requirements. The proposed distribution revenue increase is the minimum increase necessary for National Fuel to continue providing safe and reliable service to the public within its service territory.

SECTION 53.52 - FILING REQUIREMENTS

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

Proposed Changes to NFGDC – PA Division, Supplement No. 248 to Original Tariff No. 9

Information furnished with the filing of rate changes under
52 Pa. Code, Section 53.52

(a) Applicable to changes in terms and conditions of service.

(a)(1) The specific reason for each change.

National Fuel Gas Distribution Corporation’s (“NFGDC”) PA Division (“National Fuel” or “Company”) has provided a Statement of Reasons describing the necessity for the changes proposed within this filing.

(a)(2) The total number of customers served by the utility.

213,726 total customers served as of June 30th, 2022.

(a)(3) A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

This information is shown in National Fuel Exhibit E – Proof of Revenue.

(a)(4) The effect of the change on the utility’s customers.

This information is shown in National Fuel Exhibit E – Proof of Revenue.

(a)(5) The effect, whether direct or indirect, of the proposed change on the utility’s revenue and expenses.

The Company’s proposal will change revenues and expenses, as shown in National Fuel Exhibit A (FPFTY), Schedule A-1. Individual adjustments to revenues and expenses are described in testimony and exhibits supporting the filing.

(a)(6) The effect of the change on the service rendered by the utility.

The filing will allow the Company to continue to provide safe and reliable service to its customers while maintaining high levels of customer satisfaction.

(a)(7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement as to why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of the tariff change seeking a general rate increase as defined in 66 Pa.C.S. Section 1308 (relating to voluntary changes in rates).

Not applicable.

- (a)(8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of the tariff change seeking a general rate increase as defined in 66 Pa.C.S. Section 1308.**

Not applicable.

- (a)(9) Customer polls taken and other documents, which indicate customer acceptance and desire for the proposed change.**

No customer polls or other documentation regarding customer acceptance or desire for the proposed change exists.

- (a)(10) Plans the utility has for introducing or implementing the change with respect to its customers.**

The Company will notify its customers of the proposed increase by means of a billing insert in compliance with the Commission's Regulations as codified at 52 PA Code Section 53.45.

- (a)(11) F.C.C. or FERC or Commission orders or rulings applicable to the filings.**

There are no FERC or Pennsylvania Public Utility rulings directly applicable to this change.

- (b) Applicable to changes in rates.**

- (b)(1) Specific reason for each change.**

The Company has provided a Statement of Reasons describing the necessity of this filing.

- (b)(2) Utility's operating income statement ending not more than 120 days prior to filing date – historic year.**

Please refer to National Fuel Exhibit A (HTY), Schedule B-2.

- (b)(3) Number of customers, by tariff subdivision, whose bills will be increased.**

This information is shown in National Fuel Exhibit E – Proof of Revenue.

- (b)(4) Total increases, in dollars, by tariff subdivision, projected to an annual basis.**

This information is shown in National Fuel Exhibit E – Proof of Revenue.

(b)(5) Number of customers, by tariff subdivision, whose bills will be decreased.

This information is shown in National Fuel Exhibit E – Proof of Revenue.

(b)(6) Total decreases, in dollars, by tariff subdivision, projected to an annual basis.

This information is shown in National Fuel Exhibit E – Proof of Revenue.

(c) Applicable to changes where increase for any tariff subdivision exceeds 3% of utility’s operating revenue OR bills of more than 5% of customers will increase.

(c)(1) Rate of return for historic year and anticipated for future year.

Please refer to National Fuel Exhibit A (HTY), Schedule A-1, National Fuel Exhibit A (FTY), Schedule A-1, and National Fuel Exhibit A (FPFTY), Schedule A-1.

(c)(2) Detailed balance sheet at the end of the historic year.

See Attachment (c)(2) for a comparative balance sheet of NFGDC at June 30, 2022, and 2021. The balance sheet provided is for the entirety of NFGDC. Balance sheets are not maintained separately for National Fuel and NFGDC’s NY Division (“National Fuel – NY”).

(c)(3) Summary, by detailed plant accounts, of book value of property of utility at end of historic year.

Please refer to National Fuel Exhibit A (HTY), Schedule C-2, for the original cost book value of the property of the utility.

(c)(4) Respective amount of the depreciation reserve applicable to each detailed plant account.

Please refer to National Fuel’s Exhibit A (HTY), Schedule C-3, for the depreciation reserve as of June 30, 2022, Exhibit A (FTY), Schedule C-3, for the depreciation reserve as of June 30, 2023, and Exhibit A (FPFTY), Schedule C-3, for the depreciation reserve as of July 31, 2024. Please also refer to the depreciation study sponsored by Company witness John J. Spanos in National Fuel Exhibit C.

(c)(5) Statement of operating income, setting forth the operating revenues and expenses by detailed accounts – historic year.

Please refer to National Fuel Exhibit A (HTY), Schedule B-2, for the historic year operating revenue and expenses.

(c)(6) Description of any major changes in the operating or financial condition of the utility occurring between the date of the balance sheet at end of the historic year and filing date.

National Fuel has had no major changes in its operating or financial condition from June 30, 2022, through the filing date.

NFGDC
BALANCE SHEET

<u>Assets and Other Debits</u>		<u>June 30, 2021</u>	<u>June 30, 2022</u>
<u>Utility Plant</u>			
101	Utility Plant	\$ 2,300,735,597	\$ 2,378,939,999
106	Completed Construction Not Classified - Gas	-	-
107	Construction Work in Progress	34,602,021	38,481,464
		<u>2,335,337,618</u>	<u>2,417,421,463</u>
108	Accumulated Provision for Depreciation, Depletion and Amortization - (Cr.)	(925,428,108)	(965,960,653)
111	Provision for Depletion - Natural Gas Land	-	-
	Total Utility Plant	<u>1,409,909,510</u>	<u>1,451,460,811</u>
<u>Other Property and Investments</u>			
121	Non-Utility Property	1,162,034	1,162,034
122	Accumulated Depreciation/Amortization of Non-Utility Prop	(19,397)	(19,397)
124	Other Investments	50,645,991	19,842,102
128	Other Special Funds	73,299,316	143,667,993
	Total Other Property and Investments	<u>125,087,944</u>	<u>164,652,732</u>
<u>Current and Accrued Assets</u>			
131	Cash	6,955,109	10,625,118
132	Interest Special Deposits	-	-
135	Working Funds	157,900	157,900
136	Temporary Cash Investments	7,836,922	8,576,571
141	Notes Receivable	484,251	855,704
142	Customer Accounts Receivable	101,167,401	139,768,582
143	Other Accounts Receivable	6,627,783	6,716,649
144	Accumulated Provision for Uncollectible Accts. - Cr.	(31,652,404)	(41,404,898)
146	Accounts Receivable from Assoc. Companies	9,359,448	5,430,706
154	Plant Materials and Operating Supplies	13,553,133	15,573,327
155	Merchandise	-	-
163	Stores Expense Undistributed	630,553	474,648
164	Gas Stored Underground - Current	12,450,645	12,335,567
165	Prepayments	9,025,589	10,885,000
171	Interest and Dividends Receivable	-	-
173	Accrued Utility Revenue	12,811,670	18,524,980
175	Derivative Instrument Assets	764,376	3,486,480
	Total Current and Accrued Assets	<u>150,172,375</u>	<u>192,006,335</u>
<u>Deferred Debits</u>			
182	Other Regulatory Assets	245,260,470	175,554,255
183	Other Preliminary Survey and Invest.	3,152,721	3,444,820
184	Clearing Accounts	(7,157,796)	(8,061,120)
186	Miscellaneous Deferred Debits	(3,452,150)	(4,425,396)
188	Research, Development & Demonstration Expenditures	1,477,295	2,118,581
189	Loss on Reacquired Debt	5,187,636	4,365,633
190	Accumulated Deferred Income Taxes	1,210,228	1,499,718
191	Unrecovered Purchased Gas Costs	(7,067,942)	32,412,026
	Total Deferred Debits	<u>238,610,463</u>	<u>206,908,517</u>
	Total Assets and Other Debits	<u>\$ 1,923,780,292</u>	<u>\$ 2,015,028,393</u>

NFGDC
BALANCE SHEET

<u>Liabilities and Other Credits</u>		<u>June 30, 2021</u>	<u>June 30, 2022</u>
<u>Proprietary Capital</u>			
201	Common Stock Issued	\$ 59,170,600	\$ 59,170,600
207	Premium on Capital Stock	68,500	68,500
208	Donations Received from Stockholders	152,387,128	157,393,190
216	Unappropriated Earned Surplus	450,189,228	480,402,127
219	Other Comp Income (Loss)	-	(5,807,237)
438	Dividends Declared	(33,000,000)	(35,000,000)
439	Adjustments to Retained Earn	24,693,289	24,693,289
	Total Proprietary Capital	653,508,745	680,920,470
<u>Long Term Debt</u>			
223	Advances from Associated Companies	374,000,000	325,000,000
224	Other Long-Term Debt	-	-
	Total Long Term Debt	374,000,000	325,000,000
<u>Current and Accrued Liabilities</u>			
228.2	Accum. Provision for Injuries & Damages	1,728,724	1,276,343
228.3	Accum. Provision for Pension and Benefits	63,260,000	(30,831,336)
229	Accum. Provision for Rate Refunds	370,509	370,509
230	Asset Retirement Obligations	14,179,049	14,293,753
232	Accounts Payable	28,323,192	56,199,215
233	Notes Payable to Associated Companies	58,400,000	191,200,000
234	Accounts Payable to Associated Companies	34,587,704	33,984,775
235	Customer Deposits	8,216,563	11,994,072
236	Taxes Accrued	38,951,680	32,215,815
237	Interest Accrued	163,608	145,684
238	Dividends Declared	11,000,000	13,000,000
241	Tax Collections Payable	1,793,975	2,163,585
242	Miscellaneous Current and Accrued Liabilities	14,229,164	11,669,341
	Total Current and Accrued Liabilities	275,204,170	337,681,759
<u>Deferred Credits and Resources</u>			
252	Customer Advances for Construction	609,793	441,843
253	Other Deferred Credits	22,233,336	33,931,554
254	Deferred FASB 109 Liability	387,883,439	398,507,248
255	Accumulated Deferred Investment Tax Credit	482	3
263	Deferred Compensation Plan Liability	-	-
		410,727,050	432,880,648
<u>Accumulated Deferred Income Taxes</u>			
282	Liberalized Depreciation	321,436,091	315,019,502
283	Other	(111,095,763)	(76,473,985)
	Total Deferred Credits	210,340,328	238,545,516
	Total Liabilities and Other Credits	\$ 1,923,780,292	\$ 2,015,028,393

SECTION 53.62 - FILING REQUIREMENTS

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

Proposed Supplement No. 248 to NFGDC Tariff No. 9

Information furnished pursuant to 52 Pa. Code, Section 53.62

§ 53.62. Additional information to be filed by gas utilities with gross annual intrastate operating revenues in excess of \$40 million seeking a change in base rates.

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility shall also file updates to the information required by § 53.64(c) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at § 53.61(a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at § 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall be made at the time the base rate case under 66 Pa.C.S. § 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at § 53.51(c) (relating to general).

RESPONSE:

National Fuel Gas Distribution Corporation PA Division (“National Fuel” or “Company”) hereby incorporates by reference 1307(f) Case R-2020-3015251 comprised of 34 exhibits filed on January 2, 2020. On February 6, 2020, the Company filed its testimony and additional exhibits. Rates are effective through July 2021. Additionally, the Company filed quarterly updates of purchased gas costs and revenues effective February 1, 2020.

National Fuel hereby incorporates by reference 1307(f) Case R-2021-3023541 comprised of 34 exhibits filed on January 4, 2021. On February 2, 2021, the Company filed its testimony and additional exhibits. Rates are effective through July 2022. Additionally, the Company filed quarterly updates of purchased gas costs and revenues effective February 2, 2021.

National Fuel hereby incorporates by reference 1307(f) Case R-2022-3030235 comprised of 34 exhibits filed on January 3, 2022. On February 1, 2022, the Company filed its testimony and additional exhibits. Rates are effective through July 2023. Additionally, the Company filed quarterly updates of purchased gas costs and revenues effective February 2, 2022.

SECTION 53.53 - VALUATION

National Fuel Gas Distribution Corporation
Docket No. R-2022-3035730
2022 Base Rate Case
Responses to Section 53.53 - I-A - Valuation - All Utilities
Delivered on October 28, 2022

I-A-1

Request:

Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.

Response:

National Fuel Gas Distribution Corporation (“NFGDC”) is a corporation organized and existing under the laws of the State of New York. Its certificate of incorporation was filed April 11, 1973. NFGDC was qualified to do business in Pennsylvania on December 26, 1973.

NFGDC is a wholly owned subsidiary of National Fuel Gas Company (“NFG”). NFG is a public utility holding company registered with the Federal Energy Regulatory Commission (“FERC”) under the Public Utility Holding Company Act of 2005. NFG was organized under the laws of the State of New Jersey on December 8, 1902. Its principal office is located at 6363 Main Street, Williamsville, New York 14221. In addition to its ownership of 100% of the capital stock of NFGDC, NFG owns, directly or indirectly, 100% of the capital stock of the following companies:

Company	Incorporation / Formation
Leidy Hub, Inc.	New York, 1981
National Fuel Gas Supply Corporation	Pennsylvania, 1951
Empire Pipeline, Inc.	New York, 2005
Pennsylvania Gas Holdings Corporation	Pennsylvania, 2018
Seneca Resources Company, LLC	Pennsylvania, 1913
National Fuel Gas Midstream Company, LLC	Pennsylvania, 2008
Highland Field Services, LLC	Pennsylvania, 2014
NFG Midstream Covington, LLC	Pennsylvania, 2009
NFG Midstream Processing, LLC	Pennsylvania, 2009
NFG Midstream Trout Run, LLC	Pennsylvania, 2010
NFG Midstream Tionesta, LLC	Pennsylvania, 2012
NFG Midstream Clermont, LLC	Pennsylvania, 2013
NFG Midstream Wellsboro, LLC	Pennsylvania, 2014
National Fuel Resources, Inc.	New York, 1991

The present responsibilities of NFGDC resulted from a corporate reorganization of NFG and certain of its subsidiaries, effective July 1, 1974. Prior to July 1, 1974, three wholly owned subsidiaries of NFG were engaged in retail distribution of gas service. The

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subsidiaries were Pennsylvania Gas Company, United Natural Gas Company, and Iroquois Gas Corporation.

As of July 1, 1974, the assets of Pennsylvania Gas Company, United Natural Gas Company and Iroquois Gas Corporation associated with gas distribution and the intrastate transmission of gas were transferred to NFGDC. The assets of those companies associated with the storage, production and interstate transmission of gas were transferred to National Fuel Gas Supply Corporation at the same time. The required regulatory approvals were secured for the corporate reorganization, including a certificate of public convenience, docketed at A.97939, and dated August 17, 1973, issued by Pennsylvania Public Utility Commission (“PAPUC”).

Since July 1, 1974, NFGDC has furnished retail gas service to the public within the Commonwealth of Pennsylvania and the state of New York. NFGDC also furnished retail gas service to the public within the state of Ohio until 1986, when it sold its Ohio utility properties. A list of counties, cities and other governmental subdivisions in which such service is provided (including areas outside of Pennsylvania), and total population served, follows this narrative.

Since July 1, 1974, NFGDC has acquired the properties of three companies furnishing retail gas service. On May 22, 1975, the PAPUC at A-99200 issued a certificate of public convenience authorizing, inter alia, the transfer, by sale, by Gasco, Inc. to NFGDC of the transmission and distribution property used by Gasco, Inc. in furnishing retail gas service to the public in the Borough of Karns City and in the Townships of Concord, Fairview, Parker Washington and Venango, Butler County. On February 25, 1977, the PAPUC, at A-99910 issued a certificate of public convenience authorizing, inter alia, the transfer, by sale, by Edward S. Dewey and Laurie T. Dewey Trust t/a Dewey Gas Company to NFGDC, of the transmission and distribution property used by Dewey Gas Company in a portion of the Township of Brady’s Bend, Armstrong County. On October 31, 1989, NFGDC acquired certain assets of Mercer Gas Company in a transaction approved by both the PAPUC and the United States Bankruptcy Court for the Western District of Pennsylvania. The PAPUC approved the transfer by order of September 14, 1989, at Docket Nos. T-880494, A-121650 F200, A-121850, A-97939, and P-890378. The bankruptcy court issued its order on October 17, 1989, confirming the sale at Case No. 88-00465E. These actions assured continuation of service to approximately 1,420 customers in Mercer Borough and the Townships of East Lackawannock, Findley and Cool Spring.

On January 31, 1989, NFGDC sold to T.W. Philips Gas & Oil Co. a portion of its assets associated with gas utility service in Mars and Callery Boroughs, and Adams, Butler, Forward, Oakland, Penn and Summit Townships Butler County, Pennsylvania. A certificate of public convenience, docketed at A-122350, and dated January 12, 1989, was issued by the PAPUC

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approving the transfer which affected approximately 1,250 residential and commercial customers.

In the matter of application, A-121850 F0014, the PAPUC issued a certificate of public convenience on November 29, 2007, for application of NFGDC to transfer by sale of real estate property located in the City of Warren, Warren County, Pennsylvania to Mr. John D. Anderson. On August 1, 2020, National Fuel Resources, Inc. (“NFR”), which operated an energy marketing business, completed the sale of its commercial and industrial contracts and certain other assets to Marathon Power LLC. A notice of customer transfer dated July 28, 2020, was filed, and docketed at A-125010. This sale, in conjunction with the turn back of NFR’s residential customers to NFGDC, effectively ended NFR’s operations.

Please see the chart below for all counties and cities to which service is provided and the total population in the area served

NFGDC NY Division (“National Fuel – NY”)

County	2020 Census
Allegany County	46,456
Cattaraugus County	77,042
Chautauqua County	127,657
Erie County	954,236
Genesee County	58,388
Niagara County	212,666
Ontario County	112,458
Steuben County	93,584
Wyoming County	40,531
Monroe County	759,443
Livingston County	61,834
Total Population	2,544,295

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I-A-1 (Continued)

NFGDC PA Division (“National Fuel” or “Company”)

County	Service Area	2020
Armstrong County	Bradys Bend township	784
	East Franklin township	3,816
	Kittanning borough	3,921
	Kittanning township	2,035
	Madison township	824
	Perry township	373
	Sugarcreek township	1,350
	Washington township	895
	West Franklin township	1,701
	Worthington borough	594
	Total	16,293
Butler County	Allegheny township	620
	Bruin borough	423
	Center township	7,899
	Cherry Valley borough	60
	Chicora borough	916
	Donegal township	1,823
	Eau Claire borough	307
	Fairview borough	180
	Fairview township	1,940
	Karns City borough	175
	Oakland township	2,769
	Parker township	573
	Petrolia borough	179
	Venango township	866
	Washington township	1,288
Total	20,018	

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I-A-1 (Continued)

County	Service Area	2020
Cameron County	Shippen township	1,944
	Total	1,944
Clarion County	Ashland township	1,119
	Clarion borough	3,931
	Clarion township	3,645
	Elk township	1,434
	Farmington township	1,781
	Highland township	534
	Knox borough	1,093
	Knox township	996
	Limestone township	1,871
	Madison township	1,157
	Millcreek township	365
	Monroe township	1,487
	Paint township	1,645
	Perry township	919
	Salem township	896
	Shipperville borough	442
	Total	23,315
Crawford County	Beaver township	788
	Blooming Valley borough	344
	Cambridge township	1,439
	Cambridge Springs borough	2,590
	Centerville borough	178
	Cochranton borough	1,118
	Conneaut township	1,332
	Conneaut Lake borough	624
	Conneautville borough	739
	East Fairfield township	837
	East Mead township	1,316
	Fairfield township	1,011
	Greenwood township	1,424
	Hayfield township	2,775
	Hydetown borough	529
	Linesville borough	962
	Meadville city	13,050
	Oil Creek township	1,702
	Pine township	432
	Randolph township	1,718
	Richmond township	1,350
Sadsbury township	2,758	

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I-A-1 (Continued)

County	Service Area	2020
Crawford County (Cont.)	Saegertown borough	871
	South Shenango township	1,831
	Spring township	1,402
	Springboro borough	377
	Steuben township	775
	Summerhill township	1,200
	Summit township	1,895
	Titusville city	5,262
	Townville borough	326
	Union township	857
	Venango borough	212
	Venango township	946
	Vernon township	5,331
	Wayne township	1,405
	West Mead township	5,014
	West Shenango township	433
	Woodcock borough	141
Woodcock township	2,754	
	Total	70,048
Elk County	Benezette township	216
	Fox township	3,576
	Highland township	403
	Horton township	1,366
	Jay township	1,963
	Johnsonburg borough	2,404
	Jones township	1,573
	Millstone township	95
	Ridgway borough	4,039
	Ridgway township	2,416
	St. Marys city	12,738
	Spring Creek township	201
		Total
Erie County	Albion borough	1,528
	Amity township	985
	Concord township	1,277
	Conneaut township	4,191
	Corry city	6,210
	Cranesville borough	570
	Edinboro borough	4,964
	Elgin borough	204
	Elk Creek township	1,786
	Erie city	94,831

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I-A-1 (Continued)

County	Service Area	2020
Erie County (Cont.)	Fairview township	11,138
	Franklin township	1,508
	Girard borough	2,993
	Girard township	4,869
	Greene township	4,478
	Greenfield township	1,803
	Harborcreek township	16,635
	Lake City borough	2,935
	Lawrence Park township	3,820
	LeBoeuf township	1,659
	McKean borough	476
	McKean township	4,437
	Millcreek township	54,073
	Mill Village borough	388
	North East borough	4,106
	North East township	6,529
	Platea borough	442
	Springfield township	3,076
	Summit township	7,342
	Union township	1,541
	Union City borough	2,927
	Venango township	2,256
	Washington township	4,393
	Waterford borough	1,476
Waterford township	3,915	
Wattsburg borough	353	
Wayne township	1,540	
Wesleyville borough	3,222	
	Total	270,876
Forest County	Barnett township	309
	Green township	376
	Harmony township	468
	Hickory township	413
	Howe township	194
	Jenks township	3,858
	Kingsley township	259
		Total

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I-A-1 (Continued)

County	Service Area	2020
Erie County (Cont.)	Fairview township	11,138
	Franklin township	1,508
	Girard borough	2,993
	Girard township	4,869
	Greene township	4,478
	Greenfield township	1,803
	Harborcreek township	16,635
	Lake City borough	2,935
	Lawrence Park township	3,820
	LeBoeuf township	1,659
	McKean borough	476
	McKean township	4,437
	Millcreek township	54,073
	Mill Village borough	388
	North East borough	4,106
	North East township	6,529
	Platea borough	442
	Springfield township	3,076
	Summit township	7,342
	Union township	1,541
	Union City borough	2,927
	Venango township	2,256
	Washington township	4,393
Waterford borough	1,476	
Waterford township	3,915	
Wattsburg borough	353	
Wayne township	1,540	
Wesleyville borough	3,222	
	Total	270,876
Forest County	Barnett township	309
	Green township	376
	Harmony township	468
	Hickory township	413
	Howe township	194
	Jenks township	3,858
	Kingsley township	259
		Total

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I-A-1 (Continued)

County	Service Area	2020
Mercer County	Clark borough	576
	Coolspring township	2,107
	Delaware township	2,084
	East Lackawannock township	1,669
	Fairview township	953
	Farrell city	4,258
	Findley township	2,843
	Fredonia borough	436
	French Creek township	710
	Greene township	1,052
	Greenville borough	5,540
	Grove City borough	7,871
	Hempfield township	3,735
	Hermitage city	16,230
	Jackson township	1,178
	Jackson Center borough	194
	Jamestown borough	582
	Jefferson township	1,919
	Lackawannock township	2,471
	Lake township	699
	Mercer borough	1,982
	Perry township	1,332
	Pine township	4,806
	Pymatuning township	3,118
	Sandy Creek township	802
	Sandy Lake borough	649
	Sandy Lake township	1,202
	Sharon city	13,147
	Sharpsville borough	4,255
	Sheakleyville borough	151
	Shenango township	3,522
	South Pymatuning township	2,653
	Stoneboro borough	945
Sugar Grove township	947	
West Middlesex borough	818	
West Salem township	3,216	
Wheatland borough	585	
Worth township	827	
	Total	102,064
Venango County	Barkeyville borough	188
	Canal township	937
	Cherrytree township	1,308
	Clinton township	953
	Clintonville borough	439
	Cooperstown borough	399

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I-A-1 (Continued)

County	Service Area	2020
Venango County (Cont.)	Cranberry township	6,342
	Emlenton borough	611
	Franklin city	6,077
	Frenchcreek township	1,427
	Irwin township	1,253
	Jackson township	917
	Mineral township	498
	Oakland township	1,361
	Oil City city	9,613
	Oil Creek township	753
	Pinegrove township	1,328
	Pleasantville borough	846
	Polk borough	634
	President township	448
	Richland township	777
	Rockland township	1,243
	Rouseville borough	457
	Sandycreek township	2,055
	Scrubgrass township	749
	Sugarcreek borough	4,775
Utica borough	184	
Victory township	375	
	Total	46,947
Warren County	Bear Lake borough	148
	Brokenstraw township	1,730
	Clarendon borough	410
	Columbus township	1,604
	Conewango township	3,427
	Deerfield township	269
	Farmington township	1,281
	Freehold township	1,211
	Glade township	2,042
	Limestone township	309
	Mead township	1,296
	Pine Grove township	2,604
	Pittsfield township	1,282
	Pleasant township	2,249
	Sheffield township	1,844
	Sugar Grove borough	564
	Sugar Grove township	1,609
	Tidioute borough	626
	Triumph township	276
	Warren city	9,404
Youngsville borough	1,726	
	Total	35,911
Total Population		692,675

Prepared by or under the supervision of: Janine M. Ward

National Fuel Gas Distribution Corporation
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I-A-2

Request:

Provide a schedule showing the measures of value and the rates of return at the original cost and trended original cost measures of value at the spot, three-year and five-year average price levels. All claims made on this exhibit should be cross-referenced to appropriate exhibits. Provide a schedule similar to the one listed above, reflecting respondent's final claim in its previous rate case.

Response:

National Fuel's claim is based on original cost measures of value. Since Pennsylvania's state law mandates original cost for ratemaking, there was no cost study prepared. Refer to National Fuel's Exhibit A (HTY, FTY, FPFTY), schedule A-1 and C-2.

National Fuel's last rate case was a black box settlement. National Fuel's Rate Base final claim per R-00061493 settlement was:

Gas Plant in Service	431,374
Customer Advances For Construction	<u>(135)</u>
Subtotal	431,239
Reserve For Depreciation	<u>(147,657)</u>
Net Plant	283,582
Working Capital	
Cash Allowance	37,739
Gas Storage Inventory	10,517
Prepayments	631
Materials and Supplies	<u>1,136</u>
Total Working Capital	50,023
Deferred Income Taxes	
Investment Tax Credit	(1,869)
Liberalized Depreciation	<u>(40,939)</u>
Total Deferred Income Taxes	(42,808)
Customer Deposits	<u>(3,174)</u>
Miscellaneous Other Programs	<u>225</u>
Total Rate Base	<u><u>\$287,848</u></u>

Prepared by or under the supervision of: Tracy L. Wesoloski

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I-A-3

Request:

Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of all factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in National Fuel Exhibit C in the section titled "Calculation of Annual and Accrued Depreciation" beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account begin in the section on page III-2 and the section on page III-5.

Field trips and facilities visited over the years for NFGDC are presented in National Fuel Exhibit C, in the section "Field Trips" beginning on page III-2.

Prepared by or under the supervision of: John J. Spanos

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I-A-4

Request:

Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.

- a. If any utility plant was excluded from the measures of value because it was deemed not to be “used and useful” in the public service, supply a detailed description of each item of property.
- b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.
 - (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited, to contributions in aid of construction, customers’ advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response:

- a. Charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized are presented in National Fuel Exhibit C in Part VI Service Life Statistics.
- b. Detailed Depreciation Calculations by account and vintage are set forth in Part II of National Fuel Exhibit C – Depreciation Study – Historic, Part VIII of National Fuel Exhibit C – Depreciation Study – Future for the future test year and Part II of National Fuel Exhibit C – Depreciation Study – Fully Projected for the fully forecasted test year.

Prepared by or under the supervision of: John J. Spanos

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I-A-5

Request:

Provide a comparison of respondent's calculated depreciation reserve v. book reserve by account at the end of the test year.

Response:

A comparison of the calculated depreciation reserve vs. book reserve by account as of June 30, 2022 is listed on Pages 2 and 3 of this response.

See Pages 4 through 7 for the comparison of the calculated depreciation reserve vs. book reserve as of June 30, 2023 and as of July 31, 2024.

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2022**

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
DEPRECIABLE PLANT		
303 MISCELLANEOUS INTANGIBLE PLANT	14,307,997	14,190,632
PRODUCTION PLANT		
325.4 RIGHTS OF WAY	26,950	35,060
328 MEASURING AND REGULATING STATION STRUCTURES	8,185	9,874
329 OTHER STRUCTURES	1,192	1,165
332 FIELD LINES	168,435	129,818
334 MEASURING AND REGULATING STATION EQUIPMENT	1,298,599	1,553,293
TOTAL PRODUCTION PLANT	1,503,361	1,729,209
TRANSMISSION PLANT		
365.2 RIGHTS OF WAY	517,593	571,919
366.2 MEASURING AND REGULATING STATION STRUCTURES	107,612	104,510
366.3 OTHER STRUCTURES	2,635	3,629
367.1 MAINS - EXCLUDING CATHODIC PROTECTION	15,183,129	17,569,405
367.2 MAINS - CATHODIC PROTECTION	1,880,828	1,908,632
369 MEASURING AND REGULATING STATION EQUIPMENT		
1980 AND PRIOR	244,150	298,206
1981 AND SUBSEQUENT	3,104,649	3,691,227
TOTAL ACCOUNT 369	3,348,799	3,989,433
TOTAL TRANSMISSION PLANT	21,040,596	24,147,528
DISTRIBUTION PLANT		
374.2 RIGHTS OF WAY	2,479,154	2,712,836
375.3 STRUCTURES AND IMPROVEMENTS - LARGE	4,501,784	5,232,945
375.4 STRUCTURES AND IMPROVEMENTS - SMALL	344,364	400,294
376.1 MAINS - EXCLUDING CATHODIC PROTECTION	99,148,568	98,329,862
376.2 MAINS - CATHODIC PROTECTION	1,340,282	1,442,862
378 MEASURING AND REGULATING STATION EQUIPMENT	3,876,726	3,950,089
380 SERVICES	70,910,816	76,789,662
381 METERS	5,359,257	5,738,106
382 METER INSTALLATIONS	1,502,821	1,858,516
384 HOUSE REGULATOR INSTALLATIONS	430,839	557,642
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,664,482	6,434,293
TOTAL DISTRIBUTION PLANT	195,558,891	203,447,105

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION RESERVE AS OF JUNE 30, 2022**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
(1)	(2)	(3)
GENERAL PLANT		
390.11 OTHER SMALL STRUCTURES	13,835	(29,435)
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	121,057	135,640
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	194,927	234,603
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	2,295,507	3,051,179
392 TRANSPORTATION EQUIPMENT	4,895,910	5,419,481
394 TOOLS, SHOP AND GARAGE EQUIPMENT	2,028,706	2,075,018
396 POWER OPERATED EQUIPMENT AND TOOLS	1,274,251	2,755,822
397 COMMUNICATION EQUIPMENT	1,549,188	1,588,438
TOTAL GENERAL PLANT	12,373,161	15,230,744
TOTAL DEPRECIABLE GAS PLANT	244,784,006	258,745,219

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION AS OF JUNE 30, 2023**

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
DEPRECIABLE PLANT		
303 MISCELLANEOUS INTANGIBLE PLANT	16,394,541	16,371,177
PRODUCTION PLANT		
325.4 RIGHTS OF WAY	27,629	35,536
328 MEASURING AND REGULATING STATION STRUCTURES	8,248	9,901
329 OTHER STRUCTURES	1,259	1,233
332 FIELD LINES	175,756	143,012
334 MEASURING AND REGULATING STATION EQUIPMENT	1,366,030	1,642,959
TOTAL PRODUCTION PLANT	1,578,922	1,832,641
TRANSMISSION PLANT		
365.2 RIGHTS OF WAY	545,848	599,515
366.2 MEASURING AND REGULATING STATION STRUCTURES	110,185	109,788
366.3 OTHER STRUCTURES	2,665	3,636
367.1 MAINS - EXCLUDING CATHODIC PROTECTION	15,982,618	18,543,365
367.2 MAINS - CATHODIC PROTECTION	1,962,573	2,020,943
369 MEASURING AND REGULATING STATION EQUIPMENT		
1980 AND PRIOR	246,562	298,206
1981 AND SUBSEQUENT	3,240,250	3,839,921
<i>TOTAL ACCOUNT 369</i>	3,486,812	4,138,127
TOTAL TRANSMISSION PLANT	22,090,701	25,415,374
DISTRIBUTION PLANT		
374.2 RIGHTS OF WAY	2,619,739	2,767,747
375.3 STRUCTURES AND IMPROVEMENTS - LARGE	4,617,961	5,102,778
375.4 STRUCTURES AND IMPROVEMENTS - SMALL	359,749	397,517
376.1 MAINS - EXCLUDING CATHODIC PROTECTION	102,860,944	102,299,724
376.2 MAINS - CATHODIC PROTECTION	1,402,862	1,500,097
378 MEASURING AND REGULATING STATION EQUIPMENT	4,049,530	4,156,030
380 SERVICES	73,904,237	80,738,135
381 METERS	5,669,361	6,046,846
382 METER INSTALLATIONS	1,546,368	1,914,484
384 HOUSE REGULATOR INSTALLATIONS	447,203	577,939
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	5,929,183	6,706,275
TOTAL DISTRIBUTION PLANT	203,407,137	212,207,572

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION AS OF JUNE 30, 2023**

<u>DEPRECIABLE GROUP</u>	<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK DEPRECIATION RESERVE</u>
(1)	(2)	(3)
GENERAL PLANT		
390.11 OTHER SMALL STRUCTURES	14,047	(29,571)
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	132,815	144,519
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	196,077	223,225
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	2,311,591	2,662,453
392 TRANSPORTATION EQUIPMENT	5,362,680	5,207,697
394 TOOLS, SHOP AND GARAGE EQUIPMENT	1,833,536	1,868,514
396 POWER OPERATED EQUIPMENT AND TOOLS	1,373,193	2,821,778
397 COMMUNICATION EQUIPMENT	1,826,889	1,867,985
TOTAL GENERAL PLANT	<u>13,050,628</u>	<u>14,766,600</u>
TOTAL DEPRECIABLE GAS PLANT	<u>256,521,929</u>	<u>270,593,364</u>

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION RESERVE AS OF JULY 31, 2024**

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF JULY 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)
DEPRECIABLE PLANT		
303 MISCELLANEOUS INTANGIBLE PLANT	18,712,445	18,698,819
PRODUCTION PLANT		
325.4 RIGHTS OF WAY	28,316	36,051
328 MEASURING AND REGULATING STATION STRUCTURES	8,316	9,928
329 OTHER STRUCTURES	1,331	1,306
332 FIELD LINES	183,536	156,625
334 MEASURING AND REGULATING STATION EQUIPMENT	1,442,858	1,743,419
TOTAL PRODUCTION PLANT	1,664,357	1,947,329
TRANSMISSION PLANT		
365.2 RIGHTS OF WAY	577,397	628,965
366.2 MEASURING AND REGULATING STATION STRUCTURES	112,981	114,023
366.3 OTHER STRUCTURES	2,699	3,643
367.1 MAINS - EXCLUDING CATHODIC PROTECTION	16,868,548	19,511,841
367.2 MAINS - CATHODIC PROTECTION	2,053,100	2,139,647
369 MEASURING AND REGULATING STATION EQUIPMENT		
1980 AND PRIOR	249,141	294,580
1981 AND SUBSEQUENT	3,382,622	3,999,555
<i>TOTAL ACCOUNT 369</i>	3,631,763	4,294,135
TOTAL TRANSMISSION PLANT	23,246,488	26,692,254
DISTRIBUTION PLANT		
374.2 RIGHTS OF WAY	2,781,440	2,840,032
375.3 STRUCTURES AND IMPROVEMENTS - LARGE	4,744,713	4,981,220
375.4 STRUCTURES AND IMPROVEMENTS - SMALL	375,646	394,371
376.1 MAINS - EXCLUDING CATHODIC PROTECTION	107,027,077	106,937,576
376.2 MAINS - CATHODIC PROTECTION	1,476,424	1,573,569
378 MEASURING AND REGULATING STATION EQUIPMENT	4,279,074	4,458,513
380 SERVICES	77,317,107	85,245,267
381 METERS	6,041,340	6,419,888
382 METER INSTALLATIONS	1,592,296	1,972,602
384 HOUSE REGULATOR INSTALLATIONS	464,600	598,733
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	6,220,523	7,010,275
TOTAL DISTRIBUTION PLANT	212,320,240	222,432,046

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION RESERVE AS OF JULY 31, 2024**

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF JULY 31, 2024 (2)	BOOK DEPRECIATION RESERVE (3)
GENERAL PLANT		
390.11 OTHER SMALL STRUCTURES	14,473	(14,052)
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	121,881	131,140
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	209,247	223,168
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	3,267,703	3,528,902
392 TRANSPORTATION EQUIPMENT	6,180,223	4,956,855
394 TOOLS, SHOP AND GARAGE EQUIPMENT	1,725,893	1,752,516
396 POWER OPERATED EQUIPMENT AND TOOLS	1,521,501	2,885,531
397 COMMUNICATION EQUIPMENT	2,041,850	2,068,214
TOTAL GENERAL PLANT	15,082,371	15,532,274
TOTAL DEPRECIABLE GAS PLANT	271,025,901	285,302,722

Prepared by or under the supervision of: John J. Spanos

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I-A-6

Request:

Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:

- a. For the purposes of this filing.
- b. For the purposes of the most recent rate increase filing prior to the current proceeding.
 - (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average service lives and dispersion.

Response:

- a. Please refer to pages I-3 through I-4 of National Fuel Exhibit C – Depreciation Study – Historic.
- b. Please refer to National Fuel Exhibit C – Depreciation Study, Schedule No. 3, Pages 2 to 3 for the most recent prior filing.
 - (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in National Fuel Exhibit C.

The estimated survivor curves used in this filing have not changed from those used in the most recent annual depreciation report filed in March 2022.

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2006

	(1) Depreciable Group	(2) Survivor Curve	(3) Original Cost	(4) Book Reserve	(5) Future Accruals	(6) Annual Accrual Amount	(7) Composite Remaining Life	(8) Annual Accrual Rate, Percent
DEPRECIABLE PLANT								
303	Miscellaneous Intangible Plant	10-SQ	2,182,260.46	1,083,414	1,088,848	222,162	4.9	10.18
Production Plant								
325.4	Rights of Way	60-R4	47,059.43	26,993	20,068	524	38.3	1.11
328	Measuring & Regulating Station Struct.	30-L2.5	10,095.94	8,768	1,326	104	12.8	1.03
329	Other Structures	40-SQ	2,650.00	61	2,589	67	38.6	2.53
332	Field Lines	45-R1.5	538,011.28	459,355	78,657	2,959	28.6	0.55
334	Measuring & Regulating Station Equip.	20-O1	1,317,850.99	657,399	660,452	72,454	9.1	5.50
Total Production Plant			1,915,667.14	1,152,576	763,092	76,118		
Transmission Plant								
365.2	Rights of Way	70-R4	943,076.78	258,275	684,800	13,865	48.4	1.47
366	Structures and Improvements	55-R2	163,151.73	96,567	66,585	2,385	27.9	1.46
367.1	Mains - Exd. Cathodic Protection	55-R2	25,561,229.38	11,259,486	14,301,747	437,774	32.7	1.71
367.2	Mains - Cathodic Protection	24-S2	2,570,848.43	677,295	1,893,556	151,001	12.5	5.87
369	Measuring and Regulating Station Equip. 1980 and Prior	28-R0.5	388,208.73	304,686	83,543	8,428	9.9	2.17
	1981 and Subsequent	21-R2	3,684,035.80	2,410,098	1,273,947	129,251	9.9	3.51
Total Accrual 369				2,714,754	1,357,490	137,679	9.9	3.38
Total Transmission Plant			33,310,550.85	15,006,377	18,304,178	742,704		

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2006

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Original Cost	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
Distribution Plant								
374.2	Rights of Way	70-R4	4,863,566.07	960,061	3,903,500	72,844	53.6	1.50
375.3	Structures and Improvements - Large	Various *	6,737,138.43	3,646,580	3,646,580	278,513	13.1	4.13
375.4	Structures and Improvements - Small	40-R0.5	411,857.61	195,083	216,770	12,343	17.6	3.00
376.1	Mains - Exd. Cathodic Protection	57-L1.5	196,128,712.67	56,547,576	139,581,136	4,186,155	33.3	2.13
376.2	Mains - Cathodic Protection	24-S2	1,632,626.90	585,415	1,047,212	90,853	11.2	5.75
378	Measuring and Regulating Station Equip.	30-S0	5,844,255.61	3,184,521	2,659,733	171,969	15.5	2.94
380	Services	39-L0.5	126,738,717.12	42,518,486	84,220,233	3,979,427	21.2	3.14
381	Meters	36-R4	6,670,543.96	2,666,206	4,004,339	273,740	14.6	4.10
381.1	Meters - Automated Reading Equipment	14-S2	6,120,128.24	6,013,838	106,290	29,666	3.6	0.48
382	Meter Installations	39-L0.5	3,160,551.59	1,425,305	1,735,244	80,832	21.5	2.56
384	House Regulator Installations	39-L0.5	818,703.88	364,706	463,999	21,713	21.4	2.65
385	Industrial Meas and Reg Station Equip.	42-R1.5	8,946,107.52	2,943,057	6,023,050	237,430	26.4	2.65
387	Other Equipment	33-R2	742,697.08	590,246	152,454	12,256	12.4	1.65
	Total Distribution Plant		368,835,606.68	121,075,070	247,760,540	9,450,341		
General Plant								
390.11	Other Small Structures	40-R0.5	64,679.19	(102,937)	167,616	8,161	20.5	12.62
391.1	Office Furniture and Equip. - Furniture	25-SQ	756,941.55	518,136	239,808	26,308	9.1	3.48
391.2	Office Furniture and Equip. - Equipment	15-SQ	559,135.66	184,023	375,113	30,199	12.4	5.40
391.3	Office Furniture and Equip. - Computers	5-SQ	2,451,629.66	1,075,806	1,375,825	436,063	3.1	17.91
392	Transportation Equipment	6.5-L3	899,874.87	165,200	734,675	153,727	4.8	17.08
393	Stores Equipment	30-SQ	8,705.24	7,025	1,681	340	4.9	3.91
394	Tools and Work Equipment	25-SQ	3,281,462.75	1,406,074	1,875,408	142,584	13.2	4.35
396	Power Operated Equipment and Tools	23-S1	1,199,311.79	83,345	1,115,967	64,778	17.2	5.40
	Unamortized Amortized	15-SQ	54,769.32	54,769	-	-	-	-
	Total Account 396		1,254,081.11	138,114	1,115,967	64,778		

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TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2006

(1) Depreciable Group	(2) Survivor Curve	(3) Original Cost	(4) Book Reserve	(5) Future Accruals	(6) Annual Accrual Amount	(7) Composite Remaining Life	(8) Annual Accrual Rate, Percent
397	10-SQ	1,371,725.50	428,240	943,484	130,752	7.2	9.53
398	20-SQ	447.97	353	95	18	5.3	4.02
Total General Plant		10,648,703.49	3,820,032	6,828,672	995,930		
TOTAL DEPRECIABLE GAS PLANT		416,892,789.62	142,137,469	274,755,330	11,487,255		
Nondepreciable Plant							
INTANGIBLE PLANT		123,845.54					
PRODUCTION PLANT		2,840.80	(12,396)				
WEAVER PLANT		634,495.12	634,495				
TRANSMISSION PLANT		37,795.06					
DISTRIBUTION PLANT		948,957.04	(16,201)				
GENERAL PLANT		51,798.54	(16,288)				
Total Nondepreciable Plant		1,799,732.10	589,609				
TOTAL GAS PLANT IN SERVICE		418,692,520.72	142,727,078	274,755,330	11,487,255		
Total Gas Plant		418,692,520.72	142,727,078	274,755,330	11,487,255		

* Life Span Procedure was used. Interim Survivor Curves are 70-R1.5 and 65-O1.

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2007

(1) Depreciable Group	(2) Survivor Curve	(3) Original Cost	(4) Book Reserve	(5) Future Accruals	(6) Annual Accrual Amount	(7) Composite Remaining Life	(8) Annual Accrual Rate, Percent
DEPRECIABLE PLANT							
303	Miscellaneous Intangible Plant	2,182,260.46	1,305,568	876,694	222,143	3.9	10.18
Production Plant							
325.4	Rights of Way	47,059.43	27,515	19,546	525	37.2	1.12
326	Measuring & Regulating Station Struct.	10,065.64	8,872	1,222	100	12.2	0.99
329	Other Structures	2,650.00	128	2,522	67	37.6	2.53
332	Field Lines	538,011.28	462,314	75,698	2,915	26.0	0.54
334	Measuring & Regulating Station Equip.	1,323,368.59	673,166	650,432	72,366	9.0	5.47
Total Production Plant		1,921,415.14	1,171,996	749,420	75,973		
Transmission Plant							
365.2	Rights of Way	956,914.78	261,699	695,218	14,145	49.1	1.48
366	Structures and Improvements	163,151.73	98,893	64,269	2,348	27.4	1.44
367.1	Mains - Exd. Cathodic Protection	26,207,013.38	11,063,969	15,143,643	467,811	32.4	1.79
367.2	Mains - Cathodic Protection	2,670,306.43	755,254	1,915,081	150,635	12.7	5.64
368	Measuring and Regulating Station Equip.	377,608.73	301,733	75,879	7,935	9.6	2.10
	1980 and Prior	3,708,560.80	2,537,399	1,171,181	123,551	9.5	3.33
	1981 and Subsequent						
Total Account 369		4,086,159.53	2,836,102	1,247,060	131,486	9.5	3.22
Total Transmission Plant		34,083,575.85	15,018,307	19,065,271	766,425		

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2007

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Depreciable Group	Survivor Curve	Original Cost	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate, Percent
Distribution Plant								
374.2	Rights of Way	70-R4	5,080,402.07	975,153	4,105,248	76,500	53.7	1.51
375.3	Structures and Improvements - Large	Various	6,835,405.43	3,381,971	3,453,435	263,589	13.1	3.86
375.4	Structures and Improvements - Small	40-R0.5	427,375.61	202,055	225,321	12,574	17.9	2.94
376.1	Mains - Excl. Cathodic Protection	57-L1.5	200,486,663.67	57,589,924	142,896,767	4,322,795	33.1	2.16
376.2	Mains - Cathodic Protection	24-S2	1,716,354.90	658,834	1,057,520	91,942	11.5	5.36
378	Measuring and Regulating Station Equip.	30-S0	6,014,108.61	3,284,506	2,719,606	176,217	15.4	2.93
390	Services	39-L0.5	131,802,426.12	44,467,775	87,334,650	4,143,048	21.1	3.14
381	Meters	36-R4	7,019,592.96	2,851,131	4,168,466	273,741	15.2	3.90
381.1	Meters - Automated Reading Equipment	14-S2	6,120,128.24	6,043,216	76,913	23,553	3.3	0.38
382	Meter Installations	39-L0.5	3,160,551.59	1,506,216	1,654,333	77,479	21.4	2.45
384	House Regulator Installations	36-L0.5	818,703.88	376,401	442,304	20,722	21.3	2.53
385	Industrial Meas. and Reg Station Equip.	42-R1.5	9,169,269.52	3,112,938	6,056,336	240,183	25.2	2.62
387	Other Equipment	33-R2	742,667.08	602,500	140,200	11,754	11.9	1.58
	Total Distribution Plant		379,393,699.68	125,062,620	254,331,069	9,734,097		
General Plant								
390.11	Other Small Structures	40-R0.5	91,010.19	(101,207)	192,218	9,112	21.1	10.01
391.1	Office Furniture and Equip. - Furniture	25-SQ	758,342.55	518,287	240,057	26,764	9.0	3.53
391.2	Office Furniture and Equip. - Equipment	15-SQ	598,030.10	207,896	390,164	32,631	11.7	5.55
391.3	Office Furniture and Equip. - Computers	5-SQ	2,554,544.21	1,517,457	1,047,087	411,879	2.5	16.06
392	Transportation Equipment	6.5-L3	1,328,833.87	233,110	1,095,724	244,851	4.5	18.43
393	Stores Equipment	30-SQ	8,706.24	7,365	1,341	324	4.1	3.72
394	Tools and Work Equipment	25-SQ	3,340,459.75	1,533,262	1,807,197	145,096	12.5	4.34
396	Power Operated Equipment and Tools	23-S1	1,566,340.65	88,017	1,478,323	87,594	16.9	5.59
	Unamortized	15-SQ	127,313.46	4,175	123,138	8,653	14.2	6.80
	Total Account 396		1,893,654.11	92,192	1,801,461	96,247		

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2007

Depreciable Group (1)	Survivor Curve (2)	Original Cost (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual Accrual Rate, Percent (8)
397	10-SQ	1,618,111.50	500,373	1,117,737	147,508	7.6	9.12
398	20-SQ	447.97	371	77	17	4.5	3.79
Total General Plant		11,992,139.49	4,509,076	7,483,063	1,114,429		
TOTAL DEPRECIABLE GAS PLANT		429,573,090.82	147,067,969	282,505,547	11,913,067		
Nondepreciable Plant							
INTANGIBLE PLANT	Nondepreciable	123,945.54					
PRODUCTION PLANT	Nondepreciable	2,840.80	(12,366)				
WEAVER PLANT	Fully Accrued	634,465.12	634,496				
TRANSMISSION PLANT	Nondepreciable	37,795.06					
DISTRIBUTION PLANT	Nondepreciable	948,967.04	(16,125)				
GENERAL PLANT	Nondepreciable	51,798.54	(16,289)				
Total Nondepreciable Plant		1,799,732.10	589,685				
TOTAL GAS PLANT IN SERVICE		431,372,822.72	147,657,254	282,505,547	11,913,067		
Total Gas Plant		431,372,822.72	147,657,254	282,505,547	11,913,067		

*Life Span Procedure was used. Interim Survivor Curves are 70-R1.5 and 65-01.

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I-A-7

Request:

Provide a table, showing the cumulative depreciated original cost by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:

- a. Year installed.
- b. Original cost--the total surviving cost associated with each installation year from all plant accounts.
- c. Calculated depreciation reserve--the calculated depreciation reserve associated with each installation year from all plant accounts.
- d. Depreciated original cost--(Column B minus Column C).
- e. Total--cumulation year by year of the figures from Column D.
- f. Column E divided by the total of the figure in Column D.

Response:

Please reference pages II-3 through II-6 of National Fuel's Historic Test Year depreciation study included in Exhibit No. C - Historic.

Please refer to pages VII-3 through VII-6 of National Fuel's Future Test Year depreciation study included in Exhibit No. C - Future.

Please refer to pages II-3 through II-6 of National Fuel's Fully Projected Future Test Year depreciation study included in Exhibit No. C - Fully Projected.

Prepared by or under the supervision of: John J. Spanos

National Fuel Gas Distribution Corporation
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I-A-8

Request:

Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all backup workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composited, show all supporting calculations. Include any analysis made to “test” the applicability of any indexes.

- a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current rate filing compared to the most recent previous rate filing.

Response:

Trended original cost is omitted in accordance with 52 Pa. Code Section 53.51(c).

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
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I-A-9

Request:

Provide an exhibit indicating the spot trended original cost at test year end by vintage by account and include applicable depreciation reserves. Include totals by account for all other trended measures of value.

Response:

Trended original cost is omitted in accordance with 52 Pa. Code Section 53.51(c)

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
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I-A-10

Request:

Supply an exhibit indicating the percentages of undepreciated original cost which were trended with the following indexes:

- a. Boeckh
- b. Handy-Whitman
- c. Indexes developed from suppliers' prices.
- d. Indexes developed from company records and company price histories.
- e. Construction equipment.
- f. Government statistical releases.

Response:

Trended original cost is omitted in accordance with 52 Pa. Code Section 53.51(c)

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
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I-A-11

Request:

Provide a table, showing the cumulative trended depreciated original cost (at the spot price level) by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:

- a. Year installed.
- b. Trended original cost (at the spot price level)--the total surviving cost associated with each installation year from all plant accounts.
- c. Trended calculated depreciation reserve--the calculated depreciation reserve associated with each installation year from all plant accounts.
- d. Depreciated trended original cost--(Column B minus Column C).
- e. Total--cumulation year by year of the figures from Column D.
- f. Column E divided by the total of the figures in Column D.

Response:

Trended original cost is omitted in accordance with 52 Pa. Code Section 53.51(c).

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
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I-A-12

Request:

If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities.

Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project.

[These exhibits should be updated at the conclusion of these proceedings.]

Response:

There is no claim being made for construction work in progress.

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
Docket No. R-2022-3035730
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I-A-13

Request:

If a claim is made for non-revenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project.

[These exhibits should be updated at the conclusion of these proceedings.]

Response:

There is no claim being made for non-revenue producing construction work in progress.

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
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I-A-14

Request:

If a claim is made for plant held for future use, supply the following

- a. A brief description of the plant or land site and its cost.
- b. Expected date of use for each item claimed.
- c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
- d. Date when each item was acquired.
- e. Date when each item was placed in plant held for future use.

Response:

No claim is being made for plant held for future use.

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
Docket No. R-2022-3035730
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I-A-15

Request:

If materials and supplies comprise part of the cash working capital claim, attach an exhibit showing the actual book balances for materials and supplies by month for the thirteen months prior to the end of the test year. Explain any abrupt changes in monthly balances.

[Explain method of determining claim if other than that described above.]

Response:

Materials and supplies are included in National Fuel Exhibit A (HTY), Schedule C-8. These are book balances per our general ledger for accounts 154 (Materials and Supplies) and 163 (Stores Expense Undistributed). Account 154 includes the balance of the cost of materials and supplies in warehouse inventories. Account 163 includes the balance of related costs of supervision and other expenses incurred in the operation of the general storeroom and for storage, handling and distribution of materials and supplies. Materials and supplies are added to Rate Base but are not a part of working capital.

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
Docket No. R-2022-3035730
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I-A-16

Request:

If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc.

[Explain the method of determining claim if other than that described above.]

Response:

National Fuel has no fuel stocks (Accounts 151 and 152). However, the Company does have Gas Storage Inventory. The fuel represents gas inventory stored underground. Please refer to Exhibit A, Schedule C-5 (HTY, FTY, FPFTY).

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
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I-A-17

Request:

Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response:

Please refer to pages III-2 through III-4 of National Fuel's Historic Test Year depreciation study is included in Exhibit No. C - Historic.

Please refer to pages VIII-2 through VIII-4 of National Fuel's Future Test Year depreciation study included in Exhibit No. C - Future.

Please refer to pages III-2 through III-4 of National Fuel's Fully Projected Future Test Year depreciation study included in Exhibit No. C - Fully Projected.

Prepared by or under the supervision of: John J. Spanos

National Fuel Gas Distribution Corporation
Docket No. R-2022-3035730
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I-A-18

Request:

Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

Response:

All Rate Base claims have been fully disclosed in National Fuel's Exhibit A (HTY), Exhibit A (FTY) and Exhibit A (FPFTY), Schedules A-1 and C-1 through C-8, as well as the Direct Testimony of Tracy L. Wesoloski (National Fuel Statement No. 6).

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
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Responses to Section 53.53 - I-C - Valuation - Gas Utilities
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I-C-1

Request:

Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification, or other alteration of facilities.

This description should include, but not be limited to the following:

- a. If respondent has various gas service areas, indicate if they are integrated, such that the gas supply is available to all customers.
- b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area.
- c. Explain how respondent obtains its gas supply, as follows:
 - (i) Explain how respondent stores or manufactures gas; if applicable.
 - (ii) State whether the company has peak shaving facilities.
 - (iii) Provide details of coal-gasification programs, if any.
 - (iv) Describe the potential for emergency purchases of gas.
 - (v) Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts).
 - (vi) Provide the amount of gas in MCF supplied from company-owned wells during the test year.
- d. Provide plans for future gas supply, as follows:
 - (i) Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any.
 - (ii) Provide gas supply agreements and well development ventures and identify the parties thereto.

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I-C-1 (Continued)

- e. Indicate any anticipated curtailments and explain the reasons for the curtailments.
- f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.

Response:

- a. National Fuel is a public utility providing, in a 14-county area of northwestern Pennsylvania, gas service to 196,121 residential, 16,000 commercial and public authority customers and 589 industrial customers. All of the many local distribution systems are interconnected although, in many instances, they are interconnected by means of pipelines of National Fuel Gas Supply Corporation (“Supply”). Major municipalities located within the area serviced by National Fuel include Erie, Meadville, Sharon, Franklin, Oil City, Clarion, Corry, Warren, DuBois, and Bradford. The majority of gas supplies for the National Fuel gas requirement are brought to National Fuel through Supply and three other interstate pipelines. These pipelines are Tennessee Gas Pipeline Company (“TGP”), Texas Eastern Transmission, LP (“TETCO”), and Columbia Gas Transmission, LLC (“Columbia”). Pursuant to the governing procedures for confidential treatment of submitted materials, please refer to attachment Schedule No. 1 for a summary and the most recent agreements with the pipelines listed above. NFGDC allocates portions of the Supply EFT Service Agreement #E00528 contract and the TGP Service Agreement 2752 contract to National Fuel and National Fuel - NY.
- b. National Fuel is permitted to attach new customers under the terms and conditions contained in the Company's tariff, the Commission's regulations codified at 52 Pa. Code Ch. 59 and orders of the Commission adopted pursuant thereto.
- c. (i) NFGDC has no facilities to store or manufacture gas but has entered into gas storage service agreements with Supply and Columbia. Of these storage agreements, NFGDC relies most heavily on the Supply services. Pursuant to the governing procedures for confidential treatment of submitted materials, a summary and the most recent storage agreements with Supply and Columbia are attached in Schedule No. 2. NFGDC allocates portions of the Supply Service Agreement #G00539 contract to National Fuel and National Fuel - NY.
 - (ii) National Fuel does not own or operate peak shaving facilities.
 - (iii) National Fuel is unaware of gas supplies obtained from its suppliers as produced through coal gasification processes or programs.

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(iv) National Fuel does not expect to make any emergency purchases of gas.

(v) Please refer to IV-B-14 and the related attachment which contains line items for the gas supplied by upstream suppliers and Gas purchased from independent producers. Pursuant to the governing procedures for confidential treatment of submitted materials, a copy of Distribution's confidential standard long-term contracts (Master Agreement & NAESB) for supplies is provided at Schedule No. 3 and will be available subject to a protective order.

(vi) National Fuel does not own gaswells.

d. (i) National Fuel does not own gas wells, nor does it plan to drill or otherwise acquire gas wells in the future

(ii) Attachment Schedule No. 3 contains a copy of NFGDC's NAESB contract that would be used for future gas supply agreements. As stated in response (i), National Fuel does not plan to participate in future gas well development ventures.

e. National Fuel does not anticipate any curtailments.

f. With the exception of certain certificates it holds from FERC, National Fuel is not under direct regulation by the FERC (formerly known as Federal Power Commission); however, it is affected by Federal regulations and actions covering the sources, transportation, and prices associated with suppliers providing gas to Distribution.

National Fuel has adopted a FERC action program whereby National Fuel participates and actively represents its position as a local distribution company in those proceedings before the FERC that may have a direct impact on National Fuel. National Fuel's activity at the FERC during the past year was provided in National Fuel's 1307(f) proceeding at PGC Exhibit No. 6 which is incorporated in Exhibit No. 12, Schedule No. 8.

Increased permitting burdens imposed on applicants for new natural gas infrastructure has delayed many projects necessary to deliver natural gas supplies to gas utilities.

Prepared by or under the supervision of: Christopher Cej

National Fuel Gas Distribution Corporation
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NFGDC 2022 Base Rate Case
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I-C-2

Request:

Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities, transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.

Response:

See attachment I-C-2 for confidential system map.

Prepared by or under the supervision of: Janine M. Ward

SECTION 53.53 – RATE OF RETURN

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Docket No. R-2022
 NFGDC 2022 Base Rate Case
 Responses to Section 53.53 - II-A - Rate of Return - All Utilities
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II-A-1

Request:

Provide capitalization and capitalization ratios for the last five-year period and projected through the next two years. (With short-term debt and without short-term debt.) (Company, Parent and System (consolidated)).

- a. Provide year-end interest coverages before and after taxes for the last three years and at latest date. (Indenture and SEC Bases.) (Company, Parent and System (consolidated)).
- b. Provide year-end preferred stock dividend coverages for last three years and at latest date (Charter and SEC bases).

Response:

Information for National Fuel Gas Distribution Corporation (“NFGDC”) and its parent National Fuel Gas Company (“NFG”) is provided below.

(in millions)	NFGDC		NFGDC		NFGDC		NFGDC	
	September 30, 2017		September 30, 2018		September 30, 2019		September 30, 2020	
	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
Long-Term Debt	\$ 424	42.5%	\$ 324	33.3%	\$ 324	32.3%	\$ 324	31.3%
Short-Term Debt	0	0%	64	6.6%	73	7.3%	89	8.6%
Total Debt	424	42.5%	388	39.9%	397	39.5%	413	39.8%
Common Equity	574	57.5%	585	60.1%	607	60.5%	624	60.2%
Total Capital	\$ 998	100.0%	\$ 973	100.0%	\$ 1,004	100.0%	\$ 1,036	100.0%

(in millions)	NFGDC		NFGDC		NFGDC		NFGDC	
	September 30, 2021		June 30, 2022		June 30, 2023		July 31, 2024	
	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
Long-Term Debt	\$ 374	32.9%	\$ 374	31.1%	\$ 325	29.3%	\$ 575	45.1%
Short-Term Debt	123	10.9%	142	11.8%	93	8.4%	0	0.0%
Total Debt	497	43.8%	516	42.9%	418	37.8%	575	45.1%
Common Equity	638	56.2%	687	57.1%	690	62.2%	701	54.9%
Total Capital	\$ 1,136	100.0%	\$ 1,203	100.0%	\$ 1,108	100.0%	\$ 1,276	100.0%

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II-A-1(Cont.)

(in millions)	NFG		NFG		NFG		NFG	
	September 30, 2017		September 30, 2018		September 30, 2019		September 30, 2020	
	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
Long-Term Debt	\$ 2,399	58.0%	\$ 2,149	51.7%	\$ 2,149	48.9%	\$ 2,649	55.6%
Short-Term Debt	0	0%	0	0%	55	1.3%	30	0.6%
Total Debt	2,399	58.0%	2,149	51.7%	2,204	50.1%	2,679	56.2%
Common Equity	1,734	42.0%	2,005	48.3%	2,191	49.9%	2,087	43.8%
Total Capital	<u>\$ 4,133</u>	<u>100.0%</u>	<u>\$ 4,154</u>	<u>100.0%</u>	<u>\$ 4,395</u>	<u>100.0%</u>	<u>\$ 4,766</u>	<u>100.0%</u>

(in millions)	NFG		NFG		NFG		NFG	
	September 30, 2021		June 30, 2022		June 30, 2023		July 31, 2024	
	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
Long-Term Debt	\$ 2,649	51.9%	\$ 2,649	47.0%	\$ 2,100	39.7%	\$ 2,400	39.5%
Short-Term Debt	159	3.1%	400	7.1%	96	1.8%	0	0.0%
Total Debt	2,808	55.0%	3,049	54.1%	2,196	41.5%	2,400	39.5%
Common Equity	2,300	45.0%	2,587	45.9%	3,094	58.5%	3,675	60.5%
Total Capital	<u>\$ 5,107</u>	<u>100.0%</u>	<u>\$ 5,636</u>	<u>100.0%</u>	<u>\$ 5,290</u>	<u>100.0%</u>	<u>\$ 6,075</u>	<u>100.0%</u>

Note: Excludes all other comprehensive income (AOCT)

a.

	Twelve Months Ended			
	June 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
Indenture	6.60	5.25	0.05	4.93
SEC	N/A	N/A	N/A	N/A

b. Not applicable.

Prepared by or under the supervision of: Shannon M. Buffington

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II-A-2

Request:

Provide latest quarterly financial report (Company and Parent).

Response:

NFGDC does not publish quarterly financial reports.

NFG's June 30, 2022 Form 10-Q is available at the following link:

<https://investor.nationalfuelgas.com/financials/sec-filings/default.aspx>

Prepared by or under the supervision of: Shannon M. Buffington

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II-A-3

Request:

Provide latest Stockholder's Report (Company and Parent).

Response:

NFGDC does not publish a Stockholders Report.

NFG's (Consolidated) Annual Report for fiscal 2021 is available at the following link:

<https://investor.nationalfuelgas.com/financials/annual-reports/default.aspx>

NFG's Fiscal 2021 10-K is available at the following link:

<https://investor.nationalfuelgas.com/financials/sec-filings/default.aspx>

Prepared by or under the supervision of: Shannon M. Buffington

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II-A-4

Request:

Provide latest Prospectus (Company and Parent).

Response:

NFGDC – Not applicable.

NFG (Consolidated) – See the Prospectus dated February 9, 2021 available at the following link:

<https://investor.nationalfuelgas.com/financials/sec-filings/sec-filings-details/default.aspx?FilingId=14691514>

Prepared by or under the supervision of: Shannon M. Buffington

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II-A-5

Request:

Supply projected capital requirements and sources of Company, Parent and System (consolidated) for each of future three years.

Response:

NFG and Subsidiaries (Consolidated) and NFGDC Projected Sources and Uses of Funds for Fiscal Years 2023 - 2025 attached.

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
USES OF FUNDS			
Construction	\$136,150	\$137,796	\$134,157
Common Dividends	47,000	49,000	52,050
Working Capital	0	0	1,313
Debt Retirement and Redemption	49,000	0	50,000
Net Decrease in Short Term Borrowing	180,312	0	0
Total Funds Required	<u>412,462</u>	<u>186,796</u>	<u>237,520</u>
SOURCES OF FUNDS			
<u>Internal Sources</u>			
Net Income	\$43,890	\$58,526	\$71,365
Depreciation	61,581	64,356	65,969
Deferred Taxes	(4,146)	(7,386)	(5,473)
Other	10,415	11,543	13,072
Change in Working Capital	103,214	20,050	0
Total Internal Sources	<u>214,955</u>	<u>147,089</u>	<u>144,933</u>
<u>External Sources</u>			
Net Increase in Short Term Borrowing	\$0	\$0	\$79,800
Issuance of Long Term Debt	250,000	0	0
Other Investing Activities	0	0	0
Total External Sources	<u>250,000</u>	<u>0</u>	<u>79,800</u>
Total Sources of Funds	<u>\$464,955</u>	<u>\$147,089</u>	<u>\$224,733</u>

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USES OF FUNDS	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Construction	\$921,979	\$902,422	\$827,892
Common Dividends	175,943	183,788	191,464
Working Capital	0	0	13,429
Common Stock	8,399	7,709	6,895
Long-term Debt Retirement and Redemption	549,000	0	500,000
Net Decrease in Short Term Borrowing	11,413	41	0
Total Funds Required	<u>1,666,733</u>	<u>1,093,960</u>	<u>1,539,680</u>
SOURCES OF FUNDS			
<u>Internal Sources</u>			
Net Income	\$694,875	\$712,359	\$805,480
Depreciation	404,792	446,002	472,201
Deferred Taxes	115,196	91,013	59,543
Other	35,988	37,374	39,479
Working Capital	155,489	35,007	0
Total Internal Sources	<u>1,406,340</u>	<u>1,321,755</u>	<u>1,376,703</u>
<u>External Sources</u>			
Net Increase in Short Term Borrowing	\$0	\$0	\$0
Issuance of Long Term Debt	296,994	0	0
Sale of Assets	0	0	0
Other Investing Activities	0	0	0
Total External Sources	<u>296,994</u>	<u>0</u>	<u>0</u>
Total Sources of Funds	<u>\$1,703,335</u>	<u>\$1,321,755</u>	<u>\$1,376,703</u>

Prepared by or under the supervision of: Shannon M. Buffington

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II-A-6

Request:

Provide a schedule of debt and preferred stock of Company, Parent and System (consolidated) as of test year-end and latest date, detailing for each issue (if applicable):

- a. Date of issue
- b. Date of maturity
- c. Amount issued
- d. Amount outstanding
- e. Amount retired
- f. Amount reacquired
- g. Gain on reacquisition
- h. Coupon rate
- i. Discount or premium at issuance
- j. Issuance expenses
- k. Net proceeds
- l. Sinking Fund requirements
- m. Effective interest rate
- n. Dividend rate
- o. Effective cost rate
- p. Total average weighted effective Cost Rate_

Response:

Please see attached.

National Fuel Gas Distribution Corporation
Calculation of the Composite Interest Rate of Total Debt
Actual at June 30, 2022

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<u>Type</u>	<u>Amount Outstanding</u>	<u>Effective Cost Rate(1)</u>	<u>Annualized Cost</u>	<u>Composite Cost Rate</u>
<u>Medium-Term Notes</u>				
7.395% Due 2023	\$ 49,000,000	7.48%	\$ 3,665,200	
7.375% Due 2025	50,000,000	7.52%	3,760,000	
3.95% Due 2027	100,000,000	4.15%	4,150,000	
4.75% Due 2028	125,000,000	4.96%	6,200,000	
2.95% Due 2031	50,000,000	3.06%	1,530,000	
<u>Total Medium-Term Notes</u>	<u>\$ 374,000,000</u>		<u>\$ 19,305,200</u>	<u>5.16%</u>
Committed Line of Credit Fee			637,550	
<u>Total Long-Term Debt</u>	<u>\$ 374,000,000</u>		<u>\$ 19,942,750</u>	5.33%
Short-Term Debt	118,383,347	0.837%	\$ 990,912	
<u>Total Debt</u>	<u>\$ 492,383,347</u>		<u>\$ 20,933,662</u>	4.25%

Note: Excludes any amortization on Parent's issuance-related costs

(1) From page 5 of this Schedule

National Fuel Gas Distribution Corporation
Calculation of the Composite Interest Rate of Total Debt
Estimated at June 30, 2023

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<u>Type</u>	<u>Amount Outstanding</u>	<u>Effective Cost Rate(1)</u>	<u>Annualized Cost</u>	<u>Composite Cost Rate</u>
<u>Medium-Term Notes</u>				
7.375% Due 2025	50,000,000	7.52%	3,760,000	
3.95% Due 2027	100,000,000	4.15%	4,150,000	
4.75% Due 2028	125,000,000	4.96%	6,200,000	
2.95% Due 2031	50,000,000	3.06%	1,530,000	
<u>Total Medium-Term Notes</u>	<u>\$ 325,000,000</u>		<u>\$ 15,640,000</u>	<u>4.81%</u>
Committed Line of Credit Fee			<u>701,892</u>	
Total Long-Term Debt	<u>\$ 325,000,000</u>		<u>\$ 16,341,892</u>	5.03%
Short-Term Debt	216,414,237	4.376%	\$ 9,470,161	
Total Debt	<u>\$ 541,414,237</u>		<u>\$ 25,812,053</u>	4.77%

Note: Excludes any amortization on Parent's issuance-related costs

(1) From page 5 of this Schedule

National Fuel Gas Distribution Corporation
Calculation of the Composite Interest Rate of Total Debt
Estimated at July 31, 2024

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<u>Type</u>	<u>Amount Outstanding</u>	<u>Effective Cost Rate(1)</u>	<u>Annualized Cost</u>	<u>Composite Cost Rate</u>
<u>Medium-Term Notes</u>				
7.375% Due 2025	\$ 50,000,000	7.52%	\$ 3,760,000	
3.95% Due 2027	100,000,000	4.15%	4,150,000	
4.75% Due 2028	125,000,000	4.96%	6,200,000	
2.95% Due 2031	50,000,000	3.06%	1,530,000	
5.50% Due 2033	250,000,000	5.63%	14,075,000	
<hr/>				
<u>Total Medium-Term Notes</u>	<u>\$ 575,000,000</u>		<u>\$ 29,715,000</u>	<u>5.17%</u>
Committed Line of Credit Fee			<u>653,439</u>	
<u>Total Long-Term Debt</u>	<u>\$ 575,000,000</u>		<u>\$ 30,368,439</u>	<u>5.28%</u>

Note: Excludes any amortization on Parent's issuance-related costs

(1) From page 5 of this Schedule

National Fuel Gas Distribution Corporation
Calculation of the Effective Interest Rate of Long-Term Debt by Series

<u>Series</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Term in Years</u>	<u>Principal Amount Issued</u>	<u>Premium or (Discount) at Issuance</u>	<u>Commission for Issuance</u>	<u>Issuance Expenses</u>	<u>Net Proceeds</u>	<u>Net Proceeds Ratio</u>	<u>Effective Cost Rate to Maturity (1)</u>
<u>Medium-Term Notes</u>										
7.395% Due 2023	March 30, 1993	March 30, 2023	30	\$49,000,000	-	(367,500)	(113,854)	\$48,518,646	99.02%	7.48%
7.375% Due 2025	June 12, 1995	June 13, 2025	30	\$50,000,000	-	(726,500)	(125,972)	\$49,147,528	98.30%	7.52%
3.95% Due 2027	September 27, 2017	September 15, 2027	10	\$100,000,000	(683,000)	(650,000)	(300,330)	\$98,366,670	98.37%	4.15%
4.75% Due 2028	August 17, 2018	September 1, 2028	10	\$125,000,000	(908,750)	(812,500)	(391,942)	\$122,886,808	98.31%	4.96%
2.95% Due 2031	February 24, 2021	March 1, 2031	10	\$50,000,000	(30,500)	(325,000)	(132,686)	\$49,511,814	99.02%	3.06%
5.50% Due 2033	August 1, 2023	August 1, 2033	10	\$250,000,000	(151,278)	(1,625,000)	(728,500)	\$247,495,223	99.00%	5.63%

Note: Projected August 1, 2023 issuance

National Fuel Gas Company and Subsidiaries
Calculation of the Composite Interest Rate of Total Debt
Actual at June 30, 2022

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Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
<u>Medium-Term Notes</u>				
7.395% Due 2023	\$ 49,000,000	7.48%	\$ 3,665,200	
7.375% Due 2025	50,000,000	7.52%	3,760,000	
3.75% Due 2023	500,000,000	3.88%	19,400,000	
5.20% Due 2025	450,000,000	5.35%	24,075,000	
3.95% Due 2027	300,000,000	4.15%	12,450,000	
4.75% Due 2028	300,000,000	4.96%	14,880,000	
5.50% Due 2026	500,000,000	5.79%	28,950,000	
2.95% Due 2031	500,000,000	3.06%	15,300,000	
<u>Total Medium-Term Notes</u>	<u>\$ 2,649,000,000</u>		<u>\$ 122,480,200</u>	<u>4.62%</u>
<u>Committed Line of Credit Fee</u>				
			2,738,681	0.10%
<u>Net Premium and Issuance Expense Adjustments (2)</u>				
1993 March	\$ (25,408)			
1993 July	(210,739)			
2017 October	(5,261,031)			
2018 September	(7,413,102)			
<u>Total Adjustments</u>	<u>\$ (12,910,279)</u>			
<u>Annual Amortization of Premium (Pre-Tax) (3)</u>				
1993 March			\$ 30,648	
1993 July			174,048	
2017 October			704,700	
2018 September			946,524	
<u>Reduction of Annualized Cost Resulting from Recovery of Annual Premium Amortization (4)</u>				
1993 March			\$ (42,042)	
1993 July			(419,406)	
2017 October			(115,978)	
2018 September			(146,125)	
			<u>\$ 1,132,369</u>	
<u>Total Long-Term Debt</u>	<u>\$ 2,636,089,721</u>		<u>\$ 126,351,250</u>	<u>4.79%</u>
Short-Term Debt	\$ 251,262,578 (5)	1.210% (6)	\$ 3,041,453	
<u>Total Debt</u>	<u>\$ 2,887,352,299</u>		<u>\$ 129,392,702</u>	<u>4.48%</u>

National Fuel Gas Company and Subsidiaries
Calculation of the Composite Interest Rate of Total Debt
Estimated at June 30, 2023

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<u>Type</u>	<u>Amount Outstanding</u>	<u>Effective Cost Rate(1)</u>	<u>Annualized Cost</u>	<u>Composite Cost Rate</u>
<u>Medium-Term Notes</u>				
7.375% Due 2025	50,000,000	7.52%	3,760,000	
5.20% Due 2025	450,000,000	5.35%	24,075,000	
3.95% Due 2027	300,000,000	4.15%	12,450,000	
4.75% Due 2028	300,000,000	4.96%	14,880,000	
5.50% Due 2026	500,000,000	5.79%	28,950,000	
2.95% Due 2031	500,000,000	3.06%	15,300,000	
<u>Total Medium-Term Notes</u>	<u>\$ 2,100,000,000</u>		<u>\$ 99,415,000</u>	<u>4.73%</u>
<u>Committed Line of Credit Fee</u>			<u>2,911,500</u>	<u>0.14%</u>
<u>Issuance Expense Adjustments (7)</u>				
1993 March	\$ -			
1993 July	(16,211)			
2017 October	(4,274,588)			
2018 September	(6,227,005)			
<u>Total Adjustments</u>	<u>\$ (10,517,804)</u>			
<u>Annual Amortization of Premium (Pre-Tax) (3)</u>				
1993 March			\$ 22,986	
1993 July			174,048	
2017 October			704,700	
2018 September			946,524	
<u>Reduction of Annualized Cost Resulting from Recover yof Annual Premium Amortization (8)</u>				
1993 March			\$ -	
1993 July			(434,166)	
2017 October			(143,813)	
2018 September			(191,086)	
			<u>\$ 1,079,193</u>	
<u>Total Long-Term Debt</u>	<u>\$ 2,089,482,196</u>		<u>\$ 103,405,693</u>	<u>4.95%</u>
<u>Short-Term Debt</u>	<u>\$ 139,834,398 (9)</u>	<u>4.395% (10)</u>	<u>\$ 6,145,835</u>	
<u>Total Debt</u>	<u>\$ 2,229,316,594</u>		<u>\$ 109,551,528</u>	<u>4.91%</u>

National Fuel Gas Company and Subsidiaries
Calculation of the Composite Interest Rate of Total Debt
Estimated at July 31, 2024

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<u>Type</u>	<u>Amount Outstanding</u>	<u>Effective Cost Rate(1)</u>	<u>Annualized Cost</u>	<u>Composite Cost Rate</u>
<u>Medium-Term Notes</u>				
7.375% Due 2025	\$ 50,000,000	7.52%	\$ 3,760,000	
5.20% Due 2025	450,000,000	5.35%	\$ 24,075,000	
3.95% Due 2027	300,000,000	4.15%	\$ 12,450,000	
4.75% Due 2028	300,000,000	4.96%	\$ 14,880,000	
5.50% Due 2026	500,000,000	5.79%	\$ 28,950,000	
2.95% Due 2031	500,000,000	3.06%	\$ 15,300,000	
5.5% Due 2033	300,000,000	5.63%	\$ 16,890,000	
<u>Total Medium-Term Notes</u>	<u>\$ 2,400,000,000</u>		<u>\$ 116,305,000</u>	<u>4.85%</u>
<u>Committed Line of Credit Fee</u>			<u>2,713,569</u>	<u>0.11%</u>
<u>Issuance Expense Adjustments (11)</u>				
1993 March	\$ -			
1993 July	-			
2017 October	(3,205,941)			
2018 September	(4,942,068)			
<u>Total Adjustments</u>	<u>\$ (8,148,008)</u>			
<u>Annual Amortization of Premium (Pre-Tax) (3)</u>				
1993 March			\$ -	
1993 July			174,048	
2017 October			704,700	
2018 September			946,524	
<u>Cost Resulting from Recovery of Annual Premium Amortization (12)</u>				
1993 March			\$ -	
1993 July			-	
2017 October			(173,968)	
2018 September			(239,792)	
			<u>\$ 1,411,512</u>	
<u>Total Long-Term Debt</u>	<u>\$ 2,391,851,992</u>		<u>\$ 120,430,081</u>	<u>5.04%</u>
<u>Short-Term Debt</u>	<u>\$ 5,997,739 (13)</u>	<u>5.833% (14)</u>	<u>\$ 349,836</u>	
<u>Total Debt</u>	<u>\$ 2,397,849,731</u>		<u>\$ 120,779,917</u>	<u>5.04%</u>

National Fuel Gas Company and Subsidiaries
Calculation of the Composite Interest Rate of Total Debt

Notes:

- (1) From page 15 of this Schedule
- (2) Unamortized balances of pre-tax premium and issuance expenses at June 30, 2022 from page 10 of this Schedule
- (3) Annual amortization of pre-tax premiums
- (4) Annualized interest cost adjustment to reflect the impact of the annual amortization of pre-tax premiums at June 30, 2022
- (5) Average short-term debt balance for the twelve months ended June 30, 2022
- (6) Average short-term debt cost rate for the twelve months ended June 30, 2022
- (7) Projected unamortized balances of pre-tax premium and issuance expenses at June 30, 2023 from page 10 of this Schedule
- (8) Annualized interest cost adjustment to reflect the impact of the annual amortization of pre-tax premiums at June 30, 2023
- (9) Estimated average short-term debt balance for the twelve months ended June 30, 2023
- (10) Estimated average short-term debt cost rate for the twelve months ended June 30, 2023
- (11) Projected unamortized balances of pre-tax premium and issuance expenses at July 31, 2024 from page 10 of this Schedule
- (12) Annualized interest cost adjustment to reflect the impact of the annual amortization of pre-tax premiums at July 31, 2024
- (13) Estimated average short-term debt balance for the twelve months ended July 31, 2024
- (14) Estimated average short-term debt cost rate for the twelve months ended July 31, 2024

National Fuel Gas Company and Subsidiaries
Amortization of Capital Structure Adjustments for Ratemaking Purposes

	Base Year Adjustment	Months of Amort.	Monthly Amort.	Start Date	Actual At June 30, 2022			Projected At June 30, 2023			Projected At July 31, 2024			
					# of Mos.	Amount Amortized	Balance Outstanding	# of Mos.	Amount Amortized	Balance Outstanding	# of Mos.	Amount Amortized	Balance Outstanding	
1)	1993 March	<u>\$1,016,313</u> (1)	360	<u>\$2,823</u>	Mar-93	351	\$990,905	\$25,408	363	\$1,016,313	\$0	376	\$1,016,313	\$0
2)	1993 July	<u>\$5,835,840</u> (2)	360	<u>\$16,211</u>	Jul-93	347	\$5,625,101	\$210,739	359	\$5,819,629	\$16,211	372	\$5,835,840	\$0
2)	2017 October	<u>\$9,864,433</u> (3)	120	<u>\$82,204</u>	Oct-17	56	\$4,603,402	\$5,261,031	68	\$5,589,845	\$4,274,588	81	\$6,658,492	\$3,205,941
3)	2018 September	<u>\$11,860,963</u> (4)	120	<u>\$98,841</u>	Sep-18	45	\$4,447,861	<u>\$7,413,102</u>	57	\$5,633,957	<u>\$6,227,005</u>	70	\$6,918,895	\$4,942,068
Total							<u>\$12,910,279</u>	Total			<u>\$10,517,804</u>	Total		<u>\$8,148,008</u>

Notes:
(1) From page 11 of this Schedule
(2) From page 12 of this Schedule
(3) From page 13 of this Schedule
(4) From page 14 of this Schedule

National Fuel Gas Company and Subsidiaries
1993 (March) Base Year Refinancing Activity

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Premiums Resulting From Refinancing

9-1/2% due 2019	\$ 919,504
Total Pre-Tax Premiums	<u>\$ 919,504</u>

Expenses Resulting From Refinancing:

7.395% Medium Term Note due 2023	
- Discount and Underwriters' Expense	\$ 85,260
- Issuance Expenses	<u>11,549</u>
Total Expenses	<u>\$ 96,809</u>

Adjustment to Capital Structure	<u>\$ 1,016,313</u>
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National Fuel Gas Company and Subsidiaries
1993 (July) Base Year Refinancing Activity

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Premiums Resulting From Refinancing

9-1/2% due 2019	\$ 5,221,428
Total Pre-Tax Premiums	<u>\$ 5,221,428</u>

Expenses Resulting From Refinancing:

7.25% Medium Term Note due 1999	
8.48% Medium Term Notes due 2024	
- Discount and Underwriters' Expense	\$ 401,570
- Issuance Expenses	<u>212,842</u>
Total Expenses	<u>\$ 614,412</u>

Adjustment to Capital Structure	<u>\$ 5,835,840</u>
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National Fuel Gas Company and Subsidiaries
2017 (October) Base Year Refinancing Activity

Premiums Resulting From Refinancing

6.50% due 2018	\$ 7,047,000
Total Pre-Tax Premiums	<u>\$ 7,047,000</u>

Expenses Resulting From Refinancing:

3.95% Medium Term Note due 2027	
- Discount and Underwriters' Expense	\$ 1,950,000
- Issuance Expenses	<u>867,433</u>
Total Expenses	<u>\$ 2,817,433</u>

Adjustment to Capital Structure	<u>\$ 9,864,433</u>
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National Fuel Gas Company and Subsidiaries
2018 (September) Base Year Refinancing Activity

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Premiums Resulting From Refinancing

8.75% due 2019	\$ 9,465,225
Total Pre-Tax Premiums	<u>\$ 9,465,225</u>

Expenses Resulting From Refinancing:

4.15% Medium Term Note due 2028	
- Discount and Underwriters' Expense	\$ 1,624,935
- Issuance Expenses	770,803
Total Expenses	<u>\$ 2,395,738</u>

Adjustment to Capital Structure	<u>\$ 11,860,963</u>
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National Fuel Gas Company and Subsidiaries
Calculation of the Effective Interest Rate of Long-Term Debt by Series

<u>Series</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Term in Years</u>	<u>Principal Amount Issued</u>	<u>Premium or (Discount) at Issuance</u>	<u>Commission for Issuance</u>	<u>Issuance Expenses</u>	<u>Net Proceeds</u>	<u>Net Proceeds Ratio</u>	<u>Effective Cost Rate to Maturity (1)</u>
<u>Medium-Term Notes</u>										
7.395% Due 2023	March 30, 1993	March 30, 2023	30	\$49,000,000	-	(367,500)	(113,854)	\$48,518,646	99.02%	7.48%
7.375% Due 2025	June 12, 1995	June 13, 2025	30	\$50,000,000	-	(726,500)	(125,972)	\$49,147,528	98.30%	7.52%
3.75% Due 2023	February 15, 2013	March 1, 2023	10	\$500,000,000	(1,335,000)	(3,250,000)	(991,590)	\$494,423,410	98.88%	3.88%
5.20% Due 2025	June 22, 2015	July 15, 2025	10	\$450,000,000	(1,413,000)	(2,925,000)	(1,033,494)	\$444,628,506	98.81%	5.35%
3.95% Due 2027	September 27, 2017	September 15, 2027	10	\$300,000,000	(2,049,000)	(1,950,000)	(900,991)	\$295,100,009	98.37%	4.15%
4.75% Due 2028	August 17, 2018	September 1, 2028	10	\$300,000,000	(2,181,000)	(1,950,000)	(940,661)	\$294,928,339	98.31%	4.96%
5.50% Due 2026	June 3, 2020	January 15, 2026	5.7	\$500,000,000	(2,410,000)	(3,000,000)	(1,586,104)	\$493,003,896	98.60%	5.79%
2.95% Due 2031	February 24, 2021	March 1, 2031	10	\$500,000,000	(305,000)	(3,250,000)	(1,326,857)	\$495,118,143	99.02%	3.06%
5.50% Due 2033	August 1, 2023	August 1, 2033	10	\$300,000,000	(181,533)	(1,950,000)	(874,200)	\$296,994,267	99.00%	5.63%

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II-A-7

Request:

Supply financial data of Company and/or Parent for last five years:

- a. Earnings-price ratio (average)
- b. Earnings-book value ratio (per share basis) (avg. book value)
- c. Dividend yield (average)
- d. Earnings per share (dollars)
- e. Dividends per share (dollars)
- f. Average book value per share yearly
- g. Average yearly market price per share (monthly high-low basis)
- h. Pre-tax funded debt interest coverage
- i. Post-tax funded debt interest coverage
- j. Market price-book value ratio

Response:

Please see attached.

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II-A-7 (Cont.)

**NATIONAL FUEL GAS COMPANY
 CONSOLIDATED
 FINANCIAL DATA FOR FISCAL YEARS 2017-2021**

	2017	2018	2019	2020	2021
a. Earnings - Price Ratio (Average)	5.8%	8.1%	7.5%	NM	7.6%
b. Earnings - Book Value Ratio (Per Share Basis) (Avg. Book Value)	16.6%	20.1%	14.2%	NM	20.3%
c. Dividend Yield (Average)	49.4%	36.9%	48.7%	NM	45.1%
d. Earnings Per Share (GAAP) (\$)	\$3.30	\$4.53	\$3.51	(\$1.41)	\$3.97
Adjusted Operating Results Per Share (\$)	\$3.30	\$3.35	\$3.45	\$2.92	\$4.29
e. Dividends Per Share (\$)	\$1.63	\$1.67	\$1.71	\$1.75	\$1.79
f. Average Book Value Per Share Yearly	\$19.92	\$22.54	\$24.78	\$21.68	\$19.39
g. Average Yearly Market Price Per Share (Monthly High-Low Basis)	\$56.90	\$54.27	\$54.27	\$42.26	\$46.41
h. Pre-Tax Funded Debt Interest Coverage	4.61	4.25	4.79	0.26	4.02
i. Post-Tax Funded Debt Interest Coverage	5.95	4.19	5.59	0.42	4.81
j. Market Price-Book Value Ratio	284.2%	248.7%	189.3%	187.2%	268.1%

Prepared by or under the supervision of: Shannon M. Buffington

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II-A-8

Request:

State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:

- a. Actual test year
- b. Annualized test year-end
- c. Proposed test year-end

Response:

- a. The actual amount for the twelve months ended June 30, 2022 is \$6.7 million.
- b. The annualized amount for the twelve months ended June 30, 2022 is \$6.8 million.
- c. The proposed amount for the twelve months ended June 30, 2023 is \$7.7 million.
The proposed amount for the twelve months ended July 31, 2024 is \$10.9 million.

Prepared by or under the supervision of: Donald N. Koch

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II-A-9

Request:

State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases:

- a. Actual test year
- b. Annualized test year-end
- c. Proposed test year-end

Response:

The amount of debt interest used for the income tax calculation is not allocated from an affiliate. Instead, interest is "synchronized" by application of the embedded debt cost rate used to determine the fair rate of return to the rate base of National Fuel.

Prepared by or under the supervision of: Donald N. Koch

National Fuel Gas Distribution Corporation
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II-A-10

Request:

Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 thereunder, if applicable, Parent Company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state.)

- a. State what option has been chosen by the group.
- b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
- c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
- d. Provide annual income tax return for group, and if income tax return shows net operating loss, provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

Response:

- a. National Fuel is a subsidiary of NFG, which was subject to regulation by the Securities and Exchange Commission ("SEC") pursuant to the Public Utility Holding Company Act of 1935 prior to the repeal of such Act in 2006. NFG continues to allocate its income tax liability in accordance with Rule 45(C) promulgated by the SEC pursuant to this Act. A copy of the intercompany tax agreement is included as Attachment II-A-10.
- b. See Exhibit VI.II.RR.55.
- c. No Federal payments were made.
- d. See Exhibit VI.II.RR.55

Prepared by or under the supervision of: James A. Rizzo

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II-A-11

Request:

Provide AFUDC charged by company at test year-end and latest date, and explain method by which rate was calculated.

Response:

National Fuel Gas Distribution Corporation

	<u>12 Months Ended June 30, 2022</u>	<u>12 Months Ended August 31, 2022</u>
NFGDC NY Division	\$ 518,727	\$ 494,995
NFGDC PA Division	\$ 168,959	\$ 152,229

AFUDC is calculated in accordance with the formula prescribed by the FERC in Order No. 561

Prepared by or under the supervision of: Shannon M. Buffington

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II-A-12

Request:

Set forth provisions of Company's and Parent's charter and indentures (if applicable) which describe coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.

Response:

1. Restrictions contained in the NFG Restated Certificate of Incorporation, as amended ("Charter"):

The Charter provides that dividends may be declared and paid on NFG stock only out of the funds legally available for the payment of such dividends. Otherwise, the Charter contains no currently effective restrictions on the payment of dividends, as there currently is no outstanding preferred stock issued by NFG.

However, if any shares of preferred stock are outstanding, the authority of the Board of Directors to declare and pay dividends on NFG common stock is subject to the rights and preferences of each series of preferred stock outstanding, as such rights and preferences may be determined by the Board of Directors (See Article FOURTH, Paragraph 4 on Schedule 1, page 3 of 3.) The Board of Directors may determine the designation, the number and the special and relative rights, powers, preferences and limitations of each series of preferred stock created. This power includes, among other things, the power to determine the following terms:

The preference or relation that dividends on any series of preferred stock shall bear to the dividends payable on any other class or classes or any other series of capital stock; and

The limitations and restrictions, if any, to be effective while any shares of any series of preferred stock are outstanding, upon the payment of dividends on the common stock or any other class or classes or any other series of capital stock of the corporation ranking junior to the shares of such series.

(See Article FOURTH, Paragraphs 1(c) and 1(h) on schedule 1, pages 1 and 2 of 3.)

The Charter does not contain any coverage requirements or any currently effective restrictions on the proportions of types of capital outstanding. However, the Board of Directors has the authority to determine the conditions and restrictions, if any, to be effective while any

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shares of any series of preferred stock are outstanding, upon the creation of indebtedness of the corporation or upon the issuance of any additional stock ranking on a parity with or prior to the shares of such series. (See Article FOURTH, Paragraph 1(i) on Schedule 1, page 2 of 3.)

2. Restrictions contained in outstanding debentures' indentures and indenture supplements.

NFG's October 15, 1974 Indenture with The Bank of New York (formerly Irving Trust Company) and the indenture supplements thereto (collectively, the "1974 Indenture") provide generally that NFG may not increase its debt (other than short-term debt) if such increases would cause interest coverage to be less than 2 times. Likewise, generally, such debt may not be increased if doing so would cause debt to exceed 60% of consolidated assets as defined under the 1974 Indenture.

NFG may not pay dividends if the aggregate of dividends and certain other distributions subsequent to December 31, 1967, would exceed income available for dividends since such date, plus \$10,000,000 plus such additional amounts as may be authorized or approved by the SEC.

The 1974 Indenture does not contain any currently effective limits on proportions of types of capital outstanding or restrictions on dividend payouts with respect to National Fuel, as National Fuel currently has no long-term debt outstanding to any party other than NFG, and no preferred stock outstanding.

NFG may not permit National Fuel to issue long-term debt or preferred stock to a party other than NFG or its subsidiaries if the amount of National Fuel's long-term debt held by non-affiliates and preferred stock held by non-affiliates would exceed 60% of National Fuel's total capitalization. In addition, NFG may not permit National Fuel to pay dividends if such payment would increase that ratio above 60%.

NFG may not permit any subsidiary to issue long-term debt or preferred stock to a party other than NFG or its subsidiaries if, in the aggregate, the amount of subsidiary long-term debt held by non-affiliates and subsidiary preferred stock held by non-affiliates would exceed 15% of NFG's consolidated assets as defined under the 1974 Indenture. None of NFG's subsidiaries currently has any long-term debt or preferred stock outstanding to any non-affiliate.

Schedule 2 and Schedule 3 contain excerpts from the 1974 Indenture setting forth in detail the provisions described in the above two paragraphs. Schedule 4 contains excerpts from the Third Supplemental Indenture to the 1974 Indenture,

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which changed the 2-1/2 times interest coverage test (see Schedule 4, page 1 of 1) to a 2 times test. The 2 times test is now the effective test, as no debentures issued prior to the date of the Third Supplemental Indenture are now outstanding. Other indenture supplements to the 1974 Indenture are not excerpted because, except as already described, they do not differ from the 1974 Indenture respecting coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.

NFG's October 1, 1999 Indenture with The Bank of New York does not contain coverage requirements, limits on proportions of types of capital outstanding, or restrictions on dividend payouts.

Prepared by or under the supervision of: Shannon M. Buffington

ARTICLE FOURTH
Capital Stock

The total authorized capital stock of this corporation shall consist of Ten Million (10,000,000) shares of Preferred Stock having the par value of One Dollar (\$1.00) per share and Two Hundred Million (200,000,000) shares of Common Stock having the par value of One Dollar (\$1.00) per share.

The designations and relative rights, powers, preferences and limitations of the different classes of capital stock of this corporation are as follows:

1. Characteristics of Common Stock and Preferred Stock.

The Board of Directors shall have the authority to amend this Certificate of Incorporation from time to time to divide the shares of the Preferred Stock into one or more series and to determine the designation, the number, and the special and relative rights, powers, preferences and limitations of the shares of each series so created. For illustrative purposes only, the forgoing power of the Board of Directors shall include, but shall not be limited to, the determination of the following terms:

- (a) the maximum number of shares to constitute each such series, which may subsequently be increased or decreased (but not below the number of shares of such series then outstanding) by resolution of the Board of Directors, the distinctive designation thereof and the stated value thereof if different from the par value thereof;
- (b) whether the shares of each such series shall have voting rights and, if such shares are given voting rights, the terms of such voting rights, subject to the provisions of paragraph 7 hereof;
- (c) the dividend rate or rates, if any, on the shares of each such series or the manner in which such rate or rates shall be determined, the conditions and dates upon which such dividends shall be payable, the preference or relation that such dividends shall bear to the dividends payable on any other class or classes or any other series of capital stock (including whether such dividends shall be participating or non-participating with respect to any other class or classes or any other series of capital stock), whether such dividends shall be cumulative or noncumulative, and if cumulative, the date or dates from which any such dividends shall be cumulative;

- (d) whether the shares of each such series shall be subject to redemption, and, if made subject to redemption, the time or times, price or prices and other terms, limitations, restrictions or conditions of such redemption, including whether such redemption shall be made at the election of the corporation or the holders of such shares;
- (e) the relative amounts, and the relative rights or preferences, if any, of payment in respect of shares of each such series which the holders of shares of each such series shall be entitled to receive upon the voluntary or involuntary liquidation, dissolution or winding-up of the corporation, including whether such rights shall be limited or participating with respect to shares of any other class or classes or any other series of capital stock upon the voluntary or involuntary liquidation, dissolution or winding up of the corporation;
- (f) whether or not the shares of each such series shall be subject to the operation of a retirement or sinking fund and, if so, the terms and provisions relative to the operation of such retirement or sinking fund;
- (g) whether or not the shares of each such series shall be convertible into, or exchangeable for, shares of any other class or classes or any other series of capital stock, or other securities, whether or not issued by the corporation, and if so convertible or exchangeable, the price or prices or the rate or rates of conversion or exchange, the method, if any, of adjusting any such price or prices or rate or rates and whether such shares shall be convertible or exchangeable at the election of the corporation or the holders of such shares;
- (h) the limitations and restrictions, if any, to be effective while any shares of each such series are outstanding, upon the payment of dividends or the making of other distributions on, and upon the purchase, redemption or other acquisition by the corporation of, the Common Stock or any other class or classes or any other series of capital stock of the corporation ranking junior to the shares of such series either as to dividends or upon liquidation, dissolution or winding-up of the corporation;
- (i) the conditions or restrictions, if any, to be effective while any shares of each such series are outstanding, upon the creation of indebtedness of the corporation or upon the issuance of any additional stock (including additional shares of such series or of any other class) ranking on a parity with or prior to the shares of such series as to dividends or distribution of assets upon liquidation, dissolution or winding-up of the corporation; and
- (j) any other preference, relative, participating, optional or other special rights, and the qualifications, limitations or restrictions thereof, as shall

not be inconsistent with law, this Article FOURTH or any amendment creating such series.

Each share of Common Stock shall be equal in all respects to every other share of the Common Stock. The Common Stock shall be subject to the express terms of the Preferred Stock and any series thereof.

2. Dividends on Preferred Stock.

No holder of outstanding shares of any series of the Preferred Stock shall be entitled to receive any dividends thereon other than the dividends provided therefor pursuant to paragraph 1 hereof.

3. Redemption and Repurchase of Preferred Stock.

If, on or before the redemption date with respect to any shares of any series of Preferred Stock that are subject to redemption, as fixed or determined pursuant to paragraph 1 hereof, this corporation shall deposit with a bank, trust company or other financial institution monies necessary for the redemption of such shares, then, notwithstanding that any certificate for such shares so redeemed shall not have been surrendered for cancellation, from and after such redemption date, all rights and preferences with respect to such shares so redeemed shall forthwith on such redemption date cease and terminate, except only the right of the holders thereof to receive, out of the monies so deposited, the amount payable upon redemption of such shares, without interest. Any such monies so deposited by this corporation and unclaimed at the end of six (6) years from such redemption date shall be repaid to this corporation upon its request, after which repayment the holders of the shares so called for redemption shall look only to this corporation for the payment thereof.

Nothing herein contained shall limit any legal right of this corporation to purchase or otherwise acquire any shares of the Preferred Stock to the extent permitted by law. All or any shares of Preferred Stock at any time redeemed, purchased or otherwise acquired by this corporation may thereafter, in the discretion of the Board of Directors, be reissued or otherwise disposed of at any time or from time to time, to the extent and in the manner now or hereafter permitted by law.

4. Dividends on Common Stock.

Subject to the rights and preferences of each series of Preferred Stock, as determined pursuant to paragraph 1 hereof, such dividends (payable in cash, stock or otherwise) as may be determined by the Board of Directors may be declared and paid on the Common Stock, but only out of funds legally available for the payment of such dividends.

SECTION 1.04. The term "Consolidated Assets" of the Company and its Subsidiaries shall mean the total assets appearing on a consolidated balance sheet of the Company and its Subsidiaries, less the following:

- (i) excess of carrying value over original cost of property, plant and equipment of Subsidiaries in all cases where original cost of property, plant and equipment has been determined in accordance with the requirements of any regulatory body;
- (ii) unamortized debt discount and expense, and other deferred debits;
- (iii) all current and accrued liabilities (other than Funded Debt) and deferred credits;
- (iv) all reserves (other than reserves for retirement of items in the foregoing clause (i) specified) not already deducted from assets;
- (v) minority interests in common stocks and surpluses of Subsidiaries; and
- (vi) excess of the minimum amount of depletion and depreciation determined as provided in clause (b) of the definition of "Income Available for Interest and Subsidiary Preferred" over the aggregate amount of depletion and depreciation charged on the books of the Company and its Subsidiaries from January 1, 1966 to the date of the consolidated balance sheet referred to above.

SECTION 1.05. The term "Control" means the power to direct the management and policies of a Person, directly or through one or more intermediaries, whether through the ownership of voting securities, by contract or otherwise, and the terms "Controlling" and "Controlled" shall have meanings correlative to the foregoing.

SECTION 1.06. The term "Debenture" shall mean any Debenture authenticated and delivered under this Indenture.

The term "Debentureholder" or "Holder" shall mean the Person or Persons in whose name or names the particular Debenture shall be registered on the books of the Company kept for that purpose in accordance with the terms of this Indenture.

SECTION 1.07. The term "Engineer" shall mean a person engaged in engineering, whether or not such person shall be an officer, director or employee of the Company or of any Affiliate.

SECTION 1.08. The term "Funded Debt" shall mean any Indebtedness maturing by its own terms more than one year from the date of the creation thereof, including any Indebtedness renewable or extendable at the option of the obligor to a date later than one year from the date of the original creation thereof.

SECTION 1.09. The term "Income Available for Dividends" shall mean the consolidated net income of the Company and its Subsidiaries, adjusted to reflect any known debits or credits to earned surplus applicable to the period in question, determined in accordance with accepted accounting principles and practices or with the requirements of any regulatory body having jurisdiction over the accounting procedure of the Company and/or its Subsidiaries, including deductions (or additions) for the elimination of intangibles or amounts included in utility plant acquisition adjustment accounts or utility plant adjustment accounts, or any accounts of a similar nature, whether such deductions (or additions) are made through periodic amortization charges or otherwise debited or credited to earnings or directly to earned surplus. If, in determining Income Available for Dividends, the aggregate amount of depletion, depreciation and amortization (including periodic amortization of intangibles or of amounts included in utility plant acquisition adjustment accounts or utility plant adjustment accounts or any accounts of a similar nature) charged on the books of the Company and its Subsidiaries during the period in question shall be less than the minimum amount of depletion, depreciation and amortization determined as provided in clause (b) of the definition of "Income Available for Interest and Subsidiary Preferred," an additional deduction for depletion, depreciation and amortization shall be made, equal to the difference between the amount so charged on the books of the Company and its Subsidiaries and said minimum amount.

SECTION 1.10. The term "Income Available for Interest and Subsidiary Preferred" of the Company and its Subsidiaries shall mean income of the Company and its Subsidiaries, on a consolidated basis (with all inter-company items eliminated) ascertained in accordance with accepted accounting principles and practices or with the requirements of any regulatory body

having jurisdiction over the accounting procedure of the Company and/or its Subsidiaries, as follows:

(a) the total of the operating revenues, income from plants leased, and the net non-operating revenues, including income from securities and other investments, of the Company and all Subsidiaries shall be ascertained;

(b) from the total, determined as provided in subdivision (a), there shall be deducted:

(i) all operating expense of the Company and its Subsidiaries, including taxes (other than income and excess or other profits taxes which are based on income after the deduction of interest charges) and maintenance, depletion and depreciation expense and amortization expense (including charges (less credits) for elimination or amortization of intangibles, or of amounts included in utility plant acquisition adjustment accounts or utility plant adjustment accounts, or any account of a similar nature whether through charges (or credits) to earnings or earned surplus); and

(ii) net non-operating losses, if any, of the Company and its Subsidiaries;

provided, however, that the net non-operating revenues or losses shall not exceed ten per centum (10%) of the balance remaining after deducting the amount referred to in (b) (i) from the total operating revenues and income from plants leased; and provided, further, that the aggregate amount so deducted for maintenance, depletion, depreciation and amortization expense shall not be less than the aggregate of:

(aa) the actual charges for maintenance during the period;

(bb) an amount equal to four cents per thousand cubic feet of Natural Gas Produced in the states of New York, Pennsylvania and Ohio during the period;

(cc) if during the period the Company or its Subsidiaries own producing natural gas properties located elsewhere than in said states, an amount calculated per thousand cubic feet of Natural Gas Produced from such properties during the period at the number of cents and/or fractions of a cent determined for such purpose

by an Independent Engineer who shall file with the Trustee and with the Company a certificate signed by him in which shall be stated the number of cents and/or fractions of a cent per thousand cubic feet which in his judgment fairly reflects the then current requirements (determined in accordance with accepted engineering and accounting principles and practices) of the Company and its Subsidiaries with respect to depletion of producing gas lands and gas land rights and producing gas well construction located elsewhere than in said states of New York, Pennsylvania and Ohio;

(dd) an amount for such period determined for each year in the period by multiplying depreciable property in use during the year in question, excluding producing gas well construction, by the percentage specified below for such year; 2% for each of the years 1954 through 1965; and for 1966 and each year thereafter, 2½% or such lower percentage, not less than 2%, as the Securities and Exchange Commission, or any successor regulatory authority administering the Public Utility Holding Company Act of 1935, may from time to time approve or authorize, upon application by the Company, by order or other written determination, which may authorize the use of any such lower percentage for each year or any part of a year that has elapsed between January 1, 1966 and the date of any such order or determination;

(ee) an amount equal to the amortization expense for such period (including periodic amortization of intangibles or amounts included in utility plant acquisition adjustment accounts or utility plant adjustment accounts or any account of a similar nature); and

(ff) the actual charges for depletion during such period other than the charges for depletion of producing gas lands and gas land rights and producing gas well construction;

and provided further that the respective number of cents and/or fractions of a cent per thousand cubic feet of Natural Gas Produced to be used in the calculation of item (bb) or item (cc) above as hereinbefore provided may at the option of the Company be redetermined from time to time in the manner hereinafter provided, but no such redetermination shall be made effective within three years from the effective date of

the last previous redetermination. Such redetermination shall be made by an Independent Engineer, who shall file with the Trustee and with the Company a certificate signed by him in which shall be stated the number of cents and/or fractions of a cent per thousand cubic feet of Natural Gas Produced which in his judgment fairly reflects the then current requirements (determined in accordance with accepted engineering and accounting principles and practices) of the Company and its Subsidiaries with respect to depletion of producing gas lands and gas land rights and producing gas well construction located, respectively, as aforesaid, and such rate or rates of depletion stated in such certificate shall, beginning with the first of the calendar year in which such certificate shall be filed with the Trustee, be substituted for the minimum rate or rates of calculating such respective items in effect at the time of filing such certificate and shall remain in effect until a further redetermination thereof shall become effective in accordance with the provisions of this clause (b); and

(c) the balance remaining after the deduction of the total amount computed pursuant to subdivision (b) from the total amount computed pursuant to subdivision (a), and after making appropriate deductions for any portions thereof applicable to minority holdings of common stocks of Subsidiaries, shall constitute the "Income Available for Interest and Subsidiary Preferred" of the Company and its Subsidiaries.

In making such computations there shall not be included (i) gains or losses resulting from the sale, abandonment, revaluation or other disposition of, or increase or diminution in the book costs or recorded values of, securities or other investments and (ii) deductions (or additions) for interest charges on Funded Debt and amortization of stock and debt discount and expense or premium.

In case, within or after the particular period for which the calculation of such consolidated income of the Company and its Subsidiaries is made, the Company or a Subsidiary shall acquire any property, for a consideration in excess of \$500,000, which within six months prior to the date of such acquisition has been used or operated by another Person in a business similar to that in which it has been or is to be operated by the Company or its Subsidiary, or in case any Subsidiary shall be consolidated or merged with any other corporation and the corporation resulting from such consolidation or con-

tinuing after such merger shall become a Subsidiary, or in case any other corporation shall become a Subsidiary, then in computing such consolidated income of the Company and its Subsidiaries (unless such property shall have been acquired in exchange or substitution for property of the Company or a Subsidiary the earnings of which have been included) there shall be included on a consolidated basis, to the extent the same may not have been otherwise included and shall be ascertainable, the earnings or losses of such property, or of such other corporation, as the case may be, for the whole of such period.

In case, within or after the particular period for which the calculation of consolidated income of the Company and its Subsidiaries is made, the Company or a Subsidiary shall dispose of (other than to the Company or to a Subsidiary) any property, the proceeds of which exceed \$500,000, or in case a Subsidiary shall cease to be such, then in computing such consolidated income of the Company and its Subsidiaries there shall be excluded to the extent practicable the earnings or losses of such property or of such corporation which shall have ceased to be a Subsidiary, as the case may be, for the whole of such period.

SECTION 1.11. The term "Incur" as applied to Indebtedness shall mean create, issue, assume or otherwise become obligated for, either directly or indirectly, by guaranty or otherwise.

The term "Indebtedness" shall mean, as to a particular corporation, all obligations of such corporation, whether or not represented by bonds, debentures or notes, for the repayment of money borrowed by such corporation, all deferred obligations of such corporation for the payment of the purchase price of property purchased by such corporation and all such obligations assumed or guaranteed by such corporation, but shall not include any customers' deposits or employees' deposit accounts.

The term "Indenture" shall mean this Indenture, either as originally executed or as the same may from time to time be supplemented, modified or amended by any supplemental indenture entered into pursuant to the provisions hereof.

The term "Independent" when applied to any Accountant, Engineer or other expert shall mean such a Person who is in fact independent, selected by the Company and satisfactory to the Trustee, but such Person may be regularly retained by the Company or by an Affiliate or by an Obligor. If such Person be an individual he shall not be a director, officer or employee of the

Company or of an Affiliate or of an Obligor. If such Person be a partnership or corporation it shall not be an Affiliate and shall not have a partner, director or officer who is a director, officer or employee of the Company or of an Affiliate or of an Obligor.

SECTION 1.12. The term "Natural Gas Produced" shall mean the excess of (i) gas sold and used in operations less the net amount, if any, of gas withdrawn from storage over (ii) the sum of all gas purchased and manufactured gas produced less the net amount, if any, of gas put into storage; provided that "free gas" furnished pursuant to gas leases and franchises shall not be deemed gas sold or used in operations.

SECTION 1.13. The term "Obligor" shall mean the Company and any other Person who is at the time an obligor on the Debentures.

The term "Officers' Certificate" shall mean a certificate, complying with the provisions of Section 15.03, signed by the President or a Vice-President and the Secretary or the Treasurer or an Assistant Secretary or Assistant Treasurer of the Company.

Any Officers' Certificate as to accounting matters of the Company and its Subsidiaries shall state that the accounting statements involved in the certificate have been prepared in accordance with the applicable requirements of this Indenture and have been based upon accounts of the Company which have been certified to by the Company's Independent Accountants or, if such accounts are for a period subsequent to the latest period for which such accounts have been audited by such Accountants, that such accounts have been kept in a manner consistent with the accounts of the Company and its Subsidiaries during the latest period for which such accounts have been so audited and certified.

SECTION 1.14. The term "Opinion of Counsel" shall mean an opinion in writing, complying with the provisions of Section 15.03, signed by counsel (who may be of counsel to the Company or any Subsidiary or Affiliate) appointed by the Board of Directors of the Company and satisfactory to the Trustee. The acceptance by the Trustee of an Opinion of Counsel or of a certificate or opinion of any Independent Accountant or Independent Engineer shall be sufficient evidence that the signer or signers thereof are satisfactory to the Trustee within the meaning of this Indenture.

SECTION 1.15. Subject to Section 8.02 the term "Outstanding", when used with reference to Debentures, shall mean, except as otherwise expressly provided, as of any particular time, all Debentures authenticated and delivered under this Indenture, except

(a) Debentures cancelled by the Trustee or surrendered to the Trustee cancelled or for cancellation at or prior to said particular time,

(b) Debentures for the payment or redemption of which sufficient cash (to be immediately available for payment) shall theretofore have been, or simultaneously be, irrevocably deposited with the Trustee in trust (whether upon or prior to the maturity or the redemption date of such Debentures), provided that if such Debentures are to be redeemed prior to the maturity thereof, notice of such redemption shall have been given as in Article V provided or provisions satisfactory to the Trustee shall have been made therefor, and

(c) Debentures (other than any Debenture as to which proof satisfactory to the Trustee shall have been presented that such Debenture is held by a holder in due course) in lieu of and in substitution for which other Debentures shall have been authenticated and delivered pursuant to Section 2.09.

The term "Outstanding" when used with reference to any Indebtedness of the Company or any Subsidiary or any Consolidated Debt of the Company and its Subsidiaries, or any Subsidiary Preferred Stock shall mean, as of any particular time, all such Indebtedness or Consolidated Debt or Subsidiary Preferred Stock Incurred or issued at or prior to the time in question, except

(a) Indebtedness or Consolidated Debt which has been paid or otherwise discharged or Subsidiary Preferred Stock which has been redeemed or otherwise retired, and Indebtedness or Consolidated Debt or Subsidiary Preferred Stock for the payment or redemption or retirement of which sufficient cash shall theretofore have been, or simultaneously be, irrevocably deposited with a bank or trust company in trust for the purpose of such payment or redemption or retirement, provided that any notice necessary for such payment or redemption or retirement shall have been given or provision for the giving of such notice satisfactory to the Trustee shall have been made, and

(b) Indebtedness or Subsidiary Preferred Stock, whether or not pledged, owned by the Company or by any Subsidiary.

SECTION 1.16. The term "Person" shall mean an individual, a corporation, a partnership, an association, a joint stock company, a trust in which the interest or interests of the beneficiary or beneficiaries are evidenced by a Security, an unincorporated organization, or a government or political subdivision thereof.

SECTION 1.17. The term "Record Date" with respect to an interest payment date for Debentures shall mean, for an interest payment date which is the fifteenth day of a Calendar Month, the last day (whether or not a business day) of the next preceding Calendar Month and, for an interest payment date which is the first day of a month, the fifteenth day (whether or not a business day) of the next preceding Calendar Month.

The term "Resolution" shall mean a resolution certified by the Secretary or an Assistant Secretary of the Company to have been duly adopted by the Board of Directors and to be in full force and effect on the date so certified.

The term "Responsible Officer" when used with respect to the Trustee shall mean the chairman of the board of directors, the president, any vice president, any assistant vice president, the secretary, any assistant secretary, any trust officer, any assistant trust officer, or any other officer or assistant officer of the Trustee customarily performing functions similar to those performed by the persons who at the time shall be such officers, respectively, or to whom any corporate trust matter is referred because of knowledge of and familiarity with a particular subject.

SECTION 1.18. The term "Restricted Subsidiary" shall mean any corporation all of the common shares of which (other than directors' qualifying shares) and at least 75% of the Voting Shares of which are at the time owned by the Company and by other Subsidiaries of the Company which are Restricted Subsidiaries or by any one or more of them.

SECTION 1.19. The term "Security" shall mean any bond, note, debenture, evidence of indebtedness, share of stock, certificate of interest or participation in any profit sharing agreement, voting trust certificate, certificate of deposit for a security, or, in general, any interest or instrument commonly known as a "security", but shall not include a bond of or treasury certificate

of or other obligation of the United States of America. For the purposes of paragraphs (6), (7), (8) and (9) of subsection (IV) of Section 10.09 the terms "Security" and "Securities" shall include only such securities as are generally known as corporate securities, but shall not include any note or other evidence of indebtedness issued to evidence an obligation to repay moneys lent to a Person by one or more banks, trust companies, or banking firms or any certificate of interest or participation in any such note or evidence of indebtedness.

SECTION 1.20. The term "Subsidiary" shall mean any corporation a majority of the Voting Shares of which are at the time owned by the Company and by other Subsidiaries or by any one or more of them.

SECTION 1.21. The term "Subsidiary Preferred Stock" shall mean capital stock of any Subsidiary of the Company, which shall be preferred over the common stock of such Subsidiary as to assets upon liquidation and shall be entitled to limited dividends in preference to the common stock of such Subsidiary. For the purpose of determining the amount of Subsidiary Preferred Stock being issued or sold or Outstanding, the Subsidiary Preferred Stock shall be taken at the greater of its par value (if any) or liquidating value upon involuntary liquidation, exclusive of accrued dividends; provided that in the case of Subsidiary Preferred Stock Outstanding at any time, the amount thereof shall include any preferred dividends then in arrears.

The term "Successor Corporation" shall mean any resulting, surviving or successor corporation, as the case may be, with or into which the Company shall have consolidated or merged or to which the Company shall have transferred all or substantially all of its assets as an entirety, as permitted by Article XIII, but any such corporation shall be deemed a Successor Corporation only for the period subsequent to such consolidation, merger or transfer.

SECTION 1.22. The term "Total Capitalization", as applied to a Subsidiary of the Company, shall mean the aggregate of its Indebtedness and capital stock (including that held by the Company and by other Subsidiaries) and its surplus, as shown by its books of account.

The term "Trustee" shall mean the Trustee under this Indenture for the time being, whether original or successor.

SECTION 1.23. The term "Voting Shares" shall mean, as to shares of a particular corporation, all shares of stock of any class of such corporation, at

the time outstanding, entitled to vote in the election of directors, excluding shares entitled so to vote only upon the happening of some contingency even though such contingency may have happened.

ARTICLE II

FORM, EXECUTION, DELIVERY, REGISTRATION AND EXCHANGE OF DEBENTURES

SECTION 2.01. The Debentures issued hereunder shall be issued in fully registered form. At the option of the Company, the Debentures may be issued in one or more series, the Debentures in each series maturing on such dates and bearing interest at such rates and having such other terms and provisions not inconsistent with this Indenture as the Board of Directors may determine. The Debentures of each series shall be designated as "Debentures", with such further descriptive designations added to such title for any particular series as the Board of Directors may determine. The form of each series of Debentures shall be established by Resolution of the Board of Directors or, at the option of the Company, by a supplemental indenture approved by Resolution of the Board of Directors, and shall specify the descriptive title of the Debentures, the designation of the series, the rate of interest to be borne, the date of maturity, the dates for the payment of interest and the place or places for the payment of principal and interest and for the registration and transfer of the Debentures. The text of the Debentures of each series shall be substantially in the form hereinbefore set forth, with such insertions, omissions, substitutions and variations, established as above provided, as may be appropriate to the terms and provisions thereof.

The terms and provisions of each series of Debentures shall be set forth in a supplemental indenture, and may include such provisions in respect of such series as the Board of Directors may determine:

(a) expressing any obligation of the Company to create a purchase, sinking or analogous fund or to permit the conversion or exchange of Debentures of such series into capital stock or other securities of the Company or of any other corporation;

(b) imposing conditions, limitations or restrictions on any or all of the exchanges referred to in Section 2.06;

In case the Company shall propose to pledge, mortgage or hypothecate any assets or property at any time owned by it to secure any indebtedness, other than as permitted by subdivisions (a) to (d), inclusive, of this Section it will prior thereto give written notice thereof to the Trustee, and will prior to or simultaneously with such pledge, mortgage or hypothecation, by supplemental indenture to which the Trustee is a party (or to the extent legally necessary, with another trustee or additional or separate trustee), in form satisfactory to the Trustee, effectively secure all the Debentures equally and ratably with such indebtedness by pledge, mortgage or hypothecation of such assets or property. Such supplemental indenture shall contain the provisions concerning the possession, control, release and substitution of mortgaged and pledged property and securities and other appropriate matters which are required by the Trust Indenture Act of 1939 as then in effect to be included in a secured indenture qualified under said Act, and may also contain such additional and amendatory provisions not inconsistent with said Act as the Company and the Trustee shall deem advisable or appropriate or as the Trustee shall deem necessary in connection with such pledge, mortgage or hypothecation.

SECTION 6.04. So long as any of the Debentures are Outstanding the Company will not

(a) itself sell or permit a Restricted Subsidiary to issue or sell, other than to the Company or another Restricted Subsidiary, common shares or Voting Shares of any Restricted Subsidiary unless either (i) all of the common shares and Voting Shares of such Restricted Subsidiary owned by the Company and its Subsidiaries shall be sold, or (ii) the Company and its other Restricted Subsidiaries collectively shall retain all of the common shares (except directors' qualifying shares) and at least 75% of the Voting Shares of such Restricted Subsidiary, or (iii) after giving effect to such issue or sale the total book value of Securities other than Securities of the Company and its Restricted Subsidiaries, owned by the Company and its Restricted Subsidiaries, shall not exceed 25% of the Consolidated Assets of the Company and its Subsidiaries; or

(b) permit any Subsidiary of the Company to issue or sell any Voting Shares of such Subsidiary unless, after such issue or sale and giving effect thereto, such Subsidiary shall remain a Subsidiary.

SECTION 6.05. So long as any of the Debentures are Outstanding, the Company will not, and will not permit any of its Subsidiaries to, Incur or sell any Funded Debt (other than Funded Debt acquired by the Company or by another Subsidiary, Funded Debt of the Company subordinate to the Debentures as to payment of principal and interest on default, and Funded Debt issued to refund Funded Debt of the Company or its Subsidiaries) and will not permit any of its Subsidiaries to issue or sell (other than to the Company or another Subsidiary) any shares of its preferred stock, unless

(a) the Income Available for Interest and Subsidiary Preferred for any twelve consecutive Calendar Months within the fifteen Calendar Months immediately preceding the date on which such additional Funded Debt is so Incurred or sold or such Subsidiary Preferred Stock is so issued or sold, shall have been not less than two and one-half (2½) times the sum of (i) the total annual interest charges upon the Consolidated Debt of the Company and its Subsidiaries and (ii) the total annual dividend requirements on Subsidiary Preferred Stock, in each case to be Outstanding immediately after the Incurring, issue or sale of such additional Funded Debt or Subsidiary Preferred Stock; and

(b) giving effect to the Incurring, issue or sale of such additional Funded Debt or Subsidiary Preferred Stock and to the application of the proceeds thereof, the sum of (i) the principal amount of Outstanding Consolidated Debt of the Company and Subsidiaries and (ii) the amount of Outstanding Subsidiary Preferred Stock shall be not more than 60% of the Consolidated Assets of the Company and its Subsidiaries, as shown by a pro forma consolidated balance sheet of the Company and its Subsidiaries; such pro forma consolidated balance sheet shall be prepared on the basis of a consolidated balance sheet of the Company and its Subsidiaries as of the last day of the 12 months' period for which income is calculated for the purposes of subdivision (a) of this Section and shall give effect to the proposed Incurring, issue or sale of the additional Funded Debt and Subsidiary Preferred Stock and to the application of the proceeds thereof and to any dividend declared or other distribution of assets made by the Company to its stockholders after the date of the balance sheet and simultaneously with or prior to the proposed transaction.

SECTION 6.06. So long as any of the Debentures are Outstanding, the Company will not permit any Subsidiary of the Company to Incur or

sell any Funded Debt, other than Indebtedness to the Company or to another Subsidiary, nor to issue or sell, other than to the Company or to another Subsidiary, any of its preferred stock unless, giving effect to the Incurring, issue or sale of such Funded Debt or preferred stock and to the application of the proceeds thereof,

(a) the principal amount of Outstanding Funded Debt and the amount of the Outstanding preferred stock of such Subsidiary shall not exceed 60% of the Total Capitalization of such Subsidiary; and

(b) the principal amount of Outstanding Funded Debt and the amount of Outstanding preferred stock of all Subsidiaries of the Company shall not exceed 15% of the Consolidated Assets of the Company and its Subsidiaries, computed in a manner similar to that provided in Section 6.05;

provided, however, that nothing contained in this Section shall prevent the Company from acquiring a new Subsidiary which shall have Outstanding at the time of acquisition, otherwise than in the hands of the Company or any Subsidiary of the Company, Funded Debt or preferred stock, if the principal amount of such Outstanding Funded Debt and the amount of such Outstanding preferred stock shall not exceed 60% of the Total Capitalization of such new Subsidiary.

So long as any of the Debentures are Outstanding, the Company will not permit any of its Subsidiaries to declare or pay any dividend if such declaration or payment would reduce its surplus below the amount required to maintain the ratio of its Outstanding Funded Debt and preferred stock to Total Capitalization specified in subdivision (a) of this Section.

SECTION 6.07. So long as any of the Debentures are Outstanding the Company will not declare or pay any dividend or make any other distribution upon any of its capital stock, nor will it itself purchase or redeem or otherwise acquire for a consideration, or permit any of its Subsidiaries to purchase or redeem or otherwise acquire for a consideration, any of its capital stock (excluding from such restriction and from the calculation in this Section dividends paid in capital stock and capital stock purchased, redeemed or otherwise acquired to the extent that it was so acquired in exchange for, or for an amount not exceeding the proceeds of the issue of, other capital stock) if the cumulative aggregate amount of all dividends and distributions declared

or paid on its capital stock and the amount paid for the purchase, redemption or acquisition of its capital stock subsequent to December 31, 1967 by the Company and its Subsidiaries exceeds the amount of Income Available for Dividends after December 31, 1967 plus \$10,000,000 plus such additional amount as shall be authorized or approved, upon application by the Company, by the Securities and Exchange Commission, or by any successor commission thereto, under the provisions of the Public Utility Holding Company Act of 1935, or any legislation enacted in substitution therefor (the Company hereby reserving the right to apply, at any time and from time to time after October 15, 1974, for such additional amount).

The foregoing covenant shall apply to any corporation during the period in which it shall be a Successor Corporation, so that, so long as any of the Debentures are Outstanding, the Successor Corporation will not declare or pay any dividend or make any other distribution upon any of its capital stock, nor will it itself purchase or redeem or otherwise acquire for a consideration, or permit any of its Subsidiaries to purchase or redeem or otherwise acquire for a consideration, any of its capital stock (excluding from such restriction and from the calculation in this Section dividends paid in capital stock and capital stock purchased, redeemed or otherwise acquired to the extent that it was so acquired in exchange for, or for an amount not exceeding the proceeds of the issue of, other capital stock) if the cumulative aggregate amount of all dividends and distributions declared or paid on its capital stock subsequent to December 31, 1967, and the amount paid for the purchase, redemption or acquisition subsequent to December 31, 1967, of its capital stock by the Company and its Subsidiaries and by any other corporation during the period in which it shall be a Successor Corporation and by the Subsidiaries of such Successor Corporation during such period exceeds the amount of Income Available for Dividends of the Company and its Subsidiaries subsequent to December 31, 1967 and of such Successor Corporation and the Subsidiaries of such Successor Corporation during the period in which it shall be a Successor Corporation, plus \$10,000,000 (the Income Available for Dividends of such Successor Corporation and Subsidiaries being computed for this purpose in accordance with the definition in Section 1.09 as if such Successor Corporation were the Company).

SECTION 6.08. The Company will not participate in any consolidation or merger with, or transfer its properties and assets as an entirety or substantially as an entirety to, another corporation unless such corporation shall

Excerpts from the Third Supplemental Indenture dated as of December 1, 1982:

THIRD SUPPLEMENTAL INDENTURE dated as of December 1, 1982, made and entered into by and between **NATIONAL FUEL GAS COMPANY**, a corporation of the State of New Jersey, with its Post Office address at 30 Rockefeller Plaza, New York, New York 10112 (hereinafter sometimes called the Company), party of the first part, and **IRVING TRUST COMPANY**, a corporation of the State of New York, whose Post Office address is One Wall Street, New York, New York 10015 (hereinafter sometimes called the Trustee), party of the second part, as Trustee under the Indenture dated as of October 15, 1974 executed and delivered by the Company:

ARTICLE TWO
MISCELLANEOUS PROVISIONS

SECTION 7. Section 6.05(a) of the Indenture is hereby amended to change the reference to two and one-half (2½) to two (2) wherever it appears in that subsection, such amendment to take effect when all Debentures of the First and Second Series are no longer Outstanding.

National Fuel Gas Distribution Corporation
Pennsylvania Division
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II-A-13

Request:

Attach copies of the summaries of the projected 2 year's Company's budgets (revenue, expense and capital).

Response:

Please reference National Fuel Exhibit A (FPFTY) which details information on the Company's projected revenue and expense. National Fuel's fiscal year 2021 actual capital expenditures and fiscal year 2022 and 2023 capital budgets are shown below.

Capital Expenditures Fiscal 2021, 2022 and 2023

	<u>Actual</u> <u>Fiscal 2021</u>	<u>Budget</u> <u>Fiscal 2022</u>	<u>Budget</u> <u>Fiscal 2023</u>
Production Plant	113,000	150,000	150,000
Transmission Plant	5,999,000	2,140,000	1,877,000
Distribution Plant	23,252,000	24,453,000	33,983,000
General Plant	<u>5,348,000</u>	<u>7,960,000</u>	<u>10,634,000</u>
Total	<u>\$34,712,000</u>	<u>\$34,703,000</u>	<u>\$44,644,000</u>

Prepared by or under the supervision of: Mark Schaefer

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Responses to Section 53.53 - II-A - Rate of Return - All Utilities
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II-A-14

Request:

Describe long-term debt reacquisitions by Company and Parent as follows:

- a. Reacquisitions by issue by year.
- b. Total gain on reacquisitions by issue by year.
- c. Accounting of gain for income tax and book purposes.

Response:

The information on long-term debt refinancings can be found at II-A-25.

Prepared by or under the supervision of: Shannon M. Buffington

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - II-A - Rate of Return - All Utilities
Delivered on October 28, 2022

II-A-15

Request:

Set forth amount of compensating bank balances required under each of the following rate base bases:

- a. Annualized test year operations.
- b. Operations under proposed rates.

Response:

No claims are being made for compensating bank balances in this filing.

Prepared by or under the supervision of: Shannon M. Buffington

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - II-A - Rate of Return - All Utilities
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II-A-16

Request:

Provide the following information concerning compensating bank balance requirements for actual test year:

- a. Name of each bank.
- b. Address of each bank.
- c. Types of accounts with each bank (checking, savings, escrow, other services, etc.).
- d. Average Daily Balance in each account.
- e. Amount and percentage requirements for compensating bank balance at each bank.
- f. Average daily compensating bank balance at each bank.
- g. Documents from each bank explaining compensating bank balance requirements.
- h. Interest earned on each type of account.

Response:

No claims are being made for compensating bank balances in this filing.

Prepared by or under the supervision of: Shannon M. Buffington

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
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II-A-17

Request:

Provide the following information concerning bank notes payable for actual test year:

- a. Line of Credit at each bank.
- b. Average daily balances of notes payable to each bank, by name of bank.
- c. Interest rate charged on each bank note (Prime rate, formula rate or other).
- d. Purpose of each bank note (e.g., construction, fuel storage, working capital, debt retirement).
- e. Prospective future need for this type of financing.

Response:

- a. See Page 2 - Column (a)
- b. See Page 2 - Column (b)
- c. See Page 2 - Column (c)
- d. See Page 3
- e. See Page 4

Prepared by or under the supervision of: Shannon M. Buffington

National Fuel Gas Company
 Lines of Credit by Bank
 12 Months Ending 6/30/22

Bank (1)	(a) Lines of Credit (2)	(b) Average Daily Balances of Notes Payable (3)	(c) Interest Rate Charged on Each Bank Note (4)
<u>Bank Lines</u>			
HSBC Bank	35,000,000	-	
Bank of America	30,000,000	-	
Total Bank Lines	65,000,000		
<u>Committed Lines of Credit</u>			
Committed Line of Credit (5)	1,000,000,000	80,377,500	
Committed Line of Credit (6)	250,000,000	-	
Total Committed Lines of Credit	1,315,000,000		
Commercial Paper (1)	500,000,000	170,886,667	
	1,815,000,000	251,264,167	1.2112%

- (1) If intra-system sources of funds are insufficient to meet the short-term loan requests, National will issue and sell up to \$500 million aggregate principal amount at any one time outstanding of its commercial paper, and/or borrow under the above bank lines of credit. National will make the proceeds available to its participating subsidiaries through the money pool.
- (2) All lines of credit are established between National Fuel Gas Company (National) and the respective banks or commercial paper dealers. The Company's Money Pool Agreement has been filed with FERC and PA PUC in 2018.
- (3) The amounts represent the average daily debt balances for the 12 months ending June 30, 2022.
- (4) The interest rate represents the daily weighted average interest rate on the borrowings which were outstanding under the respective lines of credit during the 12 months ending June 30, 2022.

(5) Agreement dated 2/28/22

		%	Allocation
JPMorgan Chase	\$ 110,000,000	11%	8,841,525
Bank of America	110,000,000	11%	8,841,525
HSBC Bank	110,000,000	11%	8,841,525
Wells Fargo	110,000,000	11%	8,841,525
Canadian Imperial Bank of Commerce(CIBC)	80,000,000	8%	6,430,200
KeyBank	80,000,000	8%	6,430,200
PNC Bank	80,000,000	8%	6,430,200
US Bank	80,000,000	8%	6,430,200
Citizens Bank	60,000,000	6%	4,822,650
Comerica Bank & Trust	60,000,000	6%	4,822,650
M&T Bank	60,000,000	6%	4,822,650
The Toronto-Dominion Bank, NY Branch	60,000,000	6%	4,822,650
TOTAL:	\$ 1,000,000,000	100%	\$ 80,377,500

(6) Agreement dated 6/30/22

Wells Fargo	\$ 62,500,000	25%	-
Bank of America	62,500,000	25%	-
PNC Bank	62,500,000	25%	-
US Bank	31,250,000	13%	-
The Toronto-Dominion Bank, NY Branch	31,250,000	13%	-
TOTAL:	\$ 250,000,000	100%	-

D. Use of Proceeds

National Fuel Gas Distribution Corporation

It is anticipated that, from time-to-time, Distribution will need to incur short-term borrowings of up to approximately \$500 Million from sources external to Distribution. This capital requirement arises in connection with Distribution's construction program, the purchase of gas to be placed in storage during the summer months and withdrawn for sale in the winter months, the financing of deferred purchased gas costs and accounts receivable, and other general corporate purposes.

National Fuel Gas Supply Corporation

It is anticipated that, from time-to-time, Supply will need to incur short-term borrowings of up to approximately \$500 Million from sources external to Supply. This capital requirement arises from Supply's construction program, including the possible development of underground storage facilities which would be used to serve non-affiliated utilities, the financing of deferred accounts receivable, and for general corporate purposes.

Seneca Resources Corporation

It is anticipated that, from time-to-time, Seneca will need to incur short-term borrowings of up to approximately \$1 Billion from sources external to Seneca. This capital requirement arises from Seneca's oil and gas exploration and development program, including lease acquisitions, geological programs, well construction and completion, the construction or acquisition of production and transportation facilities, margin calls on derivative financial instruments and for general corporate purposes.

Empire Pipeline, Inc.

It is anticipated that, from time-to-time, Empire will need to incur short-term borrowings of up to approximately \$400 Million from sources external to Empire. This capital requirement arises from Empire's construction program which would be used to serve non-affiliated utilities, the financing of deferred accounts receivable, and for general corporate purposes.

NFG Midstream Company, LLC and directly held subsidiaries

It is anticipated that, from time-to-time, NFG Midstream Company, LLC and its directly held subsidiaries (collectively, "Midstream") will need to incur short-term borrowings of up to \$975 Million from sources external to Midstream. This capital requirement arises from Midstream's construction program, including building and operating natural gas processing and pipeline gathering facilities in the Appalachian region.

Leidy Hub, Inc.

It is anticipated that, from time-to-time, Leidy Hub will need to incur short-term borrowings of up to approximately \$1 Million from sources external to Leidy Hub. This capital requirement will arise in connection with Leidy Hub's general corporate purposes.

E. Prospective Future Needs

Because of the seasonal nature of the natural gas business and its effect on cash flow during certain periods, it is necessary for National Fuel Gas to establish lines of credit with banks and other lending institutions. Availability of these lines would provide capital for the purposes discussed under "Use of Proceeds."

National Fuel Gas Distribution Corporation
Pennsylvania Division
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II-A-18

Request:

Set forth amount of total cash (all cash accounts) on hand from balance sheets for last 24-calendar months preceding test year-end.

Response:

Refer to Attachment II-A-18 for monthly cash balances of National Fuel from July 2020 through June 2022.

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
 Pennsylvania Division
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Attachment II-A-18
 K.L. Metzger
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NATIONAL FUEL
 MONTHLY CASH BALANCES JULY 2020 THROUGH JUNE 2022

	Account 131 Cash \$	Account 132 Interest Special Deposits \$	Account 135 Working Funds \$	Account 136 Temporary Cash Investments \$
Jul-20	7,302,358	0	157,900	7,892,294
Aug-20	10,685,292	0	157,900	8,640,121
Sep-20	1,586,900	0	157,900	1,732,787
Oct-20	5,109,928	0	157,900	1,732,820
Nov-20	8,994,463	0	157,900	3,317,567
Dec-20	8,969,037	0	157,900	3,313,688
Jan-21	8,646,850	0	157,900	3,313,721
Feb-21	10,500,318	0	157,900	6,299,634
Mar-21	9,491,472	0	157,900	6,299,674
Apr-21	5,692,260	0	157,900	6,291,450
May-21	10,343,481	0	157,900	7,836,860
Jun-21	6,955,109	0	157,900	7,836,922
Jul-21	4,317,370	0	157,900	7,836,987
Aug-21	8,348,596	0	157,900	8,580,433
Sep-21	1,411,981	0	157,900	8,580,504
Oct-21	7,566,040	0	157,900	8,580,576
Nov-21	2,923,389	0	157,900	8,580,855
Dec-21	4,953,307	0	157,900	8,576,478
Jan-22	12,500,475	0	157,900	8,574,343
Feb-22	8,847,729	0	157,900	8,574,416
Mar-22	5,800,520	0	157,900	8,574,488
Apr-22	8,696,958	0	157,900	8,574,722
May-22	6,814,856	0	157,900	8,573,556
Jun-22	10,625,118	0	157,900	8,576,571

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Pennsylvania Division
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II-A-19

Request:

Submit details on Company or Parent common stock offerings (past 5 years to present) as follows:

- a. Date of Prospectus
- b. Date of offering
- c. Record date
- d. Offering period--dates and number of days
- e. Amount and number of shares of offering
- f. Offering ratio (if rights offering)
- g. Per cent subscribed
- h. Offering price
- i. Gross proceeds per share
- j. Expenses per share
- k. Net proceeds per share (i-j)
- l. Market price per share
 1. At record date
 2. At offering date
 3. One month after close of offering
- m. Average market price during offering
 1. Price per share
 2. Rights per share--average value of rights
- n. Latest reported earnings per share at time of offering
- o. Latest reported dividends at time of offering

Response:

Please see attached.

Prepared by or under the supervision of: Shannon M. Buffington

For the five fiscal years ended September 30, 2021 plus the 9 months ended June 30, 2022, National Fuel Gas Company (the "Company") issued 6,347,000 shares of common stock, issued under its stock and benefit plans and a public offering of common stock in fiscal 2020.

Details of stock offerings:

Stock issued (in thousands of shares) ¹ : Fiscal Year	Number of Shares
2022 through June 30	284 (2)
2021	227 (3)
2020	4,640 (3)
2019	358 (3)
2018	414 (3)
2017	424 (3)
Total	<u>6,347</u>

- (1) All Shares issued are those under stock and benefit plans, with the exception of fiscal year 2020, of which 4,370 are issued from sale of common stock and 270 are issued under stock and benefit plans.
(2) Amounts per 06/30/2022 SEC 10-Q report, Note 7
(3) Amounts per annual report, Note H (2021 10-K) for 2019-2021 and Note E (2018 10-K) for 2017-2018

Per the National Fuel Gas 10-K filed 11/20/2020, "on July 31, 2020, the Company completed its acquisition of certain upstream assets and midstream gathering assets in Pennsylvania from SWEPI LP, a subsidiary of Royal Dutch Shell plc ("Shell") for total consideration of \$506.3 million."

The proceeds of the stock issuance that is detailed below were used to fund a portion of the purchase price of Shell's upstream assets and midstream gathering assets in Pennsylvania that closed on July 31, 2020.

a. Date of Prospectus:	May 28, 2020
b. Date of Offering:	May 28, 2020
c. Record date	n/a
d. Offering period—dates and number of days	May 28, 2020, 1 day
e. Amount and number of shares of offering	4,370,000 *
f. Offering ratio (if rights offering)	n/a
g. Per cent subscribed	100 **
h. Offering price	\$39.50
i. Gross proceeds per share	\$39.50
j. Expenses per share	\$1.54
k. Net proceeds per share (i-j)	\$37.96
l. Market price per share***	
1. At record date	n/a
2. At offering date	\$43.04
3. One month after close of offering	\$41.28
m. Average market price during offering****	
1. Price per share	\$43.25
2. Rights per share—average value of rights	n/a
n. Latest reported earnings per share at time of offering	\$1.06
Basic EPS / GAAP / Twelve Months Ended March 31, 2020	
o. Latest reported dividends at time of offering - TME as of quarterly dividend payable April 15, 2020	\$1.74/share

* 3,800,000 shares of common stock offered by the Company, plus an additional 570,000 shares of common stock purchased by the underwriters pursuant to an option granted by the Company to cover sales of shares by the underwriters in excess of 3,800,000 = 4,370,000 shares.

** 100% subscribed excluding shares purchased by the underwriters pursuant to the option granted by the Company as described above.

*** Represents closing price

**** Represents average of the open and closing price

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Pennsylvania Division
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II-A-20

Request:

Provide latest available balance sheet and income statement for Company, Parent and System (consolidated).

Response:

See attached.

Prepared by or under the supervision of: Shannon M. Buffington

NATIONAL FUEL GAS COMPANY AND SUBSIDIARIES
CONSOLIDATED INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED JUNE 30, 2022

	<u>(in '000's)</u>
Operating Revenues	2,119,625
<u>Operating Expenses:</u>	
Purchased Gas	363,978
Operation and Maintenance	525,754
Property, Franchise, and Other Taxes	101,547
Depreciaton, Depletion and Amortization	359,352
	<u>1,350,630</u>
Operating Income	<u>768,995</u>
<u>Other Income (Expense):</u>	
Non-Service Pension and Post-Retirement Benefit Costs	(1,403)
Interest and Other Income	1,728
Interest Expense on Long-Term Debt	120,461
Interest Expense	6,832
	<u>644,833</u>
Income from Continuing Operations Before Income Taxes	<u>644,833</u>
Income Tax - Expense	149,992
	<u>494,841</u>
Income from Continuing Operations	<u>494,841</u>
Net Income Available for Common Stock	<u>494,841</u>

Exhibit No. 414
Witness: Buffington
Page 3 of 5

NATIONAL FUEL GAS COMPANY AND SUBSIDIARIES
BALANCE SHEET AS OF JUNE 30, 2022

<u>Assets</u>	(in '000's)	<u>Liabilities & Stockholders Equity</u>	(in '000's)
Property, Plant, and Equipment			
Property	362,090	Capitalization	
Plant	7,547,963	Common Stock:	
Equipment	5,801,681	Common Stock, \$1 par value	91,465,569
Construction Work In Progress (CWIP)	1,108,179	Paid in Capital	1,025,867,274
Total Property, Plant, and Equipment	14,819,913	Total Common Stock	1,117,332,843
Less: Reserve for Deprec, Depl, & Amort	12,018,915	Earnings Reinvested in Business:	
Net Property, Plant, and Equipment	2,800,998	Beginning Balance - October 1	144,967,135
Current Assets			
Cash	264,823	Net Income Available for Common Stock	124,554,986
Other Investments	397,114,091	Dividends on Common Stock	(126,687,108)
Notes Receivable - Intercompany	1,167,900,000	Stock Repurchase	(299,240,315)
Accounts Receivable - Intercompany	49,930,427	Total Retained Earnings	(156,405,301)
Dividends Receivable - Intercompany	46,100,000	Accum Other Comprehensive Income (Loss)	
Other Accounts Receivable	1,437,839	Total Common Stock Equity	960,927,542
Prepayments	100,350	Long Term Debt Net of Current Maturities	2,100,000,000
Total Current Assets	1,662,847,531	Total Capitalization	3,060,927,542
Other Assets			
Stock of Subsidiaries	764,702,668	Current and Accrued Liabilities	
Notes of Subsidiaries (Net of Notes Due Within One Year)	2,100,000,000	Notes Payable to Banks & Commercial Paper	400,000,000
Deferred Charges	17,839,062	Money Pool Payable - Intercompany Investment	180,600,000
Other Assets	16,377,746	Money Market Payable - Intercompany	258,018,807
Total Other Assets	2,898,919,476	Short Term Notes Payable - NFG Parent	38,300,000
Total Assets	4,564,568,004	Long Term Debt Due Currently	549,000,000
		Accounts Payable - Other	5,126
		Accounts Payable - Intercompany	8,976,254
		Dividends Payable	43,446,150
		Federal Income Taxes	(12,114,813)
		Other Taxes	39,575
		Interest Accrued - 3rd Party	45,554,126
		Other Accruals	529,277
		Postretirement Benefit Plan	2,364,630
		Accrued Pension Contribution	(2,308,783)
		Security Deposits	59,759
		Total Current and Accrued Liabilities	1,512,470,108
		Deferred Credits	
		Accumulated Deferred Income Taxes	(9,322,217)
		New HQ	-
		Other Deferred Credits	492,572
		Total Deferred Credits	(8,829,646)
		Total Liabilities & Stockholders Equity	4,564,568,004

Exhibit No. 414
Witness: Buffington
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
CONSOLIDATED INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED JUNE 30, 2022

	(in '000's)
Gas Revenues	760,550,869
Less: Purchased Gas Sold	459,497,758
Revenue Taxes	9,717,666
Net Gas Revenues	291,335,445
Transportation Revenues	110,304,155
Less: Purchased Gas Sold	8,596,395
Revenue Taxes	-
Net Transportation Revenues	101,707,760
Other Operating Revenues	(5,575,874)
Total Net Revenues	387,467,331
Operating Revenue Deductions:	
Operation Expense	171,856,399
Maintenance Expense	12,639,729
Depletion, Depreciation, & Amortization	59,238,348
Income Tax Federal - Current	(2,039,591)
Income Tax State - Current	(1,575,469)
Provision for Deferred Income Tax	21,063,345
Investment Tax Credit	-
Other Taxes	31,025,938
Total Operating Revenue Deductions	292,208,699
Operating Income/(Loss)	95,258,632
Other Income:	
Interest	2,444,825
AFUDC	292,774
Miscellaneous	147,997
Investment Tax Credit	478
Total Other Income	2,886,075
Gross Income/(Loss)	98,144,707
Other Deductions:	
Interest - Associate Companies	20,307,630
Interest - Other	2,370,832
Interest - Borrowed Funds During Const.	(225,953)
Miscellaneous	1,210,983
Total Other Deductions	23,663,492
Taxes on Other Income & Deductions:	
Federal - Current	269,070
State - Current	(754)
Provision for Deferred Income Taxes	-
Miscellaneous Other Taxes	-
Total Taxes on Other Income & Deductions	268,316
Net Income/(Loss)	74,212,900

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BALANCE SHEET AS OF JUNE 30, 2022

<u>Assets</u>	(in '000's)	<u>Liabilities & Stockholders Equity</u>	(in '000's)
Property Plant and Equipment		Common Capital Stock	
Gas Plant In Service	1,683,596,530	Value of Shares Issued & Outstanding	43,133,961
Completed Construction Not Classified	-	Premium on Capital Stock	-
Construction Work In Progress	27,129,154	Donations Received	<u>113,538,263</u>
Non Utility	<u>1,162,034</u>	Total Common Capital Stock	<u>156,672,225</u>
Total Property Plant and Equipment	<u>1,711,887,718</u>	Retained Earnings	
Less: Reserve For Deprec, Depl & Amort	<u>707,115,670</u>	Retained Earnings Balance as of Oct 1 st	215,122,857
Net Property Plant and Equipment	<u>1,004,772,048</u>	Net Income or Loss (-)	41,009,291
		Less: Dividends	<u>24,216,500</u>
Current Assets		Total Retained Earnings	<u>231,915,648</u>
Cash	(161,532,607)	Accrued Other Comprehensive Income/Loss	-
Temporary Cash Investments	42,011	Total Stockholders Equity	<u>388,587,872</u>
Notes Receivable	855,704		
Notes Receivable - Associate Companies	-	Long Term Debt	
Accounts Receivable - Associate Companies	5,300,581	Advance From Associate Companies	227,550,000
Accounts Receivable - Customers	80,412,963	Other Long Term Debt	-
Accounts Receivable - Others	6,465,367	Total Long Term Debt	<u>227,550,000</u>
Gas Stored Underground - Current	8,928,733		
Unbilled Revenue	14,104,345	Total Capitalization	<u>616,137,872</u>
Materials & Supplies	14,975,764		
Prepayments	9,997,879	Current & Accrued Liabilities	
Derivative Instrument Liabilities	<u>1,721,466</u>	Notes Payable - Associate Companies	134,481,460
Total Current Assets	<u>(18,727,794)</u>	Accounts Payable - Associate Companies	24,265,486
		Accounts Payable - Others	(31,815,101)
Other Assets		Customer Deposits	8,732,183
Other Investments	93,363,622	Federal Income Taxes	20,987,847
Deferred Gas Costs	13,665,770	Other Accrued Taxes	2,139,773
Accumulated Deferred Income Taxes	1,024,255	Dividends Declared	8,994,700
Recoverable of Future Taxes	14,953,982	Tax Collections Payable	1,530,118
Unamortized Debt Expense	3,043,966	Customer Advances	342,590
Other Regulatory Assets	36,969,264	Accrued Interest	11,809
Other Deferred Debits	<u>(5,079,682)</u>	Other Accruals	8,403,170
Total Other Assets	<u>157,941,177</u>	Supplier Refunds Payable	(208,845)
		Reserve For Gas Replacement	-
Total Assets	<u>1,143,985,431</u>	Derivative Instrument Liabilities	-
		Total Current & Accrued Liabilities	<u>177,865,189</u>
		Operating Reserves	
		Accumulated Deferred Income Taxes	153,476,345
		Accumulated Deferred Investment Tax Credit	1
		Asset Retirement Obligations	9,848,853
		Other Deferred Credits	185,496,119
		Reserve For Injuries & Damages	<u>1,161,051</u>
		Total Operating Reserves	<u>349,982,369</u>
		Total Liabilities	<u>527,847,558</u>
		Total Liabilities & Equity	<u>1,143,985,431</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
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II-A-21

Request:

Provide Original Cost, Trended Original Cost and Fair Value rate base claims.

Response:

National Fuel's claim is based on original cost measure of value. Trended original cost and fair value rate base claims were not prepared.

Please refer to Exhibit A, schedule C-1 for each of the HTY, FTY, and FPFTY periods.

Prepared by or under the supervision of: Tracy L. Wesoloski

National Fuel Gas Distribution Corporation
Pennsylvania Division
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II-A-22

Request:

- a. Provide Operating Income claims under:
 - (i) Present rates
 - (ii) Pro forma present rates (annualized & normalized)
 - (iii) Proposed rates (annualized & normalized)

- b. Provide Rate of Return on Original Cost and Fair Value claims under:
 - (i) Present rates
 - (ii) Pro forma present rates
 - (iii) Proposed rates

Response:

Please refer to National Fuel Exhibit A (HTY), National Fuel Exhibit A (FTY), and National Fuel Exhibit A (FPFTY), Schedules A-1, D-1, and D-2.

Prepared by or under the supervision of: Donald N. Koch

National Fuel Gas Distribution Corporation
Pennsylvania Division
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II-A-23

Request:

List details and sources of “Other Property and Investment,” “Temporary Cash Investments” and “Working Funds” on test year-end balance sheet.

Response:

For National Fuel at June 30, 2022, the details are provided as follows:

Other Property and Investments – See Attachment II-A-23(1)

Temporary Cash Investments – See Attachment II-A-23(2)

Working Funds – See Attachment II-A-23(2)

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Attachment II-A-23(1)
Witness: K.L. Metzger

2. Set forth the major items of other physical property, investments in affiliated companies and other investments.

.....

Major items included in Account 121 - Non-Utility property and Account 124 - Other Investments for NFGDC at June 30, 2022, are detailed below:

ACCOUNT 121 - Non-Utility Property (Total Corporation) \$1,162,034

Includes various small parcels of land, a structure and rights of way in the following towns, villages and cities within New York State; Amherst, Andover, Belmont, Boston, Buffalo, Clarksville, Chautauqua, Evans, Grand Island, Genesee, Hamburg, Hanover, Lancaster, North Collins, North Tonawanda, Olean, Wellsville and Wheatfield.

ACCOUNT 124 - Other Investments (Total Corporation)

Balance includes shares of MetWest LowDuration Bond Fund held by Grantor Trust \$19,842,102

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II-A-24

Request:

Attach chart explaining Company's corporate relationship to its affiliates (System Structure).

Response:

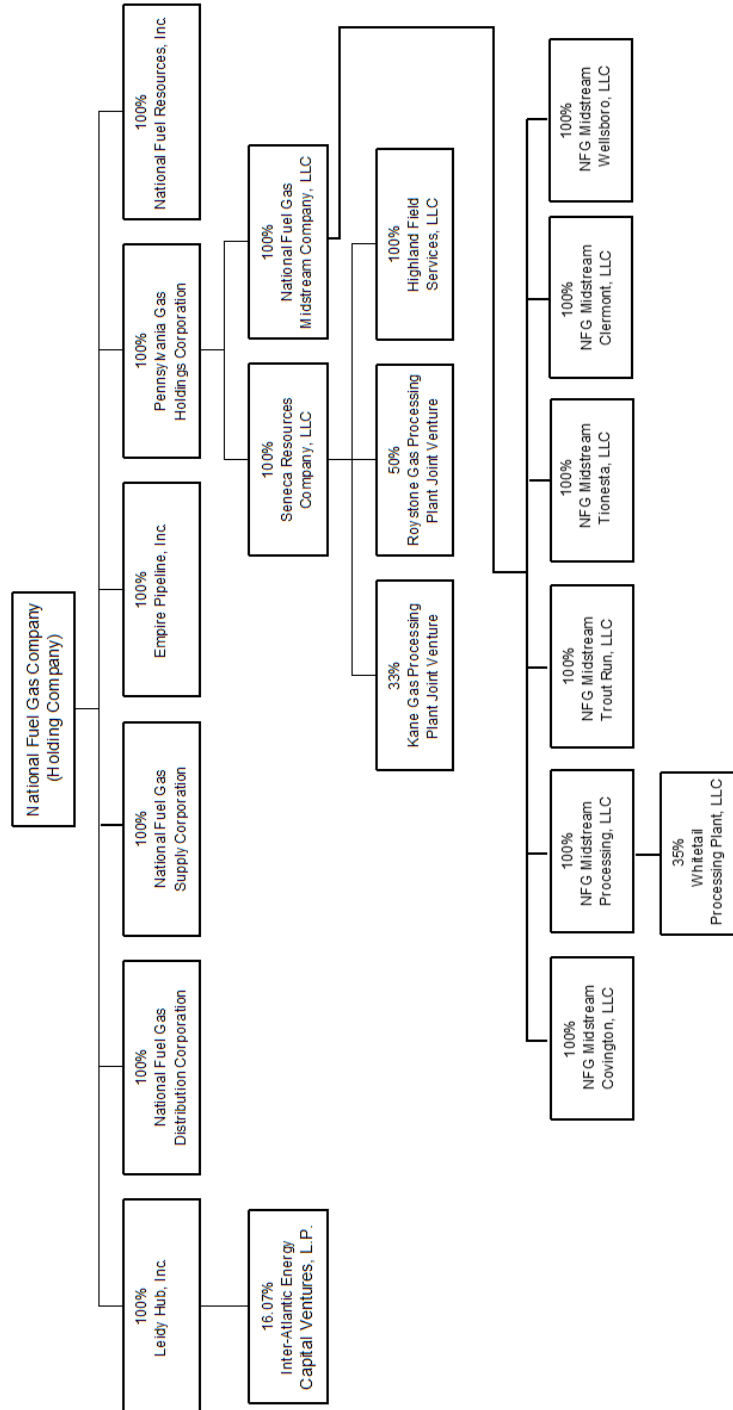
Please see the attached.

Prepared by or under the supervision of: Janine M. Ward

National Fuel Gas Distribution Corporation
 Pennsylvania Division
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II-A-24 (Cont.)

National Fuel Gas Company
 Organizational Chart of
 Holding Company System
 As of September 8, 2022



National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
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Responses to Section 53.53 - II-A - Rate of Return - All Utilities
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II-A-25

Request:

If the utility plans to make a formal claim for a specific allowable rate of return, provide the following data in statement or exhibit form:

- a. Claimed capitalization and capitalization ratios with supporting data.
- b. Claimed cost of long-term debt with supporting data.
- c. Claimed cost of short-term debt with supporting data.
- d. Claimed cost of total debt with supporting data.
- e. Claimed cost of preferred stock with supporting data.
- f. Claimed cost of common equity with supporting data.

Response:

A – F: Please refer to the National Fuel Statement No. 10, Direct Testimony of Paul Moul and National Fuel Exhibit B.

Prepared by or under the supervision of: Paul R. Moul

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
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II-A-26

Request:

Provide the following income tax data:

- a. Consolidated income tax adjustments, if applicable.
- b. Interest for tax purposes (basis).

Response:

- a. See Exhibit VI.II.RR.55.
- b. See 53.53.II.A.8.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
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NFGDC 2022 Base Rate Case
Responses to Section 53.53 - II-C - Rate of Return - All Utilities
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II-C-1

Request:

Provide test year monthly balances for “Current Gas Storage” and notes financing such storage.

Response:

National Fuel Gas Distribution Corporation
Pennsylvania Division
Monthly Balances of Current Gas Storage
For the 12 Months Ended June 30, 2022

Jul-21	\$4,665,808
Aug-21	6,233,173
Sep-21	10,482,849
Oct-21	16,297,514
Nov-21	9,825,350
Dec-21	6,216,488
Jan-22	3,973,218
Feb-22	2,900,202
Mar-22	1,830,622
Apr-22	1,802,496
May-22	2,667,897
Jun-22	3,406,834

Prepared by or under the supervision of: Karen L. Metzger

SECTION 53.53
BALANCE SHEET AND OPERATING STATEMENT

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-1

Request:

Provide a comparative balance sheet for the test year and the preceding year which corresponds with the test year date.

Response:

See Attachment III-A-1 for a comparative balance sheet of NFGDC at June 30, 2022, and 2021. The balance sheet provided is for the entirety of NFGDC, including both National Fuel and National Fuel – NY. Balance sheets are not maintained separately for the two divisions.

Prepared by or under the supervision of: Karen. L. Metzger

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Docket No. R-2022
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 Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
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Attachment III-A-1
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NFGDC
BALANCE SHEET

<u>Assets and Other Debits</u>		<u>June 30, 2021</u>	<u>June 30, 2022</u>
<u>Utility Plant</u>			
101	Utility Plant	\$ 2,300,735,597	\$ 2,378,939,999
106	Completed Construction Not Classified - Gas	-	-
107	Construction Work in Progress	34,602,021	38,481,464
		<u>2,335,337,618</u>	<u>2,417,421,463</u>
108	Accumulated Provision for Depreciation, Depletion and Amortization - (Cr.)	(925,428,108)	(965,960,653)
111	Provision for Depletion - Natural Gas Land	-	-
	Total Utility Plant	<u>1,409,909,510</u>	<u>1,451,460,811</u>
<u>Other Property and Investments</u>			
121	Non-Utility Property	1,162,034	1,162,034
122	Accumulated Depreciation/Amortization of Non-Utility Prop	(19,397)	(19,397)
124	Other Investments	50,645,991	19,842,102
128	Other Special Funds	73,299,316	143,667,993
	Total Other Property and Investments	<u>125,087,944</u>	<u>164,652,732</u>
<u>Current and Accrued Assets</u>			
131	Cash	6,955,109	10,625,118
132	Interest Special Deposits	-	-
135	Working Funds	157,900	157,900
136	Temporary Cash Investments	7,836,922	8,576,571
141	Notes Receivable	484,251	855,704
142	Customer Accounts Receivable	101,167,401	139,768,582
143	Other Accounts Receivable	6,627,783	6,716,649
144	Accumulated Provision for Uncollectible Accts. - Cr.	(31,652,404)	(41,404,898)
146	Accounts Receivable from Assoc. Companies	9,359,448	5,430,706
154	Plant Materials and Operating Supplies	13,553,133	15,573,327
155	Merchandise	-	-
163	Stores Expense Undistributed	630,553	474,648
164	Gas Stored Underground - Current	12,450,645	12,335,587
165	Prepayments	9,025,589	10,885,000
171	Interest and Dividends Receivable	-	-
173	Accrued Utility Revenue	12,811,670	18,524,980
175	Derivative Instrument Assets	764,376	3,486,480
	Total Current and Accrued Assets	<u>150,172,375</u>	<u>192,006,335</u>
<u>Deferred Debits</u>			
182	Other Regulatory Assets	245,260,470	175,554,255
183	Other Preliminary Survey and Invest.	3,152,721	3,444,820
184	Clearing Accounts	(7,157,796)	(8,061,120)
186	Miscellaneous Deferred Debits	(3,452,150)	(4,425,396)
188	Research, Development & Demonstration Expenditures	1,477,295	2,118,581
189	Loss on Reacquired Debt	5,187,636	4,365,633
190	Accumulated Deferred Income Taxes	1,210,228	1,499,718
191	Unrecovered Purchased Gas Costs	(7,067,942)	32,412,026
	Total Deferred Debits	<u>238,610,463</u>	<u>206,908,517</u>
	Total Assets and Other Debits	<u>\$ 1,923,780,292</u>	<u>\$ 2,015,028,393</u>

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NFGDC
BALANCE SHEET

<u>Liabilities and Other Credits</u>		<u>June 30, 2021</u>	<u>June 30, 2022</u>
<u>Proprietary Capital</u>			
201	Common Stock Issued	\$ 59,170,600	\$ 59,170,600
207	Premium on Capital Stock	68,500	68,500
208	Donations Received from Stockholders	152,387,128	157,393,190
216	Unappropriated Earned Surplus	450,189,228	480,402,127
219	Other Comp Income (Loss)	-	(5,807,237)
438	Dividends Declared	(33,000,000)	(35,000,000)
439	Adjustments to Retained Earn	24,693,289	24,693,289
	Total Proprietary Capital	<u>653,508,745</u>	<u>680,920,470</u>
<u>Long Term Debt</u>			
223	Advances from Associated Companies	374,000,000	325,000,000
224	Other Long-Term Debt	-	-
	Total Long Term Debt	<u>374,000,000</u>	<u>325,000,000</u>
<u>Current and Accrued Liabilities</u>			
228.2	Accum. Provision for Injuries & Damages	1,728,724	1,276,343
228.3	Accum. Provision for Pension and Benefits	63,260,000	(30,831,336)
229	Accum. Provision for Rate Refunds	370,509	370,509
230	Asset Retirement Obligations	14,179,049	14,293,753
232	Accounts Payable	28,323,192	56,199,215
233	Notes Payable to Associated Companies	58,400,000	191,200,000
234	Accounts Payable to Associated Companies	34,587,704	33,984,775
235	Customer Deposits	8,216,563	11,994,072
236	Taxes Accrued	38,951,680	32,215,815
237	Interest Accrued	163,608	145,684
238	Dividends Declared	11,000,000	13,000,000
241	Tax Collections Payable	1,793,975	2,163,585
242	Miscellaneous Current and Accrued Liabilities	14,229,164	11,669,341
	Total Current and Accrued Liabilities	<u>275,204,170</u>	<u>337,681,759</u>
<u>Deferred Credits and Resources</u>			
252	Customer Advances for Construction	609,793	441,843
253	Other Deferred Credits	22,233,336	33,931,554
254	Deferred FASB 109 Liability	387,883,439	398,507,248
255	Accumulated Deferred Investment Tax Credit	482	3
263	Deferred Compensation Plan Liability	-	-
	Total Deferred Credits and Resources	<u>410,727,050</u>	<u>432,880,648</u>
<u>Accumulated Deferred Income Taxes</u>			
282	Liberalized Depreciation	321,436,091	315,019,502
283	Other	(111,095,763)	(76,473,985)
	Total Deferred Credits	<u>210,340,328</u>	<u>238,545,516</u>
	Total Liabilities and Other Credits	<u>\$ 1,923,780,292</u>	<u>\$ 2,015,028,393</u>

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III-A-2

Request:

Set forth the major items of Other Physical Property, Investments in Affiliated Companies and Other Investments.

Response:

Major items included in Account 121 - Non-Utility property and Account 124 - Other Investments for National Fuel Gas Distribution Corporation at June 30, 2022, are detailed below:		
<u>ACCOUNT 121 - Non-Utility Property (New York Jurisdiction only; none in Pennsylvania Jurisdiction)</u>		\$1,162,034
Includes various small parcels of land, a structure and rights of way in the following towns, villages and cities within New York State; Amherst, Andover, Belmont, Boston, Buffalo, Clarksville, Chautauqua, Evans, Grand Island, Genesee, Hamburg, Hanover, Lancaster, North Collins, North Tonawanda, Olean, Wellsville and Wheatfield.		
<u>ACCOUNT 124 - Other Investments (Pennsylvania Jurisdiction only; none in New York Jurisdiction)</u>		
Balance includes shares of MetWest LowDuration Bond Fund held by Grantor Trust		\$19,842,102

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III-A-3

Request:

Supply the amounts and purpose of Special Cash Accounts of all types, such as:

- a. Interest and Dividend Special Deposits.
- b. Working Funds other than general operating cash accounts.
- c. Other special cash accounts and amounts (Temporary cash investments).

Response:

.....

The amounts and purpose of Special Cash Accounts are as follows:

<u>ACCOUNT 135 - Working Funds (Total Corporation)</u>	<u>\$157,900</u>
--	------------------

The balance is comprised of petty cash and working funds for use by commercial offices and various operating departments. Funds are used for small business expenses.

<u>ACCOUNT 136 - Temporary Cash Investments (Total Corporation)</u>	<u>\$8,576,571</u>
---	--------------------

The balance is comprised of a security deposit on a guaranteed revenue contract for one customer, plus accrued interest.

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III-A-4

Request:

Describe the nature and/or origin and amounts of notes receivable, accounts receivable from associated companies, and any other significant receivables, other than customer accounts, which appear on balance sheet.

Response:

Refer to Attachment III-A-4.

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ACCOUNT 143 - Other Accounts Receivable (National Fuel) at
June 30, 2022)

The account balance consists of the following:

A.	Reimbursable Work Billings.	\$ 188,110
B.	Gas Line Hits.	222,650
C.	Miscellaneous Receivables:	
	Various contractors.	\$ (171,850)
	Other	<u>12,372</u>
	Total Account 143	<u>\$ 251,282</u>

ACCOUNT 146 - Accounts Receivable from Associated Companies
(National Fuel) at June 30, 2022)

The account balance consists of the following:

National Fuel Gas Supply Corporation	\$ 109,861
National Fuel Gas Company	37
Empire State Pipeline	6,283
Seneca Resources Corporation	4,245
Midstream Corporation	9,699
Total Account 146	<u>\$ 130,125</u>

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III-A-5

Request:

Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued, and amounts written-off in each of last three years.

Response:

Refer to Attachment III-A-5.

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Accumulated Provision for Uncollectible Accounts
Accruals, Write-Offs & Recoveries for the Twelve Months Ended
June 2020, 2021, 2022

Account 144
National Fuel

<u>Period</u> <u>Ending</u>	<u>Beginning</u> <u>Balance</u>	<u>Accruals</u>	<u>Write-Offs</u>	<u>Recoveries &</u> <u>Other</u>	<u>Ending</u> <u>Balance</u>
6/30/20	2,684,527	4,109,053	(3,632,110)	79,537	3,241,007
6/30/21	3,241,007	3,089,460	(2,323,132)	1,370,232	5,377,567
6/30/22	5,377,567	3,040,383	(2,450,057)	312,490	6,280,383

The allowance method is used for book purposes. Each of the years shown are actual per book amounts. The accrual is based upon Management's analysis of receivables.

The monthly accrual rate is based upon the estimated percentage of each month's sales to estimated annual sales. Uncollectible account write-offs are made after an unpaid final bill is at least twelve months old.

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III-A-6

Request:

Provide a list of prepayments and give an explanation of special prepayments.

Response:

<u>ACCOUNT 165 - Prepayments</u>					
<u>(National Fuel Gas Distribution Corporation at June 30, 2022)</u>					
<u>Prepaid Insurance</u>					2,436,580
Balance represents unamortized portion of insurance premiums which are written-off over the period of insurance coverage.					
<u>Prepaid Taxes</u>					5,896,826
Balance consists of the unamortized portion of property tax assessments.					
<u>Pennsylvania Utility Commission</u>					40,390
Balance represents unamortized portion of general assessment.					
<u>Misc Prepaid</u>					25,072
Balance represents prepaid postage meter expenses for the Information Services Dept, allocated portion of the cost of Workiva and other prepaid expenses.					
<u>Prepaid Software</u>					1,896,276
Balance represents unamortized portion of prepaid maintenance expenses for Peoplesoft, SAP, Microsoft, Outsystems, and Brite Computers.					
<u>PSC</u>					589,856
Balance represents unamortized portion of general New York Public Service Commission assessment.					
<u>Total Account 165</u>					<u>\$10,884,998</u>

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III-A-7

Request:

Explain in detail any other significant (in amount) current assets listed on balance sheet.

Response:

Please see Attachment III-A-7.

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National Fuel
 Explanation of Significant Current Assets
 6/30/2022
 (In Thousands)

	Balance 6/30/22	Explanation
Cash	\$ 10,625	See Attachment II-A-18.
Temporary Cash Investments	8,577	See Attachment II-A-23.
Customer Accounts Receivable	98,364	Net of Accumulated Provision for Uncollectible Accounts.
Other Accounts Receivable	6,717	Represents miscellaneous accounts receivable including VEBA medical claims and reimbursable contractor bills and gas line hits.
Plant Materials and Operating Supplies	16,048	Represents the cost of materials and supplies in addition to the labor and other expenses incurred in the operation of the general storerooms, storage, handling, and distribution of materials and supplies.
Gas Stored Underground - Current	12,336	See Attachment RR-45.
Prepayments	10,885	See Attachment III-A-6.
Accrued Utility Revenue	18,525	Represents accrued unbilled utility revenue for the current month: PA Division = \$4,421 NY Division = \$14,104

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III-A-8

Request:

Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to effect or will at a later date effect the operating account supplying:

- a. Origin of these accounts.
- b. Probable changes to this account in the near future.
- c. Amortization of these accounts currently charged to operations or to be charged in the near future.
- d. Method of determining yearly amortization for the following accounts:
 - Temporary Facilities
 - Miscellaneous Deferred Debits
 - Research and Development
 - Property Losses
 - Any other deferred accounts that effect operating results.

Response:

Please see Attachment III-A-8.

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National Fuel
 Schedule of Deferred Asset Accounts

Account Description	Balance 6/30/2022	Footnote
Preliminary Survey & Investigation Charges	245,869	1
Line of Credit Fees	219,653	2
Deferred EPM Cloud Forecast Project	66,207	3
Reimbursable Work	(38,292)	4
Clearing Accounts	(2,016,528)	5
Total Deferred Assets	\$ (1,523,091)	

Footnotes for Amortization Schedule

- 1 Cleared to a capital project if the project is to go forward or expensed as a miscellaneous deduction if the project does not go forward.
- 2 Amortized from October 2021 to September 2022.
- 3 Amortization has not begun since the project has not been placed in service.
- 4 Cleared when invoices are rendered to third parties upon completion of the related jobs.
- 5 Generally cleared to O&M expense or capital projects by September 30th each year.

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III-A-9

Request:

Explain the nature of accounts payable to associated companies, and note amounts of significant items.

Response:

Please see Attachment III-A-9.

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National Fuel
 Schedule of Accounts Payable to Associated
 Companies

Affiliate Name	Balance 6/30/2022	Nature of Payable Activity
National Fuel Gas System Money Pool	\$ 56,718,540	The Money Pool System is an arrangement whereby NFG (Parent) borrows from various sources (i.e., commercial paper, bank notes, and subsidiaries of the System) at the most favorable rates available and lends these funds to any of the subsidiaries.
ERP Trust	\$ 3,036,154	Allocated expenses for non-qualified benefit plan
National Fuel Gas Supply Corporation	2,712,466	Gas transportation charges
National Fuel Gas Company	1,809,369	Interest expense on notes payable
Tophat Trust	1,687,729	Allocated expenses for non-qualified benefit plan
National Fuel Gas Supply Corporation	365,937	Miscellaneous charges including labor
National Fuel Gas Company	99,541	Miscellaneous charges including employee benefits
National Fuel Gas Midstream Company, LLC	8,093	Miscellaneous charges
	<u>\$ 66,437,829</u>	

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III-A-10

Request:

Provide details of other deferred credits as to their origin and disposition policy (e.g.-- amortization).

Response:

ACCOUNT 253 – Other Deferred Credits
National Fuel at June 30,2022:

Reserve for Gas Replacement	(21,775,410)	(1)
Miscellaneous	<u>(35,957)</u>	
Total	<u>(21,810,367)</u>	

- (1) This amount represents the year-to-date difference between the LIFO Layer price and the current cost pricing methodology of temporarily Liquidated gas stored underground inventory.

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III-A-11

Request:

Supply basis for Injury and Damages reserve and amortization thereof.

Response:

ACCOUNT 228.2 – Accumulated Provision for Injuries and Damages
(National Fuel at June 30, 2022)

Account 228202 – Reserve for Workers Compensation Compensation Injuries & Damages	\$ (115,292)
--	--------------

This amount represents an accrual for incurred but not reported (IBNR) claims experience. The IBNR reserve is recorded as a debit to Other Regulatory Assets.

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III-A-12

Request:

Provide details of any significant reserves, other than depreciation, bad debt, injury and damages, appearing on balance sheet.

Response:

<u>ACCOUNT 229 – Accumulated Provision for Rate Refunds (NFGDC at June 30, 2022)</u>	\$	(370,509)
--	----	-----------

This balance represents the sum of regulatory provisions related to rate Refunds in New York

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III-A-13

Request:

Provide an analysis of unappropriated retained earnings for the test year and three preceding calendar years.

Response:

.....

NATIONAL FUEL GAS DISTRIBUTION CORPORATION UNAPPROPRIATED RETAINED EARNINGS				
	Calendar Year Ended			12 Months Ended
	2019	2020	2021	6/30/2022
Balance, Beginning of Year	\$ 399,380,928	\$ 417,177,425	\$ 426,997,597	\$ 441,882,517
Balance Transferred from Income	61,796,497	53,820,172	68,248,896	74,212,900
Dividends Declared - Common Stock	44,000,000	44,000,000	44,000,000	46,000,000
	<u>\$ 417,177,425</u>	<u>\$ 426,997,597</u>	<u>\$ 451,246,493</u>	<u>\$ 470,095,417</u>

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III-A-14

Request:

Provide schedules and data in support of the following working capital items:

- a. Prepayments--List and identify all items
- b. Federal Excise Tax accrued or prepaid
- c. Federal Income Tax accrued or prepaid
- d. Pa. State Income Tax accrued or prepaid
- e. Pa. Gross Receipts Tax accrued or prepaid
- f. Pa. Capital Stock Tax accrued or prepaid
- g. Pa. Public Utility Realty Tax accrued or prepaid
- h. State sales tax accrued or prepaid
- i. Payroll taxes accrued or prepaid
- j. Any adjustment related to the above items for ratemaking purposes.

Response:

Refer to Exhibit A, Schedule B-5 (HTY, FTY, FPFTY), Exhibit A, Schedule C-4 (HTY, FTY, FPFTY), Exhibit A, Schedule D-9 (HTY, FTY, FPFTY), Exhibit No. RR-17, and 53.53.III.A-50.

Prepared by or under the supervision of: Tracy L. Wesoloski

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III-A-15

Request:

- A. Supply an exhibit supporting the claim for working capital requirement based on the lead-lag method.

- b. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.

- c. Respondent must either include sales for resale and related expenses in revenues and in expenses or exclude from revenues and expenses. Explain procedures followed (exclude telephone).

Response:

Please see National Fuel's Exhibit A, Schedule C (HTY, FTY, and FPFTY) and the direct Testimony of Tracy L. Wesoloski, National Fuel Statement No. 6.

Prepared by or under the supervision of: Tracy L. Wesoloski

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III-A-16

Request:

Provide detailed calculations showing the derivation of the tax liability offset against gross cash working capital requirements.

Response:

Please see National Fuel's Exhibit A, Schedule C-4 for the Historic, Future, and Fully Projected Test Years.

Prepared by or under the supervision of: Tracy L. Wesoloski

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III-A-17

Request:

Prepare a Statement of Income for the various time frames of the rate proceeding including:

- Col. 1--Book recorded statement for the test year.
2--Adjustments to book record to annualize and normalize under present rates.
3--Income statement under present rates after adjustment in Col. 2
4--Adjustment to Col. 3 for revenue increase requested.
5--Income statement under requested rates.
- a. Expenses may be summarized by the following expense classifications for purposes of this statement:
- Operating Expenses (by category)
 - Depreciation
 - Amortization
 - Taxes, Other than Income Taxes
 - Total Operating Expense
 - Operating Income Before Taxes
 - Federal Taxes
 - State Taxes
 - Deferred Federal
 - Deferred State
 - Income Tax Credits
 - Other Credits
 - Other Credits and Charges, etc.
 - Total Income Taxes
 - Net Utility Operating Income
 - Other Income & Deductions
 - Other Income
 - Detailed listing of Other Income used in Tax Calculation
 - Other Income Deduction
 - Detailed Listing
 - Taxes Applicable to Other Income and Deductions
 - Listing Income Before Interest Charges
 - Listing of all types of Interest Charges and all amortization of Premiums and/or Discounts and Expenses on Debt issues

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III-A-17 (Cont.)

Total Interest
Net Income After Interest Charges

(Footnote each adjustment to the above statements with explanation in sufficient clarifying detail.)

Response:

Please refer to National Fuel Exhibit A (HTY), National Fuel Exhibit A (FTY), and National Fuel Exhibit A (FPFTY), schedules in Section D, for the Company's presentation of the requested Statements of Income and adjustments to operating revenues and expenses.

Please refer to the Direct Testimony of Donald N. Koch, National Fuel Statement No. 2, Direct Testimony of Anthony Formato, National Fuel Statement No. 3 and the Direct Testimony of Jeremy R. Barber, National Fuel Statement No. 14, for explanations of the Statements of Income and adjustments to operating revenues and expenses depicted in the Section D schedules of National Fuel Exhibit A (HTY), (FTY) and (FPFTY), the underlying sources of budgeted information, and the basis for the adjustments.

Please refer to the Direct Testimony of Paul R. Moul, National Fuel Statement No. 10, Direct Testimony of Shannon Buffington, National Fuel Statement No. 11 and related National Fuel Exhibit B, Schedule 6, for the derivation of the weighted average cost of debt used in the Company's debt interest synchronization adjustment, including the treatment of debt issuance expense, premiums and discounts used in calculating the effective cost rate for each series of long-term debt.

Please refer to the Direct Testimony of Jeremy R. Barber, National Fuel Statement No. 14, for an explanation on the derivation of future test year and fully projected year sales and revenues.

Please refer to the Direct Testimony of James Rizzo, National Fuel Statement No. 12, for an explanation of the Company's income tax adjustments.

Prepared by or under the supervision of: Donald N. Koch

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-18

Request:

Provide comparative operating statements for the test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major variances between the test year and preceding year by detailed account number.

Response:

Please see Attachment III-A-18 for the comparative operating statements.

Explanations of major variances, defined as amounts greater than \$1,000 or 10%, are shown below (in thousands):

Gas Service Revenue – Increase of \$45,564 primarily due to an increase in gas costs, which was partially offset by a reduction in base rates as a result of the PAPUC's approval of National Fuel Gas Distribution Corporation's Supplement No. 228 to Tariff Gas – PA PUC No. 9 regarding Other Post-Employment Benefits (OPEB) expense (Accounts 480, 481.1, 481.2, and 481.3).

Other Operating Revenue – Decrease of \$1,259 due to an increase in the estimated refund of tax benefit resulting from the 2017 Tax Cuts and Jobs Act (Account 495).

Operating and Maintenance Expense – Increase of \$21,906 primarily due to an increase of in gas costs (Account 401.999), which was partially offset by a decrease in OPEB expense related to the PAPUC order listed above (Account 401.9).

Miscellaneous Income / Expense – Increase of \$979 due to an increase in unrealized losses on Grantor Trust investments partially offset by a realized gain on such investments (Account 421).

Tax Expense – Increase of \$2,421 due to increase in taxable income (Account 411.1).

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Docket No. R-2022
 NFGDC 2022 Base Rate Case
 Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
 Delivered on October 28, 2022

Attachment III-A-18
 K.L. Metzger
 Page 1 of 1

National Fuel
 Comparative Statements of Income
 (In Thousands)

	Twelve Months Ended <u>6/30/2021</u>	Twelve Months Ended <u>6/30/2022</u>	<u>Variance</u>
Revenue			
Gas Service Revenue	\$ 198,079	\$ 243,643	\$ 45,564
Other Operating Revenue	(1,073)	(2,332)	(1,259)
Total Operating Revenues	<u>197,006</u>	<u>241,311</u>	<u>44,305</u>
Expenses			
Operating & Maintenance Expense	148,472	170,378	21,906
Depreciation and Amortization Expense	15,621	16,460	839
Other Taxes	1,612	1,755	143
Interest (Income) / Expense	5,864	6,309	445
Miscellaneous (Income) / Expense	(222)	757	979
Total Expenses Before Income Taxes	<u>171,347</u>	<u>195,659</u>	<u>24,312</u>
Income Before Taxes	25,659	45,652	19,993
Tax Expense	5,373	7,794	2,421
Net Income	<u>\$ 20,286</u>	<u>\$ 37,858</u>	<u>\$ 17,572</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-19

Request:

List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

Response:

None.

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-20

Request:

Supply detailed calculations of amortization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense), the items comprising the actual expenses of prior rate cases and the unamortized balances.

Response:

The Company's rate case expense claim is based on the normalization of projected rate case expenditures. For details, please see NFG Exhibit A (FPPTY), Schedule D-6 and National Fuel Exhibit AF-2, Schedule 4.

Prepared by or under the supervision of: D. Koch/A. Formato

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-21

Request:

Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and non-union merit, progression, promotion and general) granted during the test year and six months subsequent to the test year. Supply data showing for the test year:

- a. Actual payroll expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other.
- b. Date, percentage increase, and annual amount of each general payroll increase during the test year.
- c. Dates and annual amounts of merit increases or management salary adjustments.
- d. Total annual payroll increases in the test year.
- e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses).
- f. Detailed list of employee benefits and cost thereof for union and non-union personnel. Any specific benefits for executives and officers should also be included, and cost thereof.
- g. Support the annualized pension cost figures.
 - (i) State whether these figures include any unfunded pension costs. Explain.
 - (ii) Provide latest actuarial study used for determining pension accrual rates.
- h. Submit a schedule showing any deferred income and consultant fee to corporate officers or employees.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-21 (Cont.)

Response:

- a. Refer to Exhibit AF-4, Schedule 2 for a breakdown of labor by employee classification. All overtime payroll is for non-supervisory employees.

See below table for response to items b – d:

	Raise Date	% Increase	Annual Amount
Supervisory	1/1/22	3.5%	\$306,800
Supervisory	4/1/22	7%	\$679,500
Non-Union Hourly	1/2/22	3%	\$114,469
Non-Union Hourly	5/15/22	7%	\$323,600
Local 2154PA	4/13/22	15%	\$1,003,767
Local 22	5/1/22 & 5/15/22	20%	\$1,423,115
Total			\$3,851,251

- e. Refer to Exhibit AF-4 for the detailed support of the labor forecast.
- h. There are no significant deferred income and consultant fees to corporate officers or employees on the Company's books.

Prepared by or under the supervision of: A. Formato

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-22

Request:

Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (Service Corporations, etc.) for services rendered included in the operating expenses of the filing company for the test year and for the 12-month period ended prior to the test year:

- a. Supply a copy of contracts, if applicable.
- b. Explain the nature of the services provided.
- c. Explain basis on which charges are made.
- d. If charges allocated, identify allocation factors used.
- e. Supply the components and amounts comprising the expense in this account.
- f. Provide details of initial source of charge and reason thereof.

Response:

- a. See Attachment A on pages 2 – 19.
- b. See Attachment A on pages 2 – 19.
- c. See Attachment B on pages 20 – 27.
- d. See Attachment B on pages 20 – 27.
- e. See Attachment B on pages 20 – 27.
- f. See Attachment A on pages 2 – 19.

Prepared by or under the supervision of: Karen L. Metzger



17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
717-731-1970 Main
717-731-1985 Main Fax
www.postschell.com

Anthony D. Kanagy

akanagy@postschell.com
717-612-6034 Direct
717-720-5387 Direct Fax
File #: 154939

October 17, 2018

VIA HAND DELIVERY

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: National Fuel Gas Distribution Corporation - Service Agreement with National Fuel Gas Company and Subsidiary Companies
Docket No. G-2018-3002838

Dear Secretary Chiavetta:

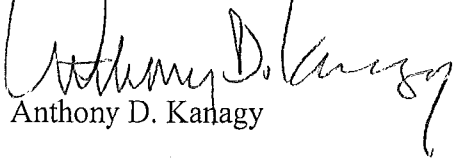
Enclosed for filing on behalf of National Fuel Gas Distribution Corporation (“Distribution” or the “Company”) is the executed Service Agreement between Distribution and National Fuel Gas Company (“National”), including certain subsidiaries of National. This Service Agreement is being filed pursuant to Chapter 21 of the Public Utility Code, 66 Pa. C.S. Ch. 21, governing relationships with affiliates. The Commission approved the changes to the Service Agreement by letter dated September 21, 2018.

Distribution notes that NFG Midstream Mt. Jewett, LLC and Seneca-NFG Midstream Owls Nest, LLC have been dissolved and are no longer parties to the Service Agreement.

Rosemary Chiavetta, Secretary
October 17, 2018
Page 2

Please direct any questions regarding this matter to the undersigned.

Respectfully submitted,


Anthony D. Kanagy

ADK/skr
Enclosure

cc: Paul T. Diskin
Darren Gill
Debra Backer

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

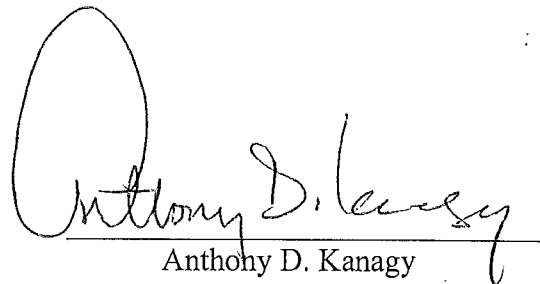
VIA FIRST CLASS MAIL

John R. Evans
Small Business Advocate
Office of Small Business Advocate
300 North Second Street, Suite 202
Harrisburg, PA 17101

Tanya J. McCloskey, Esquire
Senior Assistant Consumer Advocate
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Richard Kanaskie, Esquire
Bureau of Investigation & Enforcement
Commonwealth Keystone Building
400 North Street, 2nd Floor West
PO Box 3265
Harrisburg, PA 17105-3265

Date: October 17, 2018


Anthony D. Kanagy

SERVICE AGREEMENT

AGREEMENT, dated as of the 21st day of September, 2018, among National Fuel Gas Company, a New Jersey corporation ("National"), and the undersigned subsidiaries of National.

WITNESSETH:

WHEREAS, National is a holding company that owns, directly or indirectly, voting securities of the undersigned subsidiary companies;

WHEREAS, National and the undersigned subsidiary companies are referred to herein as the National Fuel Gas System ("System"), which is organized for, and presently engaged primarily in, the business of exploring for, producing, storing, transporting, gathering, marketing and distributing natural gas; and

WHEREAS, System companies desire, need and require from time to time the administrative, engineering and technical aid, assistance and advice of personnel experienced in the operation and management of natural gas and other properties who are employed by members of the System, and have agreed concerning the nature and extent of the assistance and service required, and the amounts to be paid as compensation therefor, and do hereby desire to evidence their agreement in writing;

NOW, THEREFORE, in consideration of the mutual covenants and undertakings herein contained, the parties hereto agree as follows:

ARTICLE I

SERVICES TO BE FURNISHED

National Fuel Gas Distribution Corporation ("Distribution Corporation") or any of the other affiliated members of the System may from time to time perform, on a regular

or temporary basis, administrative, engineering, accounting, maintenance, management or other services, including the leasing of property, for one or more of the other companies in the System. Distribution Corporation and companies in the System that receive services from, or provide services to, Distribution Corporation are listed in Exhibit A to this Agreement. Descriptions of services are included in Exhibit B to this Agreement. Notwithstanding anything to the contrary in this Agreement, no System company may perform any service for any other System company in contravention of any applicable law, regulation, rule, order, judgment or decision of any governmental entity ("Applicable Laws"), including, without limitation, any Applicable Laws governing transactions or communications between utility companies and their affiliates or natural gas companies and their affiliates.

ARTICLE II

ASSIGNMENT OF COSTS

In consideration of services rendered, the companies receiving such services agree to reimburse their share of the costs thereof, as it is the intention of this Agreement that the reimbursement for services rendered to System companies shall cover the costs of providing said services, including overhead expenses. Costs are assigned pursuant to the following guidelines:

1. Directly assign as many costs as possible. For example, labor costs, inventory costs and vendor invoices that pertain to a specific affiliate are charged to that affiliate.
2. Allocate based on cost causative factors. For example, for costs driven by the number of employees, the factor used to allocate the costs among affiliates is

relative number of employees. As another example, for costs driven by computer connectivity to various systems through the System's intranet or mainframe, the factor used to allocate the costs among affiliates is relative number of computers.

3. Use a general allocation when costs cannot be directly assigned or allocated based on cost causative factors. The general allocation is used for administrative and general costs related to common departments (those departments whose services benefit some or all affiliates). The costs are allocated across the affiliates based on a three-factor common expense formula. The three factors included in the formula are: net plant, operation and maintenance expense, and total throughput. The formula is updated annually on a fiscal basis using the prior year's fiscal results in the computation.

ARTICLE III

DETERMINATION OF COST

In determining the cost to be assessed as provided in Article II, there shall be added to the salaries of all employees for whom service charges are to be made, a percentage sufficient to cover the general overhead associated with such personnel which will include an allowance for vacation and holiday pay, payroll taxes and all employee benefits. Unit hourly equipment costs shall be developed based on operating expenses, insurance, maintenance and depreciation costs attributable to each individual class of equipment. Costs of materials shall be computed based on the cost of the item as shown on the books of account of the individual company supplying the item plus the standard inventory overhead charge.

In making the foregoing calculations, no overhead shall be charged by National, and no general overhead of any System company shall be added to costs incurred for services of nonaffiliated consultants employed by such company.

ARTICLE IV

BILLING PRACTICES

As soon as practical after the last day of each month, or such other period as may be agreed upon by the respective companies, a billing shall be rendered for all amounts due for services and expenses for such period, computed pursuant to this Agreement. Bills shall be in reasonable detail and amounts billed shall be paid within a reasonable time after receipt. The System companies shall keep their books and records available for inspection by representatives of the other companies and, upon request by any System company, shall furnish information required by such System company with respect to services rendered, the costs thereof and the allocation of such costs among the System companies.

ARTICLE V

MISCELLANEOUS

This Agreement sets forth the System's general principles relating to the determination and allocation of costs among System companies.

This Agreement shall be in full force and effect as of the date first mentioned above, subject to any necessary approval of governmental agencies having jurisdiction over this matter.

National may from time to time consent to the addition of other subsidiaries as parties to this Agreement, including without limitation subsidiaries that may be formed or

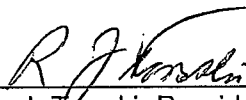
acquired after the date hereof. With such consent, any such additional subsidiary shall become a party to this Agreement by executing a signature page hereto.

This Agreement shall terminate with regard to any System company upon not less than ninety days written notice of termination from such company to the other System companies; provided, however, this Agreement shall terminate immediately with regard to any company as of the date such company ceases to be an affiliated member of the System.

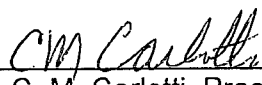
This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which taken together shall constitute one instrument.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement as
of the date first written above.

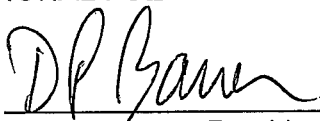
NATIONAL FUEL GAS COMPANY

By:  ^{9/13}
R. J. Tanski, President and Chief Executive Officer

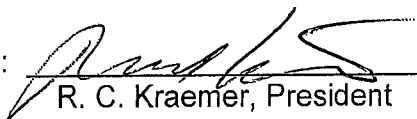
NATIONAL FUEL GAS DISTRIBUTION CORPORATION

By:  ^{9/13}
C. M. Carlotti, President

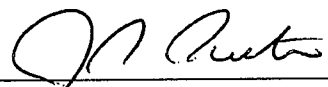
NATIONAL FUEL GAS SUPPLY CORPORATION

By:  ^{9/13}
D. P. Bauer, President

EMPIRE PIPELINE, INC.

By:  ^{9/13}
R. C. Kraemer, President

PENNSYLVANIA GAS HOLDINGS CORPORATION

By:  ^{9/13}
J. R. Pustulka, President

SENECA RESOURCES COMPANY, LLC

By: _____
J. P. McGinnis, President

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement as
of the date first written above.

NATIONAL FUEL GAS COMPANY

By: _____
R. J. Tanski, President and Chief Executive Officer

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

By: _____
C. M. Carlotti, President

NATIONAL FUEL GAS SUPPLY CORPORATION

By: _____
D. P. Bauer, President

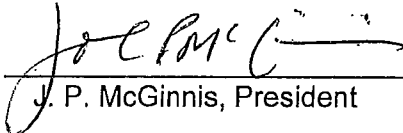
EMPIRE PIPELINE, INC.

By: _____
R. C. Kraemer, President

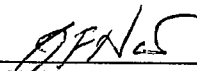
PENNSYLVANIA GAS HOLDINGS CORPORATION

By: _____
J. R. Pustulka, President

SENECA RESOURCES COMPANY, LLC

By:  _____
J. P. McGinnis, President *JPM*

NATIONAL FUEL RESOURCES, INC.

By: 
J. P. Hart, Vice President

NATIONAL FUEL GAS MIDSTREAM COMPANY, LLC

By: _____
M. P. Kasprzak, President

NFG MIDSTREAM COVINGTON, LLC

By: _____
M. P. Kasprzak, Manager

NFG MIDSTREAM PROCESSING, LLC

By: _____
M. P. Kasprzak, Manager

NFG MIDSTREAM TROUT RUN, LLC

By: _____
M. P. Kasprzak, Manager

NFG MIDSTREAM TIONESTA, LLC

By: _____
M. P. Kasprzak, Manager


NATIONAL FUEL RESOURCES, INC.

By: _____
J. F. Hart, Vice President

NATIONAL FUEL GAS MIDSTREAM COMPANY, LLC

By:  _____ 9/13
M. P. Kasprzak, President

NFG MIDSTREAM COVINGTON, LLC

By:  _____ 9/13
M. P. Kasprzak, Manager


NFG MIDSTREAM PROCESSING, LLC

By:  _____ 9/13
M. P. Kasprzak, Manager

NFG MIDSTREAM TROUT RUN, LLC

By:  _____ 9/13
M. P. Kasprzak, Manager

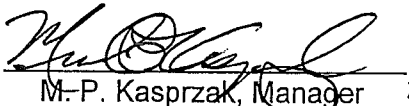
NFG MIDSTREAM TIONESTA, LLC

By:  _____ 9/13
M. P. Kasprzak, Manager

NFG MIDSTREAM CLERMONT, LLC

By: 
M. P. Kasprzak, Manager *MPK*

NFG MIDSTREAM WELLSBORO, LLC

By: 
M. P. Kasprzak, Manager *MPK*

LEIDY HUB, INC.

By: _____
J. R. Pustulka, Senior Vice President

NATIONAL FUEL GAS SUPPLY HOLDINGS CORPORATION

By: _____
J. R. Pustulka, President

NATIONAL FUEL GAS SUPPLY, LLC

By: _____
J. R. Pustulka, President

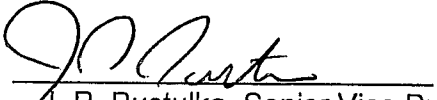
NFG MIDSTREAM CLERMONT, LLC

By: _____
M. P. Kasprzak, Manager


NFG MIDSTREAM WELLSBORO, LLC

By: _____
M. P. Kasprzak, Manager

LEIDY HUB, INC.

By:  _____ ^{JRP}
J. R. Pustulka, Senior Vice President

NATIONAL FUEL GAS SUPPLY HOLDINGS CORPORATION

By:  _____ ^{JRP}
J. R. Pustulka, President

NATIONAL FUEL GAS SUPPLY, LLC


By:  _____ ^{JRP}
J. R. Pustulka, President

EXHIBIT A
NATIONAL FUEL GAS SYSTEM COMPANIES

National Fuel Gas Company
National Fuel Gas Distribution Corporation
National Fuel Gas Supply Corporation
Empire Pipeline, Inc.
Pennsylvania Gas Holdings Corporation
Seneca Resources Company, LLC
National Fuel Resources, Inc.
National Fuel Gas Midstream Company, LLC
NFG Midstream Covington, LLC
NFG Midstream Processing, LLC
NFG Midstream Trout Run, LLC
NFG Midstream Tionesta, LLC
NFG Midstream Clermont, LLC
NFG Midstream Wellsboro, LLC
Leidy Hub, Inc.
National Fuel Gas Supply Holdings Corporation
National Fuel Gas Supply, LLC

EXHIBIT B
DESCRIPTION OF SERVICES

Services Provided By National Fuel Gas Company

SERVICE	DESCRIPTION
Executive	Provide management services for all aspects of the business.
Financing	Provides financing for affiliates through issuance of commercial paper, bank lines of credit and equity. Additionally, monitors corporate credit rating and bank relationships.
Office Space Rental	Provides office space at the headquarters building to certain affiliates.

Services Provided By National Fuel Gas Distribution Corporation

SERVICE	DESCRIPTION
Accounting	Provide accounting services to maintain the books and records of the company, provide financial reports and analysis, prepare statutory reports, provide accounting research, set accounting policy, maintain allocations and inter-company billings. Maintain the general ledger (GL) system.
Accounts Payable	Provide non-payroll disbursement processing and analysis including account distribution to the general ledger. Resolve problems associated with invoice processing and maintain the accounts payable system.
Asset Management	Provide services to maintain and manage plant accounting and depreciation for affiliate assets.
Audit Services	Perform audit services for management and the Board of Directors, assist external auditors, provide analysis and safeguard company assets.
Benefit Administration	Provide services to design, implement and administer employee benefit programs.
Budget	Develop and maintain an operating budget, provide management with variance reports and analysis. Provide training and instruction to budget preparers.
Cash Management	Provide services to plan, manage and maintain corporate cash flow, maintain the 'money pool', track miscellaneous billings and cash related items.
Corporate Communications	Provides services related to public and media relations, as well as communicating company information to employees and retirees.
Credit, Collections & Receivables Management	Provide services to maximize customer collections and reduce bad debt write-offs. Additionally, provide credit risk analysis of customers and marketers.
Engineering	Provide engineering service and support functions for pipelines and construction projects.
Executive	Provides management and administrative services related to the overall operation and direction of the affiliates.
Finance - General	Provides services to analyze, maintain and monitor corporate financing activities.

SERVICE	DESCRIPTION
Financial Planning	Provide services to prepare, analyze and maintain the corporate earnings forecast, cash and financing needs.
Government Affairs	Provides services to monitor the political arena and maintain relationships with governmental institutions on a state and federal level.
Human Resources	Provide services to manage and maintain employee compensation policies, recruiting and training programs and worker's compensation and disability programs. Additionally, implement and maintain employee programs and statutory programs.
Information Services	Provide services to manage, design, develop, implement, monitor and maintain information technologies, application systems, networks, mainframe, software, data security, data recovery and data backup.
Investor Relations	Develop and implement programs to educate and inform potential investors, and communicate information to current investors.
Land	Provide service related to facilities management and land support for operations and construction.
Leasing	Lease property to affiliates and provide services to manage and maintain leasing activities and disposition of leased materials.
Legal	Provide service related to labor and employment law, litigation, contracts, environmental matters, financial reporting and/or advice on other legal matters.
Materials Management	Manage and maintain material inventories and material logistics. Additionally, monitor material requirements planning (MRP) activity and project material planning.
Operating & Maintenance – Distribution	Provides service to operate and maintain lines, including changing charts, servicing valves and meters, and other routine maintenance.
Operating & Maintenance – Gathering	Performs routine maintenance and operating functions on gathering lines of affiliates.
Operating & Maintenance – Transmission	Performs routine maintenance and operating functions on transmission lines of affiliates.
Payroll	Provide services related to wage distribution, including the distribution of accounting charges to the GL. Manage withholding liabilities and coordinate filing of statutory reports.
Purchasing	Provide services to procure material, equipment and services, analyze corporate spending and support the materials management function.
Risk	Provide service related to Risk mitigation, Insurance, Environmental issues and compensation and damage claims.
Security	Provide security services for company buildings, structures, work sites and personnel.
Tax	Provide services related to tax filing compliance requirements and perform research and consulting on tax issues.
Telecommunications	Provide services to design, implement, monitor and maintain telecommunication networks throughout the affiliates for voice, data, cellular and satellite communication.

Services Provided By National Fuel Gas Supply Corporation or Empire Pipeline, Inc.

SERVICE	DESCRIPTION
Engineering	Provide engineering service and support functions for pipelines and construction projects.
Leasing	Lease property to affiliates
Legal	Provide service related to labor and employment law, litigation, contracts, environmental matters, financial reporting and/or advice on other legal matters.
Operating & Maintenance – Distribution	Provides service to operate and maintain distribution lines of affiliates, including changing charts, servicing valves and meters, and other routine maintenance.
Operating & Maintenance – Gathering	Performs routine maintenance and operating functions on gathering lines of affiliates.

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS SUPPLY CORPORATION
TWELVE MONTHS ENDED June 30, 2022
PENNSYLVANIA DIVISION

<u>ACCOUNT</u>	<u>FUNCTION</u>	<u>BASIS OF CHARGE</u>	<u>AMOUNT</u>
<u>Operating</u>			
401200	Natural Gas Production	Actual	\$ -
401300	Gas Supplies	Actual & *Allocation	116,237
401400	Storage	Actual	-
401500	Transmission	"	98,724
401600	Distribution	"	1,409,384
401700	Customer Accounts	"	59,956
401800	Customer Service	"	67,840
401900	Administrative & General	Actual & ^Allocation	1,358,923
<u>Maintenance</u>			
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	"	-
402400	Storage	"	-
402500	Transmission	"	45,238
402600	Distribution	"	198,166
402900	Administrative & General	"	<u>47,808</u>
			<u><u>\$ 3,402,276</u></u>

*Allocated based on total throughput

^Allocated based on area of responsibility

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
EMPIRE PIPELINE
TWELVE MONTHS ENDED June 30, 2022
PENNSYLVANIA DIVISION

<u>ACCOUNT</u>	<u>FUNCTION</u>	<u>BASIS OF CHARGE</u>	<u>AMOUNT</u>
	<u>Operating</u>		
401200	Natural Gas Production	Actual	\$ -
401300	Gas Supplies	"	-
401400	Storage	"	-
401500	Transmission	"	259
401600	Distribution	"	-
401700	Customer Accounts	"	-
401800	Customer Service	"	-
401900	Administrative & General	"	-
	<u>Maintenance</u>		
402200	Natural Gas Production	"	-
402300	Gas Supplies	"	-
402400	Storage	"	-
402500	Transmission	"	-
402600	Distribution	"	-
402900	Administrative & General	"	-
			<u>\$ 259</u>

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS MIDSTREAM CORPORATION
TWELVE MONTHS ENDED June 30, 2022
PENNSYLVANIA DIVISION

<u>ACCOUNT</u>	<u>FUNCTION</u>	<u>BASIS OF CHARGE</u>	<u>AMOUNT</u>
	<u>Operating</u>		
401200	Natural Gas Production	Actual	\$ -
401300	Gas Supplies	"	-
401400	Storage	"	-
401500	Transmission	"	-
401600	Distribution	"	12,865
401700	Customer Accounts	"	-
401800	Customer Service	"	-
401900	Administrative & General	"	18,409
	<u>Maintenance</u>		
402200	Natural Gas Production	"	-
402300	Gas Supplies	"	-
402400	Storage	"	-
402500	Transmission	"	-
402600	Distribution	"	180
402900	Administrative & General	"	-
			<u>\$ 31,454</u>

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS COMPANY
TWELVE MONTHS ENDED June 30, 2022
PENNSYLVANIA DIVISION

<u>ACCOUNT</u>	<u>FUNCTION</u>	<u>BASIS OF CHARGE</u>	<u>AMOUNT</u>
	<u>Operating</u>		
401200	Natural Gas Production	Actual	\$ -
401300	Gas Supplies	"	-
401400	Storage	"	-
401500	Transmission	"	-
401600	Distribution	"	-
401700	Customer Accounts	"	-
401800	Customer Service	"	19
401900	Administrative & General	"	97,123
	<u>Maintenance</u>		
402200	Natural Gas Production	"	-
402300	Gas Supplies	"	-
402400	Storage	"	-
402500	Transmission	"	-
402600	Distribution	"	-
402900	Administrative & General	"	749
			<u>\$ 97,891</u>

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS SUPPLY CORPORATION
TWELVE MONTHS ENDED June 30, 2021
PENNSYLVANIA DIVISION

<u>ACCOUNT</u>	<u>FUNCTION</u>	<u>BASIS OF CHARGE</u>	<u>AMOUNT</u>
<u>Operating</u>			
401200	Natural Gas Production	Actual	\$ 408
401300	Gas Supplies	Actual & *Allocation	125,325
401400	Storage	Actual	-
401500	Transmission	"	123,056
401600	Distribution	"	1,305,598
401700	Customer Accounts	"	58,982
401800	Customer Service	"	61,458
401900	Administrative & General	Actual & ^Allocation	1,394,212
<u>Maintenance</u>			
402200	Natural Gas Production	Actual	77
402300	Gas Supplies	"	-
402400	Storage	"	-
402500	Transmission	"	68,024
402600	Distribution	"	183,070
402900	Administrative & General	"	27,127
			<u>\$ 3,347,337</u>

*Allocated based on total throughput

^Allocated based on area of responsibility

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
EMPIRE PIPELINE
TWELVE MONTHS ENDED June 30, 2021
PENNSYLVANIA DIVISION

<u>ACCOUNT</u>	<u>FUNCTION</u>	<u>BASIS OF CHARGE</u>	<u>AMOUNT</u>
	<u>Operating</u>		
401200	Natural Gas Production	Actual	\$ -
401300	Gas Supplies	"	-
401400	Storage	"	-
401500	Transmission	"	-
401600	Distribution	"	-
401700	Customer Accounts	"	-
401800	Customer Service	"	-
401900	Administrative & General	"	-
	<u>Maintenance</u>		
402200	Natural Gas Production	"	-
402300	Gas Supplies	"	-
402400	Storage	"	-
402500	Transmission	"	-
402600	Distribution	"	212
402900	Administrative & General	"	-
			<u>\$ 212</u>

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS MIDSTREAM CORPORATION
TWELVE MONTHS ENDED June 30, 2021
PENNSYLVANIA DIVISION

<u>ACCOUNT</u>	<u>FUNCTION</u>	<u>BASIS OF CHARGE</u>	<u>AMOUNT</u>
	<u>Operating</u>		
401200	Natural Gas Production	Actual	\$ -
401300	Gas Supplies	"	-
401400	Storage	"	-
401500	Transmission	"	-
401600	Distribution	"	7,633
401700	Customer Accounts	"	-
401800	Customer Service	"	-
401900	Administrative & General	"	2,122
	<u>Maintenance</u>		
402200	Natural Gas Production	"	-
402300	Gas Supplies	"	-
402400	Storage	"	-
402500	Transmission	"	-
402600	Distribution	"	-
402900	Administrative & General	"	-
			<u>\$ 9,755</u>

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS COMPANY
TWELVE MONTHS ENDED June 30, 2021
PENNSYLVANIA DIVISION

<u>ACCOUNT</u>	<u>FUNCTION</u>	<u>BASIS OF CHARGE</u>	<u>AMOUNT</u>
	<u>Operating</u>		
401200	Natural Gas Production	Actual	\$ -
401300	Gas Supplies	"	-
401400	Storage	"	-
401500	Transmission	"	-
401600	Distribution	"	-
401700	Customer Accounts	"	-
401800	Customer Service	"	-
401900	Administrative & General	"	52,564
	<u>Maintenance</u>		
402200	Natural Gas Production	"	-
402300	Gas Supplies	"	-
402400	Storage	"	-
402500	Transmission	"	-
402600	Distribution	"	-
402900	Administrative & General	"	750
			<u>\$ 53,314</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-23

Request:

Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. State method for calculating monthly or annual payments.

Response:

Please see Attachment III-A-23.

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
 Pennsylvania Division
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Attachment III-A-23
 K.L. Metzger
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National Fuel
 Costs Relative to Leasing Equipment, Computer Rental, and Office Space
 12 Months Ended 6/30/2022

	<u>Annual Expense</u>	<u>Method of Computing Payment</u>	<u>Terms of Lease or Rental Agreements</u>
Land	\$ 28,981.40	Monthly payments per lease or rental agreements	2020-2025
Office Space	15,666.25	Monthly payments per lease or rental agreements	2022-2023
Office Equipment	1,690.35	Monthly payments per lease or rental agreements	2019-2024
	<u>\$ 46,338.00</u>		

Note: The balances above include only long-term (12 months or more) leases and rental agreements.

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III-A-24

Request:

Submit detailed calculations (or best estimates) of the cost resulting from major storm damage.

Response:

None.

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-25

Request:

Submit details of expenditures for advertising (National and Institutional and Local media). Provide a schedule of advertising expense by major media categories for the test year and the prior two comparable years with respect to:

- a. Public health and safety
- b. Conservation of energy
- c. Explanation of Billing Practices, Rates, etc.
- d. Provision of factual and objective data programs in educational institutions
- e. Other advertising programs
- f. Total advertising expense

Response:

Please see attached.

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III-A-25 (Cont.)

	Period Ending 6/30/2022	Period Ending 6/30/2021	Period Ending 6/30/2020
Newspaper			
Public Health and Safety	\$ -	\$ -	\$ -
CO2, Gas Safety, CBYD, Dog Bite, Conservation	\$ -	\$ -	\$ -
Billing, Rates, Supply, etc...	\$ -	\$ -	\$ -
Payment Assistance, LIHEAP	\$ -	\$ -	\$ 39,199
Educational Institutional Programs	\$ -	\$ -	\$ -
Other Advertising Programs	\$ -	\$ -	\$ 14,943
Total	\$ -	\$ -	\$ 54,141
Television	\$ -	\$ -	\$ -
Public Health and Safety	\$ -	\$ -	\$ -
CO2, Gas Safety, CBYD, Dog Bite, Conservation	\$ 46,074	\$ 46,825	\$ 48,296
Billing, Rates, Supply, etc...	\$ -	\$ -	\$ -
Payment Assistance, LIHEAP	\$ 78,241	\$ 61,428	\$ 71,590
Educational Institutional Programs	\$ -	\$ -	\$ -
Other Advertising Programs	\$ -	\$ -	\$ -
Total	\$ 124,315	\$ 108,253	\$ 119,886
Radio	\$ -	\$ -	\$ -
Public Health and Safety	\$ -	\$ -	\$ 27,927
CO2, Gas Safety, CBYD, Dog Bite, Conservation	\$ 1,120	\$ 8,989	\$ 37,654
Billing, Rates, Supply, etc...	\$ -	\$ -	\$ -
Payment Assistance, LIHEAP	\$ 965	\$ -	\$ 38,339
Educational Institutional Programs	\$ -	\$ -	\$ -
Other Advertising Programs	\$ -	\$ -	\$ -
Total	\$ 2,085	\$ 8,989	\$ 103,920

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III-A-25 Con't

	Period Ending	Period Ending	Period Ending
	6/30/2022	6/30/2021	6/30/2020
Magazines and Misc			
Public Health and Safety	\$ -	\$ -	\$ -
CO2, Gas Safety, CBYD, Dog Bite,	\$ 34,684	\$ 37,555	\$ 23,664
Conservation	\$ -	\$ -	\$ -
Billing, Rates, Supply, etc...	\$ -	\$ -	\$ -
Payment Assistance, LIHEAP	\$ 2,185		\$ 40,434
Educational Institutional Programs	\$ -	\$ -	\$ -
Other Advertising Programs	\$ -	\$ -	\$ -
Total	\$ 36,869	\$ 37,555	\$ 64,097
Bill Inserts and Brochures			
Public Health and Safety	\$ -	\$ 758	\$ 3,824
CO2, Gas Safety, CBYD, Dog Bite,	\$ 37,823	\$ 31,695	\$ 30,955
Conservation	\$ -	\$ -	\$ -
Billing, Rates, Supply, etc...	\$ 11,654	\$ 5,769	\$ 4,040
Payment Assistance, LIHEAP	\$ 19,763	\$ 6,874	\$ 8,797
Educational Institutional Programs	\$ -	\$ -	\$ -
Other Advertising Programs	\$ 3,130	\$ -	\$ -
Total	\$ 72,371	\$ 45,096	\$ 47,615
Social and Internet/Digital			
Public Health and Safety	\$ -	\$ -	\$ -
CO2, Gas Safety, CBYD, Dog Bite,	\$ 56,884	\$ 40,621	\$ 29,789
Conservation	\$ -	\$ -	\$ -
Billing, Rates, Supply, etc...	\$ -	\$ -	\$ -
Payment Assistance, LIHEAP	\$ 45,774	\$ 105,189	\$ 31,182
Educational Institutional Programs	\$ -	\$ -	\$ -
Other Advertising Programs	\$ -	\$ -	\$ -
Total	\$ 102,657	\$ 145,809	\$ 60,971
Grand Total	\$ 338,297	\$ 345,702	\$ 450,631

Prepared by or under the supervision of: Donald N. Koch

National Fuel Gas Distribution Corporation
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III-A-26

Request:

Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.

Response:

Supplements to Tariff Gas – Pennsylvania P.U.C No. 9

- No. 228 – Issued July 22, 2021 – Effective October 1, 2021
Base rate adjustment for OPEB

- No. 228 Revised – Issued July 28, 2021 – Effective October 1, 2021
Base rate adjustment for OPEB

- No. 229 – Issued July 30, 2021 – Effective August 1, 2021
Change in State Tax Adjustment Surcharge (STAS) at R-2021-3023541

- No. 230 – Issued July 30, 2021 – Effective August 1, 2021
Annual purchased gas cost compliance filing at R-2021-3023541

- No. 231 – Issued August 31, 2021 – Effective October 1, 2021
Filing to conform with Commission Orders at M-2018-2641242 and R-2018-30000527 (Commission Tax Orders)

- No. 232 – Issued September 30, 2021 – Effective October 1, 2021
Gas cost changes in relation to OPEB filing at R-2021-3027406

- No. 233 – Issued October 29, 2021 – Effective November 1, 2021
Change in State Tax Adjustment Surcharge (STAS) at R-2021-3023541

- No. 234 – Issued October 29, 2021 – Effective November 1, 2021
Quarterly 1307(f) gas cost filing

- No. 234 Revised – Issued November 1, 2021 – Effective November 1, 2021
Quarterly 1307(f) gas cost filing

- No. 235 – Issued November 30, 2021 – Effective January 1, 2022
Rider E filing – Customer Education

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III-A-26 (Cont.)

- No. 236 – Issued January 31, 2022 – Effective August 1, 2022
Initial filing of 1307(f)
- No. 237 – Issued January 31, 2022 – Effective February 1, 2022
Change in State Tax Adjustment Surcharge (STAS) at R-2021-3023541
- No. 238 – Issued January 31, 2022 – Effective February 1, 2022
Quarterly 1307(f) gas cost filing
- No. 239 – Issued February 28, 2022 – Effective March 1, 2022
OPEB compliance filing at R-2021-3027406 and C-2021-3028654
- No. 240 – Issued April 29, 2022 – Effective May 1, 2022
Change in State Tax Adjustment Surcharge (STAS) at R-2021-3023541
- No. 241 – Issued April 29, 2022 – Effective May 1, 2022
Quarterly 1307(f) gas cost filing
- No. 242 – Issued July 29, 2022 – Effective August 1, 2022
Change in State Tax Adjustment Surcharge (STAS) at R-2021-3023541
- No. 243 – Issued July 29, 2022 – Effective August 1, 2022
Quarterly 1307(f) gas cost filing
- No. 244 – Issued August 31, 2022 – Effective October 1, 2022
Tax Cuts & Jobs Act (TCJA) impact filing
- No. 245 – Issued September 30, 2022 – Effective October 1, 2022
Rider I filing - OPEB Temporary Surcredit update
- No. 246 – Issued October 5, 2022 – Effective December 5, 2022
Update to tariff Rule No. 33 - Data Security Agreement and Self
Attestation
- No. 247 – Issued October 13, 2022 – Effective December 9, 2022
Update to tariff Rule No. 33 – Data Security Agreement and Self
Attestation

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III-A-26 (Cont.)

Gas Cost Rate

1307(f) 2022 – Annual 1307(f) Prefiling/supporting information at R-2022-3030235

1307(f) 2022 – Annual 1307(f) Testimony, exhibits, tariff supplements and tariff addendums for the computation of PGC rates for the twelve months ended November 30, 2021

Other Data

State Tax Adjustment Surcharge (STA) calculation at R-2021-3028800

LIRA Discount Charge Rider F Reconciliation Filing under 66 Pa.C.S.A 1307(f)

Annual Delta Fund for Research and Development Projects Report pursuant to R-00061493 settlement paragraph 18 A.3

Universal Service and Energy Conservation Plan for 2022-2026 Status Update Relative to Implementation of Online LIRA Interface/Application

1307(e) Rider E Annual Reconciliation

Annual Tax Cuts & Jobs Act Reconciliation for fiscal year ended September 30, 2021, in compliance with M-2018-2641242 and R-2018-3000527

Annual Depreciation Report

Pennsylvania Pipeline Operator Annual Registration Form

Annual Low-Consumption LIURP Pilot Reporting

Gas Annual Report to the Pa P.U.C

Universal Service and Energy Conservation Plan for 2022-2026 – Revised Plan

Universal Service and Energy Conservation Plan for 2022-2026

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III-A-26 (Cont.)

Notification of Implementation of Certain Portions of National Fuel's Universal Service and Energy Conservation Plan for 2022-2026 at M-2021-3024935

Quarterly Earnings Reports

Annual Rate Comparison Report in accordance with 66 Pa C.S. section 308.1(b)

Assessment Report, Form GAO-21 in accordance with 66 Pa C.S. section 510(b)

Public Utility Security Planning and Readiness Self-Certification Form

Annual Integrated Resource Planning Report

Unaccounted for Gas Report

Prepared by or under the supervision of: Janine M. Ward

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III-A-27

Request:

Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for by the Company and the cost thereof.

Response:

Refer to Attachment III-A-27.

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
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AMERICAN GAS ASSOCIATION	\$ 136,872.00
ENERGY ASSOCIATION OF PENNSYLVANIA	46,968.04
ERIE REGIONAL CHAMBER & GROWTH	13,750.00
PA CHAMBER OF BUSINESS & INDUSTRY	5,643.50
NORTH AMERICAN ENERGY STANDARDS BOARD	4,000.00
PENN-NORTHWEST DEVELOPMENT CORP	2,812.50
COALITION FOR RENEWABLE	2,700.00
HERSHEY COUNTRY CLUB	1,877.00
AMERICAN INSTITUTE OF CHEMICAL ENGINEERS	1,875.00
EDISON ELECTRIC INSTITUTE	1,690.15
COMMON GROUND ALLIANCE	1,250.00
ERIE CLUB	1,055.00
CLARION COUNTY ECONOMIC DEVELOPMENT	1,000.00
SHENANGO VALLEY CHAMBER OF COMMERCE	1,000.00
ROTARY CLUB OF ERIE	700.00
PIOGA	665.00
APARTMENT ASSOCIATION OF NORTHWESTERN	650.00
MANUFACTURER & BUSINESS ASSOCIATION	612.75
MERCER COUNTY BUILDERS ASSOC	599.88
INSTITUTE OF INTERNAL AUDITORS	582.69
IOGA OF NEW YORK	577.50
ERIE PHILHARMONIC	550.00
WARREN COUNTY CHAMBER OF BUSINESS & IND	550.00
ERIE COUNTY BAR ASSOCIATION	540.00
PITTSBURGH REGION CLEAN CITIES	500.00
OTHER	3,440.99
TOTAL	<u>\$ 232,462.00</u>

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III-A-28

Request:

Submit a schedule showing, by major components, the expenditures associated with Outside Services Employed, Regulatory Commission Expenses and Miscellaneous General Expenses, for the test year and prior two comparable years.

Response:

See Attachment III-A-28 for an analysis of Account 923 - Outside Services Employed, Account 928 - Regulatory Commission Expense, and Account 930.2 - Miscellaneous General Expenses for the twelve months ended June 30, 2022, 2021, and 2020.

Prepared by or under the supervision of: Karen L. Metzger

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED
 TWELVE MONTHS ENDED JUNE 30, 2022, 2021 & 2020

VENDOR	6/30/22	6/30/21	6/30/20
	\$	\$	\$
3 E Company	-	316	316
AKF Reporters, Inc.	-	-	282
Babst, Calland, Clements, Zomnir	250	-	-
Bonadio & Co, LLP	6,634	8,359	7,740
Buchanan, Ingersoll & Rooney	65,156	28,511	5,273
Burns White, LLC	-	-	1,131
Castle Claims Service	-	1,086	-
Common Expense	(32,614)	21,862	51,807
Cullen & Dykman, LLP	21,848	24,000	16,599
Erie Police Department	-	15	-
ERM Consulting & Engineering, Inc.	30,128	-	-
Ferguson & Holdnack Reporting, Inc.	-	-	1,890
Financial Accounting Standards	285	-	-
Gannett Fleming Valuation & Rate	3,088	2,620	1,568
JNR Adjustment Company, Inc.	1,494	834	-
M&T Bank	200	904	1,329
MacDonald Illig Jones & Britton	27,363	2,299	8,916
Marmen Mioduszewski Bordonaro	4,994	1,638	4,260
Mercer, Inc.	37,109	37,886	28,166
Mes Solutions	2,395	-	-
Mizner Law Firm	38,360	-	-
MMI Intellectual Property	1,035	-	-
Peek N Peak	-	-	1,213
Peoplesoft USA, Inc	97,673	94,456	44,816
Phillips Lytle, LLP	-	51	219
Post & Schell PC	45,699	10,022	17,454
Pricewaterhouse Coopers, LLC	173,128	165,965	175,518
Professional Communications	442	479	444
Public Company Accounting	1,868	1,983	-
Robson Forensic, Inc.	-	-	40,499
Szymkowiak & Associates CPAs PC	4,467	4,884	4,126
The Bureau of National Affairs, Inc.	-	1,529	-
Towers Watson Delaware, Inc.	3,189	2,308	-
Tri Rivers Consulting Services, Inc.	-	-	2,221
US Legal Support	-	-	887
Workiva	7,727	10,188	8,069
Zimmer Kunz	-	50,395	60,614
Total	<u>541,918</u>	<u>472,590</u>	<u>485,357</u>

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 928 - REGULATORY COMMISSION EXPENSES
 TWELVE MONTHS ENDED JUNE 30, 2022, 2021 & 2020

VENDOR	6/30/22	6/30/21	6/30/20
	\$	\$	\$
Adams Energy Solutions, LLC	1,994	1,010	-
Buchanan Ingersol & Rooney	-	1,248	-
Eckert Seamans Cherin & Mellott, LLC	-	22,638	9,698
FTI Consulting, Inc.	3,339	-	17,534
Gannett Fleming Valuation & Rate	6,393	5,825	4,600
Hallmark Management Service, Inc.	-	-	298
Labor & Benefits	330,165	278,100	254,952
Navex Global, Inc.	1,654	-	-
North American Energy Standards Board	4,000	4,000	3,750
PaPUC Assessment	788,060	707,277	675,198
Phillips Lytle, LLP	-	444	-
Post & Schell, PC	236,211	254,609	128,074
Ruhlin Energy Advisors, LLP	875	2,451	409
Snake Hill Energy Resources, Inc.	1,388	3,362	-
Snell & Wilmer LLP Law Offices	-	-	8,854
UPS, Inc.	262	151	1,280
Windstream Communications	2	23	42
	<hr/>	<hr/>	<hr/>
Total	<u>1,374,343</u>	<u>1,281,138</u>	<u>1,104,689</u>

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 Witness: K.L. Metzger
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 930.2 - MISCELLANEOUS GENERAL EXPENSES
 TWELVE MONTHS ENDED JUNE 30, 2022, 2021 & 2020

<u>EXPENSE TYPE</u>	<u>6/30/22</u>	<u>6/30/21</u>	<u>6/30/20</u>
	\$	\$	\$
Professional Services	25,547	23,961	23,944
Dues and Memberships	78,147	69,542	77,388
AGA Expenses	128,220	136,037	135,840
Pandemic Costs	75,531	166,907	218,814
Safety Incentive Program	19,267	22,910	-
Pipeline Safety Management System	11,174	3,992	-
Bank Service Fees	153,214	188,015	178,313
IT Services	35,597	47,151	45,598
PFI Replacement Project	54,818	74,830	58,638
Other General Expenses	23,943	11,623	44,007
Total	<u>605,458</u>	<u>744,968</u>	<u>782,542</u>

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Pennsylvania Division
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III-A-29

Request:

Submit details of information covering research and development expenditures, including major projects within the company and forecasted company programs.

Response:

See the National Fuel Exhibit EMS-3 for the FY 2021 Delta Fund Report.

See attached confidential report for traditional RD&D projects provided separately.

Prepared by or under the supervision of: Erik M. Solomon

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-30

Request:

Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the test year.

Response:

National Fuel Gas Distribution Corporation
Pennsylvania Division
Account 426.1 - Miscellaneous Income Deductions - Donations
Twelve Months Ended June 30, 2022

Alzheimers Association	1,000.00
American Red Cross	1,000.00
Builders Association Of Northwest Pa	500.00
Catholic Charities	1,500.00
Ellen Curry Foundation	500.00
Erie Philharmonic	4,150.00
Ferrier True Value Hardware	5,390.34
Foundation For Free Enterprise	1,250.00
French Creek Council	75.00
Gecac	2,300.00
Lions Club Of Erie	445.00
Meca	1,200.00
Neighbor For Neighbor Heat Fund	900.00
Pa Chamber Of Business & Industry	1,250.00
Penn-Northwest Development Corp	1,970.00
Presque Isle Partnership	4,557.50

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III-A-30 (Cont.)

Signs Now 335 Inc	82.15
United Way Of Erie County	2,500.00
Wqln Public Broadcasting Of Nwpa	5,000.00
American Heart Association	100.00
Make-A-Wish	910.00
Asbury Woods Partnership Inc	2,500.00
Erie Seawolves	720.00
Safenet	2,000.00
Erie County Historical Society	3,350.00
Austin Volunteer Fire Company	1,000.00
Neighbor For Neighbor Heat Fund	100.00
Crime Victim Ctr. Of Erie County Inc	3,720.00
Erie Youth Hockey Association	1,000.00
Michael J Fox Foundation	100.00
Venango Area Chamber Of Commerce	250.00
March Of Dimes Birth Defects Foundation	1,062.50
Flagship Niagara League	900.00
Erie Art Museum	2,200.00
Manufacturer & Business Association	7,400.00
Jefferson County Youth Field Day	200.00
Young Artist Debut Orchestra	2,350.00
Iroquois School District Foundation	1,500.00
St Mary'S Home Of Erie	830.00
Downtown Edinboro Arts & Music Festival	1,000.00
Marcellus Shale Coalition	2,625.00
Mercy Center For Women	1,000.00
St Martin Center	500.00
Emergycare	1,914.00
Fairview School Foundation	300.00
L'Arche Erie	300.00
Penn Highlands	300.00
Erie Dawn Inc	900.00
Erie Community Foundation	5,250.00
Hooked On Books For Kids	500.00
Sisters Of St Joseph Neighborhood	700.00
Hope On Horseback	1,275.00
Erie Zoological Society	7,730.00
Family Services Of Nwpa	875.00
Community Cup Charity	1,250.00
Greater Erie Alliance For Equality	2,445.00
Michaels Making Lives Better	3,000.00

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III-A-30 (Cont.)

French Creek Valley Conservancy	1,000.00
Potter County Educational Council	500.00
Fairview Athletic Boosters	150.00
Womens Energy Network	125.00
Because You Care Inc	100.00
St Vincent Hospital	2,750.00
Erie United Methodist Alliance	400.00
Austin Baseball Association	300.00
St Mark Catholic Center	500.00
Cafe	13,750.00
Erie Otters Jaw Hockey Enterprises Lp	6,647.06
Catholic Foundation Of Nwpa	500.00
Erie Contemporary Ballet Theatre	940.00
Jefferson Edicational Society	500.00
Association Of Fundraising Professionals	162.50
Erie Family Center	100.00
Wld Ranch	100.00
Erie Catholic Preparatory School	3,125.00
St George Youth Athletic Association	500.00
St Titus Church	100.00
Wayside Presbyterian Church	100.00
Community Shelter Services	500.00
Parkinson Partners Of Nwpa Inc	100.00
Northwestern Community Youth Center	180.00
Total	<u><u>132,756.05</u></u>

Prepared by or under the supervision of: Karen L. Metzger

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III-A-31

Request:

Provide a detailed analysis of Special Services--Account 795.

Response:

.....

No recorded activity to account 795 for the last five fiscal years and no amounts allocated to this account in the future test year or fully projected future test year. Special services are collected under account 923. For analysis of that account's activity, please refer to the response to III-A-28.

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III-A-32

Request:

Provide a detailed analysis of Miscellaneous General Expense--Account No. 801.

Response:

.....

Miscellaneous General Expense is collected under account 930.2. For an analysis of that account's activity, please refer to the response to III-A-28.

Prepared by or under the supervision of: Karen L. Metzger

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 Pennsylvania Division
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III-A-33

Request:

Provide a labor productivity schedule.

Response:

National Fuel Gas Distribution - Pennsylvania Labor Productivity Schedule			
	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
	<u>Jun-22</u>	<u>Jun-23</u>	<u>Jul-24</u>
Sales (Mcf)	46,724,342	48,010,431	49,314,204
Number of Employees	411	424	424
Number of Hours Worked	854,880	881,920	881,920
Miles of Main- Total	4,900	4,900	4,900
Number of Customers	213,762	214,058	214,588
Mcf Sales per Employee	113,685	113,232	116,307
Per Hours Worked	55	54	56
Miles of Main per Employee-Total	12	12	12
Customers per Employee	520	505	506

Prepared by or under the supervision of: A. Formato

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-34

Request:

List and explain all non-recurring abnormal or extraordinary expenses incurred in the test year which will not be present in future years.

Response:

.....

On September 15, 2021, the PaPUC issued an order approving Supplement No. 228 to Tariff Gas - PaPUC No. 9 that Distribution Corporation originally filed on July 22, 2021 to become effective October 1, 2021. Pursuant to this order, Distribution Corporation debited Account 182319 for \$18,532,932 and credited Account 582290 for \$18,532,932 in October 2021 accounting. This was a one-time entry to reduce the Other Post Employment Benefits (OPEB) regulatory liability for the operation and maintenance expense component of SFAS 106 (ASC 715) income that had accumulated since Distribution Corporation's last base rate proceeding.

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-35

Request:

List and explain all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years. (e.g.--Non-yearly maintenance programs, etc.)

[Responses shall be submitted and identified as exhibits.]

Response:

Account 580405 – Pipeline Integrity Management Compliance \$34,177.23

Pipeline Integrity Management Compliance expense varies from year to year in order to meet federal safety standards for gas pipeline facilities at 49 C.F.R. Part 192 in the Federal Register, published by the Pipeline and Hazardous Materials Safety Administration (PHMSA) on October 1, 2019. These expenses include the cost to meet new requirements for verifying pipeline materials, reconfirming maximum allowable operating pressure, and performing periodic assessments of pipeline segments located outside of high consequence areas as well as additional reporting and recordkeeping.

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National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-36

Request:

Using the adjusted year's expenses under present rates as a base, give detail necessary for clarification of all expense adjustments. Give clarifying detail for any such adjustments that occur due to changes in accounting procedure, such as charging a particular expense to a different account than was used previously. Explain any extraordinary declines in expense due to such change of account use.

Response:

None. There are no adjustments made due to accounting procedure and therefore no extraordinary declines due to such change of account use.

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National Fuel Gas Distribution Corporation
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III-A-37

Request:

Indicate the expenses that are recorded in the test year, which are due to the placement in operating service of major plant additions or the removal of major plant from operating service, and estimate the expense that will be incurred on a full-year's operation.

Response:

Test year expenses were not significantly impacted by plant additions or removals by the Company.

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III-A-38

Request:

Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures.

Response:

Please see attached.

Prepared by or under the supervision of: Karen L. Metzger



National Fuel Gas Company

Accounting Policy Manual

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Introduction

The Company has prepared this Accounting Policy Manual (Manual) to provide assistance and guidance to staff in determining the proper accounting treatment for financial transactions.

This Manual contains the policies and principles that apply to financial transactions throughout National Fuel Gas Company (National Fuel or the Company) and its subsidiaries. A major objective of the Manual is to help individuals to understand the financial management obligations and the meaning and usefulness of financial management information. It represents good financial management practice that is designed to enable compliance with the Uniform System of Accounts and Generally Accepted Accounting Principles (GAAP), and to ensure consistency and comparability of financial statements.

The policies and procedures included in this manual represent the controls established and confirmed for purposes of SEC and Sarbanes-Oxley certification.

Entities Bound by This Manual

The accounting policies set out in this Manual generally apply to all National Fuel Gas Company Subsidiaries though exceptions may arise for Seneca Resources Corporation. Where discrepancies occur, the Principal Accounting Officer should be informed and will make a determination as to the proper accounting treatment.

Deviations from the stated procedures and controls are not permitted without the approval of the Principal Accounting Officer.

Responsibilities/Accountability

Policies and procedures assist staff in processing financial transactions correctly and ensure consistency is maintained in financial records for the protection of both the staff and the Company.

All managerial staff of the Company are accountable for the areas of responsibility under their control and must ensure that the operating practices are consistent with the requirements of the Accounting Policy Manual.

It is the responsibility of staff to ensure that they are aware of the financial policies and procedures of the Company before any action is taken. If a member of staff does not understand a particular policy or procedure, they should raise the matter with their Supervisor, Manager, or with a member of the Accounting Department.

Failure to comply with the policies and procedures included in this Manual may result in the breakdown of internal control, reporting of inaccurate financial information, non-compliance with legal/statutory requirements and/or loss of Company assets.

Development and Maintenance

This manual was prepared in conjunction with the staff of the Accounting and other Financial Departments. It was then reviewed and approved by the Principal Accounting Officer, and final reviewed by the President of the Company.

The manual will be reviewed annually. Policy changes enacted during the year are added to the Accounting Policy Manual.

Changes and all updates to policy will be approved by the Principal Accounting Officer and then communicated as they occur.

Contacts

For questions regarding Company policy, please contact:

Name: Elena Mendel – Controller and Principal Accounting Officer
Phone: 716-857-7910
Email: MendelE@Natfuel.com
Fax: 716-857-7439

Name: William Erdman – General Manager – Accounting
Phone: 716-857-7663
Email: ErdmanW@Natfuel.com
Fax: 716-857-7439

For questions regarding the policy manual, please contact:

Name: Caitlin Bakewell, Assistant Manager – Accounting
Phone: 716-857-7406
Email: BakewellC@Natfuel.com
Fax: 716-857-7439

Structure of the Manual

The Accounting Policy Manual is divided into twelve sections as noted below.

Introduction
Financial Accounting and Reporting
Income
Expenses
Assets
Liabilities
Equity
Special Issues
Allocations
Loading Factors
Other Topics
Glossary

The sections are further broken down to roughly match the line items reported in the Forms 10-K and 10-Q. Additionally, there are certain special issues that are separated into their own section. These are items that have special accounting treatment or are more complex.

Additional Resources

The following are additional resources that are available for your use:

InfoNet – E-Docs

The Company's InfoNet includes an E-Docs link that includes forms and reference materials that you will find useful. In the reference section, there are files that contain the chart of accounts, a department listing, a product listing, and the FERC Uniform System of Accounts sections related to Gas Utilities.

<https://infonet.natfuel.com/Corporate/Forms/employeeforms.htm>

PeopleSoft Resource Center

The PeopleSoft Resource Center, which is also available through the InfoNet, has training materials and procedural reference materials related to the PeopleSoft Financial System.

https://infonet.natfuel.com/apps/resource_people_soft/default.asp

Web links

The following web links provide additional information that you may find useful in understanding the policies and procedures included in this manual.

Uniform System of Accounts:

<https://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&SID=054f2bfd518f9926aac4b73489f11c67&rgn=div5&view=text&node=18:1.0.1.6.46&idno=18>

Financial Accounting Standards Board (FASB):

<http://www.fasb.org>

U.S Securities and Exchange Commission (SEC):

<https://www.sec.gov>

Public Company Accounting Oversight Board (PCAOB):

<https://pcaobus.org>

Financial Accounting & Reporting

This chapter is designed to provide the general policies and procedures related to the overall accounting process at National Fuel. It is intended to provide the framework around which the financial accounting process is built.

Regulation

The Company is subject to regulation by certain state and federal authorities. The Company has accounting policies which conform to accounting principles generally accepted in the United States of America, as applied to regulated enterprises, and are in accordance with the accounting requirements and ratemaking practices of the regulatory authorities.

Regulation – GAAP Accounting

As stated above, the Company has policies that conform to Generally Accepted Accounting Principles (GAAP). Of special note is the Company's adherence to Accounting Standards Codification Topic 980 "Regulated Operations" (ASC 980) [formerly the Financial Accounting Standards Boards' (FASB) Statement of Financial Accounting Standard (SFAS) No. 71]. This Topic provides guidance in preparing general-purpose financial statements for most public utilities. The following is a summary taken from ASC 980:

Regulation of an entity's rates (also referred to as prices) is sometimes based on the entity's costs. Regulators use a variety of mechanisms to estimate a regulated entity's allowable costs, and they allow the entity to charge rates that are intended to produce revenue approximately equal to those allowable costs. Specific costs that are allowable for rate-making purposes result in revenue approximately equal to costs.

For a number of reasons, revenues intended to cover some costs are provided either before or after the costs are incurred. If regulation provides assurance that incurred costs will be recovered in the future, this Statement requires companies to recognize those current costs as assets until such time as recovery in rates begins. When rate recovery begins, the asset is amortized. If current recovery is provided for costs that are expected to be incurred in the future, this Statement requires companies to recognize those current receipts as liabilities until such time as the costs are incurred. When the costs are incurred, the liability is amortized.

This authoritative guidance also requires recognition of two types of allowable costs that include amounts not usually accepted as costs in the present accounting framework for non-regulated enterprises, as follows:

If rates are based on allowable costs that include an allowance for the cost of funds used during construction (AFUDC) (consisting of an equity component and a debt component), the Company should capitalize and increase net income by the amount used for rate-making purposes--instead of capitalizing interest in accordance with ASC 835 "Interest" [formerly SFAS 34].

If rates are based on allowable costs that include reasonable intercompany profits, the company should not eliminate those intercompany profits in its financial statements.

The authoritative guidance for regulated operations may require that a cost be accounted for in a different manner from that required by other authoritative guidance. In that case, the authoritative guidance for regulated operations is to be followed because it reflects the economic effects of the ratemaking process approved by regulatory authorities--effects not considered in other authoritative guidance. Excluding the accounting impact related to the economic effects of the ratemaking process, regulated enterprises must follow all authoritative accounting guidance that is applicable to non-regulated enterprises.

Regulation – Energy Policy Act of 2005 – (PUHCA Repeal)

Included in the Energy Policy Act of 2005 was the repeal of the Public Utility Holding Company Act of 1935 ('35 Act). The Public Utility Holding Company Act (PUHCA) of 1935 prevented utility holding companies from subsidizing unregulated business activities from profits obtained from their regulated business activities and captive customers. PUHCA required that all side businesses be kept separate from the regulated business. This new legislation requires holding companies and their affiliates to provide the Commission, as well as state regulators, access to their books and records and also grants the Commission additional authority for oversight of holding company transactions.

Regulation – Regulatory Accounting

The Federal Energy Regulatory Commission (FERC), the Pennsylvania Public Utility Commission (PA PUC), and the New York Public Service Commission (NY PSC) regulate various subsidiaries within the National Fuel system. The Company is required to account for certain items on the Balance Sheet and Income Statement in a manner that is different from GAAP accounting procedures for a non-regulated company. As explained in Section 2.1.1, the Company follows ASC 980 “Regulated Operations” (formerly SFAS 71) guidance to prepare financial statements.

The Company fully embraces compliance with FERC requirements as noted in the annual Supervisory review process as well as through required annual FERC training.

Internal Controls and Financial Audit

As a publicly held company, National Fuel is required to submit to an annual financial statement audit by independent auditors. Additionally, the Sarbanes-Oxley Act of 2002 requires management to assess and report on the adequacy of internal control over financial reporting on an annual basis. The independent auditors must attest to and report on the effectiveness of the Company's internal controls over financial reporting.

Internal Controls

Under Section 404 of the Sarbanes-Oxley Act of 2002, the Company shall maintain a system of internal controls to ensure the accuracy of reported financial information including the proper execution and recording of transactions. It is the Company's policy to also maintain various operational controls to ensure assets are safeguarded and operations are efficient.

Under the Sarbanes-Oxley Act of 2002, National Fuel has documented its internal controls over financial reporting and performs a self-assessment of the internal controls of the Company on a quarterly basis. Any deficiencies found during the assessment process are noted and an action plan developed to correct the deficiency in a timely manner. The Company's internal and external auditors review the assessment process and provide feedback and assurances to management that proper internal controls are in place.

Internal Audit

Under its Audit Activity Charter, approved by the Chief Executive Officer and President and the Audit Committee of the Board of Directors, the Audit Services Department has the following Mission and Scope of Work:

Mission

The mission of National Fuel's Audit Services Department is to provide, as directed by the Audit Committee and senior management, an independent, objective assurance function designed to add value and improve National Fuel's business processes. The Audit Services Department also has the function of reporting to the Audit Committee of the Board of Directors and senior management on the adequacy and effectiveness of National Fuel's internal control, and in this connection provides recommendations to improve internal control. These functions help National Fuel accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Scope of Work

As directed by the Audit Committee and senior management, the scope of work of the Audit Services Department encompasses the examination and evaluation of risk exposure and the adequacy and effectiveness of National Fuel's internal controls. The scope includes:

Reviewing the accuracy, reliability and integrity of financial and operational information and the means used to identify, measure, classify, and report such information.

Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations that could have a significant impact on the Company's financial reports.

Reviewing established systems of internal control to ascertain whether they are adequately designed and are functioning in an effective manner.

Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets.

Reviewing specific operations at the request of the Audit Committee or senior management, as appropriate.

Monitoring and evaluating the effectiveness of National Fuel's risk management process.

Opportunities for improving management control and profitability may be identified during audits. They will be communicated to the Audit Committee and senior management.

Financial Audit

As a publicly held company, National Fuel is required to submit to an annual financial statement audit by independent auditors. To fulfill this requirement, the Audit Committee of the Board of Directors is responsible for appointing and overseeing the public accounting firm that will perform the year-end financial audit.

The independent auditors (currently PriceWaterhouseCoopers, LLP) perform their audit, prepare a report for the Board of Directors and issue an audit opinion on the financial statements of the Company.

Business Units

Since National Fuel has many subsidiaries, there needs to be a way to identify which one is being used when applying accounting charges. For this purpose, there is a code called "Business Unit" within the PeopleSoft system or Company for others. The Business Unit helps to ensure that the charges being recorded go to the correct subsidiary for financial reporting and also provides a means to identify transactions that go to multiple subsidiaries. There are currently eighteen Business Units in use by the PeopleSoft system:

Distribution Corp – NY	DNYG1
Distribution Corp – PA	DPAG1
Supply Corp	SUPG1
Empire Pipeline. Inc.	EMPG1
National Fuel Gas Company	NFGG1
National Fuel Gas Foundation	FNDG1
NFG Midstream Corporation	MIDG1
NFG Midstream Covington, LLC	M01G1
NFG Midstream Processing, LLC	M02G1
NFG Midstream Trout Run, LLC	M03G1
NFG Midstream Tionesta, LLC	M06G1
NFG Midstream – Clermont, LLC	M07G1
NFG Midstream – Wellsboro, LLC	M08G1
National Fuel Resources	NFRG1
Pennsylvania Gas Holdings Corporation	PGHG1
DNYG1 – Consolidation Adj ¹	CADNY ¹
DPAG1 – Consolidation Adj ¹	CADPA ¹
SUPG1 – Consolidation Adj ¹	CASUP ¹
EMPG1 – Consolidation Adj ¹	CAEMP ¹
MIDG1 – Consolidation Adj ¹	CAMID ¹
NFGG1 – Consolidation Adj ¹	CANFG ¹

¹ Entity is used to book required consolidation adjustments related to the business unit in PeopleSoft

Additionally, the following subsidiaries are accounted for using systems other than PeopleSoft.

- Seneca Resources Corporation
 - Seneca East
 - Seneca Gulf/ West
 - Highland Field Services, LLC
- Leidy Hub

Chart of Accounts

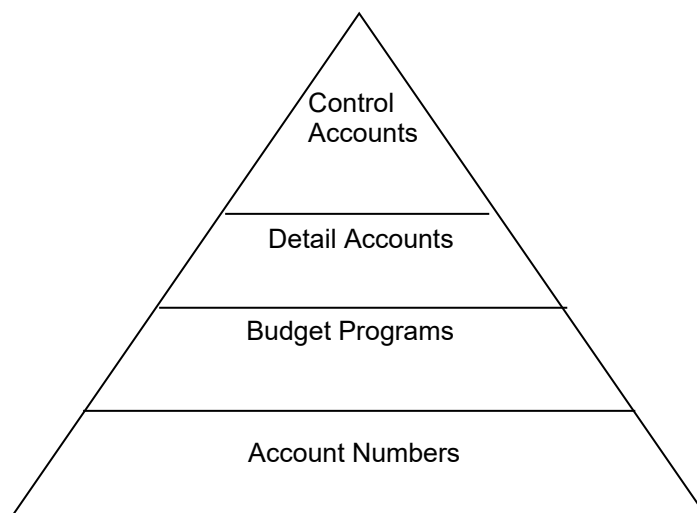
National Fuel's regulated subsidiaries use a chart of accounts that, through hierarchical structures, follows FERC's Uniform System of Accounts (USofA). Although non-regulated, the Midstream entities use the same chart of accounts as the regulated entities since Midstream's business activities are similar in nature to those of the regulated entities. The USofA sets a structure of accounts that all utility companies use. It creates specific groups of accounts that identify the type of costs that a utility company would incur. The USofA is used for reporting information to the various regulatory agencies.

National Fuel Gas Company (the Parent Company) and the NFGG1 – Consolidated Adj uses a separate chart of accounts that does not follow the FERC prescribed account structure. This chart of accounts is more in line with the activities performed by non-regulated companies, though there are many similarities in the account structure used by Midstream and the regulated subsidiaries, especially within the balance sheet accounts.

NFR also uses a separate chart of accounts that does not follow the FERC prescribed account structure. This chart of accounts came over to PeopleSoft when NFR converted its financial systems from Navision to PeopleSoft.

The following is an example of how the hierarchy works within the regulated chart of accounts:

While the USofA provides a level of detail for reporting purposes, we have developed additional levels of detail to assist management to efficiently monitor Company operations. The diagram below shows the levels of detail currently in use.



(Account number reporting hierarchy)

The Control and Detail levels are directly related to the FERC Uniform System of Accounts. The budget level provides an extra level of detail for purposes of budgeting expenditures as well as analyzing the results, and the Account level is where the actual account number values are maintained.

For example, the USofA says that Operating expenses should be charged to control account 401 – Operating Expenses. It further says that Administrative and General Salary expenses should be charged to Detail Account 920. We want additional information about the salary expense so we have set up a few accounts to capture salary expense such as 580010 – General Office Salaries and 580000 – Officer & Executive Salaries. The additional accounts are useful for analyzing labor, however, we only budget for the labor in total, this is where budget programs are useful. Similar accounts are grouped together and budgeted for in total rather than by individual account.

As such the hierarchy looks as follows:

Control Account	401	Operating Expense
Detail Account	920	A&G Salaries
Budget Program	P58000	A&G Salaries
Accounts	580000	Officer & Executive Salaries
	580010	General Office Salaries
	580030	Audit Salaries

Account Number

The Account Number or Account is used to identify the accounting activity that the transaction reflects. It can relate to expenditures for the purchase of an item such as a building or the cost of office supplies. It could also be revenues that were received for gas sales or interest received for deposits in banks.

Accounts are used to collect financial information to perform financial statement analysis, analyze costs and track expenditures. Accounts are used for more than just the accumulation of accounting information; they are also used in the Manpower Planning System (MPS) to track productivity and other statistical information such as Mcf's and customer counts.

National Fuel has established a chart of accounts in the PeopleSoft general ledger system that follows the FERC USofA and is used by the regulated, Midstream, Pennsylvania Gas Holdings Corp and consolidation adjustment business units. Some of the accounts are specific to one business unit while others are used across all business units. A spreadsheet that lists all the account numbers that are used and also shows the hierarchy of the accounts for reporting purposes can be found on the InfoNet under the E-docs reference section.

It is very important to choose the proper account when applying accounting charges; since the account numbers are used in the preparation of financial statements, budget reports, rate case documents and regulatory reports. The important part of selecting the right account is to make sure that the account relates to what is actually happening. If work is performed on the transmission pipeline, an account related to transmission work should be selected. If National Fuel Gas Distribution Corporation (Distribution or Distribution Corporation) main line work is performed, an account number that relates to distribution main line work must be selected. The Accounting Department is available to provide guidance to help determine the proper account. Consult with the Accounting Department any time you are unsure of the proper account to charge.

Our account numbering system for DNYG1, DPAG1, SUPG1, EMPG1, MIDG1, M01G1, M02G1, M03G1, M06G1, M07G1, M08G1, PGHG1, CADNY, CADPA, CAEMP, CASUP and CAMID is as follows:

100000–199999	Balance Sheet Asset Accounts
200000–219999	Balance Sheet Equity Accounts
220000–299999	Balance Sheet Liability Accounts
400000–479000	Misc. Income Statement Accounts
480000–499999	Income Statement Revenue Accounts
500000–599999	Income Statement Expense Accounts (Operating)
600000–699999	Income Statement Expense Accounts (Maintenance)

A spreadsheet listing all the valid account numbers can be found on the NFG InfoNet under the E-Docs Reference section (see PeopleSoft Reference – Account Number Listing NATFL) or at the following web address:

<https://infonet.natfuel.com/Forms/Reference/Account%20Number%20Listing.xlsx>

There will be times when a new account is needed or a change to an existing account is required. To initiate the transaction, an Account Number Maintenance Form is required. The forms are available through the InfoNet in the E-Docs section under General Ledger topic – Chartfield Maintenance Form (Account, DeptID or Product) or through the following link.

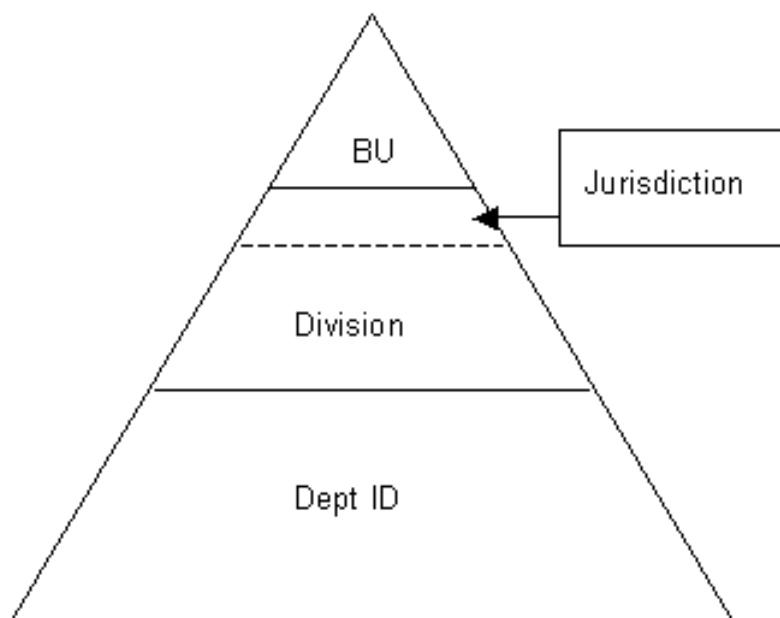
<https://infonet.natfuel.com/accounting/docs/Chartfield%20Maintenance%20Form.xlsm>

The form should be filled out as completely as possible, and forwarded to the Accounting Department. Any additional information about the account that would be helpful if someone is looking to use the account should be included in either a note or email.

Department ID

The DeptID is used to identify the area or person responsible for the accounting transaction. It is not sufficient to know that a transaction relates to the Distribution Corporation. For analysis purposes, the area within the Company that is controlling the costs should be identifiable. To accomplish this, we use a DeptID to identify the area of responsibility.

While FERC dictates which accounts to use, National Fuel selects the DeptIDs. Each DeptID can only belong to one company or business unit and one budget division. The DeptIDs are grouped numerically to make it easier to recognize which company they reside in. The following diagram shows the hierarchical relationship developed for the DeptIDs.



The top of the hierarchy is Business Unit (BU) or Company. In Distribution, expenditures are separated by jurisdiction – NY or PA, by using separate BUs. The next step down is the division level. Division is used for budgeting purposes and groups together similar DeptIDs such as MSW, Batavia, and Orchard

Park, which are grouped as the Operations Division. On the bottom of the pyramid is the DeptID. DeptIDs can be set up to identify a Department or in some cases an activity or task such as the construction of a pipeline extension.

The following chart identifies the ranges of DeptIDs assigned to each company:

Distribution – NY	DNYG1	0001 – 0299
		1000 – 1998, 2000-2999
Distribution – PA	DPAG1	0300 - 0499
		4000 – 4998, 5000-5299
Supply Corp	SUPG1	0500 – 0799
		6000 – 7360
		8200 – 8250
Empire Pipeline	EMPG1	0800 – 0899
		5500 – 5998
National Fuel Gas Company	NFGG1	7501 – 7598
NFG Midstream Corporation	MIDG1	0900
NFG Midstream – Covington, LLC	M01G1	0901, 9101
NFG Midstream Processing, LLC	M02G1	0902
NFG Midstream Trout Run, LLC	M03G1	0903
NFG Midstream Tionesta, LLC	M06G1	0906
NFG Midstream – Clermont, LLC	M07G1	0907
NFG Midstream – Wellsboro, LLC	M08G1	0908
National Fuel Resources	NFRG1	
National Fuel Gas Foundation	FNDG1	7500
Pennsylvania Gas Holdings Corp	PGHG1	9800
DNYG1 – Consolidation Adj	CADNY	1999
DPAG1 – Consolidation Adj	CADPA	4999
EMPG1 – Consolidation Adj	CAEMP	5999
MIDG1 – Consolidation Adj	CAMID	9899
NFGG1 – Consolidation Adj	CANFG	7599
SUGP1 – Consolidation Adj	CASUP	7999

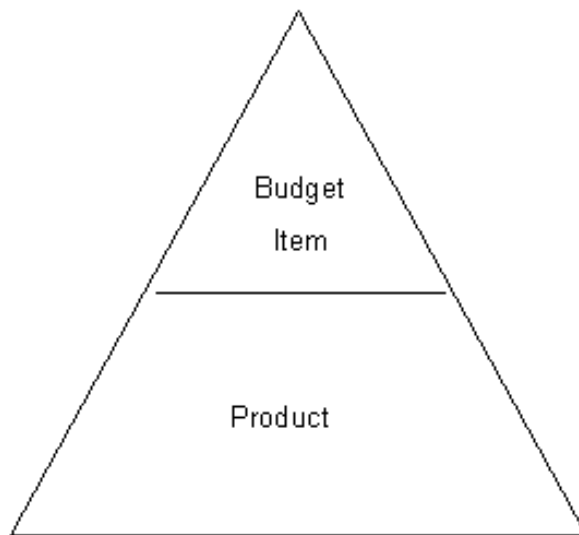
A complete listing of the valid Department IDs can be found on the NFG InfoNet in the E-Docs PeopleSoft Reference section or at the following link:

<https://infonet.natfuel.com/Forms/Reference/DeptID%20Listing.xlsx>

Product

Product is used to categorize transactions. It is another analysis tool and helps National Fuel to understand how money is spent. For instance, National Fuel spends \$10,000 to plug a leak. It is useful to know how much of the \$10,000 related to material, how much to labor and how much, if any, was paid to an outside party.

Product codes are used mainly to analyze budgets and for rate case purposes, but are also useful to understand the charges that have been recorded in the accounting records.



There may be many products that categorize cost components like material or outside services. For rate and budget purposes however, those products are grouped together into Budget Items or Cost Elements in the Rates and Regulatory Affairs Department. The Budget Item would be material while the products might be inventory issues, sand, stone and gravel, or pipe and fittings. So in the example above, there could be separate products for all the costs within the \$10,000 leak repair and National Fuel would be able to understand how the money was spent.

A complete listing of the current Products is located on the InfoNet in the E-Docs – PeopleSoft Reference – Products Listing.

<https://inonet.natfuel.com/Forms/Reference/Product%20Listing.xlsx>

Project ID

National Fuel, especially the Utility and Pipeline and Storage segments, constructs a significant portion of its assets. To keep track of the costs associated with these construction projects, as well as any other projects, National Fuel uses a work order system. This work order system uses Projects to keep track of the costs. In the PeopleSoft accounting system, the work order system is called the Project Costing module.

A project is a five to eight character identifier, which is attached to a specific General Ledger account, that is placed on all transactions related to the project being worked on. Those costs are accumulated and then later, when the project is completed, the costs are “unitized” and an asset is recorded in the Asset Management module of PeopleSoft.

Chartfield Maintenance

There may be times when a new chartfield value needs to be added. There will also be times when a chartfield value needs maintenance, such as inactivation or a name change. In these situations, a maintenance form should be submitted to the Senior Financial Systems Analyst or the Senior Manager responsible for the general ledger to request the required changes. The form should be filled out as completely as possible so that the Account, DeptID or Product is set up properly and added to the correct tables and trees in the PeopleSoft Financial system. The General Ledger Accountant will review the request and make the proper updates. The form will then be forwarded to a Senior Accountant or Manager for review and approval.

After being approved and documented, the forms will be scanned in and saved to the Chartfield Setup folder for future reference and auditing. The naming convention to use is the chartfield type and the chartfield value (i.e. Account 145201.pdf).

Policy:

A chartfield maintenance form must be submitted for all updates.

A Senior Manager or the General Manager must review and approve all updates.

A chartfield checklist form should be attached to each maintenance form and kept for control purposes.

All chartfield documentation should be scanned and saved for audit purposes.

Reporting Trees

Reporting Trees are the hierarchical structures used by the PeopleSoft system to “roll up” the various chart fields for reporting purposes. There are several reporting trees that are key to the preparation of the financial statements and analysis reports.

Each business unit or company has its own financial statement tree (FIN_STMNT_XXXXX), since the presentation of the financial statements varies from business unit to business unit. This tree must be reviewed whenever a new account is added to the system.

There is a FERC tree to prepare reports using the FERC designated Uniform System of Accounts that is used by all the regulated Business Units. This tree is reviewed when new accounts are added, however it will only need to be updated if a new FERC control or detail account is added. A separate tree named TRIAL_BALANCE_NREGS has been created for use when writing reports related to the non-regulated business units.

Additionally, there are trees used to roll up the Dept IDs and Products that must be updated when new chartfield values are added to the system.

All of the trees are maintained through the Accounting Department. While many people may view the trees, only certain designated people can update the trees. Whenever changes are made to the trees, a tree audit is run to verify that the tree is in a valid state and ready for use by the system.

Financial Statement Trees

The following trees are key to financial statement reporting at National Fuel:

FIN_STMNT_DIST	Distribution Corp Accounts
FIN_STMNT_SUPLY	Supply Corp. Accounts
FIN_STMNT_EMPIRE	Empire Pipeline Accounts
FIN_STMNT_NFGG1	National Fuel Gas Company
FIN_STMNT_MIDG1	Midstream
FIN_STMNT_FND	National Fuel Gas Foundation
NFR_FINANCIALS	National Fuel Resources, Inc.
FERC_ACCOUNTS	FERC Chart of Accounts – All BU use
ALL_DEPTS	Dept IDs to Identify Companies
PRODUCT	Products used by all Companies

Policy

Only Designated Accounting Department personnel, with proper security access, can change trees.

Reporting trees should not be changed without the proper approval of a Senior Manager or General Manager of Accounting. The impact of making an incorrect change is, minimally, incorrect financial statements. The reports may not run at all if the change leaves the tree in a non-valid state.

Trees should be audited prior to running the monthly financial statements to ensure that they are all in a ‘Valid’ state.

Fiscal Year and Accounting Periods

National Fuel uses a fiscal year period that begins on October 1st and ends September 30th for accounting and reporting purposes. All adjustments are made in the twelve accounting months during the fiscal year. No adjustment period is used for accounting adjustments.

Only two fiscal months should be open at any time. The month being closed and the current processing month will be available for posting transactions. With the approval of a General Manager, future accounting periods may be opened for special processing such as the creation of budgets, the posting of forecast information or the creation of contract rent vouchers.

Only under extreme circumstances will prior accounting months be opened for processing. This would be the result of a restatement of the financials and would be a rare occurrence. No prior period entries will be posted without the approval of the Principal Accounting Officer.

Ledgers

A Ledger represents a set of books for each accounting entity. The General Ledger stores the posted transaction activity for a set of chartfield values by accounting period and fiscal year. The transactions booked to the ledger are primarily journal entries. National Fuel follows GAAP with regards to the maintenance, updating and reporting of data from its ledgers.

Detail Ledgers

National Fuel employs three separate detail ledgers to accumulate accounting data for reporting and analysis purposes:

Actuals: Contains the official financial data for the Company. It is a balanced ledger and is the source of all financial reporting data.

Budget: Contains only the financial data related to the Company's budget projections. It is not a balanced ledger and therefore single sided journals are permitted.

Forecast: Contains the financial statement forecast data. This differs from the budget data in the level of detail entered, as forecast info is stored at the financial statement line level. It is not a balanced ledger.

Data is stored in the ledgers at the chartfield value level within a subsidiary business unit. The primary chart field is the Account number, with the Department and Product also used.

Summary Ledgers

Summary ledgers are kept for reporting purposes. Summary ledgers use the data in the detail ledgers summarized at various levels to reduce the volume of data for report generation. The summarized data can be used in queries for analysis purposes.

For instance, since the Company completes some reports based on FERC detail accounts, a summary ledger is maintained that groups all the account numbers within a FERC detail account. This makes it easier to summarize the data without having to manually calculate the amounts each time. A Trial Balance by Detail account is maintained to verify that the summary ledger is in balance with the actual books.

The Company maintains five summary ledgers within the PeopleSoft system. Each rolls up the data at a different level in the *account* hierarchy.

NFG_CT_DV_BI	Control Account	Division	Budget Item
NFG_DT_DV_BI	Detail Account	Division	Budget Item
NFG_AC_DV_BI	Account Number	Division	Budget Item
NFG_PRG_D_BD	Budget Program	Division	Budget Item
NFG_PG_DV_BI	Budget Program	Division	Budget Item

With the exception of the last summary ledger, all summary ledgers are built on a monthly basis. The NFG_PG_DV_BI summary ledger is run once per fiscal year after the detail budgets have been entered into the system.

Policy:

It is fundamental that the Company's General Ledger (actuals ledger) is in balance at all times to ensure system integrity.

Summary ledgers should be generated after all data has been entered in the other ledgers to insure that they are in synch.

Summary Ledgers should be built after every general ledger update is completed.

Statistical data may be entered into the actuals, forecast and budget ledgers.

Accounting Charge Application

When entering accounting data into the General Ledger or any of the subsidiary ledgers, there are required chartfields that must be present to make sure that the transaction is accounted for in the proper way. These chartfields insure that the transaction is accounted for in the correct business unit, for the proper expenditure type, for the correct department and in the proper category. It is essential that they are included on all transactions.

Non-Project Accounting

For all transactions that are not capital expenditures, the following chartfields are required:

Business Unit	EMPG1	Empire State Pipeline
Account Number	530020	Compressor Station Expense
Department ID	0850	Empire – Field Operations
Product	1704	Outside Services

The four chartfields give a good description of the: who, what, where, and why of the transaction. With the addition of an accounting date, we have the when and can analyze the transaction much better.

Project Accounting

In addition to booking the normal routine accounting transactions; there are times when we will be recording transactions that are related to capital projects or Operating & Maintenance expense projects. Since those transactions are not only recorded in the General Ledger, but are additionally recorded in a projects ledger, there is some extra information required when preparing the accounting charges. The fields are needed in addition to those shown above:

Project BU	EMPP1	Empire State Pipeline - Projects
Project ID	50125	Project to expand pipeline
Activity ID	11	CWIP
Resource Type	GLADJ	General Ledger Adjustment
Resource Analysis Type	GLE	General Ledger Entry

Policy:

The following policy items must be adhered to when applying accounting charges to transactions:

Transactions being charged to budgeted accounts, whether expense items, inter-company or undistributed, must not use a clearing DeptID.

Transactions being charged to Balance Sheet accounts that are not budgeted for, must use a clearing DeptID.

Transactions being charged to accounts 107xxx, 108xxx, 1832xx and 186080 within the Projects module must have a project number with the accounts.

See the Cost Application and Allocation Manual (CAAM) for more details.

Journals

Journals are the source transactions within the Accounting system that are used to update the General Ledger. Journals come into the system through various methods: manual entry, external system interfaces, journal generation, and the spreadsheet journal entry process. Regardless of the method of entry, the journals go through the same process on their way to updating the ledger.

Procedures and Guidelines

All journals are required to come into the General Ledger in a specified format. For journals coming over through interfaces, the required formats are built into the processes. For spreadsheet journals, the spreadsheet templates have been pre-defined to include the fields that are required. For manual entries, it is up to the individuals preparing the journals to ensure that all of the required information is included.

All manual journals must be submitted using one of the pre-defined journal entry forms. The forms include all of the required fields needed to process the journal. All fields must be completed before submitting the journal for data entry and the journal must be approved.

All manual journals must be submitted electronically. An approved hard copy can be scanned and emailed to the Senior Manager or the pdf journal entry form can be approved electronically. The electronic approved journal should contain the following:

1. The appropriate approver should stamp the pdf journal entry to be submitted. (Documentation for this process will be sent with the memo)
2. The approver should send an email to the journal entry preparer approving the journal entry. The email approval should include the business unit, brief description of the entry and the total amount of the entry. (Ex. I approve the DPAG1 entry for \$34,822.42 to record the monthly vehicle and tool adjustment). This email should be part of the pdf file sent to Accounting for processing

The checklist will be sent electronically to all journal preparers. It will be updated by the Accounting Department, reviewed and updated as the journals are entered into the system and posted to the ledger to provide the General Ledger Manager with guidance approaching the monthly closing.

Journal Approvals

All journals submitted for processing are required to be approved. The approver should be a supervisor, manager or assistant manager of the department creating the transactions. Signature or electronic approvals are verified and journals without approvals will be returned. The journal approver must be someone other than the journal preparer.

On recurring journals, the memo or schedule that is used to build the recurring entries must include an approval signature or electronic approval. The subsequent journals generated from the schedule or memo will not have original signatures.

Journal Internal Controls

Internal Control measures have been put in place to ensure that only appropriate data entry personnel enter valid, approved journals into the system.

The internal controls that are in place:

All journals must contain full information or they will be returned to the journal creator -- including responsible person's initials in the reference field.

All journals must have an appropriate approval.

Journals should contain data for only one business unit.

Journals should be processed for only one product (a few exceptions to the rule exist, call the Accounting Department if you have an entry that has multiple products.)

Journals must be balanced, that is debits equal credits.

Appropriate supporting documentation must be supplied with each journal entry to justify the transaction. The support must clearly explain the reason for the journal entry.

All journals made to correct another transaction must reference the transaction being corrected. (i.e. – journal id, voucher id, etc.)

All copied, un-posted or recurring journals must have back-up documentation included. A copy of the original journal with appropriate notes is acceptable backup.

Journals containing project information must be submitted prior to the fifth working day to allow time for the journal to be passed to the project costing system.

Journals containing statistical data should only contain statistical data. A separate entry should be entered for financial information.

Journals created after the pre-tax closing must be submitted to a General Ledger Supervisor for review before they are entered into the system.

PeopleSoft Processes

When journals are presented for processing, the following steps are taken to post the information to the general ledger:

Journal approvals are verified.

Journals are entered into the system by approved data entry staff.

Journals are validated by the system for proper dates and values.

Journals are edited to verify valid chart field combinations.

Journals are posted to the General Ledger.

Journals are updated with the system generated Journal ID.

Journals are saved electronically. Shortly after the close, these journals will be transferred to the Data Center and indexed so they can be obtained through PeopleSoft.

Journal Numbering

Journals created in the PeopleSoft system are numbered in sequential order across all business units. The sequential numbering will have the following exceptions:

Standard journals will use a 'D' prefix for diarized journals and a "R" for recurring journals. Diarized journals are journals that are repetitive but the amounts change from month to month, and recurring journals are repetitive for the same amount each month.

Journals generated from other PeopleSoft modules will contain a prefix to identify the journals as follows: AP – Accounts Payable, PC – Project Costing

Journals created by the allocation process will include a prefix to identify the allocation that generated the journal.

Journal Un-posting & Reversals

There may be times when a journal that has been posted needs to be reversed out of the ledger. Un-posting is a process by which a journal is reversed by the PeopleSoft system. The system creates an exact duplicate of the original entry, except the debits and credits are reversed. Reversals are manual entries that are made to reverse a journal that has been posted to the ledger. If required, the General Ledger Accountant will perform the un-post.

Policy:

If the journal was entered as a part of the current month's processing, the PeopleSoft un-posting function may be used.

If the journal relates to previous month's activity, a reversing journal entry should be created and entered.

Combination Edits

PeopleSoft Financials uses a process known as combination editing to validate the combination of chart fields on journal entries. Combination Edits are created and maintained by the General Ledger Manager Role, typically a Senior Manager or Senior Systems Analyst, and are updated whenever a new chartfield value is added to the database.

The system is defined to recycle or reject any journal entry line that does not pass through the combination edits, including non-PeopleSoft journals such as CGA, SBS and Time & Labor. This includes journal entries created by the Inventory, Accounts Payable, Purchasing and General Ledger modules. The Asset Management module does not use combination edits. Any errors on Asset Management journals are caught when the journals are edited in the General Ledger module.

Policy:

Combination edits must always be in place during times when data entry is occurring.

An Accounting Manager must approve changes to combination edits.

Only designated persons have security access to make changes to combination edits.

Edits are reviewed periodically to insure their validity.

Journal Corrections

There are instances when transactions submitted to the General Ledger from subsidiary ledgers contain errors that need to be corrected before it can be posted. Whenever feasible, the journals in error should be corrected by the originating application (i.e., AP or IN) and resubmitted. This will ensure that the links for drilldowns remain intact in the system. Journals received from other subsidiary ledgers should be corrected in GL with the appropriate authorizing documents retained.

Minimally, the documentation supporting a journal change should include business unit, journal ID, journal date, issue description, issue resolution, and authorization. If sent via email, a copy of the email should be kept for support.

Changes to manual journal entries must be annotated on the journal worksheet with changes initialed by the originator; significant changes must have management approval. If numerous changes are to be made on a journal form, a new journal form should be generated.

Policy:

Whenever feasible, feeder system journals should be corrected in the feeder system and re-submitted.

All journal changes made by the General Ledger Dept. must be documented in the change logs.

All changes to the face of a journal after it has been approved must be initialed by the originator and, if the changes are significant, must be re-approved.

Monthly Closing Process

The monthly closing process is the series of steps that are required to properly record all monthly transactions in the general ledger, generate financial statements, and provide management with an analysis of the results

Closing Schedule

A closing schedule is produced monthly and distributed to the individuals responsible for the various transactions and events needed to close the books. The company seeks to close the books in a timely manner, while ensuring that the information is accurate and complete. The Senior Manager responsible for the general ledger will strive to keep as close to the schedule as possible and will notify the Accounting Department Manager of any delays or problems.

Data Cut-off

In order to meet the deadlines for producing the financial reports, the gathering of information to use in making the month end entries must be cut-off by a certain date. In the event that the data is not received in time for the cut-off, the person responsible may need to use estimates to complete the journal.

Significant transactions are sometimes received after the closing of the sub-system or cut-off for journals. In those cases where the transactions are material, an accrual entry can be made (i.e. delayed invoice in Accounts Payable) or a journal entry can be processed with the approval of an Accounting Manager.

Since the year-end close is the most important period cut-off, the general ledger will continue to be held open for additional material transactions through the conclusion of the financial audit fieldwork.

Policy:

An Accounting Manager must approve significant estimates used within a journal entry.

The Principal Accounting Officer must approve changes related to significant estimates used in financial reports. The use of the estimate must also be disclosed for financial reporting.

Process

A Closing Checklist is maintained to verify that all steps within the closing process have been completed and the results of the steps verified.

Generally speaking, the monthly closing process is as follows:

- Create and enter journal entries.
- Edit and post the journals.
- Run allocations and then edit and post the resulting journals.
- Generate a set of pre-tax preliminary financial statements.
- Calculate the tax provision and create journals.
- Enter, edit and post the journals.
- Generate a set of after-tax financial statements.
- Review and approve the financial statements.
- Pass the results on to be consolidated.
- Perform the consolidation of the subsidiary financial statements.

Policy:

The monthly Processing Checklist must be completed and signed off by an Accounting Manager upon completion.

Deviation from normal processing must be noted and approved by the General Manager of Accounting.

Results

The end product of the Monthly Closing Process is a set of consolidated financial statements for National Fuel, a set of financial statements for all subsidiaries, plus a set of budget and analysis reports.

The consolidated results are distributed to individuals on an as needed basis. The subsidiary financial statements are also available for individuals who need them. For subsidiaries using PeopleSoft, the financial statements and reports are available online through the InfoNet.

Quarterly Closing Process

The quarterly closing process is the same series of steps that are required to close the month in the general ledger. However, on the quarter end, the Company releases earnings to the investment community and files financial summaries with the various regulatory agencies. With that in mind, there is some additional analysis that is performed to help management to understand the variances in the financial results.

Schedule

A schedule is produced monthly and distributed to the individuals responsible for the various transactions and events needed to close the books. On the quarter, it is even more important to keep to the schedule so that proper analysis can be done prior to the earnings release, and to complete the required statutory reporting.

Additionally, for tasks related to the various external reports, a quarterly schedule is prepared and distributed.

See Reporting Schedules for a sample of the closing schedule.

Process

A Closing Checklist is maintained to verify that all steps within the closing process have been completed and the results of the steps verified.

The Quarterly closing process is as follows:

- Create and enter journal entries.
- Edit and post the journals.
- Run allocations and then re-edit and post the resulting journals.
- Generate a set of pre-tax preliminary financial statements.
- Calculate the tax provision and create journals.
- Enter, edit and post the journals.
- Generate a set of after-tax financial statements.
- Review and approve the financial statements.
- Pass the results on to be consolidated
- Perform the consolidation of the subsidiary financial statements
- Prepare the earnings release
- Review the results with the Audit Committee
- Teleconference with investment analysts
- Quarterly statutory reporting

Results

The end product of the Quarterly Closing Process is a set of consolidated financial statements for National Fuel, a set of financial statements for all subsidiaries, plus a set of budget and analysis reports.

In addition, there will be analysis needed to help management interpret the results and prepare for the earnings release and the quarterly investor relations analyst call.

Earnings Release

The Company generally releases earnings to the public within five weeks of the quarter end. There is a press release plus a teleconference for the financial community. Prior to public release, the financial statements are reviewed with the Audit Committee.

External Reporting

At the quarter end, the Company must also prepare certain statutory reports to comply with SEC, FERC, NYPSC and PAPUC regulations.

Allocations

There are many cost items whose costs relate to multiple departments, subsidiaries or jurisdictions. When the cost is a one-time cost item, the costs can be directly assigned when an invoice is paid or a journal entry can be written. In other cases, allocations are used to assign the costs to the various entities.

Procedures and Guidelines

Allocations are generally set up to allocate the costs of a department or function. A clearing account or deferred debit account would normally be set up to collect all of the costs, though the common cost allocation gathers its charges from Distribution Administrative & General accounts. Then, based upon a methodology that best represents how the costs are used, the allocation is created. Most allocations are run monthly as a step in the monthly closing process.

The key to allocating the costs is to ensure that the method used to assign the costs is based on a causative factor. National Fuel routinely reviews its allocations to insure that the factors used to allocate the costs provide an accurate basis for the allocation and accurately reflect the way the costs should be split.

Requests for new allocations or changes to the current allocation factors should be made through the Accountant responsible for allocations or the Senior Manager who reviews allocations. Documentation regarding the allocation must be completed prior to the allocation being created and run.

Review and Maintenance

Since many factors related to the Company allocations change regularly, allocation methodologies and allocation set up must be reviewed on a regular basis. See the Cost Allocation and Application Manual (CAAM) for more details regarding allocations.

Policy:

All allocations are reviewed annually and updated as necessary.

Allocations are reviewed whenever a significant event within the Company occurs, including mergers, acquisitions or re-alignments.

A Senior Manager or General Manager of Accounting must approve all changes to allocation methodologies.

Documentation of all changes to allocations is kept on file for audit purposes.

PeopleSoft Process

To run an allocation, there are a series of steps that need to be followed. The following is a summary of those steps:

The allocation steps must be defined within PeopleSoft

The allocation steps must be placed into an existing allocation group or a new group must be created.

The allocation must be run in test mode to verify that it works as intended.

The allocation group must be added to a run control to be run with the monthly allocations.

The allocation group to be run is indicated on a run control along with the business unit, period to run the allocation and the type of output desired. Unless we are testing changes to a new or updated allocation, the output options are “create calc log and output.”

Policy:

Allocations must be run in the order provided in the monthly closing checklist.

Allocation journal entries must be edited and posted before going on to the next group of allocations.

The message log must be reviewed upon completion of the PeopleSoft process to insure that the allocation ran properly and not just to completion.

The GL1601 Clearing Account Summary report must be run after the allocation process is completed to verify that the clearing accounts being allocated have been cleared properly.

Inter-company charges generated for non-PeopleSoft subsidiaries are billed to the subsidiaries on a monthly invoice that is created once the closing process for that particular month is complete. For example, the invoice for charges during the month of February would be created once the close is completed for February.

Consolidations

After financial statements are generated for each individual subsidiary, National Fuel then generates a set of consolidated financial statements. The consolidated financial statements provide an overall look at the financial results of the Company. It is also through the consolidation process that segment reporting is performed.

Consolidation Policy

The Company consolidates all entities in which it has a controlling financial interest. All significant inter-company balances and transactions are eliminated.

The Company uses proportionate consolidation when accounting for drilling arrangements related to oil and gas producing properties accounted for under the full cost method of accounting.

The preparation of the consolidated financial statements, in conformity with GAAP, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Data Gathering

In keeping with the monthly closing schedule, each National Fuel subsidiary sends a file containing final monthly financial results to the Consolidation Accountant. The Consolidation Accountant uploads the files into the Consolidation system and verifies that the data from all subsidiaries is complete. The Consolidation Accountant will then compare the Consolidation system data from the individual subsidiaries with the financial statements of those subsidiaries - differences are identified and corrected.

Financial information for Seneca Resources Corporation is consolidated prior to being sent to Corporate Accounting for inclusion in the Company consolidation.

Internal Controls

To protect the integrity of the consolidation information and to insure that the financial statements have been properly produced, the following controls are in place.

Policy:

Access:

- Only designated consolidation personnel have update access to the Consolidation software.
- Only designated consolidation personnel have access to open and close data within the system.
- The ability to maintain ledger consolidation definitions is restricted to designated consolidation personnel.

Data Integrity:

- Subsidiary data files are compared with the subsidiary financial statements to insure that the same data was used for both reports.
- Discrepancies in balances between subsidiaries are investigated and resolved in a timely manner.
- The Consolidation Accountant verifies that all Business units are included within a Consolidation Hierarchy Tree.
- A reconciliation of inter-company accounts is performed and reconciling items are properly accounted for on a timely basis.

Review and Distribution:

- The consolidation accountant completes a Consolidation Checklist to insure that all steps have been completed in the consolidation process. The checklist is independently reviewed and approved.
- An Accounting Manager or Assistant Accounting Manager reviews and approves all journal entries and the consolidation reports and workpapers.
- Consolidation reports are only distributed on an "as-needed" basis.
- Consolidated results are reviewed with the Audit Committee prior to their release on the quarters.

Monthly Management Reporting

Standard Monthly Management Reports (MMR's) are available to Company personnel to assist in the analysis of financial performance. It is vital that financial performance is monitored on a regular basis to check the integrity of the transactions and balances. The MMR's include financial statements, analysis reports and budget reports, and are generally available as a result of various month-end closing processes.

Procedures and Guidelines

The Accounting Department and the Budget Department are responsible for the design, upkeep and running of the MMR's. The reports are created and maintained through the use of a PeopleSoft tool called nVision. Consolidated and Consolidating reports are created through the Consolidation software. The subsidiaries that are not a part of the PeopleSoft system are responsible for compiling their own set of reports as required by management.

The reports are generally run at the end of the accounting closing cycle for the month. Some preliminary reports are available sooner for use in the closing review process and budget review process.

The General Ledger Accountant is responsible for ensuring that the reports have been run and notifying the end users of their availability.

Policy:

A Tree Audit of 'All Trees' must be run each month prior to the running of MMR's to ensure that all trees are in a valid state.

Trial balances for all PeopleSoft system business units are generated and reviewed prior to their release. The review ensures that the trial balances balance to \$0.00.

The trial balance is compared to the balance sheet to ensure that the financial statements include all data for the period.

The General Ledger Accountant is responsible for ensuring that the reports have been run and notifying the end users of their availability.

Only the latest version of a report will be displayed for use by end users.

Report Distribution

Reports are available for use as soon as they have been independently reviewed and approved for release. The reports are generally distributed to an on-line facility, emailed to the end users or printed for manual distribution.

Policy:

The Senior Manager responsible for the general ledger administers security access to the online reports.

Management reports are run within the PeopleSoft system and are available as soon as they are posted.

Consolidated reports are available to individuals with access to the Consolidation software, or can be sent to individuals via E-mail.

Report Updates and Additions

Reports are regularly reviewed for accuracy and completeness. When it is determined that changes are needed, the Senior Manager responsible for the general ledger or Budget Manager will approve or make the changes to the PeopleSoft reports. For the non-PeopleSoft subsidiaries, a designated person makes changes.

Policy:

Only approved personnel who have had the proper nVision report writing training are allowed to update reports.

All financial report changes must be logged and the update info must be noted on the report layout. The logging must include the date of the change, the person making the change, and the reason for the change.

All report layouts must be tested thoroughly before being moved to production.

Requests for additional reports must be forwarded to the Senior Manager responsible for the general ledger or Budget Manager for review and recommendation.

Statutory Reporting

There are certain mandatory reports that the Company is required to file with the SEC, FERC, NYPSC and PAPUC. Most of the reports require consolidated information for National Fuel, though there are some reports that are specific to a company and jurisdiction. These are financial statements in nature, though some require additional information and disclosure. The reports are typically filed Quarterly or Annually and are meant to protect the Utility Customers and the Company's investors.

Required Reports

The following reports are required to be filed by the Company:

NFG	Annual Report to Shareholders	Annually	NFG
SEC	Form 10-K	Annually	NFG
SEC	Form 10-Q	Quarterly	NFG
SEC	Form 11-K	Annually	NFG
PSC	Annual NYPSC Report	Annually	DIST-NY
PSC	Quarterly NYPSC Report	Quarterly	DIST-NY
PUC	Annual PAPUC Report	Annually	DIST-PA
PUC	Statement of Gross Intrastate Operating Revenues	Annually	DIST-PA
FERC	FERC Form 3-Q	Quarterly	Supply, Emp
FERC	FERC Form 2	Annually	Supply, Emp
FERC	FERC Form 552 (required if transaction(s) cross materiality threshold)	Annually	DIST, Supply, Emp, Seneca

Internal Controls

National Fuel places a high priority on reporting accuracy, as such; there are controls that must be met prior to submitting reports to the various commissions and agencies. The following controls are intended to provide re-assurance to the Principal Accounting Officer and Principal Financial Officer that the reports are complete and correct.

Reports are created using approved financial statements and ledger information. Preliminary reports are not used to create the external reporting.

All pertinent workpapers must be included with the reports when submitted for review.

All reporting to outside parties must be reviewed and approved by the General Manager of Accounting.

Due Dates and Responsible Parties

A schedule is generated for each report indicating the due dates, and the schedule by which the responsible parties must complete their piece of the various reports. Adherence to the schedule is extremely important in order to meet filing deadlines.

Review and Approval

All statutory reports are routed through an extensive review and approval procedure. Reports are created by knowledgeable accounting staff and reviewed by a senior staff member. The reports are then forwarded for review and approval to the General Manager of Accounting. The reports are then reviewed by the Principal Accounting Officer, and if necessary, by the Legal Department, the Principal Financial Officer, the Audit Committee and Senior Executives of the Company.

Filing and Distribution

The reports are distributed either in hard copy form or electronically (SEC reporting is handled through the Edgar system). The reports are available through the Accounting Department on the Company's website (<https://investor.nationalfuelgas.com/financials/sec-filings/default.aspx>), and are also available through the SEC using the EDGAR system.

Disclosure Controls

The Company is required by the SEC and GAAP to disclose certain information about transactions, balances or events surrounding the financial statements. These disclosures are designed to provide the SEC and our investors with information to help them to understand the numbers being provided on the statements.

Disclosure Policy

The Company's disclosure policy is to report any financial facts significant enough to influence the judgment of an informed reader. Such disclosures are prepared in accordance with the rules and regulations established by the FASB, the SEC and other state and federal regulators.

Internal Controls

A Disclosure Checklist is maintained to ensure that all requirements and steps are completed prior to the filing of the financial statements for the quarter or year-end. Upon completion of a step by either the General Manager of Accounting or the Principal Accounting Officer, the checklist is updated.

When all of the steps are complete, the financial statements will have been thoroughly reviewed by management and the Independent Auditors, as well as the Company's Audit Committee.

Disclosure Committee

A Disclosure Committee is in place to determine and discuss items for disclosure in the Company's financial statements. The following are activities of the Disclosure Committee:

Conduct regular meetings of the Disclosure Committee:

The Company has formed a Disclosure Committee to monitor the quality of the Company's disclosures. Though the composition of the Disclosure Committee will change from time to time, at a minimum its members will include the Treasurer/Chief Financial Officer, Controller/Chief Accounting Officer, and Secretary of the Company, in-house legal counsel of Distribution, Supply, Empire, Midstream and Seneca Resources, Assistant Vice President of Distribution responsible for taxes, Chief Auditor, and one or more additional Exploration and Production personnel with operational knowledge. The Chief Executive Officer and Treasurer/Chief Financial Officer appoint members to the Committee and the Committee Chairman. The Committee meets at least quarterly (prior to the filing of the Form 10-K / 10-Q), but may meet more frequently as disclosure issues arise. The Chief Executive Officer and Treasurer/Chief Financial Officer attend each Disclosure Committee meeting. Assuming they are satisfied with the proposed disclosures, the Chief Executive Officer and Treasurer/Chief Financial Officer then sign their respective certifications. Following the meeting, draft minutes are prepared and distributed to all Disclosure Committee members and the Chief Executive Officer.

Procedures Relating to Form 8-K and NYSE Disclosure Requirements:

Periodically, the Disclosure Committee will send to each officer of the Company and its subsidiaries a letter reminding the recipients of the Company's Form 8-K and New York Stock Exchange disclosure obligations. The letter will request that officers immediately inform the Committee of any unusual, significant events within their areas of responsibility.

Members of the Committee who receive information regarding potential Form 8-K or NYSE triggering events will provide that information to the Chairman of the Committee and at least one legal representative on the Committee. The Chairman of the Committee will consult with other Committee members to determine whether the Company is required to file a Form 8-K or otherwise disclose the reported event. In making this determination, members of the Committee may consult with the Company's outside securities counsel.

Legal representatives on the Committee will draft any Form 8-K the Company determines to file and consult as appropriate with other Committee members as to the language of the draft. Legal representatives on the Committee will also coordinate the preparation of any press release or other

notice the Company determines to issue pursuant to NYSE requirements. Legal representatives on the Committee will cause any such Form 8-K or notice to be filed or any such press release to be issued.

Fiscal Year End Closing

Fiscal year end closing is processed like any other quarterly closing. The major difference from the other quarter closes is that at the end of the fiscal year, the Company has some special reporting requirements that it must meet on a timely basis. The first requirement is an earnings release with the annual results of operations. Next, come the Company's Annual Report on Form 10-K and the Annual Report to Shareholders.

There is an additional process that takes place after the books are closed for the fiscal year. The company must go through a physical closing of the books for the current year to ready them for the next year's processing. This process includes closing the books, carrying over Balance Sheet account balances, and closing out revenue and expense accounts to retained earnings.

Schedule

A schedule is produced prior to fiscal year end and distributed to the individuals responsible for the various transactions, events and reports needed. There are separate schedules related to the various fiscal year reports and analysis that must be completed.

Reporting

The main reports that are produced at year-end are the Form 10-K and the Annual Report to Shareholders. These reports wrap up the fiscal year results for the SEC and our investors, and include disclosures that will help the investors to understand the results.

PeopleSoft Process

Within PeopleSoft, the year-end closing process begins once the books are declared closed for the final quarter. This signals the General Ledger Accountant to begin the process of closing the books by running a final trial balance -- this will be the basis for comparison once the system process is complete.

Once the final trial balance is run, the next step is to run the close ledger process. The process clears the revenue and expense accounts to the retained earnings account, closes out the balance sheet accounts and moves the ending balance to the beginning balance field. Another trial balance is run to compare the year-end totals with the beginning balances. The two trial balances should match in total, though the new year's trial balance will have an updated retained earnings amount and will show zeroes for the revenue and expense balances.

If all the accounts balance properly, the next step is to open the new fiscal year and accounting period for processing of transactions. It is best to NOT post any transactions for October until the year-end close process has been completed and is reconciled.

Financial Forecast

On an annual basis, the Finance Department (financial forecast team) prepares a five-year financial forecast for the Company and its subsidiaries. This forecast is the base upon which earnings guidance is provided to internal parties and to the investment community. It is also integral to Credit Rating Agency presentations, M&A analysis, Board and Officer presentations, financing decisions and rate case support. Quarterly, the current fiscal year forecast is updated with known forecast adjustments in order to provide a rolling forecast. On a monthly basis the current fiscal year forecast is updated with actual data and variances to forecast are reviewed with senior officers. For various planning and forecasting purposes during the course of the year, the full five-year forecast is reviewed and updated. A software package called Hyperion Strategic Finance (HSF) is used to prepare the forecast. This software was purchased from Oracle.

Policies

For purposes of establishing the current fiscal year's base forecast, this is typically the forecast finalized for the year-end earnings call. The current and five-year forecast for the consolidated Company and each subsidiary is reviewed with the Treasurer/Chief Financial Officer and the Chief Executive Officer. The Treasurer/Chief Financial Officer reviews the current and/or upcoming fiscal year forecast quarterly, in addition to the five-year forecast/strategic plan annually, with the Company's Board of Directors.

Procedures

Annually

In early spring of each year (March or April), data requests are sent out to all departments/subsidiaries responsible for providing forecast information. Following is a list of the major data requests:

Capital Budgets (NY, PA, Supply, Empire)	Engineering Department
O&M Budgets (NY, PA, Supply, Empire, Midstream, Parent)	Budget Department
Stock Compensation	Treasurer/Chief Financial Officer
Property Taxes (NY, PA, Supply, Empire)	Tax Department
Income Tax Information	Tax Department
Pension, TopHat, OPEB and ERP Expense	Accounting & Human Resources Departments
Distribution NY & PA Master Estimate (Volumetric data)	Rates & Regulatory Affairs Department
Distribution NY & PA Revenues and Gas Costs	Rates & Regulatory Affairs Department
Supply & Empire Revenue and Volume Forecast	Interstate Marketing Department
Parent Company Forecast	Accounting Department
Midstream Corporation Forecast	Midstream Manager/Officer
Seneca Oil and Gas Forecast	Houston Strategic Planning Department

Each department/subsidiary sends their data to the financial forecast team. This is normally done electronically via Excel spreadsheets. Data from these spreadsheets is then imported into HSF.

All financing (long-term debt, short-term debt and equity) issues/retirements are modeled by the financial forecast team after discussion and review with the Treasurer/Chief Financial Officer. The financial forecast team also completes revenue requirement modeling for the regulated subsidiaries after discussions and review with the Rates and Regulatory Affairs and Interstate Marketing departments.

Once all of the data has been entered into HSF and the output verified for accuracy and reasonableness, a complete set of financial statements and other reports are generated in Excel using Oracle's Essbase/SmartView software. The reports are reviewed for accuracy and reasonableness. A

selection of these reports is assembled into the Five Year Forecast booklet which is published, typically after the Board of Directors planning meeting which is held annually in June.

At the beginning of the fiscal year, once the base forecast is finalized, the monthly forecast data for the current fiscal year is provided to the Accounting Department so that it can be input into the general ledger system for comparatives on the actual monthly income statements for the regulated companies and Midstream. Quarterly, updated monthly forecast data for the current fiscal year is sent to Seneca Resources for input into their Quorum accounting system.

Monthly/Quarterly

After the accounting close each month, the financial forecast team reviews variances to forecast for each of the regulated subsidiaries (NY, PA, Supply and Empire) and Midstream. Any unusual items are reviewed and documented. Recommendations for adjusting journal entries are made when necessary. The financial forecast team prepares summary reports documenting and explaining the variances each month. These are reviewed monthly with the Treasurer/Chief Financial Officer and Controller/Chief Accounting Officer. Copies of these reports are also emailed to the Presidents' of the respective subsidiaries as well as to the Chief Executive Officer, Chief Financial Officer and Chief Operating Officer. Seneca Resources performs their own variance analysis versus the forecast. The financial forecast team will request explanations from Seneca Resources when there are significant unexpected variances.

When the actual monthly consolidation is complete, the Accounting Department sends the financial forecast team a download file from Longview. In addition, certain actual data is provided by the Tax Department and Seneca Resources. The actual balance sheet and income statement data for the month for each subsidiary is imported into HSF. On a quarterly basis, actual cash flow and tax payment data is input into HSF. In addition, known forecast adjustments are input into HSF. The system is then run to obtain an updated forecast (rolling forecast). The output and related reports are reviewed for accuracy and reasonableness. This rolling forecast is the foundation for the earnings guidance updates that are given to the financial community throughout the year. In addition, depending upon when the request is made, the base forecast or the rolling forecast is the basis for the financial data provided to credit rating agencies and other potential users.

Scenarios

The financial forecast team prepares financial projections or scenarios when requested by senior management (ex. commodity pricing). To the extent possible, the HSF system is utilized. The most current forecast is used as a starting point and additional data and/or modeling logic changes are made to accomplish the objectives of the scenario.

Rate Case Support

The financial forecast team utilizes the HSF system to provide projected capital structure and cost of debt data to witnesses in rate cases as well as other support as needed. Depending upon the timing of the rate case, the base or rolling forecast data will be used.

Budgets

National Fuel employs a budgetary control process as a means to manage costs and track expenses and to communicate spending and spending patterns to management. Budgets are prepared annually at a detailed level by individual departments or divisions and then presented to Senior Management. Once approved by Senior Management, the divisional budget data is combined at the subsidiary level and then forwarded to the Finance Department. This data becomes a part of the overall financial forecast.

Monthly reports are made available for analysis at both the subsidiary and division levels. Persons responsible for the budgets in each area review the budget reports and explain critical variances between the budgeted amounts and actual amounts.

Budget Procedures

Budgets are prepared based on the Company's fiscal year of October through September. In order to have the budgets completed, reviewed and approved in time for the upcoming fiscal year, the budget process usually begins in April/May. The team within the Finance Department facilitates the data gathering required to assist budget preparers in devising their labor budgets based on their staffing compliment. Additionally, a budget worksheet is developed containing data from historical periods to help the preparer understand their prior spending patterns.

Once the preparers have the information that they need, they begin to prepare their budgets. Labor is the starting point for the budgets as the number of employees and labor costs drives many other costs. The costs other than labor are then budgeted based on departmental needs and requirements. Each department has their own cost profile based on the type of work that they perform and their location.

After the budget is created, the preparers present their budget to Senior Management for approval. Upon approval, the cost data is then allocated over the fiscal year based on historical spending patterns and/or their best estimate by month. When all the data has been entered into the system and verified, the budget is then locked down for the year so that no unauthorized changes can be made to the approved totals.

Monthly budget analysis reports are generated and distributed to the individual departments. The departments are responsible for checking their budgets and explaining significant variances between their budget and the actual amounts spent.

For the Consumer Business, Human Resources, Information Services, Operations, Executive, and Midstream divisions, a significant variance is defined as any month or year-to-date variance where the absolute value of the budget line item variance is greater than or equal to \$10,000 and 10%.

For all other budget divisions, a significant variance is defined as any month or year-to-date variance then the absolute value of the budget line item variance is greater than or equal to \$5,000 and 10%.

Budget Reports

Budget reports are generated monthly and are made available to the budget users after the pre-tax accounting close. The PeopleSoft reports are all numbered as 500 series reports (i.e. GL1501, GL2502, GL3504, etc.) and can be found in the nVision output area of PeopleSoft Financials, accessed through the InfoNet.

There are generally two sets of budget reports generated. The first set is generated for use by budget preparers to analyze their monthly and Year-to-date budget variances. The second set is used by the Budget Department management to analyze the overall budget position for the month and year-to-date.

Data Retention

Data retention of general ledger detail information and journal entry information has two aspects to consider. The first being regulatory requirements and the second being analysis needs.

Regulatory Requirements:

Regulatory requirements for data retention are in the Company's data retention manual.

General Ledger records must be kept for at least 50 years to fulfill the requirements set forth by the SEC, IRS, NYPSC, PAPUC and FERC.

Journal, journal vouchers and journal entries must be kept a minimum of 50 years.

General Ledger reports, trial balances and financial statements are maintained in PeopleSoft. Reports prior to the installation of PeopleSoft are maintained on microfiche/microfilm at the Main Office.

Consolidation workpapers are stored at the Main Office and Lincoln Storage. Effective with the February 2020 consolidation, consolidation work papers are stored electronically at F:Accounting / SOX Secured Files / Longview Reports / Fiscal 20XX / Final Consolidation Workpapers. Journal voucher information is scanned into OnBase.

Analysis Requirements:

From an analysis standpoint, detailed data for PeopleSoft report drill downs is available going back to fiscal 2011. In order to drill down on PeopleSoft reports prior to fiscal 2011, the reports would need to be re-run. The decision to use fiscal 2011 as a cut-off date for reports was established during the upgrade to PeopleSoft Version 9.2, which was completed in February 2017. Online inquiries and query look-up capability in PeopleSoft is available going back to fiscal 2000 when PeopleSoft was first implemented.

Revenue and Income

“Revenues” means inflows or other enhancements, or savings in outflows, of future economic benefits in the form of increases in assets or reductions in liabilities of the entity, other than those relating to contributions by owners, which result in an increase in equity during the reporting period. Put another way, it’s the money we receive when we sell our gas to customers, transportation and/or storage service, production gas and oil, or timber.

This chapter is designed to provide the general policies and procedures related to the accounting and processing of revenue and income transactions. The policies and procedures are designed to insure that revenues are properly recorded in a timely manner, for the correct amount, and in accordance with GAAP and regulatory requirements.

Revenue Recognition

In accordance with GAAP (ASC 606) and Regulatory Policy, National Fuel Gas recognizes revenues in the proper period and for the proper amount. The following section details the Company’s revenue recognition policies.

Policy

The Company’s Exploration and Production segment records revenue from the sale of the natural gas and oil that it produces and natural gas liquids (NGLs) processed based on entitlement, which means that revenue is recorded based on the actual amount of natural gas or oil that is delivered to a pipeline, or upon pick-up in the case of NGLs, and the Company’s ownership interest. Natural gas production occurs primarily in the Appalachian region of the United States and crude oil production occurs primarily in the West Coast region of the United States. If a production imbalance occurs between what was supposed to be delivered to a pipeline and what was actually produced and delivered, the Company accrues the difference as an imbalance. The sales contracts generally require the Company to deliver a specific quantity of a commodity per day for a specific number of days at a price that is either fixed or variable and considers the delivery of each unit (MMBtu or Bbl) to be a separate performance obligation that is satisfied upon delivery.

The transaction price for the sale of natural gas, oil and NGLs is contractually agreed upon based on prevailing market pricing (primarily tied to a market index with certain adjustments based on factors such as delivery location and prevailing supply and demand conditions) or fixed pricing. The Company allocates the transaction price to each performance obligation on the basis of the relative standalone selling price of each distinct unit sold. Revenue is recognized at a point in time when the transfer of the commodity occurs at the delivery point per the contract. The amount billable, as determined by the contracted quantity and price, indicates the value to the customer, and is used for revenue recognition purposes by the Exploration and Production segment as specified by the “invoice practical expedient” (the amount that the Exploration and Production segment has the right to invoice) under the authoritative guidance for revenue recognition. The contracts typically require payment within 30 days of the end of the calendar month in which the natural gas and oil is delivered, or picked up in the case of NGLs.

The Company uses derivative financial instruments to manage commodity price risk in the Exploration and Production segment related to sales of the natural gas and oil that it produces. Gains or losses on such derivative financial instruments are recorded as adjustments to revenue; however, they are not considered to be revenue from contracts with customers.

The Company’s Pipeline and Storage segment records revenue for natural gas transportation and storage services in New York and Pennsylvania at tariff-based rates regulated by the FERC. Customers secure their own gas supply and the Pipeline and Storage segment provides transportation and/or storage services to move the customer-supplied gas to the intended location, including injections into or withdrawals from the storage field. This performance obligation is satisfied over time. The rate design for the Pipeline and Storage segment’s customers generally includes a combination of volumetric or commodity charges as well as monthly “fixed” charges (including charges commonly referred to as

capacity charges, demand charges, or reservation charges). These types of fixed charges represent compensation for standing ready over the period of the month to deliver quantities of gas, regardless of whether the customer takes delivery of any quantity of gas. The performance obligation under these circumstances is satisfied based on the passage of time and meter reads, if applicable, which correlates to the period for which the charges are eligible to be invoiced. The amount billable, as determined by the meter read and the “fixed” monthly charge, indicates the value to the customer, and is used for revenue recognition purposes by the Pipeline and Storage segment as specified by the “invoice practical expedient” (the amount that the Pipeline and Storage segment has the right to invoice) under the authoritative guidance for revenue recognition. Customers are billed after the end of each calendar month, with payment typically due by the 25th day of the month in which the invoice is received.

The Company’s Gathering segment provides gathering and processing services in the Appalachian region of Pennsylvania, primarily for Seneca. The Gathering segment’s primary performance obligation is to deliver gathered natural gas volumes from Seneca’s wells into interstate pipelines at contractually agreed upon per unit rates. This obligation is satisfied over time. The performance obligation is satisfied based on the passage of time and meter reads, which correlates to the period for which the charges are eligible to be invoiced. The amount billable, as determined by the meter read and the contracted volumetric rate, indicates the value to the customer, and is used for revenue recognition purposes by the Gathering segment as specified by the “invoice practical expedient” (the amount that the Gathering segment has the right to invoice) under the authoritative guidance for revenue recognition. Customers are billed after the end of each calendar month, with payment typically due by the 10th day after the invoice is received.

The Company’s Utility segment records revenue for natural gas sales and natural gas transportation services in western New York and northwestern Pennsylvania at tariff-based rates regulated by the NYPSC and the PaPUC. Natural gas sales and transportation services are provided largely to residential, commercial and industrial customers. The Utility segment’s performance obligation to its customers is to deliver natural gas, an obligation which is satisfied over time. This obligation generally remains in effect as long as the customer consumes the natural gas provided by the Utility segment. The Utility segment recognizes revenue when it satisfies its performance obligation by delivering natural gas to the customer. Natural gas is delivered and consumed by the customer simultaneously. The satisfaction of the performance obligation is measured by the turn of the meter dial. The amount billable, as determined by the meter read and the tariff-based rate, indicates the value to the customer, and is used for revenue recognition purposes by the Utility segment as specified by the “invoice practical expedient” (the amount that the Utility segment has the right to invoice) under the authoritative guidance for revenue recognition. Since the Utility segment bills its customers in cycles having billing dates that do not generally coincide with the end of a calendar month, a receivable is recorded for natural gas delivered but not yet billed to customers based on an estimate of the amount of natural gas delivered between the last meter reading date and the end of the accounting period. Such receivables are a component of Unbilled Revenue on the Consolidated Balance Sheets. The Utility segment’s tariffs allow customers to utilize budget billing. In this situation, since the amount billed may differ from the amount of natural gas delivered to the customer in any given month, revenue is recognized monthly based on the amount of natural gas consumed. The differential between the amount billed and the amount consumed is recorded as a component of Receivables or Customer Advances on the Consolidated Balance Sheets. All receivables or advances related to budget billing are settled within one year.

The Company’s Utility segment has alternative revenue programs that are excluded from the scope of the new authoritative guidance regarding revenue recognition. The NYPSC has authorized alternative revenue programs that are designed to mitigate the impact that weather and conservation have on margin. The NYPSC has also authorized additional alternative revenue programs that adjust billings for the effects of broad external factors or to compensate the Company for demand-side management initiatives. These alternative revenue programs primarily allow the Company and customer to share in variances from imputed margins due to migration of transportation customers, allow for adjustments to the gas cost recovery mechanism for fluctuations in uncollectible expenses associated with gas costs, and allow the Company to pass on to customers costs associated with customer energy efficiency

programs. In general, revenue is adjusted monthly for these programs and is collected from or passed back to customers within 24 months of the annual reconciliation period.

Controls

The individual revenue generating systems – SAP Customer Relationship and Billing, SBS, EBS, LPS, etc., have internal controls over the generation and review of the revenue amounts and volumes that are passed to the General Ledger. Additionally, variance analysis between the actual amounts booked and the forecasted revenues is performed to determine whether the revenues are reasonable, and allow for time to make adjustments or corrections prior to the financial statements release.

Gas Revenues

National Fuel Gas' subsidiaries provide a variety of gas revenue generating services and products. Each subsidiary has certain rules regarding revenues that it must follow based on the regulatory commission and rate tariff that is in effect.

National Fuel Gas Distribution Corporation

Distribution provides retail gas distribution services and transportation services to a variety of customers, including residential, industrial, commercial and public authorities. Distribution records revenue as bills are rendered, except that service supplied but not billed is reported as unbilled utility revenue.

Distribution gas sales revenues are controlled by the rate tariffs in effect. The tariffs indicate the amounts that can be charged for the gas plus any discounts and surcharges that are passed along to the customers. The tariffs come about as a result of a rate settlement or litigated rate case.

New York Jurisdiction

A copy of the current tariff can be found at:

<https://www.nationalfuel.com/business-partners/ny-regulatory-tariff-gtop/>

Pennsylvania Jurisdiction

A copy of the current tariff can be found at:

<https://www.nationalfuel.com/business-partners/pa-regulatory-tariff-gtop/>

Distribution Gas Sales revenue information is primarily sent to the general ledger electronically from SAP Customer Relationship and Billing (SAP). This system provides the general ledger with retail sales revenues, transportation revenues, weather normalization amounts (NY only) and customer forfeited discount amounts.

Gas Transportation Revenue

Certain subsidiaries provide gas transportation services to customers and that revenue must be properly booked to the general ledger. The following are the general guidelines that each subsidiary follows in accounting for, and recognizing, revenues related to gas transportation.

National Fuel Gas Distribution Corporation:

Distribution transports gas for both marketers and stand-alone transportation customers. The revenues generated are both affiliated and non-affiliated transportation revenues. Information to book the transportation revenues comes electronically from SAP.

Marketers selling gas to customers on Distribution's system pay a transportation rate for using Distribution's pipelines. Additionally, Distribution generates bills for some of the marketers and collects a fee for the service.

Stand-alone customers are usually large volume industrial customers who have chosen to purchase their gas from someone else and use our system to deliver the gas to their location.

Dr:	142095	AR Customer Gas
Dr:	146xxx	AR I/C Gas
Cr:	489xxx	Transportation Revenues

For information on Distribution’s specific rates and policies related to gas transportation, see the Distribution website at:

New York Jurisdiction

<https://www.nationalfuel.com/business-partners/ny-rates-information/>

Pennsylvania Jurisdiction

<https://www.nationalfuel.com/business-partners/pa-rates-information/>

National Fuel Gas Supply Corporation:

Supply provides interstate natural gas transportation services to both affiliated and non-affiliated customers. The Supply Billing System (SBS) is the system source for the revenue and customer information. Journal entries are sent to the GL on a monthly basis.

Dr:	142095	A/R Customer Gas	xxx
Dr:	146xxx	A/R I/C Gas	xxx
Cr:	4892xx	Transportation Revenues	xxx

For information on Supply’s specific rates and policies related to gas transportation, see Service & Rates on the Supply website at:

<https://www.nationalfuel.com/pipeline-storage/national-fuel-gas-supply-corp/about-national-fuel-gas-supply-corporation/>

Empire Pipeline Inc.

Empire Pipeline Inc. (Empire) provides interstate natural gas transportation services for both affiliated and non-affiliated customers. The Empire Billing System (EBS) is the system source for the revenue and customer information. Journal entries are sent to the GL on a monthly basis.

Dr:	142095	A/R Non-Affil Customer Transportation	xxx
Dr:	146xxx	A/R I/C Gas	xxx
Cr:	4892xx	Transportation Revenues	xxx

For information on Empire’s specific rates and policies related to gas transportation, see the Empire website at:

<https://www.nationalfuel.com/pipeline-storage/empire-pipeline/about-empire-pipeline/>

Gas Storage Revenue

Supply has developed over 30 underground natural gas storage fields that it uses to provide gas storage service to its customers – both affiliated and non-affiliated. Short-term and long-term storage is available depending on capacity at any time.

Dr:	142095	A/R Customer Gas	xxx
Dr:	146xxx	A/R I/C Gas	xxx
Cr:	4894xx	Storage Service Revenues	xxx

To view Supply's tariff structure for storage services, please see Service & Rates on the Supply website at:

<https://www.nationalfuel.com/pipeline-storage/national-fuel-gas-supply-corp/about-national-fuel-gas-supply-corporation/>

Empire has entered into a contract with one of its customers to provide storage service. Empire does not currently own or operate storage facilities on its system, but Empire has entered into a storage capacity lease with Supply Corporation in order to provide this storage service.

Gathering Revenue

NFG Midstream Corporation and Its Affiliated LLC's

Midstream Corporation and its affiliated LLC's is a set of gathering systems and a processing plant in the Marcellus Shale. Gathering revenue is estimated and recorded on a monthly basis.

Dr:	146023	A/R IC Seneca Resources - Gathering
Cr:	489151	Gathering Revenue - Seneca
Cr:	489152	Gathering Revenue – Reservation Charge

(To record intercompany estimate revenue)

Cashout Revenue

NFG Midstream Corporation

Imbalance gas (cashout revenue) is also recorded on a monthly basis, if applicable.

Dr:	489151	Gathering Revenue - Seneca
Cr:	495301	Cashout Revenue Non-Affiliate

(To record cashout revenue)

Production Revenues

Revenues from Seneca Resources Corporation (Seneca) production activities are accounted for directly by Seneca. Revenues are first booked as estimates, and then adjusted based on actual volumes once the amounts are determined. Since some wells are not fully owned and operated by Seneca, Seneca's percentage of the revenues is calculated and that is the amount that is booked.

Prices vary according to the market, though much of Seneca's gas is hedged so prices are known and less volatile.

Unbilled Revenues

Due to the timing of the billing process, there are circumstances in which utility service is supplied but not billed. In those instances, the revenue is reported as unbilled utility revenue and is included in operating revenues for the period in which service is furnished:

Calculation

The Company calculates unbilled gas revenues by taking the volumes for the calendar month that have not been billed in the current month and multiplying them by the tariff rates or the customer's contractual rate (in most cases the contractual rate will equal the tariff rate however there are negotiated/discounted rates).

Journal Entry

Dr:	173000	Utility Accrued Revenue
Cr:	480006	Unbilled Residential Revenues
Cr:	481106	Unbilled Commercial Revenue
Cr:	481206	Unbilled Industrial Revenue
Cr:	481306	Unbilled Public Authority revenue
Cr:	186040	Unbilled-Imputed Deferral (NY only – used to capture non-margin elements of unbilled)
Dr:	591300	Purchased Gas Expense Unbilled
Cr:	191140	Deferred Unbilled Gas Costs
Cr:	489269	Unbilled Transportation Revenue

Policy:

Unbilled gas is calculated and booked monthly. Given that the unbilled revenue entry is merely adjusting the "unbilled receivable" from one month to the next month, there will be times when the above entry will be reversed (e.g. going from the "unbilled receivable" at March 31st (with March typically being colder than April) to April 30th (with April typically being warmer than March)).

Other Operating Revenues

Other operating revenues are revenue items that are indirectly related to the sale of gas. These can be lost discounts or late charges, services performed for others, sales of inventory material, or miscellaneous items where the accounting treatment prescribes the use of a miscellaneous account. The following are examples of Other Operating Revenues on the books of the Company.

Customer Forfeited Discounts

This amount pertains to lost discounts on customer bills or the additional late charges imposed for late payments.

Customer Billing Service Charge w/Back-out Credit

When Distribution bills customers on behalf of third parties, the cost of providing the service less the back out credit for unbundling the costs is charged to this account.

Other Gas Revenues

Other Gas Revenue is used to book miscellaneous transactions that are indirectly related to gas revenues. They are typically items that are included in billings/rates but are separated out for various reasons. Examples would be the revenue offset for the RD&D entry, over/under collection of pensions or OPEBs, and margin adjustments. The key is that revenues are being adjusted as a result of the transaction. The majority of the adjustments will have a rate ruling or order prescribing the accounting treatment.

Sales of Inventory Material (Counter Sales)

On occasion, inventory material will be sold to a contractor. When this occurs, the material is issued from the inventory at the weighted average cost of inventory (and related overhead) and charged to account 495990 – Sales of Inventory Material. The payment received for the material is credited to account 495990, resulting in a net profit or loss.

Dr:	495990	Revenue from Sale of Inventory Material
Cr:	154000	Inventory
Cr:	163000	Stockroom/Pipeyard

(To record issuance of inventory for counter sale at weighted average cost plus overhead)

Dr:	131000	Cash
Cr:	495990	Revenue from Sale of Inventory Material

(To record counter sale)

Other Income Items

In addition to each subsidiaries regular operating revenues, there are some miscellaneous revenue items that are routinely booked. These would include such things as interest income, rental income, AFUDC, death benefit gain(s) on life insurance, and jobbing revenues from customer work. These items are booked monthly or quarterly, and are recognized as they are incurred.

Categories of Other Income

National Fuel and its subsidiaries routinely book the following categories of miscellaneous revenues:

Interest Income:

This is interest received for investments in the system money pool or in the case of National Fuel Gas – Parent Company (Parent), third party investments such as commercial paper.

AFUDC:

AFUDC or allowance for funds used during construction is an interest item related to funds used while constructing assets. Since the assets are not yet in the Company's rate base, an accrual in the form of an income item is calculated.

Death Benefit Gain(s) on Company-Owned Life Insurance:

Investments in life insurance are stated at their cash surrender value or net present value. Any death benefit gain on company-owned life insurance is classified as Other Income on the financial statements.

Miscellaneous:

This would include any other items that are income related such as rental income or jobbing revenues that are booked by the company, and changes in company-owned life insurance.

Procedures and Guidelines

The miscellaneous revenue items each have their own properties with regard to calculating them and booking them. The most important part of the procedure is to verify that the calculations are updated regularly based on new interest rates, or material differences in the company's make-up or debt policy.

The following guidelines or policies should be followed:

Interest Income:

Interest income should be received via memo from the Cash Management Department on a monthly basis.

AFUDC:

AFUDC is calculated by the Project Costing system and sent electronically through the PeopleSoft system. The amounts should be verified between the amount shown in Projects and the amount passed to the GL. An entry must be made monthly to allocate the AFUDC amount generated by the Project Costing module. (See chapter 7 for more info.)

Death Benefit Gain(s) on Company-Owned Life Insurance:

Gain is calculated as the difference between the proceeds received by the Company after death of the insured and the cash surrender value / net present value recorded as an asset on the Company's books at the date of death.

Miscellaneous Income:

Miscellaneous income should be used for items such as rental income – inter-company or third parties, jobbing or shop revenues or other miscellaneous amounts that are booked through the Cash Management system.

Internal Controls

There are certain internal controls that are specific to the Other Income items that must be adhered to:

Interest income related to the system money pool must match the interest expense shown on the books of National Fuel.

Interest income from temporary cash investments must be compared to the Cash Management Departments investment summary to verify the amount received.

The AFUDC rates must be updated at least annually, more often during periods of volatile interest rates. An allocation of the AFUDC amount must be made monthly to split the amount between the equity and debt components of the calculation.

Any Inter-company income for Rentals must balance between companies.

Jobbing and shop revenues should be booked to the 415000 accounts and not used as an offset to Operating and Maintenance expense.

Expense

Expenses are the costs incurred in providing goods and services, and reflect the use of resources available to an organization to satisfy its business objectives. The recognition of expenses can result from both cash and non-cash transactions.

In accordance with GAAP, the Company books expenses when incurred, and accrues for expenses that would otherwise be booked in an inappropriate period. An entity's recognition of expenses on an accrual basis, incorporating all cash and non-cash transactions, provides users of financial reports with information on that entity's performance, by identifying: the outflows of goods and services used or provided; the extent to which costs were incurred; and the types of costs incurred.

This information is useful input to assessments of the efficiency of service delivery, the resources necessary to enable the entity to continue to provide goods and services in the future and the likely cost of those goods and services. Such information is necessary for accountability purposes and is relevant to decisions about matters such as the likely future funding requirements of the entity.

This chapter will provide guidance with regard to the Company's policies for properly accounting for expenses incurred in the course of business.

Operating & Maintenance Expense

Expenses that are incurred in the normal operations of the business, or operation and maintenance of equipment, structures, and furniture and fixtures, are accounted for as Operating and Maintenance Expense. A more thorough explanation of the types of costs included or excluded as expense can be found at the FERC website or on the National Fuel Gas InfoNet, in the E-Docs section.

In choosing an expense account, it is important to select an account that best represents the expense being incurred and the proper functional category. For example, if you are working on a leak repair, you want to pick an account that not only indicates that the expense was related to a leak repair, but also if it was a leak on a transmission line, a distribution line, a storage line or a well line. The functional area is just as important as the actual account number.

Also, keep in mind that some accounts may only be valid in certain subsidiaries. For example, distribution mainline expenses are only good in Distribution. Since Supply and Empire are transmission companies; they should not have any distribution line charges booked to them.

The following chart may help in deciding on the proper account to choose:

National Fuel Gas Company
Operating & Maintenance Expense Account Summary

<u>Control Acct</u>	<u>Description</u>	<u>Account Range</u>	<u>DNYG1</u>	<u>DPAG1</u>	<u>SUPG1</u>	<u>EMPG1</u>	<u>MIDG1</u>	<u>M0XG1</u> (LLC's)
Operating Expenses:								
401200	Natural Gas Production (Gathering)	501000 - 509999	Yes	Yes	Yes		Yes	Yes
401300	Other Gas Supplies	510000 - 519999	Yes	Yes	Yes	Yes		
401400	Storage Expense	520000 - 529999			Yes			
401500	Transmission Expense	530000 - 539999	Yes	Yes	Yes	Yes		Yes
401600	Gas Distribution Expense	540000 - 549999	Yes	Yes				
401700	Customer Accounts Expense	550000 - 559999	Yes	Yes	Yes	Yes		
401800	Customer Service Expense	560000 - 569999	Yes	Yes				
401850	Sales Promotion Expense	570000 - 579999	Yes	Yes				
401900	Administrative & General Expense	580000 - 589999	Yes	Yes	Yes	Yes	Yes	Yes
Maintenance Expenses:								
402200	Natural Gas Production	600000 - 609999	Yes	Yes	Yes		Yes	Yes
402300	Other Gas Supply	610000 - 619999	Yes	Yes	Yes			
402400	Storage Expense	620000 - 629999			Yes			
402500	Transmission Expense	630000 - 639999	Yes	Yes	Yes	Yes		Yes
402600	Gas Distribution Expense	640000 - 649999	Yes	Yes				
402900	Administrative & General Expense	650000 - 659999	Yes	Yes	Yes	Yes	Yes	Yes
Purchase Gas Expense								
401999	Purchase Gas Expense	590000 - 599999	Yes	Yes				

It is important to note that at National Fuel, many individuals perform work for multiple subsidiaries. If a Supply employee performs work for Distribution, the employee should be sure to charge a Distribution account number for the work, and should also be sure to charge an exception department so that the charges are distributed to Distribution.

Operating Expense:

Operating Expenses are those costs incurred by the company in the operation of the business. These are the costs to make the pipeline system work, to collect customer accounts, to operate the compressors, to account for the company's results and to account for the administrative and general costs of the company.

For Midstream and the regulated subsidiaries on the PeopleSoft System, the following ranges of account numbers are used for Operation Expense:

500000 – 509999	Natural Gas Production & Gathering Expense
510000 – 519999	Natural Gas Other Gas Supply Expense
520000 – 529999	Natural Gas Storage Expense
530000 – 539999	Natural Gas Transmission Expense
540000 – 549999	Natural Gas Distribution Expense
550000 – 599999	Customer Accounts Expense
560000 – 569999	Customer Service Expense
570000 – 579999	Sales Expense
580000 – 589999	Administrative & General

Maintenance Expense:

Maintenance Expenses are those costs incurred by the company to maintain the on-going operation of the business. These are the costs to maintain the various pipelines, compression and regulation equipment, structures and facilities of the company.

For Midstream and the regulated subsidiaries on the PeopleSoft System, the following ranges of account numbers are used for Maintenance Expense

600000 – 609999	Natural Gas Production Expense
610000 – 619999	Natural Gas Other Gas Supply Expense
620000 – 629999	Natural Gas Storage Expense
630000 – 639999	Natural Gas Transmission Expense
640000 – 649999	Natural Gas Distribution Expense
650000 – 659999	Administrative & General Expense

Since the Parent Company isn't required to follow the FERC chart of accounts, its accounts are much more streamlined, with one range to cover both the operating and maintenance accounts.

401000 – 401999	Operating & Maintenance Expense
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It is important when considering maintenance expenditures to determine whether the cost should be charged to Maintenance Expense or to a capital account.

If the cost increases the useful life of the asset or makes it more productive and efficient, there may be an opportunity to capitalize the costs. Please see the section on the Company's Capitalization Policy for an explanation of the policy.

If the cost is a routine cost of maintaining the facilities, equipment or assets, then the costs should be charged to a maintenance expense account.

Purchased Gas Costs

Purchased Gas Costs represent the costs that are directly related to the purchase of gas by the company for delivery direct to its customers. These would include purchases from various sources along with the cost of metering the gas being delivered to the distribution system. Sources of gas include long term contracts, spot gas purchases and storage gas.

Policy

The purchased gas expense, as well as transportation and storage costs for the current month, is the current month estimate plus the difference between the prior month estimate and prior month actual.

Source Reports

Invoices from Gas Accounting

Monthly Reports – Prior Month Actual from Gas Accounting

Monthly Reports – Current Month Estimate from Gas Accounting

ZMONTHLY_CAP_BILL – Monthly Cashout Capacity Summary from SAP-ECC (shows imbalances that were cashed-out in the prior month)

BI-1664 – Aggregator Revenue Summary from SAP-BI launch pad (shows imbalances that were cashed-out in the prior month)

Sales/Purchases of Storage Gas from Transportation Services

Gas Used by Company Worksheet from Financial Accounting Clerk

PeopleSoft Ledger Inquiry for account 590060 current month activity in local production gas. This activity is booked by Gas Measurement staff in Erie, PA.

Process to generate monthly purchased gas entries

Prior Month Actual

Financial Accounting inputs the invoices from Gas Accounting, Marketer Imbalance Cashout Purchases and NFR Marketer Imbalance Cashout Purchases from ZMONTHLY_CAP_BILL, Marketer Gas Stored / Imbalance Gas from the Sales/Purchases of Storage Gas and SC13 DMT/MMT Cashout Purchases from BI-1664. Local Producers – thru LPS are input from a PeopleSoft Ledger Inquiry for account 590060 current month activity. After all of the above are input, then Financial Accounting inputs the totals from the Monthly Reports – Prior Month Actual to verify the information was entered correctly. Differences we allow are for the Marketer Imbalance Cashout Purchases, Marketer Gas Stored/Imbalance Gas, SC13 DMT/MMT Cashout Purchases, Public Utility Tax and Penalty reversals because this activity is not picked up in normal gas purchase transactions. All other differences are investigated and resolved before the journal entry is prepared. Note due to the matching of gas costs to revenues (calculations performed by Rates and Reg Affairs each month) the impact of any difference is deemed not material.

Current Month Estimate

Financial Accounting inputs the amounts from the Monthly Reports – Current Month Estimate. Note that storage commodity is not input because that is included in our storage monthly entry. Then Financial Accounting inputs the totals from the Monthly Reports – Current Month Estimate to verify the information was entered correctly.

The majority of the monthly journal entry amounts are from the above process. In addition we calculate minor amounts for storage injections and withdrawals, shrinkage and gas used by company.

Storage \$ injections and withdrawals are part of the storage monthly entry and we only calculate the volumes from information in the Monthly Reports – Prior Month Actual and Monthly Reports – Current Month Estimate.

Shrinkage volumes are calculated from information in the Monthly Reports – Prior Month Actual and Monthly Reports – Current Month Estimate.

Gas used by company is calculated from information in the Gas Used by Company Worksheet.

After all amounts are input, formulas calculate the purchased gas expense journal entries for the month. An individual independent of the person that prepared the spreadsheet reviews the spreadsheet and journal entries for accuracy each month. Evidence of the review is noted by signature on the journal entry forms.

In addition, every month the AP Recon and FS Recon files are prepared to verify accuracy of amounts posted to the general ledger. Discrepancies are investigated.

Matching Gas Costs

This is the process that matches actual gas costs to gas costs allowed in rate proceedings. Since the gas costs allowed in rates are based on projections, a difference between the actual gas costs and the projected costs is a normal occurrence. The differences between the costs are recorded as deferred gas costs and are usually surcharged or refunded to customers in a future period.

In NY, the deferred gas costs are collected through the monthly Gas Adjustment Clause (GAC).

In PA, an annual regulatory filing (1307(f)) is made to establish and reconcile purchase gas costs.

Lost and Unaccounted For Gas (LAUF)

LAUF is the difference between the total gas available from all sources, and the total gas accounted for as sales and net interchange. The difference likely includes leakage or other actual losses, discrepancies due to metering inaccuracies, variations of temperature and/or pressure, and other variables (e.g. the use of current month estimates in purchased volumes and estimates used in both cycle billed volumes (i.e. for months when a customer's meter is not read) and unbilled volumes).

Policy

A schedule showing the gas purchased and the gas sold is prepared on a monthly basis.

Gas Used By Company

Distribution and Supply Corporations are permitted to use some of the gas being transported or distributed through their lines to fuel the operation of those lines. This would include fuel for compressors, along with gas to heat various company facilities. The Company books this gas as both a debit and credit to expense.

Accounting Procedures

A monthly accounting entry is made to book the gas used by company for NY and PA Distribution. Accounting receives the gas usage for the various company locations from the SAP system using the transaction ZNYPTAX monthly Gas Used by Company Report. The volumes are then multiplied by the monthly rate to determine the value of the gas being used. Each location has assigned accounting charges that are debited, with the offset credit to either Purchase Gas Expense in NYD or Other Gas Expense in PAD.

The entry to book Gas used by company is as follows:

NYD

Dr: O&M Expense
Cr: 591200 - Purchased Gas Expense

PAD

Dr: O&M Expense
Cr: 515000 - Other Gas Expense

Price of Gas Used

The price of the gas used to book the gas used by company is the average cost of gas purchased for the prior month.

Gas used to fuel the Parent Company's Distributed Generation facility at 6363 Main St is priced using NY Distribution's SC 23 rate.

No entry is made in Supply because the volumes are reflected in the Fuel Tracker recorded in Accounting and is considered Supply line gas.

Expense Accruals

In accordance with GAAP, the Company books costs and recognizes liabilities as they are incurred and accrues for costs and liabilities in the period that they are incurred. At the end of the accounting period, usually at quarter end or year end, the Company makes an effort to identify and accrue for known costs that have not yet been booked.

Procedure

A discussion of the procedures for accruing expenses is discussed under “Liability Accruals” section of this Accounting Policy Manual.

Employee Expenses

The Company, based on either Company Policy or in line with IRS guidelines, reimburses reasonable business expenses that are incurred by employees. The typical expenses incurred by employees are vehicle mileage, tolls, travel costs (hotel and meals), and small office purchases. These expenses are processed by the Accounts Payable department and are reimbursed to the employee as soon as possible.

Forms

Official National Fuel Travel and Mileage forms must be used. The forms contain the information needed to process the reimbursement and are formatted to expedite the data entry process. Deviation from the accepted formats may cause a delay in the expense reimbursement.

The forms are available through the Company’s InfoNet in the E-Docs section. They are located in the Accounts Payable section. These forms are routinely updated for changes in Company policy, or IRS policy with regard to the mileage reimbursement rate.

Procedures and Guidelines

The forms must be filled out completely and must be properly approved before being sent to the Accounts Payable Department. Where receipts are required – expenses over \$25 and any hotel bill – they must be attached to the document. Incomplete forms will be returned to the employee and will lead to delays.

Approvals

All reimbursement requests must contain the proper approval signature or they will be returned.

For Employee Mileage reimbursements, the approval must be obtained from a Level 1 approver on the Accounts Payable approval matrix.

Senior Management must approve a travel arrangement request form prior to an employee pursuing travel arrangements outside of NFG’s service territory. For Employee Expense reimbursements, Level 2 approvers and above can approve general expenses up to \$2,000. Level 3 approvers and above can approve general expenses of \$2,000 and higher.

The approval matrix can be found on the InfoNet under Purchasing in E-docs:

<https://infonet.natfuel.com/Forms/Purchasing/ApprovalMatrix.xls>

Tax Expense

National Fuel pays a variety of taxes as part of the normal operations of the Company. These taxes are typically specific to a subsidiary based on the state, county, or city that they operate in. Each subsidiary is responsible for its own taxes, as well as their portion of the corporation's consolidated tax liability.

Consolidated Income Tax Sharing Agreement

National Fuel has entered into an inter-company tax sharing agreement, which specifies how the consolidated income tax liability of the consolidated group is allocated among the member companies.

For additional information on the Tax Sharing Agreement, please refer to the Tax Department Policy & Procedures Manual.

Income Taxes

National Fuel computes income tax expense on both a subsidiary and consolidated basis. As indicated above, any additional tax expense or tax benefits are allocated between the subsidiaries in accordance with the Tax Sharing Agreement.

A tax computation is computed on a monthly basis and forwarded to each subsidiary to be booked.

Quarterly estimated tax payments are made for subsidiaries meeting criteria.

True up entries are made at the end of the fiscal year that bring the prior year's provision in line with the actual tax returns as filed.

Deferred taxes

There are many instances where financial or book income and taxable income are different. The tax expense for financial purposes is determined under GAAP. The income tax liability is determined under the Internal Revenue Code. Deferred taxes are the result of temporary differences between the book and tax recognition of particular items of expense or income.

Deferred taxes can be classified as either an asset or a liability depending on whether the items are recognized earlier or later for income tax purposes.

Miscellaneous Other Taxes

Besides income taxes, the Company pays many other taxes such as property tax, sales and use tax, franchise tax, payroll tax and gross receipt tax. These taxes are usually charged directly to expense when they are incurred, though some may be booked to a prepaid account and amortized over their covered period. The Miscellaneous Taxes are all charged to accounts in the 408xxx grouping.

Miscellaneous Deductions

Miscellaneous Deductions are non-operating expense items such as charitable donations, civic, political and related expenses, and penalties that are usually not recognized as part of the cost of utility service to be included in utility revenues. These costs may be part of operating and maintenance expenses for the non-utility subsidiaries.

Categories of deductions

Contributions and Donations

Contributions and Donations that the Company makes to charitable organizations are charged to account 426.1 in the regulated subsidiaries. In the non-regulated subsidiaries, they are charged to Administrative and General expenses.

Beginning in fiscal year 2004, the Company established the National Fuel Gas Foundation. This is a private foundation that will make contributions on behalf of National Fuel. Subsidiaries may make contributions to the foundation. The Foundation will charge contributions to non-FERC account 905.

Reserve for preliminary survey costs

Preliminary survey and investigation accounts are used when a project is in the preliminary stages of being developed. In this stage, work is performed to determine the feasibility of continuing the project to completion. A reserve may be established for certain preliminary survey and investigation charges. For further discussion, see the "Preliminary Survey & Investigation" section of this manual.

Penalties

Penalties are charged to account 426300. This account shall include payments by the Company for penalties or fines for violation of any regulatory statutes by the company or its officials. In the non-regulated subsidiaries, these costs are charged to administrative and general expense. Penalties should be recorded using product 5114. Penalties should not be capitalized.

Expenditures for certain civic, political and related activities

Costs that are incurred relating to lobbying activities of the regulated subsidiaries are charged to account 426400. This account shall include expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances) or approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials. Lobbying costs should not be capitalized.

Dues and Memberships

It is important in the regulated companies to watch for membership dues that include costs related to lobbying activities. The amount to be charged as lobbying is typically noted on the invoice and as such should be separated from the accounting charge for the membership. The invoice may say "Lobbying constitutes 4% of Company X's activities", "93% of dues will be used to cover operating costs", or "96% of your membership is deductible as a business expense". The account to use for any portion related to Lobbying is 426400 using product 2501. In addition, the cost of dues & memberships should not be capitalized.

For Distribution NY, the full cost of memberships to organizations that engage in lobbying should be recorded as a miscellaneous deduction. The lobbying piece of the membership fee should be recorded in account 426400. The non-lobbying piece should be recorded in account 426410.

In the non-regulated subsidiaries, these costs are charged to account 401425.

Assets

Assets are defined as future economic benefits that an entity controls as a result of past transactions or other past events. The future benefits are not limited to situations involving future cash inflows. The future benefits refer to a capacity to provide goods and services in accordance with the entity's objectives including the provision of goods or services to a beneficiary.

For good asset management it is important to have relevant, reliable and timely information that will assist in:

Identification and recording of assets;
Facilitating the management of risk associated with the control of assets;
Planning for future replacement of assets.

This chapter will assist in identifying the proper handling of the accounting for the various assets on the books of the Company. Detailed instructions on asset accounting and management are the responsibility of each entity and when developed must be consistent with the requirements of this Manual.

Classification of Assets

To facilitate financial analysis, assets are classified in accordance with their relative liquidity; (i.e. an entity should classify its assets as either current or non-current depending upon when the entity expects to either consume the asset or convert it into cash.)

Property, Plant & Equipment

Property, Plant & Equipment is stated at historical cost less accumulated depreciation. National Fuel capitalizes all construction-related direct labor and material costs, as well as indirect construction costs. Indirect costs include general engineering, taxes and the cost of funds used during construction. The cost of renewals and betterments that extend the useful life of property, plant and equipment is also capitalized. The cost of repairs, replacements and major maintenance projects is expensed as it is incurred. Depreciation is generally computed over the asset's estimated useful life using the straight-line method.

When National Fuel retires components of its regulated "group asset" property, plant and equipment, it charges the original cost, plus the cost of retirement, less salvage, to accumulated depreciation and amortization. A gain or loss is not recorded in income. When it retires or sells "unit asset" property, plant and equipment, entire regulated operating units or groups, or non-regulated properties, the cost is removed from the property account and the related accumulated depreciation and amortization accounts are reduced with any resulting gain or loss recorded as income.

Current Assets

Current assets are short-term in nature and are in the form of cash, or expected to be either converted into cash or consumed within 12 months of the reporting balance sheet date. Examples include cash and cash equivalents, accounts receivable, and inventory.

Non-Current Assets

Non-current assets are all assets other than current assets. Put another way, assets that are not expected to be converted into cash or consumed within 12 months after the end of the reporting period. Non-current assets are expected to possess service potential, or provide a benefit, beyond the end of the next reporting period.

Classes of Assets

A "class of assets" means a grouping of assets within a category, having a similar nature or function in the operations of the entity. For the purpose of this manual, the topics are listed in the order that they appear on the Company's financial statements as contained in Forms 10-K / 10-Q. The topics are further broken out by the various accounts that form the classes of assets.

For example, Property, Plant & Equipment is the reporting line item, and within that group Plant in Service, Construction Work in Progress and Held for Future Use are detailed.

Property, Plant & Equipment

Property, Plant & Equipment (PP&E) refers to the physical assets held by the Company. This includes such items as land, pipelines, buildings, vehicles, compressor stations, timber and the full cost pool in the Exploration and Production segment. From the company's standpoint, this represents the largest dollar investment on the balance sheet. For the regulated subsidiaries, it represents the basis for rate base computations that are used in ratemaking to earn a return on our investment.

Classifications of Property, Plant & Equipment:

There are four major classifications of Property, Plant & Equipment. Each one comes with unique rules and procedures that will be discussed later in this section.

Plant in Service (Plant)

Plant in service refers to property, plant and equipment that is currently operational and being used in the business. Once an item is classified as Plant in Service, depreciation begins.

Construction Work in Progress (CWIP)

CWIP represents capital projects that are under construction. Amounts are captured until the project is complete and can be put into service. Assets in this class are not depreciated, however AFUDC is applied.

Plant Held for Future Use (HFU)

Plant Held for Future Use includes plant owned and associated costs that are held for future use. There is generally no depreciation and there is no application of AFUDC.

Accumulated Depreciation

Accumulated depreciation is an offset to the other plant classes. When Plant in Service is depreciated, the credit portion of the entry is to Accumulated Depreciation. The total of the accumulated depreciation subtracted from the plant balance leaves you with a net book value of your PP&E. This will be covered in more detail in the Depreciation section of the manual.

Plant In Service

Plant in Service (Plant) represents the value of the physical assets owned by the Company. These would include buildings, pipelines, compressor equipment, vehicles, timber, land, and amounts in the full cost pool for the Exploration and Production Segment. The assets are long-lived items that will gradually lose their value over time; therefore they are depreciated or depleted.

In the regulated subsidiaries, all charges to the plant accounts are made through the project costing system. This insures that the assets were properly coded with the information needed to process depreciation, update property tax records and accrue appropriate AFUDC. The only exception to this policy involves completed construction not classified (CCNC). CCNC is a component of CWIP and therefore no depreciation is recorded for CCNC. Each quarter CCNC balances are reviewed for materiality. If the estimated depreciation expense is material, entries are made on the general ledger to reclassify CCNC balances from CWIP to plant account 101 and to record the estimated depreciation expense. These entries are reversed in the following month with the expectation that the project costing system will move the CCNC dollars into plant account 101 and record the appropriate amount of depreciation expense.

Plant in the non-regulated entities varies from entity to entity. Seneca Resources follows the full cost accounting method, which means that all costs associated with the exploration and development of oil & gas properties are capitalized.

Policy:

All charges to the 101xxx accounts in the regulated subsidiaries must come through the project-costing module, except in cases where CCNC balances must be reclassified from CWIP to plant account 101, as discussed above.

Construction Work in Progress

Construction Work in Progress (CWIP) relates to the accumulation of costs for a capital project during the construction of an asset. When it is determined that an asset is to be constructed or the work to be completed is capital in nature, a project id is assigned to the project. The project id remains with the project until it is completed and put in service. Once it is completed, the project is unitized and the costs flow from the CWIP account to the proper asset account.

Expenditure Requests:

An Expenditure Request (ER) is a document used to initiate a project. The ER typically has a description of the proposed project and an estimated cost to complete the project. This document along with other backup information is used by the Engineering Department to get the project approved for construction.

Project ID:

When the project is approved, a project id is issued. This project id is a unique identifier that is tied to account number 107000 – CWIP and is used to accumulate the costs of the project. All costs including labor, fringe benefits, vehicle costs, material and contractor costs are charged to the project. Additionally, internal costs such as Unicap and AFUDC are charged to the project.

When charging costs to CWIP, a project id must be used. This is the only way that the costs will be charged to both the general ledger and the project-costing module. It is imperative that the two be updated with the same data if the project detail is to reconcile with the general ledger balance.

AFUDC

AFUDC represents the estimated debt and equity costs of capital funds necessary to finance the construction of new regulated facilities. AFUDC is a non-cash item and is capitalized as a component of Property, Plant and Equipment cost, with offsetting credits to Other Income and Expenses, net and to Interest Expense. After construction is completed, the Company is permitted to recover these costs, including a fair return, through inclusion in the rate base and in the depreciation provision.

Rates used for capitalization of deferred returns and AFUDC by National Fuel's regulated operations are calculated in compliance with GAAP rules.

Unicap

Uniform Capitalization Costs or Unicap are administrative and general costs that are charged as a project overhead during construction. They are primarily engineering overhead costs that reflect labor and indirect costs provided in aid of the construction effort. A complete review of the Engineering costs is done every 3 years to determine an appropriate percentage of work that is related to capital projects.

To apply Unicap to the projects, the system takes the Unicap charged in the previous month and allocates the dollars across the open CWIP projects based on amounts charged to the projects during the month.

Unitization

When a project is completed and put in service, the next step is to unitize the project. Unitization groups the project costs into the proper retirement units for use in depreciating the asset; it also creates the accounting entries to book the cost of the asset and close out the construction work in progress.

Dr:	101xxx	Plant In Service	xx
Cr:	107000	Construction Work in Progress	xx

Property Held for Future Use

Property Held for Future Use is property owned and held for future use in gas service under a definite plan for such use. It includes: (1) Property acquired (except land and land rights) but never used by the utility in gas service, but held for such service in the future under a definite plan, and (2) property (except land and land rights) previously used by the utility in gas service, but retired from such service and held pending its reuse in the future, under a definite plan, in gas service.

This is a regulated entity issue and is booked to the 105xxx account.

Depreciation, Depletion & Amortization

Depreciation is the expense associated with the consumption or loss of service potential or loss of future economic benefit embodied in a non-current asset. It is generally brought about by the use of the asset.

The term depreciation is often used interchangeably with the term amortization. While the terms have similar meanings, depreciation is used in relation to non-current assets that have physical substance and amortization is generally used in relation to intangible non-current assets.

Depreciation

The concept of depreciation is to measure the loss in value of an asset over a time period. For example, let's say that we purchase a truck. The truck loses value the minute you drive it out of the dealership. The truck is considered an operational asset in running your business. Each year that you own the truck, it loses some value, until the truck finally stops running and has no value to the business. The incremental loss of value is our depreciation expense.

There are three aspects to depreciation:

Depreciation expense - the periodic amount representing the loss of value;
Accumulated depreciation - the total loss of value up to the end of the accounting period; and
The net book value of the asset - the cost of the asset less the accumulated depreciation to date.

To determine the amount of depreciation that will be expensed in a given period, you need to know the cost of the asset, the useful life of the asset and whether there will be any salvage value at the end of the asset's life.

The regulated subsidiaries use two different depreciation methods:

Unit depreciation:

Under unit depreciation, an individual asset is tracked and depreciated.

Group depreciation:

Under group depreciation, similar assets are grouped together. These groups are tracked and depreciated together using a composite depreciation rate.

In both cases, the regulatory commissions approve the depreciation rates used in the calculation. The rates, though composite, are based on the straight-line depreciation methodology. Information on the current depreciation rates can be obtained from the Plant Accounting Manager.

Accounting Entries:

Depreciation expense is booked to detail expense account 403000 or to a clearing account in the range 184xxx for vehicle and tool depreciation. The offset is to account 108001 – Accumulated Depreciation.

Dr: 403000 – Depreciation Expense

or

Dr: 184xxx – Vehicle & Tool Clearing
Cr: 108001 – Accumulated Depreciation

Depreciation expense applicable to transportation equipment and construction equipment and other general equipment is charged to clearing accounts in order to properly distribute the expenses between operation expense and capital costs. (FERC Acct 403, Note B)

The non-regulated subsidiaries have more flexibility in deciding the rates of depreciation for their assets and the depreciation methodology.

For all other property, plant and equipment, DD&A is computed using the straight-line method in amounts sufficient to recover costs over the estimated service lives of property in service.

Depletion

Depletion is the method used to amortize the full cost pool in Seneca Resources (Seneca). Seneca uses the units of production method to deplete the capital costs in the full cost pool. DD&A is computed based on quantities produced in relation to proved reserves. The cost of unevaluated oil and gas properties is excluded from this computation. The Company accounts for its exploration and production activities under the full cost method of accounting. Each quarter, the Company must compare the level of its unamortized investment in oil and natural gas properties to the present value of the future net revenue projected to be recovered from those properties according to methods prescribed by the SEC. If, at the end of any quarter, the amount of the unamortized investment exceeds the net present value of the projected future cash flows, such investment may be considered to be “impaired,” and the full cost accounting rules require that the investment must be written down to the calculated net present value. Such an instance would require the Company to recognize an immediate expense in that quarter, and its earnings would be reduced.

For timber properties, depletion, determined on a property-by-property basis, is charged to operations based on the actual amount of timber cut in relation to the total amount of recoverable timber. The depletion relates to the harvesting of timber off of Company-owned land.

Amortization

Amortization is another method used to measure the loss in value of an asset over a time period. Amortization differs from depreciation in that amortization takes an entire year of purchases or ‘vintage’ of assets and treats it as one amortization unit. That vintage is then amortized over a selected time frame and retired as one large unit. The yearly incremental loss of value is our amortization expense.

Amortization is the method used with office equipment, small tools and equipment, communication equipment and other miscellaneous equipment.

Amortization of these items is permitted to simplify tracking and accounting for the many small and moveable items of plant.

Capitalization Policy

The Company's capitalization policy is the set of rules by which accounting charges are applied to expenditures. It provides the framework for you to decide if the expenditure should be charged directly to Operating & Maintenance expense, or if it should be capitalized and expensed over time via depreciation.

General Policy

A capital expenditure is an expenditure, which improves, enlarges or adds to the service potential of an existing asset. An example would be adding a new roof to a building or adding a new compressor.

A maintenance expenditure neither increases nor decreases the value of an asset. Rather, it is incurred to maintain the existing service potential of an asset. An example would be painting a building or replacing a tire on a backhoe.

Expenditure on an existing asset:

Expenditure on an existing asset should be Capitalized and recognized in the Financial Statements as a non-current asset where the following criteria apply:

it is material in amount;

it does not relate solely to revenue which has already been brought to account;

it can be clearly identified as contributing to the planned service potential of the existing asset; and there has been a measurable increase in the existing service potential of the asset as indicated by either an extension to its useful life or its revenue-earning capacity, or both.

Expenditure on an existing asset that does not meet the above criteria should be treated as an expense of the current period. Maintenance expenditure does not affect the service potential of an asset beyond the current accounting period, and is treated as an expense in full in the period in which it is incurred.

Capital expenditure is either added to the book value of an asset, or is included in the new base value of an asset on revaluation, and is depreciated (or expensed) over the remaining (or extended) useful life of the asset created or enhanced.

Capitalization of Office Equipment

To qualify for capitalization, the purchase price of an individual piece of equipment must exceed \$500. This applies to the purchase of new equipment and equipment purchased off lease. FERC also requires that the equipment have a minimum service life of one year.

Amortization accounting is used when capitalizing and depreciating office equipment. This method consists of selecting a fixed period, amortizing amounts added during a vintage year and retiring the entire vintage at the end of the amortization period. Currently, the amortization period for office equipment is 15 years for Distribution – NY, Distribution – PA and Empire, and 43 years for Supply.

There is no descriptive detail maintained in Asset Records for amortized Office Equipment, therefore the accounting records cannot be used for inventory purposes.

Capitalization of Computer Systems

When a new computer system is being developed or purchased, including those involving cloud computing arrangements, certain costs can be capitalized while others must be charged to operating expense. In a project where the software is purchased or developed to reside on Company-owned servers or third-party servers in a cloud computing arrangement, the Company follows the accounting guidance in ASC350-40, Internal-Use Software, to determine whether the software costs should be capitalized or expensed.

Current Assets

Current assets are classified into the following categories:

Cash and Temporary Cash Investments
Receivables
Allowance for Uncollectible Accounts
Unbilled Utility Revenue
Gas Stored Underground
Materials & Supplies
Unrecovered Purchase Gas Costs
Prepayments
Inter / Intra Company Receivables

The following sections will provide guidance pertaining to each of the current asset categories above.

Cash & Temporary Cash Investments

Cash is made up of several items depending on whether you are looking at the Parent Company or at one of the individual subsidiaries. The main items are cash in the bank, cash in the money pool, cash in working funds, cash in transit and cash in investment accounts.

Temporary Cash Investments constitute payment of cash or its equivalent to obtain a subsequent cash or equivalent inflow and include investments in subsidiary entities. Classes of investments include term deposits, short-term securities, government fixed interest bonds, shares and equities, property investments, and interests in business undertakings.

For the treatment of specialized financial instruments such as futures contracts and swaps, entities should make reference to ASC 815 “Derivatives and Hedging” (formerly SFAS 133).

Policy

Cash received into the Company is processed and deposited as quickly as possible so that it becomes available for use or investment.

- Excess cash held by any subsidiary should be invested into the Company money pool or for those not participating, in an interest-bearing instrument.
- All cash balances are reconciled to supporting documentation and General Ledger balances on a monthly basis.
- All cash balances and bank statements are reconciled on a monthly basis.
- Reconciliations should be completed the month following the bank statement date, and no later than 30 days following the date the bank statement was received or 30 days after the Working Fund reconciliation reports are received, whichever is later.

All investments are to be recorded and reconciled to supporting documentation at the close of the reporting period.

Monetary investments are to be measured at the present value of the cash flows associated with their service potential and eventual payment. Such present values should be determined by discounting the cash flows at the rate of interest implicit in the original contract or other arrangement. Most monetary assets and liabilities are recognized at their face values because the implicit rate of interest is zero.

Receivables

Receivables are amounts owed to an entity at the end of an accounting period, for goods the entity sold or services the entity rendered prior to the end of that accounting period. This represents the total value of amounts that the entity is due to receive and that remain uncollected at that date.

The creation of an invoice usually evidences the recognition of a receivable, however, an invoiced amount does not become a receivable until the invoicing entity has provided the relevant goods or services.

The largest receivable balance on the books of the Company is related to the monthly billing for the sale of natural gas and transportation service. There are many additional miscellaneous receivables but none with the materiality of the customer accounts.

Policy

Customer Accounts Receivable (acct 142100) will be reconciled between SAP and the General Ledger system.

Accounts receivable is updated at the time an invoice is created, or a loan or advance given (or as soon as practicable after that date) and the balance due at the end of the accounting period brought to account in the financial statements.

The accounts receivable system and General Ledger includes accounts receivable that exist up to and including the last day of the reporting period.

Entities regularly generate accounts receivable reports, to determine outstanding balances and to facilitate action to collect overdue balances.

At the end of the accounting period, the accounts receivable report is reviewed for balances that are unlikely to be collectible.

Subsidiaries must reconcile accounts receivable records to the General Ledger at the end of the period. The reconciliations are to be documented, with all reconciling items identified and adjusted promptly.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is an estimate of the amount of receivables outstanding at the end of the reporting period that the reporting entity does not expect to recover but has not yet written off as bad debts. Bad debts are receivables that the entity considers to be uncollectible.

Policy

Entities calculate and make entries to create an adequate allowance for doubtful accounts at the end of each reporting period. The Company's Utility segment, which has the greatest exposure to collection problems, estimates its accrual for uncollectible accounts expense at the beginning of each fiscal year using forecasted retail and transportation revenue for the upcoming year. The forecasted revenue is then multiplied by a historical average write-off percentage. This "base" expense amount is recorded monthly on a volumetric basis using projected volumes for the year, with monthly expenses increasing during the fall and winter months and decreasing during the spring and summer months. As such, seasonality is taken into account when recording uncollectible accounts expense. In addition, management may use qualitative considerations to increase or decrease the Utility segment allowance for doubtful accounts for economic circumstances affecting the Utility segment's geographic area, such as recessionary conditions or significant changes in gas prices that have not yet been reflected in the historical information.

Entities write off all known bad debts as they become recognized as uncollectible.

Regulated entities follow rate commission specified procedures for the writing off of bad debts.

Each quarter entities evaluate the adequacy of the provision for uncollectible accounts.

Accounting Entries:

On a monthly basis, an accounting entry is made debiting bad debt expense and crediting the allowance.

Dr:	551700 – Uncollectible Accounts Expense	xxx	
Cr:	144000 – Provision for Uncollectible Accounts		xxx

Bad Debt Write-offs:

Unpaid final bills are written off to Bad Debt approximately 365 days from the final bill issue date or 342 days from the final bill due date. Final bill collection activity may continue for an indefinite period and would be booked as a recovery if collected.

Dr:	144000 – Provision for Uncollectible Accounts	xxx	
Cr:	142100 – Customer Accounts Receivable		xxx
Cr:	241105 – Sales Tax		xxx

Unbilled Revenue

Unbilled Revenue is the current asset representing the Distribution revenues which have been earned during the month, but which will not be billed to customers until the next month. The accrual entry is made to accrue both the receivable and the revenues.

The unbilled amount is determined by selecting the qualified accounts, estimating the consumption from the last bill issued to the end of the month, then computing an amount of revenue based upon that consumption. For example, if we are running unbilled revenue for December and an account was last billed through December 20, we estimate the consumption for the account for the period from December 21 through December 31. A bill calculation is then performed producing the unbilled revenue.

Accounts qualify for unbilled revenue processing as follows:

- All active accounts
- Not hand billed
- Not billed as reserve gas
- And not billed as company gas

Once the revenue amount is determined, an entry is made similar to the following:

DR:	173000	Accrued Unbilled Revenue	15,300,000
CR	480006	Residential Unbilled	9,000,000
CR	481106	Commercial Unbilled	2,000,000
CR	481206	Industrial Unbilled	100,000
CR	481306	Public Authority Unbilled	200,000
CR	489269	Unbilled – Transportation	3,000,000
CR	186040	Deferred Unbilled-Imputed (NY only)	1,000,000
DR	591300	Purchased Gas Expense- Unbilled	5,000,000
CR	191140	Deferred Gas Cost	5,000,000

In the following month, the unbilled accrual is adjusted to the new accrual amount. This has the effect of reversing the original accrual and recording the new accrual. Note: the above entry may be recorded in the opposite direction (e.g. when adjusting the unbilled accrual from a colder month (March) to a warmer month (April)).

Gas Stored Underground

Gas Stored Underground relates to the value of the gas inventory that is currently being stored in underground storage facilities for Distribution.

Distribution's gas stored underground is carried at the lower of cost or market, on a last-in, first-out (LIFO) method. There are separate inventories for NY & PA, since each has its own contracts and gas needs.

Under the LIFO method, the last unit purchased for inventory is the first to be sold from inventory. On a monthly basis for NY, injections and withdrawals are priced according to the methodology from the settlement in May 2002 with the NYPSC in Case 00-G-1858. According to that methodology, during the injection cycle (April – October), storage injections and withdrawals are priced at the average commodity cost of gas purchased for the month. During the withdrawal cycle (November – March) storage injections and withdrawals are priced at the weighted average commodity cost of gas calculated over the previous injection cycle. It should be noted, this does not include demand charges.

For PA, the rate includes demand and commodity charges and is based on the period of October – September, which can include actual and projected data (same calculation since 1974). Since Distribution prices injections and withdrawals at the average purchased gas cost rate for each period, the result is that at the end of the storage withdrawal cycle in March, the value of gas left in inventory on a LIFO basis exceeds the value calculated on a FIFO (First in First out) basis.

In accordance with the Uniform Systems of Accounts and Generally Accepted Accounting Principles, Distribution records on its books, a deferred credit (Reserve for Gas Replacement) for the difference between the amount expensed and the inventory value. The basis for recording a credit to the Reserve for Gas Replacement (which rolls up to Other Accruals and Current Liabilities on the financial statements) is that it is expected that storage gas quantities withdrawn and sold will be restored by September 30. The Reserve for Gas Replacement is eliminated as gas is injected into storage, and the layers are restored at the original LIFO cost. The balance of the Reserve for Gas Replacement is included in rate base and effectively acts as a reduction in the Company's rate base.

Distribution Accounting Entries:

In Distribution, the entries related to the Gas Storage Inventory are booked to account 164101 in NY and 164102 in PA. The entries are made on product –1902 – Gas Accounting – Underground Storage.

Dr:	591700 – Gas Withdrawn from Storage – Debit	xx	
Cr:	591800 – Gas Delivered to Storage – Credit		xx
Cr:	164101 – Gas Storage – Current – NY		xx

(The above entry references a month in the heating/withdrawal season (typically November through March). An entry for a month in the injection season (typically April through October) would be recorded in reverse.)

The entries related to the Reserve account are as follows:

Dr:	164101 – Gas Storage – Current – NY	xx	
Cr:	253551 – Reserve for Gas Replacement		xx
or			
Dr:	253551 – Reserve for Gas Replacement	xx	
Cr:	164101 – Gas Storage – Current – NY		xx

The reserve for gas replacement is a liability account used to defer the imbalance between the LIFO Balance Sheet method and the FIFO (GAC current cost) method reported on the Income Statement. This account is adjusted to \$0 at fiscal year end.

Materials & Supplies

National Fuel maintains inventories of materials needed for the operations and maintenance of the pipelines, pipeline facilities and general or administrative facilities. These inventories are used by National Fuel employees or by contractors working on the Company's behalf, and are not inventories held for sale in the normal course of operations. The majority of the inventory value comes from the purchase of materials such as pipe, fittings, and compressor parts.

The Inventory Manager is responsible for managing the inventory system, reviewing the accounting charges generated by the system and reconciling the inventory balance with the General Ledger balances.

Inventory Methodology

Inventory is valued using the average weighted unit cost method. The method continually updates the price of the inventory items based on the value of each unit in the inventory. For example, if the inventory contains 5 items priced at \$1.00 each for a value of \$5.00 the weight average unit cost is \$1.00. If we buy 4 more units at \$1.50, the new inventory value would be \$11.00 for 9 units with a weight average unit cost of \$1.22.

Periodic Inventories

A physical inventory must be taken at least once every two years for the regulated subsidiaries. For the non-regulated subsidiaries with inventory, a physical inventory should be taken at least once every two years.

Additionally, the warehouse locations perform cycle counts of specific items within the inventory on a rotating basis. When certain criteria are encountered by the system, a cycle count is generated and inventory personnel must perform a physical count of the items.

Obsolete Material

An annual review of the inventory is performed to determine what material is obsolete. A "Slow Moving" Material Report is generated and reviewed by the Materials Management Department. Items with no usage in over three (3) years are deemed slow moving and are monitored. If an item continues to have no usage for a total of seven (7) years, the item is determined to be obsolete, the item is scrapped and the stock is not replenished. There is money set aside in the Materials Management Department budget to write-off obsolete material. During the Slow Moving Material Review, if material is determined to be obsolete, the material is charged against the overhead account (163008 – Stores Expense – Damaged Material) and any sales of the scrap material would be credited back to the overhead account to help offset those charges.

Inventory – Vendor Fabricated

In special cases, material that will be used in the construction of an asset may have to be fabricated by a vendor (example – compressor engine). If a prepayment or progress payments are made, the amounts will be booked to the Inventory - Vendor Fabrication account. When the item is completed, it will be transferred to the CWIP project and capitalized. This will prevent the item from accruing UNICAP or AFUDC prior to it being used.

Inventory Overhead

National Fuel uses an inventory overhead account to collect the non-material costs related to the inventory. These would include such costs as tax, freight and discounts related to the material purchases, labor to run the warehouse locations, utilities and maintenance of the warehouse facilities, and the operational costs of the computer system.

These costs are accumulated and then charged to the same accounting charges as was the material based on a loading factor methodology.

Procedures for Calculation

The inventory overhead costs are accumulated and then compared to the material that is issued out of the warehouse. The ratio of the overhead to the material costs becomes the loading factor percentage. The goal is to provide a reasonable overhead rate that would clear the account in a fair manner if the inventory were to be totally liquidated.

Application of overhead

The overhead is loaded on to the cost of all material that is issued from the inventory. It is calculated by multiplying the material costs by the loading factor percentage. The resulting amount is then charged to the same accounting charge as the material with a credit going to the 163000 – Inventory Overhead Account.

In addition to the overhead, there is certain material that has sales tax applied to it in the various states that National Fuel operates. The sales tax is loaded onto the cost of the material in accordance with the tax rate for the local where the material is to be used.

Policy

Cost is assigned to inventory by the weighted average cost method.

A physical inventory is taken at least once every two years.

Inventory overhead is loaded on to all inventory issue transactions.

Inventory value is updated when receiving reports are processed.

Inventory overhead rates are reviewed and updated at least once per year.

Unrecovered Purchased Gas Costs

Unrecovered purchased gas costs are deferred asset accounts that accumulate the amount of purchased gas costs that are not matched with the gas costs included in gas rates. Each month a calculation is made to match the gas costs that were predicted in rates to the actual costs paid by the utility. Keeping in mind that the Company does not make money on the actual gas costs, the difference is then deferred and either surcharged or refunded to the customers once reconciled with the Rate Commissions.

Recovery Methods:

In the New York jurisdiction of Distribution Corporation, the annual reconciliation determines the rate (based on annual volumes) and is collected via the monthly Gas Adjustment Clause (GAC).

In the Pennsylvania jurisdiction of Distribution Corporation, the Company files an annual 1307(f) with quarterly adjustments available. (The base case in the Pennsylvania jurisdiction does not determine gas costs; the 1307(f) filing establishes the rates).

In either case, the amounts that are deferred on the books are recovered or passed back to the customers via the monthly billing process.

Accounting Treatment:

During the matching gas process, deferred differences are booked as follows:

Dr:	Deferred Gas Costs	xxx	
Cr:	Purchased Gas Cost Adjustment		xxx

When being recovered, the entry reverses.

Prepayments and Other Current Assets

Prepayments are payments made in one reporting period, for goods or services that the entity expects to receive or consume in future periods. The most typical examples of these prepayments are: property taxes, insurance premiums, membership dues or leasing. Other current assets can include the current portion of regulatory assets.

Amortization of Costs

The costs subject to prepayment treatment should be amortized to correspond with the use of the costs. As an example, in the case of prepaid property taxes, the prepayment would be recorded when the taxes are paid. An amortization would then be set up to charge 1/12 of the total to property tax expense each month for the year covered by the taxes and to relieve that same amount from the prepayment account.

Reconciliations

Prepayment accounts should be reconciled on an on-going basis to ensure that the proper amounts are being routinely expensed and that the remaining amount reflects the portion that remains to be used. These accounts must be reconciled at least quarterly.

Reconciliations are the responsibility of the person or Department that oversee the expenses that are prepaid.

Policy

Prepayments are recognized in the period that the payment is made, and expenses only for that period should be recognized.

Prepaid accounts are reconciled at least annually to insure that the proper amounts are being amortized and that the remaining balance is correct.

Inter-Company / Inter-Unit Receivables

Inter-Company and Inter-Unit receivables are Accounts Receivable accounts in the account range 146000 – 146999, that are set up to account for transactions between and among National Fuel subsidiaries. Entries to generate an account receivable should always be matched with an entry in another subsidiary to generate an account payable.

Inter-Company

Inter-company Receivables are amounts that are to be collected from another subsidiary as the result of a manual accounting transaction or non-PeopleSoft system transactions (e.g. manual intercompany billing of labor/fringes/vacation).

Inter-Unit

Inter-unit Receivables are amounts that are generated as a result of PeopleSoft system transactions between business units (e.g. transactions processed through the accounts payable, asset management or inventory modules). With the exception of certain adjusting entries, these should always be generated by the PeopleSoft system.

Billing Process

At the end of the accounting period, if intercompany charges equal or exceed \$5,000, an invoice is prepared and issued by the subsidiary that provided the service to the subsidiary that received the service. These amounts should be paid in a timely manner and the appropriate entries made to clear the account receivable. If intercompany charges do not reach the \$5,000 threshold by fiscal year end, an invoice will be prepared and issued in the beginning of the new fiscal year.

Invoices should be rendered with enough detail so that the subsidiary receiving the invoice can identify the amounts owed. The invoice should be approved by an officer of the company owing the amounts prior to being paid via wire transfer or check.

Reconciliation Process

At the end of each accounting period, a reconciliation of the Inter-company and Inter-unit accounts should be performed. The reconciliation should be between the receivable and the offsetting payable on another subsidiaries books. Any differences should be identified and corrected immediately when found.

Differences in the balances will cause the inter-company elimination portion of the consolidation to be out of balance.

Other Assets

Just as current assets are those that are expected to become cash, sold, or consumed in the near future (less than one year), non-current assets are the opposite. They are not considered to be liquid or near cash equivalents.

Generally, non-current assets are stated at their historical cost less depreciation. Non-current assets include items such as property, plant and equipment, goodwill, deferred taxes and regulatory assets.

Non current assets are classified into the following categories:

- Recoverable Future Taxes
- Unamortized Debt expense
- Other Regulatory Assets
- Deferred Charges
- Other Investments
- Goodwill
- Intangible Assets
- Fair Value of Derivative Financial Instruments
- Other

The following sections will provide guidance pertaining to each of the non-current asset classes above:

Recoverable Future Taxes

The Company follows ASC 740 "Income Taxes" (formerly SFAS 109) and in accordance with this authoritative guidance is required to reflect all deferred tax assets and liabilities on its balance sheet. In the case of the rate-regulated entities, certain deferred tax liabilities have been recorded on the balance sheet, largely associated with differences between book and tax depreciation. A regulatory asset called 'Recoverable Future Taxes' has been established as an offset to the deferred tax liability. This regulatory asset recognizes the fact that the deferred future tax expense associated with the deferred tax liability will be recovered in customer rates in the future.

Accounting Treatment:

Journal entries are made quarterly to adjust the balance in the Deferred Asset account based on the creation or dissolution of the timing differences related to the account.

Dr:	182303- Deferred SFAS 109 Asset	xxx	
Cr:	283109 - Accumulated Deferred Income Taxes SFAS 109		xxx

As the differences are resolved, the entry will be reversed.

Unamortized Debt Expense

Unamortized debt expense includes two components, deferred debt issuance costs incurred by National Fuel Gas Company (Parent) and deferred losses associated with the reacquisition of debt by the regulated subsidiaries. At the Parent level, deferred debt issuance costs are amortized over the life of the associated debt. At the regulated subsidiary level, deferred losses associated with the reacquisition of debt are handled in different ways. If the deferred loss resulted from the reacquisition of long-term debt without the issuance of replacement debt, the deferred loss is amortized over the remaining life of the old debt. If the deferred loss resulted from the reacquisition of long-term debt with the issuance of replacement debt, the deferred loss is amortized over the life of the new debt that is issued. Please refer to General Instruction 17 of the FERC Uniform System of Accounts.

Accounting Entries for Regulated Subsidiaries:

The unamortized loss on reacquired debt is booked to account 189000 when paid to the Parent. The monthly amortization is charged to account 428100 – Amortization of Loss on Reacquired Debt.

To record redemption of debt and loss on reacquired debt:

Dr: 189000 – Unamortized Loss on Reacquired Debt
Dr: 223000 – Advances from Associated Companies
Cr: 234102 – A/P Interco – Nat Fuel Gas Co

To record the monthly amortization:

Dr: 428100 - Amortization of Loss on Reacquired Debt.
Cr: 189000 – Unamortized Loss on Reacquired Debt

Accounting Entries for Parent Company:

To record payment of debt issuance costs:

Dr: 186XXX – Deferred Debt Issuance Costs & Debt Discount
Cr: XXXXXX – Cash

To record issuance of debt at discount:

Dr: XXXXXX –Cash
Dr: 186XXX - Deferred Debt Issuance Costs & Debt Discount
Cr: 224XXX – Long-Term Debt

To record monthly amortization:

Dr: 472002 – Amortization of Premium, Discount & Expense
Cr: 186XXX – Deferred Debt Issuance Costs & Debt Discount

At the consolidated National Fuel Gas Company level, the deferred debt issuance and debt discount costs recorded by the Parent Company are presented in the balance sheet as a direct deduction from the carrying value of the debt.

Other Regulatory Assets

Regulatory Assets are assets that result from rate actions of the regulatory agencies. Regulatory assets arise from specific revenues, expenses, gains, or losses that would have been included in net income determinations in one period under the general requirements of the Uniform System of Accounts but for it being probable that such items will be included in a different period(s) for purposes of developing the rates the utility is authorized to charge for its utility services.

Guidelines

To be classified as a regulatory asset, there must be a previous or current rate case, settlement order or regulatory guidance instructing the company to defer the costs associated with an event. The order will usually specify the methodology for collection or amortization of the costs deferred. Currently, deferred pension, OPEB, income taxes not previously recorded because of prior ratemaking practices, environmental site remediation and asset retirement obligations are the major costs included in the regulatory asset accounts.

In cases where the rate case, settlement or regulatory guidance calls for a reconciliation or “true-up” between the revenues collected from the customer and the costs incurred over a specific period of time, a regulatory asset for an undercollection (or regulatory liability for an overcollection, if appropriate) will be recorded at least quarterly when the overcollection or undercollection can be calculated with a reasonable degree of accuracy. NY Distribution’s Merchant Function Charge, Revenue Decoupling Mechanism, 90/10 Symmetrical Sharing Adjustment, and its Lost and Unaccounted For Gas Adjustment are examples of regulatory assets (or regulatory liabilities) being created through reconciliation or “true-up”.

Rate Treatment

Each regulatory asset will have its own rate treatment based upon the decision of the commissions. In some cases, the costs will be amortized over a specific period of time, in others, the Company may collect the costs in rates or offset them with other amounts previously collected.

For additional information regarding the treatment of regulatory assets, a call to the Rates Department or the Accounting Department will bring assistance.

Reconciliation

The accounts included as regulatory assets are reconciled quarterly or for insignificant amounts, annually.

Research, Development & Demonstration

Research, Development & Demonstration (RD&D) relates to costs that are incurred in researching new methods, technologies, and equipment that are designed to provide more efficient uses of gas and to make the process of servicing the pipeline and customers more efficient.

Procedure

RD&D costs are charged to a sub-account of 188000 as they are incurred. Then, depending on the entity and rate treatment, the costs are cleared from the 188xxx account and charged to either O&M expense or a capital account.

Rate Treatment

The Company's various regulatory bodies provide differing rate treatment for RD&D expenditures.

Distribution - New York:

In NYD, the RD&D process is based on a deferral methodology. Amounts collected in rates are matched against expenditures for a period. Costs are expensed up to the point of matching revenues for the period. Excess costs are deferred and excess revenues are also deferred. The deferred revenues or expenses can be matched against future revenues or expenses. At the end of the rate cycle, the remaining deferral amount is subject to future considerations.

Distribution – Pennsylvania:

In PAD, the RD&D expenditures are charged directly to expense.

Supply Corporation:

In Supply, the RD&D costs are directly expensed.

Empire State Pipeline:

In Empire, the RD&D costs are directly expensed.

Reconciliations:

The account should be reconciled on an annual basis to ensure that the costs have been properly charged to expense or in cases where deferred balances remain, the account should be reconciled to the rate policy in effect at the time.

Deferred Charges

Deferred charges are expenses that have been incurred and are being accumulated while awaiting future disposition. The future disposition might be a simple write-off after a project is complete, an allocation between subsidiaries for amounts paid out or capitalization once a determination has been made on a project.

Deferred Asset Account Groupings:

The following account groupings make up the majority of the balance that is usually contained in the Deferred Asset accounts:

Preliminary Survey & Investigation:

Preliminary costs of investigating the feasibility of a project or acquisition.

Clearing Accounts:

Clearing accounts are used to accumulate costs pertaining to a specific department or activity, and are then cleared out and charged to the appropriate expense or capital accounts.

Miscellaneous Deferred Assets:

There are several accounts that are contained in this general group such as Accumulated Deferred Income Tax and the '84 Plan Restricted Stock at the Parent level. Again these accounts are awaiting disposition at a future date.

Right-of-Use Assets:

In accordance with ASC 842, the Company records a right-of-use asset for its operating leases in accordance with the provisions of ASC 842.

Preliminary Survey & Investigation:

Preliminary Survey and Investigation accounts are used by the regulated subsidiaries when a project is in the preliminary stages of being developed. In this stage, work is performed to determine the feasibility of continuing the project to completion. If the project is approved, the costs are transferred to a Construction work in progress (CWIP) project and eventually converted to a plant asset. If the project is not going forward, the costs are transferred to an expense account and charged to the income statement.

Policy:

A reserve will initially be established for all preliminary survey and investigation charges related to expansion projects as well as routine replacement or modernization projects associated with existing pipeline, storage or compression facilities where the preliminary survey and investigation charges are expected to equal or exceed \$5 million. Expansion projects are defined as pipeline, storage or compression projects that do not involve routine replacement or modernization of existing facilities. The decision to stop reserving for such projects and to reverse any previously established reserves must be approved by the subsidiary president, Chief Executive Officer, and the Board of Directors. No reserve is required for expansion projects and routine replacement or modernization projects where the preliminary survey and investigation charges are expected to be less than \$5 million. All charges to preliminary survey must go through a project id, except for manual accruals recorded on the quarter and reversed the following month. The preliminary survey accounts must be reconciled on a quarterly basis. Project status must be monitored quarterly and a determination made on each project with respect to continuing to reserve for preliminary survey costs, discontinuing reserve accounting for preliminary survey costs (including reversal of the previously established reserve), or writing off the project.

Each project will be evaluated for the following: (a) the amount of binding customer commitment to the project, (b) environmental and technical obstacles to constructing the project, (c) the ability of customers to back out of a project, (d) termination provisions in precedent agreements that allow the Company to recover any project costs incurred, and (e) the regulatory risk associated with whether a project will go forward or not. During this process, management will assign one of the following classifications to each project:

- The project is a “no go” or the likelihood of completion is “remote” and should be written off.
- The project is considered “more likely than not to be completed” or the likelihood of completion is “reasonably possible”, in which case preliminary survey costs will continue to be incurred and a reserve established if such costs equal or exceed \$5 million or management otherwise deems it prudent.
- The project is considered “probable of being completed”, in which case reserving for future preliminary survey costs will stop and any previously established reserves will be reversed. For a project to be considered “probable of being completed”, management must consider all the factors above and must determine that the project is financially viable at the current level of binding customer commitment and that there are no known significant obstacles to completing the project. The decision to stop reserving for future preliminary survey costs related to expansion projects and, if applicable, routine replacement and modernization projects where the preliminary survey and investigation charges are expected to equal or exceed \$5 million, and to reverse any previously established reserves associated with those projects must be agreed to by the subsidiary president, the Chief Executive Officer, and the Board of Directors.

The Accounting Department will prepare contemporaneous documentation supporting the decision to classify any preliminary survey expansion project or routine replacement or modernization project where the preliminary survey and investigation charges are expected to equal or exceed \$5 million as “probable of being completed.”

Reserving Projects

Establishing a reserve for a project creates an accounting entry to charge an expense account and an offsetting preliminary survey deferral account.

Dr:	426500 – Misc Other Deductions	1,000.00	
Cr:	183210 – Reserve for Preliminary Survey		1,000.00

If the project does go forward, the reserve would be reversed and the charges booked to the proper project account (107000).

Dr:	183210 – Reserve for Preliminary Survey	1,000.00	
Cr:	426500 – Misc Other Deductions		1,000.00

If the project does not go forward, the reserve should be netted against the preliminary survey and investigation account (183200).

Reconciliations:

The preliminary survey & investigation balance on the trial balance should be reconciled to the value of open projects with accounting charges that include a sub-account of 1832xx. Any discrepancies should be reconciled in a timely manner and corrected.

Clearing Accounts

Clearing accounts are accounts that are used to accumulate costs related to a specific process or department. These costs are then allocated or charged out of the clearing accounts on a regular basis. There are many different clearing accounts used within the subsidiaries at National Fuel.

Most of the clearing accounts gather costs related to a process and then are allocated to multiple departments, jurisdictions or subsidiaries. The basis for the various allocations differs based on the types of costs being gathered. Typically, the basis for the allocations is a causative factor that fairly charges the costs in the manner in which they are used. For example, PC related costs are allocated based on the number of PCs within a department; customer-billing costs are allocated based on the number of customers in NY and PA.

Policy for clearing account usage:

Justification for use must be established as opposed to direct charging the costs.

An allocation methodology must be determined when the account is set up.

Charges must be cleared on a monthly basis and the account must be zeroed out by fiscal year end. (Lagged accounts and Vehicle excluded.)

Accounts are monitored to ensure that charges are properly being allocated and applied to the proper accounting charges.

Allocation methodologies:

Each clearing account must have a stated method for clearing the costs.

The methodologies should be discussed with the Accounting Department and the Rates and Regulatory Affairs Department prior to application to ensure that the accounts are receiving the proper rate treatment.

The methodologies should be reviewed on an annual basis to determine if they are the most appropriate method to fairly clear the costs.

See the Cost Application and Allocation Manual (CAAM) for additional details

Miscellaneous Deferred Assets

Miscellaneous deferred assets consist of accounts from deferred income taxes to deferred project costs. While the costs are very different in nature, their basic characteristics are not substantially different. These are costs that are being accumulated for which disposition of the costs is in a future period.

Accounting Treatment:

From an accounting standpoint, the charges being accumulated are a debit to the deferral account and a credit to an offset such as Accounts Payable.

Dr:	Misc. Deferred Asset	xxx	
Cr:	Accounts Payable		xxx

When the eventual disposition is booked, the charges would likely be a debit to an expense and a credit to the deferred asset account.

Dr:	Expense	xxx	
Cr:	Misc. Deferred Asset		xxx

Other Investments

Other investments include cash surrender values of insurance contracts (or net present value of cumulative premiums paid for split dollar life insurance policies) and marketable equity securities. The insurance contracts and marketable equity securities are primarily informal funding mechanisms for various benefit obligations the Company has to certain employees.

Cash surrender values are updated quarterly from the respective insurance companies / brokers. The net present value of cumulative premiums paid for split dollar life insurance policies is also updated quarterly. The accounting entry is either:

- a.) To record increase in cash surrender value.
- | | | | |
|-----|--|----|----|
| Dr. | Cash Surrender Value/Net Present Value (asset) | xx | |
| Cr. | Other Income | | xx |
- Or
- b.) To record decrease in cash surrender value.
- | | | | |
|-----|--|----|----|
| Dr. | Other Income | xx | |
| Cr. | Cash Surrender Value/Net Present Value (asset) | | xx |

The marketable equity securities are accounted for in accordance with ASC 825-10 "Financial Instruments – Overall." Each month or quarter, the investments are marked-to-market with the change in fair market value recorded as other income (deductions) on the income statement. The accounting entry is either:

- a.) To record an increase in the FMV of the marketable security.
- | | | | |
|-----|------------------------------------|----|----|
| Dr. | Marketable Equity Security (asset) | xx | |
| Cr. | Other Income (Deductions) | | xx |
- Or
- b.) To record a decrease in the FMV of the marketable security.
- | | | | |
|-----|--------------------------------------|----|----|
| Dr. | Other Income (Deductions) | xx | |
| Cr. | Marketable Equity Securities (asset) | | xx |

Goodwill

The Company currently has goodwill on its books related to the acquisition of the Empire State Pipeline in February 2003. Goodwill is defined as the excess of the purchase price over the fair value of the net assets and liabilities acquired.

In accordance with ASC 350 “Intangibles – Goodwill and Other” (formerly SFAS 142), the Company does not amortize the goodwill balance. An annual impairment test of the goodwill balance is a qualitative one, using company specific and industry information to verify that an impairment would be unlikely. If it is found that the value of the Goodwill has been impaired, an impairment entry will be generated.

Policy

No amortization will be booked related to goodwill balances.

An annual impairment test must be performed.

Fair Value of Derivative Financial Instruments

The Company can use a variety of derivative financial instruments to manage a portion of the market risk associated with fluctuations in the price of natural gas and crude oil, including over-the-counter price swap agreements and no cost collars. In addition, the Company uses foreign exchange forward contracts to manage the risk of the US dollar devaluing relative to the Canadian dollar since we utilize Canadian pipeline capacity. Under the price swap agreements, the Company receives monthly payments from (or makes payments to) other parties based upon the difference between a fixed price and a variable price as specified by the agreement. The no cost collars provide for the Company to receive monthly payments from (or make payments to) other parties when a variable price falls below an established floor price (the Company receives payment from the counterparty) or exceeds an established ceiling price (the Company pays the counterparty). Under the foreign exchange forward contracts, the Company receives a fixed price in exchange for paying a variable price.

Accounting Treatment

The Company accounts for its derivative financial instruments in accordance with ASC 815 “Derivatives and Hedging” (formerly SFAS 133). Per this authoritative guidance, the Company’s derivative financial instruments discussed above are classified as cash flow hedges.

Other Assets

Other Assets is a catchall category for items not previously categorized. This includes security deposits, emission credits, investments, due from insurance, cash surrender values and non-current federal taxes receivable.

Liabilities

Liabilities are the financial obligations of an entity to other parties. They represent in monetary terms the amounts the entity “owes” and expects to pay at some time in the future.

It is important that management be fully aware of its obligations and the resources that will be required to settle those obligations at some time in the future. It is also essential that management know when these liabilities are likely to be payable in order that funds can be managed appropriately.

The following section deals with the various categories of liabilities on the Company’s books.

Recognizing Liabilities

The recognition of liabilities is necessary for a Company if the financial reports are to accurately represent the obligations incurred by it and the resources that will be required to be transferred or paid to other entities at some time in the future to settle those obligations. Additionally, where the incurrence of a liability involves a corresponding expense, the omission of the liability from the financial reports would also cause the omission of relevant information about the costs of operations and therefore, the performance of the Company.

A liability should be recognized, when the following conditions exist: it is probable that a payment or other sacrifice of future economic benefits will be required; and the amount of the liability can be reliably measured. The amount recorded as a liability must represent in monetary terms the obligation that must be settled by payment or other sacrifice of economic benefits.

Liability Accruals

At the end of the accounting period, or minimally, at the end of the quarter, an evaluation of potential liability accruals is performed. Any liabilities that are identified are quantified and assessed to determine if journal entries should be made to accrue the liability and offsetting expense or capital charge using the following analysis:

In regards to accrued expenses and accrued revenues, at each quarter end, the Accounting Department will send out a request to all department managers and officers asking them to report to the Accounting Department any expense or revenue generating transactions, including invoice amounts (or anticipated invoice amounts) received after quarter end, which equal or exceed \$200,000 and relate to services received by or provided by the Company during the previous quarter end. These amounts shall be items that impact the income statement. The evaluation by the department managers should include, but not be limited to, uninvoiced receipts, liability claims, environmental claims, probable refunds, services performed not yet billed, and invoices received not yet entered into the accounting system. If there is a question whether or not an item would qualify for an accrual, the Accounting Department should be contacted for assistance. All amounts greater than \$200,000 received prior to the closing of the general ledger will be accrued on the general ledger. For any amounts received after the closing of the general ledger, the Controller/Chief Accounting Officer or General Manager of Accounting will accumulate such responses to determine the necessity of recording any additional accruals on the Company’s financial statements at quarter end. The necessity of recording any additional accruals will be made by aggregating the individual amounts received. If the aggregate amount equals or exceeds a pre-tax dollar amount that approximates \$0.01 per diluted share (calculated as the prior fiscal year weighted average diluted shares times 0.014 divided by 0.79), an additional accrual will be made at quarter end. If the aggregate amount is less than that pre-tax dollar amount, no additional accrual will be made. The Controller/Chief Accounting Officer or General Manager of Accounting will maintain copies of all responses received and the Accounting Department will prepare supporting documentation for the recording of an additional accrual.

For balance sheet accruals, at each quarter end, the Accounting Department will send out a request to all department managers and officers asking them to report to the Accounting Department any balance sheet transactions invoiced on or before quarter end but received after quarter end, which equal or

exceed \$1,000,000 and relate to goods or services received by the Company during the previous quarter end. These amounts shall be items that impact the balance sheet only. The evaluation by the department managers should include, but not be limited to, uninvoiced receipts for inventory or capital items received and services performed not yet billed related to capital projects.

Specifically for capital projects, each project is evaluated by the respective project manager. The project manager determines an estimate of the percentage of completion on the project that is applied to the overall estimated cost of the project to determine an estimate of the cost of the project incurred to date. That estimate is compared to the actual costs recorded for the project and if the estimated cost of the project to date exceeds the actual costs recorded for the project to date by \$1,000,000 or more, an accrual is established for that project.

If there is a question whether or not an item would qualify for an accrual, the Accounting Department should be contacted for assistance. All amounts received prior to the closing of the general ledger will be accrued on the general ledger. For any amounts received after the closing of the general ledger, the Controller/Chief Accounting Officer or General Manager of Accounting will accumulate such responses to determine the necessity of recording any additional accruals on the Company's financial statements at quarter end. The necessity of recording any additional accruals will be made by aggregating the individual amounts received. If the aggregate amount equals or exceeds 1.0% of total consolidated current and accrued liabilities excluding current portion of long-term debt (calculated as 1.0% multiplied by the previous fiscal year end total consolidated current and accrued liabilities, excluding current portion of long-term debt), an additional accrual will be made at quarter end. The majority of such accruals will most likely be capital in nature and therefore will impact consolidated property, plant and equipment. Since consolidated property, plant and equipment is significantly larger than consolidated current and accrued liabilities, the most conservative approach is to base the aggregation threshold for accrual on the smaller of the two numbers. The Controller/Chief Accounting Officer or General Manager of Accounting will maintain copies of all responses received and the Accounting department will prepare supporting documentation for recording an additional accrual.

The Accounts Payable Department also forwards to the Accounting Department any invoices it receives for payment processing after the quarter end that are greater than \$200,000 for items with an income statement impact and \$1,000,000 for items with a balance sheet impact. The Accounting Department then accrues the invoices on the general ledger for all invoices received from Accounts Payable prior to the general ledger close. Any invoices received from Accounts Payable after the general ledger close, are accumulated as indicated in the above paragraphs.

In some cases, the accruals will be reversed when the invoice is received and recorded in the system, or when the claim becomes less probable or is settled. In other cases, the accruals may be ongoing until such time as the claim is settled or a regulatory decision is reached.

Current and Accrued Liabilities

Current and Accrued Liabilities are classified into the following categories:

Notes Payable to Banks and Commercial Paper
 Current Portion of Long-Term Debt
 Accounts Payable
 Amounts Payable to Customers
 Other Accruals and Current Liabilities, including Current Portion of Lease Obligations Under ASC 842
 Fair Value of Derivative Financial Instruments
 Inter / Intra Company Payables

The following sections will provide guidance pertaining to each of the current and accrued liabilities categories listed above.

Notes Payable to Banks and Commercial Paper

The Parent Company borrows short-term money to provide funds for the operations of the subsidiaries. These funds come from short-term bank loans or the issuing of National Fuel Gas Company commercial paper.

The funds borrowed along with funds that are invested by the subsidiaries make up the National Fuel Money Pool. The money pool is an internal vehicle, which allows the subsidiaries to borrow funds or invest extra funds on a short-term basis. The money pool transactions are administered through the Cash Manager. A report of money pool sources and borrowings is maintained and reconciled.

Accounting Treatment:

The accounting for notes payable is a straightforward debit to cash and a credit to notes payable.

Dr:	Cash	xxx	
Cr:	Notes Payable to banks & commercial paper		xxx

As the amounts are paid down, the accounting reverses and any interest paid is charged to interest expense.

Dr:	Notes Payable to banks & commercial paper	xxx	
Dr:	Interest Expense	xxx	
Cr:	Cash		xxx

Current Portion of Long-Term Debt

The Current portion of Long-Term Debt refers to debt that is coming due within the next year. This account plus the long-term debt account should be the total outstanding debt of the Company.

Accounting entries are made to reclassify the Current Portion of the Long-Term Debt on a monthly basis. This takes place on both the books of the Parent Company and the Subsidiary with the matching debt. The Parent's books and the books of the subsidiaries should always be in synch with the current and long-term portions of debt.

Dr:	Long-Term Debt	xxx	
Cr:	Current Portion of Long-Term Debt		xxx

Policy:

Long-term debt due within the next year is reclassified to current.

Current Debt on the Parents books matches the current debt on the subsidiary books.

Current Portion of Long-Term Debt will not include unamortized debt issuance costs if the unamortized debt issuance cost balance is less than \$1 million.

Accounts Payable

Payables represent the amount owed for goods and services received prior to the end of the reporting period that is unpaid at the end of the period. Payables are usually thought of as Accounts Payable or Trade Payables, which are the obligations for which invoices are rendered, and payments are made.

In addition to the Trade Payables, there are also Accrued Expenses, which represent goods or services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received or was received after the Accounts Payable Department cut-off date.

The department responsible for the settlement of the liability should maintain payables balances relating to employee benefit programs and other miscellaneous liabilities.

Policy

All invoices that relate to goods and services received during the accounting period that have not been processed at the end of the period equal to or in excess of \$200,000 of an income statement impact or \$1,000,000 of a balance sheet impact should be evaluated and forwarded to the Accounting Department. The Accounting Department accrues all invoices received from Accounts Payable prior to the general ledger close. Any invoices received from Accounts Payable after the general ledger close are accumulated as indicated under the [Liability Accruals](#) section of this Accounting Policy Manual.

All payables accounts must be reconciled to the general ledger at least once per fiscal year.

Vouchers Payable should be reconciled monthly by the Accounts Payable Department to ensure that the detail and the general ledger are in balance.

Amounts Payable to Customers

Amounts Payable to Customers is a liability that occurs when the Company has over-collected amounts contained in rates. This would include not only the refunds, but also any interest that has accrued on the over-collection.

The account balance is typically made up of amounts for supplier refunds, and other customer gas related refunds.

Accounting Treatment:

The accounting for these accounts is a debit to an offsetting expense or revenue account and a credit to a liability account, such as:

Dr:	Other Gas Revenues	xxx	
Cr:	Accrued Bill Credit – NY		xxx

When the amounts are paid or netted against another cost, the entry is reversed.

Other Accruals and Current Liabilities

“Other Accruals and Current Liabilities” represent amounts that have been accrued, collected or withheld with the purpose of remitting the amounts to others. These would include items such as customer security deposits, accrued payroll, accrued income taxes, payroll taxes, accrued legal, accrued annual incentives and current portion of regulatory liabilities.

The charges to these accounts come from many sources, but they all have the same basic characteristics – they will be paid out or resolved within a short period of time.

Accounting Treatment:

The accounting related to these items should be straightforward. The liability accounts are credited and the offsetting debits will most often be charged to an expense account or to a balance sheet account, such as property, plant, and equipment (PP&E) or regulatory asset, depending on the nature of the accrual.

Dr:	Expense, PP&E, or Regulatory Asset	xxx	
Cr:	Accrued Liability		xxx

When resolved, the liability accounts will be debited with an offsetting credit to cash or accounts payable.

Dr:	Accrued Liability	xxx	
Cr:	Cash / Accounts Payable		xxx

Policy:

Any invoices received from Accounts Payable after the general ledger close are accumulated as indicated under the [Liability Accruals](#) section of this Accounting Policy Manual.

These accounts, unless they meet the criteria of significant accounts, should be reconciled at least once per fiscal year.

Accrual entries should include a spreadsheet or worksheet to show the calculation of the amounts.

Fair Value of Derivative Financial Instruments

The Company can use a variety of derivative financial instruments to manage a portion of the market risk associated with fluctuations in the price of natural gas and crude oil, including over-the-counter price swap agreements and no cost collars. In addition, the Company uses foreign exchange forward contracts to manage the risk of the US dollar devaluing relative to the Canadian dollar since we utilize Canadian pipeline capacity. Under the price swap agreements, the Company receives monthly payments from (or makes payments to) other parties based upon the difference between a fixed price and a variable price as specified by the agreement. The no cost collars provide for the Company to receive monthly payments from (or make payments to) other parties when a variable price falls below an established floor price (the Company receives payment from the counterparty) or exceeds an established ceiling price (the Company pays the counterparty). Under the foreign exchange forward contracts, the Company receives a fixed price in exchange for paying a variable price.

Accounting Treatment

The Company accounts for its derivative financial instruments in accordance with ASC 815 “Derivatives and Hedging” (formerly SFAS 133). Per this authoritative guidance, the Company’s derivative financial instruments discussed above are classified as cash flow hedges.

See Section 8 for additional information on Derivative Accounting.

Inter-Company / Inter-Unit Payables

Inter-Company and Inter-Unit payables are Accounts Payable accounts in the account range 234300 – 234999, that are set up to account for transactions between and among subsidiaries of NFG Company. Entries to generate an account payable should always be matched with an entry in another subsidiary to generate an account receivable.

Inter-Company

Inter-company Payables are amounts that are to be paid to another subsidiary as the result of a manual accounting transaction or non-PeopleSoft system transactions.

Inter-Unit

Inter-unit Payables are amounts that are generated as a result of PeopleSoft system transactions between business units. With the exception of certain adjusting entries, these should always be generated by the PeopleSoft system.

Billing Process

At the end of the accounting period, if intercompany charges equal or exceed \$5,000, an invoice is prepared and issued by the subsidiary that provided the service to the subsidiary that received the service. These amounts should be paid in a timely manner and the appropriate entries made to clear the account payable. If intercompany charges do not reach the \$5,000 threshold by fiscal year end, an invoice will be prepared and issued in the beginning of the new fiscal year.

When the invoice is received, it should include enough detail to identify the amounts owed. The invoice should be reviewed and compared to the books to verify the amounts owed. The invoice should be approved by an officer of the company prior to being paid via wire transfer or check.

Reconciliation Process

At the end of each accounting period, a reconciliation of the inter-company and inter-unit accounts should be performed. The reconciliation should be between the payable and the offsetting receivable on another subsidiaries books. Any differences must be identified and corrected immediately when found.

Differences in the balances will cause the inter-company elimination portion of the consolidation to be out of balance.

Deferred Credits

Deferred credits are liabilities that arise from transactions in which there will be a future recognition of revenues or advances from customers for which future delivery of goods or the performance of service will satisfy the obligation. In a regulatory environment, these may also be related to over-collections that may eventually be refunded to customers.

Deferred Credits are classified into the following categories:

- Accumulated Deferred Income Taxes
- Taxes Refundable to Customers
- Unamortized Investment Tax Credit
- Cost of Removal Regulatory Liability
- Other Regulatory Liabilities
- Pension Liability
- Asset Retirement Obligation
- Other Deferred Credits, including Lease Obligations under ASC 842

The following sections will provide guidance pertaining to each of the deferred credit categories listed above

Accumulated Deferred Income Taxes

Accumulated deferred income taxes represent the cumulative balance attributable to deferred income tax expense, which has not been reversed.

A deferred tax liability is recognized for temporary differences that result in tax deductions currently that will not be reflected for financial accounting purposes until later years. An example would be accelerated income tax depreciation.

Entries:

Dr:	410xxx - Provision for Deferred Income Taxes	xxx	
Cr:	282/283xxx – Accumulated Deferred Income Taxes		xxx
Dr:	282/283xxx – Accumulated Deferred Income Taxes	xxx	
Cr:	411xxx – Deferred Income Tax – Credit		xxx

Taxes Refundable to Customers

The Company follows ASC 740 "Income Taxes" (formerly SFAS 109), and in accordance with this authoritative guidance is required to reflect all deferred tax assets and liabilities on its balance sheet. In the case of the rate-regulated entities, certain deferred tax assets have been recorded on the balance sheet.

A regulatory liability called 'Taxes Refundable to Customers' has been established as an offset to the deferred tax asset. This regulatory liability recognizes that excess deferred taxes will be refunded to customers over the life of the assets.

Accounting Treatment:

Journal entries are made quarterly to adjust the balance in the Deferred Liability account based on the creation or dissolution of the timing differences related to the account.

Dr:	283109 - Accumulated Deferred Income Taxes FAS109	xxx	
Cr:	254001 - Deferred FAS109 Liability		xxx

As the differences are resolved, the entry will be reversed.

Unamortized Investment Tax Credit

Unamortized investment tax credit is the remaining balance of investment tax credits taken for tax purposes in prior years, and deferred for book purposes.

The balance is amortized over the book life of the related property.

Dr:	255000 – Investment Tax Credit	xxx	
Cr:	420000 – Investment Tax Credit – Amortization		xxx

Cost of Removal Regulatory Liability

In the Company's Utility and Pipeline and Storage segments, costs of removal are collected from customers through depreciation expense. However, these removal costs are not a legal retirement obligation in accordance with ASC 410 "Asset Retirement and Environmental Obligations" (formerly SFAS 143 and FIN47). Rather, they represent a regulatory liability. See further discussion of cost of removal under "Rate Treatment" below.

Accounting Treatment

The Company follows the authoritative guidance specified in ASC 410. This authoritative guidance requires entities to record the fair value of a liability for an asset retirement obligation in the period in which it is incurred. When the liability is initially recorded, the entity capitalizes the estimated cost of retiring the asset as part of the carrying amount of the related long-lived asset. Over time, the liability is adjusted to its present value each period and the capitalized cost is depreciated over the useful life of the related asset. Refer to the Asset Retirement Obligations section below for further discussion of accounting treatment.

Initial recording of cost of removal liability:

Dr.	101025 – Gas Plant in Service – ARO	xx	
Cr.	230000 – ARO Liability		xx

Quarterly entries to recognize accretion of ARO liability and depreciation of plant assets:

Dr.	182358 – Regulatory Asset – ARO Deferral	xx	
Dr.	254060 – Cost of Removal Reg Liability – ARO	xx	
Cr.	108025 – Accum Depr Gas Plant – ARO		xx
Cr.	230000 – ARO Liability		xx

Annual entry to adjust ARO liability to reflect revised estimate at 9/30/xx:

(the following accounts are used, however, the debit/credit is determined based on the recalculated value)

101025 – Gas Plant in Service – ARO
182358 – Regulatory Asset – ARO Deferral
254060 – Cost of Removal Reg Liability – ARO
230000 – ARO Liability
403100 – Depreciation Expense ARO
411110 – Accretion Expense – ARO

Rate Treatment

As discussed above, the Utility and Pipeline and Storage segments are collecting cost of removal dollars from customers through depreciation expense. These dollars become a component of accumulated depreciation on the balance sheet. When the Utility or Pipeline and Storage segment have asset retirements, the costs of removal that are incurred are charged to accumulated depreciation. In the Utility and Pipeline and Storage segments, the accretion of the liability for asset retirement obligations and the depreciation of the capitalized costs of the asset retirement obligations are recorded as either a reduction to the cost of removal regulatory liability or as a regulatory asset. Such accretion and depreciation is recorded as a reduction to the cost of removal regulatory liability when cost of removal dollars have been collected related to a particular asset retirement. If there is no cost of removal collected associated with a particular asset retirement obligation, the accretion and depreciation recognized for such obligation are recorded to a regulatory asset, since it is expected that these costs would be collected in the future.

Reporting Issues

ASC 410 requires that the Company provide (a) a general description of the asset retirement obligations and the associated long-lived assets, (b) the fair value of assets that are legally restricted for purposes of settling asset retirement obligations, if applicable, and (c) a reconciliation of the beginning and ending aggregate carrying amount of asset retirement obligations showing separately the changes

attributable to (1) liabilities incurred in the current period, (2) liabilities settled in the current period, (3) accretion expense, and (4) revisions in estimated cash flows, whenever there is a significant change in one or more of those four components during the reporting period. In accordance with this authoritative guidance, in addition to the items required to be disclosed above, the Company is required to disclose details regarding the amount of the liability for asset requirement obligations for the beginning of the earliest period presented and at the end of all years presented on a pro forma basis as if ASC 410 had been applied during all periods.

Also note that the Securities and Exchange Commission has taken the position that cost of removal dollars collected in depreciation rates, although not considered to be a legal obligation in accordance with ASC 410, must be reclassified from accumulated depreciation to other regulatory liabilities. The Company makes this reclassification in consolidation on a monthly basis.

Other Regulatory Liabilities

Regulatory Liabilities are liabilities that result from the rate actions of the regulatory agencies. Regulatory liabilities arise from specific revenues, expenses, gains, or losses that would have been included in net income determinations in one period under the general requirements of the Uniform System of Accounts but for it being probable that such items will be included in a different period(s) for purposes of developing the rates the utility is authorized to charge for its utility services.

Guidelines

To be classified as a regulatory liability, there must be a previous or current rate case, settlement order or regulatory guidance instructing the Company to defer the costs associated with an event. The order will usually specify the methodology for collection or amortization of the costs deferred. In cases where the rate case, settlement or regulatory guidance calls for a reconciliation or “true-up” between the revenues collected from the customer and the costs incurred over a specific period of time, a regulatory liability for an overcollection (or regulatory asset for an undercollection, if appropriate) will be recorded at least quarterly when the overcollection or undercollection can be calculated with a reasonable degree of accuracy. NY Distribution’s Merchant Function Charge, Revenue Decoupling Mechanism, 90/10 Symmetrical Sharing Adjustment, and its Lost and Unaccounted For Gas Adjustment are examples of regulatory liabilities (or regulatory assets) being created through a reconciliation or “true-up”.

Rate Treatment

Each regulatory liability will have its own rate treatment based upon the decision of the commissions. In some cases the costs will be amortized over a specific period of time, in others it may refund the costs in rates or offset them with other amounts previously expensed.

For additional information regarding the treatment of regulatory liabilities, a call to the Rates Department or the Accounting Department will bring assistance.

Policy:

The accounts included as regulatory liabilities should be reconciled quarterly, or for insignificant amounts, annually.

Pension Liability

The Company has a tax-qualified, non-contributory, defined-benefit retirement plan (Retirement Plan) that covers certain full-time employees of the Company. The Retirement Plan is designed to provide retirement income that is generally based on a percentage of pre-retirement pay levels, years of employment and age. The Company pays the entire cost of the Plan. The Company's policy is to fund the Retirement Plan with at least an amount necessary to satisfy the minimum funding requirements of applicable laws and regulations and not more than the maximum amount deductible for federal income tax purposes.

The Retirement Plan covers certain non-collectively bargained employees hired before July 1, 2003 and certain collectively bargained employees hired before November 1, 2003. Certain non-collectively bargained employees hired after June 30, 2003 and certain collectively bargained employees hired after October 31, 2003 are eligible for a retirement savings account benefit provided under the Company's Defined Contribution Tax-Deferred Savings Plans.

Accounting Treatment

Refer to Pension Plan under the Special Issues section of this Accounting Policy Manual for a discussion of the accounting treatment.

Other Post-Retirement Employee Benefits (OPEB) Liability

The Company provides health care and life insurance benefits for certain retired employees. These benefits cover certain non-collectively bargained employees hired before January 1, 2003 and certain collectively bargained employees hired before October 31, 2003.

Accounting Treatment

Refer to Pension Plan under the Special Issues section of this Accounting Policy Manual for a discussion of the accounting treatment.

Asset Retirement Obligation

The Company, in its Exploration and Production segment, has a legal obligation to pay for plugging and abandonment costs associated with its crude oil and natural gas wells under ASC 410 “Asset Retirement and Environmental Obligations” (formerly SFAS 143 and FIN 47). The Company identified additional future asset retirement obligations associated with the plugging and abandonment of natural gas storage wells in the Pipeline and Storage segment, the removal of asbestos and asbestos containing material in various facilities in the Utility and Pipeline and Storage segments, and certain costs to be incurred with the retirement of distribution mains and services pipeline systems in the Utility segment and transmission main and other components in the pipeline systems in the Pipeline and Storage segments. The environmental regulations associated with tank removal resulted in the recording of asset retirement obligations in the Utility, Pipeline and Storage and Gathering segments. The Company has also recorded asset retirement obligations for certain costs connected with the retirement of gathering lines and other components in the Gathering segment. The retirement costs within the distribution, transmission and gathering systems are primarily for the capping and purging of pipe, which are generally abandoned in place when retired, as well as for the clean-up of PCB contamination associated with the removal of certain pipe.

In the Company’s Utility and Pipeline and Storage segments, costs of removal are collected from customers through depreciation expense. However, these removal costs are not a legal retirement obligation in accordance with ASC 410. Rather, they represent a regulatory liability. See further discussion of cost of removal under “Rate Treatment” below.

Accounting Treatment

The Company follows the accounting guidance specified in ASC 410. This authoritative guidance requires entities to record the fair value of a liability for an asset retirement obligation in the period in which it is incurred. When the liability is initially recorded, the entity capitalizes the estimated cost of retiring the asset as part of the carrying amount of the related long-lived asset. Over time, the liability is adjusted to its present value each period and the capitalized cost is depreciated over the useful life of the related asset. The authoritative guidance provides clarification of the term “conditional asset retirement obligation” and defines it as a legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the Company. Under this authoritative guidance, if the fair value of a conditional asset retirement obligation can be reasonably estimated, a company must record a liability and a corresponding asset for the conditional asset retirement obligation representing the present value of that obligation at the date the obligation was incurred.

Rate Treatment

In the Utility and Pipeline and Storage segments, the accretion of the liability and depreciation of the capitalized cost of the asset retirement obligation are recorded either as a regulatory asset or as a reduction to the cost of removal regulatory liability. Such accretion and depreciation is recorded as a reduction to the cost of removal regulatory liability when cost of removal dollars have been collected related to a particular asset retirement. As discussed above, the Utility and Pipeline and Storage segments are collecting cost of removal dollars from customers through depreciation expense. These dollars become a component of accumulated depreciation on the balance sheet. When the Utility or Pipeline and Storage segment have asset retirements, the costs of removal that are incurred are charged to accumulated depreciation. If there is no cost of removal collected associated with a particular asset retirement obligation, the accretion and depreciation recognized for such obligations are recorded to a regulatory asset, since it is expected that these costs would be collected in the future.

There is no rate treatment associated with the legal obligation for plugging and abandonment costs in the Company’s Exploration and Production segment nor in its Gathering segment.

Reporting Issues

ASC 410 requires that the Company provide (a) a general description of the asset retirement obligations and the associated long-lived assets, (b) the fair value of assets that are legally restricted for purposes of settling asset retirement obligations, if applicable, and (c) a reconciliation of the beginning and ending aggregate carrying amount of asset retirement obligations showing separately the changes attributable to (1) liabilities incurred in the current period, (2) liabilities settled in the current period, (3) accretion expense, and (4) revisions in estimated cash flows, whenever there is a significant change in one or more of those four components during the reporting period.

Also note that the Securities and Exchange Commission has taken the position that cost of removal dollars collected in depreciation rates, although not considered to be a legal obligation in accordance with ASC 410, must be reclassified from accumulated depreciation to other regulatory liabilities. The Company makes this reclassification in consolidation on a monthly basis.

Other Deferred Credits

'Other deferred credits' is a miscellaneous grouping to catch the other deferrals not grouped in one of the other categories. It includes items such as new services, environmental clean-up, funding of interest expense on pension and OPEB liabilities, ASC 740 (formerly FIN 48) liability, deferred compensation plan liabilities, Executive Retirement Plan/TopHat liabilities, reserve for injuries and damages, special annuity liabilities, lease obligations under ASC 842, and long-term incentive compensation liabilities.

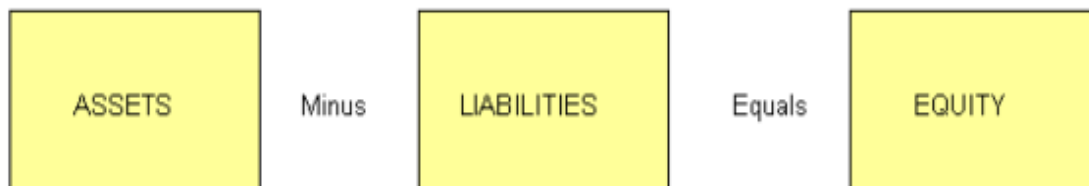
New Services:

Cash collateral is collected from non-qualified subdivision developers for the "free" portion of the pipe in NY and the Load Justified Investment Credit in PA (1). The developer agrees to build a certain number of homes and is refunded when a meter is connected (2). The developer is given 3 ½ years in NY and 5 years in PA to complete the contracted number of homes. If the homes are built, the developer is refunded the money, if he fails to build the homes then the money is transferred from the account to Projects to offset the companies' costs (3 & 4).

(1) Dr:	131000 - Cash	xxx	
Cr:	252000 - Customer advances for Construction		xxx
(2) Dr:	252000 - Customer advances for Construction	xxx	
Cr:	131000 - Cash		xxx
(3) Dr:	252000 - Customer advances for Construction	xxx	
Cr:	107000 - CWIP		xxx
(4) Dr:	107000 - CWIP	xxx	
Cr:	101000 - Plant		xxx

Capitalization

Capitalization or Equity is the residual interest in the assets of an entity after deduction of its liabilities. From a Balance Sheet perspective, the equation looks like this:



There are multiple pieces to the equity component. There is the actual par value of the stock that has been issued, there is the premium paid over and above the par value of the stock, and there are also retained earnings.

This chapter is designed to provide the general policies and procedures related to the overall accounting process for Capitalization based on the reporting rules at National Fuel.

Shareholders Equity

Shareholders Equity is the amount of equity that shareholders currently have in the Company. Since the assets less the liabilities equals the equity, it represents the value that would theoretically remain after the assets covered all the liabilities. At National Fuel, there are three pieces to the Shareholder's Equity:

Common Stock

National Fuel has 200,000,000 shares of \$1.00 par value common stock authorized. When new shares are issued, this account is credited at the rate of \$1.00 per share issued, and the remainder would be booked to Paid in Capital.

Paid in Capital

Any excess of the market value received over the par value of the issued shares is credited to an Additional Paid-in Capital account. As the par value of the Company's shares is \$1.00, paid in capital is the difference between the price paid for the stock and the par value. When shares are issued, the paid in capital account is credited with the difference between what we received per share and the par value. [Please refer to the "Stock/Equity Transactions" section for details of Stock Option and Share Repurchase accounting on this account.]

Earnings Reinvested in the Business

Retained earnings are profits of the company that have been retained in the business to finance growth as opposed to paid out to shareholders as dividends. These are the accumulated net effect of reinvesting profits back into the business and do not represent cash that has been set aside. Changes to retained earnings are typically the net income for the period being analyzed less any dividends paid out to shareholders during that period. [Please refer to the "Stock/Equity Transactions" section for details of Stock Option and Share Repurchase accounting on this account.]

Policy:

No direct entries are made to retained earnings without the approval of the General Manager of Accounting or higher.

Accumulated Other Comprehensive Income

Accumulated Other Comprehensive Income comprises the accumulated balance of all components of other comprehensive income, revenues, expenses, gains and losses that, in accordance with GAAP, are recognized in comprehensive income, but excluded from net income.

In compliance with ASC 220 "Comprehensive Income" (formerly SFAS 130), it is required that the Company include these items and give them equal prominence in the financial reports.

Other Comprehensive Income items include:

Funded status of the pension and other post-retirement benefit plans; and
Unrealized gains and losses from derivative financial instruments.

Policy

As directed, "Other Comprehensive Income" is prominently listed on the financial statements of the Company. In accordance with current authoritative guidance, the Company displays its Statement of Comprehensive Income directly following the Income Statement as a separate, but consecutive statement.

Share Repurchase Program

In September 2008, the Company's Board of Directors authorized the repurchase of eight million shares of the Company's common stock. The repurchase program does not have an expiration date. The Company, however, stopped repurchasing shares after September 17, 2008. Since that time, the Company has increased its emphasis on Appalachian basin development and pipeline expansion. As such, the Company does not anticipate repurchasing any shares in the near future.

In accordance with New Jersey law, which is the state of incorporation for the Company, all shares repurchased under the Company's Share Repurchase Program are to be cancelled and restored to the status of authorized but unissued shares, unless the board of directors or the by-laws determine that such shares shall be treasury shares. In the Company's case, neither the by-laws nor the board of directors has called for the formation of treasury shares. Therefore, all shares will be cancelled.

The accounting for the share repurchases under the Company's Share Repurchase Program will be in accordance with ASC 505 "Equity" (formerly APB 6, paragraph 12). ASC 505 allows such repurchases to be accounted for as an adjustment to common stock (at par value) with all the excess charged to retained earnings. Alternatively, it also allows such repurchases to be accounted for as an adjustment to common stock (at par value) with the excess allocated between paid in capital and retained earnings.

The Company has chosen the second alternative, specifically to allocate the repurchase price between common stock (at par value), paid in capital and retained earnings. To explain further, the Company's balance sheet at February 28, 2021 showed the following balances: Common Stock (\$1 Par Value) = \$91,163,797; Paid in Capital = \$1,004,791,876; Earnings Reinvested in the Business = \$1,122,089,259. In March 2021, if 100,000 shares are repurchased (and settled*) at a price of \$40 per share and \$3,000 in broker fees are incurred, the journal entry to record the repurchase will be as follows:

Dr. Common Stock	\$100,000	
Dr. Paid in Capital**	\$1,102,183	
Dr. Earnings Reinvested in the Business	\$2,800,817	
Cr. Cash		\$4,003,000

*Note that stock repurchases will be accounted for on the date that share repurchase is consummated (settled) as opposed to the trade date. At quarter end, if there are any significant pending stock repurchases (i.e., trade date on or before quarter end but settlement after quarter end), such pending stock repurchases will be disclosed in the footnotes to the financial statements.

** Calculated as Paid in Capital balance at February 28, 2021 divided by the number of shares outstanding at February 28, 2021 multiplied by the number of shares repurchased ($\$1,004,791,876 / 91,163,797 \times 100,000$ shares repurchased). Note that this average cost would be updated monthly. So, any repurchases in April 2021 would use March 31, 2021 equity balances, any repurchases in May 2021 would use April 2021 equity balances, etc.

Dividends on Restricted Stock

In addition to stock options, ASC 718 “Compensation – Stock Compensation” (formerly SFAS 123R) distinguishes between non-vested stock and restricted stock. In both cases, there is a vesting period involved; however, in the case of restricted stock, there is an additional restriction after the employee has a vested right to it. National Fuel has restricted stock as defined by ASC 718. The additional restrictions after vesting deal with when the employee can sell the stock (i.e., upon reaching a certain age or retirement). National Fuel also has non-vested stock as defined by ASC 718. In the case of non-vested stock that is expected to vest, dividends issued during the vesting period should be charged to retained earnings when declared. For non-vested stock that is not expected to vest, dividends issued during the vesting period would be recorded as additional compensation expense if employees are not required to return such dividends (i.e., in the case of termination, retirement, etc.). Note that National Fuel’s awards do not have a requirement for dividends to be returned if the stock does not reach the end of the vesting period. However, based on past experience and the vesting periods assigned to non-vested stock, National Fuel’s expectation is that its non-vested stock will vest and that any dividends issued during the vesting period should be charged to retained earnings when declared. In the case of restricted stock, dividends issued during the vesting period should also be charged to retained earnings when declared.

Going forward, all dividends declared on restricted stock and non-vested stock, as currently awarded should be accounted for as a direct reduction to retained earnings at the Parent Company level. Dividends declared on restricted stock are not accounted for at the subsidiary level.

Long-Term Debt

Long-Term Debt (LTD) refers to loans and debentures that will not be due for more than a year. National Fuel Gas Company, the Parent, floats the majority of the long-term debt on the market. The debt is typically medium term notes that are accounted for on the Parent's books.

Dr:	Cash	xxx	
Dr:	Deferred Debt Issuance Costs & Debt Discount (A/C 186...)		xxx
Cr:	Notes Payable	xxx	

Since the proceeds of the notes will usually be allocated to the various subsidiaries based on need. The Parent Co. will then set up receivables from the subsidiaries.

Dr:	Notes Receivable – Sub	xxx	
Cr:	Cash		xxx

The Subsidiaries must also record the transaction on their books:

Dr:	Cash	xxx	
Cr:	Notes Payable – Parent Co.		xxx

When interest is due on the notes, the Parent Co. will bill the subsidiaries and they will pay the interest up to the Parent Co., who in turn pays the interest out on the bonds.

Dr:	Interest Expense	xxx	
Cr:	Cash		xxx

Stock / Equity Transactions

The Company has several programs in effect that are centered on the awarding or issuance of stock. The programs include incentive awards of stock options and SAR's, restricted stock, restricted stock units, performance shares, the Direct Stock Purchase and Dividend Reinvestment Plan, the 401(k) Plans, and the Non-Employee Director Equity Compensation Plan..

Stock options and SAR's:

Stock options and SAR's are accounted for under the provisions of ASC 718 "Compensation – Stock Compensation" (formerly SFAS 123r), which requires compensation expense for share-based payment transactions to be determined at the date of grant, using a fair-value model, and recorded over the requisite service period:

Compensation expense for new grants of unvested stock options and SAR's is calculated using the Black-Scholes model (*formula* = **Market Price** * $e^{-\text{dividend} * \text{term}}$ * **N(d1)** - **Exercise Price** * $e^{-\text{risk free rate} * \text{term}}$ * **N(d2)**), where $d1 = (\ln(\text{Market Price} / \text{Exercise Price}) + (((\text{Interest Rate} - \text{Dividend Yield}) + ((\text{Volatility} * \text{Volatility}) / 2)) * \text{term})) / (\text{volatility} * \text{sqrt of the term})$; $d2 = d1 - (\text{volatility} * \text{sqrt of the term})$; $N(d1)$ = the cumulative normal distribution of $d1$ with mean=0 and standard deviation=1; and $N(d2)$ = the cumulative normal distribution of $d2$ with mean=0 and standard deviation=1). New grants of options and/or SARs would be determined monthly using the Award Summary Report from the Shareworks system.

Compensation expense will be calculated by grantee using the Expensing Report from the Shareworks system, which calculates the expense using the following formula: recorded compensation expense for the period = number of options vesting / vesting period x fair value per share x days outstanding in the period.

Fair value per share for new grants will use the following assumptions (unless terms of the agreement specify otherwise):

Exercise price = market price (average of high and low)

Volatility % = historical volatility using an average of high and low daily prices (obtained from the Shareworks system) over a period equal to the expected term of the option.

Expected term of option (in years) = historical experience

Risk free rate % = interest rate on zero-coupon U.S. government issue with a remaining term equal to the expected term of the option (from Bloomberg)

Dividend yield (annual %) = quarterly dividend rate (at grant date) x 4 / market price (at grant date).

Compensation expense will be allocated to all of the subsidiaries as follows: for executives, the expense will be allocated by officer salary allocation percentages; for non-executives, the expense will be recorded at the employee's primary subsidiary.

The journal entries are as follows, assuming that first quarter compensation expense is as follows: Distribution \$25,000, Supply \$15,000, Seneca \$5,000, Empire \$5,000, Parent \$2,000:
At the parent level:

Dr. Compensation expense	\$ 2,000	
Dr. Investment in Distribution	\$25,000	
Dr. Investment in Supply	\$15,000	
Dr. Investment in Seneca	\$ 5,000	
Dr. Investment in Empire	\$ 5,000	
Cr. Paid in Capital		\$52,000

(To record Parent Company compensation expense and record adjustment to investment accounts for subsidiary ASC 718 expense)

At the subsidiary level (using Distribution, only, as an example):

Dr. Compensation expense	\$25,000	
Cr. Paid in Capital		\$25,000

(to record ASC 718 expense)

Note that the investment in subsidiary accounts at the Parent Company level and the Paid in Capital accounts at the subsidiary level are eliminated in consolidation. Also note that the accounting above would also apply to the award of restricted stock.

Restricted Stock Transactions

The Company has awarded shares of stock to certain employees that have restrictions attached to them, the most significant being that the employee cannot sell the shares until all the restrictions have lapsed. On the date of award, the fair value of the restricted shares is calculated by multiplying the number of shares awarded by the average of the high and low stock price for National Fuel stock on that date. This fair value is then recorded as compensation expense over the restriction period. During the restriction period, the employee is entitled to dividends on the restricted shares. The issuance of these dividends is also recorded as compensation expense. See example below.

Award = 1,000 shares of NFG stock
 Average of High and Low Stock Price = \$45
 Total Compensation = \$45,000
 Restriction Period = Restrictions Lapse as Follows:
 250 Shares at End of Year 1
 250 Shares at End of Year 2
 250 Shares at End of Year 3
 250 Shares at End of Year 4
 Dividend Rate = \$1.78

Date of Award: 1/1/21

(AFMV on date of award=\$45)	Year 1	Year 2	Year 3	Year 4	Total
Number of shares:	250	250	250	250	1,000
Date Restrictions Lapse:	12/31/2021	12/31/2022	12/31/2023	12/31/2024	

Compensation per cycle:	\$ 11,250	\$ 11,250	\$ 11,250	\$ 11,250	\$ 45,000
Amortization Period in months:	12	24	36	48	
From	1/1/2021	1/1/2022	1/1/2023	1/1/2024	
To	12/31/2021	12/31/2022	12/31/2023	12/31/2024	

2021	\$ 11,250	\$ 5,625	\$ 3,750	\$ 2,813	\$ 23,438	Year 1
2022	\$ -	\$ 5,625	\$ 3,750	\$ 2,813	\$ 12,188	Year 2
2023	\$ -	\$ -	\$ 3,750	\$ 2,812	\$ 6,562	Year 3
2024	\$ -	\$ -	\$ -	\$ 2,812	\$ 2,812	Year 4
	<u>\$ 11,250</u>	<u>\$ 11,250</u>	<u>\$ 11,250</u>	<u>\$ 11,250</u>	<u>\$ 45,000</u>	

Accounting on Date of Award:

Paid in Capital	\$1,000	
Common Stock		\$1,000

(To record issuance of 1,000 shares of restricted stock at \$1 par value)

Accounting for Year 1:

Compensation Expense	\$23,438	
Paid in Capital		\$23,438

(To record compensation expense of \$11,250 on shares that lapse in 1st year, \$5,625 on shares that lapse in year 2, \$3,750 on shares that lapse in year 3, and \$2,813 on shares that lapse in year 4)

Retained Earnings	\$1,780	
Accounts (Dividends) Payable		\$1,780

(To record dividends declared on 1,000 shares at a dividend rate of \$1.78)

At the end of year 1, restriction on 250 shares lapse. No entry is required as common stock and paid in capital already reflects the value of 250 shares at \$45 or \$11,250)

Accounting for Year 2:

Compensation Expense	\$12,188	
Paid in Capital		\$12,188

(To record compensation expense of \$5,625 on shares that lapse in year 2, \$3,750 on shares that lapse in year 3, and \$2,813 on shares that lapse in year 4)

Retained Earnings	\$1,335	
Accounts (Dividends) Payable		\$1,335

(To record dividends paid on 750 shares at a dividend rate of \$1.78)

At the end of year 2, restriction on 250 shares lapse. No entry is required as common stock and paid in capital already reflects the value of 250 shares at \$45 or \$11,250)

Accounting for Year 3:

Compensation Expense	\$6,562	
Paid in Capital		\$6,562

(To record compensation expense of \$3,750 on shares that lapse in year 3, and \$2,812 on shares that lapse in year 4)

Retained Earnings	\$890	
Accounts (Dividends) Payable		\$890

(To record dividends paid on 500 shares at a dividend rate of \$1.78)

At the end of year 3, restriction on 250 shares lapse. No entry is required as common stock and paid in capital already reflects the value of 250 shares at \$45 or \$11,250)

Accounting for Year 4:

Compensation Expense	\$2,812	
Paid in Capital		\$2,812

(To record compensation expense of \$2,812 on shares that lapse in year 4)

Retained Earnings	\$445	
Accounts (Dividends) Payable		\$445

(To record dividends paid on 250 shares at a dividend rate of \$1.78)

At the end of year 4, restriction on 250 shares lapse. No entry is required as common stock and paid in capital already reflects the value of 250 shares at \$45 or \$11,250)

Restricted Stock Units

The Company has awarded stock units to certain employees that have restrictions attached to them. Restricted stock units are defined as an employee's right to receive one share of common stock (or the equivalent value in cash), at the end of a specified time period. The accounting for restricted stock units is the same as restricted stock transactions noted above, but with a few exceptions. First, as specified when the units are awarded, the employee is often not entitled to dividends (or the equivalent value of dividends). Therefore, the fair market value at the date of the grant of the unit (the average of the high and low stock prices as indicated above under Restricted Stock Transactions) must be reduced by the present value of forgone dividends over the vesting term of the award (assuming dividend equivalents have not been included in the award). Second, there is nothing recorded on the date of the award because a unit has been awarded, not an actual share of stock. Also, the restricted share units may be settled in cash, in shares of common stock of the Company, or in a combination of cash and shares of common stock of the Company, as determined by the Company. Other than these exceptions, the accounting over the vesting term of the award remains the same as described under Restricted Stock Transactions in that the fair value is recorded as compensation expense over the restriction period.

Performance Shares

The Company has issued two types of performance shares:

The first type must meet a performance goal related to relative return on capital over the performance cycle. The performance goal over the performance cycle is the Company's total return on capital relative to the total return on capital of other companies in a group (Report Group) selected by the Compensation Committee of the Board of Directors. Total return on capital for a given company means the average of the Report Group companies' returns on capital for each twelve month period corresponding to each of the Company's fiscal years during the performance cycle, based on data reported for the Report Group companies in the Bloomberg database. The number of these performance shares that will vest and be paid will depend upon the Company's performance relative to the Report Group and not upon the absolute level of return achieved by the Company. The fair value of these performance shares is calculated by multiplying the expected number of shares that will be issued by the average market price of Company common stock on the date of grant reduced by the present value of forgone dividends over the vesting term of the award. The fair value is recorded as compensation expense over the vesting term of the award.

The second type must meet a performance goal related to total shareholder return over the performance cycle (a market based performance condition per ASC 718). The performance goal over the performance cycle is the Company's three-year total shareholder return relative to the three-year total shareholder return of the other companies in a group (Report Group) selected by the Compensation Committee of the Board of Directors. Three-year shareholder return for a given company will be based on the data reported for that company (with the starting and ending stock prices over the performance cycle calculated as the average closing stock price for the prior calendar month and with dividends reinvested in that company's securities at each ex-dividend date) in the Bloomberg database. The number of these performance shares that will vest and be paid will depend upon the Company's performance relative to the Report Group and not upon the absolute level of return achieved by the Company. The fair value price at the date of grant for these performance shares is determined using a Monte Carlo simulation technique, which includes a reduction in value for the present value of foregone dividends over the vesting term of the award. This price is multiplied by the number of performance shares awarded, the result of which is recorded as compensation expense over the vesting term of the award.

Special Issues

Certain issues or transactions, which may occur during the fiscal year, require special treatment from an accounting, rates or reporting standpoint. This chapter seeks to identify some of those items and provide guidance to properly account for the transactions.

Special Issues and Non-Routine Events

There will be times when issues come up that are new accounting, rate or regulatory issues or are such that they deviate from normal procedures by the nature of the transaction. For these items, it is imperative that the Accounting Department management is involved from the onset of the issue. Examples would include new ASC adoption, unusual rate treatment or deferrals, or non-routine revenue streams.

The Accounting Department will help to make sure that all transactions of this nature are properly accounted for under GAAP, are booked in the proper accounting period, are disclosed if they meet disclosure criteria and are properly included in the Company's financial statements.

The basic rule for these items is to ask if you are not 100% confident of the accounting treatment.

Lease Accounting

Overview

The Company has entered into various leasing arrangements, primarily leasing building space and drilling rigs, and on a limited basis compressor equipment and other miscellaneous assets. The Company determines if an arrangement is a lease at the inception of the arrangement. To the extent that an arrangement represents a lease, the Company classifies that lease as an operating or a finance lease in accordance with ASC 842. The Company does not have any material finance leases and, aside from a sublease of office space at the Company's corporate headquarters, the Company does not have any material arrangements where the Company is the lessor.

Accounting Treatment

The Company accounts for its leasing arrangements in accordance with the provisions of ASC 842, "Leases." In accordance with this standard, operating lease costs, excluding those relating to short-term drilling rig leases that are capitalized as part of oil and natural gas properties under full cost pool accounting, are expensed as incurred and recognized as operation and maintenance expense on the income statement. Right-of-use assets and lease liabilities are recognized at the commencement date of a leasing arrangement based on the present value of lease payments over the lease term. The Company's right-of-use operating lease assets are reflected as deferred charges on the balance sheet. The corresponding operating lease liabilities are reflected in other accruals and current liabilities (current portion) and other deferred credits (noncurrent portion). Short-term leases that have a lease term of one year or less are not recorded on the balance sheet. The right-of-use operating lease assets and the operating lease liabilities are recorded as consolidating adjustments rather than being recorded in each subsidiary's general ledger (see Rate Treatment for further explanation).

Rate Treatment

On December 27, 2018, in Docket No. AI19-1-000, the FERC issued guidance entitled Accounting and Financial Reporting for Leases. In accordance with this guidance, operating leases are not required to be capitalized on the balance sheet; however, an entity under FERC's jurisdiction can elect to implement ASC 842 to report operating leases as right-of-use assets, with corresponding lease obligations, on the balance sheet. Consistent with past practice prior to the adoption of ASC 842, and in accordance with the guidance provided by FERC, Supply Corporation and Empire Pipeline have chosen not to record right-of-use assets and the corresponding lease obligations on their general ledger (i.e., their regulated balance sheets). The Company has also extended this accounting treatment to both the New York and Pennsylvania jurisdictions of Distribution Corporation as there has been no other regulatory guidance from either the NYPSC or the PaPUC. While the regulated books and

records do not reflect the right-of-use assets and the corresponding lease obligations, the consolidated financial statements of NFG do reflect the right-of-use assets and the corresponding lease obligations through consolidating adjustments.

Reporting Issues

Quarterly requests to departments heads is required to determine if there have been any new or modified lease arrangements.

Disclosure Issues

Qualitative and quantitative disclosures are required in the Annual Report/Form 10-K per ASC 842. There are no specific quarterly disclosure requirements, although consideration will be given to updating the annual disclosures if there is a significant change in the types or dollar value of leases.

Executive Retirement Plan (ERP)

Overview

The ERP is a nonqualified benefit plan that covers a group of management employees designated by the Chief Executive Officer of the Company. This plan is currently closed to new entrants. This plan provides for defined benefit payments in either a monthly annuity or a lump sum distribution upon retirement of the management employee, or to the spouse upon death of the management employee. To cover these benefits, the plan has investments in life insurance, the Vanguard Star Mutual Fund, a money market account and a low duration bond fund. The value of the life insurance is recorded at its cash surrender value. The Vanguard Star Mutual Fund and the low duration bond fund are recorded at fair market value.

Accounting Treatment

The ERP is accounted for as a separate entity in consolidation (within the Eliminations and Adjustments column). The expense associated with this plan is calculated by an actuary in accordance with ASC 715 “Compensation – Retirement Benefits” (formerly SFAS 87). The expense is recorded monthly and allocated among the various subsidiaries of the Company based on officer salary allocation percentages. The ERP records an intercompany receivable from the subsidiaries and a long-term liability. Each subsidiary in turn records the expense (a regulatory asset for Distribution NY – see Rate Treatment below) and an intercompany payable to the ERP. Increases or decreases in the cash surrender value of life insurance contracts are recorded as an adjustment to other income. The Vanguard Star Fund and the low duration bond fund are accounted for in accordance with ASC 321 “Investments –Equity Securities” which requires these investments to be measured at fair value and any changes in fair value must be recognized in net income.

Benefit payments for the ERP are made monthly by the individual subsidiaries. When the subsidiaries make a benefit payment, they reduce their inter-company payables to the ERP. The ERP in turn reduces its long-term liability and the intercompany receivable from the subsidiaries. The ERP’s inter-company receivable from the subsidiaries is increased when the ERP reimburses the subsidiaries. This reimbursement comes from rate-funded contributions by Distribution and Supply as well as death benefits received from life insurance policies. Currently, Distribution, Supply and Midstream are the only subsidiaries receiving reimbursement (for benefits paid) from the ERP Trust.

The decision on when and which subsidiaries will fund the ERP is ultimately made by senior management. However, Distribution and Supply do make annual contributions to the ERP based on the amount they collect in rates. When a subsidiary funds the ERP, the subsidiary reduces the inter-company payable established when it recorded the ASC 715 expense discussed above. The ERP, in turn, reduces the inter-company receivable that it established when the ASC 715 expense was allocated to the individual subsidiaries.

The financial and management accounting responsibilities of the Company are detailed in this section, including the chart of accounts, journals, month and year end closing.

Rate Treatment

Distribution – NY has rate recovery of expenses related to the ERP. As discussed above, Distribution – NY establishes a regulatory asset for its portion of the ASC715 expense associated with the ERP. Over the course of the year, Distribution – NY reduces the regulatory asset by the amount collected in rates, and records such amounts as operation expense. The amount of the rate recovery may or may not be equal to the ASC 715 expense amount. This accounting treatment is in accordance with ASC 980 “Regulated Operations” (formerly SFAS 71). Distribution – PA and Supply expense the full amount of ASC 715 expense allocated to them and do not establish regulatory assets or liabilities since there is no difference between what is collected in rates and the actual amount of ASC 715 expense.

Reporting Issues

Other than inclusion in the consolidation of the Company, there are no other reporting issues for the ERP.

Disclosure Issues

A paragraph describing the ERP and providing certain information called for by ASC 715 is disclosed in the Retirement Plan and Other Post-Retirement Benefits footnote of the Annual Report.

Other

For a more detailed discussion concerning the accounting for the ERP, refer to
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Tophat Plan

Overview

The Tophat Plan (Tophat) is a nonqualified benefit plan that covers a group of management employees designated by the Chief Executive Officer of the Company. The Tophat Plan mirrors the National Fuel Gas Co. Retirement Plan except that pay is not subject to the compensation limits under IRC Section 401 (a)(17) for participants who have or are projected to have pay in excess of the limit and are not eligible for the Executive Retirement Plan. This plan provides for defined benefit payments in either a monthly annuity or a lump sum distribution upon retirement of the management employee, or to the spouse upon death of the management employee. To cover these benefits, the plan has investments in life insurance, the Vanguard Star Mutual Fund, a money market account and a low duration bond fund. The value of the life insurance is recorded at its cash surrender value. The Vanguard Star Mutual Fund and the low duration bond fund are recorded at fair market value.

Accounting Treatment

Tophat is accounted for as a separate entity in consolidation (within the Eliminations and Adjustments column). The expense associated with this plan is calculated by an actuary in accordance with ASC 715 “Compensation – Retirement Benefits” (formerly SFAS 87). The expense is allocated among the various subsidiaries of the Company based on officer salary allocation percentages. Tophat records an intercompany receivable from the subsidiaries and a long-term liability. Each subsidiary in turn records the expense (a regulatory asset for Distribution NY – see Rate Treatment below) and an intercompany payable to Tophat. The expense is recorded monthly by Distribution – NY, Distribution – PA and Seneca Oil and Gas and yearly by all other subsidiaries. Increases or decreases in the cash surrender value of life insurance contracts are recorded as an adjustment to other income. The Vanguard Star Fund and the low duration bond fund are accounted for in accordance with ASC 321 “Investments – Equity Securities” which requires these investments to be measured at fair value and any changes in fair value must be recognized in net income.

Benefit payments for Tophat are made monthly by the individual subsidiaries. When the subsidiaries make a benefit payment, they reduce their inter-company payables to Tophat. Tophat in turn reduces its long-term liability and the intercompany receivable from the subsidiaries. The Tophat’s intercompany receivable from the subsidiaries is increased when the Tophat reimburses the subsidiaries. This reimbursement comes from rate funded contributions by Distribution, Supply and Empire as well as death benefits received from life insurance policies.

The financial and management accounting responsibilities of the Company are detailed in this section, including the chart of accounts, journals, month and year end closing.

Rate Treatment

Distribution – NY has rate recovery of expenses related to Tophat. As discussed above, Distribution – NY establishes a regulatory asset for its portion of the ASC715 expense associated with Tophat. Over the course of the year, Distribution – NY reduces the regulatory asset by the amount collected in rates, and records such amounts as operation expense. The amount of the rate recovery may or may not be equal to the ASC 715 expense amount. This accounting treatment is in accordance with ASC 980 “Regulated Operations” (formerly SFAS 71). Distribution-PA, Supply and Empire expenses the amount of funding into the rate-regulated Tophat trust account (the amount funded is equal to the ASC715 Tophat expense that is calculated by the actuary).

Reporting Issues

Other than inclusion in the consolidation of the Company, there are no other reporting issues for Tophat.

Disclosure Issues

A paragraph describing Tophat and providing certain information called for by ASC 715 is disclosed in the Retirement Plan and Other Post-Retirement Benefits footnote of the Annual Report.

Other

For a more detailed discussion concerning the accounting for Tophat, refer to
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Memos\TopHat Accounting.doc

Deferred Compensation Plan (DCP)

Overview

The DCP is a nonqualified benefit plan that allows a participant to delay receipt of a portion of his or her salary by having the Company retain it and pay it to the participant at a later date. The DCP is currently frozen. No new contributions are being accepted. The primary purposes of the Deferred Compensation Plan (DCP) is to provide employees with a tax-favored vehicle to accumulate assets and to enhance retirement benefits. Selected executives of the Company and its subsidiaries and certain other select management and highly compensated key employees were allowed to participate in the DCP.

Participants who lose benefits under qualified benefit plans because of participation in the DCP or because of certain provisions of the Internal Revenue Code that relate to employee benefit plans are made whole through the Company's Tophat Plan. The DCP tophat is generated when a participant cannot receive the maximum Company matching contribution under the TDSP due to the Internal Revenue Service legal limits of annual compensation.

Accounting Treatment

The Payroll Department prepares a monthly report summarizing annuity payments and payouts. On a monthly basis, the Human Resources Department prepares a report of participant earnings or loss for the quarter. General ledger recording of the annuity payments and the payouts is handled by the Payroll Department. The Human Resource Department records the entry to reflect the participant's earnings or loss, which is to debit or credit interest expense with an offsetting debit or credit to the DCP liability account. Note that a participant's return can be interest only or it can be based on the S&P 500 Index. It is the S&P 500 Index which can create losses for a participant. The Human Resource Department accrues the Tophat provision based on a report prepared by the Human Resources Department.

Rate Treatment

Not Applicable – the DCP is excluded from rate recovery in all jurisdictions.

Disclosure Issues

There are no reporting issues for the DCP.

Pension Plan

Overview

The Company has a tax-qualified, non-contributory, defined-benefit retirement plan (Retirement Plan) that covers certain full-time employees of the Company. The Retirement Plan is designed to provide retirement income that is generally based on a percentage of pre-retirement pay levels, years of employment and age. The Company pays the entire cost of the Plan. The Company's policy is to fund the Retirement Plan with at least an amount necessary to satisfy the funding requirements of applicable laws and regulations and not more than the maximum amount deductible for federal income tax purposes. The Retirement Plan covers certain non-collectively bargained employees hired before July 1, 2003 and certain collectively bargained employees hired before November 1, 2003. Certain non-collectively bargained employees hired after June 30, 2003 and certain collectively bargained employees hired after October 31, 2003 are eligible for a Retirement Savings Account benefit provided under the Company's defined contribution Tax-Deferred Savings Plans.

Accounting Treatment

The Company follows ASC 715 “Compensation – Retirement Benefits” (formerly SFAS 87) in accounting for the Retirement Plan. Pension expense calculated in accordance with ASC 715 (by an actuary) is allocated among all subsidiaries. Distribution – NY and Distribution – PA establish a regulatory asset when recording ASC 715 expense (see Rate Treatment below).

Rate Treatment

As noted above, Distribution – NY and Distribution – PA establish a regulatory asset when they record pension expense calculated in accordance with ASC 715 (Account 182325). Distribution – NY and Distribution – PA reduce the regulatory asset and record operation expense for the amount of pension costs that are being recovered in rates. This accounting treatment is in accordance with ASC 980 “Regulated Operations” (formerly SFAS 71). Distribution – NY is also required to compare the amount of dollars it is collecting in rates to what it is funding to the Retirement Plan. To the extent that there is a difference between what Distribution – NY funds and what it collects in rates, the difference is reclassified from the Accrued Pension account (A/C 228319) to the Internal Reserve account (A/C 228303). If the Internal Reserve account is a credit balance, interest is accrued monthly on amounts recorded in the Internal Reserve account (net of its tax effects) at the Company’s authorized pretax rate of return. If the Internal Reserve Account is a debit balance, then interest income is accrued at fiscal year end (per GAAP) and calendar year end (per the New York Public Service Commission). Distribution – NY is also required to compare what it actually is collecting in rates to what was specified by the rate case/settlement (this comparison is driven by actual volumes (weather normalized between October and May) versus the forecast). Any differences are recorded in Account 182318. Supply and Empire do not establish a regulatory asset for ASC 715 expense. Rather, they expense the amount they fund to the Retirement Plan each year, as prescribed by FERC. For a more detailed discussion concerning the accounting and rate treatment for the Retirement Plan, refer to F:\Accounting\Common\ACCT\SS\mpw\Accounting Department Memos\Pension Accounting.doc.

Reporting Issues

Audited financial statements are prepared for the Retirement Plan. The audited financial statements are attached to the Form 5500 sent to the IRS annually.

Disclosure Issues

The disclosures required by ASC 715 “Compensation – Retirement Benefits” (formerly SFAS 132R) are included in the Retirement Plan and Other Post-Retirement Benefits footnote of the Annual Report.

OPEB Accounting

Overview

The Company provides health care and life insurance benefits for a majority of its retired employees under a post-retirement benefit plan (Post-Retirement Plan). Non-collectively bargained employees of the Company who were hired on or after January 1, 2003 and collectively bargained employees of the Company who were hired on or after October 31, 2003, are not participants in the Post-Retirement Plan. The Company has established Voluntary Employees’ Beneficiary Association (VEBA) trusts for its Post-Retirement Plan. Contributions to the VEBA trusts are tax deductible, subject to limitations contained in the Internal Revenue Code and regulations and are made to fund employees’ post-retirement health care and life insurance benefits. In addition, the Company has established 401(h) accounts for its Post-Retirement Plan. They are separate accounts in the Retirement Plan used to pay retiree medical benefits for the associated participants in the Retirement Plan. Contributions are tax-deductible when made and investments accumulate tax-free.

Accounting Treatment

The Company follows ASC 715 “Compensation – Retirement Benefits” (formerly SFAS 106) in accounting for its Post-Retirement Plan. Post-Retirement Plan expense calculated in accordance with ASC 715 (by an actuary) is allocated among all subsidiaries. Distribution – NY, Distribution – PA and Supply establish a regulatory asset when recording ASC 715 expense (see Rate Treatment below).

Rate Treatment

As noted above, Distribution – NY and Distribution – PA establish a regulatory asset when they record post-retirement plan expense calculated in accordance with ASC 715 (Account 182316-182317 (NY) and 182319-182320 (PA)). They reduce the regulatory asset and record operation expense for the amount of post-retirement costs that are being recovered in rates. As a result of Supply Company's last rate case with the FERC, Supply Company expenses and funds the ASC 715 expense (to avoid the creation of a regulatory asset or liability). This accounting treatment is in accordance with ASC 980 "Regulated Operations" (formerly SFAS 71). Distribution – NY is also required to compare the amount of dollars it is collecting in rates to what it is funding to the Post-Retirement Plan for non-union employees. To the extent that there is a difference between what Distribution – NY funds and what it collects in rates, the difference is reclassified from the Accrued OPEB accounts (A/C 228317 or A/C 228318) to the Internal Reserve account (A/C 228301). Interest is to be accrued monthly on amounts recorded in the Internal Reserve account (net of its tax effects) at the Company's authorized pretax rate of return. Such interest shall be recorded in a separate sub-account in the Internal reserve (A/C 228302) and interest shall be compounded thereon on a monthly basis using the same rate of return. If the cumulative net-of-tax balance in this reserve (including accrued interest) is a debit, no accrual of interest is to be made for that month. Distribution – NY follows tax effective funding, meaning that it only funds an amount for which it believes it can receive a tax deduction. Distribution – NY is also required to compare what it actually is collecting in rates to what was specified by the rate case/settlement (this comparison is driven by actual volumes (weather normalized from October – May) versus the forecast). Any differences are recorded in Accounts 182314 and 182315. For a more detailed discussion concerning the accounting and rate treatment for the Post Retirement Plan, refer to F:\Accounting\Common\ACCT\SS\mpw\Accounting Department Memos\Accounting Department Memos\OPEB Accounting.doc.

Reporting Issues

Limited scope audited financial statements are prepared for each of the VEBAs. The financial statements are attached to the Form 5500 prepared for each of the VEBAs and sent to the IRS annually.

Disclosure Issues

The disclosures required by ASC 715 are included in the Retirement Plan and Other Post-Retirement Benefits footnote of the Annual Report.

Derivative Accounting

The Company can use a variety of derivative financial instruments to manage a portion of the market risk associated with fluctuations in the price of natural gas and crude oil, including over-the-counter price swap agreements and no cost collars. In addition, the Company uses foreign exchange forward contracts to manage the risk of the US dollar devaluing relative to the Canadian dollar since we utilize Canadian pipeline capacity. Under the price swap agreements, the Company receives monthly payments from (or makes payments to) other parties based upon the difference between a fixed price and a variable price as specified by the agreement. The no cost collars provide for the Company to receive monthly payments from (or make payments to) other parties when a variable price falls below an established floor price (the Company receives payment from the counterparty) or exceeds an established ceiling price (the Company pays the counterparty). Under the foreign exchange forward contracts, the Company receives a fixed price in exchange for paying a variable price.

Accounting Treatment

The Company accounts for its derivative financial instruments in accordance with ASC 815 "Derivatives and Hedging" (formerly SFAS 133). Per this authoritative guidance, the Company's derivative financial instruments discussed above are classified as cash flow hedges.

Rate Treatment

Distribution does not utilize derivative financial instruments. However, Distribution may decide to enter into Asset Management Arrangements, which may give rise to embedded derivatives (as a result of differences between billed gas and actual gas received). As the price of the cumulative volume differences change, a regulatory asset may occur. It should be noted that the differences are eliminated before the beginning of the heating season. There is no significant income statement impact nor is there an impact in Accumulated Other Comprehensive Income.

Reporting Issues

Not Applicable

Disclosure Issues

ASC 815 disclosures are included in the Summary of Significant Accounting Policies footnote and the Financial Instruments footnote of the Annual Report. Quantitative and qualitative disclosures about market risk are required pursuant to Regulation S-K Item 305. These disclosures are included in Management's Discussion & Analysis under the heading "Market Risk Sensitive Instruments."

Environmental Accounting

Overview

The Company is subject to various federal, state and local laws and regulations relating to the protection of the environment. The Company has established procedures for the ongoing evaluation of its operations, to identify potential environmental exposures and to comply with regulatory policies and procedures.

Accounting Treatment

It is the Company's policy to accrue estimated environmental clean-up costs (investigation and remediation) when such amounts can reasonably be estimated and it is probable that the Company will be required to incur such costs. Such costs are being recovered either through insurance proceeds received in Distribution – PA and Supply (see Insurance Proceeds Treatment below) or through rate relief in Distribution-NY (see Rate Treatment below), which is collecting \$5,000,000 per year in rates to cover environmental clean-up costs. When clean-up costs are accrued in Distribution-NY, they are either recorded as a debit to A/C 182800 – Amortization of Gas Site Cleanup regulatory asset or a debit to various regulatory asset accounts (A/Cs 186601 – 186645) for legal expenses incurred related to the environmental clean-up sites. Any amounts debited to A/Cs 182801 - 182810 are reclassified to A/C 182800 once annually since A/C 182800 is where the amortization of the \$5,000,000 collected in rates occurs. These debits are offset by recording a credit to various deferred credits (A/Cs 253301-253321). When clean-up costs are incurred in Distribution – PA and Supply, they are recorded as a debit to A/C 254020 – Insurance Settlement Proceeds, a regulatory liability established through the receipt of insurance proceeds, and either as a credit to various deferred credits (A/Cs 253301 – 253321), or as a credit to Accounts Payable, or as a credit to Plant.

Rate Treatment

Distribution-NY is collecting \$5,000,000 per year in rates to cover environmental clean-up costs. Thus, \$5,000,000 of the overall regulatory asset is amortized to expense each year.

Workers' Compensation Claims

National Fuel Gas Company accounts for its workers' compensation claims in accordance with ASC 712 "Compensation – Nonretirement Postemployment Benefits" (formerly SFAS 112). Such claims exist in New York and Pennsylvania jurisdictions of Distribution Corporation, at Supply Corporation, and at Seneca Resources Corporation.

The New York and Pennsylvania jurisdictions of Distribution Corporation account for workers compensation claims in the following fashion:

As claims are processed, they are recorded as a direct debit to workers' compensation expense account (a/c 581830).

At the end of each fiscal year, the Human Resources department analyzes the number of open claims that exist in both New York and Pennsylvania and determines what the estimated liability for those open cases is based on a review of [state workers' compensation] actuarial tables. This estimated liability is then recorded / adjusted on the balance sheet with a corresponding entry to a regulatory asset.

Distribution Corporation records a regulatory asset in both the New York and Pennsylvania jurisdictions because it is deemed probable that there is an adequate amount collected in rates to cover annual workers' compensation costs paid by each jurisdiction. The regulatory asset is presented for financial reporting purposes. For rate case purposes, workers' compensation claims are handled on a pay-as-you go basis.

For Supply Corporation, there is not adequate rate relief to cover workers' compensation claims. As such, a regulatory asset has not been established at this level. At the end of each year, the Human Resources Department analyzes the number of open claims that exist within Supply Corporation and determines what the estimated liability for those open cases is based on a review of [state workers' compensation] actuarial tables. This estimated liability is then recorded / adjusted on the balance sheet with a corresponding entry to operation expense. On a monthly basis throughout the year, workers' compensation claims paid are recorded as a debit directly to operation expense.

For Seneca Resources Corporation, the Human Resources department analyzes the number of open claims that exist within Seneca Resources Corporation and determines what the estimated liability for those open cases is based on a review of [state workers' compensation] actuarial tables. This estimated liability is then recorded / adjusted on the balance sheet with a corresponding entry to operation expense. On a monthly basis throughout the year, workers' compensation claims paid are recorded as a reduction of the estimated liability established annually.

Storage Gas Inventory

Supply Corporation:

Storage gas inventory accounting is recorded in journal entries – one for Retained Gas and a second for System Gas. Both types of storage gas inventory are accounted for in accordance with FERC Order 581 & 581-A.

Retained Gas – Supply follows the Non Revenue Recognition provisions of Order 581 for Shipper Supplied Gas. As of May 1, 2012, Supply Corporation is subject to a tracking mechanism that will adjust fuel retention rates annually to reflect actual experience. On a monthly basis, the retained gas entry is made to record any over-collection or under-collection of retained quantities to an inventory tracker account. This gas represents gas received from shippers under tariff allowances that is not consumed in operations plus or minus any system gain/loss variances. The value of such gas is accounted for as a debit/credit to inventory account 117.3 “Tracker – Gas Stored Pipes” and a debit/credit to regulatory asset account 182.4 “Efficiency Gas Tracker.” This gas is valued at 100% of Supply’s current month’s cash-out index price (See Order 581, pg. 38). Annual filings adjusting the retainage factors for past period over-collection or under-collection of retained quantities have an effective date of April 1st and are based on prior calendar year actual quantities.

In addition, Supply records its gas consumed in transmission compressor stations as a debit to account 854 “ Gas for Compressor Station Fuel” and a credit to account 810 “ Gas Used for Compressor Station Fuel- Cr.” (See Order 581, pg. 34-35). Gas consumed in storage compressor stations is recorded as a debit to account 819 “Compressor Station Fuel and Power” and a credit to account 810 “Gas Used for Compressor Station Fuel – Cr.” LAUF is recorded to account 813 “Other Gas Supply Expenses” with an offsetting entry to account 812 “Gas Used for Other Utility Operations – Credit.”

STEPS FOR RETAINED GAS:

Obtain the (1) Monthly Analysis Fuel Retained and Burned report and the (2) Order 581 Report from the Gas Accounting Department. We are on a one-month lag so we use the prior month column for the current month accounting. (i.e., Nov. 2009 column used for Dec. 2009 accounting month). Note that the Accounting Dept. has requested that Senior Management approve the OPS Availability report before we use it to record the retained gas entries for the month.

The inventory retained for the month is priced out at 100% of Supply’s cash-out index price obtained from Supply’s website or by taking 100% of the line item “Cashout Index” on the Order 581 report. Use the following excel file to update the inventory summary for the month: Sox Secured Files\Supply Retained Gas & System Inventory\Retained Gas\Retainxx.xls [Inventory Summary]. Input the following items for the month (source for all information is the Monthly Analysis Fuel Retained and Burned report, except the cash out index price).

Input into the first row for the month:

Shrinkage volumes (enter into column B).

Fuel Use volumes (enter into column E).

System loss and measurement variance (enter into column G).

Change in variance (enter into column I “Other Unidentified”) Beware if this is a large number. Further investigation by Gas Accounting is warranted.

Enter the “DTH Cumulative Excess Retained” into column L which is from the Fuel Tracker report as the sum of the cumulative gas balances (Gross Transportation Fuel and Company Use Cumulative Balance Qty, Net Transportation LAUF Cumulative Balance Qty and Net Storage Cumulative Balance Qty).

Columns J and K are formula driven, copy the formula from the prior month. Verify that column J agrees to the calculation on the Fuel Tracker report. Enter the 100% cashout index price in column M.

Columns N, O, P and Q are formula driven, just copy the formula from the prior month.

You are now finished with the Inventory Summary and can prepare your entry. Copy the prior month’s entry worksheet and rename it for the current month. Update information on the entry for the current

month. Entry 1 is to record revenue on inventory summary report. Entry 2 is to record the fuel usage for the month. The information for the entry comes from column Q on the inventory summary report.

System Gas – This gas represents volumes maintained for system balancing purposes. Supply follows the Fixed Asset Method in accounting for its System Gas. Under this method, the amount in account 117.2 “System Balancing Gas” does not change. Rather, encroachments upon System Gas are recorded in account 117.4 “Gas Owed to System Gas”. This is a contra asset account and represents the current market value of the volume of System Gas encroached upon. The details of accounting for System Gas under Order 581 are somewhat complex. See a copy of the monthly entry for System Inventory for a detailed breakdown of the accounting. Basically, the accounting involves imbalances, the settlement of imbalances through cashouts or in-kind exchanges, and the purchase of replacement gas to reduce the encroachment.

The accounting for System Gas, and the related accounting for imbalances and cashouts, has a zero net impact on Supply’s earnings. This is based upon the premise that Supply does not bear the risk of price increases (or the benefit of price decreases) from the time a customer cashes out an imbalance to the time the replacement gas is actually purchased. This is due to the fact that Supply has a provision in its tariff that allows it to carry forward under recoveries of cashouts to future periods to net against future over-recoveries. If Supply over recovers on cash outs then it must refund the difference to its customers.

When imbalances are cashed-out, gains on settlements of imbalance receivables and payables are recorded to account 495 “Other Gas Revenues” with the deferred amount of the gain going to account 254 “Other Regulatory Liabilities.” Losses on settlements of imbalance receivables and payables are recorded to account 813 “Other Gas Supply Expenses” with the deferred amount of the loss going to account 182.3 “Other Regulatory Assets.”

Imbalances are recorded on a gross receivable/payable basis to account 806 “Exchange Gas,” with imbalance receivables recorded to contra account 174 “Miscellaneous Current and Accrued Assets” and imbalance payables recorded to contra account 242 “Miscellaneous Current and Accrued Liabilities.”

Empire Pipeline, Inc.:

Retained Gas – Empire follows the Non Revenue Recognition provisions of Order 581 for Shipper Supplied Gas. As of April 1, 2017, Empire is subject to a tracking mechanism that will adjust fuel retention rates annually to reflect actual experience. On a monthly basis, the retained gas entry is made to record any over-collection or under-collection of retained quantities to an inventory tracker account. This gas represents gas received from shippers under tariff allowances that is not consumed in operations. The value of such gas is accounted for as a debit/credit to inventory account 117.3 “Tracker – Gas Stored Pipes” and a debit/credit to regulatory asset account 182.4 “Compressor Fuel/OGFTU Tracker.” This gas is valued at 100% of Empire’s current month cash-out index price (See Order 581, pg. 38). Annual filings adjusting the retainage factors for past period over-collection or under-collection of retained quantities have an effective date of April 1st and are based on prior calendar year actual quantities.

In addition, Empire records its gas consumed in compressor stations as a debit to account 854 “Gas for Compressor Station Fuel” and a credit to account 810 “Gas Used for Compressor Station Fuel – Cr.” Other gas for transporter’s use (OGFTU) is recorded in account 813 “Other Gas Supply Expenses” and account 812 “Gas Used for Other Utility Operations – Credit.” This accounting is outlined in Order 581, pg. 34-35.

System Gas – This gas represents volumes maintained for system balancing purposes. Empire follows the Fixed Asset Method in accounting for its System Gas, accounting for imbalances in account 117.4 “Gas Owed to System Gas” with offsets to either account 174 or account 242. The accounting involves imbalances, the settlement of imbalances through cashouts or in-kind exchanges, and the purchase of replacement gas.

Distribution Corporation:

Policy

Distribution uses the last in first out (LIFO) method of valuing inventory. Under the LIFO method, the last unit purchased for inventory is the first to be sold from inventory. On a monthly basis for NY, injections and withdrawals are priced according to the methodology from the settlement in May 2002 with the NYPSC in Case 00-G-1858. According to that methodology, during injection cycle (April – October), storage injections and withdrawals are priced at the average commodity cost of gas purchased for the month. During the withdrawal cycle (November – March) storage injections and withdrawals are priced at the weighted average commodity cost of gas calculated over the previous injection cycle. Note it does not include demand charges. For PA, the injection and withdrawal rate includes demand and commodity charges and is based on the period of October – September using a combination of actual and projected data (same calculation since 1974). The Rates and Regulatory Affairs Department provides Accounting with the PA storage rate (injection and withdrawal) on a quarterly basis. The pricing of storage injections and withdrawals in NY and PA results in a storage value that approximates a FIFO (First in First out) basis. During the heating season, as gas is withdrawn from storage, the inventory value on a FIFO basis is significantly lower than what the inventory balance would be on a LIFO basis. In accordance with the Uniform Systems of Accounts and Generally Accepted Accounting Principles, Distribution credits Reserve for Gas Replacement and debits Storage Gas Inventory for the difference between the inventory value on a FIFO basis and what it would be under LIFO. This entry adjusts the inventory value to a LIFO basis. The basis for recording a credit to the Reserve for Gas Replacement (which rolls up to Other Accruals and Current Liabilities on the financial statements) is that it is expected that storage gas quantities withdrawn and sold will be restored by September 30. The Reserve for Gas Replacement is eliminated as gas is injected into storage and the layers are restored at the original LIFO cost. The Reserve for Gas Replacement is always zero at September 30 when a final determination of the LIFO layers is calculated.

Source Reports

Monthly Storage Summary Report – Prior Month Actual from Gas Accounting
Monthly Storage Summary Report – Current Month Estimate from Gas Accounting
Monthly Actual Storage Transfers from Gas Accounting
Margin Summary Report from Gas Accounting
Quarterly Pennsylvania Storage Rates from Rates Department
Purchased Gas Summary Report from Accounting

Process to generate monthly storage entries

Financial Accounting inputs the Prior Month and Current Month Estimate Monthly Storage Summary Report information from Gas Accounting. After all amounts are input, formulas calculate the storage rates and amounts and journal entries for the month. An individual independent of the person that prepared the spreadsheet reviews the spreadsheet and journal entries for accuracy each month. Evidence of the review is noted by signature on the journal entry forms. Also, the storage spreadsheet is tested as part of our annual spreadsheet testing.

In addition, every month the AP Recon and FS Recon files are prepared to verify accuracy of amounts posted to the general ledger. Discrepancies are investigated.

Allocations

Common Cost Allocation

The Common Cost Allocation is a monthly allocation of “common” administrative and general department costs. The common costs represent costs incurred in New York Distribution departments that have a benefit to the other National Fuel subsidiaries. While some costs may be direct charged to the subsidiaries receiving the benefits, others are more generic in nature and cannot be specifically charged. The common cost allocation seeks to allocate these charges using a three-factor formula. The basic three-factor formula has been in place since October 2014. It was developed as part of a New York management audit proceeding. The three factors are net plant, throughput, and O&M expense (excluding purchased gas costs, A&G expenses, and Account 858 in Supply Corp.).

Update Procedures

The formula is updated annually at the start of the new fiscal year using the prior year’s fiscal results in the computation. The allocation is reviewed to ensure that the departments included in the allocation are valid based on the work that they perform. The allocation is also reviewed routinely to determine if the factors used in the formula are appropriate based on the business.

Responsible Parties

The allocation is reviewed and maintained by the Accounting Department. All changes to the allocation must be approved by the Senior Manager of Accounting responsible for the general ledger or General Manager of Accounting and logged on an allocation update form.

Reconciliation

The allocation results are reviewed monthly to ensure that all expected amounts are allocated properly and that the appropriate overheads are included in the amounts charged out.

Documentation

Refer to the “Cost Assignment and Allocation Manual” for detail on allocations.

Officer Cost Allocations

The Officers of National Fuel have duties and responsibilities that cause them to provide valuable service and oversight to multiple subsidiaries. As such, the cost of their salaries, benefits, vehicles, and other expenses are allocated across the subsidiaries that they provide the service or benefit. Each officer enters their time into the Time & Labor system. Accordingly, officer time is direct charged to the various subsidiaries. Any portion of their time that is not direct charged is allocated to various subsidiaries based on an allocation provided by the officer.

Reconciliation

The Payroll department reviews the time sheets monthly, and any discrepancies are investigated and corrections are made.

Documentation

Refer to the “Cost Assignment and Allocation Manual” for detail on allocations.

Information Services

The costs associated with providing access, support and maintenance for users of the Company's network and mainframe are accumulated in Information Services clearing accounts. The costs are then allocated to the various subsidiaries and down to the functional accounting level through a series of allocations.

Update Procedure

The overall allocation is updated on an annual basis. This would include updating the PC counts by subsidiary, common expense factors within the system breakdowns and updating factors for other system breakdowns such as leak system, meter maintenance, etc.

Since the allocation is performed using Excel, the changes are all made to an Excel spreadsheet, which is then reviewed by a department manager.

Responsible Party

Preparation and updating of the allocation is the responsibility of the Accounting Department. All changes to the allocations must be documented and should be made in conjunction with the Information Services Manager.

Reconciliation

The entire balance of the accounts is allocated each month. The balance in the account, after posting the allocation, should always be equal to zero. Any differences should be noted and examined.

Documentation

Refer to the "Cost Assignment and Allocation Manual" for detail on allocations.

Telecom Costs

The costs associated with providing access, support and maintenance for users of the Company's telecommunication's network are accumulated in Telecom clearing accounts. The costs are then allocated to the various subsidiaries and departments through a series of allocations.

There are multiple clearing accounts that contain different portions of the Telecom costs. Each one has a slightly different allocation to reflect the area or equipment covered in that account.

Update Procedure

The Accounting Department works with the Telecom Manager to develop the updates to the allocations. The rates are reviewed and updated annually.

Responsible Party

The allocations are maintained by the Accounting Department.

Documentation

Refer to the "Cost Assignment and Allocation Manual" for detail on allocations.

Vehicle and Tool Clearing

The costs associated with operating and maintaining a fleet of vehicles and construction tools are accumulated in several clearing accounts. The costs are subsequently allocated out of the clearing accounts using an hourly usage rate that charges the vehicle costs to both operating and maintenance costs and capital accounts.

Update Procedure

The Accounting Department oversees the vehicle and tool clearing process. An analysis is performed monthly to determine if the rates in effect are proper to allocate the costs that are being charged into the accounts. If the account becomes over or under cleared, an adjustment is made to the hourly usage rates. When the rates are updated, they are passed on to the Payroll Supervisor to be updated in the payroll system.

Responsible Party

The Accounting Department is ultimately responsible for watching over the account. Due to the impact of the rates on the O&M budget and the capital budget, others, from the Budget Manager to the Fleet Manager, review the costs.

Reconciliation

The costs in the account are cleared out based on an annual cost / usage theory. The only time that the account is near zero is at year-end. At that time, the accounts are cleared out and any remaining costs from the year are included in the miscellaneous cost bucket and become part of the new year's rates. The account will not necessarily go to absolute zero at any time.

Documentation

Refer to the "Cost Assignment and Allocation Manual" for detail on allocations.

Additional Allocations

Allocations are maintained for many other clearing accounts. The same policy and methodologies are used to clear them all. The methods are based on the type of costs that are being cleared and the most meaningful method to allocate the costs.

Update Procedure

The Accounting Department updates allocation factors annually. Each update is documented and tested before being reviewed and approved by at least a Senior Manager of Accounting. The PeopleSoft system is updated online and tested prior to the first live run of the allocation.

Responsible Party

The Accounting Department is responsible for the review and maintenance of the allocations. The allocations are reviewed with the department heads that control the costs so that they are aware of the procedures being followed to allocate their costs.

Reconciliation

The accounts are reviewed monthly to insure that the allocations were properly run. Additionally, each clearing account is reviewed to ensure that the balance has been cleared to zero at month end, unless they are based on a month lag.

Documentation

Refer to the "Cost Assignment and Allocation Manual" for detail on allocations.

Loading Factors

General

This chapter is designed to provide the general policies and procedures related to the application of Overhead Loading factors at National Fuel. Overhead loading factors are designed to capture certain costs – fringe benefits, vacation & holiday, vehicle & tool, Materials Management Inventory overhead, etc., and then load them on to the accounting charges based upon a causative event. For instance, if we were looking to apply fringe benefits, the most causative event would seem to be labor. Applying the overhead based on miles driven would not appear to be the best event to choose. Each loading factor has its own characteristics and rules to be followed.

Updating of factors

Loading factors are generally updated annually at either fiscal or calendar year end. If circumstances arise that would significantly impact the factor, changes will be made during the year as appropriate.

Budgeting of Loading Amounts

The various loading factors are used in the budgeting process to budget for the actual application of the loading and the clearing of the loading from the accounts where the amounts are accumulated. Preliminary factors are calculated prior to the beginning of the budget preparation process and forwarded to the Budget Department for use in their calculations.

Vacation & Holiday Loading

National Fuel and its regulators believe that vacation & holiday pay should be charged the same way that labor costs are charged. To accommodate this policy, a vacation & holiday loading factor is calculated and applied to all labor charged to a capital job or an intercompany account. The cost of the vacation & holidays is initially charged to a pension & benefits expense account. Then, based on where the actual labor is charged, it is credited from the expense account and debited to the same account that the labor has been charged to (i.e. capital job or intercompany account). The vacation & holiday benefit program is administered by the Benefit Services Department, while the Accounting Department is responsible for the calculation of the loading rates.

Application

Vacation & Holiday loading is loaded on to all labor that is charged through the payroll system to a capital job or intercompany account. Each subsidiary has its own vacation & holiday rate based upon the employee benefits that are provided to the employees of that subsidiary. Executive labor is not loaded with vacation & holidays.

For accounting and budgeting purposes, the vacation & holidays are accounted for with the actual labor costs. The differentiation between labor and vacation & holidays can be seen by the use of the product code applied to the accounting transactions.

Computation

The factor is computed by dividing the total company labor into the vacation & holiday amounts to get a labor percentage. The factors will vary from subsidiary to subsidiary based on the amount of vacation time granted to the employee group.

There are a couple exceptions to the general rule; first, we do not always use the total labor to compute the value. Since vacation & holidays are not loaded on executive labor, the executive labor is excluded from the computation. Supplemental vacation & holiday rates are calculated by using a simple average of the amount of labor that is authorized for the group and divided by an average wage rate. This is mainly because of the number of new hires coming into this category and the different benefit structures that they are receiving. (Accounting distributes the rates to persons needing the percentages. Call or email if a copy is needed).

Update Procedures

The factors are currently updated in October of each year based on the twelve months ended September. Once updated and approved, the vacation & holiday rates are forwarded to the Accounting, Payroll, Benefit Services, and Budget Departments for their use.

Fringe Benefit Loading

National Fuel and its regulators believe that, like vacation & holiday costs, fringe benefit costs should follow the same accounting as labor costs in the Company. Therefore, a fringe benefit loading factor is calculated and applied to labor as it is charged to capital, clearing, undistributed or intercompany accounts.

The cost of providing fringe benefits is initially charged to an operating & maintenance expense account. Then, based on where the actual labor is charged, it is credited from the expense account in the employee's home company and debited to capital, clearing, undistributed or inter-company accounts.

The fringe benefit programs are administered and accounted for by the Benefit Services Department, while the Accounting Department is responsible for the calculation of the fringe benefit rates.

Application

Fringe benefits are loaded on to certain labor that is charged through the payroll system. It is applied to all labor that is charged to capital projects, clearing accounts, some other undistributed accounts and inter-company labor charges. Fringe benefits are loaded on to all labor charged between subsidiaries and also between jurisdictions in Distribution Corporation.

The eligible labor is first loaded with vacation & holiday costs. That total is then loaded with fringe benefits based on the appropriate loading factor. Each subsidiary has its own fringe benefit rate based upon the benefits that are provided to the employees of that subsidiary. Separate rates are also calculated for executives.

For accounting and budgeting purposes, the fringe benefits are accounted for separate from the actual labor costs. While the labor costs flow through the Labor or Loaned & Borrowed labor budget items, fringe benefits go to the Employee Benefits budget item. The differentiation can be seen by the use of the product code applied to the accounting transactions.

Computation

The fringe benefit loading factor is, for the most part, computed by dividing the total company labor into the fringe benefit costs to get a percentage of labor percentage. The various factors are then added together and become the fringe benefit load.

There are a couple exceptions to that rule; first, we do not always use the total labor to compute the value. There are certain items, such as the Deferred Non O&M Pension and OPEBs that only use a portion of labor. Since it is based on only the non O&M piece of the OPEBs and pensions, we also only use the non O&M labor to divide into the figure.

Each item is scrutinized before being added to the fringe benefit loading factor and to ensure that the proper amount will be loaded and budgeted. (A copy of the current fringe benefit loading factors can be obtained from the Accounting department).

Update Procedures

The factors are currently updated in October of each year based on either the twelve month ended September benefit amounts or amounts included in the various rate filings or rate awards for the upcoming fiscal year.

The factors will also be updated at any time that there is a significant change in the benefit amounts such as from a rate settlement or due to a large increase or decrease in the cost of providing a benefit. Once updated and approved, the fringe benefit rates are forwarded to the Payroll, Benefit Services, Budget and IS Departments.

Reconciliation and Review

The fringe benefit loading process is reviewed through the budget process by both the Benefit Services Department and the Budget Department. Any material changes to the benefit amounts or labor charges will be reviewed by Accounting and an update to the rates will be reviewed.

Vehicle & Tool Rates

The Company maintains a fleet of vehicles that are used for transportation and construction purposes. It also owns and maintains various construction tools that are available to the operating personnel. The Mechanical Division controls the overall fleet as far as maintenance, replacements and coordinating the movement of vehicles if necessary, however the vehicles are kept and accounted for by the various operating locations or departments who use them. It is up to the persons responsible for the vehicles to ensure that the vehicles are properly reported on their payroll timesheets each week or month.

Application

The vehicle costs are charged out based on the hourly usage of the vehicle. An hourly usage rate is calculated for each grade of vehicle. That hourly rate multiplied by the number of hours the vehicle was used equals the amount that is charged for the vehicle or tool use. The payroll system is used to accumulate the vehicle hours and to apply the charges. Separate product codes have been set up and are used on the accounting transactions to identify the transactions as being vehicle and tool loading.

Computation

The computation of the rates is done on an annual basis prior to the start of the new fiscal year. The total number of vehicles in each class is multiplied by the total number of work hours in the year to come up with a base total available hours figure. Next, using the costs from the previous twelve months and adding or subtracting the remaining balance in the vehicle and tool account from the prior year, a total cost figure is determined. This figure is then divided by the total available hours to come up with a rate per hour per class of vehicle. That rate is then used when applying the charges through the payroll system and in Accounting when calculating the idle time charges. (A schedule of the current rates may be obtained from the Accounting Dept.).

Update Procedures

The vehicle & tool rates are reviewed monthly to ensure that the costs being collected are being charged out and not accumulating. If it is determined that there is either an over-clearing or under-clearing of the account, the rates will be adjusted accordingly.

Reconciliation and Review

The accounts are reviewed routinely through the budget process by both the Budget department and the budget preparers. Additionally, the Accounting department reviews the rates monthly. At fiscal year-end, the balances of the accounts are netted against each other to clear the accounts for the upcoming year. At that time, the balance in the overall accounts should be close to zero. Small balances are rolled into the rates for the upcoming year; significant over or under collections would be considered for manual clearing.

Idle Time Charges

Since there can be large variances as a result of individuals not properly entering their vehicle time on their timesheets, a procedure was added to make sure that the charges are properly being applied. Each month an idle vehicle entry is made to charge a location for the hours that the vehicle was not used. Since we know how many hours of work time are available each month, a location is charged for the difference between the number of hours that they reported and the expected hours. If hours are repeatedly under-charged, the location is notified so that they can properly charge the hours or make corrections with the Mechanical Division in case the vehicle count at their location has changed.

Accounting Application

There are two separate accounting issues with the vehicle & tool clearing accounts:

The first deals with the charges going into the accounts. When invoices are paid, labor is charged, material issued from the inventory or depreciation expense calculated, the accounting charges for those transactions are a debit into the clearing accounts. There is a separate account number for each class of vehicle so that the expenses can be tracked and the loading rates can be developed.

The second issue is related to the charges coming out of the account. The clearing accounts are offset when the vehicles are used via an hourly usage rate. The vehicles are charged in the same way that the labor is charged. If labor is capitalized, the vehicle charges are also capitalized. If the labor is

expensed, the vehicle charges are expensed. The credit transaction goes to one of the two vehicle credit accounts 184070 for Construction tools and 184575 for vehicles.

AFUDC

As regulated companies earnings are based on the rate base that they have in service, the various regulatory bodies have adopted a process whereby these companies can accrue interest on their projects that are being constructed – Allowance for funds used during construction or AFUDC. AFUDC represents the cost to the Company of the capital that is used during a construction project. In other words, when we are constructing an asset such as a regulator station or a pipeline, we may borrow money or use other funds to pay for the project. The interest that we are paying on those borrowed funds or the cost of the other funds (equity) becomes a cost of building the station or pipeline and is capitalized with the other costs of the project.

Application

AFUDC is applied by the Project Costing system at National Fuel Gas Company. It is calculated monthly based on the amount of costs that were used for a construction project. There are a couple of rules governing the application of AFUDC on projects:

We do not accrue AFUDC on blanket projects (projects for small tools, vehicles or services.)

The project must be in CWIP for thirty days or more.

A half-month convention is used for current monthly charges.

AFUDC stops when the project is put into service. ⁽¹⁾

AFUDC is compounded on a semi-annual basis in March and September.

AFUDC should not be accrued for the period prior to the date of the application to the Commission for a certificate to construct facilities.

For joint interest capital projects, AFUDC should not be accrued on the portion of capital costs that will be billed to the partners.

⁽¹⁾ There may be circumstances when one part of a larger project is completed prior to the rest of the project. This component of the larger project will only be placed in service if the asset is useful (meaning it does not rely on other components of the larger project to be useful). If being placed in service, the in service plant cost is moved from CWIP to Plant and AFUDC is no longer accrued. The remaining parts of the project that remain under construction will continue to accrue AFUDC until placed in service.

Update Procedures

In determining the annual AFUDC rates to be used by the Project Costing system, there are two calculations that need to be made. The first calculation is to determine the estimated rates for the year. This rate is used throughout the calendar year to book the AFUDC. At the end of the calendar year an actual rate is calculated which is based on updated figures for short-term debt and CWIP balances. If the actual rate varies from the estimated rate by more than 25 basis points or .25%, then an entry must be recorded to adjust the entries made throughout the year.

Computation

AFUDC rates are calculated annually and are based on a formula that was developed by the FERC. As National Fuel Gas Company's corporate structure is unique in comparison to most regulated companies, the FERC methodology for determining the average short-term debt balance was amended and agreed-upon between both the Company and FERC audit staff during the 2019 National Fuel Gas Supply Corp. FERC audit. The formula continues to consider all of the normal sources of funds such as short term and long term borrowing, as well as the sale of stock. The result of the formula is a blended rate, which is applied to the costs incurred during the construction of the asset.

Ai = Gross Allowance For Borrowed Funds Used During Construction Rate

Ae = Allowance For Other Funds Used During Construction Rate

S = Average Short Term Debt

s = Short Term Debt Interest Rate

D = Long Term Debt (Prior Year End)

d = Long Term Debt Interest Rate (Weighted Average)

P = Preferred Stock (Prior Year End)

p = Preferred Stock Cost Rate (Weighted Average)

C = Common Equity (Prior Year End)

c = Common Equity Cost Rate(Rate Granted in Last Rate Proceedings)

W = Average Balance in CWIP (13 Month Average)

$$A_i = s(S/W) + d(D/(D+P+C)) * (1-(S/W))$$

$$A_e = [(1-S/W)] * [(p*(P/D+P+C)) + (c*(C/D+P+C))]$$

Reconciliation and Review

AFUDC is reviewed by the Engineering Services Department (plant accounting team) as well as the Finance Department (financial forecast team). The plant accounting team monitors the application of the funds to the various projects as well as ensuring that AFUDC stops when the plant is placed in service. Significant AFUDC variances compared to forecast are investigated by the financial forecast team on a monthly basis.

UNICAP

The uniform capitalization rules of Section 263A of the Internal Revenue Code require that certain costs relating to self-constructed assets be capitalized. National Fuel Gas applies these rules to the costs associated with constructing pipelines, regulator facilities and compression facilities. There is a per-tax segment and a per-book segment to the application of the charges. The following pertains to the per-books segment monitored by the Accounting Department.

Application

For tax purposes, National Fuel Gas performs a calculation to determine the full amount of costs to be capitalized. For book purposes, the company capitalizes Engineering and some vehicle related charges directly to the capital projects. This is done via a monthly allocation run in the project-costing module of PeopleSoft. The non-regulated subsidiaries based on the nature of the work that they perform, do not apply UNICAP per books.

Computation

Unicap is determined by first reviewing the work performed within the Engineering Department. A percentage of time worked on capital related activities is derived and that percentage is then used to compute the amount of Operating costs to be applied to the various projects. The allocation is then run taking a percentage of a project against the total cost of projects. That percent is multiplied by the amount previously determined to come up with the amount of Unicap to charge to the project.

Other Topics

This chapter contains topics that cover many different accounts or are general policy items that relate to the overall Accounting Policy of the Company.

Reconciliation Procedures

Routine reconciliations of balance sheet accounts are necessary to provide comfort that the balance sheet accounts are being properly accounted for and that appropriate management decisions based on those balances can be made.

Since assets are probable future economic benefits of past events and liabilities are probable future sacrifices of economic benefits from present obligations, it is important to the company to properly measure those benefits and sacrifices. To ensure that Balance Sheet account balances are not over or under stated, regular reconciliations of the accounts are to be performed.

Policy:

Accounting Department will assist the process owner to identify the balance sheet accounts they are responsible for reconciling and the frequency of the reconciliations.

Accounting Department will determine the frequency of reconciliations for each balance sheet account and notify the account owners of the requirements.

Accounting Department will review balance sheet accounts on at least a quarterly basis to determine which accounts are considered significant (high balance or high activity). Significant accounts must be reconciled quarterly to satisfy management and audit requirements.

All balance sheet accounts must be reconciled at least annually. Annual account reconciliations should be submitted to Accounting Department for review off of any month end between October and June 30, unless Financial Accounting has agreed to another date.

Any active account having activity during the current or prior fiscal year, regardless of the period end balance of the account, will be reconciled annually if it is not a significant account or quarterly if it is a significant account. Significance will be determined once a year based on the previous fiscal year end balances.

If an account is inactivated during a fiscal year, a reconciliation will be required for such account up to the point that it is inactivated (annually if it was not a significant account; quarterly if it was a significant account).

If a business unit is dissolved during a fiscal year, a reconciliation of accounts related to the business unit will be required up to the point that the business unit is dissolved (annually if it was not a significant account; quarterly if it was a significant account) with the following caveat. It is possible that a business unit could have zero financial activity in an account and a zero account balance for several years before the business unit is dissolved. If that is the case, the need for reconciliations will be based on whether the account for that business unit has had activity in the current or prior fiscal year and is active.

Zero balance accounts with no activity should be considered for closure.

A Reconciliation Statement is required to be submitted for each account.

Material reconcilable differences must be corrected within (90) ninety days of the reconciliation. Extensions must be requested in writing with details of the circumstances and approved by the Principal Accounting Officer.

Accounting Department will maintain a checklist to track the completion of reconciliations.

Newly created accounts do not have to be reconciled in the quarter/year they are created.
Insignificant accounts – if created during the 4th quarter, no need to reconcile until the next year
Significant accounts – reconcile in the quarter after they are created

Due Dates

Quarterly reconciliation statements should be prepared and forwarded to Accounting Department no later than two weeks before the scheduled filing date of the 10-Q or 10-K. Annual reconciliation statements should be sent to Accounting Department no later than August 31st. Accounting Department will notify the reconciliation preparers of the annual and quarterly reconciliation due dates via e-mail.

Procedures and Guidelines

The reconciliations are intended to verify the balances in the various Balance Sheet accounts. As such, the procedure is one of reconciling the account balance to a sub-ledger balance or proving an account balance against a detailed schedule.

Individuals will be informed of the reconciliation schedule for the accounts for which they are responsible.

A Reconciliation Statement has been developed for use in the reconciliation process. The statement should be used to provide details for the reconciliation and to note discrepancies.

Accountants are to ensure that Balance Sheet reconciliations are received each quarter from their areas of responsibility and that the reconciliations are reviewed. The review is to ensure that relevant supporting documentation / information is provided to explain the balance in the account and any corrective action is then promptly taken.

Reconciliation Statements

Reconciliation statements have been created to provide a standard format for the reporting of reconciliation results. The forms should be used for every account being reconciled and must be signed by the person completing the reconciliation and the reviewer of the reconciliation. Current forms can be obtained from the Accountant assigned to monitor the balance sheet account reconciliation process in the process owner's area of responsibility.

Responsibility and Accountability

Monitoring of the Balance Sheet account reconciliation process is the overall responsibility of the Accounting Department. Individual asset and liability accounts will be assigned and must be reconciled by the person or department responsible for the processing of accounting charges through those accounts.

This would be true for such accounts as Cash, Prepaid Insurance, Leasing and Taxes, Inventory, Vouchers Payable, Plant in Service, Construction Work in Progress and Retirement Work in Progress, as well as most other accounts.

The accountant assigned to monitor the balance sheet accounts being reconciled will be available to advise the process owners on the reconciliation process and to follow-up with the areas to ensure that corrective action is taken.

Glossary

Accounting Policy: The specific accounting principles, basis or method applied in preparing and presenting financial statements.

Accounting System: The total structure of records and procedures that discover, record, classify, summarize and report information on the financial position and results of operations of an organization or entity.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of the related cash flow.

Accruals: adjust the cash position at year-end to reflect the true financial position of the entity. Adjusting accounts at year-end may be reversed in the subsequent period to show the true financial position for that period.

Accrued Expenses: represent goods or services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received.

Accrued Revenue: is a class of receivables that represents revenue earned at the end of the reporting period that the entity has not raised an invoice for, or otherwise billed, by the close of the reporting period. A previous period accrual may be reversed at the beginning of the new financial year, to show the true financial position in that new period.

Accumulated Depreciation: is the total, at a given point in time, of the depreciation expense charged for a particular depreciable asset or a class of assets.

Acquisition: in relation to assets, means undertaking the risks, and receiving the rights to future benefits, as would be conferred with ownership, usually in exchange for a cost of acquisition. Acquisition includes establishing control over an asset.

Acquisition Cost: is the purchase consideration plus any costs incidental to the acquisition.

Aggregate Assets: are a group of assets with similar characteristics, or that constitute an interdependent unit, which individually fall below the recognition threshold of an entity but which in total are significant and may be recorded as a single asset in the asset register.

Amortization: means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

Annual Budget: A budget applicable to a single fiscal year.

Assets: are future economic benefits controlled by an entity as a result of past transactions or other past events.

Asset Classes: are the means by which categories of assets may be disclosed in the notes to the financial statements.

Associated (affiliated) companies: means companies or persons that directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with the accounting company.

Bank Accounts: are accounts maintained for banking purposes and associated activities at a bank or credit union or building society.

Budget: A plan of financial operation representing an estimate of proposed expenditures for a given period.

Capital: is the accumulated wealth that an entity possesses and relates to owner's equity in the entity.

Capital Budget: A plan of proposed capital outlays.

Capital Expenditure: is a cost incurred in the course of adding to the future economic benefits provided by an asset as a result of physical addition, improvement or extension of the useful life of the asset. Capital Expenditure is also the purchase of any new assets above the asset capitalization threshold.

Cash: comprises cash on hand, cash in bank accounts, and cash equivalents.

Cash Accounting: (or Cash Basis of Accounting) involves recognizing and recording transactions solely on the basis of the receipt and payment of cash, and does not recognize the timing of related resource movements or the stocks of resources (other than cash) at the end of a reporting period.

Cash Equivalents: are highly liquid investments which are readily convertible to cash on hand at the entity's option, and which an entity uses in its cash management function on a day-to-day basis.

Cash Flows: are cash movements resulting from transactions with parties external to the entity.

Chart of Accounts: is a systematic coding system for classification and arrangements of accounts within the accounting system.

Commission: for the regulated subsidiaries, refers to the regulatory group with oversight of its operations.

NFG Supply Corporation - Federal Energy Regulatory Commission (FERC).

NFG Distribution Corporation – NY – NYS Public Service Commission (PSC).

NFG Distribution Corporation – PA – PA Public Utility Commission (PUC).

Empire Pipeline Inc. – Federal Energy Regulatory Commission (FERC).

Cost of removal: means the cost of demolishing, dismantling, tearing down or otherwise removing gas plant, including the cost of transportation and handling incidental thereto.

Current Assets: are cash or other assets of the department that would in the ordinary course of operations of the department be consumed or converted into cash within twelve months.

Current Liabilities: are liabilities of the department that would in the ordinary course of operations of the department be due and payable within twelve months.

Current Cost: in relation to an asset, means its cost measured by reference to the lowest cost at which the gross service potential of that asset could currently be obtained in the normal course of business.

Date of Acquisition: is the date on which the risks and rights to future benefits of an asset, as would be conferred with ownership, pass to the acquiring entity.

Deferred Revenues: Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

Department ID: is the number or value assigned to each department to identify costs associated with it.

Depreciable Amount: is the historical cost of a depreciable asset, or other revalued amount substituted for historical cost, in the financial report, less in either case the net amount expected to be recovered on disposal of the asset at the end of its useful life.

Depreciable Asset: is a non-current asset having a limited useful life.

Depreciation: Expiration in the service life of fixed assets attributable to wear and tear, deterioration or obsolescence.

Entity: is any legal, administrative, or fiduciary arrangement, organizational structure or other party having the capacity to deploy scarce resources in order to achieve objectives.

Equity Instrument: is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities.

Expense: is the consumption or loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity that result in a decrease in capital during the reporting period.

Extraordinary Items: are items of revenue and expense, which are attributable to transactions, or other events of a type that are outside the ordinary operations of the entity and are not of a recurring nature.

Fair Value: is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of an investment is the amount that the plan could reasonably expect to receive for it in a current sale between a willing buyer and a willing seller, that is, other than in a forced or liquidation sale. Fair value shall be measured by the market price if there is an active market for the investment. If there is no active market for the investment but there is a market for similar investments, selling prices in that market may be helpful in estimating fair value. If a market price is not available, a forecast of expected cash flows, discounted at a rate commensurate with the risk involved, may be used to estimate fair value. The fair value of an investment shall be reported net of brokerage commissions and other costs normally incurred in a sale.

Fair Value Hedge: is a hedge of the exposure to changes in the fair value of a recognized asset or liability, or of an unrecognized firm commitment that are attributable to a particular risk.

Financial Asset: is any asset that is cash, or a contractual right to receive cash or other financial asset from another entity, or a contractual right to exchange financial instruments with another entity under potentially favorable conditions, or an equity instrument of another entity.

Financial Instrument: is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial Liability: is any liability that is a contractual obligation to either deliver cash or another financial asset to another entity, or to exchange financial instruments with another entity under conditions that are potentially unfavorable.

Financial Report: A report intended to meet the information needs common to users who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs.

Financial Statements: ordinarily means a Statement of Financial Performance, Statement of Financial Position, Cash Flow Statement, and associated notes to the Financial Statements. Departments are also required to produce other Financial Statements, as specified in the Financial Statement Guidelines.

Fiscal Period: Any period at the end of which an organization determines its financial condition and the results of its operations and closes its books.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which an organization measures its financial position and the results of its operations. NFG's fiscal year begins on October 1 of each calendar year and ends on September 30 of the succeeding calendar year.

Fixed Assets: Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

Historical Cost: The amount representing the original cost of an asset.

Inventories: include materials or gas:
held for sale or consumption in the ordinary course of service delivery; or
to be used up in the production of goods, other property or services for sale or consumption including consumable stores and supplies, but does not include depreciable assets.

Investments: Assets held by an entity primarily for the accretion of wealth through receipt of distributions (such as interest, royalties, dividends and rentals) or for capital appreciation, and includes items of property, plant and equipment which are held for sale other than in the ordinary course of the department's operations which do not satisfy the definition of "property, plant and equipment".

Liabilities: Future sacrifices of economic benefits that an entity is presently obliged to make to other entities as a result of past transactions or other past events. Liabilities are a broader concept than debt. They also include obligations, which do not have a predetermined repayment schedule, and those that do not require payments of interest.

Maintenance: Expenditure on an asset that does not substantially improve its future economic benefit, and which generally restores the asset to a reasonable condition without substantially increasing or decreasing the useful life of the asset.

Materiality: In general an item of information is material if its omission, non-disclosure or misstatement would cause the financial statements to mislead users when making evaluations or decisions.

Net Worth: (i.e. Capital) is the residual interest in the assets of the entity after deduction of its liabilities.

Non-current Asset: Any asset other than a current asset.

Non-current Liability: Any liability other than a current liability.

Obsolescence: The process of ageing of an asset due either to commercial or technical factors.

Operating Activities: Those activities that relate to the provision of goods and services.

Operating Lease: a leasing arrangement by which substantially all risks and benefits incidental to the ownership of the leased property effectively remain with the lessor (the owner of the property) rather than passing to the lessee (which would make it a 'finance' lease).

Ordinary Operations: Operations of a kind carried on regularly from reporting period to reporting period to achieve the objectives of the entity.

Operating Result: is the operating surplus or deficit for the period being reported.

Parent entity: means an entity, which controls another entity.

Payments: Cash outflows for a period, irrespective of when related costs are incurred.

Prepayments: are payments made in one reporting period, in respect of goods or services that the entity expects to receive or consume in future periods.

Property, Plant and Equipment:

are assets that:

are held by the entity for use in the production or supply of goods and services, for rental to others, or for administrative purposes, and may include items held for the maintenance, construction or repair of such assets;

have been acquired, obtained or constructed with the intention of being used on a continuing basis; and are not intended for sale in the ordinary course of business or service delivery.

Provision: means liabilities for which the amount or timing of the future sacrifice of economic benefits that will be made is uncertain (provisions are a subset of liabilities).

Purchase Order: A document that authorizes the delivery of specified merchandise or the rendering of a certain service, showing the amount authorized.

Purchasing: the acquisition of properties, goods, services and materials in exchange for something of value (money).

Reconciliation: A process conducted at the end of a fiscal period to ensure that the department maintained records and centrally maintained records are in agreement.

Receipts: are cash inflows for a period, irrespective of when the moneys are earned.

Recognize: To recognize an item (in an accounting sense) means to report the item, or include it in an amount reported, in the financial statements of an entity

Recognition: in an accounting sense refers to the reporting of an item, or its incorporation in amounts reported, in the financial statements of an entity.

Recoverable Amount: means, in relation to an asset, the net amount that is expected to be recovered through the cash inflows and outflows arising from its continued use and subsequent disposal.

Regulatory Assets and Liabilities: are assets and liabilities that result from rate actions of regulatory agencies. Regulatory assets and liabilities arise from specific revenues, expenses, gains, or losses that would have been included in net income determinations in one period under the general requirements of the Uniform System of Accounts but for it being probable:

That such items will be included in a different period(s) for purposes of developing the rates the utility is authorized to charge for its utility services; or

In the case of regulatory liabilities that refunds to customers not provided for in other accounts, will be required.

Replacement Cost: in relation to an asset, refers to a basis of determining the current cost of an asset. Replacement cost measures what it currently costs to obtain the service potential or economic benefits embodied in the existing asset by using a technologically up-to-date reference asset.

Reporting Date: The end of the reporting period to which the financial report relates.

Reporting Entity: Means an entity in respect of which it is reasonable to expect the existence of users dependent on general purpose financial reports for information, which will be useful to them for making and evaluating decisions about the allocation of scarce resources.

Residual Life: The remaining useful life of an asset at a specified date.

Revaluation: The act of recognizing a reassessment of values of non-current assets at a particular date.

Revenues: are inflows or other enhancements, or savings in outflows, of future economic benefits in the form of increases in assets or reductions in liabilities of the entity, that result in an increase in capital during the reporting period.

Right-of-use asset: An asset that represents a lessee's right to use an underlying asset for the lease term.

Subsidiary: An entity that is controlled by a parent entity.

Uniform System of Accounts: a system of accounts for natural gas companies under the Natural Gas Act. Created by FERC, the system of accounts and the rules and regulations contained therein are to be kept and observed by natural gas companies subject to the jurisdiction of the Commission. Both the NY PSC and the PA PUC, for use in recording transactions and reporting results of operations, have adopted these rules.

Unit of Measure: The units by which assets are to be measured to enable recording in the asset register of an entity.

Useful Life: the estimated period of time over which a depreciable asset is expected to be able to be used, or the benefits represented by the asset are expected to be able to be derived; or the estimated total service, expressed in terms of production or similar units, that is expected to be obtained from the asset.

Valuation: The process of placing a value on an asset, liability, revenue or expense.

Write Off: means, in relation to amounts receivable, removal of the receivable from the books of the agency.

Revision History

Current Version:	09/30/2021	C. Bakewell
Current Revision:	N/A	

Version History

V1.0	06/30/2008	T. Herkey
V2.0	09/14/2010	M. Langless
V3.0	06/10/2014	C. Majchrowicz
V4.0	07/08/2016	C. Bakewell
V5.0	02/27/2018	C. Bakewell

Responsible Party: Caitlin L Bakewell

Officer-In-Charge Approval: Elena Gmendl

President Approval: Danner Gunn

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-39

Request:

Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.

Response:

Please see the Direct Testimony of Brian M. Welsch, National Fuel Statement No. 1, for a complete list of witnesses and areas of responsibility. The primary witness for each statement and schedule is identified on the specific document.

Prepared by or under the supervision of: Brian M. Welsch

National Fuel Gas Distribution Corporation
Pennsylvania Division
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NFGDC 2022 Base Rate Case
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III-A-40

Request:

Adjustments which are estimated shall be fully supported by basic information reasonably necessary.

Response:

Adjustments are fully supported in National Fuel Exhibit A (HTY), National Fuel Exhibit A (FTY), and National Fuel Exhibit A (FPFTY), Sections C and D, as well as the Direct Testimony of National Fuel Statement Nos. 1 through 19.

Prepared by or under the supervision of: Donald N. Koch

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-41

Request:

Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operations.

Response:

The schedules shown in National Fuel Exhibit A (FTY) and National Fuel Exhibit A (FPFTY), Section D, reflect this information and are the supporting detail for the Fully Projected Future Test Year for the period ending July 31, 2024. Please see Direct Testimony of Donald N. Koch, National Fuel Statement No. 2, Anthony Formato, National Fuel Statement No. 3, Mark Schaefer, National Fuel Statement No. 9, and James Rizzo, National Fuel Statement No. 12.

Prepared by or under the supervision of: Donald N. Koch

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-42

Request:

If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for company as a whole.

Response:

See Attachment III-A-42.

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
 Pennsylvania Division
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Attachment III-A-42
 K.L. Metzger
 Page 1 of 1

NFGDC
 Statements on Income by Division Twelve
 Months Ended 6/30/2022
 (In Thousands)

	Pennsylvania Division	New York Division	Total
Revenue			
Gas Service Revenue	\$ 243,643	\$ 627,212	\$ 870,855
Other Operating Revenue	(2,332)	(3,244)	(5,576)
Total Operating Revenues	<u>241,311</u>	<u>623,968</u>	<u>865,279</u>
Expenses			
Operating & Maintenance Expense	170,378	482,213	652,591
Depreciation and Amortization Expense	16,460	42,779	59,239
Other Taxes	1,755	38,988	40,743
Interest (Income) / Expense	6,309	13,698	20,007
Miscellaneous (Income) / Expense	757	12	769
Total Expenses Before Income Taxes	<u>195,659</u>	<u>577,690</u>	<u>773,349</u>
Income Before Taxes	45,652	46,278	91,930
Tax Expense	7,794	9,923	17,717
Net Income	<u>\$ 37,858</u>	<u>\$ 36,355</u>	<u>\$ 74,213</u>

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III-A-43

Request:

If a company's business extends into different states or jurisdictions, then statements must be shown listing Pennsylvania jurisdictional data, other state data and federal data separately and jointly (Balance sheets and operating accounts).

Response:

Please refer to response for 53.53 – III-A-42. Please note that the Company does not maintain a separate balance sheet for its Pennsylvania jurisdiction.

Prepared by or under the supervision of: Donald N. Koch

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-44

Request:

Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.

Response:

The Information Services future test year O&M adjustment schedule uses a PAD portion of IT expenses ratio which is developed below off actuals from June 2022:

PAD Information Services	\$437,174
Total Information Services Undistributed Expense	<u>1,843,947</u>
PAD % of Information Services Expense	23.71%

The next page details the calculation of the O&M % used in this filing. All of the figures were pulled from our general ledger (PeopleSoft Financials).

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III-A-44 (Cont.)

O&M Labor % - Source PeopleSoft Financials			
		TME 6/30/22	
		Actual	All Expense
		O&M	Types
Labor			
	Security	311,871	311,871
	Operations	13,762,487	17,288,561
	Government Affairs	71,514	81,694
	Energy Services	419,192	419,192
	Corporate Communications	159,986	172,999
	Risk Management	493,952	493,952
	Legal	126,643	126,643
	Human Resources	451,444	451,444
	Engineering	938,115	1,136,821
	Land	280,037	515,828
	Executive	741,010	770,632
	Mechanical	267,709	267,709
	Corrosion Control - PAD	130,336	156,183
	Consumer Business	4,720,522	4,827,213
	Research & Development	0	2,207
	Safety	237,964	237,964
	Clearing	(3,202,191)	3,348
Total Labor		\$ 19,910,593	\$ 27,264,259
Labor Loaned & Borrowed			
	Security	(131,478)	
	Operations	767,062	
	Government Affairs	41,532	
	Energy Services	54,298	
	Corporate Communications	(55,126)	
	Risk Management	(195,584)	
	Legal	47,833	
	Human Resources	(192,936)	
	Engineering	26,077	
	Accounts Payable/Purchasing	12,668	
	Land	(15,943)	
	Executive	1,374,259	
	Rates & Regulatory Affairs	467,389	
	Accounting	92,177	
	Mechanical	50,854	
	Audit Services	190,878	
	Gas Supply Administration	542,962	Loaned out PA (2,856,767)
	Corrosion Control - PAD	(36,966)	Common Exp from NY 914,539
	Consumer Business	(579,809)	Borrow NYD 2,323,687
	Finance	51,167	Borrow Supply 1,579,581
	Safety	(78,027)	Borrow Midstream 12,527
	Common Expense	914,539	Executive 1,374,259
	Clearing	3,202,188	Clearing 3,202,188
Total Labor Loaned & Borrowed		\$ 6,550,014	\$ 6,550,014
	Calculation of O&M %		
	O&M Labor	\$ 19,910,593	
	Less Executive O&M Labor	(741,010)	
	Less Clearing O&M Labor	3,202,191	
	Less Labor Loaned out of PA	(2,856,767)	
	Subtotal - PA Labor staying in PA	19,515,007	
	All Expense Labor (net Clearing & Executive)	26,490,280	
	O&M %	73.67%	

Prepared by or under the supervision of: A. Formato

National Fuel Gas Distribution Corporation
Pennsylvania Division
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NFGDC 2022 Base Rate Case
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III-A-45

Request:

Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.

Response:

Please refer to Statement 19 – Direct Testimony of John D. Taylor for further details on the allocations of revenues, expenses, depreciation, and taxes.

Prepared by or under the supervision of: Janine M. Ward

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
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III-A-46

Request:

Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

Response:

The information contained in the audit reports for the historic test year and prior year is deemed confidential. Any party to the proceeding requiring access to these reports will be afforded the opportunity upon request, subject to the provisions of a Confidentiality Agreement to be entered into between such party and the Company pursuant to a Protective Order.

Prepared by or under the supervision of: Janine M. Ward

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-47

Request:

Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response:

There are no facilities allocated for the provision to serve wholesale customers.

Prepared by or under the supervision of: John D. Taylor

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-48

Request:

Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.

Response:

Not applicable. The Pennsylvania Capital Stock tax was eliminated for tax years beginning January 1, 2016.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-49

Request:

Submit details of calculations for Taxes, Other than Income where a company is assessed taxes for doing business in another state, or on its property located in another state.

Response:

Refer to response III-A-66 for details

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-50

Request:

Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:

- a. social security
- b. unemployment
- c. capital stock
- d. public utility realty
- e. P.U.C. assessment
- f. other property
- g. any other appropriate categories

Response:

Refer to National Fuel Exhibit A, Schedules D-9 and D-10 for the Historic, Future, and Fully Projected Future test years.

Prepared by or under the supervision of: Donald N. Koch

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-51

Request:

Submit a schedule showing for the last five years the income tax refunds, plus interest (net of taxes), received from the federal government due to prior years' claims.

Response:

There have been no forms filed for the last five years to claim federal refunds on behalf of National Fuel.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-52

Request:

Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property increases productive capacity, and ADR rates on property. (Separate between state and federal; also, rate used)

- a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
- b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

Response:

See Schedules D-11 and D-12 in Exhibit A (HTY), Exhibit A (FTY), and Exhibit A (FPFTY) for the computation of federal and state deferred income taxes.

- a. Tax depreciation subject to normalization is based on depreciable property as of the end of the test year. Tax depreciation for the Future and Fully Projected test years is based on forecasted additions/retirements.
- b. The accumulated deferred tax balance, as shown as a reduction to measures of value (rate base), represents the annualized balance based on the plant in service included in the measures of value, and then pro-rated according to the normalization rules under Treasury Regulation 1.167(l)-1(h)(6)(ii). The Historic balance sheet reflects the accumulated deferred tax balance based on book activity.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-53

Request:

Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro-forma existing rates, and under proposed rates.

Response:

Refer to National Fuel Exhibit A (HTY), National Fuel Exhibit A (FTY), and National Fuel Exhibit A (FPFTY), Schedule D-11 and D-12.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-54

Request:

Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

Response:

The Company no longer has any unamortized balances of accumulated investment tax credits.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-55

Request:

Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purposes.

Response:

Please refer to National Fuel Exhibit A (HTY), National Fuel Exhibit A (FTY) and National Fuel Exhibit A (FPFTY), Schedules A-1, D-1, D-11 and D-12. For ratemaking purposes, charitable donations and contributions are not being claimed and are excluded from test year data.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-56

Request:

Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

Response:

Please refer to Exhibit A (HTY), Exhibit A (FTY) and Exhibit A (FPFTY), Schedules A-1, D-1, D-11 and D-12. For ratemaking purposes, charitable donations and contributions are not being claimed and are excluded from test year data.

Please see attachment III-A-56.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Docket No. R-2022
 NFGDC 2022 Base Rate Case
 Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
 Delivered on October 28, 2022

Attachment III-A-56
 J.A. Rizzo
 Page 1 of 1

NATIONAL FUEL GAS DISTRIBUTION CORPORATION TAXABLE INCOME PER BOOKS	Twelve Months Ending 6/30/22		
	<u>TOTAL DIST</u>	<u>NFGD NY</u>	<u>NFGD PA</u>
BOOK INCOME	74,212,885	36,355,218	37,857,667
FEDERAL INCOME TAX	15,811,529	7,381,681	8,429,848
STATE INCOME TAX	1,904,593	2,540,357	(635,764)
PRE TAX NET BOOK INCOME	91,929,007	46,277,256	45,651,751
TOTAL PERM DIFFS	1,164,624	4,502,315	(3,337,691)
TOTAL TEMP DIFFS	(101,423,176)	(31,211,182)	(70,211,994)
TAXABLE INCOME BEFORE STATE TAX DEDUCTION	(8,329,545)	19,568,389	(27,897,934)

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-57

Request:

Submit detailed calculations showing the derivation of deferred income taxes for amortization of repair allowance if such policy is followed.

[Note: Submit additional schedules if the company has more than one accounting area.]

Response:

Please see the Direct Testimony of James A. Rizzo, Statement No. 12 for an explanation of the Company's accounting treatment of the repairs tax allowance.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-58

Request:

Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

Response:

See National Fuel Exhibit A, Schedule C-6 (HTY) for deferred taxes relative to plant in service.

The net value of deferred taxes on items other than plant in service at 6/30/2022 is a deferred tax liability of \$11,320,849

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-59

Request:

Provide details of the Federal Surtax Credit allocated to the Pennsylvania jurisdictional area, if applicable.

Response:

Distribution established a negative surcharge in compliance with the May 17, 2018 Commission Orders in Docket Nos. M-2018-2641242 and R-2018-3000527.

Please see Attachment III-A-59 for the most recent filing submitted on August 31, 2022.

Prepared by or under the supervision of: James A. Rizzo



August 31, 2022

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Room B-20, North Office Building
Harrisburg, Pennsylvania 17120

VIA ELECTRONIC FILING

Re: National Fuel Gas Distribution Corporation's Supplement No. 244 to Tariff Gas Pa. P.U.C. No. 9 in Compliance with Commission Orders adopted May 17, 2018 in Docket Nos. M-2018-2641242 and R-2018-3000527

Dear Secretary Chiavetta:

Enclosed, for filing, is Supplement No. 244 to National Fuel Gas Distribution Corporation's ("Distribution") Tariff Gas - Pa. P.U.C. No. 9. Supplement No. 244 is being filed in compliance with the May 17, 2018 Commission Orders in Docket Nos. M-2018-2641242 and R-2018-3000527 (Commission Tax Orders). This filing updates the negative surcharge that was established on October 1, 2021 in order to implement the effects of the Tax Cuts & Jobs Act (TCJA). There are two components of the filing, the first of which reconciles Distribution's Fiscal Year 2021 tax savings versus the actual amount refunded to customers. The second component of the filing establishes a new refund rate for the upcoming fiscal year. Supplement No. 244 has an issue date of August 31, 2022 and an effective date of October 1, 2022.

The Commission Tax Orders required a reconciliation to be filed within 120 days from the end of Distribution's fiscal year. Distribution's fiscal year ended September 30, 2021 and the reconciliation was filed on January 28, 2022. After the filing was made, the Company finalized its federal tax return for fiscal year ended September 30, 2021, updated the current year ARAM amortization amount and updated the change in accumulated deferred income taxes (ADIT) – rate base to reflect the accumulated change since the TCJA was enacted.

On August 31, 2020, Distribution filed rates effective October 1, 2020 to pass back the estimated fiscal year tax savings to ratepayers. During the twelve month period ended September 30, 2021, Distribution refunded \$3,761,410. Compared to actual tax savings of \$3,498,505 for the same period, Distribution is owed \$262,906 from ratepayers for the twelve month reconciliation period. Interest was calculated on the amount to be collected at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41. P.S. §§ 101, et seq.). Including interest, the total amount to be collected is \$284,714. Based on this reconciliation, Workpaper A of the attached filing calculates surcharges by service class, on an equal percentage of non-gas revenue. This calculation is supported by Workpaper B, which shows the calculation of Distribution's tax savings for the fiscal year. Workpaper C calculates the Over/Under Refund amount for the twelve months ended September 30, 2021. The reconciliation rates will become effective October 1, 2022. Tariff Page No. 170 provides a table detailing the unit rate per Mcf that will be applied as a credit to customer bills for service on and after October 1, 2022.

The second component of the filing establishes new refund rates for Fiscal Year 2023, which begins on October 1, 2022. Based on estimated tax savings using actual financial results for the twelve months ended June 30, 2022, Distribution has calculated a total estimated credit of \$4,257,866 (Workpaper E). Pursuant to the Commission Tax Orders, the total credit provided to customers through the negative surcharge established with this filing is to be reconciled with the actual difference in federal income tax on a pre- and post-TCJA basis. It should be noted that the credit is an estimate based on historical financial results and not a final calculation of the impact of the TCJA changes for the upcoming fiscal year. The negative surcharge for each service class is calculated on Workpaper D, Page 1. Page No. 170 of the tariff provides a table detailing the unit rate per Mcf that will be applied as a credit to customer bills for service on and after October 1, 2022.

As shown on the enclosed certificate of service, copies have been served on parties in the manner indicated. Please direct any questions concerning this filing to the undersigned (suarezs@natfuel.com) at (716) 857-7568 or Donald Koch (kochd@natfuel.com) at (716) 857-7954.

Respectfully submitted,



Sheila Suarez
Assistant General Manager
Rates & Regulatory Affairs

Enclosure

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the parties, listed below, in accordance with the requirements of 52 Pa. Code 1.54 (relating to service by a party).

VIA E-MAIL

Anthony D. Kanagy, Esquire
Post & Schell, P.C.
17 North Second Street
12th Floor
Harrisburg, PA 17101-1601

Jerome D. Mierzwa
Exeter Associates
10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044

Carrie B. Wright, Esquire
Bureau of Investigation & Enforcement
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

Robert D. Knecht
Industrial Economics Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Darryl A. Lawrence, Esquire
Office of Consumer Advocate
555 Walnut Street
Forum Place – 5th Floor
Harrisburg, PA 17101-1923

Steven C. Gray, Esquire
Office of Small Business Advocate
555 Walnut Street
Forum Place, 1st Floor
Harrisburg, PA 17101

Dated this 31st day of August 2022.



Sheila Suarez
Assistant General Manager
Rates & Regulatory Affairs

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BUFFALO, NEW YORK**

RATES, RULES AND REGULATIONS

**GOVERNING THE FURNISHING
OF
NATURAL GAS SERVICE
IN
TERRITORY DESCRIBED HEREIN**

Issued: August 31, 2022

Effective: October 1, 2022

D. L. DeCAROLIS, PRESIDENT
BUFFALO, NEW YORK

This Supplement includes changes and increases to existing rates.

See page 2.

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 244 to
Gas - Pa. P.U.C. No. 9
Two-Hundred-Sixteenth Revised Page No. 2
Canceling Two-Hundred-Fifteenth Revised Page No. 2

LIST OF CHANGES MADE BY THIS TARIFF

CHANGE:

1. TCJA Temporary Surcharge effective date changes.
Page 170.

INCREASE:

2. Components of TCJA Temporary Surcharge rates increase.
Page. 170

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 244 to
Gas - Pa. P.U.C. No. 9

Two-Hundred-Sixteenth Revised Page No. 4

Canceling Two-Hundred-Fifteenth Revised Page No. 4

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	3A	Sixth Revised
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	6	Thirty-Second Revised
	7	One-Hundred-Fortieth Revised
	7A	One-Hundred-Fifty-Ninth Revised
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	9	Second Revised
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NATIONAL FUEL GAS
 DISTRIBUTION CORPORATION

Supplement No. 244 to
 Gas - Pa. P.U.C. No. 9
 One-Hundred-Fifty-Ninth Revised Page No. 7A
 Canceling One-Hundred-Fifty-Eighth Revised Page No. 7A

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TCJA TEMPORARY SURCHARGE

To implement the effects of the Tax Cuts and Jobs Act (TCJA), on March 15, 2018 the Pennsylvania Public Utility Commission (Commission) issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the utility to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code. 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered Orders in the above case and at Docket No. R-2018-3000527 superseding the March 15, 2018 Temporary Rates Order directing the utility to establish temporary rates as follows:

A negative surcharge will apply as a credit to all customer bills at an equal percentage of non-gas revenue among the various customer classes, exclusive of STAS and automatic adjustment clause revenues, for bills rendered for intrastate service on and after October 1, 2022. The credit will be applied on a per Mcf basis, by service class, as indicated in the table below. The total credits provided to customers through this negative surcharge will be reconciled with actual differences in federal income tax expense of a pre- and post-TCJA basis and will remain in place until the Company files and the Commission approves new base rates for the utility pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes. Interest on over or under collections shall be computed monthly at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) from the month that the over or under collection occurs to the mid-point of the recovery period. Upon determination that the negative surcharge, if left unchanged, would result in a material over or under collection, the Company may file with the Commission, on at least 10 days' notice, for an interim revision of the TCJA Temporary Surcharge. The TCJA Temporary Surcharge will be filed with the Commission by September 1 of each year to become effective the following October 1, reflecting estimated TCJA savings for the fiscal year.

(C)

(C)

Service Class	Refund Rate Effective 10/1/22	12ME 9/2021 Recon. Rate Effective 10/1/22	Total Rate
Sales & SATC	\$ / MCF		
Residential (RSS & LIRA)	(\$0.15104)	\$0.01010	(\$0.14094)
Small Comm./Public Authority < 250	(\$0.16774)	\$0.01122	(\$0.15652)
Small Comm./Public Authority > 250	(\$0.09347)	\$0.00625	(\$0.08722)
Large Comm./Public Authority	(\$0.07827)	\$0.00523	(\$0.07304)
Small Volume Industrial Service	(\$0.14957)	\$0.01000	(\$0.13957)
Inter. Vol. Industrial Service	(\$0.07467)	\$0.00499	(\$0.06968)
MMT & DMT			
Residential	(\$0.11371)	\$0.00760	(\$0.10611)
Small Comm./Public Authority < 250	(\$0.15731)	\$0.01052	(\$0.14679)
Small Comm./Public Authority > 250	(\$0.09312)	\$0.00623	(\$0.08689)
Large Comm./Public Authority	(\$0.06315)	\$0.00422	(\$0.05893)
Small Volume Industrial Service	(\$0.13562)	\$0.00907	(\$0.12655)
Inter. Vol. Industrial Service	(\$0.05658)	\$0.00378	(\$0.05280)
Large Volume Industrial Service	(\$0.01168)	\$0.00078	(\$0.01090)
Large Industrial Service	(\$0.01541)	\$0.00103	(\$0.01438)

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REDLINED VERSION

NATIONAL FUEL GAS
 DISTRIBUTION CORPORATION

Supplement No. ~~244~~ to
 Gas - Pa. P.U.C. No. 9
~~Seventh~~ Revised Page No. 170
 Canceling ~~Sixth~~ Revised Page No. 170

TCJA TEMPORARY SURCHARGE

To implement the effects of the Tax Cuts and Jobs Act (TCJA), on March 15, 2018 the Pennsylvania Public Utility Commission (Commission) issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the utility to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code. 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered Orders in the above case and at Docket No. R-2018-3000527 superseding the March 15, 2018 Temporary Rates Order directing the utility to establish temporary rates as follows:

A negative surcharge will apply as a credit to all customer bills at an equal percentage of non-gas revenue among the various customer classes, exclusive of STAS and automatic adjustment clause revenues, for bills rendered for intrastate service on and after October 1, 2022. The credit will be applied on a per Mcf basis, by service class, as indicated in the table below. The total credits provided to customers through this negative surcharge will be reconciled with actual differences in federal income tax expense of a pre- and post-TCJA basis and will remain in place until the Company files and the Commission approves new base rates for the utility pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes. Interest on over or under collections shall be computed monthly at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) from the month that the over or under collection occurs to the mid-point of the recovery period. Upon determination that the negative surcharge, if left unchanged, would result in a material over or under collection, the Company may file with the Commission, on at least 10 days' notice, for an interim revision of the TCJA Temporary Surcharge. The TCJA Temporary Surcharge will be filed with the Commission by September 1 of each year to become effective the following October 1, reflecting estimated TCJA savings for the fiscal year.

Service Class	Refund Rate Effective 10/1/22	12ME 9/2021 Recon. Rate Effective 10/1/22	Total Rate
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Small Comm./Public Authority < 250	(\$0.16774)	\$0.01122	(\$0.15652)
Small Comm./Public Authority > 250	(\$0.09347)	\$0.00625	(\$0.08722)
Large Comm./Public Authority	(\$0.07827)	\$0.00523	(\$0.07304)
Small Volume Industrial Service	(\$0.14957)	\$0.01000	(\$0.13957)
Inter. Vol. Industrial Service	(\$0.07467)	\$0.00499	(\$0.06968)
MMT & DMT			
Residential	(\$0.11371)	\$0.00760	(\$0.10611)
Small Comm./Public Authority < 250	(\$0.15731)	\$0.01052	(\$0.14679)
Small Comm./Public Authority > 250	(\$0.09312)	\$0.00623	(\$0.08689)
Large Comm./Public Authority	(\$0.06315)	\$0.00422	(\$0.05893)
Small Volume Industrial Service	(\$0.13562)	\$0.00907	(\$0.12655)
Inter. Vol. Industrial Service	(\$0.05658)	\$0.00378	(\$0.05280)
Large Volume Industrial Service	(\$0.01168)	\$0.00078	(\$0.01090)
Large Industrial Service	(\$0.01541)	\$0.00103	(\$0.01438)

Issued: August 31, 2022 Effective: October 1, 2022

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Effect of Tax Cuts and Jobs Act (TCJA) on Rates
Reconciliation of the Twelve Months Ended September 30, 2021
Rates to be Effective October 1, 2022

Over/(Under) Refund - Twelve Months Ended September 2021	\$ 262,905	(Workpaper C, Column 6)
Interest (Expense)/Income	\$ 21,808	(Workpaper C, Column 9)
Total Amount to Surcharge to Customers	\$ 284,714	
Total Non-Gas Revenues	\$ 100,209,100	

Percentage of Non-Gas Revenue 0.28%

	(1)	(2)	(3)	(4)	(5) = (3) / (4)	(6) = (3) / (1)
<u>Service Class</u>	<u>Non-Gas Revenues</u>	<u>% of Total</u>	<u>Allocation of Revenue Excess</u>	<u>Normalized Volumes (Mcf)</u>	<u>Surcharge Rate (\$/Mcf)</u>	<u>% of Non-Gas Revenues</u>
RESIDENTIAL	\$ 61,361,355			17,190,847		
LIRA	\$ 2,565,120			768,200		
RESIDENTIAL SATC	\$ 5,924,066			1,691,527		
	<u>\$ 69,850,541</u>	69.70%	\$ 198,459	<u>19,650,574</u>	\$ 0.01010	0.28%
SMALL CPA LE 250	\$ 3,763,612			950,667		
SMALL CPA LE 250 SATC	\$ 429,636			111,491		
	<u>\$ 4,193,248</u>	4.18%	\$ 11,914	<u>1,062,158</u>	\$ 0.01122	0.28%
SMALL CPA GT 250	\$ 2,910,696			1,323,994		
SMALL CPA GT 250 SATC	\$ 331,574			149,959		
	<u>\$ 3,242,270</u>	3.24%	\$ 9,212	<u>1,473,953</u>	\$ 0.00625	0.28%
LARGE CPA	\$ 1,662,560			907,161		
LARGE CPA SATC	\$ 105,805			52,807		
	<u>\$ 1,768,365</u>	1.76%	\$ 5,024	<u>959,968</u>	\$ 0.00523	0.28%
SVIS	\$ 183,152			52,020		
SVIS SATC	\$ 29,497			8,388		
	<u>\$ 212,649</u>	0.21%	\$ 604	<u>60,408</u>	\$ 0.01000	0.28%
IVIS	\$ 321,861			185,244		
IVIS SATC	\$ 8,215			2,584		
	<u>\$ 330,076</u>	0.33%	\$ 938	<u>187,828</u>	\$ 0.00499	0.28%
RESIDENTIAL TRANS	\$ 270,124	0.27%	\$ 767	100,941	\$ 0.00760	0.28%
SMALL CPA LE 250 TRANS	\$ 610,937	0.61%	\$ 1,736	165,013	\$ 0.01052	0.28%
SMALL CPA GT 250 TRANS	\$ 1,629,395	1.63%	\$ 4,629	743,518	\$ 0.00623	0.28%
LARGE CPA TRANS	\$ 8,654,914	8.64%	\$ 24,590	5,823,622	\$ 0.00422	0.28%
SVIS TRANS	\$ 112,874	0.11%	\$ 321	35,364	\$ 0.00907	0.28%
IVIS TRANS	\$ 3,889,616	3.88%	\$ 11,051	2,920,886	\$ 0.00378	0.28%
LVIS TRANS	\$ 642,368	0.64%	\$ 1,825	2,337,212	\$ 0.00078	0.28%
LIS TRANS	\$ 4,801,723	4.79%	\$ 13,643	13,238,640	\$ 0.00103	0.28%
TOTAL	<u>\$ 100,209,100</u>	<u>100.00%</u>	<u>\$ 284,714</u>	<u>48,760,085</u>		0.28%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Effect of Tax Cuts & Jobs Act for the TME 9/30/21

Line	Description	Last Commission Approved Rate Case	Actual Results	Ratemaking Adjustments	Proposed Adjusted
1	Operating Revenues		\$ 30,469,650		30,469,650
2	Less: O&M Expenses				-
3	Book Depreciation				-
4	Interest Expense		(6,475,047)	(1,839,933)	(8,314,980)
5	Other Taxes				-
	TRA - REFUND PROVISION			3,839,723	3,839,723
	Operating Income before Taxes Total	\$ -	\$ 23,994,603	\$ 1,999,790	\$ 25,994,393
6	Add: Premature Property Losses/ Amortizations				
7	BK Depr- Straight Line- Remaining Life (Incl COR)		13,455,808		13,455,808
8	Taxable Meals & Entertainment		17,748		17,748
9	Total	\$ -	\$ 13,473,556	\$ -	\$ 13,473,556
	Deduct				
10	State Tax Depreciation		11,356,414		11,356,414
11	MACRS On Post 1986 Assets				-
12	Cost of Removal Note 1		1,805,963	273,075	2,079,038
12a	Repair & Maintenance		6,475,692		6,475,692
12b	Non Ratemaking Adjustments		17,608,308	(17,608,308)	-
13	Total	\$ -	\$ 37,246,377	\$ (17,335,233)	\$ 19,911,144
14	State Taxable Income	\$ -	\$ 221,782	\$ 19,335,023	\$ 19,556,805
15	State Income At:				
16	Historic, Future and Fully Projected At 9.99%	\$ -	\$ 22,156	\$ 1,931,569	\$ 1,953,725
17	Taxable Income after State Income Tax	\$ -	\$ 199,626	\$ 17,403,454	\$ 17,603,080
18	Add: Cost Of Removal Non Adr Property				-
19	ACRS On Post 1980 Assets	-		-	-
20	MACRS On Post 1980 Assets- State				-
20a	Additional Depreciation Fed		(4,423,143)		(4,423,143)
20b	Additional Non-Ratemaking Adjustments		(20,604,390)	20,604,390	-
21	Deduct: SLRL On Post 1980 Assets & Amortization				
22	Income Subject To Federal Income Tax	\$ -	\$ 25,227,159	\$ (3,200,936)	\$ 22,026,223
23	Federal Income Tax at 35%	\$ -	\$ 8,829,506	\$ (1,120,327)	\$ 7,709,178
24	Federal Income Tax at 21.0%	\$ -	\$ 5,297,703	\$ (672,196)	\$ 4,625,507
	Book Depreciation- Flow Thru				\$ 4,023,843
	Book Depreciation - Normalized				\$ 9,431,965
	Federal Tax Depreciation				(6,933,271)
	Temporary Difference				2,498,694
	Deferred Federal Income Tax at 35%				\$ (874,543)
	Deferred Federal Income Tax at 21.0%				\$ (524,726)
	ARAM (Fiscal 2021 Final)				\$ (1,174,739)
	Deferred Federal Income Tax - Plant				\$ (1,699,465)
	Change in ADIT - RATE BASE				\$ 824,922

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Effect of Tax Cuts & Jobs Act for the TME 9/30/21

Line	Description	Last Commission Approved Rate Case	Actual Results	Ratemaking Adjustments	Proposed Adjusted Net Tax Effect
	<u>Pre TCJA Taxes</u>				
	Federal- Current (Page 1, Column 4, Line 23)				\$ 7,709,178
	Federal- Deferred				\$ (874,543)
					<u>\$ 6,834,635</u>
	<u>Less: Post TCJA Taxes</u>				
	Federal- Current (Page 1, Column 4, Line 24)				\$ 4,625,507
	Federal- Deferred				\$ (524,726)
	ARAM (Fiscal 2021 Final)				\$ (1,174,739)
	Federal- Deferred - Unprotected Amortization				\$ 1,032,996
					<u>\$ 3,959,038</u>
	Effect of TCJA On Income (A)				\$ 2,875,597
		<u>2018-2020 Cumm.</u>	<u>2021 Activity</u>		
	Change in ADIT - RATE BASE	4,622,885	\$ 824,922		\$ 5,447,807
	Commission Approved Rate of Return				7.12%
	Effect of ADIT Change on Income (B)				\$ 387,884
	Earnings Excess (Line A - Line B)				\$ 2,487,713
	Complement of Tax Rate				<u>0.711079</u>
	Revenue Excess				<u>\$ 3,498,505</u>
	Commission Allowed Revenues				\$ 219,174,807
	Percent Decrease Per Bill				-1.5962%

Note 1 Cost of Removal deduction has been adjusted to reflect negative net salvage value per Annual Depreciation Report filed with Commission.

Statutory State Tax Rate	9.99%
Statutory Federal Tax Rate	21.00%
1 minus State Tax Rate	0.9001
Federal Rate multiplied by (1 minus State Tax Rate)	0.189021
Effective Tax Rate	0.288921
1 minus Effective Tax Rate (Complement Tax Rate)	0.711079
Reciprocal	1.406313504
1 minus Effective Tax Rate (Complement Tax Rate)	-0.406313504
Reciprocal	-2.461153741

Workpaper C

**National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Effect of Tax Cuts and Jobs Act (TCJA) on Rates
 Calculation of Over/Undercollection of Refund and Interest
 Twelve Months Ended September 30, 2021**

Month	Revenue Requirement ¹	ARAM ²	Current Year Amortization of Unprotected ³	Tax Savings	Amount Refunded	Over/(Under) Refund	Interest Weight	Interest Rate ⁴	Interest (Expense)/Income
	(1)	(2)	(3)	(4 = 1 + 2 +3)	(5)	(6 = 4 + 5)	(7)	(8)	(9 = (6 x [7 x 8])
October (Oct. Cons.) 202	(155,555.85)	(137,670.94)	121,059.69	(172,167.11)	70,427.62	(101,739.49)	30 / 12	3.50%	(8,902.21)
November	(231,634.70)	(137,670.94)	121,059.69	(248,245.96)	251,742.78	3,496.82	29 / 12	3.50%	295.77
December	(395,570.44)	(137,670.94)	121,059.69	(412,181.70)	474,861.24	62,679.54	28 / 12	3.75%	5,484.46
January 2020	(505,927.66)	(137,670.94)	121,059.69	(522,538.92)	637,692.19	115,153.27	27 / 12	3.75%	9,716.06
February	(533,805.65)	(137,670.94)	121,059.69	(550,416.90)	689,266.37	138,849.47	26 / 12	3.75%	11,281.52
March	(450,468.62)	(137,670.94)	121,059.69	(467,079.88)	574,964.11	107,884.23	25 / 12	4.00%	8,990.35
April	(305,701.06)	(137,670.94)	121,059.69	(322,312.32)	360,436.99	38,124.67	24 / 12	4.25%	3,240.60
May	(245,128.30)	(137,670.94)	121,059.69	(261,739.56)	269,751.73	8,012.17	23 / 12	4.50%	691.05
June	(144,107.73)	(137,670.94)	121,059.69	(160,718.99)	127,833.03	(32,885.96)	22 / 12	4.50%	(2,713.09)
July	(106,959.08)	(137,670.94)	121,059.69	(123,570.34)	80,078.04	(43,492.30)	21 / 12	4.50%	(3,425.02)
August	(107,618.91)	(137,670.94)	121,059.69	(124,230.17)	74,656.63	(49,573.54)	20 / 12	4.50%	(3,718.02)
September	(116,691.63)	(137,670.94)	121,059.69	(133,302.89)	82,848.62	(50,454.27)	19 / 12	4.25%	(3,395.15)
October (Sep Consumption)					66,850.87	66,850.87	18 / 12	4.25%	4,261.74
	\$(3,299,169.63)	\$(1,652,051.32)	\$ 1,452,716.22	\$(3,498,504.72)	\$ 3,761,410.22	\$ 262,905.50			\$ 21,808.07

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Estimated Effect of Tax Cuts & Jobs Act for the TME September 30, 2022
 Rates to be Effective October 1, 2022

Tax Effects (Workpaper E, Page 2) **\$ (4,257,866)**
 Total Non-Gas Revenues \$ 100,209,100
 Percentage of Non-Gas Revenue -4.25%

	(1)	(2)	(3)	(4)	(5) = (3) / (4)	(6) = (3) / (1)
<u>Service Class</u>	<u>Non-Gas Revenues</u>	<u>% of Total</u>	<u>Allocation of Revenue Excess</u>	<u>Normalized Volumes (Mcf)</u>	<u>Refund Rate (\$/Mcf)</u>	<u>% of Non-Gas Revenues</u>
RESIDENTIAL	\$ 61,361,355			17,190,847		
LIRA	\$ 2,565,120			768,200		
RESIDENTIAL SATC	\$ 5,924,066			1,691,527		
	<u>\$ 69,850,541</u>	69.70%	\$ (2,967,936)	<u>19,650,574</u>	\$ (0.15104)	-4.25%
SMALL CPA LE 250	\$ 3,763,612			950,667		
SMALL CPA LE 250 SATC	\$ 429,636			111,491		
	<u>\$ 4,193,248</u>	4.18%	\$ (178,170)	<u>1,062,158</u>	\$ (0.16774)	-4.25%
SMALL CPA GT 250	\$ 2,910,696			1,323,994		
SMALL CPA GT 250 SATC	\$ 331,574			149,959		
	<u>\$ 3,242,270</u>	3.24%	\$ (137,763)	<u>1,473,953</u>	\$ (0.09347)	-4.25%
LARGE CPA	\$ 1,662,560			907,161		
LARGE CPA SATC	\$ 105,805			52,807		
	<u>\$ 1,768,365</u>	1.76%	\$ (75,137)	<u>959,968</u>	\$ (0.07827)	-4.25%
SVIS	\$ 183,152			52,020		
SVIS SATC	\$ 29,497			8,388		
	<u>\$ 212,649</u>	0.21%	\$ (9,035)	<u>60,408</u>	\$ (0.14957)	-4.25%
IVIS	\$ 321,861			185,244		
IVIS SATC	\$ 8,215			2,584		
	<u>\$ 330,076</u>	0.33%	\$ (14,025)	<u>187,828</u>	\$ (0.07467)	-4.25%
RESIDENTIAL TRANS	\$ 270,124	0.27%	\$ (11,478)	100,941	\$ (0.11371)	-4.25%
SMALL CPA LE 250 TRANS	\$ 610,937	0.61%	\$ (25,959)	165,013	\$ (0.15731)	-4.25%
SMALL CPA GT 250 TRANS	\$ 1,629,395	1.63%	\$ (69,233)	743,518	\$ (0.09312)	-4.25%
LARGE CPA TRANS	\$ 8,654,914	8.64%	\$ (367,746)	5,823,622	\$ (0.06315)	-4.25%
SVIS TRANS	\$ 112,874	0.11%	\$ (4,796)	35,364	\$ (0.13562)	-4.25%
IVIS TRANS	\$ 3,889,616	3.88%	\$ (165,269)	2,920,886	\$ (0.05658)	-4.25%
LVIS TRANS	\$ 642,368	0.64%	\$ (27,294)	2,337,212	\$ (0.01168)	-4.25%
LIS TRANS	\$ 4,801,723	4.79%	\$ (204,024)	13,238,640	\$ (0.01541)	-4.25%
TOTAL	<u><u>\$ 100,209,100</u></u>	<u>100.00%</u>	<u>\$ (4,257,866)</u>	<u>48,760,085</u>		<u>-4.25%</u>

NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
 FOR THE TWELVE MONTHS ENDED 6/30/2022

Line No.	Description	Last Commission Approved Rate Case	Actual Results	Ratemaking Adjustments	Proposed Adjusted
1	Operating Revenues		\$ 52,718,424		52,718,424
2	Less: SFAS 106 OPEB Adjustment NOTE 1			(18,532,932)	(18,532,932)
3	Book Depreciation				-
4	Interest Expense		(6,734,846)	(1,355,499)	(8,090,345)
5	Other Taxes				-
	TRA - REFUND PROVISION			4,304,096	4,304,096
	Operating Income before Taxes Total	\$ -	\$ 45,983,578	\$ (15,584,335)	\$ 30,399,243
6	Add: Premature Property Losses/ Amortizations				
7	BK Depr- Straight Line- Remaining Life (Incl COR)		16,459,662		16,459,662
8	Taxable Meals & Entertainment		25,000		25,000
9	Total	\$ -	\$ 16,484,662	\$ -	\$ 16,484,662
	Deduct				
10	State Tax Depreciation		14,409,053		14,409,053
11	MACRS On Post 1986 Assets				-
12	Cost of Removal Note 2		1,885,435	(160,046)	1,725,389
12 a	Repair & Maintenance		6,850,000		6,850,000
12 b	Non Ratemaking Adjustments		45,675,894	(45,675,894)	-
13	Total	\$ -	\$ 68,820,382	\$ (45,835,940)	\$ 22,984,442
14	State Taxable Income	\$ -	\$ (6,352,142)	\$ 30,251,605	\$ 23,899,463
15	State Income At:				
16	Historic, Future and Fully Projected At 9.99%	\$ -	\$ (634,579)	\$ 3,022,135	\$ 2,387,556
17	Taxable Income after State Income Tax	\$ -	\$ (5,717,563)	\$ 27,229,470	\$ 21,511,907
18	Add: Cost Of Removal Non Adr Property				-
19	ACRS On Post 1980 Assets				-
20	MACRS On Post 1980 Assets- State				-
20 a	Additional Depreciation Fed		(4,165,795)		(4,165,795)
20 b	Additional Non-Ratemaking Adjustments		25,417,368	(25,417,368)	-
21	Deduct: SLRL On Post 1980 Assets & Amortization				
22	Income Subject To Federal Income Tax	\$ -	\$ (26,969,136)	\$ 52,646,838	\$ 25,677,702
23	Federal Income Tax at 35%	\$ -	\$ (9,439,198)	\$ 18,426,393	\$ 8,987,196
24	Federal Income Tax at 21.0%	\$ -	\$ (5,663,519)	\$ 11,055,836	\$ 5,392,317
	Book Depreciation- Flow Thru				\$ 4,210,133
	Book Depreciation - Normalized				\$ 12,249,529
	Federal Tax Depreciation				(10,243,258)
	Temporary Difference				2,006,271
	Deferred Federal Income Tax at 35%				\$ (702,195)
	Deferred Federal Income Tax at 21%				\$ (421,317)
	ARAM - FY2023 Estimate				\$ (1,200,000)
	Deferred Federal Income Tax - Plant				\$ (1,621,317)
	Change in ADIT - RATE BASE				\$ 919,122

NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
 FOR THE TWELVE MONTHS ENDED 6/30/2022

Line No.	Description	Last Commission Approved Rate Case	Actual Results	Rate-making Adjustments	Proposed Adjusted
	<u>Pre TCJA Taxes</u>				<u>Net Tax Effect</u>
	Federal- Current (Page 1, Column 4, Line 23)				\$ 8,987,196
	Federal- Deferred				\$ (702,195)
					<u>\$ 8,285,001</u>
	<u>Less: Post TCJA Taxes</u>				
	Federal- Current (Page 1, Column 4, Line 24)				\$ 5,392,317
	Federal- Deferred				\$ (421,317)
	ARAM - FY2023 Estimate				\$ (1,200,000)
	Unprotected Amortization(Adjusted for Pr Yr)				\$ 1,032,996
					<u>\$ 4,803,996</u>
	Effect of TCJA On Income (A)				\$ 3,481,004
			2018-2021 Cumm.	2022 Activity	
	Change in ADIT - RATE BASE		5,447,807	\$ 919,122	\$ 6,366,929
	Commission Approved Rate of Return		7.12%	7.12%	<u>7.12%</u>
	Effect of ADIT Change on Income (B)		\$ 387,884	\$ 65,441	\$ 453,325
	Earnings Excess (Line A - Line B)		\$ (387,884)	\$ 3,415,563	\$ 3,027,679
	Complement of Tax Rate		0.711079	0.711079	0.711079
	Revenue Excess		<u>\$ (545,486)</u>	<u>\$ 4,803,352</u>	<u>\$ 4,257,866</u>

Note 1 SFAS 106 OPEB adjustment removed from calculation as relates to below the line income.

Note 2 Cost of Removal deduction has been adjusted to reflect negative net salvage value per Annual Depreciation Report filed with Commission.

Statutory State Tax Rate	9.99%
Statutory Federal Tax Rate	21.00%
1 minus State Tax Rate	0.9001
Federal Rate multiplied by (1 minus State Tax Rate)	0.189021
Effective Tax Rate	0.288921
1 minus Effective Tax Rate (Complement Tax Rate)	0.711079
Reciprocal	1.406313504

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-60

Request:

Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

Response:

Costs of removal of any retired plant, which are charged to Reserve for Depreciation, are deductions for income tax purposes because the Internal Revenue Code permits the expensing of these costs as incurred.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-61

Request:

Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferral.

- a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.
- b. Show normalization for both Federal and State Income Taxes.
- c. Show tax rates used to calculate tax deferral amount.

Response:

a. & b.

Refer to National Fuel Exhibit A (HTY), National Fuel Exhibit A (FTY), National Fuel Exhibit A (FPFTY), Schedules D-11 and D-12, which provide details of the deferred income taxes from normalized depreciation separately for Federal and State.

- c. The U.S. gross federal income tax rate is 21%, but net of the federal benefit for state taxes it becomes 18.90%. The state tax rate is 9.99%.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-62

Request:

Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows:

For:

- a. Property installed prior to 1970
- b. Property installed subsequent to 1969 (indicate increasing capacity additions and nonincreasing capacity additions).

Response:

- a. The Company does not defer taxes on tax depreciation related to property installed prior to 1970.
- b. See response to Regulation 53.53.III A.52.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-63

Request:

State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

Response:

All tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-64

Request:

Show any income tax loss/gain carryovers from previous years that may effect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.

Response:

The Company does not have any income tax loss/gain carryovers from previous years that may affect test year income taxes or future year income taxes.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-65

Request:

State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim.

If response is affirmative:

- a. Set forth amount of construction claimed in this tax savings reduction. Explain the basis for this amount.
- b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.
- c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
- d. Provide details of calculation to determine tax saving reduction. State whether state taxes are increased to reflect the construction interest elimination.

Response:

The Company does not eliminate any tax savings by the payment of actual interest on construction work in progress not in rate base claim.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-66

Request:

Provide a detailed analysis of Taxes Accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Response:

Please see Attachment III-A-66.

Prepared by or under the supervision of: James A. Rizzo

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 ACCRUED TAXES AND BASIS FOR ACCRUALS
 TWELVE MONTHS ENDED JUNE 30, 2022

Taxes Accrued	Total Company Amount	Pennsylvania Rate Jurisdiction	Basis for Accrual of Tax	Amount of Tax Accrued Monthly
Federal				
Federal Insurance Contribution Act	5,655,230	1,501,291	FICA includes a 6.2% Social Security tax and 1.45% Medicare tax on gross earnings. The earnings base subject to tax is adjusted annually. Taxes are accrued at a rate of 7.65% of these wages. The monthly accrual is based on payroll data for the period.	Accrual is computed monthly by applying the tax rate to taxable earnings.
Federal Unemployment Compensation	30,996	12,692	Tax is based on the first \$7,000 of wages paid to an employee. The monthly accrual is based on payroll data for the period.	Accrual is computed monthly by applying the tax rate to taxable earnings.
Federal Income Tax	15,542,938	8,313,016	Tax is based on the taxable net income as defined and reported to the Internal Revenue Service. The tax rate is 21% of taxable income. The monthly accrual is based on the taxable income achieved from our level of operations for that month.	Accrual is computed monthly by applying the rate to taxable income for the month.
Pennsylvania				
Corporate Net Income Tax	(634,579)	(634,579)	Tax is based on the taxable net income as defined by the Internal Revenue Service before the deduction for the Pennsylvania corporate net income tax. The tax rate is 9.99% of taxable income. The monthly accrual is based on the taxable income achieved from our level of operations for that month.	Accrual is computed monthly by applying the rate to taxable income for the month.
Unemployment Compensation	68,398	68,398	Tax is based on the first \$10,000 of wages paid to an employee and taxes are accrued at various rates depending upon experience. The monthly accrual is based on payroll data for the period.	Accrual is computed monthly by applying the tax rate to taxable earnings.
Utility Realty Tax	83,894	83,894	Tax is based on the market value of public utility land, building, and other on an estimate of the final tax liability that the Company will incur.	Monthly accrual is one twelfth of total estimated tax.
Property Tax	24,913,996	75,365	Tax is based on the assessed valuation of property owned by the Company in various municipalities where the Company operates. The tax rate varies with each locale.	Monthly accrual is one twelfth of total estimated tax.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
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Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
Delivered on October 28, 2022

III-A-67

Request:

For the test year as recorded on test year operating statement:

- a. Supply the amount of federal income taxes actually paid.
- b. Supply the amount of the federal income tax normalizing charge to tax expense due to excess of accelerated tax depreciation over book depreciation.
- c. Supply the normalizing tax charge to federal income taxes for the 10% Job Development Credit during test year.
- d. Provide the amount of the credit of federal income taxes due to the amortization or normalizing yearly debit to the reserve for the 10% Job Development Credit.
- e. Provide the amount of the credit to federal income taxes for the normalizing of any 3% Investment Tax Credit Reserve that may remain on the utility books.

Response:

- a. None.
- b. See National Fuel Exhibit A, Schedule D-12.
- c. None.
- d. None.
- e. None.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-68

Request:

Provide the debit and credit in the test year to the Deferred Taxes due to Accelerated Depreciation for federal income tax, and provide the debit and credit for the Job Development Credits (whatever account) for test year.

Response:

The debit and credit in the test year to the Deferred Taxes due to Accelerated Depreciation for federal income tax (book depreciation greater than tax) is as follows:

A/C #	Account Description	Debit	Credit
282XXX	Accumulated Deferred Taxes	\$XXX,XXX	
410XXX	Deferred Tax Expense		\$XXX,XXX

The Company has no Job Development Credits.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-A-69

Request:

Reconcile all data given in answers to questions on income taxes charged on the test year operating statement with regard to income taxes paid, income taxes charged because of normalization and credits due to yearly write-offs of past years' income tax deferrals, and from normalization of investment tax and development credits. (Both state and federal income taxes.)

Response:

Refer to National Fuel Exhibit A (HTY), National Fuel Exhibit A (FTY), and National Fuel Exhibit A (FPFTY), Section D, Schedules D-11 and D-12. Also, refer to the Direct Testimony of James A. Rizzo, Statement No. 12.

Distribution does not have investment tax or development credits.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
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III-A-70

Request:

With respect to determination of income taxes, federal and state:

- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
- b. Show income taxes for the annualized and normalized test year.
- c. Show income tax effect of the rate increase requested.
- d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

[It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more than one accounting area, then additional separate worksheets must be provided in addition to those for total company.]

Response:

Refer to National Fuel Exhibit A (HTY), National Fuel Exhibit A (FTY), and National Fuel Exhibit A (FPPTY), Section D, Schedules D-11 and D-12.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
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Responses to Section 53.53 - III-A - Balance Sheet and Operating Statement
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III-A-71

Request:

In adjusting the test year to an annualized year under present rates, explain any changes that may be due to book or tax depreciation change and to debits and credits to income tax expense due to accelerated depreciation, deferred taxes, job development credits, tax refunds or other items.

(The above refers only the adjustments going from recorded test year to annualized test year.)

Response:

Adjustments relative to the subject matter were made to recorded data to annualize the years' data and are based on property balances at the end of the test year to reflect a full year's expense of deferral. See the Direct Testimony of James A. Rizzo Statement No. 12.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
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III-E-1

Request:

If Unrecovered Fuel Cost policy is implemented, provide the following:

- a. State manner in which amount of Unrecovered Fuel Cost on balance sheet at the end of the test year was determined, and the month in test year in which such fuel expense was actually incurred. Provide amount of adjustment made on the rate case operating account for test year-end unrecovered fuel cost. (If different than balance sheet amount, explain.)
- b. Provide amount of Unrecovered Fuel Cost that appeared on the balance sheet at the opening date of the test year, and the manner in which it was determined. State whether this amount is in the test year operating account.

Response:

See Attachment III-E-1.

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
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Attachment III-E-1
Witness: K.L. Metzger
Page 1 of 2

NATIONAL FUEL
ANALYSIS OF UNRECOVERED FUEL COSTS
FOR THE TWELVE MONTHS ENDED JUNE 30, 2022

As of June 30, 2022 the Company's unrecovered purchased gas costs consisted of:

<u>Account 191140</u>	\$ (1,394,310)
Represents the amount of overrecovered purchased gas costs included in the accrual for unbilled revenues.	
<u>Account 191220</u>	\$ 20,140,566
Represents the amount of unrecovered purchased gas costs associated with billed revenues.	
Total	
	<u><u>\$ 18,746,256</u></u>

As of June 30, 2021 the Company's unrecovered purchased gas costs consisted of:

<u>Account 191140</u>	\$ (773,346)
Represents the amount of overrecovered purchased gas costs included in the accrual for unbilled revenues.	
<u>Account 191220</u>	\$ (1,096,253)
Represents the amount of overrecovered purchased gas costs associated with billed revenues.	
Total	
	<u><u>\$ (1,869,599)</u></u>

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Attachment III-E-1
 Witness: K.L. Metzger
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NATIONAL FUEL
ANALYSIS OF ENTRIES TO DEFERRED COST OF GAS PURCHASES
FOR THE TWELVE MONTHS ENDED JUNE 30, 2022

	<u>ACCOUNT - DEBIT / (CREDIT)</u>		<u>Net Activity</u>	<u>Effect on</u>
	<u>191140</u>	<u>191220</u>		<u>Purchased</u>
				<u>Gas Expense</u>
				<u>Dr / (Cr)</u>
July 2021	63,156	1,224,462	1,287,619	1,287,619
August 2021	(310,964)	1,946,673	1,635,708	1,635,708
September 2021	(408,651)	2,111,565	1,702,913	1,702,913
October 2021	(1,894,171)	1,893,660	(512)	(512)
November 2021	(6,445,906)	9,189,294	2,743,389	2,743,389
December 2021	308,547	(901,633)	(593,085)	(593,085)
January 2022	(4,907,382)	(221,271)	(5,128,652)	(5,128,652)
February 2022	3,954,445	(5,414,256)	(1,459,811)	(1,459,811)
March 2022	2,294,674	(3,950,116)	(1,655,442)	(1,655,442)
April 2022	2,207,924	12,701,159	14,909,083	14,909,083
May 2022	3,463,971	(1,622,620)	1,841,352	1,841,352
June 2022	1,053,392	4,279,901	5,333,293	5,333,293
	(620,963)	21,236,819	20,615,855	20,615,855

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III-E-2

Request:

Provide details of items and amounts comprising the accounting entries for Deferred Fuel Cost at the beginning and end of the test year.

Response:

See Section 53.53.III.E.1 for details of entries for Deferred Fuel Cost for the Company at June 30, 2021 and 2022.

Prepared by or under the supervision of: Karen L. Metzger

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III-E-3

Request:

Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased, manufactured and transported.

Response:

Please see attachment GDH-III-E-3.

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Attachment GDH III-E-3

RECONCILIATION OF HISTORIC TEST YEAR SALES AND LINE LOSSES - PENNSYLVANIA DISTRIBUTION
 (All Volumes in MCF)

	NFGDC		NFGSC	NFGSC	Free Gas	Exchanges	NY to PA	Total	Transportation	Sales	Reserved	Off-System	Total	Total Receipts	less	Total Deliveries	Percent
	Supply to PA, Distribution	Local Production															
Jun-22	1,533,049	240,081	150	142	750	3,439	1,777,611	1,381,189	436,175	665	0	0	1,818,029	-40,418		-2.27%	
May-22	2,027,116	250,605	580	357	3,036	3,624	2,285,318	1,602,103	801,371	1,167	0	0	2,404,641	-119,323		-5.22%	
Apr-22	3,707,617	233,874	808	524	6,414	3,498	3,952,735	2,134,985	1,928,410	3,097	0	0	4,066,492	-113,757		-2.88%	
Mar-22	5,233,298	222,164	1,094	689	2,319	4,268	5,463,832	2,754,158	2,835,347	4,247	0	0	5,593,752	-129,920		-2.38%	
Feb-22	6,264,649	201,088	1,550	996	8,505	4,306	6,481,094	2,976,118	3,387,245	5,636	0	0	6,368,999	112,095		1.73%	
Jan-22	7,835,438	216,014	1,113	904	2,697	4,919	8,061,085	3,581,046	4,362,711	8,082	0	0	7,951,839	109,246		1.36%	
Dec-21	5,218,356	231,533	922	659	4,503	3,173	5,459,146	2,753,630	2,638,135	5,301	0	0	5,397,066	62,080		1.14%	
Nov-21	4,647,562	237,250	460	350	5,380	3,906	4,894,908	2,496,693	2,272,986	4,926	0	0	4,774,605	120,303		2.46%	
Oct-21	2,243,886	256,605	129	161	-319	3,392	2,503,854	1,768,297	816,428	1,586	0	0	2,586,311	-82,457		-3.29%	
Sep-21	1,758,816	242,526	49	87	390	3,267	2,005,135	1,624,010	434,354	674	0	0	2,059,038	-53,903		-2.69%	
Aug-21	1,700,816	244,835	74	66	-429	3,208	1,948,570	1,637,914	352,417	499	0	0	1,990,830	-42,260		-2.17%	
Jul-21	1,600,221	241,483	63	131	-711	2,629	1,843,816	1,495,357	323,816	422	0	0	1,819,595	24,221		1.31%	

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III-E-4

Request:

Provide detailed calculations substantiating the adjustment to revenues for annualization of changes in number of customers and annualization of changes in volume sold for all customers for the test year.

- a. Break down changes in number of customers by rate schedules.
- b. If an annualization adjustment for changes in customers and changes in volume sold is not submitted, please explain.

Response:

- a. Please refer to the testimony and exhibits of Company witness Jeremy R. Barber, National Fuel Statement No. 14. Monthly revenue calculations are provided for the fully projected future test year, future test year, and historic test year. Schedule 4 of each of Mr. Barbers' exhibits includes monthly customer counts and volumes by service class. The annual totals by service class are summarized on Schedule 2 of each exhibit.
- b. Not applicable.

Prepared by or under the supervision of: Jeremy R. Barber

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III-E-5

Request:

Submit a schedule showing the sources of gas supply associated with annualized MCF sales.

Response:

Please see the response to III-E-30.

Prepared by or under the supervision of: Janine M. Ward

National Fuel Gas Distribution Corporation
Pennsylvania Division
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III-E-6

Request:

Supply, by classification, Operating Revenues--Miscellaneous for test year.

Response:

Please refer to Jeremy R. Barber's National Fuel Exhibit JRB-1. Schedule 1 lists Other Operating Revenues by FERC account.

Prepared by or under the supervision of: Jeremy R. Barber

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III-E-7

Request:

Provide details of respondent's attempts to recover uncollectible and delinquent accounts.

Response:

ACTIVE DELINQUENT RESIDENTIAL COLLECTIONS

Residential collection activity in Pennsylvania is governed by Title 52 Pennsylvania Code Chapter 56, Chapter 14, and other guidelines and/or directives issued by the Bureau of Consumer Services.

1. The net amount billed becomes due for all residential accounts no less than twenty (20) days after the mailing of the monthly bill. Industrial, commercial and public authority accounts are due no less than fifteen (15) days after the mailing of the monthly bill.
2. Approximately thirty-one (31) days following the mailing of the monthly bill, residential accounts considered "sufficiently delinquent" are mailed a final termination notice.

A formula is used to determine those accounts which are "sufficiently delinquent." Among other things, the formula considers the following:

- a. the amount of the arrears
 - b. any energy assistance pledges
 - c. any credit in the balanced billing plan associated with the prior balance
3. The final termination notice states that service will be terminated no less than (10) days from the date of mailing unless one of the following occurs:
 - a. A payment is received
 - b. A satisfactory payment arrangement is made
 - c. A billing dispute is filed with National Fuel ("Company") or the Pennsylvania Public Utility Commission; or
 - d. A certified medical emergency exists

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III-E-7 (Cont.)

4. The Company must review with the customer certain items prior to discussing payment agreements.

When a customer contacts the Company before termination, we must first explain:

- 56.97(a)(1) The reasons for the proposed termination.
- 56.97(a)(2) All available methods for avoiding a termination, including:
 - i. Tendering payment in full or otherwise eliminating the grounds for termination.
 - ii. Entering a payment arrangement.
 - iii. Paying what is past due on the most recent previous company negotiated or Commission payment arrangement.
- 56.97(a)(3) Information about the universal service programs, including customer assistance program. Refer customer to the program to determine eligibility and to apply for enrollment.
- 56.97(a)(4) The medical emergency procedures.

After explaining the above, the Company may negotiate a payment arrangement. If the Company and the customer are not successful in negotiating an agreement, then 56.97(b)(1)(2) and (3) would be provided when appropriate.

- 56.97(b)(1) The right of the customer to file a dispute with the utility and, thereafter, an informal complaint with the Commission.
- 56.97(b)(2) The procedures for resolving disputes and informal complaints, including the address and telephone number of the Commission.
- 56.97(b)(3) The duty of the customer to pay any portion of a bill which the customer does not dispute.

5. For those customers who have not taken steps to avoid termination, the Company “shall attempt to contact the customer or occupant, to provide notice of the proposed termination at least three days prior to the scheduled termination, using one or more of the following methods” [1406 (b)(1)(ii)]
- a. in person;
 - b. by telephone. Phone contact shall be deemed complete upon attempted calls on two separate days to the residence between the hours of 8 a.m. and 9 p.m. if the calls were made at various times each day; or

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III-E-7 (Cont.)

- c. by e-mail, text message or other electronic messaging format consistent with the commission's privacy guidelines and approved by commission order.
 - d. In the case of electronic notification only, the customer must affirmatively consent to be contacted using a specific electronic messaging format for purpose of termination.
6. On the proposed termination date, the serviceperson will: (1) accept payment of arrears or a specified amount, leaving service on; or (2) determine a medical emergency exists, leaving service on; or (3) see a receipt, leaving service on; or (4) terminate service. "During the months of December through March, unless personal contact has been made with the customer or responsible adult by personally visiting the customer's residence, the public utility shall, 48 hours of the scheduled date of termination, post a notice of the proposed termination at the service location." [1406(b)(1)(iii)]
7. For Winter Termination 1406(e)(1) severely restricts service terminations for customers with household incomes at or below 250% of the Federal Poverty Level.
8. Per 56.100(h), a survey of terminated accounts is conducted for premises where heat related service has been terminated within the past year for any of the grounds in 56.81 (relating to authorized termination of service). The survey is completed by December 1 and results reported to the Bureau of Consumer Services on or before December 15 of each year. On February 1 of each year, updated survey results are reported to the Bureau of Consumer Services reflecting any change in the status of the accounts subsequent to the December 15 filing, including any accounts terminated in December. A recent copy of the letter from the Bureau of Consumer Services and survey dated August 22, 2022, are part of the exhibit at pages 5 to 7.

FINAL BILL COLLECTIONS

Below is a description of the final bill placement process:

1. Approximately twenty-two (22) days after posting of the final statement, the net bill becomes due.
2. Approximately forty-seven (47) days after posting or twenty-five (25) days past due, the final bill is outsourced to a primary collection agency. The primary collection agency attempts telephone contact, mails additional past due notices and performs skip tracing where applicable. Past due accounts are credit reported at the time the debt is submitted to a primary collection agency.

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III-E-7 (Cont.)

3. Approximately four-hundred-twelve (412) days after posting of the final statement or three-hundred-ninety (390) days past due, the final bill is returned to National Fuel from the primary collection agency.
4. Approximately four-hundred-fifteen (415) days after posting of the final statement or three-hundred-ninety-three (393) days past due, the final bill is referred to a secondary collection agency. Additional telephone contact is attempted by the agency, notices are mailed and skip tracing occurs. The debtors are also credit reported.
5. Approximately seven-hundred-eighty (780) days after posting of the final statement or seven-hundred-fifty-eight (758) days past due, the secondary placement is returned to National Fuel from the secondary collection agency.
6. Approximately seven hundred-eighty-three (783) days after mailing of the final statement or seven-hundred-sixty-one (761) days past due, the final bill is referred to a tertiary collection agency. Additional telephone contact is attempted, notices are mailed and skip tracing occurs. Once again, the debtors are credit reported.
7. Approximately one-thousand-one-hundred-forty-eight (1,148) days after posting or one-thousand-one-hundred-twenty-six (1,126) days past due, the account is returned to National Fuel. The account is no longer actively pursued by the collection agency but remains assigned to the agency for warehousing purposes.

UNCOLLECTIBLE ACCOUNTS

Unpaid finals are determined to be uncollectible and are written off to Bad Debt approximately three-hundred-sixty-five (365) days after the mailing of the final statement or three-hundred-forty-three (343) days past due. As indicated above final bill collection activity may continue up to two (2) years after write-off, for a total of three (3) years.

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III-E-7 (Cont.)



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET
HARRISBURG, PENNSYLVANIA 17120

August 22, 2022

Dear Utility Company Executive:

In accordance with 52 PA Code § 56.100(h) and § 56.100(i), all utilities subject to this Chapter are required to conduct the Cold Weather Survey (CWS) on those premises where heat-related services, including any landlord-ratepayer accounts, have been terminated during the year. Utilities are reminded that all accounts terminated in accordance with the regulations at § 56.81 (relating to authorized termination of service) or § 56.98 (relating to termination for unauthorized use, fraud, tampering, or tariff violations) must be included in the survey results – including those terminated for failure to permit access to meters.

The regulations require utilities to, within 90 days prior to December 1, survey and attempt to make post-termination personal contact with an occupant or responsible adult at the premises and in good faith attempt to reach an agreement regarding payment of any arrearages and restoration of service. In order to ensure that personal contact is made prior to December 1, the Bureau of Consumer Services (BCS) recommends beginning to survey off accounts starting September 1, 2022.

The primary goal of this survey is to afford occupants at the affected premises the opportunity to avoid going through the winter months without heat-related services. BCS is particularly concerned about residential service accounts where service was terminated on or after January 1, 2022 and has not been reconnected.

For any accounts terminated in 2022, utilities should make at least four attempts to contact a responsible adult occupant at properties where services were terminated and remain off. These four contact attempts should include a combination of telephone calls, letters, emails, texts, and personal visits to the premises. Utility representatives should make attempts to establish contact on different days of the week and at different times of the day (including evening hours). If these attempts are unsuccessful, BCS requests a personal visit to the premises for a final attempt to communicate with the occupants or to determine that the premises is vacant.

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III-E-7 (Cont.)

When reporting the results of the 2022 CWS, please use the attached *2022 Cold Weather Survey Template* (Excel Workbook) to report the status of accounts terminated through November 30, 2022. The report should be returned to BCS no later than the close of business on December 15, 2022. Reporting instructions are provided along with the Template.

Along with the 2022 CWS results, BCS requests that utilities provide a follow-up count of premises where services were terminated in 2021, not re-established, and have remained off through 2022. Please submit 2021 follow-up data on the separate spreadsheet tab of the Template (2021 Follow-up). BCS asks that you make sure to also include these premises in your 2022-2023 contact attempts, but do not report again.

BCS monitors the accounts categorized and reported as vacant in the survey and requests detailed information including the address, zip code, date verified, and means of determination for each property. Please provide this information by completing the 2022 Vacant List tab on the Template.

BCS strongly encourages utilities to refer consumers to available low-income assistance programs and 211 resources (e.g., Customer Assistance Program, the Low-Income Home Energy Assistance Program, and Hardship Fund Program, 211 website, and county assistance offices) and to leave special information packets at premises where service is off. The packets should contain information about contacting the utility directly, applications for energy assistance, and information about any other special assistance programs.

Thank you for your continued cooperation with this important health and safety matter. Please direct your responses or any questions to Kathy Solence at ksolence@pa.gov and Sarah Dewey sdewey@pa.gov.

Sincerely,

Alexis Bechtel

Alexis Bechtel, Director
Bureau of Consumer Services

Attachments

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Docket No. R-2022
 NFGDC 2022 Base Rate Case
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III-E-7 (Cont.)

Form A					
2022 Cold Weather Survey Pennsylvania Public Utility Commission Bureau of Consumer Services					
Only <u>HEAT-related</u> properties should be included in the survey		Initial Survey (1/1 - 11/30) <i>Due 12/15</i>	Update to Initial Survey (1/1 - 11/30) <i>Due 2/1</i>	December Survey (12/1 - 12/31)	Final Survey Results (As of 2/1/2023)
1	Number of heat-related residential properties terminated.		EXCLUDED Properties Surveyed		0
2	Number of heat-related residential properties to be surveyed (those that your records show as not reconnected).				0
<i>Total of A through E below: #2 above <u>must match</u> this total</i>		0	0	0	0
3	Number of heat-related residential properties terminated this year but reconnected prior to Cold Weather Survey (i.e. NOT included in the survey)		See Regs Tab	See Regs Tab	

Results					
Place each of the properties from Item #2 above into one of the following categories:					
A	Number of vacant premises (reasonably sure).				0
B	(i.) Number of accounts where contact was made and service was reconnected with a payment arrangement/settlement agreement, or where service was connected in a new name, or where service was reconnected for other reasons. (ii.) WATER Utilities ONLY: Number of accounts where heat-related water service was only discovered after service was terminated on or after December 1st; therefore, service was immediately reconnected.	N/A	N/A		0
C	Number of accounts where unauthorized use was discovered. No payment arrangement established, service will remain on (with or without contact).				0
D	Number of accounts where no contact was made and premises appear to be occupied:				0
	(i.) Number of these accounts identified as non-low-income customers or income is unknown.				0
	(ii.) Number of these accounts identified as low-income customers (Do not include CAP customers, report CAP customers in (iii) below).				0
	(iii.) Number of these accounts identified as CAP customers who have defaulted on their agreement				0
<i>Total of D(i) through D(iii) above: D <u>must match</u> this total</i>		0	0	0	0
E	Number of heat-related premises that are occupied and the regulated utility service has not been reconnected:				0
	(i.) Number of these accounts identified as non low income customers or income is unknown.				0
	(ii.) Number of these accounts identified as low income customers (Do not include CAP customers, report CAP customers in (iii) below).				0
	(iii.) Number of these accounts identified as CAP customers who have defaulted on their agreement				0
<i>Total of E(i) through E(iii) above: E <u>must match</u> this total</i>		0	0	0	0
	(iv.) Number of these accounts who are using an alternative heating source. Identify the heating source below:				0
	Heating With:				0
	1. Kerosene Heater				0
	2. Electric Space Heater				0
	3. Wood/Coal Stove or Furnace				0
	4. Fireplace				0
	5. Kitchen Stove/Oven				0
	6. Oil-Filled Space Heater				0
	7. Other (Specify):				0
<i>Total of 1 through 7 (heat source) above: E(iv) <u>must match</u> this total</i>		0	0	0	0

Utility Name:	
Contact Person:	
Phone Number:	
Email Address:	

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III-E-8

Request:

Describe how the net billing and gross billing is determined. For example, if the net billing is based on the rate blocks plus FCA and STA, and the gross billing is determined by a percentage increase (1, 3 or 5 percent), then state whether the percentage increase is being applied to all three items of revenue--rate blocks plus FCA and STA.

Response:

National Fuel does not have a provision for gross and net billing in its tariff.

Prepared by or under the supervision of: Jeremy R. Barber

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III-E-9

Request:

Describe the procedures involved in determining whether forfeited discounts or penalties are applied to customer billing.

Response:

The following is contained in the Rules and Regulations section of Company's current tariff.

Section 15 (Billing): "The late payment date specified on the monthly bill is not less than fifteen days from date the bill is mailed except that, for service under, or billed in conjunction with, residential rate schedules, the late payment date is not less than twenty days from the date the bill is mailed."

Section 16 (Penalty Charges): "If the customer fails to pay his gas bill by the late payment date, a penalty will be charged. Payments received by mail will be considered paid on the date of the postmark. Where a customer receives natural gas supply service from a qualified Supplier under Rate Schedule SATS but is not participating in the Company POR program, late payment charges will be applied to the Supplier charges only if the customer has agreed to pay Supplier late payment charges. Otherwise, late payment charges will be based on the distribution charges of the Company and natural gas supply charges of either the Company or Supplier. The penalty charged to all customers shall be 1.50% on the full unpaid and overdue balance.

Prepared by or under the supervision of: Jeremy R. Barber

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III-E-10

Request:

Provide annualization of revenues as a result of rate changes occurring during the test year, at the level of operations as of end of the test year.

Response:

Please refer to the testimony and exhibits of Company witness Jeremy R. Barber, Statement No. 14. Monthly revenue calculations are provided for the fully projected future test year, future test year, and historic test year. Schedule 4 of each Mr Barber's exhibits shows a monthly revenue price out of customer counts and volumes, which both fluctuate seasonally. Historical and projected rate changes are reflected in the appropriate effective month. The annual revenue totals from Schedule 4 are summarized by service class on Schedule 2 of each of Mr. Barbers's exhibits.

Prepared by or under the supervision of: Jeremy R. Barber

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III-E-11

Request:

Provide a detailed billing analysis supporting present and proposed rates by customer classification and/or tariff rate schedule.

Response:

Please refer to the testimony and exhibits of Company witness Jeremy R. Barber, Statement No. 14. The following exhibits each contain detailed schedules showing the present and proposed rates.

National Fuel Gas Exhibit JRB-1 (FPFTY at Current Rates)
National Fuel Gas Exhibit JRB-2 (FPFTY at Proposed Rates)
National Fuel Gas Exhibit JRB-3 (FTY at Current Rates)
National Fuel Gas Exhibit JRB-4 (FTY at Proposed Rates)
National Fuel Gas Exhibit JRB-5 (HTY at Current Rates)
National Fuel Gas Exhibit JRB-6 (Normalized HTY at Current Rates)
National Fuel Gas Exhibit JRB-7 (Normalized HTY at Proposed Rates)

Prepared by or under the supervision of: Jeremy R. Barber

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III-E-12

Request:

Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

Response:

Please see attachment III-E-12.

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III-E-12 (Cont.)

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 RETAIL HEATING SALES
 TWELVE MONTHS ENDED JUNE 2022, 2021, 2020, 2019
 (VOLUMES IN MCF)**

RETAIL RESIDENTIAL - HEATING (actual)	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
JULY	324,477.2	352,001.9	331,418.5	322,593.4
AUGUST	296,601.7	300,367.7	300,578.4	301,042.9
SEPTEMBER	313,877.1	350,144.4	301,966.5	318,155.2
OCTOBER	431,434.2	700,433.2	508,875.1	555,860.5
NOVEMBER	1,251,072.2	1,282,301.5	1,518,735.6	1,631,169.0
DECEMBER	2,454,800.9	2,429,018.6	2,713,051.6	2,833,010.1
JANUARY	3,325,420.3	3,269,668.5	2,967,001.2	3,196,456.9
FEBRUARY	3,677,581.8	3,495,109.6	3,012,959.7	3,565,493.0
MARCH	2,855,329.9	2,847,386.8	2,635,736.4	3,279,128.8
APRIL	2,199,220.6	1,715,911.4	2,031,937.0	2,138,885.2
MAY	1,282,357.0	1,263,328.3	1,529,258.5	1,165,902.8
JUNE	479,443.8	553,963.4	637,403.3	562,014.5
TOTAL	18,891,616.7	18,559,635.3	18,488,921.8	19,869,712.3
RETAIL COMMERCIAL - HEATING (actual)	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
JULY	184,711.9	184,851.4	206,181.0	195,728.3
AUGUST	180,140.2	167,280.3	181,900.0	184,763.6
SEPTEMBER	181,002.3	180,160.1	186,175.2	188,851.8
OCTOBER	211,689.7	261,917.8	231,368.0	237,871.3
NOVEMBER	426,363.7	451,787.2	518,769.7	565,909.0
DECEMBER	815,990.7	774,847.3	926,148.1	959,069.4
JANUARY	1,079,860.3	1,097,996.9	1,060,135.6	1,125,642.2
FEBRUARY	1,322,717.0	1,217,670.0	1,072,728.3	1,324,394.9
MARCH	1,033,986.4	1,059,268.3	963,527.8	1,173,400.5
APRIL	811,518.9	688,937.4	705,354.8	852,810.2
MAY	504,547.8	484,758.4	514,712.3	469,387.0
JUNE	246,724.4	285,116.5	291,067.1	284,841.1
TOTAL	6,999,253.3	6,854,591.6	6,858,067.9	7,562,669.3

Prepared by or under the supervision of Gregory D. Harts.

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III-E-12 (Cont.)

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACTUAL HEATING DEGREE DAYS
 TWELVE MONTHS ENDED JUNE 2022, 2021, 2020, 2019**

Heating Degree Days (actual)	<u>2021 - 2022</u>	<u>2020 - 2021</u>	<u>2019 - 2020</u>	<u>2018 - 2019</u>
JULY	9	11	8	4
AUGUST	0	0	0	0
SEPTEMBER	3	19	7	10
OCTOBER	60	162	91	122
NOVEMBER	374	365	479	547
DECEMBER	757	745	877	923
JANUARY	1,012	1,015	924	1,010
FEBRUARY	1,153	1,095	940	1,109
MARCH	853	877	823	1,039
APRIL	635	490	633	673
MAY	367	370	486	383
JUNE	84	109	123	122
TOTAL	5,307	5,258	5,391	5,942

Prepared by or under the supervision of Gregory D. Harts.

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III-E-13

Request:

Provide a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Also, provide an explanation of any change in block structure and the reasons therefor.

Response:

Please refer to National Fuel Statement No. 19, direct testimony of John Taylor for further detail concerning block structure changes.

Prepared by or under the supervision of: John Taylor

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III-E-14

Request:

Provide the following statements and schedules. The schedules and statements for the test year portion should be reconciled with the summary operating statement.

- a. An operating revenues summary for the test year and the year preceding the test year showing the following (Gas MCF):
 - (i) For each major classification of customers
 - (a) MCF sales
 - (b) Dollar Revenues
 - (c) Forfeited Discounts (Total if not available by classification)
 - (d) Other and Miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.
 - (ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.
 - (iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate revenue categories, from:
 - (a) Fuel Adjustment Surcharge
 - (b) State Tax Surcharge
 - (c) Any other surcharge being used to collect revenues.
 - (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.
- [The schedule should also show number of customers and unit of sales (Mcf), and should provide number of customers by service classification at beginning and end of test year.]
- b. Provide details of sales for resale, based on periods five years before and projections for five years after the test year, and for the test year. List customers, Mcf sold, revenues received, source of Mcf sold (storage gas, pipeline gas, manufactured gas, natural or synthetic), contracted or spot sales, whether sales are to affiliated companies, and any other pertinent information.

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III-E-14 (Cont.)

Response:

- a. (i) Please see the testimony and exhibits of Company witness Jeremy R. Barber. The information requested in subparts (a) through (d) is summarized by service class in Schedule 2 of Exhibit JRB-1 through JRB-7. Additional supporting detail is available in subsequent schedules, which show customers and usage by service class for each month in the FPFTY, FTY and HTY.
- (ii) Please see the testimony of Company witness Jeremy R. Barber, Statement No. 14.
- (iii) The detailed price out of revenues found in Schedule 4 National Fuel Exhibits JRB-1 through JRB-7 contains a detailed breakout of all billed line items, including NFG's Rider A for gas costs, state tax adjustment surcharge, and all other riders included in the Company's tariff.
- b. Not applicable.

Prepared by or under the supervision of: Jeremy R. Barber

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III-E-15

Request:

State manner in which revenues are being presented for ratemaking purposes:

- a. Accrued Revenues
- b. Billed Revenues
- c. Cash Revenues

Provide details of the method followed.

Response:

Revenues are reported for ratemaking purposes on an "as billed" basis. "Unbilled" or accrued revenues are not including in the Future Test Year or Fully Projected Future Test Year.

Prepared by or under the supervision of: Jeremy R. Barber

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III-E-16

Request:

If revenue accruing entries are made on the books at end of each fiscal period, give entries made accordingly at the end of the test year and at the beginning of the year. State whether they are reversed for ratemaking purposes.

Response:

Refer to Attachment III-E-16.

Prepared by or under the supervision of: Karen L. Metzger

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Attachment III-E-16
K.L. Metzger
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The following entry was made at the beginning of the test year (6/30/2021):

Cr. 173 Accrued Utility Revenue	2,737,384
Dr. 480-481 Gas Revenues	2,257,568
Dr. 489.2 Gas Revenues	479,816
Dr. 401999 Purchased Gas Sold	1,213,379
Dr. 191 Deferred Gas Costs	1,213,379

The following entry was made at the end of the test year (6/30/2022):

Cr. 173 Accrued Utility Revenue	1,991,604
Dr. 480-481 Gas Revenues	1,617,127
Dr. 489.2 Gas Revenues	374,477
Dr. 401999 Purchased Gas Sold	1,053,392
Dr. 191 Deferred Gas Costs	1,053,392

For ratemaking purposes, revenues are presented on an as billed basis and therefore, the accrual for unbilled gas revenues is not included.

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III-E-17

Request:

State whether any adjustments have been made to expenses in order to present such expenses on a basis comparable to the manner in which revenues are presented in this proceeding (i.e.-- accrued, billed or cash).

Response:

No such adjustments have been made to expenses. Expenses are presented on a basis comparable to the manner in which revenues are presented in this proceeding.

Prepared by or under the supervision of: A. Formato

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III-E-18

Request:

If the utility has a Fuel Adjustment Clause:

- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
- b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
- c. If fuel cost deferment is used at the end of the test year, give
 - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
 - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
- d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
- e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
- f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any difference between FAC Revenues and excess fuel costs. [The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto].

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III-E-18 (Cont.)

Response:

a) Total gas costs are as follows:

- 1) Quarterly filing effective May 1, 2021
 For the period May 1, 2021 – July 31, 2021
 GAC = Gas Adjustment Charge
 NGSC = Natural Gas Supply Charge

	Total	Distribution Charge	GAC	NGSC
All basic customers	\$3.7905	\$0.3173	\$(0.3396)	\$3.8128

NOTE: The Distribution charge is included in the tariff billing rate Distribution charge

- 2) Annual filing effective August 1, 2021
 For the period August 1, 2021 – October 31, 2021
 GAC = Gas Adjustment Charge
 NGSC = Natural Gas Supply Charge

	Total	Distribution Charge	GAC	NGSC
All basic customers	\$4.7031	\$0.2347	\$0.0888	\$4.3796

NOTE: The Distribution charge is included in the tariff billing rate Distribution charge

- 3) Quarterly filing effective November 1, 2021
 For the period November 1, 2021 – January 31, 2022
 GAC = Gas Adjustment Charge
 NGSC = Natural Gas Supply Charge

	Total	Distribution Charge	GAC	NGSC
All basic customers	\$6.3617	\$0.2693	\$0.0139	\$6.0785

NOTE: The Distribution charge is included in the tariff billing rate Distribution charge

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- 4) Quarterly filing effective February 1, 2022
 For the period February 1, 2022 – April 30, 2022
 GAC = Gas Adjustment Charge
 NGSC = Natural Gas Supply Charge

	Total	Distribution Charge	GAC	NGSC
All basic customers	\$6.0807	\$0.2779	\$0.0139	\$5.7889

NOTE: The Distribution charge is included in the tariff billing rate Distribution charge

- 5) Quarterly filing effective May 1, 2022
 For the period May 1, 2022 – July 31, 2022
 GAC = Gas Adjustment Charge
 NGSC = Natural Gas Supply Charge

	Total	Distribution Charge	GAC	NGSC
All basic customers	\$6.4713	\$0.2836	\$0.0139	\$6.1738

NOTE: The Distribution charge is included in the tariff billing rate Distribution charge

- b) The purchase gas cost included in base tariff rates on June 30, 2022, are:

	Total	Distribution Charge	GAC	NGSC
All basic customers	\$6.4713	\$0.2836	\$0.0139	\$6.1738

NOTE: The Distribution charge is included in the tariff billing rate Distribution charge

- c) (i) During the twelve-month period ended June 30, 2021, the cost of purchased gas was less than revenues collected in tariff rates by \$1,248,648

- c) (ii) During the twelve-month period ended June 30, 2022, the cost of purchased gas exceeded revenues collected in tariff rates by \$6,477,289

- d) All purchased gas cost is included in base tariff rates for the twelve-months ended June 30, 2022.

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e) The cost of purchased gas charged to the operating expense account during the twelve-month period ended June 30, 2022, totaled \$150,072,810

f) (i) All purchased gas cost is included in based rates for the twelve-month period ended June 30, 2022.

f) (ii) The excess of purchased gas costs over base rates for the twelve-month period ended June 30, 2022, is \$6,477,289

The undercollection of gas cost for the twelve-months ended June 30, 2022, is primarily because commodity costs were higher than projected.

Prepared by or under the supervision of: Janine M. Ward

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III-E-19

Request:

Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

Response:

Please see attachment III-E-19.

Prepared by or under the supervision of Gregory D. Harts.

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III-E-19 (Cont.)

				HISTORIC TEST YEAR	FUTURE TEST YEAR	FULLY PROJECTED TEST YEAR
ACTUAL THROUGHPUT (MCF)	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
RESIDENTIAL	100.0%	92.9%	93.3%	95.3%	98.5%	100.2%
COMMERCIAL	100.0%	90.8%	90.6%	92.6%	97.1%	100.1%
INDUSTRIAL	100.0%	93.1%	83.5%	94.6%	94.6%	99.5%
PUBLIC AUTHORITY	100.0%	100.2%	96.1%	103.4%	104.3%	103.3%
CUSTOMERS (AVERAGE)	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
RESIDENTIAL	100.0%	100.1%	100.8%	100.8%	100.9%	101.2%
COMMERCIAL	100.0%	100.0%	100.4%	101.1%	101.4%	101.5%
INDUSTRIAL	100.0%	100.7%	100.3%	100.7%	99.4%	99.1%
PUBLIC AUTHORITY	100.0%	102.2%	105.5%	106.4%	106.2%	106.0%

Prepared by or under the supervision of Gregory D. Harts.

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III-E-20

Request:

Provide, for test year only, a schedule by tariff rates and by service classifications showing proposed increase and percent of increase.

Response:

Please refer to National Fuel Exhibit – Exhibit D Cost of Service Study and National Fuel Exhibit – Exhibit E Proof of Revenues.

Prepared by or under the supervision of: John Taylor

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III-E-21

Request:

If a gas company is affiliated with another utility segment, such as a water or electric segment, explain the effects, if any, upon allocation factors used in the gas rate filing of current or recent rate increases allowed to the other utility segment (or segments) of the company.

Response:

The National Fuel Gas Distribution Corporation does not have another segment, such as water or electric segment.

Prepared by or under the supervision of: Donald N. Koch

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III-E-22

Request:

Provide supporting data detailing curtailment adjustments, procedures and policies.

Response:

No curtailment adjustments have been made to the retail sales volumes for the twelve months ended June 30, 2022 (Historic Test Year) or the twelve months ending (August 31, 2023 (Future Test Year). No curtailments have been imposed since the severe weather conditions of the 1976-1977 heating season.

See pages 1 through 8 of E-III-22 for the Natural Gas Emergency Plan policies and procedures of National Fuel Gas Distribution Corporation applicable to the Pennsylvania Rate Jurisdiction. The Company's Natural Gas Emergency Plan can also be located at the Company's website www.nationalfuelgas.com.

Prepared by or under the supervision of Gregory D. Harts.

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PENNSYLVANIA DIVISION
GAS EMERGENCY PLAN

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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A. General

National Fuel Gas Distribution Corporation ("Company" or "Distribution") is filing the following Natural Gas Emergency Plan ("Plan") with the Pennsylvania Public Utility Commission ("Commission"), in accordance with the requirements set forth at 52 Pa. Code § 59.71-59.75, reflecting the Company's unique operational characteristics and design criteria. The Plan contains simplified and understandable rules and regulations so that all of the Company's customers and each Natural Gas Supplier ("NGS") licensed to provide services to their customers can have a responsive action plan in place to protect themselves and their property in the event of a crisis. Provisions governing the Plan included in the Company's Tariff under Rule 26, Rules and Regulations are referenced within the Plan as "Rule 26". The Plan is also located at the Company's website www.nationalfuelgas.com. The Company shall file revisions to the Plan when and as appropriate, or as directed by the Commission.

As part of the emergency planning process the Company shall attempt to make every reasonable effort to make contractual or informal arrangements with our transportation customers, the NGSs serving transportation customers, sales customers and others to obtain supplies or, as an alternative, to implement usage reductions so that resorting to firm service reductions under § 59.73 Emergency Action can be avoided, or the severity of the supply or capacity disruption can be mitigated. The purpose of these arrangements is to provide a means to minimize the potential of supply shortfalls that threaten public health and safety, and not to make up for inadequate performance by individual parties.

B. Preliminary Actions

The Company's natural gas emergency plan includes provisions addressing:

1. Load Management Actions:
 - a. If not already in effect, declare overrun service to be unavailable for all transportation service customers without contractual standby service.
 - b. Interrupt all Load Balancing Service retail sales volumes in excess of established customer Billing Demand Units.
 - c. Interrupt customer loads categorized as interruptible, whether contractual or by character of service.
2. Operational Flow Orders:
 - a. During any period in which Distribution determines, in its sole discretion, that its ability to accommodate imbalances is restricted or impaired (i.e. "Critical Period"), or in order to maintain system operational integrity, or to prevent a curtailment or gas emergency, an

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Operational Flow Order (“OFO”) shall be issued. OFOs are issued when other actions have failed to eliminate reliability concerns. A Critical Period is a period of operational stress or impending potential stress that may impact the integrity of Distribution's system or a force majeure event. Non-compliance with OFOs, in addition to penalties, could lead the system into a curtailment situation. A primary purpose of an OFO is to keep or restore the system or an affected part of the system into operational balance. Upon request of a Direct Customer or a NGS, Distribution shall consider, if time permits, adjustments to deliveries or consumption outside of DDQ levels/tolerances if, in Distribution's sole discretion, such adjustments benefit system operations and are confirmable by Distribution.

- b. Distribution will attempt to provide 24 hours notice of an OFO unless circumstances exist which require an immediate response. The OFO notice will note the time of issuance, date and time the OFO takes effect, and estimated duration. The OFO notice will communicate the actions required of NGSs and Direct Customers, the reasons for those actions required, and will provide periodic update(s) to enable parties to continue their planning functions. Such actions as required in the OFO notice will be limited in scope and duration and as localized as possible to meet the required objective.

3. Voluntary usage reductions:

To the extent possible Distribution will appeal to all gas customers to voluntarily reduce gas usage. The Company has a communications plan containing a series of pre-drafted news releases and a list of media contacts, telephone numbers, fax numbers, and e-mail addresses. During a natural gas event information will be developed and disseminated through Distribution's Corporate Communications department. The Company will coordinate with the necessary officials and/or agencies to keep the public apprised of the status and duration of any natural gas event.

The Company will attempt to reach larger commercial and industrial customers by issuing news bulletins, through any means necessary, requesting that nonessential natural gas usage be reduced.

Appeals will also be made to residential and smaller commercial customers, including requests that they turn their thermostats back by (number) degrees and maintain that temperature until further notice. In addition other small, non-residential customers who use natural gas for purposes other than space heating would be encouraged to reduce their natural gas consumption by a minimum of (number) %.

The Company has established a toll free emergency hotline at 1-866-866-5958. Customers may call this number to hear more information on the status of this emergency and updates will be offered frequently as National Fuel continues to monitor conditions and the status of natural gas deliveries on its system.

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Customers may also refer to the Company's web site at <http://www.nationalfuelgas.com> for up to date information.

- C. Emergency Action/Mandatory usage reductions:
1. An emergency exists whenever the aggregate demand of firm service customers on the Company's system or confined segment of the system exceeds or threatens to exceed the gas supply or capacity that is actually and lawfully available to the Company to meet the demands, and the actual or threatened excess creates an immediate threat to the Company's operating integrity with respect to Priority 1 customers as defined in Rule 26. A (4).
 2. If, in the sole judgment of the Company, there is sufficient time, the Company shall use reasonable business and operational efforts to: interrupt all interruptible services, issue operations flow orders, and call for voluntary usage reductions by all customers before taking action under subsection 3. The Company shall take these three actions sequentially to the extent feasible.
 3. In the event of an emergency as described in subsection 1, the Company may require each commercial and industrial retail and transportation customer that is not a Priority 1 customer under subsection 9 to reduce its consumption of gas.
 - a. The reduction required shall be determined by the Company without regard to priorities of use, as necessary to minimize the potential threat to public health and safety.
 - b. The minimum authorized usage may not be lower than the minimum usage of firm service for plant protection use.
 - c. When all other service has been curtailed except for Priority 1 service and the Company continues to be unable to meet Priority 1 requirements, the Company shall utilize measures designed to minimize harm to customers if curtailments to plant protection use are found to be necessary.
 - d. Consistent with the Company's responsibility to maintain system integrity at all times, the Company shall restore service as soon as practicable to any gas-fired electric generation facility that is deemed critical to electric system reliability by the electrical system's control area operator.
 4. Mandatory reduction under subsection 3 shall be for a period specified by the Company until further notice. The Company may change a customer's authorized usage, upon notice, at any time during an emergency.
 5. Mandatory reductions under subsection 3 shall be for a maximum duration of 5 business days unless extended by Commission order. As an alternative to extending mandatory reductions under subsection 3, the Commission may order the Company to initiate priority-based curtailments under subsection 6.

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6. In determining whether to order the Company to initiate priority-based curtailments, the Commission will examine whether the Company did the following:
 - a. Interrupted all interruptible services.
 - b. Issued operation flow orders.
 - c. Called for voluntary usage reduction by all customers.
7. Upon issuance of a Commission order to initiate priority-based curtailments, the Company shall provide all affected customers the maximum notice possible, via telephone, fax, electronic data interchange, or any other reasonable means of notification specifying the curtailment percentage of the customer's firm gas service and resulting allowances as may be the case.
8. Upon issuance of a Commission order to initiate priority-based curtailments, the available gas supplies to the Company shall be prorated, if practicable, among its customers according to the following priorities of use:
 - a. Customers in a higher priority category shall not be curtailed until all customers falling into a lower priority category have been restricted to plant protection use levels, unless operational circumstances or physical limitations warrant a different result.
 - b. Where only a partial restriction of a classification is required, implementation shall be prorata, to the extent practical under the circumstances as set forth in the Company's curtailment plan.
9. Following are the priority categories, listed in descending order, pertaining to the curtailment of firm services:
 - a. Priority 1. Service for essential human needs use.
 - b. Priority 2. Firm services not included in essential human needs use.
 - (2.1) Plant protection gas.
 - (2.2) All other consumption not contained in (2.1) above and Priority 1. Service for essential human needs use (excluding plant protection gas).
 - (2.3) Intermediate Volume Industrial Service (IVIS) / Commercial / Public Authority consuming > 12,000 Mcf per year (excluding plant protection gas).

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- (2.4) Large Volume Industrial Service (LVIS), all industrial accounts consuming greater than 50,000 Mcf per year (excluding plant protection gas).
- (2.5) Large Industrial Service (LIS), all industrial accounts consuming greater than 200,000 Mcf per year (excluding plant protection gas).

D. Utility Liability

The Company may restrict or discontinue service in accordance with this section without hereby incurring any penalty or liability for any loss, injury or expense that may be sustained by the customer except when the restriction or discontinuation of service is a result of the Company's willful or wanton misconduct, for the duration of an emergency, to a customer that continues to take gas in violation of § 59.73.

E. Definitions:

The following words and terms have the following meanings unless the text clearly indicates otherwise:

1. Alternate fuel - Any fuel other than natural gas.
2. Alternate fuel capability - The installed and operable ability to use any fuel other than natural gas on a time sensitive basis.
3. Commercial use - Gas usage by customers engaged primarily in the sale of goods and services including consumption by office buildings, institutions and government agencies.
4. Essential human needs - Gas usage in any building where persons normally dwell including residences, apartment houses, dormitories, hotels, hospitals and nursing homes.
5. Firm service - Natural gas service offered to consumers under tariffs or contracts that anticipate no interruption.
6. Industrial use - Gas usage by customers engaged primarily in a process which creates or changes raw or unfinished materials into another form or product including the generation of electric power.
7. Interruptible service - Natural gas services that can be temporarily discontinued under term and conditions specified by tariff or contract.
8. Plant protection use - Minimum usage of natural gas required to prevent physical harm to an industrial or commercial consumer's facility, or danger to personnel at the facility, when the protection cannot be afforded through the use of an alternate fuel. Plant protection use includes usage necessary for the protection of

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the material in process as would otherwise be destroyed, but does not include deliveries required to maintain production.

9. Residential use - Gas usage in a residential dwelling or unit for space heating, air conditioning, cooking, water heating or other domestic purpose.
10. Daily Delivery Quantity ("DDQ") – A daily delivery requirement provided by the Company to the NGS based upon customer historical load profiles and/or estimates of consumption, actual consumption readings as available, as applied to any forecasted weather for a given period; either monthly, weekly, or daily.

F. Communication, Notice and Other Plan Procedures

1. Issuance of periodic reports to the media concerning the existing natural gas emergency:
 - a. The Company has a communications plan containing a series of pre-drafted news releases and a list of media contacts, phone numbers, fax numbers, and e-mail addresses. During a natural gas emergency information will be developed and disseminated through Distribution's Corporate Communications department. The Company will coordinate with public officials, regulatory agencies, media, and civil defense in keeping the public advised of the status and duration of a service interruption.
 - b. Further, the Company has established a toll free emergency hotline at (866) 866-5958. Customers may call this number to hear more information on the status of an emergency and updates will be offered frequently as National Fuel continues to monitor conditions and the status of natural gas deliveries on its system. Customers may also refer to the Company's web site at www.nationalfuelgas.com.

2. Notice to affected customers and NGSs of the expected initiation of emergency actions under § 59.73:

After the Company determines the appropriate emergency action, the Company shall issue notices to affected customers and their NGSs as soon as reasonably possible.

- a. Energy Services/Consumer Business notifies large customers via phone, fax and/or e-mail, with a follow-up letter.
- b. Corporate Communications notifies customers through various media outlets.
- c. Transportation Services notifies NGSs via automated outbound text messages and/or phone calls, the Company's web-site and e-mail lists; reminding them of their obligation to deliver or cause to be delivered at

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the city gate the DDQ for each day of the month, for each of their transportation service customers, within the appropriate tolerance bands.

- d. Government Affairs contacts local officials.
 - e. Rates & Regulatory Affairs contacts the Commission.
3. Customer and NGS delivery requirements that apply during the term of emergency action under § 59.73, regardless of customer-specific usage reductions that arise or may arise from end-use curtailments:
- a. Transportation Service may be interrupted or curtailed whenever the Company invokes emergency action provisions as set forth in this Gas Emergency Plan.
 - b. The Transportation Service Customer or its NGS must deliver or cause to be delivered at the city gate the DDQ for each day of the month, within the appropriate tolerance bands.
 - c. In the event of interruption or curtailment of Transportation Service and during such period of interruption or curtailment, the Transportation Service Customer or its NGS must sell to the Company all or a portion of the Customer's supply of gas at the higher of: the city gate cost of the appropriated natural gas, including transportation charges up to the Company's city gate, or the reasonable cost actually paid by the customer for delivered substitute energy, as documented to the Company.
4. A procedure for focusing emergency measures to confined geographic or operational portions, segments or zones of the Distribution system where a natural gas emergency exists:
- a. After the Company has defined the geographic or operational segment(s) or zone(s) of the system where a natural gas emergency exists, and an assessment has been made of the natural gas emergency, then that particular event will be coordinated between the Company's gas supply, transportation and operations areas (Emergency Response Team).
 - b. The Emergency Response Team, based on the Company's definition of the geographic or operational segment(s) or zone(s) of the system where a natural gas emergency exists, and an assessment has been made of the natural gas emergency, will implement the necessary actions required to restore the system to normal operations.
5. Procedures for establishing communications with the electric system control area operators, when the Company provides gas service to electric generation stations:
- a. PJM Interconnection LLC (PJM) shall be notified via at least one of the following means: telephone, text message, fax, electronic data interchange or any other reasonable means of notification upon

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curtailment of gas service to a gas-fired electric generation facility without alternate fuel capability.

- b. If a curtailed gas-fired electric generator is deemed critical to electric system reliability by PJM and does not have alternate fuel capability, gas service shall be restored as soon as practicable provided that gas system integrity can be maintained. Also provided the customer takes retail service, or if a transportation service customer delivers or causes to be delivered at the city gate the DDQ for each day of the month, within the appropriate tolerance bands.

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III-E-23

Request:

Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

See chart below for fuel cost in excess of base compared to fuel cost recovery.

<u>Period</u>	<u>Base Cost of Gas in Excess of Fuel Costs (\$)</u>
May 2021	2,908,887
June 2021	850,891
July 2021	(1,119,213)
August 2021	(1,909,991)
September 2021	(2,126,178)
October 2021	(1,908,423)
November 2021	(9,217,117)
December 2021	(2,158,635)
January 2022	(2,666,964)
February 2022	572,449
March 2022	1,088,865
April 2022	5,872,290
May 2022	4,672,186
June 2022	2,423,442

Prepared by or under the supervision of: Janine M Ward

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III-E-24

Request:

Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response:

See chart below for analysis of Purchased Gas.

	June 2021		June 2022	
	<u>Mcf</u>	<u>\$</u>	<u>Mcf</u>	<u>\$</u>
Local Producers	2,027,067	2,470,003	794,258	3,366,950
Upstream Producers	17,608,708	40,939,614	19,423,707	96,385,222
Other	28,637	154,026	(14,648)	229,147
Transportation	0	24,567,299	0	23,752,122
Storage	292,206	16,613,771	995,808	26,348,327
<u>Shrinkage</u>	<u>(426,200)</u>	<u>0</u>	<u>(469,737)</u>	<u>0</u>
TOTAL	19,530,418	84,744,712	20,729,388	150,081,768

Prepared by or under the supervision of: Janine M. Ward

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III-E-25

Request:

Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

See next page for calculations of the initial base cost of gas (energy cost) used in load growth calculations. See response to III-E-14 for cost adjustment associated with customers added.

Prepared by or under the supervision of: Janine M. Ward

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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 Summary of Cost of Gas by Gas Supplier and
 Transmission of Gas by Local Producers
 Twelve Months Ended June 30, 2022

<u>Supplier</u>	<u>Projected Quantity Purchased</u> Mcf	<u>Commodity Cost</u> \$	<u>Demand Cost Natural Gas Supply</u> \$	<u>Demand Cost Distribution Charge</u> \$	<u>Total Projected Cost</u> \$
Upstream Purchases	19,423,707	96,125,588	259,634	-	96,385,222
Storage	995,808	13,777,231	12,571,096	-	26,348,327
Transportation		879,387	19,623,758	6,558,115	27,061,260
Transportation Credit			(3,309,138)	-	(3,309,138)
Local Production	794,258	3,366,950	-	-	3,366,950
T. W. Phillips	6,213	62,528			62,528
Exchange Gas	(20,861)	166,619			166,619
Off-System Sales	-	-			-
Off-System Sales Refund		-			-
Subtotal	21,199,125	114,378,303	29,145,349	6,558,115	150,081,768
Credit - Line Hits		<u>(8,957)</u>			<u>(8,957)</u>
Total		<u>114,369,346</u>			<u>150,072,810</u>

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III-E-26

Request:

Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.

Response:

National Fuel has no bulk gas transmission supply or interconnection agreements.

Prepared by or under the supervision of: Janine M. Ward

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III-E-27

Request:

Submit a schedule for gas producing units retired or scheduled for retirement subsequent to the test year showing station, units, MCF capacity, hours of operation during test year, net output produced and cents/MCF of maintenance and fuel expenses.

Response:

National Fuel has no gas producing units.

Prepared by or under the supervision of: Janine M. Ward

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III-E-28

Request:

Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and nonaffiliated utilities, including determination of costs, terms of contract, and other pertinent information.

Response:

National Fuel hereby incorporates by reference 1307(f) Case R-2022-3030235 comprised of 34 exhibits filed on January 3, 2022. On February 1, 2022, the Company filed its testimony and additional exhibits.

Refer to Distribution's 1307(f) PGC Exhibit No. 4 and PGC Exhibit No. 8 in Exhibit No. 12, Schedule 8 for statements and explanations of firm gas purchases, including purchases from utilities.

Prepared by or under the supervision of: Christopher Cej

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III-E-29

Request:

Provide intrastate operations percentages by expense categories for two years prior to the test year.

Response:

Please see Attachment III-E-29.

Prepared by or under the supervision of: Karen L. Metzger

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Attachment III-E-29
 K.L. Metzger
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National Fuel
 Statements on Income by Division
 Twelve Months Ended June 30, 2022, 2021, and 2020

	June 30, 2022		June 30, 2021		June 30, 2020	
	Amount \$	Percent %	Amount \$	Percent %	Amount \$	Percent %
NATURAL GAS PRODUCTION						
401200 Operation	13,487	0.04%	28,476	0.04%	21,653	0.04%
402200 Maintenance	783	0.00%	26,857	0.04%	4,858	0.05%
Total	14,269	0.04%	55,333	0.09%	26,510	0.04%
OTHER GAS SUPPLY						
401300 Operation	162,345	0.43%	173,848	0.27%	201,721	0.33%
402300 Maintenance	0	0.00%	24,225	0.04%	31,431	0.05%
Total	162,345	0.43%	198,072	0.31%	233,152	0.38%
STORAGE						
401400 Operation	0	0.00%	0	0.00%	0	0.00%
402400 Maintenance	0	0.00%	0	0.00%	0	0.00%
Total	0	0.00%	0	0.00%	0	0.00%
TRANSMISSION						
401500 Operation	797,782	2.12%	562,909	0.87%	478,274	0.77%
402500 Maintenance	288,357	0.77%	305,857	0.47%	171,684	0.28%
Total	1,086,139	2.89%	868,766	1.34%	649,958	1.05%
DISTRIBUTION						
401600 Operation	15,025,496	39.96%	13,712,282	21.13%	12,284,524	19.89%
402600 Maintenance	3,609,567	9.60%	3,344,909	5.16%	3,487,713	5.65%
Total	18,635,063	49.56%	17,057,191	26.29%	15,772,237	25.53%
CUSTOMER ACCOUNTS						
401700 Operation	11,792,477	31.36%	12,820,281	19.76%	12,379,020	20.04%
CUSTOMER SERVICE						
401800 Operation	3,744,657	9.96%	3,610,105	5.56%	3,892,217	6.30%
SALES PROMOTION						
401850 Operation	50,869	0.14%	25,003	0.04%	67,780	0.11%
ADMIN. & GENERAL						
401900 Operation	1,755,011	4.67%	29,968,789	46.19%	28,532,755	46.19%
402900 Maintenance	359,183	0.96%	277,271	0.43%	216,910	0.35%
Total	2,114,194	5.62%	30,246,060	46.62%	28,749,666	46.54%
Subtotal	37,600,014	100.00%	64,880,812	100.00%	61,770,539	100.00%
PURCHASED GAS						
401999 Operation	132,777,689	100.00%	83,590,883	100.00%	75,079,381	100.00%
Total Operation and Maintenance Expenses	170,377,703		148,471,695		136,849,920	

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III-E-30

Request:

Provide a schedule showing suppliers, MCF purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.

Response:

See response to III-E-24 for gas cost information.

There were no off-system sales for the period ended June 30, 2022.

There were no emergency purchases or curtailments for the Company's retail customers for the period ended June 30, 2022.

Prepared by or under the supervision of: Janine M. Ward

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III-E-31

Request:

Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response:

Please refer to National Fuel's Annual and Quarterly 1307(f) Purchased Gas Cost Filings at the following dockets:

- 1) Quarterly filing effective May 1, 2021, at R-2020-3015251
For the period May 1, 2021 – July 31, 2021
- 2) Annual filing effective August 1, 2021, at R-2021-3023541
For the period August 1, 2021 – October 31, 2021
- 3) Quarterly filing effective November 1, 2021, at R-2021-3023541
For the period November 1, 2021 – January 31, 2022
- 4) Quarterly filing effective February 1, 2022, at R-2021-3023541
For the period February 1, 2022 – April 30, 2022
- 5) Quarterly filing effective May 1, 2022, at R-2021-3023541
For the period May 1, 2022 – July 31, 2022

Prepared by or under the supervision of: Janine M. Ward

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III-E-32

Request:

Provide a schedule showing the calculation of any deferred fuel costs shown in Account 174. Also, explain the accounting, with supporting detail, for any associated income taxes.

Response:

See Section 53.53.III.E.1 for details of entries for Deferred Fuel Cost for National Fuel at June 30, 2021 and 2022.

Prepared by or under the supervision of: Karen L. Metzger

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III-E-33

Request:

Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows:

- (i) Gas Production Maintenance Expenses per MCF production, per \$1,000 MCF production, and per \$1,000 of Gross Production Plant;
- (ii) Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant;
- (iii) Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant;
- (iv) Storage Maintenance Expenses per MMCF of Storage Capacity and \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.

Response:

Refer to Attachment III-E-33.

Prepared by or under the supervision of: Karen L. Metzger

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	12 Months Ended			
	<u>6/30/22</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>6/30/19</u>
	\$	\$	\$	\$
I. Gas Production Maintenance Expenses	783	26,857	4,858	4,145
Gross Production Plant	3,509,173	3,479,444	3,412,453	3,249,700
Gas Production Maintenance Expenses				
Per Mcf Production	N/A	N/A	N/A	N/A
Per \$1,000 Mcf Production	N/A	N/A	N/A	N/A
Per \$1,000 of Gross Production Plant	0.22	7.72	1.42	1.28
II. Transmission Maintenance Expenses	288,357	305,857	171,684	212,333
Gross Transmission Plant	67,398,546	61,471,386	57,860,268	50,698,508
Transmission Maintenance Expenses				
Per Mmcf mile	N/A	N/A	N/A	N/A
Per \$1,000 of Gross Transmission Plant	4.28	4.98	2.97	4.19
III. Distribution Maintenance Expenses	3,609,567	3,344,909	3,487,713	3,441,847
Gross Distribution Plant	570,901,837	556,717,915	537,601,109	520,777,085
Distribution Maintenance Expenses				
Per Customer	18.64	17.32	18.70	18.68
Per \$1,000 of Gross Distribution Plant	6.32	6.01	6.49	6.61
IV. Storage Maintenance Expenses	0	0	0	0
Gross Storage Plant	N/A	N/A	N/A	N/A
Storage Maintenance Expenses				
Per Mmcf of Storage Capacity	N/A	N/A	N/A	N/A

(National Fuel does not forecast the data indicated above beyond the historic test year in the manner requested.)

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III-E-34

Request:

Prepare a 3-column schedule of expenses, as described below for the following periods (supply sub-accounts, if significant, to clarify basic accounts):

- a. Column 1--Test Year
- b. Column 2 and 3--The two previous years

Provide the annual recorded expense by accounts. (Identify all accounts used but not specifically listed below.)

Response:

See Attachment III-E-34 for a schedule of Operating and Maintenance Expenses for the twelve months ended June 30, 2022, 2021, and 2020.

Prepared by or under the supervision of: Karen L. Metzger

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NATIONAL FUEL
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 TWELVE MONTHS ENDED JUNE 2022, 2021 AND 2020

	<u>TME</u> <u>JUNE 2022</u>	<u>TME</u> <u>JUNE 2021</u>	<u>TME</u> <u>JUNE 2020</u>
NATURAL GAS PRODUCTION			
401200 Operation	13,487	28,476	21,653
402200 Maintenance	783	26,857	4,858
Total	14,269	55,333	26,510
OTHER GAS SUPPLY			
401300 Operation	162,345	173,848	201,721
402300 Maintenance	-	24,225	31,431
Total	162,345	198,072	233,152
STORAGE			
401400 Operation	0	0	0
402400 Maintenance	0	0	0
Total	0	0	0
TRANSMISSION			
401500 Operation	797,782	562,909	478,274
402500 Maintenance	288,357	305,857	171,684
Total	1,086,139	868,766	649,958
DISTRIBUTION			
401600 Operation	15,025,496	13,712,282	12,284,524
402600 Maintenance	3,809,567	3,344,909	3,487,713
Total	18,835,063	17,057,191	15,772,237
CUSTOMER ACCOUNTS			
401700 Operation	11,792,477	12,820,281	12,379,020
CUSTOMER SERVICE			
401800 Operation	3,744,657	3,610,105	3,892,217
SALES PROMOTION			
401850 Operation	50,869	25,003	67,780
ADMIN. & GENERAL			
401900 Operation	1,755,011	29,968,789	28,532,755
402900 Maintenance	359,183	277,271	216,910
Total	2,114,194	30,246,060	28,749,666
TOTAL OPERATION			
	33,342,124	60,901,693	57,857,944
TOTAL MAINTENANCE			
	4,257,890	3,979,119	3,912,595
PURCHASED GAS			
401999 Operation	132,777,689	83,590,883	75,079,381
Total	132,777,689	83,590,883	75,079,381
GRAND TOTAL O&M	170,377,703	148,471,695	136,849,920

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 TWELVE MONTHS ENDED JUNE 2022, 2021 AND 2020

<u>NATURAL GAS PRODUCTION</u>	<u>TME</u> <u>JUNE 2022</u> \$	<u>TME</u> <u>JUNE 2021</u> \$	<u>TME</u> <u>JUNE 2020</u> \$
<u>401200 OPERATION</u>			
750 Operation Supervision & Engineering	150	1,687	0
751 Production Maps & Records	0	0	2
752 Gas Well Expense	0	0	0
753 Field Line Expense	12,186	14,689	20,429
754 Field Compressor Station Expenses	61	0	59
755 Field Compressor Station Fuel & Power	0	0	0
756 Field Meas. & Reg. Station Expense	243	11,259	73
757 Purification Expense	804	834	937
758 Gas Well Royalties	0	0	0
759 Other Expenses	42	6	153
760 Rents	0	0	0
778 Operation Supplies & Expenses	0	0	0
Total Operation	13,487	28,476	21,653
 <u>402200 MAINTENANCE</u>			
761 Maintenance Supervision & Engineering	0	0	0
762 Maintenance of Structures & Improvements	398	14	0
763 Maintenance of Producing Gas Wells	0	0	0
764 Maintenance of Field Lines	154	13,818	1,914
765 Maint. of Field Compressor Station Equipment	0	0	67
766 Maint. of Field Meas. & Reg Station Equipment	0	100	0
767 Maintenance of Purification Equipment	0	114	17
768 Maintenance of Drilling & Cleaning Equipment	0	0	0
769 Maintenance of Other Equipment	231	12,811	2,860
Total Maintenance	783 (0)	26,857 (0)	4,858 (0)
 TOTAL NATURAL GAS PRODUCTION	 14,269	 55,333	 26,510

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<u>OTHER GAS SUPPLY</u>	<u>TME</u> <u>JUNE 2022</u>	<u>TME</u> <u>JUNE 2021</u>	<u>TME</u> <u>JUNE 2020</u>
	\$	\$	\$
<u>401300 OPERATION & 402300 MAINTENANCE</u>			
807.1 Wells Expense Purchased Gas	0	0	0
807.2 Oper. of Purchased Gas Meas. Station	81,102	77,788	92,700
807.3 Maint. of Purchased Gas Meas. Station	17,757	24,225	31,431
807.4 Purchased Gas Calculation Expense	5,426	16,082	12,912
807.5 Other Purchased Gas Expense	105,146	106,871	121,616
810 Gas Used for Comp. Station Fuel	0	0	0
812 Gas Used for Other Utility Oper.	(47,086)	(26,893)	(25,507)
813 Other Gas Supply Expense	0	0	0
TOTAL OTHER GAS SUPPLY EXPENSE	162,345	198,072	233,152
 <u>401999 PURCHASED GAS SOLD</u>			
801 Natural Gas Field Line Purchases	99,754,811	44,424,867	38,329,682
803 Natural Gas Transmission Line Purchases	0	0	0
803.1 Transmission Line Purchases-Supply	0	0	0
804 Natural Gas City Gate Purchases	62,527	62,666	22,479
805 Other Gas Purchases	620,963	(12,288)	(169,212)
805.1 Purchases Gas Adjustment	(21,236,819)	(4,773,563)	6,180,687
805.2 Other Gas Purchases-Ashland	0	0	0
805.3 Other Gas Purchases-Columbia	0	0	0
806 Transportation Imbalance	166,619	91,359	11,198
808.1 Gas Withheld From Storage Dr	56,647,933	31,865,907	22,815,097
808.2 Gas Delivered To Storage Cr	(43,764,914)	(28,209,676)	(27,642,824)
826.1 Storage Rents	13,465,308	12,957,540	11,315,468
858.1 Transportation & Compression By Others	27,061,260	27,184,071	24,216,804
TOTAL PURCHASED GAS SOLD	132,777,689	83,590,883	75,079,381

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<u>STORAGE</u>	<u>TME</u> <u>JUNE 2022</u> \$	<u>TME</u> <u>JUNE 2021</u> \$	<u>TME</u> <u>JUNE 2020</u> \$
<u>401400 Operation</u>			
814 Supervision & Engineering	0	0	0
816 Well Expenses	0	0	0
817 Line Expenses	0	0	0
818 Compressor St Exp	0	0	0
820 Meas & Regulator Exp	0	0	0
824 Other Expenses	0	0	0
Total Operation	0	0	0
 <u>402400 Maintenance</u>			
831 Maintenance Structures	0	0	0
832 Maintenance Reservoirs & Wells	0	0	0
833 Maintenance Lines	0	0	0
834 Maintenance Comp. Sta. Equip	0	0	0
835 Maintenance Meas & Reg Sta Equi	0	0	0
Total Maintenance	0	0	0
TOTAL STORAGE	0	0	0

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<u>TRANSMISSION</u>	<u>TME</u> <u>JUNE 2022</u> \$	<u>TME</u> <u>JUNE 2021</u> \$	<u>TME</u> <u>JUNE 2020</u> \$
<u>401500 Operation</u>			
850 Supervision & Engineering	5,320	4,215	7,941
851 System Control & Load Dispatching	7,870	7,079	5,530
853 Compressor Station Labor & Expenses	1,918	3,050	929
854 Other Fuel & Power for Compressor Stations	0	0	163
856 Mains Expense	689,377	467,659	369,721
857 Measure & Regulation Station Expense	78,091	62,177	73,688
858 Trans. & Comp. of Gas by Others	0	148	0
859 Other Expense	15,200	18,574	20,297
860 Rents	7	7	7
Total Operation	797,782	562,909 (0)	478,274
 <u>402500 Maintenance</u>			
861 Maintenance Supervision & Engineering	0	325	0
862 Maintenance of Structures	11,208	6,257	3,619
863 Maintenance of Mains	232,018	248,754	129,779
864 Maintenance of Compressor Station Equipment	84	0	0
865 Maintenance Meas. & Reg Station Equipment	32,482	36,724	26,841
867 Maintenance of Other Equipment	12,564	13,797	11,446
Total Maintenance	288,357	305,857 (0)	171,684
TOTAL TRANSMISSION	1,086,139	868,766	649,958

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<u>DISTRIBUTION</u>	<u>TME</u> <u>JUNE 2022</u> \$	<u>TME</u> <u>JUNE 2021</u> \$	<u>TME</u> <u>JUNE 2020</u> \$
<u>401600 OPERATION</u>			
870 Operation Supervision & Engineering	4,090,166	3,217,073	2,746,467
871 Distribution Load Dispatching	704,747	594,767	609,605
872 Compressor Station Labor & Expenses	20,740	32,134	22,218
873 Compressor Station Fuel & Power	0	149	56
874 Mains & Services Expenses	3,495,298	3,570,235	3,343,170
875 Meas. & Reg. Station Expense-General	258,880	264,380	264,941
876 Meas. & Reg. Station Expense-Industrial	109,941	105,065	114,482
877 Meas. & Reg. Station Expense-City Gate	9,472	5,958	5,233
878 Meter & House Regulators Expense	704,598	732,607	727,249
879 Customer Installation Expense	840,133	712,013	605,791
880 Other Expense	4,700,302	4,389,464	3,759,118
881 Rents	91,231	88,437	86,195
Total Operation	15,025,496 0	13,712,282	12,284,524
 <u>402600 MAINTENANCE</u>			
885 Maintenance Supervision & Engineering	521,033	439,346	490,300
886 Maintenance of Structures & Improvements	468,366	417,451	441,979
887 Maintenance of Mains	1,553,254	1,344,786	1,507,237
888 Maintenance of Compressor Station Equipment	333	895	1,679
889 Maint. of Meas. & Reg Station Equipment-General	140,116	128,206	138,213
890 Maint. of Meas. & Reg Station Equipment-Industrial	76,607	77,067	82,289
891 Maint. of Meas. & Reg Station Equipment-City Gate	0	0	0
892 Maintenance of Services	367,427	399,035	383,216
893 Maintenance of Meter & House Regulators	362,652	403,293	318,774
894 Maintenance of Other Equipment	119,778	134,831	124,026
Total Maintenance	3,609,567 0	3,344,909 0	3,487,713 0
TOTAL DISTRIBUTION EXPENSE	18,635,063	17,057,191	15,772,237

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NATIONAL FUEL
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<u>CUSTOMER ACCOUNTS</u>	<u>TME</u> <u>JUNE 2022</u> \$	<u>TME</u> <u>JUNE 2021</u> \$	<u>TME</u> <u>JUNE 2020</u> \$
<u>401700 OPERATION</u>			
901 Supervision	843,164	881,934	932,005
902 Meter Reading Expense	1,272,581	1,111,037	1,263,065
903 Customer Records & Collections	6,311,409	6,380,118	6,930,195
904 Uncollectible Accounts	3,028,122	4,118,742	3,009,885
905 Miscellaneous Customer Accounts Expense	337,202	328,450	244,070
TOTAL CUSTOMER ACCOUNTS EXPENSE	11,792,477	12,820,281 0	12,379,020
<u>CUSTOMER SERVICE</u>			
<u>401800 OPERATION</u>			
907 Supervision	76,024	146,235	152,035
908 Customer Assistance	2,640,018	2,506,403	2,587,639
909 Informational Advertising	580,967	536,506	729,887
910 Miscellaneous Customer Service Expense	447,649	420,961	422,656
TOTAL CUSTOMER SERVICE EXPENSE	3,744,657	3,610,105 0	3,892,217
<u>SALES PROMOTION</u>			
<u>401850 OPERATION</u>			
915 Supervision	0	0	0
916 Demo & Selling Expenses	0	0	0
913 Promotional Advertising Expense	50,869	25,003	67,780
918 Miscellaneous Sales Promotion Expense	0	0	0
TOTAL SALES PROMOTION EXPENSE	50,869	25,003	67,780

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<u>ADMINISTRATIVE & GENERAL</u>	<u>TME</u> <u>JUNE 2022</u> \$	<u>TME</u> <u>JUNE 2021</u> \$	<u>TME</u> <u>JUNE 2020</u> \$
<u>401900 OPERATION</u>			
920 Administrative & General Salaries	6,718,491	7,125,749	8,189,564
921 Office Supplies & Expenses	4,579,823	4,417,731	3,832,213
922 Administrative Expense-Transfer Credit	(878,339)	(794,267)	(817,133)
923 Outside Services Employed	541,918	472,590	485,357
924 Property Insurance	65,012	50,048	40,685
925 Injuries & Damages	1,346,761	1,808,806	1,367,777
926 Employee Pensions & Benefits	(13,553,616)	13,943,822	12,554,375
927 Franchise Requirement	0	0	0
928 Regulatory Commission Expense	1,374,343	1,281,138	1,104,689
929 Duplicate Charges - Credit	0	0	0
930.1 Institutional Advertising	0	0	0
930.2 Miscellaneous General Expense	605,458	744,968	782,542
931 Rents	955,159	918,204	992,687
Total Operation	1,755,011	29,968,789	28,532,755
	0	(0)	(0)
<u>402900 MAINTENANCE</u>			
932 Maintenance of General Plant	359,183	277,271	216,910
Total Maintenance	359,183	277,271	216,910
 TOTAL ADMINISTRATIVE & GENERAL EXPENSE	 2,114,194	 30,246,060	 28,749,666
 TOTAL OPERATION & MAINTENANCE EXPENSE	 37,600,014	 64,880,812	 61,770,539
	(0)	(0)	0

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III-E-35

Request:

Submit a schedule showing the Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.

Response:

Not applicable.

Prepared by or under the supervision of: Donald N. Koch

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III-E-36

Request:

State the amount of gas, in mcf, obtained through various suppliers in past years.

Response:

See response to III-E-24.

Prepared by or under the supervision of: Janine M. Ward

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III-E-37

Request:

In determining pro forma expense, exclude cost of gas adjustments applicable to fuel adjustment clause and exclude fuel adjustment clause revenues, so that the operating statement is on the basis of base rates only.

Response:

Please refer to National Fuel Gas Exhibit A (HTY), National Fuel Gas Exhibit A (FTY), and National Fuel Gas Exhibit A (FPFTY).

Prepared by or under the supervision of: Jeremy R. Barber

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III-E-38

Request:

Identify company's policy with respect to replacing customers lost through attrition.

Response:

Rules and regulations regarding replacement customers, as well as new customers, are detailed in the National Fuel Gas Distribution Corporation Gas Tariff – Pa. P.U.C. No. 9, effective October 1, 2022 and reproduced within this exhibit.

Prepared by or under the supervision of Gregory D. Harts.

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Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
Third Revised Page No. 10
Canceling First and Second Page No. 10

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED

1. RULES AND REGULATIONS

The customer's application for service, the Pennsylvania Public Utility Code and the rules and regulations promulgated by the Pennsylvania Public Utility Commission, as amended from time to time, and the rules and regulations contained herein are a part of the contract with each Customer, and each Customer agrees to be bound thereby.

2. APPLICATIONS FOR SERVICE

The Company may require any applicant for service to sign an application. Regardless of the manner in which an application is made, the acceptance of such application by the Company shall result in a contract service governed by Rule 1.

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES

A. Maximum Company Investment Level

The Company investment for upgrade/extension of facilities for a firm gas customer shall be limited to an amount determined as follows:

Maximum Company Investment = $\frac{\text{Additional Annual Revenues} \times \text{Justified Company Investment per Dollar of Additional Annual Revenue}}$

B. Determination of Additional Annual Revenues

The Additional Annual Revenues are calculated as follows:

(1) The Company will estimate the customer's projected firm annual volumes as follows:

(a) Residential

For guideline purposes, the Company shall use annual gas consumption figures for gas space heating and for various gas appliances as shown below (These figures are based on current insulation standards as well as 92% efficient furnaces): (C)

(C) Indicates Change

Issued: December 29, 2006

Effective: January 1, 2007

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Supplement No. 207 to
Gas - Pa. P.U.C. No. 9
Seventh Revised Page No. 11
Canceling Sixth Revised Page No. 11

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

Gas Space Heating:
Single Family Home - [(square footage x .029) - 5.4] Mcf
Apartment/Condominium - [(square footage x .024) + 3.14] Mcf
Manufactured Home - [(square footage x .0267) + 6.98] Mcf

Gas Appliances:

Gas Water Heater - 20.4 Mcf
Gas Dryer - 3.6 Mcf
Gas Range - 7.6 Mcf

Other Gas Appliances - Determined by the Company on a case-by-case basis.

(b) Commercial or Public Authority: Industrial

The Company shall estimate projected firm annual volumes on a case-by-case basis.

(2) This annual volume is then distributed into 12 monthly amounts based on an average distribution in the appropriate revenue classification. (Alternatively, the customer's annual usage estimate may be distributed according to his own historic or projected monthly load profile pursuant to the Company's review and approval.)

(3) The appropriate rate schedule is applied to each monthly volume, and the results are added to produce annual gross revenues.

(4) For each monthly volume the costs shall be determined for the portion of monthly gross revenues for recovery of purchased gas costs pursuant to applicable provisions of Rider A to this tariff and the applicable rate schedule.

The portion of monthly gross revenues for recovery of Purchased Gas Costs and Transition Costs for each month shall be added together to produce annual revenues for recovery of Purchased Gas Costs and Transition Costs.

(5) The amount calculated under item (4) above, shall be subtracted from the amount calculated under item (3) above.

(6) Additional annual revenues resulting from the upgrade/extension shall be determined by reducing the annual revenues for recovery of non-gas costs as calculated in (5) above, by the customer's currently generated annual revenues for recovery of non-gas costs, if any, as determined by the Company.

(C)

(C) Indicates Change
(D) Indicates Decrease
(I) Indicates Increase

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

Additionally, the Company reserves the right to require a guaranteed revenue contract from a commercial, public authority or industrial customer if any of the following conditions exist:

- (1) The investment is for a dual fuel or partially dual fueled facility;
 - (2) The Company determines that a customer's financial status does not demonstrate that the customer will be able to pay bills for the projected term of use of the facilities; or
 - (3) The actual investment by the Company is greater than \$50,000.
- (3) Recomputation

The Company may recompute, modify, alter or amend the foregoing Justified Company Investment Per Dollar of Additional Annual Revenue amounts as the Company may deem necessary or convenient in the conduct of its business, provided, however, that such recomputation, modification, alteration or amendment shall not become effective unless and until included in this tariff.

(C)

D. Application of Maximum Company Investment

The Maximum Company Investment as determined above shall be applied, first, to the installed meter cost, if any, and then will be applied towards any mainline and/or service line extension, service connection, and/or the upgrade of any of the Company's facilities to accommodate increased volumes of sales or transportation. However, if the Maximum Company Investment is less than the installed meter cost, Company will provide and install the meter at no cost to the Customer.

(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES

A. Residential

Whenever the owner or occupant of any property eligible for service as a residential customer makes a written application for service to the Company, and the Company has authority to render service to said applicant, the Company shall extend its facilities so as to serve said property or new residential development, provided that the applicant shall first have executed an agreement to pay to the company the rate charged under the appropriate service classification and to contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Company's Maximum Investment (as calculated in Rule No. 3, above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

B. Commercial or Public Authority; Industrial

Whenever the owner or occupant of any property eligible for service as a Commercial or Public Authority customer, or as an Industrial customer, makes a written application for service to the Company, and the Company has authority to render service to said applicant, the Company shall extend its system so as to serve said property, provided said applicant shall first have executed an agreement to pay to the Company the rates charged under the appropriate service classification and to contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Company's Maximum Investment (as calculated in Rule No. 3, above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

The Company's Maximum Investment for Commercial or Public Authority and Industrial customers shall equal the Maximum Company Investment as calculated in Rule No. 3 above; provided, however, that, in the event that the Company reasonably believes that the Company's installation of facilities will be completed substantially in advance of date that the Customer's use will equal projected annual volumes used to calculate the Maximum Company Investment as calculated in Rule No. 3 above, the Company may discount the Maximum Company

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

Investment as calculated in Rule No. 3 above to present value based upon the Company's most recent Commission-approved fair rate of return. (C)

C. Developer/Builder - Residential

Whenever the Developer/Builder of a residential property eligible for service makes a written application for service to the Company, and the Company has authority to render service to the property to be developed, the Company shall extend its system to serve said property, provided that, if the cost to extend the facilities exceeds the Maximum Company Investment, as calculated below, the Developer/Builder shall have entered into an agreement to contribute to the cost of extending facilities. (C)

The Maximum Company Investment for extensions involving a Developer/Builder shall be calculated as follows:

(1) The Developer/Builder shall provide a reasonable schedule of unit completion within the property to be developed;

(2) The Maximum Company Investment shall be calculated (as provided in Section 3) separately based on the number of units scheduled to be completed:

(a) within twelve months from the date of the estimated completion of construction of the new facilities; and

(b) during each successive twelve month period following the date of the estimated completion of construction of the new facilities.

(3) For all units not scheduled for completion within twelve months from the estimated date of completion of the construction of the new facilities, the Maximum Company Investment, as calculated above, shall be discounted to present value at the projected date of the completion of Company installed facilities using the Company's most recent Commission-approved fair rate of return.

(4) The sum of the discounted Maximum Company Investment for units to be installed more than twelve months after construction of Company facilities and the Maximum Company Investment for units scheduled for completion within twelve months of the estimated date of completion of construction of Company facilities shall equal the total Maximum Company Investment for the extension.

(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

The Developer/Builder shall contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Maximum Company Investment (as calculated above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

In the event that the Developer/Builder does not achieve the projected annual completion rate, the Maximum Company Investment and the amount to be contributed will be recalculated, in the same manner stated above, based upon actual units completed. If the recalculated amount to be contributed is greater than the previously calculated amount to be contributed, the Developer/Builder will be required to pay such difference to the Company; provided, however, that no amount will be required to be paid if the recalculated amount to be contributed exceeds the Company's actual cost of construction less the recalculated Maximum Company Investment.

C1. Developer/Builder Commercial or Industrial

Whenever the Developer/Builder of a commercial or industrial property eligible for service makes a written application for service to the Company, and the Company has authority to render service to the property to be developed, the Company shall extend its system to serve said property, provided that, if the cost to extend the facilities exceeds the Maximum Company Investment, as calculated below, the Developer/Builder shall have entered into an agreement to contribute to the cost of extending facilities.

The Maximum Company Investment for extensions involving a Developer/Builder shall be calculated as follows:

(1) The Developer/Builder shall provide a reasonable schedule of customer attachments and projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the attaching customers;

(2) The Maximum Company Investment shall be calculated (as provided in Section 3) separately based on the historical and projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the attaching customers:

(a) within twelve months from the date of the estimated completion of construction of the new facilities; and

(b) during each successive twelve month period following the date of the estimated completion of construction of the new facilities.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

(3) For all customer attachments not scheduled for completion within twelve months from the estimated date of completion of the construction of the new facilities, the Maximum Company Investment, as calculated above, shall be discounted to present value at the projected date of the completion of Company installed facilities using the Company's most recent Commission-approved fair rate of return. (C)

(4) The sum of the discounted Maximum Company Investment for customers to be attached more than twelve months after construction of Company facilities and the Maximum Company Investment for customer attachments scheduled for completion within twelve months of the estimated date of completion of construction of Company facilities shall equal the total Maximum Company Investment for the extension.

(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

The Developer/Builder shall contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Maximum Company Investment (as calculated above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

In the event that the Developer/Builder does not achieve the projected annual completion rate, the Maximum Company Investment and the amount to be contributed will be recalculated, in the same manner stated above, based upon actual additional annual revenues from volumes transported by or purchased from the Company and consumed by the attaching customers during the 60-month period following completion of the extension and the projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the customers attached as of the last day of such 60-month period. If the recalculated amount to be contributed is greater than the previously calculated amount to be contributed, the Developer/Builder will be required to pay such difference to the Company; provided, however, that no amount will be required to be paid if the recalculated amount to be contributed exceeds the Company's actual cost of construction less the recalculated Maximum Company Investment.

D. Upgrade

The Company's investment for the upgrade of facilities shall be subject to the formula described in Rule No. 3. An upgrade is required when the customer needs dictate increasing, decreasing or otherwise changing the current service line, main line or meter size for the increased, decreased or otherwise changed volume or pressure requirements or when the customer requests installation of an excess flow valve or natural gas related equipment or facilities not otherwise required by regulation and the Company has deemed such installation appropriate. (C)

E. Advance Payment and Construction

Construction of any extension or installation of excess flow valves or natural gas related equipment or facilities not otherwise required by regulation will not be undertaken until the amount of the applicant's contribution has been paid to the Company by the applicant. In the case of an excess flow valve or natural gas related equipment or facilities not otherwise required by regulation, the amount of the applicant's contribution will be determined based upon the Company's cost to install such equipment. The actual construction of the extension shall be scheduled at the Company's discretion. (C)

(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

F. Refunds of Customer Investment

Any customer attaching to a facility extended/upgraded within five (5) years of completion thereof will be required to contribute to the cost of the extension/upgrade in accordance with Rules 3 and 4. In the event a new customer attaches to an extension/upgrade of the Company's facilities paid for by a customer or a developer/builder, within five (5) years of the date of completion thereof, a pro rata refund will be made to customers or developer/builder who were charged for such extension. In the alternative, the customer or builder/developer and Distribution may mutually agree in writing that the refund, if any, shall equal the Company's Maximum Company Investment for the attaching customer less the Company's actual attachment cost of construction. An annual review of such extensions is made on the anniversary date of completion thereof, during said five (5) years, and any refunds due are made at that time except for extensions for a developer/builder of commercial or industrial property which shall be reviewed at the end of year five (5) and any refunds due will be made at that time. No refunds will be paid for attachments occurring more than five (5) years after the completion date and in no case will the aggregate amount of refunds to a customer or developer/builder exceed the amount which the customer or developer/builder paid for the mainline extension/upgrade.

↑
(C)
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5. MAINTENANCE OF FACILITIES

After initial installation of facilities has been made, pursuant to Rule Nos. 3 and 4, above, all facilities including mains, customer service lines (i.e., the portion of the service line from the outlet of the Company's service stop cock to the inlet of the meter) and Company service lines (i.e. the portion of the service line from the gas main to and including the curb box and service stop cock), shall be maintained, replaced or renewed, as required, at the expense of the Company.

5A. SPECIAL UTILITY SERVICES

The provisions of Rules 3 and 4 do not apply to applications for special utility service. "Special utility service" shall include (a) a request for utility service when the applicant has an installed alternative fuel capability, including service from a natural gas well; (b) a request for utility service when the applicant is already receiving natural gas service from another Pennsylvania public utility; (c) a request for utility service from an applicant located in an area in which another natural gas utility is authorized to serve the applicant; (d) a request for utility service by an applicant who was the owner or ratepayer of record for the premises at the time the Company last provided service to the premises; (e) any request for service by an applicant who, in the Company's view, is unlikely to remain on the Company's system for a sufficient period of time to justify the extension. Applications for special utility service shall be resolved on a case-by-case basis through negotiations between the applicant and the company.

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6. METERS

Gas delivered to customers from services attached to distribution lines shall be measured by meters to be furnished, installed and owned by the Company.

If, at any time after the installation of a meter, conditions are changed so that its location becomes unsuitable, the Company shall have the right to move the meter to a suitable place at the expense of the customer or property owner.

The cost of changes in location of meters made at the request of the property owner shall be borne by the owner. The customer shall not tamper with the meter and shall permit no one except employees of the Company to connect or disconnect the meter.

The customer shall be responsible to the Company for any injury to, or loss of, any meter arising out of or caused by the customer's negligence or carelessness, or that of his servants, employees, members of his household, or any person upon his premises under or by his consent, or sufferance. The customer shall at once notify the Company of any injury to, or any cessation in registration of, the meter as soon as it comes to his knowledge.

The Company, in its sole discretion, may install, together with its meter, an automated meter reading device ("AMD"), which can communicate automatically data from the meter to the Company by use of the telephone system. Customer shall provide the Company a suitable location for installation of an AMD, and the customer shall permit the Company to connect the AMD to the customer's existing telephone inside wiring. The customer shall not be required to install or modify telephone inside wiring or to subscribe to public utility telephone service in order to receive service from the Company.

The Company shall provide at least 72 hours' notice of the installation of an AMD at the customer's premises. The Company will not install an AMD at a customer's premises unless the AMD is designed to relinquish control of the customer's telephone line when the customer's telephone equipment is activated. If an AMD installed by the Company fails to relinquish control of a customer's telephone line when the customer's telephone equipment is activated, then such AMD will be replaced or repaired by the Company at the Company's expense. The Company will not install any AMD capable of transmitting voice communications unless specific permission is obtained from the Commission prior to installation.

If a Customer of the Company is billed by a telephone public utility specific charges for usage of telephone service (toll charges or local message unit charges) or charges for maintenance services that were caused by the Company's installation or use of AMD's, then the Company will reimburse the Customer for such charges.

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7. CUSTOMER'S PIPING AND EQUIPMENT

Prior to the installation of house piping by the customer in new or altered premises, inquiry shall be made of the Company to determine the requirements, sizes of pipe, quality and other specifications.

House lines, piping, connections and appliances are subject to inspection by the Company and no gas will be delivered unless all conditions are satisfactory.

The Company gives no warranty, expressed or implied, as to the adequacy or safety of any structure, equipment, piping, appliance or device owned, installed, leased or maintained by or for the customer or the owner of the premises served.

8. ACCESS TO PREMISES

The authorized agents of the Company shall, at all reasonable times, have free access to any premises supplied with gas or to which a service connection has been made, for the purpose of reading, inspecting, repairing or removing meters, piping, or other appliances therein belonging to the Company and of inspecting the piping and appliances belonging to the customer.

Every industrial customer shall permit the Company, during business hours and upon reasonable notice, to inspect the customer's facilities so that the Company may determine whether facilities have been installed which would enable the customer to obtain volumes of gas without using the Company's system ("Bypass Facilities"). If a customer refuses to permit the Company to inspect the customer's facilities, it shall be presumed that Bypass Facilities have been installed.

9. INTERRUPTION OF SERVICE

In accordance with the Public Utility Code, the Company will provide service which shall be reasonably continuous and without unreasonable interruptions or delay. The Company shall not be liable, in any amount, for damages, direct or consequential, where service meets requirements of the Public Utility Code. This limitation of liability, however, shall not apply to Company conduct which is found to be willful, wanton or reckless. If the Company shall know, in advance, of an expected interruption of service, the Company will take all reasonable steps, such as personal contact, phone contact or the use of mass media, to notify affected customers of the cause and expected duration of the interruption.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

10. LEAKS

The responsibility for detecting leaks or defects in piping between the Company's service connection and the point of consumption shall be upon the customer. The customer shall give immediate notice to the Company of inadequate, irregular or failing gas supply, leakage, abnormally high or low pressures, or any dangerous conditions.

Should any leak or defect be discovered in the mains, service connections, customer's service line, piping, or appliances, the Company shall have the right to shut off the supply of gas until satisfactory repairs have been made.

11. REFUSAL OR TERMINATION OF SERVICE

The Company may decline to serve an applicant (1) until he has complied with state and municipal regulations governing gas service and the approved Rules and Regulations of the Company contained in this Tariff and any supplement thereto, (2) if the Company does not have adequate facilities to render the service desired or if rendering such service would affect unfavorably service to other customers, (3) if in the Company's judgment, the applicant's installation of piping or gas equipment is regarded as hazardous or of such character that satisfactory service cannot be given, (4) if an extension of street main is required beyond length warranted by anticipated revenues, and the customer refuses to pay the charges required by Rule 3 of this Tariff, (5) until all amounts due for regulated service or amounts purchased from a Natural Gas Supplier (NGS) through the Company's Purchase of Receivables Program (POR) pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation) at a previous location have been paid or covered by a payment agreement (unless the amount owed is more than four years after the date of the final bill, in which case service cannot be refused), (6) or where the service proposed is from a gathering, production or transmission pipeline (see Rule 25). (C)

The Company may terminate service for nonpayment of a billing or billings for regulated services or NGS provided natural gas supply charges purchased through the Company's POR Program pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation), and such termination of service shall be in accordance with general regulations of the Pennsylvania Public Utility Commission applicable thereto and in accordance with the Pennsylvania Public Utility Code. (C)

The Company may not threaten termination of service for nonpayment of unregulated Natural Gas Supplier charges incurred by the customer from qualified Suppliers under Rate Schedule SATS if the Company did not purchase the receivables from the Supplier. (C)

(C) Indicates Change

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The Company may terminate service for such reasons and on such notice as specified by the regulations of the Pennsylvania Public Utility Commission, the Pennsylvania Public Utility Code, or for other violation of these Rules and Regulations.

The Company may refuse to serve any applicant, or may terminate service to any customer who fails to pay a security deposit for regulated services or who fails to provide the Company with security in lieu of a deposit as provided for in this Tariff.

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12. RECONNECTION OF SERVICE

When the supply of gas to any customer is turned off due to the customer's failure to pay for regulated service or NGS provided natural gas supply charges purchased through the POR Program pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation), for any other infraction of these Rules and Regulations or at the customer's request, and if there has been no change in ownership or occupancy of the premises served, the supply of gas will not be turned on until the customer or applicant has paid a reconnection fee of \$69.00. The Company will reconnect a residential customer or applicant's gas service in accordance with the general regulations of the Pennsylvania Public Utility Commission applicable thereto and in accordance with the Pennsylvania Public Utility Code. Company may determine liability for outstanding balance for residential gas service based upon the methods set forth in 52 Pa. Code §56.191 and Company records. (C)

If the supply of gas was turned off due to a non-residential customer's failure to pay for regulated service or NGS provided natural gas supply charges purchased through the POR Program pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation) and if the former customer reapplies for service or if a court, district justice or administrative agency has determined that the applicant is legally obligated to pay for the service previously furnished, the supply of gas will not be turned on until the non-residential customer or applicant has paid all outstanding bills for service. (C)

The reconnection of service cannot be denied for the nonpayment of Natural Gas Supplier charges billed to the customer for services rendered by Rate Schedule SATS Suppliers if the Company did not purchase the receivables from the Supplier.

13. DISCONTINUANCE NOTICE BY CUSTOMER

Any customer who is about to vacate any premise supplied with gas, or who for any reason wishes to have service discontinued, shall give at least seven days' notice to the utility specifying the date on which it is desired that service be discontinued. The customer who fails to give proper notice shall be liable for all gas which passes through the meter, until: the account is terminated; another party occupies the premises and agrees to assume responsibility for gas service; or, the customer notifies the Company or the Company learns that he has or will vacate the premises, in which case he shall be responsible for gas used for the period, not to exceed seven days, before the company is able to discontinue service.

14. GAS DELIVERED UNDER HIGH PRESSURE

The rates contained in this tariff are based upon gas delivered under conditions generally applicable to low pressure service (four ounce base). Bills for gas metered under high pressure will be computed upon the volume as indicated by the meter registration increased to the equivalent volume at standard pressure.

15. BILLING

Bills will be rendered and will be payable once each month. The Company may read any meter once each month but ordinarily it will read meters of domestic and commercial customers once each two months.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

15. BILLING (Cont'd)

As to any customer whose meter is read once each two months, the consumption for the first month of each bimonthly meter reading period shall be determined by calculation on the basis of the customer's previous usage adjusted for weather conditions; and the consumption for the second month of each bimonthly meter period shall be determined by subtracting the first month's calculated consumption from the total actual consumption for the bimonthly period as shown by the meter. The bill for each month shall be the result of applying to the consumption, determined as aforesaid, the applicable rates and charges contained in this tariff.

Under 52 Pa Code § 56.222 the Company requested and was granted a waiver from 52 Pa. Code § 56.12(2) (i) - (ii) by the Commission. In accordance with this waiver, the Company will only accept customer supplied readings by telephone or through the Company's Internet website when such readings are: (1) reasonable based on historical usage information; and, (2) received by the Company within the proper billing window 3 business days prior to the bill being rendered. Acceptable customer readings will be used to compute a bill that otherwise would have been determined by calculation.

If the meter reader in any month is unable to gain access to the premises for the purpose of reading the meter, a calculated bill will be rendered and adjustments, if any, will be made by the Company when the meter is read.

In those instances where the Company's agent or representative is unable to gain access to the customer's premises during the regular scheduled working hours to obtain a meter reading, the number of calculated readings shall be limited to six consecutive months, and the customer's service, thereafter, is subject to termination, after due notice.

The late payment date specified on the monthly bill is not less than fifteen days from date the bill is mailed except that, for service under, or billed in conjunction with, residential rate schedules, the late payment date is not less than twenty days from the date the bill is mailed.

At the time the Company receives a notice to transfer service from one customer to another, the Company will provide customers with the option to either have the Company read the meter or to have the disconnecting and reconnecting customer read the meter. The Company will read the meter if the two customer readings are significantly different. The Company will inform the customers that if they elect the customer meter reading and the customer fails to provide the Company with an acceptable reading in a timely manner, the Company may estimate the final meter reading.

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Canceling Original Page No. 22A

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

15. BILLING (Cont'd)

The Company will make reasonable efforts to obtain actual meter readings: (a) when the Company has insufficient data to estimate the Customer's usage; (b) when disconnect and reconnect orders are executed on different days; and (c) when the customer, at least seven days prior to the disconnect order date, specifically requests that the meter be read. The Company reserves the right to estimate a Customer's usage for a final bill whenever the Company is unable to gain access to its meter on the disconnect order date. The Company will accept meter readings from customers for final bills if the customer reading is provided in a timely manner and if, upon review, the Company finds the customer reading to be reasonable and consistent with prior usage levels. Notwithstanding the foregoing, the Company may not discontinue service unless in compliance with the Rules, Regulations or Orders of the Pennsylvania Public Utility Commission pertaining thereto and in effect at the time of such discontinuation.

16. PENALTY CHARGES

If the customer fails to pay his gas bill by the late payment date, a penalty will be charged. Payments received by mail will be considered paid on the date of the postmark.

Where a customer receives natural gas supply service from a qualified Supplier under Rate Schedule SATS but is not participating in the Company POR program, late payment charges will be applied to the Supplier charges only if the customer has agreed to pay Supplier late payment charges. Otherwise, late payment charges will be based on the distribution charges of the Company and natural gas supply charges of either the Company or Supplier. (C)
(C)
(C)
(C)

The penalty charged to all customers shall be 1.50% on the full unpaid and overdue balance.

17. BILLING PERIOD

Bills will be mailed monthly to residential customers for service furnished during the preceding meter-reading period at least twenty (20) days prior to the expiration of the late payment date as shown on the bill.

Bills will be mailed monthly to Commercial, Public Authority, Industrial and Large Industrial customers for service furnished during the preceding meter reading period at least fifteen (15) days prior to the expiration of the late payment date as shown on the bill.

(C) Indicates Change

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Cancelling Original and First Revised Page No. 23

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

18. BALANCED BILLING PLAN

The company has available a budget payment plan for Residential, Commercial, and Public Authority customers. The budget payment plan is available for all qualifying Company regulated services and for services provided to the customer by qualified Suppliers under Rate Schedule SATS where the Company provides billing service for the Supplier. At the request of any Residential, Commercial or Public Authority customer who uses gas as the primary source for space heating and who satisfies the company's credit standards, monthly payments for such customers may be made as follows:

Monthly payments shall be based on an amount equivalent to 1/12th of the customer's estimated annual bill rounded to the next higher dollar amount.

If a debit balance has accrued as of the 12th cycle month of this plan, the customer may either incorporate it all in the 12th cycle month's payment or at the company's discretion, spread all or part of the debit in equal monthly installments over the next cycle year. If the credit balance is accrued, the customer shall have the option of either receiving a cash refund, having it applied against the current bill, or having it used to reduce the monthly installments in the next cycle year. Absent an indication from the customer of his preference, the debit or credit will be applied to the first monthly installment in the ensuing year.

19. SEASONAL SERVICE

Service to Residential, Commercial, Public Authority, and Industrial premises occupied seasonally will be supplied at the rates and minimum charges of the applicable rate schedule.

20. SUPPLYING OF GAS SUPPLIES TO OTHER CUSTOMERS

No branch, valve or fixture which would permit gas to be withdrawn without registering on the meter shall be connected to a customer service line (i.e., the portion of the service line from the outlet of the Company's service stop cock to the inlet of the meter).

No extension of facilities, including the customer service line and facilities connected thereto and extending into a customer's premises, may be used to provide gas service at any additional or different premises. As used herein, a premises is defined as a single building; or the several buildings of a housing development under one ownership within a single parcel of land not intersected by a public highway or city street; or the several buildings of a religious, charitable, educational, or benevolent corporation if used exclusively for such purposes, if situated on adjoining properties even if intersected by a public highway or city street; or an industrial plant if situated on adjoining properties even though intersected by a public highway or a city street.

21. CONJUNCTIVE BILLING

The Company's rates are based upon gas supply through a single delivery point, as measured by one meter. Separate supply for the same customer at other points of delivery or through more than one meter shall be billed separately. However, the Company may, when engineering or operational conditions warrant, or to improve service, install two or more meters on the

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(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

21. CONJUNCTIVE BILLING (Cont'd)
same premises to service a single customer, in which event the consumption registered by such meters may be consolidated and the rates under which service is taken applied to the total consumption. The term "same premises" means a single building; or the several buildings under one ownership within a single parcel of land not intersected by a public highway or city street; provided, however, that the Company, in its sole discretion, may permit conjunctive billing at premises not conforming to the above definition of "same premises" if it is reasonably necessary to do so to meet competition from another supplier of energy, including gas.

An established conjunctive billing arrangement shall be permitted to continue so long as the customer remains at the premises presently served. The conjunctive billing arrangement shall neither be expanded to the customer's newly-acquired premises, nor transferred in whole or in part to different premises, nor continued at the same premises for different customers, unless, in the Company's sole discretion, it is reasonable to expand, transfer or continue the conjunctive billing arrangement.

22. ADJUSTMENT OF BILLS FOR METER ERROR

Charges to customers will be adjusted for fast, slow and nonregistering meters, as per Section 59.22 of the regulations of the Pennsylvania Public Utility Commission for Gas Service, 52 Pa. Code Paragraph 59.22.

23. METER TEST ON REQUEST OF CUSTOMER

Meters which are not due for periodic tests will be tested for accuracy as per Section 59.21 of the regulations of the Pennsylvania Public Utility Commission for Gas Service, 52 Pa. Code Paragraph 59.21, upon written request by the customer and payment to the Company of a deposit in the amount specified by said regulations.

24. RULES FOR SECURING DEPOSITS

The Company may require customers to provide deposits for services. The Company may not deny the customer regulated services based on the customer's failure to provide deposits for unregulated services.

Deposits may be required from customers taking service for a period of less than thirty days in an amount equal to the estimated bill for such temporary period.

Deposits may be required from Commercial or Industrial customers but shall not exceed the amount equal to the sum of amounts computed by applying the applicable sales rate schedule to the volumes of gas transported by or purchased from the Company, and consumed by the customer during the two, of the most recent twelve months of greatest usage by the Customer. In lieu of actual experience, the determination will be based on an estimate considering all relevant information and data.

Deposits may be required from Residential customers in accordance with the Pennsylvania Public utility Code and the Rules and Regulations of the Pennsylvania Public Utility Commission. (C)
(C)

(C) Indicates Change

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Second Revised Page No. 25
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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

24. RULES FOR SECURING DEPOSITS (Cont'd)

Security, in the form of a cash deposit, letter of credit, surety bond, or third-party guarantee, will be required from the applicants for Non-residential service unless: A) the premises to which gas service is to be supplied is a branch of, or additional facility operated by, financially responsible, enterprise which will be the ratepayer of record with respect to gas bills incurred at the premises; or, B) in the case of a premises not covered by "A" above, the Company determines, through relevant Company records covering past direct dealings with the applicant over a period of at least one year, that a deposit is not necessary. Security, in the form of a cash deposit, letter of credit, surety bond, or third-party guarantee, will be required from existing Non-residential customers where the Company determines that the customer's credit standing warrants concern as to its continuing ability to pay. In evaluating a customer's credit standing, the Company will take into account certain factors, including, but not limited to, the following: i) average monthly consumption; ii) average monthly bill; iii) payment history during the immediately preceding twelve month period; iv) customer's general credit standing as evaluated by any available applicable credit rating indices or rating services; v) customer's payment history and credit standing with other lenders or providers of utility and other services.

Until returned or credited, interest will accrue on Residential deposits at the rate of interest as determined by the Secretary of Revenue for interest on the underpayment of tax under Section 806 of the Act of April 19, 1929 (P.L.343, No. 176), known as The Fiscal Code. Interest accrued on Residential deposits will either be applied, together with the deposit, to any outstanding balance for service or will be paid at the time the deposit is returned. Interest will be paid on non-residential deposits at the rate of six percent (6%) per annum without deductions for any taxes thereon. Upon non-residential deposits held for more than a year, the Company shall pay to the patron, at the end of the calendar year, the interest accrued thereon. (C)

25. CUSTOMERS SERVED THROUGH SERVICE CONNECTIONS ATTACHED TO FACILITIES OTHER THAN DISTRIBUTION SYSTEM LINES

Service from a line outside the Company's low pressure and medium pressure distribution systems will not be furnished unless such line is at that time being operated in a manner which will permit gas to be served to the applicant without interference with its operation. The furnishing of such service will be with the understanding that the use or manner of use of the Company's line from which gas is to be supplied is not permanent and that such service is subject to temporary or absolute change or discontinuance at the sole discretion of the Company which may at any time remove, repair or change the use or manner of operating said line after having first canceled the service contract by thirty days' written notice to the customer.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES (Cont'd)

25. CUSTOMERS SERVED THROUGH SERVICE CONNECTIONS ATTACHED TO FACILITIES
OTHER THAN DISTRIBUTION SYSTEM LINES (Cont'd)

The customer assumes sole responsibility, financially and otherwise for obtaining alternative sources of fuel in the event that customer's service is interrupted or discontinued permanently or temporarily, as described in the preceding paragraph.

The Company has the right to cancel the service contract for any such reason or in accordance with any other published rule or regulation of the Company, and, during the term of the contract, the Company shall not be liable for any deficiency in the supply of gas caused by the use of compressing stations, breakage of lines or other causes or for any claim for damages on account of any matters set forth in this paragraph.

All materials used in connecting the meter and regulators from the outlet of the Company's service stop cock to the outlet of the meter, and including the box or structure housing the meter and regulators, shall be furnished and installed by the Company at the expense of the customer. The meter and regulators shall belong to the Company and will be installed as near to the Company's lines as is practicable.

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III-E-39

Request:

Identify procedures developed to govern relationship between the respondent and potential customers--i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

Response:

Rules and regulations attachment of new customers and ownership of service lines, service connections and meters are defined on pages 10 through 26 of Tariff Gas – Pa. P.U.C. No. 9 and are reproduced in Attachment III-E-39.

Prepared by or under the supervision of Gregory D. Harts.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED

1. RULES AND REGULATIONS

The customer's application for service, the Pennsylvania Public Utility Code and the rules and regulations promulgated by the Pennsylvania Public Utility Commission, as amended from time to time, and the rules and regulations contained herein are a part of the contract with each Customer, and each Customer agrees to be bound thereby.

2. APPLICATIONS FOR SERVICE

The Company may require any applicant for service to sign an application. Regardless of the manner in which an application is made, the acceptance of such application by the Company shall result in a contract service governed by Rule 1.

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES

A. Maximum Company Investment Level

The Company investment for upgrade/extension of facilities for a firm gas customer shall be limited to an amount determined as follows:

Maximum Company Investment = $\frac{\text{Additional Annual Revenues} \times \text{Justified Company Investment per Dollar of Additional Annual Revenue}}$

B. Determination of Additional Annual Revenues

The Additional Annual Revenues are calculated as follows:

(1) The Company will estimate the customer's projected firm annual volumes as follows:

(a) Residential

For guideline purposes, the Company shall use annual gas consumption figures for gas space heating and for various gas appliances as shown below (These figures are based on current insulation standards as well as 92% efficient furnaces): (C)

(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

Gas Space Heating:

Single Family Home - [(square footage x .029) - 5.4] Mcf
Apartment/Condominium - [(square footage x .024) + 3.14] Mcf
Manufactured Home - [(square footage x .0267) + 6.98] Mcf

Gas Appliances:

Gas Water Heater - 20.4 Mcf
Gas Dryer - 3.6 Mcf
Gas Range - 7.6 Mcf
Other Gas Appliances - Determined by the Company on a case-by-

case basis.

(b) Commercial or Public Authority: Industrial

The Company shall estimate projected firm annual volumes on a case-by-case basis.

(2) This annual volume is then distributed into 12 monthly amounts based on an average distribution in the appropriate revenue classification. (Alternatively, the customer's annual usage estimate may be distributed according to his own historic or projected monthly load profile pursuant to the Company's review and approval.)

(3) The appropriate rate schedule is applied to each monthly volume, and the results are added to produce annual gross revenues.

(4) For each monthly volume the costs shall be determined for the portion of monthly gross revenues for recovery of purchased gas costs pursuant to applicable provisions of Rider A to this tariff and the applicable rate schedule.

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(C)
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The portion of monthly gross revenues for recovery of Purchased Gas Costs and Transition Costs for each month shall be added together to produce annual revenues for recovery of Purchased Gas Costs and Transition Costs.

(5) The amount calculated under item (4) above, shall be subtracted from the amount calculated under item (3) above.

(6) Additional annual revenues resulting from the upgrade/extension shall be determined by reducing the annual revenues for recovery of non-gas costs as calculated in (5) above, by the customer's currently generated annual revenues for recovery of non-gas costs, if any, as determined by the Company.

(C) Indicates Change
(D) Indicates Decrease
(I) Indicates Increase

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Canceling Fourth and Fifth Revised Page No. 12

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
 (Cont'd)

C. Determination of Justified Company Investment Per Dollar of
 Additional Annual Revenue

(1) Residential

The Justified Company Investment Per Dollar of Additional Annual
 Revenue for residential customers is \$4.58. (D)

(2) Commercial and Public Authority; Industrial

The Justified Company Investment Per Dollar of Additional Annual
 Revenue for commercial, public authority or industrial customers shall be
 selected from the table below based upon the projected term of use by the
 customer of the new or upgraded facilities.

Projected Term of Use of New/Upgraded Facilities (Years)	Justified Company Investment Per Dollar of Additional Annual Revenue	
1	\$.47	
2	.91	
3	1.30	
4	1.66	
5	1.99	
6	2.29	
7	2.57	
8	2.82	
9	3.05	
10	3.26	
Greater than 10	4.58	

Because the term of use has a substantial effect on the determination of
 the Justified Company Investment Per Dollar of Additional Annual Revenue, the
 Company may require a letter of intent from commercial, public authority and
 industrial customers projecting the term of use of the new or upgraded
 extension of facilities being requested.

The Company reserves the right to require a guaranteed revenue contract
 if the customer projects a term of use of the new or upgraded facilities in
 excess of 10 years or if the customer does not demonstrate that the customer's
 term of use is reasonable.

(D) Indicates Decrease

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Cancelling Original and First Revised Page No. 13

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

Additionally, the Company reserves the right to require a guaranteed revenue contract from a commercial, public authority or industrial customer if any of the following conditions exist:

- (1) The investment is for a dual fuel or partially dual fueled facility;
 - (2) The Company determines that a customer's financial status does not demonstrate that the customer will be able to pay bills for the projected term of use of the facilities; or
 - (3) The actual investment by the Company is greater than \$50,000.
- (3) Recomputation

The Company may recompute, modify, alter or amend the foregoing Justified Company Investment Per Dollar of Additional Annual Revenue amounts as the Company may deem necessary or convenient in the conduct of its business, provided, however, that such recomputation, modification, alteration or amendment shall not become effective unless and until included in this tariff.

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(C)
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D. Application of Maximum Company Investment

The Maximum Company Investment as determined above shall be applied, first, to the installed meter cost, if any, and then will be applied towards any mainline and/or service line extension, service connection, and/or the upgrade of any of the Company's facilities to accommodate increased volumes of sales or transportation. However, if the Maximum Company Investment is less than the installed meter cost, Company will provide and install the meter at no cost to the Customer.

(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES

A. Residential

Whenever the owner or occupant of any property eligible for service as a residential customer makes a written application for service to the Company, and the Company has authority to render service to said applicant, the Company shall extend its facilities so as to serve said property or new residential development, provided that the applicant shall first have executed an agreement to pay to the company the rate charged under the appropriate service classification and to contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Company's Maximum Investment (as calculated in Rule No. 3, above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

B. Commercial or Public Authority; Industrial

Whenever the owner or occupant of any property eligible for service as a Commercial or Public Authority customer, or as an Industrial customer, makes a written application for service to the Company, and the Company has authority to render service to said applicant, the Company shall extend its system so as to serve said property, provided said applicant shall first have executed an agreement to pay to the Company the rates charged under the appropriate service classification and to contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Company's Maximum Investment (as calculated in Rule No. 3, above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

The Company's Maximum Investment for Commercial or Public Authority and Industrial customers shall equal the Maximum Company Investment as calculated in Rule No. 3 above; provided, however, that, in the event that the Company reasonably believes that the Company's installation of facilities will be completed substantially in advance of date that the Customer's use will equal projected annual volumes used to calculate the Maximum Company Investment as calculated in Rule No. 3 above, the Company may discount the Maximum Company

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

Investment as calculated in Rule No. 3 above to present value based upon the Company's most recent Commission-approved fair rate of return. (C)

C. Developer/Builder - Residential

Whenever the Developer/Builder of a residential property eligible for service makes a written application for service to the Company, and the Company has authority to render service to the property to be developed, the Company shall extend its system to serve said property, provided that, if the cost to extend the facilities exceeds the Maximum Company Investment, as calculated below, the Developer/Builder shall have entered into an agreement to contribute to the cost of extending facilities. (C)

The Maximum Company Investment for extensions involving a Developer/Builder shall be calculated as follows:

(1) The Developer/Builder shall provide a reasonable schedule of unit completion within the property to be developed;

(2) The Maximum Company Investment shall be calculated (as provided in Section 3) separately based on the number of units scheduled to be completed:

(a) within twelve months from the date of the estimated completion of construction of the new facilities; and

(b) during each successive twelve month period following the date of the estimated completion of construction of the new facilities.

(3) For all units not scheduled for completion within twelve months from the estimated date of completion of the construction of the new facilities, the Maximum Company Investment, as calculated above, shall be discounted to present value at the projected date of the completion of Company installed facilities using the Company's most recent Commission-approved fair rate of return.

(4) The sum of the discounted Maximum Company Investment for units to be installed more than twelve months after construction of Company facilities and the Maximum Company Investment for units scheduled for completion within twelve months of the estimated date of completion of construction of Company facilities shall equal the total Maximum Company Investment for the extension.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

The Developer/Builder shall contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Maximum Company Investment (as calculated above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

In the event that the Developer/Builder does not achieve the projected annual completion rate, the Maximum Company Investment and the amount to be contributed will be recalculated, in the same manner stated above, based upon actual units completed. If the recalculated amount to be contributed is greater than the previously calculated amount to be contributed, the Developer/Builder will be required to pay such difference to the Company; provided, however, that no amount will be required to be paid if the recalculated amount to be contributed exceeds the Company's actual cost of construction less the recalculated Maximum Company Investment.

C1. Developer/Builder Commercial or Industrial

Whenever the Developer/Builder of a commercial or industrial property eligible for service makes a written application for service to the Company, and the Company has authority to render service to the property to be developed, the Company shall extend its system to serve said property, provided that, if the cost to extend the facilities exceeds the Maximum Company Investment, as calculated below, the Developer/Builder shall have entered into an agreement to contribute to the cost of extending facilities.

The Maximum Company Investment for extensions involving a Developer/Builder shall be calculated as follows:

(1) The Developer/Builder shall provide a reasonable schedule of customer attachments and projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the attaching customers;

(2) The Maximum Company Investment shall be calculated (as provided in Section 3) separately based on the historical and projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the attaching customers:

(a) within twelve months from the date of the estimated completion of construction of the new facilities; and

(b) during each successive twelve month period following the date of the estimated completion of construction of the new facilities.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

(3) For all customer attachments not scheduled for completion within twelve months from the estimated date of completion of the construction of the new facilities, the Maximum Company Investment, as calculated above, shall be discounted to present value at the projected date of the completion of Company installed facilities using the Company's most recent Commission-approved fair rate of return. (C)

(4) The sum of the discounted Maximum Company Investment for customers to be attached more than twelve months after construction of Company facilities and the Maximum Company Investment for customer attachments scheduled for completion within twelve months of the estimated date of completion of construction of Company facilities shall equal the total Maximum Company Investment for the extension.

(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

The Developer/Builder shall contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Maximum Company Investment (as calculated above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

In the event that the Developer/Builder does not achieve the projected annual completion rate, the Maximum Company Investment and the amount to be contributed will be recalculated, in the same manner stated above, based upon actual additional annual revenues from volumes transported by or purchased from the Company and consumed by the attaching customers during the 60-month period following completion of the extension and the projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the customers attached as of the last day of such 60-month period. If the recalculated amount to be contributed is greater than the previously calculated amount to be contributed, the Developer/Builder will be required to pay such difference to the Company; provided, however, that no amount will be required to be paid if the recalculated amount to be contributed exceeds the Company's actual cost of construction less the recalculated Maximum Company Investment.

D. Upgrade

The Company's investment for the upgrade of facilities shall be subject to the formula described in Rule No. 3. An upgrade is required when the customer needs dictate increasing, decreasing or otherwise changing the current service line, main line or meter size for the increased, decreased or otherwise changed volume or pressure requirements or when the customer requests installation of an excess flow valve or natural gas related equipment or facilities not otherwise required by regulation and the Company has deemed such installation appropriate. (C)

E. Advance Payment and Construction

Construction of any extension or installation of excess flow valves or natural gas related equipment or facilities not otherwise required by regulation will not be undertaken until the amount of the applicant's contribution has been paid to the Company by the applicant. In the case of an excess flow valve or natural gas related equipment or facilities not otherwise required by regulation, the amount of the applicant's contribution will be determined based upon the Company's cost to install such equipment. The actual construction of the extension shall be scheduled at the Company's discretion. (C)

(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

F. Refunds of Customer Investment

Any customer attaching to a facility extended/upgraded within five (5) years of completion thereof will be required to contribute to the cost of the extension/upgrade in accordance with Rules 3 and 4. In the event a new customer attaches to an extension/upgrade of the Company's facilities paid for by a customer or a developer/builder, within five (5) years of the date of completion thereof, a pro rata refund will be made to customers or developer/builder who were charged for such extension. In the alternative, the customer or builder/developer and Distribution may mutually agree in writing that the refund, if any, shall equal the Company's Maximum Company Investment for the attaching customer less the Company's actual attachment cost of construction. An annual review of such extensions is made on the anniversary date of completion thereof, during said five (5) years, and any refunds due are made at that time except for extensions for a developer/builder of commercial or industrial property which shall be reviewed at the end of year five (5) and any refunds due will be made at that time. No refunds will be paid for attachments occurring more than five (5) years after the completion date and in no case will the aggregate amount of refunds to a customer or developer/builder exceed the amount which the customer or developer/builder paid for the mainline extension/upgrade.

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5. MAINTENANCE OF FACILITIES

After initial installation of facilities has been made, pursuant to Rule Nos. 3 and 4, above, all facilities including mains, customer service lines (i.e., the portion of the service line from the outlet of the Company's service stop cock to the inlet of the meter) and Company service lines (i.e., the portion of the service line from the gas main to and including the curb box and service stop cock), shall be maintained, replaced or renewed, as required, at the expense of the Company.

5A. SPECIAL UTILITY SERVICES

The provisions of Rules 3 and 4 do not apply to applications for special utility service. "Special utility service" shall include (a) a request for utility service when the applicant has an installed alternative fuel capability, including service from a natural gas well; (b) a request for utility service when the applicant is already receiving natural gas service from another Pennsylvania public utility; (c) a request for utility service from an applicant located in an area in which another natural gas utility is authorized to serve the applicant; (d) a request for utility service by an applicant who was the owner or ratepayer of record for the premises at the time the Company last provided service to the premises; (e) any request for service by an applicant who, in the Company's view, is unlikely to remain on the Company's system for a sufficient period of time to justify the extension. Applications for special utility service shall be resolved on a case-by-case basis through negotiations between the applicant and the company.

(C) Indicates Change

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

6. METERS

Gas delivered to customers from services attached to distribution lines shall be measured by meters to be furnished, installed and owned by the Company.

If, at any time after the installation of a meter, conditions are changed so that its location becomes unsuitable, the Company shall have the right to move the meter to a suitable place at the expense of the customer or property owner.

The cost of changes in location of meters made at the request of the property owner shall be borne by the owner. The customer shall not tamper with the meter and shall permit no one except employees of the Company to connect or disconnect the meter.

The customer shall be responsible to the Company for any injury to, or loss of, any meter arising out of or caused by the customer's negligence or carelessness, or that of his servants, employees, members of his household, or any person upon his premises under or by his consent, or sufferance. The customer shall at once notify the Company of any injury to, or any cessation in registration of, the meter as soon as it comes to his knowledge.

The Company, in its sole discretion, may install, together with its meter, an automated meter reading device ("AMD"), which can communicate automatically data from the meter to the Company by use of the telephone system. Customer shall provide the Company a suitable location for installation of an AMD, and the customer shall permit the Company to connect the AMD to the customer's existing telephone inside wiring. The customer shall not be required to install or modify telephone inside wiring or to subscribe to public utility telephone service in order to receive service from the Company.

The Company shall provide at least 72 hours' notice of the installation of an AMD at the customer's premises. The Company will not install an AMD at a customer's premises unless the AMD is designed to relinquish control of the customer's telephone line when the customer's telephone equipment is activated. If an AMD installed by the Company fails to relinquish control of a customer's telephone line when the customer's telephone equipment is activated, then such AMD will be replaced or repaired by the Company at the Company's expense. The Company will not install any AMD capable of transmitting voice communications unless specific permission is obtained from the Commission prior to installation.

If a Customer of the Company is billed by a telephone public utility specific charges for usage of telephone service (toll charges or local message unit charges) or charges for maintenance services that were caused by the Company's installation or use of AMD's, then the Company will reimburse the Customer for such charges.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

7. CUSTOMER'S PIPING AND EQUIPMENT

Prior to the installation of house piping by the customer in new or altered premises, inquiry shall be made of the Company to determine the requirements, sizes of pipe, quality and other specifications.

House lines, piping, connections and appliances are subject to inspection by the Company and no gas will be delivered unless all conditions are satisfactory.

The Company gives no warranty, expressed or implied, as to the adequacy or safety of any structure, equipment, piping, appliance or device owned, installed, leased or maintained by or for the customer or the owner of the premises served.

8. ACCESS TO PREMISES

The authorized agents of the Company shall, at all reasonable times, have free access to any premises supplied with gas or to which a service connection has been made, for the purpose of reading, inspecting, repairing or removing meters, piping, or other appliances therein belonging to the Company and of inspecting the piping and appliances belonging to the customer.

Every industrial customer shall permit the Company, during business hours and upon reasonable notice, to inspect the customer's facilities so that the Company may determine whether facilities have been installed which would enable the customer to obtain volumes of gas without using the Company's system ("Bypass Facilities"). If a customer refuses to permit the Company to inspect the customer's facilities, it shall be presumed that Bypass Facilities have been installed.

9. INTERRUPTION OF SERVICE

In accordance with the Public Utility Code, the Company will provide service which shall be reasonably continuous and without unreasonable interruptions or delay. The Company shall not be liable, in any amount, for damages, direct or consequential, where service meets requirements of the Public Utility Code. This limitation of liability, however, shall not apply to Company conduct which is found to be willful, wanton or reckless. If the Company shall know, in advance, of an expected interruption of service, the Company will take all reasonable steps, such as personal contact, phone contact or the use of mass media, to notify affected customers of the cause and expected duration of the interruption.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

10. LEAKS

The responsibility for detecting leaks or defects in piping between the Company's service connection and the point of consumption shall be upon the customer. The customer shall give immediate notice to the Company of inadequate, irregular or failing gas supply, leakage, abnormally high or low pressures, or any dangerous conditions.

Should any leak or defect be discovered in the mains, service connections, customer's service line, piping, or appliances, the Company shall have the right to shut off the supply of gas until satisfactory repairs have been made.

11. REFUSAL OR TERMINATION OF SERVICE

The Company may decline to serve an applicant (1) until he has complied with state and municipal regulations governing gas service and the approved Rules and Regulations of the Company contained in this Tariff and any supplement thereto, (2) if the Company does not have adequate facilities to render the service desired or if rendering such service would affect unfavorably service to other customers, (3) if in the Company's judgment, the applicant's installation of piping or gas equipment is regarded as hazardous or of such character that satisfactory service cannot be given, (4) if an extension of street main is required beyond length warranted by anticipated revenues, and the customer refuses to pay the charges required by Rule 3 of this Tariff, (5) until all amounts due for regulated service or amounts purchased from a Natural Gas Supplier (NGS) through the Company's Purchase of Receivables Program (POR) pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation) at a previous location have been paid or covered by a payment agreement (unless the amount owed is more than four years after the date of the final bill, in which case service cannot be refused), (6) or where the service proposed is from a gathering, production or transmission pipeline (see Rule 25). (C)

The Company may terminate service for nonpayment of a billing or billings for regulated services or NGS provided natural gas supply charges purchased through the Company's POR Program pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation), and such termination of service shall be in accordance with general regulations of the Pennsylvania Public Utility Commission applicable thereto and in accordance with the Pennsylvania Public Utility Code. (C)

The Company may not threaten termination of service for nonpayment of unregulated Natural Gas Supplier charges incurred by the customer from qualified Suppliers under Rate Schedule SATS if the Company did not purchase the receivables from the Supplier. (C)

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The Company may terminate service for such reasons and on such notice as specified by the regulations of the Pennsylvania Public Utility Commission, the Pennsylvania Public Utility Code, or for other violation of these Rules and Regulations.

The Company may refuse to serve any applicant, or may terminate service to any customer who fails to pay a security deposit for regulated services or who fails to provide the Company with security in lieu of a deposit as provided for in this Tariff.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

12. RECONNECTION OF SERVICE

When the supply of gas to any customer is turned off due to the customer's failure to pay for regulated service or NGS provided natural gas supply charges purchased through the POR Program pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation), for any other infraction of these Rules and Regulations or at the customer's request, and if there has been no change in ownership or occupancy of the premises served, the supply of gas will not be turned on until the customer or applicant has paid a reconnection fee of \$69.00. The Company will reconnect a residential customer or applicant's gas service in accordance with the general regulations of the Pennsylvania Public Utility Commission applicable thereto and in accordance with the Pennsylvania Public Utility Code. Company may determine liability for outstanding balance for residential gas service based upon the methods set forth in 52 Pa. Code §56.191 and Company records. (C)

If the supply of gas was turned off due to a non-residential customer's failure to pay for regulated service or NGS provided natural gas supply charges purchased through the POR Program pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation) and if the former customer reapplies for service or if a court, district justice or administrative agency has determined that the applicant is legally obligated to pay for the service previously furnished, the supply of gas will not be turned on until the non-residential customer or applicant has paid all outstanding bills for service. (C)

The reconnection of service cannot be denied for the nonpayment of Natural Gas Supplier charges billed to the customer for services rendered by Rate Schedule SATS Suppliers if the Company did not purchase the receivables from the Supplier.

13. DISCONTINUANCE NOTICE BY CUSTOMER

Any customer who is about to vacate any premise supplied with gas, or who for any reason wishes to have service discontinued, shall give at least seven days' notice to the utility specifying the date on which it is desired that service be discontinued. The customer who fails to give proper notice shall be liable for all gas which passes through the meter, until: the account is terminated; another party occupies the premises and agrees to assume responsibility for gas service; or, the customer notifies the Company or the Company learns that he has or will vacate the premises, in which case he shall be responsible for gas used for the period, not to exceed seven days, before the company is able to discontinue service.

14. GAS DELIVERED UNDER HIGH PRESSURE

The rates contained in this tariff are based upon gas delivered under conditions generally applicable to low pressure service (four ounce base). Bills for gas metered under high pressure will be computed upon the volume as indicated by the meter registration increased to the equivalent volume at standard pressure.

15. BILLING

Bills will be rendered and will be payable once each month. The Company may read any meter once each month but ordinarily it will read meters of domestic and commercial customers once each two months.

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15. BILLING (Cont'd)

As to any customer whose meter is read once each two months, the consumption for the first month of each bimonthly meter reading period shall be determined by calculation on the basis of the customer's previous usage adjusted for weather conditions; and the consumption for the second month of each bimonthly meter period shall be determined by subtracting the first month's calculated consumption from the total actual consumption for the bimonthly period as shown by the meter. The bill for each month shall be the result of applying to the consumption, determined as aforesaid, the applicable rates and charges contained in this tariff.

Under 52 Pa Code § 56.222 the Company requested and was granted a waiver from 52 Pa. Code § 56.12(2) (i) - (ii) by the Commission. In accordance with this waiver, the Company will only accept customer supplied readings by telephone or through the Company's Internet website when such readings are: (1) reasonable based on historical usage information; and, (2) received by the Company within the proper billing window 3 business days prior to the bill being rendered. Acceptable customer readings will be used to compute a bill that otherwise would have been determined by calculation.

If the meter reader in any month is unable to gain access to the premises for the purpose of reading the meter, a calculated bill will be rendered and adjustments, if any, will be made by the Company when the meter is read.

In those instances where the Company's agent or representative is unable to gain access to the customer's premises during the regular scheduled working hours to obtain a meter reading, the number of calculated readings shall be limited to six consecutive months, and the customer's service, thereafter, is subject to termination, after due notice.

The late payment date specified on the monthly bill is not less than fifteen days from date the bill is mailed except that, for service under, or billed in conjunction with, residential rate schedules, the late payment date is not less than twenty days from the date the bill is mailed.

At the time the Company receives a notice to transfer service from one customer to another, the Company will provide customers with the option to either have the Company read the meter or to have the disconnecting and reconnecting customer read the meter. The Company will read the meter if the two customer readings are significantly different. The Company will inform the customers that if they elect the customer meter reading and the customer fails to provide the Company with an acceptable reading in a timely manner, the Company may estimate the final meter reading.

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15. BILLING (Cont'd)

The Company will make reasonable efforts to obtain actual meter readings: (a) when the Company has insufficient data to estimate the Customer's usage; (b) when disconnect and reconnect orders are executed on different days; and (c) when the customer, at least seven days prior to the disconnect order date, specifically requests that the meter be read. The Company reserves the right to estimate a Customer's usage for a final bill whenever the Company is unable to gain access to its meter on the disconnect order date. The Company will accept meter readings from customers for final bills if the customer reading is provided in a timely manner and if, upon review, the Company finds the customer reading to be reasonable and consistent with prior usage levels. Notwithstanding the foregoing, the Company may not discontinue service unless in compliance with the Rules, Regulations or Orders of the Pennsylvania Public Utility Commission pertaining thereto and in effect at the time of such discontinuation.

16. PENALTY CHARGES

If the customer fails to pay his gas bill by the late payment date, a penalty will be charged. Payments received by mail will be considered paid on the date of the postmark.

Where a customer receives natural gas supply service from a qualified Supplier under Rate Schedule SATS but is not participating in the Company POR program, late payment charges will be applied to the Supplier charges only if the customer has agreed to pay Supplier late payment charges. Otherwise, late payment charges will be based on the distribution charges of the Company and natural gas supply charges of either the Company or Supplier. (C) (C) (C) (C)

The penalty charged to all customers shall be 1.50% on the full unpaid and overdue balance.

17. BILLING PERIOD

Bills will be mailed monthly to residential customers for service furnished during the preceding meter-reading period at least twenty (20) days prior to the expiration of the late payment date as shown on the bill.

Bills will be mailed monthly to Commercial, Public Authority, Industrial and Large Industrial customers for service furnished during the preceding meter reading period at least fifteen (15) days prior to the expiration of the late payment date as shown on the bill.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

18. BALANCED BILLING PLAN

The company has available a budget payment plan for Residential, Commercial, and Public Authority customers. The budget payment plan is available for all qualifying Company regulated services and for services provided to the customer by qualified Suppliers under Rate Schedule SATS where the Company provides billing service for the Supplier. At the request of any Residential, Commercial or Public Authority customer who uses gas as the primary source for space heating and who satisfies the company's credit standards, monthly payments for such customers may be made as follows:

Monthly payments shall be based on an amount equivalent to 1/12th of the customer's estimated annual bill rounded to the next higher dollar amount.

If a debit balance has accrued as of the 12th cycle month of this plan, the customer may either incorporate it all in the 12th cycle month's payment or at the company's discretion, spread all or part of the debit in equal monthly installments over the next cycle year. If the credit balance is accrued, the customer shall have the option of either receiving a cash refund, having it applied against the current bill, or having it used to reduce the monthly installments in the next cycle year. Absent an indication from the customer of his preference, the debit or credit will be applied to the first monthly installment in the ensuing year.

19. SEASONAL SERVICE

Service to Residential, Commercial, Public Authority, and Industrial premises occupied seasonally will be supplied at the rates and minimum charges of the applicable rate schedule.

20. SUPPLYING OF GAS SUPPLIES TO OTHER CUSTOMERS

No branch, valve or fixture which would permit gas to be withdrawn without registering on the meter shall be connected to a customer service line (i.e., the portion of the service line from the outlet of the Company's service stop cock to the inlet of the meter).

No extension of facilities, including the customer service line and facilities connected thereto and extending into a customer's premises, may be used to provide gas service at any additional or different premises. As used herein, a premises is defined as a single building; or the several buildings of a housing development under one ownership within a single parcel of land not intersected by a public highway or city street; or the several buildings of a religious, charitable, educational, or benevolent corporation if used exclusively for such purposes, if situated on adjoining properties even if intersected by a public highway or city street; or an industrial plant if situated on adjoining properties even though intersected by a public highway or a city street.

21. CONJUNCTIVE BILLING

The Company's rates are based upon gas supply through a single delivery point, as measured by one meter. Separate supply for the same customer at other points of delivery or through more than one meter shall be billed separately. However, the Company may, when engineering or operational conditions warrant, or to improve service, install two or more meters on the

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

21. CONJUNCTIVE BILLING (Cont'd)

same premises to service a single customer, in which event the consumption registered by such meters may be consolidated and the rates under which service is taken applied to the total consumption. The term "same premises" means a single building; or the several buildings under one ownership within a single parcel of land not intersected by a public highway or city street; provided, however, that the Company, in its sole discretion, may permit conjunctive billing at premises not conforming to the above definition of "same premises" if it is reasonably necessary to do so to meet competition from another supplier of energy, including gas.

An established conjunctive billing arrangement shall be permitted to continue so long as the customer remains at the premises presently served. The conjunctive billing arrangement shall neither be expanded to the customer's newly-acquired premises, nor transferred in whole or in part to different premises, nor continued at the same premises for different customers, unless, in the Company's sole discretion, it is reasonable to expand, transfer or continue the conjunctive billing arrangement.

22. ADJUSTMENT OF BILLS FOR METER ERROR

Charges to customers will be adjusted for fast, slow and nonregistering meters, as per Section 59.22 of the regulations of the Pennsylvania Public Utility Commission for Gas Service, 52 Pa. Code Paragraph 59.22.

23. METER TEST ON REQUEST OF CUSTOMER

Meters which are not due for periodic tests will be tested for accuracy as per Section 59.21 of the regulations of the Pennsylvania Public Utility Commission for Gas Service, 52 Pa. Code Paragraph 59.21, upon written request by the customer and payment to the Company of a deposit in the amount specified by said regulations.

24. RULES FOR SECURING DEPOSITS

The Company may require customers to provide deposits for services. The Company may not deny the customer regulated services based on the customer's failure to provide deposits for unregulated services.

Deposits may be required from customers taking service for a period of less than thirty days in an amount equal to the estimated bill for such temporary period.

Deposits may be required from Commercial or Industrial customers but shall not exceed the amount equal to the sum of amounts computed by applying the applicable sales rate schedule to the volumes of gas transported by or purchased from the Company, and consumed by the customer during the two, of the most recent twelve months of greatest usage by the Customer. In lieu of actual experience, the determination will be based on an estimate considering all relevant information and data.

Deposits may be required from Residential customers in accordance with the Pennsylvania Public utility Code and the Rules and Regulations of the Pennsylvania Public Utility Commission. (C)
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24. RULES FOR SECURING DEPOSITS (Cont'd)

Security, in the form of a cash deposit, letter of credit, surety bond, or third-party guarantee, will be required from the applicants for Non-residential service unless: A) the premises to which gas service is to be supplied is a branch of, or additional facility operated by, financially responsible, enterprise which will be the ratepayer of record with respect to gas bills incurred at the premises; or, B) in the case of a premises not covered by "A" above, the Company determines, through relevant Company records covering past direct dealings with the applicant over a period of at least one year, that a deposit is not necessary. Security, in the form of a cash deposit, letter of credit, surety bond, or third-party guarantee, will be required from existing Non-residential customers where the Company determines that the customer's credit standing warrants concern as to its continuing ability to pay. In evaluating a customer's credit standing, the Company will take into account certain factors, including, but not limited to, the following: i) average monthly consumption; ii) average monthly bill; iii) payment history during the immediately preceding twelve month period; iv) customer's general credit standing as evaluated by any available applicable credit rating indices or rating services; v) customer's payment history and credit standing with other lenders or providers of utility and other services.

Until returned or credited, interest will accrue on Residential deposits at the rate of interest as determined by the Secretary of Revenue for interest on the underpayment of tax under Section 806 of the Act of April 19, 1929 (P.L.343, No. 176), known as The Fiscal Code. Interest accrued on Residential deposits will either be applied, together with the deposit, to any outstanding balance for service or will be paid at the time the deposit is returned. Interest will be paid on non-residential deposits at the rate of six percent (6%) per annum without deductions for any taxes thereon. Upon non-residential deposits held for more than a year, the Company shall pay to the patron, at the end of the calendar year, the interest accrued thereon. (C)

25. CUSTOMERS SERVED THROUGH SERVICE CONNECTIONS ATTACHED TO FACILITIES OTHER THAN DISTRIBUTION SYSTEM LINES

Service from a line outside the Company's low pressure and medium pressure distribution systems will not be furnished unless such line is at that time being operated in a manner which will permit gas to be served to the applicant without interference with its operation. The furnishing of such service will be with the understanding that the use or manner of use of the Company's line from which gas is to be supplied is not permanent and that such service is subject to temporary or absolute change or discontinuance at the sole discretion of the Company which may at any time remove, repair or change the use or manner of operating said line after having first canceled the service contract by thirty days' written notice to the customer.

(C) Indicates Change

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NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 13 to
Gas - Pa. P.U. C. No. 9
First Revised Page No. 26
Cancelling Original Page No. 26

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES (Cont'd)

25. CUSTOMERS SERVED THROUGH SERVICE CONNECTIONS ATTACHED TO FACILITIES
OTHER THAN DISTRIBUTION SYSTEM LINES (Cont'd)

The customer assumes sole responsibility, financially and otherwise for obtaining alternative sources of fuel in the event that customer's service is interrupted or discontinued permanently or temporarily, as described in the preceding paragraph.

The Company has the right to cancel the service contract for any such reason or in accordance with any other published rule or regulation of the Company, and, during the term of the contract, the Company shall not be liable for any deficiency in the supply of gas caused by the use of compressing stations, breakage of lines or other causes or for any claim for damages on account of any matters set forth in this paragraph.

All materials used in connecting the meter and regulators from the outlet of the Company's service stop cock to the outlet of the meter, and including the box or structure housing the meter and regulators, shall be furnished and installed by the Company at the expense of the customer. The meter and regulators shall belong to the Company and will be installed as near to the Company's lines as is practicable.

SECTION 53.53
RATE STRUCTURE

National Fuel Gas Distribution Corporation
Pennsylvania Division
Docket No. R-2022
NFGDC 2022 Base Rate Case
Responses to Section 53.53 - IV-B - Rate Structure - Gas Utilities
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IV-B-1

Request:

Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

a. (Reserved)

Response:

Please refer to Schedule 5 in National Fuel Exhibit D – Cost of Service Study.

Prepared by or under the supervision of: John D. Taylor

National Fuel Gas Distribution Corporation
Pennsylvania Division
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IV-B-2

Request:

Provide a statement of testimony describing the complete methodology of the Cost of Service Study.

Response:

Please refer to National Fuel Exhibit D – Cost of Service Study and the Direct Testimony of John D. Taylor Statement No. 19.

Prepared by or under the supervision of: John D. Taylor

National Fuel Gas Distribution Corporation
Pennsylvania Division
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IV-B-3

Request:

Provide a complete description and back-up calculations for all allocation factors.

Response:

Please refer to Schedule 2 and Schedule 3 in National Fuel Exhibit D – Cost of Service Study.

Prepared by or under the supervision of: John D. Taylor

National Fuel Gas Distribution Corporation
Pennsylvania Division
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IV-B-4

Request:

Provide an exhibit for each customer classification showing the following data for the test year and the four previous years:

- a. The maximum coincident peak day demand.
- b. The maximum coincident 3-day peak day demand.
- c. The average monthly consumption in MCF during the Primary Heating Season (November-March).
- d. The average monthly consumption in MCF during the Non-heating season (April-October).
- e. The average daily consumption in MCF for each 12-month period.

Response:

Please see Attachment IV-B-4. Responses to a & b can be found on page 2, the response to c can be found on page 3, the response to d can be found on page 4 and 5, and the response to e can be found on page 5.

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 FIVE YEAR CONSECUTIVE THREE DAY PEAK DATA BY CUSTOMER CLASS
 VOLUMES IN MCF**

NOV-OCT					
2021-2022	Residential	Commercial	Industrial	Pub Auth	Total
January 28, 2022	144,652	56,141	76,923	16,863	294,579
January 29, 2022	156,457	60,140	71,584	18,174	306,355
January 30, 2022	151,812	58,757	66,759	17,706	295,033
NOV-OCT					
2020-2021	Residential	Commercial	Industrial	Pub Auth	Total
February 7, 2021	130,601	50,804	64,093	15,280	260,778
February 8, 2021	126,707	49,372	68,594	14,877	259,549
February 9, 2021	139,433	53,957	72,129	16,264	281,784
NOV-OCT					
2019-2020	Residential	Commercial	Industrial	Pub Auth	Total
January 19, 2020	132,442	47,681	66,678	15,860	262,662
January 20, 2020	126,275	45,744	74,897	15,112	262,029
January 21, 2020	134,181	48,399	79,822	16,058	278,460
NOV-OCT					
2018-2019	Residential	Commercial	Industrial	Pub Auth	Total
January 30, 2019	186,957	68,423	98,962	21,704	376,045
January 31, 2019	178,294	65,587	89,499	20,706	354,086
February 1, 2019	172,260	62,998	81,926	19,968	337,151
NOV-OCT					
2017-2018	Residential	Commercial	Industrial	Pub Auth	Total
January 4, 2018	168,780	61,677	104,434	19,613	354,504
January 5, 2018	179,721	65,506	104,941	20,876	371,043
January 6, 2018	180,795	65,479	99,802	20,989	367,066

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 FIVE YEAR USAGE PER REVENUE CLASS (HEATING SEASON)
 VOLUMES IN MCF**

	2021 - 2022	2020 - 2021	2019 - 2020	2018 - 2019	2017 - 2018
Residential					
November	6.423	6.721	7.871	8.463	6.801
December	12.56	12.397	13.983	14.613	13.343
January	16.954	16.672	15.239	16.433	20.524
February	18.757	17.808	15.459	18.313	16.666
March	14.565	14.519	13.519	16.816	14.263
Total	69.259	68.117	66.071	74.638	71.597
Commercial					
November	30.295	33.112	36.958	40.408	31.685
December	56.087	53.573	64.084	66.535	57.766
January	73.518	75.224	72.968	77.332	90.227
February	89.679	83.1	73.94	90.311	82.836
March	70.074	72.075	66.416	80.173	67.94
Total	319.653	317.084	314.366	354.759	330.454
Industrial					
November	2345.065	2079.173	2238.784	2434.778	2196.006
December	2699.285	2206.832	2845.07	2958.173	2654.484
January	2921.656	2831.953	2941.668	3201.355	3165.478
February	3379.218	3102.952	3184.454	3599.715	3689.619
March	2878.222	2996.406	3107.236	3204.885	2956.264
Total	14223.446	13217.316	14317.212	15398.906	14661.851
Public Authority					
November	99.627	122.527	128.043	135.645	106.797
December	230.364	191.188	267.023	250.779	238.811
January	272.562	287.671	291.723	290.167	345.512
February	370.225	305.215	300.271	348.09	365.245
March	297.421	291.117	283.002	291.46	279.367
Total	1270.199	1197.718	1270.062	1316.141	1335.732

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 FIVE YEAR USAGE PER REVENUE CLASS (NON-HEATING SEASON)
 VOLUMES IN MCF**

	2021 - 2022	2020 - 2021	2019 - 2020	2018 - 2019	2017 - 2018
Residential					
April	11.232	8.766	10.42	11.016	13.673
May	6.583	6.47	7.851	6.036	6.811
June	2.481	2.868	3.292	2.93	2.532
July	1.682	1.817	1.734	1.689	1.839
August	1.541	1.552	1.575	1.579	1.658
September	1.63	1.806	1.583	1.668	2.154
October	2.232	3.595	2.656	2.903	2.483
Total	27.381	26.874	29.111	27.821	31.15
Commercial					
April	55.511	47.427	49.004	58.915	67.238
May	35.038	33.831	35.993	33.11	41.085
June	17.772	20.437	21.007	20.894	19.58
July	13.578	13.724	15.456	14.715	14.367
August	13.255	12.571	13.686	13.97	13.439
September	13.358	13.546	14.001	14.286	14.803
October	15.393	19.011	17.121	17.759	16.233
Total	163.905	160.547	166.268	173.649	186.745
Industrial					
April	2834.921	2701.368	2715.926	3298.843	3277.759
May	2294.746	2415.306	2336.436	2715.974	2900.255
June	2099.14	2081.456	1998.169	2429.28	2019.562
July	2253.359	1694.477	2220.108	2121.751	2000.328
August	2172.93	1685.227	2199.926	2173.117	2036.367
September	2420.012	1653.26	2193.584	2237.718	2153.613
October	2360.406	1608.38	2060.865	2107.939	2087.878
Total	16435.514	13839.474	15725.014	17084.622	16475.762
Public Authority					
April	244.363	205.772	220.684	284.093	300.505

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May	173.088	145.133	175.894	156.826	195.098
June	73.917	94.042	94.078	80.716	57.31
July	46.356	42.773	51.949	42.269	51.541
August	40.26	38.445	40.728	39.206	43.532
September	42.387	39.853	44.626	41.181	43.248
October	53.566	60.006	49.936	52.757	57.308
Total	673.937	626.024	677.895	697.048	748.542

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 FIVE YEAR USAGE PER REVENUE CLASS (DAILY)
 VOLUMES IN MCF**

	2021 - 2022	2020 - 2021	2019 - 2020	2018 - 2019	2017 - 2018
Residential	0.265	0.260	0.260	0.281	0.281
Commercial	1.325	1.309	1.313	1.448	1.417
Industrial	83.997	74.128	82.083	88.996	85.309
Public Authority	5.326	4.997	5.322	5.516	5.710

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IV-B-5

Request:

Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present rate and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response:

Please refer to Attachment IV-B-5.

Prepared by or under the supervision of: John D. Taylor

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
ATTACHMENT IV-B-5 - BILL FREQUENCY

Rate Schedule	Number of Bills	Cumulative Bills	Consumption Mcf	Cumulative Consumption Mcf	Base Tariff Rate	Base Revenue	Proposed Tariff Rate	Proposed Revenue
Residential								
Number of Bills	2,094,250				\$12.00	\$25,131,000	\$18.00	\$37,696,500
0-5 Mcf	1,042,517	1,042,517	7,391,290	7,391,290	\$2.9146	\$21,542,654	\$2.6959	\$19,926,179
Over 5 Mcf	1,051,733	2,094,250	10,006,976	17,398,266	\$1.9995	\$20,008,949	\$2.6959	\$26,977,807
Total			17,398,266			\$66,682,603		\$84,600,486
LIRA								
Number of Bills	86,479				\$12.00	\$1,037,748	\$18.00	\$1,556,622
0-5 Mcf	43,049	43,049	316,493	316,493	\$2.9146	\$922,452	\$2.6959	\$853,235
Over 5 Mcf	43,430	86,479	437,346	753,839	\$1.9995	\$874,473	\$2.6959	\$1,179,040
Total			753,839			\$2,834,673		\$3,588,897
Residential Trans								
Number of Bills	3,340				\$12.00	\$40,080	\$18.00	\$60,120
All Volume	3,340	3,340	102,999	102,999	\$2.4758	\$255,005	\$2.6959	\$277,675
Total			102,999			\$295,085		\$337,795
Residential SATC								
Number of Bills	189,500				\$12.00	\$2,274,000	\$18.00	\$3,411,000
0-5 Mcf	94,333	94,333	683,910	683,910	\$2.9146	\$1,993,324	\$2.6959	\$1,843,753
Over 5 Mcf	95,167	189,500	943,926	1,627,836	\$1.9995	\$1,887,380	\$2.6959	\$2,544,730
Total			1,627,836			\$6,154,704		\$7,799,483
Small Commercial LE 250								
Number of Bills	94,262				\$19.89	\$1,874,871	\$30.00	\$2,827,860
0-5 Mcf	51,854	51,854	280,234	280,234	\$2.4149	\$676,736	\$2.2274	\$624,192
Over 5 Mcf	42,408	94,262	630,175	910,408	\$2.1225	\$1,337,545	\$2.2274	\$1,403,651
Total			910,408			\$3,889,152		\$4,855,703
Small Commercial LE 250 TRANS								
Number of Bills	12,619				\$19.89	\$250,992	\$30.00	\$378,570
All Volume	12,619	12,619	150,857	150,857	\$2.3856	\$359,884	\$2.2274	\$336,019
Total			150,857			\$610,876		\$714,589
Small Commercial LE 250 SATC								
Number of Bills	9,524				19.89	\$189,432	30.00	\$285,720
0-5 Mcf	5,239	5,239	34,502	34,502	\$2.4149	\$83,320	\$2.2274	\$76,850
Over 5 Mcf	4,285	9,524	63,172	97,674	\$2.1225	\$134,082	\$2.2274	\$140,709
Total			97,674			\$406,834		\$503,279

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
ATTACHMENT IV-B-5 - BILL FREQUENCY

Rate Schedule	Number of Bills	Cumulative Bills	Consumption Mcf	Cumulative Consumption Mcf	Base Tariff Rate	Base Revenue	Proposed Tariff Rate	Proposed Revenue
Small Public Authority LE 250								
Number of Bills	5,037				\$19.89	\$100,186	\$30.00	\$151,110
0-5 Mcf	2,771	2,771	14,456	14,456	\$2.4149	\$34,909	\$2.2274	\$32,198
Over 5 Mcf	2,266	5,037	30,527	44,982	\$2.1225	\$64,792	\$2.2274	\$67,995
Total			44,982			\$199,887		\$251,303
Small Public Authority LE 250 TRANS								
Number of Bills	1,649				\$19.89	\$32,799	\$30.00	\$49,470
All Volume	1,649	1,649	22,738	22,738	\$2.3856	\$54,244	\$2.2274	\$50,647
Total			22,738			\$87,043		\$100,117
Small Public Authority LE 250 SATC								
Number of Bills	577				\$19.89	\$11,477	\$30.00	\$17,310
0-5 Mcf	317	317	1,941	1,941	\$2.4149	\$4,686	\$2.2274	\$4,322
Over 5 Mcf	260	577	4,061	6,002	\$2.1225	\$8,620	\$2.2274	\$9,046
Total			6,002			\$24,783		\$30,678
Small Commercial GT 250								
Number of Bills	30,962				\$27.53	\$852,384	\$41.50	\$1,284,923
0-20 Mcf	13,145	13,145	442,116	442,116	\$1.8344	\$811,017	\$1.9850	\$877,600
Over 20 Mcf	17,817	30,962	803,090	1,245,206	\$1.7056	\$1,369,751	\$1.9850	\$1,594,134
Total			1,245,206			\$3,033,152		\$3,756,657
Small Commercial GT 250 TRANS								
Number of Bills	13,879				\$27.53	\$382,089	\$41.50	\$575,979
All Volume	13,879	13,879	693,340	693,340	\$1.8845	\$1,306,599	\$1.9850	\$1,376,280
Total			693,340			\$1,688,688		\$1,952,259
Small Commercial GT 250 SATC								
Number of Bills	3,234				\$27.53	\$89,032	\$41.50	\$134,211
0-20 Mcf	1,373	1,373	51,339	51,339	\$1.8344	\$94,177	\$1.9850	\$101,909
Over 20 Mcf	1,861	3,234	76,933	128,272	\$1.7056	\$131,216	\$1.9850	\$152,711
Total			128,272			\$314,425		\$388,831
Small Public Authority GT 250								
Number of Bills	2,016				\$27.53	\$55,500	\$41.50	\$83,664
0-20 Mcf	856	856	27,107	27,107	\$1.8344	\$49,724	\$1.9850	\$53,806
Over 20 Mcf	1,160	2,016	57,505	84,611	\$1.7056	\$98,080	\$1.9850	\$114,146
Total			84,611			\$203,304		\$251,616

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
ATTACHMENT IV-B-5 - BILL FREQUENCY

Rate Schedule	Number of Bills	Cumulative Bills	Consumption Mcf	Cumulative Consumption Mcf	Base Tariff Rate	Base Revenue	Proposed Tariff Rate	Proposed Revenue
Small Public Authority GT 250 SATC								
Number of Bills	170				\$27.53	\$4,680	\$41.50	\$7,055
0-20 Mcf	72	72	2,479	2,479	\$1.8344	\$4,548	\$1.9850	\$4,921
Over 20 Mcf	98	170	5,687	8,166	\$1.7056	\$9,699	\$1.9850	\$11,288
Total			8,166			\$18,927		\$23,264
Small Public Authority GT 250 TRANS								
Number of Bills	1,886				\$27.53	\$51,922	\$41.50	\$78,269
All Volume	1,886	1,886	86,880	86,880	\$1.8845	\$163,725	\$1.9850	\$172,457
Total			86,880			\$215,647		\$250,726
Large Commercial								
Number of Bills	4,904				\$121.01	\$593,433	\$181.50	\$890,076
0-300 Mcf	4,352	4,352	561,929	561,929	\$1.4948	\$839,972	\$1.5465	\$869,023
300-2000 Mcf	481	4,833	109,956	109,956	\$1.3812	\$151,871	\$1.5465	\$170,047
Over 2000 Mcf	71	4,904	6,356	568,285	\$1.2311	\$7,825	\$1.5465	\$9,830
Total			678,241			\$1,593,101		\$1,938,976
Large Commercial MMT Trans								
Number of Bills	9,242				\$121.01	\$1,118,374	\$181.50	\$1,677,423
All Volume	9,242	9,242	2,982,910	2,982,910	\$1.4362	\$4,284,055	\$1.5465	\$4,613,070
Total			2,982,910			\$5,402,429		\$6,290,493
Large Commercial DMT Trans								
Number of Bills	168				\$121.0100	\$20,330	\$181.5000	\$30,492
All Volume	168	168	754,491	754,491	\$1.4162	\$1,068,510	\$1.5465	\$1,166,820
Total			754,491			\$1,088,840		\$1,197,312
Large Commercial SATC								
Number of Bills	359				\$121.01	\$43,443	\$181.50	\$65,159
0-300 Mcf	319	319	46,069	46,069	\$1.4948	\$68,863	\$1.5465	\$71,245
300-2000 Mcf	35	354	2,237	2,237	\$1.3812	\$3,090	\$1.5465	\$3,460
Over 2000 Mcf	5	359	0	46,069	\$1.2311	\$0	\$1.5465	\$0
Total			48,306			\$115,396		\$139,864
Large Public Authority								
Number of Bills	430				\$121.01	\$52,034	\$181.50	\$78,045
0-300 Mcf	382	382	67,108	67,108	\$1.4948	\$100,312	\$1.5465	\$103,782
300-2000 Mcf	42	424	33,440	33,440	\$1.3812	\$46,187	\$1.5465	\$51,714
Over 2000 Mcf	6	430	2,685	69,792	\$1.2311	\$3,305	\$1.5465	\$4,152
Total			103,232			\$201,838		\$237,693

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
ATTACHMENT IV-B-5 - BILL FREQUENCY

Rate Schedule	Number of Bills	Cumulative Bills	Consumption Mcf	Cumulative Consumption Mcf	Base Tariff Rate	Base Revenue	Proposed Tariff Rate	Proposed Revenue
Large Public Authority DMT Trans								
Number of Bills	24				\$121.01	\$2,904	\$181.50	\$4,356
All Volume	24	24	183,396	183,396	\$1.4162	\$259,725	\$1.5465	\$283,622
Total			183,396			\$262,629		\$287,978
Large Public Authority								
Number of Bills	24				\$121.01	\$2,904	\$181.50	\$4,356
0-300 Mcf	21	21	3,942	3,942	\$1.4948	\$5,893	\$1.5465	\$6,096
300-2000 Mcf	2	23	740	740	\$1.3812	\$1,022	\$1.5465	\$1,144
Over 2000 Mcf	1	24	0	3,942	\$1.2311	\$0	\$1.5465	\$0
Total			4,682			\$9,819		\$11,596
Large Public Authority MMT Trans								
Number of Bills	3,389				\$121.01	\$410,103	\$181.50	\$615,104
All Volume	3,389	3,389	1,942,245	1,942,245	\$1.4362	\$2,789,452	\$1.5465	\$3,003,682
Total			1,942,245			\$3,199,555		\$3,618,786
Natural Gas Vehicles								
Number of Bills	96				\$0.00	\$0	\$0.00	\$0
All Volume	96	96	123,192	123,192	\$0.3000	\$36,958	\$0.3519	\$43,351
Total			123,192			\$36,958		\$43,351
SVIS								
Number of Bills	1,333				\$65.60	\$87,445	\$98.50	\$131,301
All Volume	1,333	1,333	51,040	51,040	\$2.0531	\$104,790	\$1.8742	\$95,659
Total			51,040			\$192,235		\$226,960
SVIS MMT Trans								
Number of Bills	744				\$65.60	\$48,806	\$98.50	\$73,284
All Volume	744	744	35,974	35,974	\$2.1857	\$78,628	\$1.8742	\$67,422
Total			35,974			\$127,434		\$140,706
SVIS SATC								
Number of Bills	216				\$65.60	\$14,170	\$98.50	\$21,276
All Volume	216	216	8,406	8,406	\$2.0531	\$17,258	\$1.8742	\$15,755
Total			8,406			\$31,428		\$37,031
IVIS								
Number of Bills	669				\$201.91	\$135,078	\$303.00	\$202,707
0-100 Mcf	328	328	42,803	42,803	\$1.4948	\$63,982	\$1.1675	\$49,973
100-2000 Mcf	162	490	123,970	123,970	\$1.0999	\$136,354	\$1.1675	\$144,735
Over 2000 Mcf	179	669	20,237	63,040	\$0.7908	\$16,003	\$1.1675	\$23,627
Total			187,010			\$351,417		\$421,042

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
ATTACHMENT IV-B-5 - BILL FREQUENCY

Rate Schedule	Number of Bills	Cumulative Bills	Consumption Mcf	Cumulative Consumption Mcf	Base Tariff Rate	Base Revenue	Proposed Tariff Rate	Proposed Revenue
IVIS MMT Trans								
Number of Bills	3,275				\$201.91	\$661,255	\$303.00	\$992,325
All Volume	3,275	3,275	<u>2,358,513</u>	2,358,513	\$1.0904	<u>\$2,571,723</u>	\$1.1675	<u>\$2,753,564</u>
Total			2,358,513			\$3,232,978		\$3,745,889
IVIS DMT Trans								
Number of Bills	240				\$201.91	\$48,458	\$303.00	\$72,720
All Volume	240	240	<u>557,980</u>	557,980	\$1.0704	<u>\$597,262</u>	\$1.1675	<u>\$651,442</u>
Total			557,980			\$645,720		\$724,162
IVIS SATC								
Number of Bills	24				\$201.91	\$4,846	\$303.00	\$7,272
0-100 Mcf	12	12	1,496	1,496	\$1.4948	\$2,236	\$1.1675	\$1,746
100-2000 Mcf	6	18	934	934	\$1.0999	\$1,028	\$1.1675	\$1,091
Over 2000 Mcf	6	24	<u>0</u>	1,496	\$0.7908	<u>\$0</u>	\$1.1675	<u>\$0</u>
Total			2,430			\$8,110		\$10,109
LVIS MMT								
Number of Bills	96				\$809.00	\$77,664	\$1,213.50	\$116,496
All Volume	96	96	<u>562,221</u>	562,221	\$0.8286	<u>\$465,857</u>	\$0.9055	<u>\$509,091</u>
Total			562,221			\$543,521		\$625,587
LVIS DMT								
Number of Bills	216				\$809.00	\$174,744	\$1,213.50	\$262,116
All Volume	216	216	<u>1,769,731</u>	1,769,731	\$0.8086	<u>\$1,431,004</u>	\$0.9055	<u>\$1,602,491</u>
Total			1,769,731			\$1,605,748		\$1,864,607
LIS MMT Trans								
Number of Bills	12				\$1,029.00	\$12,348	\$1,543.50	\$18,522
All Volume	12	12	<u>367,095</u>	367,095	\$0.5039	<u>\$184,979</u>	\$0.5541	<u>\$203,407</u>
Total			367,095			\$197,327		\$221,929
LIS MMT Trans								
Number of Bills	132				\$1,029.00	\$135,828	\$1,543.50	\$203,742
All Volume	132	132	<u>6,024,011</u>	6,024,011	\$0.4839	<u>\$2,915,019</u>	\$0.5541	<u>\$3,337,905</u>
Total			6,024,011			\$3,050,847		\$3,541,647
Subtotal			42,107,182			\$108,557,113		\$134,731,401

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
ATTACHMENT IV-B-5 - BILL FREQUENCY

Rate Schedule	Number of Bills	Cumulative Bills	Consumption Mcf	Cumulative Consumption Mcf	Base Tariff Rate	Base Revenue	Proposed Tariff Rate	Proposed Revenue
Residential			19,882,940			\$75,967,065		\$96,326,661
Small Commercial			3,479,136			\$10,692,718		\$13,079,022
Large Commercial			6,820,695			\$11,910,565		\$13,766,049
Industrial			11,924,411			\$9,986,765		\$11,559,669
Subtotal			42,107,182			\$108,557,113		\$134,731,401
Rider G,H,B								
Residential						\$ 4,848,770		\$ 6,349,606
Small Commercial						\$ 207,696		\$ 364,262
Large Commercial						\$ 46,127		\$ 124,567
Industrial						\$ (1,269)		\$ 37,945
Subtotal						\$ 5,101,325		\$ 6,876,380
Total						\$113,658,438		\$141,607,781

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Pennsylvania Division
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IV-B-6

Request:

Supply copies of all present and proposed Gas Tariffs.

Response:

The current Gas Tariff is Pa P.U.C No. 9, see National Fuel Exhibit F – Current Tariffs.

See National Fuel Exhibit F – Proposed Supplement No. 248 to National Fuel Gas Distribution Corporation - Gas – Pa. P.U.C. No. 9 for the proposed Gas Tariffs.

The next pages are copies of the pending supplements as listed below:

No. 246 – Issued October 5, 2022 – Effective December 5, 2022
Update to tariff Rule No. 33 - Data Security Agreement and Self Attestation

No. 247 – Issued October 13, 2022 – Effective December 9, 2022
Update to tariff Rule No. 33 - Data Security Agreement and Self Attestation

Prepared by or under the supervision of: Janine M. Ward

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Gas - Pa. P.U.C. No. 9

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BUFFALO, NEW YORK**

RATES, RULES AND REGULATIONS

GOVERNING THE FURNISHING

OF

NATURAL GAS SERVICE

IN

TERRITORY DESCRIBED HEREIN

Issued: October 5, 2022

Effective: December 5, 2022

D. L. DeCAROLIS, PRESIDENT
BUFFALO, NEW YORK

This Supplement includes changes to existing requirements.

See page 2.

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Canceling Two-Hundred-Seventeenth Revised Page No. 2

LIST OF CHANGES MADE BY THIS TARIFF

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Page 35H.
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Page 118J.
3. Revised language to specify applicability.
Page 146.

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

for the ADDQ. Additionally, if an Imbalance Holder's FSIV is less than 1,000 Mcf, it will be assigned to the Market Pricing Tier. If the Imbalance Holder does not qualify for the Market Pricing Tier under either of these safe harbors, then the Imbalance Holder's FSIV will be used to determine imbalance pricing.

The Imbalance Holder will be cashed out at the tiers, beginning at the tiers furthest from the Market Pricing Tier until the imbalance volumes within all the tiers are reduced to zero. The Market Pricing Tier will be cashed out after all other tiers have been cashed out.

Cash Out Sales and Cash Out Purchases will be reflected on the next bill issued by the Company to the Imbalance Holder following the conclusion of trading sessions.

31. CHANGES OF RULES AND REGULATIONS

The Company reserves the right to modify, alter or amend the foregoing Rules and Regulations and to make such further and other rules and regulations as experience may suggest or the Company may deem necessary or convenient in the conduct of its business provided, however, that such modifications, alterations, or amendments shall not become effective unless and until included in this tariff.

32. RENEWABLE NATURAL GAS

Renewable Natural Gas or RNG is Pipeline compatible gaseous fuel derived from biogenic or other renewable sources that has lower lifecycle CO₂e emissions than geological natural gas. Examples include pipeline compatible gas derived from wastewater treatment plants, landfill gas, anaerobic digestion gas, power to gas from renewable electricity or syngas.

The operating procedures applicable to RNG are provided in the Company's Operational Procedures Manual. Parties wishing to produce RNG for delivery into Distribution's system, i.e. RNG Operators, are required to execute an RNG Interconnect Agreement as a condition of access.

RNG produced and delivered into the Company's system must meet the Company's RNG Quality Standards, as specified in the RNG Interconnect Agreement, as well as the gas quality standards specified in Rule 28 of this tariff.

33. DATA SECURITY AGREEMENT

As a condition of access to customer information via publicly available Company business systems, including but not limited to web portals, the Company will require marketers, suppliers, and agents requesting such access to sign a Data Security Agreement and require that the parties carry and maintain Cybersecurity insurance in an amount no less than \$2,000,000 per incident. A standard form Data Security Agreement will be provided in the Company's Operational Procedures Manual.

Such requirement shall not apply to customers with usage less than 5,000 mcf per year that seek to access their own customer account information. Further, the Company may accept Cybersecurity insurance provided under another agreement, provided that such agreement is substantially identical in form and effect as the standard form Data Security Agreement.

(C) Indicates Change

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NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

In order to validate a claim of Force Majeure, the MMNGS Supplier must have a firm, non-interruptible service with the affected pipeline that is covered by the Force Majeure event and must be willing to present such agreements to the Company.

Volumes not delivered pursuant to this Special Provision must be made up by MMNGS Supplier as soon as possible at a delivery rate to be established by the Company. Any curtailed volumes which are not made-up within thirty (30) days will be sold to MMNGS Supplier at a rate of \$10.00 per Mcf.

M. Title to Gas

Supplier warrants that, at the time of delivery of gas to the Company's City Gate, Supplier or Customer shall have good title to deliver all volumes made available.

N. Control and Possession

After Supplier delivers gas or causes gas to be delivered to the Company, the Company shall be deemed to be in control and possession of the gas until it is redelivered to the Customer at Customer's meter.

O. 24 Hour Availability

Supplier shall include on the MMNGS Service Agreement a phone number by which Supplier can be reached on a twenty-four (24) hour basis.

P. Data Security Agreement

Marketers, suppliers, and agents shall execute a Data Security Agreement pursuant to Tariff Rule 33. (C)

(C) Indicates Change

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RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

2. When the customer's dispute has been filed within the first two billing periods since the customer should reasonably have known of a change of Suppliers and the dispute investigation establishes that the change occurred without the customer's consent, the customer shall not be responsible for any Supplier charges rendered during that period. If the customer has made payments during this period, the Supplier responsible for initiating the change of supplier shall issue a complete refund within 30 days of the close of the dispute. The refund or credit provision applies only to the natural gas supply charges.

3. A customer who has had a Supplier changed without having consented to that change shall be switched back to the original Supplier for no additional fee. Any charges involved in the switch back to the prior Supplier shall be the responsibility of the Supplier that initiated the change without the customer's consent.

4. Should a customer file an informal complaint with the Commission alleging that the customer's Supplier was changed without the customer's consent, the Bureau of Consumer Services will issue an informal decision that includes a determination of customer liability for any Supplier bills or administrative charges that might otherwise apply, rendered since the change of the Supplier.

5. The provisions of this section do not apply in instances when the customer's service is discontinued by the Supplier and subsequently provided by the Company because no other Supplier is willing to provide service to the customer.

6. Company and Suppliers shall preserve all records relating to unauthorized change of Supplier disputes for a period of three years from the date the customers filed the dispute. These records shall be made available to the Commission or its staff upon request.

W. Data Security Agreement

Marketers, suppliers, and agents shall execute a Data Security Agreement pursuant to Tariff Rule 33. (C)

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BUFFALO, NEW YORK

RATES, RULES AND REGULATIONS

GOVERNING THE FURNISHING

OF

NATURAL GAS SERVICE

IN

THE TERRITORY DESCRIBED HEREIN

The rates and regulations proposed in Supplement No. 246 to Tariff Gas Pa. P.U.C. No. 9 filed to become effective December 5, 2022, are hereby suspended to become effective December 9, 2022, at Docket No. R-2022-3035880. Presently effective rates contained in Tariff Gas Pa. P.U.C. No. 9 and supplements thereto, will continue in effect until otherwise amended.

Issued: October 13, 2022

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LIST OF CHANGES MADE BY THIS TARIFF

Change:

1. Revised Language to adjust cybersecurity insurance requirements and specify applicability.
Page 35H.
2. Revised language to specify applicability.
Page 118J.
3. Revised language to specify applicability.
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	139A	Original
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NATIONAL FUEL GAS
 DISTRIBUTION CORPORATION

Supplement No. 247 to
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DISTRIBUTION CORPORATION

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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont') □

for the ADDQ. Additionally, if an Imbalance Holder's FSIV is less than 1,000 Mcf, it will be assigned to the Market Pricing Tier. If the Imbalance Holder does not qualify for the Market Pricing Tier under either of these safe harbors, then the Imbalance Holder's FSIV will be used to determine imbalance pricing.

The Imbalance Holder will be cashed out at the tiers, beginning at the tiers furthest from the Market Pricing Tier until the imbalance volumes within all the tiers are reduced to zero. The Market Pricing Tier will be cashed out after all other tiers have been cashed out.

Cash Out Sales and Cash Out Purchases will be reflected on the next bill issued by the Company to the Imbalance Holder following the conclusion of trading sessions.

31. CHANGES OF RULES AND REGULATIONS

The Company reserves the right to modify, alter or amend the foregoing Rules and Regulations and to make such further and other rules and regulations as experience may suggest or the Company may deem necessary or convenient in the conduct of its business provided, however, that such modifications, alterations, or amendments shall not become effective unless and until included in this tariff.

32. RENEWABLE NATURAL GAS

Renewable Natural Gas or RNG is Pipeline compatible gaseous fuel derived from biogenic or other renewable sources that has lower lifecycle CO₂e emissions than geological natural gas. Examples include pipeline compatible gas derived from wastewater treatment plants, landfill gas, anaerobic digestion gas, power to gas from renewable electricity or syngas.

The operating procedures applicable to RNG are provided in the Company's Operational Procedures Manual. Parties wishing to produce RNG for delivery into Distribution's system, i.e. RNG Operators, are required to execute an RNG Interconnect Agreement as a condition of access.

RNG produced and delivered into the Company's system must meet the Company's RNG Quality Standards, as specified in the RNG Interconnect Agreement, as well as the gas quality standards specified in Rule 28 of this tariff.

33. DATA SECURITY AGREEMENT

As a condition of access to customer information via publicly available Company business systems, including but not limited to web portals, the Company will require marketers, suppliers, and agents requesting such access to sign a Data Security Agreement and require that the parties carry and maintain Cybersecurity insurance in an amount no less than \$2,000,000 per incident. A standard form Data Security Agreement will be provided in the Company's Operational Procedures Manual. | (C) |

Such requirement shall not apply to customers with usage less than 5,000 mcf per year that seek to access their own customer account information. Further, the Company may accept Cybersecurity insurance provided under another agreement, provided that such agreement is substantially identical in form and effect as the standard form Data Security Agreement.

(C) Indicates Change

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RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

~~In order to~~ validate a claim of Force Majeure, the MMNGS Supplier must have a firm, non-interruptible service with the affected pipeline that is covered by the Force Majeure event and must be willing to present such agreements to the Company.

Volumes not delivered pursuant to this Special Provision must be made up by MMNGS Supplier as soon as possible at a delivery rate to be established by the Company. Any curtailed volumes which are not made-up within thirty (30) days will be sold to MMNGS Supplier at a rate of \$10.00 per Mcf.

M. Title to Gas

Supplier warrants that, at the time of delivery of gas to the Company's City Gate, Supplier or Customer shall have good title to deliver all volumes made available.

N. Control and Possession

After Supplier delivers gas or causes gas to be delivered to the Company, the Company shall be deemed to be in control and possession of the gas until it is redelivered to the Customer at Customer's meter.

O. 24 Hour Availability

Supplier shall include on the MMNGS Service Agreement a phone number by which Supplier can be reached on a twenty-four (24) hour basis.

P. Data Security Agreement

Marketers, suppliers, and agents shall execute a Data Security Agreement pursuant to Tariff Rule 33. (C)

(C) Indicates Change

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RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

2. When the customer's dispute has been filed within the first two billing periods since the customer should reasonably have known of a change of Suppliers and the dispute investigation establishes that the change occurred without the customer's consent, the customer shall not be responsible for any Supplier charges rendered during that period. If the customer has made payments during this period, the Supplier responsible for initiating the change of supplier shall issue a complete refund within 30 days of the close of the dispute. The refund or credit provision applies only to the natural gas supply charges.

3. A customer who has had a Supplier changed without having consented to that change shall be switched back to the original Supplier for no additional fee. Any charges involved in the switch back to the prior Supplier shall be the responsibility of the Supplier that initiated the change without the customer's consent.

4. Should a customer file an informal complaint with the Commission alleging that the customer's Supplier was changed without the customer's consent, the Bureau of Consumer Services will issue an informal decision that includes a determination of customer liability for any Supplier bills or administrative charges that might otherwise apply, rendered since the change of the Supplier.

5. The provisions of this section do not apply in instances when the customer's service is discontinued by the Supplier and subsequently provided by the Company because no other Supplier is willing to provide service to the customer.

6. Company and Suppliers shall preserve all records relating to unauthorized change of Supplier disputes for a period of three years from the date the customers filed the dispute. These records shall be made available to the Commission or its staff upon request.

W. Data Security Agreement

Marketers, suppliers, and agents shall execute a Data Security Agreement pursuant to Tariff Rule 33. (C)

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IV-B-7

Request:

Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response:

The requested information is provided within Exhibit JDT-4 – Bill impacts attached to the direct testimony of Company witness John Taylor.

Prepared by or under the supervision of: John D. Taylor

National Fuel Gas Distribution Corporation
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IV-B-8

Request:

Supply a map showing the Gas System Facilities and Gas Service Areas. The map should include transmission lines, distribution lines, other companies' lines interconnecting with the interconnecting points clearly designated, major compressor stations, gas storage areas and gas storage lines. The normal direction of gas flow within the transmission system should be indicated by arrows. Separate service areas within the system should be clearly designated.

Response:

See response to I-C-2.

Prepared by or under the supervision of: Janine M. Ward

National Fuel Gas Distribution Corporation
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IV-B-9

Request:

Supply a cost analysis supporting minimum charges for all rate schedules.

Response:

Please see National Fuel Exhibit D – Cost of Service Study.

Prepared by or under the supervision of: John D. Taylor

National Fuel Gas Distribution Corporation
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IV-B-10

Request:

Supply a cost analysis supporting demand charges for all tariffs which contain demand charges.

Response:

Please see National Fuel Exhibit D – Cost of Service Study.

Prepared by or under the supervision of: John D. Taylor

National Fuel Gas Distribution Corporation
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IV-B-11

Request:

Supply the net fuel clause adjustment by month for the test year.

Response:

Please see National Fuel Exhibit JRB-1, Schedule 4 (FPFTY), National Fuel Exhibit JRB-3, Schedule 4 (FTY), and National Fuel Exhibit JRB-5, Schedule 4 for net fuel clause adjustments by month by service class.

Prepared by or under the supervision of: Janine M. Ward

National Fuel Gas Distribution Corporation
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IV-B-12

Request:

Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response:

The requested information is provided within Exhibit JDT-4 – Bill impacts attached to the direct testimony of Company witness John Taylor.

Prepared by or under the supervision of: John D. Taylor

National Fuel Gas Distribution Corporation
Pennsylvania Division
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IV-B-13

Request:

Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.

Response:

Please see Attachment IV-B-13.

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IV-B-13 (Cont.)

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ANNUAL USAGE THREE YEARS FOLLOWING TEST YEAR
 VOLUMES IN MCF**

	Twelve Months Ended		
	June 2024	June 2025	June 2026
Total Requirements			
Residential Retail Sales	18,243,599	18,331,482	18,527,556
Residential MMT Transportation	262,406	268,031	272,387
Residential SATC Transportation	1,638,798	1,562,776	1,496,179
Residential DMT Transportation	0	0	0
Total Residential Throughput	20,144,803	20,162,289	20,296,122
Residential Shrinkage	30,263	30,289	30,489
Total Residential Requirements	20,175,066	20,192,578	20,326,611
Commercial Retail Sales	2,987,397	2,984,745	2,999,848
Commercial MMT Transportation	3,847,543	3,927,469	4,027,644
Commercial SATC Transportation	276,449	249,595	223,417
Commercial DMT Transportation	757,294	768,671	804,015
Total Commercial Throughput	7,868,683	7,930,480	8,054,924
Commercial Shrinkage	11,822	11,914	12,100
Total Commercial Requirements	7,880,505	7,942,394	8,067,024
Industrial Retail Sales	239,657	238,738	239,815
Industrial MMT Transportation	3,335,123	3,357,825	3,372,984
Industrial SATC Transportation	10,919	10,718	10,630
Industrial DMT Transportation	15,528,768	16,329,441	16,780,300
Total Industrial Throughput	19,114,466	19,936,722	20,403,730
Industrial Shrinkage	28,715	29,953	30,652
Total Industrial Requirements	19,143,181	19,966,675	20,434,382
Public Authority Retail Sales	234,541	227,799	221,792
Public Authority MMT Transportation	1,904,125	1,883,577	1,872,291
Public Authority SATC Transportation	18,878	18,232	17,929
Public Authority DMT Transportation	184,596	174,488	165,192
Total Public Authority Throughput	2,342,141	2,304,096	2,277,204
Public Authority Shrinkage	3,519	3,462	3,421
Total Public Authority Requirements	2,345,660	2,307,558	2,280,625

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Subtotal Throughput	49,470,094	50,333,587	51,031,980
Subtotal Shrinkage	74,319	75,618	76,662
Subtotal Requirements	49,544,413	50,409,205	51,108,642
Company Use	14,765	14,747	14,747
Company Use Shrinkage	22	22	22
Company Use Requirements	14,787	14,769	14,769
Total Throughput	49,484,859	50,348,334	51,046,727
Total Shrinkage	74,341	75,640	76,684
Total Requirements	49,559,200	50,423,974	51,123,411

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
Pennsylvania Division
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IV-B-14

Request:

Supply an exhibit showing the gas deliveries to each customer class for the most recent 24-month period. The exhibit should identify the source of the gas, such as “purchased” (pipeline), “production” (includes purchases from local producers), “storage withdrawal,” “propane/air,” and “unaccounted for.”

Response:

Please see Attachment IV-B-14.

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IV-B-14 (Cont.)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
PENNSYLVANIA DIVISION												
MONTHLY USAGE & SUPPLY - TWELVE MONTHS ENDED JUNE 30, 2021												
VOLUMES IN MCF												
	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Requirements												
Residential	309,142.4	269,278.6	315,117.3	628,932.3	1,153,527.3	2,185,866.3	2,945,219.8	3,150,176.9	2,568,509.1	1,550,517.8	1,142,583.3	502,203.8
Commercial	64,778.7	56,702.3	61,924.9	97,175.2	181,218.6	334,754.1	475,924.9	531,564.9	436,177.4	260,843.8	176,449.5	89,220.3
Industrial	4,336.9	5,235.4	3,538.9	6,943.2	13,716.7	28,605.3	41,295.5	44,552.5	39,027.4	24,618.5	14,314.9	7,641.8
Public Authority	3,402.6	2,486.9	2,469.4	7,367.9	16,268.0	30,987.2	43,529.1	46,773.5	38,529.8	23,089.1	12,970.0	6,137.1
Total Retail	381,660.6	333,703.2	383,050.5	740,418.6	1,364,730.6	2,580,212.9	3,505,969.3	3,773,067.8	3,082,243.7	1,859,069.2	1,346,317.7	605,203.0
Company Use	113.4	77.9	84.4	464.1	864	1673.1	2541	2915.8	2381.8	1241.9	776.1	262.3
Total Requirements	381,774.0	333,781.1	383,134.9	740,882.7	1,365,594.6	2,581,886.0	3,508,510.3	3,775,983.6	3,084,625.5	1,860,311.1	1,347,093.8	605,465.3
Supply												
Upstream Purchases	1,485,806	1,230,364	1,236,601	1,175,684	1,708,187	1,232,296	1,572,697	1,739,328	1,634,896	1,324,414	1,776,884	1,836,995
Local Purchases	195,827	152,486	136,413	238,394	276,071	82,803	281,674	50,538	255,006	36,943	275,161	61,046
Other	(10,784)	1,446	(468)	1,408	754	(2,256)	(13,403)	6,383	5,470	14,012	8,204	5,563
Off-System Sales	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchases	1,670,849	1,384,296	1,372,546	1,415,486	1,985,012	1,312,843	1,840,968	1,796,249	1,895,372	1,375,369	2,060,249	1,903,604
Storage	(1,266,451)	(986,679)	(974,531)	(1,031,646)	(796,841)	631,240	1,478,317	1,898,271	1,675,056	1,152,557	(599,212)	(905,941)
Shrinkage	(34,507)	(27,051)	(28,171)	(27,788)	(35,669)	(23,445)	(38,809)	(46,243)	(44,223)	(32,837)	(40,232)	(41,474)
Unaccounted For	28,565	58,751	28,197	(143,064)	(77,251)	224,362	193,618	17,669	(297,649)	285,330	(308,195)	(150,173)
Unbilled Estimate	(270,167)	(24,044)	20,441	130,354	494,152	370,587	453,430	121,172	33,385	(879,658)	(140,259)	(283,951)
Total Supply	128,289	405,273	418,482	343,342	1,569,403	2,515,587	3,927,524	3,787,118	3,261,941	1,900,761	972,351	522,065

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
PENNSYLVANIA DIVISION												
MONTHLY USAGE & SUPPLY - TWELVE MONTHS ENDED JUNE 30, 2022												
VOLUMES IN MCF												
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
Requirements												
Residential	295,184.8	269,502.5	285,575.4	391,950.5	1,136,400.1	2,228,577.2	3,019,547.8	3,338,491.5	2,592,998.7	1,996,282.3	1,164,871.3	436,139.9
Commercial	60,909.9	57,628.6	59,553.6	70,226.2	181,707.7	348,895.8	493,012.2	582,002.4	443,362.9	340,998.7	186,469.9	82,396.2
Industrial	4,831.0	4,421.7	2,813.3	5,936.1	14,615.6	39,824.5	44,519.9	56,094.7	41,386.4	27,718.6	17,933.6	11,174.3
Public Authority	3,077.4	2,203.7	2,559.0	3,424.8	12,546.0	27,550.2	39,390.8	44,020.6	34,916.9	27,388.4	13,568.9	4,406.2
Total Retail	364,003.1	333,756.5	350,501.3	471,537.6	1,345,269.4	2,644,847.7	3,596,470.7	4,020,609.2	3,112,664.9	2,392,388.0	1,382,843.7	534,116.6
Company Use	81.1	90.4	69.5	198.4	916.8	1,891.6	2,556.3	3,086.7	2,366.1	1,730.0	946.5	235.3
Total Requirements	364,084.2	333,846.9	350,570.8	471,736.0	1,346,186.2	2,646,739.3	3,599,027.0	4,023,695.9	3,115,031.0	2,394,118.0	1,383,790.2	534,351.9
Supply												
Upstream Purchases	1,566,362	1,586,073	1,436,975	1,238,755	1,342,958	1,413,969	1,816,680	2,546,198	2,232,052	1,195,149	1,813,210	1,801,874
Local Purchases	185,532	102,541	106,150	262,745	195,345	23,250	17,269	15,138	14,450	10,150	18,561	13,438
Other	1,524	1,624	(42,895)	(6,248)	388	(102)	5,892	4,738	2,644	8,144	2,102	6,094
Off-System Sales	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchases	1,753,418	1,690,238	1,500,230	1,495,252	1,538,691	1,437,117	1,839,841	2,566,074	2,249,146	1,213,443	1,833,873	1,821,406
Storage	(1,248,385)	(1,232,853)	(1,102,116)	(1,076,273)	(898,545)	1,040,632	938,159	1,981,640	1,368,785	1,364,402	35,879	(1,103,943)
Shrinkage	(40,258)	(41,224)	(38,795)	(39,786)	(41,377)	(35,235)	(44,244)	(64,306)	(54,909)	(38,289)	(28,082)	(29,270)
Unaccounted For	203,609	90,364	21,510	(43,705)	(235,922)	219,757	130,063	106,951	77,238	(194,458)	(201,813)	(156,417)
Unbilled Estimate	(315,000)	(16,395)	18,991	81,382	377,220	873,773	(48,501)	771,395	(545,953)	(377,369)	(363,103)	(593,964)
Total Supply	353,384	490,130	399,820	416,870	740,067	3,536,044	2,815,318	5,361,754	3,094,307	1,967,729	1,276,754	(62,188)

Prepared by or under the supervision of: Gregory D. Harts

**NATIONAL FUEL GAS
DISTRIBUTION CORPORATION**

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

**SUPPLEMENTAL DATA REQUESTS:
COST OF SERVICE
RATE OF RETURN
REVENUE REQUIREMENTS**

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
GAS - PA P.U.C. NO. 9
SUPPLEMENT NO. 248**

DOCKET NO. R-2022-3035730

Issued: October 28, 2022

Effective: December 27, 2022

SUPPLEMENTAL DATA REQUESTS
COST OF SERVICE

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-01:

Please explain the Company's policy with regard to when customer advances and contributions in aid of construction must be made.

Response:

The Company's policy on customer advances is found on Page 16B of Pa. P.U.C. No. 9 (included in this filing under National Fuel Gas Exhibit F – Current Tariff). The tariff language states that "construction of any extension or installation of excess flow valves or natural gas related equipment or facilities not otherwise required by regulation will not be undertaken until the amount of the applicant's contribution has been paid to the Company by the applicant. In the case of an excess flow valve or natural gas related equipment or facilities not otherwise required by regulation, the amount of the applicant's contribution will be determined based upon the Company's cost to install such equipment. The actual construction of the extension shall be scheduled at the Company's discretion."

Prepared by or under the supervision of: Jeremy R. Barber

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-02:

Please provide a detailed explanation describing how contributions in aid of construction and customer advances are reflected in the Company's cost of service study.

Response:

The cost and plant information provided in the cost of service study is based on the Company costs and investments net of any customer contributions in aid of construction and customer advances.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-03:

Please provide a breakdown of contributions in aid of construction by customer class and plant account number for the most recent year available.

Response:

The table below shows a summary of customer contributions by account for the 12 months ended period June 30, 2022.

	<u>Non-Residential</u>	<u>Residential</u>
Account 334	\$4,976.16	\$0
Account 365	\$500.00	\$0
Account 376	\$64,411.48	\$0
Account 380	\$416,569.46	\$0
Account 385	\$70,251.80	\$0
Total	\$556,708.90	\$0

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-04:

Please provide a breakdown of transmission and distribution mains investment by pipe diameter.

Response:

Please see Attachment COS-4.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Attachment COS-4
 Account 367 - Transmission Mains Investment by Pipe Diameter
 As of June 30, 2022

<u>Main Size</u> <u>(Inches)</u>	<u>Original Cost (\$)</u>		
	<u>Mains</u>	<u>Valves</u>	<u>Total</u>
8.625	\$ 1,566,601	\$ -	\$ 1,566,601
8.000	19,895,885	166,727	20,062,612
6.625	218,522	-	218,522
6.250	1,017	-	1,017
6.000	15,123,547	288,131	15,411,678
5.250	-	-	-
4.000	1,410,081	26,784	1,436,866
3.000	51,962	496	52,458
20.00	5,759	-	5,759
2.000	337,010	-	337,010
16.00	57,232	-	57,232
12.00	13,174,726	242,651	13,417,377
10.00	1,269,348	7,429	1,276,777
Subtotal Total	\$ 53,111,690	\$ 732,218	\$ 53,843,908
Drip			\$ 28,045
Rectifiers			3,157,236
Other			1,084,532
Total			\$ 58,113,721

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Attachment COS-4
 Account 376 - Distribution Mains Investment by Pipe Diameter
 As of June 30, 2022

Main Size (Inches)	Original Cost (\$)
1.00	\$ 16,763
1.00	15,146
1.13	1,351,795
1.25	2,389,712
1.50	133,504
1.63	7,925
2.00	123,731,820
2.50	4,680
3.00	31,356,660
4.00	89,492,017
4.25	2,651
4.50	1,536
5.00	2,730
5.25	2,965
5.63	2,787
6.00	25,688,629
6.25	20,076
6.63	398,586
7.00	2,777
8.00	16,069,561
10.00	1,542,345
12.00	5,749,456
14.00	17,439
16.00	1,382,623
20.00	5,311,521
24.00	4,704
	<u>\$ 304,700,410</u>

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-05:

Please provide a breakdown of customer advances by customer class for the most recent year available.

Response:

See the responses to COS-01 through COS-03.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-06:

Please provide a breakdown of services investment by service line diameter, and a breakdown of services by size and customer class.

Response:

Please see Attachment COS-6.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Attachment COS-6
 Account 380 - Services
 As of June 30, 2022

Service Size	Residential Service	Small Commercial & PA Service (LE 250)	Small Commercial & PA Service (GT 250)	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS	Total
1/8"	\$ 945	\$ -	\$ 1,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948
3/8"	945	-	-	-	-	-	-	-	-	945
1/2"	87,885	1,929	3,010	-	-	-	-	-	-	92,823
5/8"	61,365,138	2,424,456	534,784	76,011	-	18,084	7,461	-	1,101	64,427,035
3/4"	120,014	3,858	-	-	-	-	-	-	-	123,872
7/8"	16,717,906	424,328	130,435	10,689	-	3,191	2,985	-	-	17,289,534
1"	9,085,182	256,526	112,375	65,322	-	2,127	11,938	2,127	1,101	9,536,698
1 1/8"	72,587,898	4,324,288	2,360,877	653,223	-	101,056	101,475	4,254	6,604	80,139,675
1 1/4"	2,886,960	240,131	152,509	86,701	-	3,191	22,384	-	1,101	3,392,976
1 1/2"	9,971,587	368,394	140,469	72,448	-	1,064	2,985	2,127	-	10,559,073
1 3/4"	945	-	-	-	-	-	-	-	-	945
1 7/8"	3,780	-	-	-	-	-	-	-	-	3,780
2"	3,701,690	1,663,613	1,881,135	1,715,304	4,156	134,021	486,836	35,419	8,446	9,630,622
3"	731,151	106,799	138,045	204,847	-	7,432	42,208	6,638	3,306	1,240,426
4"	639,979	37,937	24,750	23,261	341	1,938	6,952	1,695	1,263	738,116
6"	110,671	6,380	3,533	3,264	401	302	1,089	432	678	126,748
8"	(190)	213	-	-	-	-	-	-	236	259
12"	-	-	-	-	-	-	-	2,079	-	2,079
Total	\$ 178,012,484	\$ 9,858,851	\$ 5,482,925	\$ 2,911,072	\$ 4,898	\$ 272,406	\$ 686,313	\$ 54,770	\$ 23,835	\$ 197,307,555

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-07:

If available, please provide a breakdown of meter investment by meter size, and a breakdown of meters by size and customer class.

Response:

Please see Attachment COS-7.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Attachment COS-7
 Account 381 - Meter Size and Original Cost
 As of June 30, 2022

Plant Data Meter Info	Residential Service	Small Commercial & PA Service (LE 250)	Small Commercial & PA Service (GT 250)	Large Comm PA Service	SVIS	IVIS	LVIS	LIS	NGV	Total
42807 - Meter-Turb&Orif T60	\$ -	\$ -	\$ -	\$ 212	\$ -	\$ 212	\$ 636	\$ 424	\$ -	\$ 1,483
42806 - Meter-Turb&Orif T30	-	-	-	1,199	-	1,028	1,199	1,199	171	4,795
42805 - Meter-Turb&Orif T18	-	-	-	155	-	930	155	620	-	1,860
42714 - Meter-Rty Roots DR 11C	-	1,578	5,050	2,525	631	316	-	-	-	10,100
42713 - Meter-Rty Roots DR 15C	40,434	50,351	193,777	122,064	19,835	16,784	763	763	-	444,771
42712 - Meter-Rty Roots DR 2M	43	77	146	163	-	34	-	-	-	463
42707 - Meter-Rty Roots DR 16M	-	-	-	17,765	-	2,221	11,103	8,883	4,441	44,414
42706 - Meter-Rty Roots DR 11M	-	-	-	48,031	-	11,644	2,911	-	-	62,585
42705 - Meter-Rty Roots DR 7M	-	839	2,517	66,292	2,517	22,657	1,678	2,517	1,678	100,697
42704 - Meter-Rty Roots DR 5M	3,504	3,504	17,958	119,575	4,380	30,660	3,066	-	-	182,647
42703 - Meter-Rty Roots DR 3M	22,946	35,136	130,146	207,230	14,700	36,570	717	359	-	447,804
42702 - Meter-Rty Roots DR1.5M	1,092	873	2,074	1,092	218	655	-	-	-	6,004
42701 - Meter-Rty Roots DR8C	561	2,807	3,369	561	561	561	-	-	-	8,422
42618 - Meter-Elc Romet ADEM-T	-	5,887	5,887	85,944	1,177	54,156	5,887	-	1,177	160,114
42615 - Meter-Rty Romet 1.5M	6,379	9,112	38,272	20,958	1,822	4,556	-	-	-	81,100
42614 - Meter-Rty Romet 16M	-	-	-	3,748	1,249	3,748	3,748	1,249	2,499	16,241
42613 - Meter-Rty Romet 11M	-	-	-	11,003	-	13,204	7,335	1,467	734	33,743
42612 - Meter-Rty Romet 7M	-	-	890	7,119	-	-	-	-	-	8,008
42611 - Meter-Rty Romet 5M	1,657	829	2,486	9,116	-	3,315	-	-	-	17,403
42610 - Meter-Rty Romet 3M	821	6,564	26,258	53,336	2,462	20,514	821	-	821	111,596
42608 - Meter-Rty Romet 2M	570	-	570	1,141	-	-	-	-	-	2,281
42510 - Meter-SensusSonix 880	199,346	160,705	276,990	34,669	9,751	3,250	-	-	-	684,712
42503 - Mtr - Itron - 400	65,116	23,581	11,523	893	447	179	-	-	-	101,738
42502 - Meter - Itron 250	321,843	19,535	1,663	69	139	-	-	69	-	343,318
42402 - Meter-Sprag Alu 250	48,827	1,450	207	-	-	-	-	-	-	50,484
42313 - Meter-Rock/equ Al R275	2,410,597	130,823	11,302	1,930	551	110	-	-	-	2,555,312
42310 - Meter-Rockw Alu R10000	-	-	-	260	-	1,039	-	-	-	1,299
42309 - Meter-Rockw Alu R5000	307	154	666	1,024	-	205	-	-	-	2,355
42307 - Meter-Rockw Alu R800	-	-	-	734	-	-	-	-	-	734
42306 - Meter-Rockw Alu R750	2,575	3,399	5,717	979	-	103	-	-	-	12,772
42305 - Meter-Rockw Alu R415	677	323	237	-	-	-	-	-	-	1,236
42304 - Meter-Rockw Al R250/75	53,678	2,172	215	10	5	-	-	-	-	56,080
42303 - Meter-Rockw Alu R175	32	-	-	-	-	-	-	-	-	32
42210 - Meter-Amer Al AL 5000	644	644	965	7,400	-	3,539	-	-	-	13,192
42209 - Meter-Amer Al AL 2300	2,842	533	7,106	10,482	711	2,842	-	-	-	24,516
42208 - Meter-Amer Al AL 1400	4,603	4,003	14,010	5,604	300	801	100	-	-	29,421
42207 - Meter-Amer Al AL 1000	10,465	12,259	37,076	9,568	897	299	-	299	-	70,863
42206 - Meter-Amer Al AL 800	110,322	133,822	265,687	41,779	7,181	3,917	326	326	-	563,360
42205 - Meter-Amer Al AL 425	165,453	95,446	66,854	6,307	1,682	210	105	105	-	336,163
42204 - Meter-Amer Al AL 250	1,071,791	36,945	4,357	500	83	-	-	-	-	1,113,677
42203 - Meter-Amer Al AC 250	1,799,104	74,702	6,546	857	260	26	-	-	-	1,881,494
42011 - Meter-Tin Cleve 15L	530	-	-	-	-	-	-	-	-	530
Grand Total	\$ 6,346,760	\$ 818,052	\$ 1,140,519	\$ 902,293	\$ 71,560	\$ 240,285	\$ 40,550	\$ 18,281	\$ 11,521	\$ 9,589,821

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-08:

Please provide the Company's rate design models and cost of service study on an IBM PC-compatible computer disk in Lotus 1-2-3-or Quattro format. If the models consist of more than one file, please include information on all files on the disk and what they contain. If not available in Lotus 1-2-3 or Quattro format, please provide in ASCII format.

Response:

Please see Exhibit D (Cost of Service Study - Fully Projected Future Test Year) and Attachment COS-8_Rate Design provided in electronic format on USB flash drive.

National Fuel Gas Distribution Corporation
PA Division
Standard Data Request
Cost of Service

Question No. COS-09:

Please provide a copy of the Company's current customer extension policy. Provide a representative sample of the analyses conducted by the Company when deciding whether service to a new customer qualifies under the Company's customer extension policy.

Response:

The Company's current customer extension policy is found on Pages 10 through 17 of Pa. P.U.C. No. 9 (included in this filing as part of National Fuel Gas Exhibit F – Current Tariff and as Attachment SDR-COS-09). The tariff language describes the methodology for evaluating whether service to a new customer qualifies under the policy. The Company's new services application ("PFI") calculates projected annual revenues and determines the justified company investment based on the factors outlined in the tariff. Attachment SDR-COS-09 includes screenshots from PFI for a residential and non-residential example.

Prepared by or under the supervision of: Jeremy R. Barber

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
Third Revised Page No. 10
Canceling First and Second Page No. 10

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED

1. RULES AND REGULATIONS

The customer's application for service, the Pennsylvania Public Utility Code and the rules and regulations promulgated by the Pennsylvania Public Utility Commission, as amended from time to time, and the rules and regulations contained herein are a part of the contract with each Customer, and each Customer agrees to be bound thereby.

2. APPLICATIONS FOR SERVICE

The Company may require any applicant for service to sign an application. Regardless of the manner in which an application is made, the acceptance of such application by the Company shall result in a contract service governed by Rule 1.

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES

A. Maximum Company Investment Level

The Company investment for upgrade/extension of facilities for a firm gas customer shall be limited to an amount determined as follows:

$$\text{Maximum Company Investment} = \frac{\text{Additional Annual Revenues} \times \text{Justified Company Investment per Dollar of Additional Annual Revenue}}{\text{Dollar of Additional Annual Revenue}}$$

B. Determination of Additional Annual Revenues

The Additional Annual Revenues are calculated as follows:

(1) The Company will estimate the customer's projected firm annual volumes as follows:

(a) Residential

For guideline purposes, the Company shall use annual gas consumption figures for gas space heating and for various gas appliances as shown below (These figures are based on current insulation standards as well as 92% efficient furnaces):

(C)

(C) Indicates Change

Issued: December 29, 2006

Effective: January 1, 2007

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 207 to
Gas - Pa. P.U.C. No. 9
Seventh Revised Page No. 11
Canceling Sixth Revised Page No. 11

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

Gas Space Heating:

Single Family Home - [(square footage x .029) - 5.4] Mcf
Apartment/Condominium - [(square footage x .024) + 3.14] Mcf
Manufactured Home - [(square footage x .0267) + 6.98] Mcf

Gas Appliances:

Gas Water Heater - 20.4 Mcf

Gas Dryer - 3.6 Mcf

Gas Range - 7.6 Mcf

Other Gas Appliances - Determined by the Company on a case-by-case basis.

(b) Commercial or Public Authority: Industrial

The Company shall estimate projected firm annual volumes on a case-by-case basis.

(2) This annual volume is then distributed into 12 monthly amounts based on an average distribution in the appropriate revenue classification. (Alternatively, the customer's annual usage estimate may be distributed according to his own historic or projected monthly load profile pursuant to the Company's review and approval.)

(3) The appropriate rate schedule is applied to each monthly volume, and the results are added to produce annual gross revenues.

(4) For each monthly volume the costs shall be determined for the portion of monthly gross revenues for recovery of purchased gas costs pursuant to applicable provisions of Rider A to this tariff and the applicable rate schedule.

The portion of monthly gross revenues for recovery of Purchased Gas Costs and Transition Costs for each month shall be added together to produce annual revenues for recovery of Purchased Gas Costs and Transition Costs.

(5) The amount calculated under item (4) above, shall be subtracted from the amount calculated under item (3) above.

(6) Additional annual revenues resulting from the upgrade/extension shall be determined by reducing the annual revenues for recovery of non-gas costs as calculated in (5) above, by the customer's currently generated annual revenues for recovery of non-gas costs, if any, as determined by the Company.

(C) Indicates Change
(D) Indicates Decrease
(I) Indicates Increase

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
Sixth Revised Page No. 12
Canceling Fourth and Fifth Revised Page No. 12

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

C. Determination of Justified Company Investment Per Dollar of
Additional Annual Revenue

(1) Residential

The Justified Company Investment Per Dollar of Additional Annual Revenue for residential customers is \$4.58. (D)

(2) Commercial and Public Authority; Industrial

The Justified Company Investment Per Dollar of Additional Annual Revenue for commercial, public authority or industrial customers shall be selected from the table below based upon the projected term of use by the customer of the new or upgraded facilities.

<u>Projected Term of Use of New/Upgraded Facilities (Years)</u>	<u>Justified Company Investment Per Dollar of Additional Annual Revenue</u>
1	\$.47
2	.91
3	1.30
4	1.66
5	1.99
6	2.29
7	2.57
8	2.82
9	3.05
10	3.26
Greater than 10	4.58

Because the term of use has a substantial effect on the determination of the Justified Company Investment Per Dollar of Additional Annual Revenue, the Company may require a letter of intent from commercial, public authority and industrial customers projecting the term of use of the new or upgraded extension of facilities being requested.

The Company reserves the right to require a guaranteed revenue contract if the customer projects a term of use of the new or upgraded facilities in excess of 10 years or if the customer does not demonstrate that the customer's term of use is reasonable.

(D) Indicates Decrease

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 36 to
Gas - Pa. P.U.C. No. 9
Second Revised Page No. 13
Cancelling Original and First Revised Page No. 13

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

Additionally, the Company reserves the right to require a guaranteed revenue contract from a commercial, public authority or industrial customer if any of the following conditions exist:

(1) The investment is for a dual fuel or partially dual fueled facility;

(2) The Company determines that a customer's financial status does not demonstrate that the customer will be able to pay bills for the projected term of use of the facilities; or

(3) The actual investment by the Company is greater than \$50,000.

(3) Recomputation

The Company may recompute, modify, alter or amend the foregoing Justified Company Investment Per Dollar of Additional Annual Revenue amounts as the Company may deem necessary or convenient in the conduct of its business, provided, however, that such recomputation, modification, alteration or amendment shall not become effective unless and until included in this tariff.

(C)

D. Application of Maximum Company Investment

The Maximum Company Investment as determined above shall be applied, first, to the installed meter cost, if any, and then will be applied towards any mainline and/or service line extension, service connection, and/or the upgrade of any of the Company's facilities to accommodate increased volumes of sales or transportation. However, if the Maximum Company Investment is less than the installed meter cost, Company will provide and install the meter at no cost to the Customer.

(C) Indicates Change

Issued: January 13, 2004

Effective: January 15, 2004

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES

A. Residential

Whenever the owner or occupant of any property eligible for service as a residential customer makes a written application for service to the Company, and the Company has authority to render service to said applicant, the Company shall extend its facilities so as to serve said property or new residential development, provided that the applicant shall first have executed an agreement to pay to the company the rate charged under the appropriate service classification and to contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Company's Maximum Investment (as calculated in Rule No. 3, above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

B. Commercial or Public Authority; Industrial

Whenever the owner or occupant of any property eligible for service as a Commercial or Public Authority customer, or as an Industrial customer, makes a written application for service to the Company, and the Company has authority to render service to said applicant, the Company shall extend its system so as to serve said property, provided said applicant shall first have executed an agreement to pay to the Company the rates charged under the appropriate service classification and to contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Company's Maximum Investment (as calculated in Rule No. 3, above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

The Company's Maximum Investment for Commercial or Public Authority and Industrial customers shall equal the Maximum Company Investment as calculated in Rule No. 3 above; provided, however, that, in the event that the Company reasonably believes that the Company's installation of facilities will be completed substantially in advance of date that the Customer's use will equal projected annual volumes used to calculate the Maximum Company Investment as calculated in Rule No. 3 above, the Company may discount the Maximum Company

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 36 to
Gas - Pa. P.U.C. No. 9
Second Revised Page No. 15
Cancelling Original and First Revised Page No. 15

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

Investment as calculated in Rule No. 3 above to present value based upon the Company's most recent Commission-approved fair rate of return. (C)

C. Developer/Builder - Residential

Whenever the Developer/Builder of a residential property eligible for service makes a written application for service to the Company, and the Company has authority to render service to the property to be developed, the Company shall extend its system to serve said property, provided that, if the cost to extend the facilities exceeds the Maximum Company Investment, as calculated below, the Developer/Builder shall have entered into an agreement to contribute to the cost of extending facilities. (C)

The Maximum Company Investment for extensions involving a Developer/Builder shall be calculated as follows:

(1) The Developer/Builder shall provide a reasonable schedule of unit completion within the property to be developed;

(2) The Maximum Company Investment shall be calculated (as provided in Section 3) separately based on the number of units scheduled to be completed:

(a) within twelve months from the date of the estimated completion of construction of the new facilities; and

(b) during each successive twelve month period following the date of the estimated completion of construction of the new facilities.

(3) For all units not scheduled for completion within twelve months from the estimated date of completion of the construction of the new facilities, the Maximum Company Investment, as calculated above, shall be discounted to present value at the projected date of the completion of Company installed facilities using the Company's most recent Commission-approved fair rate of return.

(4) The sum of the discounted Maximum Company Investment for units to be installed more than twelve months after construction of Company facilities and the Maximum Company Investment for units scheduled for completion within twelve months of the estimated date of completion of construction of Company facilities shall equal the total Maximum Company Investment for the extension.

(C) Indicates Change

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 36 to
Gas - Pa. P.U.C. No. 9
Second Revised Page No. 16
Cancelling Original and First Revised Page No. 16

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

The Developer/Builder shall contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Maximum Company Investment (as calculated above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

In the event that the Developer/Builder does not achieve the projected annual completion rate, the Maximum Company Investment and the amount to be contributed will be recalculated, in the same manner stated above, based upon actual units completed. If the recalculated amount to be contributed is greater than the previously calculated amount to be contributed, the Developer/Builder will be required to pay such difference to the Company; provided, however, that no amount will be required to be paid if the recalculated amount to be contributed exceeds the Company's actual cost of construction less the recalculated Maximum Company Investment.

C1. Developer/Builder Commercial or Industrial

Whenever the Developer/Builder of a commercial or industrial property eligible for service makes a written application for service to the Company, and the Company has authority to render service to the property to be developed, the Company shall extend its system to serve said property, provided that, if the cost to extend the facilities exceeds the Maximum Company Investment, as calculated below, the Developer/Builder shall have entered into an agreement to contribute to the cost of extending facilities.

The Maximum Company Investment for extensions involving a Developer/Builder shall be calculated as follows:

(1) The Developer/Builder shall provide a reasonable schedule of customer attachments and projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the attaching customers;

(2) The Maximum Company Investment shall be calculated (as provided in Section 3) separately based on the historical and projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the attaching customers:

(a) within twelve months from the date of the estimated completion of construction of the new facilities; and

(b) during each successive twelve month period following the date of the estimated completion of construction of the new facilities.

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 36 to
Gas - pa. P.U.C. No. 9
First Revised Page No. 16A
Cancelling Original Page No. 16A

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

(3) For all customer attachments not scheduled for completion (C)
within twelve months from the estimated date of completion of the
construction of the new facilities, the Maximum Company Investment, as
calculated above, shall be discounted to present value at the projected
date of the completion of Company installed facilities using the
Company's most recent Commission-approved fair rate of return.

(4) The sum of the discounted Maximum Company Investment for
customers to be attached more than twelve months after construction of
Company facilities and the Maximum Company Investment for customer
attachments scheduled for completion within twelve months of the
estimated date of completion of construction of Company facilities shall
equal the total Maximum Company Investment for the extension.

(C) Indicates Change

Issued: January 13, 2004

Effective: January 15, 2004

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 183 to
Gas - Pa. P.U.C. No. 9
Fourth Revised Page No. 16B
Canceling Third Revised Page No. 16B

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

The Developer/Builder shall contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Maximum Company Investment (as calculated above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

In the event that the Developer/Builder does not achieve the projected annual completion rate, the Maximum Company Investment and the amount to be contributed will be recalculated, in the same manner stated above, based upon actual additional annual revenues from volumes transported by or purchased from the Company and consumed by the attaching customers during the 60-month period following completion of the extension and the projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the customers attached as of the last day of such 60-month period. If the recalculated amount to be contributed is greater than the previously calculated amount to be contributed, the Developer/Builder will be required to pay such difference to the Company; provided, however, that no amount will be required to be paid if the recalculated amount to be contributed exceeds the Company's actual cost of construction less the recalculated Maximum Company Investment.

D. Upgrade

The Company's investment for the upgrade of facilities shall be subject to the formula described in Rule No. 3. An upgrade is required when the customer needs dictate increasing, decreasing or otherwise changing the current service line, main line or meter size for the increased, decreased or otherwise changed volume or pressure requirements or when the customer requests installation of an excess flow valve or natural gas related equipment or facilities not otherwise required by regulation and the Company has deemed such installation appropriate. (C)

E. Advance Payment and Construction

Construction of any extension or installation of excess flow valves or natural gas related equipment or facilities not otherwise required by regulation will not be undertaken until the amount of the applicant's contribution has been paid to the Company by the applicant. In the case of an excess flow valve or natural gas related equipment or facilities not otherwise required by regulation, the amount of the applicant's contribution will be determined based upon the Company's cost to install such equipment. The actual construction of the extension shall be scheduled at the Company's discretion. (C)

(C) Indicates Change

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
Fourth Revised Page No. 17
Canceling Second and Third Revised Page No. 17

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

F. Refunds of Customer Investment

Any customer attaching to a facility extended/upgraded within five (5) years of completion thereof will be required to contribute to the cost of the extension/upgrade in accordance with Rules 3 and 4. In the event a new customer attaches to an extension/upgrade of the Company's facilities paid for by a customer or a developer/builder, within five (5) years of the date of completion thereof, a pro rata refund will be made to customers or developer/builder who were charged for such extension. In the alternative, the customer or builder/developer and Distribution may mutually agree in writing that the refund, if any, shall equal the Company's Maximum Company Investment for the attaching customer less the Company's actual attachment cost of construction. An annual review of such extensions is made on the anniversary date of completion thereof, during said five (5) years, and any refunds due are made at that time except for extensions for a developer/builder of commercial or industrial property which shall be reviewed at the end of year five (5) and any refunds due will be made at that time. No refunds will be paid for attachments occurring more than five (5) years after the completion date and in no case will the aggregate amount of refunds to a customer or developer/builder exceed the amount which the customer or developer/builder paid for the mainline extension/upgrade.

┌
(C)
└


5. MAINTENANCE OF FACILITIES

After initial installation of facilities has been made, pursuant to Rule Nos. 3 and 4, above, all facilities including mains, customer service lines (i.e., the portion of the service line from the outlet of the Company's service stop cock to the inlet of the meter) and Company service lines (i.e. the portion of the service line from the gas main to and including the curb box and service stop cock), shall be maintained, replaced or renewed, as required, at the expense of the Company.

5A. SPECIAL UTILITY SERVICES

The provisions of Rules 3 and 4 do not apply to applications for special utility service. "Special utility service" shall include (a) a request for utility service when the applicant has an installed alternative fuel capability, including service from a natural gas well; (b) a request for utility service when the applicant is already receiving natural gas service from another Pennsylvania public utility; (c) a request for utility service from an applicant located in an area in which another natural gas utility is authorized to serve the applicant; (d) a request for utility service by an applicant who was the owner or ratepayer of record for the premises at the time the Company last provided service to the premises; (e) any request for service by an applicant who, in the Company's view, is unlikely to remain on the Company's system for a sufficient period of time to justify the extension. Applications for special utility service shall be resolved on a case-by-case basis through negotiations between the applicant and the company.

(C) Indicates Change

Applicant / Address Mailing Address **Application Information** Requested Dates Dates Billing Information 

Application ID: [REDACTED] Dept. ID: **311**
 Type: **Residential** Town: **MCE0**
 Status: **Open** Status Date: **09/26/2022** Grid: **ER8**
 Stage: **Investigation Completed**

Go To: [Investigation](#) [Costs](#) [Comments](#) [Holds](#) [Transactions](#) [MLEP Participant](#)

Service Application Information

Received Date: 09/14/2022
 New/Existing Building: New
 Subdivision Name:
 Existing Service?: No
 Existing Service Line Number:
 Fuel Conversion?: No
 Gas Well on Premise?: No
 National Fuel Only Heat Source?: Yes
 Previously Abandoned Service?: No
 Owner at the Time?: No
 Load Factor: New Load - Non-Conversion
 Residence Type: Single
 Number of Units: 1
 Number of Meters: 1
 Total Square Footage: 1750

Intended Gas Usage				
	Gas Usage Type	Count	BTU Input / Hour	Other Type Description
<input checked="" type="checkbox"/>	Heat	1	80000	
<input checked="" type="checkbox"/>	Water Heater – Standard	1	40000	
<input type="checkbox"/>	Water Heater – Tankless			
<input checked="" type="checkbox"/>	Cooking	1	25000	
<input checked="" type="checkbox"/>	Clothes Drying	1	25000	
<input type="checkbox"/>	Generator			
<input type="checkbox"/>	Pool / Spa Heater			
<input type="checkbox"/>	Indoor Fireplace			
<input type="checkbox"/>	Garage Heater			
<input type="checkbox"/>	Gas Grill			
<input type="checkbox"/>	Gas Space Heater			
<input type="checkbox"/>	Patio / Fireplace Heater			
<input type="checkbox"/>	Gas Light			
<input type="checkbox"/>	Other			

- Billing Information
- Meter Access Information
- AGR / LJI**
- Comments
- Holds
- Projects
- Waived Charges
- Transactions

Application ID: [REDACTED] [REDACTED] [REDACTED] Dept. ID: **311**
Type: **Residential** Town: **MCE0**
Status: **Open** Status Date: **09/26/2022** Grid: **ER8**
Stage: **Investigation Completed**

Go To: [Investigation](#) [Costs](#) [Comments](#) [Holds](#) [Transactions](#) [MLEP Participant](#)

Billing Class / Rate Category

Billing Class: PARS PA Residential
Installation Type: 0001 Heating
Rate Category: RSS PA RES CUST

AGR

AGR: 390.53 [Re-Calculate](#)
AGR Factors Effective Date: 09/14/2022
Calculated AGR: 390.53
Source: Service Application
 AGR Override?

LJI

LJI: 1,788.96 [Re-Calculate](#)
LJI Factors Effective Date: 09/14/2022
Calculated LJI: 1,788.96
 LJI Override?

Application ID: [REDACTED] Dept. ID: **326**
 Type: **Non-residential** Town: **BBJ8**
 Status: **Completed** Status Date: **05/18/2022** Grid: **CB8**
 Stage: **Completed**

Go To: [Investigation](#) |
 [Costs](#) |
 [Comments](#) |
 [Holds](#) |
 [Transactions](#) |
 [MLEP Participant](#)

Equipment

New/Added Equipment Find | View All | First 1-2 of 2 Last

Type	Description	Other Type Description	Number of Units	Total BTU/Hour	Meter Group	Total CFH
05	Unit Heaters		1	40000	1	40
05	Unit Heaters		3	225000	1	225
Grand Total:				265000	Grand Total:	265

Alternate Fuel

Alternate Fuel Source Available?: No
 Electric Heat Pumps?: No
 Backup Heating Equipment?: No

Application ID: [REDACTED] Dept. ID: **326**
 Type: **Non-residential** Town: **BBJ8**
 Status: **Completed** Status Date: **05/18/2022** Grid: **CB8**
 Stage: **Completed**

Go To: [Investigation](#) |
 [Costs](#) |
 [Comments](#) |
 [Holds](#) |
 [Transactions](#) |
 [MLEP Participant](#)

Annual Consumption

Meter Group Number: 1

Annual Consumption

Heat / Process	Calculated Present (MCF)	Calculated Additional (MCF)	Calculated Total (MCF)	Override?	Override Present (MCF)	Override Additional (MCF)	Present Consumption (MCF)	Additional Consumption (MCF)	Total Consumption (MCF)
Heat	0	186	186	<input type="checkbox"/>			0	186	186
Process	0	0	0	<input type="checkbox"/>			0	0	0
Total Heat	0	186	186				0	186	186
Total Process	0	0	0				0	0	0

Application ID: [REDACTED] Dept. ID: **326**
Type: **Non-residential** Town: **BBJ8**
Status: **Completed** Status Date: **05/18/2022** Grid: **CB8**
Stage: **Completed**

Go To: [Investigation](#) | [Costs](#) | [Comments](#) | [Holds](#) | [Transactions](#) | [MLEP Participant](#)

Billing Class / Rate Category

Billing Class: PACM PA Commercial
Installation Type: 0001 Heating
Rate Category: SCPA-LL Sm Com/PA LL < 250 MCF

AGR

AGR: 715.10 [Re-Calculate](#)

AGR Factors Effective Date: 04/27/2022
Calculated AGR: 715.10
Source: Service Application
 AGR Override?

LJI

LJI: 2,331.59 [Re-Calculate](#)

LJI Factors Effective Date: 04/27/2022
Calculated LJI: 2,331.59
 LJI Override?

[▶ AGR History](#)

[▶ LJI History](#)

[Save](#) | [Return to Search](#) | [Notify](#)

[Update/Display](#) | [Include History](#)

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-10:

Please provide a detailed supply and requirement schedule for the Company's three most recent annual peak days and for design day. The schedules should include deliveries by source and requirements by rate schedule. Identify sources and requirements for transportation customers separately. Also include the Company's daily sendout sheet for each peak day and applicable weather data.

Response:

This information is CONFIDENTIAL. The Company is providing CONFIDENTIAL SDR-COS-10 (Pages 2 through 6 of this response) in a separately sealed envelope that is marked "CONFIDENTIAL AND PROPRIETARY". The Company hereby requests that the content of such envelope be placed in the Commission's NON-PUBLIC FOLDERS, and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. National Fuel will provide copies of such CONFIDENTIAL materials to parties that execute an appropriate Stipulated Protective Agreement or pursuant to a Protective Order issued in this proceeding.

Prepared by or under the supervision of Gregory D. Harts.
Attached as Page 2 please find a supply and requirement schedule for the three most recent annual peak days for National Fuel Gas Distribution Corporation, Pennsylvania Division. The deliveries to the Company include upstream receipts and other sources. The requirements are segregated into sales and transportation service. Pages 3 through 5 are the daily sendout sheets for the most recent three peak days. Page 6 is the requirements schedule by class for the Company's 2022-2023 design day.

Prepared by or under the supervision of Gregory D. Harts

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-11:

Please provide copies of the Company's daily sendout sheets for November through March of the most recent heating season.

Response:

See attached for the Company's November 1, 2021 – March 31, 2022 daily sendout sheets. Please note pages 2-152 are CONFIDENTIAL. The Company is providing pages 2-152 in a separately sealed envelope that is marked "CONFIDENTIAL AND PROPRIETARY." The Company hereby requests that the content of such envelop be placed in the Commission's NON-PUBLIC FOLDERS, and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. National Fuel will provide copies of such CONFIDENTIAL materials to parties that execute an appropriate Stipulated Protective Agreement or pursuant to a Protective Order issued in this proceeding.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-12:

Please provide a copy of the load duration curve used by the Company for capacity planning purposes. Please also identify the numerical data points shown for each day on the curve.

Response:

Please see the attached Load duration curve for the winter 2021 through 2022 with requirements based on a 15% colder than normal winter.

The abbreviations referenced in pages 2 through 4:

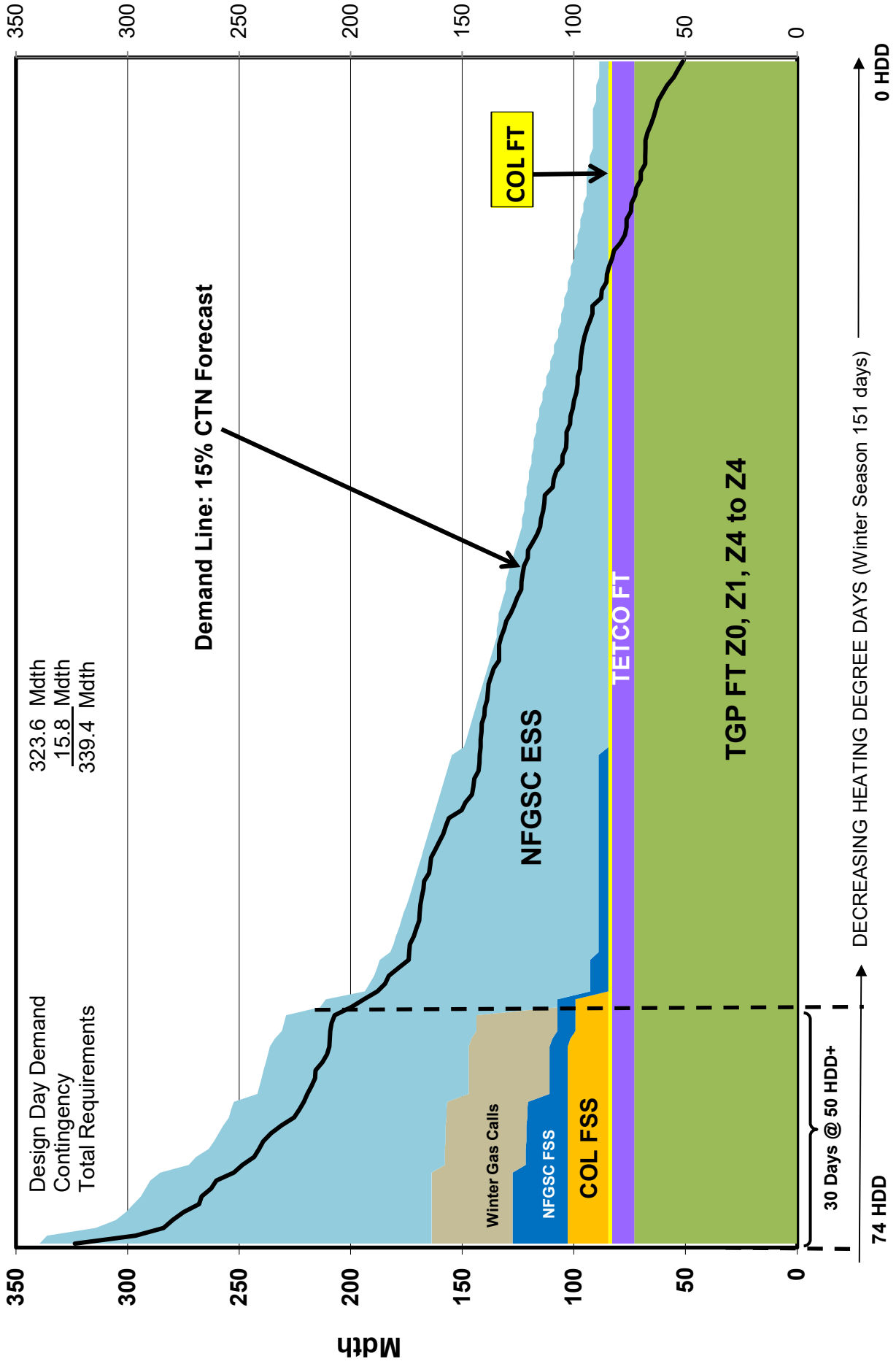
Columbia Gas Transmission, LLC – “COL”

Texas Eastern Transmission, LP – “TETCO”

National Fuel Gas Supply Corporation – “NFGSC”

Tennessee Gas Pipeline Company – “TGP”

National Fuel Gas Distribution Corporation - Pennsylvania 2021-2022 Load Duration Curve



Design Day based on 74 HDD: Forecast (June 2021)

Load Curve data

Pennsylvania Distribution Core & SATS Custome SUPPLY FUEL 1.37%
 15% CTN Market Forecast - Proposed Assets 98.6300%

TETCO	COL	TGP (SATS)	Winter Gas Calls Supply (30-Day)	NFGSC FSS 19-Day	NFGSC FSS 63-Day	NFGSC FSS	NFGSC ESS-1	COL FSS	15% CTN Demand Line
9.9	1.7	73.0	36.2	10.7	14.0	24.7	175.7	18.2	323.7
9.9	1.7	73.0	36.2	10.7	14.0	24.7	172.3	18.2	296.4
9.9	1.7	73.0	36.2	10.7	14.0	24.7	150.6	18.2	283.9
9.9	1.7	73.0	36.2	10.7	14.0	24.7	141.5	18.2	279.7
9.9	1.7	73.0	36.2	10.7	14.0	24.7	137.0	18.2	274.9
9.9	1.7	73.0	36.2	10.7	14.0	24.7	133.6	18.2	267.9
9.9	1.7	73.0	36.2	10.7	14.0	24.7	130.3	18.2	266.8
9.9	1.7	73.0	36.2	10.7	14.0	24.7	128.2	18.2	262.5
9.9	1.7	73.0	36.2	10.7	14.0	24.7	126.1	18.2	260.2
9.9	1.7	73.0	36.2	10.7	14.0	24.7	121.6	18.2	252.4
9.9	1.7	73.0	36.2	10.7	8.1	18.8	114.8	18.2	248.5
9.9	1.7	73.0	36.2	10.7	8.1	18.8	111.5	18.2	243.2
9.9	1.7	73.0	36.2	10.7	8.1	18.8	105.9	18.2	241.0
9.9	1.7	73.0	36.2	10.3	8.1	18.4	103.8	18.2	239.2
9.9	1.7	73.0	36.2	10.3	8.1	18.4	101.7	18.2	235.7
9.9	1.7	73.0	36.2	10.3	8.1	18.4	99.6	18.2	231.0
9.9	1.7	73.0	36.2	9.9	8.1	18.0	97.5	18.2	225.3
9.9	1.7	73.0	36.2	9.9	8.1	18.0	96.6	18.2	223.1
9.9	1.7	73.0	36.2	9.6	8.1	17.7	95.6	18.2	221.0
9.9	1.7	73.0	36.2	-	8.1	8.1	94.7	18.2	219.4
9.9	1.7	73.0	36.2	-	8.1	8.1	93.7	18.2	217.5
9.9	1.7	73.0	36.2	-	8.1	8.1	92.8	18.2	215.9
9.9	1.7	73.0	36.2	-	8.1	8.1	91.9	18.2	215.7
9.9	1.7	73.0	36.2	-	8.1	8.1	90.9	18.2	212.7
9.9	1.7	73.0	36.2	-	8.1	8.1	90.0	18.2	210.6
9.9	1.7	73.0	36.2	-	8.1	8.1	89.1	18.2	209.6
9.9	1.7	73.0	36.2	-	8.1	8.1	88.1	17.0	209.4
9.9	1.7	73.0	36.2	-	8.1	8.1	87.2	14.7	209.1
9.9	1.7	73.0	36.2	-	8.1	8.1	86.2	14.7	208.6
9.9	1.7	73.0	36.2	-	8.1	8.1	85.3	14.7	207.2
9.9	1.7	73.0	-	-	8.1	8.1	106.4	14.7	199.8
9.9	1.7	73.0	-	-	8.1	8.1	103.7	14.7	194.0
9.9	1.7	73.0	-	-	8.1	8.1	101.0	-	188.0
9.9	1.7	73.0	-	-	8.1	8.1	98.9	-	184.6
9.9	1.7	73.0	-	-	8.1	8.1	96.8	-	182.8
9.9	1.7	73.0	-	-	8.1	8.1	95.4	-	178.6
9.9	1.7	73.0	-	-	8.1	8.1	94.3	-	174.0
9.9	1.7	73.0	-	-	4.4	4.4	93.3	-	173.8
9.9	1.7	73.0	-	-	4.4	4.4	91.8	-	173.5
9.9	1.7	73.0	-	-	4.4	4.4	90.8	-	171.7
9.9	1.7	73.0	-	-	4.4	4.4	89.4	-	170.5
9.9	1.7	73.0	-	-	4.4	4.4	88.3	-	169.3
9.9	1.7	73.0	-	-	4.4	4.4	87.3	-	169.1
9.9	1.7	73.0	-	-	4.4	4.4	85.8	-	168.8
9.9	1.7	73.0	-	-	4.4	4.4	84.7	-	168.2
9.9	1.7	73.0	-	-	4.4	4.4	83.6	-	167.4
9.9	1.7	73.0	-	-	4.4	4.4	82.6	-	167.1
9.9	1.7	73.0	-	-	4.4	4.4	81.5	-	164.9
9.9	1.7	73.0	-	-	4.4	4.4	80.5	-	164.4
9.9	1.7	73.0	-	-	4.4	4.4	79.4	-	164.0
9.9	1.7	73.0	-	-	4.4	4.4	78.4	-	162.1
9.9	1.7	73.0	-	-	4.4	4.4	77.3	-	160.3
9.9	1.7	73.0	-	-	4.4	4.4	76.3	-	158.6
9.9	1.7	73.0	-	-	4.4	4.4	75.2	-	157.4
9.9	1.7	73.0	-	-	4.4	4.4	74.2	-	156.0
9.9	1.7	73.0	-	-	4.4	4.4	73.1	-	150.2
9.9	1.7	73.0	-	-	4.4	4.4	72.0	-	148.5
9.9	1.7	73.0	-	-	4.4	4.4	71.0	-	145.6
9.9	1.7	73.0	-	-	4.4	4.4	69.9	-	145.1
9.9	1.7	73.0	-	-	4.4	4.4	68.9	-	144.7
9.9	1.7	73.0	-	-	4.4	4.4	67.8	-	142.8
9.9	1.7	73.0	-	-	4.4	4.4	66.8	-	142.3
9.9	1.7	73.0	-	-	4.4	4.4	65.7	-	142.2
9.9	1.7	73.0	-	-	-	-	64.7	-	141.8
9.9	1.7	73.0	-	-	-	-	63.6	-	141.8
9.9	1.7	73.0	-	-	-	-	62.6	-	141.4
9.9	1.7	73.0	-	-	-	-	61.5	-	141.3
9.9	1.7	73.0	-	-	-	-	60.5	-	140.1
9.9	1.7	73.0	-	-	-	-	59.4	-	139.9
9.9	1.7	73.0	-	-	-	-	58.3	-	138.8
9.9	1.7	73.0	-	-	-	-	57.3	-	138.5
9.9	1.7	73.0	-	-	-	-	56.2	-	138.2
9.9	1.7	73.0	-	-	-	-	55.2	-	137.1
9.9	1.7	73.0	-	-	-	-	54.1	-	135.9
9.9	1.7	73.0	-	-	-	-	53.1	-	133.6
9.9	1.7	73.0	-	-	-	-	52.0	-	133.5
9.9	1.7	73.0	-	-	-	-	51.0	-	133.5
9.9	1.7	73.0	-	-	-	-	50.0	-	132.6
9.9	1.7	73.0	-	-	-	-	50.0	-	131.3
9.9	1.7	73.0	-	-	-	-	49.1	-	130.3
9.9	1.7	73.0	-	-	-	-	49.1	-	128.3
9.9	1.7	73.0	-	-	-	-	48.0	-	126.7
9.9	1.7	73.0	-	-	-	-	47.0	-	125.3
9.9	1.7	73.0	-	-	-	-	45.9	-	123.6

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-13:

Please provide the following for the Company's ten largest transportation customers during peak month of the most recent heating season:

- a. Actual consumption;
- b. Volume delivered to the Company on their behalf, if applicable;
- c. Daily nomination.

Response:

Please see attachment SDR-COS-13(a) and SDR-COS-13(b).

Prepared by or under the supervision of Gregory D. Harts.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 TEN LARGEST TRANSPORTATION CUSTOMERS DURING PEAK MONTH OF THE MOST RECENT HEATING SEASON
 JANUARY 2022

Customer 1	(a.)	(b. and c.)	Customer 2	(a.)	(b. and c.)	Customer 3	(a.)	(b. and c.)	Customer 4	(a.)	(b. and c.)	Customer 5	(a.)	(b. and c.)
	Actual	Allocated Volume		Actual	Allocated Volume		Actual	Allocated Volume		Actual	Allocated Volume		Actual	Allocated Volume
	Consumption (Mcf)	Delivered / Daily Nomination (Mcf)		Consumption (Mcf)	Delivered / Daily Nomination (Mcf)		Consumption (Mcf)	Delivered / Daily Nomination (Mcf)		Consumption (Mcf)	Delivered / Daily Nomination (Mcf)		Consumption (Mcf)	Delivered / Daily Nomination (Mcf)
1/1/2022	1,216.0	2,000.0	1/1/2022	4,690.0	4,316.0	1/1/2022	3,237.0	2,949.0	1/1/2022	3,410.0	3,335.0	1/1/2022	3,016.0	2,954.0
1/2/2022	1,953.0	2,000.0	1/2/2022	4,339.0	4,323.0	1/2/2022	4,344.0	3,855.0	1/2/2022	3,510.0	3,335.0	1/2/2022	3,350.0	3,252.0
1/3/2022	2,463.0	2,000.0	1/3/2022	4,502.0	4,314.0	1/3/2022	4,435.0	4,889.0	1/3/2022	3,499.0	3,335.0	1/3/2022	3,556.0	3,716.0
1/4/2022	5,867.0	7,299.0	1/4/2022	4,441.0	4,316.0	1/4/2022	3,790.0	4,866.0	1/4/2022	3,508.0	3,335.0	1/4/2022	3,587.0	3,368.0
1/5/2022	6,542.0	0.0	1/5/2022	4,339.0	4,594.0	1/5/2022	4,098.0	3,529.0	1/5/2022	3,470.0	3,431.0	1/5/2022	3,516.0	3,120.0
1/6/2022	7,773.0	2,200.0	1/6/2022	3,847.0	4,621.0	1/6/2022	4,674.0	4,900.0	1/6/2022	3,351.0	3,620.0	1/6/2022	3,385.0	3,621.0
1/7/2022	6,130.0	9,999.0	1/7/2022	4,451.0	4,598.0	1/7/2022	4,871.0	5,198.0	1/7/2022	3,367.0	3,621.0	1/7/2022	3,623.0	3,716.0
1/8/2022	1,986.0	6,500.0	1/8/2022	4,756.0	4,621.0	1/8/2022	3,343.0	3,796.0	1/8/2022	3,496.0	3,621.0	1/8/2022	3,467.0	3,811.0
1/9/2022	5,147.0	6,500.0	1/9/2022	4,660.0	4,621.0	1/9/2022	3,987.0	3,717.0	1/9/2022	3,517.0	3,619.0	1/9/2022	3,568.0	3,811.0
1/10/2022	9,776.0	6,500.0	1/10/2022	4,536.0	4,619.0	1/10/2022	5,101.0	5,252.0	1/10/2022	3,522.0	3,557.0	1/10/2022	3,683.0	3,811.0
1/11/2022	12,303.0	14,000.0	1/11/2022	3,217.0	4,621.0	1/11/2022	5,016.0	4,544.0	1/11/2022	3,403.0	3,620.0	1/11/2022	3,612.0	3,811.0
1/12/2022	11,741.0	14,411.0	1/12/2022	4,283.0	4,621.0	1/12/2022	3,339.0	4,280.0	1/12/2022	3,487.0	3,478.0	1/12/2022	3,215.0	3,430.0
1/13/2022	11,481.0	13,999.0	1/13/2022	3,867.0	4,621.0	1/13/2022	3,013.0	4,168.0	1/13/2022	3,347.0	3,479.0	1/13/2022	3,248.0	3,621.0
1/14/2022	10,046.0	15,499.0	1/14/2022	4,273.0	4,954.0	1/14/2022	4,021.0	5,600.0	1/14/2022	3,557.0	3,716.0	1/14/2022	3,585.0	3,811.0
1/15/2022	2,934.0	9,000.0	1/15/2022	4,223.0	4,954.0	1/15/2022	4,513.0	6,329.0	1/15/2022	3,636.0	3,716.0	1/15/2022	3,430.0	4,192.0
1/16/2022	2,448.0	2,000.0	1/16/2022	4,122.0	4,954.0	1/16/2022	3,717.0	4,899.0	1/16/2022	3,477.0	3,717.0	1/16/2022	3,567.0	4,097.0
1/17/2022	2,817.0	1,999.0	1/17/2022	4,587.0	4,954.0	1/17/2022	3,336.0	4,000.0	1/17/2022	3,610.0	3,716.0	1/17/2022	3,448.0	4,002.0
1/18/2022	2,838.0	2,000.0	1/18/2022	4,599.0	4,954.0	1/18/2022	3,587.0	3,999.0	1/18/2022	3,539.0	3,716.0	1/18/2022	3,443.0	4,002.0
1/19/2022	2,789.0	0.0	1/19/2022	4,573.0	4,512.0	1/19/2022	3,283.0	3,959.0	1/19/2022	3,392.0	2,859.0	1/19/2022	3,499.0	1,620.0
1/20/2022	2,853.0	3,500.0	1/20/2022	4,458.0	5,145.0	1/20/2022	4,606.0	6,202.0	1/20/2022	3,591.0	4,098.0	1/20/2022	3,690.0	3,811.0
1/21/2022	2,812.0	3,499.0	1/21/2022	4,453.0	5,145.0	1/21/2022	4,584.0	6,204.0	1/21/2022	3,624.0	4,097.0	1/21/2022	3,425.0	4,011.0
1/22/2022	2,665.0	0.0	1/22/2022	5,066.0	3,775.0	1/22/2022	4,209.0	4,355.0	1/22/2022	3,634.0	3,335.0	1/22/2022	3,326.0	3,620.0
1/23/2022	3,356.0	0.0	1/23/2022	4,573.0	3,775.0	1/23/2022	4,151.0	4,518.0	1/23/2022	3,549.0	3,335.0	1/23/2022	3,436.0	3,620.0
1/24/2022	7,014.0	0.0	1/24/2022	4,526.0	3,775.0	1/24/2022	4,489.0	4,017.0	1/24/2022	3,460.0	3,317.0	1/24/2022	3,268.0	2,620.0
1/25/2022	11,289.0	7,677.0	1/25/2022	4,392.0	3,775.0	1/25/2022	4,337.0	4,000.0	1/25/2022	3,440.0	3,092.0	1/25/2022	3,233.0	1,811.0
1/26/2022	11,314.0	14,500.0	1/26/2022	4,118.0	5,526.0	1/26/2022	4,570.0	6,121.0	1/26/2022	3,444.0	4,097.0	1/26/2022	3,345.0	4,000.0
1/27/2022	10,316.0	13,700.0	1/27/2022	4,759.0	4,008.0	1/27/2022	4,458.0	3,091.0	1/27/2022	3,613.0	3,811.0	1/27/2022	3,252.0	2,630.0
1/28/2022	11,417.0	15,000.0	1/28/2022	4,876.0	5,492.0	1/28/2022	5,196.0	5,618.0	1/28/2022	3,694.0	4,097.0	1/28/2022	3,380.0	3,906.0
1/29/2022	6,986.0	14,499.0	1/29/2022	4,978.0	5,492.0	1/29/2022	5,092.0	5,358.0	1/29/2022	3,795.0	4,097.0	1/29/2022	3,556.0	3,906.0
1/30/2022	2,962.0	2,500.0	1/30/2022	4,504.0	2,859.0	1/30/2022	4,833.0	4,432.0	1/30/2022	3,502.0	3,430.0	1/30/2022	3,309.0	3,144.0
1/31/2022	3,691.6	6,440.0	1/31/2022	4,142.0	2,859.0	1/31/2022	3,975.0	3,542.0	1/31/2022	3,417.0	3,430.0	1/31/2022	3,321.0	3,144.0
Total	184,925.6	199,221.0	Total	136,930.0	139,714.0	Total	130,246.0	142,187.0	Total	108,861.0	111,062.0	Total	106,122.0	108,472.0

Customer 6	(a.)	(b. and c.)	Customer 7	(a.)	(b. and c.)	Customer 8	(a.)	(b. and c.)	Customer 9	(a.)	(b. and c.)	Customer 10	(a.)	(b. and c.)
	Actual	Allocated Volume		Actual	Allocated Volume		Actual	Allocated Volume		Actual	Allocated Volume		Actual	Allocated Volume
	Consumption (Mcf)	Delivered / Daily Nomination (Mcf)		Consumption (Mcf)	Delivered / Daily Nomination (Mcf)		Consumption (Mcf)	Delivered / Daily Nomination (Mcf)		Consumption (Mcf)	Delivered / Daily Nomination (Mcf)		Consumption (Mcf)	Delivered / Daily Nomination (Mcf)
1/1/2022	2,563.0	2,195.0	1/1/2022	633.0	1,401.0	1/1/2022	327.0	1,192.0	1/1/2022	1,861.0	1,786.0	1/1/2022	1,300.0	1,149.0
1/2/2022	2,735.0	2,719.0	1/2/2022	954.0	1,401.0	1/2/2022	1,158.0	2,192.0	1/2/2022	1,867.0	1,786.0	1/2/2022	1,547.0	1,149.0
1/3/2022	2,767.0	1,856.0	1/3/2022	2,955.0	1,856.0	1/3/2022	3,164.0	834.0	1/3/2022	1,788.0	1,786.0	1/3/2022	1,599.0	1,149.0
1/4/2022	2,852.0	2,767.0	1/4/2022	3,120.0	2,451.0	1/4/2022	2,947.0	1,965.0	1/4/2022	1,758.0	1,786.0	1/4/2022	1,417.0	1,149.0
1/5/2022	2,595.0	2,481.0	1/5/2022	2,911.0	2,401.0	1/5/2022	2,214.0	1,800.0	1/5/2022	1,781.0	1,786.0	1/5/2022	1,445.0	1,524.0
1/6/2022	2,157.0	2,767.0	1/6/2022	3,109.0	2,401.0	1/6/2022	3,079.0	2,121.0	1/6/2022	1,780.0	1,786.0	1/6/2022	1,515.0	1,620.0
1/7/2022	2,819.0	2,510.0	1/7/2022	3,125.0	2,501.0	1/7/2022	2,880.0	3,030.0	1/7/2022	1,780.0	1,786.0	1/7/2022	1,494.0	1,565.0
1/8/2022	2,962.0	2,863.0	1/8/2022	1,381.0	2,501.0	1/8/2022	1,023.0	1,900.0	1/8/2022	1,788.0	1,786.0	1/8/2022	1,417.0	1,715.0
1/9/2022	2,498.0	2,863.0	1/9/2022	985.0	2,501.0	1/9/2022	1,167.0	1,810.0	1/9/2022	1,785.0	1,786.0	1/9/2022	1,510.0	1,715.0
1/10/2022	2,979.0	2,863.0	1/10/2022	3,179.0	2,501.0	1/10/2022	1,948.0	723.0	1/10/2022	1,776.0	1,786.0	1/10/2022	1,659.0	1,715.0
1/11/2022	2,881.0	2,767.0	1/11/2022	3,499.0	2,401.0	1/11/2022	2,217.0	1,504.0	1/11/2022	1,783.0	1,786.0	1/11/2022	1,639.0	1,465.0
1/12/2022	2,751.0	2,481.0	1/12/2022	2,853.0	2,401.0	1/12/2022	2,411.0	2,218.0	1/12/2022	1,785.0	1,786.0	1/12/2022	1,424.0	1,428.0
1/13/2022	1,917.0	2,767.0	1/13/2022	2,897.0	2,422.0	1/13/2022	1,920.0	2,411.0	1/13/2022	1,788.0	1,786.0	1/13/2022	1,396.0	1,428.0
1/14/2022	2,966.0	3,053.0	1/14/2022	2,796.0	3,601.0	1/14/2022	2,124.0	3,002.0	1/14/2022	1,808.0	1,786.0	1/14/2022	1,594.0	1,715.0
1/15/2022	3,117.0	3,149.0	1/15/2022	2,753.0	3,601.0	1/15/2022	1,116.0	3,002.0	1/15/2022	1,811.0	1,786.0	1/15/2022	1,677.0	1,715.0
1/16/2022	3,082.0	3,053.0	1/16/2022	1,047.0	1,501.0	1/16/2022	1,488.0	750.0	1/16/2022	1,815.0	1,786.0	1/16/2022	1,516.0	1,620.0
1/17/2022	2,809.0	3,053.0	1/17/2022	2,794.0	3,701.0	1/17/2022	3,024.0	2,834.0	1/17/2022	1,826.0	1,786.0	1/17/2022	1,520.0	1,524.0
1/18/2022	3,023.0	3,053.0	1/18/2022	3,438.0	3,601.0	1/18/2022	2,996.0	1,164.0	1/18/2022	1,796.0	1,786.0	1/18/2022	1,513.0	1,524.0
1/19/2022	1,742.0	2,481.0	1/19/2022	3,168.0	1,791.0	1/19/2022	1,682.0	2,993.0	1/19/2022	1,783.0	1,786.0	1/19/2022	1,529.0	1,445.0
1/20/2022	3,065.0	3,244.0	1/20/2022	2,884.0	3,100.0	1/20/2022	2,841.0	3,700.0	1/20/2022	1,772.0	1,786.0	1/20/2022	1,753.0	1,810.0
1/21/2022	3,050.0	3,244.0	1/21/2022	2,666.0	3,601.0	1/21/2022	3,208.0	3,700.0	1/21/2022	1,760.0	1,786.0	1/21/2022	1,856.0	1,958.0
1/22/2022	2,938.0	2,958.0	1/22/2022	2,825.0	2,501.0	1/22/2022	2,372.0	1,240.0	1/22/2022	2,037.0	1,786.0	1/22/2022	1,594.0	1,763.0
1/23/2022	2,892.0	2,958.0	1/23/2022	1,210.0	2,501.0	1/23/2022	2,026.0	1,240.0	1/23/2022	2,071.0	1,786.0	1/23/2022	1,521.0	1,763.0
1/24/2022	2,768.0	2,458.0	1/24/2022	3,088.0	3,001.0	1/24/2022	1,797.0	904.0	1/24/2022	1,768.0	1,786.0	1/24/2022	1,455.0	1,265.0
1/25/2022	2,976.0	2,840.0	1/25/2022	3,348.0	2,503.0	1/25/2022	2,307.0	2,064.0	1/25/2022	1,770.0	1,786.0	1/25/2022	1,601.0	1,405.0
1/26/2022	2,929.0	3,340.0	1/26/2022	3,091.0	3,902.0	1/26/2022	2,771.0	3,001.0	1/26/2022	1,770.0	1,786.0	1/26/2022	1,574.0	2,144.0
1/27/2022	2,415.0	2,267.0</												

National Fuel Gas Distribution Corporation
Pennsylvania Division
Ten Largest Transportation Customers During Peak Month
Volumes in Mcf

<u>Customer Number</u>	<u>January 2022 Consumption</u>	<u>January 2022 Allocated Delivery</u>
1	184,925.6	199,221.0
2	136,930.0	139,714.0
3	130,246.0	142,187.0
4	108,861.0	111,062.0
5	106,122.0	108,472.0
6	86,861.0	87,955.0
7	79,047.0	79,053.0
8	63,315.0	61,942.0
9	55,677.0	55,366.0
10	48,332.0	48,601.0
	<u>1,000,316.6</u>	<u>1,033,573.0</u>

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-14:

Please provide a summary identifying the salient features of each of the following. Salient features include contract party, effective term and applicable contract quantities (daily, annual, seasonal, etc.).

- a. All firm transportation agreements by type greater than one month in length. Indicate whether the capacity is available at the Company's citygate to meet design day requirements or is upstream capacity. Identify the downstream pipeline for each upstream arrangement.
- b. All firm storage, gathering and exchange agreements. Indicate if each agreement provides design day capacity at the citygate or requires separate transportation (identify) service to effectuate delivery. Include on-system storage and peak shaving facilities used by the Company and identify all ratcheting provisions applicable to the Company's contractual and on-system storage arrangements.

Response:

Please see attached pages 2-5 for a list and salient features of NFGDC's firm transportation, storage agreements and winter gas calls which meet the design day requirements for winter 2021-2022.

- a.) National Fuel Gas Distribution Company ("the Company") utilizes a unique delivery system that integrates all of its pipeline network with National Fuel Gas Supply Corporation's ("NFGSC") transmission system. the Company maintains contracts for firm transportation and storage capacity on NFGSC and on pipelines upstream of NFGSC that include Columbia Gas Transmission, Inc. ("Columbia"), Tennessee Gas Pipeline ("TGP") and Texas Eastern Transmission LP ("TETCO"), to meet the gas supply requirements of its firm sales and transportation customers.
- b.) The Company does not own or operate on-system storage or peak shaving facilities. Pages 3 through 5 provide ratchet information related to the NFGDC's off-system storage contracts with Columbia and NFGSC.

Transportation Capacity						
Pipeline & Rate Schedule	Contract	Dth/day	Contract Term	Contract Term Notice Period	Contract Term With Extension	Contract Term Through
Columbia Gas Transmission, Inc.	80562	1,748	11/01/2004-3/31/2022	6 months	3/31/2023	3/31/2023
	80564	18,417	11/01/2004-3/31/2022	6 months	3/31/2023	3/31/2023
National Fuel Gas Supply Corp.	E00528	291,130	8/1/1993 - 3/31/2022	12 months	3/31/2023	3/31/2023
	E11178	9,000	4/1/2008 - 3/31/2022	6 months	3/31/2023	3/31/2023
	E11969	10,000	11/1/2014 - 3/31/2022	6 months	3/31/2023	3/31/2023
	E12642	10,000	11/1/2021 - 3/31/2024	12 months	3/31/2023	3/31/2023
	F12198	31,000	11/1/2017 - 3/31/2028	12 months	3/31/2023	3/31/2023
FST	N12464	14,000	4/1/2020 - 3/31/2026	12 months	3/31/2023	3/31/2023
Tennessee Gas Pipeline Company	2752	74,000	9/1/1993 - 3/31/2024	12 months	3/31/2027	3/31/2027
FT-A						
Texas Eastern Transmission LP	911316	10,000	11/1/2016 - 10/31/2022	12 months	10/31/2023	10/31/2023
FT-1						

Storage Capacity						
Pipeline & Rate Schedule	Contract	Capacity	Dth/day	Contract Term	Contract Term Notice Period	Contract Term With Extension
Columbia Gas Transmission, Inc.	80566	564,031	18,417	11/1/1993-3/31/2022	6 months	3/31/2023
	FSS					
National Fuel Gas Supply Corp.	G00539	8,755,100	187,563	8/1/1993 - 3/31/2022	12 months	3/31/2023
	O02432	200,000	10,666	4/1/2010 - 3/31/2022	6 months	3/31/2023
	FSS	651,274	14,000	4/1/2020 - 3/31/2026	12 months	3/31/2023
FSS						

Winter Gas Calls		
Purchase Point	Dth/day	Contract Term
NFGSC city gate receipt points	36,234	11/1/2021 - 3/31/2022

Storage Summary Sheet
 National Fuel Gas Distribution

Columbia Gas Transmission

Capacity	Maximum Monthly Inject (MMI)		Maximum Daily Injection (MDI)		Daily Max. not to exceed Monthly Max.	Maximum Injection Restrictions	
	Month	% of capacity	Numeric Monthly (MMI)	Numeric Monthly (MDI)		Language	Numeric
564,031	April	15%	84,605		2,819	As of April 1, no more than 25% of capacity	141,002
	May	20%	112,806		3,638		
	June	20%	112,806		3,759		
	July	20%	112,806		3,638	As of July 1, no more than 60% of capacity	338,362
	August	18%	101,526		3,274		
	September	13%	73,324		2,443		
	October	9%	50,763		1,637	As of September 1 no more than 85% of capacity	479,421
	November	5%	28,202		939		
	December	10%	56,403		1,818		
	January	10%	56,403		1,818		
	February	10%	56,403		1,944		
	March	10%	56,403		1,818		

Storage balance		Tariff Withdrawal Entitlement (as a % of MDSQ)		Min/Max Monthly Withdrawal Quantities (as a % of total capacity)			Remaining Inventory Limits		
language	Numeric Monthly	language	Numeric Daily	month	language	Numeric Monthly	date	language	Numeric
less than 10%	0 to 56,402	50%	9,209	November	0% to 40%	0 to 225,612	April 1	less than or equal to 25% of capacity	0 to 141,002
greater than or equal to 10% and less than 20%	56,403 to 112,805	65%	11,971	December	0% to 40%	0 to 225,612	Note: Volumes in excess of 25% of SCQ will be forfeited. February 1	less than or equal to 65% of capacity	0 to 366,615
greater than or equal to 20% and less than 30%	112,806 to 169,208	80%	14,734	January	0% to 40%	0 to 225,612			
greater than or equal to 30%	169,209 to 564,031	100%	18,417	February	10% to 30%	56,403 to 169,209			
				March	10% to 20%	56,403 to 112,806			

National Fuel Gas Distribution Corporation

Storage Summary Sheet

Pennsylvania

19		NFGSC - FSS - O02432				Withdrawal Limitations		
Day Service			<i>Tariff Injection Entitlement</i>		<i>Tariff Withdrawal Entitlement</i>			
Capacity			Language	Numeric	Language	Numeric	Language	Numeric
200,000			1/90th of total capacity	2,222			Nov. 1 - Feb. 28	
	Storage Balance Language	Numeric						
	less than 10% of capacity	0 to 20,000			MDWQ	9,599		
	greater than 10% and less than or equal 15%	20,000 to 30,000			MDWQ	9,924		
	greater than 15% and less than or equal 30%	30,000 to 60,000			MDWQ	10,332		
	greater than 30% of capacity	60,000 to 200,000			MDWQ	10,666		

Pennsylvania

46		NFGSC - FSS -				Withdrawal Limitations		
Day Service			<i>Tariff Injection Entitlement</i>		<i>Tariff Withdrawal Entitlement</i>			
Capacity			Language	Numeric	Language	Numeric	Language	Numeric
651,274	less than 25% of capacity	0 to 162,819	1/151 of total capacity	4,313			Jan 1 - Apr 15	
	greater than or equal to 25% of capacity	162,819 to 651,274	1/189th of capacity	3,450				
	less than 47% of capacity	0 to 306,099			MDWQ	4,400		
	greater than 47% and less than or equal 80%	306,099 to 521,019			MDWQ	8,100		
	greater than 80% of capacity	521,019 to 651,274			MDWQ	14,000		

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-15:

For the most recent annual period available, please identify the applicable monthly volumes and revenues under each rate schedule which were:

- a. Sold under a negotiated or market-based rate.
- b. Transported under a negotiated or market-based rate.
- c. Transported at full margin transportation rates.

Response:

Please see Attachment SDR-COS-15.

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Sales and Revenues for Selected Rate Schedules**

	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>
a. Sold under a negotiated or market-based rate												
None												
b. Transported under a negotiated or market based rate												
<u>Sales (Mcf)</u>												
LVIS DMT (N)	11,115	12,102	12,128	7,858	11,858	13,378	14,659	17,373	15,597	15,906	0	0
LIS DMT (N)	143,658	270,381	288,009	281,946	279,419	316,662	317,585	377,497	331,132	338,909	275,713	282,346
DMLMT (N)	401,509	382,303	390,527	371,538	317,200	213,790	282,034	240,603	213,809	234,002	186,409	186,308
	556,282	664,786	690,664	661,342	608,477	543,830	614,278	635,472	560,538	588,817	462,122	468,654
<u>Revenue (\$)</u>												
LVIS DMT (N)	11,019	11,427	6,525	4,810	6,499	7,195	7,577	9,472	8,249	8,312	0	0
LIS DMT (N)	52,681	95,104	105,044	96,135	101,830	106,660	110,185	126,619	117,760	122,960	99,530	94,905
DMLMT (N)	74,014	77,849	74,852	67,957	66,217	56,937	59,303	58,009	52,666	56,128	62,382	62,184
	137,713	184,380	186,422	168,902	174,546	170,791	177,066	194,100	178,675	187,401	161,912	157,088

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Sales and Revenues for Selected Rate Schedules**

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
c. Transported at full margin transportation rates												
<u>Sales (Mcf)</u>												
Residential SATC	27,532	27,117	28,054	39,384	114,597	222,028	300,419	332,997	257,093	198,964	119,333	42,838
Residential MMT	703	952	1,046	1,399	5,427	12,123	17,518	19,538	16,498	12,634	7,610	2,277
SCPA < 250 SATC	1,122	1,098	1,303	1,849	7,122	15,052	22,415	26,493	20,076	14,520	7,484	1,276
SCPA < 250 MMT	1,305	1,138	1,792	2,392	8,222	18,067	27,112	33,866	25,391	18,226	9,706	2,430
SCPA > 250 SATC	2,955	2,842	3,194	4,031	10,023	19,885	26,923	31,349	25,212	19,844	11,769	3,372
SCPA > 250 MMT	10,584	11,678	13,069	14,803	41,576	83,791	113,815	133,550	106,176	81,448	48,601	16,903
LCPA SATC	950	1,201	986	1,498	3,994	4,860	6,863	7,014	5,182	4,723	2,784	1,716
LCPA MMT	123,286	97,711	113,145	139,469	223,334	555,297	622,301	858,524	651,927	566,708	423,591	181,133
LCPA DMT	51,472	53,496	53,483	56,387	66,224	94,284	97,092	124,129	103,943	97,646	83,310	60,387
SVIS SATC	(3)	516	44	18	278	1,071	1,611	1,850	1,206	719	301	122
SVIS MMT	150	113	222	317	1,789	5,673	6,406	7,976	5,970	4,438	2,879	680
IVIS SATC	105	126	113	123	246	406	595	573	351	388	239	154
IVIS MMT	116,296	107,006	119,019	107,722	131,156	213,140	253,185	372,163	267,009	242,690	191,872	132,707
IVIS DMT	33,764	32,983	35,623	34,018	38,812	56,566	59,439	76,322	67,159	82,356	63,854	50,406
LVIS MMT	45,578	41,734	41,917	39,807	48,074	54,071	45,319	62,651	58,036	49,330	45,845	42,640
LVIS DMT	124,567	120,791	134,421	116,889	121,036	182,168	178,807	244,191	191,430	169,699	157,713	132,370
LIS MMT	29,287	31,010	23,373	27,702	31,395	86,508	(27,102)	31,414	24,566	33,754	31,307	30,982
LIS DMT	273,757	265,357	356,980	358,038	366,208	476,978	517,066	591,301	508,404	486,149	384,037	348,091
	843,409	796,869	927,783	945,846	1,219,513	2,101,965	2,269,780	2,955,902	2,335,628	2,084,235	1,592,235	1,050,483
<u>Revenue (\$)</u>												
Residential SATC	305,837	300,208	304,742	330,695	493,043	722,801	883,177	935,670	782,595	670,845	505,508	334,023
Residential MMT	5,542	6,472	6,928	7,931	20,434	41,237	58,236	63,814	54,654	42,616	27,532	11,369
SCPA < 250 SATC	23,458	23,198	23,876	24,376	35,596	53,069	68,886	76,367	62,149	50,330	35,625	22,491
SCPA < 250 MMT	24,331	23,608	26,108	27,224	41,167	66,971	89,462	105,442	83,662	65,896	45,592	27,445
SCPA > 250 SATC	16,250	15,443	16,570	17,718	29,396	48,422	62,168	69,853	56,348	44,913	31,005	16,258
SCPA > 250 MMT	56,740	59,045	63,940	66,931	126,375	222,795	290,870	332,272	265,084	203,247	136,512	69,983
LCPA SATC	5,889	6,055	5,705	5,899	9,381	10,715	13,627	13,574	10,361	9,859	7,514	6,296
LCPA MMT	363,955	314,115	352,407	396,707	482,152	1,145,795	1,223,959	1,637,605	1,259,095	1,114,979	870,682	451,864
LCPA DMT	78,398	80,948	80,993	85,091	86,734	121,559	125,190	164,020	135,387	126,907	108,162	80,624
SVIS SATC	1,239	2,213	1,340	1,021	1,676	3,400	4,674	4,963	3,643	2,490	1,548	1,238
SVIS MMT	4,155	3,993	4,359	4,529	7,879	16,677	18,327	21,621	17,133	13,879	10,556	5,641
IVIS SATC	579	614	590	604	777	986	1,276	1,200	914	951	728	638
IVIS MMT	225,989	210,252	240,448	224,647	256,769	381,101	399,266	555,237	414,472	374,593	315,792	272,472
IVIS DMT	42,645	41,704	44,381	43,018	45,515	63,454	66,015	85,920	74,920	88,262	69,609	57,559
LVIS MMT	57,557	54,054	56,787	54,294	60,251	63,652	56,413	76,327	71,232	59,263	55,531	52,956
LVIS DMT	159,276	131,165	132,208	117,766	111,621	202,019	158,228	235,904	178,386	147,356	151,667	128,499
LIS MMT	24,215	25,580	20,938	24,626	27,309	75,508	(23,718)	27,328	21,592	28,441	26,453	26,810
LIS DMT	157,451	154,007	200,204	193,722	200,916	250,288	264,330	316,997	270,724	238,005	202,996	184,062
	1,553,506	1,452,675	1,582,524	1,626,799	2,036,991	3,490,451	3,760,386	4,724,113	3,762,349	3,282,831	2,603,012	1,750,228

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-16:

Please provide the following for each curtailment during the last three years:

- a. Dates of curtailment.
- b. Type of curtailment (firm service, interruptible service, both).
- c. Whether curtailment was related to amount of capacity on the Company's system, other capacity or supply related.
- d. Rate schedule that curtailed volumes would have been billed under.
- e. Curtailed volumes by rate schedule.
- f. Actual volumes moved by rate schedule.

Response:

The Company has had no curtailments of firm service during the last three years.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-17:

Please identify the Company's design day planning criteria and the probability of design day occurrence. Include any available documentation supporting the Company's claimed probability of occurrence.

Response:

Please see 1307F (Docket Nbr R-2022-303235) Exhibit 15 and the testimony of Janine Ward for National Fuel Gas Company's Peak Day planning criteria and the probability of design day occurrence.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-18:

For each customer class contained in the cost of service study, please provide monthly throughput by class.

Response:

Please see attachments SDR-COS-18.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Projected Volumes in Mcf
 Rev Mth

Gas Requirements
 2022ME

FTY 2023 (Revenue Month)

0.15% Shrinkage

	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Total
Retail Sales													
Residential	268,411	268,826	336,978	594,399	1,303,034	2,352,472	3,115,007	3,173,581	2,796,180	2,055,246	1,073,668	530,157	17,867,959
Commercial	72,744	73,905	74,210	93,765	204,779	364,523	507,715	539,574	467,052	336,680	159,263	92,212	2,986,422
Industrial	4,024	5,625	3,484	5,396	14,079	30,294	39,965	45,165	38,941	28,196	14,103	8,111	237,383
Public Authority	2,496	1,651	1,706	6,540	15,771	30,614	42,507	43,722	39,435	29,386	13,847	6,486	234,161
Subtotal Retail Sales	347,675	350,007	416,378	700,100	1,537,663	2,777,903	3,705,194	3,802,042	3,341,608	2,449,508	1,260,881	636,966	21,325,925
Company Use	16	16	37	2,735	2,949	2,554	1,720	742	265	85	78	110	11,307
Total Retail Sales	347,691	350,023	416,415	702,835	1,540,612	2,780,457	3,706,914	3,802,784	3,341,873	2,449,593	1,260,959	637,076	21,337,232
Retail Sales Shrinkage	522	526	626	1,056	2,314	4,177	5,569	5,713	5,020	3,680	1,894	957	32,054
Total Retail Sales Requirements	348,213	350,549	417,041	703,891	1,542,926	2,784,634	3,712,483	3,808,497	3,346,893	2,453,273	1,262,853	638,033	21,369,286
Transportation Service													
Residential MMT Transportation	3,563	3,563	4,475	6,511	15,538	28,983	41,608	45,431	39,746	32,492	18,779	9,395	250,084
Commercial MMT Transportation	100,362	101,888	102,222	132,934	245,937	414,576	564,832	622,668	556,529	451,917	270,991	158,596	3,723,452
Industrial MMT Transportation	172,842	182,579	212,449	206,799	251,298	311,440	346,767	406,441	375,849	337,589	249,489	211,979	3,265,520
Public Authority MMT Transportation	59,536	39,557	40,896	56,035	118,505	209,914	284,073	333,658	297,158	257,162	153,218	76,658	1,926,370
Total MMT Service	336,303	327,587	360,042	402,279	631,278	964,913	1,237,280	1,408,198	1,269,282	1,079,160	692,477	456,628	9,165,426
MMT Service Shrinkage	505	491	541	605	948	1,450	1,860	2,115	1,907	1,621	1,040	685	13,768
Total MMT Service Requirements	336,808	328,078	360,583	402,884	632,226	966,363	1,239,140	1,410,313	1,271,189	1,080,781	693,517	457,313	9,179,194
Residential SATC Transportation	26,308	26,264	32,846	56,520	121,623	223,488	294,895	299,267	264,333	195,065	101,251	49,035	1,690,895
Commercial SATC Transportation	8,696	8,755	8,707	13,376	20,230	28,526	36,755	42,165	34,893	26,500	19,540	13,124	261,267
Industrial SATC Transportation	106	115	53	130	564	1,550	2,080	2,322	1,822	1,378	594	264	10,978
Public Authority SATC Transportation	526	349	358	574	1,256	2,622	3,489	3,462	3,132	2,252	980	516	19,516
Total SATC Service	35,636	35,483	41,964	70,600	143,673	256,186	337,219	347,216	304,180	225,195	122,365	62,939	1,982,656
SATC Service Shrinkage	54	53	63	106	216	385	506	521	457	338	183	95	2,977
Total SATC Service Requirements	35,690	35,536	42,027	70,706	143,889	256,571	337,725	347,737	304,637	225,533	122,548	63,034	1,985,633
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial DMT Transportation	18,582	18,899	19,018	49,315	59,877	68,449	76,018	85,354	78,356	76,843	63,318	54,800	668,829
Industrial DMT Transportation	1,002,037	1,040,645	947,543	1,096,481	1,121,483	1,284,153	1,427,749	1,592,791	1,445,669	1,437,836	1,257,265	1,079,285	14,732,938
Public Authority DMT Transportation	6,686	4,433	4,583	10,984	15,390	20,046	24,046	25,908	23,672	23,080	16,360	7,926	183,114
Total DMT Service	1,027,305	1,063,977	971,144	1,156,780	1,196,750	1,372,648	1,527,813	1,704,053	1,547,697	1,537,759	1,336,943	1,142,011	15,584,881
DMT Service Shrinkage	1,543	1,598	1,459	1,738	1,798	2,062	2,295	2,560	2,326	2,310	2,009	1,715	23,413
Total DMT Service Requirements	1,028,848	1,065,575	972,603	1,158,518	1,198,548	1,374,710	1,530,108	1,706,613	1,550,023	1,540,069	1,338,952	1,143,726	15,608,294
Residential Transportation Service	29,871	29,827	37,321	63,031	137,161	252,471	336,503	344,698	304,079	227,557	120,030	58,430	1,940,979
Commercial Transportation Service	127,640	129,542	129,947	195,625	326,044	511,551	677,605	750,187	669,778	555,260	353,849	226,520	4,653,548
Industrial Transportation Service	1,174,985	1,223,338	1,160,045	1,303,410	1,373,345	1,597,143	1,776,596	2,001,554	1,823,340	1,776,803	1,507,348	1,291,528	18,009,436
Public Authority Transportation Service	66,748	44,339	45,837	67,593	135,151	232,582	311,608	363,028	323,962	282,494	170,558	85,100	2,129,000
Total Transportation Service	1,399,244	1,427,046	1,373,150	1,629,659	1,971,701	2,593,747	3,102,312	3,459,467	3,121,159	2,842,114	2,151,785	1,661,578	26,732,963
Total Transportation Shrinkage	2,102	2,142	2,063	2,449	2,962	3,897	4,661	5,196	4,690	4,269	3,232	2,495	40,158
Total Transportation Requirements	1,401,346	1,429,188	1,375,213	1,632,108	1,974,663	2,597,644	3,106,973	3,464,663	3,125,849	2,846,383	2,155,017	1,664,073	26,773,121
Total Requirements	1,749,559	1,779,737	1,792,254	2,335,999	3,517,589	5,382,278	6,819,456	7,273,160	6,472,742	5,299,656	3,417,870	2,302,106	48,142,407

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Projected Volumes in Mcf
 Rev Mth

Gas Requirements
 2022ME

FPFTY 2024 (Revenue Month)

0.15% Shrinkage

	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	Total
Retail Sales													
Residential	299,178	332,907	601,275	1,318,136	2,379,665	3,148,991	3,266,651	2,876,051	2,077,596	1,085,326	535,947	325,417	18,247,140
Commercial	58,139	67,353	94,133	205,849	366,497	510,496	552,178	477,840	338,477	159,971	92,575	64,175	2,987,682
Industrial	4,089	3,349	5,445	14,178	30,466	40,137	46,176	39,344	28,383	14,181	8,175	5,786	239,710
Public Authority	2,365	3,539	6,389	15,592	29,898	41,543	43,466	39,226	28,782	13,549	6,342	3,758	234,449
Subtotal Retail Sales	363,771	407,148	707,242	1,553,755	2,806,526	3,741,167	3,908,470	3,432,462	2,473,238	1,273,027	643,039	399,136	21,708,981
Company Use	1,117	2,041	2,735	2,949	2,554	1,720	756	270	85	78	110	351	14,765
Total Retail Sales	364,888	409,189	709,977	1,556,704	2,809,080	3,742,887	3,909,226	3,432,731	2,473,323	1,273,105	643,149	399,487	21,723,746
Retail Sales Shrinkage	548	615	1,067	2,339	4,220	5,623	5,873	5,157	3,716	1,913	966	600	32,637
Total Retail Sales Requirements	365,436	409,804	711,044	1,559,043	2,813,300	3,748,510	3,915,099	3,437,888	2,477,039	1,275,018	644,115	400,087	21,756,383
Transportation Service													
Residential MMT Transportation	4,416	5,228	6,730	15,992	29,834	42,769	47,700	41,802	33,596	19,418	9,726	5,383	262,593
Commercial MMT Transportation	99,067	107,637	136,486	252,458	425,894	580,507	655,697	578,369	463,587	277,578	162,571	110,259	3,850,110
Industrial MMT Transportation	202,158	209,215	205,379	253,483	310,588	346,512	419,740	375,422	341,188	253,478	215,686	204,766	3,337,616
Public Authority MMT Transportation	35,834	36,996	55,773	117,982	209,114	283,000	333,761	303,868	255,898	152,335	76,344	42,702	1,903,606
Total MMT Service	341,475	359,076	404,368	639,915	975,430	1,252,788	1,456,897	1,299,461	1,094,269	702,809	464,327	363,110	9,353,925
MMT Service Shrinkage	514	540	608	961	1,466	1,882	2,189	1,952	1,643	1,056	698	546	14,055
Total MMT Service Requirements	341,989	359,616	404,976	640,876	976,896	1,254,670	1,459,086	1,301,413	1,095,912	703,865	465,025	363,656	9,367,980
Residential SATC Transportation	27,076	29,765	54,303	116,815	214,828	283,405	292,864	258,524	187,523	97,313	47,077	28,124	1,637,617
Commercial SATC Transportation	9,199	40,683	12,264	18,491	26,112	33,689	39,578	32,310	24,254	17,862	11,937	9,174	275,553
Industrial SATC Transportation	94	82	128	556	1,530	2,070	2,368	1,801	1,356	582	260	90	10,917
Public Authority SATC Transportation	181	276	552	1,200	2,595	3,355	3,436	3,202	2,242	971	508	348	18,866
Total SATC Service	36,550	70,806	67,247	137,062	245,065	322,519	338,247	295,837	215,375	116,728	59,782	37,736	1,942,954
SATC Service Shrinkage	55	106	101	206	368	485	508	445	323	175	90	57	2,919
Total SATC Service Requirements	36,605	70,912	67,348	137,268	245,433	323,004	338,755	296,282	215,698	116,903	59,872	37,793	1,945,873
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial DMT Transportation	46,005	46,000	49,496	60,096	68,699	76,295	87,715	79,567	77,123	63,548	54,999	47,924	757,468
Industrial DMT Transportation	1,143,328	1,177,953	1,109,614	1,169,123	1,325,484	1,477,848	1,627,946	1,462,515	1,455,084	1,305,839	1,117,224	1,231,201	15,603,158
Public Authority DMT Transportation	8,208	8,368	10,472	14,670	19,110	22,868	24,757	23,208	21,950	15,558	7,538	7,504	184,210
Total DMT Service	1,197,541	1,232,321	1,169,582	1,243,889	1,413,293	1,577,011	1,740,418	1,565,290	1,554,157	1,384,945	1,179,761	1,286,629	16,544,836
DMT Service Shrinkage	1,799	1,852	1,757	1,868	2,123	2,369	2,615	2,352	2,335	2,080	1,772	1,933	24,855
Total DMT Service Requirements	1,199,340	1,234,173	1,171,339	1,245,757	1,415,416	1,579,380	1,743,033	1,567,642	1,556,492	1,387,025	1,181,533	1,288,562	16,569,691
Residential Transportation Service	31,492	34,993	61,033	132,807	244,662	326,174	340,564	300,326	221,119	116,731	56,803	33,507	1,900,211
Commercial Transportation Service	154,271	194,320	198,246	331,045	520,705	690,491	782,990	690,247	564,964	358,988	229,507	167,357	4,883,131
Industrial Transportation Service	1,345,580	1,387,250	1,315,122	1,423,161	1,637,602	1,826,429	2,050,054	1,839,738	1,797,627	1,559,900	1,333,170	1,436,057	18,951,690
Public Authority Transportation Service	44,223	45,640	66,797	133,852	230,819	309,223	361,954	330,277	280,090	168,864	84,390	50,554	2,106,683
Total Transportation Service	1,575,566	1,662,203	1,641,198	2,020,865	2,633,788	3,152,317	3,535,562	3,160,587	2,863,800	2,204,483	1,703,870	1,687,475	27,841,715
Total Transportation Shrinkage	2,368	2,498	2,466	3,035	3,957	4,736	5,312	4,749	4,301	3,311	2,560	2,536	41,829
Total Transportation Requirements	1,577,934	1,664,701	1,643,664	2,023,900	2,637,745	3,157,053	3,540,874	3,165,336	2,868,101	2,207,794	1,706,430	1,690,011	27,883,544
Total Requirements	1,943,370	2,074,505	2,354,708	3,582,943	5,451,045	6,905,563	7,455,973	6,603,225	5,345,140	3,482,812	2,350,545	2,090,098	49,639,927

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-19:

Please provide workpapers showing the development of each allocation factor reflected in the Company's cost of service study. Include a description of each allocation factor, all calculations performed to develop the allocators and all supporting documentation, studies or other information relied upon to determine the allocators.

Response:

Please refer to National Fuel Exhibit D – Cost of Service Study for a description and development of each allocation factor. Please refer to Attachment COS-19 for the supporting workpapers provided on disk.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-20:

Please provide all workpapers, calculations and supporting documentation for the functionalization and classification performed for the Company's cost of service study.

Response:

Please refer to the response to COS-08.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Cost of Service

Question No. COS-21:

If not provided elsewhere, please provide a detailed proof of revenues at both present and proposed rates.

Response:

See National Fuel Gas Exhibit E – Proof of Revenue.

SUPPLEMENTAL DATA REQUESTS
RATE OF RETURN

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-001:

Please supply copies of the following documents for the Company and, if applicable, its parent:

- a. Most recent Annual Report to shareholders (including any statistical supplements);
- b. Most recent SEC Form 10K;
- c. All SEC Form 10Q reports issued within last year.

Response:

- a. Annual reports are available at the following link:
<https://investor.nationalfuelgas.com/financials/annual-reports/default.aspx>
- b. All SEC filings including the 10-K are archived at the following link:
<https://investor.nationalfuelgas.com/financials/sec-filings/default.aspx>
- c. All SEC filings including the 10-Q are archived at the following link:
<https://investor.nationalfuelgas.com/financials/sec-filings/default.aspx>

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-002:

Please supply copies of the Company's balance sheets for each month/quarter for the last two years.

Response:

See attached for NFGDC's balance sheets.

ASSETS	Jun-22	May-22	Apr-22	Mar-22	Feb-22	Jan-22	Dec-21	Nov-21	Oct-21	Sep-21	Aug-21	Jul-21
Total Gross Plant	2,418,583	2,411,262	2,403,270	2,395,992	2,390,162	2,383,993	2,379,796	2,372,549	2,367,478	2,285,511	2,275,277	2,271,749
Gross Plant - Existing Assets	2,380,102	2,354,361	2,360,197	2,371,282	2,336,394	2,335,961	2,350,180	2,314,329	2,317,909	2,203,847	2,213,380	2,215,877
CWIP - Existing Assets	38,481	40,179	35,783	24,710	36,327	37,540	29,617	44,035	41,957	41,307	34,114	37,210
Gross Plant - New Additions	-	16,722	7,290	-	17,442	10,493	-	14,186	7,612	40,358	27,784	18,662
CWIP - New Additions	0	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Depreciation	(793,150)	(791,497)	(787,340)	(783,857)	(782,192)	(778,178)	(776,658)	(773,537)	(769,230)	(733,708)	(736,012)	(733,230)
Accumulated Depreciation - Existing Assets	(793,150)	(791,497)	(787,340)	(783,857)	(782,192)	(778,178)	(776,658)	(773,537)	(769,230)	(733,708)	(736,012)	(733,230)
Accumulated Depreciation - New Additions	-	-	-	-	-	-	-	-	-	-	-	-
Net Plant	1,625,434	1,619,764	1,615,931	1,612,135	1,607,970	1,605,815	1,603,138	1,599,012	1,598,247	1,551,803	1,539,266	1,538,518
Net Plant - Existing Assets	1,625,434	1,603,042	1,608,640	1,612,135	1,590,528	1,595,323	1,603,138	1,584,827	1,590,635	1,511,445	1,511,482	1,519,856
Net Plant - New Additions	0	16,722	7,290	0	17,442	10,493	0	14,186	7,612	40,358	27,784	18,662
Cash	10,783	6,973	8,855	5,958	9,006	12,658	5,111	3,081	7,724	1,745	10,843	7,460
Temp Cash Investments	8,577	8,574	8,575	8,574	8,574	8,574	8,576	8,581	8,581	1,733	8,640	7,892
Notes Receivable Intercompany	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable: Current Portion of LTD at Subs	-	-	-	-	-	-	-	-	-	-	-	-
Hedging Collateral Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable Intercompany	5,431	15,633	4,901	5,639	4,781	5,653	5,514	4,389	4,348	5,169	4,971	5,134
Accounts Receivable	147,341	176,042	190,013	183,540	183,221	141,896	100,474	68,648	59,173	78,362	78,477	85,958
Allowance for Doubtful Accounts	(41,405)	(41,995)	(41,992)	(40,904)	(39,165)	(37,195)	(35,019)	(33,539)	(31,424)	(21,979)	(23,486)	(24,511)
Unbilled Utility Revenue Receivable	18,525	24,294	42,691	49,551	60,882	72,355	56,836	57,307	32,551	17,302	13,400	12,044
Dividends Receivable Intercompany	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	16,048	16,291	16,438	15,963	15,850	15,413	14,937	14,291	13,757	13,497	13,556	13,757
Gas Storage Inventory	12,336	9,189	6,408	6,302	10,063	13,897	22,767	32,730	46,464	33,248	23,686	16,325
Unrecovered Gas Cost	32,412	13,413	11,572	3,751	10,510	18,148	32,603	37,261	36,327	-	-	-
Prepaid Expenses and Other Current Assets	42,285	43,242	41,822	41,516	45,467	43,621	45,114	39,692	40,527	21,064	21,056	22,515
Deferred Tax Asset	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	252,332	271,654	289,282	279,891	309,190	295,021	256,913	232,441	218,028	150,141	151,144	146,574
Investment in Subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable Future Taxes	116,938	115,068	115,068	115,068	115,758	115,758	115,758	113,794	113,794	111,592	109,526	110,022
Unamortized Debt Expense	4,366	4,434	4,503	4,571	4,640	4,708	4,777	4,845	4,914	5,804	5,873	5,941
Regulatory Assets	31,291	31,196	31,352	31,845	32,207	32,665	33,426	24,068	25,368	125,751	130,784	130,424
Other Deferred Charges	7,501	6,024	5,575	7,646	6,996	6,527	6,419	6,238	5,476	5,318	4,471	4,510
Other Investments	19,842	20,045	19,966	20,199	20,482	20,603	20,724	20,750	20,780	50,198	43,250	43,201
Equity Investments	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable Intercompany LTD	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Current Assets	189,525	154,748	151,583	176,378	143,808	139,665	156,207	132,658	130,559	67,155	66,883	66,536
Security Deposit to Affiliate	-	-	-	-	-	-	-	-	-	-	-	-
Intra Segment Security Deposit Receivable	-	-	-	-	-	-	-	-	-	-	-	-
FMV of Deriv Financial Instruments Asset	-	-	-	-	-	-	-	-	-	90	272	224
Total Non-Current Assets	369,462	331,516	328,046	355,707	323,891	319,926	337,310	302,354	300,891	365,908	361,058	360,858
Total Assets	2,247,229	2,222,934	2,233,258	2,247,733	2,241,051	2,220,762	2,197,361	2,133,807	2,117,167	2,067,852	2,051,467	2,045,951

Liabilities & Stockholders Equity	Jun-21	May-21	Apr-21	Mar-21	Feb-21	Jan-21	Dec-20	Nov-20	Oct-20	Sep-20	Aug-20	Jul-20
Preferred Stock	-	-	-	-	-	-	-	-	-	-	-	-
Common Stock & Paid in Capital	216,632	215,539	215,539	215,539	214,270	214,270	214,270	212,975	212,975	208,404	207,176	207,176
Common Stock and Paid in Capital	-	-	-	-	-	-	-	-	-	-	-	-
Common Stock and Paid in Capital (Subs)	216,632	215,539	215,539	215,539	214,270	214,270	214,270	212,975	212,975	208,404	207,176	207,176
Retained Earnings	470,274	488,659	486,555	478,652	481,908	452,733	436,604	440,222	430,701	415,140	429,475	430,340
Accumulated Other Comprehensive Income	(5,807)	(5,807)	(5,807)	(5,807)	(5,807)	-	-	-	-	-	-	-
Accumulated Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Other Comprehensive Income (Subs)	(5,807)	(5,807)	(5,807)	(5,807)	(5,807)	-	-	-	-	-	-	-
Total Common Stock Equity	681,100	698,391	696,286	688,384	690,371	667,004	650,874	653,197	643,676	623,543	636,650	637,516
LIABILITIES												
Long-term portion of Total LTD	325,000	325,000	325,000	325,000	374,000	374,000	374,000	374,000	374,000	324,000	324,000	324,000
Unamortized Debt Expense Total LTD	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Debt, Net of Unamort Disc and Debt Issue Costs	325,000	325,000	325,000	325,000	374,000	374,000	374,000	374,000	374,000	324,000	324,000	324,000
Total Capitalization	1,006,100	1,023,391	1,021,286	1,013,384	1,064,371	1,041,004	1,024,874	1,027,197	1,017,676	947,543	960,650	961,516
Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-
Notes Payable Interco	142,200	123,100	118,200	132,600	160,400	179,900	162,000	135,600	136,500	88,600	70,900	65,900
Notes Payable Intercompany	-	-	-	-	-	-	-	-	-	-	-	-
Notes Payable (Distribution to NFG)	142,200	123,100	118,200	132,600	160,400	179,900	162,000	135,600	136,500	88,600	70,900	65,900
Current Portion of Total LTD	49,000	49,000	49,000	49,000	-	-	-	-	-	-	-	-
Accounts Payable	58,365	65,247	62,435	48,714	67,734	68,476	47,618	39,846	37,463	28,634	21,081	21,161
Accounts Payable Intercompany	28,011	26,937	26,882	27,751	26,031	26,056	26,919	25,349	25,181	28,342	25,169	24,678
Amounts Payable to Customer	292	2,690	2,184	3,422	1,725	270	36	13	28	10,788	6,669	13,378
Dividends Payable	-	-	-	-	-	-	-	-	-	-	-	-
Dividends Payable Intercompany	13,000	-	-	11,000	-	-	11,000	-	-	11,000	-	-
Customer Advances	-	-	-	-	-	581	14,620	26,081	26,710	15,089	4,433	-
Customer Deposits	12,436	10,415	10,474	9,696	9,695	9,453	9,439	9,374	8,993	9,161	13,000	9,147
Reserve for Gas Replacement	21,775	34,747	57,450	43,752	29,521	15,056	2,724	262	-	-	5,745	5,063
Accrued State Taxes Payable	-	827	1,001	-	256	(1,775)	-	(2,785)	(2,372)	-	3,596	4,146
Accrued Federal Taxes Payable	30,217	37,004	37,367	37,109	32,698	25,693	17,503	18,645	21,080	(3,011)	(3,009)	18,331
Accrued Other Taxes Payable	2,121	5,410	4,638	3,941	6,294	4,816	3,336	2,992	2,352	(867)	996	77
FMV of Deriv Financial Instruments Credit	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Liabilities	32,551	34,338	33,549	32,093	45,206	29,844	27,672	42,817	42,827	52,689	50,886	52,331
Total Accrued Interest	5,973	4,366	4,585	2,977	7,314	7,581	5,973	4,366	4,585	3,091	6,789	7,184
Total Current Liabilities	395,942	394,081	407,764	402,056	386,876	365,950	328,840	302,558	303,348	243,516	206,254	221,395
Total Accumulated Deferred Income Taxes	238,485	230,429	229,437	227,393	230,561	231,333	235,380	229,839	224,163	227,417	226,048	209,129
Taxes Refundable to Customer	194,691	194,925	195,248	195,571	195,890	196,213	196,536	197,293	197,616	200,655	202,135	198,711
S. Georgia Customer Refund Payable	-	-	-	-	-	-	-	-	-	-	-	-
Effective Tax Rate Chg Customer Ref Payable	-	-	-	-	-	-	-	-	-	-	-	-
ARAM Customer Refund Payable	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized Investment Tax Credit	0	0	0	0	0	0	0	0	0	2	3	4
Cost of Removal Regulatory Liability	163,657	162,284	162,284	162,284	161,361	161,361	161,361	159,821	159,821	152,737	152,425	152,425
S. Georgia Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-
ARAM Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-
Other Regulatory Liabilities	198,904	199,219	198,904	196,421	181,999	206,213	204,324	190,605	189,444	161,455	161,457	160,888
Pension and OPEB Liability	-	(32,561)	(32,761)	-	(29,280)	(29,744)	-	(19,958)	(20,188)	75,030	81,332	81,078
Asset Retirement Obligation	14,294	14,083	14,083	14,083	13,872	13,872	13,872	13,661	13,661	13,553	14,161	14,161
Security Deposit Affiliate	-	-	-	-	-	-	-	-	-	9,796	10,097	10,073
Intra Segment Security Deposit Liability	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credit	35,157	37,083	37,012	36,541	35,400	34,559	32,173	32,791	31,626	36,148	36,904	36,570
Total Deferred Credits	845,188	805,462	804,208	832,293	789,804	813,808	843,647	804,052	796,143	876,792	884,563	863,039
Total Capitalization and Liabilities	2,247,229	2,222,934	2,233,258	2,247,733	2,241,051	2,220,762	2,197,361	2,133,807	2,117,167	2,067,852	2,051,467	2,045,951

ASSETS	Jun-21	May-21	Apr-21	Mar-21	Feb-21	Jan-21	Dec-20	Nov-20	Oct-20	Sep-20	Aug-20	Jul-20
Total Gross Plant	2,336,500	2,329,037	2,322,572	2,316,715	2,310,890	2,304,518	2,297,869	2,292,896	2,288,302	2,285,511	2,275,277	2,271,749
Gross Plant - Existing Assets	2,294,064	2,280,692	2,285,089	2,285,660	2,264,834	2,264,054	2,265,188	2,202,300	2,204,370	2,203,847	2,213,380	2,215,877
CWIP - Existing Assets	34,602	32,977	30,692	31,054	30,644	31,368	32,682	37,184	36,429	41,307	34,114	37,210
Gross Plant - New Additions	7,833	15,369	6,791	-	15,412	9,095	-	53,412	47,502	40,358	27,784	18,662
CWIP - New Additions	0	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Depreciation	(758,719)	(756,933)	(753,326)	(749,730)	(747,668)	(744,563)	(741,291)	(740,040)	(736,631)	(733,708)	(736,012)	(733,230)
Accumulated Depreciation - Existing Assets	(758,719)	(756,933)	(753,326)	(749,730)	(747,668)	(744,563)	(741,291)	(740,040)	(736,631)	(733,708)	(736,012)	(733,230)
Accumulated Depreciation - New Additions	-	-	-	-	-	-	-	-	-	-	-	-
Net Plant	1,577,780	1,572,104	1,569,246	1,566,984	1,563,223	1,559,955	1,556,579	1,552,856	1,551,671	1,551,803	1,539,266	1,538,518
Net Plant - Existing Assets	1,569,947	1,556,735	1,562,455	1,566,984	1,547,811	1,550,860	1,556,579	1,499,444	1,504,168	1,511,445	1,511,482	1,519,856
Net Plant - New Additions	7,833	15,369	6,791	0	15,412	9,095	0	53,412	47,502	40,358	27,784	18,662
Cash	7,113	10,501	5,850	9,649	10,658	8,805	9,127	9,152	5,268	1,745	10,843	7,460
Temp Cash Investments	7,837	7,837	6,291	6,300	6,300	3,314	3,314	3,318	1,733	1,733	8,640	7,892
Notes Receivable Intercompany	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable: Current Portion of LTD at Subs	-	-	-	-	-	-	-	-	-	-	-	-
Hedging Collateral Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable Intercompany	9,359	9,722	4,787	5,100	4,543	5,300	4,924	8,828	5,769	5,169	4,971	5,134
Accounts Receivable	108,279	127,981	133,485	139,850	144,061	114,778	92,392	74,519	83,902	78,362	78,477	85,958
Allowance for Doubtful Accounts	(31,652)	(31,287)	(30,492)	(29,484)	(29,670)	(27,614)	(25,577)	(23,190)	(22,340)	(21,979)	(23,486)	(24,511)
Unbilled Utility Revenue Receivable	12,812	21,675	27,362	32,685	48,822	49,337	45,829	38,276	28,537	17,302	13,400	12,044
Dividends Receivable Intercompany	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	14,184	14,134	13,184	13,261	12,924	12,987	13,193	13,051	13,329	13,497	13,556	13,757
Gas Storage Inventory	12,451	9,192	6,614	5,745	9,093	13,875	19,648	33,902	39,129	33,248	23,686	16,325
Unrecovered Gas Cost	-	-	-	479	-	-	367	-	3	-	-	-
Prepaid Expenses and Other Current Assets	30,251	32,032	31,355	33,198	34,081	32,255	27,858	28,036	29,115	21,064	21,056	22,515
Deferred Tax Asset	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	170,634	201,787	198,436	216,783	240,812	213,036	191,074	185,892	184,445	150,141	151,144	146,574
Investment in Subsidiaries	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable Future Taxes	111,496	110,363	110,363	110,363	110,704	110,704	110,704	111,592	111,592	111,592	109,526	110,022
Unamortized Debt Expense	5,188	5,256	5,325	5,393	5,462	5,530	5,599	5,667	5,736	5,804	5,873	5,941
Regulatory Assets	114,544	114,176	115,059	116,123	117,818	120,157	122,596	124,487	125,364	125,751	130,784	130,424
Other Deferred Charges	5,563	5,523	5,736	5,903	5,641	5,636	5,514	5,671	5,759	5,318	4,471	4,510
Other Investments	50,646	50,664	50,619	50,463	50,586	50,593	50,528	50,415	50,198	50,198	43,250	43,201
Equity Investments	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable Intercompany LTD	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Current Assets	83,219	82,544	81,296	79,292	76,710	73,817	70,823	69,455	67,994	67,155	66,883	66,536
Security Deposit to Affiliate	-	-	-	-	-	-	-	-	-	-	-	-
Intra Segment Security Deposit Receivable	-	-	-	-	-	-	-	-	-	-	-	-
FMV of Deriv Financial Instruments Asset	764	481	251	-	-	-	-	-	-	90	272	224
Total Non-Current Assets	371,421	369,007	368,648	367,537	366,921	366,436	365,763	367,287	366,642	365,908	361,058	360,858
Total Assets	2,119,835	2,142,898	2,136,330	2,151,304	2,170,955	2,139,428	2,113,416	2,106,036	2,102,758	2,067,852	2,051,467	2,045,951

Liabilities & Stockholders Equity	Jun-21	May-21	Apr-21	Mar-21	Feb-21	Jan-21	Dec-20	Nov-20	Oct-20	Sep-20	Aug-20	Jul-20
Preferred Stock	-	-	-	-	-	-	-	-	-	-	-	-
Common Stock & Paid in Capital	211,626	210,530	210,530	210,530	209,338	209,338	209,338	208,404	208,404	208,404	207,176	207,176
Common Stock and Paid in Capital	-	-	-	-	-	-	-	-	-	-	-	-
Common Stock and Paid in Capital (Subs)	211,626	210,530	210,530	210,530	209,338	209,338	209,338	208,404	208,404	208,404	207,176	207,176
Retained Earnings	442,062	457,699	454,150	448,221	454,153	440,275	427,177	429,071	421,286	415,140	429,475	430,340
Accumulated Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Other Comprehensive Income (Subs)	-	-	-	-	-	-	-	-	-	-	-	-
Total Common Stock Equity	653,688	668,228	664,680	658,750	663,491	649,613	636,515	637,475	629,690	623,543	636,650	637,516
LIABILITIES												
Long-term portion of Total LTD	374,000	374,000	374,000	374,000	374,000	324,000	324,000	324,000	324,000	324,000	324,000	324,000
Unamortized Debt Expense Total LTD	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Debt, Net of Unamort Disc and Debt Issue Costs	374,000	374,000	374,000	374,000	374,000	324,000	324,000	324,000	324,000	324,000	324,000	324,000
Total Capitalization	1,027,688	1,042,228	1,038,680	1,032,750	1,037,491	973,613	960,515	961,475	953,690	947,543	960,650	961,516
Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-
Notes Payable Interco	58,400	53,000	45,100	54,200	76,700	134,400	118,300	126,700	139,000	88,600	70,900	65,900
Notes Payable Intercompany	-	-	-	-	-	-	-	-	-	-	-	-
Notes Payable (Distribution to NFG)	58,400	53,000	45,100	54,200	76,700	134,400	118,300	126,700	139,000	88,600	70,900	65,900
Current Portion of Total LTD	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	30,119	33,592	34,584	35,320	44,123	41,730	32,946	22,503	21,695	28,634	21,081	21,161
Accounts Payable Intercompany	28,584	27,652	27,682	28,423	27,797	27,233	28,824	28,973	27,889	28,342	25,169	24,678
Amounts Payable to Customer	7,193	19,535	21,294	19,768	20,341	12,223	5,823	9,101	9,750	10,788	6,669	13,378
Dividends Payable	-	-	-	-	-	-	-	-	-	-	-	-
Dividends Payable Intercompany	11,000	-	-	11,000	-	-	11,000	-	-	11,000	-	-
Customer Advances	-	-	-	-	-	2,162	16,032	23,452	22,223	15,089	4,433	-
Customer Deposits	8,826	8,884	8,902	9,089	9,146	9,130	9,078	9,092	9,065	9,161	13,000	9,147
Reserve for Gas Replacement	9,185	14,047	18,588	21,432	15,280	8,804	1,778	-	-	-	5,745	5,063
Accrued State Taxes Payable	2,923	5,401	5,355	4,714	5,309	3,530	-	2,403	1,900	-	3,596	4,146
Accrued Federal Taxes Payable	31,988	38,491	40,764	34,750	35,286	15,244	7,204	5,136	1,590	(3,011)	(3,009)	18,331
Accrued Other Taxes Payable	2,421	4,689	4,026	3,296	4,827	3,846	2,399	136	(473)	(867)	996	77
FMV of Deriv Financial Instruments Credit	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Liabilities	36,583	40,685	40,417	41,432	43,168	43,781	46,263	49,919	49,711	52,689	50,886	52,331
Total Accrued Interest	6,003	4,395	4,615	3,007	6,578	6,943	5,462	3,982	4,330	3,091	6,789	7,184
Total Current Liabilities	233,226	250,370	251,327	266,431	288,554	309,025	285,109	281,397	286,680	243,516	206,254	221,395
Total Accumulated Deferred Income Taxes	210,569	203,474	200,153	204,783	202,679	219,465	224,318	224,295	226,120	227,417	226,048	209,129
Taxes Refundable to Customer	197,645	197,775	198,130	198,485	199,040	199,395	199,750	199,945	200,322	200,655	202,135	198,711
S. Georgia Customer Refund Payable	-	-	-	-	-	-	-	-	-	-	-	-
Effective Tax Rate Chg Customer Ref Payable	-	-	-	-	-	-	-	-	-	-	-	-
ARAM Customer Refund Payable	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized Investment Tax Credit	0	1	1	1	1	1	1	2	2	2	3	4
Cost of Removal Regulatory Liability	157,635	156,306	156,306	156,306	155,123	155,123	155,123	152,737	152,737	152,737	152,425	152,425
S. Georgia Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-
ARAM Regulatory Liability	-	-	-	-	-	-	-	-	-	-	-	-
Other Regulatory Liabilities	182,329	181,427	179,847	177,412	174,639	171,334	167,732	165,068	162,901	161,455	161,457	160,888
Pension and OPEB Liability	60,651	60,438	60,056	63,654	62,848	61,952	70,457	70,526	70,078	75,030	81,332	81,078
Asset Retirement Obligation	14,179	13,970	13,970	13,970	13,761	13,761	13,761	13,553	13,553	13,553	14,161	14,161
Security Deposit Affiliate	-	-	-	-	-	-	-	-	-	9,796	10,097	10,073
Intra Segment Security Deposit Liability	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credit	35,911	36,909	37,860	37,511	36,819	35,757	36,649	37,040	36,676	36,148	36,904	36,570
Total Deferred Credits	858,921	850,299	846,323	852,122	844,910	856,790	867,792	863,164	862,388	876,792	884,563	863,039
Total Capitalization and Liabilities	2,119,835	2,142,898	2,136,330	2,151,304	2,170,955	2,139,428	2,113,416	2,106,036	2,102,758	2,067,852	2,051,467	2,045,951

National Fuel Gas Distribution Corporation PA Division
 Standard Data Request

Rate of Return

Question No. GAS-ROR-003:

Please provide the bond rating history for the Company and, if applicable, its parent from the major credit rating agencies for the last five years.

Response:

The credit rating is held by the parent, the Company is not individually rated.

The following security ratings of the Parent are for long-term debt at September 30:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Standard & Poors	BBB	BBB	BBB	BBB-	BBB-
Moody's	Baa3	Baa3	Baa3	Baa3	Baa3
Fitch	BBB	BBB	BBB	BBB	BBB

The following security ratings of the Parent are for commercial paper at September 30:

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Standard & Poors	A-2	A-2	A-2	A-3	A-3
Moody's	P-3	P-3	P-3	P-3	P-3
Fitch	F-2	F-2	F-2	F-2	F-2

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-004:

Please provide copies of all bond rating reports relating to the Company and, if applicable, its parent for the past two years.

Response:

Information related to the bond rating report National Fuel Gas Company is CONFIDENTIAL AND PROPRIETARY. The Company is providing CONFIDENTIAL Attachment ROR-004 in a separately sealed envelope that is marked "CONFIDENTIAL AND PROPRIETARY." The Company hereby requests that the content of such envelop be placed in the Commission's NON-PUBLIC FOLDERS, and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. National Fuel will provide copies of such CONFIDENTIAL materials to parties that execute an appropriate Stipulated Protective Agreement or pursuant to a Protective Order issued in this proceeding.

Question No. ROR-005

Respondent: Buffington

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National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-005:

Please provide a workpaper showing the derivation of the Company's current AFUDC rate.

Response: See page 2.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 CALCULATION FOR
 ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION
 RATES ON A CALENDAR YEAR BASIS

Question No. ROR-005
 Respondant: Buffington
 Page 2 of 2

	✓ ✓ Estimate for Calendar 2021	Actual for Calendar 2021	Estimate for Calendar 2022
S = Average Short Term Debt (Schedule I)	\$13,870,518	\$8,791,809	\$8,404,112
s = Short Term Debt Interest Rate (Schedule I)	0.75%	1.14%	0.65%
D = Long Term Debt (Prior Year End)	\$2,649,000,000	\$2,649,000,000	\$2,649,000,000
d = Long Term Debt Interest Rate (Weighted Average)	4.82%	4.82%	4.45%
P = Preferred Stock (Prior Year End)	\$0.00	\$0.00	\$0.00
p = Preferred Stock Cost Rate (Weighted Average)	0.00%	0.00%	0.00%
C = Common Equity B4 Accum. Other Comprehensive Income (Prior Year End)	\$2,124,365,637	\$2,124,365,637	\$2,387,220,148
c = Common Equity Cost Rate (Rate Granted in Last Rate Precedings)	8.93%	8.74%	8.74%
W = Average Balance in CWIP (13 Month Average) (Schedule II)	\$22,370,928	\$23,679,796	\$23,679,796
Ai = Gross Allowance For Borrowed Funds Used During Construction Rate $Ai = s(S/W) + (d(D/(D+P+C)) * (1-(S/W)))$	Ai = 1.48%	2.10%	1.74%
Ae = Allowance For Other Funds Used During Construction Rate $Ae = [(1-S/W)] * [(p*(P/(D+P+C)) + (c*(C/(D+P+C)))]$	Ae = 1.51%	2.45%	2.67%
	2.99%	4.55%	4.41%
	Ai = 1.48%	2.10%	1.74%
	Ae = <u>1.51%</u>	<u>2.45%</u>	<u>2.67%</u>
✓ ✓ - Per prior year workpapers./SM	2.99%	4.55%	4.41%
	Ai = 0.0001480	0.0002103	0.0001740
	Ae = 0.0001510	0.0002446	0.0002673
	0.0002991	0.0004548	0.0004412

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-006:

Please supply copies of all presentations by the Company's and, if applicable, its parent's management to securities analysts during the past 2 years. This would include presentations of financial projections.

Response:

All investor presentations made by the Company are archived at the following link:

<https://investor.nationalfuelgas.com/news-and-events/presentations/default.aspx>

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-007:

Please provide a listing of all securities issuances for the Company and, if applicable, its parent projected for the next two years. The response should identify for each projected issuance the date, dollar amount, type of security, and effective cost rate.

Response:

To date, all financing has been completed by the Parent with the expectation for that to continue.

NFG Parent Projected Issuance						
Issuance Date	Maturity Date	Principal \$ MM	Tenor (Years)	Type of Security	Coupon ⁽¹⁾	Effective Cost Rate ⁽²⁾
August 2023	August 2033	\$300	10	Senior Unsecured	5.50%	5.63%

(1) Yield based on Moody's Public Utility Baa credit rating, adjusted for 10-year tenor
(Source: Mergent Bond Records)

(2) Includes transaction related costs similar to precedent transactions

There are no common stock issuances projected to occur in the next two years except for shares issued by National Fuel Gas Company under its stock and benefit plans.

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-008:

Please identify all of the Company's and, if applicable, its parent's publicly underwritten common stock issuances written in the last five years. Identify which such issuances were related to mergers or acquisitions, and which were undertaken to fund facility investments in utility plant and equipment.

Response:

The information requested can be found in section 53.53-II-A-19.

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-009:

Please identify any plan by the Company to refinance high cost long-term debt or preferred stock.

Response:

The Company does not have any preferred stock.

Please see response to GAS-ROR-007 for details on the projected long-term debt issuance.

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-010:

Please provide copies of all securities analysts reports relating to the Company and/or its parent issued within the past 2 years.

Response:

Securities analysts do not publish National Fuel Gas Company specific reports. Analyst reports may mention NFG within broader industry update publications.

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-011:

If applicable, please supply a listing of all common equity infusions from the parent to the Company over the past five years. In each case, identify date and dollar amount.

Response:

This information is not applicable. No common equity infusions have been made over the past five years.

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-012:

If applicable, please identify the company's common dividend payments to its parent for each of the last five years.

Response:

See the table below for NFGDC Dividends payments to Parent.

Fiscal Year	2017	2018	2019	2020	2021
Dividend to Parent (\$MM)	\$44	\$44	\$44	\$44	\$44

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-013:

Please provide the latest year-by-year financial projections for the Company for the next five years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies.

Response:

Information related to the five-year forecast is CONFIDENTIAL. The Company is providing CONFIDENTIAL Attachment ROR-013 in a separately sealed envelope that is marked "CONFIDENTIAL AND PROPRIETARY". The Company hereby requests that the content of such envelope be placed in the Commission's NON-PUBLIC FOLDERS, and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. National Fuel will provide copies of such CONFIDENTIAL materials to parties that execute an appropriate Stipulated Protective Agreement or pursuant to a Protective Order issued in this proceeding.

See CONFIDENTIAL attached five-year forecast for the Company. These projections were approved by management on September 16, 2022 at the quarterly Board of Directors meeting, with certain modifications. The modifications made were necessary for ratemaking purposes and include financing updates, truing up to the current interest rate environment, and the removal of certain rate making mechanisms at New York Distribution that have yet to be finalized.

These figures were not submitted for bond rating agency review.

Question No. ROR-014

Respondent: Schaefer

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National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-014:

Please provide the Company's five-year construction budget.

Response: See attached five-year construction budget forecast.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CAPITAL EXPENDITURES PROGRAM FORECAST
FISCAL YEARS 2023-2027
(\$ 000)

	Actual FY 2021	Budget FY 2022	Forecasted FY 2023	Forecasted FY 2024	Forecasted FY 2025	Forecasted FY 2026	Forecasted FY 2027
PRODUCTION PLANT							
Account 325 - Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Account 329 - Structures and Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Account 332 - Production Mains	\$113	\$0	\$0	\$0	\$0	\$0	\$0
Account 333 - Field Compressor Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Account 334 - Field Measuring and Regulating Stations	\$0	\$150	\$150	\$150	\$150	\$150	\$150
SUBTOTAL	\$113	\$150	\$150	\$150	\$150	\$150	\$150
TRANSMISSION PLANT							
Account 365 - Land and Land Rights	\$164	\$100	\$100	\$100	\$100	\$100	\$100
Account 366 - Structures and Improvements	\$0	\$10	\$10	\$10	\$10	\$10	\$10
Account 367 - Transmission Lines	\$5,541	\$1,610	\$1,222	\$4,793	\$15,194	\$10,094	\$6,320
Account 369 - Measuring and Regulating Equipment	\$294	\$420	\$545	\$395	\$320	\$320	\$320
SUBTOTAL	\$5,999	\$2,140	\$1,877	\$5,298	\$15,624	\$10,524	\$6,750
DISTRIBUTION PLANT							
Account 374 - Land	\$699	\$875	\$875	\$1,000	\$1,000	\$750	\$700
Account 375 - Structures and Improvements	\$42	\$50	\$50	\$50	\$25	\$25	\$25
Account 376 - Distribution Mains	\$12,532	\$12,925	\$23,513	\$23,935	\$14,108	\$19,658	\$28,780
Account 378 - Measuring & Regulating Structures & Equipment	\$964	\$1,065	\$990	\$440	\$440	\$440	\$440
Account 380 - Services	\$7,663	\$7,300	\$6,493	\$6,743	\$6,893	\$7,043	\$8,650
Account 381 - Service Measuring and Regulating Equipment	\$1,064	\$1,058	\$1,157	\$1,255	\$1,354	\$1,462	\$1,565
Account 385 - Industrial Measuring and Regulating Equipment	\$470	\$525	\$550	\$550	\$550	\$550	\$550
SUBTOTAL	\$23,433	\$23,798	\$33,628	\$33,973	\$24,370	\$29,928	\$40,710
GENERAL PLANT							
Account 389 - General Land	\$443	\$0	\$0	\$0	\$0	\$0	\$0
Account 390 - Structures and Improvements	\$1,159	\$618	\$1,285	\$680	\$575	\$625	\$615
Account 391 - Office Furniture and Equipment	\$1,697	\$2,217	\$2,218	\$1,016	\$1,169	\$1,068	\$834
Account 392 - Transportation Equipment	\$456	\$1,429	\$1,973	\$1,973	\$1,973	\$1,973	\$1,973
Account 394 - Tools, Shop and Garage Equipment	\$566	\$576	\$703	\$713	\$690	\$822	\$882
Account 396 - Power Operated Equipment	\$0	\$650	\$1,424	\$1,424	\$1,424	\$1,424	\$1,424
Account 397 - Communications Equipment	\$213	\$382	\$469	\$624	\$517	\$292	\$249
SUBTOTAL	\$4,534	\$5,872	\$8,072	\$6,430	\$6,348	\$6,204	\$5,977
SUBTOTAL	<u>\$34,078</u>	<u>\$31,960</u>	<u>\$43,727</u>	<u>\$45,851</u>	<u>\$46,492</u>	<u>\$46,806</u>	<u>\$53,587</u>
SPECIAL PROJECTS							
Account 380 - Distribution Services							
Relocate Meters Outside	\$218	\$175	\$250	\$250	\$250	\$250	\$250
Post 1971 CTX Replacements		\$450	\$75	\$0	\$0	\$0	
Kerotest Valve Removal (DIMP)		\$30	\$30	\$30	\$30	\$30	\$300
Seneca Evaporator Plant	(\$399)						
Account 391 - Office Furniture and Equipment							
Vision Project - PFI	\$568	\$302	\$0	\$0	\$0	\$0	
Distribution Risk Model Software	\$132	\$46	\$0	\$0	\$0	\$0	
SMS System	\$66	\$26	\$49	\$0	\$0	\$0	
ESRI Portal Implementation	\$18	\$9	\$0	\$0	\$0	\$0	
GIS Viewer Replacement			\$70	\$0	\$0	\$0	
App-Dev next Generation Platform		\$119	\$199	\$0	\$0	\$0	
TSS Replacement		\$248	\$434	\$0	\$0	\$0	
Next Gen. Device Strategy		\$175	\$13	\$0	\$75	\$0	
Customer Self Service (CSS) Upgrade & IVR Solution		\$0	\$0	\$348	\$363	\$0	
QA Contractor Services on Capital Projects		\$81	\$81	\$0	\$0	\$0	
PowerPlant		\$0	\$329	\$329	\$0	\$0	
Replace WAN		\$223	\$223	\$0	\$0	\$203	\$0
Workforce Virtualization		\$95	\$95	\$0	\$0	\$0	
Virtual Employee Desktops		\$497	\$68	\$68	\$0	\$0	
Workflow Automation - SNOW / RPA		\$0	\$0	\$68	\$41	\$0	
Agile Consulting for Digitizing Operations NDF Project		\$45	\$0	\$0	\$0	\$0	
Agile Consulting for TSS Rewrite-NDF Project		\$56	\$0	\$0	\$0	\$0	
Agile Consulting for CMS (Infonet Reimagined)		\$52	\$0	\$0	\$0	\$0	\$0
SNOW - Security Operations Module -Vulnerability implementation		\$14	\$29	\$0	\$0	\$0	\$0
Data Center Modernize		\$0	\$270	\$540	\$468	\$234	\$0
IT department Furniture, Equipment, and Tech (includes NOC)		\$0	\$182	\$0	\$0	\$0	\$0
KeyMark Services - Blue Prism Bot Implementation & Training		\$0	\$12	\$0	\$0	\$0	\$0
Radio Tower Infrastructure Upgrades		\$0	\$88	\$234	\$140	\$0	\$0
Corporate Search Tool for Intranet Redesign		\$0	\$35	\$8	\$8	\$8	\$8
Intranet Rewrite		\$0	\$222	\$0	\$0	\$0	\$0
NDF Digitizing Operations/PFI Mobile		\$0	\$0	\$750	\$0	\$0	\$0
NDF Meter Reading		\$0	\$0	\$450	\$0	\$0	\$0
NDF Tablet application rebuild (WM Upgrade)/ move to asset manager		\$0	\$0	\$0	\$0	\$900	\$0
NDF Tablet application rebuild (Cartopac)		\$0	\$0	\$0	\$297	\$297	\$135
Account 397 - Communications Equipment		\$0					
SCADA System main/backup site upgrade			\$0	\$140	\$0	\$0	\$0
SCADA Communications Infrastructure upgrade	\$8	\$25	\$144	\$175	\$175	\$175	\$30
Misc. SCADA upgrades/Improvements			\$19	\$19	\$19	\$19	\$19
LP Station Monitoring (Honeywell E350)	\$22	\$75	\$0	\$0	\$0	\$0	
SUBTOTAL	\$634	\$2,743	\$2,917	\$3,409	\$1,866	\$2,116	\$742
TOTAL	<u>\$34,712</u>	<u>\$34,703</u>	<u>\$46,643</u>	<u>\$49,260</u>	<u>\$48,359</u>	<u>\$48,922</u>	<u>\$54,329</u>

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-015:

Please identify the Company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.

Response:

The Company and its Parent target capital structures that provides the mix of capital that accounts for the risk of the underlying business and provides for an adequate return to investors.

For the Company, the capital structure targets typically align with comparable natural gas distribution companies. Please refer to the direct Testimony of Paul Moul, Statement No. 10 for further detail.

Question No. ROR-016

Respondent:

Buffington Page 1 of 3

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-016:

For each month, of the most recent 24 months, please supply the Company's

- a. Short-term debt balance;
- b. Short-term debt interest rate;
- c. Balance of construction work in progress; and
- d. Balance of construction work in progress which is eligible for AFUDC accrual.

Response:

See attached.

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
RATE OF RETURN INTERROGATORIES**

Total Distribution Corporation		
	Short-Term Debt Balance (1)	Short-Term Debt Rate (2)
Jul-20	65,900,000	0.36%
Aug-20	70,900,000	1.49%
Sep-20	88,600,000	1.41%
Oct-20	139,000,000	0.82%
Nov-20	126,700,000	0.96%
Dec-20	118,300,000	0.86%
Jan-21	134,400,000	0.80%
Feb-21	76,700,000	0.98%
Mar-21	54,200,000	0.20%
Apr-21	45,100,000	0.22%
May-21	53,000,000	0.16%
Jun-21	58,400,000	0.14%
Jul-21	75,600,000	0.22%
Aug-21	95,100,000	0.35%
Sep-21	123,400,000	0.34%
Oct-21	136,500,000	0.44%
Nov-21	135,600,000	0.44%
Dec-21	162,000,000	0.51%
Jan-22	179,900,000	0.53%
Feb-22	160,400,000	0.51%
Mar-22	132,600,000	1.10%
Apr-22	118,200,000	1.48%
May-22	123,100,000	1.84%
Jun-22	142,200,000	2.31%

(1) End of month balance

(2) Weighted average for the month

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
RATE OF RETURN INTERROGATORIES**

	Construction Work in Progress Balance	Construction Work in Progress Eligible for AFUDC Accrual
Jul-20	12,432,639	11,478,763
Aug-20	10,669,827	9,450,193
Sep-20	12,033,925	9,715,046
Oct-20	10,232,101	8,807,144
Nov-20	11,016,499	9,206,739
Dec-20	10,715,009	9,458,692
Jan-21	10,317,398	9,272,349
Feb-21	10,436,524	8,473,466
Mar-21	10,207,747	8,366,955
Apr-21	9,888,038	8,323,248
May-21	10,898,841	9,094,273
Jun-21	12,063,946	11,116,751
Jul-21	13,260,779	12,239,050
Aug-21	14,954,359	13,150,153
Sep-21	14,610,479	13,120,211
Oct-21	14,149,707	13,016,992
Nov-21	15,323,411	13,803,011
Dec-21	14,724,913	12,653,778
Jan-22	12,681,899	10,872,541
Feb-22	12,010,067	10,112,039
Mar-22	11,196,255	9,036,575
Apr-22	11,072,207	9,018,212
May-22	11,398,145	9,098,363
Jun-22	11,352,310	8,939,155

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-017:

If applicable, please provide the currently authorized returns on equity for each of the parent's utility subsidiaries of the same industry type as the Company. In each case identify the approximate date when the current return on equity was approved by the state commission.

Response:

National Fuel Gas Distribution Corporation (“NFGDC”), the utility subsidiary of National Fuel Gas Company, has operations in the states of New York and Pennsylvania. The operations of NFGDC are subject to the jurisdictions of the Pennsylvania Public Utility Commission (“PAPUC”) and New York Public Service Commission (“NYPSC”).

<u>Authorized Return on Equity</u>	<u>Date Approved</u>	<u>State Commission</u>
n/a 8.70%	n/a April 20, 2017	PaPUC NYPSC

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-018:

Has the Utility reacquired or repurchased any debt within the last five years? If so, provide a summary of each gain or loss on reacquired debt, the date on which the utility commenced amortization of such a gain or loss, the regulatory commission decision addressing the treatment of such gain or loss on reacquired debt, if any, on interest expense.

Response:

National Fuel Gas Distribution Corporation ("the Company") repurchased debt in 2017 and 2018.

On October 18, 2017, the Company repurchased \$100,000,000 of 6.69% notes for \$102,424,175, plus accrued interest. The call premium (loss) of (\$2,424,175) was recorded in the "Unamortized Loss on Reacquired Debt" account.

On September 7, 2018, the Company repurchased \$125,000,000 of 8.93% notes for \$129,811,922, plus accrued interest. The call premium (loss) of (\$4,811,922) was recorded in the "Unamortized Loss on Reacquired Debt" account.

The treatment of the above call premiums (loss) is in accordance with General Instruction 17 of the FERC Uniform System of Accounts.

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-019:

Fully identify all debt (other than instruments traded in public markets) owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.

Response:

There is no debt owed to any stakeholders other than long-term publicly traded instruments, short-term notes payable to banks, and commercial paper.

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-020:

Provide a summary statement of all stock dividends, splits, or par value changes during the two (2) year calendar period preceding the rate case filing.

Response:

The requested information is not applicable. There have been no stock dividends, splits, or par value changes during the last two years.

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-021:

If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system—consolidated, the reasons for this claim must be fully stated and supported.

Response:

The capital structure is based on the utilization of National Fuel Distribution Company. Please see 53.53-II-A-1 and Statements 10 and 11 for further detail.

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-022:

To the extent not provided in SDR III.ROR.13, supply projected capital requirements and sources of the filing utility. Its parent and system—consolidated—for the test year and each of three (3) comparable future years.

Response:

See attached for the HTY TME 6.30.22 and 53.53.II-A-5 for the three future years.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PROJECTED SOURCES AND USES OF FUNDS
TME 6/30/2022
(\$000 Omitted)

TTM 6.30.2022

USES OF FUNDS

Construction	105,469
Common Dividends	44,000
Working Capital	106,499
Debt Retirement and Redemption	0
Net Decrease in Short Term Borrowing	0
Total Funds Required	255,968

SOURCES OF FUNDS

Internal Sources

Net Income	74,213
Depreciation	59,238
Deferred Taxes	21,063
Other	(7,227)
Change in Working Capital	0
Total Internal Sources	147,288

External Sources

Net Increase in Short Term Borrowing	83,800
Issuance of Long Term Debt	0
Other Investing Activities	29,290
Total External Sources	113,090

Total Sources of Funds	\$260,378
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NATIONAL FUEL GAS COMPANY AND SUBSIDIARIES
CONSOLIDATED PROJECTED SOURCES AND USES OF FUNDS
TME 6/30/2022
(\$000 Omitted)

TTM 6.30.2022

USES OF FUNDS

Construction	831,446
Common Dividends	166,184
Working Capital	237,605
Common Stock	9,402
Long-term Debt Retirement and Redemption	0
Net Decrease in Short Term Borrowing	0
Total Funds Required	<u><u>1,244,638</u></u>

SOURCES OF FUNDS

Internal Sources

Net Income	\$494,841
Depreciation	359,352
Deferred Taxes	137,866
Other	19,306
Working Capital	0
Total Internal Sources	<u><u>1,011,364</u></u>

External Sources

Net Increase in Short Term Borrowing	400,000
Issuance of Long Term Debt	(81)
Sale of Assets	254,439
Other Investing Activities	46,241
Total External Sources	<u><u>700,599</u></u>
 Total Sources of Funds	 <u><u>\$1,711,962</u></u>

National Fuel Gas Distribution Corporation PA Division
Standard Data Request

Rate of Return

Question No. GAS-ROR-023:

To the extent not provided elsewhere, supply financial data of Company and/or parent for the last five (5) years.

- a. Times interest earned ratio – pre and post tax basis.
- b. Preferred stock dividend coverage ratio – post tax basis.
- c. Times fixed charges earned ratio – pre tax basis.
- d. Dividend payout ratio.
- e. AFUDC as a percent of earnings available for common equity.
- f. Construction work in progress as a percent of net utility plant.
- g. Effective income tax rate.
- h. Internal cash generations as a percent of total capital requirements.

Response:

See Attached.

**NATIONAL FUEL GAS COMPANY
CONSOLIDATED
FINANCIAL DATA FOR FISCAL YEARS 2017-2021**

	2017	2018	2019	2020	2021
a. Times Interest Earned Ratio (Pre-Tax)	4.61	4.25	4.79	0.26	4.37 ⁽¹⁾
b. Times Interest Earned Ratio (Post_Tax)	3.27	4.32	4.00	0.09	3.49 ⁽¹⁾
c. Preferred Stock Dividend Coverage Ratio (Post_Tax)	N/A	N/A	N/A	N/A	N/A
d. Times Fixed Charges Earned Ratio (Pre_Tax)	5.61	5.25	5.79	1.26	5.37
e. Dividend Payout Ratio ⁽¹⁾	49.4%	49.9%	49.6%	59.9%	41.7%
f. AFUDC As A Percentage Of Earnings Available For Common Equity	1.0%	0.5%	1.0%	NM	1.2%
g. Construction Work In Progress As A Percent of Net Plant	3.7%	3.3%	3.8%	2.6%	4.9%
h. Effective Income Tax Rate	37.1%	NM	21.0%	NM	23.2%
i. Internal Cash Generations As A Percent Of Total Capital Requirements	45.3%	12.5%	-7.2%	-1.2%	16.2%

(1) Excludes items Impacting Comparability

SUPPLEMENTAL DATA REQUESTS
REVENUE REQUIREMENT

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-01:

1. Please provide a copy of the Company's detailed quarterly balance sheet for the historic test year through the most recent month available.

1. A Please provide a copy of the Company's detailed monthly income statements for the historic test year through the most recent month available.

Response:

See pages 2 through 5 for the quarterly detailed balance sheets of National Fuel Gas Distribution Corporation as at September 30, 2021, December 31, 2021, March 31, 2022, June 30, 2022, and July 31, 2022.

See pages 6 through 9 for the monthly income statements of National Fuel Gas Distribution Corporation's Pennsylvania Division for the months ended July 31, 2021 through July 31, 2022.

Prepared by or under the supervision of:
Karen L. Metzger

National Fuel Gas Distribution Corporation
Balance Sheet as at

	<u>September 30, 2021</u>	<u>December 31, 2021</u>	<u>March 31, 2022</u>
<u>Assets</u>			
Property Plant and Equipment			
Gas Plant In Service	\$2,316,840,271.16	\$2,349,017,613.33	\$2,370,120,281.11
Completed Construction Not Classified	-	-	-
Construction Work In Progress	45,210,284.66	29,616,641.09	24,709,501.58
Non Utility	1,162,034.01	1,162,034.01	1,162,034.01
Total Property Plant and Equipment	<u>2,363,212,589.84</u>	<u>2,379,796,288.44</u>	<u>2,395,991,816.71</u>
Less: Reserve For Deprec, Depl & Amort	933,751,027.04	946,922,467.37	955,179,328.87
Net Property Plant and Equipment	<u>1,429,461,562.79</u>	<u>1,432,873,821.06</u>	<u>1,440,812,487.83</u>
Current Assets			
Cash	1,569,881.30	5,111,207.00	5,958,420.19
Temporary Cash Investments	8,580,504.44	8,576,478.23	8,574,488.06
Notes Receivable	423,766.01	532,197.80	517,934.64
Notes Receivable - Associate Companies	-	-	-
Accounts Receivable - Associate Companies	5,394,283.08	5,514,138.46	5,639,069.05
Accounts Receivable - Customers	31,685,651.17	44,678,111.16	135,541,644.76
Accounts Receivable - Others	6,823,176.87	5,624,749.72	6,576,749.96
Gas Stored Underground - Current	33,668,527.85	22,766,838.23	6,301,760.50
Unbilled Revenue	17,000,443.19	56,835,882.70	49,551,280.19
Materials & Supplies	14,125,111.41	14,937,230.28	15,962,779.81
Prepayments	8,959,350.70	12,113,111.74	13,430,727.50
Derivative Instrument Liabilities	1,169,006.34	-	-
Total Current Assets	<u>129,399,702.36</u>	<u>176,689,945.32</u>	<u>248,054,854.66</u>
Other Assets			
Other Investments	170,262,946.22	146,621,453.82	157,789,082.01
Deferred Gas Costs	33,128,281.85	32,602,770.89	413,802.22
Accumulated Deferred Income Taxes	1,499,718.00	1,499,718.00	1,610,718.00
Recoverable of Future Taxes	113,794,291.00	115,757,764.00	115,067,695.33
Unamortized Debt Expense	4,982,135.32	4,776,634.69	4,571,134.06
Other Regulatory Assets	60,709,597.50	60,576,626.91	58,021,959.59
Other Deferred Debits	(1,303,141.09)	(4,581,293.60)	(6,594,411.05)
Total Other Assets	<u>383,073,828.80</u>	<u>357,253,674.71</u>	<u>330,879,980.16</u>
Total Assets	<u>\$1,941,935,093.96</u>	<u>\$1,966,817,441.10</u>	<u>\$2,019,747,322.66</u>

National Fuel Gas Distribution Corporation
Balance Sheet as at

	<u>September 30, 2021</u>	<u>December 31, 2021</u>	<u>March 31, 2022</u>
<u>Liabilities & Stockholders Equity</u>			
Common Capital Stock			
Value of Shares Issued & Outstanding	59,170,600.00	59,170,600.00	59,170,600.00
Premium on Capital Stock	68,500.00	68,500.00	68,500.00
Donations Received	153,735,787.85	155,031,209.74	156,299,846.82
Total Common Capital Stock	<u>212,974,887.85</u>	<u>214,270,309.74</u>	<u>215,538,946.82</u>
Retained Earnings			
Retained Earnings Balance as of Oct 1 st	414,960,489.90	425,295,043.71	425,295,043.71
Net Income or Loss (-)	54,334,553.81	36,951,449.75	75,177,974.86
Less: Dividends	44,000,000.00	11,000,000.00	22,000,000.00
Total Retained Earnings	<u>425,295,043.71</u>	<u>451,246,493.46</u>	<u>478,473,018.57</u>
Accrued Other Comprehensive Income/Loss	-	(5,807,237.00)	(5,807,237.00)
Total Stockholders Equity	<u>638,269,931.56</u>	<u>659,709,566.20</u>	<u>688,204,728.39</u>
Long Term Debt			
Advance From Associate Companies	374,000,000.00	374,000,000.00	325,000,000.00
Other Long Term Debt	-	-	-
Total Long Term Debt	<u>374,000,000.00</u>	<u>374,000,000.00</u>	<u>325,000,000.00</u>
Total Capitalization	<u>1,012,269,931.56</u>	<u>1,033,709,566.20</u>	<u>1,013,204,728.39</u>
Current & Accrued Liabilities			
Notes Payable - Associate Companies	123,400,000.00	162,000,000.00	181,600,000.00
Accounts Payable - Associate Companies	29,187,207.78	32,892,094.52	30,728,139.80
Accounts Payable - Others	41,171,511.60	45,057,091.60	44,998,613.13
Customer Deposits	8,217,131.14	8,832,938.86	9,223,997.42
Federal Income Taxes	22,700,635.25	19,123,108.25	38,729,441.25
Other Accrued Taxes	(438,361.52)	442,657.69	4,930,861.18
Dividends Declared	11,000,000.00	11,000,000.00	11,000,000.00
Tax Collections Payable	1,374,624.23	2,559,168.16	3,713,534.53
Customer Advances	561,609.88	605,875.73	471,755.73
Accrued Interest	20,628.49	68,926.23	97,613.41
Other Accruals	8,953,641.64	10,119,945.72	6,659,314.23
Supplier Refunds Payable	7,266,364.12	1,193,617.68	5,245,137.00
Reserve For Gas Replacement	-	2,724,126.51	43,752,214.18
Derivative Instrument Liabilities	-	-	-
Total Current & Accrued Liabilities	<u>253,414,992.61</u>	<u>296,619,550.95</u>	<u>381,150,621.86</u>
Operating Reserves			
Accumulated Deferred Income Taxes	222,755,783.04	238,404,686.04	227,564,876.21
Accumulated Deferred Investment Tax Credit	3.41	3.41	3.41
Asset Retirement Obligations	13,661,023.00	13,871,933.00	14,082,843.00
Other Deferred Credits	438,596,633.04	382,974,974.20	382,467,906.49
Reserve For Injuries & Damages	1,236,727.30	1,236,727.30	1,276,343.30
Total Operating Reserves	<u>676,250,169.79</u>	<u>636,488,323.95</u>	<u>625,391,972.41</u>
Total Liabilities	<u>929,665,162.40</u>	<u>933,107,874.90</u>	<u>1,006,542,594.27</u>
Total Liabilities & Equity	<u>\$1,941,935,093.96</u>	<u>\$1,966,817,441.10</u>	<u>\$2,019,747,322.66</u>

National Fuel Gas Distribution Corporation
Balance Sheet as at

	<u>June 30, 2022</u>	<u>July 31, 2022</u>
Assets		
Property Plant and Equipment		
Gas Plant In Service	\$2,378,939,999.05	\$2,383,247,160.90
Completed Construction Not Classified	-	-
Construction Work In Progress	38,481,464.06	39,732,061.38
Non Utility	1,162,034.01	1,162,034.01
Total Property Plant and Equipment	2,418,583,497.13	2,424,141,256.30
Less: Reserve For Deprec, Depl & Amort	965,980,049.97	969,801,533.86
Net Property Plant and Equipment	1,452,603,447.15	1,454,339,722.43
Current Assets		
Cash	10,783,018.31	5,418,203.43
Temporary Cash Investments	8,576,571.16	8,582,887.59
Notes Receivable	855,704.30	1,710,447.28
Notes Receivable - Associate Companies	-	-
Accounts Receivable - Associate Companies	5,430,706.19	4,907,282.74
Accounts Receivable - Customers	98,363,683.81	79,550,684.12
Accounts Receivable - Others	6,716,648.78	7,090,343.17
Gas Stored Underground - Current	12,335,567.16	15,317,098.90
Unbilled Revenue	18,524,979.98	16,324,888.44
Materials & Supplies	16,047,974.41	16,182,155.89
Prepayments	10,885,000.43	9,807,188.82
Derivative Instrument Liabilities	3,486,480.16	2,741,380.26
Total Current Assets	192,006,334.69	167,632,560.64
Other Assets		
Other Investments	163,510,095.04	164,330,746.92
Deferred Gas Costs	32,412,026.06	56,297,374.53
Accumulated Deferred Income Taxes	1,499,718.00	1,499,718.00
Recoverable of Future Taxes	116,937,962.90	116,937,962.90
Unamortized Debt Expense	4,365,633.43	4,297,133.22
Other Regulatory Assets	58,295,949.00	57,104,308.67
Other Deferred Debits	(6,602,772.81)	(7,354,308.42)
Total Other Assets	370,418,611.62	393,112,935.82
Total Assets	\$2,015,028,393.47	\$2,015,085,218.90

National Fuel Gas Distribution Corporation
Balance Sheet as at

	June 30, 2022	July 31, 2022
<u>Liabilities & Stockholders Equity</u>		
Common Capital Stock		
Value of Shares Issued & Outstanding	59,170,600.00	59,170,600.00
Premium on Capital Stock	68,500.00	68,500.00
Donations Received	157,393,190.03	157,393,190.03
Total Common Capital Stock	216,632,290.03	216,632,290.03
Retained Earnings		
Retained Earnings Balance as of Oct 1 st	425,295,043.71	425,295,043.71
Net Income or Loss (-)	79,800,373.09	77,571,933.72
Less: Dividends	35,000,000.00	35,000,000.00
Total Retained Earnings	470,095,416.80	467,866,977.43
Accrued Other Comprehensive Income/Loss	(5,807,237.00)	(5,807,237.00)
Total Stockholders Equity	680,920,469.83	678,692,030.46
Long Term Debt		
Advance From Associate Companies	325,000,000.00	325,000,000.00
Other Long Term Debt	-	-
Total Long Term Debt	325,000,000.00	325,000,000.00
 Total Capitalization	 1,005,920,469.83	 1,003,692,030.46
Current & Accrued Liabilities		
Notes Payable - Associate Companies	191,200,000.00	226,300,000.00
Accounts Payable - Associate Companies	33,984,775.49	35,048,080.43
Accounts Payable - Others	56,199,214.96	48,488,947.44
Customer Deposits	11,994,072.37	10,033,171.45
Federal Income Taxes	31,837,123.25	25,607,842.25
Other Accrued Taxes	378,691.99	(620,489.66)
Dividends Declared	13,000,000.00	-
Tax Collections Payable	2,163,585.39	2,406,793.09
Customer Advances	441,843.28	441,843.28
Accrued Interest	145,684.13	161,617.55
Other Accruals	6,315,623.96	7,314,008.55
Supplier Refunds Payable	5,353,717.40	5,144,837.21
Reserve For Gas Replacement	21,775,410.04	14,897,242.88
Derivative Instrument Liabilities	-	-
Total Current & Accrued Liabilities	374,789,742.26	375,223,894.47
Operating Reserves		
Accumulated Deferred Income Taxes	238,545,516.46	244,903,946.46
Accumulated Deferred Investment Tax Credit	3.41	3.41
Asset Retirement Obligations	14,293,753.00	14,293,753.00
Other Deferred Credits	380,202,565.21	375,695,247.80
Reserve For Injuries & Damages	1,276,343.30	1,276,343.30
Total Operating Reserves	634,318,181.38	636,169,293.97
Total Liabilities	1,009,107,923.64	1,011,393,188.44
 Total Liabilities & Equity	 \$2,015,028,393.47	 \$2,015,085,218.90

National Fuel Gas Distribution Corporation
Pennsylvania Division
Income Statement for the Month Ending

	July 31, 2021	August 31, 2021	September 30, 2021	October 31, 2021
Gas Revenues	\$4,716,685.87	\$5,358,444.01	\$5,810,377.14	\$8,791,709.65
Less: Purchased Gas Sold	1,394,819.07	1,916,874.86	2,323,949.68	4,327,736.43
Revenue Taxes	-	-	-	-
Net Gas Revenues	3,321,866.80	3,441,569.15	3,486,427.46	4,463,973.22
Transportation Revenues	1,550,152.70	1,906,934.31	1,999,942.15	2,156,024.36
Less: Purchased Gas Sold	109,989.00	99,858.00	126,537.00	135,850.00
Revenue Taxes	-	-	-	-
Net Transportations Revenue	1,440,163.70	1,807,076.31	1,873,405.15	2,020,174.36
Other Operating Revenues	310,908.70	218,943.92	494,349.98	622,595.69
Total Net Revenues	5,072,939.20	5,467,589.38	5,854,182.59	7,106,743.27
Operating Revenue Deductions:				
Operation Expense	3,815,165.66	3,736,203.55	5,432,572.81	(14,905,905.83)
Maintenance Expense	336,261.12	317,726.56	490,856.10	300,837.28
Depletion, Depreciation & Amortization	1,370,266.26	1,371,230.25	1,390,860.76	1,389,945.32
Income Tax Federal - Current	(371,947.00)	(306,521.00)	(839,498.00)	(5,142,998.00)
Income Tax State - Current	(549,236.00)	(565,483.00)	(610,523.00)	-
Provision For Deferred Income Tax	180,600.00	201,815.00	261,745.00	9,154,192.00
Investment Tax Credit	-	-	-	-
Other Taxes	126,531.48	115,437.26	136,979.64	122,920.45
Total Operating Revenue Deductions	4,907,641.52	4,870,408.62	6,262,993.31	(9,081,008.78)
Operating Income/(-)Loss	165,297.68	597,180.76	(408,810.72)	16,187,752.05
Other Income:				
Interest	38,554.83	45,571.75	54,352.06	31,708.13
AFUDC	7,164.46	7,587.99	10,137.58	6,513.42
Miscellaneous	116,406.92	(55,773.95)	140,703.64	(61,791.44)
Investment Tax Credit	17.49	17.49	17.49	-
Total Other Income	162,143.70	(2,596.72)	205,210.77	(23,569.89)
Gross Income/(-)Loss	327,441.38	594,584.04	(203,599.95)	16,164,182.16
Other Deductions:				
Interest - Associate Companies	470,239.32	473,804.60	475,182.72	482,317.47
Interest - Other	70,965.94	(7,133.72)	85,988.23	58,386.81
Interest - Borrowed Funds During Const.	(7,022.12)	(7,437.23)	(9,936.17)	(6,384.01)
Miscellaneous	14,347.74	48,144.02	23,002.61	10,738.75
Total Other Deductions	548,530.88	507,377.67	574,237.39	545,059.02
Taxes On Other Income & Deductions:				
Federal - Current	1,082.00	(1,731.00)	32,764.00	1,651.00
State - Current	(3,238.00)	(4,167.00)	(3,018.00)	-
Provision For Deferred Income Taxes	-	-	-	-
Miscellaneous Other Taxes	-	-	-	-
Total Taxes On Other Income & Deductions	(2,156.00)	(5,898.00)	29,746.00	1,651.00
Net Income/(-)Loss	(\$218,933.50)	\$93,104.37	(\$807,583.34)	\$15,617,472.14

National Fuel Gas Distribution Corporation
Pennsylvania Division
Income Statement for the Month Ending

	November 30, 2021	December 31, 2021	January 31, 2022	February 28, 2022
Gas Revenues	\$21,809,255.45	\$25,321,648.78	\$40,209,645.30	\$32,101,410.64
Less: Purchased Gas Sold	14,501,588.03	17,492,202.81	27,680,159.71	21,871,808.56
Revenue Taxes	-	-	-	-
Net Gas Revenues	7,307,667.42	7,829,445.97	12,529,485.59	10,229,602.08
Transportation Revenues	3,311,421.99	4,266,554.03	5,080,430.71	5,342,287.73
Less: Purchased Gas Sold	193,877.00	390,812.00	400,729.00	570,245.00
Revenue Taxes	-	-	-	-
Net Transportations Revenue	3,117,544.99	3,875,742.03	4,679,701.71	4,772,042.73
Other Operating Revenues	(536,951.51)	(295,307.93)	(1,567,148.90)	(1,255,556.12)
Total Net Revenues	9,888,260.90	11,409,880.07	15,642,038.40	13,746,088.69
Operating Revenue Deductions:				
Operation Expense	3,957,829.63	4,882,992.68	4,455,806.12	3,877,041.53
Maintenance Expense	285,259.80	277,412.59	404,417.42	401,040.32
Depletion, Depreciation & Amortization	1,385,797.74	1,383,656.60	1,431,221.70	1,423,205.31
Income Tax Federal - Current	51,159.00	91,559.00	2,648,507.00	2,196,581.00
Income Tax State - Current	-	-	561,184.00	1,018,256.00
Provision For Deferred Income Tax	597,905.00	714,122.00	(1,104,763.00)	(1,005,038.00)
Investment Tax Credit	-	-	-	-
Other Taxes	140,238.53	184,787.06	183,166.77	154,419.78
Total Operating Revenue Deductions	6,418,189.70	7,534,529.93	8,579,540.01	8,065,505.94
Operating Income/(-)Loss	3,470,071.20	3,875,350.14	7,062,498.39	5,680,582.75
Other Income:				
Interest	23,220.54	27,499.38	26,426.84	27,340.93
AFUDC	6,179.90	4,377.89	41,444.89	2,414.22
Miscellaneous	(42,015.52)	(44,851.36)	(141,939.82)	(49,531.12)
Investment Tax Credit	-	-	-	-
Total Other Income	(12,615.08)	(12,974.09)	(74,068.09)	(19,775.97)
Gross Income/(-)Loss	3,457,456.12	3,862,376.05	6,988,430.30	5,660,806.78
Other Deductions:				
Interest - Associate Companies	480,624.55	486,229.39	485,425.73	489,001.22
Interest - Other	64,897.56	114,543.33	57,789.27	61,154.22
Interest - Borrowed Funds During Const.	(6,057.13)	(4,290.92)	(27,009.03)	(1,573.31)
Miscellaneous	16,762.91	23,375.83	48,799.70	(7,289.50)
Total Other Deductions	556,227.89	619,857.63	565,005.67	541,292.63
Taxes On Other Income & Deductions:				
Federal - Current	1,016.00	429.00	(7,289.00)	24,192.00
State - Current	-	-	(318.00)	3,950.00
Provision For Deferred Income Taxes	-	-	-	-
Miscellaneous Other Taxes	-	-	-	-
Total Taxes On Other Income & Deductions	1,016.00	429.00	(7,607.00)	28,142.00
Net Income/(-)Loss	\$2,900,212.23 ✓	\$3,242,089.42 ✓	\$6,431,031.63 ✓	\$5,091,372.15 ✓

National Fuel Gas Distribution Corporation
Pennsylvania Division
Income Statement for the Month Ending

	March 31, 2022	April 30, 2022	May 31, 2022	June 30, 2022
Gas Revenues	\$25,949,197.08	\$20,166,207.34	\$10,639,416.45	\$5,555,997.52
Less: Purchased Gas Sold	16,967,477.38	12,848,161.53	5,790,386.94	2,353,387.37
Revenue Taxes	-	-	-	-
Net Gas Revenues	8,981,719.70	7,318,045.81	4,849,029.51	3,202,610.15
Transportation Revenues	3,908,926.29	3,550,163.49	2,419,897.41	1,720,641.89
Less: Purchased Gas Sold	437,770.00	382,573.00	290,261.00	170,636.00
Revenue Taxes	-	-	-	-
Net Transportations Revenue	3,471,156.29	3,167,590.49	2,129,636.41	1,550,005.89
Other Operating Revenues	(650,672.26)	(501,093.32)	110,572.97	717,176.23
Total Net Revenues	11,802,203.73	9,984,542.98	7,089,238.89	5,469,792.27
Operating Revenue Deductions:				
Operation Expense	5,065,032.24	4,034,184.35	3,937,094.85	5,036,348.89
Maintenance Expense	340,706.78	310,417.61	377,171.99	433,539.45
Depletion, Depreciation & Amortization	1,329,900.93	1,321,997.34	1,326,025.98	1,335,553.53
Income Tax Federal - Current	839,342.00	(2,737,616.00)	(694,176.00)	(1,915,788.00)
Income Tax State - Current	620,140.00	6,040.00	(86,730.00)	(1,028,227.00)
Provision For Deferred Income Tax	(169,993.00)	3,336,221.00	762,025.00	1,565,581.00
Investment Tax Credit	-	-	-	-
Other Taxes	149,145.56	135,094.95	139,850.35	166,825.86
Total Operating Revenue Deductions	8,174,274.51	6,406,339.25	5,761,262.17	5,593,833.73
Operating Income/(-)Loss	3,627,929.22	3,578,203.73	1,327,976.72	(124,041.46)
Other Income:				
Interest	29,029.32	33,798.81	42,295.38	45,743.28
AFUDC	2,694.86	(546.93)	3,192.09	2,790.57
Miscellaneous	(88,783.09)	(254,926.15)	51,015.99	(146,337.75)
Investment Tax Credit	-	-	-	-
Total Other Income	(57,058.91)	(221,674.27)	96,503.46	(97,803.90)
Gross Income/(-)Loss	3,570,870.31	3,356,529.46	1,424,480.18	(221,845.36)
Other Deductions:				
Interest - Associate Companies	505,815.58	511,923.01	519,320.02	532,988.26
Interest - Other	54,867.96	56,282.23	115,103.76	164,135.11
Interest - Borrowed Funds During Const.	(1,756.20)	356.43	(2,080.24)	(1,818.58)
Miscellaneous	16,573.23	26,374.41	42,409.38	10,258.38
Total Other Deductions	575,500.57	594,936.08	674,752.92	705,563.17
Taxes On Other Income & Deductions:				
Federal - Current	43,216.00	898.00	(3,746.00)	24,403.00
State - Current	11,129.00	(794.00)	(1,549.00)	(3,180.00)
Provision For Deferred Income Taxes	-	-	-	-
Miscellaneous Other Taxes	-	-	-	-
Total Taxes On Other Income & Deductions	54,345.00	104.00	(5,295.00)	21,223.00
Net Income/(-)Loss	\$2,941,024.74 ✓	\$2,761,489.38 ✓	\$755,022.26 ✓	(\$948,631.53) ✓

National Fuel Gas Distribution Corporation
Pennsylvania Division
Income Statement for the Month Ending

	<u>July 31, 2022</u>
Gas Revenues	\$5,566,711.59
Less: Purchased Gas Sold	2,512,306.59
Revenue Taxes	-
Net Gas Revenues	<u>3,054,405.00</u>
Transportation Revenues	2,034,957.90
Less: Purchased Gas Sold	129,201.00
Revenue Taxes	-
Net Transportations Revenue	<u>1,905,756.90</u>
Other Operating Revenues	326,944.30
Total Net Revenues	<u>5,287,106.20</u>
Operating Revenue Deductions:	
Operation Expense	3,923,549.37
Maintenance Expense	315,896.68
Depletion, Depreciation & Amortization	1,324,405.80
Income Tax Federal - Current	(930,548.00)
Income Tax State - Current	(961,539.00)
Provision For Deferred Income Tax	832,536.00
Investment Tax Credit	-
Other Taxes	145,329.70
Total Operating Revenue Deductions	<u>4,649,630.55</u>
Operating Income/(-)Loss	<u>637,475.65</u>
Other Income:	
Interest	59,113.40
AFUDC	3,988.30
Miscellaneous	168,901.61
Investment Tax Credit	-
Total Other Income	<u>232,003.31</u>
Gross Income/(-)Loss	<u>869,478.96</u>
Other Deductions:	
Interest - Associate Companies	576,322.31
Interest - Other	130,535.65
Interest - Borrowed Funds During Const.	(2,599.12)
Miscellaneous	13,664.47
Total Other Deductions	<u>717,923.31</u>
Taxes On Other Income & Deductions:	
Federal - Current	2,293.00
State - Current	(8,116.00)
Provision For Deferred Income Taxes	-
Miscellaneous Other Taxes	-
Total Taxes On Other Income & Deductions	<u>(5,823.00)</u>
Net Income/(-)Loss	<u>\$157,378.65</u> ✓

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-02:

Please provide the actual number of customers by rate schedule as of December 31 for the last five years.

Response:

Please see Attachment SDR-RR-02.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual Accounts
December of Revenue Year

	Actuals					
	2016 Dec 2016	2017 Dec 2017	2018 Dec 2018	2019 Dec 2019	2020 Dec 2020	2021 Dec 2021
Retail Sales						
Residential	170,819	169,783	170,864	171,452	178,405	179,549
Commercial	10,415	10,564	10,589	10,700	10,814	10,941
Industrial	167	161	164	171	179	178
Public Authority	706	672	618	602	646	641
Total Retail Sales	182,107	181,180	182,235	182,925	190,044	191,309
Transportation Service						
Residential MMT Transportation	411	279	334	334	336	344
Commercial MMT Transportation	2,163	2,193	2,424	2,551	2,638	2,721
Industrial MMT Transportation	342	345	342	347	338	342
Public Authority MMT Transportation	451	445	450	448	488	492
Total MMT Service	3,367	3,262	3,550	3,680	3,800	3,899
Residential SATC Transportation	24,552	25,450	24,696	24,053	18,958	17,420
Commercial SATC Transportation	2,037	1,962	1,850	1,641	1,452	1,331
Industrial SATC Transportation	22	23	24	22	20	19
Public Authority SATC Transportation	61	57	59	63	62	66
Total SATC Service	26,672	27,492	26,629	25,779	20,492	18,836
Residential DMT Transportation (CTS)						
Commercial DMT Transportation (CTS)	11	11	14	14	13	13
Industrial DMT Transportation (CTS)	63	61	63	64	63	61
Public Authority DMT Transportation (CTS)	2	2	2	2	2	2
Total DMT Service	76	74	79	80	78	76
Residential Transportation Service	24,963	25,729	25,030	24,387	19,294	17,764
Commercial Transportation Service	4,211	4,166	4,288	4,206	4,103	4,065
Industrial Transportation Service	427	429	429	433	421	422
Public Authority Transportation Service	514	504	511	513	552	560
Total Transportation Requirements	30,115	30,828	30,258	29,539	24,370	22,811
Total Requirements	212,222	212,008	212,493	212,464	214,414	214,120

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-03:

Please provide the average number of customers by rate schedule for the last five years.

Response:

Please see Attachment SDR-RR-03.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual Accounts
Average of Revenue Year

	Actuals					
	07/2016 - 06/2017	07/2017 - 06/2018	07/2018 - 06/2019	07/2019 - 06/2020	07/2020 - 06/2021	07/2021 - 06/2022
	Avg17	Avg18	Avg19	Avg20	Avg21	Avg22
Retail Sales						
Residential	169,899	169,657	170,539	171,275	177,525	179,198
Commercial	10,327	10,499	10,558	10,614	10,734	10,906
Industrial	163	162	167	172	175	175
Public Authority	684	659	618	622	640	643
Total Retail Sales	181,073	180,977	181,882	182,683	189,074	190,922
Transportation Service						
Residential MMT Transportation	317	267	332	337	334	354
Commercial MMT Transportation	2,147	2,221	2,414	2,541	2,640	2,720
Industrial MMT Transportation	341	343	341	341	338	341
Public Authority MMT Transportation	449	444	449	467	487	493
Total MMT Service	3,254	3,275	3,536	3,686	3,799	3,908
Residential SATC Transportation	24,720	25,254	24,624	24,118	19,263	17,470
Commercial SATC Transportation	2,039	1,963	1,801	1,624	1,453	1,318
Industrial SATC Transportation	23	23	22	21	20	19
Public Authority SATC Transportation	58	59	60	63	62	63
Total SATC Service	26,840	27,299	26,507	25,826	20,798	18,870
Residential DMT Transportation (CTS)						
Commercial DMT Transportation (CTS)	11	13	14	14	13	13
Industrial DMT Transportation (CTS)	60	62	63	63	62	62
Public Authority DMT Transportation (CTS)	2	2	2	2	2	2
Total DMT Service	73	77	79	79	77	77
Residential Transportation Service	25,037	25,521	24,956	24,455	19,597	17,824
Commercial Transportation Service	4,197	4,197	4,229	4,179	4,106	4,051
Industrial Transportation Service	424	428	426	425	420	422
Public Authority Transportation Service	509	505	511	532	551	558
Total Transportation Requirements	30,167	30,651	30,122	29,591	24,674	22,855
Total Requirements	211,240	211,628	212,004	212,274	213,748	213,777

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-04:

Please provide the actual number of customers by rate schedule at the end of each month from the commencement of the historic test year through the most recent month available and update as additional data become available.

Response:

Please see Attachment SDR-RR-04.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Actual Accounts - Monthly

	Actuals (HTY)												Actuals since HTY	
	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022
Retail Sales														
Residential	178,200	177,998	177,980	178,151	178,705	179,549	180,131	180,255	180,394	180,220	179,722	179,073	178,458	177,891
Commercial	10,726	10,716	10,724	10,738	10,834	10,941	11,035	11,061	11,087	11,074	11,015	10,919	11,044	10,977
Industrial	168	170	168	169	177	178	178	180	180	179	177	173	189	178
Public Authority	637	639	641	646	649	641	642	642	642	643	647	645	674	656
Total Retail Sales	189,731	189,523	189,513	189,704	190,365	191,309	191,986	192,138	192,303	192,116	191,561	190,810	190,365	189,702
Transportation Service														
Residential MMT Transportation	325	345	345	342	341	344	346	345	365	383	383	384	365	364
Commercial MMT Transportation	2,697	2,718	2,712	2,711	2,715	2,721	2,711	2,715	2,738	2,743	2,737	2,721	2,515	2,553
Industrial MMT Transportation	340	341	340	338	338	342	340	340	341	342	344	343	325	328
Public Authority MMT Transportation	492	492	492	491	493	492	492	493	495	495	496	495	465	482
Total MMT Service	3,854	3,896	3,889	3,882	3,887	3,899	3,889	3,893	3,939	3,963	3,960	3,943	3,670	3,727
Residential SATC Transportation	17,711	17,590	17,498	17,479	17,473	17,420	17,391	17,473	17,416	17,428	17,371	17,391	17,345	17,352
Commercial SATC Transportation	1,389	1,359	1,354	1,344	1,333	1,331	1,323	1,308	1,284	1,270	1,265	1,260	1,252	1,268
Industrial SATC Transportation	20	19	19	19	19	19	19	19	19	17	16	17	18	19
Public Authority SATC Transportation	63	61	61	61	61	66	66	66	64	64	63	64	64	64
Total SATC Service	19,183	19,029	18,932	18,903	18,886	18,836	18,799	18,866	18,783	18,779	18,715	18,732	18,679	18,703
Residential DMT Transportation (CTS)														
Commercial DMT Transportation (CTS)	13	13	13	13	13	13	13	13	13	11	11	11	11	13
Industrial DMT Transportation (CTS)	62	62	62	61	60	61	61	61	61	63	62	62	62	60
Public Authority DMT Transportation (CTS)	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Total DMT Service	77	77	77	76	75	76	76	76	76	76	75	75	75	75
Residential Transportation Service	18,036	17,935	17,843	17,821	17,814	17,764	17,737	17,818	17,781	17,811	17,754	17,775	17,710	17,716
Commercial Transportation Service	4,099	4,090	4,079	4,068	4,061	4,065	4,047	4,036	4,035	4,024	4,013	3,992	3,778	3,834
Industrial Transportation Service	422	422	421	418	417	422	420	420	421	422	422	422	405	407
Public Authority Transportation Service	557	555	555	554	556	560	560	561	561	561	561	561	531	548
Total Transportation Requirements	23,114	23,002	22,898	22,861	22,848	22,811	22,764	22,835	22,798	22,818	22,750	22,750	22,424	22,505
Total Requirements	212,845	212,525	212,411	212,565	213,213	214,120	214,750	214,973	215,101	214,934	214,311	213,560	212,789	212,207

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-05:

If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by rate schedule as of December for the last three years. Where applicable, separately identify sales and transportation throughput.

Response:

Please see Attachment SDR-RR-5.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual and Normalized Consumption
December of Revenue Year

	Actual			Normalized		
	2019 Dec 2019	2020 Dec 2020	2021 Dec 2021	2019 Dec 2019	2020 Dec 2020	2021 Dec 2021
Retail Sales						
Residential	2,360,625	2,185,726	2,228,085	2,224,893	2,415,179	2,397,431
Commercial	393,131	334,758	350,635	371,234	368,552	375,032
Industrial	28,028	28,605	39,825	28,028	28,605	39,825
Public Authority	29,009	30,987	27,561	27,195	35,113	29,732
Total Retail Sales	2,810,794	2,580,076	2,646,106	2,651,350	2,847,449	2,842,020
Transportation Service						
Residential MMT Transportation	31,289	24,803	26,945	27,918	28,921	27,861
Commercial MMT Transportation	439,447	364,456	383,944	399,073	418,931	397,816
Industrial MMT Transportation	376,442	262,827	311,546	376,442	262,827	311,546
Public Authority MMT Transportation	242,790	174,531	223,592	210,503	210,476	225,331
Total MMT Service	1,089,967	826,617	946,027	1,013,936	921,155	962,554
Residential SATC Transportation	346,417	239,960	222,645	326,657	264,862	239,716
Commercial SATC Transportation	54,625	39,989	37,803	51,262	44,283	40,534
Industrial SATC Transportation	2,553	1,319	1,478	2,553	1,319	1,478
Public Authority SATC Transportation	2,640	2,180	2,027	2,497	2,407	2,196
Total SATC Service	406,235	283,449	263,953	382,969	312,871	283,924
Residential DMT Transportation (CTS)						
Commercial DMT Transportation (CTS)	67,626	59,708	70,753	63,282	64,845	70,678
Industrial DMT Transportation (CTS)	1,308,555	1,031,347	1,262,053	1,308,555	1,031,347	1,262,053
Public Authority DMT Transportation (CTS)	23,291	21,186	23,530	20,905	25,219	23,484
Total DMT Service	1,399,472	1,112,242	1,356,337	1,392,742	1,121,411	1,356,215
Residential Transportation Service	377,706	264,763	249,590	354,575	293,783	267,577
Commercial Transportation Service	561,698	464,153	492,501	513,617	528,059	509,028
Industrial Transportation Service	1,687,550	1,295,494	1,575,076	1,687,550	1,295,493	1,575,077
Public Authority Transportation Service	268,722	197,897	249,149	233,905	238,102	251,011
Total Transportation Requirements	2,895,675	2,222,307	2,566,316	2,789,647	2,355,437	2,602,693
Total Requirements	5,706,469	4,802,384	5,212,422	5,440,997	5,202,886	5,444,713

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-06:

If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by month by rate schedule from the beginning of the historic test year and the future test year through the most recent month available and update as additional data become available. Separately identify sales and transportation throughput and provide the workpapers which develop normalized sales.

Response:

Please see Attachment SDR-RR-6.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF - Monthly
Based on Revenue Year

Retail Sales	Actuals (HTY)												Actuals since HTY	
	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul-22	Aug-22
Residential	295,160	269,479	285,542	391,882	1,136,268	2,228,156	3,018,859	3,337,862	2,593,336	1,998,830	1,171,993	480,529	286,790	269,837
Commercial	60,909	57,627	59,553	70,217	181,929	350,660	494,619	582,143	443,673	341,692	187,568	89,584	69,376	62,719
Industrial	4,831	4,422	2,813	5,936	14,616	39,825	44,520	56,095	41,410	27,753	17,826	11,382	23,097	9,521
Public Authority	3,077	2,204	2,559	3,427	12,557	27,561	39,416	44,043	34,928	27,458	13,634	5,529	4,396	3,341
Total Retail Sales	363,977	333,731	350,467	471,461	1,345,370	2,646,201	3,597,414	4,020,142	3,113,347	2,395,733	1,391,021	587,024	383,659	345,417
Transportation Service														
Residential MMT Transportation	4,371	4,410	4,245	5,066	11,981	26,936	34,695	44,314	36,979	29,667	19,603	8,897	4,639	4,242
Commercial MMT Transportation	88,334	88,163	87,498	103,195	196,302	383,961	489,408	615,932	490,071	404,758	272,540	135,320	88,604	79,194
Industrial MMT Transportation	209,953	195,366	202,011	213,520	240,150	311,546	328,311	422,904	358,289	330,330	273,100	223,111	191,802	195,547
Public Authority MMT Transportation	43,724	37,243	39,481	51,373	92,907	223,595	260,245	367,365	294,753	243,322	175,619	78,267	40,043	38,983
Total MMT Service	346,382	325,182	333,235	373,155	541,340	946,038	1,112,658	1,450,515	1,180,091	1,008,076	740,862	445,594	325,089	317,966
Residential SATC Transportation	30,412	28,063	29,262	40,353	113,871	222,627	300,188	332,211	256,382	198,456	116,381	48,043	28,907	27,147
Commercial SATC Transportation	5,793	5,416	5,628	7,260	20,483	37,787	54,130	62,295	47,296	35,629	19,217	9,114	5,584	5,681
Industrial SATC Transportation	131	185	141	158	523	1,478	2,088	2,541	1,557	1,107	534	282	128	289
Public Authority SATC Transportation	255	145	167	182	976	2,027	2,836	3,221	2,578	1,952	885	372	389	204
Total SATC Service	36,592	33,809	35,198	47,952	135,853	263,919	359,242	400,269	307,813	237,144	137,018	57,811	35,008	33,321
Residential DMT Transportation (CTS)	46,193	44,990	44,966	47,060	52,573	70,753	71,907	93,312	78,354	57,470	48,716	39,984	34,210	43,918
Commercial DMT Transportation (CTS)	1,114,296	1,083,916	1,217,688	1,165,689	1,136,822	1,262,053	1,369,589	1,547,287	1,327,532	1,343,576	1,083,106	1,012,832	968,892	933,044
Industrial DMT Transportation (CTS)	8,320	8,507	8,517	9,327	13,652	23,530	25,185	30,817	25,590	21,792	19,214	7,092	7,805	7,177
Public Authority DMT Transportation (CTS)	1,168,808	1,137,413	1,271,171	1,222,076	1,203,047	1,356,337	1,466,681	1,671,416	1,431,475	1,422,838	1,151,036	1,059,908	1,010,906	984,139
Total DMT Service	1,168,808	1,137,413	1,271,171	1,222,076	1,203,047	1,356,337	1,466,681	1,671,416	1,431,475	1,422,838	1,151,036	1,059,908	1,010,906	984,139
Residential Transportation Service	34,783	32,473	33,507	45,419	125,852	249,563	334,883	376,525	293,360	228,124	135,984	56,940	33,546	31,388
Commercial Transportation Service	140,320	138,569	138,093	157,515	269,358	492,501	615,445	771,540	615,720	497,856	340,473	184,418	128,398	128,793
Industrial Transportation Service	1,324,380	1,279,467	1,419,840	1,379,366	1,377,495	1,575,076	1,699,988	1,972,731	1,687,378	1,675,012	1,356,740	1,236,225	1,160,822	1,128,880
Public Authority Transportation Service	52,299	45,895	48,164	60,882	107,535	249,153	288,266	401,404	322,921	267,066	195,718	85,730	48,237	46,364
Total Transportation Requirements	1,551,782	1,496,403	1,639,603	1,643,183	1,880,239	2,566,293	2,938,581	3,522,200	2,919,379	2,668,058	2,028,915	1,563,313	1,371,003	1,335,425
Total Requirements	1,915,759	1,830,135	1,990,069	2,114,644	3,225,609	5,212,494	6,535,995	7,542,341	6,032,725	5,063,791	3,419,936	2,150,337	1,754,662	1,680,843

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized MCF - Monthly
Based on Revenue Year

Retail Sales	Normalized (HTY)												Normalized since HTY	
	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul-22	Aug-22
Residential	295,910	273,575	331,271	577,933	1,290,535	2,397,493	3,235,034	3,168,080	2,889,865	2,159,034	1,153,719	554,313	290,294	272,502
Commercial	62,027	57,462	85,272	91,489	206,479	375,054	532,325	551,117	492,776	369,589	184,805	100,968	70,587	59,515
Industrial	4,831	4,422	2,813	5,936	14,616	39,825	44,520	56,095	41,410	27,753	17,826	11,382	21,921	3,770
Public Authority	3,587	2,159	7,722	5,592	14,407	29,732	42,687	41,559	38,902	30,072	13,509	6,501	4,546	2,308
Total Retail Sales	366,355	337,618	427,078	680,950	1,526,037	2,842,104	3,854,566	3,816,851	3,462,953	2,586,448	1,369,859	673,164	387,348	338,095
Transportation Service														
Residential MMT Transportation	4,343	4,241	5,262	6,364	15,339	27,852	39,409	40,565	40,334	32,909	19,549	9,962	4,692	4,107
Commercial MMT Transportation	89,671	86,580	119,985	129,626	241,399	397,830	548,193	569,806	533,042	445,059	271,248	147,552	88,878	78,844
Industrial MMT Transportation	209,953	195,366	202,011	213,520	240,150	311,546	328,311	422,904	358,289	330,330	273,100	223,111	192,401	194,864
Public Authority MMT Transportation	48,095	38,178	38,590	71,867	135,134	225,334	309,089	329,630	317,466	273,987	175,753	86,781	40,107	38,955
Total MMT Service	352,062	324,365	365,848	421,377	632,022	962,562	1,225,002	1,362,905	1,249,131	1,082,285	739,650	467,406	326,078	316,770
Residential SATC Transportation	30,402	28,398	32,710	59,465	128,847	239,699	321,368	315,493	285,849	214,204	114,534	55,237	29,042	27,574
Commercial SATC Transportation	5,809	5,365	8,225	10,635	23,134	40,517	58,310	58,870	52,813	38,581	18,915	10,648	5,834	5,213
Industrial SATC Transportation	131	185	141	158	523	1,478	2,088	2,541	1,557	1,107	534	282	183	197
Public Authority SATC Transportation	400	88	172	374	1,148	2,196	3,063	3,026	2,914	2,115	883	468	397	86
Total SATC Service	36,742	34,036	41,248	70,632	153,652	283,890	384,829	379,930	343,133	256,007	134,866	66,635	35,456	33,070
Residential DMT Transportation (CTS)	47,408	44,978	44,978	50,308	59,458	70,678	78,453	87,431	81,181	60,482	48,736	40,372	35,685	42,174
Commercial DMT Transportation (CTS)	1,114,296	1,083,916	1,217,688	1,165,689	1,136,822	1,262,053	1,369,589	1,547,287	1,327,532	1,343,576	1,083,106	1,012,832	966,519	935,341
Industrial DMT Transportation (CTS)	7,706	7,706	7,706	11,856	19,043	23,484	29,433	28,005	27,105	23,978	19,234	7,706	7,448	7,448
Public Authority DMT Transportation (CTS)	1,169,410	1,136,600	1,270,372	1,227,853	1,215,323	1,356,215	1,477,475	1,662,723	1,435,818	1,428,036	1,151,076	1,060,910	1,009,652	984,963
Total DMT Service	1,169,410	1,136,600	1,270,372	1,227,853	1,215,323	1,356,215	1,477,475	1,662,723	1,435,818	1,428,036	1,151,076	1,060,910	1,009,652	984,963
Residential Transportation Service	34,745	32,639	37,972	65,829	144,186	267,551	360,777	356,058	326,183	247,113	134,083	65,199	33,734	31,681
Commercial Transportation Service	142,888	136,923	173,188	190,569	323,991	509,025	684,956	716,107	667,036	544,122	338,899	198,572	130,397	126,231
Industrial Transportation Service	1,324,380	1,279,467	1,419,840	1,379,367	1,377,495	1,575,077	1,699,988	1,972,732	1,687,378	1,675,013	1,356,740	1,236,225	1,159,103	1,130,402
Public Authority Transportation Service	56,201	45,972	46,468	84,097	155,325	251,014	341,855	360,661	347,485	300,080	195,870	94,955	47,952	46,489
Total Transportation Requirements	1,558,214	1,495,001	1,677,468	1,719,862	2,000,997	2,602,667	3,087,306	3,405,558	3,028,082	2,766,328	2,025,592	1,594,951	1,371,186	1,334,803
Total Requirements	1,924,569	1,832,619	2,104,546	2,400,812	3,527,034	5,444,771	6,941,872	7,222,409	6,491,035	5,352,776	3,395,451	2,268,115	1,758,534	1,672,898

Sample Load Norm Summary (non-Industrial)

Summary (all bill controls)			Avg of lowest consecutive	zeros for base mths	from Deg Day Table	All zeros for Indust	from Deg Day Table	zeros for base mths	For Summary	Sum of all Bill Ctrls	
	(A)	(B)	(A)/(B) (C)	(C) - (D) (D)	(E)	(E)/(F) (G)	(H)	(J) - (D) (I)	(K)/(B) (J)	(K) Normalized Mcf	
Rev Mth	Actual Mcf	Accounts	Actual Mcf/Account	Base Mcf/Account	Actual Heat/Account	Actual Deg Day	Heat/Acct Deg Day	Normal Deg Day	Normal Heat/Account	Normal Mcf/Account	Normalized Mcf
Jan 2020	500,476.4	2,562	195.346	32.471	162.875	924	0.176272	1,099	2,071.401	2103.872	5,390,119.0
Feb 2020	504,782.4	2,560	197.181	32.471	164.710	940	0.175223	1,089	1,548.052	1580.523	4,046,140.0
Mar 2020	465,060.0	2,566	181.239	32.471	148.768	823	0.180763	969	803.368	835.839	2,144,764.0
Apr 2020	342,383.2	2,563	133.587	32.471	101.116	633	0.159741	706	414.357	446.828	1,145,221.0
May 2020	252,975.1	2,566	98.587	32.471	66.116	486	0.136041	363	253.852	286.323	734,706.0
Jun 2020	146,683.4	2,562	57.253	32.471	24.782	123	0.201480	117	230.015	262.486	672,490.0
Jul 2020	86,994.9	2,580	33.719	32.471	0.000	11	0.000000	12	0.000	325.209	839,040.0
Aug 2020	80,926.2	2,592	31.222	32.471	0.000	0	0.000000	4	0.000	558.475	1,447,567.0
Sep 2020	88,810.8	2,598	34.184	32.471	1.713	19	0.090158	25	962.617	995.088	2,585,238.0
Oct 2020	126,459.9	2,597	48.695	32.471	16.224	162	0.100148	163	1,876.413	1908.884	4,957,371.0
Nov 2020	220,997.1	2,580	85.658	32.471	53.187	365	0.145718	454	2,532.705	2565.176	6,618,154.0
Dec 2020	364,456.1	2,638	138.156	32.471	105.685	745	0.141859	835	2,399.023	2431.494	6,414,282.0
	3,181,005.5	30,964	1234.827	389.652	845.176	5,231	0.161571	5,836	13,091.803	14300.199	36,995,092
		2,580 (Average)					(E)/(F)				

For column C, select two lowest consecutive values (base months), can be row 10 & row 21
 For column E, the two lowest consecutive months highlighted in C are equal zero, all else is a formula

Note:
 Normal Degree Days Based on NOAA 2006-2020 (5,771 Degree Days).
 "Base Mcf/Acct" calculated over a 2 month time period.
 Control Degree Days used in Normalization calculation.
 Summary Degree Days based on the Average of 21 Controls.
 "Normal Mcf/Acct" = "Normalized MCF" divided by "Accounts".
 Number of Accounts has been adjusted for Initial/Final Bills.
 Number of Accounts has been adjusted for Converting Customers.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-07:

Please provide the workpaper developing the Company's FTY load growth adjustment.

Response:

Please see attachment SDR-RR-7 and Exhibit GDH-4.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Projected Volumes in Mcf
 Shrinkage

0.15%

Gas Requirements
 2021 Master Estimate
 6-Oct-22

	Fiscal Year 2022 - Revenue Month Based on 6147 Degree Days												Total
	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	
Total Requirements													
Residential Retail Sales	694,998	1,385,288	2,489,273	3,342,437	3,244,315	2,884,716	2,130,727	1,196,257	548,950	268,411	268,826	336,979	18,791,177
Residential MMT Transportation	9,070	18,123	33,063	44,421	43,096	38,334	28,290	15,890	7,290	3,563	3,563	4,475	249,178
Residential SATC Transportation	69,888	138,474	248,321	332,535	321,838	285,398	210,093	117,780	53,925	26,308	26,264	32,846	1,863,670
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Residential Throughput	773,956	1,541,885	2,770,657	3,719,393	3,609,249	3,208,448	2,369,110	1,329,927	610,165	298,282	298,653	374,300	20,904,025
Residential Shrinkage	1,163	2,316	4,162	5,587	5,422	4,820	3,559	1,998	917	448	449	562	31,403
Total Residential Requirements	775,119	1,544,201	2,774,819	3,724,980	3,614,671	3,213,268	2,372,669	1,331,925	611,082	298,730	299,102	374,862	20,935,428
Commercial Retail Sales													
Commercial Retail Sales	99,085	192,444	328,734	466,452	490,617	424,858	328,891	204,190	102,623	72,744	73,905	74,210	2,858,753
Commercial MMT Transportation	136,680	266,932	455,850	641,892	675,019	584,248	452,194	280,763	141,413	100,362	101,888	102,222	3,939,463
Commercial SATC Transportation	12,187	23,737	40,480	57,008	59,950	51,889	40,162	24,736	12,358	8,696	8,755	8,707	348,665
Commercial DMT Transportation	25,858	50,052	84,078	116,525	122,539	105,984	81,970	51,097	26,020	18,582	18,899	19,018	720,622
Total Commercial Throughput	273,810	533,165	909,142	1,281,877	1,348,125	1,166,979	903,217	560,786	282,414	200,384	203,447	204,157	7,867,503
Commercial Shrinkage	411	801	1,366	1,926	2,025	1,753	1,357	842	424	301	306	307	11,819
Total Commercial Requirements	274,221	533,966	910,508	1,283,803	1,350,150	1,168,732	904,574	561,628	282,838	200,685	203,753	204,464	7,879,322
Industrial Retail Sales													
Industrial Retail Sales	6,926	16,682	33,160	39,337	41,784	37,343	29,382	19,034	11,323	4,024	5,625	3,484	248,104
Industrial MMT Transportation	201,970	254,080	79,238	362,955	400,336	379,502	319,500	250,560	232,113	172,842	182,579	212,449	3,048,123
Industrial SATC Transportation	188	643	1,393	2,751	2,706	2,340	1,498	1,008	342	106	115	53	13,143
Industrial DMT Transportation	996,251	1,148,711	1,203,025	1,407,470	1,504,784	1,490,613	1,442,156	1,259,079	1,224,995	1,002,037	1,040,645	947,543	14,667,308
Total Industrial Throughput	1,205,335	1,420,116	1,316,816	1,812,512	1,949,610	1,909,798	1,792,535	1,529,681	1,468,773	1,179,009	1,228,963	1,163,529	17,976,677
Industrial Shrinkage	1,811	2,133	1,978	2,723	2,929	2,869	2,693	2,298	2,206	1,771	1,846	1,748	27,005
Total Industrial Requirements	1,207,146	1,422,249	1,318,794	1,815,235	1,952,539	1,912,667	1,795,228	1,531,979	1,470,979	1,180,780	1,230,809	1,165,277	18,003,682
Public Authority Retail Sales													
Public Authority Retail Sales	2,834	5,565	9,005	14,502	16,927	13,637	12,700	6,650	3,662	2,496	1,651	1,706	91,335
Public Authority MMT Transportation	64,990	128,836	234,864	318,429	368,508	301,161	275,641	149,406	85,725	59,536	39,557	40,896	2,067,549
Public Authority SATC Transportation	581	1,159	2,091	2,818	3,241	2,637	2,409	1,311	754	526	349	358	18,234
Public Authority DMT Transportation	7,283	14,529	26,213	35,321	40,627	33,612	30,700	16,709	9,607	6,686	4,433	4,583	230,303
Total Public Authority Throughput	75,688	150,089	272,173	371,070	429,303	351,047	321,450	174,076	99,748	69,244	45,990	47,543	2,407,421
Public Authority Shrinkage	114	225	409	557	645	527	483	262	150	104	69	71	3,616
Total Public Authority Requirements	75,802	150,314	272,582	371,627	429,948	351,574	321,933	174,338	99,898	69,348	46,059	47,614	2,411,037
Subtotal Throughput													
Subtotal Throughput	2,328,789	3,645,255	5,268,788	7,184,852	7,336,287	6,636,272	5,386,312	3,594,470	2,461,100	1,746,919	1,777,053	1,789,529	49,155,626
Subtotal Shrinkage	3,499	5,475	7,915	10,793	11,021	9,969	8,092	5,400	3,697	2,624	2,670	2,688	73,843
Subtotal Requirements	2,332,288	3,650,730	5,276,703	7,195,645	7,347,308	6,646,241	5,394,404	3,599,870	2,464,797	1,749,543	1,779,723	1,792,217	49,229,469
Company Use													
Company Use	72	446	1,227	1,732	1,858	1,291	1,183	486	72	16	16	37	8,436
Company Use Shrinkage	0	1	2	3	3	2	2	1	0	0	0	0	14
Company Use Requirements	72	447	1,229	1,735	1,861	1,293	1,185	487	72	16	16	37	8,450
Total Throughput													
Total Throughput	2,328,861	3,645,701	5,270,015	7,186,584	7,338,145	6,637,563	5,387,495	3,594,956	2,461,172	1,746,935	1,777,069	1,789,566	49,164,062
Total Shrinkage	3,499	5,476	7,917	10,796	11,024	9,971	8,094	5,401	3,697	2,624	2,670	2,688	73,857
Total Requirements	2,332,360	3,651,177	5,277,932	7,197,380	7,349,169	6,647,534	5,395,589	3,600,357	2,464,869	1,749,559	1,779,739	1,792,254	49,237,919

National Fuel Gas Distribution Corporation
Pennsylvania Division
Projected Number of Accounts

Gas Requirements
2021 Master Estimate
1-Jun-21

Fiscal Year 2022 - Number of Accounts

	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Avg
Total Requirements													
Residential Retail Sales	182,101	182,240	182,315	182,759	182,852	183,344	183,500	182,867	182,275	181,883	182,160	181,341	182,470
Residential MMT Transportation	321	322	327	328	328	329	329	328	327	326	326	325	326
Residential SATC Transportation	17,515	17,422	17,391	17,386	17,345	17,344	17,301	17,216	17,125	17,044	17,015	16,900	17,250
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Residential Number of Accounts	199,937	199,984	200,033	200,473	200,525	201,017	201,130	200,411	199,727	199,253	199,501	198,566	200,046
Commercial Retail Sales	10,886	10,943	11,104	11,169	11,170	11,180	11,188	11,154	11,041	10,980	10,971	10,953	11,062
Commercial MMT Transportation	2,683	2,707	2,752	2,764	2,764	2,766	2,768	2,757	2,727	2,710	2,705	2,697	2,733
Commercial SATC Transportation	1,303	1,311	1,331	1,337	1,337	1,338	1,339	1,323	1,298	1,279	1,266	1,251	1,309
Commercial DMT Transportation	13	13	13	13	13	13	13	13	13	13	13	13	13
Total Commercial Number of Accounts	14,885	14,974	15,200	15,283	15,284	15,297	15,308	15,247	15,079	14,982	14,955	14,914	15,117
Industrial Retail Sales	171	172	181	182	177	177	180	177	177	181	174	171	177
Industrial MMT Transportation	333	335	337	337	337	337	336	335	334	334	333	332	335
Industrial SATC Transportation	20	19	21	20	20	20	20	20	20	20	21	22	20
Industrial DMT Transportation	59	59	59	59	59	59	59	59	59	59	59	59	59
Total Industrial Number of Accounts	583	585	598	598	593	593	595	591	590	594	587	584	591
Public Authority Retail Sales	639	634	635	646	650	643	647	641	639	637	637	637	640
Public Authority MMT Transportation	484	481	487	489	492	486	488	484	484	483	484	484	486
Public Authority SATC Transportation	62	62	61	61	61	60	60	60	60	60	61	61	61
Public Authority DMT Transportation	2	2	2	2	2	2	2	2	2	2	2	2	2
Total Public Authority Number of Accounts	1,187	1,179	1,185	1,198	1,205	1,191	1,197	1,187	1,185	1,182	1,184	1,184	1,189
Subtotal Number of Accounts	216,592	216,722	217,016	217,552	217,607	218,098	218,230	217,436	216,581	216,011	216,227	215,248	216,943
Company Use	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Number of Accounts	216,592	216,722	217,016	217,552	217,607	218,098	218,230	217,436	216,581	216,011	216,227	215,248	216,943

National Fuel Gas Distribution Corporation
Pennsylvania Division
Projected Volumes in Mcf
Rev Mth

Gas Requirements
2022ME

0.15% Shrinkage

FY2023 Forecast - Volumes (in MCF)

Based on NOAA 2006 - 2020 Degree Days (5771 DD)

	October	November	December	January	February	March	April	May	June	July	August	Sept	Total
	2022	2022	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
Total Requirements													
Residential Retail Sales	594,399	1,303,034	2,352,472	3,115,007	3,173,581	2,796,180	2,055,246	1,073,668	530,157	321,876	299,178	332,907	17,947,705
Residential MMT Transportation	6,511	15,538	28,983	41,608	45,431	39,746	32,492	18,779	9,395	5,196	4,416	5,228	253,323
Residential SATC Transportation	56,520	121,623	223,488	294,895	299,267	264,333	195,065	101,251	49,035	29,305	27,076	29,765	1,691,623
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Residential Throughput	657,430	1,440,195	2,604,943	3,451,510	3,518,279	3,100,259	2,282,803	1,193,698	588,587	356,377	330,670	367,900	19,892,651
Residential Shrinkage	988	2,164	3,913	5,185	5,285	4,657	3,429	1,793	884	535	497	553	29,883
Total Residential Requirements	658,418	1,442,359	2,608,856	3,456,695	3,523,564	3,104,916	2,286,232	1,195,491	589,471	356,912	331,167	368,453	19,922,534
Commercial Retail Sales	93,765	204,779	364,523	507,715	539,574	467,052	336,680	159,263	92,212	63,890	58,139	67,353	2,954,945
Commercial MMT Transportation	132,934	245,937	414,576	564,832	622,668	556,529	451,917	270,991	158,596	107,692	99,067	107,637	3,733,376
Commercial SATC Transportation	13,376	20,230	28,526	36,755	42,165	34,893	26,500	19,540	13,124	10,070	9,199	40,683	295,061
Commercial DMT Transportation	49,315	59,877	68,449	76,018	85,354	78,356	76,843	63,318	54,800	47,750	46,005	46,000	752,085
Total Commercial Throughput	289,390	530,823	876,074	1,185,320	1,289,761	1,136,830	891,940	513,112	318,732	229,402	212,410	261,673	7,735,467
Commercial Shrinkage	435	797	1,316	1,781	1,938	1,708	1,340	771	479	345	319	393	11,622
Total Commercial Requirements	289,825	531,620	877,390	1,187,101	1,291,699	1,138,538	893,280	513,883	319,211	229,747	212,729	262,066	7,747,089
Industrial Retail Sales	5,396	14,079	30,294	39,965	45,165	38,941	28,196	14,103	8,111	5,733	4,089	3,349	237,421
Industrial MMT Transportation	206,799	251,298	311,440	346,767	406,441	375,849	337,589	249,489	211,979	202,273	202,158	209,215	3,311,298
Industrial SATC Transportation	130	564	1,550	2,080	2,322	1,822	1,378	594	264	92	94	82	10,972
Industrial DMT Transportation	1,096,481	1,121,483	1,284,153	1,427,749	1,592,791	1,445,669	1,437,836	1,257,265	1,079,285	1,156,811	1,143,328	1,177,953	15,220,804
Total Industrial Throughput	1,308,806	1,387,424	1,627,437	1,816,561	2,046,719	1,862,281	1,804,999	1,521,451	1,299,639	1,364,909	1,349,669	1,390,599	18,780,495
Industrial Shrinkage	1,966	2,084	2,445	2,729	3,075	2,798	2,712	2,286	1,952	2,050	2,028	2,089	28,214
Total Industrial Requirements	1,310,772	1,389,508	1,629,882	1,819,290	2,049,794	1,865,079	1,807,711	1,523,737	1,301,591	1,366,959	1,351,697	1,392,688	18,808,709
Public Authority Retail Sales	6,540	15,771	30,614	42,507	43,722	39,435	29,386	13,847	6,486	3,850	2,365	3,539	238,062
Public Authority MMT Transportation	56,035	118,505	209,914	284,073	333,658	297,158	257,162	153,218	76,658	43,221	35,834	36,996	1,902,432
Public Authority SATC Transportation	574	1,256	2,622	3,489	3,462	3,132	2,252	980	516	360	181	276	19,100
Public Authority DMT Transportation	10,984	15,390	20,046	24,046	25,908	23,672	23,080	16,360	7,926	7,890	8,208	8,368	191,878
Total Public Authority Throughput	74,133	150,922	263,196	354,115	406,750	363,397	311,880	184,405	91,586	55,321	46,588	49,179	2,351,472
Public Authority Shrinkage	111	227	395	532	611	546	469	277	138	83	70	74	3,533
Total Public Authority Requirements	74,244	151,149	263,591	354,647	407,361	363,943	312,349	184,682	91,724	55,404	46,658	49,253	2,355,005
Subtotal Throughput	2,329,759	3,509,364	5,371,650	6,807,506	7,261,509	6,462,767	5,291,622	3,412,666	2,298,544	2,006,009	1,939,337	2,069,351	48,760,085
Subtotal Shrinkage	3,500	5,272	8,069	10,227	10,909	9,709	7,950	5,127	3,453	3,013	2,914	3,109	73,252
Subtotal Requirements	2,333,259	3,514,636	5,379,719	6,817,733	7,272,418	6,472,476	5,299,572	3,417,793	2,301,997	2,009,022	1,942,251	2,072,460	48,833,337
Company Use	2,735	2,949	2,554	1,720	742	265	85	78	110	351	1,117	2,041	14,747
Company Use Shrinkage	4	4	4	3	1	0	0	0	0	1	2	3	22
Company Use Requirements	2,739	2,953	2,558	1,723	743	265	85	78	110	352	1,119	2,044	14,769
Total Throughput	2,332,494	3,512,313	5,374,204	6,809,226	7,262,251	6,463,032	5,291,707	3,412,744	2,298,654	2,006,360	1,940,454	2,071,392	48,774,832
Total Shrinkage	3,504	5,276	8,073	10,230	10,910	9,709	7,950	5,127	3,453	3,014	2,916	3,112	73,274
Total Requirements	2,335,998	3,517,589	5,382,277	6,819,456	7,273,161	6,472,741	5,299,657	3,417,871	2,302,107	2,009,374	1,943,370	2,074,504	48,848,106

National Fuel Gas Distribution Corporation
Pennsylvania Division
Projected Number of Accounts
Rev Mth Accts

Gas Requirements
2022ME

FY2023 Forecast - Accounts

	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	Average
Total Requirements													
Residential Retail Sales	179,092	179,756	180,587	181,493	181,912	182,154	182,056	181,835	180,358	180,151	179,940	179,857	180,766
Residential MMT Transportation	318	356	364	364	354	325	325	327	317	316	315	329	334
Residential SATC Transportation	16,415	16,288	16,606	16,575	16,598	16,644	16,697	16,604	16,187	16,042	15,870	15,726	16,354
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Residential Number of Accounts	195,825	196,400	197,557	198,432	198,864	199,123	199,078	198,766	196,862	196,509	196,125	195,912	197,454
Commercial Retail Sales	10,640	10,784	11,010	11,067	11,071	11,117	11,088	10,993	10,855	10,686	10,635	10,626	10,881
Commercial MMT Transportation	2,812	2,822	2,846	2,857	2,863	2,876	2,878	2,886	2,914	2,930	2,937	2,936	2,880
Commercial SATC Transportation	1,231	1,221	1,212	1,242	1,246	1,224	1,217	1,199	1,135	1,133	1,131	1,120	1,193
Commercial DMT Transportation	14	14	14	14	14	14	14	14	14	14	14	14	14
Total Commercial Number of Accounts	14,697	14,841	15,082	15,180	15,194	15,231	15,197	15,092	14,918	14,763	14,717	14,696	14,968
Industrial Retail Sales	167	171	175	176	177	176	174	165	165	163	163	163	170
Industrial MMT Transportation	341	341	343	341	343	341	342	343	345	346	344	342	343
Industrial SATC Transportation	20	20	20	20	20	20	20	20	20	20	20	20	20
Industrial DMT Transportation	57	57	57	57	57	57	57	56	56	56	56	56	57
Total Industrial Number of Accounts	585	589	595	594	597	594	593	584	586	585	583	581	590
Public Authority Retail Sales	635	630	631	638	640	641	643	646	642	635	629	625	636
Public Authority MMT Transportation	501	498	497	500	504	499	499	498	503	504	506	507	501
Public Authority SATC Transportation	65	65	66	64	65	64	65	64	63	63	63	63	64
Public Authority DMT Transportation	2	2	2	2	2	2	2	2	2	2	2	2	2
Total Public Authority Number of Accounts	1,203	1,195	1,196	1,204	1,211	1,206	1,209	1,210	1,210	1,204	1,200	1,197	1,203
Subtotal Number of Accounts	212,310	213,025	214,430	215,410	215,866	216,154	216,077	215,652	213,576	213,061	212,625	212,386	214,214
Company Use	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Number of Accounts	212,310	213,025	214,430	215,410	215,866	216,154	216,077	215,652	213,576	213,061	212,625	212,386	214,214

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-08:

Please provide a complete copy of the computer output generated by the Company's statistical analysis package for all residential, commercial, public authority and industrial econometric models of gas demand estimated by the Company, but not presented in the filing.

Response:

The Company did not analyze any econometric variables that were not utilized in the gas demand estimate.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-09:

Identify the historical data source(s) for each dependent and independent variable utilized to develop the econometric models of gas demands for each forecasted customer group.

Response:

The variables noted below were utilized for the development of the forecasted normalized consumption and customer growth trends.

- (1) Monthly Consumption – The monthly consumption is a dependent variable in the gas forecast model. These consumptions are expressed in use per customer which are developed from the reported monthly sales and customer accounts.
- (2) Monthly Accounts – The number of accounts is an independent variable. The reported end of month customer accounts are used in conjunction with the monthly consumption to develop a customer usage per account.
- (3) Monthly Heating Degree Days – The actual monthly Heating Degree Days (“HDD”) is an independent variable. The HDD are calculated based on a 65-degree Fahrenheit temperature base using the daily average temperature of a Gas Day and then summed by month to arrive at the Monthly Heating Degree Days. Each Gas Day is based upon the North American Standards Board definition of a Gas Day which encompasses the 24-hour period from 10:00 a.m. to 10:00 a.m. The recording location for temperature weather data used to calculate HDD for NFG is Erie, PA (Station: ERIE INTL AP, PA US USW00014860).
- (4) Weighted Time Trend – Weighted Time Trend is an independent variable. This variable captures trends in customer usage which include both known and unknown factors such as structural conservation related to more efficient building envelop construction, regular cycle appliance change-outs to more efficient units, upgrades to more efficient units, installation of energy conservation measures such as set-back thermostats and manual consumer behavior changes such as lowering thermostat settings in response to higher energy prices. This variable is weighted based on industry knowledge in order to capture trend impacts during the forecasted

periods. This variable is used within the Residential Transportation, Commercial Transportation, and Residential Retail groups.

- (5) Large Volume Customer Consumption – Large Volume customer consumptions are an independent variable. These consumptions are used to create an annual consumption profile for the majority of the highest users within the Industrial Transportation group. These profiles are used to spread consumption on a monthly basis, based on annual consumption estimates provided by customers. This spread is not used in instances where Large Volume customers provide monthly projections.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-10:

Identify the source(s) and supporting documentation for the FTY value of each independent variable which required forecasting in the Company's gas demand models.

Response:

The variables noted below were utilized for the development of the forecasted normalized consumption and customer growth trends. A list of the

- (1) Monthly Customers – Monthly customer counts utilized are produced by a Market Planning forecast through the Fully Projected Future Test Year. Attachment SDR-RR-11 provides the supporting data.
- (2) Monthly Heating Degree Days – Normal Monthly Heating Degree Days (“HDD”) are utilized for forecasting. National Fuel Gas Company utilizes a 15-year Normal HDD which is based on officially recorded daily temperatures (on a Gas ay basis) over the period of January 1, 2006 to December 31, 2020. The actual system HDD is calculated using temperature as identified in SDR-RR-9. Please see the Direct Testimony of Gregory D. Harts, National Fuel Statement No. 8, National Fuel Exhibit GDH-2 for HDD values.
- (3) Weighted Time Trend – The Weighted Time Trend variable is a projection of the future gas prices based on the March 11, 2022 publication of the “Blue Chip Economic Indicators®”. This variable is weighted based on industry knowledge in order to capture trend impacts during the forecasted periods. This variable is used within the Residential Transportation, Commercial Transportation, and Residential Retail groups.
- (4) Large Volume Customer Survey – A survey of the highest users within the Industrial Transportation group is completed to best determine their projected usage during the FTY and beyond. These customers provide monthly or annual usage, depending on their capabilities. For customers that only provide annual usage, the customer profile detailed in RR-9-(5) is used to create a monthly consumption forecast.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-11:

Please provide in hard copy and on a computer diskette in Lotus 1-2-3, QuattroPro or other spreadsheet format, the dependent and independent variable databases relied upon to produce the Company's gas demand models. For variables based on averages, include the observations which comprise the average (e.g., gas prices).

Response:

The variables associated with the heating degree days used to produce the Company's gas demand models have been detailed in NFG Exhibit GDH-2.

For Gas Price variables relied upon to produce the Company gas demand model and for regression results, please see exhibit SDR-RR-11 which has been provided on a compact disc in electronic format.

Prepared by or under the supervision of Gregory D. Harts.

Pennsylvania Division

Residential Gas Price

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-08	\$16.1909
Jan-09	\$16.3810
Feb-09	\$16.4972
Mar-09	\$16.6190
Apr-09	\$16.6817
May-09	\$16.6466
Jun-09	\$16.6064
Jul-09	\$16.5791
Aug-09	\$16.4684
Sep-09	\$16.2710
Oct-09	\$15.9133
Nov-09	\$15.4045
Dec-09	\$14.6301
Jan-10	\$13.4194
Feb-10	\$12.3811
Mar-10	\$11.6320
Apr-10	\$11.1237
May-10	\$10.8479
Jun-10	\$10.7174
Jul-10	\$10.6257
Aug-10	\$10.5948
Sep-10	\$10.6215
Oct-10	\$10.6842
Nov-10	\$10.7375
Dec-10	\$10.7151
Jan-11	\$10.7345
Feb-11	\$10.7615
Mar-11	\$10.7898
Apr-11	\$10.7346
May-11	\$10.7313
Jun-11	\$10.7345
Jul-11	\$10.7326
Aug-11	\$10.7192
Sep-11	\$10.7000
Oct-11	\$10.6884
Nov-11	\$10.6835
Dec-11	\$10.7561
Jan-12	\$10.8611
Feb-12	\$10.8867
Mar-12	\$10.8346
Apr-12	\$10.8171
May-12	\$10.7618
Jun-12	\$10.7172
Jul-12	\$10.6782
Aug-12	\$10.6363
Sep-12	\$10.5779
Oct-12	\$10.4690
Nov-12	\$10.3350

Pennsylvania Division

Residential Gas Price

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-12	\$10.2324
Jan-13	\$10.1150
Feb-13	\$9.9824
Mar-13	\$9.8255
Apr-13	\$9.7009
May-13	\$9.6986
Jun-13	\$9.6869
Jul-13	\$9.6842
Aug-13	\$9.6807
Sep-13	\$9.6828
Oct-13	\$9.7085
Nov-13	\$9.7259
Dec-13	\$9.6458
Jan-14	\$9.5664
Feb-14	\$9.5628
Mar-14	\$9.6251
Apr-14	\$9.6904
May-14	\$9.7029
Jun-14	\$9.6625
Jul-14	\$9.6600
Aug-14	\$9.6476
Sep-14	\$9.6264
Oct-14	\$9.6042
Nov-14	\$9.5664
Dec-14	\$9.4927
Jan-15	\$9.3981
Feb-15	\$9.1691
Mar-15	\$8.8474
Apr-15	\$8.6546
May-15	\$8.5171
Jun-15	\$8.4925
Jul-15	\$8.4425
Aug-15	\$8.3992
Sep-15	\$8.3597
Oct-15	\$8.2914
Nov-15	\$8.1887
Dec-15	\$8.0438
Jan-16	\$7.8163
Feb-16	\$7.6017
Mar-16	\$7.4936
Apr-16	\$7.3495
May-16	\$7.2426
Jun-16	\$7.2162
Jul-16	\$7.1955
Aug-16	\$7.1993
Sep-16	\$7.2155
Oct-16	\$7.2408
Nov-16	\$7.2882

Pennsylvania Division

Residential Gas Price

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-16	\$7.3707
Jan-17	\$7.4952
Feb-17	\$7.7540
Mar-17	\$8.0410
Apr-17	\$8.2780
May-17	\$8.4552
Jun-17	\$8.5001
Jul-17	\$8.5247
Aug-17	\$8.5254
Sep-17	\$8.5073
Oct-17	\$8.5022
Nov-17	\$8.5040
Dec-17	\$8.5591
Jan-18	\$8.5774
Feb-18	\$8.5678
Mar-18	\$8.5230
Apr-18	\$8.4259
May-18	\$8.3834
Jun-18	\$8.3644
Jul-18	\$8.3437
Aug-18	\$8.3183
Sep-18	\$8.2943
Oct-18	\$8.2563
Nov-18	\$8.1734
Dec-18	\$8.0758
Jan-19	\$8.0432
Feb-19	\$7.9427
Mar-19	\$7.8610
Apr-19	\$7.8677
May-19	\$7.8529
Jun-19	\$7.8385
Jul-19	\$7.8260
Aug-19	\$7.8126
Sep-19	\$7.7961
Oct-19	\$7.7793
Nov-19	\$7.7418
Dec-19	\$7.6519
Jan-20	\$7.5600
Feb-20	\$7.4825
Mar-20	\$7.4180
Apr-20	\$7.3440
May-20	\$7.2606
Jun-20	\$7.2283
Jul-20	\$7.2107
Aug-20	\$7.1979
Sep-20	\$7.1907
Oct-20	\$7.1745
Nov-20	\$7.2011

Pennsylvania Division

Residential Gas Price

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-20	\$7.2777
Jan-21	\$7.2562
Feb-21	\$7.2515
Mar-21	\$7.2490
Apr-21	\$7.2750
May-21	\$7.2920
Jun-21	\$7.2791
Jul-21	\$7.2555
Aug-21	\$7.2407
Sep-21	\$7.2354
Oct-21	\$7.2408
Nov-21	\$7.2874
Dec-21	\$7.4575
Jan-22	\$7.7121
Feb-22	\$7.9759

Pennsylvania Division

Commercial Gas Price

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-08	\$14.8419
Jan-09	\$15.0552
Feb-09	\$15.1891
Mar-09	\$15.3012
Apr-09	\$15.3690
May-09	\$15.3400
Jun-09	\$15.2885
Jul-09	\$15.2558
Aug-09	\$15.1387
Sep-09	\$14.9211
Oct-09	\$14.6006
Nov-09	\$14.1360
Dec-09	\$13.4096
Jan-10	\$12.2074
Feb-10	\$11.1159
Mar-10	\$10.3336
Apr-10	\$9.8129
May-10	\$9.5485
Jun-10	\$9.4424
Jul-10	\$9.3468
Aug-10	\$9.3137
Sep-10	\$9.3401
Oct-10	\$9.3898
Nov-10	\$9.4333
Dec-10	\$9.4222
Jan-11	\$9.4389
Feb-11	\$9.4700
Mar-11	\$9.5042
Apr-11	\$9.4689
May-11	\$9.4761
Jun-11	\$9.4654
Jul-11	\$9.4617
Aug-11	\$9.4463
Sep-11	\$9.4275
Oct-11	\$9.4146
Nov-11	\$9.4132
Dec-11	\$9.4727
Jan-12	\$9.5762
Feb-12	\$9.6123
Mar-12	\$9.5654
Apr-12	\$9.5474
May-12	\$9.5058
Jun-12	\$9.4710
Jul-12	\$9.4364
Aug-12	\$9.3920
Sep-12	\$9.3334
Oct-12	\$9.2409
Nov-12	\$9.1300

Pennsylvania Division

Commercial Gas Price

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-12	\$9.0489
Jan-13	\$8.9473
Feb-13	\$8.8259
Mar-13	\$8.7020
Apr-13	\$8.5983
May-13	\$8.5870
Jun-13	\$8.5715
Jul-13	\$8.5669
Aug-13	\$8.5609
Sep-13	\$8.5600
Oct-13	\$8.5735
Nov-13	\$8.5755
Dec-13	\$8.5058
Jan-14	\$8.4311
Feb-14	\$8.4308
Mar-14	\$8.4921
Apr-14	\$8.5431
May-14	\$8.5473
Jun-14	\$8.5667
Jul-14	\$8.5570
Aug-14	\$8.5471
Sep-14	\$8.5249
Oct-14	\$8.5029
Nov-14	\$8.4712
Dec-14	\$8.4017
Jan-15	\$8.3042
Feb-15	\$8.0654
Mar-15	\$7.7559
Apr-15	\$7.5582
May-15	\$7.4351
Jun-15	\$7.3696
Jul-15	\$7.3260
Aug-15	\$7.2807
Sep-15	\$7.2388
Oct-15	\$7.1789
Nov-15	\$7.0801
Dec-15	\$6.9387
Jan-16	\$6.7133
Feb-16	\$6.4899
Mar-16	\$6.3478
Apr-16	\$6.2176
May-16	\$6.1445
Jun-16	\$6.1266
Jul-16	\$6.1103
Aug-16	\$6.1144
Sep-16	\$6.1351
Oct-16	\$6.1617
Nov-16	\$6.2109

Pennsylvania Division

Commercial Gas Price

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-16	\$6.2979
Jan-17	\$6.4252
Feb-17	\$6.6844
Mar-17	\$6.9694
Apr-17	\$7.1936
May-17	\$7.3300
Jun-17	\$7.3604
Jul-17	\$7.3854
Aug-17	\$7.3871
Sep-17	\$7.3678
Oct-17	\$7.3627
Nov-17	\$7.3678
Dec-17	\$7.4152
Jan-18	\$7.4706
Feb-18	\$7.4677
Mar-18	\$7.4268
Apr-18	\$7.3570
May-18	\$7.3171
Jun-18	\$7.2920
Jul-18	\$7.2699
Aug-18	\$7.2480
Sep-18	\$7.2272
Oct-18	\$7.1981
Nov-18	\$7.1345
Dec-18	\$7.0633
Jan-19	\$7.0211
Feb-19	\$6.9466
Mar-19	\$6.8878
Apr-19	\$6.8810
May-19	\$6.8656
Jun-19	\$6.8556
Jul-19	\$6.8459
Aug-19	\$6.8334
Sep-19	\$6.8196
Oct-19	\$6.8007
Nov-19	\$6.7630
Dec-19	\$6.6710
Jan-20	\$6.5623
Feb-20	\$6.4647
Mar-20	\$6.3739
Apr-20	\$6.3015
May-20	\$6.2365
Jun-20	\$6.2178
Jul-20	\$6.2011
Aug-20	\$6.1881
Sep-20	\$6.1810
Oct-20	\$6.1689
Nov-20	\$6.1878

Pennsylvania Division

Commercial Gas Price

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-20	\$6.2573
Jan-21	\$6.2431
Feb-21	\$6.2630
Mar-21	\$6.2706
Apr-21	\$6.2846
May-21	\$6.3028
Jun-21	\$6.2854
Jul-21	\$6.2652
Aug-21	\$6.2536
Sep-21	\$6.2540
Oct-21	\$6.2615
Nov-21	\$6.3222
Dec-21	\$6.5111
Jan-22	\$6.8334
Feb-22	\$7.1599

Pennsylvania Division

Public Authority Customers

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-08	\$14.3685
Jan-09	\$14.6238
Feb-09	\$14.7788
Mar-09	\$14.8876
Apr-09	\$14.9597
May-09	\$14.9347
Jun-09	\$14.8932
Jul-09	\$14.8739
Aug-09	\$14.7975
Sep-09	\$14.5896
Oct-09	\$14.2903
Nov-09	\$13.7741
Dec-09	\$13.0554
Jan-10	\$11.8429
Feb-10	\$10.7356
Mar-10	\$9.9357
Apr-10	\$9.3965
May-10	\$9.1359
Jun-10	\$9.0238
Jul-10	\$8.9345
Aug-10	\$8.8683
Sep-10	\$8.8833
Oct-10	\$8.8874
Nov-10	\$8.9312
Dec-10	\$8.8967
Jan-11	\$8.9122
Feb-11	\$8.9388
Mar-11	\$8.9655
Apr-11	\$8.9322
May-11	\$8.9245
Jun-11	\$8.9189
Jul-11	\$8.9011
Aug-11	\$8.8901
Sep-11	\$9.0133
Oct-11	\$9.0140
Nov-11	\$9.0115
Dec-11	\$9.0801
Jan-12	\$9.1576
Feb-12	\$9.1599
Mar-12	\$9.0833
Apr-12	\$9.0391
May-12	\$8.9836
Jun-12	\$8.9386
Jul-12	\$8.9135
Aug-12	\$8.8678
Sep-12	\$8.6366
Oct-12	\$8.5508
Nov-12	\$8.4376

Pennsylvania Division

Public Authority Customers

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-12	\$8.3581
Jan-13	\$8.2606
Feb-13	\$8.1690
Mar-13	\$8.0714
Apr-13	\$7.9874
May-13	\$7.9731
Jun-13	\$7.9724
Jul-13	\$7.9560
Aug-13	\$7.9446
Sep-13	\$7.9307
Oct-13	\$7.9524
Nov-13	\$7.9672
Dec-13	\$7.9230
Jan-14	\$7.8832
Feb-14	\$7.9009
Mar-14	\$7.9790
Apr-14	\$8.0477
May-14	\$8.0774
Jun-14	\$8.0880
Jul-14	\$8.0898
Aug-14	\$8.0980
Sep-14	\$8.0771
Oct-14	\$8.0580
Nov-14	\$8.0168
Dec-14	\$7.9993
Jan-15	\$7.9054
Feb-15	\$7.6638
Mar-15	\$7.3502
Apr-15	\$7.1495
May-15	\$7.0268
Jun-15	\$6.9703
Jul-15	\$6.9217
Aug-15	\$6.8701
Sep-15	\$6.8330
Oct-15	\$6.7700
Nov-15	\$6.6545
Dec-15	\$6.4921
Jan-16	\$6.2347
Feb-16	\$6.0059
Mar-16	\$5.8527
Apr-16	\$5.7183
May-16	\$5.6240
Jun-16	\$5.5955
Jul-16	\$5.5744
Aug-16	\$5.5683
Sep-16	\$5.5703
Oct-16	\$5.5859
Nov-16	\$5.6492

Pennsylvania Division

Public Authority Customers

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-16	\$5.7520
Jan-17	\$5.8969
Feb-17	\$6.1528
Mar-17	\$6.4314
Apr-17	\$6.6448
May-17	\$6.7913
Jun-17	\$6.8205
Jul-17	\$6.8397
Aug-17	\$6.8144
Sep-17	\$6.8168
Oct-17	\$6.8116
Nov-17	\$6.8300
Dec-17	\$6.9021
Jan-18	\$6.9839
Feb-18	\$7.0160
Mar-18	\$6.9893
Apr-18	\$6.9436
May-18	\$6.9064
Jun-18	\$6.8843
Jul-18	\$6.8738
Aug-18	\$6.8730
Sep-18	\$6.8286
Oct-18	\$6.7940
Nov-18	\$6.7424
Dec-18	\$6.6894
Jan-19	\$6.6552
Feb-19	\$6.5891
Mar-19	\$6.5537
Apr-19	\$6.5554
May-19	\$6.5613
Jun-19	\$6.5533
Jul-19	\$6.5362
Aug-19	\$6.5517
Sep-19	\$6.5633
Oct-19	\$6.5795
Nov-19	\$6.5383
Dec-19	\$6.4374
Jan-20	\$6.3073
Feb-20	\$6.1780
Mar-20	\$6.0496
Apr-20	\$5.9508
May-20	\$5.9196
Jun-20	\$5.8808
Jul-20	\$5.8727
Aug-20	\$5.8667
Sep-20	\$5.8725
Oct-20	\$5.8546
Nov-20	\$5.8635

Pennsylvania Division

Public Authority Customers

December 2008 -

March 2022

	Real 12-Month Retail/Choice Avg Price
Dec-20	\$5.9070
Jan-21	\$5.8983
Feb-21	\$5.8904
Mar-21	\$5.8854
Apr-21	\$5.8887
May-21	\$5.8009
Jun-21	\$5.8010
Jul-21	\$5.7808
Aug-21	\$5.7633
Sep-21	\$5.7420
Oct-21	\$5.7445
Nov-21	\$5.8013
Dec-21	\$5.9808
Jan-22	\$6.2504
Feb-22	\$6.5940

MCF/Account Forecasting - Regression Results

Residential Retail & Transportation

Normal MCF/Acct - Regression
SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.99340627
R Square	0.98685602
Adjusted R Square	0.94518936
Standard Error	831.365417
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	1245438174	1245438174	1801.93144	2.36823E-23
Residual	24	16588042.95	691168.456		
Total	25	1262026217			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	3.494113	0.082312883	42.4491631	4.3121E-24	3.324227555	3.66399844	3.324227555	3.663998437

Commercial Retail - ST

Normal MCF/Acct - Regression
SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.8050074
R Square	0.64803692
Adjusted R Square	0.60637025
Standard Error	86.684683
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	332046.2706	332046.271	44.1889697	8.80331E-07
Residual	24	180341.6225	7514.23427		
Total	25	512387.8931			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	0.05705256	0.008582587	6.64747845	7.0926E-07	0.039338974	0.07476615	0.039338974	0.074766153

Commercial Retail & Transportation - LT

Normal MCF/Acct - Regression
SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.99869946
R Square	0.99740062
Adjusted R Square	0.95573395
Standard Error	3212.59376
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	95043459361	9.5043E+10	9208.96057	1.88732E-31
Residual	24	247698207.5	10320758.6		
Total	25	95291157568			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	30.5236859	0.318076563	95.9633293	1.5356E-32	29.86720819	31.1801637	29.86720819	31.18016371

Industrial Transportation - ST

Normal MCF/Acct - Regression

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.97989942
R Square	0.96020288
Adjusted R Square	0.91853621
Standard Error	220.594706
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	28178168.8	28178168.8	579.058705	8.2823E-18
Residual	24	1167888.584	48662.0243		
Total	25	29346057.38			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	0.52557203	0.021840921	24.0636386	2.5922E-18	0.480494582	0.57064947	0.480494582	0.570649472

Industrial Retail & Transportation - LT

Normal MCF/Acct - Regression

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.99660666
R Square	0.99322484
Adjusted R Square	0.95155817
Standard Error	3432.97488
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	41464861934	4.1465E+10	3518.34945	1.15369E-26
Residual	24	282847596.4	11785316.5		
Total	25	41747709530			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	20.1611811	0.339896337	59.3156763	1.5126E-27	19.45966954	20.8626927	19.45966954	20.86269266

Public Authority Transportation - ST

Normal MCF/Acct - Regression

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.96106375
R Square	0.92364354
Adjusted R Square	0.88197687
Standard Error	32013.4443
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	2.97533E+11	2.9753E+11	290.315243	1.54038E-14
Residual	24	24596654721	1024860613		
Total	25	3.22129E+11			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	54.0061453	3.16962775	17.0386397	6.5666E-15	47.4643551	60.5479354	47.4643551	60.54793541

Public Authority Retail & Transportation - LT

Normal MCF/Acct - Regression

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.9971232
R Square	0.99425468
Adjusted R Square	0.95258801
Standard Error	898.356603
Observations	25

ANOVA					
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	3351906010	3351906010	4153.30958	1.73067E-27
Residual	24	19369070.07	807044.586		
Total	25	3371275080			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	5.73220581	0.088945632	64.4461758	2.0905E-28	5.548631049	5.91578057	5.548631049	5.915780572

Account Forecasting - Regression Results

Residential Retail & Transportation

Total Customers - Regression

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.997351
R Square	0.994709
Adjusted R Square	0.953042
Standard Error	15346.56
Observations	25

ANOVA					
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	1.06E+12	1.06E+12	4512.07026	6.70697E-28
Residual	24	5.65E+09	2.36E+08		
Total	25	1.07E+12			

	<i>Coefficients</i>	<i>andard Err</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>ower 95.0%</i>	<i>pper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	102.0646	1.519452	67.17195	7.77594E-29	98.92856326	105.2006	98.92856	105.2006

Commercial Retail - ST

Total Customers - Regression

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.767164
R Square	0.588541
Adjusted R Square	0.546874
Standard Error	44.93163
Observations	25

ANOVA					
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	69305.14	69305.14	34.32900068	5.69221E-06
Residual	24	48452.43	2018.851		
Total	25	117757.6			

	<i>Coefficients</i>	<i>andard Err</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>ower 95.0%</i>	<i>pper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	0.026065	0.004449	5.859096	4.82296E-06	0.016883494	0.035247	0.016883	0.035247

Commercial Retail & Transportation - LT

Normal MCF/Acct - Regression
SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.998104
R Square	0.996211
Adjusted R Square	0.954544
Standard Error	3932.999
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	9.76E+10	9.76E+10	6310.347561	1.43936E-29
Residual	24	3.71E+08	15468482		
Total	25	9.8E+10			

	<i>Coefficients</i>	<i>andard Err</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>ower 95.0%</i>	<i>pper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	30.93331	0.389403	79.4377	1.41314E-30	30.12961758	31.737	30.12962	31.737

Industrial Transportation - ST

Total Customers - Regression
SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.960183
R Square	0.921951
Adjusted R Square	0.880285
Standard Error	20.16537
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	115283.2	115283.2	283.5003354	1.98523E-14
Residual	24	9759.411	406.6421		
Total	25	125042.6			

	<i>Coefficients</i>	<i>andard Err</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>ower 95.0%</i>	<i>pper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	0.033617	0.001997	16.83747	8.54952E-15	0.029496296	0.037738	0.029496	0.037738

Industrial Retail & Transportation - LT

Total Customers - Regression
SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.997428
R Square	0.994862
Adjusted R Square	0.953195
Standard Error	35.04975
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	5708956	5708956	4647.152601	4.78526E-28
Residual	24	29483.63	1228.485		
Total	25	5738440			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	0.236567	0.00347	68.17003	5.46752E-29	0.229404783	0.243729	0.229405	0.243729

Public Authority Transportation - ST

Total Customers - Regression
SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.899779
R Square	0.809602
Adjusted R Square	0.767936
Standard Error	2.143454
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	468.8672	468.8672	102.0519586	6.30933E-10
Residual	24	110.2655	4.594397		
Total	25	579.1327			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	0.002144	0.000212	10.10208	4.02963E-10	0.001705877	0.002582	0.001706	0.002582

Public Authority Retail & Transportation - LT

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.998772
R Square	0.997546
Adjusted R Square	0.95588
Standard Error	59.36853
Observations	25

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	34389205	34389205	9756.849661	9.72473E-32
Residual	24	84590.92	3524.622		
Total	25	34473796			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	0	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2007	0.580613	0.005878	98.77677	7.68812E-33	0.568481561	0.592745	0.568482	0.592745

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-12:

In the form identical to the previous question, please provide a database for all independent variables which were analyzed by the Company but exclude from the filed gas demand models.

Response:

The Company did not analyze any independent variables which were excluded from the filed gas demand models.

Prepared by or under the supervision of Gregory D. Harts.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-13:

For each customer receiving service at less than the maximum applicable tariff rate, please provide:

- a. Actual consumption for the two most recent calendar years;
- b. Actual consumption for the HTY and the most recent twelve month period for which data is available;
- c. The currently applicable rate;
- d. An explanation for the rate discount.

Response:

Information related to customer-specific usage and rate information is CONFIDENTIAL. The Company is providing CONFIDENTIAL SDR-RR-13 (Pages 2 through 51 of this response) in a separately sealed envelope that is marked "CONFIDENTIAL AND PROPRIETARY". The Company hereby requests that the content of such envelope be placed in the Commission's NON-PUBLIC FOLDERS, and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. National Fuel will provide copies of such CONFIDENTIAL materials to parties that execute an appropriate Stipulated Protective Agreement or pursuant to a Protective Order issued in this proceeding.

Prepared by or under the supervision of Gregory D. Harts, Jeremy R. Barber, and Erik M. Solomon.

National Fuel Gas Distribution Corporation
 PA Division
 Standard Data Request
 Revenue Requirement

Question No. RR-14:

Please provide a copy of the Company's detailed capital budgets for the preceding and current calendar years which underlie the projected test year capital additions in this case.

Response:

Fiscal 2021 Capital Budget

Production Plant		150,000
Transmission Plant		
	Land and Land Rights	112,000
	Structures & Improvements	10,000
	Replacements	5,290,000
	Cathodic Protection	120,000
	Meas & Reg. Stations	60,000
Distribution Plant		
	Land and Land Rights	525,000
	Structures & Improvements	30,000
	Distribution Mains.	12,440,000
	Meas & Reg. Stations	590,000
	Services	6,490,000
	Meas & Reg. Equip.	700,000
	Ind. Meas & Reg.	550,000
General Plant		5,984,000

Fiscal 2022 Capital Budget

Production Plant		150,000
Transmission Plant		
	Land and Land Rights	100,000
	Structures & Improvements	10,000
	Replacements	1,385,000
	Cathodic Protection	225,000
	Meas & Reg. Stations	420,000
Distribution Plant		
	Land and Land Rights	875,000
	Structures & Improv.	50,000
	Distribution Mains.	13,580,000
	Meas & Reg. Stations	1,065,000
	Services	7,300,000
	Meas & Reg. Equip.	1,058,000
	Ind. Meas & Reg.	525,000
General Plant		7,960,000

National Fuel Gas Distribution Corporation
 PA Division

Standard Data Request

Revenue Requirement

Question No. RR-15:

Please provide a variance or other similar report comparing actual and budgeted construction expenditures at the conclusion of each budget period for the past three years and as of the most recent date available.

Response:

Fiscal 2019	Budget	Actual
Production Plant	170,000	82,000
Transmission Plant	5,950,000	5,218,000
Distribution Plant	19,725,000	30,478,000*
General Plant	3,725,000	3,619,000
Total Plant	29,570,000	39,397,000

*Variance due to cross fiscal year spending and customer pre-payment on new customer pipeline project. The customer pre-payment was applied to Fiscal 2018 and a majority of the project spending occurred in Fiscal 2019.

Fiscal 2020	Budget	Actual
Production Plant	150,000	162,000
Transmission Plant	5,185,000	4,494,000
Distribution Plant	21,940,000	23,127,000
General Plant	5,767,000	5,201,000
Total Plant	33,042,000	32,984,000

Fiscal 2021	Budget	Actual
Production Plant	150,000	113,000
Transmission Plant	5,592,000	5,999,000
Distribution Plant	21,325,000	23,252,000
General Plant	5,984,000	5,348,000
Total Plant	33,051,000	34,712,000

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-16:

Please provide a breakdown of other gas revenue for the three preceding calendar years.

Response:

Other Gas Revenue (FERC Account 495)

GL Account	2019	2020	2021
495000 – Other Gas Revenues	10,763	(110,505)	2,051
495005 – Capacity Release Revenues	240,124	252,954	256,474
495010 – Refund Revenues	(6,349,293)	(2,801,138)	(2,844,930)
495500 – Gas Royalties	16	22	13
495801 – Revenue Bill Inserts	13,682	11,129	0
495804 – Customer Billing Service Charges	62,935	58,077	46,933
495810 – Non-Refundable Application Fees	1,500	2,500	500
495990 – Rev Sale of Inventory Material	(3,437)	(4,653)	127
Total	(6,023,710)	(2,591,614)	(2,538,832)

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-17:

For those items for which data is available, please provide the following actual monthly balance by account for the historic and future test periods to present:

- a. Depreciable utility plant in service;
- b. Nondepreciable utility plan in service;
- c. Construction work in progress;
- d. Accumulated deferred income tax;
- e. Materials and supplies;
- f. Customer advances for construction;
- g. Contributions in aid of construction;
- h. Accumulated depreciation;
- i. Prepayments by type;
- j. Customer deposits;
- k. Injury and damages reserve.

Response:

Please see attached exhibit on page 2.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-18:

Please provide a copy of all workpapers supporting the Company's lead/lag study.

Response:

Please refer to National Fuel's Exhibit A (Historic), Exhibit A (Future) and Exhibit A (Fully Projected), Schedule C-4, and the direct Testimony of Tracy L. Wesoloski, Statement No. 6.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-19:

Please provide the payroll distribution showing the percentage of wages charged to O&M and other categories for each of the preceding three calendar years and the most recent annual period available.

Response:

	FY 2019	FY 2020	FY 2021	HTY*
Operating & Maintenance (O&M) Labor	75.48%	77.79%	77.83%	76.55%
Construction & Retirements (CAR) Labor	11.09%	10.17%	10.83%	10.38%
Other Income & Deductions (OID) Labor	0.08%	0.08%	0.09%	0.08%
Undistributed (UND) Labor	1.93%	1.61%	1.53%	1.84%
Intercompany Expense (ITC) Labor	11.42%	10.35%	9.73%	11.14%
Total	100.00%	100.00%	100.00%	100.00%

This includes labor that PA Division borrowed from affiliates.

*Historic Test Year -12 months ended June, 30, 2022.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-20:

Please state whether the future test year budgeted labor includes any increases or decreases in the number of employees during the future test year. If increases have been budgeted, please state whether the future test year includes budgeted positions which have not been filled.

Response:

To determine the fully projected future test year labor compliment, the Company first started with the actual headcount as of 6/30/22 which was 411 employees. The Company then utilized the approved budgeted headcount of 435 employees for fiscal year 2023 (October 2022 – September 2023). Below is a breakdown of the 24 open positions:

- 12 Union Hourly Field Employees
- 11 Non-Union Hourly Call Center Representatives
- 1 Supervisory Engineer

As described in RR-21, the company has developed a methodology to account for the fact that we have historically operated at less than 100% of budgeted headcount. As such, and as detailed in RR-21, the future test year labor compliment was reduced by 1 supervisor & 10 hourly (call center) positions to arrive at a headcount level of 424 employees for the fully projected future test year.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-21:

Please explain how the Company has treated routine or normal position vacancies which occur as a result of terminations or retirements in its budgeted labor projections.

Response:

As part of the Company's annual budget process, each department submits a proposed headcount which incorporates the number of individuals necessary to effectively operate the division. As it is understood that there will be some level of terminations and retirements that occur, the company has developed a labor adjustment which reduces the budgeted labor amount to account for these dynamics. The adjustment considers that staffing levels will not be at 100% as presented in the annual budgets and makes an adjustment on the wage rate assumed for the new hires who are replacing employees who are projected to retire. Details of the adjustment calculation can be found on pg.2 of this response. These adjustment amounts are included in the calculation of the fully projected future test year labor budget.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-22:

Please provide the most recent insurance premiums for each type of insurance coverage (i.e., employee benefit and those purchased by the Company) reflected in the Company's filing. If available, please provide estimated premiums for the subsequent calendar year.

Response:

Group Life Insurance

Term Insurance Rate = \$0.085 / \$1,000

AD&D Insurance Rate = \$0.020 / \$1,000

Health Insurance (Self Insured)

Estimated claims paid per employee per month in the first year rates will be in effect equals \$1,114.46 plus administrative fee per employee per month of \$71.81 to produce a total cost per employee per month of \$1,186.27

Carved Out Pharmacy Benefit

Estimated claims paid per employee per month in the first year rates will be in effect equals \$223.62 plus administrative fee per employee per month of \$1.24 to produce a total cost per employee per month of \$224.86.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-23:

Please provide a copy of the Company's two most recent FERC Form 2.

Response:

National Fuel Gas Distribution Corporation is not required to prepare FERC Form 2.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-24:

Please provide a description of each employee benefit program or plan.

Response:

Information related to the descriptions of the Company's benefit programs are CONFIDENTIAL. The Company is providing CONFIDENTIAL Attachment RR-024 in a separately sealed envelope that is marked "CONFIDENTIAL AND PROPRIETARY". The Company hereby requests that the content of such envelope be placed in the Commission's NON-PUBLIC FOLDERS, and that any employee of the Commission that may have access to such material be directed to maintain its confidentiality. National Fuel will provide copies of such CONFIDENTIAL materials to parties that execute an appropriate Stipulated Protective Agreement or pursuant to a Protective Order issued in this proceeding.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-25:

Please provide a description of the Company's merit and cost of living wage rate increase policies.

Response:

The Company is providing Attachment RR-25 in a separately sealed envelope marked "CONFIDENTIAL AND PROPRIETARY"

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-26:

Please provide the following monthly labor data for the year prior to the HTY, the HTY and the FTY through the most recent date available.

- a. Number of actual employees broken down between type (e.g., salaried, hourly, union, non-union, temporary, etc.);
- b. Regular payroll broken down between expensed, capitalized and other;
- c. Overtime payroll broken down between expensed, capitalized and other;
- d. Temporary payroll broken down between expensed, capitalized and other; and
- e. Other payroll (specify).

Response:

RR - 26 a Response

Employee Count	Prior HTY	HTY (Per Book at 6/30/2022)	HTY (Used 7/1/2022 counts)	FTY
Salaried	107	109	109	110
Hourly Union	197	203	203	209
Hourly Non-Union	96	99	99	105
Temporary	1		4	
Total	401	411	415	424

**RR - 26 b Response
(Includes Affiliate Labor)**

Regular Payroll	Prior HTY (Per Book)	HTY (Per Book)	HTY (Normalized)	FTY
Operating & Maintenance (O&M) Payroll	25,064,664.69	25,778,545.67	28,203,439.34	30,154,227.10
Other Income & Deductions (OID) Payroll	25,664.73	27,636.86	27,636.86	28,394.08
Undistributed (UND) Payroll	500,908.72	626,406.47	626,406.47	638,934.60
Intercompany Expense (ITC) Payroll	2,988,724.77	3,691,755.09	3,879,026.00	4,067,671.08
Constructions & Retirement (CAR) Payroll	3,255,115.20	3,433,858.99	3,572,188.90	3,831,041.25
Total	31,835,078.11	33,558,203.08	36,308,697.57	38,720,268.11

**RR - 26 c Response
 (Includes Affiliate
 Labor)**

Overtime Payroll	Prior HTY (Per Book)	HTY (Per Book)	HTY (Normalized)	FTY
Operating & Maintenance (O&M) Payroll	514,024.14	682,060.62	746,219.57	858,976.00
Other Income & Deductions (OID) Payroll	272.54	200.47	200.47	0.00
Undistributed (UND) Payroll	7,367.76	11,241.50	11,241.50	11,466.33
Intercompany Expense (ITC) Payroll	110,586.08	158,248.33	166,275.76	147,532.11
Constructions & Retirement (CAR) Payroll	154,190.40	155,664.98	161,935.80	149,261.35
Total	786,440.92	1,007,415.90	1,085,873.10	1,167,235.79

RR - 26 d Response – Temporary amounts are not presented as temporary employee counts are minor

RR - 26 e Response – Other payroll amounts are not applicable

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-27:

Please provide a copy of all incentive compensation and/or bonus plans and provide the level of related payments included in cost of service.

Response

The Company is providing Attachments for RR-27 in a separately sealed envelope marked "CONFIDENTIAL AND PROPRIETARY".

For the Company's Annual Cash Bonus Program, please refer to confidential National Fuel Exhibit VLH-1.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-28:

Please provide the percentage wage rate increases granted by the Company by date and employee category for the three most recent calendar years and the current year to date.

Response:

See attached Important Changes pages from the last three annual reports filed with the PAPUC by the Company.

IMPORTANT CHANGES DURING YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "None" states the fact, it may be used in answering any inquiry.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefor, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and references to Commission authorization, if any.
3. Purchase or sale of substantial operating units, such as generating stations, transmission lines or distribution lines, specifying items, parties, effective dates and also reference to Commission authorization, if any.
4. Important leaseholds (other than leaseholds for natural gas lands) acquired, given, assigned, or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
5. Important extensions of system, giving location, new territory covered by distribution systems, and dates of beginning operations. Give, also, the number of new customers of each class, and for each class of customers the estimated annual revenues.
6. Estimated increase or decrease in annual revenues due to important rate changes, and the approximate extent to which such increase or decrease is reflected in revenues for the reporting year.
7. Important wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.
8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
9. Changes in articles of incorporation or amendments to charter: explain the nature and purpose of such changes or amendments.
10. Other important changes not elsewhere provided for.

Inquiries 1 - 5: None

- 6 In compliance with the September 15, 2021 and February 24, 2022 Commission Orders in Docket No. R-2021-3027406, a base rate reduction of \$7.7 million was implemented effective October 1, 2021 in order to stop collecting Other Post-Employment Benefit (OPEB) expenses from customers. In addition, a \$25 million refund in the form of a one-time bill credit was passed back to customers in October 2021 and a \$29 million refund in the form of a 5-year surcredit began on October 1, 2021. Both refunds represent the pass back of an OPEB regulatory liability.
- 7 On January 3, 2021, approximately 96 Pennsylvania Division non-union hourly employees received an average 2.95% wage increase.

On January 1, 2021, approximately 95 Pennsylvania Division supervisory employees received an average 3.22% salary increase.

On April 11, 2021, approximately 5 union employees in Local 2154P I.B.E.W. received an average 2.00% wage increase, and approximately 95 union employees in Local 2154PS I.B.E.W. received an average 2.00% wage increase.

On May 2, 2021, approximately 9 union employees in N.C.F.O./S.E.I.U. Chapter 22 received an average 2.00% wage increase, and approximately 81 union employees in N.C.F.O./S.E.I.U. Chapter 22S received an average 2.00% wage increase.

Inquiries 8 - 10: None

IMPORTANT CHANGES DURING YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "None" states the fact, it may be used in answering any inquiry.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefor, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and references to Commission authorization, if any.
3. Purchase or sale of substantial operating units, such as generating stations, transmission lines or distribution lines, specifying items, parties, effective dates and also reference to Commission authorization, if any.
4. Important leaseholds (other than leaseholds for natural gas lands) acquired, given, assigned, or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
5. Important extensions of system, giving location, new territory covered by distribution systems, and dates of beginning operations. Give, also, the number of new customers of each class, and for each class of customers the estimated annual revenues.
6. Estimated increase or decrease in annual revenues due to important rate changes, and the approximate extent to which such increase or decrease is reflected in revenues for the reporting year.
7. Important wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.
8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
9. Changes in articles of incorporation or amendments to charter: explain the nature and purpose of such changes or amendments.
10. Other important changes not elsewhere provided for.

Inquiries 1 - 5: None

- 6 In compliance with the May 17, 2018 Commission Orders in Docket Nos. M-2018-2641242 and R-2018-3000527, Pennsylvania Distribution booked an estimated refund provision of \$3.5 million during Calendar 2020 to implement the effects of the 2017 Tax Cuts & Jobs Act (TCJA). Through a negative surcharge, the Company refunded \$5.2 million to customers during the calendar year.
- 7 On December 28, 2019 approximately 95 Pennsylvania Division non-union hourly employees received an average 2.75% wage increase.

On January 1, 2020, approximately 89 Pennsylvania Division supervisory employees received an average 3.24% salary increase.

On April 12, 2020, approximately 4 union employees in Local 2154P I.B.E.W. received an average 2.00% wage increase and approximately 88 union employees in Local 2154PS I.B.E.W. received an average 2.41% wage increase.

On May 3, 2020, approximately 11 union employees in N.C.F.O/S.E.I.U Chapter 22 received an average 2.00% wage increase and approximately 80 union employees in N.C.F.O/S.E.I.U Chapter 22S received an average 2.65% wage increase.

Inquiries 8 - 10: None

IMPORTANT CHANGES DURING YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "None" states the fact, it may be used in answering any inquiry.

1. Changes in, and additions to franchise rights; describing (a) the actual consideration given therefor, and (b) from whom acquired. If acquired without the payment of any consideration, state that fact.
2. Acquisition of other companies, reorganization, merger or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and references to Commission authorization, if any.
3. Purchase or sale of substantial operating units, such as generating stations, transmission lines or distribution lines, specifying items, parties, effective dates and also reference to Commission authorization, if any.
4. Important leaseholds (other than leaseholds for natural gas lands) acquired, given, assigned, or surrendered, giving effective dates, lengths of terms, names of parties, rents, Commission authorization, if any, and other conditions.
5. Important extensions of system, giving location, new territory covered by distribution systems, and dates of beginning operations. Give, also, the number of new customers of each class, and for each class of customers the estimated annual revenues.
6. Estimated increase or decrease in annual revenues due to important rate changes, and the approximate extent to which such increase or decrease is reflected in revenues for the reporting year.
7. Important wage scale changes, showing dates of changes, effect on operating expenses for the year, and estimated annual effect of such wage scale changes on operating expenses.
8. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue, and giving Commission authorization, if any.
9. Changes in articles of incorporation or amendments to charter: explain the nature and purpose of such changes or amendments.
10. Other important changes not elsewhere provided for.

Inquiries 1 - 5: None

- 6 In compliance with the May 17, 2018 Commission Orders in Docket Nos. M-2018-2641242 and R-2018-3000527, Pennsylvania Distribution booked an estimated refund provision of \$6.5 million during Calendar 2019 to implement the effects of the 2017 Tax Cuts & Jobs Act (TCJA). Through a negative surcharge, the Company refunded \$5.9 million to customers during the calendar year.
- 7 On December 29, 2018, approximately 100 Pennsylvania Division non-union hourly employees received an average 2.90% wage increase.

On January 1, 2019, approximately 89 Pennsylvania Division supervisory employees received an average 3.36% salary increase.

On April 14, 2019, approximately 6 union employees in Local 2154P I.B.E.W. received an average 2.00% wage increase and approximately 79 union employees in Local 2154PS I.B.E.W. received an average 2.38% wage increase.

On April 28, 2019, approximately 14 union employees in N.C.F.O./S.E.I.U Chapter 22 received an average 2.00% wage increase and approximately 67 union employees in N.C.F.O./S.E.I.U Chapter 22S received an average 2.50% wage increase.

Inquiries 8 - 10: None

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-29:

Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold for the lesser of the last three years or since the Company's last rate case or anticipated during the FTY. Explain how such amounts have been treated for ratemaking purposes.

Response:

The company has not sold any major property in the last 3 years.

The normal process for handling gains or losses on the sale of utility property is to credit Gas Plant in Service (Account 101) and debit the Reserve (Account 108) plus the cost of the removal, salvage value, and any proceeds. The gain or loss is then included in the annual depreciation calculation.

Over the past three years, proceeds on sales of vehicles averaged \$200,000 each year. For ratemaking purposes, these proceeds are treated as net salvage.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-30:

Please provide the level of each of the following which is included in the Company's cost of service by separate type and/or payee, which are incurred directly by the Company or are allocated or billed to the Company by affiliates or its parent company.

- a. Fines and penalties;
- b. Contributions and donations;
- c. Membership dues;
- d. Lobbying expense;
- e. Employee activity costs (e.g., picnics, parties, awards);
- f. Investor relations expenses

Response:

- a. No amounts for fines and penalties are included in the Company's cost of service.
- b. No amounts for contributions and donations are included in the Company's cost of service.
- c. Please refer to Exhibit 53.53.III.A.27 for a detailed listing of the Company's membership dues paid for the twelve months ended June 30, 2022
- d. No amounts for lobbying expense are included in the Company's cost of service.

- e. National Fuel Gas Distribution Corporation
Pennsylvania Division
Summary of Employee Activity Costs
For the Twelve Months Ended June 30, 2022

Service Awards:

Target Corporation	<u>\$5,525</u>
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Wellness Programs:

Tops Markets LLC	<u>1,130</u>
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Total Employee Activity Costs	<u><u>\$6,655</u></u>
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f. National Fuel Gas Distribution Corporation
Pennsylvania Division
Summary of Investor Relations Expense
For the Twelve Months Ended June 30, 2022

Investor Relations costs are allocated to the Pennsylvania Division of National Fuel Gas Distribution Corporation.

Consulting Services	\$26,874
IR Channel (Web Hosting)	13,836
Meeting Expenses	8,793
Conference Calls & Webcasts	8,594
Transcript Services	2,518
Website Maintenance	983
Press Release & Quarterly Financial Reports Printing and Postage	420
	<hr/>
Total Investor Relations Expenses	<u><u>\$62,018</u></u>

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-31:

Please provide a description and the purpose for membership for each organization listed in the previous response.

Response:

Industry Organizations:

Through membership in various industry organizations, National Fuel Gas is part of a network of industry professionals whose purpose is to share information regarding all aspects of the industry, provide educational services, provide joint research and development opportunities, and develop strategies to encourage growth of the industry as a whole.

American Gas Association \$136,872.00

National industry association with the purpose stated above.

Energy Association of Pennsylvania 46,968.04

State industry association with the purpose stated above.

North American Energy Standards Board 4,000.00

Serves as an industry forum for the development and promotion for standards promoting a seamless marketplace for wholesale and retail natural gas and electricity in North America.

Coalition for Renewable Natural Gas 2,700.00

Provides public policy advocacy and education for the renewable gas industry in North America.

Edison Electric Institute 1,690.15

National industry association with the purpose stated above.

Pennsylvania Independent Oil & Gas Association 665.00

Member-driven association that monitors issues concerning the oil and natural gas industry.

Independent Oil & Gas Association of New York 577.50

Member-driven association that monitors issues concerning the oil and natural gas industry.

Civic and Community Organizations:

As a member of the communities in which we provide service, National Fuel participates in various Civic and Community organizations to help with the economic development of those communities.

Erie Regional Chamber & Growth Partnership 13,750.00
Synchronizes the region's top business leadership with political and economic development leadership in the creation and implementation of a targeted and progressive economic development agenda.

Pennsylvania Chamber of Business & Industry 5,643.50
Membership organization of business in Pennsylvania that promotes a healthy business climate and improves the competitiveness of the state's business.

Pennsylvania Northwest Development Corp. 2,812.50
Organization providing economic development function in cooperation with existing development groups and local governments throughout Mercer County, Pennsylvania.

Chambers of Commerce (various locations) 2,550.00
Local civic organizations dedicated to promoting and improving the business climate in their localities.

Hershey Country Club 1,877.00
Country club located in Hershey, PA.

Common Ground Alliance 1,250.00
Dedicated to preventing damage to underground utility infrastructure and protecting those who live and work near these assets through the shared responsibility of its stakeholders.

Erie Club 1,055.00
Social club located in Erie, PA.

Rotary Club of Erie 700.00
Community service organization services the Erie, PA area.

Apartment Association of Northwestern PA 650.00
Association in Northwestern Pennsylvania that promotes residential rental industry in the area.

Erie Philharmonic 550.00
Professional orchestra located in Erie, PA

Pittsburgh Region Clean Cities 500.00
Advances the energy, economic, and environmental security of the United States by supporting local actions to reduce petroleum use in transportation.

Trade, Technical, and Professional Organizations

National Fuel Gas participates in trade, technical, or professional organizations through company memberships or by supporting employees who belong to these organizations.

American Institute of Chemical Engineers 1,875.00

Professional organization for chemical engineers providing information and discussion on chemical engineering processes and methods.

Manufacturer & Business Association 612.75

Assists members by providing information and services towards pursuing business and community interests.

Mercer County Builders Association 599.88

Offers tips and resources to assists members in their selections of builders, remodelers, or building products and services providers.

Institute of Internal Auditors 582.69

Advocates, provides educational conferences, and develops standards, guidance, and certifications for the internal audit profession.

Erie County Bar Association 540.00

Professional legal organization.

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-32:

Please provide the level of payments made to industry organizations included in cost of service along with a description of each payee organization or project.

Response:

The following payments, exclusive of membership dues, were made to industry organizations and are included in the cost of service:

Energy Association of Pennsylvania

Marketing Expenses	\$488.00
Registration Fees - Transportation and Distribution Seminar	<u>650.00</u>
	<u><u>\$1,138.00</u></u>

Prepared by or under the supervision of: Karen L. Metzger

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement Question No. RR-33:

Please provide the following information related to the Company's membership in AGA:

- a. Cost included in requested cost of service.
- b. Cost excluded from requested cost of service.
- c. Copy of the most recent audit report of AGA expenditures prepared by NARUC.
- d. Most recent correspondence received from AGA which addresses the percentage of dues related to lobbying or other separate activities.
- e. Policy statement, objective, purpose, etc. of AGA.

Response:

- a. \$130,838 were included in the Company's requested cost of service.
- b. \$6,034 were excluded from the Company's requested cost of service.
- c. Refer to Attachment A - SDR-RR-33.
- d. Refer to Attachment B - SDR-RR-33, section marked "Important IRS Required Notice," regarding portions of dues allocable to lobbying.
- e. Refer to Attachment C - SDR-RR-33.

Prepared by or under the supervision of: Karen L. Metzger

AMERICAN GAS ASSOCIATION
 2021-2022 BUDGET

All Programs	\$ 2021 Allocation	% 2021 Allocation	\$ 2022 Allocation	% 2022 Allocation
Communications	\$ 3,409,000	9%	\$ 3,234,000	8%
Energy Markets, Analysis, and Standards	4,840,000	12%	4,403,000	11%
General and Administrative	8,466,000	21%	9,963,000	24%
General Counsel and Regulatory Affairs	3,180,000	8%	3,637,000	9%
Government Affairs, Public Policy & Advocacy	5,428,000	14%	5,991,000	15%
Industry Finance & Administrative Programs	1,430,000	4%	1,540,000	4%
Membership and Strategic Development	4,222,000	11%	4,323,000	10%
Operations and Engineering	8,516,000	21%	7,586,000	19%
Expense Budget	\$ 39,491,000	100%	\$ 40,677,000	100%

Notes

AGA estimates that lobbying related expenses, as defined under IRC Section 162, will account for 3.8% of member dues in 2021 and 5.1% of member dues in 2022.



Post Office Box 79226
 Baltimore, Maryland 21279-0226
 Telephone (202) 824-7256
 Fax (202) 824-7256
 Email to: dues@aga.org

2022 MEMBERSHIP DUES NOTICE

National Fuel Gas Distribution Corporation

2022 DUES

Year ending December 31, 2022

AGA dues rules are attached. Dues are based upon the average of the following operating income (\$000):

2018 74,856 2019 81,524 2020 72,952 Average 76,444

YOUR 2021 DUES WERE \$ 373,831

YOUR 2022 DUES ARE \$ 369,246

2022 Payment Schedule

Full amount enclosed Semi-annually (Jan.1, July 1) Quarterly (Jan.1, Apr.1, July 1, Oct.1) Other (Please check box)

Please email this completed membership dues notice to Joe Pierce at dues@aga.org. An official AGA invoice will follow based on the payment schedule selected. Payments may be paid electronically using the instructions below or via check mailed to the P.O Box above.

Invoice to:

Phone:

Email:

Approved:

Title:

Date:

Send payments electronically by ACH to:

Account Holder: American Gas Association
 Bank: Truist Bank
 Address: One Park Place, Atlanta, GA 30303
 ABA Number: 021052053
 Account Number: 11521323
 Reference: **390094 2022 Membership**

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2022 dues -- the portion that is allocable to lobbying is 5.1%.

**AMERICAN GAS ASSOCIATION
2022 DUES RULES**

U.S. Energy Utilities

1. AGA Dues for U.S. Energy Utility members are based on the average of 2018, 2019 and 2020 gas operating income* and the following income blocks and rates:

Block 1	First	\$ 10,000,000	1.0468%
Block 2	Next	\$ 7,500,000	.6710%
Block 3	Next	\$ 20,000,000	.4481%
Block 4	Next	\$ 40,000,000	.3200%
Block 5	Next	\$ 80,000,000	.2550%
Block 6	Over	\$ 157,500,000	.1500%

In applying the above formula, the maximum annual increase for any company equals 3.80%, and the maximum decrease equals 3.80%.

2. For companies that merge or are acquired whose dues would have decreased, the dues of the resulting company will equal the combined dues of the merging companies immediately prior to the merger for 4 years with no dues increases for increased operating income. After 4 years, the company's dues will be assessed via the formula structure, and any reduction in dues will be phased-in over a 4-year period or until the phased-in amount equals the formula dues, whichever comes first.
3. If necessary, the Board may approve the redistribution of any remaining AGA budget deficit to the members based on each company's share of total dues revenue.
4. For distribution companies with less than 75,000 meters, the maximum distribution company dues are equal to \$0.90/meter**. When dues are capped at \$0.90/meter, the maximum annual increase/decrease provision does not apply.
5. No company, whose consolidated or subsidiary meets the eligibility standards of a U.S. Energy Utility company, will be allowed to join a different AGA membership class. All regulated U.S. gas distribution subsidiaries of a parent organization must be included in the dues calculations.
6. Minimum Gas Company 2022 dues are \$2,135.

*Gas operating income is defined as Line 11, Schedule II of the Uniform Statistical Report.

**Meters are defined as Line 17 (total), Schedule XX of the Uniform Statistical Report.

Please contact Terri Oliva, Chief Financial Officer at (202) 824-7092 regarding any questions about the invoice or rules.



Vision, Mission and Values

Vision

Provide America with essential life-sustaining energy

Mission

Develop and advocate for informed, innovative, and durable policy that fulfills our nation's energy needs, environmental aspirations and economic potential. Provide state-of-the art solutions for AGA members to safely and securely deliver reliable and affordable natural gas and advanced fuels to homes and businesses across the nation.

Values

Safety

Fully commit to advancing initiatives that continuously improve the safety of our industry, our systems, our customers and our employees.

Innovation

Imagine and invest in the potential energy and environmental solutions for the future.

Integrity

Embrace and embody the highest levels of ethics, accountability, and civility while vigorously representing the interests of our industry.

Trust

Be the credible source that provides fact-based analysis and recommendations on behalf of the gas utilities industry.

Inclusion

Provide an open and welcoming environment for our members and employees to encourage deliberate debate of opinions. Strive for a workforce that represents the diversity of our members and our country.

Compassion

Demonstrate a commitment to serve our communities.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-34:

Please provide a copy of the most recent FERC audit findings, the Company's response and final disposition of audit exceptions.

Response:

There are no standard FERC audit procedures for Local Distribution Companies.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-35:

Please provide the annual level of forfeited discounts or late payment charges for the preceding three calendar years. Identify the level of sales revenue with which these are associated.

Response:

FERC Account 487

GL Account	2019	2020	2021
487000 – Customer Forfeited Discounts	1,098,532	1,381,738	880,770

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-36:

If not reflected in the lead-lag study, please provide a listing of the various types of employee withholdings, garnishments and other employee funds held by the Company for remittance at a later date.

Response:

Union Dues
Medical, Dental, and Vision
Political Action Committee
Deferred Earnings -401K
Flexible Spending Account – Medical, Dependent Care
Employee Spending account- Parking
Contributory Insurance
Dependent Insurance
Long Term Disability Insurance
Charitable Giving
Garnishments
401K Loan Payments
Other occasional wages attachments (Federal, State, Local tax liens)

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-37:

Please provide all detailed workpapers supporting the adjustments to rate base and operating income.

Response:

Please refer to National Fuel's Exhibit A (Historic), Exhibit A (Future), and Exhibit A (Fully Projected), schedules A, C and D.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-38:

Please provide a copy of the Company's most recent SFAS 106 plan actuarial study.

Response:

The Company is providing Attachments for RR-38 in a separately sealed envelope marked "CONFIDENTIAL AND PROPRIETARY".

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-39:

Please reconcile the historical and future test year SFAS No. 106 expense levels with the amount identified in the actuarial report.

Response:

Refer to Page 75 of the response to SDR-RR-38. Appendix A NPPBC [Net Periodic Postretirement Benefit Cost] for fiscal year ended September 30, 2021 shows SFAS 106 income of (\$4,120,288). The Company is not requesting recovery for OPEBs (SFAS No. 106). This is consistent with the Company's filing in Docket Nos. R-2021 3027406 and C-2021 3028654, which reduced base rates.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-40:

Please identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.

Response:

In conjunction with the Company's filing in Docket Nos R-2021-3027406 and C-2021-3028654, the Company recognized zero recovery of OPEB costs, and, as a result, ceased any funding. The last time the Company funded OPEBs (which was within the historic test year) was when it funded \$747,758 to its grantor trust on August 13, 2021, which was prior to the filing. Per the aforementioned filing, the Company will be passing back \$54 million in grantor trust assets over a five-year period starting in 2021. The Company is not requesting any OPEB cost recovery in these proceedings.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-41:

Please explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of the costs which are eligible for tax preferred funding.

Response:

The Company historically contributed to Voluntary Employees' Beneficiary Association ("VEBA") trusts (a collectively bargained trust and a non-collectively bargained trust) and a 401(h) account, which part of the Company's Master Retirement Trust, to pay for other post-employment benefits (OPEBs). Funding to the collectively bargained VEBA trust and the 401(h) was eligible for a full tax deduction (i.e., tax preferred funding). Funding to the non-collectively bargained VEBA trust was eligible for a tax deduction subject IRS rules and limitations. Also, the Company previously contributed towards a grantor trust, which is not tax preferred funding (i.e., the Company did not receive a tax deduction for funding). However, it should be noted that the Company is not seeking recovery of SFAS No. 106 costs nor is it planning on additional funding in this rate case due to OPEBs being more than fully funded.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-42:

Is the Company studying and/or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons? If yes, please provide such study and/or explain the anticipated change.

Response:

While the Company is always evaluating its benefit offerings, there are no changes that would result in any additional SFAS 106 costs for which the Company is seeking rate recovery in this rate case. The Company is seeking no recovery of SFAS No. 106 costs in this rate case.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-43:

Please state whether the Company has included expenses related to SFAS No. 112 in its test year claim. If so, please provide complete details and include a copy of the actuarial study.

Response:

The Company has not included expenses related to SFAS No. 112 in the test year claim.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-44:

Please provide all documentation supporting the uncollectible accrual rate reflected in the Company's filing.

Response:

Please refer to the O&M adjustment schedules in Exhibit A, Schedule D-7 for the future test year and fully projected future test year which contain the documentation for the accrual rate.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-45:

Please provide all workpapers and documentation supporting the Company's claimed balance of gas stored underground – current. Include support for the monthly injections and withdrawals and the gas cost rate.

Response:

See pages 2 through 63 for supporting documentation.

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 8,255,119	1.0499	A \$8,667,006.67	19,492,612	\$1.1986	\$23,362,928.92
Pennsylvania	A 3,470,665	(3.2635)	A (\$11,326,499.90)	8,004,112	\$1.2349	\$9,884,591.92
	A 11,725,784	(0.2268)	A (\$2,659,493.23)	27,496,724	1.2091	\$33,247,520.84
Input - New York	2,910,885	B 2.4255	7,060,351.57	8,145,307	C 2.0585	16,767,293.08
- Pennsylvania	1,259,575	4.6788	5,893,299.51	3,826,437	C 4.6788	17,903,133.44
Output - New York	2,481	B 2.4255	6,017.66	16,474,396	C 1.4816	24,408,881.42
- Pennsylvania	11,190	4.6788	52,355.77	7,111,499	C 4.6788	33,273,281.52
Net - New York	2,908,404	2.4255	\$ 7,054,333.91	(8,329,089)	0.9175	\$ (7,641,588.34)
Net - Pennsylvania	1,248,385	4.6788	\$ 5,840,943.74	(3,285,062)	4.6788	\$ (15,370,148.08)
	4,156,789	3.1022	\$ 12,895,277.65	(11,614,151)	1.9814	\$ (23,011,736.42)
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 11,163,523	\$1.4083	\$15,721,340.58	11,163,523	\$1.4083	\$15,721,340.58
Pennsylvania	4,719,050	(\$1.1624)	(\$5,485,556.16)	4,719,050	(\$1.1624)	(\$5,485,556.16)
TOTAL	D 15,882,573	\$0.6445	\$10,235,784.42	15,882,573	\$0.6445	\$10,235,784.42
* Rate per Valuation Department	11,163,523	0	0			OK
	4,719,050	0	0			OK
Gas Stored Underground Current						
New York	11,163,523	\$ 1.4083	15,721,340.58			
Pennsylvania	4,719,050	(\$1.1624)	(\$5,485,556.16)			
	15,882,573	\$0.6445	\$10,235,784.42			

Balance Sheet Presentation

Gas Stored Underground Current (LIFO)

New York	11,163,523	\$1.4083	\$15,721,340.58
Pennsylvania	4,719,050	(\$1.1624)	(\$5,485,556.16)

Add: Reserve For Gas Replacement

New York		(6,970,046.88)	(Positive amount recorded to Account 253551 - Negative amount recorded to 591800)
Pennsylvania		9,184,907.36	(Positive amount recorded to Account 253552 - Negative amount recorded to 591800)
		2,214,860.48	

Gas Stored Underground Current 15,882,573 \$0.7839 \$12,450,644.90 Agrees to B/S a/c # 164100

New York	11,163,523	\$0.7839	8,751,293.70	-	OK
Pennsylvania	4,719,050	\$0.7839	3,699,351.20	-	OK
	15,882,573	\$0.7839	\$12,450,644.90		

Purchased Gas Sold

	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Injections						
New York	2,910,885		7,060,351.57	8,145,307		16,767,293.08
Pennsylvania	1,259,575		5,893,299.51	3,826,437		17,903,133.44
	4,170,460		12,953,651.08	11,971,744		34,670,426.52

Withdrawals

New York	2,481		6,017.66	16,474,396		24,408,881.42
Pennsylvania	11,190		52,355.77	7,111,499		33,273,281.52
	13,671		58,373.43	23,585,895		57,682,162.94

UPDATE LINKS		Note: Links needed beginning 11/30/xx	
	A 5,234,422		A 9,706,942
	2,566,862		12,009,834
	16,471,915		24,402,864
	7,100,309		33,220,926
NY	(11,237,493)		(14,695,922.25)
PA	(4,533,447)		(21,211,091.82)

Note: Links needed beginning 11/30/xx
Do not use links for first fiscal month!!!

UPDATE FIRST MONTH OF FISCAL YEAR

Gas Stored Underground YTD (9/30/2020)			
New York	19,492,612	\$	1.198553 \$23,362,928.92
Pennsylvania	8,004,112	\$	1.234939 9,884,591.92
	27,496,724	\$	1.209145 \$33,247,520.84

UPDATE LINKS		Note: Links needed beginning 11/30!	
	A 5,234,422		A 9,706,941.51
	2,566,862		12,009,833.93
	7,801,284		21,716,775.44
	16,471,915		24,402,863.76
	7,100,309		33,220,925.75
	23,572,224		57,623,789.51

Note: Links needed beginning 11/30!
Do not use links for first fiscal month!!!

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

Layer Year	MCF 9/30/20		Layer Rate		Amount 9/30/20		CURRENT MONTH			
	NY	PA	NY	PA	NY	PA	MCF NY	PA	Amount at Layer Rates NY	PA
	2021									
2020	868,395	634,635	1.4783043	3.724299996	\$ 1,283,752.06	\$ 2,363,571.13	0	0	0.00	0.00
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	0	0	0.00	0.00
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	0	0	0.00	0.00
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	0	0.00	0.00
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	0	0.00	0.00
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	0	0.00	0.00
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	0	0	0.00	0.00
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	0	0	0.00	0.00
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	0	0	0.00	0.00
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	11,163,523	4,719,050	8,751,293.70	3,699,351
	19,492,612	8,004,112	\$ 1.19855	\$ 1.23494	23,362,928.93	9,884,591.92	11,163,523	4,719,050	\$ 8,751,293.70	\$ 3,699,351.20
							Per W/S B	Per W/S B	Per W/S B	Per W/S B

Computation of Reserve for Gas Replacement

0.783918612

	NY	PA	TOTAL	
Inventory at FIFO Basis	15,721,340.58	(5,485,556.16)	10,235,784.42	per W/S B
Inventory at Layer Rates	8,751,293.70	3,699,351.20	12,450,644.90	
Required Reserve Jun 30, 2021	\$0.00	\$9,184,907.36	\$2,214,860.48	
Required Reserve as of Jun 30, 2021	\$0.00	\$9,184,907.36	\$9,184,907.36	
Required Reserve as of May 31, 2021	\$0.00	\$14,047,218.87	\$14,047,218.87	UPDATE LINK
Adjustment for Current Month	\$0.00	(\$4,862,311.51)	(\$4,862,311.51)	

Accounting Entry:

1774-164101	Gas Storage	\$0.00
4776-164102	Gas Storage	(4,862,311.51)
1774-253551	Reserve for Gas Replacement	0.00
4776-253552	Reserve for Gas Replacement	4,862,311.51

Calculation of FYTD RATE to
Produce the Monthly Storage
Journal Entry for NFGDC-NY

NY Rate - June 2021

SAP 7/12/2021

		COMMODITY					
	MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD	
October-20	INJ	1,518,681	2,021,668	\$ 1.33120	1,518,681	2,021,668	\$ 1.33120
	W/D	(26,636)	(35,458)	\$ 1.33120	(26,636)	(35,458)	\$ 1.33120
	NET	1,492,045	1,986,210	\$ 1.33120	1,492,045	1,986,210	\$ 1.33120
November-20	INJ	66,783	97,649	\$ 1.46219	1,585,464	2,119,317	\$ 1.33672
	W/D	(1,531,000)	(2,238,610)	\$ 1.46219	(1,557,636)	(2,274,068)	\$ 1.45995
	NET	(1,464,217)	(2,140,960)	\$ 1.46219	27,828	(154,750)	\$ (5.56095)
December-20	INJ	25,015	36,577	\$ 1.46219	1,610,479	2,155,894	\$ 1.33867
	W/D	(3,148,796)	(4,604,131)	\$ 1.46219	(4,706,432)	(6,878,199)	\$ 1.46145
	NET	(3,123,781)	(4,567,555)	\$ 1.46219	(3,095,953)	(4,722,305)	\$ 1.52532
January-21	INJ	80,530	117,750	\$ 1.46219	1,691,009	2,273,644	\$ 1.34455
	W/D	(3,571,100)	(5,221,619)	\$ 1.46219	(8,277,532)	(12,099,816)	\$ 1.46177
	NET	(3,490,570)	(5,103,869)	\$ 1.46219	(6,586,523)	(9,826,174)	\$ 1.49186
February-21	INJ	(734)	(1,073)	\$ 1.46219	1,690,275	2,272,571	\$ 1.34450
	W/D	(4,423,459)	(6,467,928)	\$ 1.46219	(12,700,991)	(18,567,746)	\$ 1.46191
	NET	(4,424,193)	(6,469,001)	\$ 1.46219	(11,010,716)	(16,295,176)	\$ 1.47994
March-21	INJ	170,269	248,965	\$ 1.46219	1,860,544	2,521,536	\$ 1.35527
	W/D	(3,289,106)	(4,809,291)	\$ 1.46219	(15,990,097)	(23,377,037)	\$ 1.46197
	NET	(3,118,837)	(4,560,326)	\$ 1.46219	(14,129,553)	(20,855,501)	\$ 1.47602
April-21	INJ	954,714	2,032,586	\$ 2.12900	2,815,258	4,554,122	\$ 1.61766
	W/D	(445,917)	(949,357)	\$ 2.12900	(16,436,014)	(24,326,395)	\$ 1.48007
	NET	508,797	1,083,229	\$ 2.12900	(13,620,756)	(19,772,272)	\$ 1.45163
May-21	INJ	2,419,164	5,152,819	\$ 2.13000	5,234,422	9,706,942	\$ 1.85444
	W/D	(35,901)	(76,469)	\$ 2.13000	(16,471,915)	(24,402,864)	\$ 1.48148
	NET	2,383,263	5,076,350	\$ 2.13000	(11,237,493)	(14,695,922)	\$ 1.30776
June-21	INJ	2,910,885	7,060,352	\$ 2.42550	8,145,307	16,767,293	\$ 2.05852
	W/D	(2,4811)	(6,018)	\$ 2.42550	(16,474,396)	(24,408,881)	\$ 1.48163
	NET	2,908,404	7,054,334	\$ 2.42550	(8,329,089)	(7,641,588)	\$ 0.91746
July-21	INJ	-	-	\$ -	8,145,307	16,767,293	\$ 2.0585
	W/D	-	-	\$ -	(16,474,396)	(24,408,881)	\$ 1.4816
	NET	-	-	#DIV/0!	(8,329,089)	(7,641,588)	\$ 0.91746
August-21	INJ	-	-	\$ -	8,145,307	16,767,293	\$ 2.0585
	W/D	-	-	\$ -	(16,474,396)	(24,408,881)	\$ 1.4816
	NET	-	-	#DIV/0!	(8,329,089)	(7,641,588)	\$ 0.91746
September-21	INJ	-	-	\$ -	8,145,307	5,434,562.02	\$ 0.6672
	W/D	-	-	\$ -	(16,474,396)	(24,408,881)	\$ 1.4816
	NET	-	-	#DIV/0!	(8,329,089)	(18,974,319.40)	\$ 2.27808

\$7,060,352
/ 2,910,885 MCF
\$2.42550/mcf - NY rate

To: S. Payne

From: D. Koch

Date: May 7, 2021

Re:

The storage rates in effect for the 3rd Quarter of FY21 are derived as follows:

	(\$/Mcf)
	(a)
Demand	\$2.1321
Commodity	<u>\$2.5467</u>
Total	<u><u>\$4.6788</u></u>

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 6 months actuals and 6 months of projected values.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
J. Tracy

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2021

	Actual Oct - 20*	Actual Nov - 20*	Actual Dec - 20*	Actual Jan - 21*	Actual Feb - 21*	Actual Mar - 21*	Projected Apr-21	Projected May-21	Projected Jun-21	Projected Jul-21	Projected Aug-21	Projected Sep-21	Total
Demand													
Upstream Purchased Gas Cost	\$2,198,886	\$2,188,475	\$2,234,930	\$2,212,005	\$2,320,082	\$2,323,441	\$2,300,428	\$2,294,433	\$2,294,433	\$2,294,433	\$2,294,433	\$2,294,433	\$27,711,803
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$950,174	\$1,014,577	\$1,014,831	\$1,017,072	\$1,080,078	\$1,080,640	\$1,254,964	\$1,255,553	\$1,255,553	\$1,255,553	\$1,255,553	\$1,255,553	\$13,690,100
Total Demand Cost	\$3,149,060	\$3,203,052	\$3,249,761	\$3,229,076	\$3,400,161	\$3,404,081	\$3,555,392	\$3,549,986	\$3,549,986	\$3,549,986	\$3,549,986	\$3,549,986	\$40,940,513
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,149,060	\$3,203,052	\$3,249,761	\$3,229,076	\$3,400,161	\$3,404,081	\$3,555,392	\$3,549,986	\$3,549,986	\$3,549,986	\$3,549,986	\$3,549,986	\$40,940,513
Total Receipt Volume (Mcf)	1,986,406	1,314,080	1,849,792	1,781,096	1,877,210	1,367,166	1,938,775	1,784,429	1,475,277	1,418,343	1,378,630	1,440,322	19,611,526
Less: Total Shrinkage (Mcf)	35,702	23,411	38,690	45,994	43,883	32,944	38,258	35,496	29,711	28,746	28,012	29,067	409,914
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered V 6 months of projected values.	1,950,703	1,290,669	1,811,102	1,735,102	1,833,327	1,334,222	1,900,517	1,748,933	1,445,566	1,389,597	1,350,618	1,411,256	19,201,611
Unit Storage Demand Gas Cost (\$/Mcf)													\$2.1321
Commodity													
Upstream Purchased Gas Cost	\$2,818,529	\$2,642,751	\$4,536,388	\$4,649,476	\$6,397,327	\$3,677,841	\$4,653,118	\$4,369,527	\$3,589,388	\$3,563,696	\$3,358,125	\$3,242,026	\$47,498,193
Appalachian Gas Cost	\$233,438	\$94,615	\$22,808	\$14,323	\$15,145	\$16,396	\$15,858	\$16,828	\$16,837	\$18,023	\$18,186	\$17,476	\$499,933
Local Production Gas Cost	\$14,872	\$14,987	\$39,993	\$24,574	\$26,323	\$28,450	\$27,516	\$29,280	\$29,367	\$31,514	\$31,819	\$30,563	\$329,258
Storage Rental & Transp. Cost	\$30,182	\$21,986	\$71,996	\$9,400	\$144,452	\$50,753	\$16,622	\$45,319	\$45,452	\$45,319	\$45,303	\$45,468	\$572,251
Total Commodity Cost	\$3,097,021	\$2,774,338	\$4,671,185	\$4,697,773	\$6,583,248	\$3,773,439	\$4,713,114	\$4,460,954	\$3,681,044	\$3,658,552	\$3,453,433	\$3,335,533	\$48,899,635
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$3,097,021	\$2,774,338	\$4,671,185	\$4,697,773	\$6,583,248	\$3,773,439	\$4,713,114	\$4,460,954	\$3,681,044	\$3,658,552	\$3,453,433	\$3,335,533	\$48,899,635
Total Receipt Volume (Mcf)	1,986,406	1,314,080	1,849,792	1,781,096	1,877,210	1,367,166	1,938,775	1,784,429	1,475,277	1,418,343	1,378,630	1,440,322	19,611,526
Less: Total Shrinkage (Mcf)	35,702	23,411	38,690	45,994	43,883	32,944	38,258	35,496	29,711	28,746	28,012	29,067	409,914
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	1,950,703	1,290,669	1,811,102	1,735,102	1,833,327	1,334,222	1,900,517	1,748,933	1,445,566	1,389,597	1,350,618	1,411,256	19,201,611
Unit Storage Commodity Gas Cost (\$/Mcf)													\$2.5467

Notes:
1. Based on the PGC 2020 May Quarterly Filing
2. Using 1.052 Mcf/Dth conversion factor

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 11,163,523	1.4083	A \$15,721,340.58	19,492,612	\$ 1.1986	\$23,362,928.92
Pennsylvania	4,719,050	(1.1624)	(\$5,485,556.16)	8,004,112	\$ 1.2349	\$9,884,591.92
	15,882,573	0.6445	\$10,235,784.42	27,496,724	1.2091	\$33,247,520.84
Input - New York	2,837,393	B 2.9747	8,440,392.96	10,982,700	C 2.2952	25,207,686.04
- Pennsylvania	1,236,723	4.7210	5,838,530.12	5,063,160	C 4.6891	23,741,663.56
Output - New York	4,190	B 2.9747	12,463.99	16,478,586	C 1.4820	24,421,345.41
- Pennsylvania	3,870	23.6163	91,395.26	7,115,369	C 4.6891	33,364,676.78
Net - New York	2,833,203	2.9747	\$ 8,427,928.97	(5,495,886)	(0.1431)	\$ 786,340.63
Net - Pennsylvania	1,232,853	4.6617	\$ 5,747,134.86	(2,052,209)	4.6891	\$ (9,623,013.22)
	4,066,056	3.4862	\$ 14,175,063.83	(7,548,095)	1.1707	\$ (8,836,672.59)
Loss	0	0.0000	0.00	0	0.0000	0.00

Balance End of Period to W/S C						
New York	D 13,996,726	\$ 1.7254	\$24,149,269.55	13,996,726	\$ 1.7254	\$24,149,269.55
Pennsylvania	5,951,903	\$ 0.0439	\$261,578.70	5,951,903	\$ 0.0439	\$261,578.70
TOTAL	19,948,629	\$ 1.2237	\$24,410,848.25	19,948,629	\$ 1.2237	\$24,410,848.25

* Rate per Valuation Department	13,996,726	0	0	-	OK
	5,951,903	0	0	-	OK

Gas Stored Underground Current					
New York	13,996,726	\$ 1.7254	24,149,269.55		
Pennsylvania	5,951,903	\$ 0.0439	261,578.70		
	19,948,629	\$ 1.2237	\$24,410,848.25		

Balance Sheet Presentation					
Gas Stored Underground Current (LIFO)					
New York	13,996,726	\$ 1.7254	24,149,269.55		
Pennsylvania	5,951,903	\$ 0.0439	261,578.70		
Add: Reserve For Gas Replacement					
New York			(13,176,975.29)		(Positive amount recorded to Account 253551 - Negative amount recorded to 591800)
Pennsylvania			4,404,228.92		(Positive amount recorded to Account 253552 - Negative amount recorded to 591800)
			(8,772,746.37)		
Gas Stored Underground Current	19,948,629	\$ 0.7839	\$15,638,101.88	Agrees to B/S a/c # 164100	

New York	13,996,726	\$ 0.7839	10,972,294.26	-	OK
Pennsylvania	5,951,903	\$ 0.7839	4,665,807.62	-	OK
	19,948,629	\$ 0.7839	\$15,638,101.88		

Purchased Gas Sold						
	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Injections						
New York	2,837,393		8,440,392.96	10,982,700		25,207,686.04
Pennsylvania	1,236,723		5,838,530.12	5,063,160		23,741,663.56
	4,074,116		14,278,923.08	16,045,860		48,949,349.60
Withdrawals						
New York	4,190		12,463.99	16,478,586		24,421,345.41
Pennsylvania	3,870		91,395.26	7,115,369		33,364,676.78
	8,060		103,859.25	23,593,955		57,786,022.19

UPDATE LINKS			Note: Links needed beginning 11/30/xx
	8,145,307	A 16,767,293	Do not use links for first fiscal month!!!
	3,826,437	17,903,133	
	16,474,396	24,408,881	
	7,111,499	33,273,282	
NY	(8,329,089)	(7,641,588.34)	
PA	(3,286,062)	(15,370,148.08)	

UPDATE FIRST MONTH OF FISCAL YEAR				
Gas Stored Underground YTD (9/30/2020)				
New York	19,492,612	\$ 1.198553	\$23,362,928.92	
Pennsylvania	8,004,112	\$ 1.234939	\$9,884,591.92	
	27,496,724	\$ 1.209145	\$33,247,520.84	

UPDATE LINKS			Note: Links needed beginning 11/30!
Prior Month YTD			Do not use links for first fiscal month!!!
	8,145,307	A 16,767,293.08	
	3,826,437	17,903,133.44	
	11,971,744	34,670,426.52	
	16,474,396	24,408,881.42	
	7,111,499	33,273,281.52	
	23,585,895	57,682,162.94	

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

Layer Year	MCF		Layer Rate		Amount		CURRENT MONTH							
	9/30/20				9/30/20		MCF		Amount at Layer Rates					
	NY	PA	NY	PA	NY	PA	NY	PA	NY	PA				
2021														
2020	868,395	634,635	1.4783043	3.724299996	\$	1,283,752.06	\$	2,363,571.13	0	0	0.00	0.00		
2019	845,192	29,807	2.1754511	4.612700303	\$	1,838,673.90	\$	137,490.76	0	0	0.00	0.00		
2018	455,033	-	2.5472239	0	\$	1,159,070.95	\$	-	0	0	0.00	0.00		
2017	-	-	0.0000000	0	\$	-	\$	-	0	0	0.00	0.00		
2016	-	150,371	0.0000000	3.8719	\$	-	\$	582,221.47	0	0	0.00	0.00		
2015	-	153,235	1.5312976	4.1997	\$	-	\$	643,541.03	0	0	0.00	0.00		
2014	-	122,940	0.0000000	6.006514397	\$	-	\$	738,440.88	0	0	0.00	0.00		
2013	-	-	0.0000000	0	\$	-	\$	-	0	0	0.00	0.00		
2012	-	-	0.0000000	0	\$	-	\$	-	0	0	0.00	0.00		
2011	517,091	-	4.9097543	0	\$	2,538,789.77	\$	-	0	0	0.00	0.00		
2010	500,421	-	5.2178791	0	\$	2,611,136.27	\$	-	0	0	0.00	0.00		
2007	-	-	0.0000000	10.3685000	\$	-	\$	-	0	0	0.00	0.00		
2003	-	-	0.0000000	0.0000000	\$	-	\$	-	0	0	0.00	0.00		
2002	-	-	0.0000000	0.0000000	\$	-	\$	-	0	0	0.00	0.00		
2001	-	-	0.0000000	7.6426779	\$	-	\$	-	0	0	0.00	0.00		
2000	-	-	0.0000000	0.0000000	\$	-	\$	-	0	0	0.00	0.00		
1999	-	-	0.0000000	4.0421350	\$	-	\$	-	0	0	0.00	0.00		
1997	-	-	0.0000000	0.0000000	\$	-	\$	-	0	0	0.00	0.00		
1996	-	-	0.0000000	0.0000000	\$	-	\$	-	0	0	0.00	0.00		
1995	-	-	0.0000000	0.0000000	\$	-	\$	-	0	0	0.00	0.00		
1994	391,383	-	3.7185166	3.7185166	\$	1,455,365.19	\$	-	0	0	0.00	0.00		
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$	12,476,140.78	\$	5,419,326.65	13,996,726	5,951,903	10,972,294.26	4,665,807.62		
	19,492,612	8,004,112	\$	1.19855	\$	1.23494	23,362,928.93	9,884,591.92	13,996,726	5,951,903	\$	10,972,294.26	\$	4,665,807.62
									Per W/S B	Per W/S B		Per W/S B		Per W/S B

Computation of Reserve for Gas Replacement

0.783918612

	NY	PA	TOTAL	
Inventory at FIFO Basis	24,149,269.55	261,578.70	24,410,848.25	per W/S B
Inventory at Layer Rates	10,972,294.26	4,665,807.62	15,638,101.88	
Required Reserve	Jul 31, 2021	\$0.00	\$4,404,228.92	\$0.00
Required Reserve as of	Jul 31, 2021	\$0.00	\$4,404,228.92	\$4,404,228.92
Required Reserve as of	Jun 30, 2021	\$0.00	\$9,184,907.36	\$9,184,907.36
Adjustment for Current Month		\$0.00	(\$4,780,678.44)	(\$4,780,678.44)

UPDATE LINK

Accounting Entry:

1774-164101	Gas Storage	\$0.00
4776-164102	Gas Storage	(4,780,678.44)
1774-253551	Reserve for Gas Replacement	0.00
4776-253552	Reserve for Gas Replacement	4,780,678.44

8/19/2022 9:18 AM

NY Rate - July 2021

Calculation of FYTD RATE to
Produce the Monthly Storage
Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-20	INJ	1,518,681	2,021,668	\$ 1.33120	1,518,681	2,021,668	\$ 1.33120
	W/D	(26,636)	(35,458)	\$ 1.33120	(26,636)	(35,458)	\$ 1.33120
	NET	1,492,045	1,986,210	\$ 1.33120	1,492,045	1,986,210	\$ 1.33120
November-20	INJ	66,783	97,649	\$ 1.46219	1,585,464	2,119,317	\$ 1.33672
	W/D	(1,531,000)	(2,238,610)	\$ 1.46219	(1,557,636)	(2,274,068)	\$ 1.45995
	NET	(1,464,217)	(2,140,960)	\$ 1.46219	27,828	(154,750)	\$ (5.56095)
December-20	INJ	25,015	36,577	\$ 1.46219	1,610,479	2,155,894	\$ 1.33867
	W/D	(3,148,796)	(4,604,131)	\$ 1.46219	(4,706,432)	(6,878,199)	\$ 1.46145
	NET	(3,123,781)	(4,567,555)	\$ 1.46219	(3,095,953)	(4,722,305)	\$ 1.52532
January-21	INJ	80,530	117,750	\$ 1.46219	1,691,009	2,273,644	\$ 1.34455
	W/D	(3,571,100)	(5,221,619)	\$ 1.46219	(8,277,532)	(12,099,818)	\$ 1.46177
	NET	(3,490,570)	(5,103,869)	\$ 1.46219	(6,586,523)	(9,826,174)	\$ 1.49186
February-21	INJ	(734)	(1,073)	\$ 1.46219	1,690,275	2,272,571	\$ 1.34450
	W/D	(4,423,459)	(6,467,928)	\$ 1.46219	(12,700,991)	(18,567,746)	\$ 1.46191
	NET	(4,424,193)	(6,469,001)	\$ 1.46219	(11,010,716)	(16,295,176)	\$ 1.47994
March-21	INJ	170,269	248,965	\$ 1.46219	1,860,544	2,521,536	\$ 1.35527
	W/D	(3,289,106)	(4,809,291)	\$ 1.46219	(15,990,097)	(23,377,037)	\$ 1.46197
	NET	(3,118,837)	(4,560,326)	\$ 1.46219	(14,129,553)	(20,855,501)	\$ 1.47602
April-21	INJ	954,714	2,032,586	\$ 2.12900	2,815,258	4,554,122	\$ 1.61766
	W/D	(445,917)	(949,357)	\$ 2.12900	(16,436,014)	(24,326,395)	\$ 1.48007
	NET	508,797	1,083,229	\$ 2.12900	(13,620,756)	(19,772,272)	\$ 1.45163
May-21	INJ	2,419,164	5,152,819	\$ 2.13000	5,234,422	9,706,942	\$ 1.85444
	W/D	(35,901)	(76,469)	\$ 2.13000	(16,471,915)	(24,402,864)	\$ 1.48148
	NET	2,383,263	5,076,350	\$ 2.13000	(11,237,493)	(14,695,922)	\$ 1.30776
June-21	INJ	2,910,885	7,060,352	\$ 2.42550	8,145,307	16,767,293	\$ 2.05852
	W/D	(2,481)	(6,018)	\$ 2.42550	(16,474,396)	(24,408,881)	\$ 1.48163
	NET	2,908,404	7,054,334	\$ 2.42550	(8,329,089)	(7,641,588)	\$ 0.91746
July-21	INJ	2,837,393	8,440,393	\$ 2.97470	10,982,700	25,207,686	\$ 2.2952
	W/D	(4,190)	(12,464)	\$ 2.97470	(16,478,586)	(24,421,345)	\$ 1.4820
	NET	2,833,203	8,427,929	\$ 2.97470	(5,495,886)	786,341	\$ (0.14308)
August-21	INJ	-	-	\$ -	10,982,700	25,207,686	\$ 2.2952
	W/D	-	-	\$ -	(16,478,586)	(24,421,345)	\$ 1.4820
	NET	-	-	#DIV/0!	(5,495,886)	786,341	\$ (0.14308)
September-21	INJ	-	-	\$ -	10,982,700	10,644,916.96	\$ 0.9692
	W/D	-	-	\$ -	(16,478,586)	(24,421,345)	\$ 1.4820
	NET	-	-	#DIV/0!	(5,495,886)	(13,776,428.46)	\$ 2.50668

\$8,440,393
/ 2,837,393 mcf
\$2.97470/mcf - NY rate

To: S. Payne

From: D. Koch

Date: August 11, 2021

Re:

The storage rates in effect for the 4th Quarter of FY21 are derived as follows:

	(\$/Mcf)
	(a)
Demand	\$1.9752
Commodity	<u>\$2.7139</u>
Total	<u><u>\$4.6891</u></u>

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 9 months actuals and 3 months of projected values.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
J. Tracy

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2021

	Actual Oct - 20*	Actual Nov - 20*	Actual Dec - 20*	Actual Jan - 21*	Actual Feb - 21*	Actual Mar - 21*	Actual Apr-21	Actual May-21	Actual Jun-21	Projected Jul-21	Projected Aug-21	Projected Sep-21	Total
Demand													
Upstream Purchased Gas Cost	\$2,198,886	\$2,188,475	\$2,234,930	\$2,212,005	\$2,320,082	\$2,323,441	\$2,549,393	\$1,823,115	\$2,165,684	\$2,276,158	\$2,264,067	\$2,294,533	\$27,711,803
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$950,174	\$1,014,577	\$1,014,831	\$1,017,072	\$1,080,078	\$1,080,640	\$1,108,013	\$1,054,825	\$1,081,614	\$1,257,871	\$1,257,871	\$1,257,871	\$13,175,436
Total Demand Cost	\$3,149,060	\$3,203,052	\$3,249,761	\$3,229,076	\$3,400,161	\$3,404,081	\$3,657,406	\$2,877,940	\$3,247,298	\$3,534,029	\$3,521,938	\$3,552,404	\$40,026,205
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,149,060	\$3,203,052	\$3,249,761	\$3,229,076	\$3,400,161	\$3,404,081	\$3,657,406	\$2,877,940	\$3,247,298	\$3,534,029	\$3,521,938	\$3,552,404	\$40,026,205
Total Receipt Volume (Mcf)	1,990,190	1,316,583	1,853,315	1,784,489	1,880,786	1,369,770	2,059,004	1,905,906	1,743,497	1,617,482	1,466,651	1,663,988	20,651,660
Less: Total Shrinkage (Mcf)	35,770	23,455	38,764	46,082	43,967	33,007	40,370	41,631	40,576	14,253	13,818	15,272	386,967
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered 9 months of projected values.	1,954,419	1,293,128	1,814,551	1,738,407	1,836,819	1,336,764	2,018,633	1,864,274	1,702,921	1,603,229	1,452,833	1,648,715	20,264,693
Unit Storage Demand Gas Cost (\$/Mcf)													\$1.9752
Commodity													
Upstream Purchased Gas Cost	\$2,818,529	\$2,642,751	\$4,536,388	\$4,649,476	\$6,397,327	\$3,677,841	\$4,554,975	\$4,720,904	\$3,682,892	\$5,457,653	\$5,094,598	\$5,305,100	\$53,538,436
Appalachian Gas Cost	\$233,438	\$94,615	\$22,808	\$14,323	\$15,145	\$16,396	\$17,567	\$17,816	\$17,487	\$23,467	\$24,221	\$23,249	\$520,532
Local Production Gas Cost	\$14,872	\$14,987	\$39,993	\$24,574	\$26,323	\$28,450	\$22,416	\$22,701	\$22,307	\$30,464	\$33,387	\$30,360	\$310,835
Storage Rental & Transp. Cost	\$30,182	\$21,986	\$71,996	\$9,400	\$144,452	\$50,753	\$123,148	(\$39,062)	\$54,366	\$56,786	\$49,319	\$57,225	\$630,550
Total Commodity Cost	\$3,097,021	\$2,774,338	\$4,671,185	\$4,697,773	\$6,583,248	\$3,773,439	\$4,718,107	\$4,722,359	\$3,777,053	\$5,568,370	\$5,201,525	\$5,415,934	\$55,000,352
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$3,097,021	\$2,774,338	\$4,671,185	\$4,697,773	\$6,583,248	\$3,773,439	\$4,718,107	\$4,722,359	\$3,777,053	\$5,568,370	\$5,201,525	\$5,415,934	\$55,000,352
Total Receipt Volume (Mcf)	1,990,190	1,316,583	1,853,315	1,784,489	1,880,786	1,369,770	2,059,004	1,905,906	1,743,497	1,617,482	1,466,651	1,663,988	20,651,660
Less: Total Shrinkage (Mcf)	35,770	23,455	38,764	46,082	43,967	33,007	40,370	41,631	40,576	14,253	13,818	15,272	386,967
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	1,954,419	1,293,128	1,814,551	1,738,407	1,836,819	1,336,764	2,018,633	1,864,274	1,702,921	1,603,229	1,452,833	1,648,715	20,264,693
Unit Storage Commodity Gas Cost (\$/Mcf)													\$2.71

Notes:
1. Based on the PGC 2021 Compliance Filing
2. Using 1.050 Mcf/Dth conversion factor

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 13,996,726	1.7254	A \$24,149,269.55	19,492,612	\$1.1986	\$23,362,928.92
Pennsylvania	A 5,951,903	0.0439	A \$261,578.70	8,004,112	\$1.2349	\$9,884,591.92
	A 19,948,629	1.2237	A \$24,410,848.25	27,496,724	1.2091	\$33,247,520.84
Input - New York	2,676,685	B 3.5512	9,505,443.77	13,659,385	C 2.5413	34,713,129.81
- Pennsylvania	1,122,684	4.6891	5,264,377.54	6,185,844	C 4.6891	29,006,041.10
Output - New York	49,904	B 3.5512	177,219.09	16,528,490	C 1.4883	24,598,564.50
- Pennsylvania	20,568	4.6891	96,445.41	7,135,937	C 4.6891	33,461,122.19
Net - New York	2,626,781	3.5512	\$ 9,328,224.68	(2,869,105)	(3.5253)	\$ 10,114,565.31
Net - Pennsylvania	1,102,116	4.6891	\$ 5,167,932.13	(950,093)	4.6891	\$ (4,455,081.09)
	3,728,897	3.8875	\$ 14,496,156.81	(3,819,198)	(1.4819)	\$ 5,659,484.22
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 16,623,507	\$2.0139	\$33,477,494.23	16,623,507	\$2.0139	\$33,477,494.23
Pennsylvania	D 7,054,019	\$0.7697	\$5,429,510.83	7,054,019	\$0.7697	\$5,429,510.83
TOTAL	D 23,677,526	\$1.6432	\$38,907,005.06	23,677,526	\$1.6432	\$38,907,005.06

* Rate per Valuation Department	16,623,507	0	0			OK
	7,054,019	0	0			OK
Gas Stored Underground Current						
New York	16,623,507	\$ 2.0139	33,477,494.23			
Pennsylvania	7,054,019	\$ 0.7697	5,429,510.83			
	23,677,526	\$1.6432	\$38,907,005.06			

Balance Sheet Presentation

Gas Stored Underground Current (LIFO)						
New York	16,623,507	\$2.0139	\$33,477,494.23			
Pennsylvania	7,054,019	\$0.7697	\$5,429,510.83			
Add: Reserve For Gas Replacement						
New York			(17,891,779.71)			(Positive amount recorded to Account 253551 - Negative amount recorded to 591800)
Pennsylvania			803,662.31			(Positive amount recorded to Account 253552 - Negative amount recorded to 591800)
			(17,088,117.40)			
Gas Stored Underground Current	23,677,526	\$0.9215	\$21,818,887.66			Agrees to B/S a/c # 164100
New York	16,623,507	\$0.9376	15,585,714.52			OK
Pennsylvania	7,054,019	\$0.8836	6,233,173.14			OK
	23,677,526	\$0.9215	\$21,818,887.66			

	Mcf		Dollars		Mcf	YTD	Dollars
	Monthly		Monthly				
Purchased Gas Sold							
Injections							
New York	2,676,685		9,505,443.77		13,659,385		34,713,129.81
Pennsylvania	1,122,684		5,264,377.54		6,185,844		29,006,041.10
	3,799,369		14,769,821.31		19,845,229		63,719,170.91
Withdrawals							
New York	49,904		177,219.09		16,528,490		24,598,564.50
Pennsylvania	20,568		96,445.41		7,135,937		33,461,122.19
	70,472		273,664.50		23,664,427		58,059,686.69

UPDATE LINKS		Note: Links needed beginning 11/30/xx	
	A 10,982,700		A 25,207,686
	5,063,160		23,741,664
	16,478,586		24,421,345
	7,115,369		33,364,677
NY	(5,495,886)		786,340.63
PA	(2,052,209)		(9,623,013.22)

UPDATE FIRST MONTH OF FISCAL YEAR			
Gas Stored Underground YTD (9/30/2020)			
New York	19,492,612	\$	1.198553 \$23,362,928.92
Pennsylvania	8,004,112	\$	1.234939 9,884,591.92
	27,496,724	\$	1.209145 \$33,247,520.84

UPDATE LINKS		Note: Links needed beginning 11/30!	
Prior Month YTD			
	A 10,982,700		A 25,207,686.04
	5,063,160		23,741,663.56
	16,045,860		48,949,349.60
	16,478,586		24,421,345.41
	7,115,369		33,364,676.78
	23,593,955		57,786,022.19

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

Layer Year	MCF		Layer Rate		Amount		CURRENT MONTH				
	9/30/20				9/30/20		MCF		Amount at Layer Rates		
	NY	PA	NY	PA	NY	PA	NY	PA	NY	PA	
2021											
2020	868,395	634,635	1.4783043	3.724299996	\$ 1,283,752.06	\$ 2,363,571.13	0	0	0.00	0.00	
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	0	0	0.00	0.00	
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	0	0	0.00	0.00	
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00	
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	0	0.00	0.00	
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	17,955	0.00	75,405.61	
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	122,940	0.00	738,440.88	
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00	
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00	
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	0	0	0.00	0.00	
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	317,027	0	1,654,208.55	0.00	
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00	
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00	
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00	
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	391,383	0	1,455,365.19	0.00	
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	15,915,097	6,913,124	12,476,140.78	5,419,327	
	19,492,612	8,004,112	\$ 1.19855	\$ 1.23494	23,362,928.93	9,884,591.92	16,623,507	7,054,019	\$ 15,585,714.52	\$ 6,233,173.14	
							Per W/S B	Per W/S B	Per W/S B	Per W/S B	

Computation of Reserve for Gas Replacement

0.937570768

	NY	PA	TOTAL	
Inventory at FIFO Basis	33,477,494.23	5,429,510.83	38,907,005.06	per W/S B
Inventory at Layer Rates	15,585,714.52	6,233,173.14	21,818,887.66	
Required Reserve	Aug 31, 2021	\$0.00	\$803,662.31	\$0.00
Required Reserve as of	Aug 31, 2021	\$0.00	\$803,662.31	\$803,662.31
Required Reserve as of	Jul 31, 2021	\$0.00	\$4,404,228.92	\$4,404,228.92
Adjustment for Current Month		\$0.00	(\$3,600,566.61)	(\$3,600,566.61)

UPDATE LINK

Accounting Entry:

1774-164101	Gas Storage	\$0.00
4776-164102	Gas Storage	(3,600,566.61)
1774-253551	Reserve for Gas Replacement	0.00
4776-253552	Reserve for Gas Replacement	3,600,566.61

8/19/2022 9:20 AM

NY Rate - August 2021

Calculation of FYTD RATE to
Produce the Monthly Storage
Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-20	INJ	1,518,681	2,021,668	\$ 1.33120	1,518,681	2,021,668	\$ 1.33120
	W/D	(26,636)	(35,458)	\$ 1.33120	(26,636)	(35,458)	\$ 1.33120
	NET	1,492,045	1,986,210	\$ 1.33120	1,492,045	1,986,210	\$ 1.33120
November-20	INJ	66,783	97,649	\$ 1.46219	1,585,464	2,119,317	\$ 1.33672
	W/D	(1,531,000)	(2,238,610)	\$ 1.46219	(1,557,636)	(2,274,068)	\$ 1.45995
	NET	(1,464,217)	(2,140,960)	\$ 1.46219	27,828	(154,750)	\$ (5.56095)
December-20	INJ	25,015	36,577	\$ 1.46219	1,610,479	2,155,894	\$ 1.33867
	W/D	(3,148,796)	(4,604,131)	\$ 1.46219	(4,706,432)	(6,878,199)	\$ 1.46145
	NET	(3,123,781)	(4,567,555)	\$ 1.46219	(3,095,953)	(4,722,305)	\$ 1.52532
January-21	INJ	80,530	117,750	\$ 1.46219	1,691,009	2,273,644	\$ 1.34455
	W/D	(3,571,100)	(5,221,619)	\$ 1.46219	(8,277,532)	(12,099,816)	\$ 1.46177
	NET	(3,490,570)	(5,103,869)	\$ 1.46219	(6,586,523)	(9,826,174)	\$ 1.49186
February-21	INJ	(734)	(1,073)	\$ 1.46219	1,690,275	2,272,571	\$ 1.34450
	W/D	(4,423,459)	(6,467,928)	\$ 1.46219	(12,700,991)	(18,567,746)	\$ 1.46191
	NET	(4,424,193)	(6,469,001)	\$ 1.46219	(11,010,716)	(16,295,176)	\$ 1.47994
March-21	INJ	170,269	248,965	\$ 1.46219	1,860,544	2,521,536	\$ 1.35527
	W/D	(3,289,106)	(4,809,291)	\$ 1.46219	(15,990,097)	(23,377,037)	\$ 1.46197
	NET	(3,118,837)	(4,560,326)	\$ 1.46219	(14,129,553)	(20,855,501)	\$ 1.47602
April-21	INJ	954,714	2,032,586	\$ 2.12900	2,815,258	4,554,122	\$ 1.61766
	W/D	(445,917)	(949,357)	\$ 2.12900	(16,436,014)	(24,326,395)	\$ 1.48007
	NET	508,797	1,083,229	\$ 2.12900	(13,620,756)	(19,772,272)	\$ 1.45163
May-21	INJ	2,419,164	5,152,819	\$ 2.13000	5,234,422	9,706,942	\$ 1.85444
	W/D	(35,901)	(76,469)	\$ 2.13000	(16,471,915)	(24,402,864)	\$ 1.48148
	NET	2,383,263	5,076,350	\$ 2.13000	(11,237,493)	(14,695,922)	\$ 1.30776
June-21	INJ	2,910,885	7,060,352	\$ 2.42550	8,145,307	16,767,293	\$ 2.05852
	W/D	(2,481)	(6,018)	\$ 2.42550	(16,474,396)	(24,408,881)	\$ 1.48163
	NET	2,908,404	7,054,334	\$ 2.42550	(8,329,089)	(7,641,588)	\$ 0.91746
July-21	INJ	2,837,393	8,440,393	\$ 2.97470	10,982,700	25,207,686	\$ 2.2952
	W/D	(4,190)	(12,464)	\$ 2.97470	(16,478,586)	(24,421,345)	\$ 1.4820
	NET	2,833,203	8,427,929	\$ 2.97470	(5,495,886)	786,341	\$ (0.14308)
August-21	INJ	2,676,685	9,505,444	\$ 3.55120	13,659,385	34,713,130	\$ 2.5413
	W/D	(49,904)	(177,219)	\$ 3.55120	(16,528,490)	(24,598,564)	\$ 1.4883
	NET	2,626,781	9,328,225	\$ 3.55120	(2,869,105)	10,114,565	\$ (3.52534)
September-21	INJ	-	-	\$ -	13,659,385	16,707,548.72	\$ 1.2232
	W/D	-	-	\$ -	(16,528,490)	(24,598,564)	\$ 1.4883
	NET	-	-	#DIV/0!	(2,869,105)	(7,891,015.78)	\$ 2.75034

\$9,505,444
/ 2,676,685 MCF
\$3.55120/mcf - NY rate

9/10/21

To: S. Payne

From: D. Koch

Date: August 11, 2021

Re:

The storage rates in effect for the 4th Quarter of FY21 are derived as follows:

	(\$/Mcf) (a)
Demand	\$1.9752
Commodity	<u>\$2.7139</u>
Total	<u><u>\$4.6891</u></u>

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 9 months actuals and 3 months of projected values.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
J. Tracy

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2021

	Actual Oct - 20*	Actual Nov - 20*	Actual Dec - 20*	Actual Jan - 21*	Actual Feb - 21*	Actual Mar - 21*	Actual Apr-21	Actual May-21	Actual Jun-21	Projected Jul-21	Projected Aug-21	Projected Sep-21	Total
Demand													
Upstream Purchased Gas Cost	\$2,198,886	\$2,188,475	\$2,234,930	\$2,212,005	\$2,320,082	\$2,323,441	\$2,549,393	\$1,823,115	\$2,165,684	\$2,276,158	\$2,264,067	\$2,294,533	\$27,711,803
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$950,174	\$1,014,577	\$1,014,831	\$1,017,072	\$1,080,078	\$1,080,640	\$1,108,013	\$1,054,825	\$1,081,614	\$1,257,871	\$1,257,871	\$1,257,871	\$13,175,436
Total Demand Cost	\$3,149,060	\$3,203,052	\$3,249,761	\$3,229,076	\$3,400,161	\$3,404,081	\$3,657,406	\$2,877,940	\$3,247,298	\$3,534,029	\$3,521,938	\$3,552,404	\$40,026,205
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,149,060	\$3,203,052	\$3,249,761	\$3,229,076	\$3,400,161	\$3,404,081	\$3,657,406	\$2,877,940	\$3,247,298	\$3,534,029	\$3,521,938	\$3,552,404	\$40,026,205
Total Receipt Volume (Mcf)	1,990,190	1,316,583	1,853,315	1,784,489	1,880,786	1,369,770	2,059,004	1,905,906	1,743,497	1,617,482	1,466,651	1,663,988	20,651,660
Less: Total Shrinkage (Mcf)	35,770	23,455	38,764	46,082	43,967	33,007	40,370	41,631	40,576	14,253	13,818	15,272	386,967
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered 9 months of projected values.	1,954,419	1,293,128	1,814,551	1,738,407	1,836,819	1,336,764	2,018,633	1,864,274	1,702,921	1,603,229	1,452,833	1,648,715	20,264,693
Unit Storage Demand Gas Cost (\$/Mcf)													\$1.9752
Commodity													
Upstream Purchased Gas Cost	\$2,818,529	\$2,642,751	\$4,536,388	\$4,649,476	\$6,397,327	\$3,677,841	\$4,554,975	\$4,720,904	\$3,682,892	\$5,457,653	\$5,094,598	\$5,305,100	\$53,538,436
Appalachian Gas Cost	\$233,438	\$94,615	\$22,808	\$14,323	\$15,145	\$16,396	\$17,567	\$17,816	\$17,487	\$23,467	\$24,221	\$23,249	\$520,532
Local Production Gas Cost	\$14,872	\$14,987	\$39,993	\$24,574	\$26,323	\$28,450	\$22,416	\$22,701	\$22,307	\$30,464	\$33,387	\$30,360	\$310,835
Storage Rental & Transp. Cost	\$30,182	\$21,986	\$71,996	\$9,400	\$144,452	\$50,753	\$123,148	(\$39,062)	\$54,366	\$56,786	\$49,319	\$57,225	\$630,550
Total Commodity Cost	\$3,097,021	\$2,774,338	\$4,671,185	\$4,697,773	\$6,583,248	\$3,773,439	\$4,718,107	\$4,722,359	\$3,777,053	\$5,568,370	\$5,201,525	\$5,415,934	\$55,000,352
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$3,097,021	\$2,774,338	\$4,671,185	\$4,697,773	\$6,583,248	\$3,773,439	\$4,718,107	\$4,722,359	\$3,777,053	\$5,568,370	\$5,201,525	\$5,415,934	\$55,000,352
Total Receipt Volume (Mcf)	1,990,190	1,316,583	1,853,315	1,784,489	1,880,786	1,369,770	2,059,004	1,905,906	1,743,497	1,617,482	1,466,651	1,663,988	20,651,660
Less: Total Shrinkage (Mcf)	35,770	23,455	38,764	46,082	43,967	33,007	40,370	41,631	40,576	14,253	13,818	15,272	386,967
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	1,954,419	1,293,128	1,814,551	1,738,407	1,836,819	1,336,764	2,018,633	1,864,274	1,702,921	1,603,229	1,452,833	1,648,715	20,264,693
Unit Storage Commodity Gas Cost (\$/Mcf)													\$2.71

Notes:
1. Based on the PGC 2021 Compliance Filing
2. Using 1.050 Mcf/Dth conversion factor

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 16,623,507	2.0139	A \$33,477,494.23	19,492,612	\$1.1986	\$23,362,928.92
Pennsylvania	7,054,019	0.7697	\$5,429,510.83	8,004,112	\$1.2349	\$9,884,591.92
	23,677,526	1.6432	\$38,907,005.06	27,496,724	1.2091	\$33,247,520.84
Input - New York	2,768,655	(3.6884)	(10,211,774.61)	16,428,040	1.4914	24,501,355.20
- Pennsylvania	1,096,302	5.0358	5,520,797.73	7,282,146	C 4.7413	34,526,838.83
Output - New York	19,451	B 4.1150	80,040.86	16,547,941	1.4913	24,678,605.36
- Pennsylvania	20,029	23.3391	467,459.41	7,155,966	C 4.7413	33,928,581.60
Net - New York	2,749,204	(3.7436)	(10,291,815.47)	(119,901)	1.4783	(177,250.16)
Net - Pennsylvania	1,076,273	4.6952	5,053,338.32	126,180	4.7413	598,257.23
	3,825,477	(1.3694)	(5,238,477.15)	6,279	67.0500	\$ 421,007.07
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 19,372,711	\$1.1968	\$23,185,678.76	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	8,130,292	\$1.2894	\$10,482,849.15	8,130,292	\$1.2894	\$10,482,849.15
TOTAL	27,503,003	\$1.2242	\$33,668,527.91	27,503,003	\$1.2242	\$33,668,527.91
* Rate per Valuation Department	19,372,711	0	0			OK
	8,130,292	0	0			OK

Gas Stored Underground Current

New York	19,372,711	\$ 1.1968	23,185,678.76
Pennsylvania	8,130,292	\$ 1.2894	10,482,849.15
	27,503,003	\$1.2242	\$33,668,527.91

Balance Sheet Presentation

Gas Stored Underground Current (LIFO)			
New York	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	8,130,292	\$1.2894	\$10,482,849.15

Add: Reserve For Gas Replacement			
New York			(0.00)
Pennsylvania			0.00
			(0.00)

Gas Stored Underground Current 27,503,003 \$1.2242 \$33,668,527.91 Agrees to B/S a/c # 164100

New York	19,372,711	\$1.1968	23,185,678.76	-	OK
Pennsylvania	8,130,292	\$1.2894	10,482,849.15	-	OK
	27,503,003	\$1.2242	\$33,668,527.91		

Purchased Gas Sold

	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Injections						
New York	2,768,655		(10,211,774.61)	16,428,040		24,501,355.20
Pennsylvania	1,096,302		5,520,797.73	7,282,146		34,526,838.83
	3,864,957		(4,690,976.88)	23,710,186		59,028,194.03
Withdrawals						
New York	19,451		80,040.86	16,547,941		24,678,605.36
Pennsylvania	20,029		467,459.41	7,155,966		33,928,581.60
	39,480		547,500.27	23,703,907		58,607,186.96

UPDATE LINKS		
	13,659,385	A 34,713,130
	6,185,844	29,006,041
	16,528,490	24,598,565
	7,135,937	33,461,122
NY	(2,869,105)	10,114,565.31
PA	(950,093)	(4,455,081.09)

Note: Links needed beginning 11/30/xx
 Do not use links for first fiscal month!!!

UPDATE FIRST MONTH OF FISCAL YEAR

Gas Stored Underground YTD (9/30/2020)			
New York	19,492,612	\$ 1.198653	\$23,362,928.92
Pennsylvania	8,004,112	\$ 1.234939	9,884,591.92
	27,496,724	\$ 1.209145	\$33,247,520.84

UPDATE LINKS		
Prior Month YTD		
	13,659,385	A 34,713,129.81
	6,185,844	29,006,041.10
	19,845,229	63,719,170.91
	16,528,490	24,598,564.50
	7,135,937	33,461,122.19
	23,664,427	58,059,686.69

Note: Links needed beginning 11/30!
 Do not use links for first fiscal month!!!

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

Layer Year	MCF 9/30/20		Layer Rate		Amount 9/30/20		CURRENT MONTH			
	NY	PA	NY	PA	NY	PA	MCF NY	PA	Amount at Layer Rates NY	PA
	2021							-	126,180	-
2020	868,395	634,635	1.4783043	3.724299996	\$ 1,283,752.06	\$ 2,363,571.13	748,494	634,635	1,106,501.90	2,363,571.13
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	845,192	29,807	1,838,673.90	137,490.76
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	455,033	0	1,159,070.95	0.00
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	150,371	0.00	582,221.47
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	153,235	0.00	643,541.03
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	122,940	0.00	738,440.88
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	517,091	0	2,538,789.77	0.00
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	500,421	0	2,611,136.27	0.00
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	391,383	0	1,455,365.19	0.00
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	15,915,097	6,913,124	12,476,140.78	5,419,327
	19,492,612	8,004,112	\$ 1.19855	\$ 1.23494	23,362,928.93	9,884,591.92	19,372,711	8,130,292	\$ 23,185,678.76	\$ 10,482,849.15
							Per W/S B	Per W/S B	Per W/S B	Per W/S B

Computation of Reserve for Gas Replacement

1.196821569

	NY	PA	TOTAL	
Inventory at FIFO Basis	23,185,678.76	10,482,849.15	33,668,527.91	per W/S B
Inventory at Layer Rates	23,185,678.76	10,482,849.15	33,668,527.91	
Required Reserve	Sep 30, 2021	\$0.00	\$0.00	\$0.00
Required Reserve as of	Sep 30, 2021	\$0.00	\$0.00	\$0.00
Required Reserve as of	Aug 31, 2021	\$0.00	\$803,662.31	\$803,662.31 UPDATE LINK
Adjustment for Current Month		\$0.00	(\$803,662.31)	(\$803,662.31)

Accounting Entry:

1774-164101	Gas Storage	\$0.00
4776-164102	Gas Storage	(803,662.31)
1774-253551	Reserve for Gas Replacement	0.00
4776-253552	Reserve for Gas Replacement	803,662.31

8/19/2022 9:23 AM

PA Rate - September 2021

To: J. Tracy
From: D. Koch
Date: November 3, 2021
Re:

The storage rates in effect for the 1st Quarter of FY22 are derived as follows:

	(\$/Mcf)	
	(a)	
Demand	\$2.0829	
Commodity	<u>\$4.3883</u>	updated for October 2021
Total	<u><u>\$6.4712</u></u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 12 months of projected values.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
T. Popiela

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2021

	Projected Oct-21	Projected Nov-21	Projected Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Total
Demand													
Upstream Purchased Gas Cost	\$2,300,640	\$2,334,445	\$2,337,773	\$2,337,773	\$2,342,447	\$2,335,888	\$2,336,241	\$2,330,157	\$2,336,241	\$2,330,157	\$2,330,157	\$2,348,431	\$28,000,350
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$1,375,071	\$1,383,811	\$1,383,811	\$1,383,811	\$1,383,811	\$1,383,811	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$15,893,792
Total Demand Cost	\$3,675,711	\$3,718,256	\$3,721,584	\$3,721,584	\$3,726,258	\$3,719,699	\$3,602,852	\$3,596,768	\$3,602,852	\$3,596,768	\$3,596,768	\$3,615,042	\$43,894,142
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,675,711	\$3,718,256	\$3,721,584	\$3,721,584	\$3,726,258	\$3,719,699	\$3,602,852	\$3,596,768	\$3,602,852	\$3,596,768	\$3,596,768	\$3,615,042	\$43,894,142
Total Receipt Volume (Mcf)	2,250,915	1,201,356	2,014,769	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	21,356,540
Less: Total Shrinkage (Mcf)	23,836	20,033	32,132	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	282,984
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered 9 months of projected values.	2,227,079	1,181,323	1,982,636	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	21,073,556
Unit Storage Demand Gas Cost (\$/Mcf)													\$2.0829

Commodity													
Upstream Purchased Gas Cost	\$12,015,929	\$5,545,977	\$10,076,756	\$4,413,246	\$10,357,266	\$11,206,974	\$7,234,278	\$8,107,167	\$5,903,875	\$6,031,848	\$5,138,279	\$4,958,794	\$90,990,389
Appalachian Gas Cost	\$40,004	\$33,379	\$36,767	\$37,712	\$33,372	\$34,500	\$23,903	\$23,788	\$23,322	\$24,437	\$24,469	\$23,529	\$359,182
Local Production Gas Cost	\$52,124	\$43,115	\$47,678	\$48,975	\$43,288	\$44,563	\$30,098	\$29,849	\$29,301	\$30,740	\$30,785	\$29,585	\$460,101
Storage Rental & Transp. Cost	\$54,243	\$38,560	\$47,748	\$143,482	\$67,018	\$35,134	\$2,367	\$55,121	\$56,859	\$59,468	\$50,043	\$55,747	\$665,790
Total Commodity Cost	\$12,162,300	\$5,661,031	\$10,208,949	\$4,643,415	\$10,500,944	\$11,321,171	\$7,290,646	\$8,215,925	\$6,013,357	\$6,146,493	\$5,243,576	\$5,067,655	\$92,475,462
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$12,162,300	\$5,661,031	\$10,208,949	\$4,643,415	\$10,500,944	\$11,321,171	\$7,290,646	\$8,215,925	\$6,013,357	\$6,146,493	\$5,243,576	\$5,067,655	\$92,475,462
Total Receipt Volume (Mcf)	2,250,915	1,201,356	2,014,769	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	21,356,540
Less: Total Shrinkage (Mcf)	23,836	20,033	32,132	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	282,984
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	2,227,079	1,181,323	1,982,636	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	21,073,556
Unit Storage Commodity Gas Cost (\$/Mcf)													\$4.3883

- Notes:
1. Based on the PGC 2021 Nov QTR Filing
2. Using 1.050 Mcf/Dth conversion factor

NY Rate - September 2021

Calculation of FYTD RATE to
Produce the Monthly Storage
Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-20	INJ	1,518,681	2,021,668	\$ 1.33120	1,518,681	2,021,668	\$ 1.33120
	W/D	(26,636)	(35,458)	\$ 1.33120	(26,636)	(35,458)	\$ 1.33120
	NET	1,492,045	1,986,210	\$ 1.33120	1,492,045	1,986,210	\$ 1.33120
November-20	INJ	66,783	97,649	\$ 1.46219	1,585,464	2,119,317	\$ 1.33672
	W/D	(1,531,000)	(2,238,610)	\$ 1.46219	(1,557,636)	(2,274,068)	\$ 1.45995
	NET	(1,464,217)	(2,140,960)	\$ 1.46219	27,828	(154,750)	\$ (5.56095)
December-20	INJ	25,015	36,577	\$ 1.46219	1,610,479	2,155,894	\$ 1.33867
	W/D	(3,148,796)	(4,604,131)	\$ 1.46219	(4,706,432)	(6,878,199)	\$ 1.46145
	NET	(3,123,781)	(4,567,555)	\$ 1.46219	(3,095,953)	(4,722,305)	\$ 1.52532
January-21	INJ	80,530	117,750	\$ 1.46219	1,691,009	2,273,644	\$ 1.34455
	W/D	(3,571,100)	(5,221,619)	\$ 1.46219	(8,277,532)	(12,099,816)	\$ 1.46177
	NET	(3,490,570)	(5,103,869)	\$ 1.46219	(6,586,523)	(9,826,174)	\$ 1.49186
February-21	INJ	(734)	(1,073)	\$ 1.46219	1,690,275	2,272,571	\$ 1.34450
	W/D	(4,423,459)	(6,467,928)	\$ 1.46219	(12,700,991)	(18,567,746)	\$ 1.46191
	NET	(4,424,193)	(6,469,001)	\$ 1.46219	(11,010,716)	(16,295,176)	\$ 1.47994
March-21	INJ	170,269	248,965	\$ 1.46219	1,860,544	2,521,536	\$ 1.35527
	W/D	(3,289,106)	(4,809,291)	\$ 1.46219	(15,990,097)	(23,377,037)	\$ 1.46197
	NET	(3,118,837)	(4,560,326)	\$ 1.46219	(14,129,553)	(20,855,501)	\$ 1.47602
April-21	INJ	954,714	2,032,586	\$ 2.12900	2,815,258	4,554,122	\$ 1.61766
	W/D	(445,917)	(949,357)	\$ 2.12900	(16,436,014)	(24,326,395)	\$ 1.48007
	NET	508,797	1,083,229	\$ 2.12900	(13,620,756)	(19,772,272)	\$ 1.45163
May-21	INJ	2,419,164	5,152,819	\$ 2.13000	5,234,422	9,706,942	\$ 1.85444
	W/D	(35,901)	(76,469)	\$ 2.13000	(16,471,915)	(24,402,864)	\$ 1.48148
	NET	2,383,263	5,076,350	\$ 2.13000	(11,237,493)	(14,695,922)	\$ 1.30776
June-21	INJ	2,910,885	7,060,352	\$ 2.42550	8,145,307	16,767,293	\$ 2.05852
	W/D	(2,481)	(6,018)	\$ 2.42550	(16,474,396)	(24,408,881)	\$ 1.48163
	NET	2,908,404	7,054,334	\$ 2.42550	(8,329,089)	(7,641,588)	\$ 0.91746
July-21	INJ	2,837,393	8,440,393	\$ 2.97470	10,982,700	25,207,686	\$ 2.2952
	W/D	(4,190)	(12,464)	\$ 2.97470	(16,478,586)	(24,421,345)	\$ 1.4820
	NET	2,833,203	8,427,929	\$ 2.97470	(5,495,886)	786,341	\$ (0.14308)
August-21	INJ	2,676,685	9,505,444	\$ 3.55120	13,659,385	34,713,130	\$ 2.5413
	W/D	(49,904)	(177,219)	\$ 3.55120	(16,528,490)	(24,598,564)	\$ 1.4883
	NET	2,626,781	9,328,225	\$ 3.55120	(2,869,105)	10,114,565	\$ (3.52534)
September-21	INJ	2,768,655	11,393,015	\$ 4.11500	16,428,040	24,501,355.20	\$ 1.4914
	W/D	(19,451)	(80,041)	\$ 4.11500	(16,547,941)	(24,678,605)	\$ 1.4913
	NET	2,749,204	11,312,974	\$ 4.11500	(119,901)	(177,250.16)	\$ 1.47830

\$11,393,015
/ 2,768,655 MCF
\$4.11500/mcf - NY rate

Layer Year	CURRENT MONTH									
	MCF 9/30/21		Layer Rate		Amount 9/30/21		MCF		Amount at Layer Rates	
	NY	PA	NY	PA	NY	PA	NY	PA	NY	PA
2022							1,320,560	898,545	6,803,511.94	5,814,664.40
2021	-	126,180	0.0000000	4.741299952	\$ -	\$ 598,257.23	-	126,180	0.00	598,257.23
2020	868,395	634,635	1.4783043	3.724299996	\$ 1,283,752.06	\$ 2,363,571.13	868,395	634,635	1,283,752.06	2,363,571.13
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	845,192	29,807	1,838,673.90	137,490.76
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	455,033	0	1,159,070.95	0.00
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	150,371	0.00	582,221.47
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	153,235	0.00	643,541.03
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	122,940	0.00	738,440.88
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	517,091	0	2,538,789.77	0.00
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	500,421	0	2,611,136.27	0.00
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	391,383	0	1,455,365.19	0.00
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	15,915,097	6,913,124	12,476,140.78	5,419,327
	19,492,612	8,130,292	\$ 1.19855	\$ 1.28936	23,362,928.93	10,482,849.14	20,813,172	9,028,837	\$ 30,166,440.86	\$ 16,297,513.55
							Per W/S B	Per W/S B	Per W/S B	Per W/S B

Computation of Reserve for Gas Replacement

1.44939178

	NY	PA	TOTAL	
Inventory at FIFO Basis				
Inventory at Layer Rates	30,166,440.86	16,297,513.55	46,463,954.41	per W/S B
Required Reserve	30,166,440.86	16,297,513.55	46,463,954.41	
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
Required Reserve as of Oct 31, 2021	\$0.00	\$0.00	\$0.00	
Required Reserve as of Sep 30, 2021	\$0.00	\$0.00	\$0.00	UPDATE LINK
Adjustment for Current Month	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Accounting Entry:

1774-164101	Gas Storage	\$0.00
4776-164102	Gas Storage	0.00
1774-253551	Reserve for Gas Replacement	0.00
4776-253552	Reserve for Gas Replacement	0.00

NY Rate - October 2021

Calculation of FYTD RATE to
 Produce the Monthly Storage
 Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-21	INJ	1,705,087	8,263,193	\$ 4.84620	1,705,087	8,263,193	\$ 4.84620
	W/D	(264,626)	(1,282,431)	\$ 4.84620	(264,626)	(1,282,431)	\$ 4.84620
	NET	1,440,461	6,980,762	\$ 4.84620	1,440,461	6,980,762	\$ 4.84620
November-21	INJ	-	-	\$ 3.18857	1,705,087	8,263,193	\$ 4.84620
	W/D	-	-	\$ 3.18857	(264,626)	(1,282,431)	\$ 4.84620
	NET	-	-	#DIV/0!	1,440,461	6,980,762	\$ 4.84620
December-21	INJ	-	-	\$ 3.18857	1,705,087	8,263,193	\$ 4.84620
	W/D	-	-	\$ 3.18857	(264,626)	(1,282,431)	\$ 4.84620
	NET	-	-	#DIV/0!	1,440,461	6,980,762	\$ 4.84620
January-22	INJ	-	-	\$ 3.18857	1,705,087	8,263,193	\$ 4.84620
	W/D	-	-	\$ 3.18857	(264,626)	(1,282,431)	\$ 4.84620
	NET	-	-	#DIV/0!	1,440,461	6,980,762	\$ 4.84620
February-22	INJ	-	-	\$ 3.18857	1,705,087	8,263,193	\$ 4.84620
	W/D	-	-	\$ 3.18857	(264,626)	(1,282,431)	\$ 4.84620
	NET	-	-	#DIV/0!	1,440,461	6,980,762	\$ 4.84620
March-22	INJ	-	-	\$ 3.18857	1,705,087	8,263,193	\$ 4.84620
	W/D	-	-	\$ 3.18857	(264,626)	(1,282,431)	\$ 4.84620
	NET	-	-	#DIV/0!	1,440,461	6,980,762	\$ 4.84620
April-22	INJ	-	#N/A	#N/A	1,705,087	#N/A	#N/A
	W/D	-	#N/A	#N/A	(264,626)	#N/A	#N/A
	NET	-	#N/A	#N/A	1,440,461	#N/A	#N/A
May-22	INJ	-	#N/A	#N/A	1,705,087	#N/A	#N/A
	W/D	-	#N/A	#N/A	(264,626)	#N/A	#N/A
	NET	-	#N/A	#N/A	1,440,461	#N/A	#N/A
June-22	INJ	-	#N/A	#N/A	1,705,087	#N/A	#N/A
	W/D	-	#N/A	#N/A	(264,626)	#N/A	#N/A
	NET	-	#N/A	#N/A	1,440,461	#N/A	#N/A
July-22	INJ	-	#N/A	#N/A	1,705,087	#N/A	#N/A
	W/D	-	#N/A	#N/A	(264,626)	#N/A	#N/A
	NET	-	#N/A	#N/A	1,440,461	#N/A	#N/A
August-22	INJ	-	#N/A	#N/A	1,705,087	#N/A	#N/A
	W/D	-	#N/A	#N/A	(264,626)	#N/A	#N/A
	NET	-	#N/A	#N/A	1,440,461	#N/A	#N/A
September-22	INJ	-	#N/A	#N/A	1,705,087	#N/A	#N/A
	W/D	-	#N/A	#N/A	(264,626)	#N/A	#N/A
	NET	-	#N/A	#N/A	1,440,461	#N/A	#N/A

$$\frac{\$8,263,193}{1,705,087 \text{ mcf}} = \$4.84620/\text{mcf} - \text{NY rate}$$

To: J. Tracy
From: D. Koch
Date: November 3, 2021
Re:

The storage rates in effect for the 1st Quarter of FY22 are derived as follows:

	(\$/Mcf)	
	(a)	
Demand	\$2.0829	
Commodity	<u>\$4.3883</u>	updated for October 2021
Total	<u>\$6.4712</u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 12 months of projected values.

cc:
N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
T. Popiela

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2021

	Projected Oct-21	Projected Nov-21	Projected Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Total
Demand													
Upstream Purchased Gas Cost	\$2,300,640	\$2,334,445	\$2,337,773	\$2,337,773	\$2,342,447	\$2,335,888	\$2,336,241	\$2,330,157	\$2,336,241	\$2,330,157	\$2,330,157	\$2,348,431	\$28,000,350
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$1,375,071	\$1,383,811	\$1,383,811	\$1,383,811	\$1,383,811	\$1,383,811	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$15,893,792
Total Demand Cost	\$3,675,711	\$3,718,256	\$3,721,584	\$3,721,584	\$3,726,258	\$3,719,699	\$3,602,852	\$3,596,768	\$3,602,852	\$3,596,768	\$3,596,768	\$3,615,042	\$43,894,142
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,675,711	\$3,718,256	\$3,721,584	\$3,721,584	\$3,726,258	\$3,719,699	\$3,602,852	\$3,596,768	\$3,602,852	\$3,596,768	\$3,596,768	\$3,615,042	\$43,894,142
Total Receipt Volume (Mcf)	2,250,915	1,201,356	2,014,769	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	21,356,540
Less: Total Shrinkage (Mcf)	23,836	20,033	32,132	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	282,984
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered 9 months of projected values.	2,227,079	1,181,323	1,982,636	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	21,073,556
Unit Storage Demand Gas Cost (\$/Mcf)													\$2.0829

Commodity													
Upstream Purchased Gas Cost	\$12,015,929	\$5,545,977	\$10,076,756	\$4,413,246	\$10,357,266	\$11,206,974	\$7,234,278	\$8,107,167	\$5,903,875	\$6,031,848	\$5,138,279	\$4,958,794	\$90,990,389
Appalachian Gas Cost	\$40,004	\$33,379	\$36,767	\$37,712	\$33,372	\$34,500	\$23,903	\$23,788	\$23,322	\$24,437	\$24,469	\$23,529	\$359,182
Local Production Gas Cost	\$52,124	\$43,115	\$47,678	\$48,975	\$43,288	\$44,563	\$30,098	\$29,849	\$29,301	\$30,740	\$30,785	\$29,585	\$460,101
Storage Rental & Transp. Cost	\$54,243	\$38,560	\$47,748	\$143,482	\$67,018	\$35,134	\$2,367	\$55,121	\$56,859	\$59,468	\$50,043	\$55,747	\$665,790
Total Commodity Cost	\$12,162,300	\$5,661,031	\$10,208,949	\$4,643,415	\$10,500,944	\$11,321,171	\$7,290,646	\$8,215,925	\$6,013,357	\$6,146,493	\$5,243,576	\$5,067,655	\$92,475,462
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$12,162,300	\$5,661,031	\$10,208,949	\$4,643,415	\$10,500,944	\$11,321,171	\$7,290,646	\$8,215,925	\$6,013,357	\$6,146,493	\$5,243,576	\$5,067,655	\$92,475,462
Total Receipt Volume (Mcf)	2,250,915	1,201,356	2,014,769	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	21,356,540
Less: Total Shrinkage (Mcf)	23,836	20,033	32,132	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	282,984
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	2,227,079	1,181,323	1,982,636	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	21,073,556
Unit Storage Commodity Gas Cost (\$/Mcf)													\$4.3883

Notes:
1. Based on the PGC 2021 Nov QTR Filing
2. Using 1.050 Mcf/Dth conversion factor

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 20,813,172	1.4494	A \$30,166,440.86	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	9,028,837	1.8051	\$16,297,513.55	8,130,292	\$1.2894	\$10,482,849.15
	29,842,009	1.5570	\$46,463,954.41	27,503,003	1.2242	\$33,668,527.91
Input - New York	259,509	B 3.1886	827,463.22	1,964,596	C 6.4712	9,090,655.84
- Pennsylvania	(38,819)	6.4712	(251,205.51)	870,891	C 6.4712	5,635,709.84
Output - New York	1,890,152	B 3.1886	6,026,886.41	2,154,778	C 6.4712	7,309,316.93
- Pennsylvania	1,001,813	6.4712	6,482,932.28	1,012,978	C 6.4712	6,555,183.23
Net - New York	(1,630,643)	3.1886	(5,199,423.19)	(190,182)	(9.3665)	\$ 1,781,338.91
Net - Pennsylvania	(1,040,632)	6.4712	(6,734,137.79)	(142,087)	6.4712	(919,473.39)
	(2,671,275)	4.4674	(11,933,560.98)	(332,269)	(2.5939)	\$ 861,865.52
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 19,182,529	\$1.3015	\$24,967,017.67	19,182,529	\$1.3015	\$24,967,017.67
Pennsylvania	7,988,205	\$1.1972	\$9,563,375.76	7,988,205	\$1.1972	\$9,563,375.76
TOTAL	27,170,734	\$1.2709	\$34,530,393.43	27,170,734	\$1.2709	\$34,530,393.43
* Rate per Valuation Department	19,182,529	0	0			OK
	7,988,205	0	0			OK
Gas Stored Underground Current						
New York	19,182,529	\$ 1.3015	24,967,017.67			
Pennsylvania	7,988,205	\$ 1.1972	9,563,375.76			
	27,170,734	\$1.2709	\$34,530,393.43			
Balance Sheet Presentation						
Gas Stored Underground Current (LIFO)						
New York	19,182,529	\$1.3015	\$24,967,017.67			
Pennsylvania	7,988,205	\$1.1972	\$9,563,375.76			
Add: Reserve For Gas Replacement						
New York			(2,062,485.78)			(Positive amount recorded to Account 253551 - Negative amount recorded to 591800)
Pennsylvania			261,973.72			(Positive amount recorded to Account 253552 - Negative amount recorded to 591800)
			(1,800,512.06)			
Gas Stored Underground Current	27,170,734	\$1.2046	\$32,729,881.37			Agrees to B/S a/c # 164100
New York	19,182,529	\$1.1940	22,904,531.89			OK
Pennsylvania	7,988,205	\$1.2300	9,825,349.48			OK
	27,170,734	\$1.2046	\$32,729,881.37			
Purchased Gas Sold						
	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Injections						
New York	259,509		827,463.22	1,964,596		9,090,655.84
Pennsylvania	(38,819)		(251,205.51)	870,891		5,635,709.84
	220,690		576,257.71	2,835,487		14,726,365.68
Withdrawals						
New York	1,890,152		6,026,886.41	2,154,778		7,309,316.93
Pennsylvania	1,001,813		6,482,932.28	1,012,978		6,555,183.23
	2,891,965		12,509,818.69	3,167,756		13,864,500.16

UPDATE LINKS			Note: Links needed beginning 11/30/xx
	1,705,087	A	8,283,193
	908,719		3,889,815
	794,829		1,283,431
	11,185		72,293.85
NY	1,440,461		6,980,762.10
PA	898,545		5,814,664.40

UPDATE FIRST MONTH OF FISCAL YEAR			
Gas Stored Underground YTD (9/30/2021)			
New York	19,372,711	\$ 1.196822	\$23,185,678.76
Pennsylvania	8,130,292	\$ 1.289357	\$10,482,849.15
	27,503,003	\$ 1.224176	\$33,668,527.91

UPDATE LINKS			Note: Links needed beginning 11/30!
Prior Month YTD			
	1,705,087	A	8,283,193.82
	908,719		3,889,815.25
	2,614,797		14,150,107.97
	794,829		1,283,430.82
	11,185		72,293.85
	275,791		1,354,681.47

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

****Please Note: First month following fiscal YE when adding PY layer ensure that columns R-W are updated (copy & paste values) w/ PY ending balances**

Layer Year	MCF 9/30/21		Layer Rate		Amount 9/30/21		CURRENT MONTH			
	NY	PA	NY	PA	NY	PA	MCF NY	PA	Amount at Layer Rates NY	PA
	2022	-	-	0.0000000	-	-	-	-	-	-
2021	-	126,180	0.0000000	4.741299952	\$ -	\$ 598,257.23	-	-	0.00	0.00
2020	868,395	634,635	1.4783043	3.724299996	\$ 1,283,752.06	\$ 2,363,571.13	558,312	618,728	825,355.03	2,304,328.69
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	845,192	29,807	1,838,673.90	137,490.76
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	455,033	0	1,159,070.95	0.00
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	150,371	0.00	582,221.47
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	153,235	0.00	643,541.03
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	122,940	0.00	738,440.88
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	517,091	0	2,538,789.77	0.00
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	500,421	0	2,611,136.27	0.00
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	391,383	0	1,455,365.19	0.00
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	15,915,097	6,913,124	12,476,140.78	5,419,327
	19,492,612	8,130,292	\$ 1.19855	\$ 1.28936	23,362,928.93	10,482,849.14	19,182,529	7,988,205	\$ 22,904,531.89	\$ 9,825,349.48
							Per W/S B	Per W/S B	Per W/S B	Per W/S B

Computation of Reserve for Gas Replacement

1.194030855

	NY	PA	TOTAL	
Inventory at FIFO Basis	24,967,017.67	9,563,375.76	34,530,393.43	per W/S B
Inventory at Layer Rates	22,904,531.89	9,825,349.48	32,729,881.37	
Required Reserve	Nov 30, 2021	\$0.00	\$261,973.72	\$0.00
Required Reserve as of	Nov 30, 2021	\$0.00	\$261,973.72	\$261,973.72
Required Reserve as of	Oct 31, 2021	\$0.00	\$0.00	\$0.00
Adjustment for Current Month		\$0.00	\$261,973.72	\$261,973.72

UPDATE LINK

Accounting Entry:

1774-164101	Gas Storage	\$0.00
4776-164102	Gas Storage	261,973.72
1774-253551	Reserve for Gas Replacement	0.00
4776-253552	Reserve for Gas Replacement	(261,973.72)

NY Rate - November 2021

Calculation of FYTD RATE to
Produce the Monthly Storage
Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-21	INJ	1,705,087	8,278,197	\$ 4.85500	1,705,087	8,278,197	\$ 4.85500
	W/D	(264,626)	(1,284,759)	\$ 4.85500	(264,626)	(1,284,759)	\$ 4.85500
	NET	1,440,461	6,993,438	\$ 4.85500	1,440,461	6,993,438	\$ 4.85500
November-21	INJ	259,509	827,676	\$ 3.18939	1,964,596	9,105,874	\$ 4.63499
	W/D	(1,890,152)	(6,028,437)	\$ 3.18939	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	(1,630,643)	(5,200,761)	\$ 3.18939	(190,182)	1,792,677	\$ (9.42611)
December-21	INJ	-	-	\$ 3.18939	1,964,596	9,105,874	\$ 4.63499
	W/D	-	-	\$ 3.18939	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	1,792,677	\$ (9.42611)
January-22	INJ	-	-	\$ 3.18939	1,964,596	9,105,874	\$ 4.63499
	W/D	-	-	\$ 3.18939	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	1,792,677	\$ (9.42611)
February-22	INJ	-	-	\$ 3.18939	1,964,596	9,105,874	\$ 4.63499
	W/D	-	-	\$ 3.18939	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	1,792,677	\$ (9.42611)
March-22	INJ	-	-	\$ 3.18939	1,964,596	9,105,874	\$ 4.63499
	W/D	-	-	\$ 3.18939	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	1,792,677	\$ (9.42611)
April-22	INJ	-	-	\$ -	1,964,596	9,105,874	\$ 4.63499
	W/D	-	-	\$ -	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	1,792,677	\$ (9.42611)
May-22	INJ	-	-	\$ -	1,964,596	9,105,874	\$ 4.63499
	W/D	-	-	\$ -	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	1,792,677	\$ (9.42611)
June-22	INJ	-	-	\$ -	1,964,596	9,105,874	\$ 4.63499
	W/D	-	-	\$ -	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	1,792,677	\$ (9.42611)
July-22	INJ	-	-	\$ -	1,964,596	9,105,874	\$ 4.63499
	W/D	-	-	\$ -	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	1,792,677	\$ (9.42611)
August-22	INJ	-	-	\$ -	1,964,596	9,105,874	\$ 4.63499
	W/D	-	-	\$ -	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	1,792,677	\$ (9.42611)
September-22	INJ	-	-	\$ -	1,964,596	7,032,049.54	\$ 3.57939
	W/D	-	-	\$ -	(2,154,778)	(7,313,196)	\$ 3.39394
	NET	-	-	\$ -	(190,182)	(281,146.87)	\$ 1.47830

\$827,676
 / 259,509 mcf
 \$3.18939/mcf - NY rate

To: J. Tracy
From: D. Koch
Date: November 3, 2021
Re:

The storage rates in effect for the 1st Quarter of FY22 are derived as follows:

	(\$/Mcf)	
	(a)	
Demand	\$2.0829	
Commodity	<u>\$4.3883</u>	updated for October 2021
Total	<u>\$6.4712</u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 12 months of projected values.

cc:
N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
T. Popiela

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2021

	Projected Oct-21	Projected Nov-21	Projected Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Total
Demand													
Upstream Purchased Gas Cost	\$2,300,640	\$2,334,445	\$2,337,773	\$2,337,773	\$2,342,447	\$2,335,888	\$2,336,241	\$2,330,157	\$2,336,241	\$2,330,157	\$2,330,157	\$2,348,431	\$28,000,350
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$1,375,071	\$1,383,811	\$1,383,811	\$1,383,811	\$1,383,811	\$1,383,811	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$15,893,792
Total Demand Cost	\$3,675,711	\$3,718,256	\$3,721,584	\$3,721,584	\$3,726,258	\$3,719,699	\$3,602,852	\$3,596,768	\$3,602,852	\$3,596,768	\$3,596,768	\$3,615,042	\$43,894,142
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,675,711	\$3,718,256	\$3,721,584	\$3,721,584	\$3,726,258	\$3,719,699	\$3,602,852	\$3,596,768	\$3,602,852	\$3,596,768	\$3,596,768	\$3,615,042	\$43,894,142
Total Receipt Volume (Mcf)	2,250,915	1,201,356	2,014,769	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	21,356,540
Less: Total Shrinkage (Mcf)	23,836	20,033	32,132	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	282,984
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered 9 months of projected values.	2,227,079	1,181,323	1,982,636	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	21,073,556
Unit Storage Demand Gas Cost (\$/Mcf)													\$2.0829

Commodity													
Upstream Purchased Gas Cost	\$12,015,929	\$5,545,977	\$10,076,756	\$4,413,246	\$10,357,266	\$11,206,974	\$7,234,278	\$8,107,167	\$5,903,875	\$6,031,848	\$5,138,279	\$4,958,794	\$90,990,389
Appalachian Gas Cost	\$40,004	\$33,379	\$36,767	\$37,712	\$33,372	\$34,500	\$23,903	\$23,788	\$23,322	\$24,437	\$24,469	\$23,529	\$359,182
Local Production Gas Cost	\$52,124	\$43,115	\$47,678	\$48,975	\$43,288	\$44,563	\$30,098	\$29,849	\$29,301	\$30,740	\$30,785	\$29,585	\$460,101
Storage Rental & Transp. Cost	\$54,243	\$38,560	\$47,748	\$143,482	\$67,018	\$35,134	\$2,367	\$55,121	\$56,859	\$59,468	\$50,043	\$55,747	\$665,790
Total Commodity Cost	\$12,162,300	\$5,661,031	\$10,208,949	\$4,643,415	\$10,500,944	\$11,321,171	\$7,290,646	\$8,215,925	\$6,013,357	\$6,146,493	\$5,243,576	\$5,067,655	\$92,475,462
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$12,162,300	\$5,661,031	\$10,208,949	\$4,643,415	\$10,500,944	\$11,321,171	\$7,290,646	\$8,215,925	\$6,013,357	\$6,146,493	\$5,243,576	\$5,067,655	\$92,475,462
Total Receipt Volume (Mcf)	2,250,915	1,201,356	2,014,769	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	21,356,540
Less: Total Shrinkage (Mcf)	23,836	20,033	32,132	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	282,984
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	2,227,079	1,181,323	1,982,636	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	21,073,556
Unit Storage Commodity Gas Cost (\$/Mcf)													\$4.3883

- Notes:
1. Based on the PGC 2021 Nov QTR Filing
2. Using 1.050 Mcf/Dth conversion factor

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 19,182,529	1.3015	A \$24,967,017.67	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	7,988,205	1.1972	\$9,563,375.76	8,130,292	\$1.2894	\$10,482,849.15
	27,170,734	1.2709	\$34,530,393.43	27,503,003	1.2242	\$33,668,527.91
Input - New York	65,174	B 3.1886	207,812.02	2,029,770	C 4.5810	9,298,467.86
- Pennsylvania	79,210	6.4712	512,583.75	950,101	C 6.4712	6,148,293.59
Output - New York	2,439,232	B 3.1886	7,777,667.71	4,594,010	C 3.2841	15,086,984.64
- Pennsylvania	1,017,369	6.4712	6,583,598.28	2,030,347	C 6.4712	13,138,781.51
Net - New York	(2,374,058)	3.1886	\$(7,569,855.69)	(2,564,240)	2.2574	\$(5,788,516.78)
Net - Pennsylvania	(938,159)	6.4712	\$(6,071,014.53)	(1,080,246)	6.4712	\$(6,990,487.92)
	(3,312,217)	4.1184	\$(13,640,870.22)	(3,644,486)	3.5064	\$(12,779,004.70)
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 16,808,471	\$1.0350	\$17,397,161.98	16,808,471	\$1.0350	\$17,397,161.98
Pennsylvania	7,050,046	\$0.4954	\$3,492,361.23	7,050,046	\$0.4954	\$3,492,361.23
TOTAL	23,858,517	\$0.8756	\$20,889,523.21	23,858,517	\$0.8756	\$20,889,523.21
* Rate per Valuation Department		0	0			OK
		0	0			OK

Gas Stored Underground Current

New York	16,808,471	\$ 1.0350	17,397,161.98
Pennsylvania	7,050,046	\$0.4954	3,492,361.23
	23,858,517	\$0.8756	\$20,889,523.21

Balance Sheet Presentation

Gas Stored Underground Current (LIFO)			
New York	16,808,471	\$1.0350	\$17,397,161.98
Pennsylvania	7,050,046	\$0.4954	\$3,492,361.23
Add: Reserve For Gas Replacement			
New York			(846,811.43)
Pennsylvania			2,724,126.51
			1,877,315.08
Gas Stored Underground Current	23,858,517	\$0.9542	\$22,766,838.29

Agrees to B/S a/c # 164100

New York	16,808,471	\$0.9846	16,550,350.55	-	OK
Pennsylvania	7,050,046	\$0.8818	6,216,487.74	-	OK
	23,858,517	\$0.9542	\$22,766,838.29		

Purchased Gas Sold

	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Injections						
New York	65,174		207,812.02	2,029,770		9,298,467.86
Pennsylvania	79,210		512,583.75	950,101		6,148,293.59
	144,384		720,395.77	2,979,871		15,446,761.45
Withdrawals						
New York	2,439,232		7,777,667.71	4,594,010		15,086,984.64
Pennsylvania	1,017,369		6,583,598.28	2,030,347		13,138,781.51
	3,456,601		14,361,265.99	6,624,357		28,225,766.15

UPDATE LINKS Note: Links needed beginning 11/30/xx
Do not use links for first fiscal month!!!

	1,984,596	A	9,080,696
	873,891		3,639,710
	2,154,779		7,309,317
	1,012,879		6,595,183
NY	(190,182)		1,781,338.91
PA	(142,087)		(919,473.39)

UPDATE FIRST MONTH OF FISCAL YEAR

Gas Stored Underground YTD (9/30/2021)

New York	19,372,711	\$	1.196822	\$23,185,678.76
Pennsylvania	8,130,292	\$	1.289357	10,482,849.15
	27,503,003	\$	1.224176	\$33,668,527.91

UPDATE LINKS Note: Links needed beginning 11/30!
Do not use links for first fiscal month!!!

Prior Month YTD

	1,984,596	A	9,080,696.94
	873,891		3,639,710.94
	2,835,487		14,726,365.68
	2,154,779		7,309,316.93
	1,012,879		6,595,183.23
	3,167,756		13,864,500.16

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

****Please Note: First month following fiscal YE when adding PY layer ensure that columns R-W are updated (copy & paste values) w/ PY ending balances. Also please note that formulas need to be reviewed & updated in rows 44-71 to ensure correct prior month reserve balance is referenced. The cell reference will shift due to added layer rate insert.**

CURRENT MONTH

Layer Year	MCF 9/30/21		Layer Rate		Amount 9/30/21		Amount at Layer Rates				
	NY	PA	NY	PA	NY	PA	MCF NY	PA	NY	PA	
2022											
2021											
2020	748,494	634,635	1.4783043	3.724299996	\$ 1,106,501.90	\$ 2,363,571.13	0	0	0.00	0.00	
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	0	0	0.00	0.00	
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	0	0	0.00	0.00	
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00	
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	0	0.00	0.00	
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	13,982	0.00	58,720.21	
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	122,940	0.00	738,440.88	
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00	
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00	
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	1,570	0	7,708.31	0.00	
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	500,421	0	2,611,136.27	0.00	
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00	
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00	
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00	
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00	
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	391,383	0	1,455,365.19	0.00	
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	15,915,097	6,913,124	12,476,140.78	5,419,327	
	19,372,711	8,130,292	1.19682	1.28936	23,185,678.76	10,482,849.14	16,808,471	7,050,046	16,550,350.55	6,216,487.74	
							Per W/S B	Per W/S B	Per W/S B	Per W/S B	

Computation of Reserve for Gas Replacement

0.984643412

	NY	PA	TOTAL	
Inventory at FIFO Basis	17,397,161.98	3,492,361.23	20,889,523.21	per W/S B
Inventory at Layer Rates	16,550,350.55	6,216,487.74	22,766,838.29	
Required Reserve	Dec 31, 2021	\$0.00	\$2,724,126.51	\$1,877,315.08
Required Reserve as of	Dec 31, 2021	\$0.00	\$2,724,126.51	\$2,724,126.51
Required Reserve as of	Nov 30, 2021	\$0.00	\$261,973.72	\$261,973.72
Adjustment for Current Month		\$0.00	\$2,462,152.79	\$2,462,152.79

UPDATE LINK

Accounting Entry:

1774-164101	Gas Storage	\$0.00
4776-164102	Gas Storage	2,462,152.79
1774-253551	Reserve for Gas Replacement	0.00
4776-253552	Reserve for Gas Replacement	(2,462,152.79)

NY Rate - December 2021

Calculation of FYTD RATE to
Produce the Monthly Storage
Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-21	INJ	1,705,087	8,263,193	\$ 4.84620	1,705,087	8,263,193	\$ 4.84620
	W/D	(264,626)	(1,282,431)	\$ 4.84620	(264,626)	(1,282,431)	\$ 4.84620
	NET	1,440,461	6,980,762	\$ 4.84620	1,440,461	6,980,762	\$ 4.84620
November-21	INJ	259,509	827,463	\$ 3.18857	1,964,596	9,090,656	\$ 4.62724
	W/D	(1,890,152)	(6,026,886)	\$ 3.18857	(2,154,778)	(7,309,317)	\$ 3.39214
	NET	(1,630,643)	(5,199,423)	\$ 3.18857	(190,182)	1,781,339	\$ (9.36650)
December-21	INJ	65,174	207,812	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	(2,439,232)	(7,777,668)	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	(2,374,058)	(7,569,856)	\$ 3.18857	(2,564,240)	(5,788,517)	\$ 2.25740
January-22	INJ	-	-	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	-	-	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	-	-	\$ -	(2,564,240)	(5,788,517)	\$ 2.25740
February-22	INJ	-	-	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	-	-	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	-	-	\$ -	(2,564,240)	(5,788,517)	\$ 2.25740
March-22	INJ	-	-	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	-	-	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	-	-	\$ -	(2,564,240)	(5,788,517)	\$ 2.25740
April-22	INJ	-	-	\$ -	2,029,770	9,298,468	\$ 4.58105
	W/D	-	-	\$ -	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	-	-	\$ -	(2,564,240)	(5,788,517)	\$ 2.25740
May-22	INJ	-	-	\$ -	2,029,770	9,298,468	\$ 4.58105
	W/D	-	-	\$ -	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	-	-	\$ -	(2,564,240)	(5,788,517)	\$ 2.25740
June-22	INJ	-	-	\$ -	2,029,770	9,298,468	\$ 4.58105
	W/D	-	-	\$ -	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	-	-	\$ -	(2,564,240)	(5,788,517)	\$ 2.25740
July-22	INJ	-	-	\$ -	2,029,770	9,298,468	\$ 4.58105
	W/D	-	-	\$ -	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	-	-	\$ -	(2,564,240)	(5,788,517)	\$ 2.25740
August-22	INJ	-	-	\$ -	2,029,770	9,298,468	\$ 4.58105
	W/D	-	-	\$ -	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	-	-	\$ -	(2,564,240)	(5,788,517)	\$ 2.25740
September-22	INJ	-	-	\$ -	2,029,770	11,296,257.62	\$ 5.56529
	W/D	-	-	\$ -	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	-	-	\$ -	(2,564,240)	(3,790,727.02)	\$ 1.47830

\$207,812
/ 65,174 mcf
\$3.18857/mcf - NY rate

To: J. Tracy
From: D. Koch
Date: November 3, 2021
Re:

The storage rates in effect for the 1st Quarter of FY22 are derived as follows:

	(\$/Mcf)	
	(a)	
Demand	\$2.0829	
Commodity	<u>\$4.3883</u>	updated for October 2021
Total	<u>\$6.4712</u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 12 months of projected values.

cc:
N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
T. Popiela

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2021

	Projected Oct-21	Projected Nov-21	Projected Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Total
Demand													
Upstream Purchased Gas Cost	\$2,300,640	\$2,334,445	\$2,337,773	\$2,337,773	\$2,342,447	\$2,335,888	\$2,336,241	\$2,330,157	\$2,336,241	\$2,330,157	\$2,330,157	\$2,348,431	\$28,000,350
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$1,375,071	\$1,383,811	\$1,383,811	\$1,383,811	\$1,383,811	\$1,383,811	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$1,266,611	\$15,893,792
Total Demand Cost	\$3,675,711	\$3,718,256	\$3,721,584	\$3,721,584	\$3,726,258	\$3,719,699	\$3,602,852	\$3,596,768	\$3,602,852	\$3,596,768	\$3,596,768	\$3,615,042	\$43,894,142
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,675,711	\$3,718,256	\$3,721,584	\$3,721,584	\$3,726,258	\$3,719,699	\$3,602,852	\$3,596,768	\$3,602,852	\$3,596,768	\$3,596,768	\$3,615,042	\$43,894,142
Total Receipt Volume (Mcf)	2,250,915	1,201,356	2,014,769	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	21,356,540
Less: Total Shrinkage (Mcf)	23,836	20,033	32,132	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	282,984
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered 9 months of projected values.	2,227,079	1,181,323	1,982,636	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	21,073,556
Unit Storage Demand Gas Cost (\$/Mcf)													\$2.0829

Commodity													
Upstream Purchased Gas Cost	\$12,015,929	\$5,545,977	\$10,076,756	\$4,413,246	\$10,357,266	\$11,206,974	\$7,234,278	\$8,107,167	\$5,903,875	\$6,031,848	\$5,138,279	\$4,958,794	\$90,990,389
Appalachian Gas Cost	\$40,004	\$33,379	\$36,767	\$37,712	\$33,372	\$34,500	\$23,903	\$23,788	\$23,322	\$24,437	\$24,469	\$23,529	\$359,182
Local Production Gas Cost	\$52,124	\$43,115	\$47,678	\$48,975	\$43,288	\$44,563	\$30,098	\$29,849	\$29,301	\$30,740	\$30,785	\$29,585	\$460,101
Storage Rental & Transp. Cost	\$54,243	\$38,560	\$47,748	\$143,482	\$67,018	\$35,134	\$2,367	\$55,121	\$56,859	\$59,468	\$50,043	\$55,747	\$665,790
Total Commodity Cost	\$12,162,300	\$5,661,031	\$10,208,949	\$4,643,415	\$10,500,944	\$11,321,171	\$7,290,646	\$8,215,925	\$6,013,357	\$6,146,493	\$5,243,576	\$5,067,655	\$92,475,462
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$12,162,300	\$5,661,031	\$10,208,949	\$4,643,415	\$10,500,944	\$11,321,171	\$7,290,646	\$8,215,925	\$6,013,357	\$6,146,493	\$5,243,576	\$5,067,655	\$92,475,462
Total Receipt Volume (Mcf)	2,250,915	1,201,356	2,014,769	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	21,356,540
Less: Total Shrinkage (Mcf)	23,836	20,033	32,132	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	282,984
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	2,227,079	1,181,323	1,982,636	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	21,073,556
Unit Storage Commodity Gas Cost (\$/Mcf)													\$4.3883

Notes:
1. Based on the PGC 2021 Nov QTR Filing
2. Using 1.050 Mcf/Dth conversion factor

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 16,808,471	1.0350	A \$17,397,161.98	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	7,050,046	0.4954	\$3,492,361.23	8,130,292	\$1.2894	\$10,482,849.15
	23,858,517	0.8756	\$20,889,523.21	27,503,003	1.2242	\$33,668,527.91
Input - New York	105,346	B 3.1886	335,903.34	2,135,116	C 4.5123	9,634,371.20
- Pennsylvania	31,858	(33.8422)	(1,078,144.69)	981,959	C 5.1633	5,070,148.90
Output - New York	4,254,430	B 3.1886	13,565,557.86	8,848,440	C 3.2381	28,652,542.50
- Pennsylvania	2,013,498	3.8445	7,740,803.38	4,043,845	C 5.1633	20,879,584.89
Net - New York	(4,149,084)	3.1886	\$(13,229,654.52)	(6,713,324)	2.8329	\$(19,018,171.30)
Net - Pennsylvania	(1,981,640)	4.4503	\$(8,818,948.07)	(3,061,886)	5.1633	\$(15,809,435.99)
	(6,130,724)	3.5964	\$(22,048,602.59)	(9,775,210)	3.5629	\$(34,827,607.29)
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 12,659,387	\$0.3292	\$4,167,507.46	12,659,387	\$0.3292	\$4,167,507.46
Pennsylvania	5,068,406	(\$1.0509)	(\$5,326,586.84)	5,068,406	(\$1.0509)	(\$5,326,586.84)
TOTAL	17,727,793	(\$0.0654)	(\$1,159,079.38)	17,727,793	(\$0.0654)	(\$1,159,079.38)
* Rate per Valuation Department	12,659,387	0	0			OK
	5,068,406	0	0			OK
Gas Stored Underground Current						
New York	12,659,387	\$ 0.3292	4,167,507.46			
Pennsylvania	5,068,406	(\$1.0509)	(\$5,326,586.84)			
	17,727,793	(\$0.0654)	(\$1,159,079.38)			

Balance Sheet Presentation

Gas Stored Underground Current (LIFO)						
New York	12,659,387	\$0.3292	\$4,167,507.46			
Pennsylvania	5,068,406	(\$1.0509)	(\$5,326,586.84)			
Add: Reserve For Gas Replacement						
New York			5,756,421.87			(Positive amount recorded to Account 253551 - Negative amount recorded to 591800)
Pennsylvania			9,299,804.71			(Positive amount recorded to Account 253552 - Negative amount recorded to 591800)
			15,056,226.58			
Gas Stored Underground Current	17,727,793	\$0.7839	\$13,897,147.20	Agrees to B/S a/c # 164100		
New York	12,659,387	\$0.7839	9,923,929.33			OK
Pennsylvania	5,068,406	\$0.7839	3,973,217.87			OK
	17,727,793	\$0.7839	\$13,897,147.20			

Purchased Gas Sold

	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Injections						
New York	105,346		335,903.34	2,135,116		9,634,371.20
Pennsylvania	31,858		(1,078,144.69)	981,959		5,070,148.90
	137,204		(742,241.35)	3,117,075		14,704,520.10
Withdrawals						
New York	4,254,430		13,565,557.86	8,848,440		28,652,542.50
Pennsylvania	2,013,498		7,740,803.38	4,043,845		20,879,584.89
	6,267,928		21,306,361.24	12,892,285		49,532,127.39

UPDATE LINKS		Note: Links needed beginning 11/30/xx	
	2,029,770		9,299,804.71
	981,959		5,070,148.90
	4,094,010		13,085,993.51
	2,030,347		13,138,793.51
NY	(2,564,240)		(5,788,516.78)
PA	(1,080,246)		(6,990,487.92)

UPDATE FIRST MONTH OF FISCAL YEAR			
Gas Stored Underground YTD (9/30/2021)			
New York	19,372,711	\$ 1.196822	\$23,185,678.76
Pennsylvania	8,130,292	\$ 1.289357	\$10,482,849.15
	27,503,003	\$ 1.224176	\$33,668,527.91

UPDATE LINKS		Note: Links needed beginning 11/30!	
Prior Month YTD			
	2,029,770		9,299,804.71
	981,959		5,070,148.90
	2,979,871		15,446,761.45
	4,094,010		13,085,993.51
	2,030,347		13,138,793.51
	6,624,357		28,225,766.15

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

****Please Note: First month following fiscal YE when adding PY layer ensure that columns R-W are updated (copy & paste values) w/ PY ending balances. Also please note that formulas need to be reviewed & updated in rows 44-71 to ensure correct prior month reserve balance is referenced. The cell reference will shift due to added layer rate insert.**

Layer Year	MCF 9/30/21		Layer Rate		Amount 9/30/21		CURRENT MONTH			
	NY	PA	NY	PA	NY	PA	MCF NY	PA	Amount at Layer Rates NY	PA
	2022	-	-	0.0000000	-	-	-	-	-	-
2021	-	126,180	0.0000000	4.741299952	\$ -	\$ 598,257.23	-	-	0.00	0.00
2020	748,494	634,635	3.724299996	3.724299996	\$ 1,106,501.90	\$ 2,363,571.13	0	0	0.00	0.00
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	0	0	0.00	0.00
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	0	0	0.00	0.00
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	0	0.00	0.00
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	0	0.00	0.00
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	0	0.00	0.00
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	0	0	0.00	0.00
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	0	0	0.00	0.00
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	0	0	0.00	0.00
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	12,659,387	5,068,406	9,923,929.33	3,973,218
	19,372,711	8,130,292	1.19682	1.28936	23,185,678.76	10,482,849.14	12,659,387	5,068,406	9,923,929.33	3,973,217.87
							Per W/S B	Per W/S B	Per W/S B	Per W/S B

Computation of Reserve for Gas Replacement

0.783918612

	NY	PA	TOTAL	
Inventory at FIFO Basis	4,167,507.46	(5,326,586.84)	(1,159,079.38)	per W/S B
Inventory at Layer Rates	9,923,929.33	3,973,217.87	13,897,147.20	
Required Reserve	Jan 31, 2022	\$5,756,421.87	\$9,299,804.71	\$15,056,226.58
Required Reserve as of	Jan 31, 2022	\$5,756,421.87	\$9,299,804.71	\$15,056,226.58
Required Reserve as of	Dec 31, 2021	\$0.00	\$2,724,126.51	\$2,724,126.51
Adjustment for Current Month		\$5,756,421.87	\$6,575,678.20	\$12,332,100.07

UPDATE LINK

Accounting Entry:

1774-164101	Gas Storage	\$5,756,421.87
4776-164102	Gas Storage	6,575,678.20
1774-253551	Reserve for Gas Replacement	(5,756,421.87)
4776-253552	Reserve for Gas Replacement	(6,575,678.20)

NY Rate - January 2022

Calculation of FYTD RATE to
 Produce the Monthly Storage
 Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-21	INJ	1,705,087	8,263,193	\$ 4.84620	1,705,087	8,263,193	\$ 4.84620
	W/D	(264,626)	(1,282,431)	\$ 4.84620	(264,626)	(1,282,431)	\$ 4.84620
	NET	1,440,461	6,980,762	\$ 4.84620	1,440,461	6,980,762	\$ 4.84620
November-21	INJ	259,509	827,463	\$ 3.18857	1,964,596	9,090,656	\$ 4.62724
	W/D	(1,890,152)	(6,026,886)	\$ 3.18857	(2,154,778)	(7,309,317)	\$ 3.39214
	NET	(1,630,643)	(5,199,423)	\$ 3.18857	(190,182)	1,781,339	\$ (9.36650)
December-21	INJ	65,174	207,812	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	(2,439,232)	(7,777,668)	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28408
	NET	(2,374,058)	(7,569,856)	\$ 3.18857	(2,564,240)	(5,788,517)	\$ 2.25740
January-22 ✓✓	INJ	✓✓ 105,346	335,903	\$ 3.18857	✓✓ 2,135,116	✓✓ 9,634,371	✓✓ 4.51234
	W/D	✓✓ (4,254,430)	(13,565,558)	\$ 3.18857	✓✓ (8,848,440)	✓✓ (28,652,542)	✓✓ 3.23815
	NET	(4,149,084)	(13,229,655)	\$ 3.18857	(6,713,324)	(19,018,171)	\$ 2.83290
February-22	INJ	-	-	\$ 3.18857	2,135,116	9,634,371	\$ 4.51234
	W/D	-	-	\$ 3.18857	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	-	-	\$ -	(6,713,324)	(19,018,171)	\$ 2.83290
March-22	INJ	-	-	\$ 3.18857	2,135,116	9,634,371	\$ 4.51234
	W/D	-	-	\$ 3.18857	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	-	-	\$ -	(6,713,324)	(19,018,171)	\$ 2.83290
April-22	INJ	-	-	\$ -	2,135,116	9,634,371	\$ 4.51234
	W/D	-	-	\$ -	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	-	-	\$ -	(6,713,324)	(19,018,171)	\$ 2.83290
May-22	INJ	-	-	\$ -	2,135,116	9,634,371	\$ 4.51234
	W/D	-	-	\$ -	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	-	-	\$ -	(6,713,324)	(19,018,171)	\$ 2.83290
June-22	INJ	-	-	\$ -	2,135,116	9,634,371	\$ 4.51234
	W/D	-	-	\$ -	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	-	-	\$ -	(6,713,324)	(19,018,171)	\$ 2.83290
July-22	INJ	-	-	\$ -	2,135,116	9,634,371	\$ 4.51234
	W/D	-	-	\$ -	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	-	-	\$ -	(6,713,324)	(19,018,171)	\$ 2.83290
August-22	INJ	-	-	\$ -	2,135,116	9,634,371	\$ 4.51234
	W/D	-	-	\$ -	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	-	-	\$ -	(6,713,324)	(19,018,171)	\$ 2.83290
September-22	INJ	-	-	\$ -	2,135,116	18,728,208.77	\$ 6.77152
	W/D	-	-	\$ -	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	-	-	\$ -	(6,713,324)	(9,924,335.73)	\$ 1.47830

\$335,903
 / 105,346 mcf
 \$3.18857/mcf - NY rate

To: J. Tracy
From: D. Koch
Date: February 8, 2022
Re:

The storage rates in effect for the 2nd Quarter of FY22 are derived as follows:

	(\$/Mcf) (a)	
Demand	\$1.7298	
Commodity	<u>\$3.4335</u>	see schedules tab - S7 & S8
Total	<u>\$5.1633</u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 9 months of projected values and 3 months of actuals.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
M. Maggioli
N. Hewa

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2022

	Actual Oct-21	Actual Nov-21	Actual Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Total
Demand													
Upstream Purchased Gas Cost	\$2,199,323	\$2,206,741	\$2,202,863	\$2,332,190	\$2,332,006	\$2,319,364	\$2,334,290	\$2,328,182	\$2,328,182	\$2,328,182	\$2,322,099	\$2,352,564	\$27,585,985
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$1,083,597	\$1,091,966	\$1,092,069	\$1,288,170	\$1,288,170	\$1,288,170	\$1,200,943	\$1,200,943	\$1,200,943	\$1,200,943	\$1,200,943	\$1,200,943	\$14,337,801
Total Demand Cost	\$3,282,920	\$3,298,707	\$3,294,932	\$3,620,360	\$3,620,176	\$3,607,534	\$3,535,233	\$3,529,125	\$3,529,125	\$3,529,125	\$3,523,042	\$3,553,507	\$41,923,786
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,282,920	\$3,298,707	\$3,294,932	\$3,620,360	\$3,620,176	\$3,607,534	\$3,535,233	\$3,529,125	\$3,529,125	\$3,529,125	\$3,523,042	\$3,553,507	\$41,923,786
Total Receipt Volume (Mcf)	1,730,074	3,096,900	3,847,147	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	24,563,621
Less: Total Shrinkage (Mcf)	41,497	35,223	44,024	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	327,726
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered 9 months of projected values.	1,688,577	3,061,677	3,803,123	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	24,235,895
Unit Storage Demand Gas Cost (\$/Mcf)													\$1.7298
Commodity													
Upstream Purchased Gas Cost	\$5,974,757	\$7,247,404	\$7,800,872	\$3,525,043	\$8,393,599	\$8,891,415	\$7,266,777	\$8,428,165	\$6,209,844	\$6,374,627	\$5,472,236	\$5,297,421	\$80,882,160
Appalachian Gas Cost	\$876,669	\$62,815	\$36,767	\$25,125	\$24,423	\$25,109	\$23,782	\$24,780	\$24,371	\$25,643	\$25,766	\$24,792	\$1,200,042
Local Production Gas Cost	\$63,301	\$46,384	\$35,088	\$31,651	\$30,963	\$31,629	\$29,899	\$31,178	\$30,707	\$32,362	\$32,532	\$31,286	\$426,980
Storage Rental & Transp. Cost	\$80,091	\$49,406	\$51,255	\$143,550	\$67,069	\$35,155	\$2,282	\$54,975	\$56,665	\$59,322	\$49,977	\$55,620	\$705,368
Total Commodity Cost	\$6,994,819	\$7,406,009	\$7,923,983	\$3,725,369	\$8,516,054	\$8,983,308	\$7,322,740	\$8,539,098	\$6,321,587	\$6,491,954	\$5,580,511	\$5,409,119	\$83,214,550
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$6,994,819	\$7,406,009	\$7,923,983	\$3,725,369	\$8,516,054	\$8,983,308	\$7,322,740	\$8,539,098	\$6,321,587	\$6,491,954	\$5,580,511	\$5,409,119	\$83,214,550
Total Receipt Volume (Mcf)	1,730,074	3,096,900	3,847,147	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	24,563,621
Less: Total Shrinkage (Mcf)	41,497	35,223	44,024	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	327,726
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	1,688,577	3,061,677	3,803,123	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	24,235,895
Unit Storage Commodity Gas Cost (\$/Mcf)													\$3.4335

Notes:

1. Based on the PGC 2021 Feb QTR Filing
2. Using 1.050 Mcf/Dth conversion factor

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 12,659,387	0.3292	A \$4,167,507.46	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	5,068,406	(1.0509)	(\$5,326,586.84)	8,130,292	\$1.2894	\$10,482,849.15
	17,727,793	(0.0654)	(\$1,159,079.38)	27,503,003	1.2242	\$33,668,527.91
Input - New York	20,885	B 3.1886	66,593.33	2,156,001	C 4.4995	9,700,964.53
- Pennsylvania	53,851	5.1633	278,048.87	1,035,810	5.1633	5,348,197.77
Output - New York	3,543,448	B 3.1886	11,298,540.31	12,391,888	C 3.2240	39,951,082.81
- Pennsylvania	1,422,636	5.1633	7,345,496.46	5,466,481	C 5.1633	28,225,081.35
Net - New York	(3,522,563)	3.1886	\$(11,231,946.98)	(10,235,887)	2.9553	\$(30,250,118.28)
Net - Pennsylvania	(1,368,785)	5.1633	\$(7,067,447.59)	(4,430,671)	5.1633	\$(22,876,883.58)
	(4,891,348)	3.7412	\$(18,299,394.57)	(14,666,558)	3.6223	\$(53,127,001.86)
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 9,136,824	(\$0.7732)	(\$7,064,439.52)	9,136,824	(\$0.7732)	(\$7,064,439.52)
Pennsylvania	3,699,621	(\$3.3501)	(\$12,394,034.43)	3,699,621	(\$3.3501)	(\$12,394,034.43)
TOTAL	12,836,445	(\$1.5159)	(\$19,458,473.95)	12,836,445	(\$1.5159)	(\$19,458,473.95)
* Rate per Valuation Department	0.0000	0	0			OK
	0.0000	0	0			OK

Gas Stored Underground Current						
New York	9,136,824	\$ (0.7732)	(7,064,439.52)			
Pennsylvania	3,699,621	\$(3.3501)	(12,394,034.43)			
	12,836,445	(\$1.5159)	(\$19,458,473.95)			

Balance Sheet Presentation						
Gas Stored Underground Current (LIFO)						
New York	9,136,824	(\$0.7732)	(\$7,064,439.52)			
Pennsylvania	3,699,621	(\$3.3501)	(\$12,394,034.43)			
Add: Reserve For Gas Replacement						
New York			14,226,966.15			(Positive amount recorded to Account 253551 - Negative amount recorded to 591800)
Pennsylvania			15,294,236.27			(Positive amount recorded to Account 253552 - Negative amount recorded to 591800)
			29,521,202.42			
Gas Stored Underground Current	12,836,445	\$0.7839	\$10,062,728.47			Agrees to B/S a/c # 164100
New York	9,136,824	\$0.7839	7,162,526.63			OK
Pennsylvania	3,699,621	\$0.7839	2,900,201.84			OK
	12,836,445	\$0.7839	\$10,062,728.47			

Purchased Gas Sold						
Injections						
New York	20,885		66,593.33	2,156,001		9,700,964.53
Pennsylvania	53,851		278,048.87	1,035,810		5,348,197.77
	74,736		344,642.20	3,191,811		15,049,162.30
Withdrawals						
New York	3,543,448		11,298,540.31	12,391,888		39,951,082.81
Pennsylvania	1,422,636		7,345,496.46	5,466,481		28,225,081.35
	4,966,084		18,644,036.77	17,858,369		68,176,164.16

UPDATE LINKS			Note: Links needed beginning 11/30/xx
	2,135,116		9,634,371
	981,859		3,670,149
	8,348,440		28,652,543
	4,043,845		20,879,584
NY	(6,713,324)		(19,018,171.30)
PA	(3,061,886)		(15,809,435.99)

Do not use links for first fiscal month!!!

UPDATE FIRST MONTH OF FISCAL YEAR				
Gas Stored Underground YTD (9/30/2021)				
New York	19,372,711	\$	1.196822	\$23,185,678.76
Pennsylvania	8,130,292	\$	1.289357	10,482,849.15
	27,503,003	\$	1.224176	\$33,668,527.91

UPDATE LINKS			Note: Links needed beginning 11/30!
Prior Month YTD			Do not use links for first fiscal month!!!
	2,135,116		9,634,371.30
	981,859		3,670,149.51
	3,117,075		14,704,520.10
	8,348,440		28,652,542.80
	4,043,845		20,879,584.89
	12,892,285		49,532,127.39

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

****Please Note: First month following fiscal YE when adding PY layer ensure that columns R-W are updated (copy & paste values) w/ PY ending balances. Also please note that formulas need to be reviewed & updated in rows 44-71 to ensure correct prior month reserve balance is referenced. The cell reference will shift due to added layer rate insert.**

Layer Year	CURRENT MONTH									
	MCF 9/30/21		Layer Rate		Amount 9/30/21		Amount at Layer Rates			
	NY	PA	NY	PA	NY	PA	MCF NY	PA		
2022										
2021	-	126,180	0.0000000	4.741299952	\$ -	\$ 598,257.23	-	-	0.00	0.00
2020	748,494	634,635	3.724299996	1,106,501.90	\$ 1,106,501.90	\$ 2,363,571.13	0	0	0.00	0.00
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	0	0	0.00	0.00
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	0	0	0.00	0.00
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	0	0.00	0.00
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	0	0.00	0.00
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	0	0.00	0.00
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	0	0	0.00	0.00
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	0	0	0.00	0.00
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	0	0	0.00	0.00
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	9,136,824	3,699,621	7,162,526.63	2,900,202
	19,372,711	8,130,292	1.19682	1.28936	23,185,678.76	10,482,849.14	9,136,824	3,699,621	7,162,526.63	2,900,201.84
							Per W/S B	Per W/S B	Per W/S B	Per W/S B

Computation of Reserve for Gas Replacement

0.783918611

	NY	PA	TOTAL
Inventory at FIFO Basis	(7,064,439.52)	(12,394,034.43)	(19,458,473.95)
Inventory at Layer Rates	7,162,526.63	2,900,201.84	10,062,728.47
Required Reserve	Feb 28, 2022	\$14,226,966.15	\$15,294,236.27
Required Reserve as of	Feb 28, 2022	\$14,226,966.15	\$15,294,236.27
Required Reserve as of	Jan 31, 2022	\$5,756,421.87	\$9,299,804.71
Adjustment for Current Month		\$8,470,544.28	\$5,994,431.56

UPDATE LINK

Accounting Entry:

1774-164101	Gas Storage	\$8,470,544.28
4776-164102	Gas Storage	5,994,431.56
1774-253551	Reserve for Gas Replacement	(8,470,544.28)
4776-253552	Reserve for Gas Replacement	(5,994,431.56)

NY Rate - February 2022

Calculation of FYTD RATE to
 Produce the Monthly Storage
 Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-21	INJ	1,705,087	8,263,193	\$ 4.84620	1,705,087	8,263,193	\$ 4.84620
	W/D	(264,626)	(1,282,431)	\$ 4.84620	(264,626)	(1,282,431)	\$ 4.84620
	NET	1,440,461	6,980,762	\$ 4.84620	1,440,461	6,980,762	\$ 4.84620
November-21	INJ	259,509	827,463	\$ 3.18857	1,964,596	9,090,656	\$ 4.62724
	W/D	(1,890,152)	(6,026,886)	\$ 3.18857	(2,154,778)	(7,309,317)	\$ 3.39214
	NET	(1,630,643)	(5,199,423)	\$ 3.18857	(190,182)	1,781,339	\$ (9.36650)
December-21	INJ	65,174	207,812	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	(2,439,232)	(7,777,668)	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28408
	NET	(2,374,058)	(7,569,856)	\$ 3.18857	(2,564,240)	(5,788,517)	\$ 2.25740
January-22	INJ	105,346	335,903	\$ 3.18857	2,135,116	9,634,371	\$ 4.51234
	W/D	(4,254,430)	(13,565,558)	\$ 3.18857	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	(4,149,084)	(13,229,655)	\$ 3.18857	(6,713,324)	(19,018,171)	\$ 2.83290
February-22	INJ	20,885	66,593	\$ 3.18857	2,156,001	9,700,965	\$ 4.49952
	W/D	(3,543,448)	(11,298,540)	\$ 3.18857	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	(3,522,563)	(11,231,947)	\$ 3.18857	(10,235,887)	(30,250,118)	\$ 2.95530
March-22	INJ	-	-	\$ 3.18857	2,156,001	9,700,965	\$ 4.49952
	W/D	-	-	\$ 3.18857	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	-	-	\$ -	(10,235,887)	(30,250,118)	\$ 2.95530
April-22	INJ	-	-	\$ -	2,156,001	9,700,965	\$ 4.49952
	W/D	-	-	\$ -	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	-	-	\$ -	(10,235,887)	(30,250,118)	\$ 2.95530
May-22	INJ	-	-	\$ -	2,156,001	9,700,965	\$ 4.49952
	W/D	-	-	\$ -	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	-	-	\$ -	(10,235,887)	(30,250,118)	\$ 2.95530
June-22	INJ	-	-	\$ -	2,156,001	9,700,965	\$ 4.49952
	W/D	-	-	\$ -	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	-	-	\$ -	(10,235,887)	(30,250,118)	\$ 2.95530
July-22	INJ	-	-	\$ -	2,156,001	9,700,965	\$ 4.49952
	W/D	-	-	\$ -	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	-	-	\$ -	(10,235,887)	(30,250,118)	\$ 2.95530
August-22	INJ	-	-	\$ -	2,156,001	9,700,965	\$ 4.49952
	W/D	-	-	\$ -	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	-	-	\$ -	(10,235,887)	(30,250,118)	\$ 2.95530
September-22	INJ	-	-	\$ -	2,156,001	24,819,327.05	\$ 11.51174
	W/D	-	-	\$ -	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	-	-	\$ -	(10,235,887)	(15,131,755.76)	\$ 1.47830

$$\frac{\$66,593}{20,885 \text{ mcf}} = \$3.18857/\text{mcf} - \text{NY rate}$$

To: J. Tracy
From: D. Koch
Date: February 8, 2022
Re:

The storage rates in effect for the 2nd Quarter of FY22 are derived as follows:

	(\$/Mcf) (a)	
Demand	\$1.7298	
Commodity	<u>\$3.4335</u>	see schedules tab - S7 & S8
Total	<u>\$5.1633</u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 9 months of projected values and 3 months of actuals.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
M. Maggioli
N. Hewa

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2022

	Actual Oct-21	Actual Nov-21	Actual Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Total
Demand													
Upstream Purchased Gas Cost	\$2,199,323	\$2,206,741	\$2,202,863	\$2,332,190	\$2,332,006	\$2,319,364	\$2,334,290	\$2,328,182	\$2,328,182	\$2,328,182	\$2,322,099	\$2,352,564	\$27,585,985
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$1,083,597	\$1,091,966	\$1,092,069	\$1,288,170	\$1,288,170	\$1,288,170	\$1,200,943	\$1,200,943	\$1,200,943	\$1,200,943	\$1,200,943	\$1,200,943	\$14,337,801
Total Demand Cost	\$3,282,920	\$3,298,707	\$3,294,932	\$3,620,360	\$3,620,176	\$3,607,534	\$3,535,233	\$3,529,125	\$3,529,125	\$3,529,125	\$3,523,042	\$3,553,507	\$41,923,786
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,282,920	\$3,298,707	\$3,294,932	\$3,620,360	\$3,620,176	\$3,607,534	\$3,535,233	\$3,529,125	\$3,529,125	\$3,529,125	\$3,523,042	\$3,553,507	\$41,923,786
Total Receipt Volume (Mcf)	1,730,074	3,096,900	3,847,147	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	24,563,621
Less: Total Shrinkage (Mcf)	41,497	35,223	44,024	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	327,726
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered 9 months of projected values.	1,688,577	3,061,677	3,803,123	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	24,235,895
Unit Storage Demand Gas Cost (\$/Mcf)													\$1.7298
Commodity													
Upstream Purchased Gas Cost	\$5,974,757	\$7,247,404	\$7,800,872	\$3,525,043	\$8,393,599	\$8,891,415	\$7,266,777	\$8,428,165	\$6,209,844	\$6,374,627	\$5,472,236	\$5,297,421	\$80,882,160
Appalachian Gas Cost	\$876,669	\$62,815	\$36,767	\$25,125	\$24,423	\$25,109	\$23,782	\$24,780	\$24,371	\$25,643	\$25,766	\$24,792	\$1,200,042
Local Production Gas Cost	\$63,301	\$46,384	\$35,088	\$31,651	\$30,963	\$31,629	\$29,899	\$31,178	\$30,707	\$32,362	\$32,532	\$31,286	\$426,980
Storage Rental & Transp. Cost	\$80,091	\$49,406	\$51,255	\$143,550	\$67,069	\$35,155	\$2,282	\$54,975	\$56,665	\$59,322	\$49,977	\$55,620	\$705,368
Total Commodity Cost	\$6,994,819	\$7,406,009	\$7,923,983	\$3,725,369	\$8,516,054	\$8,983,308	\$7,322,740	\$8,539,098	\$6,321,587	\$6,491,954	\$5,580,511	\$5,409,119	\$83,214,550
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$6,994,819	\$7,406,009	\$7,923,983	\$3,725,369	\$8,516,054	\$8,983,308	\$7,322,740	\$8,539,098	\$6,321,587	\$6,491,954	\$5,580,511	\$5,409,119	\$83,214,550
Total Receipt Volume (Mcf)	1,730,074	3,096,900	3,847,147	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	24,563,621
Less: Total Shrinkage (Mcf)	41,497	35,223	44,024	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	327,726
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	1,688,577	3,061,677	3,803,123	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	24,235,895
Unit Storage Commodity Gas Cost (\$/Mcf)													\$3.4335

- Notes:
1. Based on the PGC 2021 Feb QTR Filing
2. Using 1.050 Mcf/Dth conversion factor

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 9,136,824	(0.7732)	A (\$7,064,439.52)	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	B 3,699,621	(3.3501)	B (\$12,394,034.43)	8,130,292	\$1.2894	\$10,482,849.15
	D 12,836,445	(1.5159)	D (\$19,458,473.95)	27,503,003	1.2242	\$33,668,527.91
Input - New York	37,393	B 3.1886	119,230.29	2,193,394	C 4.4772	9,820,194.82
- Pennsylvania	22,447	5.1633	115,900.60	1,058,257	C 5.1633	5,464,098.37
Output - New York	3,470,642	B 3.1886	11,066,393.12	15,862,530	C 3.7152	51,017,475.93
- Pennsylvania	1,386,849	5.1633	7,160,717.44	6,853,330	C 5.1633	35,385,798.79
Net - New York	(3,433,249)	3.1886	(\$10,947,162.83)	(13,669,136)	3.0139	(\$41,197,281.11)
Net - Pennsylvania	(1,364,402)	5.1633	(\$7,044,816.84)	(5,795,073)	5.1633	(\$29,921,700.42)
	(4,797,651)	3.7502	(\$17,991,979.67)	(19,464,209)	3.6538	(\$71,118,981.53)
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 5,703,575	(\$3.1579)	(\$18,011,602.35)	5,703,575	(\$3.1579)	(\$18,011,602.35)
Pennsylvania	D 2,335,219	(\$8.3242)	(\$19,438,851.27)	2,335,219	(\$8.3242)	(\$19,438,851.27)
TOTAL	D 8,038,794	(\$4.6587)	(\$37,450,453.62)	8,038,794	(\$4.6587)	(\$37,450,453.62)
* Rate per Valuation Department	5,703,575	0	0			OK
	2,335,219	0	0			OK

	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Gas Stored Underground Current						
New York	5,703,575	\$ (3.1579)	(\$18,011,602.35)			
Pennsylvania	2,335,219	\$ (8.3242)	(\$19,438,851.27)			
	8,038,794	(\$4.6587)	(\$37,450,453.62)			
Balance Sheet Presentation						
Gas Stored Underground Current (LIFO)						
New York	5,703,575	(\$3.1579)	(\$18,011,602.35)			
Pennsylvania	2,335,219	(\$8.3242)	(\$19,438,851.27)			
Add: Reserve For Gas Replacement						
New York			22,482,741.19			(Positive amount recorded to Account 253551 - Negative amount recorded to 591800)
Pennsylvania			21,269,472.99			(Positive amount recorded to Account 253552 - Negative amount recorded to 591800)
			43,752,214.18			
Gas Stored Underground Current	8,038,794	\$0.7839	\$6,301,760.56			Agrees to B/S a/c # 164100
New York	5,703,575	\$0.7839	4,471,138.84			OK
Pennsylvania	2,335,219	\$0.7839	1,830,621.72			OK
	8,038,794	\$0.7839	\$6,301,760.56			
Purchased Gas Sold						
Injections						
New York	37,393		119,230.29	2,193,394		9,820,194.82
Pennsylvania	22,447		115,900.60	1,058,257		5,464,098.37
	59,840		235,130.89	3,251,651		15,284,293.19
Withdrawals						
New York	3,470,642		11,066,393.12	15,862,530		51,017,475.93
Pennsylvania	1,386,849		7,160,717.44	6,853,330		35,385,798.79
	4,857,491		18,227,110.56	22,715,860		86,403,274.72

UPDATE LINKS		Note: Links needed beginning 11/30/xx
	A 2,193,394	A 9,790,985
	1,058,257	5,248,198
	12,391,889	39,951,093
	5,464,098	29,239,293
NY	(10,235,887)	(30,250,118.28)
PA	(4,430,671)	(22,876,883.58)

Do not use links for first fiscal month!!!

UPDATE FIRST MONTH OF FISCAL YEAR			
Gas Stored Underground YTD (9/30/2021)			
New York	19,372,711	\$ 1.196822	\$23,185,678.76
Pennsylvania	8,130,292	\$ 1.289357	10,482,849.15
	27,503,003	\$ 1.224176	\$33,668,527.91

UPDATE LINKS		Note: Links needed beginning 11/30!
Prior Month YTD		
	A 2,193,394	A 9,790,984.93
	1,058,257	5,248,197.77
	3,191,811	15,049,162.30
	12,391,889	39,951,082.81
	5,464,098	29,239,081.25
	17,858,369	68,176,164.16

Do not use links for first fiscal month!!!

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

****Please Note: First month following fiscal YE when adding PY layer ensure that columns R-W are updated (copy & paste values) w/ PY ending balances. Also please note that formulas need to be reviewed & updated in rows 44-71 to ensure correct prior month reserve balance is referenced. The cell reference will shift due to added layer rate insert.**

Layer Year	MCF		Layer Rate		Amount		CURRENT MONTH			
	9/30/21				9/30/21		MCF		Amount at Layer Rates	
	NY	PA	NY	PA	NY	PA	NY	PA	NY	PA
2022										
2021	-	126,180	0.0000000	4.741299952	\$ -	\$ 598,257.23	-	-	0.00	0.00
2020	748,494	634,635	1.4783043	3.724299996	\$ 1,106,501.90	\$ 2,363,571.13	0	0	0.00	0.00
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	0	0	0.00	0.00
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	0	0	0.00	0.00
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	0	0.00	0.00
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	0	0.00	0.00
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	0	0.00	0.00
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	0	0	0.00	0.00
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	0	0	0.00	0.00
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	0	0	0.00	0.00
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	5,703,575	2,335,219	4,471,138.84	1,830,622
	19,372,711	8,130,292	1.19682	1.28936	23,185,678.76	10,482,849.14	5,703,575	2,335,219	4,471,138.84	1,830,621.72
							Per W/S B	Per W/S B	Per W/S B	Per W/S B

Computation of Reserve for Gas Replacement

0.783918611

	NY	PA	TOTAL	
Inventory at FIFO Basis	(18,011,602.35)	(19,438,851.27)	(37,450,453.62)	per W/S B
Inventory at Layer Rates	4,471,138.84	1,830,621.72	6,301,760.56	
Required Reserve	Mar 31, 2022	\$22,482,741.19	\$21,269,472.99	\$43,752,214.18
Required Reserve as of	Mar 31, 2022	\$22,482,741.19	\$21,269,472.99	\$43,752,214.18
Required Reserve as of	Feb 28, 2022	\$14,228,968.15	\$15,294,238.27	\$29,521,202.42
Adjustment for Current Month		\$8,255,775.04	\$5,975,236.72	\$14,231,011.76

UPDATE LINK

Accounting Entry:

1774-164101	Gas Storage	\$8,255,775.04
4776-164102	Gas Storage	5,975,236.72
1774-253551	Reserve for Gas Replacement	(8,255,775.04)
4776-253552	Reserve for Gas Replacement	(5,975,236.72)

NY Rate - March 2022

Calculation of FYTD RATE to
 Produce the Monthly Storage
 Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-21	INJ	1,705,087	8,263,193	\$ 4.84620	1,705,087	8,263,193	\$ 4.84620
	W/D	(264,626)	(1,282,431)	\$ 4.84620	(264,626)	(1,282,431)	\$ 4.84620
	NET	1,440,461	6,980,762	\$ 4.84620	1,440,461	6,980,762	\$ 4.84620
November-21	INJ	259,509	827,463	\$ 3.18857	1,964,596	9,090,656	\$ 4.62724
	W/D	(1,890,152)	(6,026,886)	\$ 3.18857	(2,154,778)	(7,309,317)	\$ 3.39214
	NET	(1,630,643)	(5,199,423)	\$ 3.18857	(190,182)	1,781,339	\$ (9.36650)
December-21	INJ	65,174	207,812	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	(2,439,232)	(7,777,668)	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28406
	NET	(2,374,058)	(7,569,856)	\$ 3.18857	(2,564,240)	(5,788,517)	\$ 2.25740
January-22	INJ	105,346	335,903	\$ 3.18857	2,135,116	9,634,371	\$ 4.51234
	W/D	(4,254,430)	(13,565,558)	\$ 3.18857	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	(4,149,084)	(13,229,655)	\$ 3.18857	(6,713,324)	(19,018,171)	\$ 2.83290
February-22	INJ	20,885	66,593	\$ 3.18857	2,156,001	9,700,965	\$ 4.49952
	W/D	(3,543,448)	(11,298,540)	\$ 3.18857	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	(3,522,563)	(11,231,947)	\$ 3.18857	(10,235,887)	(30,250,118)	\$ 2.95530
March-22	INJ	37,393	119,230	\$ 3.18857	2,193,394	9,820,195	\$ 4.47717
	W/D	(3,470,642)	(11,066,393)	\$ 3.18857	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	(3,433,249)	(10,947,163)	\$ 3.18857	(13,669,136)	(41,197,281)	\$ 3.01389
April-22	INJ	-	-	\$ -	2,193,394	9,820,195	\$ 4.47717
	W/D	-	-	\$ -	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	-	-	\$ -	(13,669,136)	(41,197,281)	\$ 3.01389
May-22	INJ	-	-	\$ -	2,193,394	9,820,195	\$ 4.47717
	W/D	-	-	\$ -	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	-	-	\$ -	(13,669,136)	(41,197,281)	\$ 3.01389
June-22	INJ	-	-	\$ -	2,193,394	9,820,195	\$ 4.47717
	W/D	-	-	\$ -	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	-	-	\$ -	(13,669,136)	(41,197,281)	\$ 3.01389
July-22	INJ	-	-	\$ -	2,193,394	9,820,195	\$ 4.47717
	W/D	-	-	\$ -	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	-	-	\$ -	(13,669,136)	(41,197,281)	\$ 3.01389
August-22	INJ	-	-	\$ -	2,193,394	9,820,195	\$ 4.47717
	W/D	-	-	\$ -	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	-	-	\$ -	(13,669,136)	(41,197,281)	\$ 3.01389
September-22	INJ	-	-	\$ -	2,193,394	30,810,333.41	\$ 14.04688
	W/D	-	-	\$ -	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	-	-	\$ -	(13,669,136)	(20,207,142.52)	\$ 1.47830

\$119,230
/ 37,393 mcf
\$3.18857/mcf - NY rate

To: J. Tracy
From: D. Koch
Date: February 8, 2022
Re:

The storage rates in effect for the 2nd Quarter of FY22 are derived as follows:

	(\$/Mcf) (a)	
Demand	\$1.7298	
Commodity	<u>\$3.4335</u>	see schedules tab - S7 & S8
Total	<u>\$5.1633</u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 9 months of projected values and 3 months of actuals.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
M. Maggioli
N. Hewa

National Fuel Gas Distribution Corporation
Pennsylvania Division
Unit Storage Gas Cost (\$/Mcf)
For the Twelve Months Ending September 2022

	Actual Oct-21	Actual Nov-21	Actual Dec-21	Projected Jan-22	Projected Feb-22	Projected Mar-22	Projected Apr-22	Projected May-22	Projected Jun-22	Projected Jul-22	Projected Aug-22	Projected Sep-22	Total
Demand													
Upstream Purchased Gas Cost	\$2,199,323	\$2,206,741	\$2,202,863	\$2,332,190	\$2,332,006	\$2,319,364	\$2,334,290	\$2,328,182	\$2,328,182	\$2,328,182	\$2,322,099	\$2,352,564	\$27,585,985
Appalachian Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Local Production Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Rental & Transp. Cost	\$1,083,597	\$1,091,966	\$1,092,069	\$1,288,170	\$1,288,170	\$1,288,170	\$1,200,943	\$1,200,943	\$1,200,943	\$1,200,943	\$1,200,943	\$1,200,943	\$14,337,801
Total Demand Cost	\$3,282,920	\$3,298,707	\$3,294,932	\$3,620,360	\$3,620,176	\$3,607,534	\$3,535,233	\$3,529,125	\$3,529,125	\$3,529,125	\$3,523,042	\$3,553,507	\$41,923,786
Less: Offsystem Sales Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Demand Cost	\$3,282,920	\$3,298,707	\$3,294,932	\$3,620,360	\$3,620,176	\$3,607,534	\$3,535,233	\$3,529,125	\$3,529,125	\$3,529,125	\$3,523,042	\$3,553,507	\$41,923,786
Total Receipt Volume (Mcf)	1,730,074	3,096,900	3,847,147	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	24,563,621
Less: Total Shrinkage (Mcf)	41,497	35,223	44,024	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	327,726
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	-
(1) Storage Rates are derived at Delivered 9 months of projected values.	1,688,577	3,061,677	3,803,123	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	24,235,895
Unit Storage Demand Gas Cost (\$/Mcf)													\$1.7298
Commodity													
Upstream Purchased Gas Cost	\$5,974,757	\$7,247,404	\$7,800,872	\$3,525,043	\$8,393,599	\$8,891,415	\$7,266,777	\$8,428,165	\$6,209,844	\$6,374,627	\$5,472,236	\$5,297,421	\$80,882,160
Appalachian Gas Cost	\$876,669	\$62,815	\$36,767	\$25,125	\$24,423	\$25,109	\$23,782	\$24,780	\$24,371	\$25,643	\$25,766	\$24,792	\$1,200,042
Local Production Gas Cost	\$63,301	\$46,384	\$35,088	\$31,651	\$30,963	\$31,629	\$29,899	\$31,178	\$30,707	\$32,362	\$32,532	\$31,286	\$426,980
Storage Rental & Transp. Cost	\$80,091	\$49,406	\$51,255	\$143,550	\$67,069	\$35,155	\$2,282	\$54,975	\$56,665	\$59,322	\$49,977	\$55,620	\$705,368
Total Commodity Cost	\$6,994,819	\$7,406,009	\$7,923,983	\$3,725,369	\$8,516,054	\$8,983,308	\$7,322,740	\$8,539,098	\$6,321,587	\$6,491,954	\$5,580,511	\$5,409,119	\$83,214,550
Less: Offsystem Sales Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Commodity Cost	\$6,994,819	\$7,406,009	\$7,923,983	\$3,725,369	\$8,516,054	\$8,983,308	\$7,322,740	\$8,539,098	\$6,321,587	\$6,491,954	\$5,580,511	\$5,409,119	\$83,214,550
Total Receipt Volume (Mcf)	1,730,074	3,096,900	3,847,147	919,630	2,039,026	2,236,359	1,904,199	2,298,284	1,696,180	1,695,292	1,485,086	1,615,444	24,563,621
Less: Total Shrinkage (Mcf)	41,497	35,223	44,024	20,827	34,803	35,878	30,166	25,060	15,823	15,565	13,884	14,977	327,726
Less: Offsystem Sales Purchases (Mcf)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Volume (Mcf)	1,688,577	3,061,677	3,803,123	898,804	2,004,223	2,200,481	1,874,033	2,273,224	1,680,357	1,679,728	1,471,202	1,600,467	24,235,895
Unit Storage Commodity Gas Cost (\$/Mcf)													\$3.4335

- Notes:
1. Based on the PGC 2021 Feb QTR Filing
2. Using 1.050 Mcf/Dth conversion factor

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 5,703,575	(3.1579)	A (\$18,011,602.35)	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	2,335,219	(8.3242)	(\$19,438,851.27)	8,130,292	\$1.2894	\$10,482,849.15
	8,038,794	(4.6587)	(\$37,450,453.62)	27,503,003	1.2242	\$33,668,527.91
Input - New York	800,662	B 5.4928	4,397,876.23	2,994,056	C 4.7488	14,218,071.05
- Pennsylvania	344,324	15.1860	5,228,898.66	1,402,581	C 7.6238	10,692,997.03
Output - New York	629,457	B 5.4928	3,457,481.41	16,491,987	C 3.3031	54,474,957.34
- Pennsylvania	380,203	51.9754	19,761,210.10	7,233,533	C 7.6238	55,147,008.89
Net - New York	171,205	5.4928	\$ 940,394.82	(13,497,931)	2.9824	\$ (40,256,886.29)
Net - Pennsylvania	(35,879)	405.0367	\$ (14,532,311.44)	(5,830,952)	7.6238	\$ (44,454,011.86)
	135,326	(100.4383)	\$ (13,591,916.62)	(19,328,883)	4.3826	\$ (84,710,898.15)
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 5,874,780	(\$2,9058)	(\$17,071,207.53)	5,874,780	(\$2,9058)	(\$17,071,207.53)
Pennsylvania	2,299,340	(\$14,7743)	(\$33,971,162.71)	2,299,340	(\$33,971,162.71)	
TOTAL	8,174,120	(\$6,2444)	(\$51,042,370.24)	8,174,120	(\$6,2444)	(\$51,042,370.24)
* Rate per Valuation Department	0.0000	0	0			OK
	0.0000	0	0			OK

Gas Stored Underground Current

New York	5,874,780	\$ (2,9058)	(17,071,207.53)
Pennsylvania	2,299,340	(\$14,7743)	(33,971,162.71)
	8,174,120	(\$6,2444)	(\$51,042,370.24)

Balance Sheet Presentation

Gas Stored Underground Current (LIFO)

New York	5,874,780	(\$2,9058)	(\$17,071,207.53)
Pennsylvania	2,299,340	(\$14,7743)	(\$33,971,162.71)

Add: Reserve For Gas Replacement

New York			21,676,557.16	(Positive amount recorded to Account 253551 - Negative amount recorded to 591800)
Pennsylvania			35,773,658.21	(Positive amount recorded to Account 253552 - Negative amount recorded to 591800)
			57,450,215.37	

Gas Stored Underground Current **8,174,120** **\$0.7839** **\$6,407,845.13** Agrees to B/S a/c # 164100

New York	5,874,780	\$0.7839	4,605,349.63	-	OK
Pennsylvania	2,299,340	\$0.7839	1,802,495.50	-	OK
	8,174,120	\$0.7839	\$6,407,845.13		

Purchased Gas Sold

	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Injections						
New York	800,662		4,397,876.23	2,994,056		14,218,071.05
Pennsylvania	344,324		5,228,898.66	1,402,581		10,692,997.03
	1,144,986		9,626,774.89	4,396,637		24,911,068.08
Withdrawals						
New York	629,457		3,457,481.41	16,491,987		54,474,957.34
Pennsylvania	380,203		19,761,210.10	7,233,533		55,147,008.89
	1,009,660		23,218,691.51	23,725,520		109,621,966.23

		UPDATE LINKS		Note: Links needed beginning 11/30/xx
		2,193,394	A	0,630,195
		1,058,257		3,454,698
		15,982,530		51,017,475
		8,853,330		35,385,798
NY	(13,669,136)			(41,197,281.11)
PA	(5,795,073)			(29,921,700.42)

UPDATE FIRST MONTH OF FISCAL YEAR

Gas Stored Underground YTD (9/30/2021)			
New York	19,372,711	\$	1,196822 \$23,185,678.76
Pennsylvania	8,130,292	\$	1,289357 10,482,849.15
	27,503,003	\$	1,224176 \$33,668,527.91

		UPDATE LINKS		Note: Links needed beginning 11/30!
Prior Month YTD				
		2,193,394	A	0,630,194.92
		1,058,257		3,454,698.77
		3,251,651		15,284,293.19
		15,982,530		51,017,475.83
		8,853,330		35,385,798.78
		22,715,860		86,403,274.72

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

****Please Note: First month following fiscal YE when adding PY layer ensure that columns R-W are updated (copy & paste values) w/ PY ending balances. Also please note that formulas need to be reviewed & updated in rows 44-71 to ensure correct prior month reserve balance is referenced. The cell reference will shift due to added layer rate insert.**

Layer Year	CURRENT MONTH								
	MCF 9/30/21		Layer Rate		Amount 9/30/21		Amount at Layer Rates		
	NY	PA	NY	PA	NY	PA	MCF NY	PA	
2022									
2021	-	126,180	0.0000000	4.741299952	\$ -	\$ 598,257.23	-	-	0.00
2020	748,494	634,635	3.724299996	3.724299996	\$ 1,106,501.90	\$ 2,363,571.13	0	0	0.00
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	0	0	0.00
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	0	0	0.00
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	0	0.00
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	0	0.00
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	0	0.00
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	0	0	0.00
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	0	0	0.00
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	0	0	0.00
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	5,874,780	2,299,340	4,605,349.63
	19,372,711	8,130,292	1.19682	1.28936	23,185,678.76	10,482,849.14	5,874,780	2,299,340	4,605,349.63
							Per W/S B	Per W/S B	Per W/S B
									1,802,496

Computation of Reserve for Gas Replacement

0.783918612

	NY	PA	TOTAL	
Inventory at FIFO Basis	(17,071,207.53)	(33,971,162.71)	(51,042,370.24)	per W/S B
Inventory at Layer Rates	4,605,349.63	1,802,495.50	6,407,845.13	
Required Reserve	\$21,676,557.16	\$35,773,658.21	\$57,450,215.37	
Required Reserve as of Apr 30, 2022	\$21,676,557.16	\$35,773,658.21	\$57,450,215.37	
Required Reserve as of Mar 31, 2022	\$22,482,741.19	\$21,269,472.99	\$43,752,214.18	UPDATE LINK
Adjustment for Current Month	(\$806,184.03)	\$14,504,185.22	\$13,698,001.19	

Accounting Entry:

1774-164101	Gas Storage	(\$806,184.03)
4776-164102	Gas Storage	14,504,185.22
1774-253551	Reserve for Gas Replacement	806,184.03
4776-253552	Reserve for Gas Replacement	(14,504,185.22)

NY Rate - April 2022

Calculation of FYTD RATE to
 Produce the Monthly Storage
 Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-21	INJ	1,705,087	8,263,193	\$ 4.84620	1,705,087	8,263,193	\$ 4.84620
	W/D	(264,626)	(1,282,431)	\$ 4.84620	(264,626)	(1,282,431)	\$ 4.84620
	NET	1,440,461	6,980,762	\$ 4.84620	1,440,461	6,980,762	\$ 4.84620
November-21	INJ	259,509	827,463	\$ 3.18857	1,964,596	9,090,656	\$ 4.62724
	W/D	(1,890,152)	(6,026,886)	\$ 3.18857	(2,154,778)	(7,309,317)	\$ 3.39214
	NET	(1,630,643)	(5,199,423)	\$ 3.18857	(190,182)	1,781,339	\$ (9.36650)
December-21	INJ	65,174	207,812	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	(2,439,232)	(7,777,668)	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28408
	NET	(2,374,058)	(7,569,856)	\$ 3.18857	(2,564,240)	(5,788,517)	\$ 2.25740
January-22	INJ	105,346	335,903	\$ 3.18857	2,135,116	9,634,371	\$ 4.51234
	W/D	(4,254,430)	(13,565,558)	\$ 3.18857	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	(4,149,084)	(13,229,655)	\$ 3.18857	(6,713,324)	(19,018,171)	\$ 2.83290
February-22	INJ	20,885	66,593	\$ 3.18857	2,156,001	9,700,965	\$ 4.49952
	W/D	(3,543,448)	(11,298,540)	\$ 3.18857	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	(3,522,563)	(11,231,947)	\$ 3.18857	(10,235,887)	(30,250,118)	\$ 2.95530
March-22	INJ	37,393	119,230	\$ 3.18857	2,193,394	9,820,195	\$ 4.47717
	W/D	(3,470,642)	(11,066,393)	\$ 3.18857	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	(3,433,249)	(10,947,163)	\$ 3.18857	(13,669,136)	(41,197,281)	\$ 3.01389
April-22 ✓	INJ	800,662	4,397,876	\$ 5.49280	2,994,056	14,218,071	\$ 4.74877
	W/D	(629,457)	(3,457,481)	\$ 5.49280	(16,491,987)	(54,474,957)	\$ 3.30312
	NET	171,205	940,395	5.4928	(13,497,931)	(40,256,886)	\$ 2.98245
May-22	INJ	-	-	\$ -	2,994,056	14,218,071	\$ 4.74877
	W/D	-	-	\$ -	(16,491,987)	(54,474,957)	\$ 3.30312
	NET	-	-	\$ -	(13,497,931)	(40,256,886)	\$ 2.98245
June-22	INJ	-	-	\$ -	2,994,056	14,218,071	\$ 4.74877
	W/D	-	-	\$ -	(16,491,987)	(54,474,957)	\$ 3.30312
	NET	-	-	\$ -	(13,497,931)	(40,256,886)	\$ 2.98245
July-22	INJ	-	-	\$ -	2,994,056	14,218,071	\$ 4.74877
	W/D	-	-	\$ -	(16,491,987)	(54,474,957)	\$ 3.30312
	NET	-	-	\$ -	(13,497,931)	(40,256,886)	\$ 2.98245
August-22	INJ	-	-	\$ -	2,994,056	14,218,071	\$ 4.74877
	W/D	-	-	\$ -	(16,491,987)	(54,474,957)	\$ 3.30312
	NET	-	-	\$ -	(13,497,931)	(40,256,886)	\$ 2.98245
September-22	INJ	-	-	\$ -	2,994,056	34,520,907.91	\$ 11.52981
	W/D	-	-	\$ -	(16,491,987)	(54,474,957)	\$ 3.30312
	NET	-	-	\$ -	(13,497,931)	(19,954,049.43)	\$ 1.47830

\$4,397,876
/ 800,662 mcf
\$5.49280/mcf - NY rate

To: J. Tracy
From: D. Koch
Date: May 3, 2022
Re:

The storage rates in effect for the 3rd Quarter of FY22 are derived as follows:

	(\$/Mcf) (a)	
Demand	\$1.9702	See cells S7 & S8 on the "schedules" tab
Commodity	<u>\$5.6536</u>	
Total	<u>\$7.6238</u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 6 months of projected values and 6 months of actuals.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
M. Maggioli
N. Hewa

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 5,874,780	(2.9058)	A (\$17,071,207.53)	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	2,299,340	(14.7743)	(\$33,971,162.71)	8,130,292	\$1.2894	\$10,482,849.15
	8,174,120	(6.2444)	(\$51,042,370.24)	27,503,003	1.2242	\$33,668,527.91
Input - New York	2,414,545	B 6.9833	16,861,492.10	5,408,601	C 7.6238	31,079,563.15
- Pennsylvania	1,211,973	7.6238	9,239,839.76	2,614,554	C 7.6238	19,932,836.79
Output - New York	(29,610)	B 6.9833	(206,775.51)	16,462,377	C 7.6238	54,268,181.83
- Pennsylvania	108,030	7.6238	823,599.11	7,341,563	C 7.6238	55,970,608.00
Net - New York	2,444,155	6.9833	\$ 17,068,267.61	(11,053,776)	2.0978	\$ (23,188,618.68)
Net - Pennsylvania	1,103,943	7.6238	\$ 8,416,240.65	(4,727,009)	7.6238	\$ (36,037,771.21)
	3,548,098	7.1826	\$ 25,484,508.26	(15,780,785)	3.7531	\$ (59,226,389.89)
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 8,318,935	(\$0.0004)	(\$2,939.92)	8,318,935	(\$0.0004)	(\$2,939.92)
Pennsylvania	3,403,283	(\$7.5089)	(\$25,554,922.06)	3,403,283	(\$7.5089)	(\$25,554,922.06)
TOTAL	11,722,218	(\$2.1803)	(\$25,557,861.98)	11,722,218	(\$2.1803)	(\$25,557,861.98)
* Rate per Valuation Department	8,318,935	0	0	-	-	OK
	3,403,283	0	0	-	-	OK
Gas Stored Underground Current						
New York	8,318,935	\$ (0.0004)	(2,939.92)			
Pennsylvania	3,403,283	\$ (7.5089)	(25,554,922.06)			
	11,722,218	(\$2.1803)	(\$25,557,861.98)			

Balance Sheet Presentation						
Gas Stored Underground Current (LIFO)						
New York	8,318,935	(\$0.0004)	(\$2,939.92)			
Pennsylvania	3,403,283	(\$7.5089)	(\$25,554,922.06)			
Add: Reserve For Gas Replacement						
New York			6,524,308.14			(Positive amount recorded to Account 253551 - Negative amount recorded to 591800)
Pennsylvania			28,222,819.02			(Positive amount recorded to Account 253552 - Negative amount recorded to 591800)
			34,747,127.16			
Gas Stored Underground Current	11,722,218	\$0.7839	\$9,189,265.18			Agrees to B/S a/c # 164100
New York	8,318,935	\$0.7839	6,521,368.22			OK
Pennsylvania	3,403,283	\$0.7839	2,667,896.96			OK
	11,722,218	\$0.7839	\$9,189,265.18			

Purchased Gas Sold						
	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Injections						
New York	2,414,545		16,861,492.10	5,408,601		31,079,563.15
Pennsylvania	1,211,973		9,239,839.76	2,614,554		19,932,836.79
	3,626,518		26,101,331.86	8,023,155		51,012,399.94
Withdrawals						
New York	(29,610)		(206,775.51)	16,462,377		54,268,181.83
Pennsylvania	108,030		823,599.11	7,341,563		55,970,608.00
	78,420		616,823.60	23,803,940		110,238,789.83

UPDATE LINKS			
	2,984,056		14,218,071.98
	1,404,581		10,602,987.73
	16,491,987		54,474,057.34
	7,233,533		25,147,008.89
NY	(13,497,931)		(40,256,886.29)
PA	(5,830,952)		(44,454,011.86)

Note: Links needed beginning 11/30/xx
 Do not use links for first fiscal month!!!

UPDATE FIRST MONTH OF FISCAL YEAR			
Gas Stored Underground YTD (9/30/2021)			
New York	19,372,711	\$ 1.196822	\$23,185,678.76
Pennsylvania	8,130,292	\$ 1.289357	10,482,849.15
	27,503,003	\$ 1.224176	\$33,668,527.91

UPDATE LINKS			
Prior Month YTD			
	2,984,056		14,218,071.98
	1,404,581		10,602,987.73
	4,396,637		24,911,068.08
	16,491,987		54,474,057.34
	7,233,533		25,147,008.89
	23,725,520		109,621,966.23

Note: Links needed beginning 11/30/xx
 Do not use links for first fiscal month!!!

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

****Please Note: First month following fiscal YE when adding PY layer ensure that columns R-W are updated (copy & paste values) w/ PY ending balances. Also please note that formulas need to be reviewed & updated in rows 44-71 to ensure correct prior month reserve balance is referenced. The cell reference will shift due to added layer rate insert.**

Layer Year	MCF 9/30/21		Layer Rate		Amount 9/30/21		CURRENT MONTH			
	NY	PA	NY	PA	NY	PA	MCF NY	PA	Amount at Layer Rates NY	PA
	2022	-	-	0.0000000	-	-	-	-	-	-
2021	-	126,180	0.0000000	4.741299952	\$ -	\$ 598,257.23	-	-	0.00	0.00
2020	748,494	634,635	1.4783043	3.724299996	\$ 1,106,501.90	\$ 2,363,571.13	0	0	0.00	0.00
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	0	0	0.00	0.00
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	\$ -	0	0	0.00	0.00
2017	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0	0	0.00	0.00
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0	0	0.00	0.00
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0	0	0.00	0.00
2013	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2012	-	-	0.0000000	0	\$ -	\$ -	0	0	0.00	0.00
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	0	0	0.00	0.00
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	0	0	0.00	0.00
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0	0	0.00	0.00
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0	0	0.00	0.00
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0	0	0.00	0.00
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0	0	0.00	0.00
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	0	0	0.00	0.00
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	8,318,935	3,403,283	6,521,368.22	2,667,897
	19,372,711	8,130,292	1.19682	1.28936	23,185,678.76	10,482,849.14	8,318,935	3,403,283	6,521,368.22	2,667,896.96
							Per W/S B	Per W/S B	Per W/S B	Per W/S B

Computation of Reserve for Gas Replacement

0.783918611

	NY	PA	TOTAL	
Inventory at FIFO Basis	(2,939.92)	(25,554,922.06)	(25,557,861.98)	per W/S B
Inventory at Layer Rates	6,521,368.22	2,667,896.96	9,189,265.18	
Required Reserve	May 31, 2022	\$6,524,308.14	\$28,222,819.02	\$34,747,127.16
Required Reserve as of	May 31, 2022	\$6,524,308.14	\$28,222,819.02	\$34,747,127.16
Required Reserve as of	Apr 30, 2022	\$21,079,557.19	\$35,773,058.21	\$57,450,215.37
Adjustment for Current Month		(\$15,152,249.02)	(\$7,550,839.19)	(\$22,703,088.21)

UPDATE LINK

Accounting Entry:

1774-164101	Gas Storage	(\$15,152,249.02)
4776-164102	Gas Storage	(7,550,839.19)
1774-253551	Reserve for Gas Replacement	15,152,249.02
4776-253552	Reserve for Gas Replacement	7,550,839.19

NY Rate - May 2022

Calculation of FYTD RATE to
 Produce the Monthly Storage
 Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-21	INJ	1,705,087	8,263,193	\$ 4.84620	1,705,087	8,263,193	\$ 4.84620
	W/D	(264,626)	(1,282,431)	\$ 4.84620	(264,626)	(1,282,431)	\$ 4.84620
	NET	1,440,461	6,980,762	\$ 4.84620	1,440,461	6,980,762	\$ 4.84620
November-21	INJ	259,509	827,463	\$ 3.18857	1,964,596	9,090,656	\$ 4.62724
	W/D	(1,890,152)	(6,026,886)	\$ 3.18857	(2,154,778)	(7,309,317)	\$ 3.39214
	NET	(1,630,643)	(5,199,423)	\$ 3.18857	(190,182)	1,781,339	\$ (9.36650)
December-21	INJ	65,174	207,812	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	(2,439,232)	(7,777,668)	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28408
	NET	(2,374,058)	(7,569,856)	\$ 3.18857	(2,564,240)	(5,788,517)	\$ 2.25740
January-22	INJ	105,346	335,903	\$ 3.18857	2,135,116	9,634,371	\$ 4.51234
	W/D	(4,254,430)	(13,565,558)	\$ 3.18857	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	(4,149,084)	(13,229,655)	\$ 3.18857	(6,713,324)	(19,018,171)	\$ 2.83290
February-22	INJ	20,885	66,593	\$ 3.18857	2,156,001	9,700,965	\$ 4.49952
	W/D	(3,543,448)	(11,298,540)	\$ 3.18857	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	(3,522,563)	(11,231,947)	\$ 3.18857	(10,235,887)	(30,250,118)	\$ 2.95530
March-22	INJ	37,393	119,230	\$ 3.18857	2,193,394	9,820,195	\$ 4.47717
	W/D	(3,470,642)	(11,066,393)	\$ 3.18857	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	(3,433,249)	(10,947,163)	\$ 3.18857	(13,669,136)	(41,197,281)	\$ 3.01389
April-22	INJ	800,662	4,397,876	\$ 5.49280	2,994,056	14,218,071	\$ 4.74877
	W/D	(629,457)	(3,457,481)	\$ 5.49280	(16,491,987)	(54,474,957)	\$ 3.30312
	NET	171,205	940,395	\$ 5.4928	(13,497,931)	(40,256,886)	\$ 2.98245
May-22	INJ	2,414,545	16,861,492	\$ 6.98330	5,408,601	31,079,563	\$ 5.74632
	W/D	29,610	206,776	\$ 6.98330	(16,462,377)	(54,268,182)	\$ 3.29650
	NET	2,444,155	17,068,268	\$ 6.98330	(11,053,776)	(23,188,619)	\$ 2.09780
June-22	INJ	-	-	\$ -	5,408,601	31,079,563	\$ 5.74632
	W/D	-	-	\$ -	(16,462,377)	(54,268,182)	\$ 3.29650
	NET	-	-	\$ -	(11,053,776)	(23,188,619)	\$ 2.09780
July-22	INJ	-	-	\$ -	5,408,601	31,079,563	\$ 5.74632
	W/D	-	-	\$ -	(16,462,377)	(54,268,182)	\$ 3.29650
	NET	-	-	\$ -	(11,053,776)	(23,188,619)	\$ 2.09780
August-22	INJ	-	-	\$ -	5,408,601	31,079,563	\$ 5.74632
	W/D	-	-	\$ -	(16,462,377)	(54,268,182)	\$ 3.29650
	NET	-	-	\$ -	(11,053,776)	(23,188,619)	\$ 2.09780
September-22	INJ	-	-	\$ -	5,408,601	37,927,337.24	\$ 7.01241
	W/D	-	-	\$ -	(16,462,377)	(54,268,182)	\$ 3.29650
	NET	-	-	\$ -	(11,053,776)	(16,340,844.59)	\$ 1.47830

$$\begin{array}{r}
 \$16,861,492 \\
 / \quad 2,414,545 \text{ mcf} \\
 \hline
 \$6.98330/\text{mcf} - \text{NY rate}
 \end{array}$$

To: J. Tracy
From: D. Koch
Date: May 3, 2022
Re:

The storage rates in effect for the 3rd Quarter of FY22 are derived as follows:

	(\$/Mcf) (a)	
Demand	\$1.9702	See cells S7 & S8 on the "schedules" tab
Commodity	<u>\$5.6536</u>	
Total	<u><u>\$7.6238</u></u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 6 months of projected values and 6 months of actuals.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
M. Maggioli
N. Hewa

F:\Accounting\SOX Secured Files\Monthly Entries NFGDC\Monthly\STORAGE\Stor22\{Stor0622.xls\NY Entry

	Current Month			Since October 1st		
	MCF	Rate	Amount	MCF	Rate *	Amount
UPDATE LINKS						
Balance Beginning of Period						
New York	A 8,318,935	(0.0004)	A (\$2,939.92)	19,372,711	\$1.1968	\$23,185,678.76
Pennsylvania	B 3,403,283	(7.5089)	B (\$25,554,922.06)	8,130,292	\$1.2894	\$10,482,849.15
	11,722,218	(2.1803)	(\$25,557,861.98)	27,503,003	1.2242	\$33,668,527.91
Input - New York	3,084,158	B 7.9226	24,434,550.17	8,492,759	C 6.5366	55,514,113.32
- Pennsylvania	945,509	7.6238	7,208,371.51	3,560,063	C 7.6238	27,141,208.30
Output - New York	13,221	B 7.9226	104,744.69	16,475,598	C 3.3002	54,372,926.52
- Pennsylvania	2,889	7.6238	22,025.16	7,344,452	C 7.6238	55,992,633.16
Net - New York	3,070,937	7.9226	\$ 24,329,805.48	(7,982,839)	(0.1430)	\$ 1,141,186.80
Net - Pennsylvania	942,620	7.6238	\$ 7,186,346.35	(3,784,389)	7.6238	\$ (28,851,424.86)
	4,013,557	7.8524	\$ 31,516,151.83	(11,767,228)	2.3549	\$ (27,710,238.06)
Loss	0	0.0000	0.00	0	0.0000	0.00
Balance End of Period to W/S C						
New York	D 11,389,872	\$2.1358	\$24,326,865.56	11,389,872	\$2.1358	\$24,326,865.56
Pennsylvania	B 4,345,903	(\$4.2266)	(\$18,368,575.71)	4,345,903	(\$4.2266)	(\$18,368,575.71)
TOTAL	15,735,775	\$0.3786	\$5,958,289.85	15,735,775	\$0.3786	\$5,958,289.85
* Rate per Valuation Department		0	0			OK
		0	0			OK
Gas Stored Underground Current						
New York	11,389,872	\$ 2.1358	24,326,865.56			
Pennsylvania	4,345,903	(\$ 4.2266)	(\$18,368,575.71)			
	15,735,775	\$0.3786	\$5,958,289.85			

Purchased Gas Sold	Mcf	Monthly	Dollars	Mcf	YTD	Dollars
Injections						
New York	3,084,158		24,434,550.17	8,492,759		55,514,113.32
Pennsylvania	945,509		7,208,371.51	3,560,063		27,141,208.30
	4,029,667		31,642,921.68	12,052,822		82,655,321.62
Withdrawals						
New York	13,221		104,744.69	16,475,598		54,372,926.52
Pennsylvania	2,889		22,025.16	7,344,452		55,992,633.16
	16,110		126,769.85	23,820,050		110,365,559.68

- A** = Agrees to prior month ending balance
- B** = Agrees to calculated NY storage rate
- C** = Agrees to calculated PA storage rate
- D** = Agrees to estimated ending storage inventory balance

UPDATE LINKS			Note: Links needed beginning 11/30/xx
5,408,831	\$	31,079,983.15	Do not use links for first fiscal month!!!
2,814,594	\$	10,203,937	
10,482,377	\$	84,288,181	
7,341,583	\$	55,970,028.00	
NY	(11,053,776)	(23,188,618.68)	
PA	(4,727,009)	(36,037,771.21)	

UPDATE FIRST MONTH OF FISCAL YEAR			
Gas Stored Underground YTD (9/30/2021)			
New York	19,372,711	\$	1.196822 \$23,185,678.76
Pennsylvania	8,130,292	\$	1.289357 10,482,849.15
	27,503,003	\$	1.224176 \$33,668,527.91

UPDATE LINKS			Note: Links needed beginning 11/30!
Prior Month YTD			Do not use links for first fiscal month!!!
5,408,831	\$	31,079,983.15	
2,814,594	\$	10,203,937	
8,023,155	\$	51,012,399.94	
10,482,377	\$	84,288,181.83	
7,341,583	\$	55,970,028.00	
23,803,940	\$	110,238,789.83	

****Please Note: First month following fiscal YE when adding PY layer ensure that columns R-W are updated (copy & paste values) w/ PY ending balances. Also please note that formulas need to be reviewed & updated in rows 44-71 to ensure correct prior month reserve balance is referenced. The cell reference will shift due to added layer rate insert.**

Layer Year	CURRENT MONTH									
	MCF 9/30/21		Layer Rate		Amount 9/30/21		Amount at Layer Rates			
	NY	PA	NY	PA	NY	PA	NY	PA		
2022	-	-	-	-	-	-	-	-		
2021	-	126,180	0.0000000	4.741299952	\$ -	\$ 598,257.23	0.00	0.00		
2020	748,494	634,635	1.4783043	3.724299996	\$ 1,106,501.90	\$ 2,363,571.13	0.00	0.00		
2019	845,192	29,807	2.1754511	4.612700303	\$ 1,838,673.90	\$ 137,490.76	0.00	0.00		
2018	455,033	-	2.5472239	0	\$ 1,159,070.95	-	0.00	0.00		
2017	-	-	0.0000000	0	\$ -	-	0.00	0.00		
2016	-	150,371	0.0000000	3.8719	\$ -	\$ 582,221.47	0.00	0.00		
2015	-	153,235	1.5312976	4.1997	\$ -	\$ 643,541.03	0.00	0.00		
2014	-	122,940	0.0000000	6.006514397	\$ -	\$ 738,440.88	0.00	0.00		
2013	-	-	0.0000000	0	\$ -	-	0.00	0.00		
2012	-	-	0.0000000	0	\$ -	-	0.00	0.00		
2011	517,091	-	4.9097543	0	\$ 2,538,789.77	\$ -	0.00	0.00		
2010	500,421	-	5.2178791	0	\$ 2,611,136.27	\$ -	0.00	0.00		
2007	-	-	0.0000000	10.3685000	\$ -	\$ -	0.00	0.00		
2003	-	-	0.0000000	0.0000000	\$ -	\$ -	0.00	0.00		
2002	-	-	0.0000000	0.0000000	\$ -	\$ -	0.00	0.00		
2001	-	-	0.0000000	7.6426779	\$ -	\$ -	0.00	0.00		
2000	-	-	0.0000000	0.0000000	\$ -	\$ -	0.00	0.00		
1999	-	-	0.0000000	4.0421350	\$ -	\$ -	0.00	0.00		
1997	-	-	0.0000000	0.0000000	\$ -	\$ -	0.00	0.00		
1996	-	-	0.0000000	0.0000000	\$ -	\$ -	0.00	0.00		
1995	-	-	0.0000000	0.0000000	\$ -	\$ -	0.00	0.00		
1994	391,383	-	3.7185166	3.7185166	\$ 1,455,365.19	\$ -	0.00	0.00		
1993	15,915,097	6,913,124	0.7839186	0.7839186	\$ 12,476,140.78	\$ 5,419,326.65	11,389,872	4,345,903		
	19,372,711	8,130,292	1.19682	1.28936	23,185,678.76	10,482,849.14	11,389,872	4,345,903	8,928,732.89	3,406,834.33
							Per W/S B	Per W/S B	Per W/S B	Per W/S B

Computation of Reserve for Gas Replacement

0.783918611

	NY	PA	TOTAL	
Inventory at FIFO Basis	24,326,865.56	(18,368,575.71)	5,958,289.85	per W/S B
Inventory at Layer Rates	8,928,732.89	3,406,834.33	12,335,567.22	
Required Reserve	Jun 30, 2022	\$0.00	\$21,775,410.04	\$6,377,277.37
Required Reserve as of	Jun 30, 2022	\$0.00	\$21,775,410.04	\$21,775,410.04
Required Reserve as of	May 31, 2022	\$6,524,308.14	\$28,222,819.02	\$34,747,127.16
Adjustment for Current Month		(\$6,524,308.14)	(\$6,447,408.98)	(\$12,971,717.12)

UPDATE LINK

Accounting Entry:

1774-164101	Gas Storage	(\$6,524,308.14)
4776-164102	Gas Storage	(6,447,408.98)
1774-253551	Reserve for Gas Replacement	6,524,308.14
4776-253552	Reserve for Gas Replacement	6,447,408.98

NY Rate - June 2022

Calculation of FYTD RATE to
 Produce the Monthly Storage
 Journal Entry for NFGDC-NY

		COMMODITY					
		MCF - Month	\$\$ - Month	Rate - Month	MCF - FYTD	\$\$ - FYTD	Rate - FYTD
October-21	INJ	1,705,087	8,263,193	\$ 4.84620	1,705,087	8,263,193	\$ 4.84620
	W/D	(264,626)	(1,282,431)	\$ 4.84620	(264,626)	(1,282,431)	\$ 4.84620
	NET	1,440,461	6,980,762	\$ 4.84620	1,440,461	6,980,762	\$ 4.84620
November-21	INJ	259,509	827,463	\$ 3.18857	1,964,596	9,090,656	\$ 4.62724
	W/D	(1,890,152)	(6,026,886)	\$ 3.18857	(2,154,778)	(7,309,317)	\$ 3.39214
	NET	(1,630,643)	(5,199,423)	\$ 3.18857	(190,182)	1,781,339	\$ (9.36650)
December-21	INJ	65,174	207,812	\$ 3.18857	2,029,770	9,298,468	\$ 4.58105
	W/D	(2,439,232)	(7,777,668)	\$ 3.18857	(4,594,010)	(15,086,985)	\$ 3.28408
	NET	(2,374,058)	(7,569,856)	\$ 3.18857	(2,564,240)	(5,788,517)	\$ 2.25740
January-22	INJ	105,346	335,903	\$ 3.18857	2,135,116	9,634,371	\$ 4.51234
	W/D	(4,254,430)	(13,565,558)	\$ 3.18857	(8,848,440)	(28,652,542)	\$ 3.23815
	NET	(4,149,084)	(13,229,655)	\$ 3.18857	(6,713,324)	(19,018,171)	\$ 2.83290
February-22	INJ	20,885	66,593	\$ 3.18857	2,156,001	9,700,965	\$ 4.49952
	W/D	(3,543,448)	(11,298,540)	\$ 3.18857	(12,391,888)	(39,951,083)	\$ 3.22397
	NET	(3,522,563)	(11,231,947)	\$ 3.18857	(10,235,887)	(30,250,118)	\$ 2.95530
March-22	INJ	37,393	119,230	\$ 3.18857	2,193,394	9,820,195	\$ 4.47717
	W/D	(3,470,642)	(11,066,393)	\$ 3.18857	(15,862,530)	(51,017,476)	\$ 3.21623
	NET	(3,433,249)	(10,947,163)	\$ 3.18857	(13,669,136)	(41,197,281)	\$ 3.01389
April-22	INJ	800,662	4,397,876	\$ 5.49280	2,994,056	14,218,071	\$ 4.74877
	W/D	(629,457)	(3,457,481)	\$ 5.49280	(16,491,987)	(54,474,957)	\$ 3.30312
	NET	171,205	940,395	\$ 5.4928	(13,497,931)	(40,256,886)	\$ 2.98245
May-22	INJ	2,414,545	16,861,492	\$ 6.98330	5,408,601	31,079,563	\$ 5.74632
	W/D	29,610	206,776	\$ 6.98330	(16,462,377)	(54,268,182)	\$ 3.29650
	NET	2,444,155	17,068,268	\$ 6.98330	(11,053,776)	(23,188,619)	\$ 2.09780
June-22	INJ	3,084,158	24,434,550	\$ 7.92260	8,492,759	55,514,113	\$ 6.53664
	W/D	(13,221)	(104,745)	\$ 7.92260	(16,475,598)	(54,372,927)	\$ 3.30021
	NET	3,070,937	24,329,805	\$ 7.92260	(7,982,839)	1,141,187	\$ (0.14296)
July-22	INJ	-	-	\$ -	8,492,759	55,514,113	\$ 6.53664
	W/D	-	-	\$ -	(16,475,598)	(54,372,927)	\$ 3.30021
	NET	-	-	\$ -	(7,982,839)	1,141,187	\$ (0.14296)
August-22	INJ	-	-	\$ -	8,492,759	55,514,113	\$ 6.53664
	W/D	-	-	\$ -	(16,475,598)	(54,372,927)	\$ 3.30021
	NET	-	-	\$ -	(7,982,839)	1,141,187	\$ (0.14296)
September-22	INJ	-	-	\$ -	8,492,759	42,571,861.31	\$ 5.01272
	W/D	-	-	\$ -	(16,475,598)	(54,372,927)	\$ 3.30021
	NET	-	-	\$ -	(7,982,839)	(11,801,065.22)	\$ 1.47830

\$24,434,550
 / **3,084,158 mcf**
\$7.92260/mcf - NY rate

To: J. Tracy
From: D. Koch
Date: May 3, 2022
Re:

The storage rates in effect for the 3rd Quarter of FY22 are derived as follows:

	(\$/Mcf) (a)	
Demand	\$1.9702	See cells S7 & S8 on the "schedules" tab
Commodity	<u>\$5.6536</u>	
Total	<u><u>\$7.6238</u></u>	

Notes:

(1) Storage Rates are derived at Delivered Volume to NFGDC with 6 months of projected values and 6 months of actuals.

cc:

N. Pasquarella
A. Riffel
B. Welsch
L. Petko
S. Suarez
L. Metzger
M. Maggioli
N. Hewa

National Fuel Gas Distribution Corporation
 PA Division
 Standard Data Request
 Revenue Requirement

Question No. RR-46:

Please provide a comparison between actual and budgeted O&M expenses by budget cost element for the historical test year and explain any budget variances of 10 percent or more.

Response:

NFG Distribution Co - PA					
Operating & Maintenance Expense					
TME 6/30/22					
		Actual	Budget	Variance	% Variance
Net Labor		\$26,460,606	\$27,109,289	\$648,683	2.4%
Material		1,351,279	1,415,399	64,120	4.5%
Rents		1,053,088	1,057,387	4,299	0.4%
Transportation		3,192,426	3,307,100	114,674	3.5%
Utilities		915,494	804,429	(111,065)	-13.8%
Outside Services		3,877,050	3,898,633	21,583	0.6%
Gas Purchases		(4,460)	(3,042)	1,418	-46.6%
Equipment Purchases		1,690	3,079	1,389	45.1%
Employee Benefits		(13,887,480)	(14,303,225)	(415,745)	2.9%
Office - Employee Expenses		1,180,554	1,178,392	(2,162)	-0.2%
Advertising - Sales		628,246	733,164	104,918	14.3%
Research/Development		131,389	421,465	290,076	68.8%
Dues and Memberships		225,927	216,271	(9,656)	-4.5%
Other Expense		2,336,423	2,344,769	8,346	0.4%
Revenue Income		(367,790)	(296,304)	71,486	-24.1%
Uncollectibles		2,891,559	2,666,559	(225,000)	-8.4%
Regulatory Assessment		788,060	769,183	(18,878)	-2.5%
Other Insurance		754,521	790,353	35,833	4.5%
Injuries & Damages		297,104	228,250	(68,854)	-30.2%
UNICAP		(878,564)	(842,746)	35,818	-4.3%
Postage		35,036	30,899	(4,137)	-13.4%
Information Services		4,290,193	5,110,488	820,295	16.1%
Clearing Budget Item		193,363	328,148	134,785	41.1%
Messenger Expense		130,472	142,675	12,203	8.6%
Environmental		40,799	23,340	(17,459)	-74.8%
Accounting Adj & Accr		1,963,029	1,928,803	(34,225)	-1.8%
Totals		\$37,600,014	\$39,062,758	\$1,462,745	3.7%

Cost elements with variances in excess of 10% for the TME 6/30/22 are described below:

- Utilities - Higher data (telephone) & electric expense due to more tablets used, and higher cell phone expenses
- Gas Purchases – Variance due to increased gas quality and meter maintenance for producers
- Equipment Purchases – Variance due to decreases in maintenance fees
- Advertising-Sales - Timing of various advertising campaigns which were budgeted for earlier in FY22 but now expected to hit in Q4 FY22 (July-Sept 2022)
- Research/Development – Lower spending due to the pandemic
- Revenue Income - Volume of reconnections in excess of budget which was lowered due to pandemic
- Injuries & Damages – Brown Avenue settlement in July 2021.
- Postage – Minor variance due to increase in postage rates in Jan 2022
- Information Services – Lower labor due to vacant positions coupled with lower fringe loading and timing delays in contractor utilization and software purchases.
- Clearing Budget Item – Delay on the start of a WAN transformation project which will now begin in FY23
- Environmental – Minor variance due to higher environmental permits and costs

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-47:

Please provide the most recent actual number of eligible participants in each of the employee medical and dental plans reflected in the Company's filing.

Response:

As of 6/2022:

Eligible Employees:

- Health Insurance: 412 employees
- Pharmacy Prescription Drug Benefits administered by CVS Caremark: 213
- Dental: 407

Participating employees:

- Health Insurance: 343 employees
- Pharmacy Prescription Drug Benefits administered by CVS Caremark: 185
- Dental: 325

Note: With the exception of 4 Part-Time Non-Union Employees, all employees have the option to elect prescription coverage through either their Health Insurance Plan or the Pharmacy Prescription Drug Benefits administered by CVS Caremark. Eligibility depends on their employee type/union classification.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-48:

Please provide workpapers showing the derivation of future test year Social Security and Medicare FICA taxes based on future test year labor expense. Identify both the total and O&M amounts.

Response:

See Attachment SDR-RR-48 (Page 2 of this response).

RR - 48 Response

Submission Workpaper 1

TAX RATE SCHEDULE	Rate	Maximum Compensation 2022	Maximum Compensation 2023
Social Security Tax:	6.20%	147,000	155,000
Medicare tax:	1.45%	No Max	
Total	7.65%		

<u>Classification</u>	<u>Gross Jun. 2023 Normalized</u>	<u>Employee Count</u>	<u>Estimated Social Security</u>	<u>Estimated Medicare</u>	<u>TOTAL FICA</u>
Non-Supervisory Wages:					
Clerical	\$4,729,136	105	\$293,206.43	\$68,572.47	\$361,778.90
Bargaining Group (Local 22)	384,716	3	23,852.39	5,578.38	29,430.77
Bargaining Group (Local 2154 PA)	315,826	4	19,581.21	4,579.48	24,160.69
Bargaining Group (Local 2154 PA Supp)	6,718,747	103	416,562.31	97,421.83	513,984.15
Bargaining Group (Local 22 Supp)	5,903,020	99	365,987.24	85,593.79	451,581.03
		<u>209</u>			
Overtime - Total for All Nonsalaried Employees	1,165,978		72,290.66	16,906.69	89,197.35
Permanent Part-Time Payroll	79,195		4,910.07	1,148.32	6,058.39
Supervisory	10,558,546	108	654,629.85	153,098.92	807,728.77
Executive Labor	298,046.71	2	18,478.90	4,321.68	22,800.57
Executive Bonus	136,218.00	2		1,975.16	1,975.16
Total	\$30,289,429	424	\$1,869,499.06	\$439,196.72	\$2,308,695.78
O&M			\$1,377,259.96	\$323,556.22	\$1,700,816.18

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-49:

Please provide workpapers showing the derivation of future test year federal and state unemployment taxes. Show both the total and O&M amounts.

Response:

Please refer to National Fuel Exhibit A (FTY) and National Fuel Exhibit A (FPFTY) Schedules D-9 and D-10.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-50:

Please provide workpapers showing the derivation of future test year capital stock taxes.

Response:

Not applicable. The Pennsylvania Capital Stock tax was eliminated for tax years beginning January 1, 2016.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-51:

If applicable, please provide a copy of the billing and payment terms for all contracts between the Company and its parent or an affiliated company for services. Further, to the extent that the parent or affiliated company provides service to non-affiliated companies, please provide the corresponding billing and payment terms.

Response:

Please refer to 53.53.III.A.22.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-52:

Please provide the annual level of outside services employed for the preceding three calendar years. Include in your response a breakdown of the test year amount indicating the service provider and the type of service performed.

Response:

Please refer to 53.53-III-A-28 for a breakdown of outside services employed for the twelve months ended June 30, 2022, 2021, and 2020.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-53:

Please describe each budgeted or planned cost savings program to be implemented during the historic or future year. Please identify the cost of implementing the program and the anticipated annual savings.

Response:

As evidenced by the low level of adjustments, outside of inflation, between the historic test year and the future test year, the Company is currently focused on maintaining consistent service which requires a continued investment in employees, technology, and benefits. While no direct cost saving plans are to be implemented in the fully projected future test year, the company is instead focused on retaining internal talent and navigating the current dynamics of rising inflation and longer lead times to continue to provide low-cost service to our ratepayers.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-54:

Please explain how the Company has treated reserve accruals and balances for ratemaking purposes and provide the requested level of any self-funded reserve accruals by type of item.

Response:

The Company has not made any ratemaking adjustments based on self-funded reserve accruals.

National Fuel Gas Distribution Corporation
PA Division

Standard Data Request

Revenue Requirement

Question No. RR-55:

Please provide a copy of the corporate federal tax returns and supporting schedules for the preceding three years and, if applicable, a copy of the calculation workpapers for the Company's consolidated tax savings adjustment.

Response:

The Company is included as part of a consolidated federal income tax return. Since the complete federal tax return is a voluminous document, only CONFIDENTIAL excerpts from the preceding three years' returns are provided. Please see attached excerpts. The complete CONFIDENTIAL tax returns will be made available to appropriate parties upon request.

The calculation of a consolidated tax savings adjustment is also provided as Page 2 of this response.

Prepared by or under the supervision of: James A. Rizzo

National Fuel Gas Distribution Corporation - PA Division ("NFGDC - PA")
Calculation of Consolidated Tax Adjustment
For the Years Ended September 30, 2019, 2020 and 2021

<u>Calculation of CTA Adjustment</u>	Taxable Income (Loss)				Average	% of Total	CTA
	<u>9/30/19</u>	<u>9/30/20</u>	<u>9/30/21</u>				
<u>Tax Loss Entities:</u>							
National Fuel Gas Company (Parent)	(4,938,841)	(3,080,044)	(5,267,897)		(4,428,927)		
NFGDC - PA	(117,302,392)	(246,619,775)	0		(121,307,389)		
National Fuel Resources, Inc.	(3,609,395)	0	(3,924,103)		(2,511,166)		
Subtotal Taxable Loss	<u>(125,850,628)</u>	<u>(249,699,819)</u>	<u>(9,192,000)</u>		<u>(128,247,482)</u>		
<u>Tax Positive Entities:</u>							
NFG Distribution - NY							
NFG Distribution - PA							
NFG Distribution Corporation - Total	99,830,523	80,646,760	20,720,424		67,065,902	41.7%	(53,520,397)
NFG Supply Corporation	41,511,060	66,246,945	70,988,134		59,582,046	37.1%	(47,548,078)
NFG Supply Holdings Corporation	0	0	0		0	0.0%	0
Empire Pipeline, Inc.	24,382,587	18,783,063	24,486,033		22,550,561	14.0%	(17,995,955)
NFGDC - PA	0	0	33,850,360		11,283,453	7.0%	(9,004,500)
National Fuel Resources, Inc.	0	666,354	0		222,118	0.1%	(177,256)
Leidy Hub, Inc.	2,791	1,594	485		1,623	0.0%	(1,295)
Subtotal Taxable Income	<u>165,726,961</u>	<u>166,344,716</u>	<u>150,045,436</u>		<u>160,705,704</u>	<u>100.0%</u>	<u>(128,247,482)</u>
Total Taxable Income (Loss)	<u>39,876,333</u>	<u>(83,355,103)</u>	<u>140,853,436</u>		<u>32,458,222</u>		
Tax savings applicable to NFG Distribution Corporation					(53,520,397)		
Allocation % for PA Division					<u>30.00%</u>		
Total Tax Savings Allocated to NFG Distribution PA					(16,056,119)		
Federal Tax Rate					<u>21.00%</u>		
Total Consolidated Tax Adjustment					<u>(3,371,785)</u>		

1. Single-member limited liability companies, i.e. disregarded entities, have been combined with their tax-regarded parent.

**NATIONAL FUEL GAS
DISTRIBUTION CORPORATION**

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

**NATIONAL FUEL STATEMENT NO. 1 – BRIAN M. WELSCH
NATIONAL FUEL STATEMENT NO. 2 – DONALD N. KOCH
NATIONAL FUEL STATEMENT NO. 3 – ANTHONY T. FORMATO
NATIONAL FUEL STATEMENT NO. 4 – VALERIE L. HAWTHORN
NATIONAL FUEL STATEMENT NO. 5 – MICHAEL P. WEIDNER
NATIONAL FUEL STATEMENT NO. 6 – TRACY L. WESOLOSKI
NATIONAL FUEL STATEMENT NO. 7 – KAREN L. METZGER
NATIONAL FUEL STATEMENT NO. 8 – JOHN J. SPANOS
NATIONAL FUEL STATEMENT NO. 9 – MARK C. SCHAEFER
NATIONAL FUEL STATEMENT NO. 10 – PAUL R. MOUL
NATIONAL FUEL STATEMENT NO. 11 – SHANNON M. BUFFINGTON
NATIONAL FUEL STATEMENT NO. 12 – JAMES A. RIZZO
NATIONAL FUEL STATEMENT NO. 13 – GREGORY D. HARTS**

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
GAS - PA P.U.C. NO. 9
SUPPLEMENT NO. 248**

DOCKET NO. R-2022-3035730

Issued: October 28, 2022

Effective: December 27, 2022

NATIONAL FUEL STATEMENT NO. 1

BRIAN M. WELSCH

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 1

**Direct Testimony of
Brian M. Welsch**

Topics Addressed: **Rate Filing Overview**
 Key Drivers of Rate Relief
 Management Effectiveness and Performance
 Introduction of Witnesses

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Brian M. Welsch. My business address is 6363 Main Street, Williamsville,
4 NY 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as an
8 Assistant Vice President.

9
10 **Q. Please briefly describe your responsibilities in that capacity.**

11 A. As Assistant Vice President, I am responsible for overseeing and managing the Rates and
12 Regulatory Affairs department. The Rates and Regulatory Affairs department is
13 responsible for the areas of sales and revenue forecasting, tariff administration and
14 compliance, Pennsylvania Section 1307(f) purchased gas cost (“PGC”) filings, base rate
15 case filings, and a broad range of regulatory reporting and compliance activities for
16 NFGDC Pennsylvania (“National Fuel” or “Company”) and New York (“National Fuel –
17 NY”) divisions.

18
19 **Q. Please provide your educational background.**

20 A. I received a Bachelor of Business Administration degree from Loyola University of
21 Chicago in May 2004 with a concentration in Accounting. In May 2005, I received a
22 Master of Science in Accountancy degree from the University of Notre Dame.

23

1 **Q. Please provide your professional experience.**

2 A. In July 2005, I joined Deloitte & Touche, LLP, in Chicago, IL as an Assurance and
3 Advisory Services Associate primarily serving natural gas utility audit clients in the
4 Midwest U.S. In July 2007, I joined KPMG, LLP, in Buffalo, NY as a Senior Audit
5 Associate. I joined NFGDC in November 2008 as a Financial Auditor in the Audit
6 Services Department. Over my career at NFGDC, I have held several financial and
7 accounting focused roles in different areas of the organization. After three years in Audit
8 Services, I worked a Financial Analyst in the Finance department from 2012 to 2014,
9 served as the Director of Investor Relations from 2014 until 2018, worked as a Senior
10 Manager in the Accounting department from 2018 to 2020, and was promoted to
11 Assistant General Manager of the Rates and Regulatory Affairs department in February
12 2020. In October 2021, I was promoted to Assistant Vice President of NFGDC with
13 primary responsibilities over the Rates and Regulatory Affairs department. I have been a
14 Certified Public Accountant since 2006.

15
16 **Q. Have you previously testified in other proceedings before the Pennsylvania Public
17 Utility Commission (“PAPUC” or the “Commission”) or any other state or federal
18 agency?**

19 A. I have not previously testified in any proceedings before the PAPUC or any other state of
20 federal agency.

21
22
23

1 **Q. Please provide a brief overview of NFGDC’s utility business operations.**

2 A. NFGDC owns and operates local natural gas distribution systems serving approximately
3 214,000 customers and 541,000 customers in its northwest Pennsylvania and western
4 New York service territories, respectively. National Fuel maintains headquarters and a
5 customer service call center in Erie, Pennsylvania, and operates 4,850 miles of main and
6 transmission natural gas pipelines and 12 service centers across northwest Pennsylvania.
7 For the calendar year ended December 31, 2021, the Company’s total normalized
8 throughput was approximately 50 billion cubic feet (Bcf), with residential, commercial &
9 public authority, and industrial customer classes making up 42%, 22% and 36%,
10 respectively, of the annual load. Nearly all its 197,000 residential customers use natural
11 gas for space heating purposes.

12
13 **Q. Discuss National Fuel’s relationship with its parent, National Fuel Gas Company,
14 and affiliated subsidiaries.**

15 A. NFGDC is a wholly owned subsidiary of National Fuel Gas Company (“NFG”). NFG is a
16 publicly traded holding company headquartered in Williamsville, New York, that owns
17 and operates businesses across the natural gas value chain from the well-head to the
18 customer’s burner tip. The following is a summary of each affiliated company owned by
19 NFG and a brief description of their relationship with National Fuel.

- 20 • National Fuel Gas Supply Corporation (“NFG Supply”) and Empire Pipeline, Inc.
21 (“Empire”) own and operate interstate natural gas pipeline and storage assets in
22 Pennsylvania and New York that are regulated by the Federal Energy Regulatory
23 Commission (“FERC”). National Fuel is a customer of NFG Supply and Empire,

1 contracting for firm transportation and storage services that deliver Appalachian
2 natural gas supplies at direct interconnects with the Company's system.

- 3 • National Fuel Gas Midstream Company, LLC ("NFG Midstream") builds and
4 operates natural gas gathering and processing assets for Seneca and third-party
5 Appalachian producers in Pennsylvania. National Fuel does not have a customer
6 relationship with NFG Midstream.
- 7 • Seneca Resources Company, LLC ("Seneca") holds the rights to 1.2 million net
8 acres in Pennsylvania, where it develops and produces approximately 1 billion
9 cubic feet per day of natural gas from the Marcellus and Utica shales. National
10 Fuel does not contract to purchase any of Seneca's gas production.

11 12 **II. PURPOSE OF TESTIMONY**

13 **Q. Please describe the purpose of your testimony.**

14 A. My testimony addresses several items. First, I present an overview of the rate filing,
15 including a summary of why the Company is seeking rate relief, a review of customer bill
16 impacts, and an explanation for why the Company's proposed rate increase is just and
17 reasonable. Second, I present in further detail the key drivers of the Company's need for
18 rate relief at this time. Third, I discuss and present evidence of National Fuel's
19 outstanding management performance and propose how it should be recognized in this
20 case. Finally, I introduce the witnesses who are providing direct testimony on behalf of
21 the Company in this rate filing.

1 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

2 Yes. I am sponsoring National Fuel Exhibit BMW-1.

3

4 **III. OVERVIEW OF RATE FILING**

5 **Q. Please summarize the relief that National Fuel is requesting through this rate filing.**

6 A. National Fuel is seeking an increase in its annual base rate operating revenues of \$28.1
7 million, or 9.2% on a total revenue basis with a proposed effective date of December 27,
8 2022. The base rate increase requested in this filing utilizes a fully projected future test
9 year ending July 31, 2024 (“FPFTY”). The Company is also proposing, among other
10 things, to implement a Weather Normalization Adjustment (“WNA”) mechanism to
11 protect ratepayers and the Company from volatility in weather, and a new energy
12 efficiency pilot program that would recover an additional \$1.2 million from residential
13 customers annually in a separate rider.

14

15 **Q. When was the last time National Fuel sought a base rate increase?**

16 A. National Fuel’s last base rate filing was in 2006, with new rates effective January 1,
17 2007.

18

19 **Q. How does National Fuel’s proposed revenue increase compare to the Company’s
20 revenues in 2007?**

21 A. The \$28.1 million increase in delivery revenues proposed in the FPFTY represents just a
22 1.3% annualized increase (i.e., compound annual growth rate) over the delivery revenues
23 realized in 2007, well below historic and current rates of inflation. Total revenues in the

1 FPFTY, which includes purchase gas costs, are actually lower than the total revenues
2 recognized in 2007 due to the decline in natural gas prices.

3
4 **Q. How has National Fuel been able to avoid filing for a base rate increase for the last**
5 **15 years?**

6 A. Even though the Company has steadily increased rate base through the continued
7 investment in the safety and reliability of its system and maintained quality customer
8 service, National Fuel has been able to avoid increasing its delivery rates since 2007 due
9 to a persistent focus on controlling costs, efficient operation of the business, and prudent
10 management of retirement benefit programs. In fact, the Company *reduced* annual base
11 delivery rates in 2021 by \$7.7 million and implemented credits to return more than \$54
12 million to ratepayers because it no longer needs to recover costs and retain previously
13 collected funds for its other post-retirement benefit programs (“OPEBs”).

14
15 **Q. Why is National Fuel seeking a rate increase at this time?**

16 A. For more than 15 years, National Fuel has successfully been able to operate a safe and
17 reliable system, provide high-quality customer service, and earn a reasonable rate of
18 return. More recently, the Company has experienced the effects of significant cost
19 inflation that is driving continued increases in labor expenses and other operating costs.
20 Additionally, the Company is accelerating its infrastructure replacement and system
21 modernization investments to enhance safety and reliability and reduce emissions. As a
22 result of these cost increases and the inflationary pressures impacting the U.S. economy,
23 along with persistent declines in customer usage due to warming weather trends, National

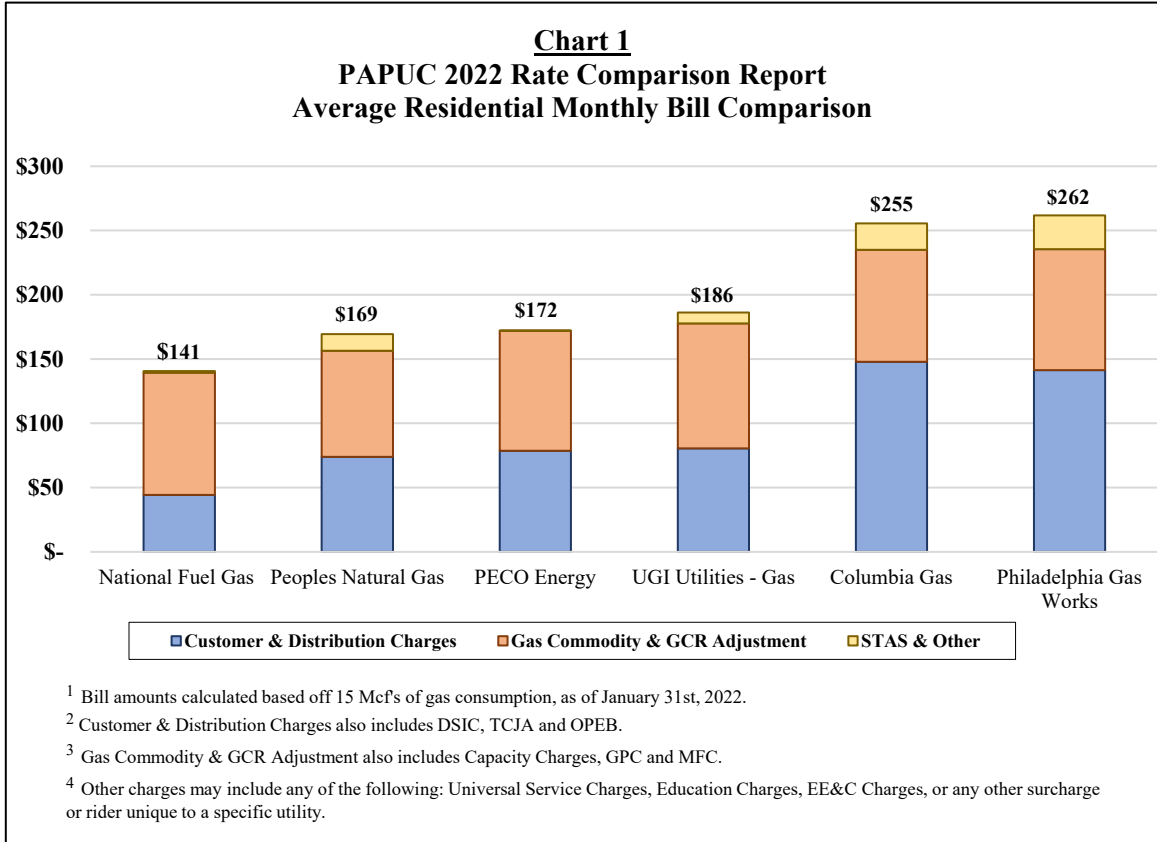
1 Fuel's current rates do not provide it with a reasonable opportunity to earn a fair rate of
2 return its cost of capital.

3
4 **Q. Explain why National Fuel's current rates are insufficient to support its current and
5 planned operations.**

6 A. As reflected in National Fuel Exhibit A (FPFTY) Schedule A-1, the Company's
7 operations are projected to produce an overall return on rate base of 4.17%, and a return
8 on common equity of 3.26%, during the FPFTY. As explained by National Fuel witness
9 Mr. Paul Moul (National Fuel Statement No. 10), these levels of returns are not adequate
10 based on an analysis of applicable financial market data and the risks confronted by the
11 Company and are well below the rates of return generally afforded to public utilities.
12 Unless National Fuel receives the requested rate relief, the Company's returns will
13 continue to erode and jeopardize its ability to attract the capital needed to make the
14 reasonable and necessary investments in gas infrastructure and the human resources that
15 are necessary to maintain and enhance the provision of safe and reliable natural gas
16 service to its customers.

17
18 **Q. How do National Fuel's current rates compare to other gas utilities in
19 Pennsylvania?**

20 A. A comparison of residential heating bills in Chart 1 below from the PAPUC 2022 Rate
21 Comparison Report issued in April 2022 illustrates that National Fuel has the lowest total
22 monthly bills and the lowest customer and distribution charges in the Commonwealth
23 amongst large gas utilities.



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On a total bill basis, National Fuel’s average monthly bill for residential heating customers using 15 Mcf per month was \$140.58, which is \$56.98 lower than the group average of \$197.56. Looking at only the delivery charge portion of the bill (customer and distribution charges, including impact of TCJA and OPEB surcredits), the average National Fuel residential heating customer using 15 Mcf per month currently pays just \$44.32 per month, which is \$50.48 lower than the group average of \$94.80 and \$29.59 lower than the next lowest gas utility.

10

11

12

The PAPUC 2022 Rate Comparison Report also found that National Fuel’s small commercial, medium commercial, large commercial, and industrial customers on average currently pay the lowest natural gas bills in the Commonwealth. Additionally, a review of

1 2020 residential natural gas sales price data from the U.S. Energy Information
 2 Administration (“EIA”) found that National Fuel has the lowest rates in Pennsylvania and
 3 the third lowest rates in the Northeast U.S.

4
 5 **Q. Has National Fuel evaluated the impact of its proposed rate increase on average**
 6 **customer bills?**

7 A. Yes. As presented in Table 1A below, the Company has evaluated the impact of its
 8 proposed rate increase on the average monthly bill of residential heating and commercial
 9 heating customers. The residential heating customer impact includes the proposed energy
 10 efficiency pilot program rider.

Table 1A - AVERAGE MONTHLY BILL IMPACT

Customer Class	Average Usage per Month	Current Rates	Proposed Rates	(\$) Increase	(%) Increase
Residential	84 ccf	\$99.93	\$109.67	\$9.74	9.7%
<i>Commercial / Public Authority</i>					
SCPA <250	100 ccf	\$110.32	\$120.87	\$10.55	9.6%
SCPA >250	431 ccf	\$334.28	\$358.03	\$23.75	7.1%
LCPA	361 Mcf	\$1,047.97	\$1,151.78	\$103.81	9.9%

11
 12 At current rates, which includes the \$7.7 million total reduction in base rates and
 13 approximate \$5 million in annual OPEB surcredits implemented on October 1, 2021, the
 14 Company’s proposed new rates will increase residential heating customer bills by 9.7%.
 15 If the Company had not voluntarily reduced base rates in 2021 for OPEB cost recovery to
 16 help customers facing impacts from the COVID-19 pandemic, the Company’s proposed

1 new rates would have increased residential heating customer bills by just 5.2%. The
 2 average monthly bill impacts, excluding the 2021 OPEB rate reductions, are summarized
 3 in Table 1B below.

Table 1B - AVERAGE MONTHLY BILL IMPACT (EXCLUDING 2021 OPEB RATE REDUCTION)

	<u>Average Usage per Month</u>	<u>Pro-Forma Current Rates</u>	<u>Proposed Rates</u>	<u>(\$) Increase</u>	<u>(%) Increase</u>
Residential	84 ccf	\$104.26	\$109.67	\$5.41	5.2%
<i>Commercial / Public Authority</i>					
SCPA <250	100 ccf	\$113.82	\$120.87	\$7.04	6.2%
SCPA >250	431 ccf	\$343.24	\$358.03	\$14.80	4.3%
LCPA	361 Mcf	\$1,110.69	\$1,151.78	\$41.09	3.7%

4
 5 National Fuel Exhibit BMW-1 provides additional detail on the projected bill
 6 impacts, on a total bill and total bill excluding purchased gas cost basis, for all of the
 7 Company’s tariff customer classes.

8
 9 **Q. Why is it relevant to present the average bill increase excluding the impact of the
 10 base rate reduction for OPEB costs implemented in 2021?**

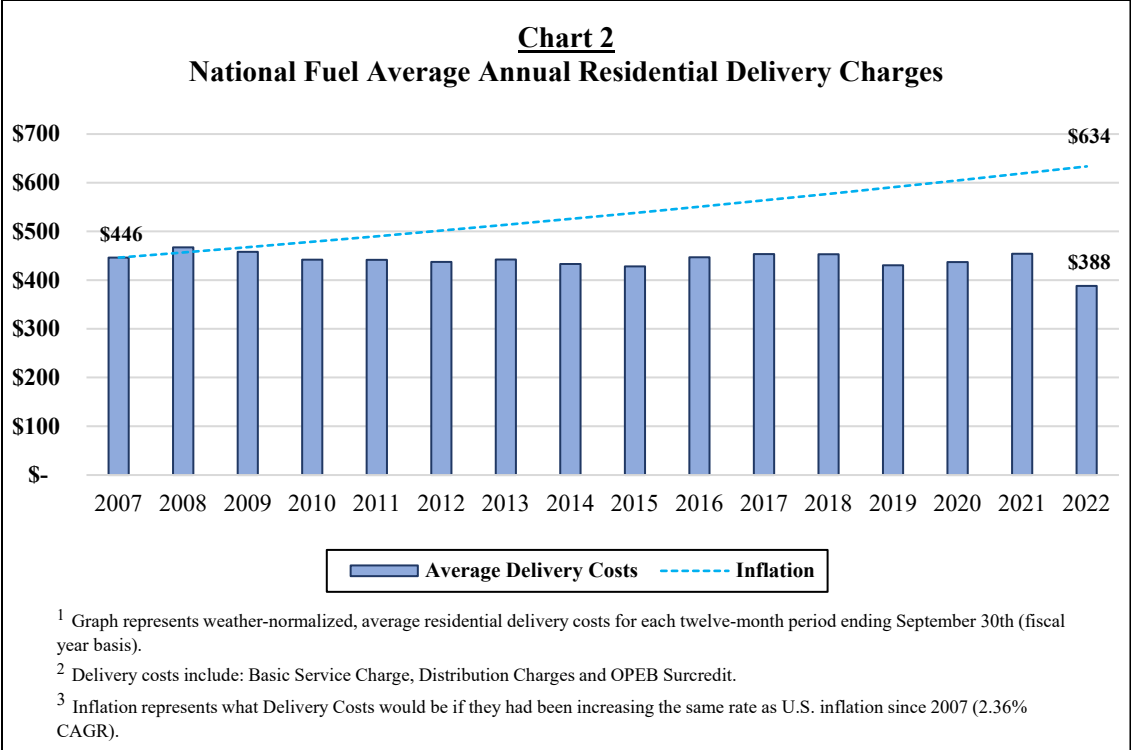
11 A. If the Company had not voluntarily implemented the OPEB base rate reduction in 2021,
 12 the Company’s proposed rate increase in this rate filing would have been approximately
 13 \$7.7 million lower. The \$7.7 million base rate reduction to stop the recovery of OPEB
 14 expenses authorized in the Company’s last base rate case, along with the return of \$54
 15 million in funds previously collected from ratepayers that are no longer needed to cover
 16 future OPEB benefits, would have normally been addressed in this base rate proceeding.
 17 However, given the funded status of the Company’s OPEB liability and lower actuarial

1 costs, National Fuel recognized an opportunity reduce its delivery rates and provide all
2 customers with immediate bill relief during the COVID-19 pandemic.

3
4 **Q. Why are the projected customer bill increases fair and reasonable?**

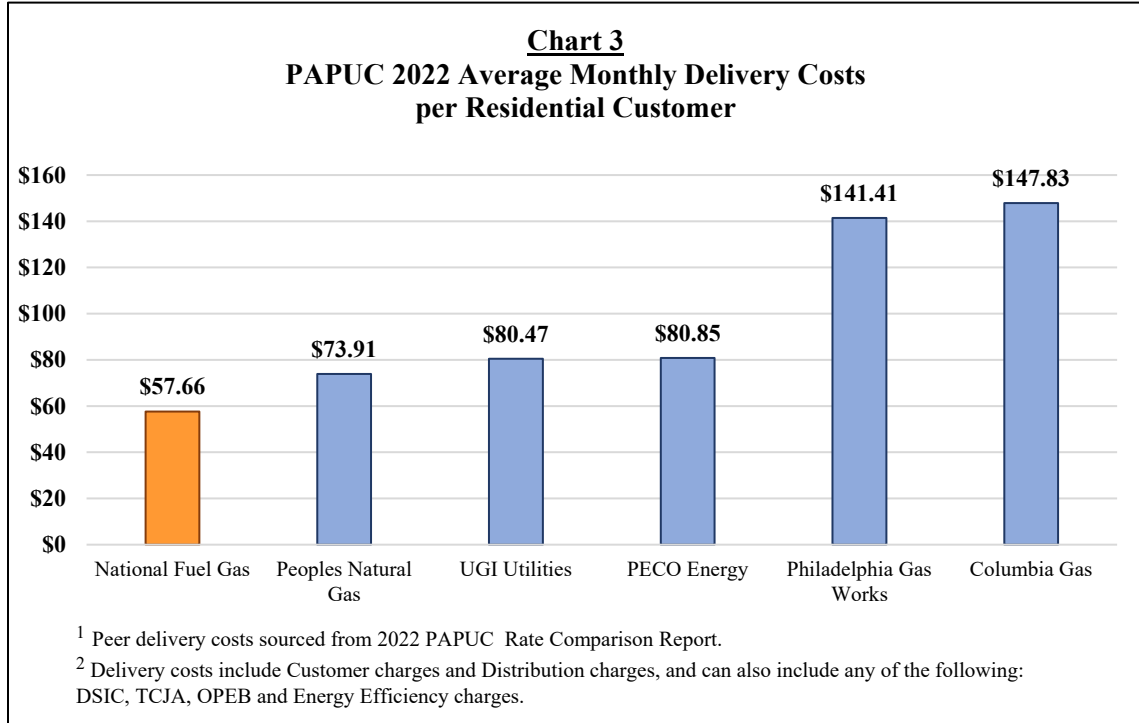
5 A. The average customer bill impacts set forth in Table 1 above are fair and reasonable for
6 several reasons.

- 7 • First, the increase in delivery rates support the Company’s ability to provide safe
8 and reliable gas distribution service for its customers, including critical
9 investments to replace aging gas infrastructure and modernize the Company’s
10 facilities. The additional revenues are also necessary to address inflationary
11 pressures on the Company’s operating expenses and lower customer usage trends,
12 both of which have been outside of the Company’s control.
- 13 • Second, National Fuel has not proposed an increase in its delivery rates since
14 2007. We note that all the other large natural gas utilities in the Commonwealth
15 have filed requests for one or more base rate increases since that time. As
16 demonstrated in Chart 2 below, the Company’s average annual delivery charges
17 normalized for weather have *decreased* from \$446 per customer in 2007 to \$388
18 per customer in 2022. Had the Company’s delivery rates kept pace with inflation
19 since 2007, as measured by the U.S. Bureau of Labor Statistics’ Consumer Price
20 Index (“CPI”), the average residential customer would be paying \$634 annually.



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- Third, even with this increase, National Fuel’s residential heating customers will continue to have the lowest average total bill and lowest average delivery charges in the Commonwealth, as demonstrated in the Chart 3 below.



2

- Finally, National Fuel's total residential bill, inclusive of gas supply charges, are less than they were in 2007 due to lower natural gas supply costs. Going forward, I expect that National Fuel's customers will continue to benefit from their proximity and access to low-cost natural gas supplies being produced in the Appalachian region.

8

9

IV. RATE RELIEF DRIVERS

10 **Q. What are the key drivers of the Company's need for rate relief?**

11 A. The Company's need for rate relief is largely being driven by the following three items:

1. Increasing investment in rate base, which is expected to grow as the Company accelerates its leak-prone pipeline replacement and system modernization activities to ensure and enhance the safety of its distribution system.

14

1 eliminated over 207 miles of leak-prone bare steel and wrought iron mains. The
 2 Company's distribution system does not have any cast iron pipe. At its current pace of
 3 replacing approximately 41 miles per year, National Fuel would be able remove the
 4 remaining leak-prone pipelines on its system in 22 years.

5
 6 **Q Does the Company plan to accelerate the replacement and modernization of its**
 7 **aging gas infrastructure and system?**

8 A. Yes. The Company believes its necessary to accelerate its replacement activity to further
 9 enhance and maintain the safety and reliably of its aging delivery system, and better align
 10 the Company's pace of replacement with other utilities in Pennsylvania. As
 11 demonstrated in Table 2 below, the Company plans to steadily increase the number of
 12 miles of leak-prone main and transmission lines that it will replace over the next 5 years,
 13 which will result in higher capital expenditures and investment in net plant.

TABLE 2 - NATIONAL FUEL FIVE YEAR LEAK PRONE PIPE REPLACEMENT PLAN

LPP Reduction (Miles)⁽¹⁾	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Distribution Mains (< 124 psig)	44	45	46	47	50
Transmission & High Pressure (> 124 psig)	4	7	7	7	7
Total LLP Reduction	48	52	53	54	57
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Capital Expenditures (Million \$'s)⁽²⁾					
Annual Budget	\$34.1	\$37.9	\$38.7	\$39.1	\$45.8

(1) LPP Reduction mileage is on a calendar year basis (twelve-months ended December 31st).

(2) Capital Expenditures are on a fiscal year basis (twelve-months ended September 30th).

14

15

1 The acceleration of the Company’s replacement program is expected to put the
 2 Company on track to eliminate leak-prone bare steel and wrought iron pipelines by 2039,
 3 a pace of replacement that will be 5 years ahead of its current pace and is more consistent
 4 with most Pennsylvania utilities as demonstrated in Table 3 below.

TABLE 3 - PAPUC LONG-TERM INFRASTRUCTURE IMPROVEMENT PLANS

<u>Gas Utility</u>	<u>LTIIIP Filing Date</u>	<u>Replacement Schedule</u>
National Fuel Gas	September 2022	All at-risk pipe by 2039
PECO Energy	August 2022	All at-risk pipe by 2035
Peoples Natural Gas	October 2020	All at-risk pipe by 2034
UGI Utilities	August 2019	Cast iron by 2027; Bare steel by 2038
Columbia Gas	May 2017	Cast iron and bare steel by 2029

5
 6
 7 **Q. Does the Company have a Long-term Infrastructure Improvement Plan (“LTIIIP”)?**

8 A. Yes. The Company filed its first LTIIIP with the PAPUC on September 2, 2022 at docket
 9 number P-2022-3034957.

10 **Q. What is the impact of the Company’s plans to accelerate the replacement and**
 11 **modernization of infrastructure on the projected investment in net plant for the**
 12 **FPFTY?**

13 A. As National Fuel increases the capital expenditures needed to accelerate the miles
 14 replaced under the Company’s leak-prone pipe replacement program, the Company’s
 15 investment in net plant in-service at the end of the Company’s FPFTY is projected to be
 16 \$496 million, a \$56 million increase from the net plant in-service at the end of the HTY.

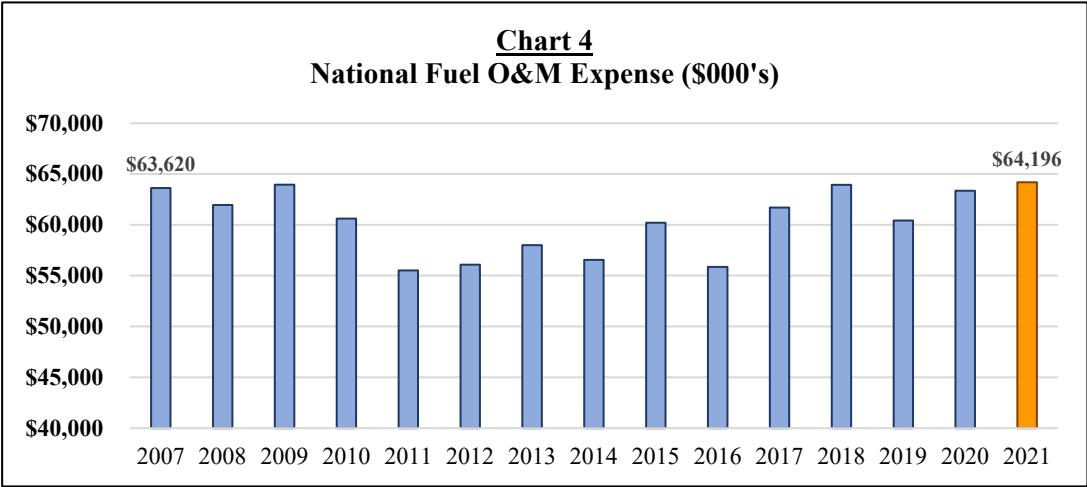
1 Company witness Mark C. Shaefer’s direct testimony in National Fuel Statement No. 9
2 provides additional details about the Company’s capital expenditure forecast and
3 budgeting process.

4 **2. Operating Cost Inflation**

6 **Q. Present and discuss the trends in the Company’s levels of operating expenses since
7 its last rate case in 2007.**

8 A As presented in the graph below, until recently the Company has generally experienced
9 declining levels of operations and maintenance (“O&M”) expense due mainly to the
10 impact of the wave in employee retirements in the early part of the last decade (where the
11 Company was able to replace retiring employees at a lower cost), as well as lower bad
12 debt expense, prudent management of employee retirement benefits, realization of
13 operational efficiencies, and a focus on cost containment. Over the past 5 years,
14 however, the Company has seen fewer retirements and as a result, began to see the
15 declining trends in O&M expense start to reverse. For the FY ended September 30, 2021,
16 the Company had O&M expenses of \$64.2 million, which is only a \$0.6 million, or 1%,
17 increase over the Company’s O&M expense in 2007. By comparison, the consumer price
18 index had a more than 30% increase over that same period.

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Q. Discuss the nature and magnitude of the recent and expected increases in the Company’s operating costs.

A. Like most businesses today, National Fuel has been impacted generally by the inflationary pressures that currently challenge our economy, and in particular, by a challenging labor market that has caused the Company to recently implement significant increases in wages and salaries to retain employees and remain competitive. For the twelve months ended (“TME”) June 30, 2022 (i.e., the HTY), the Company’s normalized O&M expenses were \$61.0 million, which removed the OPEB expenses that were eliminated on October 1, 2021. Adjusting for these OPEB expenses that were included in the FY21 O&M expense, the Company's normalized O&M expenses have increased \$4.3 million, or 7%, in less than a year.

A majority of the increase has been due to higher labor and benefits costs across all aspects of National Fuel’s workforce. Company witness Ms. Valerie Hawthorn

1 discusses the recent compensation measures implemented by the Company in her direct
2 testimony (National Fuel Statement No. 4), including the following significant items:

- 3 • In April and May 2022, the Company renewed its contracts with employees
4 represented by both of its collective bargaining units and agreed to an average
5 increase of 12% and 21% in hourly labor rates, respectively, to remain
6 competitive with market conditions.
- 7 • In May 2022, the Company implemented a 7% average wage adjustment for 102
8 non-union hourly employees at a total annual cost of \$323,000, to remain
9 competitive with market conditions.
- 10 • In April 2022, with the goal of enhancing employee retention, the Company
11 provided upward salary adjustments to 65% of its non-executive supervisory
12 employees at a total annual cost of \$679,400 to better align compensation levels
13 with market benchmarking data and remain competitive with market conditions.
- 14 • In October 2022, the Company implemented an incentive-based Annual Cash
15 Bonus Program, which is intended to provide salaried supervisory employees with
16 an element of compensation not currently offered by National Fuel that is
17 prevalent in the market, and an incentive for employees to work toward the
18 achievement of the Company's business goals and objectives. The total annual
19 cost to the Company in the future test ending June 30, 2023 ("FTY") and the
20 FPFTY is expected to be \$1.0 million and \$1.1 million, respectively.

21 In addition to rising labor and benefits costs, the Company is anticipating
22 inflationary pressures to increase the cost of the materials and services it purchases. The
23 rate of inflation projected for the FPFTY is projected to be 4.36%. The Company is also

1 incurring higher O&M costs related to information technology upgrades and a focus on
 2 cybersecurity measures. In total, the Company projects O&M expense to be
 3 approximately \$71.3 million in the FPFTY, a \$10.3 million increase from the normalized
 4 O&M expense in the HTY.

3. Weather Impacts on Usage

7 **Q. How has customer usage changed since the Company’s last rate case in 2007?**

8 A. The Company’s residential and commercial usage has been significantly impacted by
 9 warmer winters in the Company’s service territory. As noted in Table 4 below, the actual
 10 heating degree days reported by the National Oceanic and Atmospheric Administration
 11 (“NOAA”) for Erie, PA over the last six fiscal years have been warmer than the normal
 12 heating degree days referenced in our last rate case in 2007. The trend of warmer winters
 13 and extreme volatility in heating degree days from year to year has had a significant
 14 impact on the Company’s throughput and revenues.

TABLE 4 - NOAA HEATING DEGREE DAYS - ERIE, PA

TME	Heating Degree Days	Colder / (Warmer) than 2007 ¹
Dec 2007	6,243	Normal ²
Sep 2016	5,187	(17%)
Sep 2017	5,152	(17%)
Sep 2018	5,983	(4%)
Sep 2019	5,943	(5%)
Sep 2020	5,406	(13%)
Sep 2021	5,240	(16%)
FPFTY ³	5,771	(8%)

⁽¹⁾ Percentages represent difference between actual experienced HDD vs. normal HDD used to establish rates in 2007.

⁽²⁾ Normal weather established in 2007 based on 30-year average normal HDD.

⁽³⁾ Twelve months ended July 31st, 2024. HDD are based on 15-year average (2006 - 2020).

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Q. How does the Company address the impact of warmer and volatile weather trends on customer usage in this rate filing?

A. The Company is proposing to take two steps to consider and mitigate the adverse impact of warmer weather trends on customer usage:

- First, the Company modified its volumetric forecasting approach to use a 15-year average of heating degree day data published by NOAA as observed at the Erie, Pennsylvania International Airport from 2006 to 2020. Historically, the Company had used a 30-year average for forecasting purposes. However, as recent winters have trended significantly warmer than normal, the Company believes that a 15-year average of annual heating degree days is more indicative of a normal winter in the Company’s service territory. This is consistent with other gas utilities in Pennsylvania. Company witness Gregory D. Harts provides additional details in his direct testimony (National Fuel Statement No. 13).
- Second, the Company is proposing to implement a Weather Normalization Adjustment (“WNA”) mechanism to help insulate the Company’s delivery revenues when actual weather is warmer than normal and protect customers from higher bills when actual weather is colder than normal. Company witness Mr. John D. Taylor will testify in his direct testimony (National Fuel Statement No. 19) to the details of the Company’s WNA mechanism proposal, benefits to ratepayers, and why the mechanism is fair and reasonable for the Company.

1 **Q. Does the Company have experience in implementing a WNA mechanism in its New**
2 **York Division?**

3 A. Yes. The Company has successfully administered a WNA mechanism in its New York
4 Division since 1989. The Company's WNA mechanism proposal in this rate filing is
5 generally consistent with the WNA mechanisms used by other Pennsylvania utilities and
6 similar to the methodology currently used in its New York Division, which will limit
7 programming risk and costs in its customer billing system.

8

9 **V. MANAGEMENT EFFECTIVENESS AND PERFORMANCE**

10 **Q. Why is the Company's record on management effectiveness and performance**
11 **relevant to this rate filing?**

12 A. As I will demonstrate in my testimony to follow, National Fuel has an exceptional record
13 on management effectiveness and performance that provides significant value to our
14 customers in the provision of safe, reliable, and affordable natural gas utility service, and
15 supports why the Company's proposed rate increase is just and reasonable.

16

17 **Q. Identify the key areas where National Fuel's management effectiveness and**
18 **performance record excels and provides added value for customers.**

19 A. I will discuss the following key areas related to National Fuel's management
20 effectiveness and performance:

- 21 • Safety Culture
- 22 • Quality Customer Service
- 23 • Affordability and Operational Efficiencies

- 1 • Universal Services and Customer Payment Assistance
- 2 • Environmental Stewardship
- 3 • Diversity and Inclusion
- 4 • Community Engagement and Impact on Local Economies

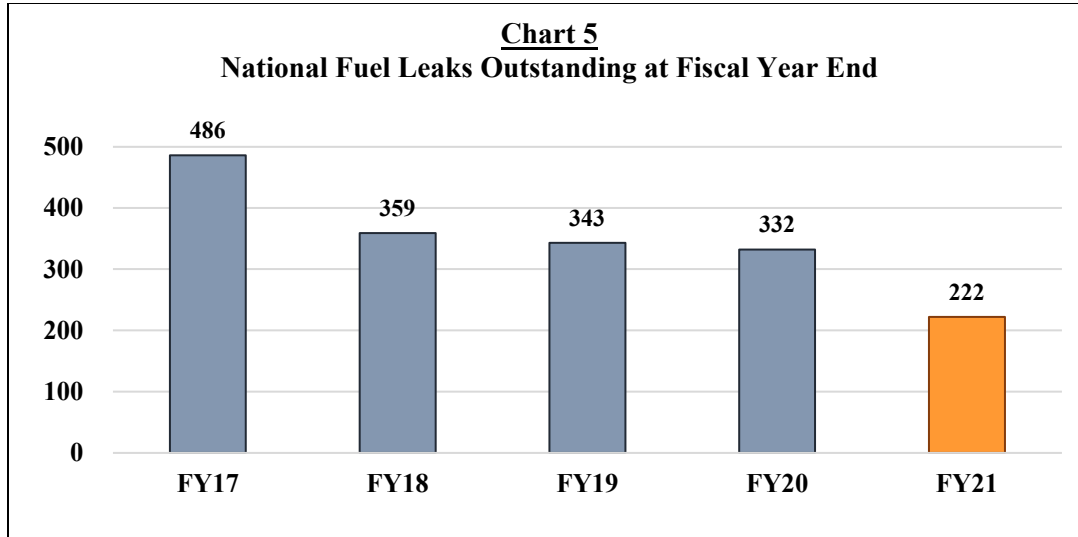
5 NFG’s 2021 Corporate Responsibility report provides additional data and disclosure
6 related to the topics identified above. The report is publicly available on National Fuel’s
7 website at <https://www.nationalfuel.com/corporate/our-guiding-principles/>.

8
9 **Q. Discuss the initiatives and performance related to National Fuel’s Safety Culture.**

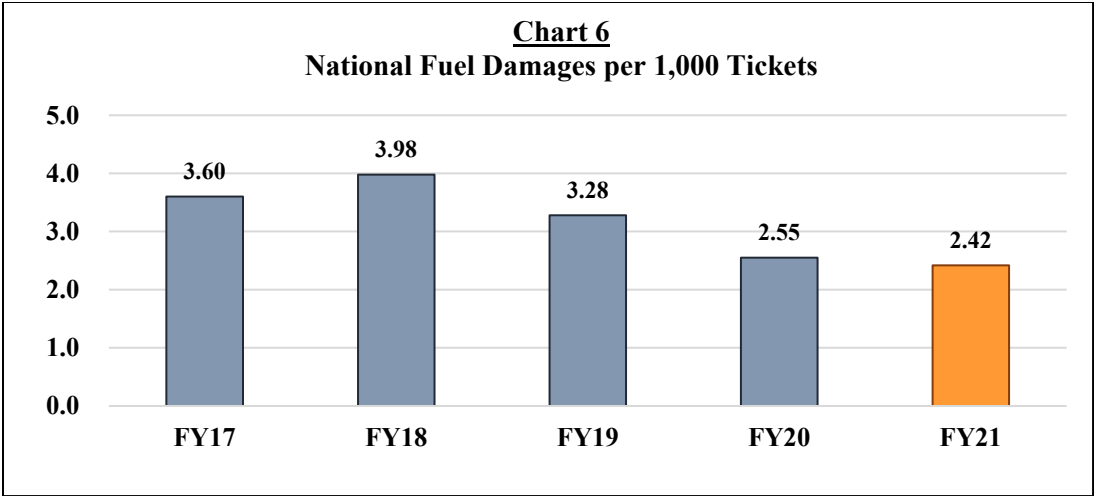
10 A. National Fuel’s highest priority is safety. As the Company recognizes in its Guiding
11 Principles, “We value all of our customers, employees and communities, and work
12 diligently to establish a culture of safety that is embraced throughout the entire
13 organization.” To that end, National Fuel has a long-standing culture of safety that
14 encourages continuous improvement of our safety performance, with demonstrated
15 success in the following areas:

16 **Gas System Modernization & Integrity:** Since 1990, National Fuel has made
17 significant progress in the modernization of its system and the replacement of leak-prone
18 pipe, with particular emphasis on removing cast iron mains. Today, the Company has no
19 cast iron mains in its Pennsylvania service territory. Going forward, as noted previously
20 in my testimony, the Company plans to accelerate its pipeline replacement program so
21 that all remaining bare steel and wrought-iron mains and transmission lines will be
22 removed by 2039.

1 The Company continues to be focused on finding and repairing the number of
2 leaks on its system. The number of outstanding leaks at year end and the number of leaks
3 discovered during the year continues to trend lower. As shown in Chart 5 below, the
4 number of leaks outstanding at the end of FY21 was reduced by more than 50%. The
5 Company’s goal is to have a working leak backlog by 2025.



6
7 Damage prevention is also a priority for National Fuel. The Company dedicates
8 significant resources to educate and train contractors, customers, and the public on the
9 importance of damage prevention and safe excavation practices and ensure that the
10 Company’s facilities are properly marked before excavation begins. As shown in Chart 6
11 below, the Company’s damages have improved significantly over the past 5 years.



1

2

Customer Safety: National Fuel continues to educate and build awareness with its customers, so they know what to do if they smell gas in their homes. We also work with local first responders to provide the appropriate gas emergency training. When emergencies occur, the Company places a high priority on having a rapid response and conducting a thorough investigation once we arrive onsite. As shown in Chart 7 below, the Company’s average emergency response time is less than 45 minutes more than 99% of the time, which is exceptional given the rural nature of National Fuel’s service territory.

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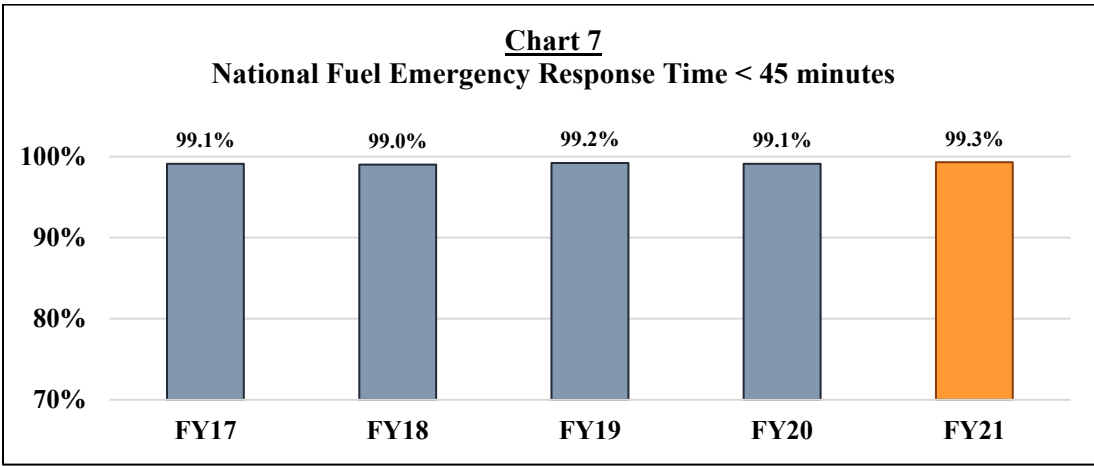
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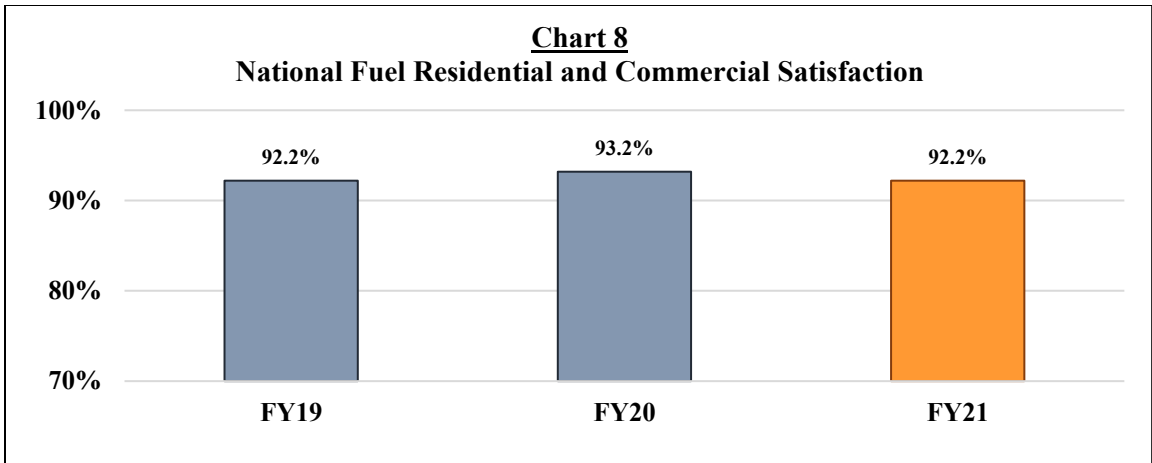
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1 **Employee Safety:** With safety as our core guiding principle, it is imperative that every
2 employee and contractor return home safely each day. To that end, National Fuel has
3 implemented training and education initiatives, including its “Safe 4 the Right Reasons”
4 safety culture program, to promote safe behaviors at every job site. The Company’s
5 safety focus has yielded tremendous results. In 2021, NFG’s consolidated operations
6 reported the lowest Occupational Safety and Health Administration (“OSHA”)
7 Recordable Incident Rate and OSHA Days Away, Restricted or Transferred Rate in its
8 history.

9
10 Company witness Mr. Jason Scouten’s direct testimony (National Fuel Statement No. 16)
11 provides additional detail on the National Fuel’s safety culture and our efforts to improve
12 our safety performance across the Company.

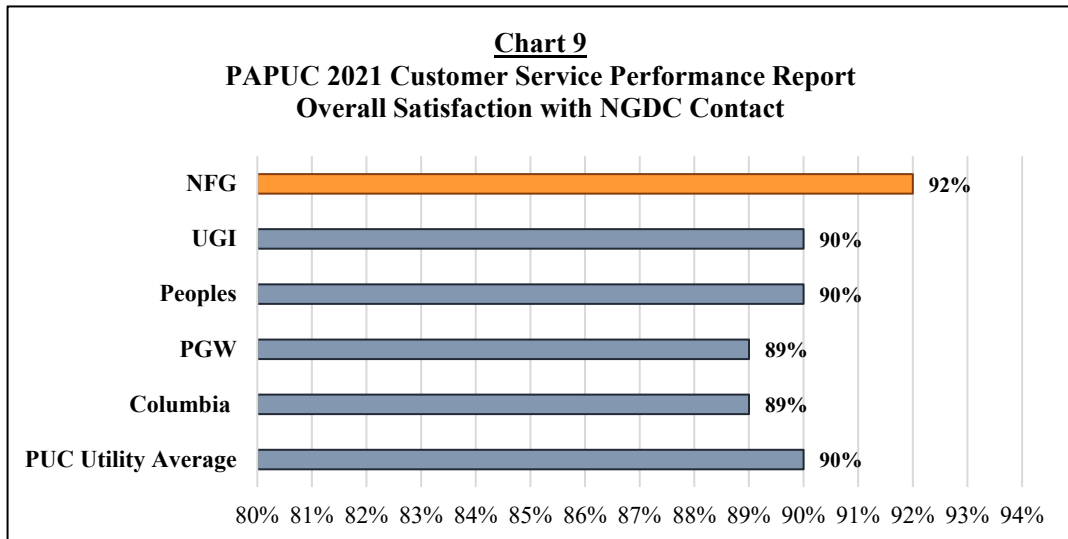
13
14 **Q. Discuss the initiatives and management’s performance related to National Fuel’s**
15 **Quality Customer Service.**

16 A. National Fuel strives to deliver quality service that our customers expect and deserve. As
17 a result of this customer driven approach, National Fuel continues to achieve high levels
18 of customer satisfaction and rate favorably relative to its natural gas utility peers in
19 Pennsylvania. Based on the Company’s internal surveys of residential and commercial
20 customers presented in Chart 8 below, National Fuel has consistently achieved
21 satisfaction levels above 90% over the last 3 FYs.



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Information published in the Commission’s 2021 Customer Service Performance Report in September 2022 also support the quality of National Fuel’s customer service. In 2021, National Fuel scored at or above the Pennsylvania state average for natural gas distribution companies in a majority of the report’s satisfaction survey categories, including highest in satisfaction with ease of reaching the Company and highest overall satisfaction with a natural gas distribution company contact, as demonstrated in Chart 9 below:

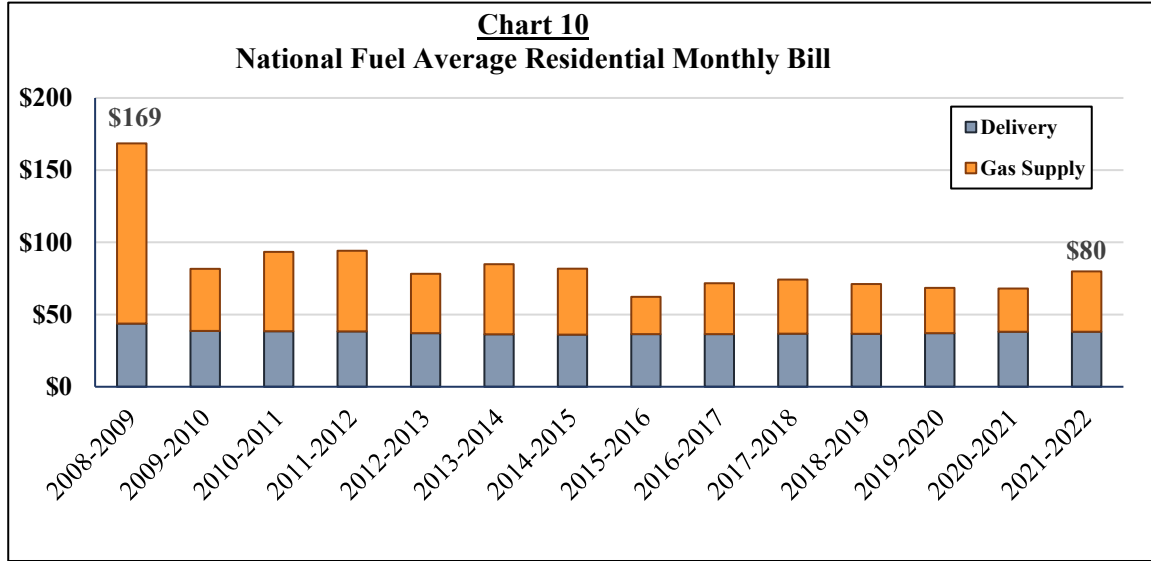


1 One of the primary reasons for the Company's strong performance is that it
2 operates its own dedicated call center located in Erie, Pennsylvania; the Company does
3 not employ an automated voice system to handle customer service calls. As a result,
4 customers receive prompt attention and service from a National Fuel employee that lives
5 in, and is familiar with, the service territory, which has helped lead to a positive
6 experience for our customers and limit the number of customer complaints. The
7 Commission's last Utility Consumer Activities Report and Evaluation report published in
8 December 2020 found that National Fuel's residential customer justified complaint rates
9 were lower than the Pennsylvania state average for major natural gas distribution
10 companies during the years of 2017, 2018 and 2019.

11
12 **Q. Discuss the initiatives and management's performance related to National Fuel's**
13 **Affordability and Operational Efficiencies.**

14 A. As I presented earlier in my testimony, National Fuel currently has the lowest total bills
15 and delivery rates in the Commonwealth amongst large natural gas utilities. Additionally,
16 according to the most recent data reported by the EIA for calendar 2020, the Company's
17 Pennsylvania residential customers enjoy the third lowest rates in the northeast U.S. As
18 shown in Chart 10 below, National Fuel's customers have benefited from consistently
19 low delivery rates for more than a decade while benefiting from access to the cheap
20 natural gas supplies produced in Pennsylvania. Even with the proposed rate increase, the
21 Company anticipates that it will continue to lead its Pennsylvania natural gas peers in
22 affordability.

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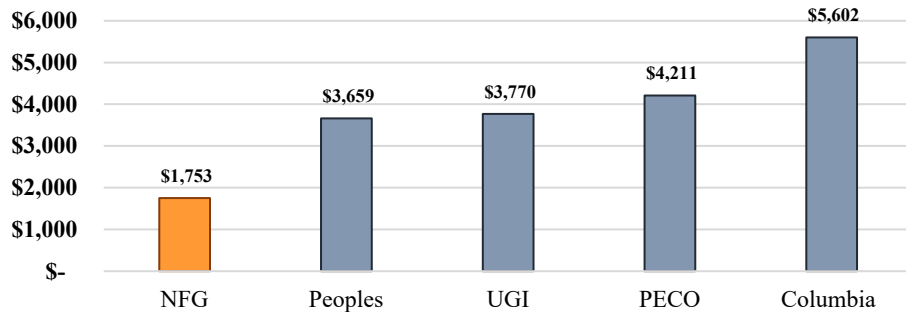
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16

National Fuel’s focus on cost control, productivity, and ability to optimize operational efficiencies is a major driver of the Company’s ability to keep its delivery rates low. As Company witness Mr. Anthony Formato presents in his direct testimony (National Fuel Statement No. 3), the Company is able to efficiently utilize shared back-office departments, such as Accounting and Finance, Human Resources, Purchasing and Procurement, and Engineering, with employees that provide services and spread costs across multiple affiliated companies. The Company can also deploy and utilize field employees more efficiently, leveraging its overlapping operational footprint with NFG Supply to share resources to meet day to day needs of maintaining our infrastructure and serving our customers.

As a result of the synergies created by NFG’s integrated structure, the Company is able to operate the business at a much lower cost than if it was a standalone utility. As demonstrated in Chart 11 below, National Fuel has the lowest rate base per customer in the Commonwealth.

Chart 11
Rate Base per Customer

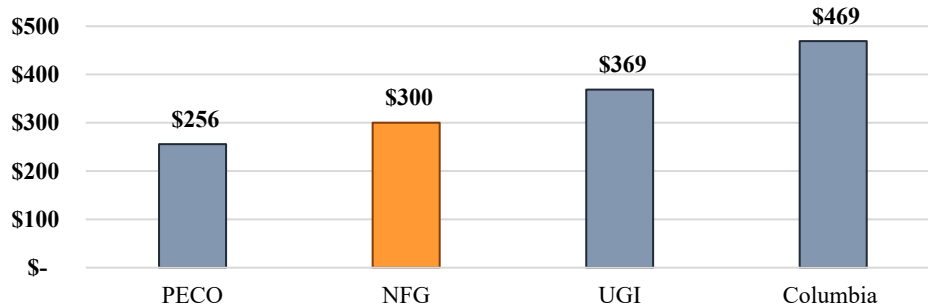


¹ Peer customer amounts sourced from the 2021 PAPUC Annual Reports.

² Peer rate base sourced from 2021 Q4 Quarterly Earnings Report submissions. For utilities in base rate proceedings during the period, rate base was sourced from company exhibits provided in its rate proceeding.

1
2 National Fuel also has lower O&M expense per customer than most gas utilities
3 in Pennsylvania, as shown in Chart 12 below. National Fuel's O&M expense per
4 customer below does not factor in the reduction in OPEB expense implemented in
5 October 2021.

Chart 12
O&M per Customer



¹ Peer customer amounts sourced from the 2021 PAPUC Annual Reports.

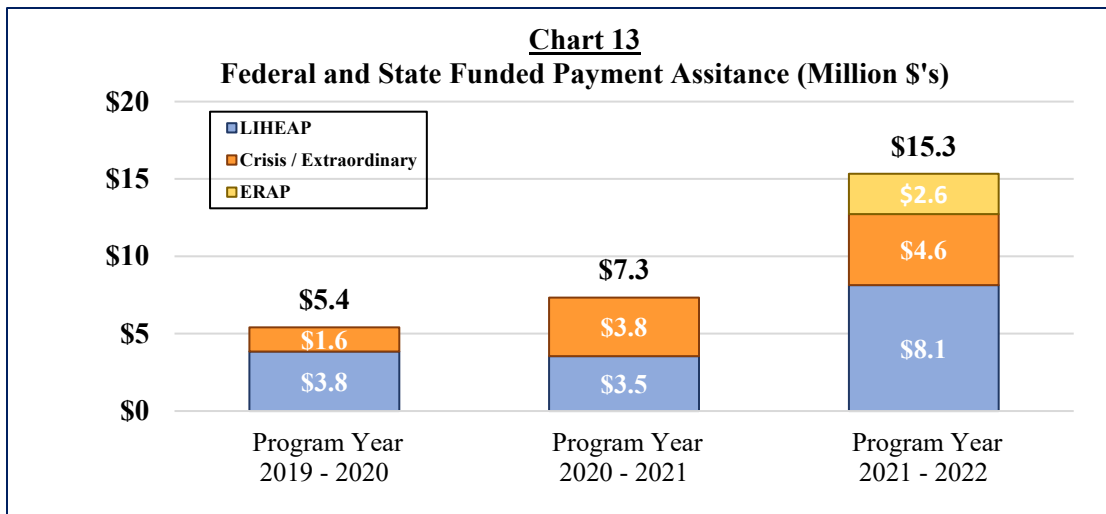
² Peer O&M sourced from 2021 Q4 Quarterly Earnings Report submissions. For utilities in base rate proceedings during the period, O&M was sourced from company exhibits provided in its rate proceeding.

³ People's Natural Gas could not be included due to no comparable data being available.

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1 **Q. Discuss the initiatives and management’s performance related to National Fuel’s**
2 **Customer Assistance Programs.**

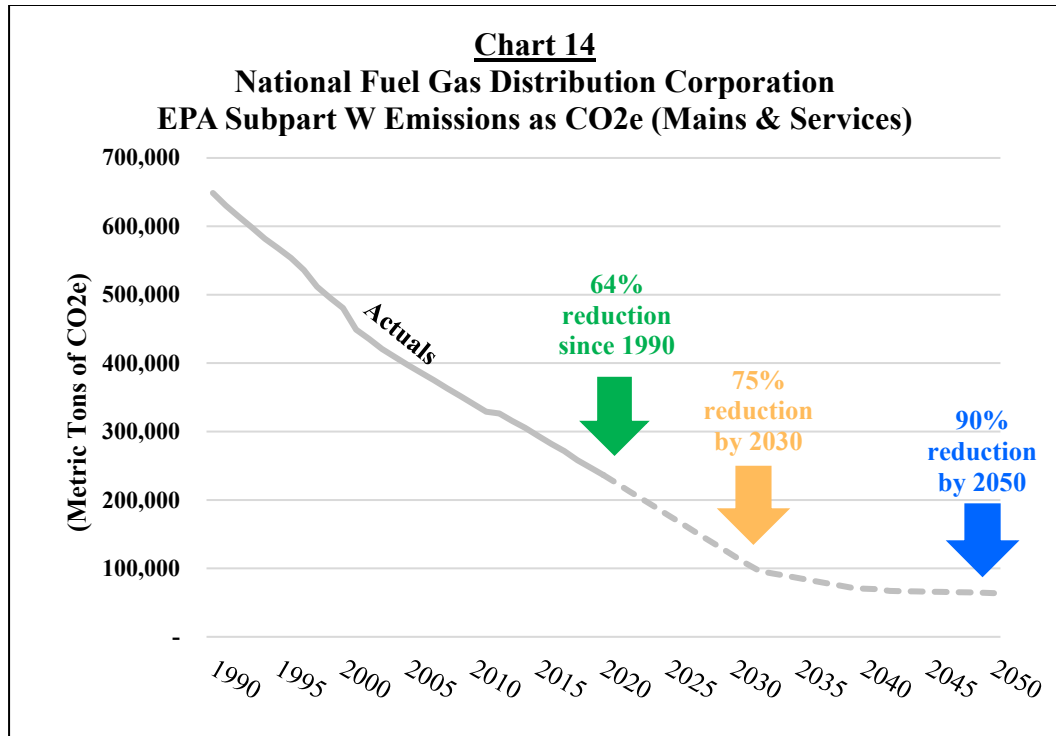
3 A. National Fuel continues to be attentive to meeting the needs of its low-income customers
4 through its customer assistance programs. In her direct testimony (National Fuel
5 Statement No. 17), Company witness Ms. Elma Bico explains the Company’s Low-
6 Income Residential Assistance (LIRA) program, Low-Income Usage Reduction Program
7 (LIURP), as well as the Company’s diligent efforts to connect its low-income and
8 payment troubled customers with all available forms of assistance (e.g., LIHEAP). The
9 Company’s efforts were particularly important during the COVID-19 pandemic when a
10 number of federal and state programs made funding available for customers that were
11 adversely impacted financially by the pandemic and carrying large arrearage balances. As
12 demonstrated in Chart 13 below, the amount of LIHEAP and pandemic-related payment
13 assistance received by National Fuel customers nearly tripled in the 2021-2022 program
14 year from levels in the 2019-2020 program year.



1 **Q. Discuss the initiatives and management’s performance related to National Fuel’s**
2 **Environmental Stewardship.**

3 A. One of National Fuel’s six guiding principles is Environmental Stewardship, which
4 reflects the Company’s understanding of the vital role that it plays in upholding standards
5 of environmental protection. As a result, the Company is focused on limiting its
6 environmental footprint and, in particular, reducing greenhouse gas emissions. In 2021,
7 NFGDC announced greenhouse gas emissions reduction goals, targeting to reduce its
8 EPA Subpart W emissions, which is primarily methane, 75% by 2030 and 90% by 2050
9 when compared to 1990 levels. In addition to these targets, NFGDC and NFG’s other
10 businesses announced targets to reduce methane intensity and total greenhouse gas
11 emissions by 2030 using 2020 as a baseline. National Fuel recognizes that limiting
12 methane emissions is a critical issue for the natural gas industry and one that must be
13 addressed to ensure that customers across the Commonwealth can continue to realize the
14 benefits of natural gas as a cheap and reliable energy source.

15 As demonstrated in the Chart 14 below, the Company has already made
16 significant progress on its methane targets. Through 2020, NFGDC has reduced its EPA
17 Subpart W emissions by 64% compared to 1990 levels, driven largely by the Company’s
18 systematic leak-prone pipe replacement program. The Company’s plans to accelerate its
19 leak-prone pipeline replacement program will have the dual benefit of enhancing safety
20 and system integrity while continuing to reduce leaks and methane emissions from
21 National Fuel’s delivery system.



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National Fuel is also committed to helping its customers reduce their own GHG emissions by encouraging customers to conserve and use natural gas more efficiency. To that end, the Company is proposing in this rate filing to implement a three-year Energy Efficiency (“EE”) pilot program that incentivizes residential customers to install high efficiency appliances for space and water heating. In his direct testimony (National Fuel Statement No. 18), Company witness Mr. Erik Solomon provides details of the EE pilot program, including costs and benefits to ratepayers, anticipated program participation, and projected savings and GHG emissions reductions. National Fuel is projecting the EE pilot program to cost approximately \$1.25 million per year, which will be recovered through a separate reconcilable rider from residential customers only.

1 **Q. Discuss the initiatives and management’s performance related to National Fuel’s**
2 **Diversity and Inclusion.**

3 A. National Fuel is committed to hiring and developing qualified individuals who can
4 enhance and contribute to the diversity of our workforce and reflect the communities that
5 we serve. As a result, National Fuel developed and instituted a number of initiatives
6 aimed at creating a more diverse and inclusive organization. These initiatives include the
7 creation of the Company’s first Director of Diversity and Inclusion, and the roll-out of
8 diversity and inclusion training across the organization. In 2022, the Company created
9 and launched four different employee resource groups, which are voluntary, employee-
10 led groups made up of individuals who work together based on common interest,
11 backgrounds and/or demographic factors to strengthen our culture of inclusion.

12 In an effort to maintain transparency and accountability on our progress, National
13 Fuel tracks and reports diversity indicators, including workforce and vendor diversity, in
14 its annual Corporate Responsibility Report. Additionally, in 2021, the Company adopted
15 specific diversity and inclusion goals for each executive officer and included
16 achievement of the goals as part of the Company’s at-risk executive incentive
17 compensation plan.

18
19 **Q. Discuss the initiatives and management’s performance related to National Fuel’s**
20 **Community Engagement and Impact on Local Economies.**

21 A. In 2021, NFG, the National Fuel Gas Company Foundation (“Foundation”), and our
22 employees supported the communities where we live and work by donating more than
23 \$1.8 million. The Foundation’s Employee Charitable Giving program aligns a large

1 portion of National Fuel’s charitable support with the wishes and generosity of our
2 employees. Through this gift program, the Foundation matches employee donations
3 dollar for dollar up to \$750 a year to the employee chosen nonprofits. In addition, the
4 Company’s “Faces of Fuel” volunteer program provides opportunities for employees to
5 volunteer and participate in philanthropic efforts in our local communities.

6 In addition to philanthropic endeavors, National Fuel, and NFG as a whole
7 continues to have a significant impact on the local economies of the communities we
8 serve. A large majority of NFG’s operations and economic activity occur in
9 Pennsylvania. Seneca is currently the 7th largest producer of natural gas in the
10 Commonwealth. Meanwhile, for more than a decade, NFG Midstream has built new
11 gathering systems to move new production to the interstate pipeline system and NFG
12 Supply and Empire have expanded their own interstate pipeline systems to provide an
13 outlet for low-cost natural gas production to reach demand centers, including utility
14 customers in Pennsylvania and the Northeast U.S. Over the last 10 years, the subsidiaries
15 of NFG, including National Fuel’s Pennsylvania Division, have collectively invested
16 approximately \$7 billion across the value chain to develop and expand the natural gas
17 industry, with most of the dollars spent in Pennsylvania supporting local jobs and
18 economies, providing state and local taxes and impact fees, and supplying an inexpensive
19 and reliable source of energy for families and businesses across the Commonwealth.

1 **Q. How does the Company propose that its exceptional management effectiveness and**
2 **performance record be considered in this rate filing.**

3 A. As my testimony demonstrates above, National Fuel is a leader and sets the bar in many
4 of the areas and metrics that indicate exceptional management effectiveness and
5 performance. National Fuel’s management effectiveness and performance provides
6 significant value to its customers and the communities we serve, namely through the
7 provision of safe and reliable natural gas service with quality customer care at the most
8 affordable rates in the Commonwealth. As a result, the Company is requesting in this rate
9 filing that an additional 25 basis points be included in the recommended rate of return on
10 common equity to reflect the value of National Fuel’s management effectiveness and
11 performance record. Mr. Paul Moul, the Company’s rate of return expert, includes and
12 provides further discussion on the 25-basis point adjustment in his direct testimony
13 (National Fuel Statement No. 10).

14
15 **VI. INTRODUCTION OF COMPANY WITNESSES**

16 **Q. Please identify and introduce the other witnesses providing direct testimony on**
17 **behalf of National Fuel in this proceeding and the subject matter of their testimony.**

18 A. In addition to my testimony, the following witnesses are providing testimony in support
19 of the Company’s rate request:

20
21 **Donald N. Koch** (National Fuel Statement No. 2) is a Rate Analyst III in National Fuel’s
22 Rates and Regulatory Affairs department. Mr. Koch will present the Company’s revenue
23 requirement model supporting the Company’s proposed rate increase (National Fuel

1 Exhibit A (Fully Projected)). Mr. Koch also sponsors the revenue requirement models for
2 the HTY and FTY periods.

3
4 **Anthony T. Formato** (National Fuel Statement No. 3) is a Manager of Finance at
5 National Fuel. Mr. Formato will provide testimony related to the O&M expense
6 projections included in the Company's proposed revenue requirement, with the exception
7 of employee benefits. Mr. Formato will explain in his testimony the inflationary
8 pressures that the Company has experienced with labor and other operating costs, which
9 is expected to persist through the FPFTY. Mr. Formato will also explain the Company's
10 O&M budgeting process and detail the adjustments made to O&M expense for the HTY,
11 FTY, and FPFTY periods.

12
13 **Valerie L. Hawthorn** (National Fuel Statement No. 4) is the General Manager of Human
14 Resources for National Fuel. Ms. Hawthorn's testimony will discuss National Fuel's
15 staffing and compensation programs, including initiatives designed to address employee
16 recruitment and retention challenges, and remain competitive with the current job market.
17 Ms. Hawthorn will note that these initiatives, which are critical to maintain a safe system
18 and quality customer service, have and are projected to result in higher labor costs for the
19 Company.

20
21 **Michael P. Weidner** (National Fuel Statement No. 5) is the Assistant General Manager
22 of Human Resources for National Fuel. Mr. Weidner's testimony will discuss the nature

1 and costs of the Company’s employee benefits package, including costs relating to
2 retirement and medical benefits anticipated in the FPFTY.

3
4 **Tracy L. Wesoloski** (National Fuel Statement No. 6) is an Assistant Manager in National
5 Fuel’s Rates and Regulatory Affairs department. Ms. Wesoloski’s testimony will discuss
6 and sponsor the schedules supporting the Company’s projected net plant balances and
7 rate base for the HTY, FTY, and FPFTY. Ms. Wesoloski will also support the
8 Company’s cash working capital requirement included in rate base employing a lead-lag
9 study on the Company’s revenues and expenses.

10
11 **Karen Lynn Metzger** (National Fuel Statement No. 7) is an Assistant Manager in
12 National Fuel’s Accounting department. Ms. Metzger’s testimony will discuss the
13 Company’s accounting process and sponsor exhibits and requirements that support the
14 financial results for the HTY.

15
16 **John J. Spanos** (National Fuel Statement No. 8) is President of the firm of Gannett
17 Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”). Mr. Spanos
18 developed and supports National Fuel’s claim for annual depreciation expense, the
19 accumulated depreciation reserve, and the recovery of negative net salvage. His studies
20 are presented in National Fuel Exhibit C (HTY), National Fuel Exhibit C (FTY), and
21 National Fuel Exhibit C (FPFTY).

1 **Mark C. Schaefer** (National Fuel Statement No. 9) is an Assistant General Manager in
2 National Fuel’s Engineering department. Mr. Schaefer’s testimony supports the
3 Company’s capital budgeting process and the projected capital additions to utility plant
4 during the FTY and FPFTY periods. Mr. Schaefer will discuss the Company’s LPP
5 Systematic Replacement Program and plans to accelerate its replacement activities over
6 the next 5 years. Finally, Mr. Schaefer will outline the Company’s efforts to reduce leaks
7 across the system, which has resulted in gas safety and environmental benefits.

8
9 **Paul R. Moul** (National Fuel Statement No. 10) is the Managing Consultant of P. Moul
10 & Associates. Mr. Moul presents expert testimony supporting the Company’s claimed
11 capital structure, cost of common equity and overall rate of return, as well as
12 supplementing Ms. Buffington’s testimony on cost of debt in National Fuel Statement
13 No. 11). Schedules and workpapers supporting Mr. Moul’s findings are presented in
14 National Fuel Exhibit B (Rate of Return).

15
16 **Shannon M. Buffington** (National Fuel Statement No. 11) is a Manager in National
17 Fuel’s Finance department. Ms. Buffington’s testimony discusses the Company’s
18 approach to financing, reviews the financial information provided to Mr. Moul that
19 supports the Company’s claimed capital structure, and presents information that supports
20 the Company’s claimed cost of debt.

21
22 **James A. Rizzo** (National Fuel Statement No. 12) is in the role of Vice President
23 responsible for National Fuel’s Tax, Purchasing and Accounts Payable Departments. Mr.

1 Rizzo's testimony supports the Company's claims for federal and state income tax
2 expense and the accumulated deferred income taxes included as an offset to rate base in
3 the HTY, FTY and FPFTY periods. Mr. Rizzo's testimony also explains the tax
4 adjustments included in the aforementioned periods.

5
6 **Gregory D. Harts** (National Fuel Statement No. 13) is a Rate Analyst III in National
7 Fuel's Rates and Regulatory Affairs department. Mr. Harts's testimony discusses the
8 Company's volumetric demand forecasting process and provides schedules that support
9 the Company's customer count and retail and transportation throughput forecast for the
10 FTY and FPFTY periods.

11
12 **Jeremy R. Barber** (National Fuel Statement No. 14) is an Assistant Manager in National
13 Fuel's Rates and Regulatory Affairs Department. Mr. Barber's testimony and exhibits
14 support the development of the revenue forecast at current and proposed rates for the
15 FTY and FPFTY periods, as well as the normalized revenues at current and proposed
16 rates for the HTY period.

17
18 **Janine M. Ward** (National Fuel Statement No. 15) is a Senior Manager in the
19 Company's Rates and Regulatory Affairs department. Ms. Ward's testimony explains and
20 supports significant revisions to the Company's tariff.

21
22 **Jason Scouten** (National Fuel Statement No. 16) is the Superintendent of National Fuel's
23 Pennsylvania Operations department. Mr. Scouten's testimony will provide an overview

1 of National Fuel's natural gas distribution system in Pennsylvania, discuss the
2 Company's operations and construction activities, and support the Company's numerous
3 programs and initiatives aimed at promoting and enhancing customer and employee
4 safety, damage prevention, emergency response, leak management, service reliability.

5
6 **Elma Bico** (National Fuel Statement No. 17) is a Manager in National Fuel's Consumer
7 Business department. Ms. Bico's testimony will discuss the Company's customer
8 assistance activities and initiatives, including those related to Universal Services
9 Programs.

10
11 **Erik M. Solomon** (National Fuel Statement No. 18) is the Area Manager of National
12 Fuel's Energy Services department. Mr. Solomon's testimony supports the Company's
13 proposals to implement the EE pilot program and a Gas Expansion pilot. Mr. Solomon
14 will also discuss the Company's competitive position, including by-pass threats, and the
15 Company's research, development and demonstration activities.

16
17 **John D. Taylor** (National Fuel Statement No. 19) is the Managing Partner of Atrium
18 Economics LLC. Mr. Taylor's testimony supports the development and provides the
19 results of the cost of service study that allocates the Company's gas distribution costs to
20 its rate classes, class revenue increase apportionment, and proposed rate design.

21 Additionally, Mr. Taylor's testimony supports the Company's proposal to implement a
22 WNA mechanism.

23

1 Q. Does this conclude your direct testimony at this time?

2 A. Yes.

NATIONAL FUEL EXHIBIT BMW-1
ANNUAL BILL IMPACTS

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Annual Bill Impacts

	As Filed				Pro-Forma - Pre-OPEB Rate Reduction ¹			
	Current Average Bill	Proposed Average Bill	Change in Average Bill	Percent Change	Current Average Bill	Proposed Average Bill	Change in Average Bill	Percent Change
Residential	\$ 1,199	\$ 1,316	\$ 117	9.7%	\$ 1,251	\$ 1,316	\$ 65	5.2%
SCPA < 250	\$ 1,324	\$ 1,450	\$ 127	9.6%	\$ 1,366	\$ 1,450	\$ 85	6.2%
SCPA > 250	\$ 4,011	\$ 4,296	\$ 285	7.1%	\$ 4,119	\$ 4,296	\$ 178	4.3%
LCPA	\$ 12,576	\$ 13,821	\$ 1,246	9.9%	\$ 13,328	\$ 13,821	\$ 493	3.7%
NGV	\$ 140,980	\$ 142,133	\$ 1,153	0.8%	\$ 140,980	\$ 142,133	\$ 1,153	0.8%
SVIS	\$ 4,230	\$ 4,530	\$ 300	7.1%	\$ 4,285	\$ 4,530	\$ 245	5.7%
IVIS	\$ 18,292	\$ 20,246	\$ 1,955	10.7%	\$ 19,015	\$ 20,246	\$ 1,232	6.5%
LVIS	\$ 80,393	\$ 93,707	\$ 13,314	16.6%	\$ 88,475	\$ 93,707	\$ 5,232	5.9%
LIS	\$ 255,478	\$ 299,068	\$ 43,591	17.1%	\$ 274,269	\$ 299,068	\$ 24,799	9.0%
LIS Negotiated	\$ 222,030	\$ 228,760	\$ 6,731	3.0%	\$ 222,030	\$ 228,760	\$ 6,731	3.0%
DMLMT Negotiated	\$ 422,439	\$ 429,669	\$ 7,230	1.7%	\$ 422,439	\$ 429,669	\$ 7,230	1.7%

¹ Pro-Forma Current Bills exclude impact of base rate reduction and surcredits implemented 10/1/21

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Annual Bill Impacts (Excluding PGC Revenue)

	As Filed				Pro-Forma - Pre-OPEB Rate Reduction ¹			
	Current Average Bill	Proposed Average Bill	Change in Average Bill	Percent Change	Current Average Bill	Proposed Average Bill	Change in Average Bill	Percent Change
Residential	\$ 409	\$ 525	\$ 117	28.6%	\$ 461	\$ 525	\$ 65	14.1%
SCPA < 250	\$ 515	\$ 641	\$ 127	24.6%	\$ 557	\$ 641	\$ 85	15.2%
SCPA > 250	\$ 1,288	\$ 1,573	\$ 285	22.1%	\$ 1,395	\$ 1,573	\$ 178	12.7%
LCPA	\$ 7,717	\$ 8,963	\$ 1,246	16.1%	\$ 8,470	\$ 8,963	\$ 493	5.8%
NGV	\$ 4,266	\$ 5,419	\$ 1,153	27.0%	\$ 4,266	\$ 5,419	\$ 1,153	27.0%
SVIS	\$ 1,860	\$ 2,160	\$ 300	16.1%	\$ 1,915	\$ 2,160	\$ 245	12.8%
IVIS	\$ 12,107	\$ 14,062	\$ 1,955	16.1%	\$ 12,830	\$ 14,062	\$ 1,232	9.6%
LVIS	\$ 82,463	\$ 95,777	\$ 13,314	16.1%	\$ 90,545	\$ 95,777	\$ 5,232	5.8%
LIS	\$ 270,041	\$ 313,631	\$ 43,591	16.1%	\$ 288,832	\$ 313,631	\$ 24,799	8.6%
LIS Negotiated	\$ 222,030	\$ 228,760	\$ 6,731	3.0%	\$ 222,030	\$ 228,760	\$ 6,731	3.0%
DMLMT Negotiated	\$ 422,439	\$ 429,669	\$ 7,230	1.7%	\$ 422,439	\$ 429,669	\$ 7,230	1.7%

¹ Pro-Forma Current Bills exclude impact of base rate reduction and surcredits implemented 10/1/21

NATIONAL FUEL STATEMENT NO. 2

DONALD N. KOCH

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 2

**Direct Testimony of
Donald N. Koch**

**Topics Addressed: Revenue Requirement
 Operating Revenues and Expenses
 Tariff Riders**

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Donald N. Koch. My business address is 6363 Main Street, Williamsville,
4 NY 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“National Fuel” or the
8 “Company”) as a Rate Analyst III in the Rates and Regulatory Affairs Department.

9
10 **Q. Please provide your educational background.**

11 A. I received a Bachelor of Science Degree in Business Administration from SUNY
12 Geneseo in May 2004. I received a Masters of Business Administration with a
13 specialization in Accounting/Finance from St. Bonaventure University in December
14 2009.

15
16 **Q. Please provide your professional experience.**

17 A. Prior to joining National Fuel, I worked in banking for 11 years at M&T Bank
18 specializing in various compliance and financial roles. In June 2015, I was hired by the
19 Company as a Rate Analyst II in the Rates and Regulatory Affairs Department. In
20 February 2020, I was promoted to my current position of Rate Analyst III.

1 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
2 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
3 **agency?**

4 A. Yes, I have testified before this Commission on behalf of National Fuel in numerous
5 Section 1307(f) Purchased Gas Cost (“PGC”) proceedings. I also have testified in the
6 Other Post Employment Benefit (“OPEB”) refund case (Docket R-2021-3027406). I
7 have testified before the New York State Public Service Commission (“NYPSC”) on
8 behalf of National Fuel’s New York Division in a Base Rate Case proceeding (Docket
9 16-G-0257). My testimony in that case before the NYPSC covered net plant and rate
10 base.

11
12 **II. PURPOSE OF TESTIMONY**

13 **Q. Please describe the purpose of your testimony.**

14 A. The purpose of my testimony is to present the Company’s proposed revenue requirement
15 based on the twelve months (ending July 31, 2024) of operating costs and revenues, as
16 adjusted. First, I provide an overview of the Company’s primary accounting exhibits for
17 the historic test year ended June 30, 2022 (“HTY”), the future test year ending June 30,
18 2023 (“FTY”), and the fully projected future test year ending July 31, 2024 (“FPFTY”).
19 Second, I describe the Company’s ratemaking presentation for the FPFTY and certain
20 *pro forma* adjustments. Finally, I discuss certain proposed or modified tariff rate riders.

21
22 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

1 I am sponsoring National Fuel Exhibit A (FPFTY), National Fuel Exhibit A (FTY), and
2 National Fuel Exhibit A (HTY). National Fuel Exhibit A is further supported by
3 additional Company witnesses, which include:

- 4 • Anthony Formato (National Fuel Statement No. 3), addressing operating
5 and maintenance (“O&M”) expenses;
- 6 • Tracy Wesoloski (National Fuel Statement No. 6), addressing the
7 Company’s rate base;
- 8 • Paul R. Moul (National Fuel Statement No. 10), addressing fair rate of
9 return;
- 10 • James A. Rizzo (National Fuel Statement No. 12), addressing taxes; and
11 • Jeremy R. Barber (National Fuel Statement No. 14), addressing operating
12 revenues.

13 I am also sponsoring National Fuel Exhibit DNK-1 (Rider Calculations) and
14 National Fuel Exhibit DNK-2 (Inflation Adjustment).

15
16 **III. OVERVIEW OF PRIMARY ACCOUNTING EXHIBIT**

17 **Q. Please describe the primary accounting exhibits used to support National Fuel’s**
18 **claims in this proceeding.**

19 A. National Fuel Exhibit A (FPFTY) demonstrates the Company’s revenue requirement for
20 the FPFTY ending July 31, 2024. National Fuel Exhibit A includes primary accounting
21 exhibits, rate base claims, O&M expenses, taxes and *pro forma* adjustments. National
22 Fuel Exhibit A (FTY) provides the same information, for the FTY ending June 30, 2023.
23 National Fuel Exhibit A (HTY) provides the per book information for the HTY ending
24 June 30, 2022, with ratemaking and certain *pro forma* adjustments.

25
26 **Q. Please further describe the primary accounting exhibits used to support National**
27 **Fuel’s claims in this proceeding.**

1 A. National Fuel Exhibit A for all test periods is separated into several sections. Section A
2 provides the income statement, or measure of value at present rates and at proposed rates,
3 which includes the proposed revenue requirement. Section B includes basic accounting
4 exhibits, rate of return, and cost of debt exhibits. Section C includes exhibits that provide
5 for net plant in service, rate base, and various exhibits utilized by the Company in its lead
6 lag study. Section D details *pro forma* revenue and expense adjustments including rate
7 making tax calculations. National Fuel Exhibit A is intended to aid in compliance with
8 all Commission filing requirement regulations.

9

10 **Q. How was the data sourced for the National Fuel Exhibit A primary accounting**
11 **exhibits?**

12 A. The HTY per book data was sourced from the books and records of the Company.
13 Annualizations or ratemaking adjustments were then applied to the per book data. For
14 the projected periods of the FTY and FPFTY, Company witnesses prepared various
15 analyses and projections based upon Company budgets, ratemaking adjustments, and
16 other Company specific practices. Please refer to the index of Direct Testimony for a
17 listing of specific Company witnesses and areas of expertise covered. Descriptions and
18 further detail can be found in the Direct Testimony of each witness.

19

20 **IV. REVENUE REQUIREMENT FOR THE FULLY PROJECTED FUTURE TEST**

21 **YEAR**

22 **Q. How was the revenue requirement for the FPFTY established?**

1 A. The summary level revenue requirement is presented on Schedule A-1, column 4 within
2 National Fuel Exhibit A (FPFTY). Column 3, Lines 1 – 9 summarize total rate base.
3 Column 3, Lines 10 – 19 summarize operating revenues. Finally, column 3, lines 20 – 27
4 present the requested revenue increase.

5
6 **Q. What is the overall requested revenue increase?**

7 A. Revenue Requirement is the total allowable revenues—the sum of current revenues and
8 the increase. The overall requested revenue increase is \$28.1 million. This amount
9 represents a 24.4% increase on delivery revenues and an 9.2% increase on total revenues,
10 exclusive of Rider I, OPEB surcredit. Additionally, the requested revenue requirement is
11 the Company’s first requested delivery increase since 2006.

12
13 **Q. How were revenues at present rates determined?**

14 A. Revenue calculations were prepared by or under the supervision of Jeremy R. Barber.
15 Please refer to the direct testimony of Jeremy R. Barber, National Fuel Statement No. 14
16 for a discussion of revenue forecast and calculations.

17
18 **Q. Please describe the O&M expense claims presented.**

19 A. O&M expense projections were prepared by or under the supervision of Anthony
20 Formato. Please refer to the direct testimony of Anthony Formato, National Fuel
21 Statement No. 3 for a discussion of O&M expense projections and calculations.

22
23 **Q. Does the Company budget O&M expense by FERC account?**

1 A. No. The Company does not budget O&M expenses by FERC account. The Company
2 budgets by budget item, or cost element.

3

4 **Q. Did the Company present O&M Expense by FERC account in National Fuel**
5 **Exhibit A?**

6 A. Yes. The Company presented O&M Expense in National Fuel Exhibit A by FERC
7 account for all three test periods. The Company used historic data as a basis for
8 allocation to FERC accounts for the FTY and FPFTY periods by developing a percentage
9 of each FERC account contained in each cost element. That percentage was then applied
10 to the projected amount for each cost element to derive a FERC account balance.

11

12 **Q. How were the Company's rate base items determined?**

13 A. Rate base projections were prepared by or under the supervision of Tracy Wesoloski.
14 Please refer to the direct testimony of Tracy Wesoloski, National Fuel Statement No. 6
15 for a complete discussion on rate base projections and calculations.

16

17 **Q. Please summarize the adjustments shown in Schedule D of National Fuel Exhibit A.**

18 A. Schedule D of National Fuel Exhibit A consists of the following schedules:

- 19
- 20 • Schedule D-1: Summary of Revenues and Expenses with proposed revenue increase.
 - 21 • Schedule D-2: Summary of Pro Forma Revenues and Expenses with proposed revenue increase.
 - 22 • Schedule D-3: Summary of Pro Forma Adjustments
 - 23 • Schedule D-4: N/A to FPFTY
 - 24 • Schedule D-5: Revenue Summary
 - 25 • Schedule D-6: Rate Case Expense
 - 26 • Schedule D-7: Uncollectible Expense
 - 27

- 1 • Schedule D-8: Depreciation Expense
- 2 • Schedule D-9: OTAX Summary
- 3 • Schedule D-10: Payroll Tax Adjustment
- 4 • Schedule D-11: Income Tax Calculation
- 5 • Schedule D-12: Tax Depreciation
- 6 • Schedule D-13: Gross Revenue Conversion Factor
- 7 • Schedule D-14: Kaylor Gas Regulatory Asset 3 Year Amortization

8

9

V. TARIFF RATE RIDERS

10 **Q. Is the Company proposing any new Tariff Rate Riders in this proceeding?**

11 A. Yes. The Company is proposing two new Tariff Rate Riders in this proceeding. A
12 Weather Normalization Adjustment (“WNA”) and Energy Efficiency (“EE”) pilot
13 program Rider.

14

15 **Q. What is the purpose of the WNA rider?**

16 A. The WNA rider is designed to stabilize distribution revenue from weather variability.
17 For a full discussion of the WNA, please refer to the Direct Testimony of John Taylor,
18 National Fuel Statement No. 19.

19

20 **Q. What is the purpose of the EE rider?**

21 A. The Company is proposing in this proceeding an EE pilot program. The EE rider is
22 designed to collect costs associated with this program. For more information on the EE
23 pilot program, please refer to the Direct Testimony of Erik Solomon, National Fuel
24 Statement No. 18 and National Fuel Exhibit DNK-1, Schedule 2 for projected rate
25 calculation applicable to the Residential customer class.

26

1 **Q. Is the Company proposing to modify or reset any current rate mechanisms or**
2 **riders?**

3 A. Yes. The Company is presenting changes to its State Tax Adjustment Surcharge
4 (“STAS”), Gas Procurement Charge (“GPC”), Merchant Function Uncollectable
5 Percentage (“MFC %”) and LIRA – Rider F. Additional Tariff changes and rate changes
6 will be further discussed in the Direct Testimony of Janine Ward, National Fuel
7 Statement No. 15.

8

9 **Q. What is the purpose of the STAS?**

10 A. The purpose of the STAS is to capture any state tax rate changes that affect tax expenses
11 compared to revenues being collected from customers.

12

13 **Q. What changes is the Company proposing to the STAS?**

14 A. The Company is resetting the STAS to 0.00% to reflect the level of state taxes included
15 in the FPFTY. The Company is also proposing to remove gas cost revenues from the
16 calculation of the STAS.

17

18 **Q. Why is the Company proposing to remove gas costs from the STAS calculation?**

19 A. The Company is not aware of any other gas utilities utilizing gas cost revenues in the
20 calculation of their STAS. Gas costs are a pass-through cost item and not subject to the
21 type of revenue-related taxes intended for the STAS mechanism. Including gas cost
22 revenues in the calculation is unduly burdensome as it requires the Company to

1 recompute the STAS on a quarterly basis with its PGC filings. This is in addition to the
2 annual filing and any time a tax rate changes, filing requirement.

3
4 **Q. What is the purpose of the GPC?**

5 A. The GPC recovers costs associated with gas procurement that were unbundled from base
6 rates.

7
8 **Q. What is the Company proposing in regard to the GPC?**

9 A. The Company can only update the GPC in a base rate proceeding. Therefore, the
10 Company has completed an analysis to update the GPC rate. The Company proposes to
11 update the GPC rate to \$0.1149/Mcf. Please refer to National Fuel Exhibit DNK-1,
12 Schedule 1 for the supporting calculation example.

13
14 **Q. What is the purpose of the MFC %?**

15 A. The purpose of the MFC % is the fixed percentage of gas costs that are expected to be
16 uncollectible.

17
18 **Q. What is the Company proposing in regard to the MFC %?**

19 A. The Company is proposing to update the MFC Uncollectible % to 2.6879% for
20 Residential and to 0.5097% for Non-Residential classes. Please refer to National Fuel
21 Exhibit DNK-1, Schedule 3 for further detail.

22
23 **Q. What is the purpose of Rider F – LIRA?**

1 A. The purpose of Rider F – LIRA is to collect costs associated with the Company’s current
2 low-income residential assistance program (“LIRA”).

3

4 **Q. What is the Company proposing in regard to Rider F – LIRA?**

5 A. Currently there is a portion of LIRA costs embedded in base rates for arrearage
6 forgiveness and administrative program costs. The Company proposes to remove these
7 program elements from base rates and collect all universal service costs through Rider F.
8 The amount in Rider F would be set at the projected twelve-month ending total ending
9 September 30.

10

11 **Q. Has the Company adjusted its revenue requirement to reflect the expenses
12 associated with these Rider F Components?**

13 A. Yes. The Company has reduced the revenue requirement in the amount of \$379,127 to
14 Uncollectible Expense to account for arrearage forgiveness amounts associated with
15 LIRA customers. In addition, \$26,551 has also been removed to account for various
16 LIRA administrative program costs. These amounts will be included in the current Rider
17 F rate calculation. Please refer to National Fuel Exhibit ATF-2 for supporting O&M
18 detail.

19

20 **Q. Are there any additional adjustments to the revenue requirement for any expenses
21 associated the LIRA discount program?**

22 A. Yes, in the FPFTY, \$347,000 has been included in the cost element of Outside Services
23 to account for the prorated amount of IT contractors assisting with the implementation of

1 the Company's transition from the LIRA discount program to a percentage of income-
2 based program. Please refer to National Fuel Exhibit ATF-2 for supporting O&M detail.

3

4 **Q. Does this conclude your direct testimony at this time?**

5 A. Yes.

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Calculation of Gas Procurement Charge**

**Exhibit DNK-1
Schedule 1
Page 1**

	Gas Procurement Costs TME June 2022	
Labor and Benefits		
Gas Supply		\$61,020
Accounting Support		\$9,563
Legal Support		\$904
Regulatory Support		\$67,308
Management Support		<u>\$5,175</u>
Total Labor and Benefits		\$143,970
Non-Labor Costs		
Interactive electronic services expense (NYMEX and ICE)		\$10,941
Outside Services - Legal Support		<u>\$40,475</u>
Total Non-Labor Costs		\$51,416
Other Costs		
Storage Inventory - Current Gas	\$5,870,725	
Revenue Requirement Factor	<u>10.93%</u>	
Revenue Requirement	\$641,670	\$641,670
CWC - Purchased Gas Sales Revenue	\$15,157,661	
Revenue Requirement Factor	<u>10.93%</u>	
Revenue Requirement	\$1,656,732	<u>\$1,656,732</u>
Total Other Costs		\$2,298,402
Total GPC Costs		\$2,493,788
Sales Volume - Mcf		21,708,981
GPC Unit Rate - \$/Mcf		<u>\$0.1149</u>

Revenue Requirement Factor Calculation

Capital Structure	Ratio	Cost Rates	Weighted Rate	After Tax Return
Long Term Debt	45.10%	5.28%	2.38%	1.71%
Short Term Debt	0.00%	0.00%	0.00%	0.00%
Common Equity	<u>54.90%</u>	11.20%	<u>6.15%</u>	<u>6.15%</u>
	100.00%		8.53%	7.86%
Tax Rate			28.10%	

Revenue Requirement Factor Calculation

After Tax Return	7.86%
divided by 1-tax rate	<u>71.90%</u>
Revenue Requirement Factor	10.93%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Gas Procurement Charge Gas

Exhibit DNK-1
Schedule 1
Page 2

Calculation of Purchased Gas Expense Working Capital

Sales and Transportation Service		69.37			Average Days Lag in Receipt of
Purchased Gas TME 7/2024	\$187,544,000	<u>39.87</u>			Average Days Lag in Payment of
		29.50			Expenses
	\$187,544,000	365	\$513,819		net lag days
			<u>29.50</u>		cost per day
			\$15,157,661		net lag days
					working capital requirement
			10.93%		revenue requirement factor
			<u>\$1,656,732</u>		Working Capital Revenue Requirement

Calculation of Commodity Gas Cost Percentage used in Allocation of 1307(f) Related Expenses

(Source: August 2022 Compliance Filing - PGC Exhibit 21 Schedule 1 Sheet 4)

	Natural Gas Supply Charge	Gas Adjustment Charge	Distribution Charge	Total Gas Costs	%
Projected Gas Costs					
Demand	\$1.2791	(\$0.0808)	\$0.3055	\$1.5038	
Commodity	<u>\$6.6207</u>	<u>\$0.9191</u>	<u>\$0.0000</u>	<u>\$7.5398</u>	83%
Total Projected Gas Costs	\$7.8998	\$0.8383	\$0.3055	\$9.0436	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Calculation of Energy Efficiency Charge ("EE")

Exhibit DNK-1
Schedule 2

1 Proposed EE budget	\$	1,231,012.00	(Per Statement No. 18)
2 Estimated Residential Volumes		19,882,940	MCF
3 EE Rate \$/Mcf	\$	0.0619	

National Fuel gas Distribution Corporation
 Pennsylvania Division
 MFC Uncollectible and Rate Calculation

Exhibit - DNK-1
 Schedule 3

		<u>Residential</u>	<u>Non-Residential</u>
Total Uncollectible Revenue Requirement	\$4,392		
Allocation/1		96.4%	3.6%
Uncollectible Revenue Requirement		\$4,233	\$159
Total Gas Cost Revenue		<u>\$ 157,485</u>	<u>\$ 31,190</u>
	1	2.6879%	0.5097%
Natural Gas Supply Charge (\$/Mcf)		\$ 7.8998	\$ 7.8998
Gas Adjustment Charge (\$/Mcf)		<u>\$ 0.8383</u>	<u>\$ 0.8383</u>
	2	\$ 8.7381	\$ 8.7381
MFC Rate	1 * 2	\$ 0.2349	\$ 0.0445

1 Allocation based upon 2021 Uncollectible Statistics Report

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Adjustment To Cost Elements
 Inflation Estimate
 Twelve Months Ending June 30, 2022, Link Month July 31, 2023 and Twelve Months Ending July 31, 2024

	<u>Year</u>	<u>Calendar Quarter</u>	<u>GDP Deflator</u>
Forecast (1)	2022	III	7.30%
Forecast (1)	2022	IV	6.50%
Forecast (1)	2023	I	5.30%
Forecast (1)	2023	II	3.80%
Forecast (1)	2023	III	3.30%
Forecast (1)	2023	IV	2.90%
Forecast (1)	2024	I	2.90%
Forecast (1)	2024	II	2.90%
Annual Inflation Rate =			4.36%
Quarterly:	$(1.043625)^{1/4} - 1.00 =$		1.0732%
Monthly:	$(1.010732)^{1/3} - 1.00 =$		0.3565%
Escalation Factor for 13 Months	$(1.003565)^{13} - 1.00 =$		4.7345%
Escalation Factor for 25 Months	$(1.003565)^{25} - 1.00 =$		9.3036%

Calendar Quarter I = January 1 - March 31
 Calendar Quarter II = April 1 - June 30
 Calendar Quarter III = July 1 - September 30
 Calendar Quarter IV = October 1 - December 31

(1) Source: Blue Chip Economic Indicators, Sept 12, 2022 GDP Chained Price Index

NATIONAL FUEL STATEMENT NO. 3

ANTHONY T. FORMATO

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 3

Direct Testimony of Anthony Formato

Topics Addressed: O&M Expense & Budget Process

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Anthony Formato. My business address is 6363 Main Street, Williamsville,
4 NY 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as a Manager
8 of Finance. NFGDC is a wholly owned subsidiary of National Fuel Gas Company
9 (“NFG”).

10
11 **Q. Please provide your educational background.**

12 A. I received an undergraduate degree in Finance and Business Management from Canisius
13 College in 2008. Additionally, I received a Master in Business Administration from the
14 University at Buffalo in 2013.

15
16 **Q. Please provide your professional experience.**

17 A. I started my professional career with NFGDC in 2008 in the Finance department as a
18 member of the Cash Management team which provides the day-to-day treasury functions
19 for NFG. From 2012-2013, I worked in the Internal Audit department as a staff Auditor
20 where I was responsible for controls testing as well as Operational audits. I then moved
21 over to become an Officer Manager in Operations in 2014 at our Mineral Springs
22 servicecenter in Buffalo, NY, where I was responsible for the New York dispatch
23 function, off-hours emergency calls & the New York Operations clerical staff. In 2017, I

1 moved back to the Finance department as an analyst and have held various positions
2 within Finance over the last 6 years, including my present role as Finance Manager with
3 responsibility for the Financial Forecast and O&M Budget functions.

4
5 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
6 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
7 **agency?**

8 A. I have not previously testified in any proceedings before the PAPUC or any other state or
9 federal agency.

10
11 **II. PURPOSE OF TESTIMONY**

12 **Q. Please describe the purpose of your testimony.**

13 A. I am providing testimony to support the revenue requirement proposed by NFGDC’s PA
14 Division (“National Fuel” or the “Company”) in this proceeding. My testimony is
15 specific to operations and maintenance (“O&M”) expense, with the exception of
16 employee benefits, which are covered in the Direct Testimony of Mike Weidner
17 (National Fuel Statement No. 5). Additionally, I will explain the Company’s current
18 O&M budgeting process and detail the adjustments made to O&M expense for the
19 historic test year ended June 30, 2022 (“HTY”), future test year ending June 30, 2023
20 (“FTY”), and the fully projected future test year ending July 31, 2024 (“FPFTY”).

21
22 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

1 A. I am sponsoring National Fuel Exhibits ATF-1 through ATF-4 as well Revenue
2 Requirements number 20, 21, 44, 46 and 52. In addition, I am responding to various
3 Regulation Filing Requirement and standard data requests.
4

5 **III. O&M BUDGET PROCESS**

6 **Q. Please explain National Fuel’s O&M budget process?**

7 A. O&M Budgets are prepared based on the Company’s fiscal year (“FY”) of October
8 through September using a zero-based budgeting approach. Each department reviews its
9 business needs for the upcoming year across each of the major budget items (cost
10 elements) to determine exact needs. These budgets are developed in the Spring, presented
11 to the Senior Management team in the Summer, and then finalized before the start of the
12 next FY in October. Between the budget presentations and the start of the FY, Senior
13 Management and department staff hold subsequent discussions, as necessary, to review
14 more details and supporting analyses around requested budget amounts and proposed
15 initiatives. The Senior Management team then communicates any requested
16 modifications to the proposed budgets, such that departments can make any necessary
17 revisions and finalize their budget in advance of the start of the FY. Once the FY begins,
18 monthly variance meetings are held with the same Senior Management team to review
19 monthly performance of budget to actuals. On a quarterly basis, departments are required
20 to submit any expected known and measurable changes to the budgeted amounts for the
21 remainder of the fiscal year.
22

23 **Q. How is the budget information used in the requested revenue increase?**

1 A. Actual performance from the HTY was reviewed in conjunction with the 2023 FY
2 budgeted amounts. This review was used to guide the creation of the O&M forecast for
3 the FTY as well as the FPFTY.
4

5 **IV. O&M METHODOLOGY & ADJUSTMENTS: LABOR**

6 **Q. Explain the methodology used in National Fuel Exhibit ATF-4 which was used to**
7 **develop the labor forecast?**

8 A. As shown in National Fuel Exhibit ATF-4, Schedule 1, the labor forecast is made up of
9 labor from the Company (National Fuel Exhibit ATF-4, Schedule 2), NFGDC's NY
10 Division ("National Fuel – NY") (National Fuel Exhibit ATF-4, Schedule 3), as well as
11 labor from other Subsidiaries (National Fuel Exhibit ATF-4, Schedule 4), which is
12 primarily from National Fuel Gas Supply Corporation. The Company utilizes a number
13 of shared services departments such as Accounting, Finance, Human Resources and
14 Information Services which charge expenses to each NFG subsidiary in accordance with
15 the Company's accounting policies. Procedures are in place to direct charge subsidiaries
16 where appropriate and also utilize a Commission sanctioned allocation methodology to
17 distribute shared common expenses to each subsidiary. This shared service approach
18 allows for the Company to operate with a lower overall headcount thus reducing the cost
19 burden to ratepayers. For each component of labor, current wages were annualized to
20 normalize the HTY amount. In the case of Union employees, contractual increases
21 specified in their negotiated contracts were added to calculate the projected labor expense
22 for the FTY and FPFTY. For non-union hourly and part-time employees, a 3% annual
23 increase was assumed which aligns with the historic average increase for this group. For

1 supervisory and executive employees, a 6% annual increase was assumed. This increase
2 is supported by the Direct Testimony of Valerie Hawthorn (National Fuel Statement No.
3 4), who describes the Company's current commitment to retaining and rewarding existing
4 employees in the current labor market. In addition to annual increases, this figure also is
5 designed to capture promotions which will occur throughout the FTY & FPFTY.
6

7 **Q. What is the O&M % used in National Fuel Exhibit ATF-4?**

8 A. An O&M % of 73.67% is used for the applicable labor on National Fuel Exhibit ATF-4,
9 Schedule 2 (PAD Labor). Please refer to Regulation Filing Requirement 53.53.III-A-44
10 for supporting documentation on the percentage. There is no O&M percentage used on
11 the labor forecast for the borrowed labor from National Fuel - NY or the borrowed labor
12 from other subsidiaries, as the starting point for these forecasts is already a net O&M
13 figure.
14

15 **Q. Is there incremental headcount assumed in the labor forecast for the FTY or**
16 **FPFTY?**

17 A. The 13 incremental hourly employees included in the FTY and FPFTY are discussed in
18 RR-20 and RR-21 are shown in National Fuel Exhibit ATF-4, Schedule 2 (PAD Labor).
19 In the HTY, due to the competitiveness of the labor market, the Company was operating
20 below our full complement, particularly in the Consumer Business and Operations areas.
21 As stated in RR-21, only 13 of the 24 open positions are included in the labor forecast as
22 the Company factors in natural turnover and employment lag into the labor forecast.
23 There are no incremental positions assumed for the labor borrowed from the National

1 Fuel - NY (National Fuel Exhibit ATF-4, Schedule 3), or from other subsidiaries
2 (National Fuel Exhibit ATF-4, Schedule 4). As discussed later in this testimony, there
3 are ten incremental Information Technology positions which are included in the FTY and
4 FPPTY. The cost to the Company is shown in the Information Services line rather than
5 in Labor due to the way Information Technology expenses are recorded and then
6 allocated to the various subsidiaries.

7
8 **Q. Are there any retirements included in the labor forecast for the FTY or FPPTY?**

9 A. As shown in RR-21, eight retirements are forecasted. While it is assumed for the FTY
10 and FPPTY that all 8 of these positions are filled, a downward adjustment to labor is
11 shown in National Fuel Exhibit ATF-4, Schedule 2 to account for the fact that the
12 replacements will be hired at a lower starting salary.

13
14 **Q. What is included in the “Payroll not subject to wage increases” line shown on
15 National Fuel Exhibit ATF-4, Schedule 2?**

16 A. This line item includes components of payroll such as shift differential, meter reader &
17 damage prevention incentives, tuition reimbursement, healthcare opt-outs, lump sum
18 payouts, and car allowances. The value for this line item was held constant from the
19 actual TME June 30, 2022 value for the FTY and FPPTY labor forecast.

20
21 **Q. What is the “Variable Compensation” line shown on National Fuel Exhibit ATF-4,
22 Schedule 2 represent?**

1 A. This line item represents the net O&M portion applicable to National Fuel of the Annual
2 Cash Bonus Program referred to in the Direct Testimony of Valerie Hawthorn (National
3 Fuel Statement No. 4). It includes the net O&M portion for the Company's employees as
4 well as the applicable borrowed amounts from National Fuel - NY and other subsidiaries.
5 Due to the implementation date of this program, which was approved in October 2022,
6 this program does not have any costs in the HTY, but is included in the FTY & FPFTY.

7

8 **V. O&M METHODOLOGY & ADJUSTMENTS: UNCOLLECTIBLES**

9 **Q. Please explain the Company's write-off process.**

10 A. The Company will write off an account typically 12 months after the due date of the final
11 bill, which is generated once a customer's account is terminated for non-payment
12 (collections). Residential collection season runs each year from April to November,
13 during which time field service representatives attempt to obtain payment or terminate
14 service for non-payment. There is also a small amount of non-collection related write-
15 offs, for matters such as bankruptcies and customer disputes which do not follow the 12-
16 month cycle and are written-off sooner.

17

18 **Q. Since the onset of the COVID-19 Pandemic, how have write-offs been impacted?**

19 A. The Company has experienced lower levels of write offs in the HTY and the preceding
20 year due to the COVID-19 Pandemic and the associated Emergency Order issued by the
21 Commission in March 2020 which prohibited regulated utilities from terminating service.
22 The lack of terminations drastically reduced the issuance of final bills. Without accounts

1 receiving final bills, they are not incorporated into the normal write-off cycle described.
2 As a result, there has been a dearth of write-offs.

3
4 **Q. Historically, what approach has been utilized to determine the Uncollectibles**
5 **Expense for a given year?**

6 A. Historically, the Company has used an annual average write-off factor from the prior
7 three years. This factor would be applied to the current year revenue forecast to arrive at
8 the estimated Uncollectible Expense for the year.

9
10 **Q. Has the Company had to make any changes to its Uncollectible Expense accrual**
11 **methodology since the COVID-19 Pandemic?**

12 A. Yes, due to the suppressed level of write-offs that have followed the pandemic, the
13 Company has looked back to different time periods to assess the adequacy of what it is
14 reserving against. Instead of using a simple average of the write-off factor from the prior
15 three years, the Company has instead looked to the past and used a write-off factor from
16 prior three-year periods which better aligns with the current macroeconomic environment
17 driven by rising inflation and higher commodity prices.

18
19 **Q. Please explain the methodology used to calculate the uncollectible expense for the**
20 **FTY and the FPFTY.**

21 A. To better capture the pre-COVID write-off activity level, the Company used write-off
22 data from the TME June 30, 2018, 2019 and 2020 coupled with gross revenue data for the
23 TME June 30, 2017, 2018 and 2019 to establish a baseline, pre-COVID, write-off factor.

1 Actual write-offs are compared to revenue from the prior year due to the natural lag that
2 exists in the Company's write-off process, as discussed earlier. This factor was then
3 applied to the forecasted revenue amounts for the FTY and the FPFTY. In each case, the
4 Low-Income Residential Assistance ("LIRA") arrearage forgiveness amount was
5 excluded, as we are proposing that LIRA-related expenses are captured in Rider F rather
6 than in base rates. Refer to National Fuel Exhibit ATF-2, Schedule 6 (FTY) and National
7 Fuel Exhibit ATF-3, Schedule 1 (FPFTY) for the actual calculations.

8
9 **VI. O&M METHODOLOGY & ADJUSTMENTS: OTHER ADJUSTMENTS**

10 **Q. Describe the current environment in the Information Services department?**

11 A. Due to increased cyber threats, Transportation Security Administration ("TSA")
12 compliance requirements, and impending cyber related regulations, it is paramount that
13 we further harden National Fuel's defense in depth strategy for systems both on premise
14 and in the cloud. While maintaining our current National Fuel Information Security
15 program, we continue to mature the program in areas such as: Vendor Risk Management,
16 Denial of Service attack protections, Email Security, Data Loss Prevention, increased log
17 monitoring, enhanced risk assessment tools for web solutions and improved system
18 recovery tools. National Fuel is increasing the occurrence of third-party reviews to
19 evaluate our cyber program, program maturity, and to perform varied risk assessments.
20 With the increased responsibilities and scope of our Information Security Program,
21 additional resources are required to effectively manage and maintain the program. In
22 addition, the new TSA Security Directives have forced our industry and organization to

1 implement new monitoring tools and preventative tasks around Operational Technology
2 that has forced National Fuel to add multiple new employees to remain compliant.

3
4 **Q. What is included in the Information Services line item?**

5 A. This line item includes the cost of internal Information Services labor and other expenses
6 incurred in the operation of the Information Services department including software,
7 software maintenance, database storage, cybersecurity, hardware, consulting services and
8 telecommunications. Information Services charges are accumulated in clearing accounts
9 and, on a monthly basis, are distributed to the appropriate business unit based on the
10 nature of the work.

11
12 **Q. Explain the methodology used to develop the Information Services adjustment that
13 is shown in National Fuel Exhibit ATF-2, Schedule 3.**

14 A. Specific initiatives that were included in the Information Services budget for the 2023 FY
15 that are in excess of the HTY were listed on the schedule. These items include increased
16 third-party help desk costs, cybersecurity, network infrastructure and an Enterprise
17 Resource Planning modernization initiative. The gross amount of these costs is included
18 on the schedule. From there, the Pennsylvania information technology (“IT”) ratio
19 shown in Regulation Filing Requirement 53.53.III.A.44 was applied to calculate the
20 Company’s portion of these shared expenses. A second adjustment is shown on the
21 schedule for approved incremental internal labor positions to accommodate the growing
22 demands on the Information Services department. The Company’s portion of the future
23 test year labor was calculated and compared to the HTY labor amount to calculate the

1 adjustment. The final adjustment on the schedule accounts for the remainder of the
2 Information Services expense which was inflated at 4.36%. Refer to National Fuel
3 Exhibit DNK-2 (Inflation Calculation) for the support of the inflation rate used. These
4 three adjustments were totaled and then added to the HTY expense amount in order to
5 project the total Information Service line-item expense for the FTY. The FTY value was
6 then inflated at 4.73% to arrive at the FPFTY value as shown in National Fuel Exhibit
7 ATF-1, Schedule 1.

8
9 **Q. What type of items are incorporated into the Transportation budget item?**

10 A. This line item represents the costs of operating and maintaining the Company's fleet of
11 vehicles and construction equipment. Charges include vehicle depreciation, maintenance
12 and fuel costs.

13
14 **Q. Why should Transportation expense incorporate an adjustment other than a typical
15 inflationary increase?**

16 A. Gasoline, diesel and vehicle repair costs have continued to rise throughout the HTY such
17 that the per books expense for the last 6 months of the HTY were 18% higher than the
18 expense for the first six months of the historic test year.

19
20 **Q. Explain the methodology used to develop the Transportation adjustment that is
21 shown in National Fuel Exhibit ATF-2, Schedule 2.**

22 A. The Company's transportation expense from April 2022 – June 2022 was averaged and
23 then annualized in order to capture the current fuel and maintenance costs that are a part

1 of this line item. Additional net O&M transportation (vehicle cost) was added for the 12
2 new union hourly positions. These two adjustments were added together and then
3 inflated at 4.36% to arrive at the FTY value for transportation. The FTY value was then
4 inflated to arrive at the FPFTY value as shown in National Fuel Exhibit ATF-1, Schedule
5 1.

6
7 **Q. Explain the methodology used to develop the Outside Services adjustment that is**
8 **shown in National Fuel Exhibit ATF-2, Schedule 5.**

9 A. It is anticipated that specific costs within the Operations and Consumer Business
10 departments will be in excess of the HTY amounts. These specific costs are detailed on
11 the schedule, while the remainder of the TME 6/30/22 costs, exclusive of LIRA third
12 party administration costs, are inflated at 4.36% to arrive at the FTY value for Outside
13 Services. The FTY value was then inflated to arrive at the FPFTY value as shown in
14 National Fuel Exhibit ATF-1, Schedule 1.

15
16 **Q. How are rate case expenses presented in the O&M exhibits?**

17 A. Projected total rate case O&M expense is shown in National Fuel Exhibit ATF-2,
18 Schedule 4. These costs are normalized over 3 years such that 1/3 of the projected rate
19 case expense is included in the O&M projection for the FTY and the FPFTY. A three-
20 year time period was chosen as the Company currently projects that a new rate case will
21 be needed at that time in order to keep up with inflation, rising interest costs and capital
22 investment that aligns with the Company's recently filed Long-Term Infrastructure
23 Improvement Plan.

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Q. Explain why LIRA related costs were removed from O&M.

A. As stated in the Direct Testimony of Donald Koch (Statement 2), the Company is proposing to recover LIRA related costs through Rider F rather than as part of base rates. As such, LIRA related components were removed from O&M, the largest of which being uncollectible expense, as shown in National Fuel Exhibit ATF-2, Schedule 7. The Company is including the annualized programming costs for the proposed LIRA PIP (i.e., “percentage of income plan”) Conversion as part of O&M expense.

Q. Explain the remaining adjustments shown in National Fuel Exhibit ATF-1, Schedule 1.

A. In addition to the specific adjustments mentioned in the above testimony, the following adjustments were made:

- Re-classification of Merchant Function Charge Uncollectible Expense of \$136,563 from Accounting Adjustments & Accruals to Uncollectibles for the TME 6/30/22;
- Inclusion of \$125,000 for gas expansion programs in the FTY and FPFTY as supported by the Direct Testimony of Erik Solomon (Statement 18); and
- In National Fuel Exhibit ATF-1, for the budget items without a specific adjustment schedule shown within National Fuel Exhibit ATF-2, base inflation was applied at 4.36% on an annual basis to arrive at the values for the FTY. The FTY values was then inflated at 4.73% to arrive at the FPFTY values. The Accounting Adjustments & Accruals line, which represents the Low-Income

1 Usage Reduction Program (\$1,300,000) and Gas Technology Institute(\$526,466),
2 was the one exception as the TME 6/30/22 expense was held flat for the FTY and
3 FPFTY.

4

5 **Q. Does this conclude your direct testimony at this time?**

6 **A. Yes.**

NATIONAL FUEL EXHIBIT ATF-1

O&M EXPENSE SUMMARY

Pennsylvania Distribution O&M Expense

	<u>Per Books</u>		<u>Normalized</u>	<u>Schedule</u>		<u>Schedule</u>	
	<u>TME 6/30/22</u>	<u>Adj.</u>	<u>TME 6/30/22</u>	<u>Adj.</u>	<u>FTY</u>	<u>Adj.</u>	<u>FPFTY</u>
Net Labor	26,460,606	2,489,053	28,949,659	2,063,544	31,013,203	1,274,002	32,287,205
Material	1,351,279		1,351,279	58,916	1,410,195	66,702	1,476,897
Rents	1,053,088		1,053,088	45,915	1,099,002	51,983	1,150,985
Transportation	3,192,426		3,192,426	377,633	3,570,059	168,864	3,738,923
Utilities	915,494	(577)	914,917	39,890	954,807	45,162	999,969
Outside Services	3,877,050	(13,692)	3,863,358	1,073,442	4,936,800	233,511	5,170,311
Gas Purchases	(4,460)		(4,460)	(194)	(4,654)	(220)	(4,875)
Equipment Purchases	1,690		1,690	74	1,764	83	1,847
Employee Benefits	(13,887,480)	21,355,822	7,468,341	2,179,981	9,648,322	(420,818)	9,227,504
Office - Employee Expenses	1,180,554	(6,793)	1,173,761	51,176	1,224,937	57,940	1,282,877
Advertising - Sales	628,246		628,246	27,392	655,638	31,012	686,649
Research/Development	131,389		131,389	5,729	137,117	6,486	143,603
Dues and Memberships	225,927		225,927	9,850	235,777	11,152	246,930
Other Expense	2,336,423		2,336,423	101,868	2,438,291	115,331	2,553,622
Revenue Income	(367,790)		(367,790)	(16,036)	(383,825)	(18,155)	(401,980)
Uncollectibles	2,891,559	(242,564)	2,648,995	1,616,546	4,265,541	126,733	4,392,275
Regulatory Assessment	788,060		788,060	34,359	822,420	38,900	861,320
Other Insurance	754,521		754,521	32,897	787,418	37,245	824,662
Injuries & Damages	297,104		297,104	12,954	310,057	14,666	324,723
UNICAP	(878,564)		(878,564)	(38,305)	(916,869)	(43,368)	(960,237)
Postage	35,036	(5,489)	29,547	1,288	30,835	1,459	32,294
Information Services	4,290,193		4,290,193	946,322	5,236,515	247,687	5,484,203
Clearing Budget Item	193,363		193,363	8,431	201,794	9,545	211,339
Messenger Expense	130,472		130,472	5,689	136,161	6,440	142,601
Environmental	40,799		40,799	1,779	42,578	2,014	44,592
Accounting Adj & Accr	1,963,029	(136,563)	1,826,466	-	1,826,466	-	1,826,466
Gas Expansion Program				125,000	125,000		125,000
Rate Case Expense				363,000	363,000		363,000
	<u>37,600,014</u>	<u>23,439,196</u>	<u>61,039,210</u>	<u>9,129,139</u>	<u>70,168,349</u>	<u>2,064,356</u>	<u>72,232,705</u>

Inflation:

Annual	4.36%
FPFTY	9.30%
13 Months	4.73%

NATIONAL FUEL EXHIBIT ATF-2
O&M EXPENSE FTY ADJUSTMENTS

**National Fuel Gas Pennsylvania Distribution
Before the Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended June 30, 2023
(\$ in Thousands)**

Adjustment - Salaries & Wages

Line #	Description	[1] Amount	[2] Total
Adjustment 1 - Incremental Headcount			
1	Additional Hourly Positions	13	
2	Gross Annual Salary for 13 new hires	\$ 676	
3	O&M %	<u>73.67%</u>	
4	Pro-Forma Adjustment #1		\$ 498
Adjustment 2 - Variable Compensation			
5	Additional annual supervisory compensation for new variable compensation bonus program	\$ 1,419	
6	O&M %	<u>73.67%</u>	
7	Pro-Forma Adjustment #2		1,045
Adjustment 3 - Forecasted Retirements (see RR-21)			
8	Savings related to projected Supervisory retirements	\$ (38)	
9	Savings related to projected Hourly retirements	<u>(50)</u>	
10	Pro-Forma Adjustment #3		(89)
Total Labor Adjustment			
11	Pro Forma Adjustment		<u>\$ 1,455</u>

National Fuel Gas Pennsylvania Distribution
Before the Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended June 30, 2023
(\$ in Thousands)

Adjustment - Transportation

Line #	Description	[1]	[2]
		Amount	Total
Transportation Adjustment - #1			
1	April 2022 Transportation O&M expense	\$ 288	
2	May 2022 Transportation O&M expense	271	
3	June 2022 Transportation O&M expense	<u>267</u>	
4	Current three month average	275	
5	Annualized Transportation Expense	\$ 3,304	
6	TME 6/30/22 Transportation Expense	<u>3,192</u>	
7	Pro-Forma Adjustment #1		\$ 111
Transportation Adjustment - #2			
8	Additional transportation expense 12 new hourly employees	\$ 157	
9	O&M %	<u>73.67%</u>	
10	Pro-Forma Adjustment #2		115
Transportation Adjustment - #3			
11	Line 5 + 10 from above	\$ 3,460	
12	1 Year inflation rate	<u>4.36%</u>	
13	Pro-Forma Adjustment #3		<u>151</u>
Total Transportation Adjustment			
14	Pro Forma Adjustment		<u><u>\$ 378</u></u>

National Fuel Gas Pennsylvania Distribution
Before the Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended June 30, 2023
(\$ in Thousands)

Adjustment - Information Services

Line #	Description	[1] Amount	[2] Total
Info Services Adjustment #1: Items in excess of TME 6/30/22			
1	Desktop/Network Services (Help Desk) increase from vendor (PCI)	\$ 605	
2	Enterprise Resource Planning Modernization Initiative	250	
3	Cybersecurity costs	835	
4	Network Infrastructure costs	<u>563</u>	
5	Subtotal of Increases	\$ 2,253	
6	PAD Portion of IT expenses	<u>23.71%</u>	
7	Pro-Forma Adjustment #1		\$ 534
Info Services Adjustment #2: Labor			
8	TME 6/30/23 Projected IT Labor - includes additional 10 positions for cybersecurity, network infrastructure & analysts	\$ 12,019	
9	PAD Portion of IT expenses	<u>23.71%</u>	
10	PAD TME 6/30/23 IT Labor	\$ 2,850	
11	Less: PAD TME 6/30/22 IT Labor	<u>2,515</u>	
12	Pro-Forma Adjustment #2		\$ 335
Info Services Adjustment #3: Inflation			
13	TME 6/30/22 PAD Information Services Expense	\$ 4,290	
14	Less: PAD TME 6/30/22 Labor	<u>2,515</u>	
15	Subtotal	\$ 1,775	
16	1 Year inflation rate	<u>4.36%</u>	
17	Pro-Forma Adjustment #3		<u>\$ 77</u>
Total Info Services Adjustment			
18	Pro Forma Adjustment		<u><u>\$ 946</u></u>

National Fuel Gas Pennsylvania Distribution
 Before the Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended June 30, 2023
 (\$ in Thousands)

Adjustment - Rate Case Expense

Line #	Description	[1]	[2]
		Amount	Total
<u>Rate Case Expenditures</u>			
1	External Consultants	\$ 339	
2	External Legal	350	
3	Advertising / Other Misc. Costs	<u>400</u>	
4	Subtotal		\$ 1,089
<u>Total Expenditures for Rate Case Filing</u>			
5	Total Rate Case Expenses		\$ 1,089
6	Normalized over 3 years		<u>3</u>
8	Pro Forma Adjustment		<u><u>\$ 363</u></u>

**National Fuel Gas Pennsylvania Distribution
Before the Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended June 30, 2023
(\$ in Thousands)**

Adjustment - Outside Services

Line #	Description	[1] Amount	[2] Total
Adjustment 1 - Third Party Operations Vendors			
1	Integrity Management Program (pressure testing & in-line inspections)	\$ 281	
2	Increased vendor costs for line locating & restorations	96	
3	Pro-Forma Adjustment #1		\$ 377
Adjustment 2 - Third Party Consumer Business Vendors			
4	Invoice Cloud (new payment vendor - full year amount)	111	
5	Increased Final Bill Collections & Energy Audits (post COVID - return to normal)	70	
6	Pro-Forma Adjustment #3		181
Adjustment 3 - LIRA PIP Conversion			
7	Annualized contractor programming costs		347
Adjustment 4: Inflation			
8	Normalized TME 6/30/22 Outside Services	\$ 3,863	
9	1 Year inflation rate	4.36%	
10	Pro-Forma Adjustment #3		168
Total Outside Services Adjustment			
11	Pro Forma Adjustment		\$ 1,073

National Fuel Gas Pennsylvania Distribution
Before the Pennsylvania Public Utility Commission
Future Test Year - 12 Months Ended June 30, 2023
(\$ in Thousands)

Adjustment - Uncollectibles

Line	Description	Net Write-offs	Description	Gross Revenue	Write-off Percent
1	12 Months ended June 2018	<u>\$3,017</u>	12 Months ended June 2017	<u>\$192,037</u>	<u>1.57%</u>
2	12 Months ended June 2019	<u>\$3,384</u>	12 Months ended June 2018	<u>\$219,046</u>	<u>1.54%</u>
3	12 Months ended June 2020	<u>\$3,458</u>	12 Months ended June 2019	<u>\$219,199</u>	<u>1.58%</u>
4	Three-Year Average	<u>\$3,286</u>		<u>\$210,094</u>	<u>1.56%</u>
	<u>TME June 2023 Projection</u>				
5	Projected Gross Revenue 12 months ended June 2023			<u>\$296,932</u>	
6	Three-Year Average			<u>1.56%</u>	
7	6 * 7 = Projected uncollectible accounts expense for the 12 mos. ended 2023			\$4,645	
8	Remove LIRA arrearage forgiveness portion			<u>(379)</u>	
9	Adjusted TME 6/30/23 Uncollectible Expense			\$4,266	
10	Normalized TME 6/30/22 Uncollectible Expense			<u>2,649</u>	
11	Pro Forma Adjustment (Line 9 - Line 10)			<u><u>\$1,617</u></u>	

National Fuel Gas Pennsylvania Distribution
 Before the Pennsylvania Public Utility Commission
 Future Test Year - 12 Months Ended June 30, 2023
 (\$ in Thousands)

Adjustment - LIRA Program

[1] [2]

Line #	Description	Amount	Total
Remove LIRA Program Costs in TME 6/30/22			
1	Uncollectible Expense	\$ 379	
2	Postage	5	
3	Office - Employee Expenses	7	
4	Outside Services	14	
5	Utilities	<u>1</u>	
6	Subtotal of Increases	\$ 406	
7	Program Costs to Remove		<u>\$ (406)</u>

NATIONAL FUEL EXHIBIT ATF-3
O&M EXPENSE FPFTY ADJUSTMENTS

National Fuel Gas Pennsylvania Distribution
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Year - 12 Months Ended July 31, 2024
(\$ in Thousands)

Adjustment - Uncollectibles

Line	Description	Net Write-offs	Description	Gross Revenue	Write-off Percent
1	12 Months ended June 2018	<u>\$3,017</u>	12 Months ended June 2017	<u>\$192,037</u>	<u>1.57%</u>
2	12 Months ended June 2019	<u>\$3,384</u>	12 Months ended June 2018	<u>\$219,046</u>	<u>1.54%</u>
3	12 Months ended June 2020	<u>\$3,458</u>	12 Months ended June 2019	<u>\$219,199</u>	<u>1.58%</u>
4	Three-Year Average	<u>\$3,286</u>		<u>\$210,094</u>	<u>1.56%</u>
<u>TME June 2023 Projection</u>					
5	Projected Gross Revenue 12 months ended June 2023			<u>\$305,034</u>	
6	Three-Year Average			<u>1.56%</u>	
7	6 * 7 = Projected uncollectible accounts expense for the 12 mos. ended 2023			\$4,771	
8	Remove LIRA arrearage forgiveness portion			<u>(379)</u>	
9	Adjusted TME 7/31/24 Uncollectible Expense			\$4,392	
10	Normalized TME 6/30/23 Uncollectible Expense			<u>4,266</u>	
11	Pro Forma Adjustment (Line 9 - Line 10)			<u><u>\$127</u></u>	

NATIONAL FUEL EXHIBIT ATF-4
O&M EXPENSE - LABOR ADJUSTMENTS

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operation and Maintenance Adjustments to Labor
Twelve Months Ended Jun. 2022 and Twelve Months Ending Jun. 2023

	Per Book Jun. 2022	Adjustment	HTY Jun. 2022	Adjustment	Normalized FTY Jun. 2023
Pennsylvania Labor	\$19,891,236	\$2,296,819	\$22,188,055	\$1,887,460	\$24,075,515
New York Division Labor	4,660,729	39,786	4,700,516	123,517	4,824,033
Other Subsidiaries Labor	<u>1,908,641</u>	<u>152,447</u>	<u>2,061,088</u>	<u>52,567</u>	<u>2,113,655</u>
Total Labor	<u>\$26,460,606</u>	<u>\$2,489,053</u>	<u>\$28,949,659</u>	<u>\$2,063,544</u>	<u>\$31,013,203</u>
Percentage Change					
Pennsylvania Labor		11.55%		8.51%	
New York Division Labor		0.85%		2.63%	
Other Subsidiaries Labor		7.99%		2.55%	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operation and Maintenance Adjustments to Labor
Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

	Normalized FTY Jun. 2023	Adjustment	Link Month Jul. 2023	Adjustment	Rate Year Jul. 2024
Pennsylvania Labor	\$24,075,515	\$71,217	\$24,146,732	\$840,325	\$24,987,057
New York Division Labor	4,824,033	19,229	4,843,262	259,203	5,102,465
Other Subsidiaries Labor	<u>2,113,655</u>	<u>7,185</u>	<u>2,120,840</u>	<u>76,843</u>	<u>2,197,683</u>
Total Labor	<u>\$31,013,203</u>	<u>\$97,631</u>	<u>\$31,110,834</u>	<u>\$1,176,371</u>	<u>\$32,287,205</u>
Percentage Change					
Pennsylvania Labor		0.30%		3.48%	
New York Division Labor		0.40%		5.35%	
Other Subsidiaries Labor		0.34%		3.62%	

Pennsylvania Division
Operations And Maintenance Expense Adjustments To Labor
Pennsylvania Labor
Normalized Twelve Months Ended Jun. 2022 and Future Test Year Twelve Months Ending Jun. 2023

Classification	(1)	(2)	(3)	(4)	(5)= (2)x(3)x(4)/12	(6)= (2) + (5)	(7)	(8)	(9)= (6)x((7)x(8)/12)	(10)= (6)+(9)	(11)= (10)xO&M%
	Total	Annualized Wages	Percent	Months	Amount	Total	Percent	Months	Amount	Gross Jun. 2023 Normalized	Jun. 2023 Expense Normalized 73.67%
Non-Supervisory Wages for the Week ended June. 25, 2022											
Clerical	\$ 89,601	\$4,659,247		0.0	\$0	\$4,659,247	3.00%	6.0	\$69,889	\$4,729,136	\$3,483,954
Bargaining Group (Local 22)	\$ 7,374	383,438		0.0	0	383,438	2.00%	2.0	1,278	384,716	283,420
Bargaining Group (Local 2154 PA)	\$ 5,947	309,254		0.0	0	309,254	3.00%	8.5	6,572	315,826	232,669
Bargaining Group (Local 2154 PA Supp)	\$ 126,518	6,578,944		0.0	0	6,578,944	3.00%	8.5	139,803	6,718,747	4,949,701
Bargaining Group (Local 22 Supp)	\$ 113,142	5,883,409		0.0	0	5,883,409	2.00%	2.0	19,611	5,903,020	4,348,755
Total Salaries for the pay period June 30, 2022											
Supervisory	427,126	10,251,016		0.0	0	10,251,016	6.00%	6.0	307,530	10,558,546	7,778,481
Other Annualized Payroll											
Permanent Part-Time Payroll	78,025	78,025		0.0	0	78,025	3.00%	6.0	1,170	79,195	58,343
Summer Payroll	24,952	24,952		0.0	0	24,952			0	24,952	18,382
Payroll not subject to wage increases	235,863	235,863			0	235,863			0	235,863	173,761
Overtime - Total for All Nonsalaried Employees	1,141,717	1,141,717		0.0	0	1,141,717	3.00%	8.5	24,261	1,165,978	858,976
Total Annualized Labor for All Classifications Twelve Months Ended Jun. 2022		\$29,545,866			\$0	\$29,545,866			\$570,114	\$30,115,980	
Pennsylvania Payroll charged to Operation & Maintenance Expense	73.67%	\$21,766,439			\$21,766,439	\$21,766,439					\$22,186,442
O&M Specific Items (not impacted by O&M % on this schedule)											
Executive Labor						289,366	6.00%	6.0	8,681	298,047	298,047
Executive Bonus						132,250	6.00%	6.0	3,968	136,218	136,218
Forecasted Retirements (see Labor Adj. Schedule)											(88,578)
New Hires (see Labor Adj. Schedule)											498,009
Variable Compensation (see Labor Adj. Schedule)											1,045,377
Total PAD O&M Labor						\$22,188,055					\$24,075,515

Notes:

- {1} Clerical, supervisory & executive employees will receive increases effective January 1, 2023
- {2} Local 22 will receive a 2% contractual increase effective April 30, 2023
- {3} Local 22S will receive a 2% contractual increase effective April 30, 2023
- {4} Local 2154 will receive a 3% contractual increase effective October 16, 2022
- {5} Local 2154S will receive a 3% contractual increase effective October 16, 2022

Pennsylvania Division
Operations And Maintenance Expense Adjustments To Labor
Pennsylvania Labor
For the Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

Classification	(10)	(11)	(12)	(13)= (9)/((8)*(12))	(14)= (10)+(13)	(15)	(16)	(17)= (14)x((15)x((16)/12))	(18)= (14)+(17)	(19)= (18)xO&M%
	Gross Jun. 2023 Normalized	Adjustment for Link Month Jul. 2023 Percent	Months	Amount	Gross Jul. 2023	Adjustment to Rate Year Jul. 2024 Percent	Months	Amount	Gross Jul. 2024 Annualized	Jul. 2024 Expense 73.67%
Non-Supervisory Payroll										
Clerical	4,729,136	3.00%	1.0	\$11,648	\$4,740,784	3.00%	12.0	\$142,224	\$4,883,008	\$3,597,312
Bargaining Group (Local 22)	384,716	2.00%	1.0	639	385,355	2.00%	12.0	7,707	393,062	289,569
Bargaining Group (Local 2154 PA)	315,826	3.00%	1.0	773	316,599	1.35%	12.0	4,274	320,873	236,387
Bargaining Group (Local 2154 PA Supp)	6,718,747	3.00%	1.0	16,447	6,735,194	1.35%	12.0	90,925	6,826,119	5,028,802
Bargaining Group (Local 22 Supp)	5,903,020	2.00%	1.0	9,806	5,912,826	2.00%	12.0	118,257	6,031,083	4,443,098
Supervisory Payroll										
Supervisory	10,558,546	6.00%	1.0	51,255	10,609,801	6.00%	12.0	636,588	11,246,389	8,285,215
Other Annualized Payroll										
Permanent Part-Time Payroll	79,195	3.00%	1.0	195	79,390	3.00%	12.0	2,382	81,772	60,241
Summer Payroll	24,952				24,952			0	24,952	18,382
Payroll not subject to wage increases	235,863				235,863			0	235,863	173,761
Overtime - Total for All Nonsalaried Employees	1,165,978	3.00%	1.0	2,854	1,168,833	1.35%	12.0	15,779	1,184,612	872,703
Total Annualized Labor for All Classifications Twelve Months Ending Jun. 2023	\$30,115,980			\$93,617	\$30,209,597			\$1,018,136	\$31,227,733	
Pennsylvania Payroll charged to Operation & Maintenance Expense 73.67%					\$22,255,410					\$23,005,470
O&M Specific Items (not impacted by O&M % on this schedule)										
Executive Labor	298,047	6.00%	1.0	\$1,447	299,494	6.00%	12.0	17,970	317,464	317,464
Executive Bonus	136,218	6.00%	0.0	0	136,218	6.00%	12.0	8,173	144,391	144,391
Forecasted Retirements (see Labor Adj. Schedule)	(88,578)	6.00%	1.0	(443)	(89,021)	6.00%	12.0	(5,341)	(94,362)	(94,362)
New Hires (see Labor Adj. Schedule)	498,009	3.00%	1.0	1,245	499,254	1.35%	12.0	6,740	505,994	505,994
Variable Compensation (see Labor Adj. Schedule)	1,045,377	6.00%	0.0	0	1,045,377	6.00%	12.0	62,723	1,108,100	1,108,100
Total PAD O&M Labor	\$1,889,073				\$24,146,732					\$24,987,057

Notes:

- {1} Clerical, supervisory & executive employees will receive increases effective January 1, 2024
- {2} Local 22 will receive a 2% contractual increase effective April 28, 2024
- {3} Local 22S will receive a 2% contractual increase effective April 28, 2024
- {4} Local 2154 will receive a 2.5% contractual increase effective April 14, 2024 (shown as 1.35% above due to capture timing differences between raise dates in FTY & FPFTY)
- {5} Local 2154S will receive a 2.5% contractual increase effective April 14, 2024 (shown as 1.35% above due to capture timing differences between raise dates in FTY & FPFTY)

Pennsylvania Division
Operations And Maintenance Expense Adjustments To Labor
Labor from New York Division
Twelve Months Ended Jun. 2022

Classification	(1)	(2)	(3)	(4)	(5)= (2)x((3)x(4)/12)	(6)= (2) + (5)	(7)	(8)	(9)= (6)x((7)x(8)/12)	(10)= (6)+(9)
	Total	Annualized Wages	Twelve Months Ended Jun. 2022				Twelve Months Ending Jun. 2023			Gross Jun. 2023 Normalized
			Percent	Months	Amount	Total	Percent	Months	Amount	
Borrowed Hourly & Supervisory Labor - June 2022										
NYD Supervisory	\$ 232,143	\$2,785,714		0.0	\$0	\$2,785,714	6.00%	6.0	\$83,571	\$2,869,285
NYD Hourly	\$ 64,808	777,690		0.0	0	777,690	2.00%	4.5	5,833	783,523
Executive Labor										
NYD Executive Labor						\$800,943	6.00%	6.0	\$24,028	\$824,971
NYD Executive Bonus						336,168	6.00%	6.0	10,085	346,253
Total						\$4,700,516				\$4,824,033

Notes:

{1}Supervisory employees will received increases effective January 1, 2023

{2}Local NY 2154-S will receive a 2% contractual wage increase effective February 12, 2023.

Pennsylvania Division
Operations And Maintenance Expense Adjustments To Labor
Labor from New York Division
For the Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

Classification	(10) Gross Jun. 2023 Normalized	Notes {1} - {6}			(14)= (10)+(13)	(15)	Notes {7} - {12}		(18)= (14)+(17)
		(11) Adjustment for Link Month Jul. 2023 Percent	(12) Months	(13)= (9)/((8)*(12)) Amount			(16) Percent	(17)= (14)x((15)x((16)/12)) Amount	
NYD Supervisory	\$2,869,285	6.00%	1.0	\$13,929	\$2,883,214	6.00%	12.0	\$172,993	\$3,056,207
NYD Hourly	783,523	2.00%	1.0	1,296	784,820	2.00%	12.0	15,696	800,516
NYD Executive Labor	\$824,971	6.00%	1.0	\$4,005	\$828,976	6.00%	12.0	\$49,739	\$878,715
NYD Executive Bonus	346,253	6.00%	0.0	0	346,253	6.00%	12.0	20,775	367,028
	<u>\$4,824,033</u>				<u>\$4,843,262</u>				<u>\$5,102,465</u>

Notes:

{3}Supervisory employees will received increases effective January 1, 2024

{4}Local NY 2154-S will receive a 2% contractual wage increase effective February 18, 2024.

Pennsylvania Division
Operations And Maintenance Expense Adjustments To Labor
Labor from Other Subsidiaries
Twelve Months Ended Jun. 2022

Classification	(1)	(2)	(3)	(4)	(5)= (2)x(3)x(4)/12	(6)= (2) + (5) Adjustment to Normalize	(7)	(8)	(9)= (6)x((7)x(8)/12)	(10)= (6)+(9)
	Total	Annualized Wages	Percent	Months	Amount	Total	Percent	Months	Amount	Gross Jun. 2023 Normalized
Borrowed Hourly & Supervisory Labor - June 2022										
Supply Supervisory	\$ 60,687	\$728,238		0.0	\$0	\$728,238	6.00%	6.0	\$21,847	\$750,085
Supply Hourly	\$ 88,242	1,058,908		0.0	0	1,058,908	3.00%	8.5	22,502	1,081,410
Midstream Supervisory	\$ 943	11,314		0.0	0	11,314	6.00%	6.0	339	11,653
Executive Labor										
Supply Executive Labor						\$167,974	6.00%	6.0	\$5,039	\$173,013
Supply Executive Bonus						94,654	6.00%	6.0	2,840	97,494
Total						\$2,061,088				\$2,113,655

Notes:
{1} Supervisory employees will received increases effective January 1, 2023
{2} Local 2154S will receive a 3% contractual increase effective October 16,2022

Pennsylvania Division
Operations And Maintenance Expense Adjustments To Labor
Labor from Other Subsidiaries
For the Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

Classification	(10)	(11)	(12)	Notes {1} - {6}		(15)	Notes {7} - {12}		(18)=
	Gross Jun. 2023 Normalized	Adjustment for Link Month Jul. 2023 Percent	Months	(13)= (9)/((8)*(12))	(14)= (10)+(13)	Adjustment to Rate Year Jul. 2024 Percent	Months	(17)= (14)x((15)x((16)/12))	(14)+(17)
				Amount	Gross Jul. 2023			Amount	Annualized
Supply Supervisory	\$750,085	6.00%	1.0	\$3,641	\$753,726	6.00%	12.0	\$45,224	\$798,950
Supply Hourly	1,081,410	3.00%	1.0	2,647	1,084,057	1.35%	12.0	14,635	1,098,692
Midstream Supervisory	11,653	6.00%	1.0	57	11,709	6.00%	12.0	703	12,412
Supply Executive Labor	\$173,013	6.00%	1.0	\$840	\$173,853	6.00%	12.0	\$10,431	\$184,284
Supply Executive Bonus	97,494	6.00%	0.0	0	97,494	6.00%	12.0	5,850	103,344
	<u>\$2,113,655</u>				<u>\$2,120,840</u>				<u>\$2,197,683</u>

Notes:

{3} Supervisory employees will received increases effective January 1, 2024

{4} Local 2154S will receive a 2.5% contractual increase effective April 14, 2024 (shown as 1.35% above due to capture timing differences between raise dates in FTY & FPFTY)

NATIONAL FUEL STATEMENT NO. 4

VALERIE L. HAWTHORN

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 4

Direct Testimony of Valerie L. Hawthorn

Topics Addressed: Labor Market and Employee Retention

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Valerie L. Hawthorn. My business address is 6363 Main Street,
4 Williamsville, NY 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as the
8 General Manager of Human Resources.

9
10 **Q. Please provide your educational background.**

11 A. I possess a Master of Business Administration degree and a Bachelor of Science in
12 Business Administration degree, both from the State University of New York at Buffalo.

13
14 **Q. Please provide your professional experience.**

15 A. I began my employment with NFGDC in January 2005, as an Intern in the Human
16 Resources department. Upon completion of this internship, I joined the Human
17 Resources department in a fulltime capacity as an HR Specialist in July 2005, focusing
18 on recruitment and employment. Over the last seventeen years, I’ve assumed roles of
19 increasing responsibility in the Human Resources department, including becoming the
20 Manager of Employment in 2013. Since February 2022, I have held the role of General
21 Manager of Human Resources. In my current capacity, I am responsible for the
22 employment, benefits and payroll functions for active employees and retirees of NFGDC
23 and affiliates.

1 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
2 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
3 **agency?**

4 A. I have not testified before the PAPUC. I have provided testimony before the New York
5 State Public Service Commission (Case 16-G-0257).

6

7 **II. PURPOSE OF TESTIMONY**

8 **Q. Please describe the purpose of your testimony.**

9 A. The purpose of my testimony is to discuss staffing, recruitment and retention related to
10 NFGDC’s Pennsylvania Division (“National Fuel” or “Company”).

11

12 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

13 A. Yes, CONFIDENTIAL National Fuel Exhibit VLH-1 (Annual Cash Bonus Program).

14

15 **III. EMPLOYEE RECRUITMENT AND RETENTION**

16 **Q. What is the current employee count for National Fuel?**

17 A. As of June 30, 2022, National Fuel’s employed 411 employees. These employees are
18 geographically spread among 15 different locations within our northwestern
19 Pennsylvania service territory.

20

21 **Q. Are there any additional employees who contribute to National Fuel’s operations?**

22 A. National Fuel receives loaned labor from its affiliates when economically efficient and
23 feasible to do so. For example, I provide Human Resources services to National Fuel

1 even though I am an employee of NFGDC New York Division (“National Fuel – NY”)
2 and am located at corporate headquarters in Williamsville, NY. This allows National
3 Fuel to benefit from the purchasing power of a larger corporate entity when negotiating
4 benefit plan costs and also provides operating efficiencies with respect to recruitment,
5 payroll and employee relations. This model of loaned labor eliminates the need for
6 duplicate functions to be performed by separate administrative support functions like
7 Human Resources, Information Technology, Accounting and Finance. National Fuel
8 additionally derives benefits from the operational synergies provided by shared service
9 departments that National Fuel – NY and other subsidiaries provide. Controls are in
10 place surrounding direct charging to and from these other subsidiaries as explained in
11 Anthony Formato’s direct testimony (National Fuel Statement No. 3).

12
13 **Q. How do you define your employee population?**

14 A. National Fuel employs two groups of Fair Labor Standards Act (“FLSA”) non-exempt
15 employees: those who are members of a collective bargaining unit (“hourly”) and those
16 who are not affiliated with a collective bargaining unit (“non-union hourly”).

17 Additionally, National Fuel employs two groups of FLSA exempt employees: salaried,
18 non-executives (“salaried”) and salaried executives (“executives”). See table below for
19 employee counts within these groups.

Employee Type	Employee Count (6/30/22)	Employee Count (FPFTY)
Hourly	203	215
Non-Union Hourly	99	100
Salaried	107	107

Executive	2	2
TOTAL	411	424

1

2 **Q. What bargaining units are represented within National Fuel?**

3 A. Approximately 49% of the employees (over 67% of the FLSA non-exempt workforce)
 4 within National Fuel are represented by a bargaining unit. Those employees are
 5 represented by either the International Brotherhood of Electrical Workers, Local 2154-P
 6 also known as “IBEW” or the National Conference of Fireman and Oiler’s, Chapter 22
 7 also known as “F&O”.

8

9 **Q. What is the average length of service for your employee population?**

10 A. Across all employee categories, the average length of service within National Fuel is 8.84
 11 years. The executive group possesses the longest tenure, with an average of nearly 35
 12 years of service. See table below for average length of service across each employee
 13 group.

Employee Type	Average Years of Service (as of 6/30/22)
Hourly	6.91
Non-Union Hourly	9.38
Salaried	11.53
Executive	34.86
TOTAL	8.84

14

15 **Q. Are there different benefit offerings for these various employee groups?**

1 A. Yes. Benefit offerings for the various employee groups are established based on the
2 negotiation of labor contracts (where applicable) along with the Company’s need to
3 remain cost efficient yet competitive in the labor market. Certain benefit programs have
4 also evolved over the years, most notably the elimination of the defined benefit pension
5 plan for new hires in 2003. As of June 30, 2022, only 9% of employees at National Fuel
6 were eligible for the defined benefit pension plan.

7
8 **Q. Does National Fuel hire often?**

9 A. Yes. As demonstrated by the average years of service previously identified, recruiting
10 new hires to National Fuel is an important part of the Human Resources department’s
11 responsibilities. We must attract and retain talent through competitive compensation,
12 competitive benefits, and a desirable work environment because attracting and retaining
13 qualified employees remains critical to National Fuel’s continued ability to provide safe,
14 efficient and cost-effective service to ratepayers. As of June 30, 2022, National Fuel had
15 24 open positions actively being recruited for.

16
17 **Q. What recruiting challenges does National Fuel face?**

18 A. Unprecedented labor market pressures have made retention and recruitment more
19 challenging. Throughout and following the COVID-19 pandemic, National Fuel was not
20 immune to the dramatic shift in the labor market, which resulted in what has been
21 deemed by many as the “The Great Resignation”. Employee attitudes towards work,
22 including expectations for flexibility from their employers, have begun to emerge and
23 National Fuel must continue to be responsive to these workforce demands. Historically

1 low unemployment rates, opportunities to perform remote or hybrid work at other
2 employers, and extraordinary inflationary pressures resulting in increased compensation
3 offers from competitors have resulted in lengthy recruitment processes. Finding talent
4 has never been more challenging and each open position presents its own set of obstacles,
5 whether because the role is in a remote geographic territory where labor is more difficult
6 to find or because a high demand skillset like Engineering is now being recruited for
7 nationwide remote work opportunities.

8
9 **Q. What has National Fuel done to address these recruiting challenges?**

10 A. The recruiting team has continued to work with community organizations to bring
11 awareness to available job opportunities at the Company. Direct contact with
12 community-based organizations that may provide referrals for job openings and
13 continued activity with college programs within the Company's geographic footprint
14 remain important to the recruiting process. Additionally, the recruiting team has started
15 to analyze the feasibility of developing a program to train high school students on the
16 skills required for call center operations. In Operations, the Utility Laborer position was
17 developed to allow current Meter Readers to progress to a more financially lucrative
18 position within National Fuel, while also being provided with a solid foundation of
19 training towards the responsibilities required for the next role available in the bidding
20 process. National Fuel continues to offer college internship opportunities, where feasible,
21 and the Human Resources department has partnered with employees to participate in
22 events at colleges and in the community. National Fuel must continue to invest in these

1 programs and partnerships to ensure we can continue to attract a qualified and diverse
2 group of individuals to the variety of employment opportunities available.

3
4 **Q. What additional attraction challenges does National Fuel face?**

5 A. Providing a competitive compensation and benefits package and ensuring this package
6 meets the desires and demands of the labor market continues to be an ongoing area of
7 emphasis for National Fuel. A competitive compensation and benefits package is critical
8 to attracting and retaining the most qualified individuals. The elimination of the defined
9 benefit pension plan for new hires since 2003 has required National Fuel to continuously
10 evaluate the competitiveness of our overall compensation and benefits package offered to
11 various employee groups to be sure we offer benefits comparable to other companies.
12 The attraction of working for a traditional utility company has seemed to evolve with
13 time, with far fewer prospective candidates citing stability alone as an attraction
14 incentive. Human Resources must design, continually reassess, and offer competitive
15 compensation and benefits packages to incent individuals to consider National Fuel as an
16 employer and to be certain we offer benefits comparable to other companies. Continuing
17 to provide a competitive compensation and benefits package throughout their
18 employment with National Fuel is equally as critical in retaining top talent and ensuring
19 continued transfer of knowledge, stability within our workforce and the opportunity for
20 individuals to grow their expertise within the organization, especially since the majority
21 of our workforce possesses less than 10 years of experience. As previously mentioned,
22 the changing nature of remote work has also meant that National Fuel is competing for
23 prospective talent on a national level. National Fuel competes for talent against

1 companies within the energy industry as well as outside of the energy industry and
2 offering competitive compensation and benefits at the start and throughout an employee's
3 career is required to engage and retain top talent.

4
5 **Q. Has National Fuel experienced a change to employee complement?**

6 A. Over the last decade, National Fuel's headcount has shifted for a variety of reasons.
7 First, there is a time gap in replacing individuals who retired from National Fuel as well
8 as replacing those who exited for other reasons. A retiree who possessed many years of
9 experience is not easily replaced with someone from the external labor market. When
10 employees leave National Fuel, finding replacements is an ongoing challenge as
11 described in the earlier portion of my testimony. Since an overwhelming majority of
12 employees are no longer part of the defined benefit pension plan, traditional notice
13 periods of 90 days or longer are no longer customary. The challenges surrounding
14 succession planning increase when an employee departure may only include a few
15 weeks' advance notice. The recruitment time gap to replace someone far surpasses the
16 amount of time we can generally count on having before someone departs National Fuel.
17 Additionally, managing through the learning curve for a new employee can contribute to
18 the need for increased headcount. For example, National Fuel has to facilitate regular,
19 multi-week, new hire training programs for Customer Service Representatives. These
20 classes require an intensive investment of resources in order to properly train, prepare and
21 then monitor the work of the new hires. Attrition can also lead to needing to have more
22 employees trained in various areas so there are no holes in the coverage needed to be
23 provided. While it is important to have more employees cross trained and prepared to

1 cover various areas, it is equally important to retain individuals already trained to perform
2 the work that needs to be done. We must continue to place emphasis on rewarding and
3 retaining our existing workforce. It is also important to recognize how work that is
4 performed at National Fuel evolves over time. For example, in addition to ensuring
5 compliance and quality customer service during customer calls, Customer Service
6 Representatives are expected to offer customers information on low-income programs,
7 budget programs and other assistance options. These important outreach initiatives,
8 which are expected of the Customer Service Representatives, extend call times with
9 customers, meaning less calls can be handled by that Customer Service Representative
10 during a shift.

11
12 **Q. How have the various factors impacted employment costs at National Fuel?**

13 A. The recruitment process has evolved as the job market becomes more complex to
14 navigate. Recruiters need to spend additional time finding talent that is oftentimes scarce
15 and then screening enough candidates to ensure viable options remain to the completion
16 of the pre-employment process. Recruiters and hiring managers then have to invest more
17 time conducting interviews during the screening process to identify the most qualified
18 individuals since oftentimes a job will need to be re-posted and the entire process has to
19 start over. Additional costs are incurred when advertising for job postings on various
20 recruiting sites and potentially through staffing agencies who charge a placement fee
21 upon placement of the successful candidate. Starting salary expectations have continued
22 to increase, both for inexperienced and experienced talent. There are additional costs
23 associated with the training time incurred by supervisors and management in order to

1 ensure that new employees understand how to perform their function upon initial
2 onboarding as well as to regularly monitor and train new employees as they progress on
3 the learning curve to their new role. As discussed in a previous question, there is also a
4 cost element associated with the time spent by current employees and supervisors to
5 backfill for positions vacated through employee turnover with relatively short notice
6 periods upon resignation.

7
8 **Q. How does National Fuel monitor employee engagement?**

9 A. All employees are encouraged to share their feedback regarding job satisfaction
10 informally with their managers or with the Human Resources department directly. There
11 are also numerous formal channels in which feedback from salaried employees can be
12 communicated. Those include annual performance appraisals, annual career
13 conversations with executives, new hire evaluations sent by the Human Resources
14 department at 6/12/18 months of service or through employee engagement surveys that
15 are conducted periodically.

16
17 **Q. How is National Fuel addressing retention as a measure of engagement?**

18 A. National Fuel must offer competitive compensation and benefits in order to retain our
19 current workforce. If we fail to remain competitive in these areas, we will continue to
20 experience attrition which results in additional pressure on the current workforce and
21 inevitably decreases the amount of experience possessed by our remaining workforce.
22 Absent providing retention tools like competitive compensation and benefits being
23 offered by competitors, employees will resign, making it very difficult to manage
24 replacement rates and the workload burden that will fall to the staff that remains. It is

1 critical to invest in the staff we have and be able to attract individuals to the vacancies
2 currently available so that we can prevent burnout for employees and provide a
3 productive work environment that encourages retention.
4

5 **Q. What terms of compensation and benefits resulted from collective bargaining?**

6 A. Negotiations with “IBEW” recently took place for the employees represented by that
7 collective bargaining unit. The resulting contract, which went into effect on April 13,
8 2022, included an average increase of 12% to hourly labor rates, when all job categories
9 are combined. Additionally, negotiations resulted in an enhanced employer match to the
10 401(k) and an enhanced vacation time schedule. The terms of this labor contract are in
11 effect through April 13, 2026. Negotiations with “F&O” also recently took place for the
12 employees represented by that collective bargaining unit. The resulting contract, which
13 went into effect on May 1, 2022, included an average increase of 21% to hourly labor
14 rates, when all job categories are combined. Additionally, negotiations resulted in an
15 enhanced employer match to the 401(k) and an enhanced vacation time schedule. The
16 terms of this labor contract are in effect through April 30, 2026.
17

18 **Q. What rewards are used to remain competitive for non-union hourly talent?**

19 A. Approximately 24% of National Fuel’s employee complement is comprised of
20 individuals performing administrative roles, in a non-union hourly capacity. These
21 individuals staff the customer response center (i.e., call center) as well as provide
22 administrative support services throughout various departments within National Fuel.
23 The Company must provide competitive wages and benefits in order to attract and retain

1 these critical employees and in order to remain on par with the wages and benefits
2 offered by organized labor. In May 2022, a wage adjustment for 102 non-union hourly
3 employees, at an annual cost of \$323,600, along with an enhancement to vacation time
4 was implemented. The average wage increase for impacted employees was 7%. The
5 Human Resources Department considered the differential in wage rates for administrative
6 employees covered by a collective bargaining agreement in a different jurisdiction in
7 order to identify a more appropriate wage rate for the non-union hourly employee group.
8 Following this market adjustment for the non-union hourly employee group, annual
9 salary increases must remain competitive in order to attract and retain the best talent. In
10 response to increasing labor market demands for increased employee flexibility, many
11 non-union hourly employees are now provided the opportunity to work a hybrid work
12 schedule in which remote work is allowed for a portion of their workweek.

13
14 **Q. What rewards are used to remain competitive for salaried (non-executive) talent?**

15 A. National Fuel must offer compensation and benefits comparable to competitors in order
16 to remain competitive in the labor market and to promote attraction and retention.
17 “National Fuel – NY” engaged the services of an external consultant, Willis Towers
18 Watson, to provide benchmarking data for salaried positions across National Fuel’s
19 affiliates. The confidential results provided by the external consultant in conjunction
20 with further analysis conducted by the Human Resources department, resulted in 65% of
21 the Company’s salaried workforce requiring an upward adjustment of annual base pay
22 totaling \$679,500, a 7.1% increase to payroll, so that they came within a competitive
23 range of the market data. The average increase for impacted employees was 11%. These

1 salary adjustments were made in April 2022. Following this market adjustment for the
2 salaried employee group, a 4.5% annual base salary increase budget is projected in order
3 to remain competitive. This is consistent with salary budget survey responses which are
4 reported by individual organizations and consolidated by compensation specialists like
5 WorldatWork and Culpepper.

6
7 **Q. Were any components of a competitive compensation program identified as**
8 **missing from National Fuel's total rewards package?**

9 A. Yes. Based on the benchmarking analysis provided by Willis Towers Watson along with
10 data from compensation surveys in which National Fuel participates and compares itself,
11 incentive (variable) compensation was notably absent from National Fuel's salaried
12 compensation package. Information from numerous exit interviews indicate competitors
13 to whom we are losing talent offer incentive-based compensation in addition to base
14 salary compensation. Additionally, incentive-based compensation is a tool to motivate
15 and reward employees to perform their best, which serves the best interests of Company
16 stakeholders.

17
18 **Q. Has an incentive-based compensation program been implemented by National Fuel?**

19 A. Yes. Effective October 1, 2022, National Fuel established an Annual Cash Bonus
20 Program. This Annual Cash Bonus Program is intended to provide greater incentive to
21 the Company's salaried employees to work toward the achievement of the Company's
22 business goals and objectives and enable the Company to attract, retain and motivate
23 valuable employees. National Fuel's Annual Cash Bonus Program is described in

1 CONFIDENTIAL National Fuel Exhibit VLH-1. The first full-year Annual Cash Bonus
2 payment will be paid for FY23 performance after September 30, 2023. However, to have
3 a more immediate impact on bringing total compensation within a market competitive
4 range, the Company determined it necessary to award an initial bonus payment to
5 National Fuel's salaried employees as a first step towards this Annual Cash Bonus
6 Program.

7
8 **Q. What impact does this incentive-based compensation program have in the FTY?**

9 A. On October 31, 2022, during the FTY, 107 National Fuel salaried employees will receive
10 a pro-rated cash bonus in response to competitive and inflationary pressures and National
11 Fuel's FY22 performance. As such, National Fuel accrued an O&M expense of \$536,000
12 in September 2022 (the end of the Company's FY) for these cash bonuses and portions of
13 cash bonuses paid to employees of affiliates who provide services to National Fuel. This
14 October 2022 bonus payment is not equivalent to a full annualized payout. Rather, it is a
15 smaller amount as an initial step, in advance of the formal annual program. As noted in
16 National Fuel Exhibit ATF-4 Schedule 2 (pg1), the full-year expense projected to be
17 incurred and recorded in the Company's FTY is \$1,045,377, roughly double the initial,
18 pro-rated payment.

19
20 **Q. What is the expected cost of the incentive-based compensation program in the**
21 **FPFTY?**

22 A. Beginning with the first full-year Annual Cash Bonus payment for FY23 performance,

1 the incentive-based compensation will be paid only if certain shared organizational goals
2 are achieved during the FY. At the beginning of each FY, specific goals will be defined,
3 and are focused on metrics that provide customer benefits. The goals established for
4 FY23 include customer service/satisfaction rates, operational safety measures, methane
5 emissions reductions, employee safety (injury) rates and diversity and inclusion
6 initiatives. In order to calculate the bonus payment, employee base salaries will be
7 multiplied by the eligibility percentage for their grade level (level of experience or
8 responsibility) in the organization. As noted in National Fuel Exhibit ATF-4 Schedule 2
9 (pg2), the projected O&M expense for National Fuel for the FPFTY, which would be
10 representative of a full annualized payout is \$1,108,000 (including portions of cash
11 bonuses paid to employees of affiliates who provide services to National Fuel).

12
13 **Q. Are there other benefits or rewards utilized in the attraction or retention of salaried**
14 **employees?**

15 A. In addition to base salaries, stock-based compensation, in the form of time-vested
16 restricted stock, is provided as a retention tool to certain non-executives. These shares
17 vest over three equal annual installments as service is provided to National Fuel. This
18 benefit is used as part of the overall compensation package to retain high-caliber salaried
19 employees while encouraging their investment in National Fuel, as it promotes recipients
20 to remain employees over the vesting period. Given the increasing operational
21 complexities and regulatory requirements experienced by utilities and energy companies
22 and the expanded efforts to modernize pipeline and distribution systems, a competitive
23 compensation package encouraging retention and longevity, including time-vested

1 restricted stock, is critical to the continued success of National Fuel and aligns with the
2 interests of all stakeholders (including ratepayers, local communities, employees, retirees,
3 and shareholders). Finally, in response to significant employee demand as well as to
4 address the needs of the external labor market National Fuel allows for hybrid work
5 schedules, where possible. This desire for flexibility is in high demand from current
6 employees as well as those in the external labor market. National Fuel must continue to
7 adapt to the needs and demands of employees – especially in the fiercely competitive
8 recruitment market we are experiencing.

9
10 **Q. What rewards are used to remain competitive for executive talent?**

11 A. Given the increasing operational complexities and regulatory requirements experienced
12 by utilities and energy companies and the expanded efforts to modernize pipeline and
13 distribution systems, it is critical for National Fuel to remain competitive in its
14 compensation package provided to executives in order to retain quality and experience
15 among the executive workforce for the benefit of all its stakeholders (including
16 ratepayers, the local communities, employees, retirees, and shareholders). To that end,
17 National Fuel’s named executive pay practices are subject to an extensive review and
18 approval process as outlined in National Fuel Gas Company’s (“NFG”) proxy statement.
19 For officers not identified in the proxy, the review and approval process is similarly
20 extensive. To assist in the effort, NFG’s Compensation Committee retains the services of
21 Korn Ferry Group, a nationally recognized firm that performs compensation analyses and
22 reviews for companies in the energy and other business sectors. Key findings of the most
23 recent national compensation data indicate that total compensation (base salary, annual

1 and long-term incentives) for National Fuel's executives is at or below the median when
2 compared with nationwide utility and general industry executives. The long-term
3 incentives are provided via stock-based compensation, which awards performance shares
4 linked to long-term performance from both total shareholder return, total return on capital
5 and emission reduction targets as measured over a three-year period in comparison to
6 peer companies. Another form of long-term incentive is the award of time vested
7 restricted stock, which vest over three equal annual installments as service is provided to
8 National Fuel. These forms of stock-based compensation encourage long term
9 perspective and performance from the management of National Fuel and encourages
10 significant, personal investment. The financial success, as measured by long-term total
11 shareholder return and long-term total return on capital of NFG (including National Fuel)
12 is achieved through continued focus and commitment on numerous factors, which include
13 efficiently investing in rate base, prudently operating the business, and providing safe,
14 reliable, and affordable service to its customers. As a result, the utilization of
15 performance shares to reward this focus and commitment is appropriate as it aligns with
16 the interests of the ratepayers. Since time vested restricted stock vests in equal
17 installments over a three-year period, it encourages recipients to remain employees over
18 the vesting period. Given the aforementioned complexities of the energy and utility
19 industries, retention and longevity of the executive workforce is vital to all stakeholders,
20 including ratepayers, so the utilization of time vested restricted stock is appropriate as it
21 aligns with the interests of the ratepayers. The amounts related to these long-term
22 incentive stock-based compensation awards are disclosed at National Fuel Exhibit MPW-
23 1 Schedule 2 Pages 13 and 14.

1 Q. Does this conclude your direct testimony at this time?

2 A. Yes.

NATIONAL FUEL EXHIBIT VLH-1

CONFIDENTIAL

NO PUBLIC VERSION

NATIONAL FUEL STATEMENT NO. 5

MICHAEL P. WEIDNER

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 5

Direct Testimony of Michael P. Weidner

**Topics Addressed: Benefits
 Including Retirement (Pension and OPEB)**

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Michael P. Weidner. My business address is 6363 Main Street,
4 Williamsville, NY 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (herein referred to as
8 “NFGDC”) in the position of Assistant General Manager within the Human Resources
9 Department.

10
11 **Q. Please provide your educational background.**

12 A. I graduated from the St. Bonaventure University, in May 1998 with a Master of Business
13 Administration Degree and Bachelor of Business Administration Degree, concentrating
14 in Accounting and Finance.

15
16 **Q. Please provide your professional experience.**

17 A. In September 1998, I joined Ernst & Young, LLP, as a Staff Accountant, I was promoted
18 to Senior Accountant in 2000. I have been a Certified Public Accountant since December
19 1999. I began my employment with NFGDC in October 2000 in the Audit Services
20 department. In July 2005, I transferred to the Financial Accounting Department where I
21 became Manager in September 2013. In February 2018, I was promoted to my current
22 position.

1 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
2 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
3 **agency?**

4 A. Yes, I have testified before the PAPUC (National Fuel Gas Distribution Corporation
5 Supplement No. 228 to Tariff Gas – Pa.P.U.C. No. 9 – Docket Nos. R-2021-3027406 and
6 C-2021-3028654) and the New York State Public Service Commission (Case 16-G-
7 0257).

8

9 **II. PURPOSE OF TESTIMONY**

10 **Q. Please describe the purpose of your testimony.**

11 A. The purpose of my testimony is to discuss the costs related to NFGDC’s employee
12 benefits package.

13

14 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

15 A. I am sponsoring National Fuel Exhibit MPW-1, Schedules 1 and 2. I am also responding
16 to various Standard Data Requests.

17

18 **III. EMPLOYEE BENEFITS EXPENSE**

19 **Q. Please describe National Fuel Exhibit MPW-1 Schedule 1 (Benefits) and Schedule 2**
20 **(Benefits) - Pages 1-16.**

21 A. The Exhibit and Schedules show the adjustment to the Operation and Maintenance
22 (“O&M”) Expense of the NFGDC Pennsylvania Division (“National Fuel” or the
23 Company”) for employee benefits. National Fuel Exhibit MPW-1, Schedule 1 Pages 1-2

1 summarizes these adjustments. I will describe the adjustments in further detail on Pages
2 1-16.

3
4 **A. RETIREMENT RELATED BENEFITS**

5 **Q. Are there any retirement related benefits in the exhibits?**

6 A. Yes, NFGDC's parent company National Fuel Gas Company ("NFG") has Defined
7 Benefit Pension and Other Post-Employment Benefits ("OPEBs"), which were closed to
8 new participants in 2003. NFG also has Tax Deferred Savings Plans (i.e., 401(k)), and
9 contributions to Retirement Savings Accounts ("RSA"), which are accounts set up within
10 the Tax Deferred Savings Plans ("TDSP") for those employees that were hired after
11 Defined Benefit Pensions were no longer offered to new entrants. See table below for the
12 number of the Company's participants in the Defined Benefit Pensions, TDSPs, RSAs,
13 and OPEBs.

	Defined Benefit Pensions	Tax Deferred Savings Plans	RSAs (Within Tax Deferred Saving Plans)	OPEBs
Normalized Number of Eligible Active Participants - 2022	37	382	367	36
Normalized Number of Inactive Participants - 2022	516	72	36	431
Total Number of Participants	553	454	403	467

14
15 NFG and the Company have made strides in minimizing retirement related costs, and
16 these resulted in a lower O&M expense for employee benefits. Specifically, NFG
17 (including the Company) has prudently managed the assets set aside for Defined Benefit

1 Pensions and OPEBs, the assets, and has taken steps to control costs. These steps have
2 led to an overall significantly reduced requested rate recovery since the Company's last
3 base rate case in Pennsylvania (PUC Docket No. R-00061493).

4
5 **Q. Are any applicable costs associated with these retirement benefits included in any**
6 **exhibits?**

7 A. Yes, these costs are covered in National Fuel Exhibit MPW-1 (Benefits) Schedule 2 -
8 Pages 5-6 (401(k)), Pages 9-10 (Annuity (i.e., Defined Benefit Pension)), and Pages 11-
9 12 (RSA).

10
11 **Q. Please explain the adjustment to National Fuel Exhibit MPW-1, Schedule 2**
12 **(Benefits) - Pages 9 - 10.**

13 A. This section adjusts the Company's O&M expense for the cost of the Defined Benefit
14 Pensions (i.e., annuity benefits), which are based on the level of contributions made
15 during the fiscal year. For the historic test year ended June 30, 2022 ("HTY"), based on
16 the fiscal year allocation contributions and a 73.67% factor used to determine the
17 amounts to be expense (herein referred to as "Factor A"), the normalized defined benefit
18 pension expense was \$1,202,605. Based on the projected level of contributions and
19 Factor A the forecasted expense during the fully projected future test year ending July 31,
20 2024 ("FPFTY"), is expected to increase to \$2,252,542. The FPFTY amount is projected
21 to be \$1,055,416 higher than the expense recorded on the general ledger for the HTY, and
22 \$1,049,937 higher than the normalized June 2022 expense.

23

1 **Q. What OPEBs do NFG and the Company currently provide?**

2 A. OPEBs refers to benefits provided to retirees other than pensions. The Company
3 currently provides medical coverage for substantially all employees hired prior to January
4 1, 2003, and to a few union employees hired prior to November 1, 2003. The Company
5 also provides prescription drug coverage and life insurance benefits.

6

7 **Q. Aside from prudent asset management, have NFG and the Company taken any**
8 **steps to control future OPEB costs?**

9 A. Yes. In January 2003, NFG and the Company implemented a change to the eligibility
10 criteria for OPEBs, whereby non-union employees hired after on or after January 1, 2003,
11 and union employees hired on or after November 1, 2003, are no longer eligible for any
12 retiree medical, prescription drug or life insurance benefits. These actions were purely a
13 cost savings measure. As a result of this cost savings measure and prudent management
14 of the assets set-aside for OPEBs, the Company was in a position to reduce rate recovery
15 of OPEBs to zero in conjunction with its Supplement No. 228 and Supplement No. 239 to
16 Tariff Gas – Pa.P.U.C. No. 9 filing (PUC Docket Nos. R-2021-3027406 and C-2021-
17 3028654). In addition, in that filing the Company set forth a plan to pass back \$54.0
18 million to the ratepayers from 2021-2026 using grantor trust assets, which would further
19 reduce its regulatory liability, which is discussed later in my testimony.

20

21 **Q. What is the Company’s requested OPEB recovery?**

22 A. Consistent with the Supplement No. 228 and Supplement No. 239 to Tariff Gas –
23 Pa.P.U.C. No. 9 filing (PUC Docket Nos. R-2021-3027406 and C-2021-3028654),

1 National Fuel is requesting no OPEB recovery and the Company will continue to pass
2 back the grantor trust funds as noted in the filing as a further reduction to the regulatory
3 liability. Also, in conjunction with the aforementioned filing, the Company recorded
4 \$21.4 million of negative OPEB expense on its general ledger as it reduced its OPEB rate
5 recovery to zero (the vast majority of this was an adjustment to the previously established
6 regulatory liability as outlined in the filing). Consistent with the filing, the Company is
7 continuing to set its OPEB rate recovery at zero, so an adjustment of \$21.4 million was
8 made to accomplish this.

9
10 **Q. Does the Company have a remaining OPEB regulatory liability?**

11 A. Yes, as of June 2022 the Company has a remaining OPEB regulatory liability of \$69.6
12 million. After the completion of the aforementioned scheduled pass back of grantor trust
13 assets referenced in the Supplement No. 228 and Supplement No. 239 to Tariff Gas –
14 Pa.P.U.C. No. 9 filing (PUC Docket Nos. R-2021-3027406 and C-2021-3028654), the
15 remaining OPEB regulatory liability will be \$44.8 million.

16
17 **Q. Does the Company have funds set aside to cover this liability?**

18 A. The Company has VEBA trusts and a 401(h) account. As of September 2021, the end of
19 the Company's most recently audited fiscal year, the value of the assets in the VEBA
20 trust and 401(h) account in excess of OPEB liability owed to the retirees was \$46.3
21 million, which exceeds the regulatory liability of \$44.8 million, which is expected to
22 remain after the scheduled pass back of grantor trust assets. However, interest rates (used
23 to calculate the OPEB liability) and investment performance (which would impact the

1 value of the VEBA trust and 401(h) account) will change resulting in subsequent changes
2 to amount of the excess assets, and unlike the aforementioned grantor trust assets, these
3 assets can currently only be used to pay benefits to retirees and related administrative
4 costs, so they are not available to ratepayers to cover the regulatory liability.

5
6 **Q. Is the Company preparing to address the remaining regulatory liability at this time?**

7 A. Not at this time. As noted above the Company is still paying OPEB claims benefits (and
8 related administrative costs) from the VEBA trust and 401(h) account and these assets are
9 not available for any other purpose.

10
11 **Q. Outside of prudent management of assets set aside for Defined Benefit Pensions, has
12 NFG and the Company taken any steps to control future Pension costs?**

13 A. As discussed above, NFG and the Company closed participation to Defined Benefit
14 Pensions to new participants in 2003. Employees who were already eligible for Defined
15 Benefit Pensions continue to accrue pension benefits, while employees hired after that
16 were offered employer contributions in a RSAs, which was set up as an additional benefit
17 within the 401(k) plans (employees eligible for the Defined Benefit Pensions do not have
18 this RSA benefit within the 401(k) plans). Eligible RSA employees who have provided
19 less than six years of service are given an employer contribution equal to 3% of their base
20 salary or wages to the RSA, while employees who have more service are given an
21 employer contribution of 4% of their base salary and wages to the RSA.

22

1 **Q. Please explain the adjustment to National Fuel Exhibit MPW-1, Schedule 2**
2 **(Benefits) - Pages 11 - 12.**

3 A. This section adjusts the Company's O&M expense for the cost of the RSA benefit. I
4 calculated the Company's weighted average RSA contribution percentage and multiplied
5 it by the compensation subject to RSA across the different labor groups. The increase in
6 compensation is then projected across these labor classifications out to FPFTY, and the
7 current weighted average RSA contribution percentage is applied to calculate the
8 projected RSA Company contribution of \$944,194. This amount was multiplied by
9 Factor A to calculate the amount charged to O&M expense of \$695,588. This amount is
10 \$175,931 greater than the expense recorded on the general ledger for HTY, and \$87,297
11 greater than the normalized June 2022 expense. I further note that the Page 11-12
12 Workpaper associated with this exhibit provides a breakdown of the compensation
13 subject to employer RSA contribution along with the RSA contributions across the union,
14 non-union and salaried employee labor groups and across the projection periods.

15
16 **Q. Please explain the adjustment to 401(K) Expense on National Fuel Exhibit MPW-1,**
17 **Schedule 2 (Benefits) - Pages 5 - 6.**

18 A. This section adjusts the Company's O&M expense for the FPFTY for the cost of the
19 401(k) Plan. The projected 401(k) expense was determined using the participants who
20 are currently contributing to the 401(k), since only those would receive the employer
21 match, across all labor classifications to determine the compensation subject to 401(k)
22 employer match and the weighted average employer match percentage. The increase in
23 compensation is then projected across these labor classifications through the FPFTY and

1 the current weighted average employer match percentage is applied to calculate the
2 projected 401(k) employee match of \$1,001,252. This was multiplied by Factor A to
3 calculate the amount charged O&M expense of \$737,622 for the FPPTY. This amount is
4 \$108,994 greater than the expense recorded on the general ledger for the HTY, and
5 \$43,430 greater than the normalized June 2022 expense. I further note that the Page 5-6
6 Workpaper associated with this exhibit provides a breakdown of the compensation
7 subject to employer matching contribution along with the matching contributions across
8 the union, non-union and salaried employee labor groups and across the projection
9 periods.

10
11 **B. NON-RETIREMENT RELATED BENEFITS**

12 **Q. Are there any non-retirement related benefits in any of your exhibits?**

13 A. Yes, the Company offers Group Life Insurance, Hospitalization (i.e., medical and
14 prescription drug coverage), Dental, Stock-Based Compensation, and other miscellaneous
15 benefits. These costs are covered in National fuel Exhibit MPW-1, Schedule 2 (Benefits)
16 - Pages 1-2 (Group Life), Pages 3-4 (Hospitalization), Pages 7-8 (Dental), and Pages 13-
17 14 (Stock-Based Compensation). In addition, as the Company borrows time from other
18 affiliated subsidiaries, their benefits are charged to the Company in proportion to the time
19 borrowed, which is discussed in National Fuel Exhibit MPW-1, Schedule 2 (Benefits) -
20 Page 15-16. It should be noted that since Stock-Based Compensation is an integral part
21 of employee retention (including executive); the Company's claim for this expense is
22 discussed in the direct testimony of Valerie Hawthorn (National Fuel Statement No. 4).

23

1 **Q. Please explain the adjustment to Group Life Insurance on National Fuel Exhibit**
2 **MPW-1, Schedule 2 (Benefits) - Pages 1 - 2.**

3 A. The Company provides Term Life Insurance and Accident, Dismemberment and
4 Disability (“AD&D”) Insurance for its management and union employees. The Term
5 Life Insurance rate is \$0.085 / \$1,000. This rate is effective through December 31, 2024.
6 Management employees’ coverage is 2 times their salary and non-management non
7 supplemental employees’ coverage is \$50,000 per person. Supplemental employees’
8 coverage is \$25,000 per person. The AD&D Insurance Rate is \$0.02 / \$1,000 and is
9 based on the same calculation described above. However, not everyone who receives
10 term insurance receives AD&D. National Fuel also carries a blanket travel plan for which
11 the premium is \$109 per month.

12 The total gross monthly and annual costs of these three plans are \$2,429 per
13 month or \$29,144 annually. In addition, the Company projects that it will hire thirteen
14 more employees prior to the FPFTY, which would have the impact of increasing the
15 annual cost of these three plans to \$31,484 during the FPFTY. Multiplying the total
16 gross annual amount of the three plans by Factor A, results in \$23,194 of O&M expense
17 for the plans during the FPFTY. The Officer Life Insurance O&M expense of \$42,826
18 during the FPFTY is then added for a total Group Life Insurance amount to O&M
19 expense of \$66,020 during the FPFTY. This amount is \$3,977 greater than the expense
20 recorded on the general ledger for the HTY, and \$1,724 greater than the normalized
21 expense as of June 2022.

22

1 **Q. Please explain the adjustment to Hospitalization Expense on National Fuel Exhibit**
2 **MPW-1, Schedule 2 (Benefits) - Pages 3 - 4.**

3 A. This adjustment is for hospitalization expense. Hospitalization expense includes three
4 components: (1) health insurance, (2) a Company provided wellness program, and (3)
5 prescription drug coverage. I will discuss each of these components in turn.

6

7 **Q. Please explain how you adjusted the Company's claim for Hospitalization Expense**
8 **for the cost of health insurance.**

9 A. To adjust the cost of the self-insurance of health benefits for the FPFTY, I started with
10 the cost of claims not including administrative fees paid per employee per month for the
11 HTY (i.e., \$951.50). This amount is a good predictor of the increase in claims paid from
12 the FPFTY. Then, based on the actual level of increases experienced from the HTY
13 versus the 12 months ended June 2021, I increased the level of claims paid for the HTY
14 by 7.87% to reach an FTY amount of \$1,026.38 per employee per month. I then applied
15 this annualized 7.87% (plus the 0.66% to take account the link month of July) increase to
16 the FTY amount to produce an expected level of claims paid per employee per month of
17 \$1,114.46 for the FPFTY. I then add administrative cost of \$71.81 per employee per
18 month from Highmark BCBS to produce a total cost of \$1,186.27 per employee per
19 month.

20 This amount was then multiplied by the number of participating active employees
21 projected for the FPFTY to calculate the monthly amount of \$422,311. This amount is
22 multiplied by 12 for a total of \$5,067,734 during the FPFTY.

23

1 **Q. Please explain how you adjusted the Company's claim for Hospitalization Expense**
2 **for the costs of the Wellness Program.**

3 A. The Wellness Program had an actual expense \$1,130 during the HTY. I then increased
4 the actual expense incurred during the HTY by an annualized inflation rate of 4.36% to
5 determine the FTY amount, and then increase the FTY amount by the same annualized
6 inflation rate (plus 0.36% for the link month of July) to calculate a monthly amount of
7 \$1,235 for the twelve months ended July 2024. The annualized inflation rate was
8 estimated by using Blue Chip Economic Indicators' September 2022 GDP Chained Price
9 Index for the future 2022, 2023 and 2024 quarters which is noted in National Fuel Exhibit
10 DNK-2.

11
12 **Q. Please explain how you adjusted the Company's claim for Hospitalization Expense**
13 **for the costs of prescription drug coverage.**

14 A. The Caremark CVS Carved-Out Pharmacy Prescription Drug Benefit rate per employee
15 was increased similar to the health insurance rate per employee. I started with the actual
16 level of claims paid without administration fees per employee for of the HTY (i.e.,
17 \$228.69). This amount will be a good predictor of the increase in claims paid for the
18 FPFTY. Then, based on the actual level of increases (or in this case decreases)
19 experienced from the HTY versus the 12 months ended June 2021, I decreased the level
20 of claims paid for the HTY by 1.07% to reach an FTY amount of \$226.24 per employee
21 per month. I then applied this 1.07% decrease (plus a -0.09% decrease to account for the
22 link month of July) to the FTY amount to produce an expected level of claims paid per
23 employee per month of \$223.62 for the FPFTY. I then added \$1.24 per employee per

1 month of administrative costs from Caremark CVS to produce a total cost of \$224.86 per
2 employee per month during the FPFTY.

3 This was then multiplied by the number of participating employees projected for
4 the FPFTY to calculate the monthly amount of \$44,523. This amount is multiplied by 12
5 for a total of \$534,275 during the FPFTY.

6
7 **Q. What is the total annual cost of the Company's health insurance, Well Program,
8 and prescription drug coverage benefits?**

9 A. The total projected annual cost for these health care programs is \$5,603,244. The total
10 projected annualized supervisory and weekly contributions towards Hospitalization were
11 subtracted to arrive at a total cost of \$4,437,672. This was multiplied by Factor A to
12 calculate the amount to be charged to O&M expense of \$3,269,233 for the FPFTY. This
13 amount is \$349,861 greater than the expense recorded on the general ledger for the HTY,
14 and \$513,281 greater than the normalized June 2022 expense.

15
16 **Q. Please explain the adjustment on National Fuel Exhibit MPW-1, Schedule 2
17 (Benefits) - Page 7 - 8.**

18 A. This part of the exhibit shows the calculation of the adjustment of the Dental Expense
19 Benefit provided by NFGDC. The calculation starts with actual gross amount of dental
20 benefits expense incurred during the HTY of \$182,783. I then decreased this amount by
21 the annualized of level of employee contributions of \$40,560, which produced net dental
22 costs of \$142,223 during the HTY. This amount was increased by the aforementioned
23 annualized inflation rate of 4.36%, to calculate an FTY amount that was then increased

1 by this annualized inflation rate again (plus 0.36% for the link month of July) to produce
2 a total cost of \$155,454 for the FPPTY. I then multiplied this amount by Factor A to
3 determine the of the O&M expense associated with the Dental Expense Benefit of
4 \$114,523 for the FPPTY. This amount is \$15,452 higher than the expense recorded on
5 the general ledger for the HTY, and \$9,748 greater than the normalized June 2022
6 expense.

7
8 **Q. Please explain the adjustment to National Fuel Exhibit MPW-1, Schedule 2**
9 **(Benefits) - Pages 15 - 16.**

10 A. This part of the exhibit calculates the adjustment for benefit charges associated with labor
11 charged from NFGDC's New York Division ("National Fuel-NY") and Other NFG
12 Subsidiaries to the amount being claimed for the FPPTY. I started with the per book HTY
13 numbers for benefit charges associated with labor charged from National Fuel - NY and
14 Other Subsidiaries of \$181,592 and \$311,519, respectively. These amounts were
15 increased by an annualized 4.36% for projected inflation which results in a total cost of
16 \$189,513 and \$325,109 for benefits associated with labor charged from National Fuel -
17 NY and Other Subsidiaries, respectively, for the FTY. I then increased the FTY amounts
18 by the same annualized inflation factor again (plus 0.36% for the link month of July),
19 which results in a total cost of \$198,486 and \$340,501 for benefits associated with labor
20 charged from National Fuel - NY and Other Subsidiaries, respectively, for the FPPTY.
21 This amount is \$16,894 and \$28,982 greater than benefit charges recorded from National
22 Fuel - NY and Other Subsidiaries, respectively, for the HTY, which were also assumed to
23 be the normalized June 2022 expense.

1 Q. Does this conclude your direct testimony at this time?

2 A. Yes.

NATIONAL FUEL EXHIBIT MPW-1

EMPLOYEE BENEFITS

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits
 Workpaper For Cost Element - Employee Benefits

Exhibit No. MPW-1
 Schedule 1 (Benefits)
 Witness: Weidner Page
 1

	TME 6/30/2022 Per Books	Normalizing Adjustments	HTY TME 6/30/2022
Group Life Insurance	\$62,044	\$2,253	\$64,296
Hospitalization Insurance 401(K) Plan	2,919,372	(163,420)	2,755,952
Dental Plan	628,628	65,564	694,192
Annuity	99,071	5,704	104,775
Post Retirement Benefits	1,197,126	5,479	1,202,605
Retirement Savings Account	(21,351,608)	21,351,608	0
Stock Based Compensation	519,657	88,634	608,291
Miscellaneous	1,460,558	(0)	1,460,558
Benefits From New York	84,563	0	84,563
Benefits From Other Subs	181,592	0	181,592
	<u>311,519</u>	<u>0</u>	<u>311,519</u>
Incremental Inflation	<u>(\$13,887,480)</u>	<u>\$21,355,822</u>	<u>\$7,468,341</u>

Assumed Inflation 4.36%

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits
 Workpaper For Cost Element - Employee Benefits

Exhibit No. MPW-1
 Schedule 1 (Benefits)

Witness: Weidner Page 2

	FTY TME 7/31/2023	Adjustments	Rate Year TME 7/31/2024
Group Life Insurance	\$66,020	\$0	\$66,020
Hospitalization Insurance 401(K) Plan	3,069,891	\$199,342	3,269,233
Dental Plan	710,445	\$27,177	737,622
Annuity	109,736	\$4,787	114,523
Post Retirement Benefits	2,907,456	(\$654,915)	2,252,542
Retirement Savings Account	0	(\$0)	0
Stock Based Compensation	652,590	\$42,998	695,588
Miscellaneous			
Benefits From New York Benefits	1,460,558	\$0	1,460,558
From Other Subs	88,566	\$3,864	92,430
	190,189	\$8,297	198,486
Incremental Inflation	<u>326,268</u>	<u>\$14,233</u>	<u>340,501</u>
	<u>\$9,581,719</u>	<u>(\$354,217)</u>	<u>\$9,227,502</u>

Assumed Inflation 4.36%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Group Life Insurance
Twelve Months Ended Jun. 2022 and Twelve Months Ending Jun. 2023

	Historic Test Year Jun. 2022		Future Test Year Jun. 2023	
Term Insurance Rate Note 1	\$0.085		\$0.085	
Term Insurance Volume (Calculation below)	<u>22,384</u>	\$1,903	<u>24,183</u>	\$2,056
AD & D Insurance Rate Note 1	\$0.020		\$0.020	
AD & D Insurance Volume (Calculation below)	<u>20,834</u>	417	<u>22,967</u>	459
Blanket Travel - Per Month		<u>\$ 108.64</u>		<u>108.64</u>
Total Monthly Gross Premium		\$2,429		\$2,624
Gross Normalized Group Life Insurance (x 12)		<u>\$29,144</u>		<u>\$31,484</u>
Amount to be charged to Operations and Maintenance Expense	73.67%	<u>\$21,470</u>	73.67%	<u>\$23,194</u>
Officer Life Insurance - Per Book		<u>\$42,826</u>		<u>\$42,826</u>
Total Group Life Insurance		<u>\$64,296</u>		<u>\$66,020</u>

Volume Calculation at	Jun. 2022	Jun. 2023
Basic Life-participants	220	233
Basic Life-\$ Volume	22,834	24,183
AD&D-participants	127	140
AD&D-\$Volume	20,834	22,967

Note: There is 13-person increase in full-time employees anticipated in 2023

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Group Life Insurance
Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

	<u>Link Month 7/31/2023</u>		<u>Rate Year TME 7/31/2024</u>	
Term Insurance Rate Note 1	\$0.085		\$0.085	
Term Insurance Volume (Calculation below)	<u>24,183</u>	\$2,056	<u>24,183</u>	\$2,056
AD & D Insurance Rate Note 1	\$0.020		\$0.020	
AD & D Insurance Volume (Calculation below)	<u>22,967</u>	\$ 459	<u>22,967</u>	\$ 459
Blanket Travel - Per Month	<u>108.63889</u>		<u>108.6389</u>	
Total Monthly Gross Premium	\$2,624		\$2,624	
Gross Normalized Group Life Insurance Annualized (x 12)	<u>\$31,484</u>		<u>\$31,484</u>	
Amount to be charged to Operations and Maintenance Expense	73.67%	<u>\$23,194</u>	73.67%	<u>\$23,194</u>
Officer Life Insurance - Per Book		<u>\$42,826</u>		<u>\$42,826</u>
Total Group Life Insurance		<u>\$66,020</u>		<u>\$66,020</u>

<u>Volume Calculation at</u>	<u>Jul. 2023</u>	<u>Jul. 2024</u>
	233	233
	24,183	24,183
	140	140
	22,967	22,967

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Hospitalization Expense
Twelve Months Ended Jun. 2022 and Twelve Months Ending Jun. 2023

	<u>Historic Test Year Jun. 2022</u>		<u>Future Test Year Jun. 2023</u>	
Health Insurance				
Annualized Rate per employee	\$1,023.31		\$1,098.19	
Participating active employees in health care plans	<u>343</u>		<u>356</u>	
Gross (Monthly x 12)	350,994	\$4,211,933	390,955	\$4,691,456
Wellness Program				
Annual Gross Premium (inflation adjusted)		1,130	4.36%	1,179
Carved Out Pharmacy Prescription Drug Benefits				
Annualized Rate per employee	\$229.93		\$227.48	
Participating active employees in health care plans Note (1)	<u>185</u>		<u>198</u>	
Gross (Monthly x 12)	42,538	<u>510,452</u>	45,042	<u>540,500</u>
Gross Normalized Hospitalization Cost		4,723,515		5,233,135
less: Supervisory Contribution		324,114		359,083
less: Hourly Contribution		658,459		729,500
Total Gross Normalized Hospitalization Costs		<u>\$3,740,942</u>		<u>\$4,144,552</u>
Amount to be charged to Operations and Maintenance Expense	73.67%	<u>\$2,755,952</u>	73.67%	<u>\$3,053,292</u>

General Note: There is an anticipated 13-person increase in anticipated full-time labor in 2023

Note (1) Certain Union employees have health insurance that includes pharmaceutical coverage (i.e. it's not carved out). In addition, Permanent Part Time employees do not receive pharmaceutical coverage.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Hospitalization Expense
Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

	<u>Link Month 7/31/2023</u>		<u>Rate Year TME 7/31/2024</u>	
Health Insurance				
Annualized Rate per employee	\$1,104.96		\$1,186.27	
Participating active employees in health care plans	<u>356</u>		<u>356</u>	
Gross (Monthly x 12)	393,365	\$4,720,377	422,311	\$5,067,734
Wellness Program				
Annual Gross Premium (inflation adjusted)	0.36%	1,183	4.36%	1,235
Carved Out Pharmacy Prescription Drug Benefits				
Annualized Rate per employee	\$227.28		\$224.86	
Participating active employees in health care plans Note (1)	<u>198</u>		<u>198</u>	
Annual Gross (x 12)	45,002	<u>540,025</u>	44,523	<u>534,275</u>
Gross Normalized Hospitalization Cost		5,261,585		5,603,244
less: Supervisory Contribution for Twelve Months		361,035		384,478
less: Union Contribution for Twelve Months		733,466		781,093
Total Gross Normalized Hospitalization Costs		<u>\$4,167,084</u>		<u>\$4,437,672</u>
Amount to be charged to Operations and Maintenance Expense	73.67%	<u>\$3,069,891</u>	73.67%	<u>\$3,269,233</u>

Note (1) Certain Union employees have health insurance that includes pharmaceutical coverage (i.e. it's not carved out). In addition, Permanent Part Time employees do not receive pharmaceutical coverage.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits

401(K) Plan Company Payment
 Twelve Months Ended Jun. 2022 and Twelve Months Ending Jun. 2023

Company Payment	<u>Historic Test Year Jun. 2022</u>	<u>Future Test Year Jun. 2023</u>
401(K) Gross Union	\$ 225,987	\$ 228,782
401(K) Gross Hourly	134,535	136,553
401(K) Gross Supervisory	<u>581,777</u>	<u>595,864</u>
Gross Normalized 401(K) Cost	942,300	961,199
Amount to be charged to Operations and Maintenance Expense	73.67% \$ 694,192	\$ 708,115

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

401(K) Plan Company Payment
Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

Company Payment		<u>Link Month Jul. 2023</u>	<u>Rate Year Jul. 2024</u>
401(K) Gross Union	\$	229,261	\$ 233,048
401(K) Gross Hourly		136,889	140,996
401(K) Gross Supervisory		<u>598,212</u>	<u>627,208</u>
Gross Normalized 401(K) Cost		964,362	1,001,252
Amount to be charged to Operations and Maintenance Expense	73.67%	\$ 710,445	\$ 737,622

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits

Dental Expense
 Twelve Months Ended Jun. 2022 and Twelve Months Ending Jun. 2023

	<u>Historic Test Year Jun. 2022</u>	<u>Future Test Year Jun. 2023</u>
Gross Annual Premium and Claim Payments	182,783	\$182,783
Increase projected	0.00% <u>0</u>	4.36% <u>7,974</u>
Total Projected Dental Plan Costs	182,783	190,757
less: Supervisory Contribution	14,882	15,531
less: Hourly Contribution	<u>25,678</u>	<u>26,798</u>
Total Gross Normalized Dental Costs	<u>\$142,223</u>	<u>\$148,427</u>
Amount to be charged to Operations and Maintenance Expense	73.67% <u>\$104,775</u>	73.67% <u>\$109,346</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Dental Expense
Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

	<u>Link Month Jul. 2023</u>	<u>Rate Year Jul. 2024</u>
Gross Annual Premium and Claim Payments	\$190,757	\$191,437
Increase projected	0.36% <u>680</u>	4.36% <u>8,351</u>
Total Projected Dental Plan Costs	191,437	199,788
less: Supervisory Contribution for Twelve Months	15,587	16,267
less: Hourly Contribution for Twelve Months	<u>26,894</u>	<u>28,067</u>
Total Gross Normalized Dental Costs	<u>\$148,956</u>	<u>\$155,454</u>
Amount to be charged to Operations and Maintenance Expense	73.67% <u>\$109,736</u>	73.67% <u>\$114,523</u>

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits

Annuity Benefits
 Twelve Months Ended Jun. 2022 and Twelve Months Ending Jun. 2023

	<u>Historic Test Year Jun. 2022</u>	<u>Future Test Year Jun. 2023</u>
Qualified Retirement Plan Funding	\$0	2,000,000
Gross Annual Annuity Benefit	\$0	\$2,000,000
O&M Percent	73.67%	73.67%
	\$0	\$1,473,400
ERP (Funding Based on FAS 87 - Represents Pennsylvania's Expense Portion)	\$ 874,477	\$ 1,224,482
Tophat (Funding Based on FAS 87 - Prepresents Pennsylvania's Expense Portion)	\$ 328,128	\$ 303,039
Amount to be charged to Operations and Maintenance Expense	<u>\$1,202,605</u>	<u>\$3,000,921</u>

(1) Per book gross

	PAD		
FY2021 Funding-Qualified Retirement Plan	\$0	10.36% vol %	\$ -
FY2022 Funding-Qualified Retirement Plan	\$0	89.64% vol %	\$ -
		total	<u>\$ -</u>

	PAD		
FY2021 Funding - ERP	\$477,931	10.36% vol %	\$ 49,514
FY2022 Funding - ERP	\$920,307	89.64% vol %	<u>\$ 824,963</u>
		total 7/1/21-6/30/22	\$ 874,477

	PAD		
FY2021 Funding - TopHat	\$269,349	10.36% vol %	\$ 27,905
FY2022 Funding - TopHat	\$334,921	89.64% vol %	<u>\$ 300,223</u>
		total 7/1/21-6/30/22	\$ 328,128

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Annuity Benefits
Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

	<u>Link Month Jul. 2023</u>	<u>Rate Year Jul. 2024</u>
Qualified Retirement Plan Funding	1,859,400	2,000,000
Gross Annual Annuity Benefit	\$1,859,400	\$2,000,000
O&M Percent	73.67%	73.67%
	\$1,369,820	\$1,473,400
ERP (Funding Based on FAS 87 - Represents Pennsylvania's Expense Portion)	\$ 1,235,782	\$496,979
Tophat (Funding Based on FAS 87 - Represents Pennsylvania's Expense Portion)	\$ 301,854	\$282,163
Amount to be charged to Operations and Maintenance Expense	<u>\$2,907,456</u>	<u>\$2,252,542</u>

	PAD	3.33% July vol %	
FY2022 Funding - Qualified Retirement Plan	\$0	10.36% vol %	\$ -
FY2023 Funding - Qualified Retirement Plan	\$2,000,000	89.64% vol %	<u>\$ 1,792,800</u>
		total 7/1/22-6/30/23	<u>\$ 1,792,800</u>

	PAD		
FY2023 Funding - Qualified Retirement Plan	\$2,000,000	7.03% vol %	\$ 140,600
FY2024 Funding - Qualified Retirement Plan	\$2,000,000	92.97% vol %	<u>\$ 1,859,400</u>
		total 8/1/23-7/31/24	<u>\$ 2,000,000</u>

	PAD	3.33% July vol %	
FY2022 Funding - ERP	\$920,307	10.36% vol %	\$ 95,344
FY2023 Funding - ERP	\$1,259,637	89.64% vol %	<u>\$ 1,129,139</u>
		total 7/1/22-6/30/23	<u>\$ 1,224,482</u>

FY2023 Funding - ERP	\$1,259,637	7.03% vol %	\$ 88,552
FY2024 Funding - ERP	\$439,310	92.97% vol %	<u>\$ 408,427</u>
		total 8/1/23-7/31/24	<u>\$ 496,979</u>

	PAD	3.33% July vol %	
FY2022 Funding - TopHat	\$334,921	10.36% vol %	\$ 34,698
FY2023 Funding - TopHat	\$299,354	89.64% vol %	<u>\$ 268,341</u>
		total 7/1/22-6/30/23	<u>\$ 303,039</u>

FY2023 Funding - TopHat	\$299,354	3.70% months	\$ 11,076
FY2024 Funding - TopHat	\$281,502	96.30% months	<u>\$ 271,086</u>
		total 8/1/23-7/31/24	<u>\$ 282,163</u>

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits

Retirement Savings Account
 Twelve Months Ended Jun. 2022 and Twelve Months Ending Jun. 2023

	<u>Historic Test Year Jun. 2022</u>	<u>Future Test Year Jun. 2023</u>
RSA Gross Union	\$ 385,280	\$ 417,614
RSA Gross Hourly	128,733	137,612
RSA Gross Supervisory	<u>311,684</u>	<u>323,281</u>
Gross Normalized RSA Cost	825,697	878,507
Amount to be charged to Operations and Maintenance Expense	73.67% \$ 608,291	\$ 647,196

Plan effective July 1, 2003 and provides for a company contribution of 3% of employee salary for fewer than 6 years of service and 4% for 6 years and more of service. Benefit received 3 months after hire date for non-union and 6 months for union.

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Operations and Maintenance Expense Adjustments to Benefits
 Retirement Savings Account
 Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

	<u>Link Month Jul. 2023</u>	<u>Rate Year Jul. 2024</u>
RSA Gross Union	\$ 421,851	\$ 448,474
RSA Gross Hourly	138,803	147,969
RSA Gross Supervisory	<u>325,174</u>	<u>347,751</u>
Gross Normalized RSA Cost	885,828	944,194
Amount to be charged to Operations and Maintenance Expense	73.67% \$ 652,590	\$ 695,588

Plan effective July 1, 2003 and provides for a company contribution of 3% of employee salary for fewer than 6 years of service and 4% for 6 years and more of service. Benefit received 3 months after hire date for non-union and 6 months for union.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Stock Based Compensation
Twelve Months Ended Jun. 2022 and Twelve Months Ending Jun. 2023

	<u>Historic Test Year Jun. 2022</u>		<u>Future Test Year Jun. 2023</u>
Restricted Stock for Supervisory Staff-Charged to O&M	\$ 131,404	0.00%	\$131,404
Restricted Stock for Officers - Charged to O&M	\$ 255,753	0.00%	\$255,753
Performance Shares for Officers-Charged to O&M	\$ 1,073,401	0.00%	\$1,073,401
Total 12-Month Stock Compensation	\$1,460,558		\$1,460,558

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Stock Based Compensation
Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

		<u>Link Month Jul. 2023</u>		<u>Rate Year Jul. 2024</u>
Restricted Stock for Supervisory Staff-Charged to O&M	0.00%	\$131,404	0.00%	\$131,404
Restricted Stock for Officers - Charged to O&M	0.00%	\$255,753	0.00%	\$255,753
Performance Shares for Officers-Charged to O&M	0.00%	\$1,073,401	0.00%	\$1,073,401
Total 12-Month Stock Compensation		\$1,460,558		\$1,460,558

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Other Benefits Charged to Pennsylvania Division
Twelve Months Ended Jun. 2022 and Twelve Months Ending Jun. 2023

	<u>Historic Test Year Jun. 2022</u>	<u>Future Test Year Jun. 2023</u>
Benefits from New York Division	181,592	181,592
Increase Projected	0.00% <u>0</u>	4.36% <u>7,922</u>
	181,592	189,513
Benefits from Other Subsidiaries	311,519	311,519
Increase Projected	0.00% <u>0</u>	4.36% <u>13,590</u>
	311,519	325,109
Total Normalized Other Benefits Charged to Pennsylvania	<u>\$493,111</u>	<u>\$514,623</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Operations and Maintenance Expense Adjustments to Benefits

Other Benefits Charged to Pennsylvania Division
Link Month Jul. 2023 and Twelve Months Ending Jul. 2024

	<u>Link Month Jul. 2023</u>	<u>Rate Year Jul. 2024</u>
Benefits from New York Division	189,513	190,189
	0.36% <u>676</u>	4.36% <u>8,297</u>
	<u>190,189</u>	<u>198,486</u>
Benefits from Other Subsidiaries	325,109	326,268
	0.36% <u>1,159</u>	4.36% <u>14,233</u>
	<u>326,268</u>	<u>340,501</u>
Total Annualized Other Benefits Charged to Pennsylvania	<u><u>\$516,457</u></u>	<u><u>\$538,987</u></u>

NATIONAL FUEL STATEMENT NO. 6

TRACY L. WESOLOSKI

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 6

**Direct Testimony of
Tracy L. Wesoloski**

Topics Addressed: **Rate Base**
 Working Capital
 Lead/ Lag Study
 Net Plant

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Tracy L. Wesoloski. My business address is 6363 Main Street,
4 Williamsville, NY 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed as an Assistant Manager in the Rates & Regulatory Affairs department of
8 National Fuel Gas Distribution Corporation (“NFGDC). My primary responsibilities
9 include the oversight of regulatory audits, Accounting, and reporting on behalf of the
10 NFGDC’s New York and Pennsylvania Divisions. NFGDC’s Pennsylvania Division is
11 hereinafter referred to as “National Fuel” or the “Company.”

12
13 **Q. Please provide your educational background.**

14 A. In 2003, I graduated from Canisius College with a Bachelor of Science degree in Finance
15 and Economics. In 2010, I received a Master of Business Administration degree from the
16 State University of New York at Buffalo.

17
18 **Q. Please provide your professional experience.**

19 A. From 2003 to 2004, I worked as a Financial Analyst and Cash Manager at the Park
20 Associates. In late 2004, I began my employment with the Company in the Finance
21 Department as an Accountant I. In 2008, I was promoted to the position of Accountant
22 II. In 2011, I was promoted to General Accountant I. In 2015, I was promoted to Senior

1 Financial Analyst. In 2022, I transferred to the Rates & Regulatory Affairs department as
2 an Assistant Manager.

3
4 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
5 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
6 **agency?**

7 A. No.

8
9 **II. PURPOSE OF TESTIMONY**

10 **Q. Please describe the purpose of your testimony.**

11 A. I will address: (1) the development of working capital, lead/ lag study, actual and
12 projected plant balances, and Rate Base for the historic test year ended June 30, 2022
13 (“HTY”), future test year ending June 30, 2023 (“FTY”), and fully projected future test
14 year ending July 31, 2024 (“FPFTY”).

15
16 **Q. Are you sponsoring any exhibits in this proceeding?**

17 Yes, I am sponsoring Exhibit A, Schedules C1, C-2, C-3, C-4, C-5, C-7, and C-8 for the
18 HTY, FTY, and the FPFTY.

19
20 **III. ACCOUNTING AND HISTORIC COSTS**

21 **Q. Do the continuing property records of the Company reflect the original cost value of**
22 **property?**

1 A. Yes. NFGDC’s plant in service, retirements, additions, and any book adjustments have
2 been recorded per Generally Accepted Accounting Principles (“GAAP”) and Uniform
3 System of Accounts requirements by original cost value. These are recorded by division
4 – New York & Pennsylvania.

5
6 **Q. What process does the Company follow to assure that property reflected in its plant
7 accounts is in service?**

8 A. Once a project is completed, National Fuel’s capital project manager will document the
9 in-service date in addition to the asset retirement units that were either installed or
10 removed. This report is submitted to the plant accounting area within the Company’s
11 Engineering department. A plant accountant will place the project in-service in the
12 Company’s financial software, using such provided information. Only after the project is
13 in-service will the identified retirement units be permitted by the software to be unitized
14 from the project by an authorized user within the plant accounting or Geographic
15 Information System Mapping groups. The unitization process automatically generates
16 the accounting entries to move the costs on the project to the appropriate National Fuel
17 plant property accounts. These entries are subject to review by authorized individuals
18 and further review by internal and external auditors.

19
20 **IV. FULLY PROJECTED FUTURE TEST YEAR RATE BASE**

21 **Q. With reference to National Fuel’s Exhibit A (FPFTY), Schedule C-1, please discuss
22 how the Company’s specific Rate Base items are determined.**

1 A. National Fuel’s Rate Base calculation is presented in Exhibit A, schedule C-1. This
2 schedule summarizes the Rate Base values for each test year. Column 1 shows the
3 schedule reference information for each component in Rate Base. Columns 3 and 5
4 shows the amounts of each Rate Base component. Our Rate Base is comprised of utility
5 plant less accumulated depreciation, plus our working capital, gas inventory, materials
6 and supplies, less accumulated deferred income taxes and customer deposits. National
7 Fuel’s total Rate Base is \$456.8 million for the FPFTY.

8

9 **1. Utility Plant in Service**

10 **Q. Please describe the adjustments to total plant included on Exhibit A (HTY),**
11 **Schedule C-2.**

12 A. On page 3 of Schedule C-2, \$4.2 million was added to the Company’s plant in service to
13 account for Construction Work in Progress completed (CCNC – Construction Completed
14 Not Classified). These projects are complete and are in service, but for bookkeeping
15 purposes, they had not been transferred to “in service” by the end of the HTY. An
16 additional \$69,266 was also added to plant in service for projects that were unitized at the
17 end of the HTY, but costs were distributed to assets at the beginning of the FTY. The
18 total of the 2 adjustments equals \$4.2 million and is shown in Schedule C-2, Page 3,
19 Column 3.

20

21 **Q. Please describe what is represented in Exhibit A, Schedule C-2.**

22 A. The Company’s claim for utility plant in service is represented in Exhibit A, Schedule C-
23 2. The total amount of plant is reflected on page 2 column 2, \$781.2 million for FPFTY.

1 Utility plant allows the Company to provide gas service in a safe and reliable manner to
2 its customers.

3
4 **Q. Where are plant in service additions shown in the Company’s accounting exhibits?**

5 A. Plant in service additions during the FPFTY are shown in Exhibit A, Schedule C-2, Page
6 6 and 7. A historic capital spending allocation was formulated by calculating the average
7 capital expenditures by month for fiscal years (“FY”) 2019, 2020, and 2021. Then, each
8 month’s allocation was applied to our capital budget expenditures for each of our future
9 test years.

10
11 **Q. Where are plant retirements shown?**

12 A. Retirements are in Exhibit A (FPFTY), Schedule C-2, Page 8 and 9. The total amount of
13 additions and retirements were determined for FY 2019, 2020, and 2021. A percentage
14 was then calculated to determine the relationship of retirements to additions as a
15 percentage and by fiscal year. That relationship percentage was then applied to the
16 capital budget forecast to determine the percentage of retirements that will occur for that
17 particular fiscal year. A monthly spread was also calculated to determine the percentage
18 of retirements that occurs per month, based on the 2021 fiscal year. That monthly spread
19 was then applied to the amount determined for the retirements as noted previously.

20
21
22 **Q. Please explain how National Fuel determined its Rate Base value for utility plant in**
23 **service.**

1 A. The Company’s claim for utility plant in service is the total sum of the closing plant
2 balances as of June 30, 2022, and capital budget additions, less plant retirements for the
3 years ending June 30, 2023, and July 31, 2024. National Fuel uses an allocation
4 methodology to project monthly additions for plant in service for the future test years.
5 Monthly historic spending allocations are calculated and then applied to the capital
6 budget to determine monthly spending for the future test years. Mark C. Schaefer’s direct
7 testimony (National Fuel Statement No. 9) discusses the capital budget process.

8

9 **2. Accumulated Depreciation**

10 **Q. Please explain how the Company determined its Rate Base deduction for**
11 **accumulated depreciation.**

12 A. Please refer to the Company’s Exhibit A (FPFTY), Schedule C-3, the
13 tables included in the Depreciation Study sponsored by John Spanos from Gannett
14 Fleming, and the direct testimony of John Spanos, National Fuel Statement No. 8.

15

16 **Q. Please describe the Company’s Accumulated Depreciation claim.**

17 A. Please refer to the company’s Exhibit A, schedule C-3, the
18 tables included in the Depreciation Study sponsored by John Spanos from Gannett
19 Fleming, and the direct testimony of John Spanos, National Fuel Statement No. 8.
20 Schedule C-3 shows accumulated provision for depreciation by FERC account. The
21 FPFTY is for \$285.3 million and is shown on page 2 in schedule C-3.

22

23 **3. Cash Working Capital**

1 **Q. Please explain how the Company determined its Rate Base value for cash working**
2 **capital (“CWC”).**

3 A. CWC is the capital requirement calculated between (1) the lag in the receipt of revenue
4 for rendering service and (2) the lag in the payment of cash expenses incurred to provide
5 such service to National Fuel’s customers. The detailed calculations can be found in
6 Schedule C-4 of Exhibit A.

7
8 **Q. Where is the Working Capital Rate Base value summarized?**

9 A. The CWC is summarized in Exhibit A, Schedule C-1 and Schedule C-4, Page 1. The
10 other elements of the working capital claim are listed on this page, along with their
11 corresponding references.

12
13 **Q. Please describe the Revenue lag calculations shown on Exhibit A (HTY), Schedule**
14 **C-4, pages 3-5.**

15 A. First, the Company’s gross accounts receivable balances were recorded by month for 3
16 time periods: the 12 months ended (“TME”) June 30, 2018, the TME June 30, 2019, and
17 the TME June 30, 2020. These balances can be found in Exhibit A (HTY), Schedule C-4,
18 Pages 3 - 5, Column 2. Next, all sales per month were recorded for the same three time
19 periods. The sales figures can be found in Exhibit A (HTY), Schedule C-4, Pages 3 - 5,
20 Column 3. The average accounts receivable balances were calculated using the 13
21 months provided for each of the three periods. This calculation is shown in Schedule C-
22 4, Pages 3 - 5, Column 2, Line 17. The accounts receivable turnover ratio was
23 determined by dividing total sales for each period, shown in Column 4, Line 19 on the

1 same Schedule C-4 pages, by the average accounts receivable balance. In Schedule C-4,
2 Pages 3 - 5, Column 5, Line 20, the collection lag day factor was calculated by dividing
3 365 days by the A/R turnover ratio. The service lag was calculated by dividing 365
4 days/12 months *0.5. The meter read lag factor of 1 plus the collection lag and the
5 service lag, gives a total revenue lag day of 58.65 for TME June 2020, 68.06 for TME
6 June 2019, and 81.39 for TME June 2018. The average of those three time periods is
7 69.37 days.

8
9 **Q. Why was a 3-year average of the TME June 2018, June 2019 and June 2020 time**
10 **periods used to determine the revenue lag?**

11 A. Since our HTY occurred during the Covid-19 pandemic, an average of these three prior
12 year time periods shows a more accurate representation of our regular business
13 operation's revenue lags. Our HTY includes many infrequent occurrences, i.e.,
14 Supplement Nos. 228, 232, and 239 to Tariff Gas-PUC No. 9 for Other Postemployment
15 Benefits, the Emergency Rental Assistance Program, extraordinary Low Income Home
16 Energy Assistance Program and Crisis Grants, etc. These occurrences skew our revenue
17 lag, therefore not showing a true representation of our normal business practices in our
18 revenue lag calculations.

19
20 **Q. What is shown in Exhibit A (HTY), Schedule C-4, Pages 6 - 10?**

21 A. These exhibits show the expense lag calculations for payroll (net labor), purchased gas
22 costs ("PGC") and all other operations and maintenance ("O&M") expenses. Also
23 included are calculations for interest payments, tax payments and prepaid expenses. All

1 of these components are used in the working capital calculations, which is summarized in
2 total on Exhibit A, Schedule C-4, Page 1.

3
4 **Q. How was the mid-point of the service period calculated?**

5 A. The mid-point of service for other O&M expenses and gas purchases is the difference
6 between the date of payment and invoice date.

7
8 **Q. How are the payroll expense lag days for the CWC claim calculated?**

9 A. National Fuel's employees are paid weekly or bi-monthly, depending on the pay group
10 (i.e., supervisory, hourly, clerical, etc.). The payroll lag is calculated by subtracting the
11 mid-point of the pay period from the pay date. The weighted averages are then calculated
12 by pay group and added together. The lag days are calculated by dividing the weighted
13 average by the total amount of net labor costs. Payroll lag is 10.77 days and is found on
14 Schedule C-4, Column 5, Line 5 (HTY).

15
16 **Q. How were the lag days associated with the Purchased Gas Costs shown on Exhibit A
17 (HTY), Schedule C-4, Page 7, Column 5, Line 74 calculated?**

18 A. The supplier and pipeline invoices were gathered for the HTY. The day's lag in Column
19 3 was calculated by subtracting the mid-point from the date the invoices were paid. The
20 weighted average was then calculated by multiplying the amount of the invoices by the
21 calculated day's lag. All weighted averages and total amount of invoices paid were
22 totaled. The weighted average final day's lag was calculated by taking the sum of all

1 weighted averages in Column 5 and dividing it by the total of gas purchased in Column 4,
2 Line 73. The final day's lag was 39.87 days.

3
4 **Q. How were the Other O&M Expense lag days, shown on Exhibit A (HTY), Schedule**
5 **C-4, Page 6, Column 5, Line 21 calculated?**

6 A. The O&M expenses are shown per month for the HTY in Column 2. Each month's lag
7 days was calculated by subtracting the mid-point from the date invoices were paid, shown
8 in Column 3. The weighted average was calculated by multiplying the amount of the
9 invoices by that month's lag days, shown in Column 4. The sum of the weighted
10 averages divided by the total amount of invoices paid equals the O&M expense lag days.
11 The O&M expense lag days is 45.37 days, shown in Column 5, Line 21. Please also refer
12 to the direct testimony of Anthony Formato, National Fuel Statement No. 3, for a detailed
13 discussion of the Company's claimed O&M expenses.

14
15 **Q. Please explain how the interest payment amounts included on Exhibit A, Schedule**
16 **C-4 were determined.**

17 A. The Rate Base for each test year, multiplied by the long-term debt ratio, multiplied by the
18 embedded cost of long-term debt will give the total interest expense. This is shown in
19 Column 4, Line 4. The daily amount is then calculated on Line 5. The difference
20 between the Revenue Lag days and the days to mid-point of the interest payments made
21 is shown on Line 8. The total interest for working capital is the lag days multiplied by
22 the daily interest, shown on page 3 of Schedule C-4, Column 4, Line 9 (FTY and FPFTY)
23 and page 8 of Schedule C-4, Column 4, Line 9 (HTY).

1 **Q. How was the tax payment lag for the working capital requirement, shown on**
2 **Exhibit A, Schedule C-4 determined?**

3 A. The taxes that were used in the tax payment lag calculations were Federal income, State
4 income, Pennsylvania property, and Public Utility Realty Tax Act (“PURTA”) taxes and
5 are shown in Exhibit A, Schedule C-4. The anticipated taxes for the FPFTY are also
6 shown in Schedule C-4, Page 4. Each tax type was calculated separately for their lag
7 calculation. The result of each tax type is shown in this schedule on Column 10.

8
9 **Q. How was the working capital allowance for prepaid expenses, shown on Exhibit A**
10 **(FPFTY) Schedule C-4 derived?**

11 A. A 13-month average of the actual prepaid balances was inflated using a rate of 9.30% for
12 the FPFTY. Please refer to Exhibit DNK-2 for derivation of these rates. The Company’s
13 claim for prepaid expenses is shown in Schedule C-4, Page 5 (FPFTY).

14
15 **Q. What is the total amount of the Company’s working capital claim?**

16 A. The total working capital for the FPFTY is \$23.8 million. This amount is represented on
17 the summary page on Schedule C-4, Page 1 in Exhibit A.

18

19 **4. Gas Storage Inventory**

20 **Q. Please explain how the Rate Base value for Gas Storage Inventory was determined.**

21 A. The Company’s gas storage inventory is included in the rate base claim the same as
22 materials and supplies, as they are considered a physical asset. National Fuel purchases
23 storage gas throughout the year to use primarily during the winter heating season. The

1 storage inventory represents gas volumes stored underground. The Company pays for
2 storage inventory monthly. National Fuel uses a forecast to calculate injections and
3 withdrawals based on most recent gas cost updates. The Company's Gas Inventory
4 amount is shown in Exhibit A, Schedule C-5 for each test year. The calculation is a
5 modified 12-month average. Half of the first and last month is averaged with the
6 remaining middle months. The FPFTY modified average gas inventory balance is \$9.8
7 million.

8

9 **5. Accumulated Deferred Income Taxes**

10 **Q. Please explain how the Rate Base value for Accumulated Deferred Income Taxes**
11 **("ADIT") was calculated.**

12 A. The Company's claim for ADIT is set forth in Exhibit A, Schedule C-6 (FPFTY).
13 Company witness Mr. Jim Rizzo provides a detailed explanation of this calculation in his
14 direct testimony (National Fuel Statement No. 12).

15

16 **6. Customer Deposits**

17 **Q. Please explain how the Company calculated the Rate Base value for customer**
18 **deposits, shown in Exhibit A, Schedule C-7.**

19 A. National Fuel's claim for customer deposits is used to offset the need to provide further
20 capital. Customer deposits is found on Schedule C-7. The FPFTY average monthly
21 balance was inflated by 9.30%.

22

23 **Q. What is the rate base offset for customer deposits?**

1 A. The company's claim for customer deposits for the FPFTY is \$3.4 million. These
2 amounts can be found on Schedule C-7 of Exhibit A.

3

4 **7. Materials and Supplies Inventory**

5 **Q. What is the rate base claim for materials and supplies inventory?**

6 A. The actual book balances for materials and supplies were recorded. An average monthly
7 balance was then calculated and inflated at 9.30% for the FPFTY. The average monthly
8 balance at July 31, 2024 is projected to be \$1.2 million. This is shown on Exhibit A
9 (FPFTY), Schedule C-8.

10

11 **Q. Does this conclude your direct testimony at this time?**

12 A. Yes.

NATIONAL FUEL STATEMENT NO. 7

KAREN L. METZGER

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 7

**Direct Testimony of
Karen Lynn Metzger**

Topics Addressed: Balance Sheet and Historic O&M Expense

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Karen Lynn Metzger. My business address is 6363 Main Street,
4 Williamsville, NY 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as an
8 Assistant Manager in the Accounting Department.

9
10 **Q. Please provide your educational background.**

11 A. I graduated from Providence College in 1994 with a Bachelor of Science in Accounting.

12
13 **Q. Please provide your professional experience.**

14 A. My full educational background and work experience are set forth in the attached
15 National Fuel Exhibit KLM-1.

16
17 **Q. Have you previously testified in other proceedings before the Pennsylvania Public
18 Utility Commission (“PAPUC” or the “Commission”) or any other state or federal
19 agency?**

20 A. No.

1 **II. PURPOSE OF TESTIMONY**

2 **Q. Please describe the purpose of your testimony.**

3 A. I am providing testimony on behalf of NFGDC’s Pennsylvania Division (“National
4 Fuel” or “Company”) in support of its rate case accounting methodology.
5

6 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

7 A. Yes, I am sponsoring National Fuel Exhibit KLM-1.
8

9 **Q. Would additional explanation be helpful concerning any of these exhibits?**

10 A. Concerning the balance sheet exhibits, it should be noted that the balances presented
11 reflect the combined financial position of NFGDC’s New York and Pennsylvania
12 jurisdictions. Wherever possible, we have reported the results of National Fuel only. Each
13 exhibit lists the source and scope of the information it presents.
14

15 **III. ACCOUNTING PROCESS AND HISTORIC COSTS**

16 **Q. How are the accounting records of National Fuel maintained?**

17 A. The accounting records of National Fuel are kept in accordance with generally accepted
18 accounting principles and the Federal Energy Regulatory Commission’s Uniform System
19 of Accounts as required under the provisions of 52 Pa. Code §59.42.
20

21 **Q. Are the books and records of National Fuel subject to audit?**

22 A. Yes, the books and records of National Fuel are audited by its internal auditors. In
23 addition, National Fuel’s books and records are included in Company-wide audits

1 performed by National Fuel's external auditor, PriceWaterhouseCoopers. The Company's
2 books and records are further subject to audit by the PAPUC.

3

4 **Q. Does this conclude your direct testimony at this time?**

5 A. Yes.

K. Lynn Metzger

Assistant Manager – Accounting

Work Experience

February 2022 – Current	Assistant Manager – Accounting National Fuel Gas Distribution Corporation – Williamsville, NY
May 2019 – February 2022	Senior Accountant – Accounting National Fuel Gas Distribution Corporation – Williamsville, NY
March 2012 – April 2019	General Accountant through Senior Accountant – Accounting National Fuel Resources, Inc. – Williamsville, NY (A former affiliate of National Fuel Gas Distribution Corporation)
June 1999 – March 2012	Staff Accountant through Business Manager Buffalo Museum of Science – Buffalo, NY
Sept. 1998 – May 1999	Staff Accountant – Audit Services Freed Maxick Sachs & Murphy, P.C. – Buffalo, NY
July 1995 – August 1998	Staff Accountant White & Kersey CPAs – Warren, PA

Education

B.S. in Accounting – Providence College, Providence, RI

NATIONAL FUEL STATEMENT NO. 8

JOHN J. SPANOS

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility)	
Commission)	
)	
)	
v.)	Docket No. R-2022-3035730
)	
)	
National Fuel Gas Distribution)	
Corporation – Pennsylvania Division)	
)	

**DIRECT TESTIMONY OF
JOHN J. SPANOS
ON BEHALF OF
NATIONAL FUEL GAS DISTRIBUTION CORPORATION**

October 28, 2022

1 **Q. Please state your name and address.**

2 A. John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
3 Pennsylvania.

4 **Q. With what firm are you associated and in what capacity?**

5 A. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants,
6 LLC (Gannett Fleming) as President.

7 **Q. How long have you been associated with Gannett Fleming?**

8 A. I have been associated with the firm since June 1986.

9 **Q. What is your educational background?**

10 A. I have Bachelor of Science degrees in Industrial Management and Mathematics
11 from Carnegie-Mellon University and a Master of Business Administration from
12 York College of Pennsylvania.

13 **Q. Are you a member of any professional societies?**

14 A. Yes. I am a member and past President of the Society of Depreciation
15 Professionals. I am also a member of the American Gas Association/Edison
16 Electric Institute Industry Accounting Committee.

17 **Q. Have you taken the certification examination for depreciation
18 professionals?**

19 A. Yes, I passed the certification examination of the Society of Depreciation
20 Professionals in September 1997 and was recertified in August 2003, February
21 2008, January 2013 and February 2018.

22 **Q. Will you outline your experience in the field of depreciation?**

1 A. I have over 36 years of depreciation experience which includes expert testimony in
2 more than 400 cases before approximately 41 regulatory commissions, including
3 this Commission. These cases have included depreciation studies in the electric,
4 gas, water, wastewater and pipeline industries. In addition to cases where I have
5 submitted testimony, I have also supervised over 700 other depreciation or
6 valuation assignments. Please refer to Appendix A for my qualifications statement,
7 which includes further information with respect to my work history, case
8 experience, and leadership in the Society of Depreciation Professionals.

9 **Q. What is the purpose of your testimony?**

10 A. My testimony is in support of the depreciation studies conducted under my
11 direction and supervision for the gas plant of National Fuel Gas Distribution
12 Corporation. (“National Fuel” or the “Company”).

13 **Q. Have you prepared exhibits presenting the results of your studies?**

14 A. Yes. National Fuel Exhibit C - Historic presents the results of the depreciation
15 study as of June 30, 2022. National Fuel Exhibit C - Future presents the results of
16 the depreciation study as of June 30, 2023. National Fuel Exhibit C – Fully
17 Projected presents the results of the depreciation study as of July 31, 2024. In
18 addition, I am responsible for the responses to the following filing requirements
19 pertaining to depreciation under Section 53.53(a)(1) of the Commission’s
20 regulations: 3, 4, 5, 6, 7 and 17.

21 **Q. Please describe Exhibit Nos. C-Historic, C-Future and C-Fully**
22 **Projected.**

1 A. Exhibit No. C-Historic, titled "2022 Depreciation Study - Calculated Annual
2 Depreciation Accruals Related to Gas Plant as of June 30, 2022," includes the
3 results of the depreciation study as related to the original cost as of June 30, 2022.
4 The report also includes the detailed depreciation calculations. Exhibit No. C-
5 Future, titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals
6 Related to Gas Plant as of June 30, 2023," includes the results of the depreciation
7 study as related to the estimated original cost as of June 30, 2023. The report also
8 includes explanatory text, statistics related to the estimation of service life, and the
9 detailed depreciation calculations. Exhibit No. C-Fully Projected, titled "2024
10 Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas
11 Plant as of July 31, 2024," includes the results of the depreciation study as related
12 to the estimated original cost as of July 31, 2024.

13 **Q. What were the purposes of your depreciation studies?**

14 A. The purposes of the depreciation studies were to estimate the annual depreciation
15 accruals related to gas plant in service for ratemaking purposes and, using
16 Commission-approved procedures, to estimate the Company's book reserve at
17 June 30, 2023, and July 31, 2024.

18 **Q. Is the Company's claim for annual depreciation in the current**
19 **proceeding based on the same methods of depreciation as were used in**
20 **its most recent Annual Depreciation Report including service life study**
21 **filed in May 2018?**

22 A. Yes, it is. For most plant accounts, the current claim for annual depreciation is
23 based on the straight line remaining life method of depreciation, which has been
24 used for over twenty-five years. For Accounts 391.1, 391.2, 391.3, 394 and 397, the

1 claim is based on the straight line remaining life method of amortization. The
2 accounts have a large number of units, but small asset values representing
3 approximately 2 percent of the depreciable plant. The assets represent items
4 located in office buildings, service centers, garages and warehouses. Given the
5 difficulty in maintaining accounting records for these numerous assets and high
6 cost for periodic inventories, retirements are recorded when a vintage is fully
7 amortized, rather than as the units are removed from service. All units are retired
8 when the age of the vintage reaches the amortization period. The annual
9 amortization is based on amortization accounting which distributes the
10 unrecovered cost of fixed capital assets over the remaining amortization period
11 selected for each account.

12 **Q. What group procedure is being used in this proceeding for depreciable**
13 **accounts?**

14 A. The average service life procedure is used in the current proceeding for plant
15 installed prior to 1982 and the equal life group procedure for 1982 and subsequent
16 vintages. This calculation has been used in the same manner as the Company's
17 most recent annual depreciation reports.

18 **Q. Is the Company's claim for accrued depreciation in the current**
19 **proceeding made on the same basis as has been used for over twenty-**
20 **five years?**

21 A. Yes. The current claim for accrued depreciation is the book reserve brought
22 forward from the book reserve approved by the Commission in the last proceeding.

23 **Q. How was the book reserve used in the calculation of annual**
24 **depreciation?**

1 A. The book reserve by account was allocated to vintages to determine original cost
2 less accrued depreciation by vintage. The total annual accrual is the sum of the
3 results of dividing the original costs less accrued depreciation by the vintage
4 composite remaining lives.

5 **Q. How was the book reserve as of June 30, 2023, estimated?**

6 A. The book reserve as of June 30, 2023, by account, was projected by adding
7 estimated accruals, gross salvage and the amortization of net salvage, and
8 subtracting estimated retirements and cost of removal from the book reserve as of
9 June 30, 2022. Annual accruals were estimated using the annual accruals
10 calculated as of June 30, 2022. For most accounts, gross salvage and cost of
11 removal were estimated by (1) expressing actual gross salvage and cost of removal
12 as a percent of retirements by account, for the most recent five-year period, and
13 (2) applying those percents to the projected retirements by account. For the
14 purpose of calculating the annual accruals, the projected book reserve by account
15 was allocated to vintages based on calculated accrued depreciation as of June 30,
16 2023.

17 **Q. Was the book reserve as of July 31, 2024, estimated using the same**
18 **methodology?**

19 A. Yes.

20 **Q. Has a service life study of the Company's gas utility property been**
21 **performed?**

22 A. Yes. The most recent service life study was performed as of December 2017. The
23 service life study is the basis for the service lives I used to calculate annual accruals.

1 **Q. Briefly outline the procedure used in performing the service life study.**

2 A. The service life study consisted of assembling and compiling historical data from
3 the records related to the gas utility plant of the Company; statistically analyzing
4 such data to obtain historical trends of survivor characteristics; obtaining
5 supplementary information from management and operating personnel
6 concerning Company practices and plans as they relate to plant operations; and
7 interpreting the above data to form judgments of service life characteristics.

8 Iowa type survivor curves were used to describe the estimated survivor
9 characteristics of the mass property groups. Individual service lives were used for
10 major individual units of plant, such as distribution buildings housing offices and
11 shops. The life span concept was recognized by coordinating the lives of associated
12 plant installed in subsequent years with the probable retirement date defined by
13 the life estimated for the major unit.

14 **Q. What statistical data were employed in the historical analyses
15 performed for the purpose of estimating service life characteristics?**

16 A. The data consisted of the entries made to record retirements and other
17 transactions related to the gas plant during the period 1960-2017. These entries
18 were classified by depreciable group, type of transaction, the year in which the
19 transaction took place, and the year in which the plant was installed. Types of
20 transactions included in the data were plant additions, retirements, transfers, and
21 balances. In the presentation of service life statistics, only the significant exposure
22 points that were utilized in determining survivor curves were plotted. This process
23 is utilized to show my judgment in service life determinations.

1 **Q. What was the source of these data?**

2 A. They were assembled from Company records related to its gas plant in service.

3 **Q. Were the methods used in the service life study the same as those used**
4 **in other depreciation studies for gas utility plant presented before this**
5 **Commission?**

6 A. Yes. The methods are the same ones that have been presented previously for
7 National Fuel Gas Distribution Corporation and for other gas companies before
8 the Pennsylvania Public Utility Commission and that have been accepted by the
9 Commission in its past orders concerning gas utilities.

10 **Q. What approach did you use to estimate the lives of significant**
11 **structures such as office buildings and service centers?**

12 A. I used the life span technique to estimate the lives of significant structures. In this
13 technique, the survivor characteristics of the structures are described by the use of
14 interim survivor curves and estimated probable retirement dates. The interim
15 survivor curve describes the rate of retirement related to the replacement of
16 elements of the structure such as plumbing, heating, doors, windows, roofs, etc.
17 that occur during the life of the facility. The probable retirement date provides the
18 rate of final retirement for each year of installation for the structure by truncating
19 the interim survivor curve for each installation year at its attained age at the date
20 of probable retirement. The use of interim survivor curves truncated at the date of
21 probable retirement provides a consistent method for estimating the lives of the
22 several years of installation inasmuch as concurrent retirement of all years of
23 installation will occur when the structure is retired.

1 **Q. Has your firm used this approach in other proceedings before this**
2 **Commission?**

3 A. Yes, we have used the life span technique on many occasions before the
4 Pennsylvania Public Utility Commission.

5 **Q. What are the bases for the probable retirement years that you have**
6 **estimated for each structure?**

7 A. The bases for the estimates of probable retirement years are life spans for each
8 structure that are based on judgment and incorporate consideration of the age, use,
9 size, nature of construction, management outlook and typical life spans
10 experienced and used by other gas utilities for similar structures. Most of the life
11 spans result in probable retirement dates that are many years in the future. As a
12 result, the retirement of these structures is not yet subject to specific management
13 plans. Such plans would be premature. At the appropriate time, studies of the
14 economics of rehabilitation and continued use or retirement of the structure will
15 be analyzed, and the results incorporated in the estimation of the structure's life
16 span.

17 **Q. Are the factors considered in your estimates of service life presented**
18 **in Exhibit No. C-Future?**

19 A. Yes. A discussion of the factors considered in the estimation of service lives is
20 presented by account on pages III-2 through III-7 of Exhibit No. C-Future.

21 **Q. Were there any material changes to life characteristics as a result of**
22 **this rate proceeding?**

1 A. No. There was no material change in the life estimate for plant accounts or
2 subaccounts in this rate proceeding. All life estimates were based on the recent
3 annual depreciation report and the service life study that was conducted.

4 **Q. Please outline the contents of Exhibit No. C-Future.**

5 A. Exhibit No. C-Future is presented in eight parts. Part I, Introduction, sets forth
6 the scope and basis of the study. Part II, Estimation of Survivor Curves, includes
7 a description of the Iowa Curves and the formulation of the retirement rate
8 method. Part III, Service Life Considerations, and Part IV, Calculation of Annual
9 and Accrued Depreciation, include a description of the judgment utilized for life
10 parameters and the explanation of depreciation procedures.

11 Part V, Results of Study, presents a description of the results and summaries
12 of the depreciation calculations. Part VI, Service Life Statistics, presents the
13 graphs and tables which relate to the service life study. Part VII, Detailed
14 Depreciation Calculations, sets forth the detailed depreciation calculations by
15 account. Part VIII, Experienced and Estimated Net Salvage, presents the cost of
16 removal and gross salvage by account for the years 2018 through 2022.

17 Table 1, pages V-4 and V-5, presents the estimated survivor curve, the original
18 cost as of June 30, 2023, and the book reserve and calculated annual depreciation
19 for each account or subaccount of gas plant. Table 2 on page V-6 presents the
20 bringforward to June 30, 2023, of the book depreciation reserve as of June 30,
21 2022. Table 3 on page V-7 sets forth the calculation of the annual accruals used in
22 the bringforward. Table 4, page V-8, presents the experienced and estimated net
23 salvage during the five-year period, 2018 through 2022.

1 The section beginning on page VI-1 presents the results of the retirement rate
2 analyses prepared as the historical bases for the service life estimates. The section
3 beginning on page VII-1 presents the depreciation calculations related to original
4 cost. The tabulation on pages VII-3 through VII-6 presents the cumulative
5 depreciated original cost by year installed. The tabulations on pages VII-8 through
6 VII-71 present the calculation of annual depreciation by vintage by account for
7 each depreciable group of utility plant.

8 **Q. Please outline the contents of Exhibit No. C-Fully Projected.**

9 A. Exhibit No. C-Fully Projected includes a description of the results, summaries of
10 the depreciation calculations, and the detailed depreciation calculations as of July
11 31, 2024. The descriptions and explanations presented in Exhibit No. C-Future
12 are also applicable to the depreciation calculations presented in Exhibit No. C-
13 Fully Projected. The graphs and tables related to service life presented in Exhibit
14 No. C-Future also support the service life estimates used in Exhibit No. C-Fully
15 Projected inasmuch as the estimates are the same for both test years. The
16 summary tables and detailed depreciation calculations as of July 31, 2024 are
17 organized and presented in the same manner as those as of June 30, 2023.

18 **Q. Please outline the contents of Exhibit No. C-Historic.**

19 A. Exhibit No. C-Historic includes a description of the results, summaries of the
20 depreciation calculations, and the detailed depreciation calculations as of June 30,
21 2022. The descriptions and explanations presented in Exhibit No. C-Future are
22 also applicable to the depreciation calculations presented in Exhibit No. C-
23 Historic. The graphs and tables related to service life presented in Exhibit No. C-

1 Future also support the service life estimates used in Exhibit No. C-Historic,
2 inasmuch as the estimates are the same for both test years. The summary tables
3 and detailed depreciation calculations as of June 30, 2022, are organized and
4 presented in the same manner as those as of June 30, 2023.

5 **Q. Please use an example to illustrate the manner in which the study is**
6 **presented in Exhibit Nos. C-Historic, C-Future and C-Fully Projected.**

7 A. I will use Account 376.1, Mains – Excluding Cathodic Protection, as my example,
8 inasmuch as it is the largest depreciable group and represents 44 percent of the
9 original cost of depreciable gas plant as of June 30, 2023.

10 The retirement rate method was used to analyze the survivor characteristics
11 of this group. The life tables for the 1960-2017 and 1983-2017 experience bands
12 are presented on pages VI-42 through VI-49 of Exhibit No. C-Future. The life
13 tables, or original survivor curve, are plotted along with the estimated smooth
14 survivor curve, the 69-L1.5, on page VI-41.

15 The calculations of the annual depreciation related to the original cost as of
16 June 30, 2022, of gas plant are presented by type main on pages II-44 through II-
17 47 of Exhibit No. C-Historic. The calculation is based on the 69-L1.5 survivor
18 curve, the attained age, and the allocated book reserve. The calculations as of June
19 30, 2023, are presented by type main on pages VII-44 through VII-47 of Exhibit
20 No. C-Future and are based in part on the bringforward of the book reserve. Also,
21 the calculations as of July 31, 2024 are presented by type main on pages II-46
22 through II-49 of Exhibit No. C-Fully Projected and are based in part on the
23 bringforward of the book reserve. The tabulations in Exhibit Nos. C-Historic, C-

1 Future and C-Fully Projected set forth the installation year, the original cost,
2 calculated accrued depreciation, allocated book reserve, future accruals, remaining
3 life and annual accrual. The totals are brought forward to Table 1 on page I-3 in
4 Exhibit No. C-Historic, page V-4 in Exhibit No. C-Future and on page I-3 in Exhibit
5 No. C-Fully Projected.

6 **Q. In what manner is net salvage incorporated in the depreciation**
7 **calculations?**

8 A. As stated on page IV-9 of Exhibit No. C-Future, no adjustment for net salvage was
9 made to the calculated annual depreciation amounts. The total calculated annual
10 depreciation set forth on page I-5 of Exhibit No. C-Historic, page V-8 of Exhibit
11 No. C-Future and on page I-7 of Exhibit No. C-Fully Projected should include an
12 addition for the amortization of negative net salvage in accordance with the
13 practice of this Commission. The amortization is based on experience during the
14 period 2017 through 2021 for the calculation as of June 30, 2022, and on
15 experience during the period 2018 through June 30, 2022, plus estimates for the
16 last six months of 2022 for the calculation as of June 30, 2023.

17 The amortization for the July 31, 2024 calculation is based on experience
18 during the period 2019 through June 30, 2022, plus estimates for the period July
19 2022 through September 2023. The amounts of the five-year amortizations are
20 calculated in Table 2 on page I-5 of Exhibit No. C-Historic, in Table 4 on page V-8
21 of Exhibit No. C-Future and in Table 4 on page I-7 of Exhibit No. C-Fully Projected.

22 **Q. Have you provided a monthly bringforward to July 31, 2024, of the**
23 **plant and book depreciation reserve as of June 30, 2023**

1 A. Yes, Exhibit Nos. JJS-01 and JJS-02 at the end of this testimony provide the
2 monthly detail of the plant in service, book depreciation reserve and the calculated
3 depreciation. These exhibits agree with the fully projected future test year plant
4 and reserve balances as shown on Exhibit No. C-Fully Projected, Table 1 on pages
5 I-3 and I-4.

6 **Q. Does this complete your testimony at this time?**

7 A. Yes, it does.

Appendix A

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service

Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrays – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

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166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

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200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

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233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

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266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

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339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation

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376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EI-AAM	Duke Energy Ohio	Depreciation
386.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
391.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
392.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
393.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
395.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
396.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
397.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
398.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
399.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
400.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power Company	Depreciation
401.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
402.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
403.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation
404.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
405.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
406.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
407.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY PLANT BRINGFORWARD FOR FFTY**

ACCOUNT	2023	2023			2023			2023		
	JUNE 30	JULY			AUGUST			SEPTEMBER		
	BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE
301.00	116,457.07	-	-	116,457	-	-	116,457	-	-	116,457
302.00	7,388.47	-	-	7,388	-	-	7,388	-	-	7,388
303.00	24,528,069.49	-	-	24,528,069	-	-	24,528,069	-	-	24,528,069
325.40	53,446.39	-	-	53,446	-	-	53,446	-	-	53,446
325.50	2,840.80	-	-	2,841	-	-	2,841	-	-	2,841
328.00	10,095.84	-	-	10,096	-	-	10,096	-	-	10,096
329.00	2,650.00	-	-	2,650	-	-	2,650	-	-	2,650
332.00	444,586.00	-	-	444,586	-	-	444,586	-	-	444,586
334.00	3,140,592.87	14,332	725	3,154,200	13,816	398	3,167,618	27,225	1,559	3,193,284
365.10	17,652.36	-	-	17,652	-	-	17,652	-	-	17,652
365.20	2,325,527.17	4,900	108	2,330,319	4,724	59	2,334,984	9,308	232	2,344,060
366.20	213,787.74	-	-	213,788	-	-	213,788	-	-	213,788
366.30	3,811.68	-	-	3,812	-	-	3,812	-	-	3,812
367.10	56,898,908.67	149,085	3,160	57,044,834	143,717	1,732	57,186,819	283,192	6,794	57,463,217
367.20	3,335,759.10	16,565	351	3,351,973	15,969	192	3,367,750	31,466	755	3,398,461
369.00	6,869,926.50	8,794	193	6,878,528	8,477	106	6,886,899	16,704	414	6,903,189
374.10	864,541.86	-	-	864,542	-	-	864,542	-	-	864,542
374.20	12,999,341.83	97,978	8,658	13,088,662	94,450	4,745	13,178,367	186,113	18,614	13,345,866
375.00	11,079,500.57	90,003	38,589	11,130,915	86,762	21,150	11,196,527	170,963	82,965	11,284,525
376.10	321,310,928.48	1,713,843	141,030	322,883,741	1,652,136	77,297	324,458,580	3,255,504	303,207	327,410,877
376.20	2,745,527.53	34,976	2,878	2,777,626	33,717	1,577	2,809,766	66,439	6,188	2,870,017
378.00	10,880,187.46	135,489	11,929	11,003,747	130,611	6,538	11,127,820	257,366	25,647	11,359,539
380.00	207,007,958.40	1,044,604	86,728	207,965,834	1,006,993	47,534	208,925,293	1,984,261	186,461	210,723,093
381.00	15,727,548.29	149,536	13,174	15,863,910	144,152	7,220	16,000,842	284,050	28,323	16,256,569
382.00	3,311,694.08	-	-	3,311,694	-	-	3,311,694	-	-	3,311,694
384.00	1,103,156.90	-	-	1,103,157	-	-	1,103,157	-	-	1,103,157
385.00	16,019,395.36	64,709	4,554	16,079,550	62,380	2,496	16,139,434	122,918	9,790	16,252,562
389.00	51,798.54	-	-	51,799	-	-	51,799	-	-	51,799
390.11	25,917.70	-	-	25,918	-	-	25,918	-	-	25,918
391.10	312,976.06	-	-	312,976	-	-	312,976	-	23,487	289,489
391.20	244,188.97	-	-	244,189	-	-	244,189	-	4,121	240,068
391.30	6,953,183.92	-	-	6,953,184	-	-	6,953,184	-	489,462	6,463,722
392.00	11,243,498.06	322,294	116,729	11,449,063	310,689	81,521	11,678,231	612,208	319,779	11,970,660
394.00	5,783,361.79	-	-	5,783,362	-	-	5,783,362	-	345,574	5,437,788
396.00	5,576,187.43	107,499	38,934	5,644,752	103,629	27,191	5,721,190	204,198	106,661	5,818,727
397.00	3,632,117.15	-	-	3,632,117	-	-	3,632,117	-	162,482	3,469,635
TOTAL	734,844,510.53	3,954,607	467,740	738,331,378	3,812,222	279,756	741,863,844	7,511,915	2,122,515	747,253,244

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY PLANT BRINGFORWARD FOR FFTY**

ACCOUNT	2023			2023			2023		
	OCTOBER			NOVEMBER			DECEMBER		
	ADDITIONS	RETIREMENTS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE
301.00	-	-	116,457	-	-	116,457	-	-	116,457
302.00	-	-	7,388	-	-	7,388	-	-	7,388
303.00	-	-	24,528,069	-	-	24,528,069	-	-	24,528,069
325.40	-	-	53,446	-	-	53,446	-	-	53,446
325.50	-	-	2,841	-	-	2,841	-	-	2,841
328.00	-	-	10,096	-	-	10,096	-	-	10,096
329.00	-	-	2,650	-	-	2,650	-	-	2,650
332.00	-	-	444,586	-	-	444,586	-	-	444,586
334.00	6,638	387	3,199,535	7,102	29	3,206,608	9,077	12	3,215,673
365.10	-	-	17,652	-	-	17,652	-	-	17,652
365.20	6,406	163	2,350,303	6,854	12	2,357,145	8,760	5	2,365,900
366.20	-	-	213,788	-	-	213,788	-	-	213,788
366.30	-	-	3,812	-	-	3,812	-	-	3,812
367.10	194,901	4,759	57,653,359	208,521	351	57,861,529	266,507	148	58,127,888
367.20	21,656	529	3,419,588	23,169	39	3,442,718	29,612	16	3,472,314
369.00	11,496	290	6,914,395	12,300	21	6,926,674	15,720	9	6,942,385
374.10	-	-	864,542	-	-	864,542	-	-	864,542
374.20	45,740	4,657	13,386,949	48,937	343	13,435,543	62,545	144	13,497,944
375.00	37,768	18,510	11,303,783	40,408	1,363	11,342,828	51,644	574	11,393,898
376.10	800,095	75,853	328,135,119	856,006	5,586	328,985,539	1,094,047	2,352	330,077,234
376.20	16,328	1,548	2,884,797	17,470	114	2,902,153	22,327	48	2,924,432
378.00	63,252	6,416	11,416,375	67,672	472	11,483,575	86,491	199	11,569,867
380.00	487,665	46,646	211,164,112	521,744	3,435	211,682,421	666,832	1,446	212,347,807
381.00	69,810	7,086	16,319,293	74,688	522	16,393,459	95,458	220	16,488,697
382.00	-	-	3,311,694	-	-	3,311,694	-	-	3,311,694
384.00	-	-	1,103,157	-	-	1,103,157	-	-	1,103,157
385.00	30,209	2,449	16,280,322	32,320	180	16,312,462	41,308	76	16,353,694
389.00	-	-	51,799	-	-	51,799	-	-	51,799
390.11	-	-	25,918	-	-	25,918	-	-	25,918
391.10	-	-	289,489	-	-	289,489	-	-	289,489
391.20	-	-	240,068	-	-	240,068	-	-	240,068
391.30	-	-	6,463,722	-	-	6,463,722	-	-	6,463,722
392.00	134,184	71,344	12,033,500	143,561	5,254	12,171,807	183,483	2,212	12,353,078
394.00	-	-	5,437,788	-	-	5,437,788	-	-	5,437,788
396.00	44,756	23,797	5,839,686	47,884	1,752	5,885,818	61,200	738	5,946,280
397.00	-	-	3,469,635	-	-	3,469,635	-	-	3,469,635
TOTAL	1,970,904	264,434	748,959,714	2,108,636	19,473	751,048,877	2,695,011	8,199	753,735,689

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY PLANT BRINGFORWARD FOR FFTY**

ACCOUNT	2024			2024			2024		
	JANUARY			FEBRUARY			MARCH		
	ADDITIONS	RETIREMENTS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE
301.00	-	-	116,457	-	-	116,457	-	-	116,457
302.00	-	-	7,388	-	-	7,388	-	-	7,388
303.00	-	-	24,528,069	-	-	24,528,069	-	-	24,528,069
325.40	-	-	53,446	-	-	53,446	-	-	53,446
325.50	-	-	2,841	-	-	2,841	-	-	2,841
328.00	-	-	10,096	-	-	10,096	-	-	10,096
329.00	-	-	2,650	-	-	2,650	-	-	2,650
332.00	-	-	444,586	-	-	444,586	-	-	444,586
334.00	11,174	1,465	3,225,382	12,345	187	3,237,540	10,774	1,018	3,247,296
365.10	-	-	17,652	-	-	17,652	-	-	17,652
365.20	10,783	616	2,376,067	11,913	79	2,387,901	10,397	428	2,397,870
366.20	-	-	213,788	-	-	213,788	-	-	213,788
366.30	-	-	3,812	-	-	3,812	-	-	3,812
367.10	328,083	18,014	58,437,957	362,461	2,296	58,798,122	316,319	12,516	59,101,925
367.20	36,454	2,002	3,506,766	40,273	255	3,546,784	35,147	1,391	3,580,540
369.00	19,352	1,099	6,960,638	21,380	140	6,981,878	18,658	764	6,999,772
374.10	-	-	864,542	-	-	864,542	-	-	864,542
374.20	76,996	17,625	13,557,315	85,064	2,247	13,640,132	74,235	12,246	13,702,121
375.00	63,577	70,058	11,387,417	70,238	8,932	11,448,723	61,297	48,678	11,461,342
376.10	1,346,823	287,094	331,136,963	1,487,949	36,604	332,588,308	1,298,530	199,481	333,687,357
376.20	27,486	5,859	2,946,059	30,366	747	2,975,678	26,501	4,071	2,998,108
378.00	106,474	24,284	11,652,057	117,631	3,096	11,766,592	102,656	16,873	11,852,375
380.00	820,901	176,552	212,992,156	906,919	22,510	213,876,565	791,467	122,673	214,545,359
381.00	117,513	26,818	16,579,392	129,827	3,419	16,705,800	113,300	18,634	16,800,466
382.00	-	-	3,311,694	-	-	3,311,694	-	-	3,311,694
384.00	-	-	1,103,157	-	-	1,103,157	-	-	1,103,157
385.00	50,852	9,270	16,395,276	56,180	1,182	16,450,274	49,029	6,441	16,492,862
389.00	-	-	51,799	-	-	51,799	-	-	51,799
390.11	-	-	25,918	-	-	25,918	-	-	25,918
391.10	-	-	289,489	-	-	289,489	31,608	-	321,097
391.20	-	-	240,068	-	-	240,068	7,902	-	247,970
391.30	-	-	6,463,722	-	-	6,463,722	3,911,439	-	10,375,161
392.00	225,876	270,030	12,308,924	249,544	34,428	12,524,040	217,777	187,625	12,554,192
394.00	-	-	5,437,788	-	-	5,437,788	926,054	-	6,363,842
396.00	75,340	90,067	5,931,553	83,234	11,483	6,003,304	72,638	62,581	6,013,361
397.00	-	-	3,469,635	-	-	3,469,635	494,547	-	3,964,182
TOTAL	3,317,684	1,000,853	756,052,520	3,665,324	127,605	759,590,239	8,570,275	695,420	767,465,094

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY PLANT BRINGFORWARD FOR FFTY**

ACCOUNT	2024			2024			2024		
	APRIL			MAY			JUNE		
	ADDITIONS	RETIREMENTS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE	ADDITIONS	RETIREMENTS	ENDING BALANCE
301.00	-	-	116,457	-	-	116,457	-	-	116,457
302.00	-	-	7,388	-	-	7,388	-	-	7,388
303.00	-	-	24,528,069	-	-	24,528,069	-	-	24,528,069
325.40	-	-	53,446	-	-	53,446	-	-	53,446
325.50	-	-	2,841	-	-	2,841	-	-	2,841
328.00	-	-	10,096	-	-	10,096	-	-	10,096
329.00	-	-	2,650	-	-	2,650	-	-	2,650
332.00	-	-	444,586	-	-	444,586	-	-	444,586
334.00	13,168	503	3,259,961	9,984	536	3,269,409	14,365	683	3,283,091
365.10	-	-	17,652	-	-	17,652	-	-	17,652
365.20	12,708	211	2,410,367	9,634	225	2,419,776	13,863	287	2,433,352
366.20	-	-	213,788	-	-	213,788	-	-	213,788
366.30	-	-	3,812	-	-	3,812	-	-	3,812
367.10	386,634	6,179	59,482,380	293,128	6,585	59,768,923	421,772	8,402	60,182,293
367.20	42,959	687	3,622,812	32,570	732	3,654,650	46,864	934	3,700,580
369.00	22,806	377	7,022,201	17,290	402	7,039,089	24,878	513	7,063,454
374.10	-	-	864,542	-	-	864,542	-	-	864,542
374.20	90,737	6,047	13,786,811	68,793	6,444	13,849,160	98,984	8,221	13,939,923
375.00	74,923	24,034	11,512,231	56,803	25,613	11,543,421	81,732	32,679	11,592,474
376.10	1,587,184	98,491	335,176,050	1,203,331	104,959	336,274,422	1,731,431	133,919	337,871,934
376.20	32,392	2,010	3,028,490	24,558	2,142	3,050,906	35,335	2,733	3,083,508
378.00	125,476	8,331	11,969,520	95,130	8,878	12,055,772	136,880	11,328	12,181,324
380.00	967,404	60,568	215,452,195	733,442	64,546	216,121,091	1,055,323	82,355	217,094,059
381.00	138,485	9,200	16,929,751	104,993	9,804	17,024,940	151,071	12,510	17,163,501
382.00	-	-	3,311,694	-	-	3,311,694	-	-	3,311,694
384.00	-	-	1,103,157	-	-	1,103,157	-	-	1,103,157
385.00	59,927	3,180	16,549,609	45,434	3,389	16,591,654	65,373	4,324	16,652,703
389.00	-	-	51,799	-	-	51,799	-	-	51,799
390.11	-	-	25,918	-	-	25,918	-	-	25,918
391.10	-	-	321,097	-	-	321,097	-	-	321,097
391.20	-	-	247,970	-	-	247,970	-	-	247,970
391.30	-	-	10,375,161	-	-	10,375,161	-	-	10,375,161
392.00	266,187	92,637	12,727,742	201,811	98,721	12,830,832	290,379	125,959	12,995,252
394.00	-	-	6,363,842	-	-	6,363,842	-	-	6,363,842
396.00	88,785	30,899	6,071,247	67,313	32,928	6,105,632	96,854	42,013	6,160,473
397.00	-	-	3,964,182	-	-	3,964,182	-	-	3,964,182
TOTAL	3,909,775	343,354	771,031,515	2,964,214	365,904	773,629,825	4,265,104	466,860	777,428,069

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY PLANT BRINGFORWARD FOR FFTY**

ACCOUNT	2024		
	JULY		
	ADDITIONS	RETIREMENTS	ENDING BALANCE
301.00	-	-	116,457
302.00	-	-	7,388
303.00	-	-	24,528,069
325.40	-	-	53,446
325.50	-	-	2,841
328.00	-	-	10,096
329.00	-	-	2,650
332.00	-	-	444,586
334.00	14,332	725	3,296,698
365.10	-	-	17,652
365.20	13,831	307	2,446,876
366.20	-	-	213,788
366.30	-	-	3,812
367.10	420,805	8,919	60,594,179
367.20	46,756	992	3,746,344
369.00	24,821	543	7,087,732
374.10	-	-	864,542
374.20	98,757	8,727	14,029,953
375.00	81,544	34,688	11,639,330
376.10	1,727,459	142,149	339,457,244
376.20	35,254	2,901	3,115,861
378.00	136,565	12,023	12,305,866
380.00	1,052,903	87,418	218,059,544
381.00	150,724	13,277	17,300,948
382.00	-	-	3,311,694
384.00	-	-	1,103,157
385.00	65,225	4,589	16,713,339
389.00	-	-	51,799
390.11	-	-	25,918
391.10	-	-	321,097
391.20	-	-	247,970
391.30	-	-	10,375,161
392.00	289,713	133,703	13,151,262
394.00	-	-	6,363,842
396.00	96,632	44,596	6,212,509
397.00	-	-	3,964,182
TOTAL	4,255,321	495,557	781,187,833

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY RESERVE BRINGFORWARD FOR FFTY**

ACCOUNT	2023														
	2023	2023							2023						
	JUNE 30	JULY							AUGUST						
BALANCE	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE			
303.00	16,371,177	179,049	-	-	-	-	16,550,226	179,049	-	-	-	-	16,729,276		
325.40	35,536	40	-	-	-	-	35,576	40	-	-	-	-	35,615		
328.00	9,901	2	-	-	-	-	9,903	2	-	-	-	-	9,905		
329.00	1,233	6	-	-	-	-	1,239	6	-	-	-	-	1,244		
332.00	143,012	967	80	-	-	-	144,059	967	80	-	-	-	145,106		
334.00	1,642,959	7,973	317	725.00	117.34	-	1,650,407	8,007	317	398.00	117.34	-	1,658,216		
365.20	599,515	2,425	-	108.00	-	-	601,832	2,430	-	59.00	-	-	604,203		
366.20	109,788	314	12	-	-	-	110,114	314	12	-	-	-	110,440		
366.30	3,636	1	-	-	-	-	3,637	1	-	-	-	-	3,637		
367.10	18,543,365	75,011	8,706	3,160.00	5,046.84	24.01	18,618,899	75,200	8,706	1,732.00	5,046.84	24.01	18,696,051		
367.20	2,020,943	9,335	33	351.00	12.28	-	2,029,947	9,379	33	192.00	12.28	-	2,039,155		
369.00	4,138,127	11,858	458	193.00	90.48	-	4,150,159	11,872	458	106.00	90.48	-	4,162,293		
374.10	49,771	-	(14)	-	-	-	49,757	-	(14)	-	-	-	49,743		
374.20	2,767,747	14,022	514	8,658.00	1,907.04	-	2,771,718	14,118	514	4,745.00	1,907.04	-	2,779,698		
375.00	5,500,295	27,299	3,785	38,589.00	11,852.58	1,868.78	5,482,806	27,443	3,785	21,150.00	11,852.58	1,868.78	5,482,900		
376.10	102,299,724	464,343	74,700	141,030.00	71,325.77	336.26	102,826,747	466,612	74,700	77,297.00	71,325.77	336.26	103,019,773		
376.20	1,500,097	7,709	19	2,878.00	42.08	-	1,504,905	7,799	19	1,577.00	42.08	-	1,511,104		
378.00	4,156,030	30,181	5,130	11,929.00	3,443.96	-	4,175,967	30,522	5,130	6,538.00	3,443.96	-	4,201,638		
380.00	80,738,135	392,484	35,496	86,728.00	15,119.01	-	81,064,268	394,297	35,496	47,534.00	15,119.01	-	81,431,409		
381.00	6,046,846	38,435	-	13,174.00	-	-	6,072,107	38,768	-	7,220.00	-	-	6,103,655		
382.00	1,914,484	4,471	-	-	-	-	1,918,955	4,471	-	-	-	-	1,923,425		
384.00	577,939	1,600	-	-	-	-	579,539	1,600	-	-	-	-	581,138		
385.00	6,706,275	26,615	1,061	4,554.00	842.10	-	6,728,554	26,714	1,061	2,496.00	842.10	-	6,752,991		
389.00	(16,289)	-	-	-	-	-	(16,289)	-	-	-	-	-	(16,289)		
390.11	(29,571)	411	783	-	-	-	(28,377)	411	783	-	-	-	(27,183)		
391.10	144,519	798	-	-	-	-	145,317	798	-	-	-	-	146,115		
391.20	223,225	313	-	-	-	-	223,538	313	-	-	-	-	223,852		
391.30	2,662,453	91,663	-	-	-	-	2,754,116	91,663	-	-	-	-	2,845,780		
392.00	5,207,697	99,161	-	116,729.00	-	-	5,190,129	99,161	-	81,521.00	-	-	5,207,770		
394.00	1,868,514	17,542	16	-	24.48	-	1,886,048	17,542	16	-	24.48	-	1,903,582		
396.00	2,821,778	44,415	-	38,934.00	-	-	2,827,259	44,415	-	27,191.00	-	-	2,844,483		
397.00	1,867,985	27,603	16	-	22.25	-	1,895,582	27,603	16	-	22.25	-	1,923,179		
TOTAL	270,626,846	1,576,044	131,112	467,740.00	109,846.20	2,229.05	271,758,645	1,581,518	131,112	279,756.00	109,846.20	2,229.05	273,083,902		

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY RESERVE BRINGFORWARD FOR FFTY**

ACCOUNT	2023						2023					
	SEPTEMBER						OCTOBER					
	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE
303.00	179,049	-	-	-	-	16,908,325	179,049	-	-	-	-	17,087,375
325.40	40	-	-	-	-	35,655	40	-	-	-	-	35,695
328.00	2	-	-	-	-	9,907	2	-	-	-	-	9,909
329.00	6	-	-	-	-	1,250	6	-	-	-	-	1,255
332.00	967	80	-	-	-	146,153	967	80	-	-	-	147,201
334.00	8,057	317	1,559.00	117.34	-	1,664,914	8,097	317	387.00	117.34	-	1,672,824
365.20	2,437	-	232.00	-	-	606,408	2,445	-	163.00	-	-	608,689
366.20	314	12	-	-	-	110,765	314	12	-	-	-	111,091
366.30	1	-	-	-	-	3,638	1	-	-	-	-	3,638
367.10	75,476	8,706	6,794.00	5,046.84	24.01	18,768,416	75,783	8,706	4,759.00	5,046.84	24.01	18,843,123
367.20	9,444	33	755.00	12.28	-	2,047,864	9,517	33	529.00	12.28	-	2,056,872
369.00	11,894	458	414.00	90.48	-	4,174,140	11,917	458	290.00	90.48	-	4,186,134
374.10	-	(14)	-	-	-	49,729	-	(14)	-	-	-	49,714
374.20	14,256	514	18,614.00	1,907.04	-	2,773,947	14,368	514	4,657.00	1,907.04	-	2,782,266
375.00	27,632	3,785	82,965.00	11,852.58	1,868.78	5,421,368	27,764	3,785	18,510.00	11,852.58	1,868.78	5,424,423
376.10	469,875	74,700	303,207.00	71,325.77	336.26	103,190,151	472,525	74,700	75,853.00	71,325.77	336.26	103,590,534
376.20	7,928	19	6,188.00	42.08	-	1,512,821	8,033	19	1,548.00	42.08	-	1,519,282
378.00	31,013	5,130	25,647.00	3,443.96	-	4,208,689	31,411	5,130	6,416.00	3,443.96	-	4,235,370
380.00	396,905	35,496	186,461.00	15,119.01	-	81,662,231	399,023	35,496	46,646.00	15,119.01	-	82,034,985
381.00	39,245	-	28,323.00	-	-	6,114,577	39,633	-	7,086.00	-	-	6,147,124
382.00	4,471	-	-	-	-	1,927,896	4,471	-	-	-	-	1,932,367
384.00	1,600	-	-	-	-	582,738	1,600	-	-	-	-	584,337
385.00	26,858	1,061	9,790.00	842.10	-	6,770,277	26,974	1,061	2,449.00	842.10	-	6,795,021
389.00	-	-	-	-	-	(16,289)	-	-	-	-	-	(16,289)
390.11	411	783	-	-	-	(25,990)	411	783	-	-	-	(24,796)
391.10	768	-	23,487.35	-	-	123,396	738	-	-	-	-	124,134
391.20	311	-	4,120.75	-	-	220,042	308	-	-	-	-	220,350
391.30	88,437	-	489,461.82	-	-	2,444,755	85,211	-	-	-	-	2,529,966
392.00	99,161	-	319,779.00	-	-	4,987,152	99,161	-	71,344.00	-	-	5,014,970
394.00	17,018	16	345,573.91	24.48	-	1,575,018	16,494	16	-	24.48	-	1,591,504
396.00	44,415	-	106,661.00	-	-	2,782,236	44,415	-	23,797.00	-	-	2,802,854
397.00	26,986	16	162,481.73	22.25	-	1,787,677	26,368	16	-	22.25	-	1,814,040
TOTAL	1,584,974	131,112	2,122,514.56	109,846.20	2,229.05	272,569,857	1,587,044	131,112	264,434.00	109,846.20	2,229.05	273,915,962

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY RESERVE BRINGFORWARD FOR FFTY**

ACCOUNT	2023						2023					
	NOVEMBER						DECEMBER					
	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE
303.00	179,049	-	-	-	-	17,266,424	179,049	-	-	-	-	17,445,473
325.40	40	-	-	-	-	35,734	40	-	-	-	-	35,774
328.00	2	-	-	-	-	9,912	2	-	-	-	-	9,914
329.00	6	-	-	-	-	1,261	6	-	-	-	-	1,267
332.00	967	80	-	-	-	148,248	967	80	-	-	-	149,295
334.00	8,114	317	29.00	117.34	-	1,681,110	8,135	317	12.00	117.34	-	1,689,432
365.20	2,452	-	12.00	-	-	611,129	2,460	-	5.00	-	-	613,584
366.20	314	12	-	-	-	111,417	314	12	-	-	-	111,743
366.30	1	-	-	-	-	3,639	1	-	-	-	-	3,639
367.10	76,045	8,706	351.00	5,046.84	24.01	18,922,501	76,357	8,706	148.00	5,046.84	24.01	19,002,394
367.20	9,578	33	39.00	12.28	-	2,066,432	9,652	33	16.00	12.28	-	2,076,088
369.00	11,938	458	21.00	90.48	-	4,198,418	11,962	458	9.00	90.48	-	4,210,738
374.10	-	(14)	-	-	-	49,700	-	(14)	-	-	-	49,686
374.20	14,417	514	343.00	1,907.04	-	2,794,947	14,476	514	144.00	1,907.04	-	2,807,886
375.00	27,836	3,785	1,363.00	11,852.58	1,868.78	5,444,697	27,946	3,785	574.00	11,852.58	1,868.78	5,465,870
376.10	473,660	74,700	5,586.00	71,325.77	336.26	104,062,318	475,060	74,700	2,352.00	71,325.77	336.26	104,538,737
376.20	8,077	19	114.00	42.08	-	1,527,222	8,133	19	48.00	42.08	-	1,535,284
378.00	31,582	5,130	472.00	3,443.96	-	4,268,166	31,794	5,130	199.00	3,443.96	-	4,301,446
380.00	399,930	35,496	3,435.00	15,119.01	-	82,451,857	401,050	35,496	1,446.00	15,119.01	-	82,871,838
381.00	39,799	-	522.00	-	-	6,186,401	40,005	-	220.00	-	-	6,226,186
382.00	4,471	-	-	-	-	1,936,837	4,471	-	-	-	-	1,941,308
384.00	1,600	-	-	-	-	585,937	1,600	-	-	-	-	587,536
385.00	27,024	1,061	180.00	842.10	-	6,822,084	27,085	1,061	76.00	842.10	-	6,849,312
389.00	-	-	-	-	-	(16,289)	-	-	-	-	-	(16,289)
390.11	411	783	-	-	-	(23,602)	411	783	-	-	-	(22,408)
391.10	738	-	-	-	-	124,872	738	-	-	-	-	125,610
391.20	308	-	-	-	-	220,658	308	-	-	-	-	220,966
391.30	85,211	-	-	-	-	2,615,176	85,211	-	-	-	-	2,700,387
392.00	99,161	-	5,254.00	-	-	5,108,877	99,161	-	2,212.00	-	-	5,205,827
394.00	16,494	16	-	24.48	-	1,607,989	16,494	16	-	24.48	-	1,624,475
396.00	44,415	-	1,752.00	-	-	2,845,517	44,415	-	738.00	-	-	2,889,194
397.00	26,368	16	-	22.25	-	1,840,402	26,368	16	-	22.25	-	1,866,764
TOTAL	1,590,006	131,112	19,473.00	109,846.20	2,229.05	275,509,990	1,593,669	131,112	8,199.00	109,846.20	2,229.05	277,118,955

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY RESERVE BRINGFORWARD FOR FTY**

ACCOUNT	2024						2024					
	JANUARY						FEBRUARY					
	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE
303.00	179,049	-	-	-	-	17,624,523	179,049	-	-	-	-	17,803,572
325.40	40	-	-	-	-	35,813	40	-	-	-	-	35,853
328.00	2	-	-	-	-	9,916	2	-	-	-	-	9,918
329.00	6	-	-	-	-	1,272	6	-	-	-	-	1,278
332.00	967	80	-	-	-	150,342	967	80	-	-	-	151,389
334.00	8,158	317	1,465.00	117.34	-	1,696,325	8,186	317	187.00	117.34	-	1,704,525
365.20	2,470	-	616.00	-	-	615,438	2,481	-	79.00	-	-	617,840
366.20	314	12	-	-	-	112,068	314	12	-	-	-	112,394
366.30	1	-	-	-	-	3,640	1	-	-	-	-	3,641
367.10	76,737	8,706	18,014.00	5,046.84	24.01	19,064,800	77,178	8,706	2,296.00	5,046.84	24.01	19,143,366
367.20	9,741	33	2,002.00	12.28	-	2,083,848	9,845	33	255.00	12.28	-	2,093,458
369.00	11,991	458	1,099.00	90.48	-	4,221,998	12,025	458	140.00	90.48	-	4,234,250
374.10	-	(14)	-	-	-	49,672	-	(14)	-	-	-	49,658
374.20	14,542	514	17,625.00	1,907.04	-	2,803,410	14,618	514	2,247.00	1,907.04	-	2,814,388
375.00	28,001	3,785	70,058.00	11,852.58	1,868.78	5,417,614	28,069	3,785	8,932.00	11,852.58	1,868.78	5,430,551
376.10	476,611	74,700	287,094.00	71,325.77	336.26	104,731,964	478,421	74,700	36,604.00	71,325.77	336.26	105,177,491
376.20	8,194	19	5,859.00	42.08	-	1,537,596	8,266	19	747.00	42.08	-	1,545,091
378.00	32,026	5,130	24,284.00	3,443.96	-	4,310,874	32,297	5,130	3,096.00	3,443.96	-	4,341,761
380.00	402,288	35,496	176,552.00	15,119.01	-	83,117,951	403,734	35,496	22,510.00	15,119.01	-	83,519,553
381.00	40,232	-	26,818.00	-	-	6,239,600	40,496	-	3,419.00	-	-	6,276,677
382.00	4,471	-	-	-	-	1,945,779	4,471	-	-	-	-	1,950,249
384.00	1,600	-	-	-	-	589,136	1,600	-	-	-	-	590,735
385.00	27,154	1,061	9,270.00	842.10	-	6,867,414	27,234	1,061	1,182.00	842.10	-	6,893,684
389.00	-	-	-	-	-	(16,289)	-	-	-	-	-	(16,289)
390.11	411	783	-	-	-	(21,215)	411	783	-	-	-	(20,021)
391.10	738	-	-	-	-	126,349	738	-	-	-	-	127,087
391.20	308	-	-	-	-	221,274	308	-	-	-	-	221,582
391.30	85,211	-	-	-	-	2,785,598	85,211	-	-	-	-	2,870,809
392.00	99,161	-	270,030.00	-	-	5,034,958	99,161	-	34,428.00	-	-	5,099,692
394.00	16,494	16	-	24.48	-	1,640,961	16,494	16	-	24.48	-	1,657,447
396.00	44,415	-	90,067.00	-	-	2,843,541	44,415	-	11,483.00	-	-	2,876,473
397.00	26,368	16	-	22.25	-	1,893,127	26,368	16	-	22.25	-	1,919,489
TOTAL	1,597,699	131,112	1,000,853.00	109,846.20	2,229.05	277,739,296	1,602,404	131,112	127,805.00	109,846.20	2,229.05	279,237,591

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY RESERVE BRINGFORWARD FOR FTY**

ACCOUNT	2024						2024					
	MARCH						APRIL					
	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE
303.00	179,049	-	-	-	-	17,982,622	179,049	-	-	-	-	18,161,671
325.40	40	-	-	-	-	35,893	40	-	-	-	-	35,932
328.00	2	-	-	-	-	9,920	2	-	-	-	-	9,922
329.00	6	-	-	-	-	1,283	6	-	-	-	-	1,289
332.00	967	80	-	-	-	152,436	967	80	-	-	-	153,484
334.00	8,214	317	1,018.00	117.34	-	1,711,920	8,242	317	503.00	117.34	-	1,719,860
365.20	2,493	-	428.00	-	-	619,904	2,504	-	211.00	-	-	622,198
366.20	314	12	-	-	-	112,720	314	12	-	-	-	113,046
366.30	1	-	-	-	-	3,641	1	-	-	-	-	3,642
367.10	77,615	8,706	12,516.00	5,046.84	24.01	19,212,149	78,066	8,706	6,179.00	5,046.84	24.01	19,287,719
367.20	9,948	33	1,391.00	12.28	-	2,102,036	10,054	33	687.00	12.28	-	2,111,424
369.00	12,059	458	764.00	90.48	-	4,245,912	12,094	458	377.00	90.48	-	4,257,996
374.10	-	(14)	-	-	-	49,644	-	(14)	-	-	-	49,630
374.20	14,696	514	12,246.00	1,907.04	-	2,815,445	14,775	514	6,047.00	1,907.04	-	2,822,780
375.00	28,159	3,785	48,678.00	11,852.58	1,868.78	5,403,834	28,237	3,785	24,034.00	11,852.58	1,868.78	5,401,838
376.10	480,259	74,700	199,481.00	71,325.77	336.26	105,461,980	482,124	74,700	98,491.00	71,325.77	336.26	105,849,324
376.20	8,338	19	4,071.00	42.08	-	1,549,335	8,412	19	2,010.00	42.08	-	1,555,714
378.00	32,573	5,130	16,873.00	3,443.96	-	4,359,147	32,853	5,130	8,331.00	3,443.96	-	4,385,355
380.00	405,203	35,496	122,673.00	15,119.01	-	83,822,461	406,694	35,496	60,568.00	15,119.01	-	84,188,963
381.00	40,765	-	18,634.00	-	-	6,298,807	41,037	-	9,200.00	-	-	6,330,645
382.00	4,471	-	-	-	-	1,954,720	4,471	-	-	-	-	1,959,191
384.00	1,600	-	-	-	-	592,335	1,600	-	-	-	-	593,934
385.00	27,315	1,061	6,441.00	842.10	-	6,914,776	27,397	1,061	3,180.00	842.10	-	6,939,212
389.00	-	-	-	-	-	(16,289)	-	-	-	-	-	(16,289)
390.11	411	783	-	-	-	(18,827)	411	783	-	-	-	(17,633)
391.10	778	-	-	-	-	127,865	819	-	-	-	-	128,684
391.20	313	-	-	-	-	221,895	318	-	-	-	-	222,213
391.30	110,993	-	-	-	-	2,981,802	136,775	-	-	-	-	3,118,577
392.00	99,161	-	187,625.00	-	-	5,011,228	99,161	-	92,637.00	-	-	5,017,753
394.00	17,899	16	-	24.48	-	1,675,337	19,303	16	-	24.48	-	1,694,632
396.00	44,415	-	62,581.00	-	-	2,858,307	44,415	-	30,899.00	-	-	2,871,823
397.00	28,248	16	-	22.25	-	1,947,731	30,127	16	-	22.25	-	1,977,851
TOTAL	1,636,303	131,112	695,420.00	109,846.20	2,229.05	280,201,969	1,670,266	131,112	343,354.00	109,846.20	2,229.05	281,552,376

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY RESERVE BRINGFORWARD FOR FFTY**

ACCOUNT	2024						2024					
	MAY						JUNE					
	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE
303.00	179,049	-	-	-	-	18,340,720	179,049	-	-	-	-	18,519,770
325.40	40	-	-	-	-	35,972	40	-	-	-	-	36,012
328.00	2	-	-	-	-	9,924	2	-	-	-	-	9,926
329.00	6	-	-	-	-	1,294	6	-	-	-	-	1,300
332.00	967	80	-	-	-	154,531	967	80	-	-	-	155,578
334.00	8,270	317	536.00	117.34	-	1,727,794	8,300	317	683.00	117.34	-	1,735,610
365.20	2,516	-	225.00	-	-	624,488	2,528	-	287.00	-	-	626,729
366.20	314	12	-	-	-	113,371	314	12	-	-	-	113,697
366.30	1	-	-	-	-	3,642	1	-	-	-	-	3,643
367.10	78,505	8,706	6,585.00	5,046.84	24.01	19,363,322	78,965	8,706	8,402.00	5,046.84	24.01	19,437,569
367.20	10,158	33	732.00	12.28	-	2,120,870	10,266	33	934.00	12.28	-	2,130,223
369.00	12,127	458	402.00	90.48	-	4,270,089	12,163	458	513.00	90.48	-	4,282,107
374.10	-	(14)	-	-	-	49,616	-	(14)	-	-	-	49,601
374.20	14,854	514	6,444.00	1,907.04	-	2,829,797	14,936	514	8,221.00	1,907.04	-	2,835,119
375.00	28,338	3,785	25,613.00	11,852.58	1,868.78	5,398,364	28,437	3,785	32,679.00	11,852.58	1,868.78	5,387,923
376.10	483,989	74,700	104,959.00	71,325.77	336.26	106,232,064	485,932	74,700	133,919.00	71,325.77	336.26	106,587,788
376.20	8,486	19	2,142.00	42.08	-	1,562,035	8,562	19	2,733.00	42.08	-	1,567,841
378.00	33,134	5,130	8,878.00	3,443.96	-	4,411,297	33,426	5,130	11,328.00	3,443.96	-	4,435,081
380.00	408,184	35,496	64,546.00	15,119.01	-	84,552,978	409,737	35,496	82,355.00	15,119.01	-	84,900,738
381.00	41,310	-	9,804.00	-	-	6,362,151	41,595	-	12,510.00	-	-	6,391,236
382.00	4,471	-	-	-	-	1,963,661	4,471	-	-	-	-	1,968,132
384.00	1,600	-	-	-	-	595,534	1,600	-	-	-	-	597,133
385.00	27,479	1,061	3,389.00	842.10	-	6,963,520	27,564	1,061	4,324.00	842.10	-	6,986,979
389.00	-	-	-	-	-	(16,289)	-	-	-	-	-	(16,289)
390.11	411	783	-	-	-	(16,440)	411	783	-	-	-	(15,246)
391.10	819	-	-	-	-	129,503	819	-	-	-	-	130,322
391.20	318	-	-	-	-	222,532	318	-	-	-	-	222,850
391.30	136,775	-	-	-	-	3,255,352	136,775	-	-	-	-	3,392,127
392.00	99,161	-	98,721.00	-	-	5,018,193	99,161	-	125,959.00	-	-	4,991,396
394.00	19,303	16	-	24.48	-	1,713,926	19,303	16	-	24.48	-	1,733,221
396.00	44,415	-	32,928.00	-	-	2,883,309	44,415	-	42,013.00	-	-	2,885,711
397.00	30,127	16	-	22.25	-	2,007,972	30,127	16	-	22.25	-	2,038,093
TOTAL	1,675,127	131,112	365,904.00	109,846.20	2,229.05	282,885,094	1,680,189	131,112	466,860.00	109,846.20	2,229.05	284,121,918

**NATIONAL FUEL GAS DISTRIBUTION - PENNSYLVANIA DIVISION
MONTHLY RESERVE BRINGFORWARD FOR FFTY**

ACCOUNT	2024					
	JULY					
	ACCRUALS	AMORT. OF N.S.	RETS	COR	SALVAGE	ENDING BALANCE
303.00	179,049	-	-	-	-	18,698,819
325.40	40	-	-	-	-	36,051
328.00	2	-	-	-	-	9,928
329.00	6	-	-	-	-	1,306
332.00	967	80	-	-	-	156,625
334.00	8,334	317	725.00	117.34	-	1,743,419
365.20	2,543	-	307.00	-	-	628,965
366.20	314	12	-	-	-	114,023
366.30	1	-	-	-	-	3,643
367.10	79,508	8,706	8,919.00	5,046.84	24.01	19,511,841
367.20	10,396	33	992.00	12.28	-	2,139,647
369.00	12,204	458	543.00	90.48	-	4,294,135
374.10	-	(14)	-	-	-	49,587
374.20	15,032	514	8,727.00	1,907.04	-	2,840,032
375.00	28,555	3,785	34,688.00	11,852.58	1,868.78	5,375,591
376.10	488,226	74,700	142,149.00	71,325.77	336.26	106,937,576
376.20	8,652	19	2,901.00	42.08	-	1,573,569
378.00	33,770	5,130	12,023.00	3,443.96	-	4,458,513
380.00	411,570	35,496	87,418.00	15,119.01	-	85,245,267
381.00	41,929	-	13,277.00	-	-	6,419,888
382.00	4,471	-	-	-	-	1,972,602
384.00	1,600	-	-	-	-	598,733
385.00	27,666	1,061	4,589.00	842.10	-	7,010,275
389.00	-	-	-	-	-	(16,289)
390.11	411	783	-	-	-	(14,052)
391.10	819	-	-	-	-	131,140
391.20	318	-	-	-	-	223,168
391.30	136,775	-	-	-	-	3,528,902
392.00	99,162	-	133,703.00	-	-	4,956,855
394.00	19,303	16	-	24.48	-	1,752,516
396.00	44,415	-	44,596.00	-	-	2,885,531
397.00	30,127	16	-	22.25	-	2,068,214
TOTAL	1,686,164	131,112	495,557.00	109,846.20	2,229.05	285,336,020

NATIONAL FUEL STATEMENT NO. 9

MARK C. SCHAEFER

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 9

Direct Testimony of Mark C. Schaefer

Topics Addressed: Capital Budget

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Mark C. Schaefer. My business address is 1100 State Street, Erie
4 Pennsylvania 16501.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation, (“NFGDC”) as an
8 Assistant General Manager with responsibility in the Engineering Services Department.

9
10 **Q. Please provide your educational background.**

11 A. In 1995, I graduated from Oregon State University with a Bachelor of Science degree in
12 Civil Engineering.

13
14 **Q. Please provide your professional experience.**

15 A. I began my career in 1996 working as an Engineering Technician for the City of
16 Hillsboro Engineering Services Department in Hillsboro, Oregon. From 1999 through
17 2003, I worked for WRG Design, a civil engineering consulting firm in Portland, Oregon
18 as a Project Engineer/Project Manager responsible for designing civil engineering related
19 private and public infrastructure improvement projects. In December 2003, I began my
20 career in the gas industry with Northwest Natural, a local natural gas distribution
21 company based in Portland, Oregon, where I was employed as a Project Engineer/Project
22 Manager designing and coordinating multiple gas distribution and transmission capital
23 pipeline and facility improvement projects until December of 2013. In December 2013, I

1 relocated to Erie, Pennsylvania and began employment at NFGDC working as a Senior
2 Engineer in the Engineering Services Department in the Pennsylvania Division
3 (“National Fuel” or “Company”), supervising the Pennsylvania district engineering
4 group. In summer 2018, my role expanded to include supervision of both the
5 Pennsylvania and New York district engineering groups within our Engineering Services
6 Department. In February 2021, I was promoted to Assistant General Manager in which
7 my role again expanded to include supervision and management of our Measurement,
8 Regulation and Odorization (“MRO”) group within our Engineering Services
9 Department. I am also a registered Professional Engineer in the Commonwealth of
10 Pennsylvania.

11
12 **Q. What are your responsibilities in your current position?**

13 A. I am responsible for managing and providing technical support for our district
14 engineering and MRO staff for various gas distribution and transmission pipeline and
15 station facility designs. I am also responsible for managing the annual NFGDC Capital
16 Budget and leak prone pipe (“LPP”) Replacement Program.

17
18 **Q. Have you previously testified in other proceedings before the Pennsylvania Public
19 Utility Commission (“PAPUC” or the “Commission”) or any other state or federal
20 agency?**

21 A. No

22
23 **II. PURPOSE OF TESTIMONY**

1 **Q. Please describe the purpose of your testimony.**

2 A. I will provide testimony in support of the Company’s capital budget and proposed
3 accelerated LPP Replacement Program.

4

5 **III. CAPITAL BUDGET**

6 **Q. Please explain the Company’s capital plant additions related to distribution and
7 transmission plant.**

8 A. The Company plans to increase its capital expenditures related to distribution and
9 transmission plant in the 2023 to 2027 timeframe, with a planned total spending of
10 approximately \$195 million budgeted for replacement of mains, services and
11 measurement and regulation stations over the 5-year period as seen in Table 1 below.

12

13 Table 1: Projected Annual Capital Expenditures Related to Modernization

Fiscal Year	Capital Expenditures
	FY Budget (\$MM)
2023	\$34.1
2024	\$37.9
2025	\$38.7
2026	\$39.1
2027	\$45.8
Total	\$195.6

14

15 This is an increase of approximately 65% in this area over the actual total spending from
16 2017 to 2021 of \$118.9 million as seen in Table 2 below.

17

18 Table 2: Annual Capital Expenditures Related to Modernization

Fiscal Year	Capital Expenditures	
	FY Budget (\$MM)	FY Actual (\$MM)
2017	\$20.0	\$19.8
2018	\$22.2	\$20.5
2019	\$24.1	\$25.2
2020	\$26.4	\$24.8
2021	\$25.7	\$28.7
Total	\$118.4	\$118.9

1

2 **Q. How does the Company’s actual capital spending compare to the budget?**

3 A. As seen on Table 2 above, from 2017 to 2021, the company achieved its budget targets
4 within 0.5%.

5

6 **Q. What types of pipe material are included in the company’s LPP Replacement
7 Program?**

8 A. The Company has included bare steel, wrought iron and historic plastics that have
9 exhibited or may be prone to leakage, in its LPP Replacement Program.

10

11 **Q. Please describe The Company’s LPP Replacement Program**

12 A. The Company has made significant and consistent progress in the effort to replace LPP
13 through our Systematic Replacement Program. This annual program prioritizes pipeline
14 replacements on a system-wide basis using a comprehensive planning process through
15 our Geographic Information System (“GIS”) and Pipeline Replacement Evaluation
16 Program. The Systematic Replacement Program is designed to identify and prioritize
17 LPP replacement projects to reduce risk, control leak rates on LPP and increase the
18 overall system reliability of our distribution system. As seen in Table 3 below, from
19 calendar year end 2016 through 2021, the Company has eliminated 207 miles or 18% of

1 its leak prone bare steel and wrought iron pipelines and 4,581 or 21% of its bare steel
2 services.

3
4 Table 3: Bare Steel and Wrought Iron Mileage & Bare Steel Services (2016-2021)

Bare Steel & Wrought Iron Mileage & Bare Steel Services (2016-2021)		
Year	CY End Mainline Miles	CY End Bare Steel Services
2016	1,183	21,452
2017	1,103 ²	20,441
2018	1,065	19,518
2019	1,028	18,581
2020	978	17,758
2021	935	16,871

5 ² Adjusted for 41,594 miles corrected during 2018 records review; Pipe classified as bare but
6 identified as coated.

7 **Q. Please describe how the Company identifies LPP projects under its Systematic**
8 **Replacement Program.**

9 A. The Systematic Replacement process begins each fall, at the conclusion of the annual
10 leak survey cycle. The Company utilizes GIS to perform a geographic leak analysis to
11 identify areas of concentrated leakage. Our Engineering and Operations management
12 then review areas of higher priority during our semi-annual planning meetings at each
13 operating location. Public safety is of primary importance when considering pipeline
14 replacement projects. During the planning process, we also review areas of system
15 reliability concerns, active corrosion, and customer interruptions as well as potential
16 conflicts with proposed highway and municipal public improvement projects. The result
17 of the Systematic Replacement review includes three types of projects including smaller
18 scope projects typically completed by Company construction crews, mid-sized projects

1 completed by our contractor blanket construction crews and larger individual projects
2 that are also competitively bid to a pool of qualified contractors.

3
4 **IV. SYSTEM RELIABILITY AND SAFETY**

5 **Q. How does the Company incorporate elements of its Distribution Integrity**
6 **Management Program (“DIMP”) Plan and Transmission Integrity Management**
7 **Plan (“TIMP”) into its pipeline replacement and facility program?**

8 A. Many DIMP and TIMP elements and programs are considered during pipeline
9 replacement project planning, including the Company’s Systematic Replacement
10 Program discussed above. Both DIMP and TIMP Plans at the Company have System
11 Reliability Reporting (“SRR”) programs, which are used to identify operational problems
12 on pipelines and metering and regulation stations. They are used specifically to evaluate
13 threats to facilities in the categories of natural force damage (primarily washouts and
14 exposures), equipment failure, other outside force damage, incorrect operation, and other
15 causes. When an abnormal operating condition is discovered, an SRR is issued and
16 tracked until the condition is remediated, often resulting in replacement of the facility.
17 System Reliability Reports are tracked as part of the Company’s DIMP performance
18 measure process and are discussed at yearly spring and fall meetings with appropriate
19 company personnel.

20
21 Additionally, Engineering investigates plastic system leaks and reports of visually
22 unacceptable fusions or non-pullout resistant couplings. Accelerated actions are
23 prescribed based on the likelihood and potential consequences of a future leak.

1 Remediation of fusion leaks and visually unacceptable fusions or non-pullout resistant
2 couplings includes a review of as-built records to determine the number and possible
3 locations of fusions on the project. Aerial photography is reviewed to determine the
4 proximity of buildings. Based on the records review and the number of fusions on the
5 job, additional fusion or coupling inspections or removal of known remaining fusions or
6 couplings may be directed. Based on inspection results, replacement may be required.

7
8 **Q. Please describe the Company's efforts to reduce system leaks**

9 A. Public safety is of primary importance at the Company. As part of its DIMP Program,
10 the Company regularly evaluates and tracks system leak trends to determine if additional
11 mitigation measures should be considered. The Company classifies leaks as Type 1,
12 Type 2 and Type 3 as described in its September 2, 2022, Long Term Infrastructure
13 Improvement Plan ("LTIIIP") filing. Type 1 leaks are hazardous leaks that require an
14 immediate response to protect life and property. As seen in Figure 1 below, Type 1 leaks
15 have decreased by 15% between 2017 and 2021. In addition, Type 2 and Type 3 leaks
16 have decreased by 27% and 33%, respectively between 2017 and 2021. This reduction
17 in reported leaks can be attributed to the Company's pipeline modernization and
18 systematic replacement program efforts during this period.

19

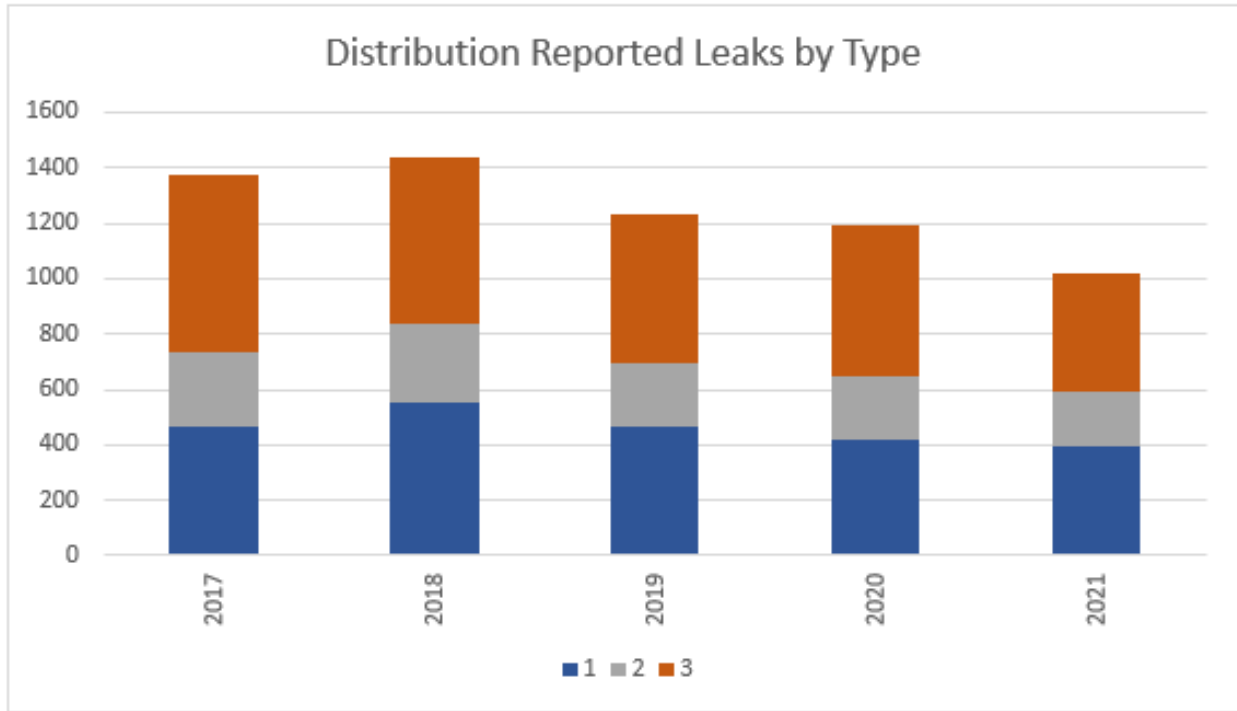


Figure 1: Distribution Reported Leaks by Type

1
2
3
4
5
6
7
8
9
10
11
12
13

Q. Please discuss the Company’s historical, current, and proposed accelerated main replacement program.

A. As stated previously, from calendar year end 2016 through 2021, the Company has replaced 207 miles or 18% of its leak prone bare steel and wrought iron pipelines and 4,581 or 21% of its bare steel services. It is anticipated that the Company will replace an additional 40 miles of distribution leak prone pipe in 2022 which will result in approximately 789 miles of bare steel and wrought iron pipe remaining in the distribution mainline system and 106 miles of bare steel pipe remaining in the transmission & high-pressure lines. As seen in Table 9 below, to further enhance safety, reduce risk, and increase the overall reliability of its distribution system the Company plans to accelerate its leak prone pipe replacement program between 2023 and 2027.

1
2 Table 4: Leak Prone Pipe Replacement (2022-2027)

Pennsylvania						
Leak Prone Pipe Replacement - 5 year plan						
<u>LPP Reduction</u>	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027
	Miles	Miles	Miles	Miles	Miles	Miles
Distribution < 124 psig	40	44	45	46	47	50
Transmission & High Pressure > 124 psig	0	4	7	7	7	7
Total	40	48	52	53	54	57

3
4
5 As part of this acceleration, the Company plans to increase both distribution and
6 transmission / high pressure leak prone pipe replacement to target retirement of all bare
7 steel and wrought iron pipe by 2039. The Company defines transmission / high pressure
8 main as pipe operating with a maximum operating pressure greater than 124 pounds per
9 square inch gage (“psig”). This pipe consists of approximately 12% of the Company’s
10 LPP and is planned be replaced with cathodic protected coated steel pipe.

11
12 **V. ENVIRONMENTAL**

13 **Q. Please discuss environmental management at the Company.**

14 A. The Company is committed to environmental compliance and stewardship at all levels.
15 The Company has a dedicated environmental management group within its Engineering
16 Services department who work closely with our Project Engineering and Construction
17 Management groups to assure all required environmental permitting, proper design and
18 construction best management practices are followed through on our projects to assure
19 environmental compliance. At the Company we consider environmental management to
20 be the responsibility of all project team members including our engineers, construction
21 and operations management and contractors. The Company prides itself on its history of

1 environmental compliance and long-standing relationships and trust built with the
2 environmental regulatory agencies we work with.

3
4 **Q. Please describe the Company's Methane Emissions Reduction Program**

5 A. The Company has developed its Methane Emissions Reduction Program ("MERP") to
6 help reduce methane emissions associated with the normal operation and maintenance of
7 pipeline facilities. The MERP is used to determine the appropriate best management
8 practice(s) ("BMP") to apply to pipeline and/or station shutdowns to reduce methane
9 emissions. This program is incorporated into the engineering design process to allow
10 adequate time for planning and collaboration with applicable parties to select and execute
11 practicable methods for minimizing methane releases. MERP targets medium and high-
12 pressure pipeline blowdowns with volumes $\geq 5,000$ Standard Cubic Feet ("SCF")
13 (corrected volume) for application of BMP's. Where appropriate, BMP's may be
14 considered for medium and high-pressure pipeline blowdowns for pipeline volumes
15 between 1,000 and 4,999 SCF (corrected volume), however, portable compression
16 equipment or portable flares should not be considered for these projects due to the
17 greenhouse gas emissions associated with powering and transporting this
18 equipment. BMPs included in the MERP are as follows:

- 19 • Pipeline pressure draw down into an adjacent lower pressure system through
20 existing regulator stations.
- 21 • Pipeline pressure draw down into an adjacent lower pressure system through a
22 temporary regulator and relief valve setup.
- 23 • Use of portable compression equipment.

1 • Use of portable flaring equipment where appropriate considering safety and
2 customer relations.

3 • Minimizing pipeline segment blowdown length using existing valves and/or
4 installation of controllable fittings, and squeeze-off of plastic pipe.

5 • Use of hot taps vs. shutdown and cutting in tees.

6 • Coordinating shutdowns for multiple projects/tasks.

7

8 **Q. Does this conclude your direct testimony at this time?**

9 A. Yes, it does, at this time.

NATIONAL FUEL STATEMENT NO. 10

PAUL R. MOUL

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

Direct Testimony

Of

Paul R. Moul, Managing Consultant
P. Moul & Associates

Concerning
Fair Rate of Return

October 28, 2022

National Fuel Gas Distribution Corporation
Direct Testimony of Paul R. Moul
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DIRECT TESTIMONY OF PAUL R. MOUL

GLOSSARY OF ACRONYMS AND DEFINED TERMS	
ACRONYM	DEFINED TERM
AFUDC	Allowance for Funds Used During Construction
β	Beta
b	Represents the retention rate that consists of the fraction of earnings that are not paid out as dividends
b x r	Represents internal growth
CAPM	Capital Asset Pricing Model
CCR	Corporate Credit Rating
CE	Comparable Earnings
DCF	Discounted Cash Flow
FERC	Federal Energy Regulatory Commission
FOMC	Federal Open Market Committee
g	Growth rate
IGF	Internally Generated Funds
IRPA	Interest Rate Protection Agreement
Lev	Leverage modification
LT	Long Term
Moody's	Moody's Investors Service
NFG	National Fuel Gas Company
NFGDC	National Fuel Gas Distribution Corporation
OCI	Other Comprehensive Income
P-E	Price-earnings
Pandemic	COVID-19 Pandemic
PUC	Public Utility Commission
r	represents the expected rate of return on common equity
Rf	Risk-free rate of return
Rm	Return on the market
RP	Risk Premium

DIRECT TESTIMONY OF PAUL R. MOUL

s	Represents the new common shares expected to be issued by a firm
s x v	Represents external growth
S&P	Standard & Poor's
V	Represents the value that accrues to existing shareholders from selling stock at a price different from value

DIRECT TESTIMONY OF PAUL R. MOUL

1 **INTRODUCTION AND SUMMARY OF RECOMMENDATIONS**

2 **Q. Please state your name, occupation and business address.**

3 A. My name is Paul Ronald Moul. My business address is 251 Hopkins Road,
4 Haddonfield, New Jersey 08033-3062. I am Managing Consultant at the firm P.
5 Moul & Associates, an independent financial and regulatory consulting firm. My
6 educational background, business experience and qualifications are provided in
7 Appendix A, which follows my direct testimony.

8 **Q. What is the purpose of your testimony?**

9 A. My testimony presents evidence, analysis, and a recommendation concerning the
10 appropriate cost of common equity and overall rate of return that the Pennsylvania
11 Public Utility Commission (“PUC” or the “Commission”) should recognize in
12 determining the revenues National Fuel Gas Distribution Corporation (“NFGDC” or
13 the “Company”) will be authorized to realize at the conclusion of this proceeding.
14 My analysis and recommendation are supported by the detailed financial data
15 contained in NFGDC Exhibit B, which is a multi-page document divided into
16 fourteen schedules.

17 **Q. Based upon your analysis, what is your conclusion concerning the appropriate**
18 **rate of return for the Company?**

19 A. My conclusion is that the Company should be afforded an opportunity to earn an
20 8.53% overall rate of return, which includes an 11.20% rate of return on common
21 equity. My 11.20% rate of return on common equity includes recognition of the
22 exemplary performance of the Company’s management and is established using
23 capital market and financial data relied upon by investors when assessing the

DIRECT TESTIMONY OF PAUL R. MOUL

1 relative risk, and hence the cost of capital for the Company. The 11.20% rate of
2 return on common equity is composed of a 10.95% cost of equity determined from
3 the results of my proxy group analysis and 0.25% in recognition of the exemplary
4 performance of the Company's management. My analysis of the Company and its
5 superior performance is based upon the direct testimony of Mr. Brian M. Welsch,
6 the Company's Assistant Vice President, and the direct testimony of other
7 Company witnesses.

8 My overall rate of return recommendation is determined by using the
9 weighted average cost of capital approach. This approach provides a means to
10 apportion the return to each class of investor. The calculation of the weighted
11 average cost of capital requires the selection of appropriate capital structure ratios
12 and a determination of the cost rate for each capital component. The cost of debt in
13 this case was developed by Ms. Shannon M. Buffington, the Company's Manager
14 of Finance. The resulting overall cost of capital when applied to the Company's rate
15 base will provide a level of return that will compensate investors for the use of their
16 capital. My overall cost of capital recommendation is set forth below and is shown
17 on page 1 of Schedule 1.

<u>Type of Capital</u>	<u>Ratios</u>	<u>Cost Rate</u>	<u>Weighted Cost Rate</u>
Debt	45.1%	5.28%	2.38%
Common Equity	<u>54.9%</u>	11.20%	<u>6.15%</u>
Total	<u>100.0%</u>		<u>8.53%</u>

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1 This overall rate of return is applicable to the July 31, 2024 fully projected
2 future test year (“FPFTY”) and the initial period that the Company’s proposed rates
3 will be effective.

4 **Q. What noteworthy factors have influenced your cost of equity analysis?**

5 A. My cost of equity analysis reflects the financial impact of the COVID-19 Pandemic
6 (“Pandemic”) and its aftermath. These events had a significant impact on the stock
7 and bond markets beginning in the February-March 2020 time frame. During this
8 period, we saw abrupt reaction to the Pandemic. These events led to the end of the
9 record-setting, 128-month economic expansion. As we entered a recession in
10 February 2020, extraordinary actions were taken by the Federal Open Market
11 Committee (“FOMC”) to address these disruptions. Over the course of the
12 Pandemic, stock prices rebounded and reached new highs. With renewed economic
13 growth, high inflation has developed to levels not seen in four decades. Indeed, in
14 March 2022, the rate of inflation spiked upward to 8.5% and has remained above
15 8% since then. This is substantially higher than the target rate of 2%, which is the
16 FOMC policy goal. Contributing to “sky high” inflation is pandemic-related supply
17 side issues, strong consumer demand, and tight labor markets. Supply disruptions
18 have also significantly impacted the consumer sector of the economy which
19 developed during the Pandemic. Energy prices have increased as well, with the
20 commodity cost of natural gas moving up substantially. While short-term interest
21 rates were at historically low levels during much of the Pandemic, longer term
22 interest rates began to rise in February 2021 and have continued throughout 2022.
23 Indeed, higher inflation expectations are a contributing factor that points to higher

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1 interest rates. Moreover, the first of several Fed Funds increases was announced on
2 March 16, 2022, with an increase of 0.25%, and an additional 0.50% increase was
3 announced on May 4, 2022. A 50 basis point increase in the Fed Funds rate has not
4 occurred since 2000. Indeed, the Fed Funds rate was increased again with the
5 announcement on June 15, 2022, when a 0.75% increase occurred. Additional
6 increases in the Fed Funds, rate were announced on July 27, 2022 and September
7 21, 2022. This makes three consecutive three-quarter percentage point increases in
8 the Fed Funds rate. These increases were the largest since 1994. The FOMC is
9 projecting that by the end of 2022, the Fed Funds rate will approach 4.50% and
10 rates are expected to remain inflated for several years. I will describe the forecasts
11 of interest rates and the trend later in my testimony.

12 **Q. What background information have you considered in your analysis of**
13 **NFGDC in this proceeding?**

14 A. As part of my analysis, I will look first at qualitative risk factors and then at
15 quantitative factors that impact the Company's cost of equity. The Company is a
16 wholly owned subsidiary of National Fuel Gas Company ("NFG"). The common
17 stock of NFG is traded on the New York Stock Exchange. The Company provides
18 natural gas distribution service to approximately 753,000 customers in western New
19 York state and northwestern Pennsylvania. Of these customers, approximately
20 214,000 are located in Pennsylvania. Throughput to the Company's Pennsylvania
21 gas customers was composed of approximately 40% to residential customers,
22 approximately 20% to commercial customers, and 40% to industrial customers.
23 Approximately 57% of throughput goes to transportation customers. With about

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1 594 large industrial customers (0.3% of total customers), the energy needs of a
2 relatively few customers can have a significant impact on the Company's
3 operations. National Fuel obtains its gas supplies from producers and marketers.
4 Since the restructuring of the gas utility industry in Pennsylvania, National Fuel has
5 been the supplier of last resort for customers that do not obtain their own supply.

6 **Q. How have you determined the cost of common equity in this case?**

7 A. The cost of common equity is established using capital market and financial data
8 relied upon by investors to assess the relative risk, and hence the cost of equity for a
9 natural gas utility such as National Fuel. In this regard, I have considered four well-
10 recognized models. These methods include the Discounted Cash Flow ("DCF")
11 model, the Risk Premium ("RP") analysis, the Capital Asset Pricing Model
12 ("CAPM"), and the Comparable Earnings ("CE") approach. The results of a variety
13 of approaches indicate that the Company's rate of return on common equity is
14 11.20%, including 0.25% in recognition of the Company's exemplary management
15 performance.

16 **Q. In your opinion, what factors should the Commission consider when**
17 **determining the Company's cost of capital in this proceeding?**

18 A. The Commission's rate of return allowance must be set to cover the Company's
19 interest and dividend payments, provide a reasonable level of earnings retention,
20 produce an adequate level of internally generated funds to meet capital
21 requirements, be commensurate with the risk to which the Company's capital is
22 exposed, assure confidence in the financial integrity of the Company, support
23 reasonable credit quality, and allow the Company to raise capital on reasonable

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1 terms. The return that I propose fulfills these established standards of a fair rate of
2 return set forth by the landmark Bluefield and Hope cases.¹ That is to say, my
3 proposed rate of return is commensurate with returns available on investments
4 having corresponding risks.

5 **Q. How have you measured the cost of equity in this case?**

6 A. The models that I used to measure the cost of common equity for the Company
7 were applied with market and financial data developed from a group of companies
8 engaged in the distribution of natural gas. I will refer to these companies as the
9 “Gas Group” throughout my testimony. I began with all of the gas utilities
10 contained in The Value Line Investment Survey, which consists of ten companies.
11 Value Line is an investment advisory service that is a widely used source in public
12 utility rate cases. I eliminated two companies from the Value Line group. UGI
13 Corporation was removed due to its diversified businesses consisting of six
14 reportable segments, including propane, two international LPG segments, natural
15 gas utility, energy services, and electric generation. I also removed South Jersey
16 Industries from the Gas Group because it entered into an agreement to be acquired
17 by a private equity investor. The remaining eight companies in the Gas Group are
18 identified on page 2 of Schedule 3.

¹ Bluefield Water Works & Improvement Co. v. P.S.C. of W. Va., 262 U.S. 679 (1923) and F.P.C. v. Hope Nat. Gas Co., 320 U.S. 591 (1944).

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1 **Q. How have you performed your cost of equity analysis with the market data for**
2 **the Gas Group?**

3 A. I have applied the methods/models for estimating the cost of equity using the
4 average data for the Gas Group. I have not measured separately the cost of equity
5 for the individual companies within the Gas Group, because the determination of
6 the cost of equity for an individual company can be problematic. The use of group
7 average data will reduce the effect of potentially anomalous results for an individual
8 company if a company-by-company approach were utilized.

9 **Q. Please summarize your cost of equity analysis.**

10 A. My cost of equity determination was derived from the results of the
11 methods/models identified above. In general, the use of more than one method
12 provides a superior foundation to arrive at the cost of equity. At any point in time, a
13 single method can provide an incomplete measure of the cost of equity. The
14 specific application of these methods/models will be described later in my
15 testimony. The following table provides a summary of the indicated costs of equity
16 using each of these approaches.

DCF	10.91%
Risk Premium	11.25%
CAPM	14.61%
Comparable Earnings	13.05%

17 From these measures, I recommend a cost of equity of 11.20%. The
18 components of my recommendation are 10.95% as the cost of equity and 0.25% in
19 recognition of the Company's exemplary management performance. My

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1 determination of the cost of equity of 10.95% is quite close to the DCF result noted
2 above, with appropriate weight also given to the Risk Premium indication of the
3 cost of equity. My 11.20% cost of equity recommendation that includes 25 basis
4 points recognition for the exemplary performance of the Company's management
5 falls within the range of 10.91% to 11.25% as revealed by the DCF and Risk
6 Premium results. The Commission's practice has been to recognize management
7 performance through a rate of return increment, as long as the resulting return falls
8 within this range. With the 25 basis points management recognition here, the
9 11.20% return on equity complies with that standard. Mr. Welsch's testimony in
10 National Fuel Statement No. 1 demonstrates that the Company's superior customer
11 service and management effectiveness. To obtain new capital and retain existing
12 capital, the rate of return on common equity must be high enough to satisfy
13 investors' requirements. Along these lines, the Company is accelerating the pace of
14 its leak-prone pipe replacement program to ensure continued system safety and
15 reliability, which will increase capital expenditures and require raising new capital.
16 To attract that new capital, adequate returns are necessary to meet investor
17 requirements. In recognition of its performance, the Company should be granted an
18 opportunity to earn a 11.20% rate of return on common equity.

NATURAL GAS RISK FACTORS

19
20 **Q. What factors currently affect the business risk of natural gas utilities?**

21 A. Gas utilities face risks arising from competition from other energy sources, federal
22 and state regulatory policies, the business cycle, and customer usage patterns.

23 Natural gas utilities have focused increased attention on safety and reliability issues,

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1 energy conservation and efficiency, and the reduction of greenhouse gas emissions.

2 In order to address these issues, natural gas companies are now allocating more of
3 their resources to address aging infrastructure.

4 **Q. Are there other features of the Company's business that should be considered
5 when assessing the Company's risk?**

6 A. Yes. The Company's ten largest volume customers, which account for 9.06 million
7 cubic feet of throughput through September 2021, are engaged in chemical
8 manufacturing, steel/metal fabrication, and other manufacturing businesses.

9 Changes in the business environment can negatively affect these companies, and, in
10 that way, cause material reductions in throughput on the Company's distribution
11 system. This risk is especially apparent in this time of economic uncertainty
12 attributed to inflation, supply-side issues, and global geopolitical situations.

13 Additionally, large volume users, which predominantly use transportation service,
14 may be located close enough to interstate pipelines to take gas directly from those
15 sources and bypass the local distribution company ("LDC") entirely. The Company
16 has identified customers with combined annual throughput of approximately 8.1
17 million cubic feet ("MCF") of gas that have the potential to bypass the Company's
18 distribution system. Because a large part of the Company's distribution revenue
19 recovers fixed costs, which the Company continues to bear even if a customer
20 leaves the system, the loss of 8.1 million MCF of throughput would impose a
21 significant amount of uncompensated fixed costs that NFGDC would not have the
22 opportunity to recover until it could complete another base rate case.

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1 Further, there are five interstate pipelines that traverse the Company's
2 service territory. This situation exposes the Company to bypass for certain large
3 volume customers. Finally, the existence of local gas production provides a bypass
4 threat to the Company, especially with extensive production from the Marcellus
5 Shale and Utica Shale formations.

6 **Q. Does your cost of equity analysis and recommendation take into account the**
7 **Company's revenue decoupling proposal?**

8 A. Yes. Most of the Company's residential customers use natural gas for space
9 heating purposes. Indeed, 87% of residential throughput is to customers with
10 natural gas space heating. This indicates that the energy requirements of a large
11 proportion of the Company's residential customers are significantly influenced by
12 temperature conditions over which the Company has absolutely no control. If
13 weather patterns in the future do not align with rate case test period data, a weather
14 normalization adjustment ("WNA") feature enables a company to adjust its revenue
15 collections to account for those variations. My cost of equity analysis takes into
16 account the Company's WNA mechanism proposal.

17 **Q. Please explain.**

18 A. My analysis reflects the impact of the WNA on investor expectations through the
19 use of market-determined models. All of the companies in my Gas Group have
20 some form of WNA mechanism that is intended to accomplish the same result as
21 the Company's proposal in this case. As a group, the market prices of these
22 companies' common equity reflect the expectations of investors that the companies'
23 revenues are stabilized to some extent by a WNA. Therefore, my analysis reflects

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1 the impacts of decoupling on investor expectations through the use of market-
2 determined models.

3 As such, the market prices of these companies' common stocks reflect the
4 expectations of investors related to a regulatory mechanism that adjusts revenues
5 for conservation, abnormal weather, and other items. The trend in the industry is to
6 stabilize the recovery of fixed costs, which are unaffected by usage. Indeed, there
7 has been a proliferation of these mechanisms in the LDC business. Because the
8 Gas Group that I use to measure the cost of equity has the risk attributes related to
9 the revenue decoupling mechanism "baked in" to their stock prices, the absence of
10 the benefit of the WNA would increase the cost of equity as determined by the
11 models that are applied with the Gas Group data.

12 **Q. Can the Company's construction program affect its risk profile?**

13 A. Yes. The Company must undertake substantial investments to maintain and
14 upgrade existing facilities in its service territory to ensure safe and reliable service
15 to its customers. In particular, the modernization of the Company's infrastructure
16 requires it to invest capital without adding any new customers and without
17 increasing sales to existing customers. In short, infrastructure modernization
18 increases fixed costs without an attendant increase in revenues. The Company has
19 made significant progress with its modernization efforts, however, at year-end
20 2021, there remains 843 miles (or approximately 17%) of the Company's
21 distribution system consisting of wrought iron and bare steel pipe that is not
22 cathodically protected and is, therefore, susceptible to corrosion. These are all
23 considered vulnerable materials that will need to be replaced. Also, 16,871 (or

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1 approximately 9%) of the Company's services were constructed of unprotected
2 steel. The Company projects that its total construction expenditures in
3 Pennsylvania will approximate \$278 million during the period 2022-2027, which
4 represents approximately 63% ($\$278 \text{ million} \div \444 million) of its net utility plant
5 as of December 31, 2021.

6 **Q. Does the availability of DSIC in Pennsylvania affect the Company's cost of**
7 **capital?**

8 A. No. The cost of capital for the Company is not affected by the availability of the
9 DSIC. I say this because most of the proxy group companies (i.e., seven (7) of
10 eight (8) companies) whose data has been used to develop the cost of equity in this
11 proceeding have a DSIC or similar infrastructure rehabilitation mechanisms.
12 Indeed, Atmos Energy, Chesapeake, New Jersey Resources, NiSource, Northwest
13 Natural Gas, Southwest Gas, and Spire make use of a DSIC or similar infrastructure
14 rehabilitation mechanisms. Hence, whatever the benefit of a DSIC, or other
15 regulatory mechanisms, that impact is already reflected in the market evidence of
16 the cost of equity for the proxy group.

17 **Q. How should the Commission respond to the issues facing natural gas utilities in**
18 **general and NFGDC in particular?**

19 A. The Commission should recognize and take into account the increased risk facing
20 natural gas utilities, including NFGDC, and its future capital requirements in
21 determining the cost of equity for the Company. A fair rate of return is key to
22 NFGDC maintaining a financial profile that will provide it with the access to capital
23 necessary to meet its capital needs on reasonable terms.

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FUNDAMENTAL RISK ANALYSIS

1

2 **Q. Is it necessary to conduct a fundamental risk analysis to provide a framework**
3 **for a determination of a utility's cost of equity?**

4 A. Yes, it is. It is necessary to establish a company's relative risk position within its
5 industry through a fundamental analysis of various quantitative and qualitative
6 factors that bear upon investors' assessment of overall risk. The qualitative factors
7 that bear upon Company risk have already been discussed. The quantitative risk
8 analysis follows. The items that influence investors' evaluation of risk and their
9 required returns were described above. For this purpose, I compared the Company
10 to the S&P Public Utilities, an industry-wide proxy consisting of various regulated
11 businesses, and to the Gas Group.

12 **Q. What are the components of the S&P Public Utilities?**

13 A. The S&P Public Utilities is a widely recognized index that is comprised of electric
14 and natural gas companies. These companies are identified on page 3 of Schedule
15 4.

16 **Q. What companies comprise the Gas Group?**

17 A. My Gas Group consists of the following companies: Atmos Energy Corp.,
18 Chesapeake Utilities Corporation, New Jersey Resources Corp., NiSource, Inc.,
19 Northwest Natural Holding Co., ONE Gas, Inc., Southwest Gas Holdings, and
20 Spire, Inc.

21 **Q. Is knowledge of a utility's bond rating an important factor in assessing its risk**
22 **and cost of capital?**

23 A. Yes. Knowledge of a company's credit quality rating is important because the cost

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1 of each type of capital is directly related to the associated risk of the firm. So, while
2 a company's credit quality risk is shown directly by the rating and yield on its
3 bonds, these relative risk assessments also bear upon the cost of equity. This is
4 because a firm's cost of equity is represented by its borrowing cost, plus
5 compensation, to recognize the higher risk of an equity investment compared to
6 debt.

7 **Q. How do the credit quality ratings compare for the Gas Group and the S&P**
8 **Public Utilities?**

9 A. For the Gas Group, the average LT issuer rating is A3 by Moody's Investors
10 Service ("Moody's") and the corporate credit rating ("CCR") is A- by S&P, as
11 displayed on page 2 of Schedule 3. The ratings represented by the LT issuer rating
12 by Moody's and CCR from S&P focuses upon the credit quality of the issuer of the
13 debt rather than upon the debt obligation itself. For the S&P Public Utilities, the
14 average credit quality rating is A3 by Moody's and BBB+ by S&P, as displayed on
15 page 3 of Schedule 4. Many of the financial indicators that I will subsequently
16 discuss are considered during the rating process.

17 **Q. How do the financial data compare for the Company, the Gas Group, and the**
18 **S&P Public Utilities?**

19 A. The broad categories of financial data that I will discuss are shown on Schedules 2,
20 3, and 4. The data cover the five-year period from 2017-2021. I obtained income
21 statement and balance sheet data for NFGDC from the Annual Reports to the
22 Commission. Since no cash flow statements are part of those reports, the internally
23 generated funds ratios that I calculated are from the combined operations (i.e.,

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1 Pennsylvania and New York) of NFGDC. Those data include the results of
2 Pennsylvania operations of the Company. The important categories of relative risk
3 may be summarized as follows:

4 Size. In terms of capitalization, the Company is much smaller than the
5 average size of the Gas Group, and smaller than the average size of the S&P Public
6 Utilities. All other things being equal, a smaller company is riskier than a larger
7 company because a given change in revenue and expense has a proportionately
8 greater impact on a small firm. As I will demonstrate later, the size of a firm can
9 impact its cost of equity. This is the case for the Company and the Gas Group as
10 compared to the S&P Public Utilities.

11 Market Ratios. Market-based financial ratios, such as earnings/price ratios
12 and dividend yields, provide a partial measure of the investor-required cost of
13 equity. If all other factors are equal, investors will require a higher rate of return for
14 companies that exhibit greater risk. That is to say, a firm that investors perceive to
15 have higher risks will experience a lower price per share in relation to expected
16 earnings.²

17 There are no market ratios available for the Company because its stock is
18 owned by National Fuel Gas Company. The five-year average price-earnings (“P-
19 E”) multiple was marginally higher for the Gas Group as compared to the S&P
20 Public Utilities. We can see that the P-E multiple in 2021 declined for the Gas
21 Group more than the S&P Public Utilities. This indicates increasing risk for gas

² For example, two otherwise similarly situated firms each reporting \$1.00 in earnings per share would have different market prices at varying levels of risk (i.e., the firm with a higher level of risk will have a lower share value, while the firm with a lower risk profile will have a higher share value).

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1 companies generally. The five-year average dividend yield was lower for the Gas
2 Group as compared to the S&P Public Utilities. The five-year average market-to-
3 book ratio was slightly lower for the Gas Group as compared to the S&P Public
4 Utilities.

5 Common Equity Ratio. The level of financial risk is measured by the
6 proportion of long-term debt and other senior capital that is contained in a
7 company's capitalization. Financial risk is also analyzed by comparing common
8 equity ratios (the complement of the ratio of debt and other senior capital). A firm
9 with a higher common equity ratio has lower financial risk, while a firm with a
10 lower common equity ratio has higher financial risk. The five-year average
11 common equity ratios, based on permanent capital, were 50.5% for the Gas Group
12 and 41.0% for the S&P Public Utilities. The Company's common equity ratio that I
13 will describe below for ratesetting purposes will be aligned with the Gas Group.

14 Return on Book Equity. Greater variability (i.e., uncertainty) of a firm's
15 earned returns signifies relatively greater levels of risk, as shown by the coefficient
16 of variation (standard deviation ÷ mean) of the rate of return on book common
17 equity. The higher the coefficients of variation, the greater degree of variability.
18 For the five-year period, the coefficients of variation were 0.192 (1.9% ÷ 9.9%) for
19 the NFGDC, 0.106 (1.0% ÷ 9.4%) for the Gas Group, and 0.051 (0.5% ÷ 9.9%) for
20 the S&P Public Utilities. The variability of the Company's rates of return was
21 much higher than the Gas Group and higher than the S&P Public Utilities. High
22 variability signifies higher risk.

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1 Operating Ratios. I have also compared operating ratios (the percentage of
2 revenues consumed by operating expense, depreciation, and taxes other than
3 income).³ The five-year average operating ratios were 81.0% for the Company,
4 82.9% for the Gas Group, and 79.8% for the S&P Public Utilities. The Company's
5 operating ratios were fairly similar to the Gas Group and the S&P Public Utilities.

6 Coverage. The level of fixed charge coverage (i.e., the multiple by which
7 available earnings cover fixed charges, such as interest expense) provides an
8 indication of the earnings protection for creditors. Higher levels of coverage, and
9 hence earnings protection for fixed charges, are usually associated with superior
10 grades of creditworthiness. Excluding Allowance for Funds Used During
11 Construction ("AFUDC"), the five-year average pre-tax interest coverage was 5.79
12 times for the Company, 4.29 times for the Gas Group, and 2.97 times for the S&P
13 Public Utilities. The interest coverages were higher for the Company as compared
14 to the Gas Group, which is reflective of its historically low debt ratio.

15 Quality of Earnings. Measures of earnings quality usually are revealed by
16 the percentage of AFUDC related to income available for common equity, the
17 effective income tax rate, and other cost deferrals. These measures of earnings
18 quality usually influence a firm's internally generated funds because poor quality of
19 earnings would not generate high levels of cash flow. During the Pandemic, there
20 was further pressure on cash flows due to the suspension of collection activities and
21 the moratorium against shut off service due to nonpayment. Quality of earnings has

³ The complement of the operating ratio is the operating margin that provides a measure of profitability. The higher the operating ratio, the lower the operating margin.

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1 not been a significant concern for the Company, the Gas Group, and the S&P Public
2 Utilities.

3 Internally Generated Funds. Internally generated funds (“IGF”) provide an
4 important source of new investment capital for a utility and represent a key measure
5 of credit strength. Historically, the five-year average percentage of IGF to capital
6 expenditures was 86.7% for the Company, 56.9% for the Gas Group, and 66.0% for
7 the S&P Public Utilities.

8 Betas. The financial data that I have been discussing relate primarily to
9 company-specific risks. Market risk for firms with publicly-traded stock is
10 measured by beta coefficients. Beta coefficients attempt to identify systematic risk,
11 i.e., the risk associated with changes in the overall market for common equities.⁴

12 Value Line publishes such a statistical measure of a stock’s relative historical
13 volatility to the rest of the market. A comparison of market risk is shown by the
14 Value Line beta of 0.86 as the average for the Gas Group (see page 2 of Schedule 3)
15 and 0.90 as the average for the S&P Public Utilities (see page 3 of Schedule 4).

16 The systematic risk for the Gas Group as measured by the Value Line beta is fairly
17 similar to the S&P Public Utilities.

18 **Q. Please summarize your risk evaluation.**

19 A. The investment risk of NFGDC parallels that of the Gas Group in certain respects.

⁴ Beta is a relative measure of the historical sensitivity of the stock’s price to overall fluctuations in the New York Stock Exchange Composite Index. The “Beta coefficient” is derived from a regression analysis of the relationship between weekly percentage changes in the price of a stock and weekly percentage changes in the NYSE Index over a period of five years. The betas are adjusted for their long-term tendency to converge toward 1.00. A common stock that has a beta less than 1.0 is considered to have less systematic risk than the market as a whole and would be expected to rise and fall more slowly than the rest of the market. A stock with a beta above 1.0 would have more systematic risk.

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1 NFGDC has lower financial risk as shown by its historically higher common equity
2 ratio, higher interest coverages, and higher IGF to construction. Similar risk
3 factors for NFGDC and the Gas Group are the operating ratios and quality of
4 earnings. Higher risk for NFGDC is shown by its small size and more variable
5 earned returns.

6 **Q. Based on your analysis, does the Gas Group provide a reasonable basis to**
7 **measure the Company's cost of equity for this case?**

8 A. Yes. On balance, the risk factors average out, indicating that the cost of equity for
9 the Gas Group provides a reasonable basis for measuring the Company's cost of
10 equity.

CAPITAL STRUCTURE RATIOS

11
12 **Q. Does Schedule 5 provide the Company's capitalization and capital structure**
13 **ratios?**

14 A. Yes. Schedule 5 presents the Company's capitalization and related capital structure
15 ratios. The June 30, 2022 capitalization corresponds with the end of the HTY in
16 this case. The June 30, 2023 capital structure is estimated at the end of the FTY,
17 and the July 31, 2024 capital structure is estimated at the end of the FPPTY. The
18 Company will incur a long-term debt maturity of \$49 million on March 1, 2023 and
19 will issue \$250 million of new long-term debt in the FPPTY. A projection of
20 retained earnings has been reflected in the FTY and FPPTY.

21 **Q. What capital structure ratios do you recommend be adopted for rate of return**
22 **purposes in this proceeding?**

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1 A. Since ratesetting is prospective, the rate of return should, at a minimum, reflect
2 known or reasonably foreseeable changes which will occur during the course of the
3 FPPTY. As a result, I will adopt the Company's FPPTY capital structure ratios of
4 45.1% debt, and 54.9% common equity at July 31, 2024. These capital structure
5 ratios are the best approximation of the mix of capital the Company will employ to
6 finance its rate base during the period new rates are in effect. And, these ratios fall
7 within the range for the Gas Group, which makes them reasonable.

COST OF EQUITY – GENERAL APPROACH

8
9 **Q. Please describe how you determined the cost of equity for the Company.**

10 A. Although my fundamental financial analysis provides the required framework to
11 establish the risk relationships among NFGDC, the Gas Group, and the S&P Public
12 Utilities, the cost of equity must be measured by standard financial models that I
13 identified above. Differences in risk traits, such as size, business diversification,
14 geographical diversity, regulatory policy, financial leverage, and bond ratings must
15 be considered when analyzing the cost of equity.

16 It is also important to reiterate that no one method or model of the cost of
17 equity can be applied in an isolated manner. Rather, informed judgment must be
18 used to take into consideration the relative risk traits of the firm. It is for this reason
19 that I have used more than one method to measure the Company's cost of equity.
20 As I describe below, each of the methods used to measure the cost of equity
21 contains certain incomplete and/or overly restrictive assumptions and constraints
22 that are not optimal. Therefore, I favor considering the results from a variety of
23 methods. In this regard, I applied each of the methods with data taken from the Gas

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1 Group and arrived at a cost of equity of 11.20% for the Company, which includes
2 an increment for exemplary management performance.

DISCOUNTED CASH FLOW

4 **Q. Please describe the DCF model.**

5 A. The DCF model seeks to explain the value of an asset as the present value of future
6 expected cash flows discounted at the appropriate risk-adjusted rate of return. In its
7 simplest form, the DCF-determined return on common stock consists of a current
8 cash (dividend) yield and future price appreciation (growth) of the investment. The
9 dividend discount equation is the familiar DCF valuation model, which assumes
10 that future dividends are systematically related to one another by a constant growth
11 rate. The DCF formula is derived from the standard valuation model: $P = D/(k-g)$,
12 where P = price, D = dividend, k = the cost of equity, and g = growth in cash flows.
13 By rearranging the terms, we obtain the familiar DCF equation: $k = D/P + g$. All of
14 the terms in the DCF equation represent investors' assessment of expected future
15 cash flows that they will receive in relation to the value that they set for a share of
16 stock (P). The DCF equation is sometimes referred to as the "Gordon" model.⁵ My
17 DCF results are provided on Schedule 1, page 2, for the Gas Group. The DCF
18 return is 10.91% with the leverage adjustment and 9.81% without the leverage
19 adjustment for the Gas Group. The leverage adjustment is discussed more fully
20 below.

⁵ Although the popular application of the DCF model is often attributed to the work of Myron J. Gordon in the mid-1950s, J.B. Williams expounded the DCF model in its present form nearly two decades earlier.

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1 Among the limitations of the model, there is a certain element of circularity
2 in the DCF method when applied in rate cases. This is because investors'
3 expectations for the future depend upon regulatory decisions. In turn, when
4 regulators depend upon the DCF model to set the cost of equity, they rely upon
5 investor expectations that include an assessment of how regulators will decide rate
6 cases. Due to this circularity, the DCF model may not fully reflect the true risk of a
7 utility. Other limitations of the DCF include the constant P-E multiple assertion
8 that does not conform with actual stock market performance. And, indeed, the
9 FERC has moved to using multiple methods for measuring the cost of equity due to
10 the limitations of the DCF.

11 **Q. What is the dividend yield component of a DCF analysis?**

12 A. The dividend yield reveals the portion of investors' cash flow that is generated by
13 the return provided by the dividends an investor receives. It is measured by the
14 dividends per share relative to the price per share. The DCF methodology requires
15 the use of an expected dividend yield to establish the investor-required cost of
16 equity. For the twelve months ended August 2022, the monthly dividend yields are
17 shown on Schedule 6. The month-end prices were adjusted to reflect the buildup of
18 the dividend in the price that has occurred since the last ex-dividend date (i.e., the
19 date by which a shareholder must own the shares to be entitled to the dividend
20 payment – usually about two to three weeks prior to the actual payment).

21 For the twelve months ended August 2022, the average dividend yield was
22 3.15% for the Gas Group based upon a calculation using annualized dividend
23 payments and adjusted month-end stock prices. The dividend yields for the more

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1 recent six-month and three-month periods were 2.96% and 3.00%, respectively.

2 For applying the DCF model, I have used the six-month average dividend yield of
3 2.96% for the Gas Group. The use of this dividend yield will reflect current capital
4 costs while avoiding spot yields. For the purpose of a DCF calculation, the average
5 dividend yield must be adjusted to reflect the prospective nature of the dividend
6 payments, i.e., the higher expected dividends for the future. Recall that the DCF is
7 an expectational model that must reflect investors' anticipated cash flows. I have
8 adjusted the six-month average dividend yield in three different but generally
9 accepted manners and used the average of the three adjusted values as calculated in
10 the lower panel of data presented on Schedule 6.⁶ This adjustment adds ten basis
11 points to the six-month average historical yield, thus producing the 3.06% adjusted
12 dividend yield for the Gas Group.

13 **Q. What factors influence investors' growth expectations?**

14 A. As noted previously, investors are interested principally in the dividend yield and
15 future growth of their investment (i.e., the price per share of the stock). Future
16 growth in earnings per share is the DCF model's primary focus because, under the
17 model's assumption that the P-E multiple remains constant, the price per share of

⁶ These adjustments are the 1/2 growth approach, the discrete approach, and the quarterly approach. Under the 1/2 approach, the procedure to adjust the average dividend yield for the expectation of a dividend increase during the initial investment period will be at a rate of one-half the growth component, which assumes that half of the dividend payments will be at the expected higher rate during the initial investment period. Under the discrete approach, the "g" in the DCF model reflects the discrete growth in the quarterly dividend, which is required for the periodic form of the DCF to properly recognize that dividends are expected to grow on a discrete basis. The quarterly approach takes into account that investors have the opportunity to reinvest quarterly dividend receipts. Recognizing the compounding of the periodic quarterly dividend payments (D_0) results in this third DCF formulation. This DCF equation provides no further recognition of growth in the quarterly dividend. A compounding of the quarterly dividend yield recognizes the necessity for an adjusted dividend yield.

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1 stock will grow at the same rate as earnings per share. A growth rate analysis
2 considers a variety of variables to reach a consensus of prospective growth,
3 including historical data and widely available analysts' forecasts of earnings,
4 dividends, book value, and cash flow (all stated on a per-share basis). A
5 fundamental growth rate analysis is frequently based upon internal growth (" $b \times r$ "),
6 where " r " is the expected rate of return on common equity and " b " is the retention
7 rate (a fraction representing the proportion of earnings not paid out as dividends).
8 To be complete, the internal growth rate should be modified to account for sales of
9 new common stock (external growth), which is represented by the formula $s \times v$,
10 where " s " is the number of new common shares that the firm expects to issue and
11 " v " is the value that accrues to existing shareholders from selling stock at a price
12 above book value. Fundamental growth, which combines internal and external
13 growth, encompasses the factors that cause book value per share to grow over time.

14 Growth also can be expressed in multiple stages. This expression of growth
15 consists of an initial "growth" stage during which a firm enjoys rapidly expanding
16 markets, high profit margins, and abnormally high growth in earnings per share.
17 Thereafter, a firm enters a "transition" stage during which fewer technological
18 advances and increased product saturation begin to reduce the growth rate and
19 profit margins come under pressure. During the "transition" stage, investment
20 opportunities begin to mature, capital requirements decline, and a firm begins to
21 pay out a larger percentage of earnings to shareholders. Finally, the mature or
22 "steady-state" stage is reached when a firm's earnings growth, payout ratio, and
23 return on equity stabilize at levels where they remain for the life of a firm. The

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1 three stages of growth assume a step-down of high initial growth to lower
2 sustainable growth. Even if these three stages of growth can be envisioned for a
3 firm, the third “steady-state” growth stage, which is assumed to remain fixed in
4 perpetuity, represents an unrealistic expectation because the three stages of growth
5 can be repeated. That is to say, the stages can be repeated where growth for a firm
6 ramps up and ramps down in cycles over time. For these reasons, there is no need
7 to analyze growth rates individually for each cycle, but rather to rely upon analysts’
8 growth forecasts that are used by investors when pricing common stocks.

9 **Q. What factor should be considered in the determination of an appropriate**
10 **growth rate?**

11 A. The growth rate used in a DCF calculation should measure investor expectations.
12 Investors consider both company-specific variables and overall market sentiment
13 (i.e., level of inflation rates, interest rates, economic conditions, etc.) when
14 balancing their capital gains expectations with their dividend yield requirements.
15 Investors are not influenced solely by a single set of company-specific variables
16 weighted in a formulaic manner. Therefore, all relevant growth rate indicators
17 should be evaluated using a variety of techniques when formulating a judgment of
18 investor-expected growth.

19 **Q. What data for the Gas Group have you considered in your growth rate**
20 **analysis?**

21 A. I considered the growth in the financial variables shown on Schedules 7 and 8,
22 which reflect historical (Schedule 7) and projected (Schedule 8) rates of growth in
23 earnings per share, dividends per share, book value per share, and cash flow per

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1 share for the Gas Group. While analysts will review all measures of growth, as I
2 have done, earnings per share growth directly influences the expectations of
3 investors for the future performance of utility stocks. Forecasts of earnings growth
4 are required because the DCF model is forward-looking, and, with the constant P-E
5 multiple and constant payout ratio that the DCF model assumes, all other measures
6 of growth will mirror earnings growth. The historical growth rates, which were also
7 reviewed to gain a perspective on the industry, were obtained from the Value Line
8 publication that provides this data. While historical data cannot be ignored, they are
9 much less significant when applying the DCF model than projections of future
10 growth. Investors cannot purchase the past earnings of a utility. To the contrary
11 they are only entitled to future earnings, which are the focus of growth projections.
12 Furthermore, if significant weight is assigned to historical performance, the
13 historical data are double-counted because they are already factored into analysts'
14 forecasts of earnings growth.

15 **Q. Is a five-year investment horizon associated with the analysts' forecasts**
16 **consistent with the traditional DCF model?**

17 A. Yes, it is. Although the constant form of the DCF model assumes an infinite stream
18 of cash flows, investors do not expect to hold an investment indefinitely. Rather
19 than viewing the DCF in the context of an endless stream of growing dividends
20 (e.g., a century of cash flows), the growth in the share value (i.e., capital
21 appreciation, or capital gains yield) is most relevant to investors' total return
22 expectations. Hence, the sale price of a stock can be viewed as a liquidating
23 dividend that can be discounted along with the annual dividend receipts during the

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1 investment-holding period to arrive at the investors' expected return. The growth in
2 the price per share will equal the growth in earnings per share if, as the DCF model
3 assumes, there is no change in the P-E multiple. As such, my company-specific
4 growth analysis, which focuses principally upon five-year forecasts of earnings per
5 share growth, conforms with the type of analysis that influences investors'
6 expectations of their actual total return. Moreover, academic research also focuses
7 on five-year growth rates specifically because market outcomes occurring over that
8 investment horizon are what influence stock prices. Indeed, if investors required
9 forecasts beyond five years in order to properly value common stocks, then it would
10 be reasonable to expect that some investment advisory service would begin
11 publishing that information for individual stocks in order to meet the demands of
12 the marketplace. The absence of such a publication suggests that there is no market
13 for this information because investors do not require forecasts for an infinite series
14 of future data points in order to make informed decisions to purchase and sell
15 stocks.

16 **Q. What are the analysts' forecasts of future growth that you considered?**

17 A. Schedule 8 provides projected earnings per share growth rates taken from analysts'
18 five-year forecasts compiled by IBES/First Call, Zacks, and Value Line. These are
19 all reliable authorities of projected growth that investors use to make buy, sell, and
20 hold decisions. The IBES/First Call and Zacks estimates are obtained from the
21 Internet and are widely available to investors. The growth rates reported by
22 IBES/First Call and Zacks are consensus forecasts taken from a survey of analysts
23 that make growth projections for these companies. Notably, First Call's earnings

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1 forecasts are frequently quoted in the financial press. The Value Line forecasts also
2 are widely available to investors and can be obtained by subscription or free of
3 charge at most public and collegiate libraries. The IBES/First Call and Zacks
4 forecasts are limited to earnings per share growth, while Value Line makes
5 projections of other financial variables. The Value Line forecasts of dividends per
6 share, book value per share, and cash flow per share for the Gas Group are also
7 included on Schedule 8.

8 **Q. What are the projected growth rates published by the sources you discussed?**

9 A. Schedule 8 shows the prospective five-year earnings per share growth rates
10 projected for the Gas Group by IBES/First Call (5.79%), Zacks (5.71%), and Value
11 Line (7.69%).

12 **Q. Are certain growth rate forecasts entitled to greater weight in developing a**
13 **growth rate for use in the DCF model?**

14 A. Yes. While a variety of factors should be examined to reach a reasonable
15 conclusion on the DCF growth rate, growth in earnings per share should receive the
16 greatest emphasis. Growth in earnings per share is the primary determinant of
17 investors' expectations of the total returns they will obtain from stocks because the
18 capital gains yield (i.e., price appreciation) will track earnings growth if the P-E
19 multiple remains constant, as the DCF model assumes. Moreover, earnings per
20 share (derived from net income) are the source of dividend payments and are the
21 primary driver of retention growth and its surrogate, i.e., book value per share
22 growth. As such, under these circumstances, greater emphasis must be placed upon
23 projected earnings per share growth. In fact, Professor Gordon, the foremost

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1 proponent of the use of the DCF model in setting utility rates, concluded that the
2 best measure of growth for use in the DCF model is a forecast of earnings per-share
3 growth.⁷ Consistent with Professor Gordon's findings, projections of earnings per
4 share growth, such as those published by IBES/First Call, Zacks, and Value Line,
5 provide the best indication of investor expectations.

6 **Q. What growth rate do you use in your DCF model?**

7 A. The forecasts shown on Schedule 8 for the Gas Group exhibit a range of average
8 earnings per share growth rates from 5.71% to 7.69%. DCF growth rates should not
9 be established by mathematical formulation, and I have not done so. In my opinion,
10 a growth rate of 6.75% is a reasonable estimate of investor-expected growth for the
11 Gas Group. This value is within the array of analysts' forecasts of five-year
12 earnings per share growth rates. The reasonableness of this growth rate is also
13 supported by the expected continuation of gas utility infrastructure spending.

14 **Q. Are the dividend yield and growth components of the DCF adequate to**
15 **accurately depict the rate of return on common equity when it is used to**
16 **calculate a utility's weighted average overall cost of capital?**

17 A. The components of the DCF model are adequate for that purpose only if the capital
18 structure ratios are measured by the market value of debt and equity. In the case of
19 the Gas Group, average capital structure ratios are 40.89% long-term debt, 0.45%
20 preferred stock, and 58.66% common equity, as shown on Schedule 9. If book

⁷ Gordon, Gordon & Gould, "Choice Among Methods of Estimating Share Yield," The Journal of Portfolio Management (Spring 1989).

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1 values are used to compute the capital structure ratios, then a leverage adjustment is
2 required.

3 **Q. What is a leverage adjustment?**

4 A. If a firm's capitalization, as measured by its stock price, diverges from its
5 capitalization, measured at book value, the potential exists for a financial risk
6 difference. Such a risk difference arises because a market-valued capitalization
7 contains more equity and less debt than a book-value capitalization and, therefore,
8 has less risk than the book-value capitalization. A leverage adjustment properly
9 accounts for the risk differential between market-value and book-value capital
10 structures.

11 **Q. Why is a leverage adjustment necessary?**

12 A. In order to make the DCF results relevant to the capitalization measured at book
13 value (as is done for rate setting purposes), the market-derived cost rate must be
14 adjusted to account for this difference in financial risk. The only perspective that is
15 important to investors is the return that they can realize on the market value of their
16 investment. As I have measured the DCF, the simple yield (D/P) plus growth (g)
17 provides a return applicable strictly to the price (P) that an investor is willing to pay
18 for a share of stock. The need for the leverage adjustment arises when the results of
19 the DCF model (k) are to be applied to a capital structure that is different from the
20 capital structure indicated by the market price (P). From the market perspective, the
21 financial risk of the Gas Group is accurately measured by the capital structure ratios
22 calculated from the market-valued capitalization of a firm. If the ratemaking
23 process utilized the market capitalization ratios, then no additional analysis or

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1 adjustment would be required, and the simple yield (D/P) plus growth (g)
2 components of the DCF would satisfy the financial risk associated with the market
3 value of the equity capitalization. Because the ratemaking process uses ratios
4 calculated from a firm's book value capitalization, further analysis is required to
5 synchronize the financial risk of the book capitalization with the required return on
6 the book value of the firm's equity. This adjustment is developed through precise
7 mathematical calculations, using well-recognized analytical procedures that are
8 widely accepted in the financial literature. To arrive at that return, the rate of return
9 on common equity is the unleveraged cost of capital (or equity return at 100%
10 equity) plus one or more terms reflecting the increase in financial risk resulting
11 from the use of leverage in the capital structure. The calculations presented in the
12 lower panel of data shown on Schedule 9, under the heading "M&M,"⁸ provide a
13 return of 7.94% when applicable to a capital structure with 100% common equity.

14 **Q. Are there specific factors that influence market-to-book ratios that determine**
15 **whether the leverage adjustment should be made?**

16 A. No. The leverage adjustment is not intended, nor was it designed, to address the
17 reasons that stock prices vary from book value. Hence, any observations
18 concerning market prices relative to book value are not on point. The leverage
19 adjustment deals with the issue of financial risk and does not transform the DCF
20 result to a book value return through a market-to-book adjustment. Again, the

⁸ Franco Modigliani and Merton H. Miller, "The Cost of Capital, Corporation Finance, and the Theory of Investments," American Economic Review, June 1958, at 261-97. Franco Modigliani and Merton H. Miller, "Taxes and the Cost of Capital: A Correction," American Economic Review, June 1963, at 433-43.

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1 leverage adjustment that I propose is based on the fundamental financial precept
2 that the cost of equity is equal to the rate of return for an unleveraged firm (i.e.,
3 where the overall rate of return equates to the cost of equity with a capital structure
4 that contains 100% equity) plus the additional return required for introducing debt
5 and/or preferred stock leverage into the capital structure.

6 Further, as noted previously, the relatively high market prices of utility
7 stocks cannot be attributed solely to the notion that these companies are expected to
8 earn a return on the book value of equity that differs from their cost of equity
9 determined from stock market prices. Stock prices above book value are common
10 for utility stocks, and indeed the stock prices of non-regulated companies exceed
11 book values by even greater margins. It is difficult to accept that the vast majority
12 of all firms operating in our economy are generating returns far in excess of their
13 cost of capital. Certainly, in our free-market economy, competition should contain
14 such “excesses” if they actually exist.

15 Finally, the leverage adjustment adds stability to the final DCF cost rate.
16 That is to say, as the market capitalization increases relative to its book value, the
17 leverage adjustment increases while the simple yield (D/P) plus growth (g) result
18 declines. The reverse is also true: when the market capitalization declines, the
19 leverage adjustment also declines as the simple yield (D/P) plus growth (g) result
20 increases.

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1 **Q. Is the leverage adjustment that you propose designed to transform the market**
2 **return into one that is designed to produce a particular market-to-book ratio?**

3 A. No, it is not. What I label a “leverage adjustment” is merely a convenient way of
4 showing the amount that must be added to (or subtracted from) the result of the
5 simple DCF model (i.e., $D/P + g$) when the DCF return applies to a capital structure
6 used for ratemaking that is computed with book-value weighting rather than
7 market-value weighting. Although I specify a separate factor, which I call the
8 leverage adjustment, there is no need to do so other than to identify this factor. If I
9 were to express my return solely in the context of the book value weighting that we
10 use to calculate the weighted average cost of capital and ignore the familiar $D/P + g$
11 expression entirely, then a separate element in the DCF cost of equity determination
12 would not be needed to reflect the differential in financial leverage between a
13 market-value and book-value capitalization. As shown in the bottom panel of data
14 on Schedule 9, the equity return applicable to the book value common equity ratio
15 is equal to 7.94%, which is the return for the Gas Group appropriate for a capital
16 structure with no debt (i.e., a 100% equity ratio) plus 2.89% to compensate
17 investors for the risk of a 51.27% debt ratio and 0.08% for a 1.73% preferred stock
18 ratio. These are the book-value ratios that differ markedly from the market-value
19 based ratios I discussed previously. Under this approach, the parts add up to
20 10.91% ($7.94\% + 2.89\% + 0.08\%$), and there is no need to even address the cost of
21 equity in terms of $D/P + g$. To express this same return in the context of the
22 familiar DCF model, I added the 3.06% dividend yield, the 6.75% growth rate, and
23 1.10% for the leverage adjustment in order to arrive at the same 10.91% ($3.06\% +$

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1 6.75% + 1.10%) return. I know of no means to mathematically solve for the 1.10%
2 leverage adjustment by expressing it in the terms of any particular relationship of
3 market price to book value. The 1.10% adjustment is merely a convenient way to
4 compare the 10.91% return computed using the Modigliani & Miller formulas to the
5 9.81% return generated by the DCF model (i.e., $D_1/P_0 + g$, or the traditional form of
6 the DCF shown on Schedule 1, page 2) based on a market-value capital structure.
7 A 9.81% return assigned to anything other than the market value of equity cannot
8 equate to a reasonable return on book value that has higher financial risk. My point
9 is that when we use a market-determined cost of equity developed from the DCF
10 model, it reflects a level of financial risk that is different (in this case, lower) from
11 the capital structure stated at book value. This process has nothing to do with
12 targeting any particular market-to-book ratio.

13 **Q. Please provide the DCF return based upon your preceding discussion of**
14 **dividend yield, growth, and leverage.**

15 A. As explained previously, I have utilized a six-month average dividend yield (D_1/P_0)
16 adjusted in a forward-looking manner for my DCF calculation. This dividend yield
17 is used in conjunction with the growth rate (g) previously developed. The DCF also
18 includes the leverage modification ($lev.$) required when the book value equity ratio
19 is used in determining the weighted average cost of capital in the ratemaking
20 process rather than the market value equity ratio related to the price of stock. The
21 resulting DCF cost rate is 10.91%, computed as follows:

$$\begin{array}{rcccl} & D_1/P_0 & + & g & + & lev. & = & k \\ 22 & \text{Gas Group} & & 3.06\% & + & 6.75\% & + & 1.10\% & = & 10.91\% \end{array}$$

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1 The DCF result shown above represents the simplified (i.e., Gordon) form
2 of the model that contains a constant-growth assumption. I should reiterate,
3 however, that the DCF-indicated cost rate provides an explanation of the rate of
4 return on common stock market prices without regard to the prospect of a change in
5 the P-E multiple. An assumption that there will be no change in the P-E multiple is
6 not supported by the realities of the equity market because P-E multiples do not
7 remain constant. This is one of the constraints of this model that makes it important
8 to consider the results of other models when determining a company's cost of
9 equity.

RISK PREMIUM ANALYSIS

11 **Q. Please describe your use of the Risk Premium approach to determine the cost**
12 **of equity.**

13 A. With the Risk Premium approach, the cost of equity capital is determined by
14 corporate bond yields plus a premium to account for the fact that common equity is
15 exposed to greater investment risk than debt capital. The result of my Risk
16 Premium study is shown on Schedule 1, page 2. That result is 11.25%.

17 **Q. What long-term public utility debt cost rate did you use in your Risk Premium**
18 **analysis?**

19 A. In my opinion, and as I will explain in more detail further in my testimony, a 5.00%
20 yield represents a reasonable estimate of the prospective yield on long-term, public
21 utility bonds.

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1 **Q. What historical data are shown by the Moody's data?**

2 A. I have analyzed the historical yields on the Moody's index of long-term public
3 utility debt as shown on Schedule 10, page 1. For the twelve months ended August
4 2022, the average monthly yield on Moody's index public utility bonds was 3.89%.
5 For the six- and three-month periods ended August 2022, the yields were 4.58% and
6 4.80%, respectively. During the twelve months ended August 2022, the range of
7 the yields on public utility bonds were 2.96% to 4.86% dependent on credit rating.
8 Page 2 of Schedule 10 shows the long-run spread in yields between A-rated public
9 utility bonds and long-term Treasury bonds. As shown on page 3 of Schedule 10,
10 the yields on A-rated public utility bonds have exceeded those on Treasury bonds
11 by 1.40% on a twelve-month average basis, 1.61% on a six-month average basis,
12 and 1.64% on a three-month average basis. With these data, 1.50% represents a
13 reasonable, albeit conservative, spread for the yield on A-rated public utility bonds
14 over Treasury bonds.

15 **Q. What forecasts of interest rates have you considered in your analysis?**

16 A. I have determined the prospective yield on A-rated public utility debt by using the
17 Blue Chip Financial Forecasts ("Blue Chip") along with the spread in the yields that
18 I describe below. Blue Chip is a reliable authority and contains consensus forecasts
19 of a variety of interest rates compiled from a panel of banking, brokerage, and
20 investment advisory services. In early 1999, Blue Chip stopped publishing
21 forecasts of yields on A-rated public utility bonds because the Federal Reserve
22 deleted these yields from its Statistical Release H.15. To independently project a
23 forecast of the yields on A-rated public utility bonds, I have combined the forecast

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1 yields on long-term Treasury bonds published on September 1, 2022 and a yield
 2 spread of 1.50%, derived from historical data.

3 **Q. How have you used these data to project the yield on A-rated public utility**
 4 **bonds for the purpose of your Risk Premium analyses?**

5 A. Shown below is my calculation of the prospective yield on A-rated public utility
 6 bonds using the building blocks discussed above, i.e., the Blue Chip forecast of
 7 Treasury bond yields and the public utility bond yield spread. For comparative
 8 purposes, I also have shown the Blue Chip forecasts of Aaa-rated and Baa-rated
 9 corporate bonds. These forecasts are:

		Blue Chip Financial Forecasts				
Year	Quarter	Corporate		30-Year	A-rated Public Utility	
		Aaa-rated	Baa-rated	Treasury	Spread	Yield
2022	Third	4.2%	5.3%	3.1%	1.50%	4.60%
2022	Fourth	4.7%	5.7%	3.4%	1.50%	4.90%
2023	First	4.8%	5.9%	3.5%	1.50%	5.00%
2023	Second	4.9%	6.0%	3.6%	1.50%	5.10%
2023	Third	4.8%	6.0%	3.6%	1.50%	5.10%
2023	Fourth	4.8%	6.0%	3.6%	1.50%	5.10%

10 **Q. Are there additional forecasts of interest rates that extend beyond those shown**
 11 **above?**

12 A. Yes. Twice yearly, Blue Chip provides long-term forecasts of interest rates. In its
 13 June 1, 2022 publication Blue Chip published longer-term forecasts of interest rates,
 14 which were reported to be:

		Blue Chip Financial Forecasts		
		Corporate		30-Year
		Averages	Aaa-rated	Baa-rated
		2023-2027	4.9%	5.9%
		2028-2032	5.0%	5.9%

15

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1 The longer-term forecasts by Blue Chip suggest that interest rates will move
2 up from the levels revealed by the near-term forecasts. A 5.00% yield on A-rated
3 public utility bonds represents a reasonable benchmark for measuring the cost of
4 equity in this case. All the data I used to formulate my conclusion as to a
5 prospective yield on A-rated public utility debt are available to investors, who
6 regularly rely upon such data to make investment decisions. Recent FOMC
7 pronouncements have moved the forecasts of interest rates to higher levels.

8 **Q. What equity risk premium have you determined for public utilities?**

9 A. To develop an appropriate equity risk premium, I analyzed the results from 2022
10 SBBI Yearbook, Stocks, Bonds, Bills and Inflation. My investigation reveals that
11 the equity risk premium varies according to the level of interest rates. That is to
12 say, the equity risk premium increases as interest rates decline, and it declines as
13 interest rates increase. This inverse relationship is revealed by the summary data
14 presented below and shown on Schedule 11, page 1.

Common Equity Risk Premiums

Low Interest Rates	6.81%
Average Across All Interest Rates	5.93%
High Interest Rates	5.05%

15
16 Based on my analysis of the historical data, the equity risk premium was
17 6.81% when the marginal cost of long-term government bonds was low (i.e.,
18 2.80%, which was the average yield during periods of low rates). Conversely, when
19 the yield on long-term government bonds was high (i.e., 7.03% on average during
20 periods of high interest rates), the spread narrowed to 5.05%. Over the entire

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1 spectrum of interest rates, the equity risk premium was 5.93% when the average
2 government bond yield was 4.92%. From these data, I have utilized a 6.25% equity
3 risk premium. The equity risk premium of 6.25% is between the premiums
4 associated with low interest rates (i.e., 6.81%) and average for the entire historical
5 period interest rates (i.e., 5.93%).

6 **Q. What common equity cost rate did you determine based on your Risk**
7 **Premium analysis?**

8 A. The cost of equity (i.e., “k”) is represented by the sum of the prospective yield for
9 long-term public utility debt (i.e., “i”) and the equity risk premium (i.e., “RP”). The
10 Risk Premium approach provides a cost of equity of:

$$\begin{array}{rccccccc} & & i & + & RP & = & k \\ & & \text{Gas Group} & & 5.00\% & + & 6.25\% & = & 11.25\% \end{array}$$

11 **CAPITAL ASSET PRICING MODEL**

12 **Q. How is the CAPM used to measure the cost of equity?**

13 A. The CAPM uses the yield on a risk-free interest-bearing obligation plus a rate of
14 return premium that is proportional to the systematic risk of an investment. As
15 shown on page 2 of Schedule 1, the result of the CAPM is 14.61% for the Gas
16 Group with the leverage adjustment. Without the leverage adjustment, the CAPM
17 result is 12.86% (14.61% - (0.18 x 9.70%)) through use of the Value Line beta
18 excluding the leverage adjustment (i.e., 1.04 - 0.86 = 0.18). To compute the cost of
19 equity with the CAPM, three components are necessary: a risk-free rate of return
20 (“Rf”), the beta measure of systematic risk (“β”), and the market risk premium
21 (“Rm-Rf”) derived from the total return on the market of equities reduced by the

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1 risk-free rate of return. The CAPM specifically accounts for differences in
2 systematic risk (i.e., market risk as measured by the beta) between an individual
3 firm or group of firms and the entire market of equities.

4 **Q. What betas have you considered in the CAPM?**

5 A. For my CAPM analysis, I initially considered the Value Line betas. As shown on
6 page 2 of Schedule 3, the average beta is 0.86 for the Gas Group.

7 **Q. Did you use the Value Line betas in the CAPM determined cost of equity?**

8 A. I used the Value Line betas as a foundation for the leverage adjusted betas that I
9 used in the CAPM. The Value Line betas are measured over a five-year period.
10 The betas must be reflective of the financial risk associated with the ratemaking
11 capital structure that is measured at book value. Therefore, Value Line betas cannot
12 be used directly in the CAPM, unless the cost rate developed using those betas is
13 applied to a capital structure measured with market values. Since we used book
14 values in this case, the Value Line betas must be adjusted for the higher financial
15 risk associated with the book value capital structure. To develop a CAPM cost rate
16 applicable to a book-value capital structure, the Value Line (market value) betas
17 have been unleveraged and re-leveraged for the book value common equity ratios
18 using the Hamada formula,⁹ as follows:

$$\beta l = \beta u [1 + (1 - t) D/E + P/E]$$

20 βl = the leveraged beta, βu = the unleveraged beta, t = income tax rate, D =

⁹ Robert S. Hamada, "The Effects of the Firm's Capital Structure on the Systematic Risk of Common Stocks;" The Journal of Finance, Vol. 27, No. 2; Papers and Proceedings of the Thirtieth Annual Meeting of the American Finance Association, New Orleans, Louisiana, Dec. 27-29, 1971. (May 1972), pp. 435-52.

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1 debt ratio, P = preferred stock ratio, and E = common equity ratio. The betas
2 published by Value Line have been calculated with the market price of stock and
3 are related to the market value capitalization. By using the formula shown above
4 and the capital structure ratios measured at market value, the beta would become
5 0.55 for the Gas Group if it employed no leverage and was 100% equity financed.
6 Those calculations are shown on Schedule 9 under the section labeled “Hamada,”
7 who is credited with developing those formulas. With the unleveraged beta as a
8 base, I calculated the leveraged beta of 1.04 for the book value capital structure of
9 the Gas Group.

10 **Q. What risk-free rate have you used in the CAPM?**

11 A. As shown on page 1 of Schedule 12, I provided the historical yields on Treasury
12 notes and bonds. For the twelve months ended August 2022, the average yield on
13 30-year Treasury bonds was 2.49%. For the six- and three-months ended August
14 2022, the yields on 30-year Treasury bonds were 2.96% and 3.16%, respectively.
15 During the twelve months ended August 2022, the range of the yields on 30-year
16 Treasury bonds was 1.85% to 3.25%. The low yields that existed during 2020 can
17 be traced to extraordinary events associated with the Pandemic that jolted the
18 capital markets. I described these events in my prefiled direct testimony previously.
19 A transition to much higher rates is now taking place. A forward-looking
20 assessment of the capital markets is especially relevant now because the Company’s
21 rates will be based on financial conditions in 2024 and beyond. Higher inflation
22 expectations are a contributing factor that points to higher interest rates. Indeed,
23 higher inflation today is revealed by an 8.7% increase in 2023 Social Security

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1 payments announced on October 13, 2022, which is the largest one-year increase in
2 four decades. This is symptomatic of high rates of inflation that are pushing
3 upward the cost of capital.

4 Accommodative policy by the FOMC has ended and higher interest rates
5 have occurred and will continue in the future. The Fed Funds rate is expected to
6 continue to increase from very low levels that existed during the Pandemic. After
7 the FOMC ended its bond-buying program (i.e., quantitative easing) in March 2022,
8 it now plans to run off its \$9 trillion asset portfolio, which will further boost interest
9 rates, particularly those with 10 and 30-year tenors.

10 Higher interest rates clearly point to higher capital costs prospectively, as
11 indicated by recent bond yield changes. The yield on 10-year Treasury bonds
12 moved above the 3% level on May 2, 2022, the first time since late 2018. By
13 September 2022, the yield on 30-year Treasury bonds moved to 3.56%, or an
14 increase of 1.89% (or 113%) since December 2020.

15 As shown on page 2 of Schedule 12, forecasts published by Blue Chip on
16 September 1, 2022 indicate that the yields on long-term Treasury bonds are
17 expected to be in the range of 3.1% to 3.6% during the next six quarters. The
18 longer-term forecasts described previously show that the yields on 30-year Treasury
19 bonds will average 3.8% from 2023 through 2027 and 3.9% from 2028 to 2032.
20 For the reasons explained previously, forecasts of interest rates should be
21 emphasized at this time in selecting the risk-free rate of return in CAPM. Hence, I
22 have used a 3.50% risk-free rate of return for CAPM purposes, which considers the
23 Blue Chip forecasts, and is conservative.

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1 **Q. What market premium have you used in the CAPM?**

2 A. As shown in the lower panel of data presented on Schedule 12, page 2, the market
3 premium is derived from historical data and the forecast returns. For the
4 historically based market premium, I have used the arithmetic mean obtained from
5 the data presented on Schedule 11, page 1. On that schedule, the market return was
6 12.21% on large stocks during periods between the low interest rate environment
7 and the entire long-term average. During those periods, the yield on long-term
8 government bonds was 3.86% ($2.80\% + 4.92\% = 7.72\% \div 2$). Likewise, I carried
9 over to Schedule 12, page 2, the average large common stock returns of 12.21%
10 ($12.09\% + 12.33\% = 24.42\% \div 2$) and the average yield on long-term government
11 bonds of 3.86%. The resulting market premium is 8.35% ($12.21\% - 3.86\%$) based
12 on historical data, as shown on Schedule 12, page 2. As also shown on Schedule
13 12, page 2, I calculated the forecast returns, which show a 14.54% total market
14 return. With this forecast, I calculated a market premium of 11.04% ($14.54\% -$
15 3.50%) using forecast data. The resulting market premium applicable to the CAPM
16 derived from these sources equals 9.70% ($11.04\% + 8.35\% = 19.39\% \div 2$).

17 **Q. Are there adjustments to the CAPM that are necessary to fully reflect the rate**
18 **of return on common equity?**

19 A. Yes. The technical literature supports an adjustment relating to the size of the
20 company or portfolio for which the calculation is performed. As the size of a firm
21 decreases, its risk and required return increases. Moreover, in his discussion of the
22 cost of capital, Professor Eugene F. Brigham has indicated that smaller firms have
23 higher capital costs than otherwise similar larger firms. Also, the Fama/French

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1 study (see “The Cross-Section of Expected Stock Returns”; The Journal of Finance,
2 June 1992) established that the size of a firm helps explain stock returns. In an
3 October 15, 1995 article in Public Utility Fortnightly, entitled “Equity and the
4 Small-Stock Effect,” it was demonstrated that the CAPM could significantly
5 understate the cost of equity according to a company’s size. Indeed, it was
6 demonstrated in the SBBY Yearbook that the returns for stocks in lower deciles (i.e.,
7 smaller stocks) had returns in excess of those shown by the simple CAPM. To
8 recognize this fact, I used the mid-cap adjustment of 1.02%, as revealed on page 3
9 of Schedule 12, for the CAPM calculation. The adjustment here is related to the
10 size of the Gas Group.

11 **Q. What does your CAPM analysis show?**

12 A. Using the 3.50% risk-free rate of return, the leverage adjusted beta of 1.04 for the
13 Gas Group, the 9.70% market premium, and the 1.02% size adjustment, the
14 following result is indicated.

$$R_f + \beta \times (R_m - R_f) + size = k$$

Gas Group 3.50% + 1.04 x (9.70%) + 1.02% = 14.61%

15 COMPARABLE EARNINGS APPROACH

16 **Q. What is the Comparable Earnings approach?**

17 A. The Comparable Earnings approach estimates a fair return on equity by comparing
18 returns realized by non-regulated companies to returns that a public utility with
19 similar risk characteristics would need to realize in order to compete for capital.
20 Because regulation is a substitute for competitively determined prices, the returns
21 realized by non-regulated firms with comparable risks to a public utility provide

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1 useful insight into investor expectations for public utility returns. The firms
2 selected for the Comparable Earnings approach should be companies whose prices
3 are not subject to cost-based price ceilings (i.e., non-regulated firms) so that
4 circularity is avoided.

5 There are two avenues available to implement the Comparable Earnings
6 approach. One method involves the selection of another industry (or industries)
7 with comparable risks to the public utility in question, and the results for all
8 companies within that industry serve as a benchmark. The second approach
9 requires the selection of parameters that represent similar risk traits for the public
10 utility and the comparable risk companies. Using this approach, the business lines
11 of the comparable companies become unimportant. The latter approach is
12 preferable with the further qualification that the comparable risk companies exclude
13 regulated firms in order to avoid the circular reasoning implicit in the use of the
14 achieved earnings/book ratios of other regulated firms. The United States Supreme
15 Court has held that:

16 A public utility is entitled to such rates as will permit it to earn a
17 return on the value of the property which it employs for the
18 convenience of the public equal to that generally being made at the
19 same time and in the same general part of the country on investments
20 in other business undertakings which are attended by corresponding
21 risks and uncertainties. The return should be reasonably sufficient
22 to assure confidence in the financial soundness of the utility and
23 should be adequate, under efficient and economical management, to
24 maintain and support its credit and enable it to raise the money
25 necessary for the proper discharge of its public duties. Bluefield
26 Water Works v. Public Service Commission, 262 U.S. 668 (1923).
27

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1 It is important to identify the returns earned by firms that compete for
2 capital with a public utility. This can be accomplished by analyzing the returns of
3 non-regulated firms that are subject to the competitive forces of the marketplace.

4 **Q. Did you compare the results of your DCF and CAPM analyses to the results**
5 **indicated by a Comparable Earnings approach?**

6 A. Yes. I selected companies from The Value Line Investment Survey for Windows
7 that have six categories of comparability designed to reflect the risk of the Gas
8 Group. These screening criteria were based upon the range as defined by the
9 rankings of the companies in the Gas Group. The items considered were
10 Timeliness Rank, Safety Rank, Financial Strength, Price Stability, Value Line betas,
11 and Technical Rank. The definition for these parameters is provided on Schedule
12 13, page 3. The identities of the companies comprising the Comparable Earnings
13 group and their associated rankings within the ranges are identified on Schedule 13,
14 page 1.

15 I relied upon Value Line data because it provides a comprehensive basis for
16 evaluating the risks of the comparable firms. As to the returns calculated by Value
17 Line for these companies, there is some downward bias in the figures shown on
18 Schedule 13, page 2, because Value Line computes the returns on year-end rather
19 than average book value. If average book values had been employed, the rates of
20 return would have been slightly higher. Nevertheless, these are the returns
21 considered by investors when taking positions in these stocks. Because many of the
22 comparability factors, as well as the published returns, are used by investors in

DIRECT TESTIMONY OF PAUL R. MOUL

1 selecting stocks, and the fact that investors rely on the Value Line service to gauge
2 returns, it is an appropriate database for measuring comparable return opportunities.

3 **Q. What data did you consider in your Comparable Earnings analysis?**

4 A. I used both historical realized returns and forecasted returns for non-utility
5 companies. As noted previously, I have not used returns for utility companies in
6 order to avoid the circularity that arises from using regulatory-influenced returns to
7 determine a regulated return. It is appropriate to consider a relatively long
8 measurement period in the Comparable Earnings approach in order to cover
9 conditions over an entire business cycle. A ten-year period (five historical years
10 and five projected years) is sufficient to cover an average business cycle. Unlike
11 the DCF and CAPM, the results of the Comparable Earnings method can be applied
12 directly to the book value capitalization. In other words, the Comparable Earnings
13 approach does not contain the potential misspecification contained in market
14 models when the market capitalization and book value capitalization diverge
15 significantly. A point of demarcation was chosen to eliminate the results of highly
16 profitable enterprises, which the Bluefield case stated were not the type of returns
17 that a utility was entitled to earn. For this purpose, I used 20% as the point where
18 those returns could be viewed as highly profitable and should be excluded from the
19 Comparable Earnings approach. The average historical rate of return on book
20 common equity was 13.0% using only the returns that were less than 20%, as
21 shown on Schedule 13, page 2. The average forecasted rate of return as published
22 by Value Line is 13.1% also using values less than 20%, as provided on Schedule

DIRECT TESTIMONY OF PAUL R. MOUL

1 13, page 2. Using the average of these data, my Comparable Earnings result is
2 13.05%, as shown on Schedule 1, page 2.

CONCLUSION ON COST OF EQUITY

4 **Q. What is your conclusion regarding the Company's cost of common equity?**

5 A. Based upon the application of a variety of methods and models described
6 previously, it is my opinion that a reasonable rate of return on common equity is
7 11.20% for NFGDC, which includes twenty-five basis points or 0.25% for
8 recognition of the Company's strong management performance. My cost of equity
9 recommendation is within the range of results and should be considered in the
10 context of the Company's risk characteristics relative to the barometer group
11 companies. It is essential that the Commission employ a variety of techniques to
12 measure the Company's cost of equity because of the limitations/infirmities that are
13 inherent in each method. In summary, the Company should be provided an
14 opportunity to realize a 11.20% rate of return on common equity so that it can
15 compete in the capital markets, attain reasonable credit quality, sustain its cash flow
16 in the context of its capital expenditures and receive recognition of the significant
17 accomplishments that management has achieved.

18 **Q. Does this complete your direct testimony?**

19 A. Yes. However, I reserve the right to supplement my testimony, if necessary, and to
20 respond to witnesses presented by other parties.

APPENDIX A TO DIRECT TESTIMONY OF PAUL R. MOUL

**EDUCATIONAL BACKGROUND, BUSINESS EXPERIENCE
AND QUALIFICATIONS**

1
2
3 I was awarded a Bachelor of Science degree in Business Administration by Drexel
4 University in 1971. While at Drexel, I participated in the Cooperative Education Program, which
5 included employment, for one year, with American Water Works Service Company, Inc., as an
6 internal auditor. There, I was involved in the audits of several operating water companies of the
7 American Water Works System and participated in the preparation of annual reports to regulatory
8 agencies and assisted in other general accounting matters.

9 Upon graduation from Drexel University, I was employed by American Water Works
10 Service Company, Inc. in the Eastern Regional Treasury Department, where my duties included
11 preparation of rate case exhibits for submission to regulatory agencies, as well as responsibility
12 for various treasury functions of the thirteen New England operating subsidiaries.

13 In 1973, I joined the Municipal Financial Services Department of Betz Environmental
14 Engineers, a consulting engineering firm, where I specialized in financial studies for municipal
15 water and wastewater systems.

16 In 1974, I joined Associated Utility Services, Inc., now known as AUS Consultants. I held
17 various positions with the Utility Services Group of AUS Consultants, concluding my
18 employment there as a Senior Vice President.

19 In 1994, I formed P. Moul & Associates, an independent financial and regulatory
20 consulting firm. In my capacity as Managing Consultant and for the past forty-one years, I have
21 continuously studied the rate of return requirements for cost of service-regulated firms. In this
22 regard, I have supervised the preparation of rate of return studies, which were employed in
23 connection with my testimony and in the past for other individuals. I have presented direct

APPENDIX A TO DIRECT TESTIMONY OF PAUL R. MOUL

1 testimony on the subject of fair rate of return, evaluated rate of return testimony of other witnesses,
2 and presented rebuttal testimony.

3 My studies and prepared direct testimony have been presented before thirty-seven federal,
4 state and municipal regulatory commissions, consisting of the Federal Energy Regulatory
5 Commission; state public utility commissions in Alabama, Alaska, California, Colorado,
6 Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Iowa, Kentucky, Louisiana,
7 Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Hampshire, New Jersey,
8 New York, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina,
9 Tennessee, Texas, Virginia, West Virginia, and Wisconsin; the Philadelphia Gas Commission;
10 and the Texas Commission on Environmental Quality. My testimony has been offered in over
11 300 rate cases involving electric power, natural gas distribution and transmission, resource
12 recovery, solid waste collection and disposal, telephone, wastewater, and water service utility
13 companies. While my testimony has involved principally fair rate of return and financial matters,
14 I have also testified on capital allocations, capital recovery, cash working capital, income taxes,
15 factoring of accounts receivable, and take-or-pay expense recovery. My testimony has been
16 offered on behalf of municipal and investor-owned public utilities and for the staff of a regulatory
17 commission. I have also testified at an Executive Session of the State of New Jersey Commission
18 of Investigation concerning the New Jersey Board of Public Utilities regulation of solid waste
19 collection and disposal.

20 I was a co-author of a verified statement submitted to the Interstate Commerce
21 Commission concerning the 1983 Railroad Cost of Capital (Ex Parte No. 452). I was also co-
22 author of comments submitted to the Federal Energy Regulatory Commission regarding the
23 Generic Determination of Rate of Return on Common Equity for Public Utilities in 1985, 1986
24 and 1987 (Docket Nos. RM85-19-000, RM86-12-000, RM87-35-000 and RM88-25-000).

APPENDIX A TO DIRECT TESTIMONY OF PAUL R. MOUL

1 Further, I have been the consultant to the New York Chapter of the National Association of Water
2 Companies, which represented the water utility group in the Proceeding on Motion of the
3 Commission to Consider Financial Regulatory Policies for New York Utilities (Case 91-M-0509).
4 I have also submitted comments to the Federal Energy Regulatory Commission in its Notice of
5 Proposed Rulemaking (Docket No. RM99-2-000) concerning Regional Transmission
6 Organizations, and on behalf of the Edison Electric Institute in its intervention in the case of
7 Southern California Edison Company (Docket No. ER97-2355-000). Also, I was a member of
8 the panel of participants at the Technical Conference in Docket No. PL07-2 on the Composition
9 of Proxy Groups for Determining Gas and Oil Pipeline Return on Equity.

10 In late 1978, I arranged for the private placement of bonds on behalf of an investor-owned
11 public utility. I have assisted in the preparation of a report to the Delaware Public Service
12 Commission relative to the operations of the Lincoln and Ellendale Electric Company. I was also
13 engaged by the Delaware P.S.C. to review and report on the proposed financing and disposition
14 of certain assets of Sussex Shores Water Company (P.S.C. Docket Nos. 24-79 and 47-79). I was
15 a co-author of a Report on Proposed Mandatory Solid Waste Collection Ordinance prepared for
16 the Commission of County Commissioners of Collier County, Florida.

17 I have been a consultant to the Bucks County Water and Sewer Authority concerning rates
18 and charges for wholesale contract service with the City of Philadelphia. My municipal consulting
19 experience has also included an assignment for Baltimore County, Maryland, regarding the
20 City/County Water Agreement for Metropolitan District customers (Circuit Court for Baltimore
21 County in Case 34/153/87-CSP-2636).

NATIONAL FUEL STATEMENT NO. 11

SHANNON M. BUFFINGTON

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 11

**Direct Testimony of
Shannon Buffington**

**Topics Addressed: Financial Data
 Capital Structure
 Cost of Debt**

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Shannon Buffington. My business address is 6363 Main Street,
4 Williamsville, NY 14421.

5 **Q. By whom and in what capacity are you employed?**

6 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as Manager of
7 Finance.

8 **Q. Please provide your educational background.**

9 A. I graduated from the State University of New York at Buffalo in 2013 in a combined
10 degree program with a Bachelor of Science degree in Business Administration and a
11 Master of Business Administration with a concentration in Finance.

12 **Q. Please provide your professional experience.**

13 A. In June 2013, I began my employment with NFGDC in the MBA Associate rotational
14 program. I joined the Finance Department in June 2015 as a Financial Analyst and have
15 taken on increasing responsibility, most recently being promoted to the role of Manager
16 of Finance in February 2021.

17 **Q. Have you previously testified in other proceedings before the Pennsylvania Public
18 Utility Commission (“PAPUC” or the “Commission”) or any other state or federal
19 agency?**

20 A. No, I have not.

21
22 **II. PURPOSE OF TESTIMONY**

23 **Q. Please describe the purpose of your testimony.**

1 A. My testimony supports the financial information that was provided to Mr. Paul Moul for
2 preparation of his testimony concerning the fair rate of return and recommended capital
3 structure for NFGDC. My testimony also supports the cost of debt used by Mr. Moul.

4 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

5 A. Yes, I am sponsoring National Fuel Exhibit A, Schedule B-6. I am also sponsoring
6 certain responses to the Commission’s regulatory filing requirements that were prepared
7 by me or under my direction. These regulations are indicated on the master list
8 accompanying this filing.

9

10 **III. CORPORATE STRUCTURE**

11 **Q. Please provide an overview of National Fuel Gas Company and its subsidiaries.**

12 A. National Fuel Gas Company (“NFG” or “Parent”) is a holding company that owns
13 directly or indirectly all the outstanding securities of its subsidiaries. Across its four
14 major business segments, NFG operates an integrated natural gas company in New York
15 and Pennsylvania that spans the natural gas value chain from wellhead to burner tip. The
16 common geographic footprint of NFG’s subsidiaries enables it to share management,
17 labor, facilities and support services to cost-effectively develop, gather, transport and
18 store, and ultimately distribute natural gas to end-users.

19 **Q. How do NFG and its subsidiaries raise capital?**

20 A. NFG raises long-term debt, short-term debt, and common equity from external sources
21 and provides capital to its subsidiaries through intercompany debt agreements and capital
22 contributions in exchange for shares of subsidiary common equity.

23 **Q. Does NFGDC raise capital from external sources?**

1 A. No, NFG provides all short-term and long-term debt, as well as common equity.

2 **Q. Does the PA PUC approve NFGDC's short-term and long-term financing strategy?**

3 A. Yes, the PAPUC grants the authority for NFGDC to issue promissory notes to NFG, most
4 recently in 2020 (Docket #S-2020-3020690). The PAPUC also approved NFG's Money
5 Pool Agreement – to which NFGDC is a party – most recently in 2018 (Docket # G-
6 2009-2092081).

7

8

IV. CAPITAL STRUCTURE

9 **Q. How does NFGDC determine an appropriate capital structure?**

10 A. Over the long-term, NFGDC targets a capital structure that optimizes debt and equity
11 relative to the risk of operations and is within the range of capital structures used by other
12 similar utilities.

13 **Q. Is it appropriate to use NFGDC's capital structure for purposes of this proceeding?**

14 A. Yes. NFGDC's capital structure represents the optimal mix of debt and equity given its
15 specific utility risk profile. I further note that NFGDC's common equity ratio is well
16 within the range of the proxy group.

17 It would not be appropriate to use the Parent's equity ratio for the purposes of this
18 proceeding. Given that NFG operates an integrated and complementary mix of businesses
19 across the natural gas value chain, it maintains an equity ratio commensurate with the
20 weighted average equity ratio of each of its subsidiaries. The business activities and
21 different risk profiles of NFG's non-utility subsidiaries necessitates a higher equity ratio
22 at the Parent when compared to NFGDC. At the end of the FPPTY, NFG is projected to

1 have a common equity ratio of 60.5%, which is considerably higher than NFGDC's
2 equity ratio.

3 **Q. Mr. Paul R. Moul has presented direct testimony (Statement No. 10) concerning the**
4 **fair rate of return and capital structure in this proceeding. In preparation of that**
5 **testimony Mr. Moul relied, to a certain degree, on financial information provided to**
6 **him by NFGDC. Was the financial information provided to him by NFGDC prepared**
7 **by you or under your supervision?**

8 A. Yes, the information provided to Mr. Moul for preparation of his testimony was prepared
9 under my supervision.

10 **Q. What is the proposed capital structure for this filing?**

11 A. As stated in Mr. Moul's testimony, the proposed capital structure consists of 54.9%
12 common equity and 45.1% long-term debt.

13 **Q. How was the proposed capital structure determined?**

14 A. The proposed capital structure reflects NFGDC's long-term debt and common equity, as
15 currently projected at the end of the fully projected future test year ending July 31, 2024
16 ("FPFTY"). As Mr. Moul provides in his testimony, the common equity percentage is
17 consistent with other precedent rate filings and falls within the common equity range of
18 the peer or barometer group.

19 **Q. Prior to the HTY, was there any material changes to NFGDC's capital structure?**

20 A. No. NFGDC's capital structure has remained relatively consistent over the past several
21 years. Its debt has increased commensurate with its common equity, while dividends have
22 remained relatively consistent and no new equity has been issued to NFGDC.

23

1 **V. SHORT-TERM DEBT**

2 **Q. Please describe NFG and NFGDC's available sources of short-term borrowings.**

3 A. The Parent has established both uncommitted and committed lines of credit that are
4 available to its subsidiaries, including NFGDC, via its Money Pool Agreement. These
5 facilities have been established for general corporate purposes and are used to primarily
6 finance working capital needs. NFG currently has arrangements to borrow up to \$1.25
7 billion from committed credit facilities, of which \$1 billion is an unsecured revolving
8 credit facility secured through February 2027. This level of short-term liquidity is
9 adequate to meet the needs of all of NFG's subsidiaries. In addition, the \$1 billion credit
10 facility backstops a \$500 million commercial paper program, which provides NFG access
11 to the commercial paper market. Commercial paper typically represents a more cost-
12 effective borrowing option to meet fluctuating working capital needs when compared to
13 the credit facility. While the commercial paper market historically has been a reliable
14 source of short-term funding, market volatility can lead to increased costs as well as
15 difficulty accessing this market from time to time. Periods such as the early months of
16 the COVID-19 pandemic, or more recently, the current macroeconomic environment
17 consisting of high inflation and significant policy actions by the Federal Reserve, are
18 impacting both the cost of, and access to, commercial paper.

19 **Q. How does NFGDC typically utilize short-term debt financing?**

20 A. NFGDC uses short-term debt for two purposes. First, is to support its working capital
21 needs, which are driven primarily by purchases of gas for customers and to finance its
22 capital spending program in the near-term. Over time, as NFGDC builds up a large

1 enough balance of short-term debt that is used to fund its capital program, it looks to term
2 out that more permanent investment with a long-term debt issuance.

3 **Q. What was NFGDC's average short-term debt balance during the HTY?**

4 A. NFGDC's short-term debt averaged \$118 million during the twelve months ended June
5 30, 2022.

6 **Q. What is the expected short-term debt average balance during the FTY and what is
7 driving the change from the HTY?**

8 A. The average short-term debt balance during the FTY is expected to be \$216 million. This
9 is driven by two factors. First, NFGDC's capital program continues to grow and the near-
10 term funding mechanism to finance these investments is via the Money Pool. Second,
11 NFGDC has \$49 million of long-term debt maturing in March 2023. Given the near-term
12 macroeconomic challenge and the strong liquidity position of NFGDC's Parent, it is
13 expected that short-term debt will be used to temporarily redeem those long-term notes.

14 **Q. What short-term debt balance will be outstanding at the end of the FPFTY?**

15 A. NFGDC does not expect to have any short-term debt outstanding at the end of the
16 FPFTY. Given the expected increase in short-term borrowings during the HTY and the
17 FTY, NFGDC expects to permanently finance its growing short-term debt balance at the
18 end of the FTY with a new \$250 million long-term debt issuance, which is discussed in
19 more detail in the next section.

20 **Q. Given that there is no short-term debt included in the proposed capital structure,
21 how are the costs associated with maintaining adequate access to short-term
22 liquidity sources accounted for?**

1 A. To account for the costs of maintaining sufficient liquidity, all upfront and ongoing
2 expenses are incorporated into the cost of long-term debt, which is further discussed in
3 the next section.

4

5 **VI. LONG-TERM DEBT**

6 **Q. What cost rate for long-term debt is most appropriate for use in your cost of capital**
7 **determination?**

8 A. Given the utilization of NFGDC's capital structure, it is appropriate to use the cost of
9 debt that represents the debt allocated to NFGDC. Using this methodology, the proposed
10 long-term debt cost rate at the end of the FPFTY is 5.28% as shown on page 4 of exhibit
11 53.53.II-A-6.

12 **Q. How is long-term debt allocated to NFGDC?**

13 A. The Parent allocates the totality of each debt issuance down to one or more of its
14 subsidiaries based on needs at that time and to ensure capital structures for each of its
15 subsidiaries align with the risk profiles of those businesses over the long-term. For
16 issuances that the Parent allocates to NFGDC, NFGDC in turn issues a promissory note,
17 as approved by the Commission, to NFG that is tied to a specific debt issuance at the
18 Parent.

19 **Q. For purposes of the intercompany promissory notes, how is the cost of long-term**
20 **debt determined?**

21 A. The cost of debt reflects the coupon on that issuance, any premium or discount to par, and
22 any costs related to issuing new securities (e.g. SEC registration costs, underwriting

1 expenses, legal costs, rating agency fees, etc.). This is all reflected in an interest rate such
2 that NFG is made whole over the life of the issuance.

3 **Q. Are there any additional costs that are included in the cost rate for long-term debt?**

4 A. Yes, there are costs associated with maintaining access to liquidity, via the previously
5 discussed short-term liquidity facilities, that need to be recovered. Given that there is no
6 short-term debt in the capital structure at the end of the FPFTY, but there are ongoing
7 costs allocated to NFGDC to maintain access to these liquidity facilities, it is necessary to
8 recover these costs. As a result, the filing proposes recovering these costs through the
9 cost of long-term debt, which is embedded in the 5.28% stated above. Included in these
10 costs are amortized upfront transaction costs, and ongoing annual expenses related to the
11 committed credit facility. Those are just and reasonable costs to maintain an adequate
12 amount of liquidity to preserve financial strength.

13 **Q. Are there any new issuances anticipated between now and the end of the FPFTY?**

14 A. NFG anticipates issuing a new \$300 million 10-year note in August 2023. NFGDC will
15 be allocated \$250 million of the new issuance with the use of proceeds intended to pay
16 down any remaining short-term debt on the balance sheet.

17 **Q. How much long-term debt can NFGDC issue under its currently approved financing
18 authority (Docket #S-2020-3020690)?**

19 A. NFGDC was granted to issue up to \$300 million of new promissory notes under its
20 existing authority. It issued a \$50 million promissory note in February 2021 and has \$250
21 million remaining through December 31, 2023. This remaining authority aligns with the
22 expected proceeds it will receive from a new issuance in the FPFTY.

23 **Q. How has the cost rate of the projected new issuance been determined?**

1 A. Given the volatility in the debt capital markets, I am assuming NFG issues a new 10-year
2 note. This was done to prevent the potential of carrying a higher than historical coupon
3 for longer term debt for an extended period of time. The coupon rate of 5.50% is based
4 upon the yields published in the September 2022 issue of the Mergent Bond Record,
5 representing the average Moody's Public Utility Baa credit rating, adjusted for a 10-year
6 tenor. The effective cost rate included in the calculation of the cost of long-term debt
7 includes projected transaction related costs similar to precedent NFG long-term debt
8 issuances.

9 **Q. Does this conclude your direct testimony at this time?**

10 A. Yes.

NATIONAL FUEL STATEMENT NO. 12

JAMES A. RIZZO

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 12

Direct Testimony of James A. Rizzo

Topics Addressed: Income Taxes

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is James A. Rizzo. My business address is 6363 Main Street, Williamsville, NY
4 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as Vice
8 President of the Tax, Purchasing and Accounts Payable Departments.

9
10 **Q. Please provide your educational background.**

11 A. I graduated from the State University of New York at Buffalo in 1990 with a Bachelor of
12 Science Degree in Accounting. I was certified by New York State as a Certified Public
13 Accountant in 1993.

14
15 **Q. Please provide your professional experience.**

16 A. From 1990 through 2006, I worked in public accounting, including ten years with
17 PricewaterhouseCoopers. In 2006, I became Tax Director at Greatbatch, Inc. (now known
18 as Integer Holdings Corporation). In 2012, I was hired by NFGDC as General Manager
19 of the Tax Department. In 2016, I was promoted to Assistant Vice President of NFGDC.
20 Beginning in 2020, I was given responsibility of the Purchasing and Accounts Payable
21 Departments. In 2022, I was promoted to Vice President of NFGDC.

1 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
2 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
3 **agency?**

4 A. Yes. I have prepared responses and exhibits pertaining to income taxes for NFGDC as
5 part of Docket M-2018-2641242 before the PaPUC. I have also submitted prepared
6 testimony and exhibits in Case 16-G-0257 and Case 17-M-0815 for NFGDC NY
7 Division to the New York Public Service Commission (“NYPSC”). Additionally, I have
8 submitted prepared testimony and exhibits on income and property taxes in connection
9 with the National Fuel Gas Supply Corporation Federal Energy Regulatory
10 Commission (“FERC”) proceeding RP19-1426-000 and Empire Pipeline, Inc. FERC
11 proceeding RP18-940-000.

12
13 **II. PURPOSE OF TESTIMONY**

14 **Q. Please describe the purpose of your testimony.**

15 A. I am presenting testimony in support of the NFGDC PA Division’s (“National Fuel” or
16 the “Company”) federal and state income tax claims. I will explain the tax adjustments
17 made to the results of the historic test year ended June 30, 2022 (“HTY”) and future test
18 year ending June 30, 2023 (“FTY”). I will also explain the Company’s *pro forma* tax
19 adjustments to its principal accounting exhibits for the fully projected future test year
20 ending July 31, 2024 (“FPFTY”).

21
22 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

1 A. Yes. I am sponsoring the following Exhibits: JAR-1, JAR-2, JAR-3 and JAR-4. Together
2 with other Company witnesses, I am sponsoring portions of Exhibit A (Fully Projected),
3 Exhibit A (Future) and Exhibit A (Historic) that pertain to tax-related issues. I am also
4 sponsoring certain responses to the Commission’s filing requirements and standard data
5 requests.

6

7 **Q. III. TAX ADJUSTMENTS**

8 **Please provide an overview of National Fuel’s principal accounting exhibits relative**
9 **A. to its proposed tax adjustments.**

10 As explained in the direct testimony of Mr. Donald N. Koch (National Fuel Statement No.
11 2), National Fuel’s principal accounting exhibit is Exhibit A (Fully Projected), which
12 includes a presentation for the FPFTY ending July 31, 2024. Section D of this exhibit
13 presents necessary adjustments to budgeted levels of expense items and revenues. The *pro*
14 *forma* adjustments related to income taxes are summarized in Schedules D-11 and D-12.
15 These adjustments are used to derive National Fuel’s *pro forma* income at present and
16 proposed rates as set forth in Schedule A-1 of the same exhibit.

17 Exhibit A (Historic) and Exhibit A (Future) follow the same format but reflect
18 data for the HTY ended June 30, 2022 and FTY ending June 30, 2023, respectively. This
19 information is provided to comply with the Commission’s filing requirements and
20 provides a basis for comparing National Fuel’s FPFTY claims with actual book results
21 from the HTY and adjusted FTY results.

22

23 **Q. A. TAXES OTHER THAN INCOME TAXES**

24 **How was the provision for taxes-other-than-income taxes (“TOTI”) determined for
the FPFTY?**

1 A. TOTI consists of the Pennsylvania Utility Realty Tax, Pennsylvania and Local Property
2 taxes, Social Security taxes, Federal Unemployment tax, and State Unemployment tax. TOTI
3 amounts were based on the plan year budget, as adjusted for reasonably known and
4 measurable changes to various payroll taxes as supported by the direct testimony of Mr.
5 Donald N. Koch (National Fuel Statement No. 2). These adjustments are shown on Exhibit A
6 (Fully Projected), Schedule D-10. The net adjustment is brought forward to Schedule D-3,
7 page 2.

8
9 **B. INCOME TAXES**

10 **Q. Please describe the Company's claim for income taxes.**

11 A. Income tax expense for the FPFTY at present and proposed rates is set forth in Exhibit A (Fully
12 Projected), Schedule D-11. Income taxes are calculated using the procedures normally
13 followed by the Commission, including the use of debt interest synchronization, the
14 normalization method for accelerated depreciation used in the calculation of federal income
15 taxes, and the flow-through of accelerated depreciation benefits for state tax purposes. The
16 Company continues to flow through the annual repairs tax deduction for federal and state tax
17 purposes. The fully adjusted claim for the FPFTY income tax expense is shown on Exhibit A
18 (Fully Projected), Schedule D-1, Lines 19 and 20.

19
20 **Q. Please explain how the Company's claim for income taxes was calculated.**

21 A. Schedule D-11 shows the calculation of *pro forma* income taxes for the FPFTY at present and
22 proposed rates. Line 1 shows revenue at present and proposed rates, while Line 2 shows
23 operating expenses at present and proposed rates from Schedule D-1. Line 3 reflects operating
24 income before debt interest deduction and is calculated by netting Line 1 from Line 2. Debt

1 interest expense is synchronized using the rate base claim from Schedule C-1, with the cost of
2 debt and the debt component of the Company's capital structure recommended in the direct
3 testimony of Paul R. Moul (National Fuel Statement No. 10) and shown on Schedule B-7. The
4 resulting interest expense on Line 6 is subtracted from net income before debt interest to
5 calculate base taxable income on Line 7.

6 In accordance with established Commission practice, Lines 8 through 10 of Schedule
7 D-11 reduce the base taxable income, for state tax purposes, by the total difference between
8 accelerated tax depreciation shown on Line 8 and the *pro forma* book depreciation shown on
9 Line 9. Line 11 includes a further reduction to state taxable income from other state income
10 tax adjustments as detailed on Exhibit JAR-2, which is explained below. The statutory state
11 corporate net income tax rate (8.99%, further explained below) was then applied to determine
12 the *pro forma* state income tax expense shown on Line 13. Lines 14 through 19 show the federal
13 current income tax expense calculation at current and proposed rates, while Line 20 sums the
14 state and federal current tax expense amounts before application of deferred income taxes.

15 Total federal temporary differences are shown on Line 24. These include differences between
16 accelerated tax depreciation and book depreciation adjusted for book flow through
17 depreciation, shown on Line 22, as well as other deferred adjustments on Line 23, which are
18 detailed on Exhibit JAR-2 and explained below. The statutory federal corporate income tax
19 rate (21%) is applied to the total federal temporary differences to determine the deferred
20 federal income tax benefit on Line 26. As state tax consequences are flowed through, there
21 are no state deferred income taxes on Lines 27 through 29.

22 Other tax adjustments are shown on Lines 31 through 34. These include amortizations
23 for the repairs and maintenance 481(a) adjustment, Medicare subsidy, Average Rate

1 Assumption Method (“ARAM”) and unprotected deficient income taxes. These adjustments
2 are explained in testimony below.

3
4 **Q. Please explain what is represented on Exhibit JAR-2 Other Income Tax**
5 **Adjustments?**

6 A. Exhibit JAR-2 details other income tax adjustments which flow into both the current and
7 deferred income tax calculations on Schedule D-11.

8 Other State and Federal adjustments to current income tax expense total \$4.7
9 million as shown on Lines 5 and 10. These adjustments include the permanent differences
10 resulting from the current year repair and maintenance deduction, the net negative salvage
11 adjustment per Schedule D-12, the non-deductible portion of meals and entertainment, and
12 other temporary differences resulting from contributions in aid of construction (“CIAC”) and
13 uniform capitalization (“UNICAP”) rules per Internal Revenue Code (“IRC”) Section
14 263A. Other adjustments to the federal deferred calculation represent the deferred impact
15 of the temporary differences for CIAC and UNICAP.

16
17 **Q. What is the total FPFTY income tax expense for National Fuel?**

18 A. The *pro forma* tax expense at present and proposed rates is shown on Schedule D-11 at
19 Line 36. As explained below in Section D, this amount is not reduced by a consolidated
20 income tax adjustment.

21
22 **C. ACCUMULATED DEFERRED INCOME TAXES**

23 **Q. How are Accumulated Deferred Income Taxes (“ADIT”) calculated?**

1 A. Schedule C-6 shows the FPFTY ending balance for federal ADIT as of July 31, 2024.
2 This amount is deducted from rate base. The total shown on Line 1 reflects the difference
3 in income tax expense for book and tax purposes attributable to the difference between
4 accelerated tax depreciation and straight-line book depreciation on FPFTY plant
5 balances, net of basis differences associated with CIAC and UNICAP rules per IRC
6 Section 263A. As state tax consequences are flowed through, there is no associated state
7 ADIT balance.

8

9 **Q. What is the amount of the ADIT offset to rate base?**

10 A. As shown on Line 4 of Schedule C-6 and on Line 6 of Schedule A-1, the ADIT offset is
11 \$70.4 million, which includes the amount related to excess ADIT discussed further in
12 Section F.

13

14 **Q. Has the Company's ADIT rate base deduction been calculated in compliance with**
15 **the normalization requirements of the IRC?**

16 A. Yes. The Company's calculation accurately reflects the proration methodology of the
17 ADIT rate base component in accordance with Treasury Regulation 1.167(l)-1(h)(6)(ii).
18 The proration methodology is a specific method promulgated by the Internal Revenue
19 Service ("IRS") for calculating ADIT, for any rate filing that includes a future test period,
20 which must be followed for ratemaking purposes to comply with IRS normalization
21 requirements. Compliance with the normalization rules is necessary for a company to
22 claim accelerated depreciation for tax filing purposes. Accelerated tax depreciation,
23 versus straight-line depreciation, provides a cash-flow benefit for a company. The

1 Company receives a cash-flow benefit from accelerated tax depreciation (via a reduction
2 in current income taxes payable) and ratepayers receive a benefit via a rate base reduction
3 resulting from netting ADIT against rate base. The methodology is designed to account
4 for the period of time the Company has received the ADIT and provide the appropriate
5 limit on the amount of ADIT that can be excluded from rate base as determined by the
6 IRS. See Exhibit JAR-1, Page 2 for the calculation of the pro-rata adjustment.

7
8 **D. CONSOLIDATED TAX ADJUSTMENT**

9 **Q. Does the Company's proposed revenue requirement reflect a federal consolidated**
10 **tax adjustment?**

11 A. No. The Company's revenue requirement is established based on its stand-alone federal
12 income tax attributes. It is my understanding that Act 40 of 2016, which added 66 Pa. C.S
13 § 1301.1 to the Public Utility Code, eliminates the need to show a consolidated tax
14 adjustment for ratemaking purposes. However, Section 1301.1(b) requires a public utility
15 to demonstrate that it shall use at least 50 percent of what would have been a consolidated
16 tax expense adjustment under the law prior to Act 40 for reliability or infrastructure
17 related capital investment and the other 50 percent shall be used for general corporate
18 purposes. The consolidated tax adjustment of \$3.4 million was calculated using the
19 modified effective tax rate methodology, traditionally used by the Commission prior to
20 the enactment of Act 40, and is included as Exhibit VI.II.RR.55.

21 Included in Schedule C-2, and as discussed in the direct testimony of Tracy
22 Wesoloski (National Fuel Statement No. 6), the Company's *pro forma* capital additions
23 for reliability or infrastructure projects in the FTY are \$42.2 million and for the FPFTY
24 are \$53.0 million. This expenditure level is greater than 50% of the amount (\$1.7 million)

1 of what would have been the consolidated tax savings adjustment under prior ratemaking
2 principles. The Company's general corporate purpose expense will also exceed 50% of the
3 tax benefit resulting from elimination of the consolidated tax adjustment. The Company
4 anticipated an operating expense budget of more than \$284.3 million in operating
5 expenditures to be used to render gas distribution service, as shown on FPFTY Schedule D-2.
6 This expenditure level is greater than 50% of the amount (\$1.7 million) of what would
7 have been the consolidated tax savings adjustment under prior ratemaking principles.
8

9 **E. IRS AUDIT UPDATE**

10 **Q. Does National Fuel have any unresolved tax issues related to any IRS audits?**

11 A. Yes. The only unresolved tax issue relates to the tentative settlement of the IRS proposed
12 disallowance of the Company's change in accounting method for determining whether
13 expenditures relating to utility network property are capital or deductible as a repair for
14 tax purposes.

15 In 2009, the Company filed an application with the IRS National Office to change
16 its tax accounting method for utility network property. The proposed method sought to
17 treat certain expenditures, which were capitalized for book purposes, as deductible
18 repairs for tax purposes. By doing so, the additional repair deductions (for tax purposes
19 only) would reduce the income tax liability of the Company. It is to be noted that the
20 change in accounting method related solely to the Company's tax filings and has no
21 effect on the capitalization policies followed for book purposes. The IRS National Office
22 approved the request, subject to review by local IRS examiners.

23 The federal tax return filed for Fiscal 2009 included an additional tax deduction
24 for the Company of \$6.9 million relating to the change in method for fiscal 2009, and an

1 Internal Revenue Code Section 481(a) “catch-up” amount of \$79.6 million relating to
2 prior years. The local IRS examiners, citing a lack of guidance from their technical
3 advisors and other factors, disallowed most of the claimed deduction. The Company filed
4 a formal protest and requested a conference with the IRS Appeals division. A conference
5 was held on July 14, 2011, but the Appeals officer chose not to make a decision until the
6 release of guidance from the National Office, which is discussed below. The local IRS
7 examiners also disallowed deductions under the new accounting method claimed in fiscal
8 2010 and fiscal 2011.

9 Because several gas utility companies were experiencing difficulties with the IRS
10 over this issue, the industry sought to have the property capitalization issue accepted into
11 the IRS “Industry Issue Resolution” (“IIR”) program. Under this program, IRS technical
12 advisors and industry personnel attempt to reach a mutually acceptable resolution of a
13 contentious tax issue which affects an entire industry. The capitalization issue was
14 accepted by the IRS into the IIR program, and National Fuel was one of the industry
15 representatives chosen to participate. The IRS and the industry group held several
16 meetings and conference calls beginning in May 2011, and ending its work in March
17 2012, having developed a draft revenue procedure that was acceptable to both the IRS
18 team and the gas industry representatives. A revised revenue procedure was presented by
19 the IRS team to the gas industry representatives on July 22, 2014, at which time the
20 industry representatives expressed their agreement. The draft revenue procedure is
21 presently being reviewed by officials in the IRS and Treasury Department. A specific
22 release date has not been announced.

1 In March 2013, the local IRS examiners withdrew their proposed disallowance.
2 The IRS indicated in their Notice of Proposed Adjustment that “until guidance is issued,
3 Exam will not audit this issue and is not expressing an opinion regarding this issue at this
4 time. The IRS neither accepts nor rejects the position taken in the tax return(s) related to
5 the proper method of accounting for expenditures related to natural gas transmission and
6 distribution property. This issue may be examined further at another time.” This “stand
7 down” policy applies to fiscal years 2009 through the current year.

8 The Section 481(a) adjustment represents the remaining tax basis of certain utility
9 property placed in service during fiscal years 1990 – 2008 and has been treated as fully
10 normalized depreciable property. The current year deductions for repairs, since 2009,
11 have been treated as flow through tax deductions consistent with the Pennsylvania flow
12 through treatment of basis difference reductions.

13 In 2009, the Company recorded a regulatory liability (currently \$41.4 million, as
14 adjusted for the 2017 Tax Cuts and Jobs Act (“TCJA”)) representing the federal and state
15 tax benefit of the Section 481(a) deduction, grossed-up for ratemaking purposes. As
16 detailed on Exhibit JAR-3, an offsetting regulatory asset was also recorded. Additionally,
17 the Company normalized the state tax benefit of the Section 481(a) adjustment and
18 recorded a Pennsylvania deferred tax liability (net of federal benefit) of \$4.3 million.
19 These accounting entries were made due to the uncertainty of the treatment of the federal
20 tax deduction and the state regulatory treatment (due to a lack of statutory guidance noted
21 above). The Company proposes to reverse both the regulatory asset and liability. The
22 Company proposes to pass back the state deferred tax liability over the remaining book
23 life of the assets (approximately 20 years). See Exhibit D-11.

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F. EXCESS ACCUMULATED DEFERRED INCOME TAXES

Q. Has the Company reflected the amortization of Excess Accumulated Deferred Income Taxes (“excess ADIT”), as a result of the TCJA, as part of its income tax calculation?

A. Yes, the Company has calculated the amount of the excess ADIT that will be amortized and flowed back to ratepayers in its FPFTY. This amount of amortization of protected excess ADIT is included in the overall federal deferred tax expense calculated on Schedule D-11. The FPFTY amortization is \$1.1 million, calculated using the ARAM as required by tax normalization rules. The Company utilizes the PowerTax software to calculate and maintain the ADIT balances on the ARAM. The Company has calculated the amount of the deficient unprotected ADIT that will be amortized and recovered from the ratepayers over a ten-year period (2018-2027) on a straight-line basis. The amortization for unprotected deficient ADIT is \$1.0 million and is included in the overall federal deferred tax expense calculated on Schedule D-11. Both amounts were previously documented and explained in Dockets M-2018-2641242 and R-2018-3000527. Also, the Company files annually in compliance with the May 17, 2018, Commission Orders in Docket Nos. M-2018-2641242 and R-2018-3000527. The most recent filing on August 31, 2022, updates the negative surcharge that was established on October 1, 2021, to implement the effects of TCJA.

G. PENNSYLVANIA CORPORATE TAX RATE DECREASE

Q. How does the Company plan to account for the recent Pennsylvania corporate tax rate decrease?

1 A. On July 8, 2022, House Bill 1342 was signed into law in Pennsylvania. The law reduces
2 the corporate income tax rate from 9.99% to 8.99% for the Company’s fiscal 2024 tax
3 year. Since the FPFTY includes the Company’s fiscal 2024 tax year, the tax rate of
4 8.99% has been utilized on Schedule D-11. Starting with the fiscal 2025 tax year, the rate
5 is reduced by 0.5% annually until it reaches 4.99% for the fiscal 2032 tax year. Future
6 decreases in the state corporate income tax rate will be reflected in the State Tax
7 Adjustment Surcharge.

8

9

H. MEDICARE SUBSIDY

10 **Q. How does the Company plan to account for the deferred tax asset and related**
11 **regulatory liability established for the Medicare subsidy?**

12 A. The Medicare Prescription Drug Improvement and Modernization Act of 2003
13 established a tax-free subsidy for a portion of an employer’s annual prescription drug
14 costs. The Patient Protection and Affordable Care Act of 2010 eliminated the “tax-free”
15 nature of these subsidies for tax years beginning after December 31, 2012. During this
16 period, the Company received the tax benefit of the tax-free subsidies and recorded a
17 deferred tax asset and regulatory liability to preserve this benefit for the ratepayers, as
18 detailed on Schedule JAR-4. The Company proposes to pass back the benefit to
19 ratepayers over a 3-year straight-line amortization period.

20

21 **Q. Does this conclude your direct testimony at this time?**

22 A. Yes.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Accumulated Deferred Income Tax Rollforward
Twelve Months Ending July 31, 2024
(\$000)

Exhibit JAR-1
Witness: J. A. Rizzo
Page 1 of 2

	Deferred Tax Expense			Account 282 Acc. Def. Inc. Tax
	ARAM/R &M	FED	Total	Dr/(Cr)
Balance at June 30, 2022 - Per Books				(73,273)
Deferral: 7/1/2022 - 6/30/23 (12 mos)				
Depreciation, Depletion and Amortization		(179)	(179)	
Repairs and Maintenance Amortization	(215)		(215)	
CIAC		(147)	(147)	
UNICAP		(294)	(294)	
ARAM Amortization	(1,000)		(1,000)	
	(1,215)	(620)	(1,835)	1,835
Balance at June 30, 2023				(71,438)
Link Month Deferral: 7/1/2023-7/31/2023	(101)	(41)	(142)	142
				(71,296)
Deferral: 8/1/2023 - 7/31/24 (12 mos)				
Depreciation, Depletion and Amortization		(138)	(138)	
Repairs and Maintenance Amortization	(215)		(215)	
CIAC		(148)	(148)	
UNICAP		(294)	(294)	
ARAM Amortization	(1,083)		(1,083)	
	(1,298)	(580)	(1,878)	1,878
Balance at July 31, 2024				(69,417)
Prorated Balance				(70,416)

National Fuel Gas Distribution Corporation
Pennsylvania Division
Calculation of Pro-Rata Accumulated Deferred Income Tax
Twelve Months Ending July 31, 2024
Fully Projected Future Test Year
(\$000)

Exhibit JAR-1
Witness: J. A. Rizzo
Page 2 of 2

Link Month	Jul	2023	Deferred Tax Expense			Net (Incr)/Decr	ACCT. 282 Balance		Total Proration	Prorated ACCT. 282	
			ARAM/R&M	FED	Total						
							(71,296)		(71,296)		
	366			21%							
31	335	Aug	2023	(101)	(77)	(178)	178	(71,118)	91.53%	163	(71,133)
30	305	Sep	2023	(101)	(73)	(174)	174	(70,943)	83.33%	145	(70,988)
31	274	Oct	2023	(110)	(43)	(153)	153	(70,791)	74.86%	114	(70,874)
30	244	Nov	2023	(110)	(43)	(153)	153	(70,638)	66.67%	102	(70,772)
31	213	Dec	2023	(110)	(43)	(153)	153	(70,486)	58.20%	89	(70,683)
31	182	Jan	2024	(110)	(43)	(153)	153	(70,333)	49.73%	76	(70,607)
29	153	Feb	2024	(110)	(43)	(153)	153	(70,180)	41.80%	64	(70,543)
31	122	Mar	2024	(110)	(43)	(153)	153	(70,028)	33.33%	51	(70,492)
30	92	Apr	2024	(110)	(43)	(153)	153	(69,875)	25.14%	38	(70,454)
31	61	May	2024	(110)	(43)	(153)	153	(69,723)	16.67%	25	(70,429)
30	31	Jun	2024	(110)	(43)	(153)	153	(69,570)	8.47%	13	(70,416)
31	0	Jul	2024	(110)	(43)	(153)	153	(69,417)	0.00%	-	(70,416)
12 MOS END		Jul	2024	(1,298)	(580)	(1,878)	1,878			880	
Prorated Balance										<u>(70,416)</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period- 12 Months Ended July 31, 2024
(\$ in Thousands)

Exhibit **JAR-2**
Witness: **J. A. Rizzo**
Page **1** of **1**

Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma Test Year At Present Rates
<u>Other Adjustments - State Current</u>				
1	Repair & Maintenance Perm. Difference State		(6,850)	
2	CIAC		700	
3	UNICAP		1,400	
4	Meals/Entertainment Adjustment (TRA-86)		25	
5	Total Other Adjustments - State	Sum (L1 to L4)		(4,725)
 <u>Other Adjustments - Federal Current</u>				
6	Repair & Maintenance Perm. Difference State		(6,850)	
7	CIAC		700	
8	UNICAP		1,400	
9	Meals/Entertainment Adjustment (TRA-86)		25	
10	Total Other Adjustments - Federal	Sum (L6 to L9)		(4,725)
 <u>Depreciation Adjustment - Federal Deferred</u>				
11	Adjust for Book Flow Through Depreciation		4,800	4,800
 <u>Other Adjustments - Federal Deferred</u>				
12	CIAC		700	
13	UNICAP		1,400	
14	Total Other Adjustments - Deferred	Sum (L12 to L13)		2,100

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Exhibit JAR-2
Witness: J. A. Rizzo
Page 1 of 1

Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma Test Year At Present Rates
<u>Other Adjustments - State Current</u>				
1	Repair & Maintenance Perm. Difference State		(6,850)	
2	CIAC		700	
3	UNICAP		1,400	
4	Meals/Entertainment Adjustment (TRA-86)		25	
5	Total Other Adjustments - State	Sum (L1 to L4)		(4,725)
 <u>Other Adjustments - Federal Current</u>				
6	Repair & Maintenance Perm. Difference State		(6,850)	
7	CIAC		700	
8	UNICAP		1,400	
9	Meals/Entertainment Adjustment (TRA-86)		25	
10	Total Other Adjustments - Federal	Sum (L6 to L9)		(4,725)
 <u>Depreciation Adjustment - Federal Deferred</u>				
11	Adjust for Book Flow Through Depreciation		4,626	4,626
 <u>Other Adjustments - Federal Deferred</u>				
12	CIAC		700	
13	UNICAP		1,400	
14	Total Other Adjustments - Deferred	Sum (L12 to L13)		2,100

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Exhibit JAR-2
Witness: J. A. Rizzo
Page 1 of 1

Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma Test Year At Present Rates
<u>Other Adjustments - State Current</u>				
1	Repair & Maintenance Perm. Difference State		(6,850)	
2	CIAC		(365)	
3	UNICAP		1,336	
4	Meals/Entertainment Adjustment (TRA-86)		25	
5	Total Other Adjustments - State	Sum (L 1 to L4)		(5,854)
 <u>Other Adjustments - Federal Current</u>				
6	Repair & Maintenance Perm. Difference State		(6,850)	
7	CIAC		(365)	
8	UNICAP		1,336	
9	Meals/Entertainment Adjustment (TRA-86)		25	
10	Total Other Adjustments - Federal	Sum (L 6 to L 9)		(5,854)
 <u>Depreciation Adjustment - Federal Deferred</u>				
11	Adjust for Book Flow Through Depreciation		4,210	4,210
 <u>Other Adjustments - Federal Deferred</u>				
12	CIAC		(365)	
13	UNICAP		1,336	
14	Total Other Adjustments - Deferred	Sum (L 12 to L 13)		971

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period- 12 Months Ended July 31, 2024
(\$ in Thousands)

Exhibit JAR-3
Witness: J. A. Rizzo
Page 1 of 1

Repairs and Maintenance IRC Section 481(a) Summary

	<u>Pro Forma For Test Year</u>	<u>Proposed Adjustment</u>	<u>Pro Forma Test Year With Proposed Adjustment</u>
Future Recoverable Taxes			
REPAIRS & MAINT 481(a)	\$ 30,770	(30,770)	\$ -
REG ASSET GROSS UP	1,3454		1,3454
	<u>\$ 41,398</u>		<u>\$ -</u>
Taxes Refundable			
REPAIRS & MAINT 481(a)	\$ (30,770)	30,770	\$ -
REG ASSET GROSS UP	1,3454		1,3454
	<u>\$ (41,398)</u>		<u>\$ -</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period- 12 Months Ended July 31, 2024
(\$ in Thousands)

Exhibit JAR-4
Witness: J. A. Rizzo
Page 1 of 1

MEDICARE DRUG SUBSIDY ACTIVITY SUMMARY

	<u>ACC DEF TAX</u>	<u>REG LIAB</u>	<u>CASH</u>	<u>FAS 158 LIAB</u>
Activity By Year				
FY 2006	\$ 2,430,035	\$ (2,430,035)	\$ -	\$ -
FY 2007	816,989	(816,989)	198,246	(198,246)
FY 2008	683,586	(683,586)	227,722	(227,722)
FY 2009	806,724	(806,724)	218,345	(218,345)
FY 2010	(4,150,634)	3,853,604	208,384	(208,384)
FY 2011	-	-	226,287	(226,287)
FY 2012	-	-	220,479	(220,479)
FY 2013	37,918	(37,918)	219,613	(219,613)
Balance at 7/31/2024	\$ 624,618	\$ (921,648)	\$ 1,519,077	\$ (1,519,077)

NATIONAL FUEL STATEMENT NO. 13

GREGORY D. HARTS

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 13

**Direct Testimony of
Gregory D. Harts**

Topics Addressed: Test Year Sales Volumes and Accounts

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Gregory Harts. My business address is 6363 Main Street, Williamsville, NY
4 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed as a Rate Analyst III, by National Fuel Gas Distribution Corporation
8 (“National Fuel” or the “Company”). National Fuel is a regulated gas distribution
9 company operating in western Pennsylvania.

10
11 **Q. Please provide your educational background.**

12 A. Please see my resume, National Fuel Exhibit GDH-1, which is attached to my testimony.

13
14 **Q. Please provide your professional experience.**

15 A. I have worked for National Fuel Gas Supply Corporation within the Engineering Services
16 department as an Associate Engineer, Engineer I, and Engineer II from 2014 to 2021 and
17 for NFGDC within my current role (Rate Analyst III) from 2021 to date. Please see my
18 resume, Exhibit GDH-1, for my full employment history.

19
20 **Q. Have you previously testified in other proceedings before the Pennsylvania Public
21 Utility Commission (“PUC” or the “Commission”) or any other state or federal
22 agency?**

1 A. I have not previously testified in other proceedings before the Commission, or any other
2 state or federal agency.

3

4

II. PURPOSE OF TESTIMONY

5 **Q. Please describe the purpose of your testimony.**

6 A. I will address: the development of National Fuel’s Sales and Account forecasting process
7 for the historic test year ended June 30, 2022 (“HTY”), future test year ending July 31,
8 2023 (“FTY”), and fully projected future test year ending July 31, 2024 (“FPFTY”).

9

10 **Q. Are any other witnesses providing testimony on the areas you identified above?**

11 A. Yes. Company witnesses Jeremy Barber and Erik Solomon are also providing testimony
12 related to these topics in National Fuel Statement Nos. 14 and No. 18, respectively.

13

14 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

15 A. Yes, I am sponsoring the following exhibits: National Fuel Exhibit GDH-1 (Resume),
16 National Fuel Exhibit GDH-2 (15 year Normal Heating Degree Days), National Fuel
17 Exhibit GDH-3 (Peak Day results & methodology), National Fuel Exhibit GDH-4
18 (Forecast Methodology), National Fuel Exhibit GDH-5 (FTY & FPFTY Accounts), and
19 National Fuel Exhibit GDH-6 (Leap Day Allocation 2024). I am also sponsoring certain
20 responses to the Commission’s standard filing requirements, as listed below, which were
21 prepared by me or under my direction.

22 Revenue Requirements: SDR-RR-2, SDR-RR-3, SDR-RR-4, SDR-RR-5, SDR-RR-6,
23 SDR-RR-7, SDR-RR-8, SDR-RR-9, SDR-RR-10, SDR-RR-11, SDR-RR-12,

1 SDR-RR-13
2 Cost of Service: SDR-COS-10, SDR-COS-13, SDR-COS-16f, SDR-COS-17,
3 SDR-COS-18
4 Regulation Requirements: 53.53 III.E.3, 53.53 III.E.12, 53.53 III.E.19, 53.53.III.E.22,
5 53.53.III.38, 53.53.III.E.39, 53.53.IV.B.4, 53.53.IV.B.13, 53.53.IV.B.14
6

7 **I. SALES AND ACCOUNT FORECASTING PROCESS**

8 **Q. Please provide a general overview of the Company’s throughput forecast.**

9 A. Each year, for system planning purposes, the Company prepares a five-year Master
10 Estimate to forecast natural gas consumption of its sales and transportation customers.
11 The Company has based the forecast of sales and transportation volumes and the number
12 of customers used in this proceeding on its most recently completed Master Estimate. The
13 Company’s Master Estimate segments its market into residential, commercial, public
14 authority and industrial categories. The Master Estimate provides monthly sales and
15 transportation volumes and the number of customers on a fiscal year (12 months ended
16 September) time frame. The industrial category is further segregated into small and large
17 volume categories using a throughput limit of 50,000 Mcf/year. Although the volumetric
18 requirements for transportation service have been relaxed over the years, the 50,000 Mcf
19 /year breakpoint remains a legitimate segmentation between large and small volume
20 industrial customers.

21
22 **Q. Please describe the Residential, Commercial, Small Industrial, and Public Authority**
23 **sales forecast.**

1 A. The Company Residential, Commercial, Small Industrial, and Public Authority
2 sales forecast is the product of separate econometric forecasts for usage per account and
3 the number of accounts. The sources of data, methodology, dependent, and independent
4 variables used in the forecast are detailed in Exhibit GDH-4. Customer usage for the
5 HTY and the prior periods used to generate the FTY and FPFTY has been normalized
6 using the most recent published NOAA heating degree day average for the Erie, 4 PA
7 Station (ERIE INTL AP, PA US USW00014860). The results of the volumetric FTY and
8 FPFTY forecasts are detailed in SDR-COS-18 and the results of the account FTY and
9 FPFTY forecasts are detailed in Exhibit GDH-5.

10
11 **Q. Why have you chosen econometric modeling to forecast use-per-account?**

12 A. The word "econo-metric" means measuring economic relationships. The technique of
13 econometric modeling incorporates hypotheses from economic theory and statistical tests
14 of those hypotheses. The economic theory of consumer behavior, for example, postulates
15 that the price of natural gas, weather, and historical usage trends independent of weather
16 (e.g., consumer preference) are major determinants of household natural gas usage.

17
18 **Q. Please explain why separate forecasts are specified for use-per-account and the
19 number of accounts.**

20 A. Each of these components of total consumption is influenced by different factors, which
21 requires independent and dependent variables to be applied and analyzed separately.
22 Total consumption for a customer class is the summation of the products of average use-
23 per-account and the number-of-accounts for each summarized tariff service class.

1 **Q. Please continue.**

2 A. The greater structure afforded by separate analyses of use-per-account and number-of-
3 accounts is desirable for both model specification and forecast validation purposes. This
4 is true for the residential, commercial, small industrial, and public authority customer
5 categories. Large volume industrial customers (accounts consuming greater than 50,000
6 Mcf per year) usage per account and number of accounts are forecasted separately within
7 the Large Volume Forecast process detailed below in this testimony.

8

9 **Q. Why were industrial accounts in the greater-than-50,000 Mcf per year category**
10 **forecasted individually, as opposed to an econometric derivation?**

11 A. The lack of homogeneity in this group renders it unsuitable for econometric forecasting.
12 These larger accounts have different natural gas requirements, applications, and alternate
13 fuel-burning capabilities. Consequently, an individual customer forecast approach has
14 been, and continues to be, the most appropriate.

15

16 **Q. How was the Large Volume Forecast prepared for industrial accounts consuming**
17 **greater-than-50,000 Mcf per year?**

18 A. The large volume industrial category consists of Large Volume Industrial Service
19 (“LVIS”), industrial customers consuming between 50,000 and 200,000 Mcf per year,
20 Large Industrial Service (“LIS”), which consists of industrial customers consuming
21 between 200,000 and 1,000,000 Mcf per year, and Daily Metered Large manufacturing
22 Transportation Service (“DMLMTS”), which consists of customers consuming greater
23 than 1,000,000 Mcf per year. Each customer was contacted by the Company’s

1 appropriate major account representative of the Energy Services department, who is the
2 primary liaison between the Company and the customer and is the individual most
3 familiar with each customer's energy decisions. The customers were asked to estimate
4 their monthly and annual usage, paying particular attention to any events that may alter
5 their estimated future consumption levels.

6
7 **Q. What level of annual degree days were used to develop the projected sales volumes?**

8 A. The level of degree days used to project weather impacted customers in this proceeding is
9 5,771. Normal degree day values are based on the period 2006 – 2020 as calculated and
10 published by the National Oceanic and Atmospheric Administration (“NOAA”), for the
11 first-order National Weather Service Office located at the Erie, Pennsylvania
12 International Airport. National Fuel Exhibit GDH-2 details the forecasted degree days on
13 a monthly and daily basis as projected by NOAA.

14
15 **Q. Is the use of average temperature data as provided by NOAA for the Erie, PA
16 Station (ERIE INTL AP, PA US USW00014860) consistent with the methodology
17 used for calculating normal heating degree days in previous National Fuel base rate
18 cases?**

19 A. Yes. National Fuel has consistently used the Normal Heating Degree Day averages as
20 provided by NOAA in previous base rate cases.

21

1 **Q. Is the use of average temperature data for a 15-year period consistent with the**
2 **methodology used for calculating normal heating degree days of other gas utilities in**
3 **Pennsylvania?**

4 A. Yes. Other Pennsylvania regulated utilities have utilized a 10, 15, or 20-year normal
5 heating degree day average during their rate cases including, UGI Utilities, Inc. (Docket
6 No. R-2021-3030218), Philadelphia Gas Works (Docket No. R-2017-2586783), Valley
7 Energy, Inc. (Docket No. P-2018-3006500), and Columbia Gas of Pennsylvania, Inc.
8 (Docket No. R-2021-3024296). The Company believes that a 15-year normal heating
9 degree day average is appropriate based on industry trends, recent weather patterns, and
10 guidance from consultants.

11
12 **Q. Why did National Fuel utilize a multi-year regression period?**

13 A. The Company decided to use a multi-year regression periods because it provided a larger
14 sample size of data to smooth out short-term variations and capture underlying long-term
15 usage per account trends. Historically, this method has provided a more accurate usage
16 per customer during periods where rates are in effect.

17
18 **Q. Would you please summarize the volumetric results of your forecast?**

19 A. The Company's Pennsylvania Division volumetric forecast is shown on SDR-RR-07 and
20 SDR-COS-18. These data requests detail the projected volumetric usage by Revenue
21 Class Type and by Service Class Type for the FTY and the FPFTY. In addition, the
22 accounts and Mcf per account forecast regression methodology is detailed in Exhibit
23 GDH-4 and the results detailed in SDR-RR-11.

1 **Q. Please explain SDR-COS-18.**

2 A. National Fuel Exhibit SDR-COS-18 pages 2 and 3 summarize by month and in total the
3 projected sales and transportation volumes for the FTY and the FPFTY. National Fuel
4 Exhibit GDH-5 summarizes by month and in total the projected number of sales and
5 transportation accounts for the FTY and the FPFTY. The Commercial and Public
6 Authority classes are segmented into residential sales service customers (places of
7 worship or gas supplied to commercial businesses that also include private residences),
8 customers consuming less than 250 Mcf per year (Lower Limit), customers consuming
9 between 250 and 1,000 Mcf per year (Upper Limit), and customers consuming greater
10 than 1,000 Mcf per year (Large).

11

12 **Q. Please explain Exhibit GDH-5.**

13 Exhibit GDH-5 summarizes by month and in total the projected number of sales and
14 transportation accounts for the FTY and the FPFTY. For purposes of the forecasting
15 process, the Company interprets the historical customer counts as the customer monthly
16 cycle bills plus 50% of the final and 50% of the initial bills issued to customers. The
17 commercial, and public authority classes are segmented into four tariff groups, residential
18 sales service customers (places of worship or gas supplied to commercial businesses with
19 residential customers), customers consuming less than 250 Mcf per year (Lower Limit
20 (LL)), customers consuming between 250 and 1,000 Mcf per year (Upper Limit (UL)),
21 and customers consuming greater than 1,000 Mcf per year (Large).

22

23 **Q. How were normalized sales determined for the HTY?**

1 A. The actual historic usage per customer serves as the starting point for the development of
2 the normalized sales for the HTY. The usage per customer is then normalized using the
3 actual degree days observed versus the anticipated 15-year normalized heating degree
4 days as shown in Exhibit GDH-2.

5
6 **Q. How were normalized sales determined for the FTY?**

7 A. The actual historic usage per customer and customer accounts serves as the starting point
8 for the development of the normalized FTY sales, as shown in SDR-COS 18. All the
9 adjustments made in the development of the FPFTY sales forecast were also made in the
10 development of the FTY sales forecast.

11

12 **Q. Are there any adjustments being proposed for Rate Year calculations?**

13 A. Yes, the volumetric consumption associated with the 2024 leap day (02/29/2024) has
14 been included within the rate year file. The forecasted leap day consumption can be
15 found on Exhibit GDH-6.

16

17 **II. Peak Day Volume Forecast Methodology Overview**

18 **Q. Please provide a description of how the Peak Day Volume Forecasts were created
19 for the Future Test Year.**

20 A. The Company's method for forecasting Peak Day usage is detailed in 1307(f) (Docket
21 No. R-2022-303235), within the direct testimony of Janine Ward, detailed in Exhibit
22 GDH-3.

23

1 Q. Does this conclude your direct testimony at this time?

2 A. Yes, it does.

Gregory D. Harts, PE, PMP

Rate Analyst III, Rates & Regulatory Affairs: Market Planning

Work Experience

National Fuel Gas Distribution Corporation, Williamsville, NY

2021 – Present Rate Analyst III, Rates & Regulatory Affairs: Market Planning

National Fuel Gas Supply Corporation, Williamsville, NY

2019 – 2021 Engineer II, Engineering Services

2016 – 2019 Engineer I, Engineering Services

2014 – 2016 Associate Engineer, Engineer Services

Education

Master of Business Administration, State University of New York at Buffalo, 2020

Bachelor of Science, Mechanical Engineering, Syracuse University, 2013

Previous testimony provided before the Pennsylvania Public Utility Commission:

None

U.S. Department of Commerce
National Oceanic & Atmospheric Administration
National Environmental Satellite, Data, and Information Service
Current Location: Elev: 730 ft. Lat: 42.0800° N Lon: -80.1825° W
Station: **ERIE INTL AP, PA US USW00014860**

**Summary of Monthly Normals
2006-2020**

Generated on 04/25/2022

National Centers for Environmental Information
151 Patton Avenue
Asheville, North Carolina 28801

Temperature (°F)																						
Mean							Cooling Degree Days						Heating Degree Days				Mean Number of Days					
							Base (above)						Base (above)									
Month	Daily Max	Daily Min	Mean	Long Term Max Std Dev	Long Term Min Std Dev	Long Term Avg Std Dev	55	57	60	65	70	72	55	57	60	65	Max >= 100	Max >= 90	Max >= 50	Max <= 32	Min <= 32	Min <= 0
01	3.6	2.2	29.0	0.5	0.6	0.5	1	1	0	0	0	0	807	869	961	1116	0.0	0.0	4.2	14.4	2.6	0.1
02	3.6	2.1	28.5	0.6	0.7	0.6	1	1	0	0	0	0	743	798	882	1022	0.0	0.0	3.6	13.1	2.4	0.1
03	4.5	2.8	36.5	0.6	0.5	0.5	10	7	4	1	0	0	583	642	732	885	0.0	0.0	10.4	6.0	2.2	0.0
04	5.7	3.8	47.6	0.4	0.3	0.3	42	30	16	4	1	0	265	313	390	528	0.0	0.0	20.2	0.3	0.8	0.0
05	6.9	5.0	59.8	0.3	0.2	0.3	201	161	110	49	17	10	53	74	116	210	0.0	0.2	29.9	0.0	0.1	0.0
06	7.7	5.9	68.3	0.2	0.2	0.2	401	343	259	137	56	35	2	4	10	38	0.0	1.3	30.0	0.0	0.0	0.0
07	8.2	6.5	73.3	0.3	0.3	0.3	569	507	414	262	131	89	0	0	0	4	0.0	1.9	31.0	0.0	0.0	0.0
08	8.1	6.4	72.1	0.2	0.2	0.2	532	470	377	228	101	65	0	0	0	6	0.0	1.4	31.0	0.0	0.0	0.0
09	7.5	5.8	66.2	0.3	0.2	0.2	340	284	206	104	41	25	4	8	21	68	0.0	0.9	30.0	0.0	0.0	0.0
10	6.3	4.7	55.0	0.3	0.3	0.3	105	78	48	18	5	2	105	140	203	328	0.0	0.0	27.7	0.0	0.0	0.0
11	5.1	3.7	43.8	0.5	0.3	0.4	15	10	4	1	0	0	353	407	491	638	0.0	0.0	14.3	0.8	0.9	0.0
12	4.1	2.9	35.0	0.5	0.4	0.4	1	0	0	0	0	0	619	681	773	928	0.0	0.0	5.7	7.0	2.1	0.0
Summary	5.9	4.3	51.3	0.4	0.4	0.4	2218	1892	1438	804	352	226	3534	3936	4579	5771	0.0	5.7	238.0	41.6	11.1	0.2

Empty or blank cells indicate data is missing or insufficient occurrences to compute value

National Oceanic and Atmospheric Association (NOAA)
Erie, Pennsylvania
Normal Degree Days 2006 - 2020
FINAL

Day	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	33	38	33	23	11	3	0	0	1	5	16	26	
2	33	38	33	23	11	3	0	0	1	5	16	26	
3	34	38	33	22	10	3	0	0	1	6	17	27	
4	34	38	32	22	10	3	0	0	1	6	17	27	
5	34	38	32	22	10	2	0	0	1	6	17	27	
6	34	38	32	21	9	2	0	0	1	7	18	28	
7	34	38	32	21	9	2	0	0	1	7	18	28	
8	35	38	31	21	8	2	0	0	1	8	19	28	
9	35	38	31	20	8	2	0	0	1	8	19	28	
10	35	37	30	20	8	2	0	0	1	9	20	29	
11	35	37	30	19	8	2	0	0	1	9	20	29	
12	36	37	30	19	8	1	0	0	1	9	20	29	
13	36	37	29	19	7	1	0	0	2	10	21	29	
14	36	37	29	18	7	1	0	0	2	10	21	30	
15	36	37	29	18	7	1	0	0	2	10	21	30	
16	36	37	29	17	7	1	0	0	2	11	22	30	
17	36	36	28	17	6	1	0	0	2	11	22	30	
18	37	36	28	17	6	1	0	0	2	11	22	31	
19	37	36	28	16	6	1	0	0	3	12	23	31	
20	37	36	27	16	6	1	0	0	3	12	23	31	
21	37	35	27	16	5	1	0	0	3	12	23	31	
22	37	35	27	15	5	1	0	0	3	13	24	31	
23	37	35	26	15	5	1	0	0	3	13	24	32	
24	37	35	26	14	5	0	0	0	3	13	24	32	
25	37	35	26	14	5	0	0	0	4	14	24	32	
26	38	34	25	13	4	0	0	1	4	14	25	32	
27	38	34	25	13	4	0	1	1	4	15	25	32	
28	38	34	25	13	4	0	1	1	4	15	25	33	
29	38		24	12	4	0	1	1	5	15	26	33	
30	38		24	12	4	0	1	1	5	16	26	33	
31	38		24		3		0	1		16		33	
Total	1116	1022	885	528	210	38	4	6	68	328	638	928	Annual 5771

*Adjustments made to match sum of NOAA normal daily degree days to NOAA normal sum total monthly degree days

Distribution PGC Statement No. 8

TESTIMONY OF
JANINE M. WARD
ON BEHALF OF
NATIONAL FUEL GAS DISTRIBUTION CORPORATION

PENNSYLVANIA PUBLIC UTILITY COMMISSION
v.
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
(PURCHASED GAS COSTS -- 66 PA.C.S. SECTION 1307(f)),
DOCKET NO. R-2022-3030235

DIRECT TESTIMONY OF JANINE WARD
PGC R-2022-3030235

1 Q. Please state your name and business address.

2 A. My name is Janine M. Ward and my business
3 address is 6363 Main Street, Williamsville, New York
4 14221.

5 Q. By whom are you employed and in what capacity?

6 A. I am employed by National Fuel Gas Distribution
7 Corporation ("Distribution" or the "Company") as a
8 Manager in the Rates and Regulatory Affairs
9 Department.

10 Q. Please state briefly your educational and
11 professional experience.

12 A. I graduated from The State University of New
13 York at Geneseo, in May 2005, with a Bachelor of
14 Science degree in Accounting. Additionally, I
15 obtained a Master of Science degree in Accounting
16 from The State University of New York at Binghamton
17 in May 2006. I became a Certified Public Accountant
18 (CPA) in 2012.

19 In September 2006, I began my employment at
20 Ernst and Young, LLP as a Staff Auditor and was
21 promoted to a Senior Auditor October 2008. In
22 October 2011 I was promoted to Audit Manager and

DIRECT TESTIMONY OF JANINE WARD
PGC R-2022-3030235

1 continued in that capacity through October 2014.
2 In November 2014, I began my career with the
3 Company, as a Senior Internal Auditor. In August
4 2018, I was promoted to Manager of Financial Audits.
5 In March 2021, I transferred to the Rates and
6 Regulatory Affairs Department as a Manager, which is
7 my current position.

8 Q. Have you previously testified before the
9 Pennsylvania Public Utility Commission
10 ("Commission")?

11 A. No, I have not testified before the Commission.

12 Q. Have you previously testified before any other
13 regulatory commissions?

14 A. No, I have not previously testified before any other
15 regulatory commissions.

16 Q. What is the subject of your direct testimony?

17 A. I am testifying with regard to PGC Exhibit Nos. 7-A,
18 14, 15, and 26-A.

19 Q. Were these exhibits prepared by you or prepared
20 under your supervision and direction?

21 A. Yes, they were.

22 Q. Is the content of these exhibits true and correct to

DIRECT TESTIMONY OF JANINE WARD
PGC R-2022-3030235

1 the best of your knowledge, information and belief?

2 A. Yes, it is.

3 Q. Please explain PGC Exhibit No. 7-A.

4 A. PGC Exhibit No. 7-A is Distribution's work product
5 for the Pennsylvania Public Utility Commission's
6 ("Commission") filing requirement at 52 Pa. Code
7 §53.64 (c) (5), which requires a listing and updating
8 of any gas supply and demand projections provided to
9 the Commission. Page 2 of PGC Exhibit No. 7-A
10 provides a copy of Distribution's Form-IRP-GAS-1A:
11 Annual Gas Demand Requirements, which has been filed
12 pursuant to 52 Pa. Code §59.81-84.

13 Q. Please explain PGC Exhibit No. 14.

14 A. PGC Exhibit No. 14 is a schedule showing, for the
15 most recent five years (i.e., November 2016 -
16 October 2017 through November 2020 - October 2021),
17 consecutive three-day peak throughput data (retail
18 sales and end-user transportation service), by
19 customer class (residential, commercial, industrial,
20 and public authority) for Distribution's
21 Pennsylvania Division. It also shows the high, low,
22 and average temperature for each of the consecutive

DIRECT TESTIMONY OF JANINE WARD
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1 three days. February 7, 2021 - February 9, 2021 is
2 the most recent consecutive three-day peak.

3 February 9, 2021 is the most recent peak day within
4 the three day peak specified in PGC Exhibit No. 14.

5 Q. Please explain PGC Exhibit No. 15.

6 A. PGC Exhibit No. 15 identifies and supports
7 Distribution's projected design peak day
8 requirements for the twelve months ending October
9 31, 2023. Page 3 shows the projected peak day
10 requirement. Data based on 74 degree days is
11 provided because this level of degree days was used
12 for peak day planning purposes, as further described
13 in Exhibit 24. Pages 4 through 12 establish the base
14 case peak day. For the heat sensitive classes (both
15 retail sales and transportation service) such as
16 residential, commercial, and public authority,
17 Distribution utilizes a method of extracting a base
18 load volume and computing a daily heating volume for
19 74 heating degree days. The daily base load volume
20 is added to the daily heating volume to determine the
21 base case peak day sales. Gas usage of customers in
22 the industrial classes, Small Volume Industrial

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1 Service ("SVIS"), Intermediate Volume Industrial
2 Service ("IVIS"), Large Volume Industrial Service
3 ("LVIS"), Large Industrial Service ("LIS"), and Daily
4 Metered Large Manufacturing Transportation Service
5 ("DMLMTS"), is computed based on an operating
6 schedule. For the SVIS and IVIS classes,
7 Distribution utilizes an operating schedule of 21
8 working days in a month to calculate peak day sales.
9 For the LVIS, LIS and DMLMTS classes, Distribution
10 utilizes customer operating schedules, as shown on
11 Pages 11 and 12, to calculate peak day sales. Pages
12 13 through 16 show the residential model variables,
13 pages 17 through 20 show the commercial model
14 variables, and pages 21 through 24 show the public
15 authority model variables used in the econometric
16 models for each of the respective revenue classes.
17 Page 25 provides the number of extreme degree days,
18 including the mean temperature, for the most recent
19 heating seasons over the previous 30 years.

20 Q. Please explain PGC Exhibit No. 26-A.

21 A. PGC Exhibit No. 26-A, page 2, provides
22 Distribution's estimate of the 2023 design peak day

DIRECT TESTIMONY OF JANINE WARD
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1 requirements based on 74 heating degree days. The
2 term "design peak day" refers to the practice that
3 is standard in the natural gas industry under which
4 pipeline capacity planning, storage capacity
5 planning, and natural gas supply planning are based
6 on customers' requirements on the coldest winter day
7 reasonably expected to be experienced. An
8 explanation of the design peak day requirements of
9 Distribution, including the requirements of
10 transportation service customers, is provided in PGC
11 Exhibit No. 15.

12 Q. Why was 74 heating degree days used in the
13 calculation of design peak day requirements?

14 A. After a review of the coldest days experienced
15 during several winter heating seasons, as well as a
16 review of what design peak days other local
17 distribution companies ("LDCs") prepare for,
18 Distribution determined that the most appropriate
19 level of degree days for peak day planning in its
20 service territory was 74 heating degree days. In
21 Distribution's 2000 1307(f) proceeding, the
22 Commission concluded that this was a reasonable

DIRECT TESTIMONY OF JANINE WARD
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1 level of heating degree days to use for system
2 planning purposes.

3 "Upon our careful review of the recommendation of
4 the ALJ and the position of the Parties, we find
5 that the ALJ's recommendation of approval of
6 NFGD's proposal to use 74 heating degree days for
7 purposes of both planning the necessary levels of
8 pipeline and storage capacity on interstate
9 pipeline companies and for allocating costs of
10 capacity among classes of customers is
11 reasonable." (Opinion and Order, R-994898,
12 Adopted: August 17, 2000, pg. 17.)

13
14 Q. Does this conclude your direct testimony?

15 A. Yes, it does at this time.

National Fuel Gas Distribution Corporation - Pennsylvania Division
2022 Long-Range Requirements
Fiscal Years 2023 – 2027

Profile

The Pennsylvania Division of National Fuel Gas Distribution Corporation (National Fuel or the Company), is a gas only public utility, which provides service in counties located in Western Pennsylvania. The service area covers the counties of Armstrong, Butler, Erie, Crawford, Mercer, Venango, Clarion, Forest, Warren, McKean, Elk, Jefferson, Clearfield, and Cameron County including but not limited to the cities and townships of Erie, Clarion, Franklin, Meadville, Mercer, Millcreek, Oil City, Smethport, and Warren.

Forecast Methodology

For forecasting purposes, the Company segments its market into the following classes, residential, commercial, public authority, and industrial. The industrial class is further segmented into small and large volume categories using a throughput threshold of 50,000 Mcf/year.

The residential, commercial, and public authority classes are segregated into two forecasts: usage per account and number of accounts. The usage per account forecast is determined using econometric models, which describe average annual usage as a function of one or more econometric variables. The forecasted number of accounts is also determined using econometric models, which describe the number of accounts as a function of one or more econometric variables. Projected throughput for each of the classes is the product of monthly usage per account and the number of accounts.

The large volume industrial sector (greater than 50,000 Mcf/year) consists of 46 customers for the 2022 master estimate. The customers within this group are contacted by the appropriate major account representatives of the Company's Energy Services Department ("Energy Services") to determine their monthly and annual usage, on a throughput basis, over a six-year horizon. The customers are asked to estimate their usage, paying particular attention to any events that may alter their estimated future consumption levels. Customers with usage over 50,000 Mcf/year who do not respond to the request have their monthly usage forecasted based on their historical consumptions. There are 9 Monthly Metered Transportation (MMT) customers and 37 Daily Metered Transportation (DMT) customers who are projected to be classified as a Large Volume Industrial Service (LVIS), Large Industrial Service (LIS), or Daily Metered Large Manufacturing Transportation Service (DMLMTS), with volumes over 50,000 Mcf/year. Additional surveys are sent to customers who had consumptions just below 50,000 Mcf/year in the prior calendar year, in order to see if their consumption may exceed 50,000 Mcf/year for the upcoming fiscal year. The large volume forecasting process includes an assessment of significant load changes, which is based on input and data provided to the Company's Rates and Regulatory Affairs Department ("Rates"), by both the Company's Engineering Services Department (Engineering) and Energy Services. The forecasted volumes for the small industrial sector are projected based on the historical consumption per account.

A summarization of the aforementioned forecast methodology by customer category is shown below:

Residential

Segregated between usage/account and number of accounts. Usage/account is based upon a regression analysis by summarized tariff class for 11 years (January 2011 - December 2021). Number of accounts is based upon a regression by summarized tariff class for 10 years (January 2012 – December 2021). Data includes both retail and transportation (throughput and accounts) in order to maintain an intact data stream.

Usage Per Account

Dependent Variable: **Residential Gas Throughput (Mcf/Account)**

Independent Variables:

Constant (intercept of the regression), **Monthly Degree Days** (NOAA normals 2006-2020), **Monthly Real Residential Gas Price** (lagged 12 periods), **Historical Monthly Gas Usage (Normalized), and Trend (Linear with Seasonality and Exponential Smoothing)**

Number of Accounts

Dependent Variable: **Residential Number of Accounts**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing), and Historical Monthly Accounts**

Commercial

Segregated between usage/account and number of accounts. Usage/account is based upon regression analyses by summarized tariff class for the periods of 5 and 9 years (January 2013 – December 2021). Number of accounts is based upon a regression analysis for 11 years (January 2011 – December 2021). Data includes both retail and transportation (throughput and accounts) in order to maintain an intact data stream.

Usage Per Account

Dependent Variable: **Commercial Gas Throughput (Mcf/Account)**

Independent Variables:

Constant (intercept of the regression), **Monthly Degree Days** (NOAA normals 2006-2020), **Historical Monthly Gas Usage (Normalized), Trend (Linear with Seasonality and Exponential Smoothing)**

Number of Accounts

Dependent Variable: **Commercial Number of Accounts**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing)**, and **Historical Monthly Accounts**,

Public Authority

Segregated between usage/account and number of accounts. Usage/account is based upon a regression analysis by summarized tariff class for the period of 10 years (January 2012 - December 2021). Number of accounts is based upon a regression analysis for 9 years (January 2013 – December 2021). Data includes both retail and transportation (throughput) in order to maintain an intact data stream.

Usage Per Account

Dependent Variable: **Public Authority Gas Throughput (Mcf/Account)**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing)**, and **Historical Monthly Accounts**

Number of Accounts

Dependent Variable: **Public Authority Number of Accounts**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing)**, and **Historical Monthly Accounts**

Small Volume Industrial (Customers <50,000 Mcf/year)

The starting point for Small Volume Industrial throughput is to deduct the Large Volume Industrial Customer (>50,000 Mcf/year) actual volumes, that are tracked separately, from the Total Industrial throughput observed by the billing data for the twelve months ended December 2021. The usage/account and number of accounts are then segregated. Usage/account is based upon regression analyses by summarized tariff class for the periods of 5 and 9 years (January 2013 – December 2021). Number of accounts is based upon regression analyses for 5 to 8 years (January 2014 – December 2021). Data includes both retail and transportation (throughput and accounts) in order to maintain an intact data stream.

Usage Per Account

Dependent Variable: **Small Industrial Gas Throughput (Mcf/Account)**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing)**, and **Historical Monthly Accounts**

Number of Accounts

Dependent Variable: **Small Industrial Number of Accounts**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing)**, and **Historical Monthly Accounts**

Large Volume Industrial Customers (>50,000 Mcf/year)

The large volume industrial customers consist of 46 customers who are forecasted through a joint effort between Energy Services and the individual customers via usage surveys and historical consumption data.

Company Use

Actual volumes, based on the twelve months ended December 2021.

Unaccounted For (retail and transportation service)

0.15% of total throughput – LAUF target in National Fuel’s System Performance Adjustment Mechanism (SPAM).

Capacity Planning Peak Day Requirements

There are no methodology changes for capacity planning peak day requirements, when comparing the 2021 Long-Range Requirements process to the 2022 Long-Range Requirements process. Capacity planning for peak day requirements continues to utilize a methodology of allocations based on Send out data in order to allocate annual requirements into a calendar month.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Projected Number of Accounts
Rev Mth Accts

Gas Requirements
PA RATE CASE 2022

FTY Forecast - Accounts

	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Average
Retail Sales													
Residential	178,502	178,293	178,141	179,092	179,756	180,587	181,493	181,912	182,154	182,056	181,835	180,358	180,348
Commercial	10,851	10,831	10,834	10,640	10,784	11,010	11,067	11,071	11,117	11,088	10,993	10,855	10,928
Industrial	177	169	168	167	171	175	176	177	176	174	165	165	172
Public Authority	637	637	637	635	630	631	638	640	641	643	646	642	638
Subtotal Retail Number of Accounts	190,167	189,930	189,780	190,534	191,341	192,403	193,374	193,800	194,088	193,961	193,639	192,020	192,086
Company Use	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail Number of Accounts	190,167	189,930	189,780	190,534	191,341	192,403	193,374	193,800	194,088	193,961	193,639	192,020	192,086
Transportation Service													
Residential MMT Transportation	326	326	325	318	356	364	364	354	325	325	327	317	336
Commercial MMT Transportation	2,710	2,705	2,697	2,812	2,822	2,846	2,857	2,863	2,876	2,878	2,886	2,914	2,822
Industrial MMT Transportation	334	333	332	341	341	343	341	343	341	342	343	345	340
Public Authority MMT Transportation	483	484	484	501	498	497	500	504	499	499	498	503	496
Total MMT Number of Accounts	3,853	3,848	3,838	3,972	4,017	4,050	4,062	4,064	4,041	4,044	4,054	4,079	3,994
Residential SATC Transportation	16,902	16,853	16,777	16,415	16,288	16,606	16,575	16,598	16,644	16,697	16,604	16,187	16,596
Commercial SATC Transportation	1,279	1,266	1,251	1,231	1,221	1,212	1,242	1,246	1,224	1,217	1,199	1,135	1,227
Industrial SATC Transportation	20	21	22	20	20	20	20	20	20	20	20	20	20
Public Authority SATC Transportation	60	61	61	65	65	66	64	65	64	65	64	63	64
Total SATC Number of Accounts	18,261	18,201	18,111	17,731	17,594	17,904	17,901	17,929	17,952	17,999	17,887	17,405	17,906
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial DMT Transportation	13	13	13	14	14	14	14	14	14	14	14	14	14
Industrial DMT Transportation	59	59	59	57	57	57	57	57	57	57	56	56	57
Public Authority DMT Transportation	2	2	2	2	2	2	2	2	2	2	2	2	2
Total DMT Number of Accounts	74	74	74	73	73	73	73	73	73	73	72	72	73
Residential Transportation Service	17,228	17,179	17,102	16,733	16,644	16,970	16,939	16,952	16,969	17,022	16,931	16,504	16,931
Commercial Transportation Service	4,002	3,984	3,961	4,057	4,057	4,072	4,113	4,123	4,114	4,109	4,099	4,063	4,063
Industrial Transportation Service	413	413	413	418	418	420	418	420	418	419	419	421	418
Public Authority Transportation Service	545	547	547	568	565	565	566	571	565	566	564	568	561
Total Transportation Number of Accounts	22,188	22,123	22,023	21,776	21,684	22,027	22,036	22,066	22,066	22,116	22,013	21,556	21,973
Total Number of Accounts	212,355	212,053	211,803	212,310	213,025	214,430	215,410	215,866	216,154	216,077	215,652	213,576	214,059

National Fuel Gas Distribution Corporation
Pennsylvania Division
Projected Number of Accounts
Rev Mth Accts

Gas Requirements
PA RATE CASE 2022

FPPTY Forecast - Accounts

	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	Average
Retail Sales													
Residential	179,940	179,857	180,155	180,820	181,650	182,556	182,976	183,217	183,119	182,899	181,421	181,215	181,652
Commercial	10,635	10,626	10,690	10,835	11,060	11,118	11,122	11,169	11,139	11,044	10,905	10,737	10,923
Industrial	163	163	165	169	173	174	175	173	172	163	163	161	168
Public Authority	629	625	624	619	619	627	628	629	632	634	630	623	627
Subtotal Retail Number of Accounts	191,367	191,271	191,634	192,443	193,502	194,475	194,901	195,188	195,062	194,740	193,119	192,736	193,370
Company Use	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail Number of Accounts	191,367	191,271	191,634	192,443	193,502	194,475	194,901	195,188	195,062	194,740	193,119	192,736	193,370
Transportation Service													
Residential MMT Transportation	315	329	332	370	379	378	370	341	341	342	332	331	347
Commercial MMT Transportation	2,937	2,936	2,935	2,944	2,969	2,981	2,988	3,000	3,001	3,008	3,037	3,052	2,982
Industrial MMT Transportation	344	342	343	342	345	343	345	342	343	345	346	347	344
Public Authority MMT Transportation	506	507	504	503	502	503	508	503	502	503	507	508	505
Total MMT Number of Accounts	4,102	4,114	4,114	4,159	4,195	4,205	4,211	4,186	4,187	4,198	4,222	4,238	4,178
Residential SATC Transportation	15,870	15,726	15,741	15,614	15,932	15,901	15,924	15,970	16,023	15,930	15,513	15,368	15,793
Commercial SATC Transportation	1,131	1,120	1,111	1,100	1,093	1,123	1,127	1,105	1,098	1,080	1,015	1,014	1,093
Industrial SATC Transportation	20	20	20	20	20	20	20	20	20	20	20	20	20
Public Authority SATC Transportation	63	63	63	63	65	63	64	64	64	63	62	62	63
Total SATC Number of Accounts	17,084	16,929	16,935	16,797	17,110	17,107	17,135	17,159	17,205	17,093	16,610	16,464	16,969
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial DMT Transportation	14	14	14	14	14	14	14	14	14	14	14	14	14
Industrial DMT Transportation	56	56	56	56	56	56	56	56	56	56	56	56	56
Public Authority DMT Transportation	2	2	2	2	2	2	2	2	2	2	2	2	2
Total DMT Number of Accounts	72	72	72	72	72	72	72	72	72	72	72	72	72
Residential Transportation Service	16,185	16,055	16,073	15,984	16,311	16,279	16,294	16,311	16,364	16,272	15,845	15,699	16,139
Commercial Transportation Service	4,082	4,070	4,060	4,058	4,076	4,118	4,129	4,119	4,113	4,102	4,066	4,080	4,089
Industrial Transportation Service	420	418	419	418	421	419	421	418	419	421	422	423	420
Public Authority Transportation Service	571	572	569	568	569	568	574	569	568	568	571	572	570
Total Transportation Number of Accounts	21,258	21,115	21,121	21,028	21,377	21,384	21,418	21,417	21,464	21,363	20,904	20,774	21,219
Total Number of Accounts	212,625	212,386	212,755	213,471	214,879	215,859	216,319	216,605	216,526	216,103	214,023	213,510	214,588

Retail Sales - E	Leap Day Allocation
<u>Residential</u>	
Residential less LIRA	103,446
Low Income Residential Assistance (LIRA)	4,456
Residential Retail Sales	107,903
<u>Commercial</u>	
Residential Sales Service	83
Small Commercial-LL (<250 Mcf/Yr)	6,179
Small Commercial-UL (250-1,000 Mcf/Yr)	7,608
Large Commercial (>1,000 Mcf/Yr)	4,226
Commercial Retail Sales	18,096
<u>Industrial</u>	
Residential Sales Service	1
Small Volume Industrial Service-SVIS	371
Intermediate Volume Industrial Service-IVIS	1,131
Industrial Retail Sales	1,503
<u>Public Authority</u>	
Residential Sales Service	1
Small Public Authority-LL (<250 Mcf/Yr)	303
Small Public Authority-UL (250-1,000 Mcf/Yr)	549
Large Public Authority (>1,000 Mcf/Yr)	599
Public Authority Retail Sales	1,452
Company Use	18
Retail Sales	128,972
Retail Sales Shrinkage	194
Retail Sales Requirements	129,166

Residential	
Transportation Requirements - Non E	Leap Day Allocation
Monthly Metered Transportation (MMT)	
Residential	663
Small Com/Pub Auth LL (<250 Mcf/Yr)	15
Small Com/Pub Auth UL (250-1,000 Mcf/Yr)	93
Large Commercial/Pub Authority	801
Residential MMT Service	1,572
Residential MMT Shrinkage	3
Residential MMT Requirements	1,575
Small Aggregation Transportation Customer (SATC)	
Residential SATC Service	9,685
Small Com/Pub Auth LL (<250 Mcf/Yr)	0
Residential SATC Service	9,685
Residential SATC Shrinkage	14
Residential SATC Requirements	9,699
Daily Metered Transportation (DMT)	
Residential DMT Service	0
Residential DMT Shrinkage	0
Residential DMT Requirements	0
Residential Transportation Service	11,258
Residential Transportation Shrinkage	17
Residential Transportation Requirements	11,275

Commercial	
Transportation Requirements - Non E	Leap Day Allocation
<u>Monthly Metered Transportation (MMT)</u>	
Residential Sales Service	4
Small Commercial LL (<250 Mcf/Yr)	1,085
Small Commercial UL (250-1,000 Mcf/Yr)	4,301
Large Commercial (>1,000 Mcf/Yr)	16,671
Commercial MMT Service	22,061
Commercial MMT Shrinkage	33
Commercial MMT Requirements	22,094
<u>Small Agg Transport Cust (SATC)</u>	
Residential Sales Service	0
Small Commercial LL (<250 Mcf/Yr)	474
Small Commercial UL (250-1,000 Mcf/Yr)	598
Large Commercial (>1,000 Mcf/Yr)	229
Commercial SATC Service	1,301
Commercial SATC Shrinkage	2
Commercial SATC Requirements	1,303
<u>Daily Metered Transportation (DMT)</u>	
Large Commercial (>1,000 Mcf/Yr) DMT	2,977
Commercial DMT Service	2,977
Commercial DMT Shrinkage	5
Commercial DMT Requirements	2,982
Commercial Transportation	26,339
Commercial Transportation Shrinkage	40
Commercial Transportation Requirements	26,379

Industrial	Leap Day Allocation
Transportation Requirements - Non E	
Monthly Metered Transportation (MMT)	
Small Volume Industrial Service-SVIS	264
Intermediate Volume Industrial Service-IVIS	11,172
Large Volume Industrial Service -LVIS	1,209
Large Volume Industrial Service -LVIS Load Balancing	0
Large Volume Industrial Service -LVIS	1,209
Large Industrial Service -LIS	1,167
Industrial Monthly Metered Transportation MMT Service	13,813
Industrial MMT Shrinkage	21
Industrial MMT Service Requirements	13,834
Small Agg Transport Cust (SATC)	
Small Volume Industrial Service-SVIS	65
Intermediate Volume Industrial Service-IVIS	16
Industrial SATC	81
Industrial SATC Shrinkage	1
Industrial SATC Requirements	82
Daily Metered Transportation (DMT)	
Intermediate Volume Industrial Service-IVIS	2,561
Large Volume Industrial Service -LVIS	
LVIS Daily Metered	7,369
LVIS Daily Metered Flex	0
LVIS Daily Metered Transportation	7,369
Large Industrial Service -LIS	
LIS Daily Metered	21,882
LIS Daily Metered Flex Rate	2,866
LIS Daily Metered Transportation	24,748
Daily Metered Large Manufacturing Transportation Service - DMLMTS	9,737
Industrial DMT Service	44,414
Industrial DMT Shrinkage	68
Industrial DMT Requirements	44,482
Industrial Transportation	58,308
Industrial Transportation Shrinkage	90
Industrial Transportation Requirements	58,398

Public Authority	
Transportation Requirements - Non E	Leap Day Allocation
Monthly Metered Transportation (MMT)	
Small Public Auth-LL (< 250 Mcf/Yr)	122
Small Public Auth-UL (250-1,000 Mcf/Yr)	434
Large Public Auth (>1,000 Mcf/Yr)	10,151
Public Authority MMT Service	10,707
Public Authority MMT Shrinkage	15
Public Authority MMT Requirements	10,722
Small Agg Transport Cust (SATC)	
Small Public Auth-LL (< 250 Mcf/Yr)	35
Small Public Auth-UL (250-1,000 Mcf/Yr)	51
Large Public Authority (>1,000 Mcf/Yr)	27
Public Authority SATC Service	112
Public Authority SATC Shrinkage	0
Public Authority SATC Requirements	112
Daily Metered Transportation (DMT)	
Large Public Authority DMT Service	814
Public Authority DMT Shrinkage	1
Public Authority DMT Requirements	815
Public Authority Transportation	11,634
Public Authority Transportation Shrinkage	16
Public Authority Transportation Requirements	11,650

**NATIONAL FUEL GAS
DISTRIBUTION CORPORATION**

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

**NATIONAL FUEL STATEMENT NO. 14 – JEREMY R. BARBER
NATIONAL FUEL STATEMENT NO. 15 – JANINE M. WARD
NATIONAL FUEL STATEMENT NO. 16 – JASON SCOUTEN
NATIONAL FUEL STATEMENT NO. 17 – ELMA BICO
NATIONAL FUEL STATEMENT NO. 18 – ERIK M. SOLOMON
NATIONAL FUEL STATEMENT NO. 19 – JOHN D. TAYLOR**

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
GAS - PA P.U.C. NO. 9
SUPPLEMENT NO. 248**

DOCKET NO. R-2022-3035730

Issued: October 28, 2022

Effective: December 27, 2022

NATIONAL FUEL STATEMENT NO. 14

JEREMY R. BARBER

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 14

**Direct Testimony of
Jeremy R. Barber**

**Topics Addressed: Fully Projected Future Test Year Revenues
Future Test Year Revenues
Historic Test Year Revenues**

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Jeremy R. Barber. My business address is 6363 Main Street, Williamsville,
4 NY 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed as an Assistant Manager in the Rates & Regulatory Affairs department of
8 National Fuel Gas Distribution Corporation (“NFGDC”). My primary responsibility is
9 the oversight of tariff and rate administration for NFGDC’s New York Division
10 (“National Fuel – NY”). I also support certain rate matters pertinent to the Pennsylvania
11 Division (“National Fuel” or the “Company”). I manage a team of analysts that perform
12 rate and regulatory duties on behalf of both Divisions, including the preparation of an
13 annual five-year revenue forecast.

14
15 **Q. Please provide your educational background.**

16 A. In 2008, I graduated from the State University of New York at Brockport with a Bachelor
17 of Science degree in Business Administration. In 2009, I received a Master of Business
18 Administration degree from the Rochester Institute of Technology, with a concentration
19 in Operations Management.

20
21 **Q. Please provide your professional experience.**

22 A. From 2010 to 2014, I was employed by Citigroup as a Foreign Exchange Analyst. In
23 2014, I began my employment with NFGDC as a Rate Analyst I. In March 2017, I was

1 promoted to the position of Rate Analyst II. In March 2020, I was promoted to Rate
2 Analyst III. In February 2022, I was promoted to my current position as an Assistant
3 Manager.

4
5 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
6 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
7 **agency?**

8 A. Yes, I testified before this Commission on behalf of National Fuel in Docket No. A-2018-
9 3005258. My testimony in that case explained why the Company’s application to
10 abandon a pipeline and discontinue gas service was economically justified. I have also
11 testified before the New York State Public Service Commission (“NYPSC”) on behalf of
12 National Fuel – NY in Case 16-G-0257. My testimony in that case covered Revenues,
13 the Operations and Maintenance expense elements of Labor and Benefits, and Taxes
14 Other Than Income.

15
16 **Q. Please describe the purpose of your testimony.**

17 A. I will address the development of revenue for the fully projected future test year ending
18 July 31, 2024 (“FPFTY”), the future test year ending June 30, 2023 (“FTY”), and for the
19 historic test year ended June 30, 2022 (“HTY”).

20
21 **Q. Are any other witnesses providing testimony on the areas you identified above?**

22 A. Yes. Company witness Gregory Harts is providing testimony on the demand forecast
23 methodology in National Fuel Statement No. 13. The demand forecast provides the

1 customer counts and usage that serve as the basis for my revenue projections. Company
2 witness John D. Taylor of Atrium Economics (National Fuel Statement No. 19) is
3 sponsoring National Fuel Exhibit D – Cost of Service Study, which supports the
4 Company’s proposed rate design. Mr. Taylor also sponsors National Fuel Exhibit JDT-3,
5 which presents the proposed rate design. The proposed rates were utilized in the
6 calculation of FPFTY, FTY, and HTY revenue projections at proposed rates.
7

8 II. DESCRIPTION OF EXHIBITS

9 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

10 A. Yes, I am sponsoring the following Exhibits:

- 11 • National Fuel Exhibit E (Proof of Revenue)
- 12 • National Fuel Exhibit JRB-1 (FPFTY at Current Rates)
- 13 • National Fuel Exhibit JRB-2 (FPFTY at Proposed Rates)
- 14 • National Fuel Exhibit JRB-3 (FTY at Current Rates)
- 15 • National Fuel Exhibit JRB-4 (FTY at Proposed Rates)
- 16 • National Fuel Exhibit JRB-5 (HTY at Current Rates)
- 17 • National Fuel Exhibit JRB-6 (Normalized HTY at Current Rates)
- 18 • National Fuel Exhibit JRB-7 (Normalized HTY at Proposed Rates)

19 Each of these exhibits contains several schedules, which are described later in this section
20 of testimony. I am also sponsoring certain responses to the Commission’s standard filing
21 requirements, as indicated on the master list accompanying this filing, which were
22 prepared by me or under my direction.
23

24 **Q. Please describe National Fuel Exhibit E.**

25 A. Exhibit E is National Fuel’s Proof of Revenue. It summarizes revenue by service class at
26 current and proposed rates. The total difference (proposed revenues less current
27 revenues) ties to the Company’s revenue requirement shown in National Fuel Exhibit A

1 (FPFTY). Page 1 of Exhibit E shows total revenues including revenues for purchased gas
2 costs (“PGC”). Page 2 of Exhibit E excludes revenue for PGC and is therefore presenting
3 delivery revenues only.

4
5 **Q. Please describe National Fuel Exhibit JRB-1.**

6 A. Exhibit JRB-1 consists of five schedules supporting FPFTY revenues at current rates.

7 The schedules are as follows:

- 8 • Schedule 1 – Summary of Revenues
- 9 • Schedule 2 – Summary of Revenues by Service Class
- 10 • Schedule 3 – Billed Delivery Revenues by Rate Type
- 11 • Schedule 4 – Detailed Billed Revenue Workpapers
- 12 • Schedule 5 – Forfeited Discounts Workpapers

13 The schedules are progressively more detailed. Schedule 1 summarizes revenue by

14 FERC account and includes columns for total revenue, gas cost, and delivery revenue.

15 Schedule 2 supports Schedule 1 and provides more granularity by service class. Schedule

16 3 provides a breakdown of billed delivery revenues by rate type, with the total supporting

17 the delivery revenue column of Schedule 2. Schedule 4 is a detailed workpaper showing

18 a price out of revenues at current rates, including customer counts, usage, and the

19 revenues produced by multiplication of applicable units by current rates. Schedule 5

20 supports the Company’s forfeited discount revenue forecast included in Other Operating

21 Revenues.

22
23 **Q. Do National Fuel Exhibits JRB-2 through JRB-7 follow a similar format?**

24 A. Yes, the subsequent exhibits have a nearly identical structure to National Fuel Exhibit

25 JRB-1. The difference is the period to which the exhibit applies and whether it is

1 presented at current or proposed rates. These variables are indicated in the listing of
2 exhibits provided at the beginning of Section II of this testimony. For example, National
3 Fuel Exhibit JRB-2 is identical to JRB-1 in terms of structure, consisting of five
4 schedules supporting FPFTY revenues. However, it shows revenues at proposed rates
5 instead of at current rates. I note that the exhibits applicable to the HTY, National Fuel
6 Exhibits JRB-5 through JRB-7, do not include Schedule 5 for forfeited discounts.

7
8 **III. FORECASTED TEST YEAR REVENUE**

9 **Q. Please explain the process for developing the Company's forecasted FPFTY and**
10 **FTY revenues.**

11 A. The Company prepares an annual five-year econometric and revenue forecast. The
12 forecast is developed on a revenue month basis and includes detail for all billed revenue
13 line items by service class, including delivery revenues, gas costs and taxes. The revenue
14 forecast relies on customer and usage projections provided by Market Planning, a
15 subgroup within NFGDC's Rates & Regulatory Affairs department. Company witness
16 Gregory Harts provides a thorough overview of Market Planning's forecasting
17 methodology in his testimony (National Fuel Statement No. 13). The FPFTY and FTY
18 exhibits at current rates are built around the monthly information contained in National
19 Fuel's annual forecast.

20
21 **Q. Describe "current rates" in the context of your testimony and exhibits.**

22 A. Current rates refer to rates that have been previously approved by the PAPUC.
23 Generally, these will be the rates in effect at the time the forecast was prepared.

1 **Q. Describe “proposed rates” in the context of your testimony and exhibits.**

2 A. Proposed rates refer to rates that the Company has filed for in this proceeding. These
3 rates are supported by testimony and exhibits around revenue requirement, cost of
4 service, and rate design. The proposed rates used in my exhibits were provided by
5 Company Witness John D. Taylor in National Fuel Exhibit JDT-3 and are discussed
6 further in Mr. Taylor’s Direct Testimony (National Fuel Statement No. 19).

7
8 **Q. Is the process of forecasting revenues at proposed rates different than forecasting
9 revenues at current rates?**

10 A. No. The process and exhibits are identical. The current and proposed exhibits for the
11 FPFTY and FTY use the same customer and usage forecasts. The only difference is the
12 rates that are applied.

13
14 **Q. How does the Company forecast revenue for basic service charges?**

15 A. For each month in the forecast period, the projected number of customers in each service
16 class is multiplied by the applicable basic service charge.

17
18 **Q. Please describe distribution charges.**

19 A. Distribution charges are the volumetric component of rate design, dependent on customer
20 usage. These charges can be priced on a tiered basis, with rates declining as usage
21 increases. For example, customers served under the Residential Service Rate Schedule
22 currently pay a rate per cubic foot of gas usage for the first 5,000 cubic feet (5 Mcf) each
23 month, and then pay a lower rate for any gas usage exceeding 5 Mcf. Many service

1 classes, particularly those under Monthly Metered Transportation and Daily Metered
2 Transportation service, currently do not have a tiered rate structure and only have a single
3 rate that applies to all usage. As discussed in National Fuel Statement No. 19, the
4 Company's proposed rate design would eliminate all tiered rate structures and all usage
5 would be billed at a single rate for each service class.

6
7 **Q. How does the Company forecast revenue for distribution charges or "block rates" at**
8 **current rates?**

9 A. For each month in the forecast period at current rates, the total projected usage by service
10 class is allocated into usage blocks established in the Company's tariff. The allocation is
11 done by a statistical program in the Company's billing system. The program uses
12 historical customer billing data to develop bill frequency curves, often referred to as
13 "Ogives." In statistics, Ogives are graphs that are used to estimate how many numbers
14 lie above or below a particular variable or value in data. The Ogive is a graph of a
15 cumulative distribution, which explains data values on the horizontal plane axis and
16 either the cumulative relative frequencies, the cumulative frequencies or cumulative
17 percent frequencies on the vertical axis. An Ogive curve can help to find the likelihood
18 of data falling within a certain frequency range. In this case, the data behind the curve is
19 the number of customers that were billed for gas usage within specified consumption
20 ranges. For residential customers, these ranges can be one hundred cubic feet (ccf)
21 increments. Monthly forecasted customer counts and usage by service class are uploaded
22 to the program. Based on historical bill frequency curves for the latest twelve-month
23 period, the program calculates an output of the most probable allocation of total

1 forecasted usage into each usage block. Revenues are calculated by multiplying each
2 block's usage amount by the appropriate distribution charge rate. For service classes that
3 only have one usage block, this allocation process is not necessary and total forecasted
4 usage is simply multiplied by the distribution charge.

5
6 **Q. How does the Company forecast revenue for distribution charges at proposed rates?**

7 A. For each month in the forecast period at proposed rates, the total projected usage by
8 service class is multiplied by the proposed distribution charge.

9
10 **Q. How does the Company calculate forecasted revenues for the various riders in its**
11 **tariff?**

12 A. Rider B, or the State Tax Adjustment ("STA") Surcharge, is a percentage that applies to
13 all charges for service. As such, total revenues by service class are multiplied by the
14 STA percentage. Since the *current* STA rate is negative, Rider B reduces the customer's
15 bill and the Company's revenues. The STA percentage will be reset to zero as part of
16 National Fuel's proposed rate design. The Direct Testimony of Company witness John
17 D. Taylor (National Fuel Statement No. 19) discusses proposed rate design in further
18 detail. All other tariff riders are volumetric rates, which are multiplied by the total usage
19 by service class to produce forecasted revenues. Rider E (Customer Education), Rider F
20 (LIRA Discount Charge), Rider G (Merchant Function Charge) and Rider H (Gas
21 Procurement Charge) are considered base delivery revenues for the purpose of
22 calculating revenue requirement. Rider A includes the Distribution Charge (not to be
23 confused with the base delivery rate discussed on page 4 of this testimony), Natural Gas

1 Supply Charge, and Gas Adjustment Charge. Rider A and Rider I (OPEB Surcredit) are
2 considered gas cost revenue in the forecast and do not factor into the calculation of
3 revenue requirement.
4

5 **Q. How are customers with negotiated rate contracts reflected in the forecast?**

6 A. The Company has negotiated rate contracts with several large industrial customers that
7 are bypass threats. As discussed by Company witness Erik M. Solomon in National Fuel
8 Statement No. 18, many customers in the Company's service territory have an
9 opportunity to bypass National Fuel by connecting directly to an interstate pipeline, local
10 producer, or gathering system at a lower cost. To retain these customers, the Company
11 negotiates a competitive delivery rate that is lower than the tariff rate for the applicable
12 service class. This group of customers is forecasted separately from customers receiving
13 tariff rates. Each negotiated customer's usage is multiplied by the projected negotiated
14 rate, which may increase annually due to inflation escalators specified in the contract.
15 The exhibit rolls up the total usage for all negotiated customers within a service class
16 (e.g., Large Industrial Service) and multiplies that usage by the weighted average
17 negotiated rate for that service class.
18

19 **Q. What is the Company including in its forecast of Other Operating Revenues?**

20 A. Other Operating Revenues are comprised of Forfeited Discounts, Rent from Gas
21 Property, and Other Gas Revenues. Forfeited discounts are commonly referred to as Late
22 Payment Charges and account for most of the forecasted Other Operating Revenues.
23 Rent from Gas Property include rents received for the use by others of land, buildings,

1 and other property devoted to gas operations by the utility. Other Gas Revenues include
2 any revenues derived from gas operations not includible in any other revenue accounts.
3

4 **Q. How did the Company forecast Forfeited Discounts?**

5 A. Forfeited Discounts are forecasted by applying a percentage to total forecasted revenues
6 by month. The percentage applied varies by month, since the forecast is comprised of
7 monthly data and late payment charges fluctuate throughout the year. The percentages
8 are based on historical late payment charges experienced by the Company prior to
9 COVID-19. Late payment charges were unusually high during COVID-19 due to a lack
10 of customer disconnections for non-payment, and this time period is not an appropriate
11 baseline for the FTY or FPFTY.
12

13 **Q. How did the Company forecast Rent from Gas Property and Other Gas Revenues?**

14 A. Revenues were assumed to remain at the same level as reported HTY revenues, with one
15 exception. Distribution's HTY Other Gas Revenues includes a refund provision for the
16 2017 Tax Cuts & Jobs Act of \$4.0 million. This item was removed from the FPFTY.
17

18 **IV. HISTORIC TEST YEAR REVENUE**

19 **Q. Describe the Company's process for developing HTY revenues.**

20 A. HTY revenues are based on actual billed revenue as reported by the Company's SAP
21 billing system. SAP reports provide detailed billed revenue and usage data by service
22 class and billing line item. On a monthly basis, this data is reconciled to the Company's
23 financial statements. Actual revenues for the HTY (i.e., those seen in National Fuel

1 Exhibit JRB-5, before normalization) are not based on a price out of units multiplied by
2 rates. Additionally, rates are not presented in the detailed revenue workpapers provided
3 in Schedule 4 of National Fuel Exhibit JRB-5. In practice, multiplying the effective rates
4 for a given month by customer counts and volumes reported by SAP would not yield the
5 exact billed revenue. This is primarily due to prorated bills and prior period bill
6 adjustments.

7
8 **Q. What is a prorated bill?**

9 A. If the length of a customer's billing period is between 26 to 35 days, the customer will be
10 billed the full tariff rate. If the billing period is shorter than 26 days or longer than 35
11 days, the bill will be prorated. The most common reason for a prorated bill is a
12 residential customer moving out of their residence during the billing period. If a
13 customer moved out 15 days into their bill cycle, the current basic service charge of \$12
14 would be prorated:

15
$$\$12 \times (15 \text{ days} / (365 \text{ days} / 12 \text{ months})) = \$5.92$$

16 Longer bill periods are sometimes the result of holidays that extend the typical meter
17 reading and/or billing schedules. Due to the wide variety of prorated billing charges, the
18 number of customers cannot simply be multiplied by the tariff rate to produce an accurate
19 revenue amount.

20
21 **Q. How do prior period bill adjustments factor into HTY revenues?**

22 A. Prior period bill adjustments are typically the result of estimated meter reads and can
23 span several months. The reported usage for the revenue month is the net of the current

1 month's usage and any prior period adjustments. The reported revenues will include the
2 net of current charges and any adjustments, each billed at the appropriate rates in effect
3 for the prior period.

4 **Q. How does weather impact the HTY revenues in National Fuel Exhibit JRB-5?**

5 A. Erie, Pennsylvania temperatures were 8% warmer than normal for the HTY. This
6 percentage is based on the difference between actual degree days and normal degree days
7 during the period. Normal degree days are based on a 15-year average (2006-2020) as
8 reported by the National Oceanic and Atmospheric Administration. Warmer weather
9 results in lower gas usage, which leads to lower revenue.

10
11 **Q. National Fuel Exhibits JRB-6 and JRB-7 present normalized HTY revenues.**

12 **Explain the normalization methodology.**

13 A. Since the HTY revenues presented in National Fuel Exhibit JRB-5 are impacted by
14 weather, they are not necessarily comparable to the FTY and FPFTY revenues based on
15 forecasted normalized usage. To develop HTY exhibits that are comparable, the
16 Company utilized an application to perform load normalization calculations by service
17 class. The application contains a database of historical customer billing information. It
18 calculates base and heating loads by month for each applicable service class and
19 determines a heating degree day factor based on the heating load per actual degree day.
20 It then applies that factor to normal degree days for the month to establish a normalized
21 heating load. The normalized heating load is added to the base load to determine
22 normalized usage per account. The normalized usage per account is multiplied by the
23 number of customers to produce normalized usage by month for the service class. The

1 normalized usage is then allocated into usage blocks for each service class using the same
2 methodology described on Page 7 of this testimony.

3

4 **Q. Were all customer revenues adjusted for usage at normal weather?**

5 A. No, industrial customers are not considered weather sensitive. Only usage for residential,
6 commercial, and public authority customers has been normalized for weather.

7

8 **Q. Does this conclude your direct testimony at this time?**

9 A. Yes.

NATIONAL FUEL EXHIBIT JRB-1
FULLY PROJECTED FUTURE TEST YEAR
CURRENT RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Summary of Revenues (Current Rates)

	<u>Account</u>	<u>Reference</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>					
Residential	480	JRB-1, Sch. 2	230,935,469	156,553,738	74,381,731
Commercial	481	""	34,703,367	25,883,846	8,819,521
Industrial	481	""	2,677,389	2,110,697	566,692
Public Authority	481	""	2,660,779	2,033,324	627,455
Subtotal			<u>270,977,004</u>	<u>186,581,605</u>	<u>84,395,399</u>
<u>Transportation</u>					
Residential	489	JRB-1, Sch. 2	6,256,666	(177,444)	6,434,110
Commercial	489	""	10,122,149	520,029	9,602,120
Industrial	489	""	11,455,694	282,270	11,173,424
Public Authority	489	""	4,145,611	337,600	3,808,011
Subtotal			<u>31,980,120</u>	<u>962,455</u>	<u>31,017,665</u>
Total Billed Revenue			302,957,124	187,544,060	115,413,064
<u>Other Operating Revenues</u>					
Forfeited Discounts	487	JRB-1, Sch. 5	1,552,477	0	1,552,477
Rent From Gas Property	493		101,432	0	101,432
Other Gas Revenues	495		422,797	0	422,797
Subtotal			<u>2,076,707</u>	<u>0</u>	<u>2,076,707</u>
Total Operating Revenue			<u>305,033,830</u>	<u>187,544,060</u>	<u>117,489,770</u>

National Fuel Exhibit JRB-1
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Summary of Revenues by Service Class (Current Rates)

Account	Reference (JRB-1, Sch. 4)	Average Customers	Total Usage (Mcf)	Total Revenue	Total Gas Cost	Total Delivery
Residential Sales	480 Page 1	174,521	17,398,266	221,397,125	150,052,214	71,344,911
Residential LIRA	480 Page 2	7,207	753,839	9,538,344	6,501,524	3,036,820
Residential SATC	489 Page 3	15,792	1,627,836	5,954,934	(184,846)	6,139,780
Residential MMT	489 Page 4	278	102,999	301,732	7,402	294,330
Total Residential		197,797	19,882,940	237,192,135	156,376,294	80,815,841
Small Commercial < 250 Sales	481 Page 5	7,855	910,408	11,909,476	7,936,401	3,973,075
Small Commercial < 250 SATC	489 Page 6	794	97,674	403,803	(2,020)	405,823
Small Commercial < 250 MMT	489 Page 7	1,052	150,857	620,573	11,251	609,322
Small Commercial > 250 Sales	481 Page 8	2,580	1,245,206	14,120,272	10,966,899	3,153,373
Small Commercial > 250 SATC	489 Page 9	270	128,272	322,492	8,876	313,616
Small Commercial > 250 MMT	489 Page 10	1,157	693,340	1,785,036	100,824	1,684,212
Large Commercial	481 Page 11	409	678,241	7,545,777	5,886,830	1,658,947
Large Commercial SATC	489 Page 12	30	48,306	112,286	(2,829)	115,115
Large Commercial MMT	489 Page 13	770	2,982,910	5,938,758	551,211	5,387,547
Large Commercial DMT	489 Page 14	14	754,491	939,201	(147,284)	1,086,485
Natural Gas Vehicles	481 Page 15	8	123,192	1,127,842	1,093,716	34,126
Total Commercial		14,937	7,812,897	44,825,516	26,403,875	18,421,641
Small Public Authority < 250 Sales	481 Page 16	420	44,982	596,144	392,130	204,014
Small Public Authority < 250 SATC	489 Page 17	48	6,002	24,594	(128)	24,722
Small Public Authority < 250 MMT	489 Page 18	137	22,738	88,518	1,697	86,821
Small Public Authority > 250 Sales	481 Page 19	168	84,611	956,667	745,187	211,480
Small Public Authority > 250 SATC	489 Page 20	14	8,166	19,444	565	18,879
Small Public Authority > 250 MMT	489 Page 21	157	86,880	227,710	12,634	215,076
Large Public Authority	481 Page 22	36	103,232	1,107,968	896,007	211,961
Large Public Authority SATC	489 Page 23	2	4,682	9,519	(274)	9,793
Large Public Authority MMT	489 Page 24	282	1,942,245	3,549,566	358,908	3,190,658
Large Public Authority DMT	489 Page 25	2	183,396	226,260	(35,802)	262,062
Total Public Authority		1,267	2,486,934	6,806,390	2,370,924	4,435,466
SVIS Sales	481 Page 26	111	51,040	647,040	450,049	196,991
SVIS SATC	489 Page 27	18	8,406	32,014	664	31,350
SVIS MMT	489 Page 28	62	35,974	129,179	2,067	127,112
IVIS Sales	481 Page 29	56	187,010	2,030,349	1,660,648	369,701
IVIS SATC	489 Page 30	2	2,430	8,433	344	8,089
IVIS MMT	489 Page 31	273	2,358,513	3,805,525	582,084	3,223,441
IVIS DMT	489 Page 32	20	557,980	569,970	(74,322)	644,292
LVIS MMT	489 Page 33	8	562,221	690,953	149,162	541,791
LVIS DMT	489 Page 34	18	1,769,731	1,399,271	(202,971)	1,602,242
LIS MMT	489 Page 35	1	367,095	317,972	121,443	196,529
LIS DMT	489 Page 36	11	6,024,011	2,747,758	(296,201)	3,043,959
LIS DMT Negotiated	489 Page 37	6	4,407,021	1,332,179	0	1,332,179
DMLMT Negotiated	489 Page 38	1	2,800,000	422,439	0	422,439
Total Industrial		587	19,131,432	14,133,083	2,392,967	11,740,116
Grand Total		214,588	49,314,204	302,957,124	187,544,060	115,413,064

National Fuel Exhibit JRB-1
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Billed Delivery Revenues by Rate Type (Current Rates)

Account	Reference (JRB-1, Sch. 4)	Basic Service Charge	Volumetric Distribution Charges			Rider B	Rider G	Rider H	Total Delivery	
			Block 1	Block 2	Block 3					
Residential Sales	480	Page 1	25,131,000	21,542,654	20,008,949	0	(554,881)	3,390,372	1,826,818	71,344,911
Residential LIRA	480	Page 2	1,037,748	922,452	874,473	0	(23,905)	146,899	79,153	3,036,820
Residential SATC	489	Page 3	2,274,000	1,993,324	1,887,380	0	(14,924)	0	0	6,139,780
Residential MMT	489	Page 4	40,080	255,005	0	0	(755)	0	0	294,330
Total Residential			28,482,828	24,713,435	22,770,801	0	(594,465)	3,537,271	1,905,971	80,815,841
Small Commercial < 250 Sales	481	Page 5	1,874,871	676,736	1,337,545	0	(29,848)	18,178	95,593	3,973,075
Small Commercial < 250 SATC	489	Page 6	189,432	83,320	134,082	0	(1,011)	0	0	405,823
Small Commercial < 250 MMT	489	Page 7	250,992	359,884	0	0	(1,554)	0	0	609,322
Small Commercial > 250 Sales	481	Page 8	852,384	811,017	1,369,751	0	(35,388)	24,862	130,747	3,153,373
Small Commercial > 250 SATC	489	Page 9	89,032	94,177	131,216	0	(809)	0	0	313,616
Small Commercial > 250 MMT	489	Page 10	382,089	1,306,599	0	0	(4,476)	0	0	1,684,212
Large Commercial	481	Page 11	593,433	839,972	151,871	7,825	(18,911)	13,542	71,215	1,658,947
Large Commercial SATC	489	Page 12	43,443	68,863	3,090	0	(281)	0	0	115,115
Large Commercial MMT	489	Page 13	1,118,374	4,284,055	0	0	(14,883)	0	0	5,387,547
Large Commercial DMT	489	Page 14	20,330	1,068,510	0	0	(2,355)	0	0	1,086,485
Natural Gas Vehicles	481	Page 15	0	36,958	0	0	(2,832)	0	0	34,126
Total Commercial			5,414,380	9,630,092	3,127,556	7,825	(112,348)	56,582	297,555	18,421,641
Small Public Authority < 250 Sales	481	Page 16	100,186	34,909	64,793	0	(1,494)	898	4,723	204,014
Small Public Authority < 250 SATC	489	Page 17	11,477	4,686	8,620	0	(61)	0	0	24,722
Small Public Authority < 250 MMT	489	Page 18	32,799	54,244	0	0	(221)	0	0	86,821
Small Public Authority > 250 Sales	481	Page 19	55,500	49,724	98,080	0	(2,398)	1,689	8,884	211,480
Small Public Authority > 250 SATC	489	Page 20	4,680	4,548	9,699	0	(49)	0	0	18,879
Small Public Authority > 250 MMT	489	Page 21	51,922	163,725	0	0	(571)	0	0	215,076
Large Public Authority	481	Page 22	52,034	100,312	46,187	3,305	(2,778)	2,061	10,839	211,961
Large Public Authority SATC	489	Page 23	2,904	5,893	1,022	0	(26)	0	0	9,793
Large Public Authority MMT	489	Page 24	410,103	2,789,452	0	0	(8,897)	0	0	3,190,658
Large Public Authority DMT	489	Page 25	2,904	259,725	0	0	(568)	0	0	262,062
Total Public Authority			724,509	3,467,219	228,401	3,305	(17,063)	4,649	24,447	4,435,466
SVIS Sales	481	Page 26	87,445	104,790	0	0	(1,622)	1,019	5,359	196,991
SVIS SATC	489	Page 27	14,170	17,258	0	0	(78)	0	0	31,350
SVIS MMT	489	Page 28	48,806	78,628	0	0	(323)	0	0	127,112
IVIS Sales	481	Page 29	135,078	63,982	136,354	16,003	(5,087)	3,734	19,636	369,701
IVIS SATC	489	Page 30	4,846	2,236	1,028	0	(20)	0	0	8,089
IVIS MMT	489	Page 31	661,255	2,571,723	0	0	(9,537)	0	0	3,223,441
IVIS DMT	489	Page 32	48,458	597,262	0	0	(1,428)	0	0	644,292
LVIS MMT	489	Page 33	77,664	465,857	0	0	(1,730)	0	0	541,791
LVIS DMT	489	Page 34	174,744	1,431,004	0	0	(3,506)	0	0	1,602,242
LIS MMT	489	Page 35	12,348	184,979	0	0	(798)	0	0	196,529
LIS DMT	489	Page 36	135,828	2,915,019	0	0	(6,888)	0	0	3,043,959
LIS DMT Negotiated	489	Page 37	74,088	1,261,430	0	0	(3,339)	0	0	1,332,179
DMLMT Negotiated	489	Page 38	12,348	411,147	0	0	(1,056)	0	0	422,439
Total Industrial			1,487,078	10,105,316	137,382	16,003	(35,412)	4,753	24,995	11,740,116
Grand Total			36,108,795	47,916,061	26,264,140	27,133	(759,288)	3,603,255	2,252,968	115,413,064

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Residential Sales Service	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	172,564	172,552	172,961	173,800	174,666	175,518	175,934	176,143	176,033	175,856	174,278	173,945	2,094,250
0 - 5 Mcf	251,589	281,738	480,381	732,644	830,878	846,538	850,622	847,348	833,054	718,697	442,765	275,037	7,391,290
Over 5 Mcf	35,349	37,740	94,904	531,631	1,452,636	2,174,811	2,228,518	1,863,798	1,158,818	321,075	70,593	37,105	10,006,976
Total Volume	286,938	319,478	575,285	1,264,275	2,283,514	3,021,348	3,079,140	2,711,145	1,991,872	1,039,771	513,358	312,142	17,398,266
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
0 - 5 Mcf	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460
Over 5 Mcf	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider F - LIRA Discount Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,070,768	\$2,070,624	\$2,075,532	\$2,085,600	\$2,095,992	\$2,106,216	\$2,111,208	\$2,113,716	\$2,112,396	\$2,110,272	\$2,091,336	\$2,087,340	\$25,131,000
0 - 5 Mcf	733,282	821,154	1,400,118	2,135,363	2,421,677	2,467,318	2,479,223	2,469,679	2,428,020	2,094,713	1,290,483	801,623	21,542,654
Over 5 Mcf	70,680	75,461	189,761	1,062,997	2,904,545	4,348,534	4,455,922	3,726,663	2,317,056	641,988	141,151	74,191	20,008,949
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider F - LIRA Discount Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	55,915	62,256	112,105	246,367	444,985	588,765	600,027	528,316	388,153	202,618	100,037	60,827	3,390,372
Rider H - Gas Procurement Charge	30,128	33,545	60,405	132,749	239,769	317,242	323,310	284,670	209,147	109,176	53,903	32,775	1,826,818
Total Base Non Gas Cost Rate Revenue	\$2,960,773	\$3,063,040	\$3,837,921	\$5,663,076	\$8,106,968	\$9,828,074	\$9,969,689	\$9,123,045	\$7,454,771	\$5,158,768	\$3,676,909	\$3,056,756	\$71,899,792
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$87,660	\$97,601	\$175,750	\$386,236	\$697,614	\$923,022	\$940,677	\$828,255	\$608,517	\$317,650	\$156,831	\$95,359	\$5,315,172
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,266,753	2,523,812	4,544,636	9,987,520	18,039,304	23,868,045	24,324,590	21,417,503	15,735,390	8,213,983	4,055,426	2,465,859	137,442,821
Gas Adjustment Charge (\$/Mcf) - Rider A	240,540	267,818	482,261	1,059,842	1,914,270	2,532,796	2,581,243	2,272,753	1,669,786	871,640	430,348	261,669	14,584,966
OPEB Surcredit - Rider I	(58,538)	(65,177)	(117,364)	(257,925)	(465,860)	(616,385)	(628,175)	(553,101)	(406,362)	(212,124)	(104,730)	(63,680)	(3,549,421)
TCJA Surcredit	(61,703)	(68,701)	(123,709)	(271,870)	(491,047)	(649,711)	(662,138)	(583,005)	(428,332)	(223,592)	(110,393)	(67,123)	(3,741,324)
Total Gas Cost Revenues	\$2,474,712	\$2,755,353	\$4,961,574	\$10,903,803	\$19,694,281	\$26,057,767	\$26,556,197	\$23,382,405	\$17,178,999	\$8,967,557	\$4,427,482	\$2,692,084	\$150,052,214
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$13,589)	(\$14,546)	(\$21,999)	(\$41,417)	(\$69,503)	(\$89,715)	(\$91,315)	(\$81,264)	(\$61,584)	(\$35,316)	(\$20,261)	(\$14,372)	(\$554,881)
Total Revenues	\$5,421,896	\$5,803,847	\$8,777,496	\$16,525,462	\$27,731,746	\$35,796,126	\$36,434,571	\$32,424,186	\$24,572,186	\$14,091,009	\$8,084,130	\$5,734,468	\$221,397,125
Unit Margin (\$/Mcf)	\$10.3185	\$9.5876	\$6.6713	\$4.4793	\$3.5502	\$3.2529	\$3.2378	\$3.3650	\$3.7426	\$4.9614	\$7.1625	\$9.7928	\$4.1326

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

Residential LIRA	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	7,446	7,373	7,260	7,091	7,059	7,118	7,122	7,154	7,165	7,123	7,221	7,347	86,479
0 - 5 Mcf	11,640	12,645	22,366	31,502	34,468	35,153	35,108	35,216	34,846	30,717	20,314	12,519	316,493
Over 5 Mcf	718	977	3,900	23,148	63,332	94,842	96,544	82,397	52,303	15,613	2,626	947	437,346
Total Volume	12,357	13,622	26,266	54,650	97,800	129,995	131,652	117,612	87,149	46,330	22,940	13,466	753,839
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
0 - 5 Mcf	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460
Over 5 Mcf	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$89,352	\$88,476	\$87,120	\$85,092	\$84,708	\$85,416	\$85,464	\$85,848	\$85,980	\$85,476	\$86,652	\$88,164	\$1,037,748
0 - 5 Mcf	33,924	36,855	65,188	91,817	100,460	102,458	102,326	102,639	101,561	89,528	59,207	36,487	922,452
Over 5 Mcf	1,435	1,953	7,798	46,284	126,633	189,636	193,040	164,752	104,581	31,218	5,250	1,894	874,473
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	2,408	2,655	5,118	10,650	19,058	25,332	25,655	22,919	16,983	9,028	4,470	2,624	146,899
Rider H - Gas Procurement Charge	1,297	1,430	2,758	5,738	10,269	13,649	13,823	12,349	9,151	4,865	2,409	1,414	79,153
Total Base Non Gas Cost Rate Revenue	\$128,417	\$131,370	\$167,982	\$239,580	\$341,128	\$416,491	\$420,308	\$388,507	\$318,255	\$220,115	\$157,989	\$130,583	\$3,060,725
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,775	\$4,162	\$8,024	\$16,696	\$29,878	\$39,713	\$40,220	\$35,930	\$26,624	\$14,154	\$7,008	\$4,114	\$230,298
Natural Gas Supply Charge (\$/Mcf) - Rider A	97,618	107,611	207,496	431,724	772,600	1,026,935	1,040,024	929,111	688,460	365,998	181,221	106,379	5,955,177
Gas Adjustment Charge (\$/Mcf) - Rider A	10,359	11,419	22,019	45,813	81,986	108,975	110,364	98,594	73,057	38,838	19,231	11,289	631,944
OPEB Surcredit - Rider I	(2,521)	(2,779)	(5,359)	(11,149)	(19,952)	(26,520)	(26,858)	(23,994)	(17,779)	(9,452)	(4,680)	(2,747)	(153,790)
TCJA Surcredit	(2,657)	(2,929)	(5,648)	(11,752)	(21,031)	(27,954)	(28,310)	(25,291)	(18,741)	(9,963)	(4,933)	(2,896)	(162,105)
Total Gas Cost Revenues	\$106,574	\$117,484	\$226,532	\$471,332	\$843,481	\$1,121,149	\$1,135,440	\$1,014,350	\$751,621	\$399,575	\$197,847	\$116,139	\$6,501,524
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$587)	(\$622)	(\$986)	(\$1,777)	(\$2,962)	(\$3,844)	(\$3,889)	(\$3,507)	(\$2,675)	(\$1,549)	(\$890)	(\$617)	(\$23,905)
Total Revenues	\$234,404	\$248,232	\$393,528	\$709,135	\$1,181,647	\$1,533,796	\$1,551,859	\$1,399,350	\$1,067,201	\$618,141	\$354,946	\$246,105	\$9,538,344
Unit Margin (\$/Mcf)	\$10.3922	\$9.6439	\$6.3954	\$4.3839	\$3.4880	\$3.2039	\$3.1926	\$3.3033	\$3.6518	\$4.7510	\$6.8871	\$9.6972	\$4.0602

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

Residential SATC	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	15,869	15,725	15,740	15,613	15,931	15,900	15,923	15,969	16,022	15,929	15,512	15,367	189,500
0 - 5 Mcf	23,789	26,183	45,322	67,632	77,263	77,768	78,016	77,918	77,284	67,190	40,696	24,851	683,910
Over 5 Mcf	3,282	3,579	8,975	49,164	137,553	205,630	209,599	176,149	110,230	30,118	6,378	3,268	943,926
Total Volume	27,071	29,762	54,297	116,796	214,816	283,398	287,615	254,067	187,514	97,307	47,074	28,119	1,627,836
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
0 - 5 Mcf	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460
Over 5 Mcf	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$190,428	\$188,700	\$188,880	\$187,356	\$191,172	\$190,800	\$191,076	\$191,628	\$192,264	\$191,148	\$186,144	\$184,404	\$2,274,000
0 - 5 Mcf	69,335	76,313	132,095	197,120	225,190	226,662	227,384	227,100	225,253	195,831	118,613	72,430	1,993,324
Over 5 Mcf	6,563	7,156	17,946	98,304	275,038	411,157	419,094	352,210	220,404	60,220	12,753	6,535	1,887,380
Total Base Non Gas Cost Rate Revenue	\$266,326	\$272,169	\$338,921	\$482,779	\$691,400	\$828,620	\$837,554	\$770,938	\$637,921	\$447,198	\$317,509	\$263,369	\$6,154,704
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$8,270	\$9,092	\$16,588	\$35,681	\$65,626	\$86,578	\$87,866	\$77,617	\$57,286	\$29,727	\$14,381	\$8,590	\$497,302
TCJA Surcredit	(5,821)	(6,400)	(11,676)	(25,116)	(46,194)	(60,942)	(61,849)	(54,635)	(40,323)	(20,925)	(10,123)	(6,047)	(350,051)
OPEB Surcredit - Rider I	(5,523)	(6,072)	(11,077)	(23,828)	(43,825)	(57,816)	(58,676)	(51,832)	(38,255)	(19,852)	(9,604)	(5,737)	(332,097)
Total Gas Cost Revenues	(\$3,074)	(\$3,380)	(\$6,165)	(\$13,263)	(\$24,393)	(\$32,180)	(\$32,659)	(\$28,850)	(\$21,292)	(\$11,050)	(\$5,346)	(\$3,194)	(\$184,846)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$658)	(\$672)	(\$832)	(\$1,174)	(\$1,668)	(\$1,991)	(\$2,012)	(\$1,855)	(\$1,542)	(\$1,090)	(\$780)	(\$650)	(\$14,924)
Total Revenues	\$262,594	\$268,117	\$331,924	\$468,342	\$665,339	\$794,449	\$802,883	\$740,233	\$615,087	\$435,058	\$311,383	\$259,525	\$5,954,934
Unit Margin (\$/Mcf)	\$9.8380	\$9.1449	\$6.2420	\$4.1335	\$3.2186	\$2.9239	\$2.9121	\$3.0344	\$3.4020	\$4.5957	\$6.7449	\$9.3662	\$3.7809

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Residential MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	248	262	265	303	313	311	301	271	271	272	262	261	3,340
All Volume	715	1,084	2,088	6,727	13,750	19,753	20,624	16,668	12,364	5,950	2,259	1,017	102,999
Total Volume	715	1,084	2,088	6,727	13,750	19,753	20,624	16,668	12,364	5,950	2,259	1,017	102,999
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
All Volume	\$2.47580	\$2.47580	\$2.47580	\$2.47580	\$2.47580	\$2.47580	\$2.47580	\$2.47580	\$2.47580	\$2.47580	\$2.47580	\$2.47580	\$2.47580
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,976	3,144	3,180	3,636	3,756	3,732	3,612	3,252	3,252	3,264	3,144	3,132	40,080
All Volume	1,770	2,684	5,169	16,655	34,042	48,904	51,061	41,267	30,611	14,731	5,593	2,518	255,005
Total Base Non Gas Cost Rate Revenue	\$4,746	\$5,828	\$8,349	\$20,291	\$37,798	\$52,636	\$54,673	\$44,519	\$33,863	\$17,995	\$8,737	\$5,650	\$295,085
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.37998
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)
TCJA Surcredit (\$/Mcf)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)
Gas Cost Revenues													
MMT Gas Cost Charge	\$272	\$412	\$793	\$2,556	\$5,225	\$7,506	\$7,837	\$6,334	\$4,698	\$2,261	\$858	\$386	\$39,138
OPEB Surcredit - Rider I	(\$102)	(\$154)	(\$296)	(\$955)	(\$1,952)	(\$2,805)	(\$2,928)	(\$2,367)	(\$1,756)	(\$845)	(\$321)	(\$144)	(\$14,625)
TCJA Surcredit	(119)	(180)	(347)	(1,118)	(2,284)	(3,282)	(3,426)	(2,769)	(2,054)	(988)	(375)	(169)	(17,111)
Total Gas Cost Revenues	\$51	\$78	\$150	\$483	\$989	\$1,419	\$1,483	\$1,198	\$888	\$428	\$162	\$73	\$7,402
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$12)	(\$15)	(\$21)	(\$52)	(\$97)	(\$135)	(\$140)	(\$114)	(\$87)	(\$46)	(\$22)	(\$14)	(\$755)
Total Revenues	\$4,785	\$5,891	\$8,478	\$20,722	\$38,690	\$53,920	\$56,016	\$45,603	\$34,664	\$18,377	\$8,877	\$5,709	\$301,732
Unit Margin (\$/Mcf)	\$6.6380	\$5.3762	\$3.9988	\$3.0163	\$2.7490	\$2.6647	\$2.6509	\$2.6709	\$2.7388	\$3.0244	\$3.8676	\$5.5554	\$2.8649

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 Sales	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	7,588	7,579	7,637	7,769	7,988	8,047	8,058	8,072	8,048	7,975	7,822	7,679	94,262
0 - 5 Mcf	6,060	6,957	13,276	27,401	33,811	35,858	36,385	36,093	34,584	26,499	15,684	7,626	280,234
Over 5 Mcf	2,922	3,641	6,688	30,244	82,979	135,870	153,565	119,290	71,953	15,607	4,607	2,809	630,175
Total Volume	8,982	10,598	19,964	57,645	116,790	171,728	189,950	155,382	106,537	42,106	20,291	10,435	910,408
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Over 5 Mcf	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$150,925	\$150,746	\$151,900	\$154,525	\$158,881	\$160,055	\$160,274	\$160,552	\$160,075	\$158,623	\$155,580	\$152,735	\$1,874,871
0 - 5 Mcf	14,634	16,800	32,059	66,171	81,651	86,594	87,865	87,160	83,517	63,993	37,875	18,416	676,736
Over 5 Mcf	6,202	7,729	14,196	64,192	176,122	288,384	325,942	253,192	152,720	33,125	9,779	5,962	1,337,545
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	179	212	399	1,151	2,332	3,429	3,793	3,102	2,127	841	405	208	18,178
Rider H - Gas Procurement Charge	943	1,113	2,096	6,053	12,263	18,031	19,945	16,315	11,186	4,421	2,131	1,096	95,593
Total Base Non Gas Cost Rate Revenue	\$172,884	\$176,599	\$200,650	\$292,093	\$431,249	\$556,493	\$597,819	\$520,321	\$409,625	\$261,003	\$205,769	\$178,417	\$4,002,923
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,744	\$3,238	\$6,099	\$17,611	\$35,679	\$52,463	\$58,030	\$47,469	\$32,547	\$12,863	\$6,199	\$3,188	\$278,130
Natural Gas Supply Charge (\$/Mcf) - Rider A	70,956	83,722	157,712	455,384	922,618	1,356,617	1,500,567	1,227,487	841,621	332,629	160,295	82,434	\$7,192,042
Gas Adjustment Charge (\$/Mcf) - Rider A	7,530	8,884	16,736	48,324	97,905	143,960	159,235	130,257	89,310	35,297	17,010	8,748	\$763,196
TCJA Surcredit	(2,025)	(2,390)	(4,501)	(12,998)	(26,334)	(38,721)	(42,830)	(35,036)	(24,022)	(9,494)	(4,575)	(2,353)	(205,279)
OPEB Surcredit - Rider I	(905)	(1,067)	(2,011)	(5,805)	(11,762)	(17,295)	(19,130)	(15,649)	(10,729)	(4,240)	(2,044)	(1,051)	(91,688)
Total Gas Cost Revenues	\$78,300	\$92,387	\$174,035	\$502,516	\$1,018,106	\$1,497,024	\$1,655,872	\$1,354,528	\$928,727	\$367,055	\$176,885	\$90,966	\$7,936,401
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$628)	(\$672)	(\$937)	(\$1,987)	(\$3,623)	(\$5,134)	(\$5,634)	(\$4,687)	(\$3,346)	(\$1,570)	(\$957)	(\$673)	(\$29,848)
Total Revenues	\$250,556	\$268,314	\$373,748	\$792,622	\$1,445,732	\$2,048,383	\$2,248,057	\$1,870,162	\$1,335,006	\$626,488	\$381,697	\$268,710	\$11,909,476
Unit Margin (\$/Mcf)	\$19,2478	\$16.6634	\$10.0506	\$5.0671	\$3.6925	\$3.2405	\$3.1472	\$3.3487	\$3.8449	\$6.1987	\$10.1409	\$17.0980	\$4.3968

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	815	806	803	798	793	827	831	807	800	786	728	730	9,524
0 - 5 Mcf	1,532	2,523	2,211	3,049	3,444	3,747	3,854	3,660	3,523	3,112	2,310	1,537	34,502
Over 5 Mcf	1,668	11,574	2,089	3,502	5,802	8,531	10,276	7,901	5,173	3,264	1,778	1,614	63,172
Total Volume	3,200	14,097	4,300	6,551	9,246	12,278	14,130	11,561	8,696	6,376	4,088	3,151	97,674
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Over 5 Mcf	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$16,210	\$16,031	\$15,972	\$15,872	\$15,773	\$16,449	\$16,529	\$16,051	\$15,912	\$15,634	\$14,480	\$14,520	\$189,432
0 - 5 Mcf	3,701	6,093	5,339	7,363	8,317	9,048	9,308	8,840	8,507	7,515	5,579	3,711	83,320
Over 5 Mcf	3,539	24,566	4,434	7,433	12,315	18,108	21,810	16,769	10,981	6,928	3,773	3,426	134,082
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$23,450	\$46,690	\$25,745	\$30,668	\$36,404	\$43,605	\$47,647	\$41,660	\$35,399	\$30,077	\$23,832	\$21,657	\$406,834
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30553
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22550)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$978	\$4,307	\$1,314	\$2,001	\$2,825	\$3,751	\$4,317	\$3,532	\$2,657	\$1,948	\$1,249	\$963	\$29,842
TCJA Surcredit	(722)	(3,179)	(970)	(1,477)	(2,085)	(2,768)	(3,186)	(2,607)	(1,961)	(1,438)	(922)	(710)	(22,025)
OPEB Surcredit - Rider I	(322)	(1,420)	(433)	(660)	(931)	(1,237)	(1,423)	(1,164)	(876)	(642)	(412)	(317)	(9,837)
Total Gas Cost Revenues	(\$66)	(\$292)	(\$89)	(\$136)	(\$191)	(\$254)	(\$292)	(\$239)	(\$180)	(\$132)	(\$85)	(\$64)	(\$2,020)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$58)	(\$116)	(\$64)	(\$76)	(\$91)	(\$108)	(\$118)	(\$104)	(\$88)	(\$75)	(\$59)	(\$54)	(\$1,011)
Total Revenues	\$23,326	\$46,282	\$25,592	\$30,456	\$36,122	\$43,243	\$47,237	\$41,317	\$35,131	\$29,870	\$23,688	\$21,539	\$403,803
Unit Margin (\$/Mcf)	\$7.3283	\$3.3120	\$5.9872	\$4.6815	\$3.9373	\$3.5514	\$3.3720	\$3.6035	\$4.0708	\$4.7172	\$5.8298	\$6.8731	\$4.1652

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	1,031	1,030	1,031	1,039	1,051	1,058	1,063	1,058	1,054	1,055	1,068	1,081	12,619
All Volume	1,408	1,932	3,571	9,069	19,051	29,083	32,457	26,118	16,460	6,567	3,165	1,976	150,857
Total Volume	1,408	1,932	3,571	9,069	19,051	29,083	32,457	26,118	16,460	6,567	3,165	1,976	150,857
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
All Volume	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	20,507	20,487	20,507	20,666	20,904	21,044	21,143	21,044	20,964	20,984	21,243	21,501	250,992
All Volume	3,359	4,609	8,519	21,635	45,448	69,380	77,429	62,307	39,267	15,666	7,550	4,714	359,884
Total Base Non Gas Cost Rate Revenue	\$23,866	\$25,096	\$29,026	\$42,301	\$66,352	\$90,424	\$98,572	\$83,351	\$60,231	\$36,650	\$28,793	\$26,215	\$610,876
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)
Gas Cost Revenues													
MMT Gas Cost Charge	\$535	\$734	\$1,357	\$3,446	\$7,239	\$11,052	\$12,334	\$9,925	\$6,255	\$2,495	\$1,203	\$751	\$57,326
TCJA Surcredit	(301)	(412)	(762)	(1,936)	(4,066)	(6,208)	(6,928)	(5,575)	(3,513)	(1,402)	(676)	(422)	(32,201)
OPEB Surcredit - Rider I	(129)	(178)	(328)	(834)	(1,752)	(2,675)	(2,985)	(2,402)	(1,514)	(604)	(291)	(182)	(13,874)
Total Gas Cost Revenues	\$105	\$144	\$267	\$676	\$1,421	\$2,169	\$2,421	\$1,948	\$1,228	\$489	\$236	\$147	\$11,251
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$60)	(\$63)	(\$73)	(\$107)	(\$169)	(\$231)	(\$252)	(\$213)	(\$154)	(\$93)	(\$73)	(\$66)	(\$1,554)
Total Revenues	\$23,911	\$25,177	\$29,220	\$42,870	\$67,604	\$92,362	\$100,741	\$85,086	\$61,305	\$37,046	\$28,956	\$26,296	\$620,573
Unit Margin (\$/Mcf)	\$16.9499	\$12.9895	\$8.1281	\$4.6643	\$3.4829	\$3.1092	\$3.0370	\$3.1913	\$3.6592	\$5.5810	\$9.0973	\$13.2667	\$4.0494

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 Sales	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	2,568	2,565	2,572	2,579	2,577	2,570	2,566	2,607	2,603	2,583	2,599	2,573	30,962
0 - 20 Mcf	16,410	17,524	25,167	43,896	49,289	49,990	50,056	50,948	50,071	42,941	28,085	17,737	442,116
Over 20 Mcf	7,508	9,592	14,033	41,929	104,838	164,330	174,864	149,685	93,723	23,976	10,403	8,211	803,090
Total Volume	23,918	27,116	39,200	85,825	154,127	214,320	224,920	200,633	143,794	66,917	38,488	25,948	1,245,206
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
0 - 20 Mcf	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Over 20 Mcf	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$70,697	\$70,614	\$70,807	\$71,000	\$70,945	\$70,752	\$70,642	\$71,771	\$71,661	\$71,110	\$71,550	\$70,835	\$852,384
0 - 20 Mcf	30,103	32,146	46,166	80,523	90,416	91,702	91,823	93,459	91,851	78,771	51,519	32,537	811,017
Over 20 Mcf	12,805	16,360	23,935	71,514	178,812	280,281	298,247	255,303	159,853	40,894	17,743	14,004	1,369,751
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	478	541	783	1,714	3,077	4,279	4,491	4,006	2,871	1,336	768	518	24,862
Rider H - Gas Procurement Charge	2,511	2,847	4,116	9,012	16,183	22,504	23,617	21,066	15,098	7,026	4,041	2,725	130,747
Total Base Non Gas Cost Rate Revenue	\$116,594	\$122,509	\$145,807	\$233,762	\$359,433	\$469,518	\$488,820	\$445,605	\$341,334	\$199,137	\$145,623	\$120,619	\$3,188,761
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,307	\$8,284	\$11,976	\$26,220	\$47,086	\$65,475	\$68,713	\$61,293	\$43,929	\$20,443	\$11,758	\$7,927	\$380,411
Natural Gas Supply Charge (\$/Mcf) - Rider A	188,947	214,211	309,672	678,000	1,217,572	1,693,085	1,776,823	1,584,961	1,135,944	528,631	304,048	204,984	9,836,878
Gas Adjustment Charge (\$/Mcf) - Rider A	20,050	22,731	32,861	71,947	129,205	179,664	188,550	168,191	120,543	56,097	32,264	21,752	1,043,855
TCJA Surcredit	(3,020)	(3,424)	(4,950)	(10,837)	(19,462)	(27,062)	(28,401)	(25,334)	(18,157)	(8,450)	(4,860)	(3,276)	(157,233)
OPEB Surcredit - Rider I	(2,632)	(2,984)	(4,313)	(9,443)	(16,959)	(23,582)	(24,748)	(22,076)	(15,822)	(7,363)	(4,235)	(2,855)	(137,012)
Total Gas Cost Revenues	\$210,652	\$238,818	\$345,246	\$755,887	\$1,357,442	\$1,887,580	\$1,980,937	\$1,767,035	\$1,266,437	\$589,358	\$338,975	\$228,532	\$10,966,899
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$818)	(\$903)	(\$1,228)	(\$2,474)	(\$4,292)	(\$5,893)	(\$6,174)	(\$5,532)	(\$4,019)	(\$1,971)	(\$1,211)	(\$873)	(\$35,388)
Total Revenues	\$326,428	\$360,424	\$489,825	\$987,175	\$1,712,583	\$2,351,205	\$2,463,583	\$2,207,108	\$1,603,752	\$786,524	\$483,387	\$348,278	\$14,120,272
Unit Margin (\$/Mcf)	\$4.8747	\$4.5180	\$3.7196	\$2.7237	\$2.3321	\$2.1907	\$2.1733	\$2.2210	\$2.3738	\$2.9759	\$3.7836	\$4.6485	\$2.5608

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	285	283	278	273	271	265	265	270	269	265	257	253	3,234
0 - 20 Mcf	2,386	3,931	3,218	4,764	5,330	5,203	5,252	5,333	5,249	4,845	3,449	2,381	51,339
Over 20 Mcf	1,989	15,421	2,602	3,999	7,024	10,127	12,307	9,740	6,144	3,532	2,174	1,874	76,933
Total Volume	4,375	19,352	5,820	8,763	12,354	15,330	17,558	15,072	11,393	8,377	5,623	4,255	128,272
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
0 - 20 Mcf	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Over 20 Mcf	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,846	\$7,791	\$7,653	\$7,516	\$7,461	\$7,295	\$7,295	\$7,433	\$7,406	\$7,295	\$7,075	\$6,965	\$89,032
0 - 20 Mcf	4,377	7,211	5,902	8,739	9,778	9,545	9,633	9,782	9,629	8,887	6,326	4,368	94,177
Over 20 Mcf	3,393	26,302	4,439	6,821	11,980	17,272	20,990	16,612	10,479	6,024	3,708	3,196	131,216
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$15,615	\$41,304	\$17,994	\$23,075	\$29,218	\$34,112	\$37,919	\$33,827	\$27,514	\$22,207	\$17,110	\$14,529	\$314,425
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12628)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11002)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,337	\$5,912	\$1,778	\$2,677	\$3,774	\$4,683	\$5,364	\$4,604	\$3,481	\$2,559	\$1,718	\$1,300	\$39,187
TCJA Surcredit	(552)	(2,444)	(735)	(1,107)	(1,560)	(1,936)	(2,217)	(1,903)	(1,439)	(1,058)	(710)	(537)	(16,198)
OPEB Surcredit - Rider I	(481)	(2,129)	(640)	(964)	(1,359)	(1,687)	(1,932)	(1,658)	(1,254)	(922)	(619)	(468)	(14,113)
Total Gas Cost Revenues	\$304	\$1,339	\$403	\$606	\$855	\$1,060	\$1,215	\$1,043	\$788	\$579	\$389	\$295	\$8,876
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$40)	(\$107)	(\$46)	(\$59)	(\$75)	(\$88)	(\$98)	(\$87)	(\$71)	(\$57)	(\$44)	(\$37)	(\$809)
Total Revenues	\$15,879	\$42,536	\$18,351	\$23,622	\$29,998	\$35,084	\$39,036	\$34,783	\$28,231	\$22,729	\$17,455	\$14,787	\$322,492
Unit Margin (\$/Mcf)	\$3.5692	\$2.1344	\$3.0918	\$2.6333	\$2.3651	\$2.2252	\$2.1596	\$2.2443	\$2.4150	\$2.6510	\$3.0429	\$3.4146	\$2.4512

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	1,135	1,136	1,137	1,138	1,145	1,150	1,149	1,168	1,170	1,174	1,187	1,190	13,879
All Volume	13,162	15,425	22,332	45,627	84,355	118,232	124,666	111,803	80,260	39,559	22,624	15,295	693,340
Total Volume	13,162	15,425	22,332	45,627	84,355	118,232	124,666	111,803	80,260	39,559	22,624	15,295	693,340
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
All Volume	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	31,247	31,274	31,302	31,329	31,522	31,660	31,632	32,155	32,210	32,320	32,678	32,761	382,089
All Volume	24,804	29,068	42,085	85,984	158,967	222,808	234,933	210,693	151,250	74,549	42,635	28,823	1,306,599
Total Base Non Gas Cost Rate Revenue	\$56,050	\$60,342	\$73,386	\$117,313	\$190,489	\$254,468	\$266,565	\$242,848	\$183,460	\$106,869	\$75,313	\$61,584	\$1,688,688
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)
Gas Cost Revenues													
MMT Gas Cost Charge	\$5,002	\$5,862	\$8,486	\$17,338	\$32,055	\$44,928	\$47,373	\$42,485	\$30,499	\$15,032	\$8,597	\$5,812	\$263,469
TCJA Surcredit	(1,637)	(1,918)	(2,777)	(5,673)	(10,489)	(14,701)	(15,501)	(13,902)	(9,980)	(4,919)	(2,813)	(1,902)	(86,212)
OPEB Surcredit - Rider I	(1,451)	(1,700)	(2,462)	(5,030)	(9,299)	(13,034)	(13,743)	(12,325)	(8,848)	(4,361)	(2,494)	(1,686)	(76,433)
Total Gas Cost Revenues	\$1,914	\$2,244	\$3,247	\$6,635	\$12,267	\$17,193	\$18,129	\$16,258	\$11,671	\$5,752	\$3,290	\$2,224	\$100,824
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$145)	(\$156)	(\$192)	(\$310)	(\$507)	(\$679)	(\$712)	(\$648)	(\$488)	(\$282)	(\$197)	(\$160)	(\$4,476)
Total Revenues	\$57,819	\$62,430	\$76,441	\$123,638	\$202,249	\$270,982	\$283,982	\$258,458	\$194,643	\$112,339	\$78,406	\$63,648	\$1,785,036
Unit Margin (\$/Mcf)	\$4.2585	\$3.9120	\$3.2861	\$2.5711	\$2.2582	\$2.1523	\$2.1382	\$2.1721	\$2.2858	\$2.7015	\$3.3289	\$4.0264	\$2.4356

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Fully Projected Future Test Year Ended July 31, 2024
 Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	405	410	411	412	416	417	414	406	405	402	402	404	4,904
0 - 300 Mcf	13,794	17,627	22,737	46,880	69,147	87,212	85,177	80,241	64,975	37,385	21,085	15,669	561,929
300 - 2000 Mcf	1,063	1,558	1,697	4,465	13,748	24,241	26,465	19,947	10,679	2,323	2,100	1,671	109,956
Over 2000 Mcf	0	0	0	0	820	437	2,990	1,053	837	220	0	0	6,356
Total Volume	14,857	19,184	24,434	51,345	83,715	111,890	114,631	101,241	76,491	39,928	23,185	17,340	678,241
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
300 - 2000 Mcf	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$49,009	\$49,614	\$49,735	\$49,856	\$50,340	\$50,461	\$50,098	\$49,130	\$49,009	\$48,646	\$48,646	\$48,888	\$593,433
0 - 300 Mcf	20,620	26,348	33,987	70,076	103,361	130,365	127,322	119,944	97,125	55,883	31,518	23,423	839,972
300 - 2000 Mcf	1,468	2,151	2,344	6,167	18,988	33,482	36,553	27,551	14,749	3,209	2,901	2,307	151,871
Over 2000 Mcf	0	0	0	0	1,010	537	3,681	1,296	1,031	270	0	0	7,825
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	297	383	488	1,025	1,672	2,234	2,289	2,021	1,527	797	463	346	13,542
Rider H - Gas Procurement Charge	1,560	2,014	2,566	5,391	8,790	11,748	12,036	10,630	8,032	4,192	2,434	1,821	71,215
Total Base Non Gas Cost Rate Revenue	\$72,953	\$80,511	\$89,120	\$132,516	\$184,161	\$228,828	\$231,979	\$210,573	\$171,473	\$112,998	\$85,962	\$76,785	\$1,677,858
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$4,539	\$5,861	\$7,465	\$15,686	\$25,575	\$34,182	\$35,020	\$30,929	\$23,368	\$12,198	\$7,083	\$5,297	\$207,203
Natural Gas Supply Charge (\$/Mcf) - Rider A	117,367	151,550	193,024	405,615	661,333	883,909	905,563	799,784	604,264	315,423	183,157	136,983	5,357,972
Gas Adjustment Charge (\$/Mcf) - Rider A	12,455	16,082	20,483	43,043	70,178	93,797	96,095	84,870	64,122	33,472	19,436	14,536	568,569
TCJA Surcredit	(2,457)	(3,173)	(4,041)	(8,492)	(13,846)	(18,507)	(18,960)	(16,745)	(12,652)	(6,604)	(3,835)	(2,868)	(112,180)
OPEB Surcredit - Rider I	(2,951)	(3,811)	(4,854)	(10,200)	(16,630)	(22,227)	(22,771)	(20,112)	(15,195)	(7,932)	(4,606)	(3,445)	(134,734)
Total Gas Cost Revenues	\$128,953	\$166,509	\$212,077	\$445,652	\$726,610	\$971,154	\$994,947	\$878,726	\$663,907	\$346,557	\$201,235	\$150,503	\$5,886,830
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$505)	(\$618)	(\$753)	(\$1,445)	(\$2,277)	(\$3,000)	(\$3,067)	(\$2,723)	(\$2,088)	(\$1,149)	(\$718)	(\$568)	(\$18,911)
Total Revenues	\$201,401	\$246,402	\$300,444	\$576,723	\$908,494	\$1,196,982	\$1,223,859	\$1,086,576	\$833,292	\$458,406	\$286,479	\$226,720	\$7,545,777
Unit Margin (\$/Mcf)	\$4.9104	\$4.1968	\$3.6474	\$2.5809	\$2.1999	\$2.0451	\$2.0237	\$2.0799	\$2.2417	\$2.8300	\$3.7076	\$4.4282	\$2.4738

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial SATC	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	31	31	30	29	29	31	31	28	29	29	30	31	359
0 - 300 Mcf	1,624	7,234	2,144	2,609	4,358	5,760	6,070	5,098	4,069	3,109	2,226	1,768	46,069
300 - 2000 Mcf	0	0	0	568	154	321	895	203	96	0	0	0	2,237
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	1,624	7,234	2,144	3,177	4,512	6,081	6,965	5,301	4,165	3,109	2,226	1,768	48,306
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
300 - 2000 Mcf	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	#DIV/0!
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$3,751	\$3,751	\$3,630	\$3,509	\$3,509	\$3,751	\$3,751	\$3,388	\$3,509	\$3,509	\$3,630	\$3,751	\$43,443
0 - 300 Mcf	2,428	10,813	3,205	3,900	6,515	8,610	9,073	7,620	6,082	4,647	3,327	2,643	68,863
300 - 2000 Mcf	0	0	0	784	212	444	1,237	281	133	0	0	0	3,090
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$6,179	\$14,565	\$6,835	\$8,194	\$10,236	\$12,805	\$14,061	\$11,289	\$9,724	\$8,157	\$6,958	\$6,394	\$115,396
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30549
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$496	\$2,210	\$655	\$971	\$1,378	\$1,858	\$2,128	\$1,619	\$1,272	\$950	\$680	\$540	\$14,757
TCJA Surcredit	(269)	(1,197)	(355)	(525)	(746)	(1,006)	(1,152)	(877)	(689)	(514)	(368)	(292)	(7,990)
OPEB Surcredit - Rider I	(323)	(1,437)	(426)	(631)	(896)	(1,208)	(1,384)	(1,053)	(827)	(618)	(442)	(351)	(9,596)
Total Gas Cost Revenues	(\$96)	(\$424)	(\$126)	(\$185)	(\$264)	(\$356)	(\$408)	(\$311)	(\$244)	(\$182)	(\$130)	(\$103)	(\$2,829)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$15)	(\$35)	(\$17)	(\$20)	(\$25)	(\$31)	(\$34)	(\$27)	(\$24)	(\$20)	(\$17)	(\$16)	(\$281)
Total Revenues	\$6,068	\$14,106	\$6,692	\$7,989	\$9,947	\$12,418	\$13,619	\$10,951	\$9,456	\$7,955	\$6,811	\$6,275	\$112,286
Unit Margin (\$/Mcf)	\$3.8047	\$2.0134	\$3.1880	\$2.5791	\$2.2687	\$2.1057	\$2.0188	\$2.1296	\$2.3347	\$2.6236	\$3.1257	\$3.6166	\$2.3889

National Fuel Gas Distribution Corporation
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Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	767	766	763	763	769	769	772	770	773	775	778	777	9,242
All Volume	84,464	90,134	110,540	197,704	322,404	433,068	483,122	433,605	366,790	231,390	136,737	92,952	2,982,910
Total Volume	84,464	90,134	110,540	197,704	322,404	433,068	483,122	433,605	366,790	231,390	136,737	92,952	2,982,910
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
All Volume	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	92,815	92,694	92,331	92,331	93,057	93,057	93,420	93,178	93,541	93,783	94,146	94,025	1,118,374
All Volume	121,307	129,450	158,758	283,942	463,037	621,972	693,860	622,744	526,784	332,322	196,382	133,498	4,284,055
Total Base Non Gas Cost Rate Revenue	\$214,122	\$222,144	\$251,088	\$376,273	\$556,093	\$715,029	\$787,280	\$715,921	\$620,325	\$426,105	\$290,527	\$227,522	\$5,402,430
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$32,096	\$34,251	\$42,005	\$75,128	\$122,514	\$164,566	\$183,586	\$164,770	\$139,380	\$87,928	\$51,960	\$35,322	\$1,133,506
TCJA Surcredit	(7,442)	(7,942)	(9,740)	(17,420)	(28,407)	(38,158)	(42,568)	(38,205)	(32,318)	(20,388)	(12,048)	(8,190)	(262,826)
OPEB Surcredit - Rider I	(9,046)	(9,653)	(11,839)	(21,174)	(34,529)	(46,382)	(51,742)	(46,439)	(39,283)	(24,782)	(14,645)	(9,955)	(319,469)
Total Gas Cost Revenues	\$15,608	\$16,656	\$20,426	\$36,534	\$59,578	\$80,026	\$89,276	\$80,126	\$67,779	\$42,758	\$25,267	\$17,177	\$551,211
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$574)	(\$597)	(\$679)	(\$1,032)	(\$1,539)	(\$1,988)	(\$2,191)	(\$1,990)	(\$1,720)	(\$1,172)	(\$789)	(\$612)	(\$14,883)
Total Revenues	\$229,156	\$238,203	\$270,835	\$411,775	\$614,132	\$793,067	\$874,365	\$794,057	\$686,384	\$467,691	\$315,005	\$244,087	\$5,938,758
Unit Margin (\$/Mcf)	\$2.5351	\$2.4646	\$2.2715	\$1.9032	\$1.7248	\$1.6511	\$1.6296	\$1.6511	\$1.6912	\$1.8415	\$2.1247	\$2.4477	\$1.8111

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial DMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	14	14	14	14	14	14	14	14	14	14	14	14	168
All Volume	46,005	46,000	49,496	60,096	68,699	76,295	85,665	78,641	77,123	63,548	54,999	47,924	754,491
Total Volume	46,005	46,000	49,496	60,096	68,699	76,295	85,665	78,641	77,123	63,548	54,999	47,924	754,491
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
All Volume	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	20,330
All Volume	65,152	65,145	70,096	85,108	97,292	108,049	121,319	111,371	109,222	89,997	77,890	67,870	1,068,510
Total Base Non Gas Cost Rate Revenue	\$66,846	\$66,839	\$71,790	\$86,802	\$98,986	\$109,743	\$123,013	\$113,066	\$110,916	\$91,691	\$79,584	\$69,564	\$1,088,840
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(4,054)	(4,053)	(4,361)	(5,295)	(6,053)	(6,722)	(7,548)	(6,929)	(6,795)	(5,599)	(4,846)	(4,223)	(66,478)
OPEB Surcredit - Rider I	(4,927)	(4,927)	(5,301)	(6,436)	(7,358)	(8,171)	(9,175)	(8,422)	(8,260)	(6,806)	(5,890)	(5,133)	(80,806)
Total Gas Cost Revenues	(\$8,981)	(\$8,980)	(\$9,662)	(\$11,731)	(\$13,411)	(\$14,893)	(\$16,723)	(\$15,351)	(\$15,055)	(\$12,405)	(\$10,736)	(\$9,356)	(\$147,284)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$145)	(\$145)	(\$155)	(\$188)	(\$214)	(\$237)	(\$266)	(\$244)	(\$240)	(\$198)	(\$172)	(\$151)	(\$2,355)
Total Revenues	\$57,720	\$57,714	\$61,973	\$74,883	\$85,361	\$94,613	\$106,024	\$97,471	\$95,621	\$79,088	\$68,676	\$60,057	\$939,201
Unit Margin (\$/Mcf)	\$1.4530	\$1.4530	\$1.4504	\$1.4444	\$1.4409	\$1.4384	\$1.4360	\$1.4377	\$1.4382	\$1.4429	\$1.4470	\$1.4516	\$1.4431

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 Sales	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	417	416	419	419	419	424	426	425	423	421	416	412	5,037
0 - 5 Mcf	267	330	710	1,454	1,767	1,886	1,916	1,892	1,800	1,332	720	382	14,456
Over 5 Mcf	94	144	343	1,475	4,136	6,913	7,372	5,749	3,377	636	160	128	30,527
Total Volume	361	474	1,053	2,929	5,902	8,799	9,288	7,641	5,177	1,968	880	510	44,982
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Over 5 Mcf	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$8,294	\$8,274	\$8,334	\$8,334	\$8,334	\$8,433	\$8,473	\$8,453	\$8,413	\$8,374	\$8,274	\$8,195	\$100,186
0 - 5 Mcf	644	798	1,715	3,512	4,266	4,555	4,626	4,569	4,348	3,216	1,739	922	34,909
Over 5 Mcf	200	305	728	3,130	8,778	14,673	15,648	12,203	7,167	1,351	339	272	64,793
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	7	9	21	58	118	176	185	153	103	39	18	10	898
Rider H - Gas Procurement Charge	38	50	111	308	620	924	975	802	544	207	92	54	4,723
Total Base Non Gas Cost Rate Revenue	\$9,183	\$9,436	\$10,908	\$15,342	\$22,115	\$28,760	\$29,908	\$26,179	\$20,575	\$13,186	\$10,463	\$9,453	\$205,508
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10069)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$110	\$145	\$322	\$895	\$1,803	\$2,688	\$2,837	\$2,334	\$1,582	\$601	\$269	\$156	\$13,742
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,852	3,745	8,318	23,139	46,625	69,510	73,373	60,362	40,897	15,547	6,952	4,029	355,349
Gas Adjustment Charge (\$/Mcf) - Rider A	303	397	883	2,455	4,948	7,376	7,786	6,405	4,340	1,650	738	428	37,709
TCJA Surcredit	(81)	(107)	(237)	(660)	(1,331)	(1,984)	(2,094)	(1,723)	(1,167)	(444)	(198)	(115)	(10,141)
OPEB Surcredit - Rider I	(36)	(48)	(106)	(295)	(594)	(886)	(935)	(770)	(521)	(198)	(89)	(51)	(4,529)
Total Gas Cost Revenues	\$3,148	\$4,132	\$9,180	\$25,534	\$51,451	\$76,704	\$80,967	\$66,608	\$45,131	\$17,156	\$7,672	\$4,447	\$392,130
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$31)	(\$34)	(\$50)	(\$102)	(\$184)	(\$264)	(\$277)	(\$232)	(\$164)	(\$76)	(\$45)	(\$35)	(\$1,494)
Total Revenues	\$12,300	\$13,534	\$20,038	\$40,774	\$73,382	\$105,200	\$110,598	\$92,555	\$65,542	\$30,266	\$18,090	\$13,865	\$596,144
Unit Margin (\$/Mcf)	\$25.4389	\$19.9074	\$10.3591	\$5.2379	\$3.7470	\$3.2686	\$3.2200	\$3.4262	\$3.9743	\$6.7003	\$11.8893	\$18.5345	\$4.5687

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 SATC	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	47	48	48	48	49	49	49	49	49	47	47	47	577
0 - 5 Mcf	61	61	117	184	220	229	231	228	220	170	126	95	1,941
Over 5 Mcf	36	36	77	212	560	882	835	744	413	112	62	94	4,061
Total Volume	97	97	194	395	780	1,111	1,065	972	633	282	187	189	6,002
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Over 5 Mcf	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$935	\$955	\$955	\$955	\$975	\$975	\$975	\$975	\$975	\$935	\$935	\$935	\$11,477
0 - 5 Mcf	147	148	282	443	532	552	557	550	532	411	303	229	4,686
Over 5 Mcf	77	76	164	449	1,188	1,873	1,771	1,580	876	237	131	200	8,620
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$1,158	\$1,179	\$1,401	\$1,847	\$2,695	\$3,400	\$3,302	\$3,104	\$2,383	\$1,583	\$1,368	\$1,364	\$24,783
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30540
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22576)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10097)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$30	\$30	\$59	\$121	\$238	\$339	\$325	\$297	\$193	\$86	\$57	\$58	\$1,833
TCJA Surcredit	(22)	(22)	(44)	(89)	(176)	(251)	(240)	(219)	(143)	(64)	(42)	(43)	(1,355)
OPEB Surcredit - Rider I	(10)	(10)	(20)	(40)	(79)	(112)	(107)	(98)	(64)	(28)	(19)	(19)	(606)
Total Gas Cost Revenues	(\$2)	(\$2)	(\$5)	(\$8)	(\$17)	(\$24)	(\$22)	(\$20)	(\$14)	(\$6)	(\$4)	(\$4)	(\$128)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$3)	(\$3)	(\$3)	(\$5)	(\$7)	(\$8)	(\$8)	(\$8)	(\$6)	(\$4)	(\$3)	(\$3)	(\$61)
Total Revenues	\$1,153	\$1,174	\$1,393	\$1,834	\$2,671	\$3,368	\$3,272	\$3,076	\$2,363	\$1,573	\$1,361	\$1,357	\$24,594
Unit Margin (\$/Mcf)	\$11.9429	\$12.1501	\$7.2196	\$4.6754	\$3.4546	\$3.0599	\$3.1009	\$3.1937	\$3.7640	\$5.6142	\$7.3178	\$7.2155	\$4.1292

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Small Public Authority < 250 MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	135	135	134	135	135	137	140	139	138	139	141	141	1,649
All Volume	288	441	567	1,518	2,885	4,354	4,226	3,761	2,518	1,149	598	433	22,738
Total Volume	288	441	567	1,518	2,885	4,354	4,226	3,761	2,518	1,149	598	433	22,738
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
All Volume	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560	\$2,38560
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,685	2,685	2,665	2,685	2,685	2,725	2,785	2,765	2,745	2,765	2,804	2,804	32,799
All Volume	687	1,052	1,353	3,621	6,882	10,387	10,082	8,972	6,007	2,741	1,427	1,033	54,244
Total Base Non Gas Cost Rate Revenue	\$3,372	\$3,737	\$4,018	\$6,306	\$9,568	\$13,112	\$12,866	\$11,737	\$8,752	\$5,506	\$4,231	\$3,837	\$87,042
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38003
TCJA Surcredit (\$/Mcf)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21339)
OPEB Surcredit - Rider I	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09201)
Gas Cost Revenues													
MMT Gas Cost Charge	\$109	\$168	\$215	\$577	\$1,096	\$1,655	\$1,606	\$1,429	\$957	\$437	\$227	\$165	\$8,641
TCJA Surcredit	(61)	(94)	(121)	(324)	(616)	(929)	(902)	(803)	(537)	(245)	(128)	(92)	(4,852)
OPEB Surcredit - Rider I	(26)	(41)	(52)	(140)	(265)	(400)	(389)	(346)	(232)	(106)	(55)	(40)	(2,092)
Total Gas Cost Revenues	\$22	\$33	\$42	\$113	\$215	\$326	\$315	\$280	\$188	\$86	\$44	\$33	\$1,697
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$8)	(\$9)	(\$10)	(\$16)	(\$24)	(\$34)	(\$33)	(\$30)	(\$22)	(\$14)	(\$11)	(\$10)	(\$221)
Total Revenues	\$3,386	\$3,761	\$4,050	\$6,403	\$9,759	\$13,404	\$13,148	\$11,987	\$8,918	\$5,578	\$4,264	\$3,860	\$88,518
Unit Margin (\$/Mcf)	\$11.7090	\$8.4744	\$7.0862	\$4.1545	\$3.3163	\$3.0114	\$3.0445	\$3.1207	\$3.4757	\$4.7918	\$7.0754	\$8.8625	\$3.8281

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 Sales	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	173	170	167	163	163	166	166	165	167	171	173	172	2,016
First 20 Mcf	640	956	1,488	2,801	3,140	3,240	3,247	3,231	3,220	2,745	1,507	893	27,107
Over 20 Mcf	54	280	631	2,903	8,348	12,794	13,297	10,937	6,555	1,236	288	181	57,505
Total Volume	694	1,235	2,119	5,704	11,488	16,034	16,544	14,168	9,775	3,981	1,795	1,074	84,611
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
First 20 Mcf	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Over 20 Mcf	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,763	\$4,680	\$4,598	\$4,487	\$4,487	\$4,570	\$4,570	\$4,542	\$4,598	\$4,708	\$4,763	\$4,735	\$55,500
First 20 Mcf	1,174	1,753	2,730	5,138	5,760	5,943	5,956	5,927	5,908	5,035	2,764	1,638	49,724
Over 20 Mcf	92	477	1,076	4,952	14,239	21,822	22,679	18,654	11,180	2,109	492	309	98,080
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	14	25	42	114	229	320	330	283	195	79	36	21	1,689
Rider H - Gas Procurement Charge	73	130	223	599	1,206	1,684	1,737	1,488	1,026	418	188	113	8,884
Total Base Non Gas Cost Rate Revenue	\$6,116	\$7,064	\$8,668	\$15,290	\$25,921	\$34,339	\$35,273	\$30,894	\$22,906	\$12,349	\$8,243	\$6,816	\$213,878
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30548
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89978
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83828
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12630)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$212	\$377	\$647	\$1,743	\$3,510	\$4,898	\$5,054	\$4,328	\$2,986	\$1,216	\$548	\$328	\$25,847
Natural Gas Supply Charge (\$/Mcf) - Rider A	5,482	9,756	16,740	45,060	90,753	126,665	130,694	111,924	77,221	31,449	14,180	8,484	668,408
Gas Adjustment Charge (\$/Mcf) - Rider A	582	1,035	1,776	4,782	9,630	13,441	13,869	11,877	8,194	3,337	1,505	900	70,928
TCJA Surcredit	(88)	(156)	(268)	(720)	(1,451)	(2,025)	(2,089)	(1,789)	(1,234)	(503)	(227)	(136)	(10,686)
OPEB Surcredit - Rider I	(76)	(136)	(233)	(628)	(1,264)	(1,764)	(1,820)	(1,559)	(1,076)	(438)	(198)	(118)	(9,310)
Total Gas Cost Revenues	\$6,112	\$10,876	\$18,662	\$50,237	\$101,178	\$141,215	\$145,708	\$124,781	\$86,091	\$35,061	\$15,808	\$9,458	\$745,187
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$31)	(\$45)	(\$68)	(\$164)	(\$318)	(\$439)	(\$452)	(\$389)	(\$272)	(\$119)	(\$60)	(\$41)	(\$2,398)
Total Revenues	\$12,197	\$17,895	\$27,262	\$65,363	\$126,781	\$175,115	\$180,529	\$155,286	\$108,725	\$47,291	\$23,991	\$16,233	\$956,667
Unit Margin (\$/Mcf)	\$8.8120	\$5.7198	\$4.0907	\$2.6805	\$2.2564	\$2.1416	\$2.1321	\$2.1806	\$2.3433	\$3.1019	\$4.5920	\$6.3465	\$2.5278

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Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 SATC	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	15	14	14	14	15	13	14	14	14	15	14	14	170
First 20 Mcf	70	100	140	251	298	258	279	279	277	264	167	97	2,479
Over 20 Mcf	6	40	70	267	917	1,159	1,219	1,135	633	141	71	29	5,687
Total Volume	75	140	210	518	1,215	1,417	1,498	1,414	910	405	238	126	8,166
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
First 20 Mcf	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Over 20 Mcf	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$413	\$385	\$385	\$385	\$413	\$358	\$385	\$385	\$385	\$413	\$385	\$385	\$4,680
First 20 Mcf	127	183	257	460	547	473	512	511	509	485	306	178	4,548
Over 20 Mcf	9	69	119	456	1,564	1,977	2,079	1,936	1,079	240	122	49	9,699
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$550	\$637	\$762	\$1,301	\$2,524	\$2,808	\$2,976	\$2,833	\$1,973	\$1,138	\$813	\$613	\$18,927
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30554
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12626)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11009)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$23	\$43	\$64	\$158	\$371	\$433	\$458	\$432	\$278	\$124	\$73	\$38	\$2,495
TCJA Surcredit	(9)	(18)	(27)	(65)	(153)	(179)	(189)	(179)	(115)	(51)	(30)	(16)	(1,031)
OPEB Surcredit - Rider I	(8)	(15)	(23)	(57)	(134)	(156)	(165)	(156)	(100)	(45)	(26)	(14)	(899)
Total Gas Cost Revenues	\$6	\$10	\$14	\$36	\$84	\$98	\$104	\$97	\$63	\$28	\$17	\$8	\$565
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$1)	(\$2)	(\$2)	(\$3)	(\$7)	(\$7)	(\$8)	(\$7)	(\$5)	(\$3)	(\$2)	(\$2)	(\$49)
Total Revenues	\$554	\$645	\$774	\$1,334	\$2,601	\$2,899	\$3,073	\$2,923	\$2,031	\$1,163	\$828	\$619	\$19,444
Unit Margin (\$/Mcf)	\$7.3309	\$4.5503	\$3.6269	\$2.5120	\$2.0771	\$1.9816	\$1.9869	\$2.0036	\$2.1684	\$2.8093	\$3.4152	\$4.8640	\$2.3178

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 MMT

	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	158	158	158	157	156	155	157	156	156	157	158	160	1,886
All Volume	961	1,221	2,320	5,759	11,240	15,335	16,865	14,294	10,302	4,703	2,743	1,137	86,880
Total Volume	961	1,221	2,320	5,759	11,240	15,335	16,865	14,294	10,302	4,703	2,743	1,137	86,880
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53
All Volume	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450	\$1.88450
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,350	4,350	4,350	4,322	4,295	4,267	4,322	4,295	4,295	4,322	4,350	4,405	51,922
All Volume	1,811	2,301	4,372	10,853	21,182	28,899	31,782	26,937	19,414	8,863	5,169	2,143	163,725
Total Base Non Gas Cost Rate Revenue	\$6,161	\$6,651	\$8,722	\$15,175	\$25,476	\$33,166	\$36,104	\$31,232	\$23,709	\$13,185	\$9,519	\$6,547	\$215,647
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12433)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)
Gas Cost Revenues													
MMT Gas Cost Charge	\$365	\$464	\$882	\$2,188	\$4,271	\$5,827	\$6,409	\$5,432	\$3,915	\$1,787	\$1,042	\$432	\$33,014
TCJA Surcredit	(119)	(152)	(288)	(716)	(1,398)	(1,907)	(2,097)	(1,777)	(1,281)	(585)	(341)	(141)	(10,802)
OPEB Surcredit - Rider I	(106)	(135)	(256)	(635)	(1,239)	(1,691)	(1,859)	(1,576)	(1,136)	(518)	(302)	(125)	(9,578)
Total Gas Cost Revenues	\$140	\$177	\$338	\$837	\$1,634	\$2,229	\$2,453	\$2,079	\$1,498	\$684	\$399	\$166	\$12,634
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$16)	(\$17)	(\$23)	(\$40)	(\$68)	(\$88)	(\$96)	(\$83)	(\$63)	(\$35)	(\$25)	(\$17)	(\$571)
Total Revenues	\$6,285	\$6,811	\$9,037	\$15,972	\$27,042	\$35,307	\$38,461	\$33,228	\$25,144	\$13,834	\$9,893	\$6,696	\$227,710
Unit Margin (\$/Mcf)	\$6.4108	\$5.4469	\$3.7594	\$2.6350	\$2.2666	\$2.1628	\$2.1408	\$2.1850	\$2.3014	\$2.8035	\$3.4703	\$5.7586	\$2.4821

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority Sales	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	36	36	35	34	34	34	33	36	39	39	38	36	430
0 - 300 Mcf	1,216	1,671	2,844	5,670	8,102	9,036	8,559	9,369	9,217	6,391	3,142	1,891	67,108
300 - 2000 Mcf	93	156	366	1,271	3,882	7,302	7,532	6,868	4,112	1,059	522	278	33,440
Over 2000 Mcf	0	0	0	0	497	341	738	480	487	142	0	0	2,685
Total Volume	1,309	1,826	3,210	6,941	12,481	16,679	16,828	16,717	13,816	7,592	3,664	2,169	103,232
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
300 - 2000 Mcf	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,356	\$4,356	\$4,235	\$4,114	\$4,114	\$4,114	\$3,993	\$4,356	\$4,719	\$4,719	\$4,598	\$4,356	\$52,034
0 - 300 Mcf	1,818	2,497	4,251	8,475	12,111	13,506	12,794	14,005	13,778	9,554	4,697	2,827	100,312
300 - 2000 Mcf	128	215	506	1,756	5,361	10,086	10,403	9,485	5,679	1,463	721	383	46,187
Over 2000 Mcf	0	0	0	0	612	420	908	591	599	174	0	0	3,305
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	26	36	64	139	249	333	336	334	276	152	73	43	2,061
Rider H - Gas Procurement Charge	137	192	337	729	1,310	1,751	1,767	1,755	1,451	797	385	228	10,839
Total Base Non Gas Cost Rate Revenue	\$6,466	\$7,296	\$9,393	\$15,213	\$23,758	\$30,211	\$30,201	\$30,527	\$26,503	\$16,859	\$10,474	\$7,838	\$214,739
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89982
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83831
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19866)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$400	\$558	\$981	\$2,120	\$3,813	\$5,095	\$5,141	\$5,107	\$4,221	\$2,319	\$1,119	\$663	\$31,537
Natural Gas Supply Charge (\$/Mcf) - Rider A	10,341	14,425	25,358	54,833	98,597	131,761	132,939	132,060	109,144	59,975	28,945	17,135	815,513
Gas Adjustment Charge (\$/Mcf) - Rider A	1,097	1,531	2,691	5,819	10,463	13,982	14,107	14,014	11,582	6,364	3,072	1,818	86,540
TCJA Surcredit	(217)	(302)	(531)	(1,148)	(2,064)	(2,759)	(2,783)	(2,765)	(2,285)	(1,256)	(606)	(359)	(17,075)
OPEB Surcredit - Rider I	(260)	(363)	(638)	(1,379)	(2,479)	(3,313)	(3,343)	(3,321)	(2,745)	(1,508)	(728)	(431)	(20,508)
Total Gas Cost Revenues	\$11,361	\$15,849	\$27,861	\$60,245	\$108,330	\$144,766	\$146,061	\$145,095	\$119,917	\$65,894	\$31,802	\$18,826	\$896,007
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$45)	(\$58)	(\$93)	(\$189)	(\$330)	(\$437)	(\$441)	(\$439)	(\$366)	(\$207)	(\$106)	(\$67)	(\$2,778)
Total Revenues	\$17,782	\$23,087	\$37,161	\$75,269	\$131,758	\$174,540	\$175,821	\$175,183	\$146,054	\$82,546	\$42,170	\$26,597	\$1,107,968
Unit Margin (\$/Mcf)	\$4.9397	\$3.9958	\$2.9262	\$2.1917	\$1.9036	\$1.8113	\$1.7947	\$1.8261	\$1.9183	\$2.2206	\$2.8586	\$3.6137	\$2.0802

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority SATC	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
0 - 300 Mcf	14	42	154	306	612	600	600	600	600	290	86	38	3,942
300 - 2000 Mcf	0	0	0	0	0	234	266	132	108	0	0	0	740
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	14	42	154	306	612	834	866	732	708	290	86	38	4,682
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
300 - 2000 Mcf	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	#DIV/0!
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$2,904
0 - 300 Mcf	21	63	230	457	915	897	897	897	897	433	129	57	5,893
300 - 2000 Mcf	0	0	0	0	0	323	367	182	149	0	0	0	1,022
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$263	\$305	\$472	\$699	\$1,157	\$1,462	\$1,506	\$1,321	\$1,288	\$676	\$371	\$299	\$9,819
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30564
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16510)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19906)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$4	\$13	\$47	\$93	\$187	\$255	\$265	\$224	\$216	\$89	\$26	\$12	\$1,431
TCJA Surcredit	(2)	(7)	(25)	(51)	(101)	(138)	(143)	(121)	(117)	(48)	(14)	(6)	(773)
OPEB Surcredit - Rider I	(3)	(8)	(31)	(61)	(122)	(166)	(172)	(145)	(141)	(58)	(17)	(8)	(932)
Total Gas Cost Revenues	(\$1)	(\$2)	(\$9)	(\$19)	(\$36)	(\$49)	(\$50)	(\$42)	(\$42)	(\$17)	(\$5)	(\$2)	(\$274)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.27%
Rider B - State Tax Adjustment	(\$1)	(\$1)	(\$1)	(\$2)	(\$3)	(\$4)	(\$4)	(\$3)	(\$3)	(\$2)	(\$1)	(\$1)	(\$26)
Total Revenues	\$261	\$302	\$462	\$678	\$1,118	\$1,409	\$1,452	\$1,276	\$1,243	\$657	\$365	\$296	\$9,519
Unit Margin (\$/Mcf)	\$18.7821	\$7.2571	\$3.0664	\$2.2857	\$1.8903	\$1.7531	\$1.7394	\$1.8049	\$1.8193	\$2.3293	\$4.3090	\$7.8637	\$2.0971

National Fuel Gas Distribution Corporation
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	284	285	283	282	281	282	284	282	282	281	282	281	3,389
All Volume	38,319	39,624	57,571	120,028	211,157	286,451	337,415	301,231	264,387	160,013	80,515	45,534	1,942,245
Total Volume	38,319	39,624	57,571	120,028	211,157	286,451	337,415	301,231	264,387	160,013	80,515	45,534	1,942,245
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01
All Volume	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620	\$1.43620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	34,367	34,488	34,246	34,125	34,004	34,125	34,367	34,125	34,125	34,004	34,125	34,004	410,103
All Volume	55,034	56,908	82,683	172,384	303,264	411,401	484,595	432,628	379,713	229,811	115,636	65,396	2,789,452
Total Base Non Gas Cost Rate Revenue	\$89,401	\$91,396	\$116,929	\$206,509	\$337,267	\$445,526	\$518,962	\$466,753	\$413,837	\$263,814	\$149,760	\$99,400	\$3,199,555
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$14,561	\$15,057	\$21,877	\$45,611	\$80,240	\$108,851	\$128,218	\$114,468	\$100,467	\$60,805	\$30,596	\$17,303	\$738,054
TCJA Surcredit	(3,376)	(3,491)	(5,073)	(10,576)	(18,605)	(25,239)	(29,730)	(26,541)	(23,295)	(14,099)	(7,094)	(4,012)	(171,131)
OPEB Surcredit - Rider I	(4,104)	(4,244)	(6,166)	(12,855)	(22,615)	(30,679)	(36,137)	(32,262)	(28,316)	(17,137)	(8,623)	(4,877)	(208,015)
Total Gas Cost Revenues	\$7,081	\$7,322	\$10,638	\$22,180	\$39,020	\$52,933	\$62,351	\$55,665	\$48,856	\$29,569	\$14,879	\$8,414	\$358,908
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$241)	(\$247)	(\$319)	(\$572)	(\$941)	(\$1,246)	(\$1,453)	(\$1,306)	(\$1,157)	(\$733)	(\$412)	(\$270)	(\$8,897)
Total Revenues	\$96,241	\$98,471	\$127,248	\$228,117	\$375,346	\$497,213	\$579,860	\$521,112	\$461,536	\$292,650	\$164,227	\$107,544	\$3,549,566
Unit Margin (\$/Mcf)	\$2.3331	\$2.3066	\$2.0310	\$1.7205	\$1.5972	\$1.5553	\$1.5381	\$1.5495	\$1.5653	\$1.6487	\$1.8600	\$2.1830	\$1.6473

National Fuel Gas Distribution Corporation
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority DMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
All Volume	8,208	8,368	10,472	14,670	19,110	22,868	24,638	22,512	21,950	15,558	7,538	7,504	183,396
Total Volume	8,208	8,368	10,472	14,670	19,110	22,868	24,638	22,512	21,950	15,558	7,538	7,504	183,396
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
All Volume	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	242	242	242	242	242	242	242	242	242	242	242	242	2,904
All Volume	11,624	11,851	14,830	20,776	27,064	32,386	34,892	31,881	31,086	22,033	10,675	10,627	259,725
Total Base Non Gas Cost Rate Revenue	\$11,866	\$12,093	\$15,072	\$21,018	\$27,306	\$32,628	\$35,134	\$32,124	\$31,328	\$22,275	\$10,917	\$10,869	\$262,630
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08812)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(723)	(737)	(923)	(1,293)	(1,684)	(2,015)	(2,171)	(1,984)	(1,934)	(1,371)	(664)	(661)	(16,160)
OPEB Surcredit - Rider I	(879)	(896)	(1,122)	(1,571)	(2,047)	(2,449)	(2,639)	(2,411)	(2,351)	(1,666)	(807)	(804)	(19,642)
Total Gas Cost Revenues	(\$1,602)	(\$1,633)	(\$2,045)	(\$2,864)	(\$3,731)	(\$4,464)	(\$4,810)	(\$4,395)	(\$4,285)	(\$3,037)	(\$1,471)	(\$1,465)	(\$35,802)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$26)	(\$26)	(\$33)	(\$45)	(\$59)	(\$70)	(\$76)	(\$69)	(\$68)	(\$48)	(\$24)	(\$24)	(\$568)
Total Revenues	\$10,238	\$10,434	\$12,994	\$18,109	\$23,516	\$28,094	\$30,248	\$27,660	\$26,975	\$19,190	\$9,422	\$9,380	\$226,260
Unit Margin (\$/Mcf)	\$1.4457	\$1.4451	\$1.4393	\$1.4327	\$1.4289	\$1.4268	\$1.4260	\$1.4270	\$1.4272	\$1.4318	\$1.4483	\$1.4485	\$1.4320

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

SVIS Sales	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	107	106	108	111	115	116	116	113	113	111	110	107	1,333
All Volume	431	399	673	2,710	7,121	10,216	12,147	8,541	5,359	2,269	794	380	51,040
Total Volume	431	399	673	2,710	7,121	10,216	12,147	8,541	5,359	2,269	794	380	51,040
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
All Volume	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,019	\$6,954	\$7,085	\$7,282	\$7,544	\$7,610	\$7,610	\$7,413	\$7,413	\$7,282	\$7,216	\$7,019	\$87,445
All Volume	885	819	1,382	5,564	14,620	20,974	24,939	17,536	11,003	4,658	1,630	780	104,790
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	9	8	13	54	142	204	243	171	107	45	16	8	1,019
Rider H - Gas Procurement Charge	45	42	71	285	748	1,073	1,275	897	563	238	83	40	5,359
Total Base Non Gas Cost Rate Revenue	\$7,958	\$7,823	\$8,551	\$13,184	\$23,054	\$29,861	\$34,067	\$26,016	\$19,085	\$12,224	\$8,945	\$7,847	\$198,613
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30551
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89978
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19694)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02908)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$132	\$122	\$206	\$828	\$2,175	\$3,121	\$3,711	\$2,609	\$1,637	\$693	\$243	\$116	\$15,593
Natural Gas Supply Charge (\$/Mcf) - Rider A	3,405	3,152	5,317	21,408	56,254	80,704	95,959	67,472	42,335	17,925	6,272	3,002	403,205
Gas Adjustment Charge (\$/Mcf) - Rider A	361	334	564	2,272	5,970	8,564	10,183	7,160	4,492	1,902	666	319	42,787
TCJA Surcredit	(85)	(79)	(133)	(534)	(1,402)	(2,012)	(2,392)	(1,682)	(1,055)	(447)	(156)	(75)	(10,052)
OPEB Surcredit - Rider I	(13)	(12)	(20)	(79)	(207)	(296)	(353)	(248)	(156)	(66)	(23)	(11)	(1,484)
Total Gas Cost Revenues	\$3,800	\$3,517	\$5,934	\$23,895	\$62,790	\$90,081	\$107,108	\$75,311	\$47,253	\$20,007	\$7,002	\$3,351	\$450,049
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$29)	(\$28)	(\$36)	(\$93)	(\$215)	(\$300)	(\$353)	(\$253)	(\$166)	(\$81)	(\$40)	(\$28)	(\$1,622)
Total Revenues	\$11,729	\$11,312	\$14,449	\$36,986	\$85,629	\$119,642	\$140,822	\$101,074	\$66,172	\$32,150	\$15,907	\$11,170	\$647,040
Unit Margin (\$/Mcf)	\$18.4639	\$19.6057	\$12.7053	\$4.8650	\$3.2375	\$2.9229	\$2.8045	\$3.0460	\$3.5613	\$5.3872	\$11.2662	\$20.6497	\$3.8913

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

SVIS SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
All Volume	54	36	72	432	1,206	1,674	1,854	1,404	1,008	414	198	54	8,406
Total Volume	54	36	72	432	1,206	1,674	1,854	1,404	1,008	414	198	54	8,406
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
All Volume	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$14,170
All Volume	111	74	148	887	2,476	3,437	3,806	2,883	2,070	850	407	111	17,258
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$1,292	\$1,255	\$1,329	\$2,068	\$3,657	\$4,618	\$4,987	\$4,063	\$3,250	\$2,031	\$1,587	\$1,292	\$31,428
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30514
TCJA Surcredit (\$/Mcf)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19688)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02927)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$16	\$11	\$22	\$132	\$368	\$511	\$566	\$429	\$308	\$126	\$60	\$16	\$2,565
TCJA Surcredit	(11)	(7)	(14)	(85)	(237)	(330)	(365)	(276)	(198)	(82)	(39)	(11)	(1,655)
OPEB Surcredit - Rider I	(2)	(1)	(2)	(13)	(35)	(49)	(54)	(41)	(29)	(12)	(6)	(2)	(246)
Total Gas Cost Revenues	\$3	\$3	\$6	\$34	\$96	\$132	\$147	\$112	\$81	\$32	\$15	\$3	\$664
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.24%
Rider B - State Tax Adjustment	(\$3)	(\$3)	(\$3)	(\$5)	(\$9)	(\$12)	(\$13)	(\$10)	(\$8)	(\$5)	(\$4)	(\$3)	(\$78)
Total Revenues	\$1,292	\$1,255	\$1,332	\$2,097	\$3,744	\$4,738	\$5,121	\$4,165	\$3,323	\$2,058	\$1,598	\$1,292	\$32,014
Unit Margin (\$/Mcf)	\$23.9198	\$34.8531	\$18.4531	\$4.7864	\$3.0322	\$2.7585	\$2.6900	\$2.8941	\$3.2245	\$4.9053	\$8.0167	\$23.9198	\$3.7388

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

SVIS MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	62	61	62	62	63	63	63	60	61	62	62	63	744
All Volume	372	427	620	2,170	5,229	7,308	7,560	5,340	3,904	1,922	744	378	35,974
Total Volume	372	427	620	2,170	5,229	7,308	7,560	5,340	3,904	1,922	744	378	35,974
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
All Volume	\$2.18570	\$2.18570	\$2.18570	\$2.18570	\$2.18570	\$2.18570	\$2.18570	\$2.18570	\$2.18570	\$2.18570	\$2.18570	\$2.18570	\$2.18570
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,067	4,002	4,067	4,067	4,133	4,133	4,133	3,936	4,002	4,067	4,067	4,133	48,806
All Volume	813	933	1,355	4,743	11,429	15,973	16,524	11,672	8,533	4,201	1,626	826	78,628
Total Base Non Gas Cost Rate Revenue	\$4,880	\$4,935	\$5,422	\$8,810	\$15,562	\$20,106	\$20,657	\$15,608	\$12,535	\$8,268	\$5,693	\$4,959	\$127,435
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38002
TCJA Surcredit (\$/Mcf)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27300)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04956)
Gas Cost Revenues													
MMT Gas Cost Charge	\$141	\$162	\$236	\$825	\$1,987	\$2,777	\$2,873	\$2,029	\$1,484	\$730	\$283	\$144	\$13,671
TCJA Surcredit	(102)	(117)	(169)	(592)	(1,427)	(1,995)	(2,064)	(1,458)	(1,066)	(525)	(203)	(103)	(9,821)
OPEB Surcredit - Rider I	(18)	(21)	(31)	(108)	(259)	(362)	(375)	(265)	(193)	(95)	(37)	(19)	(1,783)
Total Gas Cost Revenues	\$21	\$24	\$36	\$125	\$301	\$420	\$434	\$306	\$225	\$110	\$43	\$22	\$2,067
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$12)	(\$12)	(\$14)	(\$22)	(\$40)	(\$51)	(\$53)	(\$40)	(\$32)	(\$21)	(\$14)	(\$12)	(\$323)
Total Revenues	\$4,889	\$4,947	\$5,444	\$8,913	\$15,823	\$20,475	\$21,038	\$15,874	\$12,728	\$8,357	\$5,722	\$4,969	\$129,179
Unit Margin (\$/Mcf)	\$13.1190	\$11.5571	\$8.7457	\$4.0600	\$2.9761	\$2.7512	\$2.7324	\$2.9228	\$3.2107	\$4.3018	\$7.6524	\$13.1190	\$3.5424

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS Sales	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	55	56	56	57	57	57	58	59	58	51	52	53	669
0 - 100 Mcf	1,134	1,141	1,671	3,864	5,113	5,186	5,461	5,444	5,341	3,965	2,619	1,864	42,803
100 - 2000 Mcf	2,524	1,809	3,101	7,601	16,035	20,074	22,056	20,027	15,258	7,185	4,759	3,542	123,970
Over 2000 Mcf	0	0	0	0	2,174	4,633	5,651	4,628	2,403	749	0	0	20,237
Total Volume	3,658	2,950	4,772	11,465	23,322	29,892	33,167	30,099	23,002	11,899	7,378	5,406	187,010
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
0 - 100 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
100 - 2000 Mcf	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990
Over 2000 Mcf	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$11,105	\$11,307	\$11,307	\$11,509	\$11,509	\$11,509	\$11,711	\$11,913	\$11,711	\$10,297	\$10,499	\$10,701	\$135,078
0 - 100 Mcf	1,695	1,706	2,498	5,776	7,642	7,751	8,163	8,137	7,984	5,927	3,915	2,787	63,982
100 - 2000 Mcf	2,776	1,989	3,411	8,360	17,637	22,079	24,259	22,028	16,782	7,903	5,234	3,896	136,354
Over 2000 Mcf	0	0	0	0	1,719	3,664	4,468	3,660	1,900	592	0	0	16,003
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	73	59	95	229	466	597	662	601	459	238	147	108	3,734
Rider H - Gas Procurement Charge	384	310	501	1,204	2,449	3,139	3,483	3,160	2,415	1,249	775	568	19,636
Total Base Non Gas Cost Rate Revenue	\$16,033	\$15,371	\$17,812	\$27,078	\$41,422	\$48,738	\$52,746	\$49,499	\$41,252	\$26,206	\$20,571	\$18,059	\$374,788
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30551
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,118	\$901	\$1,458	\$3,503	\$7,125	\$9,132	\$10,133	\$9,195	\$7,027	\$3,635	\$2,254	\$1,652	\$57,133
Natural Gas Supply Charge (\$/Mcf) - Rider A	28,897	23,304	37,698	90,571	184,238	236,141	262,013	237,776	181,712	93,999	58,285	42,706	1,477,340
Gas Adjustment Charge (\$/Mcf) - Rider A	3,067	2,473	4,000	9,611	19,551	25,058	27,804	25,232	19,283	9,975	6,185	4,532	156,771
TCJA Surcredit	(344)	(277)	(449)	(1,078)	(2,192)	(2,810)	(3,118)	(2,830)	(2,162)	(1,119)	(694)	(508)	(17,581)
OPEB Surcredit - Rider I	(255)	(205)	(332)	(798)	(1,623)	(2,080)	(2,308)	(2,095)	(1,601)	(828)	(514)	(376)	(13,015)
Total Gas Cost Revenues	\$32,483	\$26,196	\$42,375	\$101,809	\$207,099	\$265,441	\$294,524	\$267,278	\$204,259	\$105,662	\$65,516	\$48,006	\$1,660,648
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$121)	(\$104)	(\$150)	(\$322)	(\$621)	(\$785)	(\$868)	(\$792)	(\$614)	(\$330)	(\$215)	(\$165)	(\$5,087)
Total Revenues	\$48,395	\$41,463	\$60,037	\$128,565	\$247,900	\$313,394	\$346,402	\$315,985	\$244,897	\$131,538	\$85,872	\$65,900	\$2,030,349
Unit Margin (\$/Mcf)	\$4.3831	\$5.2105	\$3.7326	\$2.3618	\$1.7761	\$1.6305	\$1.5903	\$1.6445	\$1.7934	\$2.2024	\$2.7881	\$3.3406	\$2.0041

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

IVIS SATC	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
0 - 100 Mcf	40	46	56	123	170	200	200	200	200	162	62	36	1,496
100 - 2000 Mcf	0	0	0	1	154	196	238	192	148	6	0	0	934
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	40	46	56	124	324	396	438	392	348	168	62	36	2,430
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
0 - 100 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
100 - 2000 Mcf	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990
Over 2000 Mcf	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.00000
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$4,846
0 - 100 Mcf	60	69	84	184	254	299	299	299	299	243	93	54	2,236
100 - 2000 Mcf	0	0	0	1	170	216	262	211	163	6	0	0	1,028
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$464	\$473	\$488	\$589	\$827	\$918	\$965	\$914	\$866	\$653	\$496	\$458	\$8,109
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30535
TCJA Surcredit (\$/Mcf)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09383)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06996)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$12	\$14	\$17	\$38	\$99	\$121	\$134	\$120	\$106	\$51	\$19	\$11	\$742
TCJA Surcredit	(4)	(4)	(5)	(12)	(30)	(37)	(41)	(37)	(33)	(16)	(6)	(3)	(228)
OPEB Surcredit - Rider I	(3)	(3)	(4)	(9)	(23)	(28)	(30)	(27)	(24)	(12)	(4)	(3)	(170)
Total Gas Cost Revenues	\$5	\$7	\$8	\$17	\$46	\$56	\$63	\$56	\$49	\$23	\$9	\$5	\$344
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.24%
Rider B - State Tax Adjustment	(\$1)	(\$1)	(\$1)	(\$2)	(\$2)	(\$2)	(\$3)	(\$2)	(\$2)	(\$2)	(\$1)	(\$1)	(\$20)
Total Revenues	\$468	\$479	\$495	\$604	\$871	\$972	\$1,025	\$968	\$913	\$674	\$504	\$462	\$8,433
Unit Margin (\$/Mcf)	\$11.5903	\$10.2735	\$8.7059	\$4.7495	\$2.5532	\$2.3191	\$2.2022	\$2.3315	\$2.4873	\$3.8853	\$8.0080	\$12.7120	\$3.3371

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	273	272	272	271	273	271	273	273	273	274	275	275	3,275
All Volume	127,491	138,448	134,368	169,646	226,044	260,160	314,769	288,834	253,344	175,634	139,425	130,350	2,358,513
Total Volume	127,491	138,448	134,368	169,646	226,044	260,160	314,769	288,834	253,344	175,634	139,425	130,350	2,358,513
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
All Volume	\$1.09040	\$1.09040	\$1.09040	\$1.09040	\$1.09040	\$1.09040	\$1.09040	\$1.09040	\$1.09040	\$1.09040	\$1.09040	\$1.09040	\$1.09040
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	55,121	54,920	54,920	54,718	55,121	54,718	55,121	55,121	55,121	55,323	55,525	55,525	661,255
All Volume	139,016	150,964	146,515	184,982	246,478	283,678	343,224	314,945	276,246	191,511	152,029	142,134	2,571,723
Total Base Non Gas Cost Rate Revenue	\$194,138	\$205,883	\$201,434	\$239,700	\$301,600	\$338,396	\$398,346	\$370,066	\$331,368	\$246,835	\$207,554	\$197,659	\$3,232,978
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)
Gas Cost Revenues													
MMT Gas Cost Charge	\$48,447	\$52,610	\$51,060	\$64,465	\$85,897	\$98,861	\$119,612	\$109,757	\$96,271	\$66,741	\$52,982	\$49,533	\$896,236
TCJA Surcredit	(9,244)	(10,039)	(9,743)	(12,301)	(16,390)	(18,864)	(22,824)	(20,943)	(18,370)	(12,735)	(10,110)	(9,452)	(171,015)
OPEB Surcredit - Rider I	(7,737)	(8,402)	(8,155)	(10,296)	(13,719)	(15,789)	(19,103)	(17,529)	(15,375)	(10,659)	(8,462)	(7,911)	(143,137)
Total Gas Cost Revenues	\$31,466	\$34,169	\$33,162	\$41,868	\$55,788	\$64,208	\$77,685	\$71,285	\$62,526	\$43,347	\$34,410	\$32,170	\$582,084
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$564)	(\$600)	(\$586)	(\$704)	(\$893)	(\$1,007)	(\$1,190)	(\$1,103)	(\$985)	(\$725)	(\$605)	(\$575)	(\$9,537)
Total Revenues	\$225,040	\$239,452	\$234,010	\$280,864	\$356,495	\$401,597	\$474,841	\$440,248	\$392,909	\$289,457	\$241,359	\$229,254	\$3,805,525
Unit Margin (\$/Mcf)	\$1.5228	\$1.4871	\$1.4991	\$1.4129	\$1.3343	\$1.3007	\$1.2655	\$1.2812	\$1.3080	\$1.4054	\$1.4886	\$1.5164	\$1.3708

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

IVIS DMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	20	20	20	20	20	20	20	20	20	20	20	20	240
All Volume	30,320	32,680	32,300	40,560	52,040	59,320	72,120	66,480	61,020	44,980	35,140	31,020	557,980
Total Volume	30,320	32,680	32,300	40,560	52,040	59,320	72,120	66,480	61,020	44,980	35,140	31,020	557,980
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
All Volume	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	48,458
All Volume	32,455	34,981	34,574	43,415	55,704	63,496	77,197	71,160	65,316	48,147	37,614	33,204	597,262
Total Base Non Gas Cost Rate Revenue	\$36,493	\$39,019	\$38,612	\$47,454	\$59,742	\$67,534	\$81,235	\$75,198	\$69,354	\$52,185	\$41,652	\$37,242	\$645,720
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(2,199)	(2,370)	(2,342)	(2,941)	(3,773)	(4,301)	(5,229)	(4,820)	(4,425)	(3,261)	(2,548)	(2,249)	(40,458)
OPEB Surcredit - Rider I	(1,840)	(1,983)	(1,960)	(2,462)	(3,158)	(3,600)	(4,377)	(4,035)	(3,703)	(2,730)	(2,133)	(1,883)	(33,864)
Total Gas Cost Revenues	(\$4,039)	(\$4,353)	(\$4,302)	(\$5,403)	(\$6,931)	(\$7,901)	(\$9,606)	(\$8,855)	(\$8,128)	(\$5,991)	(\$4,681)	(\$4,132)	(\$74,322)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$81)	(\$87)	(\$86)	(\$105)	(\$132)	(\$149)	(\$179)	(\$166)	(\$153)	(\$115)	(\$92)	(\$83)	(\$1,428)
Total Revenues	\$32,373	\$34,579	\$34,224	\$41,946	\$52,679	\$59,484	\$71,450	\$66,177	\$61,073	\$46,079	\$36,879	\$33,027	\$569,970
Unit Margin (\$/Mcf)	\$1.2036	\$1.1940	\$1.1954	\$1.1700	\$1.1480	\$1.1385	\$1.1264	\$1.1311	\$1.1366	\$1.1602	\$1.1853	\$1.2006	\$1.1572

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LVIS MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
All Volume	44,997	43,604	41,911	50,358	47,776	46,899	52,004	46,210	48,327	47,143	46,106	46,887	562,221
Total Volume	44,997	43,604	41,911	50,358	47,776	46,899	52,004	46,210	48,327	47,143	46,106	46,887	562,221
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
All Volume	\$0.82860	\$0.82860	\$0.82860	\$0.82860	\$0.82860	\$0.82860	\$0.82860	\$0.82860	\$0.82860	\$0.82860	\$0.82860	\$0.82860	\$0.82860
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,472	6,472	6,472	6,472	6,472	6,472	6,472	6,472	6,472	6,472	6,472	6,472	77,664
All Volume	37,285	36,131	34,727	41,726	39,587	38,861	43,090	38,289	40,043	39,063	38,204	38,851	465,857
Total Base Non Gas Cost Rate Revenue	\$43,757	\$42,603	\$41,199	\$48,198	\$46,059	\$45,333	\$49,562	\$44,761	\$46,515	\$45,535	\$44,676	\$45,323	\$543,521
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	\$17.68745
Gas Cost Revenues													
MMT Gas Cost Charge	\$17,099	\$16,570	\$15,926	\$19,136	\$18,155	\$17,822	\$19,761	\$17,560	\$18,364	\$17,914	\$17,520	\$17,817	\$213,644
TCJA Surcredit	(2,422)	(2,347)	(2,256)	(2,711)	(2,572)	(2,525)	(2,799)	(2,487)	(2,601)	(2,538)	(2,482)	(2,524)	(30,264)
OPEB Surcredit - Rider I	(2,739)	(2,654)	(2,551)	(3,065)	(2,908)	(2,854)	(3,165)	(2,812)	(2,941)	(2,869)	(2,806)	(2,854)	(34,218)
Total Gas Cost Revenues	\$11,938	\$11,569	\$11,119	\$13,360	\$12,675	\$12,443	\$13,797	\$12,261	\$12,822	\$12,507	\$12,232	\$12,439	\$149,162
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$139)	(\$135)	(\$131)	(\$154)	(\$147)	(\$144)	(\$158)	(\$143)	(\$148)	(\$145)	(\$142)	(\$144)	(\$1,730)
Total Revenues	\$55,556	\$54,037	\$52,187	\$61,404	\$58,587	\$57,632	\$63,201	\$56,879	\$59,189	\$57,897	\$56,766	\$57,618	\$690,953
Unit Margin (\$/Mcf)	\$0.9724	\$0.9770	\$0.9830	\$0.9571	\$0.9641	\$0.9666	\$0.9531	\$0.9687	\$0.9625	\$0.9659	\$0.9690	\$0.9666	\$0.9667

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

LVIS DMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
All Volume	113,020	117,617	117,099	130,058	158,818	170,740	226,402	186,401	173,556	143,339	121,968	110,712	1,769,731
Total Volume	113,020	117,617	117,099	130,058	158,818	170,740	226,402	186,401	173,556	143,339	121,968	110,712	1,769,731
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
All Volume	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	174,744
All Volume	91,388	95,105	94,686	105,165	128,420	138,061	183,069	150,724	140,337	115,904	98,624	89,522	1,431,004
Total Base Non Gas Cost Rate Revenue	\$105,950	\$109,667	\$109,248	\$119,727	\$142,982	\$152,623	\$197,631	\$165,286	\$154,899	\$130,466	\$113,186	\$104,084	\$1,605,748
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(6,084)	(6,331)	(6,303)	(7,001)	(8,549)	(9,191)	(12,187)	(10,034)	(9,343)	(7,716)	(6,566)	(5,960)	(95,265)
OPEB Surcredit - Rider I	(6,878)	(7,158)	(7,127)	(7,915)	(9,666)	(10,391)	(13,779)	(11,344)	(10,563)	(8,724)	(7,423)	(6,738)	(107,706)
Total Gas Cost Revenues	(\$12,962)	(\$13,489)	(\$13,430)	(\$14,916)	(\$18,215)	(\$19,582)	(\$25,966)	(\$21,378)	(\$19,906)	(\$16,440)	(\$13,989)	(\$12,698)	(\$202,971)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$232)	(\$240)	(\$240)	(\$262)	(\$312)	(\$333)	(\$429)	(\$360)	(\$337)	(\$285)	(\$248)	(\$228)	(\$3,506)
Total Revenues	\$92,756	\$95,938	\$95,578	\$104,549	\$124,455	\$132,708	\$171,236	\$143,548	\$134,656	\$113,741	\$98,949	\$91,158	\$1,399,271
Unit Margin (\$/Mcf)	\$0.9374	\$0.9324	\$0.9330	\$0.9206	\$0.9003	\$0.8939	\$0.8729	\$0.8867	\$0.8925	\$0.9102	\$0.9280	\$0.9401	\$0.9073

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

LIS MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
All Volume	29,298	26,736	28,481	31,309	31,539	32,145	32,560	34,073	35,613	28,779	29,410	27,151	367,095
Total Volume	29,298	26,736	28,481	31,309	31,539	32,145	32,560	34,073	35,613	28,779	29,410	27,151	367,095
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.50390	\$0.50390	\$0.50390	\$0.50390	\$0.50390	\$0.50390	\$0.50390	\$0.50390	\$0.50390	\$0.50390	\$0.50390	\$0.50390	\$0.50390
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	12,348
All Volume	14,763	13,472	14,352	15,777	15,892	16,198	16,407	17,170	17,945	14,502	14,820	13,682	184,979
Total Base Non Gas Cost Rate Revenue	\$15,792	\$14,501	\$15,381	\$16,806	\$16,921	\$17,227	\$17,436	\$18,199	\$18,974	\$15,531	\$15,849	\$14,711	\$197,327
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01966)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)
Gas Cost Revenues													
MMT Gas Cost Charge	\$11,133	\$10,160	\$10,823	\$11,897	\$11,985	\$12,215	\$12,373	\$12,948	\$13,533	\$10,936	\$11,176	\$10,317	\$139,496
TCJA Surcredit	(576)	(525)	(560)	(615)	(620)	(632)	(640)	(670)	(700)	(566)	(578)	(534)	(7,216)
OPEB Surcredit - Rider I	(865)	(789)	(841)	(924)	(931)	(949)	(961)	(1,006)	(1,051)	(850)	(868)	(802)	(10,837)
Total Gas Cost Revenues	\$9,692	\$8,846	\$9,422	\$10,358	\$10,434	\$10,634	\$10,772	\$11,272	\$11,782	\$9,520	\$9,730	\$8,981	\$121,443
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$64)	(\$58)	(\$62)	(\$68)	(\$68)	(\$70)	(\$71)	(\$74)	(\$77)	(\$63)	(\$64)	(\$59)	(\$798)
Total Revenues	\$25,420	\$23,289	\$24,741	\$27,096	\$27,287	\$27,791	\$28,137	\$29,397	\$30,679	\$24,988	\$25,515	\$23,633	\$317,972
Unit Margin (\$/Mcf)	\$0.5390	\$0.5424	\$0.5400	\$0.5368	\$0.5365	\$0.5359	\$0.5355	\$0.5341	\$0.5328	\$0.5397	\$0.5389	\$0.5418	\$0.5375

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
All Volume	401,417	427,591	415,319	444,810	535,773	611,627	643,913	593,105	592,553	519,477	433,660	404,766	6,024,011
Total Volume	401,417	427,591	415,319	444,810	535,773	611,627	643,913	593,105	592,553	519,477	433,660	404,766	6,024,011
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	135,828
All Volume	194,246	206,912	200,973	215,244	259,260	295,967	311,590	287,004	286,736	251,375	209,848	195,866	2,915,019
Total Base Non Gas Cost Rate Revenue	\$205,565	\$218,231	\$212,292	\$226,563	\$270,579	\$307,286	\$322,909	\$298,323	\$298,055	\$262,694	\$221,167	\$207,185	\$3,050,847
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
TCJA Surcredit (\$/Mcf)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.04917)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(7,888)	(8,402)	(8,161)	(8,741)	(10,528)	(12,018)	(12,653)	(11,655)	(11,644)	(10,208)	(8,521)	(7,954)	(118,373)
OPEB Surcredit - Rider I	(11,850)	(12,622)	(12,260)	(13,131)	(15,816)	(18,055)	(19,008)	(17,508)	(17,492)	(15,335)	(12,802)	(11,949)	(177,828)
Total Gas Cost Revenues	(\$19,738)	(\$21,024)	(\$20,421)	(\$21,872)	(\$26,344)	(\$30,073)	(\$31,661)	(\$29,163)	(\$29,136)	(\$25,543)	(\$21,323)	(\$19,903)	(\$296,201)
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$465)	(\$493)	(\$480)	(\$512)	(\$611)	(\$693)	(\$728)	(\$673)	(\$672)	(\$593)	(\$500)	(\$468)	(\$6,888)
Total Revenues	\$185,362	\$196,714	\$191,391	\$204,179	\$243,624	\$276,520	\$290,520	\$268,487	\$268,247	\$236,558	\$199,344	\$186,814	\$2,747,758
Unit Margin (\$/Mcf)	\$0.5121	\$0.5104	\$0.5112	\$0.5093	\$0.5050	\$0.5024	\$0.5015	\$0.5030	\$0.5030	\$0.5057	\$0.5100	\$0.5119	\$0.5064

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT Negotiated	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
All Volume	342,203	362,447	350,783	369,931	383,219	406,491	370,618	351,881	362,737	338,239	332,854	435,618	4,407,021
Total Volume	342,203	362,447	350,783	369,931	383,219	406,491	370,618	351,881	362,737	338,239	332,854	435,618	4,407,021
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.27680	\$0.28100	\$0.27910	\$0.27940	\$0.28020	\$0.28450	\$0.29730	\$0.30330	\$0.30260	\$0.30120	\$0.29370	\$0.26230	\$0.28623
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	74,088
All Volume	94,722	101,848	97,904	103,359	107,378	115,647	110,185	106,725	109,764	101,878	97,759	114,263	1,261,430
Total Base Non Gas Cost Rate Revenue	\$100,896	\$108,022	\$104,078	\$109,533	\$113,552	\$121,821	\$116,359	\$112,899	\$115,938	\$108,052	\$103,933	\$120,437	\$1,335,518
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$252)	(\$270)	(\$260)	(\$274)	(\$284)	(\$305)	(\$291)	(\$282)	(\$290)	(\$270)	(\$260)	(\$301)	(\$3,339)
Total Revenues	\$100,644	\$107,752	\$103,818	\$109,259	\$113,268	\$121,516	\$116,068	\$112,617	\$115,648	\$107,782	\$103,673	\$120,136	\$1,332,179
Unit Margin (\$/Mcf)	\$0.2948	\$0.2980	\$0.2967	\$0.2961	\$0.2963	\$0.2997	\$0.3140	\$0.3208	\$0.3196	\$0.3195	\$0.3122	\$0.2765	\$0.3030

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Current Rates)

DMLMT Negotiated	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
All Volume	256,368	237,617	194,113	183,763	195,634	229,668	273,538	261,588	265,218	259,805	193,602	249,085	2,800,000
Total Volume	256,368	237,617	194,113	183,763	195,634	229,668	273,538	261,588	265,218	259,805	193,602	249,085	2,800,000
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.15440	\$0.15
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	12,348
All Volume	37,455	34,716	28,360	26,848	28,582	33,555	39,964	38,218	38,748	37,958	28,285	38,459	411,147
Total Base Non Gas Cost Rate Revenue	\$38,484	\$35,745	\$29,389	\$27,877	\$29,611	\$34,584	\$40,993	\$39,247	\$39,777	\$38,987	\$29,314	\$39,488	\$423,495
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$96)	(\$89)	(\$73)	(\$70)	(\$74)	(\$86)	(\$102)	(\$98)	(\$99)	(\$97)	(\$73)	(\$99)	(\$1,056)
Total Revenues	\$38,388	\$35,656	\$29,316	\$27,807	\$29,537	\$34,498	\$40,891	\$39,149	\$39,678	\$38,890	\$29,241	\$39,389	\$422,439
Unit Margin (\$/Mcf)	\$0.1501	\$0.1504	\$0.1514	\$0.1517	\$0.1514	\$0.1506	\$0.1499	\$0.1500	\$0.1500	\$0.1501	\$0.1514	\$0.1585	\$0.1512

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Forfeited Discounts (Current Rates)

	Revenues						Factor	Forfeited Discounts
	Residential	Commercial	Public Authority	Industrial	Transportation	Total		
8/31/2023	5,656,300	872,372	42,279	60,124	1,561,564	8,192,639	0.97160%	79,600
9/30/2023	6,052,079	969,127	54,516	52,775	1,676,150	8,804,647	1.06730%	93,972
10/31/2023	9,171,024	1,258,003	84,461	74,486	1,758,000	12,345,975	0.94610%	116,805
11/30/2023	17,234,597	2,450,506	181,405	165,551	2,345,462	22,377,522	0.35795%	80,100
12/31/2023	28,913,393	4,160,796	331,922	333,529	3,217,867	36,957,507	0.34075%	125,933
1/31/2024	37,329,923	5,690,556	454,855	433,036	3,909,759	47,818,129	0.39680%	189,742
2/29/2024	37,986,430	6,029,486	466,948	487,223	4,276,945	49,247,032	0.41385%	203,809
3/31/2024	33,823,536	5,257,833	423,024	417,059	3,886,727	43,808,180	0.45625%	199,875
4/30/2024	25,639,387	3,866,037	320,321	311,069	3,407,775	33,544,589	0.51960%	174,298
5/31/2024	14,709,150	1,965,405	160,103	163,688	2,471,276	19,469,622	0.63960%	124,528
6/30/2024	8,439,076	1,245,549	84,250	101,779	1,849,169	11,719,824	0.74370%	87,160
7/31/2024	5,980,573	937,695	56,695	77,070	1,619,426	8,671,459	0.88400%	76,656
Total	\$ 230,935,469	\$ 34,703,367	\$ 2,660,779	\$ 2,677,389	\$ 31,980,120	\$ 302,957,124	0.51244%	\$ 1,552,477

NATIONAL FUEL EXHIBIT JRB-2
FULLY PROJECTED FUTURE TEST YEAR
PROPOSED RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Summary of Revenues (Proposed Rates)

	<u>Account</u>	<u>Reference</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>					
Residential	480	JRB-2, Sch. 2	251,092,726	156,553,738	94,538,988
Commercial	481	"	36,930,250	25,883,846	11,046,404
Industrial	481	"	2,796,643	2,110,697	685,946
Public Authority	481	"	2,811,049	2,033,324	777,725
Subtotal			293,630,668	186,581,605	107,049,063
<u>Transportation</u>					
Residential	489	JRB-2, Sch. 2	7,959,834	(177,444)	8,137,278
Commercial	489	"	11,706,656	520,029	11,186,627
Industrial	489	"	12,996,169	282,270	12,713,899
Public Authority	489	"	4,660,746	337,600	4,323,146
Subtotal			37,323,405	962,455	36,360,950
Total Billed Revenue			330,954,073	187,544,060	143,410,013
<u>Other Operating Revenues</u>					
Forfeited Discounts	487	JRB-2, Sch. 5	1,696,683	0	1,696,683
Rent From Gas Property	493		101,432	0	101,432
Other Gas Revenues	495		422,797	0	422,797
Subtotal			2,220,912	0	2,220,912
Total Operating Revenue			333,174,985	187,544,060	145,630,925

National Fuel Exhibit JRB-2
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Summary of Revenues by Service Class (Proposed Rates)

	Account	Reference (JRB-2, Sch. 4)	Average Customers	Total Usage (Mcf)	Total Revenue	Total Gas Cost	Total Delivery
Residential Sales	480	Page 1	174,521	17,398,266	240,738,613	150,052,214	90,686,399
Residential LIRA	480	Page 2	7,207	753,839	10,354,113	6,501,524	3,852,589
Residential SATC	489	Page 3	15,792	1,627,836	7,614,637	(184,846)	7,799,483
Residential MMT	489	Page 4	278	102,999	345,197	7,402	337,795
Total Residential			197,797	19,882,940	259,052,560	156,376,294	102,676,266
Small Commercial < 250 Sales	481	Page 5	7,855	910,408	12,937,223	7,936,401	5,000,822
Small Commercial < 250 SATC	489	Page 6	794	97,674	501,259	(2,020)	503,279
Small Commercial < 250 MMT	489	Page 7	1,052	150,857	725,840	11,251	714,589
Small Commercial > 250 Sales	481	Page 8	2,580	1,245,206	14,922,042	10,966,899	3,955,143
Small Commercial > 250 SATC	489	Page 9	270	128,272	397,707	8,876	388,831
Small Commercial > 250 MMT	489	Page 10	1,157	693,340	2,053,082	100,824	1,952,258
Large Commercial	481	Page 11	409	678,241	7,933,918	5,886,830	2,047,088
Large Commercial SATC	489	Page 12	30	48,306	137,035	(2,829)	139,864
Large Commercial MMT	489	Page 13	770	2,982,910	6,841,704	551,211	6,290,493
Large Commercial DMT	489	Page 14	14	754,491	1,050,028	(147,284)	1,197,312
Natural Gas Vehicles	481	Page 15	8	123,192	1,137,067	1,093,716	43,351
Total Commercial			14,937	7,812,897	48,636,905	26,403,875	22,233,030
Small Public Authority < 250 Sales	481	Page 16	420	44,982	650,603	392,130	258,473
Small Public Authority < 250 SATC	489	Page 17	48	6,002	30,551	(128)	30,679
Small Public Authority < 250 MMT	489	Page 18	137	22,738	101,814	1,697	100,117
Small Public Authority > 250 Sales	481	Page 19	168	84,611	1,010,291	745,187	265,104
Small Public Authority > 250 SATC	489	Page 20	14	8,166	23,830	565	23,265
Small Public Authority > 250 MMT	489	Page 21	157	86,880	263,360	12,634	250,726
Large Public Authority	481	Page 22	36	103,232	1,150,155	896,007	254,148
Large Public Authority SATC	489	Page 23	2	4,682	11,323	(274)	11,597
Large Public Authority MMT	489	Page 24	282	1,942,245	3,977,693	358,908	3,618,785
Large Public Authority DMT	489	Page 25	2	183,396	252,176	(35,802)	287,978
Total Public Authority			1,267	2,486,934	7,471,795	2,370,924	5,100,871
SVIS Sales	481	Page 26	111	51,040	685,144	450,049	235,095
SVIS SATC	489	Page 27	18	8,406	37,695	664	37,031
SVIS MMT	489	Page 28	62	35,974	142,773	2,067	140,706
IVIS Sales	481	Page 29	56	187,010	2,111,498	1,660,648	450,850
IVIS SATC	489	Page 30	2	2,430	10,453	344	10,109
IVIS MMT	489	Page 31	273	2,358,513	4,327,973	582,084	3,745,889
IVIS DMT	489	Page 32	20	557,980	649,840	(74,322)	724,162
LVIS MMT	489	Page 33	8	562,221	774,749	149,162	625,587
LVIS DMT	489	Page 34	18	1,769,731	1,661,636	(202,971)	1,864,607
LIS MMT	489	Page 35	1	367,095	343,372	121,443	221,929
LIS DMT	489	Page 36	11	6,024,011	3,245,446	(296,201)	3,541,647
LIS DMT Negotiated	489	Page 37	6	4,407,021	1,372,562	0	1,372,562
DMLMT Negotiated	489	Page 38	1	2,800,000	429,669	0	429,669
Total Industrial			587	19,131,432	15,792,812	2,392,967	13,399,845
Grand Total			214,588	49,314,204	330,954,073	187,544,060	143,410,013

National Fuel Exhibit JRB-2
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Billed Delivery Revenues by Rate Type (Proposed Rates)

Account	Reference (JRB-2, Sch. 4)	Basic Service Charge	Volumetric Distribution Charges			Rider B	Rider G	Rider H	Total Delivery	
			Block 1	Block 2	Block 3					
Residential Sales	480	Page 1	37,696,500	46,903,985	0	0	0	4,086,853	1,999,061	90,686,399
Residential LIRA	480	Page 2	1,556,622	2,032,275	0	0	0	177,077	86,616	3,852,589
Residential SATC	489	Page 3	3,411,000	4,388,483	0	0	0	0	0	7,799,483
Residential MMT	489	Page 4	60,120	277,675	0	0	0	0	0	337,795
Total Residential			42,724,242	53,602,418	0	0	0	4,263,929	2,085,677	102,676,266
Small Commercial < 250 Sales	481	Page 5	2,827,860	2,027,843	0	0	0	40,513	104,606	5,000,822
Small Commercial < 250 SATC	489	Page 6	285,720	217,559	0	0	0	0	0	503,279
Small Commercial < 250 MMT	489	Page 7	378,570	336,019	0	0	0	0	0	714,589
Small Commercial > 250 Sales	481	Page 8	1,284,923	2,471,734	0	0	0	55,412	143,074	3,955,143
Small Commercial > 250 SATC	489	Page 9	134,211	254,620	0	0	0	0	0	388,831
Small Commercial > 250 MMT	489	Page 10	575,979	1,376,280	0	0	0	0	0	1,952,258
Large Commercial	481	Page 11	890,076	1,048,900	0	0	0	30,182	77,930	2,047,088
Large Commercial SATC	489	Page 12	65,159	74,705	0	0	0	0	0	139,864
Large Commercial MMT	489	Page 13	1,677,423	4,613,070	0	0	0	0	0	6,290,493
Large Commercial DMT	489	Page 14	30,492	1,166,820	0	0	0	0	0	1,197,312
Natural Gas Vehicles	481	Page 15	0	43,351	0	0	0	0	0	43,351
Total Commercial			8,150,412	13,630,902	0	0	0	126,107	325,610	22,233,030
Small Public Authority < 250 Sales	481	Page 16	151,110	100,193	0	0	0	2,002	5,168	258,473
Small Public Authority < 250 SATC	489	Page 17	17,310	13,369	0	0	0	0	0	30,679
Small Public Authority < 250 MMT	489	Page 18	49,470	50,647	0	0	0	0	0	100,117
Small Public Authority > 250 Sales	481	Page 19	83,664	167,953	0	0	0	3,765	9,722	265,104
Small Public Authority > 250 SATC	489	Page 20	7,055	16,210	0	0	0	0	0	23,265
Small Public Authority > 250 MMT	489	Page 21	78,269	172,457	0	0	0	0	0	250,726
Large Public Authority	481	Page 22	78,045	159,648	0	0	0	4,594	11,861	254,148
Large Public Authority SATC	489	Page 23	4,356	7,241	0	0	0	0	0	11,597
Large Public Authority MMT	489	Page 24	615,104	3,003,682	0	0	0	0	0	3,618,785
Large Public Authority DMT	489	Page 25	4,356	283,622	0	0	0	0	0	287,978
Total Public Authority			1,088,739	3,975,020	0	0	0	10,361	26,752	5,100,871
SVIS Sales	481	Page 26	131,301	95,659	0	0	0	2,271	5,865	235,095
SVIS SATC	489	Page 27	21,276	15,755	0	0	0	0	0	37,031
SVIS MMT	489	Page 28	73,284	67,422	0	0	0	0	0	140,706
IVIS Sales	481	Page 29	202,707	218,334	0	0	0	8,322	21,487	450,850
IVIS SATC	489	Page 30	7,272	2,837	0	0	0	0	0	10,109
IVIS MMT	489	Page 31	992,325	2,753,564	0	0	0	0	0	3,745,889
IVIS DMT	489	Page 32	72,720	651,442	0	0	0	0	0	724,162
LVIS MMT	489	Page 33	116,496	509,091	0	0	0	0	0	625,587
LVIS DMT	489	Page 34	262,116	1,602,491	0	0	0	0	0	1,864,607
LIS MMT	489	Page 35	18,522	203,407	0	0	0	0	0	221,929
LIS DMT	489	Page 36	203,742	3,337,905	0	0	0	0	0	3,541,647
LIS DMT Negotiated	489	Page 37	111,132	1,261,430	0	0	0	0	0	1,372,562
DMLMT Negotiated	489	Page 38	18,522	411,147	0	0	0	0	0	429,669
Total Industrial			2,231,415	11,130,485	0	0	0	10,593	27,352	13,399,845
Grand Total			54,194,807	82,338,825	0	0	0	4,410,990	2,465,390	143,410,013

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential Sales Service	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	172,564	172,552	172,961	173,800	174,666	175,518	175,934	176,143	176,033	175,856	174,278	173,945	2,094,250
Total Volume	286,938	319,478	575,285	1,264,275	2,283,514	3,021,348	3,079,140	2,711,145	1,991,872	1,039,771	513,358	312,142	17,398,266
Base Non Gas Cost Rate:													
Basic Service Charge	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00
Volumetric Distribution Charge	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider F - LIRA Discount Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$3,106,152	\$3,105,936	\$3,113,298	\$3,128,400	\$3,143,988	\$3,159,324	\$3,166,812	\$3,170,574	\$3,168,594	\$3,165,408	\$3,137,004	\$3,131,010	\$37,696,500
Volumetric Distribution Charge	773,556	861,281	1,550,911	3,408,359	6,156,125	8,145,252	8,301,054	7,308,976	5,369,888	2,803,119	1,383,962	841,504	46,903,985
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider F - LIRA Discount Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	67,402	75,045	135,134	296,978	536,397	709,715	723,290	636,848	467,891	244,242	120,588	73,322	4,086,853
Rider H - Gas Procurement Charge	32,969	36,708	66,100	145,265	262,376	347,153	353,793	311,511	228,866	119,470	58,985	35,865	1,999,061
Total Base Non Gas Cost Rate Revenue	\$3,980,079	\$4,078,970	\$4,865,444	\$6,979,002	\$10,098,887	\$12,361,444	\$12,544,949	\$11,427,908	\$9,235,239	\$6,332,239	\$4,700,538	\$4,081,701	\$90,686,399
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$87,660	\$97,601	\$175,750	\$386,236	\$697,614	\$923,022	\$940,677	\$828,255	\$608,517	\$317,650	\$156,831	\$95,359	\$5,315,172
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,266,753	2,523,812	4,544,636	9,987,520	18,039,304	23,868,045	24,324,590	21,417,503	15,735,390	8,213,983	4,055,426	2,465,859	137,442,821
Gas Adjustment Charge (\$/Mcf) - Rider A	240,540	267,818	482,261	1,059,842	1,914,270	2,532,796	2,581,243	2,272,753	1,669,786	871,640	430,348	261,669	14,584,966
OPEB Surcredit - Rider I	(58,538)	(65,177)	(117,364)	(257,925)	(465,860)	(616,385)	(628,175)	(553,101)	(406,362)	(212,124)	(104,730)	(63,680)	(3,549,421)
TCJA Surcredit	(61,703)	(68,701)	(123,709)	(271,870)	(491,047)	(649,711)	(662,138)	(583,005)	(428,332)	(223,592)	(110,393)	(67,123)	(3,741,324)
Total Gas Cost Revenues	\$2,474,712	\$2,755,353	\$4,961,574	\$10,903,803	\$19,694,281	\$26,057,767	\$26,556,197	\$23,382,405	\$17,178,999	\$8,967,557	\$4,427,482	\$2,692,084	\$150,052,214
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$6,454,791	\$6,834,323	\$9,827,018	\$17,882,805	\$29,793,168	\$38,419,211	\$39,101,146	\$34,810,313	\$26,414,238	\$15,299,796	\$9,128,020	\$6,773,785	\$240,738,613
Unit Margin (\$/Mcf)	\$13.8709	\$12.7676	\$8.4574	\$5.5202	\$4.4225	\$4.0914	\$4.0742	\$4.2152	\$4.6365	\$6.0900	\$9.1565	\$13.0764	\$5.2124

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential LIRA	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	7,446	7,373	7,260	7,091	7,059	7,118	7,122	7,154	7,165	7,123	7,221	7,347	86,479
Total Volume	12,357	13,622	26,266	54,650	97,800	129,995	131,652	117,612	87,149	46,330	22,940	13,466	753,839
Base Non Gas Cost Rate:													
Basic Service Charge	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00
Volumetric Distribution Charge	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490	\$0.23490
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$134,028	\$132,714	\$130,680	\$127,638	\$127,062	\$128,124	\$128,196	\$128,772	\$128,970	\$128,214	\$129,978	\$132,246	\$1,556,622
Volumetric Distribution Charge	33,313	36,724	70,811	147,331	263,659	350,454	354,921	317,070	234,945	124,901	61,844	36,303	2,032,275
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	2,903	3,200	6,170	12,837	22,973	30,536	30,925	27,627	20,471	10,883	5,389	3,163	177,077
Rider H - Gas Procurement Charge	1,420	1,565	3,018	6,279	11,237	14,936	15,127	13,514	10,013	5,323	2,636	1,547	86,616
Total Base Non Gas Cost Rate Revenue	<u>\$171,664</u>	<u>\$174,203</u>	<u>\$210,678</u>	<u>\$294,086</u>	<u>\$424,931</u>	<u>\$524,050</u>	<u>\$529,168</u>	<u>\$486,983</u>	<u>\$394,400</u>	<u>\$269,321</u>	<u>\$199,846</u>	<u>\$173,259</u>	<u>\$3,852,589</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,775	\$4,162	\$8,024	\$16,696	\$29,878	\$39,713	\$40,220	\$35,930	\$26,624	\$14,154	\$7,008	\$4,114	\$230,298
Natural Gas Supply Charge (\$/Mcf) - Rider A	97,618	107,611	207,496	431,724	772,600	1,026,935	1,040,024	929,111	688,460	365,998	181,221	106,379	5,955,177
Gas Adjustment Charge (\$/Mcf) - Rider A	10,359	11,419	22,019	45,813	81,986	108,975	110,364	98,594	73,057	38,838	19,231	11,289	631,944
OPEB Surcredit - Rider I	(2,521)	(2,779)	(5,359)	(11,149)	(19,952)	(26,520)	(26,858)	(23,994)	(17,779)	(9,452)	(4,680)	(2,747)	(153,790)
TCJA Surcredit	(2,657)	(2,929)	(5,648)	(11,752)	(21,031)	(27,954)	(28,310)	(25,291)	(18,741)	(9,963)	(4,933)	(2,896)	(162,105)
Total Gas Cost Revenues	<u>\$106,574</u>	<u>\$117,484</u>	<u>\$226,532</u>	<u>\$471,332</u>	<u>\$843,481</u>	<u>\$1,121,149</u>	<u>\$1,135,440</u>	<u>\$1,014,350</u>	<u>\$751,621</u>	<u>\$399,575</u>	<u>\$197,847</u>	<u>\$116,139</u>	<u>\$6,501,524</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$278,238</u>	<u>\$291,687</u>	<u>\$437,210</u>	<u>\$765,418</u>	<u>\$1,268,412</u>	<u>\$1,645,199</u>	<u>\$1,664,608</u>	<u>\$1,501,333</u>	<u>\$1,146,021</u>	<u>\$668,896</u>	<u>\$397,693</u>	<u>\$289,398</u>	<u>\$10,354,113</u>
Unit Margin (\$/Mcf)	<u>\$13.8920</u>	<u>\$12.7883</u>	<u>\$8.0210</u>	<u>\$5.3813</u>	<u>\$4.3449</u>	<u>\$4.0313</u>	<u>\$4.0194</u>	<u>\$4.1406</u>	<u>\$4.5256</u>	<u>\$5.8131</u>	<u>\$8.7117</u>	<u>\$12.8664</u>	<u>\$5.1106</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	15,869	15,725	15,740	15,613	15,931	15,900	15,923	15,969	16,022	15,929	15,512	15,367	189,500
Total Volume	27,071	29,762	54,297	116,796	214,816	283,398	287,615	254,067	187,514	97,307	47,074	28,119	1,627,836
Base Non Gas Cost Rate:													
Basic Service Charge	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00
Volumetric Distribution Charge	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$285,642	\$283,050	\$283,320	\$281,034	\$286,758	\$286,200	\$286,614	\$287,442	\$288,396	\$286,722	\$279,216	\$276,606	\$3,411,000
Volumetric Distribution Charge	72,981	80,235	146,379	314,870	579,122	764,013	775,381	684,939	505,519	262,330	126,907	75,806	4,388,483
Total Base Non Gas Cost Rate Revenue	\$358,623	\$363,285	\$429,699	\$595,904	\$865,880	\$1,050,213	\$1,061,995	\$972,381	\$793,915	\$549,052	\$406,123	\$352,412	\$7,799,483
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$8,270	\$9,092	\$16,588	\$35,681	\$65,626	\$86,578	\$87,866	\$77,617	\$57,286	\$29,727	\$14,381	\$8,590	\$497,302
TCJA Surcredit	(5,821)	(6,400)	(11,676)	(25,116)	(46,194)	(60,942)	(61,849)	(54,635)	(40,323)	(20,925)	(10,123)	(6,047)	(350,051)
OPEB Surcredit - Rider I	(5,523)	(6,072)	(11,077)	(23,828)	(43,825)	(57,816)	(58,676)	(51,832)	(38,255)	(19,852)	(9,604)	(5,737)	(332,097)
Total Gas Cost Revenues	(\$3,074)	(\$3,380)	(\$6,165)	(\$13,263)	(\$24,393)	(\$32,180)	(\$32,659)	(\$28,850)	(\$21,292)	(\$11,050)	(\$5,346)	(\$3,194)	(\$184,846)
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$355,549	\$359,905	\$423,534	\$582,641	\$841,487	\$1,018,033	\$1,029,336	\$943,531	\$772,623	\$538,002	\$400,777	\$349,218	\$7,614,637
Unit Margin (\$/Mcf)	\$13.2475	\$12.2063	\$7.9139	\$5.1021	\$4.0308	\$3.7058	\$3.6924	\$3.8273	\$4.2339	\$5.6425	\$8.6273	\$12.5329	\$4.7913

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	248	262	265	303	313	311	301	271	271	272	262	261	3,340
Total Volume	715	1,084	2,088	6,727	13,750	19,753	20,624	16,668	12,364	5,950	2,259	1,017	102,999
Base Non Gas Cost Rate:													
Basic Service Charge	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00
Volumetric Distribution Charge	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590	\$2.69590
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,464	4,716	4,770	5,454	5,634	5,598	5,418	4,878	4,878	4,896	4,716	4,698	60,120
Volumetric Distribution Charge	1,928	2,922	5,629	18,135	37,069	53,252	55,600	44,935	33,332	16,041	6,090	2,742	277,675
Total Base Non Gas Cost Rate Revenue	\$6,392	\$7,638	\$10,399	\$23,589	\$42,703	\$58,850	\$61,018	\$49,813	\$38,210	\$20,937	\$10,806	\$7,440	\$337,795
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.37998
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)
TCJA Surcredit (\$/Mcf)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)
Gas Cost Revenues													
MMT Gas Cost Charge	\$272	\$412	\$793	\$2,556	\$5,225	\$7,506	\$7,837	\$6,334	\$4,698	\$2,261	\$858	\$386	\$39,138
OPEB Surcredit - Rider I	(\$102)	(\$154)	(\$296)	(\$955)	(\$1,952)	(\$2,805)	(\$2,928)	(\$2,367)	(\$1,756)	(\$845)	(\$321)	(\$144)	(\$14,625)
TCJA Surcredit	(119)	(180)	(347)	(1,118)	(2,284)	(3,282)	(3,426)	(2,769)	(2,054)	(988)	(375)	(169)	(17,111)
Total Gas Cost Revenues	\$51	\$78	\$150	\$483	\$989	\$1,419	\$1,483	\$1,198	\$888	\$428	\$162	\$73	\$7,402
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$6,443	\$7,716	\$10,549	\$24,072	\$43,692	\$60,269	\$62,501	\$51,011	\$39,098	\$21,365	\$10,968	\$7,513	\$345,197
Unit Margin (\$/Mcf)	\$8.9393	\$7.0465	\$4.9804	\$3.5067	\$3.1056	\$2.9793	\$2.9586	\$2.9886	\$3.0904	\$3.5188	\$4.7836	\$7.3154	\$3.2796

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 Sales	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	7,588	7,579	7,637	7,769	7,988	8,047	8,058	8,072	8,048	7,975	7,822	7,679	94,262
Total Volume	8,982	10,598	19,964	57,645	116,790	171,728	189,950	155,382	106,537	42,106	20,291	10,435	910,408
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$227,640	\$227,370	\$229,110	\$233,070	\$239,640	\$241,410	\$241,740	\$242,160	\$241,440	\$239,250	\$234,660	\$230,370	\$2,827,860
Volumetric Distribution Charge	20,007	23,606	44,468	128,398	260,138	382,507	423,095	346,098	237,301	93,787	45,196	23,243	2,027,843
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	400	472	888	2,565	5,197	7,642	8,453	6,915	4,741	1,874	903	464	40,513
Rider H - Gas Procurement Charge	1,032	1,218	2,294	6,623	13,419	19,732	21,825	17,853	12,241	4,838	2,331	1,199	104,606
Total Base Non Gas Cost Rate Revenue	\$249,078	\$252,665	\$276,760	\$370,657	\$518,394	\$651,290	\$695,113	\$613,026	\$495,723	\$339,749	\$283,091	\$255,276	\$5,000,822
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,744	\$3,238	\$6,099	\$17,611	\$35,679	\$52,463	\$58,030	\$47,469	\$32,547	\$12,863	\$6,199	\$3,188	\$278,130
Natural Gas Supply Charge (\$/Mcf) - Rider A	70,956	83,722	157,712	455,384	922,618	1,356,617	1,500,567	1,227,487	841,621	332,629	160,295	82,434	\$7,192,042
Gas Adjustment Charge (\$/Mcf) - Rider A	7,530	8,884	16,736	48,324	97,905	143,960	159,235	130,257	89,310	35,297	17,010	8,748	\$763,196
TCJA Surcredit	(2,025)	(2,390)	(4,501)	(12,998)	(26,334)	(38,721)	(42,830)	(35,036)	(24,022)	(9,494)	(4,575)	(2,353)	(205,279)
OPEB Surcredit - Rider I	(905)	(1,067)	(2,011)	(5,805)	(11,762)	(17,295)	(19,130)	(15,649)	(10,729)	(4,240)	(2,044)	(1,051)	(91,688)
Total Gas Cost Revenues	\$78,300	\$92,387	\$174,035	\$502,516	\$1,018,106	\$1,497,024	\$1,655,872	\$1,354,528	\$928,727	\$367,055	\$176,885	\$90,966	\$7,936,401
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$327,378	\$345,052	\$450,795	\$873,173	\$1,536,500	\$2,148,314	\$2,350,985	\$1,967,554	\$1,424,450	\$706,804	\$459,976	\$346,242	\$12,937,223
Unit Margin (\$/Mcf)	\$27.7308	\$23.8408	\$13.8630	\$6.4300	\$4.4387	\$3.7926	\$3.6595	\$3.9453	\$4.6531	\$8.0689	\$13.9515	\$24.4635	\$5.4929

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	815	806	803	798	793	827	831	807	800	786	728	730	9,524
Total Volume	3,200	14,097	4,300	6,551	9,246	12,278	14,130	11,561	8,696	6,376	4,088	3,151	97,674
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$24,450	\$24,180	\$24,090	\$23,940	\$23,790	\$24,810	\$24,930	\$24,210	\$24,000	\$23,580	\$21,840	\$21,900	\$285,720
Volumetric Distribution Charge	7,128	31,400	9,578	14,592	20,595	27,348	31,473	25,751	19,369	14,202	9,106	7,019	217,559
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$31,578</u>	<u>\$55,580</u>	<u>\$33,668</u>	<u>\$38,532</u>	<u>\$44,385</u>	<u>\$52,158</u>	<u>\$56,403</u>	<u>\$49,961</u>	<u>\$43,369</u>	<u>\$37,782</u>	<u>\$30,946</u>	<u>\$28,919</u>	<u>\$503,279</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30553
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22550)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$978	\$4,307	\$1,314	\$2,001	\$2,825	\$3,751	\$4,317	\$3,532	\$2,657	\$1,948	\$1,249	\$963	\$29,842
TCJA Surcredit	(722)	(3,179)	(970)	(1,477)	(2,085)	(2,768)	(3,186)	(2,607)	(1,961)	(1,438)	(922)	(710)	(22,025)
OPEB Surcredit - Rider I	(322)	(1,420)	(433)	(660)	(931)	(1,237)	(1,423)	(1,164)	(876)	(642)	(412)	(317)	(9,837)
Total Gas Cost Revenues	<u>(\$66)</u>	<u>(\$292)</u>	<u>(\$89)</u>	<u>(\$136)</u>	<u>(\$191)</u>	<u>(\$254)</u>	<u>(\$292)</u>	<u>(\$239)</u>	<u>(\$180)</u>	<u>(\$132)</u>	<u>(\$85)</u>	<u>(\$64)</u>	<u>(\$2,020)</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$31,512</u>	<u>\$55,288</u>	<u>\$33,579</u>	<u>\$38,396</u>	<u>\$44,194</u>	<u>\$51,904</u>	<u>\$56,111</u>	<u>\$49,722</u>	<u>\$43,189</u>	<u>\$37,650</u>	<u>\$30,861</u>	<u>\$28,855</u>	<u>\$501,259</u>
Unit Margin (\$/Mcf)	<u>\$9.8680</u>	<u>\$3.9427</u>	<u>\$7.8297</u>	<u>\$5.8818</u>	<u>\$4.8004</u>	<u>\$4.2481</u>	<u>\$3.9917</u>	<u>\$4.3215</u>	<u>\$4.9873</u>	<u>\$5.9256</u>	<u>\$7.5699</u>	<u>\$9.1776</u>	<u>\$5.1526</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	1,031	1,030	1,031	1,039	1,051	1,058	1,063	1,058	1,054	1,055	1,068	1,081	12,619
Total Volume	1,408	1,932	3,571	9,069	19,051	29,083	32,457	26,118	16,460	6,567	3,165	1,976	150,857
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	30,930	30,900	30,930	31,170	31,530	31,740	31,890	31,740	31,620	31,650	32,040	32,430	378,570
Volumetric Distribution Charge	3,136	4,303	7,954	20,200	42,434	64,779	72,295	58,175	36,663	14,627	7,050	4,401	336,019
Total Base Non Gas Cost Rate Revenue	\$34,066	\$35,203	\$38,884	\$51,370	\$73,964	\$96,519	\$104,185	\$89,915	\$68,283	\$46,277	\$39,090	\$36,831	\$714,589
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)
Gas Cost Revenues													
MMT Gas Cost Charge	\$535	\$734	\$1,357	\$3,446	\$7,239	\$11,052	\$12,334	\$9,925	\$6,255	\$2,495	\$1,203	\$751	\$57,326
TCJA Surcredit	(301)	(412)	(762)	(1,936)	(4,066)	(6,208)	(6,928)	(5,575)	(3,513)	(1,402)	(676)	(422)	(32,201)
OPEB Surcredit - Rider I	(129)	(178)	(328)	(834)	(1,752)	(2,675)	(2,985)	(2,402)	(1,514)	(604)	(291)	(182)	(13,874)
Total Gas Cost Revenues	\$105	\$144	\$267	\$676	\$1,421	\$2,169	\$2,421	\$1,948	\$1,228	\$489	\$236	\$147	\$11,251
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$34,171	\$35,347	\$39,151	\$52,046	\$75,385	\$98,688	\$106,606	\$91,863	\$69,511	\$46,766	\$39,326	\$36,978	\$725,840
Unit Margin (\$/Mcf)	\$24.1947	\$18.2212	\$10.8888	\$5.6644	\$3.8824	\$3.3188	\$3.2099	\$3.4427	\$4.1484	\$7.0470	\$12.3506	\$18.6393	\$4.7369

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 Sales	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	2,568	2,565	2,572	2,579	2,577	2,570	2,566	2,607	2,603	2,583	2,599	2,573	30,962
Total Volume	23,918	27,116	39,200	85,825	154,127	214,320	224,920	200,633	143,794	66,917	38,488	25,948	1,245,206
Base Non Gas Cost Rate:													
Basic Service Charge	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50
Volumetric Distribution Charge	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$106,572	\$106,448	\$106,738	\$107,029	\$106,946	\$106,655	\$106,489	\$108,191	\$108,025	\$107,195	\$107,859	\$106,780	\$1,284,923
Volumetric Distribution Charge	47,477	53,825	77,812	170,363	305,942	425,425	446,466	398,257	285,431	132,830	76,399	51,507	2,471,734
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	1,064	1,207	1,744	3,819	6,859	9,537	10,009	8,928	6,399	2,978	1,713	1,155	55,412
Rider H - Gas Procurement Charge	2,748	3,116	4,504	9,861	17,709	24,625	25,843	23,053	16,522	7,689	4,422	2,981	143,074
Total Base Non Gas Cost Rate Revenue	<u>\$157,862</u>	<u>\$164,595</u>	<u>\$190,798</u>	<u>\$291,072</u>	<u>\$437,455</u>	<u>\$566,243</u>	<u>\$588,807</u>	<u>\$538,428</u>	<u>\$416,376</u>	<u>\$250,691</u>	<u>\$190,392</u>	<u>\$162,422</u>	<u>\$3,955,143</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,307	\$8,284	\$11,976	\$26,220	\$47,086	\$65,475	\$68,713	\$61,293	\$43,929	\$20,443	\$11,758	\$7,927	\$380,411
Natural Gas Supply Charge (\$/Mcf) - Rider A	188,947	214,211	309,672	678,000	1,217,572	1,693,085	1,776,823	1,584,961	1,135,944	528,631	304,048	204,984	9,836,878
Gas Adjustment Charge (\$/Mcf) - Rider A	20,050	22,731	32,861	71,947	129,205	179,664	188,550	168,191	120,543	56,097	32,264	21,752	1,043,855
TCJA Surcredit	(3,020)	(3,424)	(4,950)	(10,837)	(19,462)	(27,062)	(28,401)	(25,334)	(18,157)	(8,450)	(4,860)	(3,276)	(157,233)
OPEB Surcredit - Rider I	(2,632)	(2,984)	(4,313)	(9,443)	(16,959)	(23,582)	(24,748)	(22,076)	(15,822)	(7,363)	(4,235)	(2,855)	(137,012)
Total Gas Cost Revenues	<u>\$210,652</u>	<u>\$238,818</u>	<u>\$345,246</u>	<u>\$755,887</u>	<u>\$1,357,442</u>	<u>\$1,887,580</u>	<u>\$1,980,937</u>	<u>\$1,767,035</u>	<u>\$1,266,437</u>	<u>\$589,358</u>	<u>\$338,975</u>	<u>\$228,532</u>	<u>\$10,966,899</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$368,514</u>	<u>\$403,413</u>	<u>\$536,044</u>	<u>\$1,046,959</u>	<u>\$1,794,897</u>	<u>\$2,453,823</u>	<u>\$2,569,744</u>	<u>\$2,305,463</u>	<u>\$1,682,813</u>	<u>\$840,049</u>	<u>\$529,367</u>	<u>\$390,954</u>	<u>\$14,922,042</u>
Unit Margin (\$/Mcf)	<u>\$6.6001</u>	<u>\$6.0700</u>	<u>\$4.8673</u>	<u>\$3.3915</u>	<u>\$2.8383</u>	<u>\$2.6420</u>	<u>\$2.6179</u>	<u>\$2.6836</u>	<u>\$2.8956</u>	<u>\$3.7463</u>	<u>\$4.9468</u>	<u>\$6.2595</u>	<u>\$3.1763</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	285	283	278	273	271	265	265	270	269	265	257	253	3,234
Total Volume	4,375	19,352	5,820	8,763	12,354	15,330	17,558	15,072	11,393	8,377	5,623	4,255	128,272
Base Non Gas Cost Rate:													
Basic Service Charge	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50
Volumetric Distribution Charge	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$11,828	\$11,745	\$11,537	\$11,330	\$11,247	\$10,998	\$10,998	\$11,205	\$11,164	\$10,998	\$10,666	\$10,500	\$134,211
Volumetric Distribution Charge	8,684	38,414	11,553	17,395	24,523	30,430	34,853	29,918	22,615	16,628	11,162	8,446	254,620
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$20,512</u>	<u>\$50,158</u>	<u>\$23,090</u>	<u>\$28,724</u>	<u>\$35,769</u>	<u>\$41,428</u>	<u>\$45,850</u>	<u>\$41,123</u>	<u>\$33,779</u>	<u>\$27,626</u>	<u>\$21,827</u>	<u>\$18,946</u>	<u>\$388,831</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12628)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11002)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,337	\$5,912	\$1,778	\$2,677	\$3,774	\$4,683	\$5,364	\$4,604	\$3,481	\$2,559	\$1,718	\$1,300	\$39,187
TCJA Surcredit	(552)	(2,444)	(735)	(1,107)	(1,560)	(1,936)	(2,217)	(1,903)	(1,439)	(1,058)	(710)	(537)	(16,198)
OPEB Surcredit - Rider I	(481)	(2,129)	(640)	(964)	(1,359)	(1,687)	(1,932)	(1,658)	(1,254)	(922)	(619)	(468)	(14,113)
Total Gas Cost Revenues	<u>\$304</u>	<u>\$1,339</u>	<u>\$403</u>	<u>\$606</u>	<u>\$855</u>	<u>\$1,060</u>	<u>\$1,215</u>	<u>\$1,043</u>	<u>\$788</u>	<u>\$579</u>	<u>\$389</u>	<u>\$295</u>	<u>\$8,876</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$20,816</u>	<u>\$51,497</u>	<u>\$23,493</u>	<u>\$29,330</u>	<u>\$36,624</u>	<u>\$42,488</u>	<u>\$47,065</u>	<u>\$42,166</u>	<u>\$34,567</u>	<u>\$28,205</u>	<u>\$22,216</u>	<u>\$19,241</u>	<u>\$397,707</u>
Unit Margin (\$/Mcf)	<u>\$4.6884</u>	<u>\$2.5919</u>	<u>\$3.9673</u>	<u>\$3.2779</u>	<u>\$2.8954</u>	<u>\$2.7024</u>	<u>\$2.6114</u>	<u>\$2.7284</u>	<u>\$2.9649</u>	<u>\$3.2978</u>	<u>\$3.8818</u>	<u>\$4.4526</u>	<u>\$3.0313</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	1,135	1,136	1,137	1,138	1,145	1,150	1,149	1,168	1,170	1,174	1,187	1,190	13,879
Total Volume	13,162	15,425	22,332	45,627	84,355	118,232	124,666	111,803	80,260	39,559	22,624	15,295	693,340
Base Non Gas Cost Rate:													
Basic Service Charge	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50
Volumetric Distribution Charge	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	47,103	47,144	47,186	47,227	47,518	47,725	47,684	48,472	48,555	48,721	49,261	49,385	575,979
Volumetric Distribution Charge	26,127	30,619	44,329	90,570	167,445	234,691	247,462	221,929	159,316	78,525	44,909	30,361	1,376,280
Total Base Non Gas Cost Rate Revenue	\$73,229	\$77,763	\$91,515	\$137,797	\$214,962	\$282,416	\$295,146	\$270,401	\$207,871	\$127,246	\$94,169	\$79,746	\$1,952,258
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)
Gas Cost Revenues													
MMT Gas Cost Charge	\$5,002	\$5,862	\$8,486	\$17,338	\$32,055	\$44,928	\$47,373	\$42,485	\$30,499	\$15,032	\$8,597	\$5,812	\$263,469
TCJA Surcredit	(1,637)	(1,918)	(2,777)	(5,673)	(10,489)	(14,701)	(15,501)	(13,902)	(9,980)	(4,919)	(2,813)	(1,902)	(86,212)
OPEB Surcredit - Rider I	(1,451)	(1,700)	(2,462)	(5,030)	(9,299)	(13,034)	(13,743)	(12,325)	(8,848)	(4,361)	(2,494)	(1,686)	(76,433)
Total Gas Cost Revenues	\$1,914	\$2,244	\$3,247	\$6,635	\$12,267	\$17,193	\$18,129	\$16,258	\$11,671	\$5,752	\$3,290	\$2,224	\$100,824
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$75,143	\$80,007	\$94,762	\$144,432	\$227,229	\$299,609	\$313,275	\$286,659	\$219,542	\$132,998	\$97,459	\$81,970	\$2,053,082
Unit Margin (\$/Mcf)	\$5.5637	\$5.0413	\$4.0979	\$3.0201	\$2.5483	\$2.3887	\$2.3675	\$2.4185	\$2.5900	\$3.2166	\$4.1624	\$5.2138	\$2.8157

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	405	410	411	412	416	417	414	406	405	402	402	404	4,904
Total Volume	14,857	19,184	24,434	51,345	83,715	111,890	114,631	101,241	76,491	39,928	23,185	17,340	678,241
Base Non Gas Cost Rate:													
Basic Service Charge	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50
Volumetric Distribution Charge	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$73,508	\$74,415	\$74,597	\$74,778	\$75,504	\$75,686	\$75,141	\$73,689	\$73,508	\$72,963	\$72,963	\$73,326	\$890,076
Volumetric Distribution Charge	22,976	29,668	37,787	79,405	129,465	173,038	177,277	156,569	118,293	61,749	35,856	26,816	1,048,900
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	661	854	1,087	2,285	3,725	4,979	5,101	4,505	3,404	1,777	1,032	772	30,182
Rider H - Gas Procurement Charge	1,707	2,204	2,807	5,900	9,619	12,856	13,171	11,633	8,789	4,588	2,664	1,992	77,930
Total Base Non Gas Cost Rate Revenue	<u>\$98,852</u>	<u>\$107,141</u>	<u>\$116,278</u>	<u>\$162,367</u>	<u>\$218,314</u>	<u>\$266,559</u>	<u>\$270,690</u>	<u>\$246,396</u>	<u>\$203,994</u>	<u>\$141,076</u>	<u>\$112,514</u>	<u>\$102,906</u>	<u>\$2,047,088</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$4,539	\$5,861	\$7,465	\$15,686	\$25,575	\$34,182	\$35,020	\$30,929	\$23,368	\$12,198	\$7,083	\$5,297	\$207,203
Natural Gas Supply Charge (\$/Mcf) - Rider A	117,367	151,550	193,024	405,615	661,333	883,909	905,563	799,784	604,264	315,423	183,157	136,983	5,357,972
Gas Adjustment Charge (\$/Mcf) - Rider A	12,455	16,082	20,483	43,043	70,178	93,797	96,095	84,870	64,122	33,472	19,436	14,536	568,569
TCJA Surcredit	(2,457)	(3,173)	(4,041)	(8,492)	(13,846)	(18,507)	(18,960)	(16,745)	(12,652)	(6,604)	(3,835)	(2,868)	(112,180)
OPEB Surcredit - Rider I	(2,951)	(3,811)	(4,854)	(10,200)	(16,630)	(22,227)	(22,771)	(20,112)	(15,195)	(7,932)	(4,606)	(3,445)	(134,734)
Total Gas Cost Revenues	<u>\$128,953</u>	<u>\$166,509</u>	<u>\$212,077</u>	<u>\$445,652</u>	<u>\$726,610</u>	<u>\$971,154</u>	<u>\$994,947</u>	<u>\$878,726</u>	<u>\$663,907</u>	<u>\$346,557</u>	<u>\$201,235</u>	<u>\$150,503</u>	<u>\$5,886,830</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$227,805</u>	<u>\$273,650</u>	<u>\$328,355</u>	<u>\$608,019</u>	<u>\$944,924</u>	<u>\$1,237,713</u>	<u>\$1,265,637</u>	<u>\$1,125,122</u>	<u>\$867,901</u>	<u>\$487,633</u>	<u>\$313,749</u>	<u>\$253,409</u>	<u>\$7,933,918</u>
Unit Margin (\$/Mcf)	<u>\$6.6536</u>	<u>\$5.5849</u>	<u>\$4.7589</u>	<u>\$3.1623</u>	<u>\$2.6078</u>	<u>\$2.3823</u>	<u>\$2.3614</u>	<u>\$2.4338</u>	<u>\$2.6669</u>	<u>\$3.5333</u>	<u>\$4.8529</u>	<u>\$5.9346</u>	<u>\$3.0182</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	31	31	30	29	29	31	31	28	29	29	30	31	359
Total Volume	1,624	7,234	2,144	3,177	4,512	6,081	6,965	5,301	4,165	3,109	2,226	1,768	48,306
Base Non Gas Cost Rate:													
Basic Service Charge	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50
Volumetric Distribution Charge	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$5,627	\$5,627	\$5,445	\$5,264	\$5,264	\$5,627	\$5,627	\$5,082	\$5,264	\$5,264	\$5,445	\$5,627	\$65,159
Volumetric Distribution Charge	2,512	11,187	3,316	4,913	6,978	9,404	10,771	8,198	6,441	4,808	3,443	2,734	74,705
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$8,138</u>	<u>\$16,814</u>	<u>\$8,761</u>	<u>\$10,177</u>	<u>\$12,241</u>	<u>\$15,031</u>	<u>\$16,398</u>	<u>\$13,280</u>	<u>\$11,705</u>	<u>\$10,072</u>	<u>\$8,888</u>	<u>\$8,361</u>	<u>\$139,864</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30549
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$496	\$2,210	\$655	\$971	\$1,378	\$1,858	\$2,128	\$1,619	\$1,272	\$950	\$680	\$540	\$14,757
TCJA Surcredit	(269)	(1,197)	(355)	(525)	(746)	(1,006)	(1,152)	(877)	(689)	(514)	(368)	(292)	(7,990)
OPEB Surcredit - Rider I	(323)	(1,437)	(426)	(631)	(896)	(1,208)	(1,384)	(1,053)	(827)	(618)	(442)	(351)	(9,596)
Total Gas Cost Revenues	<u>(\$96)</u>	<u>(\$424)</u>	<u>(\$126)</u>	<u>(\$185)</u>	<u>(\$264)</u>	<u>(\$356)</u>	<u>(\$408)</u>	<u>(\$311)</u>	<u>(\$244)</u>	<u>(\$182)</u>	<u>(\$130)</u>	<u>(\$103)</u>	<u>(\$2,829)</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$8,042</u>	<u>\$16,390</u>	<u>\$8,635</u>	<u>\$9,992</u>	<u>\$11,977</u>	<u>\$14,675</u>	<u>\$15,990</u>	<u>\$12,969</u>	<u>\$11,461</u>	<u>\$9,890</u>	<u>\$8,758</u>	<u>\$8,258</u>	<u>\$137,035</u>
Unit Margin (\$/Mcf)	<u>\$5.0111</u>	<u>\$2.3243</u>	<u>\$4.0861</u>	<u>\$3.2033</u>	<u>\$2.7131</u>	<u>\$2.4718</u>	<u>\$2.3543</u>	<u>\$2.5052</u>	<u>\$2.8102</u>	<u>\$3.2395</u>	<u>\$3.9926</u>	<u>\$4.7289</u>	<u>\$2.8954</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	767	766	763	763	769	769	772	770	773	775	778	777	9,242
Total Volume	84,464	90,134	110,540	197,704	322,404	433,068	483,122	433,605	366,790	231,390	136,737	92,952	2,982,910
Base Non Gas Cost Rate:													
Basic Service Charge	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50
Volumetric Distribution Charge	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	139,211	139,029	138,485	138,485	139,574	139,574	140,118	139,755	140,300	140,663	141,207	141,026	1,677,423
Volumetric Distribution Charge	130,624	139,392	170,950	305,749	498,598	669,740	747,148	670,570	567,241	357,845	211,464	143,750	4,613,070
Total Base Non Gas Cost Rate Revenue	\$269,834	\$278,421	\$309,435	\$444,234	\$638,171	\$809,313	\$887,266	\$810,325	\$707,540	\$498,507	\$352,671	\$284,776	\$6,290,493
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$32,096	\$34,251	\$42,005	\$75,128	\$122,514	\$164,566	\$183,586	\$164,770	\$139,380	\$87,928	\$51,960	\$35,322	\$1,133,506
TCJA Surcredit	(7,442)	(7,942)	(9,740)	(17,420)	(28,407)	(38,158)	(42,568)	(38,205)	(32,318)	(20,388)	(12,048)	(8,190)	(262,826)
OPEB Surcredit - Rider I	(9,046)	(9,653)	(11,839)	(21,174)	(34,529)	(46,382)	(51,742)	(46,439)	(39,283)	(24,782)	(14,645)	(9,955)	(319,469)
Total Gas Cost Revenues	\$15,608	\$16,656	\$20,426	\$36,534	\$59,578	\$80,026	\$89,276	\$80,126	\$67,779	\$42,758	\$25,267	\$17,177	\$551,211
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$285,442	\$295,077	\$329,861	\$480,768	\$697,749	\$889,339	\$976,542	\$890,451	\$775,319	\$541,265	\$377,938	\$301,953	\$6,841,704
Unit Margin (\$/Mcf)	\$3.1947	\$3.0890	\$2.7993	\$2.2470	\$1.9794	\$1.8688	\$1.8365	\$1.8688	\$1.9290	\$2.1544	\$2.5792	\$3.0637	\$2.1088

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial DMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	14	14	14	14	14	14	14	14	14	14	14	14	168
Total Volume	46,005	46,000	49,496	60,096	68,699	76,295	85,665	78,641	77,123	63,548	54,999	47,924	754,491
Base Non Gas Cost Rate:													
Basic Service Charge	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50
Volumetric Distribution Charge	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	2,541	30,492
Volumetric Distribution Charge	71,147	71,139	76,546	92,938	106,243	117,990	132,481	121,618	119,271	98,277	85,056	74,114	1,166,820
Total Base Non Gas Cost Rate Revenue	\$73,688	\$73,680	\$79,087	\$95,479	\$108,784	\$120,531	\$135,022	\$124,159	\$121,812	\$100,818	\$87,597	\$76,655	\$1,197,312
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(4,054)	(4,053)	(4,361)	(5,295)	(6,053)	(6,722)	(7,548)	(6,929)	(6,795)	(5,599)	(4,846)	(4,223)	(66,478)
OPEB Surcredit - Rider I	(4,927)	(4,927)	(5,301)	(6,436)	(7,358)	(8,171)	(9,175)	(8,422)	(8,260)	(6,806)	(5,890)	(5,133)	(80,806)
Total Gas Cost Revenues	(\$8,981)	(\$8,980)	(\$9,662)	(\$11,731)	(\$13,411)	(\$14,893)	(\$16,723)	(\$15,351)	(\$15,055)	(\$12,405)	(\$10,736)	(\$9,356)	(\$147,284)
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$64,707	\$64,700	\$69,425	\$83,748	\$95,373	\$105,638	\$118,299	\$108,808	\$106,757	\$88,413	\$76,861	\$67,299	\$1,050,028
Unit Margin (\$/Mcf)	\$1.6017	\$1.6017	\$1.5978	\$1.5888	\$1.5835	\$1.5798	\$1.5762	\$1.5788	\$1.5794	\$1.5865	\$1.5927	\$1.5995	\$1.5869

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 Sales	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	417	416	419	419	419	424	426	425	423	421	416	412	5,037
Total Volume	361	474	1,053	2,929	5,902	8,799	9,288	7,641	5,177	1,968	880	510	44,982
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$12,510	\$12,480	\$12,570	\$12,570	\$12,570	\$12,720	\$12,780	\$12,750	\$12,690	\$12,630	\$12,480	\$12,360	\$151,110
Volumetric Distribution Charge	804	1,056	2,345	6,524	13,146	19,599	20,688	17,020	11,531	4,384	1,960	1,136	100,193
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	16	21	47	130	263	392	413	340	230	88	39	23	2,002
Rider H - Gas Procurement Charge	41	54	121	337	678	1,011	1,067	878	595	226	101	59	5,168
Total Base Non Gas Cost Rate Revenue	\$13,372	\$13,611	\$15,083	\$19,561	\$26,657	\$33,721	\$34,949	\$30,988	\$25,046	\$17,327	\$14,580	\$13,577	\$258,473
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10069)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$110	\$145	\$322	\$895	\$1,803	\$2,688	\$2,837	\$2,334	\$1,582	\$601	\$269	\$156	\$13,742
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,852	3,745	8,318	23,139	46,625	69,510	73,373	60,362	40,897	15,547	6,952	4,029	355,349
Gas Adjustment Charge (\$/Mcf) - Rider A	303	397	883	2,455	4,948	7,376	7,786	6,405	4,340	1,650	738	428	37,709
TCJA Surcredit	(81)	(107)	(237)	(660)	(1,331)	(1,984)	(2,094)	(1,723)	(1,167)	(444)	(198)	(115)	(10,141)
OPEB Surcredit - Rider I	(36)	(48)	(106)	(295)	(594)	(886)	(935)	(770)	(521)	(198)	(89)	(51)	(4,529)
Total Gas Cost Revenues	\$3,148	\$4,132	\$9,180	\$25,534	\$51,451	\$76,704	\$80,967	\$66,608	\$45,131	\$17,156	\$7,672	\$4,447	\$392,130
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$16,520	\$17,743	\$24,263	\$45,095	\$78,108	\$110,425	\$115,916	\$97,596	\$70,177	\$34,483	\$22,252	\$18,024	\$650,603
Unit Margin (\$/Mcf)	\$37.0405	\$28.7159	\$14.3241	\$6.6784	\$4.5166	\$3.8324	\$3.7628	\$4.0554	\$4.8380	\$8.8045	\$16.5686	\$26.6221	\$5.7461

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	47	48	48	48	49	49	49	49	49	47	47	47	577
Total Volume	97	97	194	395	780	1,111	1,065	972	633	282	187	189	6,002
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$1,410	\$1,440	\$1,440	\$1,440	\$1,470	\$1,470	\$1,470	\$1,470	\$1,470	\$1,410	\$1,410	\$1,410	\$17,310
Volumetric Distribution Charge	216	216	432	880	1,737	2,475	2,372	2,165	1,410	628	417	421	13,369
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$1,626</u>	<u>\$1,656</u>	<u>\$1,872</u>	<u>\$2,320</u>	<u>\$3,207</u>	<u>\$3,945</u>	<u>\$3,842</u>	<u>\$3,635</u>	<u>\$2,880</u>	<u>\$2,038</u>	<u>\$1,827</u>	<u>\$1,831</u>	<u>\$30,679</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30540
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22576)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10097)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$30	\$30	\$59	\$121	\$238	\$339	\$325	\$297	\$193	\$86	\$57	\$58	\$1,833
TCJA Surcredit	(22)	(22)	(44)	(89)	(176)	(251)	(240)	(219)	(143)	(64)	(42)	(43)	(1,355)
OPEB Surcredit - Rider I	(10)	(10)	(20)	(40)	(79)	(112)	(107)	(98)	(64)	(28)	(19)	(19)	(606)
Total Gas Cost Revenues	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$5)</u>	<u>(\$8)</u>	<u>(\$17)</u>	<u>(\$24)</u>	<u>(\$22)</u>	<u>(\$20)</u>	<u>(\$14)</u>	<u>(\$6)</u>	<u>(\$4)</u>	<u>(\$4)</u>	<u>(\$128)</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$1,624</u>	<u>\$1,654</u>	<u>\$1,867</u>	<u>\$2,312</u>	<u>\$3,190</u>	<u>\$3,921</u>	<u>\$3,820</u>	<u>\$3,615</u>	<u>\$2,866</u>	<u>\$2,032</u>	<u>\$1,823</u>	<u>\$1,827</u>	<u>\$30,551</u>
Unit Margin (\$/Mcf)	<u>\$16.7635</u>	<u>\$17.0728</u>	<u>\$9.6501</u>	<u>\$5.8730</u>	<u>\$4.1120</u>	<u>\$3.5505</u>	<u>\$3.6077</u>	<u>\$3.7397</u>	<u>\$4.5497</u>	<u>\$7.2274</u>	<u>\$9.7675</u>	<u>\$9.6877</u>	<u>\$5.1114</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	135	135	134	135	135	137	140	139	138	139	141	141	1,649
Total Volume	288	441	567	1,518	2,885	4,354	4,226	3,761	2,518	1,149	598	433	22,738
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740	\$2.22740
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,050	4,050	4,020	4,050	4,050	4,110	4,200	4,170	4,140	4,170	4,230	4,230	49,470
Volumetric Distribution Charge	641	982	1,263	3,381	6,426	9,698	9,413	8,377	5,609	2,559	1,332	964	50,647
Total Base Non Gas Cost Rate Revenue	\$4,691	\$5,032	\$5,283	\$7,431	\$10,476	\$13,808	\$13,613	\$12,547	\$9,749	\$6,729	\$5,562	\$5,194	\$100,117
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38003
TCJA Surcredit (\$/Mcf)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21339)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09201)
Gas Cost Revenues													
MMT Gas Cost Charge	\$109	\$168	\$215	\$577	\$1,096	\$1,655	\$1,606	\$1,429	\$957	\$437	\$227	\$165	\$8,641
TCJA Surcredit	(61)	(94)	(121)	(324)	(616)	(929)	(902)	(803)	(537)	(245)	(128)	(92)	(4,852)
OPEB Surcredit - Rider I	(26)	(41)	(52)	(140)	(265)	(400)	(389)	(346)	(232)	(106)	(55)	(40)	(2,092)
Total Gas Cost Revenues	\$22	\$33	\$42	\$113	\$215	\$326	\$315	\$280	\$188	\$86	\$44	\$33	\$1,697
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,713	\$5,065	\$5,325	\$7,544	\$10,691	\$14,134	\$13,928	\$12,827	\$9,937	\$6,815	\$5,606	\$5,227	\$101,814
Unit Margin (\$/Mcf)	\$16.2899	\$11.4111	\$9.3173	\$4.8954	\$3.6312	\$3.1714	\$3.2212	\$3.3361	\$3.8716	\$5.8566	\$9.3010	\$11.9965	\$4.4031

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 Sales	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	173	170	167	163	163	166	166	165	167	171	173	172	2,016
Total Volume	694	1,235	2,119	5,704	11,488	16,034	16,544	14,168	9,775	3,981	1,795	1,074	84,611
Base Non Gas Cost Rate:													
Basic Service Charge	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50
Volumetric Distribution Charge	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,180	\$7,055	\$6,931	\$6,765	\$6,765	\$6,889	\$6,889	\$6,848	\$6,931	\$7,097	\$7,180	\$7,138	\$83,664
Volumetric Distribution Charge	1,378	2,451	4,206	11,322	22,804	31,827	32,840	28,123	19,403	7,902	3,563	2,132	167,953
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	31	55	94	254	511	714	736	630	435	177	80	48	3,765
Rider H - Gas Procurement Charge	80	142	243	655	1,320	1,842	1,901	1,628	1,123	457	206	123	9,722
Total Base Non Gas Cost Rate Revenue	\$8,668	\$9,703	\$11,474	\$18,996	\$31,399	\$41,272	\$42,366	\$37,229	\$27,892	\$15,633	\$11,029	\$9,441	\$265,104
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30548
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89978
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83828
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12630)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$212	\$377	\$647	\$1,743	\$3,510	\$4,898	\$5,054	\$4,328	\$2,986	\$1,216	\$548	\$328	\$25,847
Natural Gas Supply Charge (\$/Mcf) - Rider A	5,482	9,756	16,740	45,060	90,753	126,665	130,694	111,924	77,221	31,449	14,180	8,484	668,408
Gas Adjustment Charge (\$/Mcf) - Rider A	582	1,035	1,776	4,782	9,630	13,441	13,869	11,877	8,194	3,337	1,505	900	70,928
TCJA Surcredit	(88)	(156)	(268)	(720)	(1,451)	(2,025)	(2,089)	(1,789)	(1,234)	(503)	(227)	(136)	(10,686)
OPEB Surcredit - Rider I	(76)	(136)	(233)	(628)	(1,264)	(1,764)	(1,820)	(1,559)	(1,076)	(438)	(198)	(118)	(9,310)
Total Gas Cost Revenues	\$6,112	\$10,876	\$18,662	\$50,237	\$101,178	\$141,215	\$145,708	\$124,781	\$86,091	\$35,061	\$15,808	\$9,458	\$745,187
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$14,780	\$20,579	\$30,136	\$69,233	\$132,577	\$182,487	\$188,074	\$162,010	\$113,983	\$50,694	\$26,837	\$18,899	\$1,010,291
Unit Margin (\$/Mcf)	\$12.4895	\$7.8570	\$5.4150	\$3.3303	\$2.7332	\$2.5740	\$2.5608	\$2.6277	\$2.8534	\$3.9270	\$6.1441	\$8.7906	\$3.1332

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	15	14	14	14	15	13	14	14	14	15	14	14	170
Total Volume	75	140	210	518	1,215	1,417	1,498	1,414	910	405	238	126	8,166
Base Non Gas Cost Rate:													
Basic Service Charge	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50	\$41.50
Volumetric Distribution Charge	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$623	\$581	\$581	\$581	\$623	\$540	\$581	\$581	\$581	\$623	\$581	\$581	\$7,055
Volumetric Distribution Charge	149	278	417	1,028	2,412	2,813	2,974	2,807	1,806	804	472	250	16,210
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$771</u>	<u>\$859</u>	<u>\$998</u>	<u>\$1,609</u>	<u>\$3,034</u>	<u>\$3,352</u>	<u>\$3,555</u>	<u>\$3,388</u>	<u>\$2,387</u>	<u>\$1,426</u>	<u>\$1,053</u>	<u>\$831</u>	<u>\$23,265</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30554
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12626)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11009)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$23	\$43	\$64	\$158	\$371	\$433	\$458	\$432	\$278	\$124	\$73	\$38	\$2,495
TCJA Surcredit	(9)	(18)	(27)	(65)	(153)	(179)	(189)	(179)	(115)	(51)	(30)	(16)	(1,031)
OPEB Surcredit - Rider I	(8)	(15)	(23)	(57)	(134)	(156)	(165)	(156)	(100)	(45)	(26)	(14)	(899)
Total Gas Cost Revenues	<u>\$6</u>	<u>\$10</u>	<u>\$14</u>	<u>\$36</u>	<u>\$84</u>	<u>\$98</u>	<u>\$104</u>	<u>\$97</u>	<u>\$63</u>	<u>\$28</u>	<u>\$17</u>	<u>\$8</u>	<u>\$565</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$777</u>	<u>\$869</u>	<u>\$1,012</u>	<u>\$1,645</u>	<u>\$3,118</u>	<u>\$3,450</u>	<u>\$3,659</u>	<u>\$3,485</u>	<u>\$2,450</u>	<u>\$1,454</u>	<u>\$1,070</u>	<u>\$839</u>	<u>\$23,830</u>
Unit Margin (\$/Mcf)	<u>\$10.2851</u>	<u>\$6.1350</u>	<u>\$4.7517</u>	<u>\$3.1066</u>	<u>\$2.4973</u>	<u>\$2.3657</u>	<u>\$2.3729</u>	<u>\$2.3959</u>	<u>\$2.6235</u>	<u>\$3.5220</u>	<u>\$4.4262</u>	<u>\$6.5961</u>	<u>\$2.8490</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	158	158	158	157	156	155	157	156	156	157	158	160	1,886
Total Volume	961	1,221	2,320	5,759	11,240	15,335	16,865	14,294	10,302	4,703	2,743	1,137	86,880
Base Non Gas Cost Rate:													
Basic Service Charge	\$41.50000	\$41.50000	\$41.50000	\$41.50000	\$41.50000	\$41.50000	\$41.50000	\$41.50000	\$41.50000	\$41.50000	\$41.50000	\$41.50000	\$41.50
Volumetric Distribution Charge	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500	\$1.98500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,557	6,557	6,557	6,516	6,474	6,433	6,516	6,474	6,474	6,516	6,557	6,640	78,269
Volumetric Distribution Charge	1,908	2,424	4,605	11,432	22,311	30,440	33,477	28,374	20,449	9,335	5,445	2,257	172,457
Total Base Non Gas Cost Rate Revenue	\$8,465	\$8,981	\$11,162	\$17,947	\$28,785	\$36,872	\$39,993	\$34,848	\$26,923	\$15,851	\$12,002	\$8,897	\$250,726
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12433)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)
Gas Cost Revenues													
MMT Gas Cost Charge	\$365	\$464	\$882	\$2,188	\$4,271	\$5,827	\$6,409	\$5,432	\$3,915	\$1,787	\$1,042	\$432	\$33,014
TCJA Surcredit	(119)	(152)	(288)	(716)	(1,398)	(1,907)	(2,097)	(1,777)	(1,281)	(585)	(341)	(141)	(10,802)
OPEB Surcredit - Rider I	(106)	(135)	(256)	(635)	(1,239)	(1,691)	(1,859)	(1,576)	(1,136)	(518)	(302)	(125)	(9,578)
Total Gas Cost Revenues	\$140	\$177	\$338	\$837	\$1,634	\$2,229	\$2,453	\$2,079	\$1,498	\$684	\$399	\$166	\$12,634
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$8,605	\$9,158	\$11,500	\$18,784	\$30,419	\$39,101	\$42,446	\$36,927	\$28,421	\$16,535	\$12,401	\$9,063	\$263,360
Unit Margin (\$/Mcf)	\$8.8081	\$7.3552	\$4.8113	\$3.1164	\$2.5610	\$2.4045	\$2.3713	\$2.4379	\$2.6134	\$3.3704	\$4.3755	\$7.8249	\$2.8859

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority Sales	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	36	36	35	34	34	34	33	36	39	39	38	36	430
Total Volume	1,309	1,826	3,210	6,941	12,481	16,679	16,828	16,717	13,816	7,592	3,664	2,169	103,232
Base Non Gas Cost Rate:													
Basic Service Charge	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50
Volumetric Distribution Charge	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$6,534	\$6,534	\$6,353	\$6,171	\$6,171	\$6,171	\$5,990	\$6,534	\$7,079	\$7,079	\$6,897	\$6,534	\$78,045
Volumetric Distribution Charge	2,024	2,824	4,964	10,734	19,302	25,794	26,025	25,853	21,366	11,741	5,666	3,354	159,648
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	58	81	143	309	555	742	749	744	615	338	163	97	4,594
Rider H - Gas Procurement Charge	150	210	369	798	1,434	1,916	1,934	1,921	1,587	872	421	249	11,861
Total Base Non Gas Cost Rate Revenue	\$8,767	\$9,649	\$11,828	\$18,012	\$27,462	\$34,624	\$34,697	\$35,051	\$30,647	\$20,030	\$13,147	\$10,234	\$254,148
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$400	\$558	\$981	\$2,120	\$3,813	\$5,095	\$5,141	\$5,107	\$4,221	\$2,319	\$1,119	\$663	\$31,537
Natural Gas Supply Charge (\$/Mcf) - Rider A	10,341	14,425	25,358	54,833	98,597	131,761	132,939	132,060	109,144	59,975	28,945	17,135	815,513
Gas Adjustment Charge (\$/Mcf) - Rider A	1,097	1,531	2,691	5,819	10,463	13,982	14,107	14,014	11,582	6,364	3,072	1,818	86,540
TCJA Surcredit	(217)	(302)	(531)	(1,148)	(2,064)	(2,759)	(2,783)	(2,765)	(2,285)	(1,256)	(606)	(359)	(17,075)
OPEB Surcredit - Rider I	(260)	(363)	(638)	(1,379)	(2,479)	(3,313)	(3,343)	(3,321)	(2,745)	(1,508)	(728)	(431)	(20,508)
Total Gas Cost Revenues	\$11,361	\$15,849	\$27,861	\$60,245	\$108,330	\$144,766	\$146,061	\$145,095	\$119,917	\$65,894	\$31,802	\$18,826	\$896,007
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$20,128	\$25,498	\$39,689	\$78,257	\$135,792	\$179,390	\$180,758	\$180,146	\$150,564	\$85,924	\$44,949	\$29,060	\$1,150,155
Unit Margin (\$/Mcf)	\$6.6975	\$5.2842	\$3.6849	\$2.5950	\$2.2003	\$2.0759	\$2.0618	\$2.0968	\$2.2182	\$2.6383	\$3.5883	\$4.7183	\$2.4619

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Total Volume	14	42	154	306	612	834	866	732	708	290	86	38	4,682
Base Non Gas Cost Rate:													
Basic Service Charge	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50
Volumetric Distribution Charge	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$363	\$363	\$363	\$363	\$363	\$363	\$363	\$363	\$363	\$363	\$363	\$363	\$4,356
Volumetric Distribution Charge	22	65	238	473	946	1,290	1,339	1,132	1,095	448	133	59	7,241
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$385</u>	<u>\$428</u>	<u>\$601</u>	<u>\$836</u>	<u>\$1,309</u>	<u>\$1,653</u>	<u>\$1,702</u>	<u>\$1,495</u>	<u>\$1,458</u>	<u>\$811</u>	<u>\$496</u>	<u>\$422</u>	<u>\$11,597</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30564
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16510)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19906)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$4	\$13	\$47	\$93	\$187	\$255	\$265	\$224	\$216	\$89	\$26	\$12	\$1,431
TCJA Surcredit	(2)	(7)	(25)	(51)	(101)	(138)	(143)	(121)	(117)	(48)	(14)	(6)	(773)
OPEB Surcredit - Rider I	(3)	(8)	(31)	(61)	(122)	(166)	(172)	(145)	(141)	(58)	(17)	(8)	(932)
Total Gas Cost Revenues	<u>(\$1)</u>	<u>(\$2)</u>	<u>(\$9)</u>	<u>(\$19)</u>	<u>(\$36)</u>	<u>(\$49)</u>	<u>(\$50)</u>	<u>(\$42)</u>	<u>(\$42)</u>	<u>(\$17)</u>	<u>(\$5)</u>	<u>(\$2)</u>	<u>(\$274)</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$384</u>	<u>\$426</u>	<u>\$592</u>	<u>\$817</u>	<u>\$1,273</u>	<u>\$1,604</u>	<u>\$1,652</u>	<u>\$1,453</u>	<u>\$1,416</u>	<u>\$794</u>	<u>\$491</u>	<u>\$420</u>	<u>\$11,323</u>
Unit Margin (\$/Mcf)	<u>\$27.4750</u>	<u>\$10.1893</u>	<u>\$3.9036</u>	<u>\$2.7328</u>	<u>\$2.1396</u>	<u>\$1.9818</u>	<u>\$1.9657</u>	<u>\$2.0424</u>	<u>\$2.0592</u>	<u>\$2.7982</u>	<u>\$5.7674</u>	<u>\$11.0992</u>	<u>\$2.4769</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	284	285	283	282	281	282	284	282	282	281	282	281	3,389
Total Volume	38,319	39,624	57,571	120,028	211,157	286,451	337,415	301,231	264,387	160,013	80,515	45,534	1,942,245
Base Non Gas Cost Rate:													
Basic Service Charge	\$181.50000	\$181.50000	\$181.50000	\$181.50000	\$181.50000	\$181.50000	\$181.50000	\$181.50000	\$181.50000	\$181.50000	\$181.50000	\$181.50000	\$181.50
Volumetric Distribution Charge	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	51,546	51,728	51,365	51,183	51,002	51,183	51,546	51,183	51,183	51,002	51,183	51,002	615,104
Volumetric Distribution Charge	59,260	61,279	89,034	185,623	326,554	442,996	521,812	465,854	408,875	247,460	124,516	70,418	3,003,682
Total Base Non Gas Cost Rate Revenue	\$110,806	\$113,006	\$140,398	\$236,806	\$377,556	\$494,179	\$573,358	\$517,037	\$460,058	\$298,462	\$175,699	\$121,420	\$3,618,785
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$14,561	\$15,057	\$21,877	\$45,611	\$80,240	\$108,851	\$128,218	\$114,468	\$100,467	\$60,805	\$30,596	\$17,303	\$738,054
TCJA Surcredit	(3,376)	(3,491)	(5,073)	(10,576)	(18,605)	(25,239)	(29,730)	(26,541)	(23,295)	(14,099)	(7,094)	(4,012)	(171,131)
OPEB Surcredit - Rider I	(4,104)	(4,244)	(6,166)	(12,855)	(22,615)	(30,679)	(36,137)	(32,262)	(28,316)	(17,137)	(8,623)	(4,877)	(208,015)
Total Gas Cost Revenues	\$7,081	\$7,322	\$10,638	\$22,180	\$39,020	\$52,933	\$62,351	\$55,665	\$48,856	\$29,569	\$14,879	\$8,414	\$358,908
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$117,887	\$120,328	\$151,036	\$258,986	\$416,576	\$547,112	\$635,709	\$572,702	\$508,914	\$328,031	\$190,578	\$129,834	\$3,977,693
Unit Margin (\$/Mcf)	\$2.8917	\$2.8520	\$2.4387	\$1.9729	\$1.7880	\$1.7252	\$1.6993	\$1.7164	\$1.7401	\$1.8652	\$2.1822	\$2.6666	\$1.8632

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority DMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Total Volume	8,208	8,368	10,472	14,670	19,110	22,868	24,638	22,512	21,950	15,558	7,538	7,504	183,396
Base Non Gas Cost Rate:													
Basic Service Charge	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50	\$181.50
Volumetric Distribution Charge	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650	\$1.54650
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	363	363	363	363	363	363	363	363	363	363	363	363	4,356
Volumetric Distribution Charge	12,694	12,941	16,195	22,687	29,554	35,365	38,103	34,815	33,946	24,060	11,658	11,605	283,622
Total Base Non Gas Cost Rate Revenue	\$13,057	\$13,304	\$16,558	\$23,050	\$29,917	\$35,728	\$38,466	\$35,178	\$34,309	\$24,423	\$12,021	\$11,968	\$287,978
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08812)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(723)	(737)	(923)	(1,293)	(1,684)	(2,015)	(2,171)	(1,984)	(1,934)	(1,371)	(664)	(661)	(16,160)
OPEB Surcredit - Rider I	(879)	(896)	(1,122)	(1,571)	(2,047)	(2,449)	(2,639)	(2,411)	(2,351)	(1,666)	(807)	(804)	(19,642)
Total Gas Cost Revenues	(\$1,602)	(\$1,633)	(\$2,045)	(\$2,864)	(\$3,731)	(\$4,464)	(\$4,810)	(\$4,395)	(\$4,285)	(\$3,037)	(\$1,471)	(\$1,465)	(\$35,802)
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$11,455	\$11,671	\$14,513	\$20,186	\$26,186	\$31,264	\$33,656	\$30,783	\$30,024	\$21,386	\$10,550	\$10,503	\$252,176
Unit Margin (\$/Mcf)	\$1.5907	\$1.5899	\$1.5812	\$1.5712	\$1.5655	\$1.5624	\$1.5612	\$1.5626	\$1.5630	\$1.5698	\$1.5947	\$1.5949	\$1.5703

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS Sales	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	107	106	108	111	115	116	116	113	113	111	110	107	1,333
Total Volume	431	399	673	2,710	7,121	10,216	12,147	8,541	5,359	2,269	794	380	51,040
Base Non Gas Cost Rate:													
Basic Service Charge	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50
Volumetric Distribution Charge	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,540	\$10,441	\$10,638	\$10,934	\$11,328	\$11,426	\$11,426	\$11,131	\$11,131	\$10,934	\$10,835	\$10,540	\$131,301
Volumetric Distribution Charge	808	748	1,261	5,079	13,346	19,147	22,766	16,008	10,044	4,253	1,488	712	95,659
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	19	18	30	121	317	455	541	380	238	101	35	17	2,271
Rider H - Gas Procurement Charge	50	46	77	311	818	1,174	1,396	981	616	261	91	44	5,865
Total Base Non Gas Cost Rate Revenue	\$11,416	\$11,252	\$12,007	\$16,445	\$25,809	\$32,201	\$36,128	\$28,499	\$22,029	\$15,548	\$12,450	\$11,312	\$235,095
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30551
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89978
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19694)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02908)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$132	\$122	\$206	\$828	\$2,175	\$3,121	\$3,711	\$2,609	\$1,637	\$693	\$243	\$116	\$15,593
Natural Gas Supply Charge (\$/Mcf) - Rider A	3,405	3,152	5,317	21,408	56,254	80,704	95,959	67,472	42,335	17,925	6,272	3,002	403,205
Gas Adjustment Charge (\$/Mcf) - Rider A	361	334	564	2,272	5,970	8,564	10,183	7,160	4,492	1,902	666	319	42,787
TCJA Surcredit	(85)	(79)	(133)	(534)	(1,402)	(2,012)	(2,392)	(1,682)	(1,055)	(447)	(156)	(75)	(10,052)
OPEB Surcredit - Rider I	(13)	(12)	(20)	(79)	(207)	(296)	(353)	(248)	(156)	(66)	(23)	(11)	(1,484)
Total Gas Cost Revenues	\$3,800	\$3,517	\$5,934	\$23,895	\$62,790	\$90,081	\$107,108	\$75,311	\$47,253	\$20,007	\$7,002	\$3,351	\$450,049
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$15,216	\$14,769	\$17,941	\$40,340	\$88,599	\$122,282	\$143,236	\$103,810	\$69,282	\$35,555	\$19,452	\$14,663	\$685,144
Unit Margin (\$/Mcf)	\$26.4872	\$28.2016	\$17.8404	\$6.0681	\$3.6243	\$3.1520	\$2.9742	\$3.3368	\$4.1106	\$6.8522	\$15.6797	\$29.7691	\$4.6061

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS SATC	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
Total Volume	54	36	72	432	1,206	1,674	1,854	1,404	1,008	414	198	54	8,406
Base Non Gas Cost Rate:													
Basic Service Charge	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50
Volumetric Distribution Charge	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$1,773	\$1,773	\$1,773	\$1,773	\$1,773	\$1,773	\$1,773	\$1,773	\$1,773	\$1,773	\$1,773	\$1,773	\$21,276
Volumetric Distribution Charge	101	67	135	810	2,260	3,137	3,475	2,631	1,889	776	371	101	15,755
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$1,874	\$1,840	\$1,908	\$2,583	\$4,033	\$4,910	\$5,248	\$4,404	\$3,662	\$2,549	\$2,144	\$1,874	\$37,031
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30514
TCJA Surcredit (\$/Mcf)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19688)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02927)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$16	\$11	\$22	\$132	\$368	\$511	\$566	\$429	\$308	\$126	\$60	\$16	\$2,565
TCJA Surcredit	(11)	(7)	(14)	(85)	(237)	(330)	(365)	(276)	(198)	(82)	(39)	(11)	(1,655)
OPEB Surcredit - Rider I	(2)	(1)	(2)	(13)	(35)	(49)	(54)	(41)	(29)	(12)	(6)	(2)	(246)
Total Gas Cost Revenues	\$3	\$3	\$6	\$34	\$96	\$132	\$147	\$112	\$81	\$32	\$15	\$3	\$664
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,877	\$1,843	\$1,914	\$2,617	\$4,129	\$5,042	\$5,395	\$4,516	\$3,743	\$2,581	\$2,159	\$1,877	\$37,695
Unit Margin (\$/Mcf)	\$34.7075	\$51.1242	\$26.4992	\$5.9784	\$3.3443	\$2.9333	\$2.8305	\$3.1370	\$3.6331	\$6.1568	\$10.8287	\$34.7075	\$4.4052

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS MMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	62	61	62	62	63	63	63	60	61	62	62	63	744
Total Volume	372	427	620	2,170	5,229	7,308	7,560	5,340	3,904	1,922	744	378	35,974
Base Non Gas Cost Rate:													
Basic Service Charge	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50	\$98.50
Volumetric Distribution Charge	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420	\$1.87420
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,107	6,009	6,107	6,107	6,206	6,206	6,206	5,910	6,009	6,107	6,107	6,206	73,284
Volumetric Distribution Charge	697	800	1,162	4,067	9,800	13,697	14,169	10,008	7,317	3,602	1,394	708	67,422
Total Base Non Gas Cost Rate Revenue	\$6,804	\$6,809	\$7,269	\$10,174	\$16,006	\$19,902	\$20,374	\$15,918	\$13,325	\$9,709	\$7,501	\$6,914	\$140,706
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38002
TCJA Surcredit (\$/Mcf)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27300)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04956)
Gas Cost Revenues													
MMT Gas Cost Charge	\$141	\$162	\$236	\$825	\$1,987	\$2,777	\$2,873	\$2,029	\$1,484	\$730	\$283	\$144	\$13,671
TCJA Surcredit	(102)	(117)	(169)	(592)	(1,427)	(1,995)	(2,064)	(1,458)	(1,066)	(525)	(203)	(103)	(9,821)
OPEB Surcredit - Rider I	(18)	(21)	(31)	(108)	(259)	(362)	(375)	(265)	(193)	(95)	(37)	(19)	(1,783)
Total Gas Cost Revenues	\$21	\$24	\$36	\$125	\$301	\$420	\$434	\$306	\$225	\$110	\$43	\$22	\$2,067
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$6,825	\$6,833	\$7,305	\$10,299	\$16,307	\$20,322	\$20,808	\$16,224	\$13,550	\$9,819	\$7,544	\$6,936	\$142,773
Unit Margin (\$/Mcf)	\$18.2909	\$15.9456	\$11.7242	\$4.6885	\$3.0609	\$2.7233	\$2.6950	\$2.9809	\$3.4133	\$5.0516	\$10.0825	\$18.2909	\$3.9113

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS Sales	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	55	56	56	57	57	57	58	59	58	51	52	53	669
Total Volume	3,658	2,950	4,772	11,465	23,322	29,892	33,167	30,099	23,002	11,899	7,378	5,406	187,010
Base Non Gas Cost Rate:													
Basic Service Charge	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00
Volumetric Distribution Charge	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450	\$0.04450
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$16,665	\$16,968	\$16,968	\$17,271	\$17,271	\$17,271	\$17,574	\$17,877	\$17,574	\$15,453	\$15,756	\$16,059	\$202,707
Volumetric Distribution Charge	4,271	3,444	5,571	13,385	27,228	34,899	38,722	35,141	26,855	13,892	8,614	6,312	218,334
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	163	131	212	510	1,038	1,330	1,476	1,339	1,024	530	328	241	8,322
Rider H - Gas Procurement Charge	420	339	548	1,317	2,680	3,435	3,811	3,458	2,643	1,367	848	621	21,487
Total Base Non Gas Cost Rate Revenue	\$21,519	\$20,882	\$23,300	\$32,484	\$48,217	\$56,935	\$61,583	\$57,815	\$48,095	\$31,242	\$25,546	\$23,232	\$450,850
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30551
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830
TCJA Surcredit (\$/Mcf)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,118	\$901	\$1,458	\$3,503	\$7,125	\$9,132	\$10,133	\$9,195	\$7,027	\$3,635	\$2,254	\$1,652	\$57,133
Natural Gas Supply Charge (\$/Mcf) - Rider A	28,897	23,304	37,698	90,571	184,238	236,141	262,013	237,776	181,712	93,999	58,285	42,706	1,477,340
Gas Adjustment Charge (\$/Mcf) - Rider A	3,067	2,473	4,000	9,611	19,551	25,058	27,804	25,232	19,283	9,975	6,185	4,532	156,771
TCJA Surcredit	(344)	(277)	(449)	(1,078)	(2,192)	(2,810)	(3,118)	(2,830)	(2,162)	(1,119)	(694)	(508)	(17,581)
OPEB Surcredit - Rider I	(255)	(205)	(332)	(798)	(1,623)	(2,080)	(2,308)	(2,095)	(1,601)	(828)	(514)	(376)	(13,015)
Total Gas Cost Revenues	\$32,483	\$26,196	\$42,375	\$101,809	\$207,099	\$265,441	\$294,524	\$267,278	\$204,259	\$105,662	\$65,516	\$48,006	\$1,660,648
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$54,002	\$47,078	\$65,675	\$134,293	\$255,316	\$322,376	\$356,107	\$325,093	\$252,354	\$136,904	\$91,062	\$71,238	\$2,111,498
Unit Margin (\$/Mcf)	\$5.8827	\$7.0788	\$4.8826	\$2.8333	\$2.0674	\$1.9047	\$1.8568	\$1.9208	\$2.0909	\$2.6256	\$3.4624	\$4.2975	\$2.4108

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS SATC	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Total Volume	40	46	56	124	324	396	438	392	348	168	62	36	2,430
Base Non Gas Cost Rate:													
Basic Service Charge	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00
Volumetric Distribution Charge	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$606	\$606	\$606	\$606	\$606	\$606	\$606	\$606	\$606	\$606	\$606	\$606	\$7,272
Volumetric Distribution Charge	47	54	65	145	378	462	511	458	406	196	72	42	2,837
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$653	\$660	\$671	\$751	\$984	\$1,068	\$1,117	\$1,064	\$1,012	\$802	\$678	\$648	\$10,109
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30535
TCJA Surcredit (\$/Mcf)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09383)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06996)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$12	\$14	\$17	\$38	\$99	\$121	\$134	\$120	\$106	\$51	\$19	\$11	\$742
TCJA Surcredit	(4)	(4)	(5)	(12)	(30)	(37)	(41)	(37)	(33)	(16)	(6)	(3)	(228)
OPEB Surcredit - Rider I	(3)	(3)	(4)	(9)	(23)	(28)	(30)	(27)	(24)	(12)	(4)	(3)	(170)
Total Gas Cost Revenues	\$5	\$7	\$8	\$17	\$46	\$56	\$63	\$56	\$49	\$23	\$9	\$5	\$344
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$658	\$667	\$679	\$768	\$1,030	\$1,124	\$1,180	\$1,120	\$1,061	\$825	\$687	\$653	\$10,453
Unit Margin (\$/Mcf)	\$16.3175	\$14.3414	\$11.9889	\$6.0546	\$3.0379	\$2.6978	\$2.5511	\$2.7134	\$2.9089	\$4.7746	\$10.9417	\$18.0008	\$4.1601

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	273	272	272	271	273	271	273	273	273	274	275	275	3,275
Total Volume	127,491	138,448	134,368	169,646	226,044	260,160	314,769	288,834	253,344	175,634	139,425	130,350	2,358,513
Base Non Gas Cost Rate:													
Basic Service Charge	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00
Volumetric Distribution Charge	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	82,719	82,416	82,416	82,113	82,719	82,113	82,719	82,719	82,719	83,022	83,325	83,325	992,325
Volumetric Distribution Charge	148,846	161,638	156,875	198,062	263,906	303,737	367,493	337,214	295,779	205,053	162,779	152,184	2,753,564
Total Base Non Gas Cost Rate Revenue	\$231,565	\$244,054	\$239,291	\$280,175	\$346,625	\$385,850	\$450,212	\$419,933	\$378,498	\$288,075	\$246,104	\$235,509	\$3,745,889
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)
Gas Cost Revenues													
MMT Gas Cost Charge	\$48,447	\$52,610	\$51,060	\$64,465	\$85,897	\$98,861	\$119,612	\$109,757	\$96,271	\$66,741	\$52,982	\$49,533	\$896,236
TCJA Surcredit	(9,244)	(10,039)	(9,743)	(12,301)	(16,390)	(18,864)	(22,824)	(20,943)	(18,370)	(12,735)	(10,110)	(9,452)	(171,015)
OPEB Surcredit - Rider I	(7,737)	(8,402)	(8,155)	(10,296)	(13,719)	(15,789)	(19,103)	(17,529)	(15,375)	(10,659)	(8,462)	(7,911)	(143,137)
Total Gas Cost Revenues	\$31,466	\$34,169	\$33,162	\$41,868	\$55,788	\$64,208	\$77,685	\$71,285	\$62,526	\$43,347	\$34,410	\$32,170	\$582,084
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$263,031	\$278,223	\$272,453	\$322,043	\$402,413	\$450,058	\$527,897	\$491,218	\$441,024	\$331,422	\$280,514	\$267,679	\$4,327,973
Unit Margin (\$/Mcf)	\$1.8163	\$1.7628	\$1.7809	\$1.6515	\$1.5334	\$1.4831	\$1.4303	\$1.4539	\$1.4940	\$1.6402	\$1.7651	\$1.8067	\$1.5882

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS DMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	20	20	20	20	20	20	20	20	20	20	20	20	240
Total Volume	30,320	32,680	32,300	40,560	52,040	59,320	72,120	66,480	61,020	44,980	35,140	31,020	557,980
Base Non Gas Cost Rate:													
Basic Service Charge	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00	\$303.00
Volumetric Distribution Charge	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750	\$1.16750
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	6,060	72,720
Volumetric Distribution Charge	35,399	38,154	37,710	47,354	60,757	69,256	84,200	77,615	71,241	52,514	41,026	36,216	651,442
Total Base Non Gas Cost Rate Revenue	\$41,459	\$44,214	\$43,770	\$53,414	\$66,817	\$75,316	\$90,260	\$83,675	\$77,301	\$58,574	\$47,086	\$42,276	\$724,162
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(2,199)	(2,370)	(2,342)	(2,941)	(3,773)	(4,301)	(5,229)	(4,820)	(4,425)	(3,261)	(2,548)	(2,249)	(40,458)
OPEB Surcredit - Rider I	(1,840)	(1,983)	(1,960)	(2,462)	(3,158)	(3,600)	(4,377)	(4,035)	(3,703)	(2,730)	(2,133)	(1,883)	(33,864)
Total Gas Cost Revenues	(\$4,039)	(\$4,353)	(\$4,302)	(\$5,403)	(\$6,931)	(\$7,901)	(\$9,606)	(\$8,855)	(\$8,128)	(\$5,991)	(\$4,681)	(\$4,132)	(\$74,322)
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$37,420	\$39,861	\$39,468	\$48,011	\$59,886	\$67,415	\$80,654	\$74,820	\$69,173	\$52,583	\$42,405	\$38,144	\$649,840
Unit Margin (\$/Mcf)	\$1.3674	\$1.3529	\$1.3551	\$1.3169	\$1.2839	\$1.2697	\$1.2515	\$1.2587	\$1.2668	\$1.3022	\$1.3400	\$1.3629	\$1.2978

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
Total Volume	44,997	43,604	41,911	50,358	47,776	46,899	52,004	46,210	48,327	47,143	46,106	46,887	562,221
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50
Volumetric Distribution Charge	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	9,708	9,708	9,708	9,708	9,708	9,708	9,708	9,708	9,708	9,708	9,708	9,708	116,496
Volumetric Distribution Charge	40,745	39,484	37,950	45,599	43,261	42,467	47,089	41,843	43,760	42,688	41,749	42,456	509,091
Total Base Non Gas Cost Rate Revenue	\$50,453	\$49,192	\$47,658	\$55,307	\$52,969	\$52,175	\$56,797	\$51,551	\$53,468	\$52,396	\$51,457	\$52,164	\$625,587
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	\$14.26975
Gas Cost Revenues													
MMT Gas Cost Charge	\$17,099	\$16,570	\$15,926	\$19,136	\$18,155	\$17,822	\$19,761	\$17,560	\$18,364	\$17,914	\$17,520	\$17,817	\$213,644
TCJA Surcredit	(2,422)	(2,347)	(2,256)	(2,711)	(2,572)	(2,525)	(2,799)	(2,487)	(2,601)	(2,538)	(2,482)	(2,524)	(30,264)
OPEB Surcredit - Rider I	(2,739)	(2,654)	(2,551)	(3,065)	(2,908)	(2,854)	(3,165)	(2,812)	(2,941)	(2,869)	(2,806)	(2,854)	(34,218)
Total Gas Cost Revenues	\$11,938	\$11,569	\$11,119	\$13,360	\$12,675	\$12,443	\$13,797	\$12,261	\$12,822	\$12,507	\$12,232	\$12,439	\$149,162
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$62,391	\$60,761	\$58,777	\$68,667	\$65,644	\$64,618	\$70,594	\$63,812	\$66,290	\$64,903	\$63,689	\$64,603	\$774,749
Unit Margin (\$/Mcf)	\$1.1212	\$1.1281	\$1.1371	\$1.0983	\$1.1087	\$1.1125	\$1.0922	\$1.1156	\$1.1064	\$1.1114	\$1.1161	\$1.1126	\$1.1127

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS DMT	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	18	18	18	18	18	18	18	18	18	18	18	18	216
Total Volume	113,020	117,617	117,099	130,058	158,818	170,740	226,402	186,401	173,556	143,339	121,968	110,712	1,769,731
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50	\$1,213.50
Volumetric Distribution Charge	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550	\$0.90550
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	21,843	262,116
Volumetric Distribution Charge	102,339	106,502	106,033	117,768	143,809	154,605	205,007	168,786	157,155	129,793	110,442	100,250	1,602,491
Total Base Non Gas Cost Rate Revenue	\$124,182	\$128,345	\$127,876	\$139,611	\$165,652	\$176,448	\$226,850	\$190,629	\$178,998	\$151,636	\$132,285	\$122,093	\$1,864,607
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(6,084)	(6,331)	(6,303)	(7,001)	(8,549)	(9,191)	(12,187)	(10,034)	(9,343)	(7,716)	(6,566)	(5,960)	(95,265)
OPEB Surcredit - Rider I	(6,878)	(7,158)	(7,127)	(7,915)	(9,666)	(10,391)	(13,779)	(11,344)	(10,563)	(8,724)	(7,423)	(6,738)	(107,706)
Total Gas Cost Revenues	(\$12,962)	(\$13,489)	(\$13,430)	(\$14,916)	(\$18,215)	(\$19,582)	(\$25,966)	(\$21,378)	(\$19,906)	(\$16,440)	(\$13,989)	(\$12,698)	(\$202,971)
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$111,220	\$114,856	\$114,446	\$124,695	\$147,437	\$156,866	\$200,884	\$169,251	\$159,092	\$135,196	\$118,296	\$109,395	\$1,661,636
Unit Margin (\$/Mcf)	\$1.0988	\$1.0912	\$1.0920	\$1.0734	\$1.0430	\$1.0334	\$1.0020	\$1.0227	\$1.0314	\$1.0579	\$1.0846	\$1.1028	\$1.0536

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS MMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	29,298	26,736	28,481	31,309	31,539	32,145	32,560	34,073	35,613	28,779	29,410	27,151	367,095
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50
Volumetric Distribution Charge	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	18,522
Volumetric Distribution Charge	16,234	14,814	15,781	17,348	17,476	17,811	18,042	18,880	19,733	15,946	16,296	15,045	203,407
Total Base Non Gas Cost Rate Revenue	\$17,778	\$16,358	\$17,325	\$18,892	\$19,019	\$19,355	\$19,585	\$20,424	\$21,277	\$17,490	\$17,840	\$16,588	\$221,929
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000
TCJA Surcredit (\$/Mcf)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01966)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)
Gas Cost Revenues													
MMT Gas Cost Charge	\$11,133	\$10,160	\$10,823	\$11,897	\$11,985	\$12,215	\$12,373	\$12,948	\$13,533	\$10,936	\$11,176	\$10,317	\$139,496
TCJA Surcredit	(576)	(525)	(560)	(615)	(620)	(632)	(640)	(670)	(700)	(566)	(578)	(534)	(7,216)
OPEB Surcredit - Rider I	(865)	(789)	(841)	(924)	(931)	(949)	(961)	(1,006)	(1,051)	(850)	(868)	(802)	(10,837)
Total Gas Cost Revenues	\$9,692	\$8,846	\$9,422	\$10,358	\$10,434	\$10,634	\$10,772	\$11,272	\$11,782	\$9,520	\$9,730	\$8,981	\$121,443
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$27,470	\$25,204	\$26,747	\$29,250	\$29,453	\$29,989	\$30,357	\$31,696	\$33,059	\$27,010	\$27,570	\$25,569	\$343,372
Unit Margin (\$/Mcf)	\$0.6068	\$0.6118	\$0.6083	\$0.6034	\$0.6030	\$0.6021	\$0.6015	\$0.5994	\$0.5974	\$0.6077	\$0.6066	\$0.6109	\$0.6046

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Total
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	401,417	427,591	415,319	444,810	535,773	611,627	643,913	593,105	592,553	519,477	433,660	404,766	6,024,011
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50
Volumetric Distribution Charge	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410	\$0.55410
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	16,979	16,979	16,979	16,979	16,979	16,979	16,979	16,979	16,979	16,979	16,979	16,979	203,742
Volumetric Distribution Charge	222,425	236,928	230,128	246,469	296,872	338,903	356,792	328,640	328,334	287,842	240,291	224,281	3,337,905
Total Base Non Gas Cost Rate Revenue	\$239,403	\$253,907	\$247,107	\$263,448	\$313,850	\$355,881	\$373,771	\$345,618	\$345,312	\$304,821	\$257,270	\$241,259	\$3,541,647
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.04917)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(7,888)	(8,402)	(8,161)	(8,741)	(10,528)	(12,018)	(12,653)	(11,655)	(11,644)	(10,208)	(8,521)	(7,954)	(118,373)
OPEB Surcredit - Rider I	(11,850)	(12,622)	(12,260)	(13,131)	(15,816)	(18,055)	(19,008)	(17,508)	(17,492)	(15,335)	(12,802)	(11,949)	(177,828)
Total Gas Cost Revenues	(\$19,738)	(\$21,024)	(\$20,421)	(\$21,872)	(\$26,344)	(\$30,073)	(\$31,661)	(\$29,163)	(\$29,136)	(\$25,543)	(\$21,323)	(\$19,903)	(\$296,201)
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$219,665	\$232,883	\$226,686	\$241,576	\$287,506	\$325,808	\$342,110	\$316,455	\$316,176	\$279,278	\$235,947	\$221,356	\$3,245,446
Unit Margin (\$/Mcf)	\$0.5964	\$0.5938	\$0.5950	\$0.5923	\$0.5858	\$0.5819	\$0.5805	\$0.5827	\$0.5828	\$0.5868	\$0.5933	\$0.5960	\$0.5879

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT Negotiated	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
Total Volume	342,203	362,447	350,783	369,931	383,219	406,491	370,618	351,881	362,737	338,239	332,854	435,618	4,407,021
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50
Volumetric Distribution Charge	\$0.27680	\$0.28100	\$0.27910	\$0.27940	\$0.28020	\$0.28450	\$0.29730	\$0.30330	\$0.30260	\$0.30120	\$0.29370	\$0.26230	\$0.28623
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	9,261	9,261	9,261	9,261	9,261	9,261	9,261	9,261	9,261	9,261	9,261	9,261	111,132
Volumetric Distribution Charge	94,722	101,848	97,904	103,359	107,378	115,647	110,185	106,725	109,764	101,878	97,759	114,263	1,261,430
Total Base Non Gas Cost Rate Revenue	\$103,983	\$111,109	\$107,165	\$112,620	\$116,639	\$124,908	\$119,446	\$115,986	\$119,025	\$111,139	\$107,020	\$123,524	\$1,372,562
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$103,983	\$111,109	\$107,165	\$112,620	\$116,639	\$124,908	\$119,446	\$115,986	\$119,025	\$111,139	\$107,020	\$123,524	\$1,372,562
Unit Margin (\$/Mcf)	\$0.3039	\$0.3066	\$0.3055	\$0.3044	\$0.3044	\$0.3073	\$0.3223	\$0.3296	\$0.3281	\$0.3286	\$0.3215	\$0.2836	\$0.3114

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Detailed Billed Revenue Workpapers (Proposed Rates)

DMLMT Negotiated	<u>Aug 23</u>	<u>Sep 23</u>	<u>Oct 23</u>	<u>Nov 23</u>	<u>Dec 23</u>	<u>Jan 24</u>	<u>Feb 24</u>	<u>Mar 24</u>	<u>Apr 24</u>	<u>May 24</u>	<u>Jun 24</u>	<u>Jul 24</u>	<u>Total</u>
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	256,368	237,617	194,113	183,763	195,634	229,668	273,538	261,588	265,218	259,805	193,602	249,085	2,800,000
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50	\$1,543.50
Volumetric Distribution Charge	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.14610	\$0.15440	\$0.14684
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	1,544	18,522
Volumetric Distribution Charge	37,455	34,716	28,360	26,848	28,582	33,555	39,964	38,218	38,748	37,958	28,285	38,459	411,147
Total Base Non Gas Cost Rate Revenue	<u>\$38,999</u>	<u>\$36,259</u>	<u>\$29,903</u>	<u>\$28,391</u>	<u>\$30,126</u>	<u>\$35,098</u>	<u>\$41,507</u>	<u>\$39,762</u>	<u>\$40,292</u>	<u>\$39,501</u>	<u>\$29,829</u>	<u>\$40,002</u>	<u>\$429,669</u>
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$38,999</u>	<u>\$36,259</u>	<u>\$29,903</u>	<u>\$28,391</u>	<u>\$30,126</u>	<u>\$35,098</u>	<u>\$41,507</u>	<u>\$39,762</u>	<u>\$40,292</u>	<u>\$39,501</u>	<u>\$29,829</u>	<u>\$40,002</u>	<u>\$429,669</u>
Unit Margin (\$/Mcf)	<u>\$0.1521</u>	<u>\$0.1526</u>	<u>\$0.1541</u>	<u>\$0.1545</u>	<u>\$0.1540</u>	<u>\$0.1528</u>	<u>\$0.1517</u>	<u>\$0.1520</u>	<u>\$0.1519</u>	<u>\$0.1520</u>	<u>\$0.1541</u>	<u>\$0.1606</u>	<u>\$0.1535</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Forfeited Discounts (Proposed Rates)

	<u>Reference</u>	<u>Amount</u>
Revenue Requirement	Exhibit A, Schedule A-1	28,141,000
Late Payment Charge Factor	JRB-1, Schedule 5	<u>0.51244%</u>
Incremental LPC Revenue		144,206
Revenue Requirement		28,141,000
Incremental LPC Revenue		<u>(144,206)</u>
Remaining Revenue Requirement		27,996,794
LPC Revenue at Current Rates		1,552,477
Incremental LPC Revenue		<u>144,206</u>
LPC Revenue at Proposed Rates		1,696,683

NATIONAL FUEL EXHIBIT JRB-3

FUTURE TEST YEAR

CURRENT RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Summary of Revenues (Current Rates)

	<u>Account</u>	<u>Reference</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>					
Residential	480	JRB-3, Sch. 2	226,979,793	153,513,041	73,466,752
Commercial	481	""	34,990,469	26,051,970	8,938,499
Industrial	481	""	2,667,209	2,092,882	574,327
Public Authority	481	""	2,673,126	2,037,196	635,930
Subtotal			267,310,596	183,695,089	83,615,507
<u>Transportation</u>					
Residential	489	JRB-3, Sch. 2	6,510,474	(187,165)	6,697,639
Commercial	489	""	9,655,388	448,354	9,207,034
Industrial	489	""	10,912,931	223,905	10,689,026
Public Authority	489	""	4,102,612	302,934	3,799,678
Subtotal			31,181,404	788,028	30,393,376
Total Billed Revenue			298,492,001	184,483,117	114,008,884
<u>Other Operating Revenues</u>					
Forfeited Discounts	487	JRB-3, Sch. 5	1,523,988	0	1,523,988
Rent From Gas Property	493		101,432	0	101,432
Other Gas Revenues	495		(3,539,742)	0	(3,539,742)
Subtotal			(1,914,322)	0	(1,914,322)
Total Operating Revenue			296,577,679	184,483,117	112,094,562

National Fuel Exhibit JRB-3
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Summary of Revenues by Service Class (Current Rates)

	Account	Reference (JRB-3, Sch. 4)	Average Customers	Total Usage (Mcf)	Total Revenue	Total Gas Cost	Total Delivery
Residential Sales	480	Page 1	173,011	17,110,173	217,268,631	146,908,775	70,359,856
Residential LIRA	480	Page 2	7,405	769,508	9,711,161	6,604,266	3,106,895
Residential SATC	489	Page 3	16,594	1,690,796	6,213,813	(192,566)	6,406,379
Residential MMT	489	Page 4	272	102,970	296,661	5,401	291,260
Total Residential			197,282	19,673,447	233,490,266	153,325,876	80,164,390
Small Commercial < 250 Sales	481	Page 5	7,872	953,072	12,319,526	8,242,342	4,077,184
Small Commercial < 250 SATC	489	Page 6	889	93,624	418,667	(2,002)	420,669
Small Commercial < 250 MMT	489	Page 7	969	148,582	589,542	8,247	581,295
Small Commercial > 250 Sales	481	Page 8	2,569	1,274,453	14,331,993	11,128,303	3,203,690
Small Commercial > 250 SATC	489	Page 9	309	126,258	332,304	8,639	323,665
Small Commercial > 250 MMT	489	Page 10	1,084	669,860	1,687,561	84,733	1,602,828
Large Commercial	481	Page 11	416	649,270	7,237,482	5,614,016	1,623,466
Large Commercial SATC	489	Page 12	29	41,385	101,610	(2,449)	104,059
Large Commercial MMT	489	Page 13	765	2,904,224	5,691,209	481,749	5,209,460
Large Commercial DMT	489	Page 14	14	668,829	834,494	(130,563)	965,057
Natural Gas Vehicles	481	Page 15	8	123,192	1,101,468	1,067,309	34,159
Total Commercial			14,923	7,652,749	44,645,856	26,500,324	18,145,532
Small Public Authority < 250 Sales	481	Page 16	427	45,230	599,487	393,122	206,365
Small Public Authority < 250 SATC	489	Page 17	47	5,903	24,220	(127)	24,347
Small Public Authority < 250 MMT	489	Page 18	126	21,509	81,942	1,195	80,747
Small Public Authority > 250 Sales	481	Page 19	170	85,318	962,492	749,131	213,361
Small Public Authority > 250 SATC	489	Page 20	15	9,116	21,571	623	20,948
Small Public Authority > 250 MMT	489	Page 21	152	87,836	224,484	11,121	213,363
Large Public Authority	481	Page 22	39	103,450	1,111,147	894,943	216,204
Large Public Authority SATC	489	Page 23	2	4,596	9,426	(271)	9,697
Large Public Authority MMT	489	Page 24	286	1,964,925	3,515,056	326,139	3,188,917
Large Public Authority DMT	489	Page 25	2	183,114	225,912	(35,746)	261,658
Total Public Authority			1,266	2,510,997	6,775,738	2,340,130	4,435,608
SVIS Sales	481	Page 26	113	53,522	673,822	469,797	204,025
SVIS SATC	489	Page 27	18	8,420	32,241	667	31,574
SVIS MMT	489	Page 28	60	36,760	127,664	1,407	126,257
IVIS Sales	481	Page 29	57	183,704	1,993,387	1,623,085	370,302
IVIS SATC	489	Page 30	2	2,390	8,458	338	8,120
IVIS MMT	489	Page 31	271	2,324,193	3,666,626	531,487	3,135,139
IVIS DMT	489	Page 32	20	568,868	580,733	(75,775)	656,508
LVIS MMT	489	Page 33	8	543,104	652,423	134,841	517,582
LVIS DMT	489	Page 34	18	1,735,094	1,377,672	(198,999)	1,576,671
LIS MMT	489	Page 35	1	361,463	299,769	113,269	186,500
LIS DMT	489	Page 36	11	5,762,239	2,634,170	(283,330)	2,917,500
LIS DMT Negotiated	489	Page 37	6	3,724,262	1,120,596	0	1,120,596
DMLMT Negotiated	489	Page 38	1	2,869,219	412,580	0	412,580
Total Industrial			587	18,173,238	13,580,140	2,316,787	11,263,353
Grand Total			214,058	48,010,431	298,492,001	184,483,117	114,008,884

National Fuel Exhibit JRB-3
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Billed Delivery Revenues by Rate Type (Current Rates)

Account	Reference (JRB-3, Sch. 4)	Basic Service Charge	Block 1	Block 2	Block 3	Rider B	Rider E	Rider G	Rider H	Total Delivery	
Residential Sales	480	Page 1	24,913,543	21,226,576	19,649,745	0	(546,732)	490	3,319,665	1,796,568	70,359,856
Residential LIRA	480	Page 2	1,066,296	943,898	891,090	0	(24,446)	22	149,237	80,798	3,106,895
Residential SATC	489	Page 3	2,389,572	2,075,899	1,956,620	0	(15,712)	0	0	0	6,406,379
Residential MMT	489	Page 4	39,132	252,874	0	0	(746)	0	0	0	291,260
Total Residential			28,408,543	24,499,247	22,497,454	0	(587,636)	513	3,468,902	1,877,367	80,164,390
Small Commercial < 250 Sales	481	Page 5	1,878,790	723,327	1,387,150	0	(31,062)	27	18,880	100,073	4,077,184
Small Commercial < 250 SATC	489	Page 6	212,187	89,409	120,134	0	(1,063)	3	0	0	420,669
Small Commercial < 250 MMT	489	Page 7	231,301	351,486	0	0	(1,491)	0	0	0	581,295
Small Commercial > 250 Sales	481	Page 8	848,722	830,103	1,401,889	0	(36,109)	39	25,229	133,818	3,203,690
Small Commercial > 250 SATC	489	Page 9	101,916	103,120	119,467	0	(841)	4	0	0	323,665
Small Commercial > 250 MMT	489	Page 10	358,138	1,248,954	0	0	(4,264)	0	0	0	1,602,828
Large Commercial	481	Page 11	603,961	799,962	148,678	7,956	(18,198)	18	12,915	68,173	1,623,466
Large Commercial SATC	489	Page 12	42,717	58,381	3,217	0	(257)	1	0	0	104,059
Large Commercial MMT	489	Page 13	1,110,872	4,112,962	0	0	(14,374)	0	0	0	5,209,460
Large Commercial DMT	489	Page 14	19,967	947,196	0	0	(2,105)	0	0	0	965,057
Natural Gas Vehicles	481	Page 15	0	36,958	0	0	(2,799)	0	0	0	34,159
Total Commercial			5,408,569	9,301,856	3,180,534	7,956	(112,563)	93	57,024	302,064	18,145,532
Small Public Authority < 250 Sales	481	Page 16	101,976	35,072	65,176	0	(1,509)	1	900	4,749	206,365
Small Public Authority < 250 SATC	489	Page 17	11,317	4,646	8,446	0	(62)	0	0	0	24,347
Small Public Authority < 250 MMT	489	Page 18	30,074	50,882	0	0	(208)	0	0	0	80,747
Small Public Authority > 250 Sales	481	Page 19	56,106	49,785	99,229	0	(2,418)	2	1,698	8,958	213,361
Small Public Authority > 250 SATC	489	Page 20	5,093	5,141	10,768	0	(55)	0	0	0	20,948
Small Public Authority > 250 MMT	489	Page 21	50,160	163,770	0	0	(567)	0	0	0	213,363
Large Public Authority	481	Page 22	55,907	100,995	45,942	3,230	(2,793)	3	2,059	10,862	216,204
Large Public Authority SATC	489	Page 23	2,904	6,168	649	0	(24)	0	0	0	9,697
Large Public Authority MMT	489	Page 24	415,064	2,782,727	0	0	(8,874)	0	0	0	3,188,917
Large Public Authority DMT	489	Page 25	2,904	259,326	0	0	(572)	0	0	0	261,658
Total Public Authority			731,505	3,458,510	230,210	3,230	(17,082)	6	4,658	24,570	4,435,608
SVIS Sales	481	Page 26	89,150	109,886	0	0	(1,696)	1	1,064	5,620	204,025
SVIS SATC	489	Page 27	14,366	17,287	0	0	(80)	0	0	0	31,574
SVIS MMT	489	Page 28	46,970	79,611	0	0	(324)	0	0	0	126,257
IVIS Sales	481	Page 29	139,116	65,235	132,585	15,436	(5,014)	5	3,649	19,289	370,302
IVIS SATC	489	Page 30	4,846	2,528	768	0	(23)	0	0	0	8,120
IVIS MMT	489	Page 31	656,611	2,487,816	0	0	(9,289)	0	0	0	3,135,139
IVIS DMT	489	Page 32	49,064	608,916	0	0	(1,472)	0	0	0	656,508
LVIS MMT	489	Page 33	80,091	439,153	0	0	(1,662)	0	0	0	517,582
LVIS DMT	489	Page 34	177,171	1,402,995	0	0	(3,495)	0	0	0	1,576,671
LIS MMT	489	Page 35	12,348	174,912	0	0	(760)	0	0	0	186,500
LIS DMT	489	Page 36	135,828	2,788,348	0	0	(6,676)	0	0	0	2,917,500
LIS DMT Negotiated	489	Page 37	71,001	1,052,438	0	0	(2,843)	0	0	0	1,120,596
DMLMT Negotiated	489	Page 38	15,435	398,200	0	0	(1,055)	0	0	0	412,580
Total Industrial			1,491,998	9,627,327	133,353	15,436	(34,389)	7	4,713	24,909	11,263,353
Grand Total			36,040,615	46,886,940	26,041,552	26,622	(751,670)	619	3,535,297	2,228,909	114,008,884

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Residential Sales Service	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	170,697	170,869	170,360	171,741	172,579	173,446	174,298	174,712	174,922	174,813	174,634	173,058	2,076,129
0 - 5 Mcf	233,196	229,450	290,302	474,999	726,405	824,808	840,511	844,586	841,309	826,966	712,392	437,920	7,282,844
Over 5 Mcf	22,905	27,056	31,154	92,867	521,585	1,429,365	2,144,013	2,197,007	1,836,829	1,140,680	314,707	69,161	9,827,329
Total Volume	256,101	256,506	321,456	567,866	1,247,990	2,254,173	2,984,524	3,041,593	2,678,138	1,967,646	1,027,099	507,081	17,110,173
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
0 - 5 Mcf	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460
Over 5 Mcf	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider F - LIRA Discount Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.13799	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19402
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,048,362	\$2,050,425	\$2,044,321	\$2,060,892	\$2,070,948	\$2,081,352	\$2,091,576	\$2,096,544	\$2,099,064	\$2,097,756	\$2,095,608	\$2,076,696	\$24,913,543
0 - 5 Mcf	679,673	668,755	846,113	1,384,433	2,117,180	2,403,986	2,449,754	2,461,631	2,452,078	2,410,275	2,076,337	1,276,362	21,226,576
Over 5 Mcf	45,799	54,098	62,293	185,687	1,042,909	2,858,015	4,286,954	4,392,915	3,672,740	2,280,790	629,257	138,287	19,649,745
Rider E - Customer Education	26	26	32	57	125	225	0	0	0	0	0	0	490
Rider F - LIRA Discount Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	35,340	49,985	62,642	110,659	243,194	439,267	581,589	592,710	521,884	383,432	200,149	98,814	3,319,665
Rider H - Gas Procurement Charge	26,891	26,933	33,753	59,626	131,039	236,688	313,375	319,367	281,204	206,603	107,845	53,244	1,796,568
Total Base Non Gas Cost Rate Revenue	\$2,836,089	\$2,850,222	\$3,049,154	\$3,801,354	\$5,605,395	\$8,019,534	\$9,723,248	\$9,863,167	\$9,026,971	\$7,378,855	\$5,109,197	\$3,643,403	\$70,906,588
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30517
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.87397
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82596
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$72,630	\$78,363	\$98,205	\$173,483	\$381,261	\$688,650	\$911,772	\$929,207	\$818,171	\$601,116	\$313,779	\$154,913	\$5,221,550
Natural Gas Supply Charge (\$/Mcf) - Rider A	1,581,116	2,026,346	2,539,438	4,486,028	9,858,871	17,807,516	23,577,143	24,027,976	21,156,755	15,544,010	8,113,877	4,005,838	134,724,914
Gas Adjustment Charge (\$/Mcf) - Rider A	3,560	215,029	269,477	476,042	1,046,190	1,889,673	2,501,926	2,549,767	2,245,083	1,649,478	861,017	425,086	14,132,328
OPEB Surcredit - Rider I	(52,247)	(52,330)	(65,580)	(115,850)	(254,602)	(459,874)	(608,873)	(620,515)	(546,367)	(401,419)	(209,538)	(103,450)	(3,490,645)
TCJA Surcredit	(55,072)	(55,159)	(69,126)	(122,114)	(268,368)	(484,737)	(641,792)	(654,064)	(575,907)	(423,123)	(220,867)	(109,043)	(3,679,372)
Total Gas Cost Revenues	\$1,549,987	\$2,212,249	\$2,772,414	\$4,897,589	\$10,763,352	\$19,441,228	\$25,740,176	\$26,232,371	\$23,097,735	\$16,970,062	\$8,858,268	\$4,373,344	\$146,908,775
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$13,158)	(\$12,656)	(\$14,554)	(\$21,747)	(\$40,922)	(\$68,652)	(\$88,659)	(\$90,239)	(\$80,312)	(\$60,872)	(\$34,919)	(\$20,042)	(\$546,732)
Total Revenues	\$4,372,918	\$5,049,815	\$5,807,014	\$8,677,196	\$16,327,825	\$27,392,110	\$35,374,765	\$36,005,299	\$32,044,394	\$24,288,045	\$13,932,546	\$7,996,705	\$217,268,631
Unit Margin (\$/Mcf)	\$11.0741	\$11.1117	\$9.4854	\$6.6941	\$4.4915	\$3.5576	\$3.2579	\$3.2428	\$3.3706	\$3.7501	\$4.9744	\$7.1851	\$4.1441

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Residential LIRA	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	7,864	7,483	7,839	7,411	7,242	7,210	7,269	7,273	7,305	7,316	7,274	7,372	88,858
0 - 5 Mcf	11,924	11,678	14,719	22,807	32,162	35,203	35,898	35,852	35,957	35,577	31,356	20,718	323,852
Over 5 Mcf	669	929	1,092	3,964	23,567	64,537	96,673	98,408	83,973	53,286	15,891	2,669	445,656
Total Volume	12,593	12,607	15,811	26,771	55,729	99,740	132,571	134,259	119,930	88,863	47,247	23,387	769,508
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
0 - 5 Mcf	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460
Over 5 Mcf	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.13799	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19394
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$94,368	\$89,796	\$94,068	\$88,932	\$86,904	\$86,520	\$87,228	\$87,276	\$87,660	\$87,792	\$87,288	\$88,464	\$1,066,296
0 - 5 Mcf	34,754	34,036	42,900	66,474	93,740	102,604	104,629	104,493	104,801	103,693	91,390	60,384	943,898
Over 5 Mcf	1,337	1,858	2,183	7,926	47,122	129,041	193,297	196,766	167,903	106,545	31,774	5,337	891,090
Rider E - Customer Education	1	1	2	3	6	10	0	0	0	0	0	0	22
Rider G - Merchant Function Charge	1,738	2,457	3,081	5,217	10,860	19,436	25,834	26,163	23,371	17,317	9,207	4,557	149,237
Rider H - Gas Procurement Charge	1,322	1,324	1,660	2,811	5,852	10,473	13,920	14,097	12,593	9,331	4,961	2,456	80,798
Total Base Non Gas Cost Rate Revenue	\$133,521	\$129,472	\$143,894	\$171,362	\$244,483	\$348,084	\$424,908	\$428,795	\$396,328	\$324,677	\$224,620	\$161,198	\$3,131,341
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30514
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.87156
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82481
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,571	\$3,851	\$4,830	\$8,179	\$17,025	\$30,471	\$40,500	\$41,016	\$36,639	\$27,148	\$14,434	\$7,145	\$234,809
Natural Gas Supply Charge (\$/Mcf) - Rider A	77,747	99,593	124,904	211,486	440,248	787,926	1,047,284	1,060,619	947,423	702,000	373,242	184,753	6,057,225
Gas Adjustment Charge (\$/Mcf) - Rider A	175	10,568	13,254	22,442	46,718	83,612	111,134	112,549	100,537	74,494	39,607	19,605	634,695
OPEB Surcredit - Rider I	(2,569)	(2,572)	(3,226)	(5,462)	(11,369)	(20,348)	(27,046)	(27,390)	(24,467)	(18,129)	(9,639)	(4,771)	(156,988)
TCJA Surcredit	(2,708)	(2,711)	(3,400)	(5,757)	(11,984)	(21,448)	(28,508)	(28,871)	(25,790)	(19,109)	(10,160)	(5,029)	(165,475)
Total Gas Cost Revenues	\$76,216	\$108,729	\$136,362	\$230,888	\$480,638	\$860,213	\$1,143,364	\$1,157,923	\$1,034,342	\$766,404	\$407,484	\$201,703	\$6,604,266
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$629)	(\$596)	(\$701)	(\$1,006)	(\$1,813)	(\$3,021)	(\$3,921)	(\$3,967)	(\$3,577)	(\$2,728)	(\$1,580)	(\$907)	(\$24,446)
Total Revenues	\$209,108	\$237,605	\$279,555	\$401,244	\$723,308	\$1,205,276	\$1,564,351	\$1,582,751	\$1,427,093	\$1,088,353	\$630,524	\$361,994	\$9,711,161
Unit Margin (\$/Mcf)	\$10.6028	\$10.2698	\$9.1009	\$6.4010	\$4.3870	\$3.4899	\$3.2051	\$3.1938	\$3.3047	\$3.6537	\$4.7542	\$6.8926	\$4.0693

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Residential SATC	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	16,900	16,851	16,775	16,414	16,287	16,605	16,574	16,597	16,643	16,696	16,603	16,186	199,131
0 - 5 Mcf	24,120	23,678	29,697	47,199	70,518	80,525	81,062	81,315	81,203	80,527	69,990	42,407	712,242
Over 5 Mcf	2,183	2,581	3,143	9,315	51,086	142,951	213,827	217,943	183,118	114,529	31,255	6,625	978,554
Total Volume	26,303	26,259	32,840	56,514	121,604	223,476	294,888	299,258	264,321	195,056	101,245	49,032	1,690,796
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
0 - 5 Mcf	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460
Over 5 Mcf	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$202,800	\$202,212	\$201,300	\$196,968	\$195,444	\$199,260	\$198,888	\$199,164	\$199,716	\$200,352	\$199,236	\$194,232	\$2,389,572
0 - 5 Mcf	70,300	69,013	86,555	137,567	205,532	234,698	236,262	237,001	236,674	234,705	203,994	123,599	2,075,899
Over 5 Mcf	4,365	5,160	6,285	18,625	102,146	285,831	427,546	435,777	366,144	229,000	62,494	13,247	1,956,620
Total Base Non Gas Cost Rate Revenue	\$277,465	\$276,385	\$294,139	\$353,160	\$503,122	\$719,789	\$862,696	\$871,942	\$802,535	\$664,057	\$465,724	\$331,078	\$6,422,091
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30516
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,460	\$8,022	\$10,033	\$17,265	\$37,150	\$68,272	\$90,088	\$91,423	\$80,750	\$59,590	\$30,930	\$14,979	\$515,962
TCJA Surcredit	(5,656)	(5,647)	(7,062)	(12,153)	(26,150)	(48,056)	(63,413)	(64,352)	(56,840)	(41,945)	(21,772)	(10,544)	(363,590)
OPEB Surcredit - Rider I	(5,366)	(5,357)	(6,700)	(11,529)	(24,808)	(45,591)	(60,160)	(61,052)	(53,924)	(39,793)	(20,655)	(10,003)	(344,938)
Total Gas Cost Revenues	(\$3,562)	(\$2,982)	(\$3,729)	(\$6,417)	(\$13,808)	(\$25,375)	(\$33,485)	(\$33,981)	(\$30,014)	(\$22,148)	(\$11,497)	(\$5,568)	(\$192,566)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$822)	(\$684)	(\$726)	(\$867)	(\$1,223)	(\$1,736)	(\$2,073)	(\$2,095)	(\$1,931)	(\$1,605)	(\$1,136)	(\$814)	(\$15,712)
Total Revenues	\$273,081	\$272,719	\$289,684	\$345,876	\$488,091	\$692,678	\$827,138	\$835,866	\$770,590	\$640,304	\$453,091	\$324,696	\$6,213,813
Unit Margin (\$/Mcf)	\$10.5488	\$10.5253	\$8.9567	\$6.2491	\$4.1374	\$3.2209	\$2.9255	\$2.9137	\$3.0362	\$3.4044	\$4.6000	\$6.7523	\$3.7983

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Residential MMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	266	266	265	254	292	301	300	289	259	259	260	250	3,261
All Volume	1,481	1,482	1,856	2,047	6,628	13,517	19,443	20,204	16,253	12,056	5,803	2,200	102,970
Total Volume	1,481	1,482	1,856	2,047	6,628	13,517	19,443	20,204	16,253	12,056	5,803	2,200	102,970
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
All Volume	\$2.45580	\$2.45580	\$2.45580	\$2.45580	\$2.45580	\$2.45580	\$2.45580	\$2.45580	\$2.45580	\$2.45580	\$2.45580	\$2.45580	\$2.45580
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	3,192	3,192	3,180	3,048	3,504	3,612	3,600	3,468	3,108	3,108	3,120	3,000	39,132
All Volume	3,637	3,640	4,558	5,027	16,277	33,195	47,748	49,617	39,914	29,607	14,251	5,403	252,874
Total Base Non Gas Cost Rate Revenue	\$6,829	\$6,832	\$7,738	\$8,075	\$19,781	\$36,807	\$51,348	\$53,085	\$43,022	\$32,715	\$17,371	\$8,403	\$292,006
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36056
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)
TCJA Surcredit (\$/Mcf)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16612)
Gas Cost Revenues													
MMT Gas Cost Charge	\$592	\$534	\$668	\$737	\$2,386	\$4,866	\$6,999	\$7,273	\$5,851	\$4,340	\$2,089	\$792	\$37,127
OPEB Surcredit - Rider I	(\$210)	(\$210)	(\$264)	(\$291)	(\$941)	(\$1,919)	(\$2,761)	(\$2,869)	(\$2,308)	(\$1,712)	(\$824)	(\$312)	(\$14,621)
TCJA Surcredit	(246)	(246)	(308)	(340)	(1,101)	(2,246)	(3,230)	(3,356)	(2,700)	(2,003)	(964)	(365)	(17,105)
Total Gas Cost Revenues	\$136	\$78	\$96	\$106	\$344	\$701	\$1,008	\$1,048	\$843	\$625	\$301	\$115	\$5,401
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$21)	(\$17)	(\$20)	(\$20)	(\$50)	(\$94)	(\$131)	(\$135)	(\$110)	(\$83)	(\$44)	(\$21)	(\$746)
Total Revenues	\$6,944	\$6,893	\$7,814	\$8,161	\$20,075	\$37,414	\$52,225	\$53,998	\$43,755	\$33,257	\$17,628	\$8,497	\$296,661
Unit Margin (\$/Mcf)	\$4.6111	\$4.6096	\$4.1692	\$3.9448	\$2.9845	\$2.7230	\$2.6410	\$2.6274	\$2.6470	\$2.7136	\$2.9935	\$3.8194	\$2.8358

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 Sales	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	7,785	7,765	7,771	7,606	7,738	7,958	8,016	8,027	8,041	8,017	7,944	7,791	94,459
0 - 5 Mcf	14,240	12,253	14,553	13,204	27,277	33,677	35,715	36,241	35,949	34,443	26,376	15,599	299,527
Over 5 Mcf	11,411	13,807	11,613	6,638	30,020	82,435	135,000	152,590	118,518	71,465	15,481	4,570	653,545
Total Volume	25,650	26,059	26,166	19,842	57,297	116,112	170,715	188,831	154,467	105,908	41,856	20,169	953,072
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Over 5 Mcf	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01981
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$154,844	\$154,446	\$154,565	\$151,283	\$153,909	\$158,285	\$159,438	\$159,657	\$159,935	\$159,458	\$158,006	\$154,963	\$1,878,790
0 - 5 Mcf	34,387	29,589	35,144	31,887	65,872	81,327	86,249	87,519	86,814	83,175	63,694	37,671	723,327
Over 5 Mcf	24,219	29,304	24,648	14,089	63,717	174,968	286,537	323,872	251,554	151,685	32,857	9,699	1,387,150
Rider E - Customer Education	3	3	3	2	6	12	0	0	0	0	0	0	27
Rider G - Merchant Function Charge	363	520	522	396	1,144	2,318	3,409	3,770	3,084	2,115	836	403	18,880
Rider H - Gas Procurement Charge	2,693	2,736	2,747	2,083	6,016	12,192	17,925	19,827	16,219	11,120	4,395	2,118	100,073
Total Base Non Gas Cost Rate Revenue	\$216,508	\$216,598	\$217,630	\$199,740	\$290,664	\$429,101	\$553,558	\$594,645	\$517,606	\$407,554	\$259,788	\$204,853	\$4,108,246
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30491
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.85335
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.81612
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,274	\$7,961	\$7,994	\$6,062	\$17,504	\$35,472	\$52,153	\$57,688	\$47,190	\$32,355	\$12,787	\$6,162	\$290,602
Natural Gas Supply Charge (\$/Mcf) - Rider A	158,358	205,861	206,706	156,748	452,635	917,262	1,348,614	1,491,727	1,220,258	836,652	330,654	159,331	\$7,484,806
Gas Adjustment Charge (\$/Mcf) - Rider A	357	21,845	21,935	16,634	48,032	97,337	143,110	158,297	129,490	88,783	35,088	16,908	\$777,816
TCJA Surcredit	(5,784)	(5,876)	(5,900)	(4,474)	(12,919)	(26,181)	(38,493)	(42,578)	(34,829)	(23,880)	(9,438)	(4,548)	(214,900)
OPEB Surcredit - Rider I	(2,583)	(2,624)	(2,635)	(1,998)	(5,770)	(11,694)	(17,193)	(19,017)	(15,556)	(10,666)	(4,215)	(2,031)	(95,982)
Total Gas Cost Revenues	\$157,622	\$227,167	\$228,100	\$172,972	\$499,482	\$1,012,196	\$1,488,191	\$1,646,117	\$1,346,553	\$923,244	\$364,876	\$175,822	\$8,242,342
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$1,122)	(\$1,109)	(\$1,114)	(\$932)	(\$1,975)	(\$3,603)	(\$5,104)	(\$5,602)	(\$4,660)	(\$3,327)	(\$1,562)	(\$952)	(\$31,062)
Total Revenues	\$373,008	\$442,656	\$444,616	\$371,780	\$788,171	\$1,437,694	\$2,036,645	\$2,235,160	\$1,859,499	\$1,327,471	\$623,102	\$379,723	\$12,319,526
Unit Margin (\$/Mcf)	\$8.4409	\$8.3118	\$8.3173	\$10.0666	\$5.0729	\$3.6956	\$3.2426	\$3.1491	\$3.3509	\$3.8482	\$6.2067	\$10.1568	\$4.3105

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	919	910	899	889	884	878	912	916	892	885	871	813	10,668
0 - 5 Mcf	1,752	1,517	1,810	2,440	3,371	3,809	4,129	4,247	4,043	3,893	3,442	2,571	37,024
Over 5 Mcf	1,197	1,452	1,144	2,284	3,831	6,350	9,308	11,212	8,639	5,654	3,570	1,960	56,600
Total Volume	2,949	2,969	2,954	4,724	7,202	10,159	13,437	15,458	12,682	9,547	7,012	4,531	93,624
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Over 5 Mcf	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$18,279	\$18,100	\$17,881	\$17,682	\$17,583	\$17,463	\$18,140	\$18,219	\$17,742	\$17,603	\$17,324	\$16,171	\$212,187
0 - 5 Mcf	4,230	3,664	4,371	5,893	8,141	9,198	9,971	10,255	9,764	9,400	8,312	6,209	89,409
Over 5 Mcf	2,541	3,081	2,428	4,847	8,131	13,478	19,757	23,796	18,336	12,001	7,577	4,159	120,134
Rider E - Customer Education	0	0	0	0	1	1	0	0	0	0	0	0	3
Total Base Non Gas Cost Rate Revenue	\$25,051	\$24,846	\$24,681	\$28,423	\$33,855	\$40,141	\$47,867	\$52,271	\$45,842	\$39,004	\$33,214	\$26,539	\$421,732
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30479
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22549)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10069)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$836	\$907	\$902	\$1,443	\$2,200	\$3,104	\$4,105	\$4,722	\$3,874	\$2,917	\$2,142	\$1,384	\$28,536
TCJA Surcredit	(665)	(669)	(666)	(1,065)	(1,624)	(2,291)	(3,030)	(3,485)	(2,860)	(2,153)	(1,581)	(1,022)	(21,111)
OPEB Surcredit - Rider I	(297)	(299)	(297)	(476)	(725)	(1,023)	(1,353)	(1,557)	(1,277)	(961)	(706)	(456)	(9,427)
Total Gas Cost Revenues	(\$126)	(\$61)	(\$61)	(\$98)	(\$149)	(\$210)	(\$278)	(\$320)	(\$263)	(\$197)	(\$145)	(\$94)	(\$2,002)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$75)	(\$62)	(\$62)	(\$71)	(\$84)	(\$100)	(\$119)	(\$130)	(\$114)	(\$97)	(\$83)	(\$66)	(\$1,063)
Total Revenues	\$24,850	\$24,723	\$24,558	\$28,254	\$33,622	\$39,831	\$47,470	\$51,821	\$45,465	\$38,710	\$32,986	\$26,379	\$418,667
Unit Margin (\$/Mcf)	\$8.4946	\$8.3683	\$8.3550	\$6.0167	\$4.7008	\$3.9512	\$3.5623	\$3.3815	\$3.6147	\$4.0855	\$4.7367	\$5.8573	\$4.5045

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	892	890	888	974	982	993	1,000	1,005	1,000	996	998	1,011	11,629
All Volume	3,355	3,406	3,415	3,394	8,623	18,108	27,657	30,874	24,837	15,649	6,250	3,014	148,582
Total Volume	3,355	3,406	3,415	3,394	8,623	18,108	27,657	30,874	24,837	15,649	6,250	3,014	148,582
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
All Volume	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	17,742	17,702	17,662	19,373	19,532	19,751	19,890	19,989	19,890	19,810	19,850	20,109	231,301
All Volume	7,937	8,057	8,079	8,029	20,399	42,836	65,425	73,036	58,754	37,019	14,785	7,130	351,486
Total Base Non Gas Cost Rate Revenue	\$25,678	\$25,759	\$25,741	\$27,402	\$39,931	\$62,587	\$85,315	\$93,025	\$78,644	\$56,830	\$34,635	\$27,239	\$582,786
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36091
TCJA Surcredit (\$/Mcf)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21344)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09196)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,342	\$1,226	\$1,229	\$1,222	\$3,104	\$6,519	\$9,957	\$11,115	\$8,941	\$5,634	\$2,250	\$1,085	\$53,624
TCJA Surcredit	(716)	(727)	(729)	(724)	(1,841)	(3,865)	(5,903)	(6,590)	(5,301)	(3,340)	(1,334)	(643)	(31,713)
OPEB Surcredit - Rider I	(309)	(313)	(314)	(312)	(793)	(1,665)	(2,544)	(2,839)	(2,284)	(1,439)	(575)	(277)	(13,664)
Total Gas Cost Revenues	\$317	\$186	\$186	\$186	\$470	\$989	\$1,510	\$1,686	\$1,356	\$855	\$341	\$165	\$8,247
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$78)	(\$65)	(\$65)	(\$69)	(\$101)	(\$159)	(\$217)	(\$237)	(\$200)	(\$144)	(\$87)	(\$69)	(\$1,491)
Total Revenues	\$25,917	\$25,880	\$25,862	\$27,519	\$40,300	\$63,417	\$86,608	\$94,474	\$79,800	\$57,541	\$34,889	\$27,335	\$589,542
Unit Margin (\$/Mcf)	\$7.6538	\$7.5629	\$7.5376	\$8.0736	\$4.6307	\$3.4563	\$3.0848	\$3.0131	\$3.1664	\$3.6315	\$5.5416	\$9.0374	\$3.9223

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 Sales	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	2,567	2,568	2,564	2,558	2,565	2,563	2,556	2,552	2,593	2,589	2,569	2,585	30,829
0 - 20 Mcf	22,157	19,971	22,111	25,020	43,651	49,019	49,717	49,782	50,674	49,800	42,698	27,921	452,520
Over 20 Mcf	15,236	18,019	16,036	13,935	41,637	104,143	163,258	173,724	148,715	93,101	23,801	10,328	821,933
Total Volume	37,393	37,990	38,147	38,954	85,288	153,162	212,975	223,506	199,389	142,901	66,499	38,249	1,274,453
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
0 - 20 Mcf	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Over 20 Mcf	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01980
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$70,670	\$70,697	\$70,587	\$70,422	\$70,614	\$70,559	\$70,367	\$70,257	\$71,385	\$71,275	\$70,725	\$71,165	\$848,722
0 - 20 Mcf	40,646	36,635	40,560	45,896	80,073	89,921	91,200	91,321	92,956	91,354	78,324	51,218	830,103
Over 20 Mcf	25,986	30,733	27,352	23,767	71,016	177,626	278,453	296,303	253,649	158,793	40,596	17,616	1,401,889
Rider E - Customer Education	4	4	4	4	9	15	0	0	0	0	0	0	39
Rider G - Merchant Function Charge	529	759	762	778	1,703	3,058	4,252	4,463	3,981	2,853	1,328	764	25,229
Rider H - Gas Procurement Charge	3,926	3,989	4,005	4,090	8,955	16,082	22,362	23,468	20,936	15,005	6,982	4,016	133,818
Total Base Non Gas Cost Rate Revenue	\$141,760	\$142,816	\$143,269	\$144,956	\$232,371	\$357,262	\$466,635	\$485,811	\$442,907	\$339,279	\$197,955	\$144,779	\$3,239,799
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30486
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.84916
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.81411
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$10,605	\$11,606	\$11,654	\$11,900	\$26,055	\$46,791	\$65,064	\$68,281	\$60,913	\$43,656	\$20,315	\$11,685	\$388,525
Natural Gas Supply Charge (\$/Mcf) - Rider A	230,857	300,113	301,354	307,729	673,758	1,209,949	1,682,460	1,765,653	1,575,133	1,128,889	525,329	302,159	10,003,383
Gas Adjustment Charge (\$/Mcf) - Rider A	520	31,847	31,979	32,655	71,497	128,396	178,537	187,365	167,148	119,794	55,746	32,064	1,037,548
TCJA Surcredit	(4,722)	(4,797)	(4,817)	(4,919)	(10,769)	(19,340)	(26,892)	(28,222)	(25,177)	(18,044)	(8,397)	(4,830)	(160,926)
OPEB Surcredit - Rider I	(4,114)	(4,180)	(4,197)	(4,286)	(9,384)	(16,852)	(23,434)	(24,592)	(21,939)	(15,723)	(7,317)	(4,209)	(140,227)
Total Gas Cost Revenues	\$233,146	\$334,589	\$335,973	\$343,079	\$751,157	\$1,348,944	\$1,875,735	\$1,968,485	\$1,756,078	\$1,258,572	\$585,676	\$336,869	\$11,128,303
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$1,125)	(\$1,194)	(\$1,198)	(\$1,220)	(\$2,459)	(\$4,266)	(\$5,856)	(\$6,136)	(\$5,497)	(\$3,995)	(\$1,959)	(\$1,204)	(\$36,109)
Total Revenues	\$373,781	\$476,211	\$478,044	\$486,815	\$981,069	\$1,701,940	\$2,336,514	\$2,448,160	\$2,193,488	\$1,593,856	\$781,672	\$480,444	\$14,331,993
Unit Margin (\$/Mcf)	\$3.7911	\$3.7593	\$3.7557	\$3.7212	\$2.7245	\$2.3326	\$2.1910	\$2.1736	\$2.2213	\$2.3742	\$2.9768	\$3.7852	\$2.5421

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	331	327	323	312	308	305	299	299	304	303	299	292	3,702
0 - 20 Mcf	2,821	2,530	2,809	3,605	5,370	5,998	5,870	5,924	6,003	5,910	5,462	3,911	56,214
Over 20 Mcf	1,721	2,043	1,738	2,899	4,474	7,847	11,354	13,803	10,896	6,869	3,950	2,451	70,044
Total Volume	4,542	4,573	4,547	6,504	9,844	13,845	17,224	19,727	16,899	12,779	9,412	6,362	126,258
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
0 - 20 Mcf	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Over 20 Mcf	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00004
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$9,112	\$9,002	\$8,892	\$8,589	\$8,479	\$8,397	\$8,231	\$8,231	\$8,369	\$8,342	\$8,231	\$8,039	\$101,916
0 - 20 Mcf	5,175	4,641	5,153	6,613	9,850	11,002	10,768	10,868	11,012	10,842	10,019	7,175	103,120
Over 20 Mcf	2,935	3,485	2,964	4,944	7,631	13,384	19,365	23,542	18,584	11,715	6,737	4,180	119,467
Rider E - Customer Education	0	0	0	1	1	1	0	0	0	0	0	0	4
Total Base Non Gas Cost Rate Revenue	\$17,223	\$17,128	\$17,010	\$20,148	\$25,962	\$32,785	\$38,365	\$42,641	\$37,965	\$30,899	\$24,988	\$19,394	\$324,506
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30472
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,288	\$1,397	\$1,389	\$1,987	\$3,007	\$4,230	\$5,262	\$6,027	\$5,163	\$3,904	\$2,875	\$1,944	\$38,473
TCJA Surcredit	(574)	(577)	(574)	(821)	(1,243)	(1,748)	(2,175)	(2,491)	(2,134)	(1,614)	(1,188)	(803)	(15,942)
OPEB Surcredit - Rider I	(500)	(503)	(500)	(716)	(1,083)	(1,523)	(1,895)	(2,171)	(1,859)	(1,406)	(1,036)	(700)	(13,892)
Total Gas Cost Revenues	\$214	\$317	\$315	\$450	\$681	\$959	\$1,192	\$1,365	\$1,170	\$884	\$651	\$441	\$8,639
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$52)	(\$44)	(\$43)	(\$51)	(\$67)	(\$84)	(\$99)	(\$110)	(\$98)	(\$79)	(\$64)	(\$50)	(\$841)
Total Revenues	\$17,385	\$17,401	\$17,282	\$20,547	\$26,576	\$33,660	\$39,458	\$43,896	\$39,037	\$31,704	\$25,575	\$19,785	\$332,304
Unit Margin (\$/Mcf)	\$3.7920	\$3.7455	\$3.7409	\$3.0977	\$2.6373	\$2.3680	\$2.2274	\$2.1616	\$2.2466	\$2.4179	\$2.6549	\$3.0483	\$2.5702

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	1,035	1,033	1,030	1,081	1,082	1,089	1,093	1,092	1,111	1,114	1,118	1,131	13,009
All Volume	17,897	18,169	18,229	21,159	43,232	79,952	111,985	118,074	105,982	76,156	37,543	21,482	669,860
Total Volume	17,897	18,169	18,229	21,159	43,232	79,952	111,985	118,074	105,982	76,156	37,543	21,482	669,860
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
All Volume	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	28,494	28,438	28,356	29,760	29,787	29,980	30,090	30,063	30,586	30,668	30,779	31,136	358,138
All Volume	33,369	33,876	33,988	39,451	80,606	149,071	208,796	220,149	197,603	141,993	69,999	40,053	1,248,954
Total Base Non Gas Cost Rate Revenue	\$61,863	\$62,315	\$62,344	\$69,211	\$110,394	\$179,051	\$238,886	\$250,212	\$228,189	\$172,661	\$100,777	\$71,190	\$1,607,092
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36107
TCJA Surcredit (\$/Mcf)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)
Gas Cost Revenues													
MMT Gas Cost Charge	\$7,159	\$6,541	\$6,562	\$7,617	\$15,564	\$28,783	\$40,315	\$42,507	\$38,154	\$27,416	\$13,515	\$7,734	\$241,867
TCJA Surcredit	(2,225)	(2,259)	(2,267)	(2,631)	(5,375)	(9,941)	(13,924)	(14,681)	(13,178)	(9,469)	(4,668)	(2,671)	(83,289)
OPEB Surcredit - Rider I	(1,973)	(2,003)	(2,010)	(2,333)	(4,766)	(8,814)	(12,345)	(13,016)	(11,683)	(8,395)	(4,139)	(2,368)	(73,845)
Total Gas Cost Revenues	\$2,961	\$2,279	\$2,285	\$2,653	\$5,423	\$10,028	\$14,046	\$14,810	\$13,293	\$9,552	\$4,708	\$2,695	\$84,733
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$194)	(\$161)	(\$162)	(\$180)	(\$290)	(\$473)	(\$632)	(\$663)	(\$604)	(\$456)	(\$264)	(\$185)	(\$4,264)
Total Revenues	\$64,630	\$64,433	\$64,467	\$71,684	\$115,527	\$188,606	\$252,300	\$264,359	\$240,878	\$181,757	\$105,221	\$73,700	\$1,687,561
Unit Margin (\$/Mcf)	\$3.4566	\$3.4297	\$3.4200	\$3.2710	\$2.5535	\$2.2395	\$2.1332	\$2.1191	\$2.1531	\$2.2672	\$2.6843	\$3.3139	\$2.3991

National Fuel Gas Distribution Corporation
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Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	434	433	435	412	412	416	417	415	406	405	403	403	4,991
0 - 300 Mcf	7,939	7,392	6,324	22,774	46,815	69,072	87,139	84,645	79,597	64,903	37,443	21,121	535,163
300 - 2000 Mcf	362	407	340	1,698	4,449	13,704	24,157	27,052	20,406	10,643	2,324	2,102	107,644
Over 2000 Mcf	0	0	0	0	0	816	435	3,068	1,093	832	219	0	6,463
Total Volume	8,302	7,799	6,664	24,472	51,264	83,592	111,731	114,764	101,096	76,378	39,985	23,223	649,270
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
300 - 2000 Mcf	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01989
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$52,518	\$52,397	\$52,639	\$49,856	\$49,856	\$50,340	\$50,461	\$50,219	\$49,130	\$49,009	\$48,767	\$48,767	\$603,961
0 - 300 Mcf	11,868	11,050	9,453	34,042	69,979	103,249	130,256	126,527	118,981	97,017	55,969	31,572	799,962
300 - 2000 Mcf	501	562	470	2,346	6,145	18,928	33,366	37,364	28,185	14,700	3,209	2,903	148,678
Over 2000 Mcf	0	0	0	0	0	1,005	535	3,777	1,346	1,024	269	0	7,956
Rider E - Customer Education	1	1	1	2	5	8	0	0	0	0	0	0	18
Rider G - Merchant Function Charge	117	156	133	489	1,024	1,669	2,231	2,291	2,019	1,525	798	464	12,915
Rider H - Gas Procurement Charge	872	819	700	2,570	5,383	8,777	11,732	12,050	10,615	8,020	4,198	2,438	68,173
Total Base Non Gas Cost Rate Revenue	\$65,876	\$64,985	\$63,395	\$89,305	\$132,392	\$183,976	\$228,580	\$232,228	\$210,276	\$171,295	\$113,212	\$86,144	\$1,641,664
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30522
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.87773
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82776
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,354	\$2,383	\$2,036	\$7,476	\$15,661	\$25,537	\$34,134	\$35,060	\$30,885	\$23,333	\$12,215	\$7,095	\$198,169
Natural Gas Supply Charge (\$/Mcf) - Rider A	51,253	61,612	52,643	193,324	404,975	660,361	882,653	906,613	798,639	603,370	315,874	183,457	5,114,774
Gas Adjustment Charge (\$/Mcf) - Rider A	115	6,538	5,586	20,515	42,975	70,075	93,664	96,207	84,749	64,028	33,519	19,468	537,439
TCJA Surcredit	(1,373)	(1,290)	(1,102)	(4,048)	(8,479)	(13,826)	(18,480)	(18,982)	(16,721)	(12,633)	(6,614)	(3,841)	(107,389)
OPEB Surcredit - Rider I	(1,649)	(1,549)	(1,324)	(4,861)	(10,184)	(16,606)	(22,195)	(22,798)	(20,083)	(15,172)	(7,943)	(4,613)	(128,977)
Total Gas Cost Revenues	\$50,700	\$67,694	\$57,839	\$212,406	\$444,948	\$725,541	\$969,776	\$996,100	\$877,469	\$662,926	\$347,051	\$201,566	\$5,614,016
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$350)	(\$332)	(\$303)	(\$754)	(\$1,443)	(\$2,274)	(\$2,996)	(\$3,071)	(\$2,719)	(\$2,086)	(\$1,151)	(\$719)	(\$18,198)
Total Revenues	\$116,226	\$132,347	\$120,931	\$300,957	\$575,897	\$907,243	\$1,195,360	\$1,225,257	\$1,085,026	\$832,135	\$459,112	\$286,991	\$7,237,482
Unit Margin (\$/Mcf)	\$7.9353	\$8.3322	\$9.5134	\$3.6493	\$2.5825	\$2.2009	\$2.0458	\$2.0235	\$2.0800	\$2.2427	\$2.8314	\$3.7094	\$2.5285

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Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial SATC	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	29	29	29	30	29	29	31	31	28	29	29	30	353
0 - 300 Mcf	1,205	1,139	1,206	2,148	2,615	4,367	5,769	6,078	5,106	4,077	3,116	2,231	39,056
300 - 2000 Mcf	0	74	0	0	569	155	325	902	206	98	0	0	2,329
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	1,205	1,213	1,206	2,148	3,184	4,522	6,094	6,980	5,312	4,174	3,116	2,231	41,385
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
300 - 2000 Mcf	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	#DIV/0!
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$3,509	\$3,509	\$3,509	\$3,630	\$3,509	\$3,509	\$3,751	\$3,751	\$3,388	\$3,509	\$3,509	\$3,630	\$42,717
0 - 300 Mcf	1,801	1,703	1,803	3,211	3,909	6,528	8,624	9,085	7,632	6,094	4,658	3,335	58,381
300 - 2000 Mcf	0	102	0	0	786	214	449	1,246	285	135	0	0	3,217
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	1
Total Base Non Gas Cost Rate Revenue	\$5,311	\$5,314	\$5,312	\$6,841	\$8,204	\$10,252	\$12,824	\$14,083	\$11,305	\$9,738	\$8,167	\$6,965	\$104,316
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30487
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16537)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19867)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$342	\$371	\$368	\$656	\$973	\$1,381	\$1,862	\$2,132	\$1,623	\$1,275	\$952	\$682	\$12,617
TCJA Surcredit	(199)	(201)	(199)	(355)	(527)	(748)	(1,008)	(1,154)	(879)	(690)	(515)	(369)	(6,844)
OPEB Surcredit - Rider I	(239)	(241)	(240)	(427)	(633)	(898)	(1,211)	(1,387)	(1,055)	(829)	(619)	(443)	(8,222)
Total Gas Cost Revenues	(\$96)	(\$71)	(\$71)	(\$126)	(\$187)	(\$265)	(\$357)	(\$409)	(\$311)	(\$244)	(\$182)	(\$130)	(\$2,449)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$16)	(\$13)	(\$13)	(\$17)	(\$20)	(\$25)	(\$31)	(\$34)	(\$27)	(\$24)	(\$20)	(\$17)	(\$257)
Total Revenues	\$5,199	\$5,230	\$5,228	\$6,698	\$7,997	\$9,962	\$12,436	\$13,640	\$10,967	\$9,470	\$7,965	\$6,818	\$101,610
Unit Margin (\$/Mcf)	\$4.4072	\$4.3811	\$4.4048	\$3.1850	\$2.5768	\$2.2671	\$2.1043	\$2.0176	\$2.1282	\$2.3329	\$2.6210	\$3.1220	\$2.5206

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Large Commercial MMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	779	778	775	753	754	760	760	762	761	764	766	768	9,180
All Volume	79,091	80,293	80,558	108,338	194,024	316,432	425,066	473,596	425,600	360,035	227,136	134,055	2,904,224
Total Volume	79,091	80,293	80,558	108,338	194,024	316,432	425,066	473,596	425,600	360,035	227,136	134,055	2,904,224
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
All Volume	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	94,267	94,146	93,783	91,121	91,242	91,968	91,968	92,210	92,089	92,452	92,694	92,936	1,110,872
All Volume	112,009	113,711	114,086	153,428	274,777	448,131	601,978	670,707	602,735	509,882	321,670	189,849	4,112,962
Total Base Non Gas Cost Rate Revenue	\$206,275	\$207,857	\$207,869	\$244,549	\$366,018	\$540,099	\$693,946	\$762,916	\$694,823	\$602,333	\$414,364	\$282,784	\$5,223,834
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36109
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$31,636	\$28,905	\$29,001	\$39,002	\$69,849	\$113,916	\$153,024	\$170,495	\$153,216	\$129,613	\$81,769	\$48,260	\$1,048,686
TCJA Surcredit	(6,969)	(7,075)	(7,098)	(9,546)	(17,095)	(27,881)	(37,453)	(41,729)	(37,500)	(31,723)	(20,013)	(11,812)	(255,894)
OPEB Surcredit - Rider I	(8,471)	(8,599)	(8,628)	(11,603)	(20,780)	(33,890)	(45,525)	(50,722)	(45,582)	(38,560)	(24,326)	(14,357)	(311,043)
Total Gas Cost Revenues	\$16,196	\$13,231	\$13,275	\$17,853	\$31,974	\$52,145	\$70,046	\$78,044	\$70,134	\$59,330	\$37,430	\$22,091	\$481,749
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$667)	(\$553)	(\$553)	(\$656)	(\$995)	(\$1,481)	(\$1,910)	(\$2,102)	(\$1,912)	(\$1,654)	(\$1,129)	(\$762)	(\$14,374)
Total Revenues	\$221,804	\$220,535	\$220,591	\$261,746	\$396,997	\$590,763	\$762,082	\$838,858	\$763,045	\$660,009	\$450,665	\$304,113	\$5,691,209
Unit Margin (\$/Mcf)	\$2.6081	\$2.5887	\$2.5804	\$2.2573	\$1.8865	\$1.7068	\$1.6326	\$1.6109	\$1.6326	\$1.6730	\$1.8243	\$2.1095	\$1.7987

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Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial DMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	13	13	13	14	14	14	14	14	14	14	14	14	165
All Volume	18,582	18,899	19,018	49,315	59,877	68,449	76,018	85,354	78,356	76,843	63,318	54,800	668,829
Total Volume	18,582	18,899	19,018	49,315	59,877	68,449	76,018	85,354	78,356	76,843	63,318	54,800	668,829
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
All Volume	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,573	1,573	1,573	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	19,967
All Volume	26,316	26,765	26,933	69,840	84,798	96,937	107,657	120,878	110,968	108,825	89,671	77,608	947,196
Total Base Non Gas Cost Rate Revenue	\$27,889	\$28,338	\$28,506	\$71,534	\$86,492	\$98,632	\$109,351	\$122,572	\$112,662	\$110,519	\$91,365	\$79,302	\$967,162
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(1,637)	(1,665)	(1,676)	(4,345)	(5,276)	(6,031)	(6,698)	(7,521)	(6,904)	(6,771)	(5,579)	(4,828)	(58,931)
OPEB Surcredit - Rider I	(1,990)	(2,024)	(2,037)	(5,282)	(6,413)	(7,331)	(8,142)	(9,141)	(8,392)	(8,230)	(6,781)	(5,869)	(71,632)
Total Gas Cost Revenues	(\$3,627)	(\$3,689)	(\$3,713)	(\$9,627)	(\$11,689)	(\$13,362)	(\$14,840)	(\$16,662)	(\$15,296)	(\$15,001)	(\$12,360)	(\$10,697)	(\$130,563)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$73)	(\$62)	(\$62)	(\$155)	(\$187)	(\$213)	(\$236)	(\$265)	(\$243)	(\$239)	(\$198)	(\$172)	(\$2,105)
Total Revenues	\$24,189	\$24,587	\$24,731	\$61,752	\$74,616	\$85,057	\$94,275	\$105,645	\$97,123	\$95,279	\$78,807	\$68,433	\$834,494
Unit Margin (\$/Mcf)	\$1.5009	\$1.4994	\$1.4989	\$1.4506	\$1.4445	\$1.4410	\$1.4385	\$1.4360	\$1.4378	\$1.4382	\$1.4430	\$1.4471	\$1.4461

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 Sales	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	428	428	428	424	425	425	429	432	431	428	427	422	5,127
0 - 5 Mcf	362	242	265	718	1,475	1,792	1,908	1,943	1,918	1,821	1,350	730	14,523
Over 5 Mcf	91	58	45	346	1,493	4,189	6,984	7,465	5,822	3,411	644	161	30,707
Total Volume	453	300	310	1,064	2,967	5,980	8,892	9,407	7,740	5,232	1,994	891	45,230
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Over 5 Mcf	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01991
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$8,513	\$8,513	\$8,513	\$8,433	\$8,453	\$8,453	\$8,533	\$8,592	\$8,573	\$8,513	\$8,493	\$8,394	\$101,976
0 - 5 Mcf	874	584	641	1,733	3,561	4,326	4,608	4,691	4,633	4,398	3,260	1,762	35,072
Over 5 Mcf	193	124	95	735	3,168	8,890	14,823	15,843	12,357	7,239	1,367	342	65,176
Rider E - Customer Education	0	0	0	0	0	1	0	0	0	0	0	0	1
Rider G - Merchant Function Charge	6	6	6	21	59	119	178	188	155	104	40	18	900
Rider H - Gas Procurement Charge	48	32	33	112	312	628	934	988	813	549	209	94	4,749
Total Base Non Gas Cost Rate Revenue	\$9,634	\$9,258	\$9,287	\$11,035	\$15,553	\$22,418	\$29,075	\$30,302	\$26,529	\$20,804	\$13,369	\$10,609	\$207,874
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30528
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.88251
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83002
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22549)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$128	\$92	\$95	\$325	\$906	\$1,827	\$2,717	\$2,874	\$2,365	\$1,598	\$609	\$272	\$13,808
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,797	2,370	2,449	8,405	23,439	47,241	70,245	74,313	61,144	41,332	15,752	7,039	356,526
Gas Adjustment Charge (\$/Mcf) - Rider A	6	251	260	892	2,487	5,013	7,454	7,886	6,488	4,386	1,672	747	37,542
TCJA Surcredit	(102)	(68)	(70)	(240)	(669)	(1,348)	(2,005)	(2,121)	(1,745)	(1,180)	(450)	(201)	(10,199)
OPEB Surcredit - Rider I	(46)	(30)	(31)	(107)	(299)	(602)	(896)	(947)	(779)	(527)	(201)	(90)	(4,555)
Total Gas Cost Revenues	\$2,783	\$2,615	\$2,703	\$9,275	\$25,864	\$52,131	\$77,515	\$82,005	\$67,473	\$45,609	\$17,382	\$7,767	\$393,122
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$37)	(\$30)	(\$30)	(\$51)	(\$104)	(\$186)	(\$266)	(\$281)	(\$235)	(\$166)	(\$77)	(\$46)	(\$1,509)
Total Revenues	\$12,380	\$11,843	\$11,960	\$20,259	\$41,313	\$74,363	\$106,324	\$112,026	\$93,767	\$66,247	\$30,674	\$18,330	\$599,487
Unit Margin (\$/Mcf)	\$21.2678	\$30.8595	\$29.9589	\$10.3709	\$5.2420	\$3.7488	\$3.2698	\$3.2213	\$3.4275	\$3.9763	\$6.7047	\$11.9073	\$4.5959

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 SATC	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	45	46	46	48	48	49	48	49	48	49	47	46	569
0 - 5 Mcf	84	58	70	117	184	220	224	231	223	220	170	123	1,924
Over 5 Mcf	55	36	28	77	212	560	864	835	729	413	112	60	3,979
Total Volume	139	94	98	194	395	780	1,088	1,065	952	633	282	183	5,903
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Over 5 Mcf	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.12250
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$895	\$915	\$915	\$955	\$955	\$975	\$955	\$975	\$955	\$975	\$935	\$915	\$11,317
0 - 5 Mcf	203	140	170	282	443	532	541	557	539	532	411	297	4,646
Over 5 Mcf	117	77	59	164	449	1,188	1,834	1,771	1,547	876	237	128	8,446
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$1,215	\$1,131	\$1,144	\$1,401	\$1,847	\$2,695	\$3,329	\$3,302	\$3,041	\$2,383	\$1,583	\$1,339	\$24,409
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30476
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10080)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$39	\$29	\$30	\$59	\$121	\$238	\$332	\$325	\$291	\$193	\$86	\$56	\$1,799
TCJA Surcredit	(31)	(21)	(22)	(44)	(89)	(176)	(245)	(240)	(215)	(143)	(64)	(41)	(1,331)
OPEB Surcredit - Rider I	(14)	(9)	(10)	(20)	(40)	(79)	(110)	(107)	(96)	(64)	(28)	(18)	(595)
Total Gas Cost Revenues	(\$6)	(\$1)	(\$2)	(\$5)	(\$8)	(\$17)	(\$23)	(\$22)	(\$20)	(\$14)	(\$6)	(\$3)	(\$127)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.26%
Rider B - State Tax Adjustment	(\$4)	(\$3)	(\$3)	(\$3)	(\$5)	(\$7)	(\$8)	(\$8)	(\$8)	(\$6)	(\$4)	(\$3)	(\$62)
Total Revenues	\$1,205	\$1,127	\$1,139	\$1,393	\$1,834	\$2,671	\$3,298	\$3,272	\$3,013	\$2,363	\$1,573	\$1,333	\$24,220
Unit Margin (\$/Mcf)	\$8.7383	\$12.0361	\$11.6684	\$7.2197	\$4.6755	\$3.4547	\$3.0602	\$3.1009	\$3.1939	\$3.7640	\$5.6142	\$7.3184	\$4.1350

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	112	112	112	128	128	128	131	133	131	131	132	134	1,512
All Volume	527	361	378	541	1,438	2,618	4,045	4,012	3,544	2,387	1,090	568	21,509
Total Volume	527	361	378	541	1,438	2,618	4,045	4,012	3,544	2,387	1,090	568	21,509
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
All Volume	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.36560
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,228	2,228	2,228	2,546	2,546	2,546	2,606	2,645	2,606	2,606	2,625	2,665	30,074
All Volume	1,247	854	894	1,280	3,402	6,193	9,569	9,491	8,384	5,647	2,579	1,344	50,882
Total Base Non Gas Cost Rate Revenue	\$3,474	\$3,082	\$3,122	\$3,826	\$5,948	\$8,739	\$12,174	\$12,136	\$10,989	\$8,252	\$5,204	\$4,009	\$80,955
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36092
TCJA Surcredit (\$/Mcf)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21340)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09196)
Gas Cost Revenues													
MMT Gas Cost Charge	\$211	\$130	\$136	\$195	\$518	\$942	\$1,456	\$1,444	\$1,276	\$859	\$392	\$204	\$7,763
TCJA Surcredit	(112)	(77)	(81)	(115)	(307)	(559)	(863)	(856)	(756)	(510)	(233)	(121)	(4,590)
OPEB Surcredit - Rider I	(48)	(33)	(35)	(50)	(132)	(241)	(372)	(369)	(326)	(220)	(100)	(52)	(1,978)
Total Gas Cost Revenues	\$51	\$20	\$20	\$30	\$79	\$142	\$221	\$219	\$194	\$129	\$59	\$31	\$1,195
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$11)	(\$8)	(\$8)	(\$10)	(\$15)	(\$22)	(\$31)	(\$31)	(\$28)	(\$21)	(\$13)	(\$10)	(\$208)
Total Revenues	\$3,514	\$3,094	\$3,134	\$3,846	\$6,012	\$8,859	\$12,364	\$12,324	\$11,155	\$8,360	\$5,250	\$4,030	\$81,942
Unit Margin (\$/Mcf)	\$6.5927	\$8.5365	\$8.2589	\$7.0716	\$4.1361	\$3.3381	\$3.0098	\$3.0250	\$3.1008	\$3.4572	\$4.7743	\$7.0580	\$3.7638

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 Sales	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	167	167	167	171	167	167	170	170	169	171	175	177	2,038
First 20 Mcf	803	560	581	1,520	2,867	3,216	3,317	3,325	3,309	3,297	2,805	1,538	27,139
Over 20 Mcf	88	29	28	640	2,952	8,505	13,035	13,547	11,142	6,671	1,252	292	58,179
Total Volume	891	589	609	2,160	5,819	11,721	16,352	16,872	14,451	9,968	4,057	1,829	85,318
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
First 20 Mcf	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Over 20 Mcf	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01991
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,598	\$4,598	\$4,598	\$4,708	\$4,598	\$4,598	\$4,680	\$4,680	\$4,653	\$4,708	\$4,818	\$4,873	\$56,106
First 20 Mcf	1,474	1,027	1,066	2,789	5,260	5,900	6,085	6,099	6,070	6,048	5,145	2,820	49,785
Over 20 Mcf	149	49	47	1,091	5,034	14,505	22,232	23,106	19,004	11,378	2,136	497	99,229
Rider E - Customer Education	0	0	0	0	1	1	0	0	0	0	0	0	2
Rider G - Merchant Function Charge	13	12	12	43	116	234	326	337	289	199	81	37	1,698
Rider H - Gas Procurement Charge	94	62	64	227	611	1,231	1,717	1,772	1,517	1,047	426	192	8,958
Total Base Non Gas Cost Rate Revenue	\$6,327	\$5,748	\$5,787	\$8,858	\$15,619	\$26,469	\$35,041	\$35,994	\$31,532	\$23,379	\$12,606	\$8,419	\$215,779
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30528
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.88178
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82970
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12628)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11002)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$253	\$180	\$186	\$660	\$1,778	\$3,581	\$4,996	\$5,154	\$4,415	\$3,045	\$1,239	\$559	\$26,046
Natural Gas Supply Charge (\$/Mcf) - Rider A	5,501	4,653	4,811	17,064	45,969	92,594	129,178	133,285	114,160	78,745	32,049	14,449	672,458
Gas Adjustment Charge (\$/Mcf) - Rider A	12	494	511	1,811	4,878	9,826	13,708	14,144	12,114	8,356	3,401	1,533	70,788
TCJA Surcredit	(113)	(74)	(77)	(273)	(735)	(1,480)	(2,065)	(2,130)	(1,825)	(1,259)	(512)	(231)	(10,774)
OPEB Surcredit - Rider I	(98)	(65)	(67)	(238)	(640)	(1,290)	(1,799)	(1,856)	(1,590)	(1,097)	(446)	(201)	(9,387)
Total Gas Cost Revenues	\$5,555	\$5,188	\$5,364	\$19,024	\$51,250	\$103,231	\$144,018	\$148,597	\$127,274	\$87,790	\$35,731	\$16,109	\$749,131
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$36)	(\$27)	(\$28)	(\$70)	(\$167)	(\$324)	(\$448)	(\$461)	(\$397)	(\$278)	(\$121)	(\$61)	(\$2,418)
Total Revenues	\$11,846	\$10,909	\$11,123	\$27,812	\$66,702	\$129,376	\$178,611	\$184,130	\$158,409	\$110,891	\$48,216	\$24,467	\$962,492
Unit Margin (\$/Mcf)	\$7.1009	\$9.7588	\$9.5029	\$4.1008	\$2.6842	\$2.2583	\$2.1429	\$2.1333	\$2.1820	\$2.3454	\$3.1071	\$4.6030	\$2.5291

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 SATC	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	15	15	15	16	16	16	15	15	15	15	16	16	185
First 20 Mcf	147	110	123	160	287	318	297	299	299	297	282	184	2,803
Over 20 Mcf	129	73	64	80	305	962	1,323	1,291	1,201	663	150	72	6,313
Total Volume	276	183	187	240	592	1,280	1,620	1,590	1,500	960	432	256	9,116
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
First 20 Mcf	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Over 20 Mcf	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.70560
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$413	\$413	\$413	\$440	\$440	\$440	\$413	\$413	\$413	\$413	\$440	\$440	\$5,093
First 20 Mcf	269	201	226	294	526	583	545	549	548	545	517	338	5,141
Over 20 Mcf	221	125	109	136	521	1,641	2,256	2,201	2,049	1,131	256	122	10,768
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$903	\$739	\$748	\$870	\$1,487	\$2,665	\$3,214	\$3,163	\$3,010	\$2,089	\$1,214	\$901	\$21,003
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30474
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12637)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$78	\$56	\$57	\$73	\$181	\$391	\$495	\$486	\$458	\$293	\$132	\$78	\$2,778
TCJA Surcredit	(35)	(23)	(24)	(30)	(75)	(162)	(205)	(201)	(189)	(121)	(55)	(32)	(1,152)
OPEB Surcredit - Rider I	(30)	(20)	(21)	(26)	(65)	(141)	(178)	(175)	(165)	(106)	(48)	(28)	(1,003)
Total Gas Cost Revenues	\$13	\$13	\$12	\$17	\$41	\$88	\$112	\$110	\$104	\$66	\$29	\$18	\$623
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$3)	(\$2)	(\$2)	(\$2)	(\$4)	(\$7)	(\$8)	(\$8)	(\$8)	(\$5)	(\$3)	(\$2)	(\$55)
Total Revenues	\$913	\$750	\$758	\$885	\$1,524	\$2,746	\$3,318	\$3,265	\$3,106	\$2,149	\$1,240	\$917	\$21,571
Unit Margin (\$/Mcf)	\$3.2704	\$4.0395	\$3.9988	\$3.6270	\$2.5121	\$2.0818	\$1.9841	\$1.9896	\$2.0065	\$2.1756	\$2.8093	\$3.5190	\$2.3039

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	148	148	148	155	153	152	152	153	152	153	153	155	1,822
All Volume	2,570	1,797	1,916	2,269	5,606	10,942	15,033	16,425	13,916	10,098	4,577	2,687	87,836
Total Volume	2,570	1,797	1,916	2,269	5,606	10,942	15,033	16,425	13,916	10,098	4,577	2,687	87,836
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53
All Volume	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.86450
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,074	4,074	4,074	4,267	4,212	4,185	4,185	4,212	4,185	4,212	4,212	4,267	50,160
All Volume	4,792	3,351	3,572	4,231	10,452	20,401	28,029	30,624	25,946	18,828	8,534	5,010	163,770
Total Base Non Gas Cost Rate Revenue	\$8,866	\$7,425	\$7,647	\$8,498	\$14,664	\$24,586	\$32,214	\$34,837	\$30,131	\$23,040	\$12,746	\$9,277	\$213,930
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36117
TCJA Surcredit (\$/Mcf)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12433)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11023)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,028	\$647	\$690	\$817	\$2,018	\$3,939	\$5,412	\$5,913	\$5,010	\$3,635	\$1,648	\$967	\$31,724
TCJA Surcredit	(320)	(223)	(238)	(282)	(697)	(1,361)	(1,869)	(2,042)	(1,730)	(1,256)	(569)	(334)	(10,921)
OPEB Surcredit - Rider I	(283)	(198)	(211)	(250)	(618)	(1,206)	(1,657)	(1,811)	(1,534)	(1,113)	(505)	(296)	(9,682)
Total Gas Cost Revenues	\$425	\$226	\$241	\$285	\$703	\$1,372	\$1,886	\$2,060	\$1,746	\$1,266	\$574	\$337	\$11,121
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$28)	(\$19)	(\$20)	(\$22)	(\$38)	(\$65)	(\$85)	(\$92)	(\$80)	(\$61)	(\$33)	(\$24)	(\$567)
Total Revenues	\$9,263	\$7,632	\$7,868	\$8,761	\$15,329	\$25,893	\$34,015	\$36,805	\$31,797	\$24,245	\$13,287	\$9,590	\$224,484
Unit Margin (\$/Mcf)	\$3.4499	\$4.1319	\$3.9910	\$3.7451	\$2.6159	\$2.2469	\$2.1429	\$2.1209	\$2.1652	\$2.2816	\$2.7848	\$3.4526	\$2.4356

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority Sales	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	41	41	41	37	35	36	36	35	38	41	41	40	462
0 - 300 Mcf	1,106	750	758	2,944	5,739	8,486	9,516	9,027	9,826	9,583	6,590	3,239	67,564
300 - 2000 Mcf	45	12	29	365	1,228	3,910	7,397	7,658	6,930	4,109	1,056	524	33,263
Over 2000 Mcf	0	0	0	0	0	490	319	729	463	480	143	0	2,623
Total Volume	1,151	762	787	3,309	6,967	12,886	17,232	17,415	17,218	14,172	7,788	3,763	103,450
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
300 - 2000 Mcf	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01990
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,961	\$4,961	\$4,961	\$4,477	\$4,235	\$4,356	\$4,356	\$4,235	\$4,598	\$4,961	\$4,961	\$4,840	\$55,907
0 - 300 Mcf	1,654	1,122	1,134	4,401	8,578	12,685	14,224	13,494	14,687	14,325	9,850	4,841	100,995
300 - 2000 Mcf	62	16	40	504	1,697	5,400	10,217	10,578	9,572	5,675	1,458	724	45,942
Over 2000 Mcf	0	0	0	0	0	603	393	898	569	591	175	0	3,230
Rider E - Customer Education	0	0	0	0	1	1	0	0	0	0	0	0	3
Rider G - Merchant Function Charge	16	15	16	66	139	257	344	348	344	283	156	75	2,059
Rider H - Gas Procurement Charge	121	80	83	347	732	1,353	1,809	1,829	1,808	1,488	818	395	10,862
Total Base Non Gas Cost Rate Revenue	\$6,814	\$6,194	\$6,233	\$9,796	\$15,381	\$24,656	\$31,344	\$31,381	\$31,578	\$27,323	\$17,419	\$10,876	\$218,997
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30525
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.88060
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82914
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16538)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19864)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$326	\$233	\$240	\$1,011	\$2,128	\$3,937	\$5,264	\$5,320	\$5,260	\$4,330	\$2,379	\$1,150	\$31,578
Natural Gas Supply Charge (\$/Mcf) - Rider A	7,106	6,020	6,217	26,140	55,038	101,796	136,129	137,575	136,020	111,956	61,524	29,727	815,248
Gas Adjustment Charge (\$/Mcf) - Rider A	16	639	660	2,774	5,840	10,802	14,446	14,599	14,434	11,880	6,529	3,155	85,774
TCJA Surcredit	(190)	(126)	(130)	(547)	(1,152)	(2,131)	(2,850)	(2,880)	(2,848)	(2,344)	(1,288)	(622)	(17,108)
OPEB Surcredit - Rider I	(229)	(151)	(156)	(657)	(1,384)	(2,560)	(3,423)	(3,459)	(3,420)	(2,815)	(1,547)	(748)	(20,549)
Total Gas Cost Revenues	\$7,029	\$6,615	\$6,831	\$28,721	\$60,470	\$111,844	\$149,566	\$151,155	\$149,446	\$123,007	\$67,597	\$32,662	\$894,943
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$42)	(\$32)	(\$33)	(\$96)	(\$190)	(\$341)	(\$452)	(\$456)	(\$453)	(\$376)	(\$213)	(\$109)	(\$2,793)
Total Revenues	\$13,801	\$12,777	\$13,031	\$38,421	\$75,661	\$136,159	\$180,458	\$182,080	\$180,571	\$149,954	\$84,803	\$43,429	\$1,111,147
Unit Margin (\$/Mcf)	\$5.9201	\$8.1292	\$7.9199	\$2.9604	\$2.2078	\$1.9134	\$1.8189	\$1.8020	\$1.8340	\$1.9280	\$2.2366	\$2.8903	\$2.1169

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority SATC	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
0 - 300 Mcf	116	77	79	146	288	600	600	600	600	668	272	80	4,126
300 - 2000 Mcf	0	0	0	0	0	(26)	188	216	92	0	0	0	470
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	116	77	79	146	288	574	788	816	692	668	272	80	4,596
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
300 - 2000 Mcf	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.38120
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	#DIV/0!
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$2,904
0 - 300 Mcf	173	115	118	218	431	897	897	897	897	999	407	120	6,168
300 - 2000 Mcf	0	0	0	0	0	(36)	260	298	127	0	0	0	649
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$415	\$357	\$360	\$460	\$673	\$1,103	\$1,399	\$1,437	\$1,266	\$1,241	\$649	\$362	\$9,721
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30483
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16514)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$33	\$24	\$24	\$45	\$88	\$175	\$241	\$249	\$211	\$204	\$83	\$24	\$1,401
TCJA Surcredit	(19)	(13)	(13)	(24)	(48)	(95)	(130)	(135)	(114)	(110)	(45)	(13)	(759)
OPEB Surcredit - Rider I	(23)	(15)	(16)	(29)	(57)	(114)	(157)	(162)	(137)	(133)	(54)	(16)	(913)
Total Gas Cost Revenues	(\$9)	(\$4)	(\$5)	(\$8)	(\$17)	(\$34)	(\$46)	(\$48)	(\$40)	(\$39)	(\$16)	(\$5)	(\$271)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$1)	(\$1)	(\$1)	(\$1)	(\$2)	(\$3)	(\$3)	(\$3)	(\$3)	(\$3)	(\$2)	(\$1)	(\$24)
Total Revenues	\$405	\$352	\$354	\$451	\$654	\$1,066	\$1,350	\$1,386	\$1,223	\$1,199	\$631	\$356	\$9,426
Unit Margin (\$/Mcf)	\$3.5813	\$4.6381	\$4.5585	\$3.1525	\$2.3352	\$1.9217	\$1.7748	\$1.7613	\$1.8294	\$1.8571	\$2.3846	\$4.5200	\$2.1151

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority MMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	287	288	288	286	285	284	285	287	286	285	284	285	3,430
All Volume	58,540	39,500	41,241	57,732	120,429	211,904	287,284	338,572	303,301	265,190	160,589	80,643	1,964,925
Total Volume	58,540	39,500	41,241	57,732	120,429	211,904	287,284	338,572	303,301	265,190	160,589	80,643	1,964,925
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01
All Volume	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	34,730	34,851	34,851	34,609	34,488	34,367	34,488	34,730	34,609	34,488	34,367	34,488	415,064
All Volume	82,904	55,940	58,406	81,760	170,552	300,098	406,852	479,486	429,535	375,562	227,426	114,207	2,782,727
Total Base Non Gas Cost Rate Revenue	\$117,634	\$90,791	\$93,256	\$116,369	\$205,039	\$334,465	\$441,339	\$514,216	\$464,144	\$410,050	\$261,793	\$148,694	\$3,197,791
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36119
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$23,416	\$14,220	\$14,847	\$20,784	\$43,354	\$76,285	\$103,422	\$121,886	\$109,188	\$95,468	\$57,812	\$29,031	\$709,713
TCJA Surcredit	(5,158)	(3,480)	(3,634)	(5,087)	(10,611)	(18,671)	(25,313)	(29,832)	(26,724)	(23,366)	(14,149)	(7,105)	(173,130)
OPEB Surcredit - Rider I	(6,270)	(4,230)	(4,417)	(6,183)	(12,898)	(22,695)	(30,768)	(36,261)	(32,484)	(28,402)	(17,199)	(8,637)	(210,444)
Total Gas Cost Revenues	\$11,988	\$6,510	\$6,796	\$9,514	\$19,845	\$34,919	\$47,341	\$55,793	\$49,980	\$43,700	\$26,464	\$13,289	\$326,139
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$389)	(\$243)	(\$250)	(\$315)	(\$562)	(\$923)	(\$1,222)	(\$1,425)	(\$1,285)	(\$1,134)	(\$721)	(\$405)	(\$8,874)
Total Revenues	\$129,233	\$97,058	\$99,802	\$125,568	\$224,322	\$368,461	\$487,458	\$568,584	\$512,839	\$452,616	\$287,536	\$161,578	\$3,515,056
Unit Margin (\$/Mcf)	\$2.0095	\$2.2985	\$2.2613	\$2.0157	\$1.7026	\$1.5784	\$1.5362	\$1.5188	\$1.5303	\$1.5462	\$1.6302	\$1.8439	\$1.6274

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority DMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
All Volume	6,686	4,433	4,583	10,984	15,390	20,046	24,046	25,908	23,672	23,080	16,360	7,926	183,114
Total Volume	6,686	4,433	4,583	10,984	15,390	20,046	24,046	25,908	23,672	23,080	16,360	7,926	183,114
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
All Volume	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	242	242	242	242	242	242	242	242	242	242	242	242	2,904
All Volume	9,469	6,278	6,490	15,556	21,795	28,389	34,054	36,691	33,524	32,686	23,169	11,225	259,326
Total Base Non Gas Cost Rate Revenue	\$9,711	\$6,520	\$6,732	\$15,798	\$22,037	\$28,631	\$34,296	\$36,933	\$33,766	\$32,928	\$23,411	\$11,467	\$262,230
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08812)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(589)	(391)	(404)	(968)	(1,356)	(1,766)	(2,119)	(2,283)	(2,086)	(2,034)	(1,441)	(698)	(16,135)
OPEB Surcredit - Rider I	(716)	(475)	(491)	(1,176)	(1,648)	(2,147)	(2,575)	(2,775)	(2,535)	(2,472)	(1,752)	(849)	(19,611)
Total Gas Cost Revenues	(\$1,305)	(\$866)	(\$895)	(\$2,144)	(\$3,004)	(\$3,913)	(\$4,694)	(\$5,058)	(\$4,621)	(\$4,506)	(\$3,193)	(\$1,547)	(\$35,746)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$25)	(\$14)	(\$15)	(\$34)	(\$48)	(\$62)	(\$74)	(\$80)	(\$73)	(\$71)	(\$51)	(\$25)	(\$572)
Total Revenues	\$8,381	\$5,640	\$5,822	\$13,620	\$18,985	\$24,656	\$29,528	\$31,795	\$29,072	\$28,351	\$20,167	\$9,895	\$225,912
Unit Margin (\$/Mcf)	\$1.4524	\$1.4708	\$1.4690	\$1.4382	\$1.4319	\$1.4283	\$1.4263	\$1.4255	\$1.4264	\$1.4267	\$1.4310	\$1.4467	\$1.4321

National Fuel Gas Distribution Corporation
 Pennsylvania Division
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 Detailed Billed Revenue Workpapers (Current Rates)

SVIS Sales	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	117	110	110	109	112	116	117	117	114	114	112	111	1,359
All Volume	833	1,165	721	686	2,764	7,259	10,414	12,383	8,709	5,464	2,314	810	53,522
Total Volume	833	1,165	721	686	2,764	7,259	10,414	12,383	8,709	5,464	2,314	810	53,522
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
All Volume	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01988
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,675	\$7,216	\$7,216	\$7,150	\$7,347	\$7,610	\$7,675	\$7,675	\$7,478	\$7,478	\$7,347	\$7,282	\$89,150
All Volume	1,710	2,392	1,480	1,408	5,675	14,903	21,381	25,424	17,880	11,218	4,751	1,663	109,886
Rider E - Customer Education	0	0	0	0	0	1	0	0	0	0	0	0	1
Rider G - Merchant Function Charge	12	23	14	14	55	145	208	247	174	109	46	16	1,064
Rider H - Gas Procurement Charge	87	122	76	72	290	762	1,093	1,300	914	574	243	85	5,620
Total Base Non Gas Cost Rate Revenue	\$9,485	\$9,754	\$8,786	\$8,645	\$13,368	\$23,421	\$30,358	\$34,646	\$26,447	\$19,379	\$12,387	\$9,046	\$205,721
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30515
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.87295
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82547
TCJA Surcredit (\$/Mcf)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19689)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02904)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$236	\$356	\$220	\$210	\$844	\$2,218	\$3,181	\$3,783	\$2,661	\$1,669	\$707	\$247	\$16,332
Natural Gas Supply Charge (\$/Mcf) - Rider A	5,143	9,203	5,696	5,419	21,835	57,345	82,269	97,823	68,799	43,165	18,280	6,399	421,376
Gas Adjustment Charge (\$/Mcf) - Rider A	12	977	604	575	2,317	6,085	8,730	10,381	7,301	4,580	1,940	679	44,181
TCJA Surcredit	(164)	(229)	(142)	(135)	(544)	(1,429)	(2,051)	(2,438)	(1,715)	(1,076)	(456)	(159)	(10,538)
OPEB Surcredit - Rider I	(24)	(34)	(21)	(20)	(80)	(211)	(302)	(359)	(253)	(159)	(67)	(24)	(1,554)
Total Gas Cost Revenues	\$5,203	\$10,273	\$6,357	\$6,049	\$24,372	\$64,008	\$91,827	\$109,190	\$76,793	\$48,179	\$20,404	\$7,142	\$469,797
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$44)	(\$50)	(\$38)	(\$37)	(\$94)	(\$219)	(\$305)	(\$360)	(\$258)	(\$169)	(\$82)	(\$40)	(\$1,696)
Total Revenues	\$14,644	\$19,977	\$15,105	\$14,657	\$37,646	\$87,210	\$121,880	\$143,476	\$102,982	\$67,389	\$32,709	\$16,148	\$673,822
Unit Margin (\$/Mcf)	\$11.3863	\$8.3722	\$12.1865	\$12.6015	\$4.8363	\$3.2265	\$2.9151	\$2.7979	\$3.0368	\$3.5467	\$5.3532	\$11.1677	\$3.8437

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

SVIS SATC	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	18	19	20	18	18	18	18	18	18	18	18	18	219
All Volume	68	74	34	72	432	1,206	1,656	1,854	1,404	1,008	414	198	8,420
Total Volume	68	74	34	72	432	1,206	1,656	1,854	1,404	1,008	414	198	8,420
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
All Volume	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00002
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$1,181	\$1,246	\$1,312	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$14,366
All Volume	140	152	70	148	887	2,476	3,400	3,806	2,883	2,070	850	407	17,287
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$1,320	\$1,398	\$1,382	\$1,329	\$2,068	\$3,657	\$4,581	\$4,987	\$4,063	\$3,250	\$2,031	\$1,587	\$31,654
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30511
TCJA Surcredit (\$/Mcf)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19679)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02910)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$19	\$23	\$10	\$22	\$132	\$368	\$506	\$566	\$429	\$308	\$126	\$60	\$2,569
TCJA Surcredit	(13)	(15)	(7)	(14)	(85)	(237)	(326)	(365)	(276)	(198)	(82)	(39)	(1,657)
OPEB Surcredit - Rider I	(2)	(2)	(1)	(2)	(13)	(35)	(48)	(54)	(41)	(29)	(12)	(6)	(245)
Total Gas Cost Revenues	\$4	\$6	\$2	\$6	\$34	\$96	\$132	\$147	\$112	\$81	\$32	\$15	\$667
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$4)	(\$4)	(\$3)	(\$3)	(\$5)	(\$9)	(\$12)	(\$13)	(\$10)	(\$8)	(\$5)	(\$4)	(\$80)
Total Revenues	\$1,320	\$1,400	\$1,381	\$1,332	\$2,097	\$3,744	\$4,701	\$5,121	\$4,165	\$3,323	\$2,058	\$1,598	\$32,241
Unit Margin (\$/Mcf)	\$19.4180	\$18.8965	\$40.6413	\$18.4532	\$4.7865	\$3.0323	\$2.7661	\$2.6900	\$2.8941	\$3.2245	\$4.9053	\$8.0167	\$3.7593

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

SVIS MMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	58	58	58	60	60	61	61	61	59	60	60	60	716
All Volume	773	794	1,000	600	2,160	5,124	7,198	7,381	5,310	3,840	1,860	720	36,760
Total Volume	773	794	1,000	600	2,160	5,124	7,198	7,381	5,310	3,840	1,860	720	36,760
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
All Volume	\$2.16570	\$2.16570	\$2.16570	\$2.16570	\$2.16570	\$2.16570	\$2.16570	\$2.16570	\$2.16570	\$2.16570	\$2.16570	\$2.16570	\$2.16570
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	3,805	3,805	3,805	3,936	3,936	4,002	4,002	4,002	3,870	3,936	3,936	3,936	46,970
All Volume	1,674	1,720	2,166	1,299	4,678	11,097	15,589	15,985	11,500	8,316	4,028	1,559	79,611
Total Base Non Gas Cost Rate Revenue	\$5,479	\$5,524	\$5,971	\$5,235	\$8,614	\$15,099	\$19,590	\$19,987	\$15,370	\$12,252	\$7,964	\$5,495	\$126,581
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36085
TCJA Surcredit (\$/Mcf)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27301)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04957)
Gas Cost Revenues													
MMT Gas Cost Charge	\$309	\$286	\$360	\$216	\$778	\$1,845	\$2,591	\$2,657	\$1,912	\$1,382	\$670	\$259	\$13,265
TCJA Surcredit	(211)	(217)	(273)	(164)	(590)	(1,399)	(1,965)	(2,015)	(1,449)	(1,048)	(508)	(197)	(10,036)
OPEB Surcredit - Rider I	(38)	(39)	(50)	(30)	(107)	(254)	(357)	(366)	(263)	(190)	(92)	(36)	(1,822)
Total Gas Cost Revenues	\$60	\$30	\$37	\$22	\$81	\$192	\$269	\$276	\$200	\$144	\$70	\$26	\$1,407
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$17)	(\$14)	(\$15)	(\$13)	(\$22)	(\$38)	(\$50)	(\$51)	(\$39)	(\$31)	(\$20)	(\$14)	(\$324)
Total Revenues	\$5,522	\$5,540	\$5,993	\$5,244	\$8,673	\$15,253	\$19,809	\$20,212	\$15,531	\$12,365	\$8,014	\$5,507	\$127,664
Unit Margin (\$/Mcf)	\$7.0878	\$6.9576	\$5.9705	\$8.7257	\$3.9879	\$2.9467	\$2.7216	\$2.7078	\$2.8946	\$3.1907	\$4.2818	\$7.6324	\$3.4434

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS Sales	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	59	58	57	57	58	58	58	59	61	59	52	53	689
0 - 100 Mcf	1,331	1,698	1,332	1,679	3,901	5,191	5,267	5,551	5,621	5,421	4,016	2,634	43,642
100 - 2000 Mcf	1,860	2,762	1,431	3,031	7,411	15,823	19,789	21,726	20,097	14,895	7,053	4,664	120,543
Over 2000 Mcf	0	0	0	0	0	1,998	4,466	5,469	4,486	2,394	708	0	19,519
Total Volume	3,191	4,460	2,763	4,710	11,312	23,012	29,522	32,746	30,204	22,710	11,776	7,298	183,704
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
0 - 100 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
100 - 2000 Mcf	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990
Over 2000 Mcf	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01987
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$11,913	\$11,711	\$11,509	\$11,509	\$11,711	\$11,711	\$11,711	\$11,913	\$12,317	\$11,913	\$10,499	\$10,701	\$139,116
0 - 100 Mcf	1,989	2,538	1,991	2,510	5,831	7,760	7,874	8,298	8,402	8,104	6,003	3,937	65,235
100 - 2000 Mcf	2,046	3,038	1,574	3,334	8,152	17,404	21,766	23,897	22,105	16,383	7,757	5,130	132,585
Over 2000 Mcf	0	0	0	0	0	1,580	3,531	4,325	3,548	1,893	559	0	15,436
Rider E - Customer Education	0	0	0	0	1	2	0	0	0	0	0	0	5
Rider G - Merchant Function Charge	45	89	55	94	226	459	589	654	603	453	235	146	3,649
Rider H - Gas Procurement Charge	335	468	290	495	1,188	2,416	3,100	3,438	3,171	2,385	1,236	766	19,289
Total Base Non Gas Cost Rate Revenue	\$16,328	\$17,845	\$15,419	\$17,942	\$27,108	\$41,332	\$48,571	\$52,524	\$50,145	\$41,130	\$26,290	\$20,680	\$375,316
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30513
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.86983
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82398
TCJA Surcredit (\$/Mcf)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09400)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$905	\$1,363	\$844	\$1,439	\$3,456	\$7,030	\$9,019	\$10,004	\$9,227	\$6,938	\$3,598	\$2,230	\$56,053
Natural Gas Supply Charge (\$/Mcf) - Rider A	19,701	35,233	21,827	37,208	89,363	181,790	233,218	258,687	238,606	179,404	93,028	57,653	1,445,718
Gas Adjustment Charge (\$/Mcf) - Rider A	44	3,739	2,316	3,948	9,483	19,291	24,748	27,451	25,320	19,038	9,872	6,118	151,368
TCJA Surcredit	(300)	(419)	(260)	(443)	(1,063)	(2,163)	(2,775)	(3,078)	(2,839)	(2,135)	(1,107)	(686)	(17,268)
OPEB Surcredit - Rider I	(222)	(310)	(192)	(328)	(787)	(1,602)	(2,055)	(2,279)	(2,102)	(1,581)	(820)	(508)	(12,786)
Total Gas Cost Revenues	\$20,128	\$39,606	\$24,535	\$41,824	\$100,452	\$204,346	\$262,155	\$290,785	\$268,212	\$201,664	\$104,571	\$64,807	\$1,623,085
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$109)	(\$144)	(\$100)	(\$149)	(\$319)	(\$614)	(\$777)	(\$858)	(\$796)	(\$607)	(\$327)	(\$214)	(\$5,014)
Total Revenues	\$36,347	\$57,307	\$39,854	\$59,617	\$127,241	\$245,064	\$309,949	\$342,451	\$317,561	\$242,187	\$130,534	\$85,273	\$1,993,387
Unit Margin (\$/Mcf)	\$5.1170	\$4.0010	\$5.5807	\$3.8093	\$2.3964	\$1.7961	\$1.6452	\$1.6040	\$1.6602	\$1.8111	\$2.2325	\$2.8337	\$2.0430

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS SATC	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
0 - 100 Mcf	38	41	19	58	127	200	200	200	200	370	173	66	1,692
100 - 2000 Mcf	0	0	0	0	6	(24)	224	268	218	0	7	0	699
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	38	41	19	58	132	176	424	468	418	370	180	66	2,390
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
0 - 100 Mcf	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
100 - 2000 Mcf	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.09990
Over 2000 Mcf	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.00000
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00002
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$4,846
0 - 100 Mcf	57	61	28	87	189	299	299	299	299	553	259	99	2,528
100 - 2000 Mcf	0	0	0	0	6	(26)	246	295	240	0	8	0	768
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$461	\$465	\$432	\$491	\$599	\$676	\$949	\$998	\$943	\$957	\$670	\$502	\$8,143
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30586
TCJA Surcredit (\$/Mcf)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09414)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.07029)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$11	\$13	\$6	\$18	\$40	\$54	\$130	\$143	\$128	\$113	\$55	\$20	\$731
TCJA Surcredit	(4)	(4)	(2)	(5)	(12)	(17)	(40)	(44)	(39)	(35)	(17)	(6)	(225)
OPEB Surcredit - Rider I	(3)	(3)	(1)	(4)	(9)	(12)	(30)	(33)	(29)	(26)	(13)	(5)	(168)
Total Gas Cost Revenues	\$4	\$6	\$3	\$9	\$19	\$25	\$60	\$66	\$60	\$52	\$25	\$9	\$338
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.27%
Rider B - State Tax Adjustment	(\$1)	(\$1)	(\$1)	(\$1)	(\$2)	(\$2)	(\$3)	(\$3)	(\$3)	(\$3)	(\$2)	(\$1)	(\$23)
Total Revenues	\$464	\$470	\$434	\$499	\$616	\$699	\$1,006	\$1,061	\$1,000	\$1,006	\$693	\$510	\$8,458
Unit Margin (\$/Mcf)	\$12.1216	\$11.3441	\$22.7485	\$8.4574	\$4.5377	\$3.8432	\$2.2386	\$2.1315	\$2.2549	\$2.5862	\$3.7229	\$7.6133	\$3.4070

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

IVIS MMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	266	265	264	272	272	273	271	273	273	273	274	276	3,252
All Volume	108,897	111,932	140,827	134,368	170,272	226,044	260,160	314,496	288,561	253,344	175,360	139,932	2,324,193
Total Volume	108,897	111,932	140,827	134,368	170,272	226,044	260,160	314,496	288,561	253,344	175,360	139,932	2,324,193
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
All Volume	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07040
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	53,708	53,506	53,304	54,920	54,920	55,121	54,718	55,121	55,121	55,121	55,323	55,727	656,611
All Volume	116,563	119,812	150,741	143,828	182,259	241,958	278,475	336,637	308,876	271,179	187,705	149,783	2,487,816
Total Base Non Gas Cost Rate Revenue	\$170,271	\$173,318	\$204,045	\$198,747	\$237,179	\$297,079	\$333,193	\$391,758	\$363,997	\$326,301	\$243,029	\$205,510	\$3,144,428
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36188
TCJA Surcredit (\$/Mcf)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)
Gas Cost Revenues													
MMT Gas Cost Charge	\$43,559	\$40,296	\$50,698	\$48,372	\$61,298	\$81,376	\$93,658	\$113,219	\$103,882	\$91,204	\$63,130	\$50,376	\$841,068
TCJA Surcredit	(7,896)	(8,116)	(10,211)	(9,743)	(12,346)	(16,390)	(18,864)	(22,804)	(20,924)	(18,370)	(12,715)	(10,146)	(168,525)
OPEB Surcredit - Rider I	(6,609)	(6,793)	(8,547)	(8,155)	(10,334)	(13,719)	(15,789)	(19,087)	(17,513)	(15,375)	(10,643)	(8,492)	(141,056)
Total Gas Cost Revenues	\$29,054	\$25,387	\$31,940	\$30,474	\$38,618	\$51,267	\$59,005	\$71,328	\$65,445	\$57,459	\$39,772	\$31,738	\$531,487
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$598)	(\$497)	(\$590)	(\$573)	(\$689)	(\$871)	(\$980)	(\$1,158)	(\$1,074)	(\$959)	(\$707)	(\$593)	(\$9,289)
Total Revenues	\$198,727	\$198,208	\$235,395	\$228,648	\$275,108	\$347,475	\$391,218	\$461,928	\$428,368	\$382,801	\$282,094	\$236,655	\$3,666,626
Unit Margin (\$/Mcf)	\$1.5636	\$1.5484	\$1.4489	\$1.4791	\$1.3929	\$1.3143	\$1.2807	\$1.2457	\$1.2614	\$1.2880	\$1.3859	\$1.4686	\$1.3529

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS DMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	21	21	21	20	20	20	20	20	20	20	20	20	243
All Volume	32,693	31,568	36,827	32,560	40,900	52,460	59,820	72,720	67,040	61,520	45,340	35,420	568,868
Total Volume	32,693	31,568	36,827	32,560	40,900	52,460	59,820	72,720	67,040	61,520	45,340	35,420	568,868
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
All Volume	\$1,07040	\$1,07040	\$1,07040	\$1,07040	\$1,07040	\$1,07040	\$1,07040	\$1,07040	\$1,07040	\$1,07040	\$1,07040	\$1,07040	\$1,07040
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,240	4,240	4,240	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	49,064
All Volume	34,995	33,790	39,420	34,852	43,779	56,153	64,031	77,839	71,760	65,851	48,532	37,914	608,916
Total Base Non Gas Cost Rate Revenue	\$39,235	\$38,031	\$43,660	\$38,890	\$47,818	\$60,191	\$68,070	\$81,878	\$75,798	\$69,889	\$52,570	\$41,952	\$657,980
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(2,371)	(2,289)	(2,670)	(2,361)	(2,966)	(3,804)	(4,338)	(5,273)	(4,861)	(4,461)	(3,288)	(2,568)	(41,250)
OPEB Surcredit - Rider I	(1,984)	(1,916)	(2,235)	(1,976)	(2,482)	(3,184)	(3,630)	(4,413)	(4,069)	(3,734)	(2,752)	(2,150)	(34,525)
Total Gas Cost Revenues	(\$4,355)	(\$4,205)	(\$4,905)	(\$4,337)	(\$5,448)	(\$6,988)	(\$7,968)	(\$9,686)	(\$8,930)	(\$8,195)	(\$6,040)	(\$4,718)	(\$75,775)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$105)	(\$85)	(\$97)	(\$86)	(\$106)	(\$133)	(\$150)	(\$180)	(\$167)	(\$154)	(\$116)	(\$93)	(\$1,472)
Total Revenues	\$34,775	\$33,741	\$38,658	\$34,467	\$42,264	\$53,070	\$59,952	\$72,012	\$66,701	\$61,540	\$46,414	\$37,141	\$580,733
Unit Margin (\$/Mcf)	\$1.2001	\$1.2047	\$1.1855	\$1.1944	\$1.1691	\$1.1474	\$1.1379	\$1.1259	\$1.1306	\$1.1360	\$1.1595	\$1.1844	\$1.1566

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

LVIS MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	9	9	9	8	8	8	8	8	8	8	8	8	99
All Volume	40,335	41,104	41,234	43,740	47,986	49,165	47,705	52,004	48,365	45,273	43,878	42,314	543,104
Total Volume	40,335	41,104	41,234	43,740	47,986	49,165	47,705	52,004	48,365	45,273	43,878	42,314	543,104
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
All Volume	\$0.80858	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,281	7,281	7,281	6,472	6,472	6,472	6,472	6,472	6,472	6,472	6,472	6,472	80,091
All Volume	32,614	33,237	33,342	35,368	38,801	39,755	38,574	42,050	39,108	36,608	35,480	34,215	439,153
Total Base Non Gas Cost Rate Revenue	\$39,895	\$40,518	\$40,623	\$41,840	\$45,273	\$46,227	\$45,046	\$48,522	\$45,580	\$43,080	\$41,952	\$40,687	\$519,244
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36297
TCJA Surcredit (\$/Mcf)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	\$15.94315
Gas Cost Revenues													
MMT Gas Cost Charge	\$16,134	\$14,798	\$14,844	\$15,746	\$17,275	\$17,699	\$17,174	\$18,721	\$17,411	\$16,298	\$15,796	\$15,233	\$197,129
TCJA Surcredit	(2,171)	(2,213)	(2,220)	(2,355)	(2,583)	(2,647)	(2,568)	(2,799)	(2,603)	(2,437)	(2,362)	(2,278)	(29,236)
OPEB Surcredit - Rider I	(2,455)	(2,502)	(2,510)	(2,662)	(2,920)	(2,992)	(2,903)	(3,165)	(2,943)	(2,755)	(2,670)	(2,575)	(33,052)
Total Gas Cost Revenues	\$11,508	\$10,083	\$10,114	\$10,729	\$11,772	\$12,060	\$11,703	\$12,757	\$11,865	\$11,106	\$10,764	\$10,380	\$134,841
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$154)	(\$127)	(\$127)	(\$131)	(\$143)	(\$146)	(\$142)	(\$153)	(\$144)	(\$135)	(\$132)	(\$128)	(\$1,662)
Total Revenues	\$51,249	\$50,474	\$50,610	\$52,438	\$56,902	\$58,141	\$56,607	\$61,126	\$57,301	\$54,051	\$52,584	\$50,939	\$652,423
Unit Margin (\$/Mcf)	\$0.9891	\$0.9857	\$0.9852	\$0.9566	\$0.9435	\$0.9402	\$0.9443	\$0.9331	\$0.9424	\$0.9516	\$0.9561	\$0.9616	\$0.9561

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LVIS DMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	19	19	19	18	18	18	18	18	18	18	18	18	219
All Volume	102,712	115,137	116,550	111,764	127,437	151,549	167,595	226,402	187,329	168,190	139,864	120,565	1,735,094
Total Volume	102,712	115,137	116,550	111,764	127,437	151,549	167,595	226,402	187,329	168,190	139,864	120,565	1,735,094
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
All Volume	\$0.80858	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	15,371	15,371	15,371	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	177,171
All Volume	83,051	93,100	94,242	90,372	103,046	122,543	135,517	183,069	151,474	135,998	113,094	97,489	1,402,995
Total Base Non Gas Cost Rate Revenue	\$98,422	\$108,471	\$109,613	\$104,934	\$117,608	\$137,105	\$150,079	\$197,631	\$166,036	\$150,560	\$127,656	\$112,051	\$1,580,166
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(5,529)	(6,198)	(6,274)	(6,016)	(6,860)	(8,158)	(9,022)	(12,187)	(10,084)	(9,054)	(7,529)	(6,490)	(93,401)
OPEB Surcredit - Rider I	(6,251)	(7,007)	(7,093)	(6,802)	(7,756)	(9,223)	(10,200)	(13,779)	(11,401)	(10,236)	(8,512)	(7,338)	(105,598)
Total Gas Cost Revenues	(\$11,780)	(\$13,205)	(\$13,367)	(\$12,818)	(\$14,616)	(\$17,381)	(\$19,222)	(\$25,966)	(\$21,485)	(\$19,290)	(\$16,041)	(\$13,828)	(\$198,999)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$260)	(\$238)	(\$241)	(\$230)	(\$257)	(\$299)	(\$327)	(\$429)	(\$361)	(\$328)	(\$279)	(\$246)	(\$3,495)
Total Revenues	\$86,382	\$95,028	\$96,005	\$91,886	\$102,735	\$119,425	\$130,530	\$171,236	\$144,190	\$130,942	\$111,336	\$97,977	\$1,377,672
Unit Margin (\$/Mcf)	\$0.9582	\$0.9421	\$0.9405	\$0.9389	\$0.9229	\$0.9047	\$0.8955	\$0.8729	\$0.8863	\$0.8952	\$0.9127	\$0.9294	\$0.9107

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

LIS MMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
All Volume	22,837	28,749	29,388	28,091	30,880	31,107	31,704	32,560	33,613	35,132	28,390	29,013	361,463
Total Volume	22,837	28,749	29,388	28,091	30,880	31,107	31,704	32,560	33,613	35,132	28,390	29,013	361,463
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	12,348
All Volume	11,051	13,911	14,221	13,593	14,943	15,053	15,342	15,756	16,265	17,000	13,738	14,039	174,912
Total Base Non Gas Cost Rate Revenue	\$12,080	\$14,940	\$15,250	\$14,622	\$15,972	\$16,082	\$16,371	\$16,785	\$17,294	\$18,029	\$14,767	\$15,068	\$187,260
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36253
TCJA Surcredit (\$/Mcf)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)
Gas Cost Revenues													
MMT Gas Cost Charge	\$9,135	\$10,349	\$10,580	\$10,113	\$11,117	\$11,199	\$11,413	\$11,722	\$12,101	\$12,647	\$10,220	\$10,445	\$131,041
TCJA Surcredit	(449)	(565)	(577)	(552)	(607)	(611)	(623)	(640)	(660)	(690)	(558)	(570)	(7,102)
OPEB Surcredit - Rider I	(674)	(849)	(868)	(829)	(912)	(918)	(936)	(961)	(992)	(1,037)	(838)	(856)	(10,670)
Total Gas Cost Revenues	\$8,012	\$8,935	\$9,135	\$8,732	\$9,598	\$9,670	\$9,854	\$10,121	\$10,449	\$10,920	\$8,824	\$9,019	\$113,269
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$60)	(\$60)	(\$61)	(\$58)	(\$64)	(\$64)	(\$66)	(\$67)	(\$69)	(\$72)	(\$59)	(\$60)	(\$760)
Total Revenues	\$20,032	\$23,815	\$24,324	\$23,296	\$25,506	\$25,688	\$26,159	\$26,839	\$27,674	\$28,877	\$23,532	\$24,027	\$299,769
Unit Margin (\$/Mcf)	\$0.5290	\$0.5197	\$0.5189	\$0.5205	\$0.5172	\$0.5170	\$0.5164	\$0.5155	\$0.5145	\$0.5132	\$0.5201	\$0.5194	\$0.5181

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
All Volume	316,790	299,818	252,433	442,423	481,659	583,166	650,544	643,913	572,717	581,587	496,496	440,692	5,762,239
Total Volume	316,790	299,818	252,433	442,423	481,659	583,166	650,544	643,913	572,717	581,587	496,496	440,692	5,762,239
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	135,828
All Volume	153,295	145,082	122,152	214,088	233,075	282,194	314,798	311,590	277,138	281,430	240,254	213,251	2,788,348
Total Base Non Gas Cost Rate Revenue	\$164,614	\$156,401	\$133,471	\$225,407	\$244,394	\$293,513	\$326,117	\$322,909	\$288,457	\$292,749	\$251,573	\$224,570	\$2,924,176
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
TCJA Surcredit (\$/Mcf)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.04917)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(6,225)	(5,891)	(4,960)	(8,694)	(9,465)	(11,459)	(12,783)	(12,653)	(11,254)	(11,428)	(9,756)	(8,660)	(113,228)
OPEB Surcredit - Rider I	(9,352)	(8,851)	(7,452)	(13,060)	(14,219)	(17,215)	(19,204)	(19,008)	(16,907)	(17,168)	(14,657)	(13,009)	(170,102)
Total Gas Cost Revenues	(\$15,577)	(\$14,742)	(\$12,412)	(\$21,754)	(\$23,684)	(\$28,674)	(\$31,987)	(\$31,661)	(\$28,161)	(\$28,596)	(\$24,413)	(\$21,669)	(\$283,330)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$447)	(\$354)	(\$303)	(\$509)	(\$552)	(\$662)	(\$735)	(\$728)	(\$651)	(\$660)	(\$568)	(\$507)	(\$6,676)
Total Revenues	\$148,590	\$141,305	\$120,756	\$203,144	\$220,158	\$264,177	\$293,395	\$290,520	\$259,645	\$263,493	\$226,592	\$202,394	\$2,634,170
Unit Margin (\$/Mcf)	\$0.5196	\$0.5217	\$0.5287	\$0.5095	\$0.5074	\$0.5033	\$0.5013	\$0.5015	\$0.5037	\$0.5034	\$0.5067	\$0.5096	\$0.5075

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT Negotiated	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	5	5	5	6	6	6	6	6	6	6	6	6	69
All Volume	237,557	255,459	260,280	330,819	301,813	316,705	339,129	370,618	351,394	355,721	315,761	289,006	3,724,262
Total Volume	237,557	255,459	260,280	330,819	301,813	316,705	339,129	370,618	351,394	355,721	315,761	289,006	3,724,262
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.27680	\$0.28100	\$0.27910	\$0.27450	\$0.28370	\$0.28560	\$0.28810	\$0.28480	\$0.29170	\$0.28440	\$0.27700	\$0.28020	\$0.28259
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	5,145	5,145	5,145	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	71,001
All Volume	65,756	71,784	72,644	90,810	85,624	90,451	97,703	105,552	102,502	101,167	87,466	80,979	1,052,438
Total Base Non Gas Cost Rate Revenue	\$70,901	\$76,929	\$77,789	\$96,984	\$91,798	\$96,625	\$103,877	\$111,726	\$108,676	\$107,341	\$93,640	\$87,153	\$1,123,439
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$213)	(\$192)	(\$194)	(\$242)	(\$229)	(\$242)	(\$260)	(\$279)	(\$272)	(\$268)	(\$234)	(\$218)	(\$2,843)
Total Revenues	\$70,688	\$76,737	\$77,595	\$96,742	\$91,569	\$96,383	\$103,617	\$111,447	\$108,404	\$107,073	\$93,406	\$86,935	\$1,120,596
Unit Margin (\$/Mcf)	\$0.2985	\$0.3011	\$0.2989	\$0.2932	\$0.3042	\$0.3051	\$0.3063	\$0.3015	\$0.3093	\$0.3018	\$0.2966	\$0.3016	\$0.3017

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Current Rates)

DMLMT Negotiated	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	2	2	2	1	1	1	1	1	1	1	1	1	15
All Volume	301,239	328,336	268,770	173,315	164,074	174,673	205,061	273,538	261,588	265,218	259,805	193,602	2,869,219
Total Volume	301,239	328,336	268,770	173,315	164,074	174,673	205,061	273,538	261,588	265,218	259,805	193,602	2,869,219
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.14000	\$0.13960	\$0.14070	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.14
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,058	2,058	2,058	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	15,435
All Volume	42,173	45,836	37,816	23,952	22,675	24,140	28,339	37,803	36,152	36,653	35,905	26,756	398,200
Total Base Non Gas Cost Rate Revenue	\$44,231	\$47,894	\$39,874	\$24,981	\$23,704	\$25,169	\$29,368	\$38,832	\$37,181	\$37,682	\$36,934	\$27,785	\$413,635
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.26%
Rider B - State Tax Adjustment	(\$133)	(\$120)	(\$100)	(\$62)	(\$59)	(\$63)	(\$73)	(\$97)	(\$93)	(\$94)	(\$92)	(\$69)	(\$1,055)
Total Revenues	\$44,098	\$47,774	\$39,774	\$24,919	\$23,645	\$25,106	\$29,295	\$38,735	\$37,088	\$37,588	\$36,842	\$27,716	\$412,580
Unit Margin (\$/Mcf)	\$0.1468	\$0.1459	\$0.1484	\$0.1441	\$0.1445	\$0.1441	\$0.1432	\$0.1420	\$0.1421	\$0.1421	\$0.1422	\$0.1435	\$0.1442

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Forfeited Discounts (Current Rates)

	Revenues						Factor	Forfeited Discounts
	Residential	Commercial	Public Authority	Industrial	Transportation	Total		
7/31/2022	4,582,026	930,628	38,027	50,991	1,478,760	7,080,432	0.88400%	62,591
8/31/2022	5,287,420	1,145,201	35,529	77,283	1,452,546	7,997,979	0.97160%	77,708
9/30/2022	6,086,569	1,137,579	36,115	54,960	1,490,019	8,805,241	1.06730%	93,978
10/31/2022	9,078,440	1,253,539	86,491	74,273	1,749,375	12,242,118	0.94610%	115,823
11/30/2022	17,051,133	2,439,122	183,677	164,887	2,321,734	22,160,553	0.35795%	79,324
12/31/2022	28,597,385	4,140,864	339,898	332,274	3,184,897	36,595,318	0.34075%	124,699
1/31/2023	36,939,116	5,662,506	465,393	431,829	3,861,613	47,360,456	0.39680%	187,926
2/28/2023	37,588,050	6,002,564	478,236	485,927	4,220,223	48,775,001	0.41385%	201,855
3/31/2023	33,471,487	5,232,000	432,748	420,544	3,832,933	43,389,711	0.45625%	197,966
4/30/2023	25,376,399	3,847,449	327,093	309,577	3,350,374	33,210,891	0.51960%	172,564
5/31/2023	14,563,070	1,957,873	163,692	163,244	2,420,075	19,267,953	0.63960%	123,238
6/30/2023	8,358,699	1,241,145	86,226	101,421	1,818,855	11,606,346	0.74370%	86,316
Total	\$ 226,979,793	\$ 34,990,469	\$ 2,673,126	\$ 2,667,209	\$ 31,181,404	\$ 298,492,001	0.51056%	\$ 1,523,988

NATIONAL FUEL EXHIBIT JRB-4

FUTURE TEST YEAR

PROPOSED RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Summary of Revenues (Proposed Rates)

	<u>Account</u>	<u>Reference</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>					
Residential	480	JRB-4, Sch. 2	236,357,090	153,513,041	82,844,049
Commercial	481	"	35,300,583	26,051,970	9,248,613
Industrial	481	"	2,728,401	2,092,882	635,519
Public Authority	481	"	2,694,016	2,037,196	656,820
Subtotal			277,080,090	183,695,089	93,385,001
<u>Transportation</u>					
Residential	489	JRB-4, Sch. 2	7,440,746	(187,165)	7,627,911
Commercial	489	"	11,021,955	448,354	10,573,601
Industrial	489	"	12,273,915	223,905	12,050,010
Public Authority	489	"	4,851,955	302,934	4,549,021
Subtotal			35,588,571	788,028	34,800,543
Total Billed Revenue			312,668,662	184,483,117	128,185,545
<u>Other Operating Revenues</u>					
Forfeited Discounts	487	JRB-4, Sch. 5	1,589,538	0	1,589,538
Rent From Gas Property	493		101,432	0	101,432
Other Gas Revenues	495		(3,539,742)	0	(3,539,742)
Subtotal			(1,848,772)	0	(1,848,772)
Total Operating Revenue			310,819,890	184,483,117	126,336,773

National Fuel Exhibit JRB-4
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Summary of Revenues by Service Class (Proposed Rates)

	Account	Reference (JRB-4, Sch. 4)	Average Customers	Total Usage (Mcf)	Total Revenue	Total Gas Cost	Total Delivery
Residential Sales	480	Page 1	173,011	17,110,173	226,239,128	146,908,775	79,330,353
Residential LIRA	480	Page 2	7,405	769,508	10,117,962	6,604,266	3,513,696
Residential SATC	489	Page 3	16,594	1,690,796	7,107,050	(192,566)	7,299,616
Residential MMT	489	Page 4	272	102,970	333,696	5,401	328,295
Total Residential			197,282	19,673,447	243,797,836	153,325,876	90,471,960
Small Commercial < 250 Sales	481	Page 5	7,872	953,072	12,510,142	8,242,342	4,267,800
Small Commercial < 250 SATC	489	Page 6	889	93,624	435,178	(2,002)	437,180
Small Commercial < 250 MMT	489	Page 7	969	148,582	643,032	8,247	634,785
Small Commercial > 250 Sales	481	Page 8	2,569	1,274,453	14,437,594	11,128,303	3,309,291
Small Commercial > 250 SATC	489	Page 9	309	126,258	341,304	8,639	332,665
Small Commercial > 250 MMT	489	Page 10	1,084	669,860	1,928,819	84,733	1,844,086
Large Commercial	481	Page 11	416	649,270	7,251,379	5,614,016	1,637,363
Large Commercial SATC	489	Page 12	29	41,385	101,873	(2,449)	104,322
Large Commercial MMT	489	Page 13	765	2,904,224	6,737,254	481,749	6,255,505
Large Commercial DMT	489	Page 14	14	668,829	834,494	(130,563)	965,057
Natural Gas Vehicles	481	Page 15	8	123,192	1,101,468	1,067,309	34,159
Total Commercial			14,923	7,652,749	46,322,538	26,500,324	19,822,214
Small Public Authority < 250 Sales	481	Page 16	427	45,230	608,444	393,122	215,322
Small Public Authority < 250 SATC	489	Page 17	47	5,903	25,381	(127)	25,508
Small Public Authority < 250 MMT	489	Page 18	126	21,509	89,689	1,195	88,494
Small Public Authority > 250 Sales	481	Page 19	170	85,318	969,966	749,131	220,835
Small Public Authority > 250 SATC	489	Page 20	15	9,116	22,382	623	21,759
Small Public Authority > 250 MMT	489	Page 21	152	87,836	256,129	11,121	245,008
Large Public Authority	481	Page 22	39	103,450	1,115,606	894,943	220,663
Large Public Authority SATC	489	Page 23	2	4,596	9,478	(271)	9,749
Large Public Authority MMT	489	Page 24	286	1,964,925	4,222,984	326,139	3,896,845
Large Public Authority DMT	489	Page 25	2	183,114	225,912	(35,746)	261,658
Total Public Authority			1,266	2,510,997	7,545,971	2,340,130	5,205,841
SVIS Sales	481	Page 26	113	53,522	673,822	469,797	204,025
SVIS SATC	489	Page 27	18	8,420	32,241	667	31,574
SVIS MMT	489	Page 28	60	36,760	140,895	1,407	139,488
IVIS Sales	481	Page 29	57	183,704	2,054,579	1,623,085	431,494
IVIS SATC	489	Page 30	2	2,390	8,733	338	8,395
IVIS MMT	489	Page 31	271	2,324,193	4,505,565	531,487	3,974,078
IVIS DMT	489	Page 32	20	568,868	761,935	(75,775)	837,710
LVIS MMT	489	Page 33	8	543,104	849,054	134,841	714,213
LVIS DMT	489	Page 34	18	1,735,094	1,377,672	(198,999)	1,576,671
LIS MMT	489	Page 35	1	361,463	430,474	113,269	317,205
LIS DMT	489	Page 36	11	5,762,239	2,634,170	(283,330)	2,917,500
LIS DMT Negotiated	489	Page 37	6	3,724,262	1,120,596	0	1,120,596
DMLMT Negotiated	489	Page 38	1	2,869,219	412,580	0	412,580
Total Industrial			587	18,173,238	15,002,317	2,316,787	12,685,530
Grand Total			214,058	48,010,431	312,668,662	184,483,117	128,185,545

National Fuel Exhibit JRB-4
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Billed Delivery Revenues by Rate Type (Proposed Rates)

Account	Reference (JRB-4, Sch. 4)	Basic Service Charge	Block 1	Block 2	Block 3	Rider B	Rider E	Rider G	Rider H	Total Delivery	
Residential Sales	480	Page 1	24,913,543	49,869,310	0	0	(569,225)	490	3,319,665	1,796,568	79,330,353
Residential LIRA	480	Page 2	1,066,296	2,242,808	0	0	(25,465)	22	149,237	80,798	3,513,696
Residential SATC	489	Page 3	2,389,572	4,927,994	0	0	(17,950)	0	0	0	7,299,616
Residential MMT	489	Page 4	39,132	290,002	0	0	(839)	0	0	0	328,295
Total Residential			28,408,543	57,330,114	0	0	(613,479)	513	3,468,902	1,877,367	90,471,960
Small Commercial < 250 Sales	481	Page 5	1,878,790	2,301,574	0	0	(31,543)	27	18,880	100,073	4,267,800
Small Commercial < 250 SATC	489	Page 6	212,187	226,093	0	0	(1,102)	3	0	0	437,180
Small Commercial < 250 MMT	489	Page 7	231,301	405,109	0	0	(1,625)	0	0	0	634,785
Small Commercial > 250 Sales	481	Page 8	848,722	2,337,857	0	0	(36,373)	39	25,229	133,818	3,309,291
Small Commercial > 250 SATC	489	Page 9	101,916	231,608	0	0	(863)	4	0	0	332,665
Small Commercial > 250 MMT	489	Page 10	358,138	1,490,819	0	0	(4,871)	0	0	0	1,844,086
Large Commercial	481	Page 11	603,961	970,529	0	0	(18,233)	18	12,915	68,173	1,637,363
Large Commercial SATC	489	Page 12	42,717	61,862	0	0	(258)	1	0	0	104,322
Large Commercial MMT	489	Page 13	1,110,872	5,161,646	0	0	(17,013)	0	0	0	6,255,505
Large Commercial DMT	489	Page 14	19,967	947,196	0	0	(2,105)	0	0	0	965,057
Natural Gas Vehicles	481	Page 15	0	36,958	0	0	(2,799)	0	0	0	34,159
Total Commercial			5,408,569	14,171,250	0	0	(116,785)	93	57,024	302,064	19,822,214
Small Public Authority < 250 Sales	481	Page 16	101,976	109,226	0	0	(1,531)	1	900	4,749	215,322
Small Public Authority < 250 SATC	489	Page 17	11,317	14,255	0	0	(65)	0	0	0	25,508
Small Public Authority < 250 MMT	489	Page 18	30,074	58,646	0	0	(226)	0	0	0	88,494
Small Public Authority > 250 Sales	481	Page 19	56,106	156,507	0	0	(2,437)	2	1,698	8,958	220,835
Small Public Authority > 250 SATC	489	Page 20	5,093	16,722	0	0	(57)	0	0	0	21,759
Small Public Authority > 250 MMT	489	Page 21	50,160	195,494	0	0	(646)	0	0	0	245,008
Large Public Authority	481	Page 22	55,907	154,637	0	0	(2,804)	3	2,059	10,862	220,663
Large Public Authority SATC	489	Page 23	2,904	6,870	0	0	(25)	0	0	0	9,749
Large Public Authority MMT	489	Page 24	415,064	3,492,441	0	0	(10,661)	0	0	0	3,896,845
Large Public Authority DMT	489	Page 25	2,904	259,326	0	0	(572)	0	0	0	261,658
Total Public Authority			731,505	4,464,125	0	0	(19,024)	6	4,658	24,570	5,205,841
SVIS Sales	481	Page 26	89,150	109,886	0	0	(1,696)	1	1,064	5,620	204,025
SVIS SATC	489	Page 27	14,366	17,287	0	0	(80)	0	0	0	31,574
SVIS MMT	489	Page 28	46,970	92,876	0	0	(357)	0	0	0	139,488
IVIS Sales	481	Page 29	139,116	274,601	0	0	(5,166)	5	3,649	19,289	431,494
IVIS SATC	489	Page 30	4,846	3,573	0	0	(23)	0	0	0	8,395
IVIS MMT	489	Page 31	656,611	3,328,882	0	0	(11,415)	0	0	0	3,974,078
IVIS DMT	489	Page 32	49,064	790,575	0	0	(1,929)	0	0	0	837,710
LVIS MMT	489	Page 33	80,091	636,284	0	0	(2,162)	0	0	0	714,213
LVIS DMT	489	Page 34	177,171	1,402,995	0	0	(3,495)	0	0	0	1,576,671
LIS MMT	489	Page 35	12,348	305,952	0	0	(1,095)	0	0	0	317,205
LIS DMT	489	Page 36	135,828	2,788,348	0	0	(6,676)	0	0	0	2,917,500
LIS DMT Negotiated	489	Page 37	71,001	1,052,438	0	0	(2,843)	0	0	0	1,120,596
DMLMT Negotiated	489	Page 38	15,435	398,200	0	0	(1,055)	0	0	0	412,580
Total Industrial			1,491,998	11,201,895	0	0	(37,992)	7	4,713	24,909	12,685,530
Grand Total			36,040,615	87,167,385	0	0	(787,280)	619	3,535,297	2,228,909	128,185,545

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Future Test Year Ended June 30, 2023
 Detailed Billed Revenue Workpapers (Proposed Rates)

Residential Sales Service	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	170,697	170,869	170,360	171,741	172,579	173,446	174,298	174,712	174,922	174,813	174,634	173,058	2,076,129
Total Volume	256,101	256,506	321,456	567,866	1,247,990	2,254,173	2,984,524	3,041,593	2,678,138	1,967,646	1,027,099	507,081	17,110,173
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Volumetric Distribution Charge	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider F - LIRA Discount Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.13799	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19402
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,048,362	\$2,050,425	\$2,044,321	\$2,060,892	\$2,070,948	\$2,081,352	\$2,091,576	\$2,096,544	\$2,099,064	\$2,097,756	\$2,095,608	\$2,076,696	\$24,913,543
Volumetric Distribution Charge	746,432	747,612	936,916	1,655,102	3,637,392	6,570,013	8,698,694	8,865,027	7,805,701	5,734,901	2,993,583	1,477,938	49,869,310
Rider E - Customer Education	26	26	32	57	125	225	0	0	0	0	0	0	490
Rider F - LIRA Discount Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	35,340	49,985	62,642	110,659	243,194	439,267	581,589	592,710	521,884	383,432	200,149	98,814	3,319,665
Rider H - Gas Procurement Charge	26,891	26,933	33,753	59,626	131,039	236,688	313,375	319,367	281,204	206,603	107,845	53,244	1,796,568
Total Base Non Gas Cost Rate Revenue	\$2,857,050	\$2,874,981	\$3,077,663	\$3,886,336	\$6,082,697	\$9,327,545	\$11,685,234	\$11,873,648	\$10,707,854	\$8,422,692	\$5,397,185	\$3,706,692	\$79,899,578
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30517
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.87397
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82596
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$72,630	\$78,363	\$98,205	\$173,483	\$381,261	\$688,650	\$911,772	\$929,207	\$818,171	\$601,116	\$313,779	\$154,913	\$5,221,550
Natural Gas Supply Charge (\$/Mcf) - Rider A	1,581,116	2,026,346	2,539,438	4,486,028	9,858,871	17,807,516	23,577,143	24,027,976	21,156,755	15,544,010	8,113,877	4,005,838	134,724,914
Gas Adjustment Charge (\$/Mcf) - Rider A	3,560	215,029	269,477	476,042	1,046,190	1,889,673	2,501,926	2,549,767	2,245,083	1,649,478	861,017	425,086	14,132,328
OPEB Surcredit - Rider I	(52,247)	(52,330)	(65,580)	(115,850)	(254,602)	(459,874)	(608,873)	(620,515)	(546,367)	(401,419)	(209,538)	(103,450)	(3,490,645)
TCJA Surcredit	(55,072)	(55,159)	(69,126)	(122,114)	(268,368)	(484,737)	(641,792)	(654,064)	(575,907)	(423,123)	(220,867)	(109,043)	(3,679,372)
Total Gas Cost Revenues	\$1,549,987	\$2,212,249	\$2,772,414	\$4,897,589	\$10,763,352	\$19,441,228	\$25,740,176	\$26,232,371	\$23,097,735	\$16,970,062	\$8,858,268	\$4,373,344	\$146,908,775
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$13,221)	(\$12,718)	(\$14,625)	(\$21,960)	(\$42,115)	(\$71,922)	(\$93,564)	(\$95,265)	(\$84,514)	(\$63,482)	(\$35,639)	(\$20,200)	(\$569,225)
Total Revenues	\$4,393,816	\$5,074,512	\$5,835,452	\$8,761,965	\$16,803,934	\$28,696,851	\$37,331,846	\$38,010,754	\$33,721,075	\$25,329,272	\$14,219,814	\$8,059,836	\$226,239,128
Unit Margin (\$/Mcf)	\$11.1559	\$11.2082	\$9.5741	\$6.8438	\$4.8740	\$4.1379	\$3.9153	\$3.9038	\$3.9982	\$4.2806	\$5.2548	\$7.3099	\$4.6697

National Fuel Gas Distribution Corporation
 Pennsylvania Division
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 Detailed Billed Revenue Workpapers (Proposed Rates)

Residential LIRA	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	7,864	7,483	7,839	7,411	7,242	7,210	7,269	7,273	7,305	7,316	7,274	7,372	88,858
Total Volume	12,593	12,607	15,811	26,771	55,729	99,740	132,571	134,259	119,930	88,863	47,247	23,387	769,508
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Volumetric Distribution Charge	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.13799	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19487	\$0.19394
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$94,368	\$89,796	\$94,068	\$88,932	\$86,904	\$86,520	\$87,228	\$87,276	\$87,660	\$87,792	\$87,288	\$88,464	\$1,066,296
Volumetric Distribution Charge	36,704	36,744	46,083	78,027	162,428	290,702	386,391	391,311	349,548	259,000	137,706	68,164	2,242,808
Rider E - Customer Education	1	1	2	3	6	10	0	0	0	0	0	0	22
Rider G - Merchant Function Charge	1,738	2,457	3,081	5,217	10,860	19,436	25,834	26,163	23,371	17,317	9,207	4,557	149,237
Rider H - Gas Procurement Charge	1,322	1,324	1,660	2,811	5,852	10,473	13,920	14,097	12,593	9,331	4,961	2,456	80,798
Total Base Non Gas Cost Rate Revenue	\$134,133	\$130,322	\$144,894	\$174,989	\$266,049	\$407,141	\$513,373	\$518,847	\$473,171	\$373,439	\$239,162	\$163,641	\$3,539,161
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30514
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.87156
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82481
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,571	\$3,851	\$4,830	\$8,179	\$17,025	\$30,471	\$40,500	\$41,016	\$36,639	\$27,148	\$14,434	\$7,145	\$234,809
Natural Gas Supply Charge (\$/Mcf) - Rider A	77,747	99,593	124,904	211,486	440,248	787,926	1,047,284	1,060,619	947,423	702,000	373,242	184,753	6,057,225
Gas Adjustment Charge (\$/Mcf) - Rider A	175	10,568	13,254	22,442	46,718	83,612	111,134	112,549	100,537	74,494	39,607	19,605	634,695
OPEB Surcredit - Rider I	(2,569)	(2,572)	(3,226)	(5,462)	(11,369)	(20,348)	(27,046)	(27,390)	(24,467)	(18,129)	(9,639)	(4,771)	(156,988)
TCJA Surcredit	(2,708)	(2,711)	(3,400)	(5,757)	(11,984)	(21,448)	(28,508)	(28,871)	(25,790)	(19,109)	(10,160)	(5,029)	(165,475)
Total Gas Cost Revenues	\$76,216	\$108,729	\$136,362	\$230,888	\$480,638	\$860,213	\$1,143,364	\$1,157,923	\$1,034,342	\$766,404	\$407,484	\$201,703	\$6,604,266
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$631)	(\$598)	(\$703)	(\$1,015)	(\$1,867)	(\$3,168)	(\$4,142)	(\$4,192)	(\$3,769)	(\$2,850)	(\$1,617)	(\$913)	(\$25,465)
Total Revenues	\$209,718	\$238,453	\$280,553	\$404,862	\$744,820	\$1,264,186	\$1,652,595	\$1,672,578	\$1,503,744	\$1,136,993	\$645,029	\$364,431	\$10,117,962
Unit Margin (\$/Mcf)	\$10.6514	\$10.3373	\$9.1641	\$6.5365	\$4.7740	\$4.0820	\$3.8724	\$3.8645	\$3.9454	\$4.2024	\$5.0620	\$6.9971	\$4.5993

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Residential SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	16,900	16,851	16,775	16,414	16,287	16,605	16,574	16,597	16,643	16,696	16,603	16,186	199,131
Total Volume	26,303	26,259	32,840	56,514	121,604	223,476	294,888	299,258	264,321	195,056	101,245	49,032	1,690,796
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Volumetric Distribution Charge	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$202,800	\$202,212	\$201,300	\$196,968	\$195,444	\$199,260	\$198,888	\$199,164	\$199,716	\$200,352	\$199,236	\$194,232	\$2,389,572
Volumetric Distribution Charge	76,663	76,534	95,715	164,716	354,427	651,343	859,481	872,217	770,390	568,510	295,089	142,909	4,927,994
Total Base Non Gas Cost Rate Revenue	\$279,463	\$278,746	\$297,015	\$361,684	\$549,871	\$850,603	\$1,058,369	\$1,071,381	\$970,106	\$768,862	\$494,325	\$337,141	\$7,317,566
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30516
TCJA Surcredit (\$/Mcf)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,460	\$8,022	\$10,033	\$17,265	\$37,150	\$68,272	\$90,088	\$91,423	\$80,750	\$59,590	\$30,930	\$14,979	\$515,962
TCJA Surcredit	(5,656)	(5,647)	(7,062)	(12,153)	(26,150)	(48,056)	(63,413)	(64,352)	(56,840)	(41,945)	(21,772)	(10,544)	(363,590)
OPEB Surcredit - Rider I	(5,366)	(5,357)	(6,700)	(11,529)	(24,808)	(45,591)	(60,160)	(61,052)	(53,924)	(39,793)	(20,655)	(10,003)	(344,938)
Total Gas Cost Revenues	(\$3,562)	(\$2,982)	(\$3,729)	(\$6,417)	(\$13,808)	(\$25,375)	(\$33,485)	(\$33,981)	(\$30,014)	(\$22,148)	(\$11,497)	(\$5,568)	(\$192,566)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$828)	(\$689)	(\$733)	(\$888)	(\$1,340)	(\$2,063)	(\$2,562)	(\$2,594)	(\$2,350)	(\$1,867)	(\$1,207)	(\$829)	(\$17,950)
Total Revenues	\$275,073	\$275,075	\$292,553	\$354,379	\$534,723	\$823,165	\$1,022,322	\$1,034,806	\$937,742	\$744,847	\$481,621	\$330,744	\$7,107,050
Unit Margin (\$/Mcf)	\$10.6247	\$10.6153	\$9.0443	\$6.3999	\$4.5218	\$3.8062	\$3.5891	\$3.5801	\$3.6702	\$3.9418	\$4.8825	\$6.8759	\$4.3279

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Residential MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	266	266	265	254	292	301	300	289	259	259	260	250	3,261
Total Volume	1,481	1,482	1,856	2,047	6,628	13,517	19,443	20,204	16,253	12,056	5,803	2,200	102,970
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Volumetric Distribution Charge	\$2.85580	\$2.81580	\$2.81580	\$2.81580	\$2.81580	\$2.81580	\$2.81580	\$2.81580	\$2.81580	\$2.81580	\$2.81580	\$2.81580	\$2.81638
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	3,192	3,192	3,180	3,048	3,504	3,612	3,600	3,468	3,108	3,108	3,120	3,000	39,132
Volumetric Distribution Charge	4,229	4,173	5,226	5,764	18,663	38,061	54,748	56,890	45,765	33,947	16,340	6,195	290,002
Total Base Non Gas Cost Rate Revenue	\$7,421	\$7,365	\$8,406	\$8,812	\$22,167	\$41,673	\$58,348	\$60,358	\$48,873	\$37,055	\$19,460	\$9,195	\$329,134
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36056
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)
TCJA Surcredit (\$/Mcf)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16612)
Gas Cost Revenues													
MMT Gas Cost Charge	\$592	\$534	\$668	\$737	\$2,386	\$4,866	\$6,999	\$7,273	\$5,851	\$4,340	\$2,089	\$792	\$37,127
OPEB Surcredit - Rider I	(\$210)	(\$210)	(\$264)	(\$291)	(\$941)	(\$1,919)	(\$2,761)	(\$2,869)	(\$2,308)	(\$1,712)	(\$824)	(\$312)	(\$14,621)
TCJA Surcredit	(246)	(246)	(308)	(340)	(1,101)	(2,246)	(3,230)	(3,356)	(2,700)	(2,003)	(964)	(365)	(17,105)
Total Gas Cost Revenues	\$136	\$78	\$96	\$106	\$344	\$701	\$1,008	\$1,048	\$843	\$625	\$301	\$115	\$5,401
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$23)	(\$19)	(\$21)	(\$22)	(\$56)	(\$106)	(\$148)	(\$154)	(\$124)	(\$94)	(\$49)	(\$23)	(\$839)
Total Revenues	\$7,534	\$7,424	\$8,481	\$8,896	\$22,455	\$42,268	\$59,208	\$61,252	\$49,592	\$37,586	\$19,712	\$9,287	\$333,696
Unit Margin (\$/Mcf)	\$5.0111	\$4.9696	\$4.5292	\$4.3048	\$3.3445	\$3.0830	\$3.0010	\$2.9874	\$3.0070	\$3.0736	\$3.3535	\$4.1794	\$3.1964

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 Sales	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	7,785	7,765	7,771	7,606	7,738	7,958	8,016	8,027	8,041	8,017	7,944	7,791	94,459
Total Volume	25,650	26,059	26,166	19,842	57,297	116,112	170,715	188,831	154,467	105,908	41,856	20,169	953,072
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
Volumetric Distribution Charge	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01981
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$154,844	\$154,446	\$154,565	\$151,283	\$153,909	\$158,285	\$159,438	\$159,657	\$159,935	\$159,458	\$158,006	\$154,963	\$1,878,790
Volumetric Distribution Charge	61,942	62,930	63,188	47,916	138,367	280,399	412,260	456,008	373,022	255,757	101,078	48,706	2,301,574
Rider E - Customer Education	3	3	3	2	6	12	0	0	0	0	0	0	27
Rider G - Merchant Function Charge	363	520	522	396	1,144	2,318	3,409	3,770	3,084	2,115	836	403	18,880
Rider H - Gas Procurement Charge	2,693	2,736	2,747	2,083	6,016	12,192	17,925	19,827	16,219	11,120	4,395	2,118	100,073
Total Base Non Gas Cost Rate Revenue	\$219,844	\$220,635	\$221,026	\$201,681	\$299,441	\$453,205	\$593,032	\$639,263	\$552,261	\$428,450	\$264,315	\$206,190	\$4,299,343
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30491
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.85335
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.81612
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,274	\$7,961	\$7,994	\$6,062	\$17,504	\$35,472	\$52,153	\$57,688	\$47,190	\$32,355	\$12,787	\$6,162	\$290,602
Natural Gas Supply Charge (\$/Mcf) - Rider A	158,358	205,861	206,706	156,748	452,635	917,262	1,348,614	1,491,727	1,220,258	836,652	330,654	159,331	\$7,484,806
Gas Adjustment Charge (\$/Mcf) - Rider A	357	21,845	21,935	16,634	48,032	97,337	143,110	158,297	129,490	88,783	35,088	16,908	\$777,816
TCJA Surcredit	(5,784)	(5,876)	(5,900)	(4,474)	(12,919)	(26,181)	(38,493)	(42,578)	(34,829)	(23,880)	(9,438)	(4,548)	(214,900)
OPEB Surcredit - Rider I	(2,583)	(2,624)	(2,635)	(1,998)	(5,770)	(11,694)	(17,193)	(19,017)	(15,556)	(10,666)	(4,215)	(2,031)	(95,982)
Total Gas Cost Revenues	\$157,622	\$227,167	\$228,100	\$172,972	\$499,482	\$1,012,196	\$1,488,191	\$1,646,117	\$1,346,553	\$923,244	\$364,876	\$175,822	\$8,242,342
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$1,132)	(\$1,120)	(\$1,123)	(\$937)	(\$1,997)	(\$3,664)	(\$5,203)	(\$5,713)	(\$4,747)	(\$3,379)	(\$1,573)	(\$955)	(\$31,543)
Total Revenues	\$376,334	\$446,682	\$448,003	\$373,716	\$796,926	\$1,461,737	\$2,076,020	\$2,279,667	\$1,894,067	\$1,348,315	\$627,618	\$381,057	\$12,510,142
Unit Margin (\$/Mcf)	\$8.5709	\$8.4667	\$8.4471	\$10.1644	\$5.2261	\$3.9032	\$3.4738	\$3.3854	\$3.5753	\$4.0455	\$6.3149	\$10.2231	\$4.5110

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	919	910	899	889	884	878	912	916	892	885	871	813	10,668
Total Volume	2,949	2,969	2,954	4,724	7,202	10,159	13,437	15,458	12,682	9,547	7,012	4,531	93,624
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
Volumetric Distribution Charge	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$18,279	\$18,100	\$17,881	\$17,682	\$17,583	\$17,463	\$18,140	\$18,219	\$17,742	\$17,603	\$17,324	\$16,171	\$212,187
Volumetric Distribution Charge	7,122	7,170	7,134	11,408	17,392	24,533	32,449	37,330	30,626	23,055	16,933	10,942	226,093
Rider E - Customer Education	0	0	0	0	1	1	0	0	0	0	0	0	3
Total Base Non Gas Cost Rate Revenue	<u>\$25,401</u>	<u>\$25,270</u>	<u>\$25,015</u>	<u>\$29,091</u>	<u>\$34,976</u>	<u>\$41,997</u>	<u>\$50,589</u>	<u>\$55,549</u>	<u>\$48,368</u>	<u>\$40,658</u>	<u>\$34,257</u>	<u>\$27,112</u>	<u>\$438,282</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30479
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22549)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10069)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$836	\$907	\$902	\$1,443	\$2,200	\$3,104	\$4,105	\$4,722	\$3,874	\$2,917	\$2,142	\$1,384	\$28,536
TCJA Surcredit	(665)	(669)	(666)	(1,065)	(1,624)	(2,291)	(3,030)	(3,485)	(2,860)	(2,153)	(1,581)	(1,022)	(21,111)
OPEB Surcredit - Rider I	(297)	(299)	(297)	(476)	(725)	(1,023)	(1,353)	(1,557)	(1,277)	(961)	(706)	(456)	(9,427)
Total Gas Cost Revenues	<u>(\$126)</u>	<u>(\$61)</u>	<u>(\$61)</u>	<u>(\$98)</u>	<u>(\$149)</u>	<u>(\$210)</u>	<u>(\$278)</u>	<u>(\$320)</u>	<u>(\$263)</u>	<u>(\$197)</u>	<u>(\$145)</u>	<u>(\$94)</u>	<u>(\$2,002)</u>
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$76)	(\$63)	(\$62)	(\$72)	(\$87)	(\$104)	(\$126)	(\$138)	(\$120)	(\$101)	(\$85)	(\$68)	(\$1,102)
Total Revenues	<u>\$25,199</u>	<u>\$25,146</u>	<u>\$24,892</u>	<u>\$28,921</u>	<u>\$34,740</u>	<u>\$41,683</u>	<u>\$50,185</u>	<u>\$55,091</u>	<u>\$47,985</u>	<u>\$40,360</u>	<u>\$34,027</u>	<u>\$26,950</u>	<u>\$435,178</u>
Unit Margin (\$/Mcf)	<u>\$8.6133</u>	<u>\$8.5113</u>	<u>\$8.4682</u>	<u>\$6.1581</u>	<u>\$4.8564</u>	<u>\$4.1340</u>	<u>\$3.7649</u>	<u>\$3.5935</u>	<u>\$3.8139</u>	<u>\$4.2587</u>	<u>\$4.8855</u>	<u>\$5.9838</u>	<u>\$4.6813</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	892	890	888	974	982	993	1,000	1,005	1,000	996	998	1,011	11,629
Total Volume	3,355	3,406	3,415	3,394	8,623	18,108	27,657	30,874	24,837	15,649	6,250	3,014	148,582
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
Volumetric Distribution Charge	\$2.76560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72650
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	17,742	17,702	17,662	19,373	19,532	19,751	19,890	19,989	19,890	19,810	19,850	20,109	231,301
Volumetric Distribution Charge	9,279	9,283	9,308	9,251	23,503	49,355	75,382	84,150	67,696	42,653	17,035	8,215	405,109
Total Base Non Gas Cost Rate Revenue	\$27,020	\$26,985	\$26,970	\$28,624	\$43,035	\$69,106	\$95,272	\$104,140	\$87,586	\$62,463	\$36,885	\$28,324	\$636,410
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36091
TCJA Surcredit (\$/Mcf)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21344)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09196)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,342	\$1,226	\$1,229	\$1,222	\$3,104	\$6,519	\$9,957	\$11,115	\$8,941	\$5,634	\$2,250	\$1,085	\$53,624
TCJA Surcredit	(716)	(727)	(729)	(724)	(1,841)	(3,865)	(5,903)	(6,590)	(5,301)	(3,340)	(1,334)	(643)	(31,713)
OPEB Surcredit - Rider I	(309)	(313)	(314)	(312)	(793)	(1,665)	(2,544)	(2,839)	(2,284)	(1,439)	(575)	(277)	(13,664)
Total Gas Cost Revenues	\$317	\$186	\$186	\$186	\$470	\$989	\$1,510	\$1,686	\$1,356	\$855	\$341	\$165	\$8,247
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$82)	(\$68)	(\$68)	(\$72)	(\$109)	(\$175)	(\$242)	(\$265)	(\$222)	(\$158)	(\$93)	(\$71)	(\$1,625)
Total Revenues	\$27,255	\$27,103	\$27,088	\$28,738	\$43,396	\$69,920	\$96,540	\$105,561	\$88,720	\$63,160	\$37,133	\$28,418	\$643,032
Unit Margin (\$/Mcf)	\$8.0538	\$7.9229	\$7.8976	\$8.4336	\$4.9907	\$3.8163	\$3.4448	\$3.3731	\$3.5264	\$3.9915	\$5.9016	\$9.3974	\$4.2832

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 Sales	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	2,567	2,568	2,564	2,558	2,565	2,563	2,556	2,552	2,593	2,589	2,569	2,585	30,829
Total Volume	37,393	37,990	38,147	38,954	85,288	153,162	212,975	223,506	199,389	142,901	66,499	38,249	1,274,453
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
Volumetric Distribution Charge	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01980
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$70,670	\$70,697	\$70,587	\$70,422	\$70,614	\$70,559	\$70,367	\$70,257	\$71,385	\$71,275	\$70,725	\$71,165	\$848,722
Volumetric Distribution Charge	68,594	69,689	69,977	71,457	156,452	280,960	390,681	409,999	365,759	262,138	121,986	70,164	2,337,857
Rider E - Customer Education	4	4	4	4	9	15	0	0	0	0	0	0	39
Rider G - Merchant Function Charge	529	759	762	778	1,703	3,058	4,252	4,463	3,981	2,853	1,328	764	25,229
Rider H - Gas Procurement Charge	3,926	3,989	4,005	4,090	8,955	16,082	22,362	23,468	20,936	15,005	6,982	4,016	133,818
Total Base Non Gas Cost Rate Revenue	<u>\$143,722</u>	<u>\$145,137</u>	<u>\$145,335</u>	<u>\$146,751</u>	<u>\$237,733</u>	<u>\$370,675</u>	<u>\$487,663</u>	<u>\$508,187</u>	<u>\$462,061</u>	<u>\$351,271</u>	<u>\$201,021</u>	<u>\$146,109</u>	<u>\$3,345,664</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30486
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.84916
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.81411
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$10,605	\$11,606	\$11,654	\$11,900	\$26,055	\$46,791	\$65,064	\$68,281	\$60,913	\$43,656	\$20,315	\$11,685	\$388,525
Natural Gas Supply Charge (\$/Mcf) - Rider A	230,857	300,113	301,354	307,729	673,758	1,209,949	1,682,460	1,765,653	1,575,133	1,128,889	525,329	302,159	10,003,383
Gas Adjustment Charge (\$/Mcf) - Rider A	520	31,847	31,979	32,655	71,497	128,396	178,537	187,365	167,148	119,794	55,746	32,064	1,037,548
TCJA Surcredit	(4,722)	(4,797)	(4,817)	(4,919)	(10,769)	(19,340)	(26,892)	(28,222)	(25,177)	(18,044)	(8,397)	(4,830)	(160,926)
OPEB Surcredit - Rider I	(4,114)	(4,180)	(4,197)	(4,286)	(9,384)	(16,852)	(23,434)	(24,592)	(21,939)	(15,723)	(7,317)	(4,209)	(140,227)
Total Gas Cost Revenues	<u>\$233,146</u>	<u>\$334,589</u>	<u>\$335,973</u>	<u>\$343,079</u>	<u>\$751,157</u>	<u>\$1,348,944</u>	<u>\$1,875,735</u>	<u>\$1,968,485</u>	<u>\$1,756,078</u>	<u>\$1,258,572</u>	<u>\$585,676</u>	<u>\$336,869</u>	<u>\$11,128,303</u>
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$1,131)	(\$1,199)	(\$1,203)	(\$1,225)	(\$2,472)	(\$4,299)	(\$5,908)	(\$6,192)	(\$5,545)	(\$4,025)	(\$1,967)	(\$1,207)	(\$36,373)
Total Revenues	<u>\$375,737</u>	<u>\$478,527</u>	<u>\$480,105</u>	<u>\$488,605</u>	<u>\$986,418</u>	<u>\$1,715,320</u>	<u>\$2,357,490</u>	<u>\$2,470,480</u>	<u>\$2,212,594</u>	<u>\$1,605,818</u>	<u>\$784,730</u>	<u>\$481,771</u>	<u>\$14,437,594</u>
Unit Margin (\$/Mcf)	<u>\$3.8436</u>	<u>\$3.8204</u>	<u>\$3.8099</u>	<u>\$3.7673</u>	<u>\$2.7874</u>	<u>\$2.4202</u>	<u>\$2.2898</u>	<u>\$2.2737</u>	<u>\$2.3174</u>	<u>\$2.4581</u>	<u>\$3.0229</u>	<u>\$3.8199</u>	<u>\$2.6252</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	331	327	323	312	308	305	299	299	304	303	299	292	3,702
Total Volume	4,542	4,573	4,547	6,504	9,844	13,845	17,224	19,727	16,899	12,779	9,412	6,362	126,258
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
Volumetric Distribution Charge	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00004
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$9,112	\$9,002	\$8,892	\$8,589	\$8,479	\$8,397	\$8,231	\$8,231	\$8,369	\$8,342	\$8,231	\$8,039	\$101,916
Volumetric Distribution Charge	8,332	8,389	8,341	11,931	18,058	25,397	31,596	36,187	31,000	23,442	17,265	11,670	231,608
Rider E - Customer Education	0	0	0	1	1	1	0	0	0	0	0	0	4
Total Base Non Gas Cost Rate Revenue	<u>\$17,445</u>	<u>\$17,391</u>	<u>\$17,234</u>	<u>\$20,521</u>	<u>\$26,538</u>	<u>\$33,795</u>	<u>\$39,827</u>	<u>\$44,419</u>	<u>\$39,369</u>	<u>\$31,783</u>	<u>\$25,497</u>	<u>\$19,709</u>	<u>\$333,528</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30472
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,288	\$1,397	\$1,389	\$1,987	\$3,007	\$4,230	\$5,262	\$6,027	\$5,163	\$3,904	\$2,875	\$1,944	\$38,473
TCJA Surcredit	(574)	(577)	(574)	(821)	(1,243)	(1,748)	(2,175)	(2,491)	(2,134)	(1,614)	(1,188)	(803)	(15,942)
OPEB Surcredit - Rider I	(500)	(503)	(500)	(716)	(1,083)	(1,523)	(1,895)	(2,171)	(1,859)	(1,406)	(1,036)	(700)	(13,892)
Total Gas Cost Revenues	<u>\$214</u>	<u>\$317</u>	<u>\$315</u>	<u>\$450</u>	<u>\$681</u>	<u>\$959</u>	<u>\$1,192</u>	<u>\$1,365</u>	<u>\$1,170</u>	<u>\$884</u>	<u>\$651</u>	<u>\$441</u>	<u>\$8,639</u>
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$53)	(\$44)	(\$44)	(\$52)	(\$68)	(\$87)	(\$103)	(\$114)	(\$101)	(\$82)	(\$65)	(\$50)	(\$863)
Total Revenues	<u>\$17,606</u>	<u>\$17,664</u>	<u>\$17,505</u>	<u>\$20,919</u>	<u>\$27,151</u>	<u>\$34,667</u>	<u>\$40,916</u>	<u>\$45,670</u>	<u>\$40,438</u>	<u>\$32,585</u>	<u>\$26,083</u>	<u>\$20,100</u>	<u>\$341,304</u>
Unit Margin (\$/Mcf)	<u>\$3.8408</u>	<u>\$3.8031</u>	<u>\$3.7901</u>	<u>\$3.1551</u>	<u>\$2.6959</u>	<u>\$2.4410</u>	<u>\$2.3123</u>	<u>\$2.2517</u>	<u>\$2.3296</u>	<u>\$2.4872</u>	<u>\$2.7090</u>	<u>\$3.0980</u>	<u>\$2.6416</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	1,035	1,033	1,030	1,081	1,082	1,089	1,093	1,092	1,111	1,114	1,118	1,131	13,009
Total Volume	17,897	18,169	18,229	21,159	43,232	79,952	111,985	118,074	105,982	76,156	37,543	21,482	669,860
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
Volumetric Distribution Charge	\$2.26450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22557
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	28,494	28,438	28,356	29,760	29,787	29,980	30,090	30,063	30,586	30,668	30,779	31,136	358,138
Volumetric Distribution Charge	40,528	40,417	40,550	47,068	96,170	177,853	249,111	262,656	235,757	169,409	83,514	47,787	1,490,819
Total Base Non Gas Cost Rate Revenue	\$69,021	\$68,855	\$68,906	\$76,828	\$125,957	\$207,833	\$279,201	\$292,718	\$266,343	\$200,077	\$114,293	\$78,923	\$1,848,957
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36107
TCJA Surcredit (\$/Mcf)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)
Gas Cost Revenues													
MMT Gas Cost Charge	\$7,159	\$6,541	\$6,562	\$7,617	\$15,564	\$28,783	\$40,315	\$42,507	\$38,154	\$27,416	\$13,515	\$7,734	\$241,867
TCJA Surcredit	(2,225)	(2,259)	(2,267)	(2,631)	(5,375)	(9,941)	(13,924)	(14,681)	(13,178)	(9,469)	(4,668)	(2,671)	(83,289)
OPEB Surcredit - Rider I	(1,973)	(2,003)	(2,010)	(2,333)	(4,766)	(8,814)	(12,345)	(13,016)	(11,683)	(8,395)	(4,139)	(2,368)	(73,845)
Total Gas Cost Revenues	\$2,961	\$2,279	\$2,285	\$2,653	\$5,423	\$10,028	\$14,046	\$14,810	\$13,293	\$9,552	\$4,708	\$2,695	\$84,733
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$216)	(\$178)	(\$178)	(\$199)	(\$328)	(\$545)	(\$733)	(\$769)	(\$699)	(\$524)	(\$298)	(\$204)	(\$4,871)
Total Revenues	\$71,766	\$70,956	\$71,013	\$79,282	\$131,052	\$217,316	\$292,514	\$306,759	\$278,937	\$209,105	\$118,703	\$81,414	\$1,928,819
Unit Margin (\$/Mcf)	\$3.8566	\$3.7897	\$3.7800	\$3.6310	\$2.9135	\$2.5995	\$2.4932	\$2.4791	\$2.5131	\$2.6272	\$3.0443	\$3.6739	\$2.7602

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	434	433	435	412	412	416	417	415	406	405	403	403	4,991
Total Volume	8,302	7,799	6,664	24,472	51,264	83,592	111,731	114,764	101,096	76,378	39,985	23,223	649,270
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01989
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$52,518	\$52,397	\$52,639	\$49,856	\$49,856	\$50,340	\$50,461	\$50,219	\$49,130	\$49,009	\$48,767	\$48,767	\$603,961
Volumetric Distribution Charge	12,409	11,658	9,961	36,581	76,629	124,953	167,016	171,549	151,118	114,170	59,770	34,714	970,529
Rider E - Customer Education	1	1	1	2	5	8	0	0	0	0	0	0	18
Rider G - Merchant Function Charge	117	156	133	489	1,024	1,669	2,231	2,291	2,019	1,525	798	464	12,915
Rider H - Gas Procurement Charge	872	819	700	2,570	5,383	8,777	11,732	12,050	10,615	8,020	4,198	2,438	68,173
Total Base Non Gas Cost Rate Revenue	\$65,918	\$65,031	\$63,434	\$89,498	\$132,897	\$185,748	\$231,439	\$236,110	\$212,882	\$172,723	\$113,533	\$86,383	\$1,655,596
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30522
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.87773
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82776
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,354	\$2,383	\$2,036	\$7,476	\$15,661	\$25,537	\$34,134	\$35,060	\$30,885	\$23,333	\$12,215	\$7,095	\$198,169
Natural Gas Supply Charge (\$/Mcf) - Rider A	51,253	61,612	52,643	193,324	404,975	660,361	882,653	906,613	798,639	603,370	315,874	183,457	5,114,774
Gas Adjustment Charge (\$/Mcf) - Rider A	115	6,538	5,586	20,515	42,975	70,075	93,664	96,207	84,749	64,028	33,519	19,468	537,439
TCJA Surcredit	(1,373)	(1,290)	(1,102)	(4,048)	(8,479)	(13,826)	(18,480)	(18,982)	(16,721)	(12,633)	(6,614)	(3,841)	(107,389)
OPEB Surcredit - Rider I	(1,649)	(1,549)	(1,324)	(4,861)	(10,184)	(16,606)	(22,195)	(22,798)	(20,083)	(15,172)	(7,943)	(4,613)	(128,977)
Total Gas Cost Revenues	\$50,700	\$67,694	\$57,839	\$212,406	\$444,948	\$725,541	\$969,776	\$996,100	\$877,469	\$662,926	\$347,051	\$201,566	\$5,614,016
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$350)	(\$332)	(\$303)	(\$755)	(\$1,445)	(\$2,278)	(\$3,003)	(\$3,081)	(\$2,726)	(\$2,089)	(\$1,151)	(\$720)	(\$18,233)
Total Revenues	\$116,268	\$132,393	\$120,970	\$301,149	\$576,400	\$909,011	\$1,198,212	\$1,229,129	\$1,087,625	\$833,560	\$459,433	\$287,229	\$7,251,379
Unit Margin (\$/Mcf)	\$7.9403	\$8.3382	\$9.5192	\$3.6571	\$2.5924	\$2.2221	\$2.0714	\$2.0574	\$2.1057	\$2.2614	\$2.8394	\$3.7197	\$2.5499

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	29	29	29	30	29	29	31	31	28	29	29	30	353
Total Volume	1,205	1,213	1,206	2,148	3,184	4,522	6,094	6,980	5,312	4,174	3,116	2,231	41,385
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$3,509	\$3,509	\$3,509	\$3,630	\$3,509	\$3,509	\$3,751	\$3,751	\$3,388	\$3,509	\$3,509	\$3,630	\$42,717
Volumetric Distribution Charge	1,801	1,813	1,803	3,211	4,759	6,759	9,109	10,434	7,940	6,239	4,658	3,335	61,862
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	1
Total Base Non Gas Cost Rate Revenue	<u>\$5,311</u>	<u>\$5,323</u>	<u>\$5,312</u>	<u>\$6,841</u>	<u>\$8,269</u>	<u>\$10,269</u>	<u>\$12,861</u>	<u>\$14,185</u>	<u>\$11,329</u>	<u>\$9,749</u>	<u>\$8,167</u>	<u>\$6,965</u>	<u>\$104,580</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30487
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16537)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19867)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$342	\$371	\$368	\$656	\$973	\$1,381	\$1,862	\$2,132	\$1,623	\$1,275	\$952	\$682	\$12,617
TCJA Surcredit	(199)	(201)	(199)	(355)	(527)	(748)	(1,008)	(1,154)	(879)	(690)	(515)	(369)	(6,844)
OPEB Surcredit - Rider I	(239)	(241)	(240)	(427)	(633)	(898)	(1,211)	(1,387)	(1,055)	(829)	(619)	(443)	(8,222)
Total Gas Cost Revenues	<u>(\$96)</u>	<u>(\$71)</u>	<u>(\$71)</u>	<u>(\$126)</u>	<u>(\$187)</u>	<u>(\$265)</u>	<u>(\$357)</u>	<u>(\$409)</u>	<u>(\$311)</u>	<u>(\$244)</u>	<u>(\$182)</u>	<u>(\$130)</u>	<u>(\$2,449)</u>
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$16)	(\$13)	(\$13)	(\$17)	(\$20)	(\$25)	(\$31)	(\$34)	(\$28)	(\$24)	(\$20)	(\$17)	(\$258)
Total Revenues	<u>\$5,199</u>	<u>\$5,239</u>	<u>\$5,228</u>	<u>\$6,698</u>	<u>\$8,062</u>	<u>\$9,979</u>	<u>\$12,473</u>	<u>\$13,742</u>	<u>\$10,990</u>	<u>\$9,481</u>	<u>\$7,965</u>	<u>\$6,818</u>	<u>\$101,873</u>
Unit Margin (\$/Mcf)	<u>\$4.4072</u>	<u>\$4.3880</u>	<u>\$4.4048</u>	<u>\$3.1850</u>	<u>\$2.5971</u>	<u>\$2.2709</u>	<u>\$2.1104</u>	<u>\$2.0322</u>	<u>\$2.1327</u>	<u>\$2.3356</u>	<u>\$2.6210</u>	<u>\$3.1220</u>	<u>\$2.5270</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	779	778	775	753	754	760	760	762	761	764	766	768	9,180
Total Volume	79,091	80,293	80,558	108,338	194,024	316,432	425,066	473,596	425,600	360,035	227,136	134,055	2,904,224
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.81620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77729
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	94,267	94,146	93,783	91,121	91,242	91,968	91,968	92,210	92,089	92,452	92,694	92,936	1,110,872
Volumetric Distribution Charge	143,645	142,616	143,087	192,430	344,625	562,047	755,002	841,201	755,951	639,494	403,439	238,108	5,161,646
Total Base Non Gas Cost Rate Revenue	\$237,912	\$236,762	\$236,870	\$283,550	\$435,867	\$654,014	\$846,970	\$933,411	\$848,039	\$731,946	\$496,133	\$331,044	\$6,272,518
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36109
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$31,636	\$28,905	\$29,001	\$39,002	\$69,849	\$113,916	\$153,024	\$170,495	\$153,216	\$129,613	\$81,769	\$48,260	\$1,048,686
TCJA Surcredit	(6,969)	(7,075)	(7,098)	(9,546)	(17,095)	(27,881)	(37,453)	(41,729)	(37,500)	(31,723)	(20,013)	(11,812)	(255,894)
OPEB Surcredit - Rider I	(8,471)	(8,599)	(8,628)	(11,603)	(20,780)	(33,890)	(45,525)	(50,722)	(45,582)	(38,560)	(24,326)	(14,357)	(311,043)
Total Gas Cost Revenues	\$16,196	\$13,231	\$13,275	\$17,853	\$31,974	\$52,145	\$70,046	\$78,044	\$70,134	\$59,330	\$37,430	\$22,091	\$481,749
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$762)	(\$625)	(\$625)	(\$754)	(\$1,170)	(\$1,765)	(\$2,293)	(\$2,529)	(\$2,295)	(\$1,978)	(\$1,334)	(\$883)	(\$17,013)
Total Revenues	\$253,346	\$249,368	\$249,520	\$300,649	\$466,671	\$704,394	\$914,723	\$1,008,926	\$915,878	\$789,298	\$532,229	\$352,252	\$6,737,254
Unit Margin (\$/Mcf)	\$3.0081	\$2.9487	\$2.9404	\$2.6173	\$2.2465	\$2.0668	\$1.9926	\$1.9709	\$1.9926	\$2.0330	\$2.1843	\$2.4695	\$2.1598

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial DMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	13	13	13	14	14	14	14	14	14	14	14	14	165
Total Volume	18,582	18,899	19,018	49,315	59,877	68,449	76,018	85,354	78,356	76,843	63,318	54,800	668,829
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,573	1,573	1,573	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	1,694	19,967
Volumetric Distribution Charge	26,316	26,765	26,933	69,840	84,798	96,937	107,657	120,878	110,968	108,825	89,671	77,608	947,196
Total Base Non Gas Cost Rate Revenue	\$27,889	\$28,338	\$28,506	\$71,534	\$86,492	\$98,632	\$109,351	\$122,572	\$112,662	\$110,519	\$91,365	\$79,302	\$967,162
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(1,637)	(1,665)	(1,676)	(4,345)	(5,276)	(6,031)	(6,698)	(7,521)	(6,904)	(6,771)	(5,579)	(4,828)	(58,931)
OPEB Surcredit - Rider I	(1,990)	(2,024)	(2,037)	(5,282)	(6,413)	(7,331)	(8,142)	(9,141)	(8,392)	(8,230)	(6,781)	(5,869)	(71,632)
Total Gas Cost Revenues	(\$3,627)	(\$3,689)	(\$3,713)	(\$9,627)	(\$11,689)	(\$13,362)	(\$14,840)	(\$16,662)	(\$15,296)	(\$15,001)	(\$12,360)	(\$10,697)	(\$130,563)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$73)	(\$62)	(\$62)	(\$155)	(\$187)	(\$213)	(\$236)	(\$265)	(\$243)	(\$239)	(\$198)	(\$172)	(\$2,105)
Total Revenues	\$24,189	\$24,587	\$24,731	\$61,752	\$74,616	\$85,057	\$94,275	\$105,645	\$97,123	\$95,279	\$78,807	\$68,433	\$834,494
Unit Margin (\$/Mcf)	\$1.5009	\$1.4994	\$1.4989	\$1.4506	\$1.4445	\$1.4410	\$1.4385	\$1.4360	\$1.4378	\$1.4382	\$1.4430	\$1.4471	\$1.4461

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 Sales	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	428	428	428	424	425	425	429	432	431	428	427	422	5,127
Total Volume	453	300	310	1,064	2,967	5,980	8,892	9,407	7,740	5,232	1,994	891	45,230
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
Volumetric Distribution Charge	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01991
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$8,513	\$8,513	\$8,513	\$8,433	\$8,453	\$8,453	\$8,533	\$8,592	\$8,573	\$8,513	\$8,493	\$8,394	\$101,976
Volumetric Distribution Charge	1,094	724	749	2,569	7,165	14,441	21,473	22,717	18,691	12,635	4,815	2,152	109,226
Rider E - Customer Education	0	0	0	0	0	1	0	0	0	0	0	0	1
Rider G - Merchant Function Charge	6	6	6	21	59	119	178	188	155	104	40	18	900
Rider H - Gas Procurement Charge	48	32	33	112	312	628	934	988	813	549	209	94	4,749
Total Base Non Gas Cost Rate Revenue	\$9,661	\$9,275	\$9,300	\$11,136	\$15,989	\$23,642	\$31,117	\$32,485	\$28,231	\$21,802	\$13,558	\$10,657	\$216,853
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30528
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.88251
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83002
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22549)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$128	\$92	\$95	\$325	\$906	\$1,827	\$2,717	\$2,874	\$2,365	\$1,598	\$609	\$272	\$13,808
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,797	2,370	2,449	8,405	23,439	47,241	70,245	74,313	61,144	41,332	15,752	7,039	356,526
Gas Adjustment Charge (\$/Mcf) - Rider A	6	251	260	892	2,487	5,013	7,454	7,886	6,488	4,386	1,672	747	37,542
TCJA Surcredit	(102)	(68)	(70)	(240)	(669)	(1,348)	(2,005)	(2,121)	(1,745)	(1,180)	(450)	(201)	(10,199)
OPEB Surcredit - Rider I	(46)	(30)	(31)	(107)	(299)	(602)	(896)	(947)	(779)	(527)	(201)	(90)	(4,555)
Total Gas Cost Revenues	\$2,783	\$2,615	\$2,703	\$9,275	\$25,864	\$52,131	\$77,515	\$82,005	\$67,473	\$45,609	\$17,382	\$7,767	\$393,122
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$37)	(\$30)	(\$30)	(\$51)	(\$105)	(\$189)	(\$272)	(\$286)	(\$239)	(\$169)	(\$77)	(\$46)	(\$1,531)
Total Revenues	\$12,407	\$11,860	\$11,973	\$20,360	\$41,748	\$75,584	\$108,360	\$114,204	\$95,465	\$67,242	\$30,863	\$18,378	\$608,444
Unit Margin (\$/Mcf)	\$21.3265	\$30.9164	\$30.0010	\$10.4661	\$5.3891	\$3.9536	\$3.4995	\$3.4533	\$3.6474	\$4.1670	\$6.7992	\$11.9603	\$4.7944

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	45	46	46	48	48	49	48	49	48	49	47	46	569
Total Volume	139	94	98	194	395	780	1,088	1,065	952	633	282	183	5,903
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
Volumetric Distribution Charge	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.41490
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$895	\$915	\$915	\$955	\$955	\$975	\$955	\$975	\$955	\$975	\$935	\$915	\$11,317
Volumetric Distribution Charge	336	227	237	468	954	1,884	2,627	2,572	2,299	1,529	681	442	14,255
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$1,231	\$1,142	\$1,152	\$1,423	\$1,909	\$2,858	\$3,582	\$3,546	\$3,254	\$2,503	\$1,616	\$1,357	\$25,573
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30476
TCJA Surcredit (\$/Mcf)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10080)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$39	\$29	\$30	\$59	\$121	\$238	\$332	\$325	\$291	\$193	\$86	\$56	\$1,799
TCJA Surcredit	(31)	(21)	(22)	(44)	(89)	(176)	(245)	(240)	(215)	(143)	(64)	(41)	(1,331)
OPEB Surcredit - Rider I	(14)	(9)	(10)	(20)	(40)	(79)	(110)	(107)	(96)	(64)	(28)	(18)	(595)
Total Gas Cost Revenues	(\$6)	(\$1)	(\$2)	(\$5)	(\$8)	(\$17)	(\$23)	(\$22)	(\$20)	(\$14)	(\$6)	(\$3)	(\$127)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.26%
Rider B - State Tax Adjustment	(\$4)	(\$3)	(\$3)	(\$4)	(\$5)	(\$7)	(\$9)	(\$9)	(\$8)	(\$6)	(\$4)	(\$3)	(\$65)
Total Revenues	\$1,221	\$1,138	\$1,147	\$1,414	\$1,896	\$2,834	\$3,550	\$3,515	\$3,226	\$2,483	\$1,606	\$1,351	\$25,381
Unit Margin (\$/Mcf)	\$8.8542	\$12.1484	\$11.7511	\$7.3362	\$4.8320	\$3.6645	\$3.2924	\$3.3300	\$3.4178	\$3.9546	\$5.7299	\$7.4146	\$4.3322

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	112	112	112	128	128	128	131	133	131	131	132	134	1,512
Total Volume	527	361	378	541	1,438	2,618	4,045	4,012	3,544	2,387	1,090	568	21,509
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
Volumetric Distribution Charge	\$2.76560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72560	\$2.72658
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,228	2,228	2,228	2,546	2,546	2,546	2,606	2,645	2,606	2,606	2,625	2,665	30,074
Volumetric Distribution Charge	1,457	984	1,030	1,475	3,919	7,136	11,025	10,935	9,660	6,506	2,971	1,548	58,646
Total Base Non Gas Cost Rate Revenue	\$3,685	\$3,212	\$3,258	\$4,020	\$6,465	\$9,682	\$13,631	\$13,580	\$12,265	\$9,112	\$5,596	\$4,213	\$88,720
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36092
TCJA Surcredit (\$/Mcf)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21340)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09196)
Gas Cost Revenues													
MMT Gas Cost Charge	\$211	\$130	\$136	\$195	\$518	\$942	\$1,456	\$1,444	\$1,276	\$859	\$392	\$204	\$7,763
TCJA Surcredit	(112)	(77)	(81)	(115)	(307)	(559)	(863)	(856)	(756)	(510)	(233)	(121)	(4,590)
OPEB Surcredit - Rider I	(48)	(33)	(35)	(50)	(132)	(241)	(372)	(369)	(326)	(220)	(100)	(52)	(1,978)
Total Gas Cost Revenues	\$51	\$20	\$20	\$30	\$79	\$142	\$221	\$219	\$194	\$129	\$59	\$31	\$1,195
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$11)	(\$8)	(\$8)	(\$10)	(\$16)	(\$25)	(\$35)	(\$34)	(\$31)	(\$23)	(\$14)	(\$11)	(\$226)
Total Revenues	\$3,725	\$3,224	\$3,270	\$4,040	\$6,528	\$9,799	\$13,817	\$13,765	\$12,428	\$9,218	\$5,641	\$4,233	\$89,689
Unit Margin (\$/Mcf)	\$6.9927	\$8.8965	\$8.6189	\$7.4316	\$4.4961	\$3.6981	\$3.3698	\$3.3850	\$3.4608	\$3.8172	\$5.1343	\$7.4180	\$4.1248

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 Sales	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	167	167	167	171	167	167	170	170	169	171	175	177	2,038
Total Volume	891	589	609	2,160	5,819	11,721	16,352	16,872	14,451	9,968	4,057	1,829	85,318
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
Volumetric Distribution Charge	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01991
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,598	\$4,598	\$4,598	\$4,708	\$4,598	\$4,598	\$4,680	\$4,680	\$4,653	\$4,708	\$4,818	\$4,873	\$56,106
Volumetric Distribution Charge	1,634	1,080	1,117	3,962	10,674	21,501	29,996	30,950	26,509	18,285	7,442	3,355	156,507
Rider E - Customer Education	0	0	0	0	1	1	0	0	0	0	0	0	2
Rider G - Merchant Function Charge	13	12	12	43	116	234	326	337	289	199	81	37	1,698
Rider H - Gas Procurement Charge	94	62	64	227	611	1,231	1,717	1,772	1,517	1,047	426	192	8,958
Total Base Non Gas Cost Rate Revenue	\$6,338	\$5,752	\$5,791	\$8,940	\$16,000	\$27,564	\$36,720	\$37,739	\$32,967	\$24,239	\$12,767	\$8,457	\$223,272
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30528
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.88178
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82970
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12628)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11002)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$253	\$180	\$186	\$660	\$1,778	\$3,581	\$4,996	\$5,154	\$4,415	\$3,045	\$1,239	\$559	\$26,046
Natural Gas Supply Charge (\$/Mcf) - Rider A	5,501	4,653	4,811	17,064	45,969	92,594	129,178	133,285	114,160	78,745	32,049	14,449	672,458
Gas Adjustment Charge (\$/Mcf) - Rider A	12	494	511	1,811	4,878	9,826	13,708	14,144	12,114	8,356	3,401	1,533	70,788
TCJA Surcredit	(113)	(74)	(77)	(273)	(735)	(1,480)	(2,065)	(2,130)	(1,825)	(1,259)	(512)	(231)	(10,774)
OPEB Surcredit - Rider I	(98)	(65)	(67)	(238)	(640)	(1,290)	(1,799)	(1,856)	(1,590)	(1,097)	(446)	(201)	(9,387)
Total Gas Cost Revenues	\$5,555	\$5,188	\$5,364	\$19,024	\$51,250	\$103,231	\$144,018	\$148,597	\$127,274	\$87,790	\$35,731	\$16,109	\$749,131
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$36)	(\$27)	(\$28)	(\$70)	(\$168)	(\$327)	(\$452)	(\$466)	(\$401)	(\$280)	(\$121)	(\$61)	(\$2,437)
Total Revenues	\$11,857	\$10,913	\$11,127	\$27,894	\$67,082	\$130,468	\$180,286	\$185,870	\$159,840	\$111,749	\$48,377	\$24,505	\$969,966
Unit Margin (\$/Mcf)	\$7.1136	\$9.7651	\$9.5088	\$4.1389	\$2.7496	\$2.3517	\$2.2456	\$2.2368	\$2.2813	\$2.4316	\$3.1469	\$4.6236	\$2.6169

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	15	15	15	16	16	16	15	15	15	15	16	16	185
Total Volume	276	183	187	240	592	1,280	1,620	1,590	1,500	960	432	256	9,116
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
Volumetric Distribution Charge	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.83440
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$413	\$413	\$413	\$440	\$440	\$440	\$413	\$413	\$413	\$413	\$440	\$440	\$5,093
Volumetric Distribution Charge	506	336	343	440	1,086	2,348	2,972	2,917	2,752	1,761	792	470	16,722
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$919</u>	<u>\$749</u>	<u>\$756</u>	<u>\$881</u>	<u>\$1,527</u>	<u>\$2,789</u>	<u>\$3,385</u>	<u>\$3,330</u>	<u>\$3,165</u>	<u>\$2,174</u>	<u>\$1,233</u>	<u>\$910</u>	<u>\$21,816</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30474
TCJA Surcredit (\$/Mcf)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12637)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$78	\$56	\$57	\$73	\$181	\$391	\$495	\$486	\$458	\$293	\$132	\$78	\$2,778
TCJA Surcredit	(35)	(23)	(24)	(30)	(75)	(162)	(205)	(201)	(189)	(121)	(55)	(32)	(1,152)
OPEB Surcredit - Rider I	(30)	(20)	(21)	(26)	(65)	(141)	(178)	(175)	(165)	(106)	(48)	(28)	(1,003)
Total Gas Cost Revenues	<u>\$13</u>	<u>\$13</u>	<u>\$12</u>	<u>\$17</u>	<u>\$41</u>	<u>\$88</u>	<u>\$112</u>	<u>\$110</u>	<u>\$104</u>	<u>\$66</u>	<u>\$29</u>	<u>\$18</u>	<u>\$623</u>
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$3)	(\$2)	(\$2)	(\$2)	(\$4)	(\$7)	(\$9)	(\$9)	(\$8)	(\$6)	(\$3)	(\$2)	(\$57)
Total Revenues	<u>\$929</u>	<u>\$760</u>	<u>\$766</u>	<u>\$896</u>	<u>\$1,564</u>	<u>\$2,869</u>	<u>\$3,488</u>	<u>\$3,431</u>	<u>\$3,260</u>	<u>\$2,234</u>	<u>\$1,259</u>	<u>\$926</u>	<u>\$22,382</u>
Unit Margin (\$/Mcf)	<u>\$3.3307</u>	<u>\$4.0911</u>	<u>\$4.0428</u>	<u>\$3.6698</u>	<u>\$2.5785</u>	<u>\$2.1786</u>	<u>\$2.0893</u>	<u>\$2.0941</u>	<u>\$2.1097</u>	<u>\$2.2646</u>	<u>\$2.8540</u>	<u>\$3.5550</u>	<u>\$2.3931</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	148	148	148	155	153	152	152	153	152	153	153	155	1,822
Total Volume	2,570	1,797	1,916	2,269	5,606	10,942	15,033	16,425	13,916	10,098	4,577	2,687	87,836
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53000	\$27.53
Volumetric Distribution Charge	\$2.26450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22450	\$2.22567
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,074	4,074	4,074	4,267	4,212	4,185	4,185	4,212	4,185	4,212	4,212	4,267	50,160
Volumetric Distribution Charge	5,820	3,997	4,262	5,047	12,471	24,340	33,441	36,537	30,956	22,463	10,182	5,977	195,494
Total Base Non Gas Cost Rate Revenue	\$9,894	\$8,072	\$8,337	\$9,315	\$16,683	\$28,525	\$37,625	\$40,750	\$35,141	\$26,675	\$14,394	\$10,244	\$245,654
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36117
TCJA Surcredit (\$/Mcf)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12433)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11023)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,028	\$647	\$690	\$817	\$2,018	\$3,939	\$5,412	\$5,913	\$5,010	\$3,635	\$1,648	\$967	\$31,724
TCJA Surcredit	(320)	(223)	(238)	(282)	(697)	(1,361)	(1,869)	(2,042)	(1,730)	(1,256)	(569)	(334)	(10,921)
OPEB Surcredit - Rider I	(283)	(198)	(211)	(250)	(618)	(1,206)	(1,657)	(1,811)	(1,534)	(1,113)	(505)	(296)	(9,682)
Total Gas Cost Revenues	\$425	\$226	\$241	\$285	\$703	\$1,372	\$1,886	\$2,060	\$1,746	\$1,266	\$574	\$337	\$11,121
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$31)	(\$21)	(\$21)	(\$24)	(\$43)	(\$75)	(\$99)	(\$107)	(\$92)	(\$70)	(\$37)	(\$26)	(\$646)
Total Revenues	\$10,288	\$8,277	\$8,557	\$9,576	\$17,343	\$29,822	\$39,412	\$42,703	\$36,795	\$27,871	\$14,931	\$10,555	\$256,129
Unit Margin (\$/Mcf)	\$3.8499	\$4.4919	\$4.3510	\$4.1051	\$2.9759	\$2.6069	\$2.5029	\$2.4809	\$2.5252	\$2.6416	\$3.1448	\$3.8126	\$2.7967

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority Sales	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	41	41	41	37	35	36	36	35	38	41	41	40	462
Total Volume	1,151	762	787	3,309	6,967	12,886	17,232	17,415	17,218	14,172	7,788	3,763	103,450
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01990
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,961	\$4,961	\$4,961	\$4,477	\$4,235	\$4,356	\$4,356	\$4,235	\$4,598	\$4,961	\$4,961	\$4,840	\$55,907
Volumetric Distribution Charge	1,721	1,139	1,176	4,946	10,414	19,262	25,758	26,032	25,738	21,184	11,642	5,625	154,637
Rider E - Customer Education	0	0	0	0	1	1	0	0	0	0	0	0	3
Rider G - Merchant Function Charge	16	15	16	66	139	257	344	348	344	283	156	75	2,059
Rider H - Gas Procurement Charge	121	80	83	347	732	1,353	1,809	1,829	1,808	1,488	818	395	10,862
Total Base Non Gas Cost Rate Revenue	\$6,819	\$6,196	\$6,236	\$9,838	\$15,521	\$25,230	\$32,268	\$32,444	\$32,488	\$27,917	\$17,576	\$10,936	\$223,467
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30525
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.88060
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82914
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16538)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19864)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$326	\$233	\$240	\$1,011	\$2,128	\$3,937	\$5,264	\$5,320	\$5,260	\$4,330	\$2,379	\$1,150	\$31,578
Natural Gas Supply Charge (\$/Mcf) - Rider A	7,106	6,020	6,217	26,140	55,038	101,796	136,129	137,575	136,020	111,956	61,524	29,727	815,248
Gas Adjustment Charge (\$/Mcf) - Rider A	16	639	660	2,774	5,840	10,802	14,446	14,599	14,434	11,880	6,529	3,155	85,774
TCJA Surcredit	(190)	(126)	(130)	(547)	(1,152)	(2,131)	(2,850)	(2,880)	(2,848)	(2,344)	(1,288)	(622)	(17,108)
OPEB Surcredit - Rider I	(229)	(151)	(156)	(657)	(1,384)	(2,560)	(3,423)	(3,459)	(3,420)	(2,815)	(1,547)	(748)	(20,549)
Total Gas Cost Revenues	\$7,029	\$6,615	\$6,831	\$28,721	\$60,470	\$111,844	\$149,566	\$151,155	\$149,446	\$123,007	\$67,597	\$32,662	\$894,943
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$42)	(\$32)	(\$33)	(\$96)	(\$190)	(\$343)	(\$455)	(\$459)	(\$455)	(\$377)	(\$213)	(\$109)	(\$2,804)
Total Revenues	\$13,806	\$12,779	\$13,034	\$38,463	\$75,801	\$136,731	\$181,379	\$183,140	\$181,479	\$150,547	\$84,960	\$43,489	\$1,115,606
Unit Margin (\$/Mcf)	\$5.9246	\$8.1309	\$7.9241	\$2.9730	\$2.2278	\$1.9579	\$1.8726	\$1.8630	\$1.8868	\$1.9699	\$2.2568	\$2.9061	\$2.1601

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Total Volume	116	77	79	146	288	574	788	816	692	668	272	80	4,596
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$242	\$2,904
Volumetric Distribution Charge	173	115	118	218	431	858	1,178	1,220	1,034	999	407	120	6,870
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$415</u>	<u>\$357</u>	<u>\$360</u>	<u>\$460</u>	<u>\$673</u>	<u>\$1,100</u>	<u>\$1,420</u>	<u>\$1,462</u>	<u>\$1,276</u>	<u>\$1,241</u>	<u>\$649</u>	<u>\$362</u>	<u>\$9,774</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30483
TCJA Surcredit (\$/Mcf)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16514)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$33	\$24	\$24	\$45	\$88	\$175	\$241	\$249	\$211	\$204	\$83	\$24	\$1,401
TCJA Surcredit	(19)	(13)	(13)	(24)	(48)	(95)	(130)	(135)	(114)	(110)	(45)	(13)	(759)
OPEB Surcredit - Rider I	(23)	(15)	(16)	(29)	(57)	(114)	(157)	(162)	(137)	(133)	(54)	(16)	(913)
Total Gas Cost Revenues	<u>(\$9)</u>	<u>(\$4)</u>	<u>(\$5)</u>	<u>(\$8)</u>	<u>(\$17)</u>	<u>(\$34)</u>	<u>(\$46)</u>	<u>(\$48)</u>	<u>(\$40)</u>	<u>(\$39)</u>	<u>(\$16)</u>	<u>(\$5)</u>	<u>(\$271)</u>
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.26%
Rider B - State Tax Adjustment	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$2)</u>	<u>(\$3)</u>	<u>(\$3)</u>	<u>(\$4)</u>	<u>(\$3)</u>	<u>(\$3)</u>	<u>(\$2)</u>	<u>(\$1)</u>	<u>(\$25)</u>
Total Revenues	<u>\$405</u>	<u>\$352</u>	<u>\$354</u>	<u>\$451</u>	<u>\$654</u>	<u>\$1,063</u>	<u>\$1,371</u>	<u>\$1,410</u>	<u>\$1,233</u>	<u>\$1,199</u>	<u>\$631</u>	<u>\$356</u>	<u>\$9,478</u>
Unit Margin (\$/Mcf)	<u>\$3.5813</u>	<u>\$4.6381</u>	<u>\$4.5585</u>	<u>\$3.1525</u>	<u>\$2.3352</u>	<u>\$1.9166</u>	<u>\$1.8019</u>	<u>\$1.7914</u>	<u>\$1.8445</u>	<u>\$1.8571</u>	<u>\$2.3846</u>	<u>\$4.5200</u>	<u>\$2.1267</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	287	288	288	286	285	284	285	287	286	285	284	285	3,430
Total Volume	58,540	39,500	41,241	57,732	120,429	211,904	287,284	338,572	303,301	265,190	160,589	80,643	1,964,925
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01000	\$121.01
Volumetric Distribution Charge	\$1.81620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77620	\$1.77739
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	34,730	34,851	34,851	34,609	34,488	34,367	34,488	34,730	34,609	34,488	34,367	34,488	415,064
Volumetric Distribution Charge	106,320	70,160	73,252	102,544	213,906	376,384	510,274	601,372	538,723	471,030	285,238	143,238	3,492,441
Total Base Non Gas Cost Rate Revenue	\$141,050	\$105,011	\$108,103	\$137,152	\$248,394	\$410,751	\$544,762	\$636,101	\$573,332	\$505,518	\$319,605	\$177,726	\$3,907,506
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36119
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$23,416	\$14,220	\$14,847	\$20,784	\$43,354	\$76,285	\$103,422	\$121,886	\$109,188	\$95,468	\$57,812	\$29,031	\$709,713
TCJA Surcredit	(5,158)	(3,480)	(3,634)	(5,087)	(10,611)	(18,671)	(25,313)	(29,832)	(26,724)	(23,366)	(14,149)	(7,105)	(173,130)
OPEB Surcredit - Rider I	(6,270)	(4,230)	(4,417)	(6,183)	(12,898)	(22,695)	(30,768)	(36,261)	(32,484)	(28,402)	(17,199)	(8,637)	(210,444)
Total Gas Cost Revenues	\$11,988	\$6,510	\$6,796	\$9,514	\$19,845	\$34,919	\$47,341	\$55,793	\$49,980	\$43,700	\$26,464	\$13,289	\$326,139
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$459)	(\$279)	(\$287)	(\$367)	(\$671)	(\$1,114)	(\$1,480)	(\$1,730)	(\$1,558)	(\$1,373)	(\$865)	(\$478)	(\$10,661)
Total Revenues	\$152,579	\$111,242	\$114,612	\$146,299	\$267,568	\$444,556	\$590,623	\$690,164	\$621,754	\$547,845	\$345,204	\$190,537	\$4,222,984
Unit Margin (\$/Mcf)	\$2.4095	\$2.6585	\$2.6213	\$2.3757	\$2.0626	\$1.9384	\$1.8962	\$1.8788	\$1.8903	\$1.9062	\$1.9902	\$2.2039	\$1.9886

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority DMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Total Volume	6,686	4,433	4,583	10,984	15,390	20,046	24,046	25,908	23,672	23,080	16,360	7,926	183,114
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41620
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	242	242	242	242	242	242	242	242	242	242	242	242	2,904
Volumetric Distribution Charge	9,469	6,278	6,490	15,556	21,795	28,389	34,054	36,691	33,524	32,686	23,169	11,225	259,326
Total Base Non Gas Cost Rate Revenue	\$9,711	\$6,520	\$6,732	\$15,798	\$22,037	\$28,631	\$34,296	\$36,933	\$33,766	\$32,928	\$23,411	\$11,467	\$262,230
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08812)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(589)	(391)	(404)	(968)	(1,356)	(1,766)	(2,119)	(2,283)	(2,086)	(2,034)	(1,441)	(698)	(16,135)
OPEB Surcredit - Rider I	(716)	(475)	(491)	(1,176)	(1,648)	(2,147)	(2,575)	(2,775)	(2,535)	(2,472)	(1,752)	(849)	(19,611)
Total Gas Cost Revenues	(\$1,305)	(\$866)	(\$895)	(\$2,144)	(\$3,004)	(\$3,913)	(\$4,694)	(\$5,058)	(\$4,621)	(\$4,506)	(\$3,193)	(\$1,547)	(\$35,746)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$25)	(\$14)	(\$15)	(\$34)	(\$48)	(\$62)	(\$74)	(\$80)	(\$73)	(\$71)	(\$51)	(\$25)	(\$572)
Total Revenues	\$8,381	\$5,640	\$5,822	\$13,620	\$18,985	\$24,656	\$29,528	\$31,795	\$29,072	\$28,351	\$20,167	\$9,895	\$225,912
Unit Margin (\$/Mcf)	\$1.4524	\$1.4708	\$1.4690	\$1.4382	\$1.4319	\$1.4283	\$1.4263	\$1.4255	\$1.4264	\$1.4267	\$1.4310	\$1.4467	\$1.4321

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS Sales	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	117	110	110	109	112	116	117	117	114	114	112	111	1,359
Total Volume	833	1,165	721	686	2,764	7,259	10,414	12,383	8,709	5,464	2,314	810	53,522
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
Volumetric Distribution Charge	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01988
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,675	\$7,216	\$7,216	\$7,150	\$7,347	\$7,610	\$7,675	\$7,675	\$7,478	\$7,478	\$7,347	\$7,282	\$89,150
Volumetric Distribution Charge	1,710	2,392	1,480	1,408	5,675	14,903	21,381	25,424	17,880	11,218	4,751	1,663	109,886
Rider E - Customer Education	0	0	0	0	0	1	0	0	0	0	0	0	1
Rider G - Merchant Function Charge	12	23	14	14	55	145	208	247	174	109	46	16	1,064
Rider H - Gas Procurement Charge	87	122	76	72	290	762	1,093	1,300	914	574	243	85	5,620
Total Base Non Gas Cost Rate Revenue	\$9,485	\$9,754	\$8,786	\$8,645	\$13,368	\$23,421	\$30,358	\$34,646	\$26,447	\$19,379	\$12,387	\$9,046	\$205,721
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30515
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.87295
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82547
TCJA Surcredit (\$/Mcf)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19689)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02904)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$236	\$356	\$220	\$210	\$844	\$2,218	\$3,181	\$3,783	\$2,661	\$1,669	\$707	\$247	\$16,332
Natural Gas Supply Charge (\$/Mcf) - Rider A	5,143	9,203	5,696	5,419	21,835	57,345	82,269	97,823	68,799	43,165	18,280	6,399	421,376
Gas Adjustment Charge (\$/Mcf) - Rider A	12	977	604	575	2,317	6,085	8,730	10,381	7,301	4,580	1,940	679	44,181
TCJA Surcredit	(164)	(229)	(142)	(135)	(544)	(1,429)	(2,051)	(2,438)	(1,715)	(1,076)	(456)	(159)	(10,538)
OPEB Surcredit - Rider I	(24)	(34)	(21)	(20)	(80)	(211)	(302)	(359)	(253)	(159)	(67)	(24)	(1,554)
Total Gas Cost Revenues	\$5,203	\$10,273	\$6,357	\$6,049	\$24,372	\$64,008	\$91,827	\$109,190	\$76,793	\$48,179	\$20,404	\$7,142	\$469,797
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$44)	(\$50)	(\$38)	(\$37)	(\$94)	(\$219)	(\$305)	(\$360)	(\$258)	(\$169)	(\$82)	(\$40)	(\$1,696)
Total Revenues	\$14,644	\$19,977	\$15,105	\$14,657	\$37,646	\$87,210	\$121,880	\$143,476	\$102,982	\$67,389	\$32,709	\$16,148	\$673,822
Unit Margin (\$/Mcf)	\$11.3863	\$8.3722	\$12.1865	\$12.6015	\$4.8363	\$3.2265	\$2.9151	\$2.7979	\$3.0368	\$3.5467	\$5.3532	\$11.1677	\$3.8437

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS SATC	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	18	19	20	18	18	18	18	18	18	18	18	18	219
Total Volume	68	74	34	72	432	1,206	1,656	1,854	1,404	1,008	414	198	8,420
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
Volumetric Distribution Charge	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.05310
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00002
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$1,181	\$1,246	\$1,312	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$1,181	\$14,366
Volumetric Distribution Charge	140	152	70	148	887	2,476	3,400	3,806	2,883	2,070	850	407	17,287
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$1,320</u>	<u>\$1,398</u>	<u>\$1,382</u>	<u>\$1,329</u>	<u>\$2,068</u>	<u>\$3,657</u>	<u>\$4,581</u>	<u>\$4,987</u>	<u>\$4,063</u>	<u>\$3,250</u>	<u>\$2,031</u>	<u>\$1,587</u>	<u>\$31,654</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30511
TCJA Surcredit (\$/Mcf)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19679)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02910)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$19	\$23	\$10	\$22	\$132	\$368	\$506	\$566	\$429	\$308	\$126	\$60	\$2,569
TCJA Surcredit	(13)	(15)	(7)	(14)	(85)	(237)	(326)	(365)	(276)	(198)	(82)	(39)	(1,657)
OPEB Surcredit - Rider I	(2)	(2)	(1)	(2)	(13)	(35)	(48)	(54)	(41)	(29)	(12)	(6)	(245)
Total Gas Cost Revenues	<u>\$4</u>	<u>\$6</u>	<u>\$2</u>	<u>\$6</u>	<u>\$34</u>	<u>\$96</u>	<u>\$132</u>	<u>\$147</u>	<u>\$112</u>	<u>\$81</u>	<u>\$32</u>	<u>\$15</u>	<u>\$667</u>
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$4)	(\$4)	(\$3)	(\$3)	(\$5)	(\$9)	(\$12)	(\$13)	(\$10)	(\$8)	(\$5)	(\$4)	(\$80)
Total Revenues	<u>\$1,320</u>	<u>\$1,400</u>	<u>\$1,381</u>	<u>\$1,332</u>	<u>\$2,097</u>	<u>\$3,744</u>	<u>\$4,701</u>	<u>\$5,121</u>	<u>\$4,165</u>	<u>\$3,323</u>	<u>\$2,058</u>	<u>\$1,598</u>	<u>\$32,241</u>
Unit Margin (\$/Mcf)	<u>\$19.4180</u>	<u>\$18.8965</u>	<u>\$40.6413</u>	<u>\$18.4532</u>	<u>\$4.7865</u>	<u>\$3.0323</u>	<u>\$2.7661</u>	<u>\$2.6900</u>	<u>\$2.8941</u>	<u>\$3.2245</u>	<u>\$4.9053</u>	<u>\$8.0167</u>	<u>\$3.7593</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS MMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	58	58	58	60	60	61	61	61	59	60	60	60	716
Total Volume	773	794	1,000	600	2,160	5,124	7,198	7,381	5,310	3,840	1,860	720	36,760
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
Volumetric Distribution Charge	\$2.56570	\$2.52570	\$2.52570	\$2.52570	\$2.52570	\$2.52570	\$2.52570	\$2.52570	\$2.52570	\$2.52570	\$2.52570	\$2.52570	\$2.52654
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	3,805	3,805	3,805	3,936	3,936	4,002	4,002	4,002	3,870	3,936	3,936	3,936	46,970
Volumetric Distribution Charge	1,983	2,005	2,526	1,515	5,456	12,942	18,180	18,642	13,411	9,699	4,698	1,819	92,876
Total Base Non Gas Cost Rate Revenue	\$5,788	\$5,810	\$6,331	\$5,451	\$9,392	\$16,943	\$22,182	\$22,644	\$17,282	\$13,635	\$8,634	\$5,755	\$139,845
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36085
TCJA Surcredit (\$/Mcf)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27301)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04957)
Gas Cost Revenues													
MMT Gas Cost Charge	\$309	\$286	\$360	\$216	\$778	\$1,845	\$2,591	\$2,657	\$1,912	\$1,382	\$670	\$259	\$13,265
TCJA Surcredit	(211)	(217)	(273)	(164)	(590)	(1,399)	(1,965)	(2,015)	(1,449)	(1,048)	(508)	(197)	(10,036)
OPEB Surcredit - Rider I	(38)	(39)	(50)	(30)	(107)	(254)	(357)	(366)	(263)	(190)	(92)	(36)	(1,822)
Total Gas Cost Revenues	\$60	\$30	\$37	\$22	\$81	\$192	\$269	\$276	\$200	\$144	\$70	\$26	\$1,407
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$18)	(\$15)	(\$16)	(\$14)	(\$24)	(\$43)	(\$56)	(\$57)	(\$44)	(\$34)	(\$22)	(\$14)	(\$357)
Total Revenues	\$5,830	\$5,825	\$6,352	\$5,459	\$9,449	\$17,092	\$22,395	\$22,863	\$17,438	\$13,745	\$8,682	\$5,767	\$140,895
Unit Margin (\$/Mcf)	\$7.4878	\$7.3176	\$6.3305	\$9.0857	\$4.3479	\$3.3067	\$3.0816	\$3.0678	\$3.2546	\$3.5507	\$4.6418	\$7.9924	\$3.8043

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS Sales	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	59	58	57	57	58	58	58	59	61	59	52	53	689
Total Volume	3,191	4,460	2,763	4,710	11,312	23,012	29,522	32,746	30,204	22,710	11,776	7,298	183,704
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
Volumetric Distribution Charge	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00003
Rider G - Merchant Function Charge	\$0.01414	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01997	\$0.01987
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$11,913	\$11,711	\$11,509	\$11,509	\$11,711	\$11,711	\$11,711	\$11,913	\$12,317	\$11,913	\$10,499	\$10,701	\$139,116
Volumetric Distribution Charge	4,770	6,667	4,130	7,041	16,909	34,398	44,129	48,949	45,149	33,947	17,603	10,909	274,601
Rider E - Customer Education	0	0	0	0	1	2	0	0	0	0	0	0	5
Rider G - Merchant Function Charge	45	89	55	94	226	459	589	654	603	453	235	146	3,649
Rider H - Gas Procurement Charge	335	468	290	495	1,188	2,416	3,100	3,438	3,171	2,385	1,236	766	19,289
Total Base Non Gas Cost Rate Revenue	<u>\$17,063</u>	<u>\$18,935</u>	<u>\$15,985</u>	<u>\$19,138</u>	<u>\$30,035</u>	<u>\$48,987</u>	<u>\$59,530</u>	<u>\$64,954</u>	<u>\$61,240</u>	<u>\$48,697</u>	<u>\$29,574</u>	<u>\$22,522</u>	<u>\$436,660</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30513
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$6.17380	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.89980	\$7.86983
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.01390	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.83830	\$0.82398
TCJA Surcredit (\$/Mcf)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09400)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$905	\$1,363	\$844	\$1,439	\$3,456	\$7,030	\$9,019	\$10,004	\$9,227	\$6,938	\$3,598	\$2,230	\$56,053
Natural Gas Supply Charge (\$/Mcf) - Rider A	19,701	35,233	21,827	37,208	89,363	181,790	233,218	258,687	238,606	179,404	93,028	57,653	1,445,718
Gas Adjustment Charge (\$/Mcf) - Rider A	44	3,739	2,316	3,948	9,483	19,291	24,748	27,451	25,320	19,038	9,872	6,118	151,368
TCJA Surcredit	(300)	(419)	(260)	(443)	(1,063)	(2,163)	(2,775)	(3,078)	(2,839)	(2,135)	(1,107)	(686)	(17,268)
OPEB Surcredit - Rider I	(222)	(310)	(192)	(328)	(787)	(1,602)	(2,055)	(2,279)	(2,102)	(1,581)	(820)	(508)	(12,786)
Total Gas Cost Revenues	<u>\$20,128</u>	<u>\$39,606</u>	<u>\$24,535</u>	<u>\$41,824</u>	<u>\$100,452</u>	<u>\$204,346</u>	<u>\$262,155</u>	<u>\$290,785</u>	<u>\$268,212</u>	<u>\$201,664</u>	<u>\$104,571</u>	<u>\$64,807</u>	<u>\$1,623,085</u>
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$112)	(\$146)	(\$101)	(\$152)	(\$326)	(\$633)	(\$804)	(\$889)	(\$824)	(\$626)	(\$335)	(\$218)	(\$5,166)
Total Revenues	<u>\$37,079</u>	<u>\$58,395</u>	<u>\$40,419</u>	<u>\$60,810</u>	<u>\$130,161</u>	<u>\$252,700</u>	<u>\$320,881</u>	<u>\$354,850</u>	<u>\$328,628</u>	<u>\$249,735</u>	<u>\$133,810</u>	<u>\$87,111</u>	<u>\$2,054,579</u>
Unit Margin (\$/Mcf)	<u>\$5.3473</u>	<u>\$4.2456</u>	<u>\$5.7852</u>	<u>\$4.0634</u>	<u>\$2.6551</u>	<u>\$2.1288</u>	<u>\$2.0164</u>	<u>\$1.9836</u>	<u>\$2.0275</u>	<u>\$2.1443</u>	<u>\$2.5114</u>	<u>\$3.0861</u>	<u>\$2.3770</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS SATC	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Total Volume	38	41	19	58	132	176	424	468	418	370	180	66	2,390
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
Volumetric Distribution Charge	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49480
Rider E - Customer Education	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00002
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$4,846
Volumetric Distribution Charge	57	61	28	87	197	263	634	700	625	553	269	99	3,573
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$461	\$465	\$432	\$491	\$601	\$667	\$1,038	\$1,103	\$1,029	\$957	\$673	\$502	\$8,418
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.28360	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30550	\$0.30586
TCJA Surcredit (\$/Mcf)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09414)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.07029)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$11	\$13	\$6	\$18	\$40	\$54	\$130	\$143	\$128	\$113	\$55	\$20	\$731
TCJA Surcredit	(4)	(4)	(2)	(5)	(12)	(17)	(40)	(44)	(39)	(35)	(17)	(6)	(225)
OPEB Surcredit - Rider I	(3)	(3)	(1)	(4)	(9)	(12)	(30)	(33)	(29)	(26)	(13)	(5)	(168)
Total Gas Cost Revenues	\$4	\$6	\$3	\$9	\$19	\$25	\$60	\$66	\$60	\$52	\$25	\$9	\$338
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.26%
Rider B - State Tax Adjustment	(\$1)	(\$1)	(\$1)	(\$1)	(\$2)	(\$2)	(\$3)	(\$3)	(\$3)	(\$3)	(\$2)	(\$1)	(\$23)
Total Revenues	\$464	\$470	\$434	\$499	\$618	\$690	\$1,095	\$1,166	\$1,086	\$1,006	\$696	\$510	\$8,733
Unit Margin (\$/Mcf)	\$12.1216	\$11.3441	\$22.7485	\$8.4574	\$4.5541	\$3.7893	\$2.4472	\$2.3577	\$2.4609	\$2.5862	\$3.7382	\$7.6133	\$3.5224

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS MMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	266	265	264	272	272	273	271	273	273	273	274	276	3,252
Total Volume	108,897	111,932	140,827	134,368	170,272	226,044	260,160	314,496	288,561	253,344	175,360	139,932	2,324,193
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
Volumetric Distribution Charge	\$1.47040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43227
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	53,708	53,506	53,304	54,920	54,920	55,121	54,718	55,121	55,121	55,121	55,323	55,727	656,611
Volumetric Distribution Charge	160,122	160,108	201,439	192,200	243,557	323,333	372,133	449,855	412,758	362,383	250,835	200,159	3,328,882
Total Base Non Gas Cost Rate Revenue	\$213,830	\$213,614	\$254,743	\$247,120	\$298,477	\$378,455	\$426,850	\$504,977	\$467,879	\$417,505	\$306,158	\$255,886	\$3,985,493
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36188
TCJA Surcredit (\$/Mcf)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)
Gas Cost Revenues													
MMT Gas Cost Charge	\$43,559	\$40,296	\$50,698	\$48,372	\$61,298	\$81,376	\$93,658	\$113,219	\$103,882	\$91,204	\$63,130	\$50,376	\$841,068
TCJA Surcredit	(7,896)	(8,116)	(10,211)	(9,743)	(12,346)	(16,390)	(18,864)	(22,804)	(20,924)	(18,370)	(12,715)	(10,146)	(168,525)
OPEB Surcredit - Rider I	(6,609)	(6,793)	(8,547)	(8,155)	(10,334)	(13,719)	(15,789)	(19,087)	(17,513)	(15,375)	(10,643)	(8,492)	(141,056)
Total Gas Cost Revenues	\$29,054	\$25,387	\$31,940	\$30,474	\$38,618	\$51,267	\$59,005	\$71,328	\$65,445	\$57,459	\$39,772	\$31,738	\$531,487
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$729)	(\$598)	(\$717)	(\$694)	(\$843)	(\$1,074)	(\$1,215)	(\$1,441)	(\$1,333)	(\$1,187)	(\$865)	(\$719)	(\$11,415)
Total Revenues	\$242,155	\$238,403	\$285,966	\$276,900	\$336,252	\$428,648	\$484,640	\$574,864	\$531,991	\$473,777	\$345,065	\$286,905	\$4,505,565
Unit Margin (\$/Mcf)	\$1.9636	\$1.9084	\$1.8089	\$1.8391	\$1.7529	\$1.6743	\$1.6407	\$1.6057	\$1.6214	\$1.6480	\$1.7459	\$1.8286	\$1.7148

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS DMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	21	21	21	20	20	20	20	20	20	20	20	20	243
Total Volume	32,693	31,568	36,827	32,560	40,900	52,460	59,820	72,720	67,040	61,520	45,340	35,420	568,868
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
Volumetric Distribution Charge	\$1.07040	\$1.07040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.43040	\$1.38973
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,240	4,240	4,240	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	49,064
Volumetric Distribution Charge	34,995	33,790	52,677	46,574	58,503	75,039	85,567	104,019	95,894	87,998	64,854	50,665	790,575
Total Base Non Gas Cost Rate Revenue	\$39,235	\$38,031	\$56,917	\$50,612	\$62,542	\$79,077	\$89,605	\$108,057	\$99,932	\$92,036	\$68,893	\$54,703	\$839,639
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(2,371)	(2,289)	(2,670)	(2,361)	(2,966)	(3,804)	(4,338)	(5,273)	(4,861)	(4,461)	(3,288)	(2,568)	(41,250)
OPEB Surcredit - Rider I	(1,984)	(1,916)	(2,235)	(1,976)	(2,482)	(3,184)	(3,630)	(4,413)	(4,069)	(3,734)	(2,752)	(2,150)	(34,525)
Total Gas Cost Revenues	(\$4,355)	(\$4,205)	(\$4,905)	(\$4,337)	(\$5,448)	(\$6,988)	(\$7,968)	(\$9,686)	(\$8,930)	(\$8,195)	(\$6,040)	(\$4,718)	(\$75,775)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$105)	(\$85)	(\$130)	(\$116)	(\$143)	(\$180)	(\$204)	(\$246)	(\$228)	(\$210)	(\$157)	(\$125)	(\$1,929)
Total Revenues	\$34,775	\$33,741	\$51,882	\$46,159	\$56,951	\$71,909	\$81,433	\$98,125	\$90,774	\$83,631	\$62,696	\$49,860	\$761,935
Unit Margin (\$/Mcf)	\$1.2001	\$1.2047	\$1.5455	\$1.5544	\$1.5291	\$1.5074	\$1.4979	\$1.4859	\$1.4906	\$1.4960	\$1.5195	\$1.5444	\$1.4760

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS MMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	9	9	9	8	8	8	8	8	8	8	8	8	99
Total Volume	40,335	41,104	41,234	43,740	47,986	49,165	47,705	52,004	48,365	45,273	43,878	42,314	543,104
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
Volumetric Distribution Charge	\$1.20858	\$1.16860	\$1.16860	\$1.16860	\$1.16860	\$1.16860	\$1.16860	\$1.16860	\$1.16860	\$1.16860	\$1.16860	\$1.16860	\$1.17157
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,281	7,281	7,281	6,472	6,472	6,472	6,472	6,472	6,472	6,472	6,472	6,472	80,091
Volumetric Distribution Charge	48,748	48,034	48,187	51,115	56,076	57,454	55,748	60,772	56,519	52,907	51,276	49,448	636,284
Total Base Non Gas Cost Rate Revenue	\$56,029	\$55,315	\$55,468	\$57,587	\$62,548	\$63,926	\$62,220	\$67,244	\$62,991	\$59,379	\$57,748	\$55,920	\$716,375
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36297
TCJA Surcredit (\$/Mcf)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	\$15.43960
Gas Cost Revenues													
MMT Gas Cost Charge	\$16,134	\$14,798	\$14,844	\$15,746	\$17,275	\$17,699	\$17,174	\$18,721	\$17,411	\$16,298	\$15,796	\$15,233	\$197,129
TCJA Surcredit	(2,171)	(2,213)	(2,220)	(2,355)	(2,583)	(2,647)	(2,568)	(2,799)	(2,603)	(2,437)	(2,362)	(2,278)	(29,236)
OPEB Surcredit - Rider I	(2,455)	(2,502)	(2,510)	(2,662)	(2,920)	(2,992)	(2,903)	(3,165)	(2,943)	(2,755)	(2,670)	(2,575)	(33,052)
Total Gas Cost Revenues	\$11,508	\$10,083	\$10,114	\$10,729	\$11,772	\$12,060	\$11,703	\$12,757	\$11,865	\$11,106	\$10,764	\$10,380	\$134,841
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$203)	(\$163)	(\$164)	(\$171)	(\$186)	(\$190)	(\$185)	(\$200)	(\$187)	(\$176)	(\$171)	(\$166)	(\$2,162)
Total Revenues	\$67,334	\$65,235	\$65,418	\$68,145	\$74,134	\$75,796	\$73,738	\$79,801	\$74,669	\$70,309	\$68,341	\$66,134	\$849,054
Unit Margin (\$/Mcf)	\$1.3891	\$1.3457	\$1.3452	\$1.3166	\$1.3035	\$1.3002	\$1.3043	\$1.2931	\$1.3024	\$1.3116	\$1.3161	\$1.3216	\$1.3190

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS DMT	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	19	19	19	18	18	18	18	18	18	18	18	18	219
Total Volume	102,712	115,137	116,550	111,764	127,437	151,549	167,595	226,402	187,329	168,190	139,864	120,565	1,735,094
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
Volumetric Distribution Charge	\$0.80858	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860	\$0.80860
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	15,371	15,371	15,371	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	14,562	177,171
Volumetric Distribution Charge	83,051	93,100	94,242	90,372	103,046	122,543	135,517	183,069	151,474	135,998	113,094	97,489	1,402,995
Total Base Non Gas Cost Rate Revenue	\$98,422	\$108,471	\$109,613	\$104,934	\$117,608	\$137,105	\$150,079	\$197,631	\$166,036	\$150,560	\$127,656	\$112,051	\$1,580,166
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(5,529)	(6,198)	(6,274)	(6,016)	(6,860)	(8,158)	(9,022)	(12,187)	(10,084)	(9,054)	(7,529)	(6,490)	(93,401)
OPEB Surcredit - Rider I	(6,251)	(7,007)	(7,093)	(6,802)	(7,756)	(9,223)	(10,200)	(13,779)	(11,401)	(10,236)	(8,512)	(7,338)	(105,598)
Total Gas Cost Revenues	(\$11,780)	(\$13,205)	(\$13,367)	(\$12,818)	(\$14,616)	(\$17,381)	(\$19,222)	(\$25,966)	(\$21,485)	(\$19,290)	(\$16,041)	(\$13,828)	(\$198,999)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$260)	(\$238)	(\$241)	(\$230)	(\$257)	(\$299)	(\$327)	(\$429)	(\$361)	(\$328)	(\$279)	(\$246)	(\$3,495)
Total Revenues	\$86,382	\$95,028	\$96,005	\$91,886	\$102,735	\$119,425	\$130,530	\$171,236	\$144,190	\$130,942	\$111,336	\$97,977	\$1,377,672
Unit Margin (\$/Mcf)	\$0.9582	\$0.9421	\$0.9405	\$0.9389	\$0.9229	\$0.9047	\$0.8955	\$0.8729	\$0.8863	\$0.8952	\$0.9127	\$0.9294	\$0.9107

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS MMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	22,837	28,749	29,388	28,091	30,880	31,107	31,704	32,560	33,613	35,132	28,390	29,013	361,463
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
Volumetric Distribution Charge	\$0.88390	\$0.84390	\$0.84390	\$0.84390	\$0.84390	\$0.84390	\$0.84390	\$0.84390	\$0.84390	\$0.84390	\$0.84390	\$0.84390	\$0.84643
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	12,348
Volumetric Distribution Charge	20,186	24,261	24,800	23,706	26,060	26,251	26,755	27,478	28,366	29,648	23,958	24,484	305,952
Total Base Non Gas Cost Rate Revenue	\$21,215	\$25,290	\$25,829	\$24,735	\$27,089	\$27,280	\$27,784	\$28,507	\$29,395	\$30,677	\$24,987	\$25,513	\$318,300
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.40000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36000	\$0.36253
TCJA Surcredit (\$/Mcf)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)
Gas Cost Revenues													
MMT Gas Cost Charge	\$9,135	\$10,349	\$10,580	\$10,113	\$11,117	\$11,199	\$11,413	\$11,722	\$12,101	\$12,647	\$10,220	\$10,445	\$131,041
TCJA Surcredit	(449)	(565)	(577)	(552)	(607)	(611)	(623)	(640)	(660)	(690)	(558)	(570)	(7,102)
OPEB Surcredit - Rider I	(674)	(849)	(868)	(829)	(912)	(918)	(936)	(961)	(992)	(1,037)	(838)	(856)	(10,670)
Total Gas Cost Revenues	\$8,012	\$8,935	\$9,135	\$8,732	\$9,598	\$9,670	\$9,854	\$10,121	\$10,449	\$10,920	\$8,824	\$9,019	\$113,269
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$88)	(\$86)	(\$87)	(\$84)	(\$92)	(\$92)	(\$94)	(\$97)	(\$100)	(\$104)	(\$85)	(\$86)	(\$1,095)
Total Revenues	\$29,139	\$34,139	\$34,877	\$33,383	\$36,595	\$36,858	\$37,544	\$38,531	\$39,744	\$41,493	\$33,726	\$34,446	\$430,474
Unit Margin (\$/Mcf)	\$0.9290	\$0.8797	\$0.8789	\$0.8805	\$0.8772	\$0.8770	\$0.8764	\$0.8755	\$0.8745	\$0.8732	\$0.8801	\$0.8794	\$0.8806

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Total
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	316,790	299,818	252,433	442,423	481,659	583,166	650,544	643,913	572,717	581,587	496,496	440,692	5,762,239
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
Volumetric Distribution Charge	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	11,319	135,828
Volumetric Distribution Charge	153,295	145,082	122,152	214,088	233,075	282,194	314,798	311,590	277,138	281,430	240,254	213,251	2,788,348
Total Base Non Gas Cost Rate Revenue	\$164,614	\$156,401	\$133,471	\$225,407	\$244,394	\$293,513	\$326,117	\$322,909	\$288,457	\$292,749	\$251,573	\$224,570	\$2,924,176
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.04917)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(6,225)	(5,891)	(4,960)	(8,694)	(9,465)	(11,459)	(12,783)	(12,653)	(11,254)	(11,428)	(9,756)	(8,660)	(113,228)
OPEB Surcredit - Rider I	(9,352)	(8,851)	(7,452)	(13,060)	(14,219)	(17,215)	(19,204)	(19,008)	(16,907)	(17,168)	(14,657)	(13,009)	(170,102)
Total Gas Cost Revenues	(\$15,577)	(\$14,742)	(\$12,412)	(\$21,754)	(\$23,684)	(\$28,674)	(\$31,987)	(\$31,661)	(\$28,161)	(\$28,596)	(\$24,413)	(\$21,669)	(\$283,330)
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$447)	(\$354)	(\$303)	(\$509)	(\$552)	(\$662)	(\$735)	(\$728)	(\$651)	(\$660)	(\$568)	(\$507)	(\$6,676)
Total Revenues	\$148,590	\$141,305	\$120,756	\$203,144	\$220,158	\$264,177	\$293,395	\$290,520	\$259,645	\$263,493	\$226,592	\$202,394	\$2,634,170
Unit Margin (\$/Mcf)	\$0.5196	\$0.5217	\$0.5287	\$0.5095	\$0.5074	\$0.5033	\$0.5013	\$0.5015	\$0.5037	\$0.5034	\$0.5067	\$0.5096	\$0.5075

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT Negotiated	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	5	5	5	6	6	6	6	6	6	6	6	6	69
Total Volume	237,557	255,459	260,280	330,819	301,813	316,705	339,129	370,618	351,394	355,721	315,761	289,006	3,724,262
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
Volumetric Distribution Charge	\$0.27680	\$0.28100	\$0.27910	\$0.27450	\$0.28370	\$0.28560	\$0.28810	\$0.28480	\$0.29170	\$0.28440	\$0.27700	\$0.28020	\$0.28259
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	5,145	5,145	5,145	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	71,001
Volumetric Distribution Charge	65,756	71,784	72,644	90,810	85,624	90,451	97,703	105,552	102,502	101,167	87,466	80,979	1,052,438
Total Base Non Gas Cost Rate Revenue	\$70,901	\$76,929	\$77,789	\$96,984	\$91,798	\$96,625	\$103,877	\$111,726	\$108,676	\$107,341	\$93,640	\$87,153	\$1,123,439
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
Rider B - State Tax Adjustment	(\$213)	(\$192)	(\$194)	(\$242)	(\$229)	(\$242)	(\$260)	(\$279)	(\$272)	(\$268)	(\$234)	(\$218)	(\$2,843)
Total Revenues	\$70,688	\$76,737	\$77,595	\$96,742	\$91,569	\$96,383	\$103,617	\$111,447	\$108,404	\$107,073	\$93,406	\$86,935	\$1,120,596
Unit Margin (\$/Mcf)	\$0.2985	\$0.3011	\$0.2989	\$0.2932	\$0.3042	\$0.3051	\$0.3063	\$0.3015	\$0.3093	\$0.3018	\$0.2966	\$0.3016	\$0.3017

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Detailed Billed Revenue Workpapers (Proposed Rates)

DMLMT Negotiated	<u>Jul 22</u>	<u>Aug 22</u>	<u>Sep 22</u>	<u>Oct 22</u>	<u>Nov 22</u>	<u>Dec 22</u>	<u>Jan 23</u>	<u>Feb 23</u>	<u>Mar 23</u>	<u>Apr 23</u>	<u>May 23</u>	<u>Jun 23</u>	<u>Total</u>
Customers	2	2	2	1	1	1	1	1	1	1	1	1	15
Total Volume	301,239	328,336	268,770	173,315	164,074	174,673	205,061	273,538	261,588	265,218	259,805	193,602	2,869,219
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
Volumetric Distribution Charge	\$0.14000	\$0.13960	\$0.14070	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13820	\$0.13878
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,058	2,058	2,058	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	15,435
Volumetric Distribution Charge	42,173	45,836	37,816	23,952	22,675	24,140	28,339	37,803	36,152	36,653	35,905	26,756	398,200
Total Base Non Gas Cost Rate Revenue	\$44,231	\$47,894	\$39,874	\$24,981	\$23,704	\$25,169	\$29,368	\$38,832	\$37,181	\$37,682	\$36,934	\$27,785	\$413,635
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.30%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%	-0.26%
Rider B - State Tax Adjustment	(\$133)	(\$120)	(\$100)	(\$62)	(\$59)	(\$63)	(\$73)	(\$97)	(\$93)	(\$94)	(\$92)	(\$69)	(\$1,055)
Total Revenues	\$44,098	\$47,774	\$39,774	\$24,919	\$23,645	\$25,106	\$29,295	\$38,735	\$37,088	\$37,588	\$36,842	\$27,716	\$412,580
Unit Margin (\$/Mcf)	\$0.1468	\$0.1459	\$0.1484	\$0.1441	\$0.1445	\$0.1441	\$0.1432	\$0.1420	\$0.1421	\$0.1421	\$0.1422	\$0.1435	\$0.1442

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended June 30, 2023
Forfeited Discounts (Proposed Rates)

	Revenues						Factor	Forfeited Discounts
	Residential	Commercial	Public Authority	Industrial	Transportation	Total		
7/31/2022	4,603,533	935,952	38,070	51,723	1,615,470	7,244,749	0.88400%	64,044
8/31/2022	5,312,965	1,151,589	35,551	78,372	1,573,252	8,151,730	0.97160%	79,202
9/30/2022	6,116,004	1,143,064	36,134	55,524	1,635,981	8,986,708	1.06730%	95,915
10/31/2022	9,166,827	1,257,456	86,716	75,467	1,915,097	12,501,565	0.94610%	118,277
11/30/2022	17,548,754	2,453,732	184,631	167,806	2,611,604	22,966,527	0.35795%	82,209
12/31/2022	29,961,037	4,180,055	342,783	339,910	3,683,877	38,507,664	0.34075%	131,215
1/31/2023	38,984,441	5,725,708	470,025	442,760	4,527,326	50,150,261	0.39680%	198,996
2/28/2023	39,683,333	6,073,262	483,213	498,326	4,956,643	51,694,777	0.41385%	213,939
3/31/2023	35,224,819	5,288,273	436,784	431,610	4,484,367	45,865,854	0.45625%	209,263
4/30/2023	26,466,265	3,881,680	329,537	317,125	3,867,283	34,861,890	0.51960%	181,142
5/31/2023	14,864,843	1,965,768	164,200	166,519	2,715,158	19,876,488	0.63960%	127,130
6/30/2023	8,424,267	1,244,043	86,371	103,259	2,002,511	11,860,451	0.74370%	88,206
Total	\$ 236,357,090	\$ 35,300,583	\$ 2,694,016	\$ 2,728,401	\$ 35,588,571	\$ 312,668,662	0.50838%	\$ 1,589,538

NATIONAL FUEL EXHIBIT JRB-5

HISTORIC TEST YEAR

CURRENT RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Historic Test Year Ended June 30, 2022
Summary of Revenues (Current Rates)

	<u>Account</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>				
Residential	480	168,385,155	97,599,849	70,785,305
Commercial/Public Authority	481	27,554,770	18,097,336	9,457,435
Industrial	481	2,102,615	1,508,426	594,190
Subtotal		198,042,540	117,205,610	80,836,930
<u>Transportation</u>				
Residential	489	6,915,908	(205,495)	7,121,404
Commercial/Public Authority	489	14,436,669	1,916,496	12,520,173
Industrial	489	12,352,283	1,716,637	10,635,646
Subtotal		33,704,860	3,427,637	30,277,223
Total Billed Revenue		231,747,400	120,633,248	111,114,152
<u>Unbilled</u>				
Gas Revenue	480/481	554,021	620,963	(66,942)
Transportation Revenue	489	(129,262)	0	(129,262)
Total Unbilled Revenue		424,759	620,963	(196,205)
Miscellaneous	48X	(52,265)	0	(52,265)
<u>Other Operating Revenues</u>				
Forfeited Discounts	487	1,106,127	0	1,106,127
Rent From Gas Property	493	101,432	0	101,432
Other Gas Revenues	495	(3,539,742)	0	(3,539,742)
Subtotal		(2,332,183)	0	(2,332,183)
Total Operating Revenue		229,787,711	121,254,211	108,533,500

National Fuel Gas Distribution Corporation
Pennsylvania Division
Historic Test Year Ended June 30, 2022
Billed Revenues at Current Rates - Service Class Detail

	<u>Account</u>	<u>Reference (JRB-5, Sch. 4)</u>	<u>Average Customers</u>	<u>Total Usage (Mcf)</u>	<u>Total Revenues</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
Residential Sales	480	Page 1	171,827	16,442,800	162,949,302	93,490,728	69,458,574
Residential LIRA	480	Page 2	7,399	722,522	5,435,853	4,109,121	1,326,732
Residential SATC	489	Page 3	17,464	1,710,356	6,569,143	(220,505)	6,789,648
Residential MMT	489	Page 4	294	97,725	346,765	15,009	331,756
Total Residential			196,983	18,973,403	175,301,063	97,394,354	77,906,709
SCPA < 250 Sales	481	Page 5	8,344	939,252	9,660,564	5,459,543	4,201,021
SCPA < 250 SATC	489	Page 6	996	119,809	499,421	(7,993)	507,413
SCPA < 250 MMT	489	Page 7	1,050	149,646	626,908	15,439	611,468
SCPA > 250 Sales	481	Page 8	2,713	1,278,729	10,894,767	7,569,903	3,324,864
SCPA > 250 SATC	489	Page 9	354	161,397	424,346	16,993	407,353
SCPA > 250 MMT	489	Page 10	1,186	675,992	1,893,793	208,698	1,685,095
LCPA	481	Page 11	452	786,205	6,393,257	4,516,846	1,876,411
LCPA SATC	489	Page 12	31	41,771	104,876	(639)	105,515
LCPA MMT	489	Page 13	1,034	4,556,425	9,613,313	1,758,834	7,854,480
LCPA DMT	489	Page 14	15	941,853	1,274,013	(74,836)	1,348,849
Natural Gas Vehicles	481	Page 15	8	123,197	606,182	551,044	55,138
Total Commercial & Public Authority			16,183	9,774,276	41,991,439	20,013,831	21,977,608
SVIS Sales	481	Page 16	114	54,644	533,377	325,340	208,037
SVIS SATC	489	Page 17	17	7,734	29,444	416	29,028
SVIS MMT	489	Page 18	60	36,612	128,750	2,382	126,367
IVIS Sales	481	Page 19	59	198,083	1,569,238	1,183,086	386,152
IVIS SATC	489	Page 20	2	3,419	9,858	472	9,386
IVIS MMT	489	Page 21	275	2,253,963	3,871,039	744,307	3,126,731
IVIS DMT	489	Page 22	21	631,302	723,003	(7,207)	730,210
LVIS MMT	489	Page 23	9	575,000	718,316	170,832	547,485
LVIS DMT	489	Page 24	21	1,874,082	1,854,095	120,208	1,733,887
LVIS DMT Negotiated	489	Page 25	1	131,974	81,084	7,264	73,820
LIS MMT	489	Page 26	1	354,196	305,083	121,517	183,566
LIS DMT	489	Page 27	10	4,932,365	2,633,701	113,721	2,519,980
LIS DMT Negotiated	489	Page 28	6	3,503,257	1,229,414	165,938	1,063,476
DMLMT Negotiated	489	Page 29	2	3,420,032	768,497	276,786	491,710
Total Industrial			596	17,976,662	14,454,898	3,225,063	11,229,835
Grand Total			213,762	46,724,342	231,747,400	120,633,248	111,114,152

National Fuel Exhibit JRB-5
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Historic Test Year Ended June 30, 2022
Billed Delivery Revenues by Rate Type (Current Rates)

Account	Reference (JRB-5, Sch. 4)	Basic Service Charge	Block 1	Block 2	Block 3	Rounding	Rider B	Rider E	Rider F	Rider G	Rider H	Bypass Service	Total Delivery	
Residential Sales	480	Page 1	24,847,778	20,739,867	18,824,893	0	6,284	(500,301)	39	1,687,286	2,130,102	1,722,625	0	69,458,574
Residential LIRA	480	Page 2	1,068,351	910,770	827,174	0	111	(16,682)	0	(1,632,306)	93,623	75,690	0	1,326,732
Residential SATC	489	Page 3	2,520,522	2,153,173	1,960,187	0	458	(20,242)	3	175,546	0	0	0	6,789,648
Residential MMT	489	Page 4	42,605	261,341	0	0	18,846	(1,066)	0	10,030	0	0	0	331,756
Total Residential			28,479,256	24,065,152	21,612,254	0	25,700	(538,290)	41	240,555	2,223,726	1,798,316	0	77,906,709
SCPA < 250 Sales	481	Page 5	2,000,332	693,222	1,425,885	0	(3)	(29,640)	12	0	12,617	98,596	0	4,201,021
SCPA < 250 SATC	489	Page 6	238,395	88,850	181,702	0	6	(1,541)	1	0	0	0	0	507,413
SCPA < 250 MMT	489	Page 7	251,550	361,846	0	0	3	(1,932)	0	0	0	0	0	611,468
SCPA > 250 Sales	481	Page 8	900,645	847,846	1,458,542	0	(25)	(33,446)	48	0	16,993	134,260	0	3,324,864
SCPA > 250 SATC	489	Page 9	117,045	115,225	176,386	0	(0)	(1,309)	6	0	0	0	0	407,353
SCPA > 250 MMT	489	Page 10	392,399	1,298,534	0	0	(0)	(5,837)	0	0	0	0	0	1,685,095
LCPA	481	Page 11	660,173	940,340	190,536	12,090	(3)	(19,660)	49	0	10,354	82,532	0	1,876,411
LCPA SATC	489	Page 12	44,662	56,755	4,420	0	(0)	(325)	3	0	0	0	0	105,515
LCPA MMT	489	Page 13	1,503,003	6,381,177	0	0	(0)	(29,701)	0	0	0	0	0	7,854,480
LCPA DMT	489	Page 14	21,661	1,331,134	0	0	0	(3,975)	0	0	3	25	0	1,348,849
Natural Gas Vehicles	481	Page 15	0	57,088	0	0	(0)	(1,950)	0	0	0	0	0	55,138
Total Commercial & Public Authority			6,129,867	12,172,018	3,437,471	12,090	(22)	(129,314)	118	0	39,967	315,414	0	21,977,608
SVIS Sales	481	Page 16	89,760	113,434	0	0	(0)	(1,636)	4	0	737	5,738	0	208,037
SVIS SATC	489	Page 17	13,027	16,091	0	0	0	(91)	0	0	0	0	0	29,028
SVIS MMT	489	Page 18	46,634	80,132	0	0	0	(399)	0	0	0	0	0	126,367
IVIS Sales	481	Page 19	140,275	62,777	143,841	20,529	(1)	(4,816)	12	0	2,641	20,894	0	386,152
IVIS SATC	489	Page 20	4,856	2,951	1,609	0	(0)	(31)	0	0	0	0	0	9,386
IVIS MMT	489	Page 21	654,360	2,484,462	0	0	0	(12,091)	0	0	0	0	0	3,126,731
IVIS DMT	489	Page 22	51,285	681,157	0	0	(0)	(2,255)	0	0	2	20	0	730,210
LVIS MMT	489	Page 23	84,136	469,635	0	0	0	(2,252)	0	0	0	0	(4,034)	547,485
LVIS DMT	489	Page 24	200,089	1,523,834	7,745	5,790	0	(5,800)	0	0	211	2,018	0	1,733,887
LVIS DMT Negotiated	489	Page 25	8,090	65,984	0	0	0	(258)	0	0	1	4	0	73,820
LIS MMT	489	Page 26	12,348	172,175	0	0	0	(957)	0	0	0	0	0	183,566
LIS DMT	489	Page 27	132,741	2,394,166	977	0	0	(8,153)	0	0	21	228	0	2,519,980
LIS DMT Negotiated	489	Page 28	66,885	1,000,211	0	0	0	(3,836)	0	0	24	192	0	1,063,476
DMLMT Negotiated	489	Page 29	24,696	469,439	0	0	0	(2,425)	0	0	0	0	0	491,710
Total Industrial			1,529,182	9,536,450	154,173	26,319	(1)	(45,001)	17	0	3,637	29,094	(4,034)	11,229,835
Grand Total			36,138,304	45,773,620	25,203,898	38,409	25,677	(712,605)	176	240,555	2,267,330	2,142,823	(4,034)	111,114,152

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Residential Sales Service													
Customers	170,260	170,210	170,351	170,671	171,317	172,027	172,815	172,984	173,362	172,989	172,732	172,203	2,061,918
First 5 Mcf	238,072	225,426	241,565	335,644	689,924	827,417	862,168	833,307	824,424	814,202	729,357	379,422	7,000,928
Over 5 Mcf	22,930	27,818	22,396	26,064	415,959	1,305,273	2,036,422	2,369,941	1,655,242	1,108,323	431,081	20,424	9,441,872
Total Volume	261,002	253,244	263,961	361,709	1,105,883	2,132,690	2,898,590	3,203,247	2,479,665	1,922,525	1,160,438	399,846	16,442,800
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$2,028,850	\$2,028,576	\$2,042,108	\$2,029,116	\$2,038,810	\$2,103,967	\$2,158,764	\$2,071,325	\$2,068,580	\$2,073,104	\$2,078,546	\$2,126,032	\$24,847,778
First 5 Mcf	\$785,638	\$744,102	\$797,168	\$1,044,320	\$2,009,246	\$2,410,958	\$2,512,783	\$2,428,822	\$2,402,419	\$2,372,775	\$2,125,836	\$1,105,801	\$20,739,867
Over 5 Mcf	\$51,723	\$47,454	\$51,279	\$54,682	\$796,615	\$2,608,791	\$4,071,579	\$4,738,255	\$3,309,712	\$2,216,407	\$835,758	\$42,639	\$18,824,893
Revenue Rounding	\$0	(\$413)	\$180	(\$25)	(\$440)	\$57	(\$70)	(\$60)	\$3,311	\$3,069	\$454	\$220	\$6,284
Rider B - State Tax Adjustment	(\$13,645)	(\$12,528)	(\$13,272)	(\$15,388)	(\$33,687)	(\$61,673)	(\$80,991)	(\$88,158)	(\$70,138)	(\$56,315)	(\$36,953)	(\$17,552)	(\$500,301)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$20	\$9	\$4	\$1	\$0	\$39
Rider F - LIRA Discount Charge	\$23,082	\$25,977	\$31,192	\$42,350	\$120,603	\$227,042	\$308,843	\$327,753	\$239,292	\$185,521	\$113,919	\$41,712	\$1,687,286
Rider G - Merchant Function Charge	\$20,622	\$23,698	\$28,280	\$38,334	\$133,859	\$289,569	\$393,864	\$425,572	\$320,551	\$248,405	\$151,777	\$55,571	\$2,130,102
Rider H - Gas Procurement Charge	\$27,406	\$25,553	\$27,771	\$37,995	\$114,374	\$223,903	\$304,381	\$336,369	\$260,395	\$201,899	\$120,482	\$42,097	\$1,722,625
Total Base Non Gas Cost Rate Revenue	\$2,923,676	\$2,882,418	\$2,964,705	\$3,231,385	\$5,179,380	\$7,802,614	\$9,669,158	\$10,239,898	\$8,534,131	\$7,244,868	\$5,389,819	\$3,396,520	\$69,458,574
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$1,014,677	\$1,087,166	\$1,266,297	\$1,720,689	\$6,010,055	\$12,977,999	\$17,639,213	\$19,078,219	\$14,365,269	\$11,139,518	\$6,810,597	\$2,491,998	\$95,601,696
Rider A - Distribution Charge	\$78,589	\$67,991	\$68,101	\$93,921	\$285,097	\$561,427	\$762,927	\$854,597	\$673,905	\$522,491	\$313,957	\$111,438	\$4,394,441
Rider A - Gas Adjustment Charge	(\$88,799)	(\$28,782)	\$11,840	\$10,529	\$20,221	\$30,309	\$40,746	\$44,795	\$34,762	\$26,603	\$16,041	\$5,698	\$123,963
Rider F - Reconciliation	\$1,177	\$1,148	\$1,205	\$1,724	\$5,501	\$10,361	\$13,412	(\$2,250)	(\$18,463)	(\$14,279)	(\$8,513)	(\$2,809)	(\$11,787)
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$36,544)	(\$223,975)	(\$435,513)	(\$591,403)	(\$653,470)	(\$505,953)	(\$392,096)	(\$233,930)	(\$81,788)	(\$3,154,673)
Tax Cuts & Jobs Act Refund	(\$37,356)	(\$34,832)	(\$37,830)	(\$64,795)	(\$234,858)	(\$459,315)	(\$623,927)	(\$688,877)	(\$533,977)	(\$414,088)	(\$246,768)	(\$86,290)	(\$3,462,912)
Total Gas Cost Revenues	\$968,287	\$1,092,691	\$1,309,612	\$1,725,524	\$5,862,041	\$12,685,268	\$17,240,967	\$18,633,014	\$14,015,544	\$10,868,148	\$6,651,384	\$2,438,247	\$93,490,728
Total Revenues	\$3,891,964	\$3,975,109	\$4,274,318	\$4,956,909	\$11,041,421	\$20,487,882	\$26,910,126	\$28,872,912	\$22,549,675	\$18,113,016	\$12,041,203	\$5,834,767	\$162,949,302

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Residential LIRA													
Customers	7,964	7,841	7,629	7,468	7,411	7,350	7,321	7,244	7,225	7,164	7,082	7,085	88,784
First 5 Mcf	11,842	10,614	10,828	15,702	31,048	36,271	37,219	35,581	35,043	34,445	31,192	17,261	307,045
Over 5 Mcf	31	427	(346)	542	18,036	59,458	89,399	105,414	73,166	48,876	20,330	144	415,477
Total Volume	11,873	11,041	10,482	16,243	49,084	95,729	126,618	140,995	108,209	83,321	51,522	17,405	722,522
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$95,419	\$93,398	\$91,392	\$88,616	\$88,488	\$89,648	\$91,211	\$86,635	\$86,091	\$85,303	\$85,172	\$86,977	\$1,068,351
First 5 Mcf	\$39,080	\$35,025	\$35,731	\$49,008	\$90,390	\$105,696	\$108,456	\$103,705	\$102,110	\$100,348	\$90,908	\$50,313	\$910,770
Over 5 Mcf	\$63	(\$11)	(\$619)	\$1,145	\$34,431	\$118,813	\$178,721	\$210,738	\$146,286	\$97,733	\$39,565	\$308	\$827,174
Revenue Rounding	\$4	(\$20)	\$6	\$2	\$10	(\$2)	(\$3)	(\$21)	\$64	\$67	(\$4)	\$8	\$111
Rider B - State Tax Adjustment	(\$494)	(\$434)	(\$433)	(\$523)	(\$1,127)	(\$2,083)	(\$2,663)	(\$2,917)	(\$2,333)	(\$1,867)	(\$1,241)	(\$567)	(\$16,682)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$938	\$1,019	\$1,147	\$1,727	\$5,895	\$13,004	\$17,211	\$18,756	\$13,992	\$10,773	\$6,740	\$2,423	\$93,623
Rider H - Gas Procurement Charge	\$1,246	\$1,099	\$1,109	\$1,709	\$5,072	\$10,051	\$13,297	\$14,806	\$11,363	\$8,751	\$5,356	\$1,832	\$75,690
LIRA Discounts	(\$39,293)	(\$38,248)	(\$41,498)	(\$50,756)	(\$112,053)	(\$212,051)	(\$273,814)	(\$296,902)	(\$219,791)	(\$172,291)	(\$118,066)	(\$57,544)	(\$1,632,306)
Total Base Non Gas Cost Rate Revenue	\$96,962	\$91,829	\$86,835	\$90,928	\$111,106	\$123,077	\$132,415	\$134,800	\$137,783	\$128,817	\$108,430	\$83,750	\$1,326,732
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$46,176	\$46,737	\$51,164	\$77,481	\$264,675	\$582,710	\$770,725	\$840,735	\$626,891	\$483,031	\$302,387	\$108,690	\$4,201,401
Rider A - Distribution Charge	\$3,578	\$2,931	\$2,694	\$4,218	\$12,636	\$25,197	\$33,325	\$37,589	\$29,408	\$22,646	\$13,940	\$4,850	\$193,011
Rider A - Gas Adjustment Charge	(\$4,053)	(\$1,283)	\$709	\$520	\$921	\$1,373	\$1,791	\$1,989	\$1,534	\$1,191	\$775	\$249	\$5,717
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$1,568)	(\$9,941)	(\$19,559)	(\$25,857)	(\$28,773)	(\$22,088)	(\$17,023)	(\$10,417)	(\$3,584)	(\$138,811)
Tax Cuts & Jobs Act Refund	(\$1,695)	(\$1,493)	(\$1,506)	(\$2,875)	(\$10,421)	(\$20,618)	(\$27,280)	(\$30,320)	(\$23,303)	(\$17,954)	(\$10,978)	(\$3,754)	(\$152,196)
Total Gas Cost Revenues	\$44,006	\$46,892	\$53,061	\$77,777	\$257,870	\$569,104	\$752,703	\$821,220	\$612,441	\$471,890	\$295,707	\$106,451	\$4,109,121
Total Revenues	\$140,968	\$138,721	\$139,896	\$168,705	\$368,976	\$692,181	\$885,118	\$956,020	\$750,224	\$600,707	\$404,137	\$190,200	\$5,435,853

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Residential SATC													
Customers	17,695	17,601	17,490	17,471	17,463	17,403	17,382	17,465	17,419	17,422	17,366	17,390	209,564
First 5 Mcf	25,787	24,609	25,672	36,326	72,258	85,231	87,835	85,295	84,029	83,692	75,320	40,254	726,306
Over 5 Mcf	1,745	2,508	2,382	3,059	42,339	136,797	212,584	247,702	173,064	115,272	44,014	2,584	984,050
Total Volume	27,532	27,117	28,054	39,384	114,597	222,028	300,419	332,997	257,093	198,964	119,333	42,838	1,710,356
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$210,555	\$209,769	\$208,870	\$207,759	\$207,782	\$212,037	\$216,510	\$209,240	\$207,052	\$208,858	\$208,031	\$214,056	\$2,520,522
First 5 Mcf	\$85,097	\$81,210	\$84,719	\$113,065	\$210,452	\$248,369	\$255,964	\$248,648	\$244,924	\$243,885	\$219,522	\$117,319	\$2,153,173
Over 5 Mcf	\$3,949	\$3,464	\$5,182	\$6,477	\$80,606	\$273,305	\$425,013	\$495,342	\$346,080	\$230,397	\$85,095	\$5,278	\$1,960,187
Revenue Rounding	\$11	(\$34)	(\$23)	(\$43)	(\$7)	\$12	\$12	(\$7)	\$289	\$306	(\$61)	\$3	\$458
Rider B - State Tax Adjustment	(\$1,071)	(\$928)	(\$939)	(\$1,026)	(\$1,507)	(\$2,178)	(\$2,661)	(\$2,858)	(\$2,435)	(\$2,086)	(\$1,549)	(\$1,003)	(\$20,242)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1	\$0	\$0	(\$0)	\$3
Rider F - LIRA Discount Charge	\$2,442	\$2,784	\$3,304	\$4,612	\$12,508	\$23,649	\$32,014	\$34,041	\$24,823	\$19,203	\$11,716	\$4,450	\$175,546
Total Base Non Gas Cost Rate Revenue	\$300,984	\$296,266	\$301,113	\$330,843	\$509,834	\$755,195	\$926,854	\$984,406	\$820,734	\$700,563	\$522,754	\$340,103	\$6,789,648
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$371	\$286	\$288	\$409	\$925	\$1,372	\$1,863	\$2,109	\$1,586	\$1,224	\$760	\$276	\$11,469
Rider A - Distribution Charge	\$8,301	\$7,210	\$7,206	\$10,227	\$29,512	\$58,422	\$79,067	\$88,856	\$69,852	\$54,063	\$32,267	\$11,921	\$456,905
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider F - Reconciliation	\$127	\$125	\$129	\$179	\$499	\$1,036	\$1,388	(\$241)	(\$1,887)	(\$1,484)	(\$803)	(\$302)	(\$1,233)
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$3,941)	(\$23,380)	(\$45,400)	(\$61,322)	(\$67,857)	(\$52,378)	(\$40,651)	(\$24,099)	(\$8,740)	(\$327,768)
Tax Cuts & Jobs Act Refund	(\$3,946)	(\$3,680)	(\$3,993)	(\$7,022)	(\$24,347)	(\$47,823)	(\$64,674)	(\$71,604)	(\$55,312)	(\$42,870)	(\$25,372)	(\$9,234)	(\$359,877)
Total Gas Cost Revenues	\$4,853	\$3,942	\$3,629	(\$148)	(\$16,791)	(\$32,393)	(\$43,677)	(\$48,736)	(\$38,139)	(\$29,718)	(\$17,247)	(\$6,080)	(\$220,505)
Total Revenues	\$305,837	\$300,208	\$304,742	\$330,695	\$493,043	\$722,801	\$883,177	\$935,670	\$782,595	\$670,845	\$505,508	\$334,023	\$6,569,143

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Residential MMT													
Customers	264	283	284	283	281	285	287	286	308	324	324	326	3,534
All Mcf	703	952	1,046	1,399	5,427	12,123	17,518	19,538	16,498	12,634	7,610	2,277	97,725
Total Volume	703	952	1,046	1,399	5,427	12,123	17,518	19,538	16,498	12,634	7,610	2,277	97,725
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$3,135	\$3,337	\$3,401	\$3,334	\$3,365	\$3,423	\$3,760	\$3,374	\$3,675	\$3,867	\$3,919	\$4,013	\$42,605
All Volume	\$1,953	\$2,647	\$2,908	\$3,831	\$14,483	\$32,370	\$46,720	\$52,040	\$44,162	\$33,716	\$20,359	\$6,152	\$261,341
Revenue Rounding	\$47	\$60	\$78	\$176	\$1,084	\$2,392	\$3,403	\$3,735	\$3,341	\$2,475	\$1,537	\$518	\$18,846
Rider B - State Tax Adjustment	(\$20)	(\$21)	(\$22)	(\$25)	(\$62)	(\$124)	(\$175)	(\$194)	(\$172)	(\$132)	(\$85)	(\$34)	(\$1,066)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider F - LIRA Discount Charge	\$60	\$90	\$116	\$164	\$609	\$1,294	\$1,869	\$2,023	\$1,597	\$1,223	\$748	\$237	\$10,030
Total Base Non Gas Cost Rate Revenue	\$5,176	\$6,114	\$6,482	\$7,480	\$19,479	\$39,354	\$55,576	\$60,979	\$52,604	\$41,148	\$26,479	\$10,886	\$331,756
Gas Cost Revenues:													
MMT Gas Cost Charge	\$197	\$275	\$300	\$413	\$1,633	\$3,644	\$5,287	\$5,921	\$4,922	\$3,805	\$2,285	\$671	\$29,352
Rider F - Reconciliation	\$3	\$4	\$5	\$6	\$23	\$52	\$75	\$13	(\$115)	(\$89)	(\$54)	(\$17)	(\$92)
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$79)	(\$786)	(\$1,721)	(\$2,488)	(\$2,774)	(\$2,336)	(\$1,794)	(\$1,080)	(\$324)	(\$13,382)
Tax Cuts & Jobs Act Refund	(\$78)	(\$106)	(\$116)	(\$186)	(\$906)	(\$2,014)	(\$2,910)	(\$3,246)	(\$2,738)	(\$2,099)	(\$1,264)	(\$378)	(\$16,042)
Priority Standby	\$245	\$185	\$257	\$297	\$990	\$1,923	\$2,695	\$2,922	\$2,318	\$1,644	\$1,166	\$531	\$15,173
Total Gas Cost Revenues	\$366	\$358	\$446	\$451	\$955	\$1,883	\$2,660	\$2,836	\$2,051	\$1,467	\$1,053	\$483	\$15,009
Total Revenues	\$5,542	\$6,472	\$6,928	\$7,931	\$20,434	\$41,237	\$58,236	\$63,814	\$54,654	\$42,616	\$27,532	\$11,369	\$346,765

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
SCPA < 250 Sales													
Customers	8,206	8,199	8,192	8,217	8,285	8,362	8,436	8,460	8,500	8,489	8,451	8,340	100,134
First 5 Mcf	3,996	4,519	6,076	9,828	27,974	35,238	38,438	37,641	37,629	36,099	31,667	11,718	280,823
Over 5 Mcf	2,240	2,445	3,738	3,571	26,661	81,274	134,628	172,338	122,443	80,356	30,495	(1,761)	658,428
Total Volume	6,236	6,965	9,814	13,399	54,635	116,512	173,067	209,979	160,073	116,455	62,162	9,957	939,252
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$163,772	\$158,330	\$165,427	\$159,947	\$164,004	\$168,245	\$174,851	\$166,897	\$168,747	\$168,560	\$171,399	\$170,154	\$2,000,332
First 5 Mcf	\$10,759	\$12,170	\$16,353	\$25,341	\$69,192	\$87,241	\$95,176	\$93,190	\$91,947	\$87,114	\$76,451	\$28,290	\$693,222
Over 5 Mcf	\$5,297	\$5,784	\$8,841	\$8,055	\$57,978	\$176,819	\$292,948	\$375,063	\$263,379	\$170,633	\$64,734	(\$3,645)	\$1,425,885
Revenue Rounding	(\$5)	\$8	\$16	\$22	(\$1)	(\$7)	(\$36)	\$7	(\$14)	(\$11)	\$14	\$4	(\$3)
Rider B - State Tax Adjustment	(\$712)	(\$662)	(\$734)	(\$799)	(\$1,815)	(\$3,440)	(\$4,870)	(\$5,768)	(\$4,530)	(\$3,439)	(\$2,099)	(\$773)	(\$29,640)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$6	\$3	\$1	\$0	\$0	\$12
Rider G - Merchant Function Charge	\$49	\$66	\$105	\$145	\$692	\$1,622	\$2,408	\$2,863	\$2,130	\$1,550	\$843	\$144	\$12,617
Rider H - Gas Procurement Charge	\$648	\$729	\$1,027	\$1,400	\$5,737	\$12,233	\$18,172	\$22,045	\$16,803	\$12,229	\$6,527	\$1,045	\$98,596
Total Base Non Gas Cost Rate Revenue	\$179,809	\$176,425	\$191,035	\$194,111	\$295,787	\$442,713	\$578,651	\$654,303	\$538,465	\$436,635	\$317,870	\$195,218	\$4,201,021
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$24,267	\$31,404	\$46,607	\$63,494	\$303,613	\$709,872	\$1,054,125	\$1,250,601	\$927,950	\$675,226	\$368,001	\$63,534	\$5,518,693
Rider A - Distribution Charge	\$1,877	\$1,901	\$2,553	\$3,470	\$14,311	\$30,663	\$45,544	\$56,020	\$43,477	\$31,633	\$17,013	\$2,804	\$251,265
Rider A - Gas Adjustment Charge	(\$2,111)	(\$571)	\$246	\$361	\$972	\$1,712	\$2,512	\$2,903	\$2,300	\$1,625	\$828	\$76	\$10,852
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$875)	(\$7,210)	(\$15,267)	(\$22,695)	(\$27,435)	(\$18,689)	(\$11,716)	(\$6,200)	(\$973)	(\$111,060)
Tax Cuts & Jobs Act Refund	(\$1,036)	(\$1,152)	(\$1,625)	(\$2,610)	(\$12,376)	(\$26,304)	(\$39,103)	(\$47,359)	(\$36,112)	(\$26,276)	(\$14,022)	(\$2,240)	(\$210,214)
DMT Standby Overrun Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$6
Total Gas Cost Revenues	\$22,996	\$31,582	\$47,780	\$63,839	\$299,311	\$700,677	\$1,040,382	\$1,234,730	\$918,925	\$670,492	\$365,621	\$63,208	\$5,459,543
Total Revenues	\$202,805	\$208,006	\$238,816	\$257,950	\$595,098	\$1,143,389	\$1,619,034	\$1,889,033	\$1,457,390	\$1,107,127	\$683,491	\$258,426	\$9,660,564

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
SCPA < 250 SATC													
Customers	1,050	1,032	1,023	1,016	1,006	1,009	1,003	994	974	959	946	940	11,949
First 5 Mcf	687	760	952	1,472	3,682	4,539	4,884	4,693	4,474	4,346	3,782	1,643	35,914
Over 5 Mcf	435	338	351	377	3,439	10,513	17,531	21,800	15,602	10,174	3,702	(367)	83,896
Total Volume	1,122	1,098	1,303	1,849	7,122	15,052	22,415	26,493	20,076	14,520	7,484	1,276	119,809
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$20,495	\$20,291	\$20,425	\$19,790	\$19,744	\$20,411	\$20,771	\$19,733	\$19,128	\$19,098	\$19,089	\$19,420	\$238,395
First 5 Mcf	\$1,849	\$2,045	\$2,562	\$3,806	\$9,115	\$11,238	\$12,097	\$11,619	\$10,930	\$10,490	\$9,131	\$3,967	\$88,850
Over 5 Mcf	\$1,029	\$800	\$830	\$833	\$7,473	\$22,883	\$38,160	\$47,446	\$33,571	\$21,601	\$7,856	(\$782)	\$181,702
Revenue Rounding	\$1	\$1	\$2	\$2	(\$1)	(\$1)	(\$3)	\$3	\$0	\$1	\$2	(\$1)	\$6
Rider B - State Tax Adjustment	(\$82)	(\$75)	(\$74)	(\$76)	(\$109)	(\$160)	(\$207)	(\$233)	(\$193)	(\$156)	(\$109)	(\$68)	(\$1,541)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$1
Total Base Non Gas Cost Rate Revenue	\$23,293	\$23,062	\$23,745	\$24,356	\$36,223	\$54,372	\$70,818	\$78,569	\$63,437	\$51,033	\$35,969	\$22,537	\$507,413
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$15	\$12	\$13	\$19	\$57	\$94	\$141	\$166	\$125	\$90	\$46	\$8	\$787
Rider A - Distribution Charge	\$337	\$306	\$334	\$478	\$1,861	\$3,963	\$5,900	\$7,066	\$5,452	\$3,945	\$2,048	\$360	\$32,051
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$118)	(\$936)	(\$1,964)	(\$2,921)	(\$3,459)	(\$2,338)	(\$1,462)	(\$750)	(\$126)	(\$14,074)
Tax Cuts & Jobs Act Refund	(\$188)	(\$182)	(\$216)	(\$359)	(\$1,609)	(\$3,395)	(\$5,052)	(\$5,975)	(\$4,528)	(\$3,276)	(\$1,689)	(\$288)	(\$26,756)
Total Gas Cost Revenues	\$164	\$136	\$131	\$20	(\$626)	(\$1,302)	(\$1,932)	(\$2,201)	(\$1,289)	(\$703)	(\$344)	(\$46)	(\$7,993)
Total Revenues	\$23,458	\$23,198	\$23,876	\$24,376	\$35,596	\$53,069	\$68,886	\$76,367	\$62,149	\$50,330	\$35,625	\$22,491	\$499,421

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
SCPA < 250 MMT													
Customers	1,036	1,050	1,049	1,050	1,050	1,053	1,053	1,054	1,050	1,054	1,058	1,044	12,599
All Mcf	1,305	1,138	1,792	2,392	8,222	18,067	27,112	33,866	25,391	18,226	9,706	2,430	149,646
Total Volume	1,305	1,138	1,792	2,392	8,222	18,067	27,112	33,866	25,391	18,226	9,706	2,430	149,646
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$20,657	\$20,313	\$20,950	\$20,677	\$20,624	\$21,134	\$21,768	\$20,924	\$20,710	\$21,005	\$21,549	\$21,238	\$251,550
All Mcf	\$3,440	\$3,002	\$4,725	\$6,086	\$19,957	\$43,915	\$65,767	\$82,147	\$60,887	\$43,109	\$22,969	\$5,843	\$361,846
Revenue Rounding	\$1	\$1	\$2	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	(\$1)	(\$0)	\$3
Rider B - State Tax Adjustment	(\$85)	(\$75)	(\$80)	(\$84)	(\$126)	(\$202)	(\$269)	(\$322)	(\$260)	(\$205)	(\$140)	(\$83)	(\$1,932)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Base Non Gas Cost Rate Revenue	\$24,013	\$23,240	\$25,596	\$26,679	\$40,455	\$64,846	\$87,266	\$102,750	\$81,337	\$63,910	\$44,378	\$26,998	\$611,468
Gas Cost Revenues:													
MMT Gas Cost Charge	\$418	\$419	\$673	\$906	\$3,118	\$6,834	\$10,302	\$12,871	\$9,649	\$6,926	\$3,749	\$929	\$56,796
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$126)	(\$976)	(\$2,109)	(\$3,239)	(\$4,047)	(\$2,720)	(\$1,675)	(\$897)	(\$180)	(\$15,968)
Tax Cuts & Jobs Act Refund	(\$199)	(\$170)	(\$274)	(\$429)	(\$1,751)	(\$3,845)	(\$5,787)	(\$7,230)	(\$5,423)	(\$3,891)	(\$2,072)	(\$475)	(\$31,545)
Priority Standby	\$99	\$118	\$114	\$193	\$321	\$1,246	\$920	\$1,097	\$819	\$626	\$433	\$171	\$6,157
Total Gas Cost Revenues	\$318	\$368	\$512	\$545	\$712	\$2,125	\$2,196	\$2,692	\$2,324	\$1,986	\$1,214	\$446	\$15,439
Total Revenues	\$24,331	\$23,608	\$26,108	\$27,224	\$41,167	\$66,971	\$89,462	\$105,442	\$83,662	\$65,896	\$45,592	\$27,445	\$626,908

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
SCPA > 250 Sales													
Customers	2,683	2,687	2,690	2,691	2,707	2,721	2,741	2,744	2,742	2,729	2,717	2,713	32,562
First 20 Mcf	14,593	14,817	16,904	21,691	44,259	52,339	55,286	53,284	52,688	52,373	48,248	22,560	449,041
Over 20 Mcf	6,643	5,579	7,124	10,054	36,427	105,087	168,790	205,852	143,194	97,891	39,777	3,270	829,688
Total Volume	21,235	20,396	24,028	31,746	80,687	157,425	224,075	259,136	195,882	150,264	88,026	25,830	1,278,729
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$74,325	\$71,888	\$75,484	\$72,988	\$73,717	\$75,916	\$78,852	\$75,294	\$74,641	\$75,417	\$76,434	\$75,689	\$900,645
First 20 Mcf	\$28,344	\$28,779	\$32,833	\$41,786	\$84,476	\$99,912	\$105,536	\$101,714	\$98,507	\$96,088	\$88,516	\$41,354	\$847,846
Over 20 Mcf	\$11,996	\$10,075	\$12,865	\$17,857	\$64,639	\$186,502	\$299,570	\$365,337	\$249,527	\$166,783	\$67,839	\$5,552	\$1,458,542
Revenue Rounding	(\$2)	(\$0)	(\$1)	\$0	\$2	(\$23)	(\$13)	(\$8)	\$16	\$3	\$0	\$1	(\$25)
Rider B - State Tax Adjustment	(\$690)	(\$665)	(\$754)	(\$909)	(\$2,085)	(\$4,078)	(\$5,709)	(\$6,547)	(\$4,960)	(\$3,825)	(\$2,359)	(\$865)	(\$33,446)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$20	\$12	\$7	\$2	\$0	\$48
Rider G - Merchant Function Charge	\$174	\$196	\$264	\$339	\$1,010	\$2,189	\$3,115	\$3,535	\$2,605	\$1,996	\$1,197	\$373	\$16,993
Rider H - Gas Procurement Charge	\$2,230	\$2,141	\$2,523	\$3,329	\$8,473	\$16,531	\$23,529	\$27,210	\$20,564	\$15,775	\$9,244	\$2,713	\$134,260
Total Base Non Gas Cost Rate Revenue	\$116,377	\$112,414	\$123,213	\$135,389	\$230,231	\$376,949	\$504,888	\$566,555	\$440,912	\$352,245	\$240,873	\$124,818	\$3,324,864
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$82,643	\$89,173	\$115,097	\$148,307	\$442,342	\$958,121	\$1,363,416	\$1,544,300	\$1,134,701	\$869,999	\$522,515	\$163,890	\$7,434,505
Rider A - Distribution Charge	\$6,422	\$5,703	\$6,211	\$8,183	\$21,118	\$41,396	\$58,929	\$69,113	\$53,201	\$40,791	\$24,083	\$7,202	\$342,353
Rider A - Gas Adjustment Charge	(\$7,265)	(\$2,902)	\$989	\$782	\$1,562	\$2,250	\$3,119	\$3,575	\$2,779	\$2,097	\$1,276	\$504	\$8,767
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$269)	(\$1,717)	(\$3,327)	(\$4,734)	(\$5,494)	(\$12,431)	(\$16,694)	(\$9,688)	(\$2,900)	(\$57,255)
Tax Cuts & Jobs Act Refund	(\$1,937)	(\$1,849)	(\$2,190)	(\$3,227)	(\$10,218)	(\$19,895)	(\$28,303)	(\$32,731)	(\$24,748)	(\$18,995)	(\$11,129)	(\$3,275)	(\$158,497)
DMT Standby Overrun Charge	\$0	\$0	\$0	\$0	\$3	(\$3)	\$0	\$0	\$0	\$0	\$38	(\$7)	\$30
Total Gas Cost Revenues	\$79,864	\$90,124	\$120,106	\$153,777	\$453,091	\$978,542	\$1,392,427	\$1,578,763	\$1,153,501	\$877,199	\$527,095	\$165,414	\$7,569,903
Total Revenues	\$196,241	\$202,539	\$243,319	\$289,166	\$683,323	\$1,355,491	\$1,897,315	\$2,145,318	\$1,594,413	\$1,229,443	\$767,968	\$290,231	\$10,894,767

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
SCPA > 250 SATC													
Customers	366	358	357	357	356	356	354	349	347	345	350	351	4,244
First 20 Mcf	2,246	2,208	2,432	3,075	6,023	7,105	7,341	6,918	6,864	6,801	6,460	3,533	61,006
Over 20 Mcf	709	634	761	955	4,000	12,780	19,582	24,432	18,348	13,043	5,309	(161)	100,392
Total Volume	2,955	2,842	3,194	4,031	10,023	19,885	26,923	31,349	25,212	19,844	11,769	3,372	161,397
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$9,993	\$9,495	\$9,955	\$9,534	\$9,727	\$9,908	\$10,313	\$9,561	\$9,417	\$9,504	\$9,688	\$9,951	\$117,045
First 20 Mcf	\$4,363	\$4,289	\$4,725	\$5,928	\$11,495	\$13,564	\$14,012	\$13,205	\$12,840	\$12,473	\$11,850	\$6,481	\$115,225
Over 20 Mcf	\$1,281	\$1,144	\$1,375	\$1,686	\$7,084	\$22,680	\$34,753	\$43,361	\$32,006	\$22,248	\$9,051	(\$283)	\$176,386
Revenue Rounding	\$0	\$0	(\$1)	\$0	\$1	(\$3)	(\$2)	(\$1)	\$2	\$0	\$1	\$1	(\$0)
Rider B - State Tax Adjustment	(\$57)	(\$51)	(\$51)	(\$55)	(\$90)	(\$146)	(\$187)	(\$213)	(\$175)	(\$140)	(\$95)	(\$49)	(\$1,309)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$2	\$1	\$1	\$0	(\$0)	\$6
Total Base Non Gas Cost Rate Revenue	\$15,579	\$14,877	\$16,003	\$17,093	\$28,217	\$46,004	\$58,890	\$65,915	\$54,092	\$44,087	\$30,496	\$16,101	\$407,353
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$42	\$34	\$33	\$42	\$79	\$126	\$171	\$199	\$160	\$126	\$75	\$21	\$1,108
Rider A - Distribution Charge	\$896	\$793	\$823	\$1,043	\$2,607	\$5,228	\$7,079	\$8,363	\$6,844	\$5,387	\$3,220	\$944	\$43,227
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$35)	(\$223)	(\$421)	(\$570)	(\$664)	(\$1,563)	(\$2,180)	(\$1,299)	(\$382)	(\$7,335)
Tax Cuts & Jobs Act Refund	(\$268)	(\$260)	(\$289)	(\$424)	(\$1,284)	(\$2,515)	(\$3,403)	(\$3,960)	(\$3,185)	(\$2,507)	(\$1,487)	(\$426)	(\$20,007)
Total Gas Cost Revenues	\$671	\$567	\$567	\$625	\$1,179	\$2,418	\$3,278	\$3,938	\$2,256	\$827	\$510	\$157	\$16,993
Total Revenues	\$16,250	\$15,443	\$16,570	\$17,718	\$29,396	\$48,422	\$62,168	\$69,853	\$56,348	\$44,913	\$31,005	\$16,258	\$424,346

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
SCPA > 250 MMT													
Customers	1,176	1,184	1,179	1,181	1,174	1,179	1,176	1,176	1,207	1,203	1,201	1,194	14,227
All Mcf	10,584	11,678	13,069	14,803	41,576	83,791	113,815	133,550	106,176	81,448	48,601	16,903	675,992
Total Volume	10,584	11,678	13,069	14,803	41,576	83,791	113,815	133,550	106,176	81,448	48,601	16,903	675,992
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$32,214	\$31,602	\$32,846	\$31,872	\$32,106	\$32,848	\$33,785	\$32,052	\$33,024	\$32,960	\$33,756	\$33,334	\$392,399
All Mcf	\$20,893	\$23,053	\$25,799	\$29,011	\$80,676	\$162,569	\$220,813	\$259,091	\$202,676	\$151,815	\$90,608	\$31,530	\$1,298,534
Revenue Rounding	\$0	(\$0)	\$0	(\$1)	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)
Rider B - State Tax Adjustment	(\$199)	(\$198)	(\$200)	(\$208)	(\$388)	(\$671)	(\$875)	(\$1,013)	(\$824)	(\$632)	(\$420)	(\$210)	(\$5,837)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Base Non Gas Cost Rate Revenue	\$52,908	\$54,457	\$58,445	\$60,674	\$112,394	\$194,746	\$253,723	\$290,131	\$234,876	\$184,143	\$123,943	\$64,655	\$1,685,095
Gas Cost Revenues:													
MMT Gas Cost Charge	\$3,398	\$4,075	\$4,963	\$5,680	\$15,775	\$31,795	\$43,250	\$50,756	\$40,347	\$30,968	\$18,762	\$6,807	\$256,576
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$131)	(\$872)	(\$1,767)	(\$2,413)	(\$2,841)	(\$6,156)	(\$9,025)	(\$5,368)	(\$1,845)	(\$30,419)
Tax Cuts & Jobs Act Refund	(\$936)	(\$1,038)	(\$1,163)	(\$1,519)	(\$5,154)	(\$10,408)	(\$14,152)	(\$16,605)	(\$13,202)	(\$10,138)	(\$6,043)	(\$2,104)	(\$82,463)
Priority Standby	\$1,369	\$1,551	\$1,696	\$2,227	\$4,233	\$8,429	\$10,462	\$10,831	\$9,219	\$7,299	\$5,217	\$2,470	\$65,003
Total Gas Cost Revenues	\$3,831	\$4,589	\$5,495	\$6,257	\$13,981	\$28,049	\$37,147	\$42,141	\$30,208	\$19,104	\$12,568	\$5,328	\$208,698
Total Revenues	\$56,740	\$59,045	\$63,940	\$66,931	\$126,375	\$222,795	\$290,870	\$332,272	\$265,084	\$203,247	\$136,512	\$69,983	\$1,893,793

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
LCPA Sales													
Customers	445	440	441	446	449	451	457	456	457	460	461	464	5,424
First 300 Mcf	17,385	16,618	17,307	19,458	46,383	76,460	97,796	100,377	90,896	76,960	54,158	21,946	635,744
300 - 2000 Mcf	2,081	1,919	1,499	1,276	3,793	16,570	26,796	40,711	24,398	13,974	5,830	1,795	140,641
Over 2000 Mcf	0	0	0	0	0	1,500	958	4,816	1,276	1,270	0	0	9,820
Total Volume	19,466	18,537	18,805	20,734	50,175	94,530	125,551	145,905	116,571	92,204	59,988	23,742	786,205
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$54,033	\$51,742	\$54,504	\$52,293	\$53,833	\$55,176	\$58,553	\$54,857	\$56,321	\$55,132	\$57,360	\$56,371	\$660,173
First 300 Mcf	\$27,272	\$26,069	\$27,149	\$29,703	\$67,604	\$111,334	\$142,401	\$146,161	\$133,821	\$115,075	\$80,948	\$32,803	\$940,340
300 - 2000 Mcf	\$3,016	\$2,781	\$2,172	\$1,776	\$5,104	\$22,294	\$36,055	\$54,777	\$32,725	\$19,304	\$8,052	\$2,480	\$190,536
Over 2000 Mcf	\$0	\$0	\$0	\$0	\$0	\$1,846	\$1,179	\$5,929	\$1,571	\$1,563	\$0	\$0	\$12,090
Revenue Rounding	(\$0)	(\$0)	\$0	(\$0)	\$1	(\$1)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$1)	(\$3)
Rider B - State Tax Adjustment	(\$559)	(\$533)	(\$554)	(\$580)	(\$1,225)	(\$2,325)	(\$3,047)	(\$3,493)	(\$2,817)	(\$2,261)	(\$1,545)	(\$720)	(\$19,660)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$14	\$12	\$9	\$6	\$2	\$49
Rider G - Merchant Function Charge	\$158	\$173	\$205	\$226	\$617	\$1,311	\$1,745	\$1,998	\$1,547	\$1,226	\$812	\$337	\$10,354
Rider H - Gas Procurement Charge	\$2,044	\$1,947	\$1,975	\$2,177	\$5,269	\$9,926	\$13,183	\$15,320	\$12,217	\$9,682	\$6,299	\$2,493	\$82,532
Total Base Non Gas Cost Rate Revenue	\$85,963	\$82,177	\$85,450	\$85,596	\$131,202	\$199,562	\$250,075	\$275,563	\$235,397	\$199,730	\$151,931	\$93,765	\$1,876,411
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$75,716	\$79,059	\$89,173	\$98,251	\$269,297	\$573,809	\$763,928	\$873,260	\$674,183	\$534,302	\$354,405	\$147,594	\$4,532,976
Rider A - Distribution Charge	\$5,880	\$5,259	\$4,916	\$5,401	\$13,141	\$24,859	\$33,020	\$38,804	\$31,600	\$25,044	\$16,391	\$6,596	\$210,911
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$975)	(\$6,047)	(\$11,530)	(\$15,313)	(\$17,798)	(\$17,547)	(\$18,392)	(\$11,902)	(\$4,712)	(\$104,215)
Tax Cuts & Jobs Act Refund	(\$1,667)	(\$1,588)	(\$1,599)	(\$2,413)	(\$8,251)	(\$15,835)	(\$20,766)	(\$24,133)	(\$19,244)	(\$15,251)	(\$9,922)	(\$3,927)	(\$124,395)
DMT Standby Overrun Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$330	\$358	\$120	\$809
Total Gas Cost Revenues	\$73,319	\$79,395	\$92,721	\$100,743	\$268,975	\$572,826	\$762,615	\$872,162	\$670,609	\$527,316	\$350,164	\$146,001	\$4,516,846
Total Revenues	\$159,281	\$161,572	\$178,171	\$186,339	\$400,177	\$772,388	\$1,012,690	\$1,147,725	\$906,006	\$727,045	\$502,095	\$239,767	\$6,393,257

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
LCPA SATC													
Customers	34	33	31	31	31	31	31	30	26	27	30	32	366
First 300 Mcf	950	1,201	986	1,498	3,241	4,687	6,256	5,905	4,885	4,295	2,784	1,716	38,405
300 - 2000 Mcf	0	0	0	0	753	173	607	1,109	297	427	0	0	3,366
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	950	1,201	986	1,498	3,994	4,860	6,863	7,014	5,182	4,723	2,784	1,716	41,771
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$4,202	\$3,944	\$3,993	\$3,509	\$3,751	\$3,778	\$3,866	\$3,630	\$3,224	\$3,267	\$3,609	\$3,888	\$44,662
First 300 Mcf	\$1,489	\$1,884	\$1,547	\$2,272	\$4,718	\$6,824	\$9,109	\$8,599	\$7,176	\$6,410	\$4,162	\$2,565	\$56,755
300 - 2000 Mcf	\$0	\$0	\$0	\$0	\$1,013	\$233	\$816	\$1,492	\$285	\$580	\$0	\$0	\$4,420
Over 2000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Rounding	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)
Rider B - State Tax Adjustment	(\$21)	(\$20)	(\$18)	(\$18)	(\$29)	(\$32)	(\$41)	(\$41)	(\$32)	(\$31)	(\$23)	(\$19)	(\$325)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$3
Total Base Non Gas Cost Rate Revenue	\$5,671	\$5,808	\$5,523	\$5,763	\$9,454	\$10,802	\$13,751	\$13,680	\$10,653	\$10,228	\$7,748	\$6,434	\$105,515
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$13	\$14	\$10	\$16	\$32	\$31	\$43	\$44	\$30	\$30	\$18	\$11	\$291
Rider A - Distribution Charge	\$287	\$335	\$257	\$390	\$1,047	\$1,278	\$1,805	\$1,865	\$1,379	\$1,279	\$762	\$476	\$11,160
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$85)	(\$489)	(\$593)	(\$837)	(\$856)	(\$834)	(\$896)	(\$553)	(\$341)	(\$5,484)
Tax Cuts & Jobs Act Refund	(\$81)	(\$103)	(\$84)	(\$184)	(\$662)	(\$804)	(\$1,135)	(\$1,160)	(\$867)	(\$781)	(\$461)	(\$284)	(\$6,606)
Total Gas Cost Revenues	\$219	\$246	\$183	\$137	(\$73)	(\$88)	(\$124)	(\$106)	(\$293)	(\$369)	(\$234)	(\$138)	(\$639)
Total Revenues	\$5,889	\$6,055	\$5,705	\$5,899	\$9,381	\$10,715	\$13,627	\$13,574	\$10,361	\$9,859	\$7,514	\$6,296	\$104,876

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
LCPA DMT													
Customers	15	15	15	15	15	15	15	15	15	15	15	15	180
Transportation Volumes	51,472	53,496	53,483	56,387	66,224	94,284	97,092	123,917	103,943	97,617	83,310	60,387	941,612
Sales - First 300 Mcf	0	0	0	0	0	0	0	212	0	29	0	0	241
Sales - 300 - 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales - Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	51,472	53,496	53,483	56,387	66,224	94,284	97,092	124,129	103,943	97,646	83,310	60,387	941,853
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$1,694	\$1,815	\$1,815	\$1,815	\$1,815	\$1,815	\$1,815	\$1,815	\$1,815	\$1,815	\$1,815	\$1,815	\$21,661
Transportation Volumes	\$76,498	\$79,506	\$79,486	\$83,802	\$91,363	\$130,074	\$133,949	\$170,956	\$143,400	\$138,245	\$117,983	\$85,520	\$1,330,782
Sales - First 300 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309	\$0	\$43	\$0	\$0	\$352
Sales - 300 - 2000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales - Over 2000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Rounding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment	(\$275)	(\$282)	(\$252)	(\$265)	(\$270)	(\$366)	(\$377)	(\$494)	(\$421)	(\$395)	(\$336)	(\$243)	(\$3,975)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$3
Rider H - Gas Procurement Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$0	\$3	\$0	\$0	\$25
Total Base Non Gas Cost Rate Revenue	\$77,917	\$81,039	\$81,049	\$85,353	\$92,908	\$131,523	\$135,387	\$172,612	\$144,794	\$139,712	\$119,462	\$87,093	\$1,348,849
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,292	\$0	\$166	\$0	\$0	\$1,458
Rider A - Distribution Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$0	\$8	\$0	\$0	\$64
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$3
Rider I - OPEB Surcredit	\$0	\$0	\$0	\$0	(\$4,355)	(\$6,200)	(\$6,385)	(\$8,163)	(\$6,835)	(\$10,458)	(\$8,922)	(\$6,467)	(\$57,786)
Tax Cuts & Jobs Act Refund	(\$3,134)	(\$3,257)	(\$3,257)	(\$3,433)	(\$5,835)	(\$8,307)	(\$8,555)	(\$10,937)	(\$9,158)	(\$8,604)	(\$7,340)	(\$5,321)	(\$77,139)
DMT Standby Overrun Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$413	\$0	\$21	\$0	\$0	\$435
Market Rate Differential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overdelivery Charges	\$3,616	\$3,166	\$3,200	\$3,171	\$4,016	\$4,544	\$4,743	\$8,743	\$6,587	\$6,061	\$4,963	\$5,320	\$58,129
Total Gas Cost Revenues	\$481	(\$92)	(\$57)	(\$262)	(\$6,174)	(\$9,964)	(\$10,197)	(\$8,592)	(\$9,407)	(\$12,805)	(\$11,300)	(\$6,468)	(\$74,836)
Total Revenues	\$78,398	\$80,948	\$80,993	\$85,091	\$86,734	\$121,559	\$125,190	\$164,020	\$135,387	\$126,907	\$108,162	\$80,624	\$1,274,013

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

PA NGV	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
All Mcf	10,509	10,765	10,254	9,297	10,961	10,125	10,892	9,869	8,113	10,905	11,046	10,461	123,197
Total Volume	10,509	10,765	10,254	9,297	10,961	10,125	10,892	9,869	8,113	10,905	11,046	10,461	123,197
Base Non Gas Cost Rate Revenue:													
Margin	\$9,315	\$9,539	\$5,640	\$5,113	\$6,028	\$3,067	\$3,268	\$2,961	\$2,434	\$3,272	\$3,314	\$3,138	\$57,088
Revenue Rounding	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)
Rider B - State Tax Adjustment	(\$141.880)	(\$145.350)	(\$148.680)	(\$134.810)	(\$158.940)	(\$173.820)	(\$187.350)	(\$169.750)	(\$136.290)	(\$183.210)	(\$185.580)	(\$184.100)	(\$1,949.760)
Total Base Non Gas Cost Rate Revenue	\$9,173	\$9,393	\$5,491	\$4,978	\$5,869	\$2,894	\$3,080	\$2,791	\$2,298	\$3,088	\$3,128	\$2,954	\$55,138
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$26,186	\$26,834	\$35,523	\$32,208	\$37,975	\$47,937	\$51,735	\$46,875	\$35,889	\$48,239	\$48,864	\$51,610	\$489,875
Rider A - Distribution Charge	\$8,440	\$8,645	\$7,713	\$6,993	\$8,245	\$7,928	\$8,533	\$7,731	\$6,530	\$8,777	\$8,891	\$7,828	\$96,255
Rider A - Gas Adjustment Charge	(\$3,512)	(\$3,595)	(\$1,028)	(\$932)	(\$1,099)	(\$1,105)	(\$1,189)	(\$1,078)	(\$886)	(\$1,191)	(\$1,206)	(\$1,142)	(\$17,965)
Tax Cuts & Jobs Act Refund	(\$900)	(\$922)	(\$878)	(\$797)	(\$1,813)	(\$1,675)	(\$1,802)	(\$1,632)	(\$1,342)	(\$1,804)	(\$1,827)	(\$1,730)	(\$17,121)
Total Gas Cost Revenues	\$30,214	\$30,962	\$41,329	\$37,472	\$43,308	\$53,086	\$57,277	\$51,897	\$40,191	\$54,022	\$54,721	\$56,566	\$551,044
Total Revenues	\$39,387	\$40,355	\$46,820	\$42,450	\$49,177	\$55,980	\$60,357	\$54,687	\$42,489	\$57,111	\$57,849	\$59,520	\$606,182

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
SVIS Sales													
Customers	108	109	109	111	111	115	118	119	116	121	118	114	1,366
All Mcf	306	312	279	445	2,464	6,739	10,709	13,202	9,088	6,749	3,391	962	54,644
Total Volume	306	312	279	445	2,464	6,739	10,709	13,202	9,088	6,749	3,391	962	54,644
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$7,146	\$6,948	\$7,359	\$7,023	\$7,255	\$7,675	\$8,147	\$7,609	\$7,479	\$7,979	\$7,890	\$7,249	\$89,760
All Mcf	\$652	\$665	\$596	\$937	\$5,131	\$14,037	\$22,306	\$27,499	\$18,818	\$13,857	\$6,962	\$1,974	\$113,434
Revenue Rounding	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)
Rider B - State Tax Adjustment	(\$31)	(\$30)	(\$29)	(\$31)	(\$81)	(\$191)	(\$292)	(\$353)	(\$250)	(\$193)	(\$109)	(\$46)	(\$1,636)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1	\$0	\$0	\$4
Rider G - Merchant Function Charge	\$3	\$3	\$3	\$5	\$31	\$93	\$149	\$181	\$121	\$90	\$46	\$14	\$737
Rider H - Gas Procurement Charge	\$32	\$33	\$29	\$47	\$259	\$708	\$1,125	\$1,386	\$954	\$709	\$356	\$101	\$5,738
Total Base Non Gas Cost Rate Revenue	\$7,802	\$7,620	\$7,959	\$7,980	\$12,595	\$22,322	\$31,435	\$36,322	\$27,122	\$22,443	\$15,145	\$9,292	\$208,037
Gas Cost Revenues:													
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider A - Natural Gas Supply Charge	\$1,205	\$1,384	\$1,406	\$2,108	\$13,730	\$40,802	\$65,158	\$78,882	\$52,651	\$39,112	\$19,987	\$5,907	\$322,331
Rider A - Distribution Charge	\$93	\$86	\$69	\$116	\$646	\$1,772	\$2,816	\$3,515	\$2,469	\$1,833	\$926	\$266	\$14,607
Rider A - Gas Adjustment Charge	(\$112)	(\$33)	\$42	\$10	\$43	\$95	\$149	\$184	\$126	\$94	\$47	\$14	\$658
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$7)	(\$72)	(\$196)	(\$311)	(\$383)	(\$264)	(\$196)	(\$98)	(\$28)	(\$1,554)
Tax Cuts & Jobs Act Refund	(\$52)	(\$55)	(\$49)	(\$83)	(\$485)	(\$1,327)	(\$2,109)	(\$2,599)	(\$1,789)	(\$1,329)	(\$668)	(\$189)	(\$10,735)
Bypass Service	\$1	\$1	\$4	\$0	\$2	\$0	\$0	\$0	\$0	\$4	\$10	\$11	\$33
Total Gas Cost Revenues	\$1,135	\$1,383	\$1,472	\$2,144	\$13,864	\$41,146	\$65,704	\$79,598	\$53,193	\$39,518	\$20,204	\$5,980	\$325,340
Total Revenues	\$8,937	\$9,003	\$9,430	\$10,124	\$26,459	\$63,468	\$97,139	\$115,920	\$80,315	\$61,961	\$35,349	\$15,272	\$533,377

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
SVIS SATC													
Customers	18	17	17	17	17	17	17	17	17	15	14	15	198
All Mcf	(3)	516	44	18	278	1,071	1,611	1,850	1,206	719	301	122	7,734
Total Volume	(3)	516	44	18	278	1,071	1,611	1,850	1,206	719	301	122	7,734
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$1,246	\$1,050	\$1,246	\$984	\$1,090	\$1,134	\$1,262	\$1,038	\$1,092	\$984	\$918	\$984	\$13,027
All Mcf	(\$6)	\$1,101	\$94	\$39	\$579	\$2,230	\$3,356	\$3,854	\$2,499	\$1,476	\$618	\$250	\$16,091
Revenue Rounding	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment	(\$4)	(\$8)	(\$4)	(\$3)	(\$5)	(\$10)	(\$14)	(\$15)	(\$11)	(\$8)	(\$5)	(\$4)	(\$91)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Base Non Gas Cost Rate Revenue	\$1,237	\$2,143	\$1,336	\$1,019	\$1,663	\$3,354	\$4,604	\$4,877	\$3,580	\$2,452	\$1,532	\$1,231	\$29,028
Gas Cost Revenues:													
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider A - Natural Gas Supply Charge	\$0	\$7	\$0	\$0	\$2	\$7	\$10	\$12	\$8	\$4	\$2	\$1	\$54
Rider A - Distribution Charge	\$0	\$154	\$11	\$5	\$73	\$282	\$424	\$493	\$327	\$195	\$82	\$34	\$2,080
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$0)	(\$8)	(\$31)	(\$47)	(\$54)	(\$35)	(\$21)	(\$9)	(\$4)	(\$208)
Tax Cuts & Jobs Act Refund	\$2	(\$91)	(\$8)	(\$3)	(\$55)	(\$211)	(\$317)	(\$364)	(\$238)	(\$142)	(\$59)	(\$24)	(\$1,510)
Total Gas Cost Revenues	\$2	\$70	\$4	\$1	\$12	\$47	\$70	\$86	\$63	\$37	\$16	\$7	\$416
Total Revenues	\$1,239	\$2,213	\$1,340	\$1,021	\$1,676	\$3,400	\$4,674	\$4,963	\$3,643	\$2,490	\$1,548	\$1,238	\$29,444

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
<u>SVIS MMT</u>													
Customers	59	59	59	59	59	59	59	58	59	63	64	64	721
All Mcf	150	113	222	317	1,789	5,673	6,406	7,976	5,970	4,438	2,879	680	36,612
Total Volume	150	113	222	317	1,789	5,673	6,406	7,976	5,970	4,438	2,879	680	36,612
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$3,805	\$3,727	\$3,817	\$3,779	\$3,870	\$3,838	\$3,939	\$3,702	\$3,793	\$4,056	\$4,175	\$4,133	\$46,634
All Mcf	\$337	\$255	\$500	\$707	\$3,931	\$12,431	\$14,075	\$17,526	\$13,050	\$9,612	\$6,236	\$1,472	\$80,132
Revenue Rounding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
Rider B - State Tax Adjustment	(\$15)	(\$13)	(\$13)	(\$14)	(\$24)	(\$52)	(\$55)	(\$66)	(\$53)	(\$43)	(\$33)	(\$17)	(\$399)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Base Non Gas Cost Rate Revenue	\$4,127	\$3,969	\$4,304	\$4,472	\$7,778	\$16,217	\$17,959	\$21,162	\$16,790	\$13,624	\$10,379	\$5,587	\$126,367
Gas Cost Revenues:													
MMT Gas Cost Charge	\$48	\$39	\$85	\$120	\$680	\$2,000	\$2,434	\$3,031	\$2,268	\$1,687	\$1,105	\$273	\$13,771
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$6)	(\$89)	(\$212)	(\$317)	(\$395)	(\$296)	(\$220)	(\$143)	(\$34)	(\$1,711)
Tax Cuts & Jobs Act Refund	(\$20)	(\$15)	(\$30)	(\$58)	(\$490)	(\$1,328)	(\$1,748)	(\$2,177)	(\$1,629)	(\$1,211)	(\$786)	(\$186)	(\$9,678)
Priority Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$28	\$24	\$55	\$57	\$101	\$460	\$368	\$459	\$343	\$255	\$177	\$54	\$2,382
Total Revenues	\$4,155	\$3,993	\$4,359	\$4,529	\$7,879	\$16,677	\$18,327	\$21,621	\$17,133	\$13,879	\$10,556	\$5,641	\$128,750

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
IVIS Sales													
Customers	58	59	58	59	62	57	59	61	62	57	57	58	705
First 100 Mcf	1,564	756	981	1,501	3,642	4,924	5,592	5,571	6,092	5,047	4,000	2,131	41,801
100 - 2000 Mcf	1,601	1,384	2,437	2,565	4,970	17,655	22,632	30,374	21,000	14,038	8,008	3,693	130,356
Over 2000 Mcf	0	0	0	0	0	3,365	5,517	8,819	4,934	2,241	1,050	0	25,926
Total Volume	3,165	2,139	3,418	4,066	8,612	25,944	33,741	44,764	32,026	21,327	13,058	5,823	198,083
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$12,121	\$10,947	\$12,145	\$11,410	\$12,101	\$11,395	\$12,890	\$11,311	\$12,245	\$11,509	\$11,198	\$11,003	\$140,275
First 100 Mcf	\$2,416	\$1,167	\$1,515	\$2,297	\$5,454	\$7,367	\$8,373	\$8,340	\$9,140	\$7,545	\$5,979	\$3,185	\$62,777
100 - 2000 Mcf	\$1,820	\$1,572	\$2,770	\$2,892	\$5,479	\$19,434	\$24,931	\$33,496	\$23,126	\$15,452	\$8,808	\$4,063	\$143,841
Over 2000 Mcf	\$0	\$0	\$0	\$0	\$0	\$2,665	\$4,369	\$6,984	\$3,908	\$1,772	\$830	\$0	\$20,529
Revenue Rounding	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$1)
Rider B - State Tax Adjustment	(\$93)	(\$95)	(\$101)	(\$115)	(\$215)	(\$619)	(\$796)	(\$1,028)	(\$751)	(\$510)	(\$328)	(\$167)	(\$4,816)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$4	\$3	\$2	\$1	\$1	\$12
Rider G - Merchant Function Charge	\$21	\$33	\$33	\$45	\$102	\$362	\$469	\$611	\$424	\$283	\$175	\$82	\$2,641
Rider H - Gas Procurement Charge	\$282	\$369	\$359	\$427	\$904	\$2,724	\$3,543	\$4,701	\$3,363	\$2,239	\$1,371	\$612	\$20,894
Total Base Non Gas Cost Rate Revenue	\$16,568	\$13,993	\$16,720	\$16,957	\$23,825	\$43,329	\$53,781	\$64,419	\$51,457	\$38,291	\$28,035	\$18,777	\$386,152
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$10,466	\$14,729	\$15,044	\$19,568	\$44,596	\$158,475	\$205,298	\$267,195	\$184,852	\$123,163	\$76,139	\$35,863	\$1,155,387
Rider A - Distribution Charge	\$956	\$593	\$947	\$1,044	\$2,250	\$6,802	\$8,874	\$11,870	\$8,707	\$5,788	\$3,553	\$1,609	\$52,994
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$28)	(\$212)	(\$662)	(\$844)	(\$1,095)	(\$1,050)	(\$1,464)	(\$909)	(\$377)	(\$6,641)
Tax Cuts & Jobs Act Refund	(\$542)	(\$366)	(\$585)	(\$610)	(\$821)	(\$2,397)	(\$3,172)	(\$4,286)	(\$3,046)	(\$2,028)	(\$1,228)	(\$547)	(\$19,629)
DMT Standby Overrun Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$9,805	\$14,693	\$14,993	\$20,209	\$45,986	\$162,770	\$210,625	\$274,135	\$189,781	\$125,723	\$77,737	\$36,628	\$1,183,086
Total Revenues	\$26,373	\$28,686	\$31,713	\$37,165	\$69,811	\$206,099	\$264,406	\$338,554	\$241,238	\$164,014	\$105,772	\$55,405	\$1,569,238

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
IVIS SATC													
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
First 100 Mcf	105	126	113	122	171	195	222	200	200	200	182	122	1,958
100 - 2000 Mcf	0	0	0	1	75	211	373	373	151	188	57	32	1,461
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	105	126	113	123	246	406	595	573	351	388	239	154	3,419
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$404	\$404	\$406	\$404	\$404	\$404	\$448	\$404	\$404	\$404	\$368	\$404	\$4,856
First 100 Mcf	\$162	\$195	\$175	\$188	\$256	\$292	\$332	\$299	\$299	\$299	\$272	\$182	\$2,951
100 - 2000 Mcf	\$0	\$0	\$0	\$1	\$83	\$232	\$411	\$411	\$166	\$207	\$62	\$35	\$1,609
Over 2000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Rounding	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)
Rider B - State Tax Adjustment	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$3)	(\$4)	(\$4)	(\$3)	(\$3)	(\$2)	(\$2)	(\$31)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Base Non Gas Cost Rate Revenue	\$564	\$596	\$579	\$591	\$740	\$925	\$1,187	\$1,111	\$866	\$907	\$700	\$619	\$9,386
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$1	\$2	\$1	\$1	\$2	\$3	\$4	\$4	\$2	\$2	\$2	\$1	\$25
Rider A - Distribution Charge	\$32	\$37	\$30	\$32	\$64	\$107	\$156	\$154	\$95	\$105	\$65	\$43	\$921
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$0)	(\$6)	(\$10)	(\$15)	(\$14)	(\$17)	(\$27)	(\$17)	(\$11)	(\$117)
Tax Cuts & Jobs Act Refund	(\$18)	(\$22)	(\$19)	(\$20)	(\$23)	(\$38)	(\$56)	(\$54)	(\$33)	(\$36)	(\$22)	(\$14)	(\$356)
Total Gas Cost Revenues	\$15	\$17	\$11	\$13	\$37	\$61	\$89	\$89	\$48	\$44	\$28	\$18	\$472
Total Revenues	\$579	\$614	\$590	\$604	\$777	\$986	\$1,276	\$1,200	\$914	\$951	\$728	\$638	\$9,858

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
IVIS MMT													
Customers	275	276	275	272	273	276	276	276	275	275	274	276	3,295
All Mcf	116,296	107,006	119,019	107,722	131,156	213,140	253,185	372,163	267,009	242,690	191,872	132,707	2,253,963
Total Volume	116,296	107,006	119,019	107,722	131,156	213,140	253,185	372,163	267,009	242,690	191,872	132,707	2,253,963
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$55,127	\$51,808	\$55,228	\$52,699	\$54,073	\$55,242	\$56,696	\$54,034	\$53,652	\$56,014	\$54,675	\$55,112	\$654,360
All Mcf	\$128,623	\$118,348	\$131,635	\$119,068	\$140,721	\$228,486	\$271,414	\$399,458	\$286,217	\$259,774	\$205,380	\$142,050	\$2,431,173
LBS Demand Margin	\$29	\$29	\$29	\$29	\$29	\$29	\$29	\$29	\$23	\$23	\$81	\$1,195	\$1,554
LBS Commodity Margin	\$6,287	\$6,174	\$7,450	\$8,945	\$7,511	\$5,789	\$0	\$0	\$0	\$45	\$1,282	\$8,253	\$51,735
Revenue Rounding	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0
Rider B - State Tax Adjustment	(\$795)	(\$729)	(\$748)	(\$699)	(\$800)	(\$1,147)	(\$1,202)	(\$1,716)	(\$1,289)	(\$1,165)	(\$981)	(\$820)	(\$12,091)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Base Non Gas Cost Rate Revenue	\$189,271	\$175,630	\$193,594	\$180,042	\$201,534	\$288,399	\$326,937	\$451,804	\$338,603	\$314,691	\$260,437	\$205,789	\$3,126,731
Gas Cost Revenues:													
MMT Gas Cost Charge	\$42,348	\$39,682	\$52,550	\$49,860	\$55,684	\$84,414	\$96,210	\$135,684	\$101,463	\$92,266	\$73,618	\$59,796	\$883,576
Rider A - Natural Gas Supply Charge	\$0	\$0	\$0	\$0	\$12,114	\$29,069	\$0	\$0	\$0	\$0	\$7,503	\$24,026	\$72,713
Rider A - Distribution Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,287	\$1,287
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	(\$357)	(\$677)	\$0	\$0	\$0	\$0	(\$188)	(\$439)	(\$1,661)
Rider I - OPEB Surcredit	\$0	\$0	\$0	(\$46)	(\$2,781)	(\$4,646)	(\$5,518)	(\$6,959)	(\$6,230)	(\$14,763)	(\$11,654)	(\$8,196)	(\$60,793)
Tax Cuts & Jobs Act Refund	(\$5,631)	(\$5,059)	(\$5,697)	(\$5,208)	(\$9,426)	(\$15,459)	(\$18,363)	(\$25,292)	(\$19,364)	(\$17,601)	(\$13,924)	(\$9,792)	(\$150,815)
Priority Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$36,717	\$34,623	\$46,854	\$44,606	\$55,234	\$92,702	\$72,330	\$103,433	\$75,869	\$59,903	\$55,355	\$66,683	\$744,307
Total Revenues	\$225,989	\$210,252	\$240,448	\$224,647	\$256,769	\$381,101	\$399,266	\$555,237	\$414,472	\$374,593	\$315,792	\$272,472	\$3,871,039

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
IVIS DMT													
Customers	21	21	21	21	20	20	20	20	20	24	23	23	254
Transportation Volume	33,764	32,977	35,623	34,018	38,774	56,541	59,439	76,248	67,157	82,315	63,854	50,406	631,116
Sales - First 100 Mcf	0	6	0	0	38	25	0	75	1	41	0	0	186
Sales - 100 - 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales - Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	33,764	32,983	35,623	34,018	38,812	56,566	59,439	76,322	67,159	82,356	63,854	50,406	631,302
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$4,240	\$4,240	\$4,240	\$4,240	\$4,038	\$4,038	\$4,038	\$4,038	\$4,038	\$4,846	\$4,644	\$4,644	\$51,285
Transportation Volume	\$37,343	\$36,473	\$39,399	\$37,624	\$41,566	\$60,612	\$63,718	\$81,738	\$71,993	\$88,110	\$68,349	\$53,955	\$680,879
Sales - First 100 Mcf	\$0	\$9	\$0	\$0	\$57	\$38	\$0	\$112	\$2	\$61	\$0	\$0	\$279
Sales - 100 - 2000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales - Over 2000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Rounding	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)
Rider B - State Tax Adjustment	(\$150)	(\$145)	(\$138)	(\$134)	(\$142)	(\$191)	(\$199)	(\$259)	(\$233)	(\$275)	(\$217)	(\$173)	(\$2,255)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$1	\$0	\$0	\$2
Rider H - Gas Procurement Charge	\$0	\$1	\$0	\$0	\$4	\$3	\$0	\$8	\$0	\$4	\$0	\$0	\$20
Total Base Non Gas Cost Rate Revenue	\$41,433	\$40,577	\$43,501	\$41,730	\$45,524	\$64,500	\$67,558	\$85,638	\$75,800	\$92,748	\$72,776	\$58,426	\$730,210
Gas Cost Revenues:													
	\$0	\$14	\$0	\$0	\$130	\$119	\$0	\$351	\$6	\$179	\$0	\$0	\$798
	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$1)	\$0	(\$0)	\$0	\$0	(\$1)
Rider A - Natural Gas Supply Charge	\$0	\$21	\$0	\$0	\$181	\$154	\$0	\$455	\$8	\$238	\$0	\$0	\$1,057
Rider A - Distribution Charge	\$0	\$2	\$0	\$0	\$10	\$7	\$0	\$20	\$0	\$11	\$0	\$0	\$49
Rider A - Gas Adjustment Charge	\$0	(\$2)	\$0	\$0	\$1	\$0	\$0	\$1	\$0	\$1	\$0	\$0	\$1
Rider I - OPEB Surcredit	\$0	\$0	\$0	\$0	(\$846)	(\$1,233)	(\$1,295)	(\$1,663)	(\$1,463)	(\$4,998)	(\$3,875)	(\$3,059)	(\$18,433)
Tax Cuts & Jobs Act Refund	(\$1,615)	(\$1,578)	(\$1,704)	(\$1,627)	(\$2,814)	(\$4,102)	(\$4,310)	(\$5,534)	(\$4,870)	(\$5,972)	(\$4,630)	(\$3,655)	(\$42,411)
DMT Standby Overrun Charges	\$0	\$3	\$0	\$0	\$25	\$50	\$0	\$147	\$2	\$31	\$0	\$0	\$259
Overdelivery Charges	\$2,828	\$2,681	\$2,585	\$2,915	\$3,434	\$4,077	\$4,062	\$6,857	\$5,443	\$6,203	\$5,338	\$5,848	\$52,271
Total Gas Cost Revenues	\$1,212	\$1,127	\$880	\$1,288	(\$9)	(\$1,046)	(\$1,543)	\$282	(\$880)	(\$4,486)	(\$3,167)	(\$867)	(\$7,207)
Total Revenues	\$42,645	\$41,704	\$44,381	\$43,018	\$45,515	\$63,454	\$66,015	\$85,920	\$74,920	\$88,262	\$69,609	\$57,559	\$723,003

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
LVIS MMT													
Customers	9	9	9	9	9	9	9	9	9	8	8	8	105
All Mcf	45,578	41,734	41,917	39,807	48,074	54,071	45,319	62,651	58,036	49,330	45,845	42,640	575,000
Total Volume	45,578	41,734	41,917	39,807	48,074	54,071	45,319	62,651	58,036	49,330	45,845	42,640	575,000
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$6,472	\$7,281	\$7,281	\$7,281	\$7,281	\$8,090	\$6,472	\$7,281	\$7,281	\$6,472	\$6,472	\$6,472	\$84,136
All Mcf	\$38,418	\$35,177	\$35,332	\$33,553	\$38,674	\$43,499	\$36,458	\$50,401	\$46,689	\$39,887	\$37,069	\$34,478	\$469,635
Bypass Service	\$0	\$0	\$0	\$0	\$0	(\$4,034)	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,034)
Revenue Rounding	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0
Rider B - State Tax Adjustment	(\$202)	(\$188)	(\$177)	(\$169)	(\$187)	(\$192)	(\$170)	(\$230)	(\$221)	(\$184)	(\$173)	(\$159)	(\$2,252)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Base Non Gas Cost Rate Revenue	\$44,688	\$42,270	\$42,436	\$40,665	\$45,768	\$47,363	\$42,760	\$57,453	\$53,748	\$46,175	\$43,368	\$40,790	\$547,485
Gas Cost Revenues:													
MMT Gas Cost Charge	\$14,585	\$13,355	\$15,929	\$15,127	\$18,268	\$20,547	\$17,221	\$23,807	\$22,054	\$18,745	\$17,421	\$17,056	\$214,114
Rider I - OPEB Surcredit	\$0	\$0	\$0	\$0	(\$1,198)	(\$1,347)	(\$1,129)	(\$1,561)	(\$1,446)	(\$3,002)	(\$2,790)	(\$2,595)	(\$15,067)
Tax Cuts & Jobs Act Refund	(\$1,716)	(\$1,571)	(\$1,578)	(\$1,498)	(\$2,588)	(\$2,911)	(\$2,439)	(\$3,373)	(\$3,124)	(\$2,655)	(\$2,468)	(\$2,295)	(\$28,215)
Priority Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$12,869	\$11,784	\$14,351	\$13,628	\$14,483	\$16,289	\$13,653	\$18,874	\$17,484	\$13,088	\$12,163	\$12,166	\$170,832
Total Revenues	\$57,557	\$54,054	\$56,787	\$54,294	\$60,251	\$63,652	\$56,413	\$76,327	\$71,232	\$59,263	\$55,531	\$52,956	\$718,316

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
LIS MMT													
Customers	1	1	1	1	1	1	1	1	1	1	1	0	11
All Mcf	29,287	31,010	23,373	27,702	31,395	86,508	(27,102)	31,414	24,566	33,754	31,307	30,982	354,196
Total Volume	29,287	31,010	23,373	27,702	31,395	86,508	(27,102)	31,414	24,566	33,754	31,307	30,982	354,196
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$1,029	\$1,029	\$1,029	\$1,029	\$1,029	\$3,087	(\$1,029)	\$1,029	\$1,029	\$1,029	\$1,029	\$1,029	\$12,348
All Mcf	\$14,377	\$15,223	\$11,474	\$13,599	\$15,192	\$41,861	(\$13,115)	\$15,201	\$11,887	\$16,334	\$15,149	\$14,992	\$172,175
Revenue Rounding	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0
Rider B - State Tax Adjustment	(\$85)	(\$89)	(\$65)	(\$77)	(\$85)	(\$227)	\$71	(\$82)	(\$67)	(\$88)	(\$82)	(\$81)	(\$957)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Base Non Gas Cost Rate Revenue	\$15,321	\$16,163	\$12,438	\$14,551	\$16,136	\$44,721	(\$14,072)	\$16,148	\$12,849	\$17,274	\$16,096	\$15,941	\$183,566
Gas Cost Revenues:													
MMT Gas Cost Charge	\$9,372	\$9,923	\$8,882	\$10,527	\$11,930	\$32,873	(\$10,299)	\$11,937	\$9,335	\$12,827	\$11,897	\$12,393	\$131,596
Rider I - OPEB Surcredit	\$0	\$0	\$0	\$0	(\$140)	(\$386)	\$121	(\$140)	(\$110)	(\$996)	(\$924)	(\$915)	(\$3,490)
Tax Cuts & Jobs Act Refund	(\$478)	(\$506)	(\$381)	(\$452)	(\$617)	(\$1,700)	\$533	(\$617)	(\$483)	(\$663)	(\$615)	(\$609)	(\$6,589)
Priority Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$8,894	\$9,417	\$8,500	\$10,075	\$11,173	\$30,787	(\$9,645)	\$11,180	\$8,743	\$11,167	\$10,357	\$10,869	\$121,517
Total Revenues	\$24,215	\$25,580	\$20,938	\$24,626	\$27,309	\$75,508	(\$23,718)	\$27,328	\$21,592	\$28,441	\$26,453	\$26,810	\$305,083

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
LIS DMT													
Customers	10	10	10	10	10	11	11	11	11	10	10	10	124
Transportation Volumes	273,179	264,352	356,916	358,038	366,208	476,978	517,066	590,982	508,404	484,320	384,037	348,091	4,928,570
Sales - First 100 Mcf	100	100	63	0	0	0	0	277	0	1,829	0	0	2,369
Sales - 100 - 2,000 Mcf	478	905	0	0	0	0	0	43	0	0	0	0	1,426
Sales - 2,000 - 20,000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales - Over 20,000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	273,757	265,357	356,980	358,038	366,208	476,978	517,066	591,301	508,404	486,149	384,037	348,091	4,932,365
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$11,319	\$11,319	\$11,319	\$11,319	\$11,319	\$11,319	\$11,319	\$11,319	\$11,319	\$10,290	\$10,290	\$10,290	\$132,741
Transportation Volumes	\$134,104	\$129,770	\$175,210	\$175,761	\$177,208	\$230,809	\$250,208	\$285,976	\$246,017	\$234,363	\$185,835	\$168,441	\$2,393,702
Sales - First 100 Mcf	\$87	\$87	\$55	\$0	\$0	\$0	\$0	\$236	\$0	\$0	\$0	\$0	\$464
Sales - 100 - 2,000 Mcf	\$328	\$621	\$0	\$0	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$977
Sales - 2,000 - 20,000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales - Over 20,000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Rounding	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment	(\$553)	(\$480)	(\$623)	(\$602)	(\$625)	(\$754)	(\$795)	(\$954)	(\$842)	(\$740)	(\$631)	(\$554)	(\$8,153)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$5	\$8	\$1	\$0	\$0	\$3	\$0	\$4	\$0	\$0	\$0	\$0	\$21
Rider H - Gas Procurement Charge	\$61	\$106	\$7	\$0	\$0	\$21	\$0	\$34	\$0	\$0	\$0	\$0	\$228
Total Base Non Gas Cost Rate Revenue	\$145,349	\$141,430	\$185,969	\$186,478	\$187,902	\$241,399	\$260,732	\$296,644	\$256,494	\$243,912	\$195,494	\$178,177	\$2,519,980
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$2,248	\$3,909	\$299	\$0	\$0	\$1,228	\$0	\$1,944.09	\$0	\$0	\$0	\$0	\$9,629
Rider A - Distribution Charge	\$175	\$304	\$16	\$0	\$0	\$53	\$0	\$84	\$0	\$0	\$0	\$0	\$632
Rider A - Gas Adjustment Charge	(\$196)	(\$341)	\$1	\$0	\$0	\$3	\$0	\$4	\$0	\$0	\$0	\$0	(\$529)
Rider I - OPEB Surcredit	\$0	\$0	\$0	\$0	(\$1,633)	(\$2,128)	(\$2,306)	(\$2,637)	(\$2,268)	(\$14,297)	(\$11,337)	(\$10,276)	(\$46,882)
Tax Cuts & Jobs Act Refund	(\$4,468)	(\$4,331)	(\$5,826)	(\$5,843)	(\$7,196)	(\$9,377)	(\$10,160)	(\$11,619)	(\$9,990)	(\$9,517)	(\$7,546)	(\$6,840)	(\$92,713)
DMT Standby Oerrun Charges	\$270	\$468	\$38	\$0	\$0	\$364	\$0	\$582	\$0	\$0	\$0	\$0	\$1,721
Overdelivery Charges	\$14,073	\$12,569	\$19,706	\$13,087	\$21,843	\$18,746	\$16,065	\$31,994	\$26,487	\$17,906	\$26,385	\$23,001	\$241,863
Total Gas Cost Revenues	\$12,102	\$12,577	\$14,235	\$7,244	\$13,014	\$8,890	\$3,598	\$20,353	\$14,230	(\$5,908)	\$7,502	\$5,885	\$113,721
Total Revenues	\$157,451	\$154,007	\$200,204	\$193,722	\$200,916	\$250,288	\$264,330	\$316,997	\$270,724	\$238,005	\$202,996	\$184,062	\$2,633,701

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
LIS DMT Negotiated													
Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
Transportation Volumes	143,658	270,381	288,009	281,946	279,419	316,662	317,585	377,497	331,132	337,080	275,713	282,346	3,501,428
Sales - First 100 Mcf	0	0	0	0	0	0	0	0	0	1,829	0	0	1,829
Sales - 100 - 2,000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales - 2,000 - 20,000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales - Over 20,000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	143,658	270,381	288,009	281,946	279,419	316,662	317,585	377,497	331,132	338,909	275,713	282,346	3,503,257
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$3,087	\$5,145	\$5,145	\$5,145	\$5,145	\$6,174	\$6,174	\$6,174	\$6,174	\$6,174	\$6,174	\$6,174	\$66,885
Transportation Volumes	\$41,200	\$77,672	\$84,626	\$80,732	\$80,056	\$88,842	\$89,349	\$104,739	\$93,938	\$95,549	\$81,353	\$80,594	\$998,650
Sales - First 100 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,561	\$0	\$0	\$1,561
Sales - 100 - 2,000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales - 2,000 - 20,000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales - Over 20,000 Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Rounding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment	(\$185)	(\$332)	(\$327)	(\$299)	(\$317)	(\$321)	(\$332)	(\$381)	(\$366)	(\$382)	(\$310)	(\$286)	(\$3,836)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$24
Rider H - Gas Procurement Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192	\$0	\$0	\$192
Total Base Non Gas Cost Rate Revenue	\$44,102	\$82,486	\$89,444	\$85,578	\$84,884	\$94,696	\$95,191	\$110,532	\$99,746	\$103,118	\$87,217	\$86,482	\$1,063,476
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$10,599	\$0	\$0	\$10,599
Rider A - Distribution Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$497	\$0	\$0	\$497
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$25
Rider I - OPEB Surcredit	\$0	\$0	\$0	\$0	(\$984)	(\$1,088)	(\$1,090)	(\$1,291)	(\$1,141)	(\$7,752)	(\$6,689)	(\$6,419)	(\$26,453)
Tax Cuts & Jobs Act Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DMT Standby Overrun Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284	\$0	\$0	\$1,284
Overdelivery Charges	\$8,579	\$12,618	\$15,600	\$10,557	\$17,931	\$13,052	\$16,084	\$17,378	\$19,156	\$15,189	\$19,001	\$14,842	\$179,985
Total Gas Cost Revenues	\$8,579	\$12,618	\$15,600	\$10,557	\$16,946	\$11,964	\$14,994	\$16,087	\$18,015	\$19,843	\$12,313	\$8,423	\$165,938
Total Revenues	\$52,681	\$95,104	\$105,044	\$96,135	\$101,830	\$106,660	\$110,185	\$126,619	\$117,760	\$122,960	\$99,530	\$94,905	\$1,229,414

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 HISTORIC TEST YEAR ACTUAL BILLED REVENUES
 TWELVE MONTHS ENDED JUNE 30, 2022

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
<u>DMLMT Negotiated</u>													
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Transportation Volume	401,509	382,303	390,527	371,538	317,200	213,790	282,034	240,603	213,809	234,002	186,409	186,308	3,420,032
Total Volume	401,509	382,303	390,527	371,538	317,200	213,790	282,034	240,603	213,809	234,002	186,409	186,308	3,420,032
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$2,058	\$2,058	\$2,058	\$2,058	\$2,058	\$2,058	\$2,058	\$2,058	\$2,058	\$2,058	\$2,058	\$2,058	\$24,696
Interstate Volume	\$54,335	\$51,911	\$53,005	\$50,390	\$43,272	\$29,732	\$38,895	\$33,363	\$29,638	\$32,521	\$26,232	\$26,144	\$469,439
Rider B - State Tax Adjustment	(\$260)	(\$271)	(\$233)	(\$211)	(\$206)	(\$171)	(\$178)	(\$175)	(\$164)	(\$175)	(\$194)	(\$187)	(\$2,425)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider H - Gas Procurement Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Base Non Gas Cost Rate Revenue	\$56,133	\$53,698	\$54,831	\$52,237	\$45,124	\$31,619	\$40,774	\$35,247	\$31,533	\$34,405	\$28,096	\$28,015	\$491,710
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider A - Distribution Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DMT Standby Overrun Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overdelivery Charges	\$17,881	\$24,151	\$20,021	\$15,721	\$21,093	\$25,318	\$18,529	\$22,762	\$21,133	\$21,723	\$34,286	\$34,168	\$276,786
Total Gas Cost Revenues	\$17,881	\$24,151	\$20,021	\$15,721	\$21,093	\$25,318	\$18,529	\$22,762	\$21,133	\$21,723	\$34,286	\$34,168	\$276,786
Total Revenues	\$74,014	\$77,849	\$74,852	\$67,957	\$66,217	\$56,937	\$59,303	\$58,009	\$52,666	\$56,128	\$62,382	\$62,184	\$768,497

NATIONAL FUEL EXHIBIT JRB-6
NORMALIZED HISTORIC TEST YEAR
CURRENT RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Summary of Revenues (Current Rates)

	<u>Account</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>				
Residential	480	177,948,654	104,552,329	73,396,325
Commercial/Public Authority	481	30,187,233	20,113,686	10,073,547
Industrial	481	2,107,560	1,512,040	595,520
Subtotal		210,243,447	126,178,055	84,065,392
<u>Transportation</u>				
Residential	489	6,967,819	(227,087)	7,194,906
Commercial/Public Authority	489	14,416,208	1,097,990	13,318,218
Industrial	489	11,237,174	529,986	10,707,188
Subtotal		32,621,201	1,400,889	31,220,312
Total Billed Revenue		242,864,648	127,578,944	115,285,704
<u>Other Operating Revenues</u>				
Forfeited Discounts	487	1,159,190	0	1,159,190
Rent From Gas Property	493	101,432	0	101,432
Other Gas Revenues	495	(3,539,742)	0	(3,539,742)
Subtotal		(2,279,120)	0	(2,279,120)
Total Operating Revenue		240,585,527	127,578,944	113,006,583

National Fuel Exhibit JRB-6
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Summary of Revenues by Service Class (Current Rates)

Account	Reference (JRB-6, Sch. 4)	Average Customers	Total Usage (Mcf)	Total Revenue	Total Gas Cost	Total Delivery	
Residential Sales	480	Page 1	171,827	17,512,611	170,366,448	100,079,479	70,286,969
Residential LIRA	480	Page 2	7,399	784,340	7,582,206	4,472,850	3,109,356
Residential SATC	489	Page 3	17,464	1,834,638	6,656,968	(235,597)	6,892,565
Residential MMT	489	Page 4	294	105,732	310,851	8,510	302,341
Total Residential			196,983	20,237,321	184,916,473	104,325,242	80,591,231
SCPA < 250 Sales	481	Page 5	8,344	1,040,290	10,443,085	6,015,869	4,427,216
SCPA < 250 SATC	489	Page 6	996	131,996	525,698	(7,885)	533,583
SCPA < 250 MMT	489	Page 7	1,050	170,116	672,952	12,423	660,529
SCPA > 250 Sales	481	Page 8	2,713	1,433,462	12,045,395	8,440,802	3,604,593
SCPA > 250 SATC	489	Page 9	354	182,415	462,142	18,536	443,606
SCPA > 250 MMT	489	Page 10	1,186	737,890	1,950,807	152,413	1,798,394
LCPA	481	Page 11	452	862,076	6,957,226	4,963,900	1,993,326
LCPA SATC	489	Page 12	31	46,967	112,347	(750)	113,097
LCPA MMT	489	Page 13	1,034	4,920,829	9,450,227	1,073,358	8,376,869
LCPA DMT	489	Page 14	15	974,414	1,242,035	(150,105)	1,392,140
Natural Gas Vehicles	481	Page 15	8	123,197	741,527	693,115	48,412
Total Commercial & Public Authority			16,183	10,623,652	44,603,440	21,211,676	23,391,764
SVIS Sales	481	Page 16	114	54,644	533,208	325,492	207,716
SVIS SATC	489	Page 17	17	7,734	29,364	399	28,965
SVIS MMT	489	Page 18	60	36,612	129,161	2,262	126,899
IVIS Sales	481	Page 19	59	198,083	1,574,352	1,186,548	387,804
IVIS SATC	489	Page 20	2	3,419	9,830	469	9,361
IVIS MMT	489	Page 21	275	2,373,293	3,871,646	662,106	3,209,540
IVIS DMT	489	Page 22	21	631,302	663,909	(65,037)	728,946
LVIS MMT	489	Page 23	9	575,000	721,580	170,528	551,052
LVIS DMT	489	Page 24	21	1,874,082	1,565,336	(155,368)	1,720,704
LVIS DMT Negotiated	489	Page 25	1	131,974	63,779	(10,070)	73,849
LIS MMT	489	Page 26	1	354,196	305,530	123,175	182,355
LIS DMT	489	Page 27	10	4,932,365	2,358,142	(155,209)	2,513,351
LIS DMT Negotiated	489	Page 28	6	3,503,257	1,026,839	(43,269)	1,070,108
DMLMT Negotiated	489	Page 29	2	3,420,032	492,058	0	492,058
Total Industrial			596	18,095,992	13,344,734	2,042,026	11,302,708
Grand Total			213,762	48,956,965	242,864,648	127,578,944	115,285,704

National Fuel Exhibit JRB-6
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Billed Delivery Revenues by Rate Type (Current Rates)

	Account	Reference (JRB-6, Sch. 4)	Basic Service Charge	Block 1	Block 2	Block 3	Rider B	Rider E	Rider G	Rider H	Total Delivery
Residential Sales	480	Page 1	24,743,016	21,331,273	20,613,157	0	(523,211)	1,257	2,282,652	1,838,824	70,286,969
Residential LIRA	480	Page 2	1,065,408	963,829	919,014	0	(23,292)	55	101,987	82,356	3,109,356
Residential SATC	489	Page 3	2,514,762	2,238,913	2,159,415	0	(20,525)	0	0	0	6,892,565
Residential MMT	489	Page 4	42,402	260,894	0	0	(955)	0	0	0	302,341
Total Residential			28,365,588	24,794,909	23,691,586	0	(567,983)	1,312	2,384,639	1,921,180	80,591,231
SCPA < 250 Sales	481	Page 5	1,991,655	741,496	1,602,963	0	(32,093)	77	13,888	109,230	4,427,216
SCPA < 250 SATC	489	Page 6	237,666	94,170	203,360	0	(1,622)	10	0	0	533,583
SCPA < 250 MMT	489	Page 7	250,594	412,010	0	0	(2,075)	0	0	0	660,529
SCPA > 250 Sales	481	Page 8	896,418	889,428	1,686,169	0	(36,990)	99	18,956	150,514	3,604,593
SCPA > 250 SATC	489	Page 9	116,837	119,325	208,855	0	(1,423)	12	0	0	443,606
SCPA > 250 MMT	489	Page 10	391,656	1,412,739	0	0	(6,001)	0	0	0	1,798,394
LCPA	481	Page 11	656,298	1,021,705	224,342	10,402	(21,380)	59	11,382	90,518	1,993,326
LCPA SATC	489	Page 12	44,290	64,235	4,913	0	(345)	3	0	0	113,097
LCPA MMT	489	Page 13	1,502,158	6,903,831	0	0	(29,120)	0	0	0	8,376,869
LCPA DMT	489	Page 14	21,782	1,374,200	0	0	(3,841)	0	0	0	1,392,140
Natural Gas Vehicles	481	Page 15	0	50,701	0	0	(2,289)	0	0	0	48,412
Total Commercial & Public Authority			6,109,353	13,083,840	3,930,601	10,402	(137,179)	260	44,226	350,262	23,391,764
SVIS Sales	481	Page 16	89,610	113,265	0	0	(1,638)	4	737	5,738	207,716
SVIS SATC	489	Page 17	12,989	16,068	0	0	(92)	1	0	0	28,965
SVIS MMT	489	Page 18	47,265	80,032	0	0	(398)	0	0	0	126,899
IVIS Sales	481	Page 19	142,246	62,699	143,710	20,523	(4,836)	15	2,649	20,799	387,804
IVIS SATC	489	Page 20	4,846	2,913	1,633	0	(31)	0	0	0	9,361
IVIS MMT	489	Page 21	665,293	2,556,222	0	0	(11,976)	0	0	0	3,209,540
IVIS DMT	489	Page 22	51,184	679,814	0	0	(2,052)	0	0	0	728,946
LVIS MMT	489	Page 23	84,945	468,344	0	0	(2,237)	0	0	0	551,052
LVIS DMT	489	Page 24	200,632	1,524,923	0	0	(4,851)	0	0	0	1,720,704
LVIS DMT Negotiated	489	Page 25	8,090	65,960	0	0	(201)	0	0	0	73,849
LIS MMT	489	Page 26	11,319	171,981	0	0	(945)	0	0	0	182,355
LIS DMT	489	Page 27	127,596	2,393,044	0	0	(7,289)	0	0	0	2,513,351
LIS DMT Negotiated	489	Page 28	74,088	999,188	0	0	(3,168)	0	0	0	1,070,108
DMLMT Negotiated	489	Page 29	24,182	469,411	0	0	(1,535)	0	0	0	492,058
Total Industrial			1,544,284	9,603,865	145,343	20,523	(41,249)	20	3,386	26,536	11,302,708
Grand Total			36,019,225	47,482,614	27,767,530	30,925	(746,411)	1,592	2,432,251	2,297,978	115,285,704

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

Residential Sales Service	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	170,260	170,210	170,351	170,671	171,317	172,027	172,815	172,984	173,362	172,989	172,732	172,203	2,061,918
0 - 5 Mcf	233,054	220,768	316,921	453,674	721,370	819,217	834,608	836,453	835,026	821,935	726,689	397,372	7,217,087
Over 5 Mcf	26,657	27,530	49,139	80,664	519,363	1,476,403	2,270,854	2,203,100	1,929,838	1,255,464	402,511	54,002	10,295,524
Total Volume	259,711	248,298	366,060	534,338	1,240,733	2,295,619	3,105,462	3,039,553	2,764,864	2,077,399	1,129,200	451,374	17,512,611
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
0 - 5 Mcf	\$3.29910	\$3.29910	\$3.29910	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.95566
Over 5 Mcf	\$2.26330	\$2.26330	\$2.26330	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$2.00215
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider F - LIRA Discount Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.07885	\$0.10594	\$0.10594	\$0.10594	\$0.13587	\$0.13587	\$0.13587	\$0.12941	\$0.12941	\$0.12941	\$0.13799	\$0.13799	\$0.13034
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,043,114	\$2,042,520	\$2,044,212	\$2,048,046	\$2,055,804	\$2,064,324	\$2,073,774	\$2,075,808	\$2,080,338	\$2,075,862	\$2,072,784	\$2,066,430	\$24,743,016
0 - 5 Mcf	768,870	728,336	1,045,553	1,322,279	2,102,505	2,387,688	2,432,549	2,437,926	2,433,767	2,395,612	2,118,007	1,158,181	21,331,273
Over 5 Mcf	60,332	62,308	111,217	161,287	1,038,466	2,952,067	4,540,572	4,405,099	3,858,711	2,510,300	804,822	107,977	20,613,157
Rider E - Customer Education	0	0	0	0	0	0	311	304	276	208	113	45	1,257
Rider F - LIRA Discount Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	20,479	26,305	38,781	56,608	168,574	311,898	421,929	393,343	357,796	268,833	155,820	62,286	2,282,652
Rider H - Gas Procurement Charge	27,270	26,071	38,436	56,105	130,277	241,040	326,074	319,153	290,311	218,127	118,566	47,394	1,838,824
Total Base Non Gas Cost Rate Revenue	\$2,920,065	\$2,885,541	\$3,278,199	\$3,644,326	\$5,495,626	\$7,957,017	\$9,795,208	\$9,631,633	\$9,021,199	\$7,468,941	\$5,270,112	\$3,442,313	\$70,810,180
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27526
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.83548
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00925
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.19383)
TCJA Surcredit (\$/Mcf)	(\$0.14320)	(\$0.14320)	(\$0.14320)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21145)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$82,095	\$67,264	\$99,166	\$144,752	\$334,129	\$618,210	\$836,301	\$844,692	\$768,356	\$577,309	\$320,241	\$128,010	\$4,820,525
Natural Gas Supply Charge (\$/Mcf) - Rider A	1,006,510	1,173,854	1,730,585	2,526,136	7,541,796	13,953,920	18,876,551	17,595,668	16,005,521	12,025,855	6,971,455	2,786,693	102,194,544
Gas Adjustment Charge (\$/Mcf) - Rider A	(88,198)	5,686	8,383	12,236	17,246	31,909	43,166	42,250	38,432	28,876	15,696	6,274	161,956
OPEB Surcredit - Rider I	0	0	0	(109,010)	(253,122)	(468,329)	(633,545)	(620,099)	(564,060)	(423,810)	(230,368)	(92,085)	(3,394,428)
TCJA Surcredit	(37,191)	(35,556)	(52,420)	(114,904)	(266,807)	(493,650)	(667,799)	(653,625)	(594,556)	(446,724)	(242,823)	(97,063)	(3,703,118)
Total Gas Cost Revenues	\$963,216	\$1,211,248	\$1,785,714	\$2,459,210	\$7,373,242	\$13,642,060	\$18,454,674	\$17,208,886	\$15,653,693	\$11,761,506	\$6,834,201	\$2,731,829	\$100,079,479
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$13,591)	(\$12,700)	(\$15,698)	(\$18,921)	(\$38,607)	(\$64,797)	(\$84,750)	(\$83,206)	(\$76,492)	(\$59,614)	(\$36,313)	(\$18,522)	(\$523,211)
Total Revenues	\$3,869,690	\$4,084,089	\$5,048,215	\$6,084,615	\$12,830,261	\$21,534,280	\$28,165,132	\$26,757,313	\$24,598,400	\$19,170,833	\$12,068,000	\$6,155,620	\$170,366,448
Unit Margin (\$/Mcf)	\$11.2435	\$11.6213	\$8.9554	\$6.8203	\$4.4293	\$3.4662	\$3.1542	\$3.1688	\$3.2628	\$3.5953	\$4.6671	\$7.6263	\$4.0434

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

Residential LIRA	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	7,964	7,841	7,629	7,468	7,411	7,350	7,321	7,244	7,225	7,164	7,082	7,085	88,784
0 - 5 Mcf	11,294	9,534	20,011	23,384	32,816	35,899	36,172	35,705	35,580	34,914	30,999	18,995	325,303
Over 5 Mcf	635	399	3,394	4,296	23,473	66,755	100,900	97,275	85,160	55,708	19,021	2,022	459,038
Total Volume	11,929	9,933	23,405	27,680	56,289	102,654	137,071	132,980	120,740	90,622	50,020	21,017	784,340
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
0 - 5 Mcf	\$3.29910	\$3.29910	\$3.29910	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.96287
Over 5 Mcf	\$2.26330	\$2.26330	\$2.26330	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$2.00205
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider G - Merchant Function Charge	\$0.07885	\$0.10594	\$0.10594	\$0.10594	\$0.13587	\$0.13587	\$0.13587	\$0.12941	\$0.12941	\$0.12941	\$0.13799	\$0.13799	\$0.13003
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$95,568	\$94,092	\$91,548	\$89,616	\$88,932	\$88,200	\$87,852	\$86,928	\$86,700	\$85,968	\$84,984	\$85,020	\$1,065,408
0 - 5 Mcf	37,261	31,452	66,019	68,156	95,646	104,632	105,425	104,066	103,703	101,759	90,349	55,362	963,829
Over 5 Mcf	1,437	904	7,681	8,589	46,934	133,476	201,749	194,502	170,277	111,389	38,033	4,044	919,014
Rider E - Customer Education	0	0	0	0	0	0	14	13	12	9	5	2	55
Rider G - Merchant Function Charge	941	1,052	2,480	2,932	7,648	13,947	18,623	17,209	15,625	11,727	6,902	2,900	101,987
Rider H - Gas Procurement Charge	1,253	1,043	2,458	2,906	5,910	10,779	14,392	13,963	12,678	9,515	5,252	2,207	82,356
Total Base Non Gas Cost Rate Revenue	\$136,459	\$128,544	\$170,185	\$172,200	\$245,070	\$351,034	\$428,056	\$416,680	\$388,994	\$320,368	\$225,525	\$149,535	\$3,132,648
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27521
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.82139
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00922
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.19224)
TCJA Surcredit (\$/Mcf)	(\$0.14320)	(\$0.14320)	(\$0.14320)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21089)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,771	\$2,691	\$6,340	\$7,499	\$15,159	\$27,645	\$36,913	\$36,955	\$33,554	\$25,184	\$14,186	\$5,960	\$215,857
Natural Gas Supply Charge (\$/Mcf) - Rider A	46,231	46,959	110,649	130,860	342,153	623,982	833,186	769,808	698,952	524,602	308,813	129,755	4,565,950
Gas Adjustment Charge (\$/Mcf) - Rider A	(4,051)	227	536	634	782	1,427	1,905	1,848	1,678	1,260	695	292	7,233
OPEB Surcredit - Rider I	0	0	0	(5,647)	(11,484)	(20,942)	(27,964)	(27,129)	(24,632)	(18,488)	(10,205)	(4,288)	(150,779)
TCJA Surcredit	(1,708)	(1,422)	(3,352)	(5,952)	(12,104)	(22,075)	(29,476)	(28,596)	(25,964)	(19,487)	(10,756)	(4,519)	(165,411)
Total Gas Cost Revenues	\$44,243	\$48,455	\$114,173	\$127,394	\$334,506	\$610,037	\$814,564	\$752,886	\$683,588	\$513,071	\$302,733	\$127,200	\$4,472,850
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$632)	(\$549)	(\$882)	(\$929)	(\$1,739)	(\$2,883)	(\$3,728)	(\$3,626)	(\$3,325)	(\$2,584)	(\$1,585)	(\$830)	(\$23,292)
Total Revenues	\$180,070	\$176,450	\$283,476	\$298,665	\$577,837	\$958,188	\$1,238,892	\$1,165,940	\$1,069,257	\$830,855	\$526,673	\$275,905	\$7,582,206
Unit Margin (\$/Mcf)	\$11.4392	\$12.9411	\$7.2713	\$6.2211	\$4.3538	\$3.4196	\$3.1229	\$3.1334	\$3.2217	\$3.5352	\$4.5087	\$7.1149	\$3.9940

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

Residential SATC	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	17,695	17,601	17,490	17,471	17,463	17,403	17,382	17,465	17,419	17,422	17,366	17,390	209,564
0 - 5 Mcf	24,657	23,346	40,581	50,348	75,309	84,467	85,084	85,574	85,068	84,275	75,008	42,770	756,486
Over 5 Mcf	2,720	2,815	8,297	9,992	53,005	154,685	236,706	230,428	201,830	130,639	41,033	6,003	1,078,152
Total Volume	27,377	26,161	48,878	60,340	128,314	239,152	321,790	316,002	286,898	214,913	116,041	48,772	1,834,638
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
0 - 5 Mcf	\$3.29910	\$3.29910	\$3.29910	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.95962
Over 5 Mcf	\$2.26330	\$2.26330	\$2.26330	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$1.99950	\$2.00289
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$212,340	\$211,206	\$209,874	\$209,646	\$209,550	\$208,830	\$208,584	\$209,574	\$209,022	\$209,064	\$208,392	\$208,680	\$2,514,762
0 - 5 Mcf	81,346	77,019	133,880	146,745	219,496	246,188	247,986	249,413	247,940	245,626	218,618	124,656	2,238,913
Over 5 Mcf	6,156	6,372	18,779	19,978	105,983	309,293	473,293	460,742	403,559	261,212	82,046	12,002	2,159,415
Total Base Non Gas Cost Rate Revenue	\$299,842	\$294,598	\$362,533	\$376,370	\$535,029	\$764,310	\$929,864	\$919,728	\$860,520	\$715,902	\$509,056	\$345,338	\$6,913,090
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27524
TCJA Surcredit (\$/Mcf)	(\$0.14320)	(\$0.14320)	(\$0.14320)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21103)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.19262)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$8,654	\$7,087	\$13,241	\$16,346	\$34,555	\$64,404	\$86,658	\$87,817	\$79,729	\$59,724	\$32,909	\$13,832	\$504,956
TCJA Surcredit	(3,920)	(3,746)	(6,999)	(12,976)	(27,593)	(51,427)	(69,198)	(67,953)	(61,695)	(46,215)	(24,953)	(10,488)	(387,163)
OPEB Surcredit - Rider I	0	0	0	(12,310)	(26,177)	(48,789)	(65,648)	(64,468)	(58,530)	(43,844)	(23,674)	(9,950)	(353,390)
Total Gas Cost Revenues	\$4,734	\$3,341	\$6,242	(\$8,940)	(\$19,215)	(\$35,812)	(\$48,188)	(\$44,604)	(\$40,496)	(\$30,335)	(\$15,718)	(\$6,606)	(\$235,597)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$1,066)	(\$924)	(\$1,143)	(\$1,139)	(\$1,547)	(\$2,185)	(\$2,645)	(\$2,713)	(\$2,542)	(\$2,125)	(\$1,480)	(\$1,016)	(\$20,525)
Total Revenues	\$303,510	\$297,015	\$367,632	\$366,291	\$514,267	\$726,313	\$879,031	\$872,411	\$817,482	\$683,442	\$491,858	\$337,716	\$6,656,968
Unit Margin (\$/Mcf)	\$10.9523	\$11.2609	\$7.4171	\$6.2375	\$4.1697	\$3.1959	\$2.8897	\$2.9105	\$2.9994	\$3.3311	\$4.3869	\$7.0807	\$3.7681

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Residential MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	264	283	284	283	281	285	287	286	308	324	324	326	3,534
All Volume	833	785	2,200	2,459	6,569	12,852	19,341	18,152	18,369	13,874	7,529	2,769	105,732
Total Volume	833	785	2,200	2,459	6,569	12,852	19,341	18,152	18,369	13,874	7,529	2,769	105,732
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
All Volume	\$2,77980	\$2,77980	\$2,77980	\$2,45580	\$2,45580	\$2,45580	\$2,45580	\$2,45580	\$2,45580	\$2,45580	\$2,45580	\$2,45580	\$2,46750
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	3,168	3,396	3,402	3,390	3,372	3,420	3,444	3,432	3,690	3,888	3,888	3,912	42,402
All Volume	2,316	2,182	6,116	6,039	16,132	31,562	47,498	44,578	45,111	34,072	18,490	6,800	260,894
Total Base Non Gas Cost Rate Revenue	\$5,484	\$5,578	\$9,518	\$9,429	\$19,504	\$34,982	\$50,942	\$48,010	\$48,801	\$37,960	\$22,378	\$10,712	\$303,296
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38148
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.13686)
TCJA Surcredit (\$/Mcf)	(\$0.11103)	(\$0.11103)	(\$0.11103)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16414)
Gas Cost Revenues													
MMT Gas Cost Charge	\$267	\$298	\$836	\$934	\$2,496	\$4,884	\$7,350	\$6,898	\$6,980	\$5,272	\$3,012	\$1,108	\$40,335
OPEB Surcredit - Rider I	\$0	\$0	\$0	(\$349)	(\$933)	(\$1,825)	(\$2,746)	(\$2,577)	(\$2,608)	(\$1,970)	(\$1,069)	(\$393)	(\$14,470)
TCJA Surcredit	(92)	(87)	(244)	(409)	(1,091)	(2,135)	(3,213)	(3,016)	(3,052)	(2,305)	(1,251)	(460)	(17,355)
Total Gas Cost Revenues	\$175	\$211	\$592	\$176	\$472	\$924	\$1,391	\$1,305	\$1,320	\$997	\$692	\$255	\$8,510
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$20)	(\$18)	(\$31)	(\$30)	(\$60)	(\$108)	(\$157)	(\$153)	(\$155)	(\$121)	(\$69)	(\$33)	(\$955)
Total Revenues	\$5,639	\$5,771	\$10,079	\$9,575	\$19,916	\$35,798	\$52,176	\$49,162	\$49,966	\$38,836	\$23,001	\$10,934	\$310,851
Unit Margin (\$/Mcf)	\$6.5829	\$7.1059	\$4.3262	\$3.8344	\$2.9691	\$2.7219	\$2.6339	\$2.6449	\$2.6567	\$2.7360	\$2.9722	\$3.8686	\$2.8685

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

SCPA < 250 Sales	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	8,206	8,199	8,192	8,217	8,285	8,362	8,436	8,460	8,500	8,489	8,451	8,340	100,134
0 - 5 Mcf	4,936	4,303	17,275	15,836	29,479	35,519	37,674	38,195	38,224	36,956	31,374	10,276	300,048
Over 5 Mcf	839	1,131	30,570	9,537	34,130	90,984	148,858	160,743	142,001	90,246	29,680	1,524	740,242
Total Volume	5,775	5,434	47,845	25,373	63,609	126,503	186,532	198,938	180,225	127,202	61,054	11,800	1,040,290
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.69100	\$2.69100	\$2.69100	\$2.47610	\$2.47610	\$2.47610	\$2.47610	\$2.47610	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.47126
Over 5 Mcf	\$2.36520	\$2.36520	\$2.36520	\$2.17630	\$2.17630	\$2.17630	\$2.17630	\$2.17630	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.16546
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01335
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$163,207	\$163,068	\$162,929	\$163,436	\$164,789	\$166,310	\$167,782	\$168,269	\$169,055	\$168,846	\$168,080	\$165,883	\$1,991,655
0 - 5 Mcf	13,284	11,579	46,487	39,212	72,992	87,948	93,285	94,575	92,308	89,245	75,764	24,816	741,496
Over 5 Mcf	1,983	2,675	72,304	20,755	74,278	198,009	323,960	349,824	301,397	191,547	62,996	3,234	1,602,963
Rider E - Customer Education	0	0	0	0	0	0	19	20	18	13	6	1	77
Rider G - Merchant Function Charge	47	59	519	275	886	1,761	2,597	2,638	2,390	1,687	863	167	13,888
Rider H - Gas Procurement Charge	606	571	5,024	2,664	6,679	13,283	19,586	20,888	18,924	13,356	6,411	1,239	109,230
Total Base Non Gas Cost Rate Revenue	\$179,128	\$177,952	\$287,263	\$226,343	\$319,623	\$467,311	\$607,228	\$636,215	\$584,091	\$464,694	\$314,121	\$195,340	\$4,459,309
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27487
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.82985
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01262
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.11240)
TCJA Surcredit (\$/Mcf)	(\$0.16501)	(\$0.16501)	(\$0.16501)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22205)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,825	\$1,472	\$12,961	\$6,874	\$17,130	\$34,067	\$50,233	\$55,285	\$50,085	\$35,349	\$17,315	\$3,346	\$285,942
Natural Gas Supply Charge (\$/Mcf) - Rider A	22,381	25,690	226,192	119,953	386,647	768,948	1,133,835	1,151,632	1,043,305	736,360	376,935	72,851	\$6,064,729
Gas Adjustment Charge (\$/Mcf) - Rider A	(1,961)	124	1,096	581	884	1,758	2,593	2,765	2,505	1,768	849	164	\$13,126
TCJA Surcredit	(953)	(897)	(7,895)	(5,721)	(14,343)	(28,524)	(42,059)	(44,857)	(40,637)	(28,682)	(13,766)	(2,661)	(230,995)
OPEB Surcredit - Rider I	0	0	0	(3,320)	(8,323)	(16,553)	(24,408)	(26,031)	(18,150)	(12,811)	(6,149)	(1,188)	(116,933)
Total Gas Cost Revenues	\$21,292	\$26,389	\$232,354	\$118,367	\$381,995	\$759,696	\$1,120,194	\$1,138,794	\$1,037,108	\$731,984	\$375,184	\$72,512	\$6,015,869
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$701)	(\$633)	(\$1,611)	(\$1,069)	(\$2,105)	(\$3,681)	(\$5,182)	(\$5,503)	(\$5,026)	(\$3,710)	(\$2,068)	(\$804)	(\$32,093)
Total Revenues	\$199,719	\$203,708	\$518,006	\$343,641	\$699,513	\$1,223,326	\$1,722,240	\$1,769,506	\$1,616,173	\$1,192,968	\$687,237	\$267,048	\$10,443,085
Unit Margin (\$/Mcf)	\$31.0178	\$32.7479	\$6.0040	\$8.9206	\$5.0248	\$3.6941	\$3.2554	\$3.1981	\$3.2409	\$3.6532	\$5.1450	\$16.5542	\$4.2866

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

SCPA < 250 SATC	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1,050	1,032	1,023	1,016	1,006	1,009	1,003	994	974	959	946	940	11,949
0 - 5 Mcf	906	718	2,241	2,289	3,848	4,540	4,693	4,703	4,568	4,410	3,734	1,394	38,045
Over 5 Mcf	310	179	3,119	1,257	4,447	11,731	19,386	20,290	18,032	11,374	3,612	215	93,951
Total Volume	1,216	897	5,360	3,546	8,295	16,271	24,079	24,993	22,600	15,784	7,346	1,609	131,996
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
0 - 5 Mcf	\$2.69100	\$2.69100	\$2.69100	\$2.47610	\$2.47610	\$2.47610	\$2.47610	\$2.47610	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.47524
Over 5 Mcf	\$2.36520	\$2.36520	\$2.36520	\$2.17630	\$2.17630	\$2.17630	\$2.17630	\$2.17630	\$2.12250	\$2.12250	\$2.12250	\$2.12250	\$2.16452
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$20,885	\$20,517	\$20,347	\$20,208	\$20,009	\$20,059	\$19,940	\$19,761	\$19,373	\$19,065	\$18,806	\$18,697	\$237,666
0 - 5 Mcf	2,439	1,932	6,031	5,667	9,528	11,242	11,620	11,646	11,031	10,649	9,018	3,367	94,170
Over 5 Mcf	732	424	7,377	2,736	9,678	25,530	42,190	44,156	38,274	24,142	7,666	455	203,360
Rider E - Customer Education	0	0	0	0	0	0	2	3	2	2	1	0	10
Total Base Non Gas Cost Rate Revenue	\$24,056	\$22,872	\$33,755	\$28,612	\$39,215	\$56,831	\$73,752	\$75,566	\$68,679	\$53,857	\$35,491	\$22,520	\$535,205
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27495
TCJA Surcredit (\$/Mcf)	(\$0.16501)	(\$0.16501)	(\$0.16501)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22205)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.11263)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$384	\$243	\$1,452	\$961	\$2,234	\$4,382	\$6,484	\$6,946	\$6,281	\$4,386	\$2,083	\$456	\$36,292
TCJA Surcredit	(201)	(148)	(884)	(800)	(1,870)	(3,669)	(5,429)	(5,635)	(5,096)	(3,559)	(1,656)	(363)	(29,310)
OPEB Surcredit - Rider I	0	0	0	(464)	(1,085)	(2,129)	(3,151)	(3,270)	(2,276)	(1,590)	(740)	(162)	(14,867)
Total Gas Cost Revenues	\$183	\$95	\$568	(\$303)	(\$721)	(\$1,416)	(\$2,096)	(\$1,959)	(\$1,091)	(\$763)	(\$313)	(\$69)	(\$7,885)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$85)	(\$71)	(\$106)	(\$88)	(\$115)	(\$166)	(\$215)	(\$228)	(\$210)	(\$165)	(\$106)	(\$67)	(\$1,622)
Total Revenues	\$24,154	\$22,896	\$34,217	\$28,221	\$38,379	\$55,249	\$71,441	\$73,379	\$67,378	\$52,929	\$35,072	\$22,384	\$525,698
Unit Margin (\$/Mcf)	\$19.7828	\$25.4984	\$6.2976	\$8.0687	\$4.7276	\$3.4928	\$3.0629	\$3.0235	\$3.0389	\$3.4121	\$4.8313	\$13.9960	\$4.0547

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

SCPA < 250 MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1,036	1,050	1,049	1,050	1,050	1,053	1,053	1,054	1,050	1,054	1,058	1,044	12,599
All Volume	1,370	1,068	11,788	4,665	9,698	19,454	29,326	31,870	28,446	19,979	9,543	2,909	170,116
Total Volume	1,370	1,068	11,788	4,665	9,698	19,454	29,326	31,870	28,446	19,979	9,543	2,909	170,116
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
All Volume	\$2.63720	\$2.63720	\$2.63720	\$2.42580	\$2.42580	\$2.42580	\$2.42580	\$2.42580	\$2.36560	\$2.36560	\$2.36560	\$2.36560	\$2.42194
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	20,606	20,885	20,865	20,885	20,875	20,934	20,944	20,954	20,885	20,964	21,044	20,755	250,594
All Volume	3,613	2,817	31,087	11,316	23,525	47,192	71,139	77,310	67,292	47,262	22,575	6,882	412,010
Total Base Non Gas Cost Rate Revenue	\$24,219	\$23,701	\$51,952	\$32,201	\$44,400	\$68,126	\$92,083	\$98,264	\$88,176	\$68,226	\$43,619	\$27,637	\$662,604
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38098
TCJA Surcredit (\$/Mcf)	(\$0.15190)	(\$0.15190)	(\$0.15190)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.20831)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.11948)	(\$0.11948)	(\$0.11948)	(\$0.11948)	(\$0.11948)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09964)
Gas Cost Revenues													
MMT Gas Cost Charge	\$438	\$406	\$4,479	\$1,773	\$3,685	\$7,393	\$11,144	\$12,111	\$10,809	\$7,592	\$3,817	\$1,164	\$64,811
TCJA Surcredit	(208)	(162)	(1,791)	(996)	(2,070)	(4,152)	(6,260)	(6,803)	(6,072)	(4,265)	(2,037)	(621)	(35,437)
OPEB Surcredit - Rider I	0	0	0	(557)	(1,159)	(2,324)	(3,504)	(3,808)	(2,616)	(1,837)	(878)	(268)	(16,951)
Total Gas Cost Revenues	\$230	\$244	\$2,688	\$220	\$456	\$917	\$1,380	\$1,500	\$2,121	\$1,490	\$902	\$275	\$12,423
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$86)	(\$74)	(\$169)	(\$101)	(\$135)	(\$207)	(\$280)	(\$309)	(\$280)	(\$216)	(\$134)	(\$84)	(\$2,075)
Total Revenues	\$24,363	\$23,871	\$54,471	\$32,320	\$44,721	\$68,836	\$93,183	\$99,455	\$90,017	\$69,500	\$44,387	\$27,828	\$672,952
Unit Margin (\$/Mcf)	\$17.6781	\$22.1920	\$4.4072	\$6.9026	\$4.5783	\$3.5019	\$3.1400	\$3.0833	\$3.0998	\$3.4149	\$4.5707	\$9.5004	\$3.8950

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

SCPA > 250 Sales	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	2,683	2,687	2,690	2,691	2,707	2,721	2,741	2,744	2,742	2,729	2,717	2,713	32,562
0 - 20 Mcf	16,051	14,825	27,121	31,039	46,398	52,157	53,391	53,562	53,631	52,684	47,505	23,493	471,855
Over 20 Mcf	4,898	4,192	52,452	28,522	47,026	118,356	188,822	193,571	166,785	111,413	39,759	5,810	961,607
Total Volume	20,949	19,017	79,573	59,561	93,424	170,513	242,213	247,133	220,416	164,097	87,264	29,302	1,433,462
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
0 - 20 Mcf	\$1.94230	\$1.94230	\$1.94230	\$1.90880	\$1.90880	\$1.90880	\$1.90880	\$1.90880	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.88496
Over 20 Mcf	\$1.80590	\$1.80590	\$1.80590	\$1.77480	\$1.77480	\$1.77480	\$1.77480	\$1.77480	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.75349
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01322
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$73,863	\$73,973	\$74,056	\$74,069	\$74,524	\$74,895	\$75,446	\$75,529	\$75,474	\$75,116	\$74,799	\$74,675	\$896,418
0 - 20 Mcf	31,175	28,795	52,677	59,247	88,564	99,558	101,913	102,240	98,380	96,643	87,143	43,095	889,428
Over 20 Mcf	8,846	7,570	94,723	50,621	83,462	210,058	335,121	343,549	284,469	190,027	67,813	9,909	1,686,169
Rider E - Customer Education	0	0	0	0	0	0	24	25	22	16	9	3	99
Rider G - Merchant Function Charge	169	206	864	647	1,301	2,374	3,372	3,277	2,923	2,176	1,234	414	18,956
Rider H - Gas Procurement Charge	2,200	1,997	8,355	6,254	9,810	17,904	25,432	25,949	23,144	17,230	9,163	3,077	150,514
Total Base Non Gas Cost Rate Revenue	\$116,253	\$112,541	\$230,675	\$190,838	\$257,660	\$404,789	\$541,308	\$550,568	\$484,411	\$381,208	\$240,160	\$131,172	\$3,641,583
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27511
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.77740
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00973
TCJA Surcredit (\$/Mcf)	(\$0.09158)	(\$0.09158)	(\$0.09158)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12338)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.05046)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$6,622	\$5,152	\$21,556	\$16,135	\$25,159	\$45,919	\$65,228	\$68,678	\$61,254	\$45,603	\$24,748	\$8,310	\$394,364
Natural Gas Supply Charge (\$/Mcf) - Rider A	81,188	89,905	376,189	281,581	567,878	1,036,463	1,472,292	1,430,628	1,275,966	949,941	538,750	180,905	8,281,686
Gas Adjustment Charge (\$/Mcf) - Rider A	(7,114)	435	1,822	1,364	1,299	2,370	3,367	3,435	3,064	2,281	1,213	407	13,943
TCJA Surcredit	(1,919)	(1,742)	(7,287)	(7,521)	(11,797)	(21,531)	(30,584)	(31,205)	(27,832)	(20,721)	(11,019)	(3,700)	(176,858)
OPEB Surcredit - Rider I	0	0	0	(1,260)	(1,977)	(3,608)	(5,125)	(5,229)	(24,252)	(18,056)	(9,602)	(3,224)	(72,333)
Total Gas Cost Revenues	\$78,777	\$93,750	\$392,280	\$290,299	\$580,562	\$1,059,613	\$1,505,178	\$1,466,307	\$1,288,200	\$959,048	\$544,090	\$182,698	\$8,440,802
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$683)	(\$640)	(\$1,931)	(\$1,492)	(\$2,515)	(\$4,393)	(\$6,139)	(\$6,252)	(\$5,495)	(\$4,155)	(\$2,353)	(\$942)	(\$36,990)
Total Revenues	\$194,347	\$205,651	\$621,024	\$479,645	\$835,707	\$1,460,009	\$2,040,347	\$2,010,623	\$1,767,116	\$1,336,101	\$781,897	\$312,928	\$12,045,395
Unit Margin (\$/Mcf)	\$5.5493	\$5.9179	\$2.8989	\$3.2041	\$2.7580	\$2.3739	\$2.2348	\$2.2278	\$2.1977	\$2.3231	\$2.7521	\$4.4766	\$2.5404

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

SCPA > 250 SATC	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	366	358	357	357	356	356	354	349	347	345	350	351	4,244
0 - 20 Mcf	2,348	2,047	4,220	3,987	6,204	7,059	6,991	6,955	6,896	6,827	6,393	3,352	63,277
Over 20 Mcf	523	397	9,155	2,853	5,153	14,313	22,080	22,675	21,336	14,669	5,174	809	119,138
Total Volume	2,871	2,444	13,375	6,840	11,357	21,372	29,071	29,630	28,232	21,496	11,566	4,161	182,415
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
0 - 20 Mcf	\$1.94230	\$1.94230	\$1.94230	\$1.90880	\$1.90880	\$1.90880	\$1.90880	\$1.90880	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.88577
Over 20 Mcf	\$1.80590	\$1.80590	\$1.80590	\$1.77480	\$1.77480	\$1.77480	\$1.77480	\$1.77480	\$1.70560	\$1.70560	\$1.70560	\$1.70560	\$1.75304
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,076	\$9,856	\$9,828	\$9,814	\$9,787	\$9,801	\$9,746	\$9,608	\$9,553	\$9,498	\$9,622	\$9,649	\$116,837
0 - 20 Mcf	4,560	3,975	8,196	7,611	11,842	13,474	13,344	13,276	12,649	12,523	11,726	6,148	119,325
Over 20 Mcf	945	718	16,534	5,063	9,145	25,403	39,188	40,243	36,391	25,020	8,824	1,381	208,855
Rider E - Customer Education	0	0	0	0	0	0	3	3	3	2	1	0	12
Total Base Non Gas Cost Rate Revenue	\$15,581	\$14,549	\$34,558	\$22,488	\$30,775	\$48,678	\$62,281	\$63,130	\$58,596	\$47,043	\$30,173	\$17,178	\$445,029
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27521
TCJA Surcredit (\$/Mcf)	(\$0.09158)	(\$0.09158)	(\$0.09158)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12272)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.05088)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$908	\$662	\$3,623	\$1,853	\$3,058	\$5,755	\$7,829	\$8,234	\$7,846	\$5,974	\$3,280	\$1,180	\$50,202
TCJA Surcredit	(263)	(224)	(1,225)	(864)	(1,434)	(2,699)	(3,671)	(3,741)	(3,565)	(2,714)	(1,460)	(525)	(22,385)
OPEB Surcredit - Rider I	0	0	0	(145)	(240)	(452)	(615)	(627)	(3,106)	(2,365)	(1,273)	(458)	(9,281)
Total Gas Cost Revenues	\$645	\$438	\$2,398	\$844	\$1,384	\$2,604	\$3,543	\$3,866	\$1,175	\$895	\$547	\$197	\$18,536
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$57)	(\$46)	(\$115)	(\$72)	(\$96)	(\$154)	(\$197)	(\$208)	(\$185)	(\$149)	(\$92)	(\$52)	(\$1,423)
Total Revenues	\$16,169	\$14,941	\$36,841	\$23,260	\$32,063	\$51,128	\$65,627	\$66,788	\$59,586	\$47,789	\$30,628	\$17,323	\$462,142
Unit Margin (\$/Mcf)	\$5.4270	\$5.9527	\$2.5838	\$3.2878	\$2.7098	\$2.2776	\$2.1424	\$2.1306	\$2.0755	\$2.1884	\$2.6088	\$4.1284	\$2.4397

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

SCPA > 250 MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1,176	1,184	1,179	1,181	1,174	1,179	1,176	1,176	1,207	1,203	1,201	1,194	14,227
All Volume	10,611	10,586	32,888	23,023	48,397	89,515	123,672	125,650	117,864	88,785	47,978	18,921	737,890
Total Volume	10,611	10,586	32,888	23,023	48,397	89,515	123,672	125,650	117,864	88,785	47,978	18,921	737,890
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
All Volume	\$1.97410	\$1.97410	\$1.97410	\$1.94010	\$1.94010	\$1.94010	\$1.94010	\$1.94010	\$1.86450	\$1.86450	\$1.86450	\$1.86450	\$1.91457
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	32,375	32,582	32,458	32,499	32,320	32,444	32,375	32,362	33,215	33,105	33,050	32,871	391,656
All Volume	20,947	20,898	64,924	44,667	93,895	173,668	239,936	243,774	219,757	165,540	89,455	35,278	1,412,739
Total Base Non Gas Cost Rate Revenue	\$53,322	\$53,480	\$97,382	\$77,166	\$126,215	\$206,112	\$272,311	\$276,135	\$252,972	\$198,644	\$122,505	\$68,149	\$1,804,395
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38095
TCJA Surcredit (\$/Mcf)	(\$0.08889)	(\$0.08889)	(\$0.08889)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12174)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02120)	(\$0.02120)	(\$0.02120)	(\$0.02120)	(\$0.02120)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.05266)
Gas Cost Revenues													
MMT Gas Cost Charge	\$3,396	\$4,023	\$12,497	\$8,749	\$18,391	\$34,016	\$46,995	\$47,747	\$44,788	\$33,738	\$19,191	\$7,568	\$281,099
TCJA Surcredit	(943)	(941)	(2,923)	(2,863)	(6,018)	(11,130)	(15,377)	(15,623)	(14,655)	(11,040)	(5,966)	(2,353)	(89,832)
OPEB Surcredit - Rider I	0	0	0	(488)	(1,026)	(1,898)	(2,622)	(2,664)	(12,993)	(9,788)	(5,289)	(2,086)	(38,854)
Total Gas Cost Revenues	\$2,453	\$3,082	\$9,574	\$5,398	\$11,347	\$20,988	\$28,996	\$29,460	\$17,140	\$12,910	\$7,936	\$3,129	\$152,413
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$195)	(\$175)	(\$332)	(\$256)	(\$413)	(\$681)	(\$904)	(\$947)	(\$837)	(\$656)	(\$391)	(\$214)	(\$6,001)
Total Revenues	\$55,580	\$56,387	\$106,624	\$82,308	\$137,149	\$226,419	\$300,403	\$304,648	\$269,275	\$210,898	\$130,050	\$71,064	\$1,950,807
Unit Margin (\$/Mcf)	\$5.0252	\$5.0519	\$2.9610	\$3.3517	\$2.6079	\$2.3025	\$2.2019	\$2.1977	\$2.1463	\$2.2374	\$2.5534	\$3.6018	\$2.4453

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

LCPA Sales	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	445	440	441	446	449	451	457	456	457	460	461	464	5,424
0 - 300 Mcf	18,322	14,130	39,069	24,697	54,052	80,743	102,250	97,626	96,625	82,448	53,833	25,480	689,274
300 - 2000 Mcf	2,079	1,032	8,964	1,846	5,671	18,401	35,869	35,883	30,769	17,068	5,402	1,368	164,353
Over 2000 Mcf	0	0	0	0	0	1,244	226	4,152	1,260	1,568	0	0	8,449
Total Volume	20,401	15,162	48,033	26,543	59,723	100,387	138,345	137,661	128,654	101,084	59,235	26,848	862,076
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.56870	\$1.56870	\$1.56870	\$1.45610	\$1.45610	\$1.45610	\$1.45610	\$1.45610	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.48229
300 - 2000 Mcf	\$1.44950	\$1.44950	\$1.44950	\$1.34550	\$1.34550	\$1.34550	\$1.34550	\$1.34550	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.36500
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01320
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$53,849	\$53,184	\$53,305	\$53,970	\$54,273	\$54,515	\$55,302	\$55,120	\$55,241	\$55,665	\$55,786	\$56,088	\$656,298
0 - 300 Mcf	28,741	22,166	61,287	35,961	78,705	117,569	148,886	142,153	144,435	123,243	80,470	38,088	1,021,705
300 - 2000 Mcf	3,014	1,495	12,994	2,484	7,630	24,759	48,262	48,281	42,499	23,574	7,461	1,889	224,342
Over 2000 Mcf	0	0	0	0	0	1,531	278	5,112	1,551	1,930	0	0	10,402
Rider E - Customer Education	0	0	0	0	0	0	14	14	13	10	6	3	59
Rider G - Merchant Function Charge	165	165	521	288	831	1,398	1,926	1,825	1,706	1,340	838	380	11,382
Rider H - Gas Procurement Charge	2,142	1,592	5,043	2,787	6,271	10,541	14,526	14,454	13,509	10,614	6,220	2,819	90,518
Total Base Non Gas Cost Rate Revenue	\$87,912	\$78,602	\$133,151	\$95,491	\$147,711	\$210,312	\$269,194	\$266,959	\$258,953	\$216,377	\$150,780	\$99,266	\$2,014,706
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27567
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.77184
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00647
TCJA Surcredit (\$/Mcf)	(\$0.08564)	(\$0.08564)	(\$0.08564)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.15766)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.13823)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$6,449	\$4,107	\$13,012	\$7,190	\$16,083	\$27,034	\$37,256	\$38,256	\$35,753	\$28,091	\$16,799	\$7,614	\$237,644
Natural Gas Supply Charge (\$/Mcf) - Rider A	79,064	71,680	227,081	125,485	363,026	610,203	840,930	796,906	744,765	585,165	365,705	165,754	4,975,764
Gas Adjustment Charge (\$/Mcf) - Rider A	(6,928)	347	1,100	608	830	1,395	1,923	1,913	1,788	1,405	823	373	5,577
TCJA Surcredit	(1,747)	(1,298)	(4,114)	(4,390)	(9,878)	(16,604)	(22,882)	(22,769)	(21,279)	(16,719)	(9,797)	(4,441)	(135,918)
OPEB Surcredit - Rider I	0	0	0	(3,237)	(7,284)	(12,244)	(16,874)	(16,791)	(25,557)	(20,080)	(11,767)	(5,333)	(119,167)
Total Gas Cost Revenues	\$76,838	\$74,836	\$237,079	\$125,656	\$362,777	\$609,784	\$840,353	\$797,515	\$735,470	\$577,862	\$361,763	\$163,967	\$4,963,900
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$577)	(\$476)	(\$1,148)	(\$686)	(\$1,531)	(\$2,460)	(\$3,329)	(\$3,300)	(\$3,083)	(\$2,462)	(\$1,538)	(\$790)	(\$21,380)
Total Revenues	\$164,173	\$152,962	\$369,082	\$220,461	\$508,957	\$817,636	\$1,106,218	\$1,061,174	\$991,340	\$791,777	\$511,005	\$262,443	\$6,957,226
Unit Margin (\$/Mcf)	\$4.3092	\$5.1842	\$2.7721	\$3.5976	\$2.4733	\$2.0950	\$1.9458	\$1.9392	\$2.0128	\$2.1406	\$2.5454	\$3.6973	\$2.3370

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

LCPA SATC	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	34	33	31	31	31	31	31	30	26	27	30	32	366
0 - 300 Mcf	1,064	919	3,024	2,460	3,697	4,967	6,615	5,901	5,195	4,788	2,731	1,977	43,337
300 - 2000 Mcf	0	0	0	0	800	189	926	891	448	377	0	0	3,630
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	1,064	919	3,024	2,460	4,497	5,156	7,540	6,792	5,642	5,165	2,731	1,977	46,967
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
0 - 300 Mcf	\$1.56870	\$1.56870	\$1.56870	\$1.45610	\$1.45610	\$1.45610	\$1.45610	\$1.45610	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.48223
300 - 2000 Mcf	\$1.44950	\$1.44950	\$1.44950	\$1.34550	\$1.34550	\$1.34550	\$1.34550	\$1.34550	\$1.38120	\$1.38120	\$1.38120	\$1.38120	\$1.35361
Over 2000 Mcf	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$1.23110	\$0.00000
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,114	\$3,933	\$3,751	\$3,751	\$3,751	\$3,751	\$3,751	\$3,630	\$3,146	\$3,267	\$3,630	\$3,812	\$44,290
0 - 300 Mcf	1,669	1,442	4,744	3,582	5,383	7,232	9,631	8,593	7,765	7,157	4,082	2,955	64,235
300 - 2000 Mcf	0	0	0	0	1,076	255	1,245	1,199	618	521	0	0	4,913
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider E - Customer Education	0	0	0	0	0	0	1	1	1	1	0	0	3
Total Base Non Gas Cost Rate Revenue	\$5,783	\$5,374	\$8,495	\$7,333	\$10,211	\$11,238	\$14,629	\$13,422	\$11,530	\$10,946	\$7,713	\$6,767	\$113,442
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27524
TCJA Surcredit (\$/Mcf)	(\$0.08564)	(\$0.08564)	(\$0.08564)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.15690)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.13431)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$336	\$249	\$819	\$666	\$1,211	\$1,389	\$2,031	\$1,887	\$1,568	\$1,435	\$775	\$561	\$12,927
TCJA Surcredit	(91)	(79)	(259)	(407)	(744)	(853)	(1,247)	(1,123)	(933)	(854)	(452)	(327)	(7,369)
OPEB Surcredit - Rider I	0	0	0	(300)	(548)	(629)	(920)	(828)	(1,121)	(1,026)	(543)	(393)	(6,308)
Total Gas Cost Revenues	\$245	\$170	\$560	(\$41)	(\$81)	(\$93)	(\$136)	(\$64)	(\$486)	(\$445)	(\$220)	(\$159)	(\$750)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$21)	(\$17)	(\$28)	(\$23)	(\$30)	(\$33)	(\$43)	(\$41)	(\$34)	(\$33)	(\$22)	(\$20)	(\$345)
Total Revenues	\$6,007	\$5,527	\$9,027	\$7,269	\$10,100	\$11,112	\$14,450	\$13,317	\$11,010	\$10,468	\$7,471	\$6,588	\$112,347
Unit Margin (\$/Mcf)	\$5.4356	\$5.8482	\$2.8092	\$2.9810	\$2.2706	\$2.1796	\$1.9401	\$1.9762	\$2.0435	\$2.1192	\$2.8242	\$3.4230	\$2.4153

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

LCPA MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1,033	1,039	1,035	1,035	1,036	1,035	1,033	1,036	1,031	1,037	1,033	1,033	12,414
All Volume	145,449	102,784	158,797	195,470	293,995	564,258	723,192	778,797	703,710	632,475	423,133	198,769	4,920,829
Total Volume	145,449	102,784	158,797	195,470	293,995	564,258	723,192	778,797	703,710	632,475	423,133	198,769	4,920,829
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
All Volume	\$1.48620	\$1.48620	\$1.48620	\$1.37960	\$1.37960	\$1.37960	\$1.37960	\$1.37960	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.40298
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	125,003	125,669	125,185	125,245	125,366	125,245	125,003	125,306	124,761	125,427	125,003	124,943	1,502,158
All Volume	216,166	152,758	236,004	269,670	405,596	778,450	997,716	1,074,428	996,594	895,711	599,241	281,497	6,903,831
Total Base Non Gas Cost Rate Revenue	\$341,170	\$278,426	\$361,189	\$394,916	\$530,962	\$903,696	\$1,122,719	\$1,199,734	\$1,121,355	\$1,021,138	\$724,244	\$406,439	\$8,405,989
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38076
TCJA Surcredit (\$/Mcf)	(\$0.06089)	(\$0.06089)	(\$0.06089)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08586)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.07677)
Gas Cost Revenues													
MMT Gas Cost Charge	\$46,544	\$39,058	\$60,343	\$74,279	\$111,718	\$214,418	\$274,813	\$295,943	\$267,410	\$240,341	\$169,253	\$79,508	\$1,873,628
TCJA Surcredit	(8,856)	(6,259)	(9,669)	(17,223)	(25,904)	(49,717)	(63,720)	(68,620)	(62,004)	(55,727)	(37,282)	(17,514)	(422,495)
OPEB Surcredit - Rider I	0	0	0	(12,854)	(19,333)	(37,106)	(47,557)	(51,214)	(75,367)	(67,738)	(45,318)	(21,288)	(377,775)
Total Gas Cost Revenues	\$37,688	\$32,799	\$50,674	\$44,202	\$66,481	\$127,595	\$163,536	\$176,109	\$130,039	\$116,876	\$86,653	\$40,706	\$1,073,358
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$1,326)	(\$965)	(\$1,277)	(\$1,361)	(\$1,792)	(\$3,094)	(\$3,859)	(\$4,265)	(\$3,879)	(\$3,528)	(\$2,433)	(\$1,341)	(\$29,120)
Total Revenues	\$377,532	\$310,260	\$410,586	\$437,757	\$595,651	\$1,028,197	\$1,282,396	\$1,371,578	\$1,247,515	\$1,134,486	\$808,464	\$445,804	\$9,450,227
Unit Margin (\$/Mcf)	\$2.3456	\$2.7089	\$2.2745	\$2.0203	\$1.8060	\$1.6016	\$1.5524	\$1.5405	\$1.5935	\$1.6145	\$1.7116	\$2.0448	\$1.7082

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LCPA DMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	15	15	15	15	15	15	15	15	15	15	15	15	180
All Volume	52,484	52,484	52,484	62,475	78,682	94,162	107,934	115,412	108,302	104,652	83,366	61,977	974,414
Total Volume	52,484	52,484	52,484	62,475	78,682	94,162	107,934	115,412	108,302	104,652	83,366	61,977	974,414
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
All Volume	\$1.48620	\$1.48620	\$1.48620	\$1.37960	\$1.37960	\$1.37960	\$1.37960	\$1.37960	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41028
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	21,782
All Volume	78,002	78,002	78,002	86,191	108,550	129,906	148,906	159,222	153,377	148,208	118,063	87,772	1,374,200
Total Base Non Gas Cost Rate Revenue	\$79,817	\$79,817	\$79,817	\$88,006	\$110,365	\$131,721	\$150,721	\$161,038	\$155,192	\$150,023	\$119,878	\$89,587	\$1,395,981
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.06089)	(\$0.06089)	(\$0.06089)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08371)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.07033)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(3,196)	(3,196)	(3,196)	(5,505)	(6,933)	(8,297)	(9,510)	(10,169)	(9,542)	(9,221)	(7,345)	(5,461)	(81,571)
OPEB Surcredit - Rider I	0	0	0	(4,108)	(5,174)	(6,192)	(7,098)	(7,589)	(11,599)	(11,208)	(8,928)	(6,638)	(68,534)
Total Gas Cost Revenues	(\$3,196)	(\$3,196)	(\$3,196)	(\$9,613)	(\$12,107)	(\$14,489)	(\$16,608)	(\$17,758)	(\$21,141)	(\$20,429)	(\$16,273)	(\$12,099)	(\$150,105)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$268)	(\$238)	(\$238)	(\$243)	(\$295)	(\$352)	(\$402)	(\$444)	(\$416)	(\$402)	(\$311)	(\$232)	(\$3,841)
Total Revenues	\$76,353	\$76,383	\$76,383	\$78,150	\$97,963	\$116,880	\$133,711	\$142,836	\$133,635	\$129,192	\$103,294	\$77,256	\$1,242,035
Unit Margin (\$/Mcf)	\$1.5208	\$1.5208	\$1.5208	\$1.4087	\$1.4027	\$1.3989	\$1.3964	\$1.3953	\$1.4330	\$1.4335	\$1.4380	\$1.4455	\$1.4326

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

SVIS Sales	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	108	109	109	111	111	115	118	119	116	121	118	114	1,366
All Volume	306	312	279	445	2,464	6,739	10,709	13,202	9,088	6,749	3,391	962	54,644
Total Volume	306	312	279	445	2,464	6,739	10,709	13,202	9,088	6,749	3,391	962	54,644
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
All Volume	\$2.13270	\$2.13270	\$2.13270	\$2.08300	\$2.08300	\$2.08300	\$2.08300	\$2.08300	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.07277
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00008
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01350
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,085	\$7,118	\$7,150	\$7,282	\$7,282	\$7,544	\$7,708	\$7,774	\$7,577	\$7,938	\$7,708	\$7,446	\$89,610
All Volume	652	665	596	927	5,132	14,037	22,306	27,499	18,659	13,856	6,962	1,974	113,265
Rider E - Customer Education	0	0	0	0	0	0	1	1	1	1	0	0	4
Rider G - Merchant Function Charge	2	3	3	5	34	94	149	175	121	89	48	14	737
Rider H - Gas Procurement Charge	32	33	29	47	259	708	1,124	1,386	954	709	356	101	5,738
Total Base Non Gas Cost Rate Revenue	\$7,771	\$7,819	\$7,779	\$8,260	\$12,706	\$22,383	\$31,289	\$36,835	\$27,311	\$22,593	\$15,074	\$9,534	\$209,354
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27536
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.89423
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01208
TCJA Surcredit (\$/Mcf)	(\$0.17546)	(\$0.17546)	(\$0.17546)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19656)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02855)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$97	\$85	\$76	\$121	\$663	\$1,815	\$2,884	\$3,669	\$2,526	\$1,876	\$962	\$273	\$15,047
Natural Gas Supply Charge (\$/Mcf) - Rider A	1,185	1,475	1,321	2,103	14,975	40,962	65,093	76,422	52,611	39,069	20,934	5,936	322,086
Gas Adjustment Charge (\$/Mcf) - Rider A	(104)	7	6	10	34	94	149	184	126	94	47	13	660
TCJA Surcredit	(54)	(55)	(49)	(88)	(485)	(1,327)	(2,109)	(2,599)	(1,789)	(1,329)	(668)	(189)	(10,741)
OPEB Surcredit - Rider I	0	0	0	(13)	(71)	(196)	(311)	(383)	(264)	(196)	(98)	(28)	(1,580)
Total Gas Cost Revenues	\$1,124	\$1,512	\$1,354	\$2,133	\$15,116	\$41,348	\$65,706	\$77,293	\$53,210	\$39,514	\$21,177	\$6,005	\$325,492
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$31)	(\$29)	(\$28)	(\$32)	(\$83)	(\$191)	(\$291)	(\$354)	(\$250)	(\$193)	(\$109)	(\$47)	(\$1,638)
Total Revenues	\$8,864	\$9,302	\$9,105	\$10,361	\$27,739	\$63,540	\$96,704	\$113,774	\$80,271	\$61,914	\$36,142	\$15,492	\$533,208
Unit Margin (\$/Mcf)	\$25.4215	\$25.0614	\$27.8406	\$18.5657	\$5.1576	\$3.3214	\$2.9218	\$2.7902	\$3.0052	\$3.3476	\$4.4455	\$9.9161	\$3.8312

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

SVIS SATC	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	18	17	17	17	17	17	17	17	17	15	14	15	198
All Volume	(3)	516	44	18	278	1,071	1,611	1,850	1,206	719	301	122	7,734
Total Volume	(3)	516	44	18	278	1,071	1,611	1,850	1,206	719	301	122	7,734
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
All Volume	\$2.13270	\$2.13270	\$2.13270	\$2.08300	\$2.08300	\$2.08300	\$2.08300	\$2.08300	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.07750
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00008
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$1,181	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$984	\$918	\$984	\$12,989
All Volume	(6)	1,101	94	38	579	2,230	3,356	3,854	2,477	1,476	618	250	16,068
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	1
Total Base Non Gas Cost Rate Revenue	\$1,175	\$2,216	\$1,209	\$1,153	\$1,694	\$3,345	\$4,471	\$4,969	\$3,592	\$2,460	\$1,537	\$1,234	\$29,057
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27437
TCJA Surcredit (\$/Mcf)	(\$0.17546)	(\$0.17546)	(\$0.17546)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19563)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02715)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	(\$1)	\$140	\$12	\$5	\$75	\$288	\$434	\$514	\$335	\$200	\$85	\$35	\$2,122
TCJA Surcredit	0	(91)	(8)	(4)	(55)	(211)	(317)	(364)	(238)	(142)	(59)	(24)	(1,513)
OPEB Surcredit - Rider I	0	0	0	(1)	(8)	(31)	(47)	(54)	(35)	(21)	(9)	(4)	(210)
Total Gas Cost Revenues	(\$1)	\$49	\$4	\$0	\$12	\$46	\$70	\$96	\$62	\$37	\$17	\$7	\$399
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$4)	(\$7)	(\$4)	(\$4)	(\$5)	(\$10)	(\$14)	(\$16)	(\$11)	(\$8)	(\$5)	(\$4)	(\$92)
Total Revenues	\$1,170	\$2,258	\$1,209	\$1,149	\$1,701	\$3,381	\$4,527	\$5,049	\$3,643	\$2,489	\$1,549	\$1,237	\$29,364
Unit Margin (\$/Mcf)	(\$452.0211)	\$4.2931	\$27.4782	\$63.0229	\$6.0974	\$3.1246	\$2.7753	\$2.6858	\$2.9777	\$3.4220	\$5.1023	\$10.1188	\$3.7570

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

SVIS MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	59	59	59	59	59	59	59	58	59	63	64	64	721
All Volume	150	113	222	317	1,789	5,673	6,406	7,976	5,970	4,438	2,879	680	36,612
Total Volume	150	113	222	317	1,789	5,673	6,406	7,976	5,970	4,438	2,879	680	36,612
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
All Volume	\$2,24970	\$2,24970	\$2,24970	\$2,19730	\$2,19730	\$2,19730	\$2,19730	\$2,19730	\$2,16570	\$2,16570	\$2,16570	\$2,16570	\$2,18594
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	3,870	3,870	3,870	3,870	3,870	3,870	3,838	3,805	3,870	4,133	4,198	4,198	47,265
All Volume	337	255	500	696	3,932	12,464	14,075	17,526	12,928	9,612	6,235	1,472	80,032
Total Base Non Gas Cost Rate Revenue	\$4,207	\$4,125	\$4,371	\$4,567	\$7,802	\$16,335	\$17,912	\$21,331	\$16,799	\$13,745	\$10,433	\$5,670	\$127,297
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38173
TCJA Surcredit (\$/Mcf)	(\$0.13305)	(\$0.13305)	(\$0.13305)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27103)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04892)
Gas Cost Revenues													
MMT Gas Cost Charge	\$48	\$43	\$85	\$120	\$680	\$2,156	\$2,434	\$3,031	\$2,268	\$1,687	\$1,152	\$272	\$13,976
TCJA Surcredit	(20)	(15)	(30)	(86)	(488)	(1,548)	(1,748)	(2,177)	(1,629)	(1,211)	(786)	(185)	(9,923)
OPEB Surcredit - Rider I	0	0	0	(16)	(89)	(281)	(317)	(395)	(296)	(220)	(143)	(34)	(1,791)
Total Gas Cost Revenues	\$28	\$28	\$55	\$18	\$103	\$327	\$369	\$459	\$343	\$256	\$223	\$53	\$2,262
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$15)	(\$13)	(\$14)	(\$14)	(\$24)	(\$50)	(\$55)	(\$68)	(\$53)	(\$43)	(\$32)	(\$17)	(\$398)
Total Revenues	\$4,220	\$4,140	\$4,412	\$4,571	\$7,881	\$16,612	\$18,226	\$21,722	\$17,089	\$13,958	\$10,624	\$5,706	\$129,161
Unit Margin (\$/Mcf)	\$28.0868	\$36.4103	\$19.6526	\$14.4145	\$4.3603	\$2.8796	\$2.7964	\$2.6743	\$2.8141	\$3.0969	\$3.6241	\$8.3444	\$3.4769

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

IVIS Sales	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	58	59	58	59	62	57	59	61	62	57	57	58	705
0 - 100 Mcf	1,564	756	981	1,501	3,642	4,924	5,592	5,571	6,092	5,047	4,000	2,131	41,801
100 - 2000 Mcf	1,601	1,384	2,437	2,565	4,970	17,655	22,632	30,374	21,000	14,038	8,008	3,693	130,356
Over 2000 Mcf	0	0	0	0	0	3,365	5,517	8,819	4,934	2,241	1,050	0	25,926
Total Volume	3,165	2,139	3,418	4,066	8,612	25,944	33,741	44,764	32,026	21,327	13,058	5,823	198,083
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
0 - 100 Mcf	\$1.54460	\$1.54460	\$1.54460	\$1.49720	\$1.49720	\$1.49720	\$1.49720	\$1.49720	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49995
100 - 2000 Mcf	\$1.13650	\$1.13650	\$1.13650	\$1.10160	\$1.10160	\$1.10160	\$1.10160	\$1.10160	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.10244
Over 2000 Mcf	\$0.81710	\$0.81710	\$0.81710	\$0.79200	\$0.79200	\$0.79200	\$0.79200	\$0.79200	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.79162
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00008
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01337
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$11,711	\$11,913	\$11,610	\$11,812	\$12,518	\$11,509	\$11,913	\$12,216	\$12,518	\$11,509	\$11,408	\$11,610	\$142,246
0 - 100 Mcf	2,416	1,167	1,515	2,248	5,452	7,373	8,373	8,340	9,106	7,545	5,979	3,185	62,699
100 - 2000 Mcf	1,820	1,572	2,770	2,825	5,475	19,449	24,931	33,460	23,098	15,441	8,808	4,062	143,710
Over 2000 Mcf	0	0	0	0	0	2,665	4,369	6,984	3,902	1,772	830	0	20,523
Rider E - Customer Education	0	0	0	0	0	0	3	4	3	2	1	1	15
Rider G - Merchant Function Charge	26	23	37	44	120	361	470	594	425	283	185	82	2,649
Rider H - Gas Procurement Charge	332	225	359	427	904	2,724	3,543	4,700	3,363	2,239	1,371	611	20,799
Total Base Non Gas Cost Rate Revenue	\$16,304	\$14,900	\$16,290	\$17,355	\$24,470	\$44,080	\$53,602	\$66,299	\$52,415	\$38,791	\$28,582	\$19,551	\$392,640
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27575
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.84331
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00869
TCJA Surcredit (\$/Mcf)	(\$0.17120)	(\$0.17120)	(\$0.17120)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09741)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.04017)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,000	\$580	\$926	\$1,101	\$2,319	\$6,987	\$9,086	\$12,440	\$8,900	\$5,927	\$3,703	\$1,652	\$54,621
Natural Gas Supply Charge (\$/Mcf) - Rider A	12,266	10,114	16,158	19,221	52,346	157,701	205,095	259,133	185,396	123,458	80,617	35,953	1,157,458
Gas Adjustment Charge (\$/Mcf) - Rider A	(1,075)	49	78	93	120	361	469	622	445	296	182	81	1,721
TCJA Surcredit	(542)	(366)	(585)	(382)	(810)	(2,439)	(3,172)	(4,208)	(3,011)	(2,005)	(1,228)	(547)	(19,295)
OPEB Surcredit - Rider I	0	0	0	(102)	(215)	(649)	(844)	(1,120)	(2,229)	(1,484)	(909)	(405)	(7,957)
Total Gas Cost Revenues	\$11,649	\$10,377	\$16,577	\$19,931	\$53,760	\$161,961	\$210,634	\$266,867	\$189,501	\$126,192	\$82,365	\$36,734	\$1,186,548
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$98)	(\$78)	(\$102)	(\$116)	(\$235)	(\$618)	(\$793)	(\$1,033)	(\$750)	(\$511)	(\$333)	(\$169)	(\$4,836)
Total Revenues	\$27,855	\$25,199	\$32,765	\$37,170	\$77,995	\$205,423	\$263,443	\$332,133	\$241,166	\$164,472	\$110,614	\$56,116	\$1,574,352
Unit Margin (\$/Mcf)	\$5.1512	\$6.9648	\$4.7664	\$4.2687	\$2.8415	\$1.6991	\$1.5886	\$1.4811	\$1.6366	\$1.8189	\$2.1889	\$3.3573	\$1.9822

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

IVIS SATC	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
0 - 100 Mcf	105	126	113	122	171	195	200	200	200	200	182	122	1,936
100 - 2000 Mcf	0	0	0	1	75	211	395	373	151	188	57	32	1,483
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	105	126	113	123	246	406	595	573	351	388	239	154	3,419
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
0 - 100 Mcf	\$1.54460	\$1.54460	\$1.54460	\$1.49720	\$1.49720	\$1.49720	\$1.49720	\$1.49720	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.50475
100 - 2000 Mcf	\$1.13650	\$1.13650	\$1.13650	\$1.10160	\$1.10160	\$1.10160	\$1.10160	\$1.10160	\$1.09990	\$1.09990	\$1.09990	\$1.09990	\$1.10111
Over 2000 Mcf	\$0.81710	\$0.81710	\$0.81710	\$0.79200	\$0.79200	\$0.79200	\$0.79200	\$0.79200	\$0.79080	\$0.79080	\$0.79080	\$0.79080	\$0.00000
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$4,846
0 - 100 Mcf	162	195	175	183	256	292	299	299	299	299	272	182	2,913
100 - 2000 Mcf	0	0	0	1	83	232	435	411	166	207	62	35	1,633
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$566	\$598	\$578	\$588	\$742	\$928	\$1,138	\$1,114	\$869	\$910	\$739	\$621	\$9,392
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27581
TCJA Surcredit (\$/Mcf)	(\$0.17120)	(\$0.17120)	(\$0.17120)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.10149)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.03715)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$33	\$34	\$31	\$33	\$66	\$109	\$160	\$159	\$98	\$108	\$68	\$44	\$943
TCJA Surcredit	(18)	(22)	(19)	(12)	(23)	(38)	(56)	(54)	(33)	(36)	(22)	(14)	(347)
OPEB Surcredit - Rider I	0	0	0	(3)	(6)	(10)	(15)	(14)	(24)	(27)	(17)	(11)	(127)
Total Gas Cost Revenues	\$15	\$12	\$12	\$18	\$37	\$61	\$89	\$91	\$41	\$45	\$29	\$19	\$469
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$3)	(\$4)	(\$4)	(\$3)	(\$3)	(\$2)	(\$2)	(\$31)
Total Revenues	\$579	\$608	\$588	\$604	\$777	\$986	\$1,223	\$1,201	\$907	\$952	\$766	\$638	\$9,830
Unit Margin (\$/Mcf)	\$5.3905	\$4.7495	\$5.1182	\$4.7771	\$3.0181	\$2.2862	\$1.9134	\$1.9445	\$2.4755	\$2.3443	\$3.0907	\$4.0351	\$2.7471

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

IVIS MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	275	276	275	272	273	276	276	276	275	275	274	276	3,295
All Volume	132,806	123,218	138,584	131,211	147,318	222,143	253,185	372,163	267,009	242,690	193,519	149,449	2,373,293
Total Volume	132,806	123,218	138,584	131,211	147,318	222,143	253,185	372,163	267,009	242,690	193,519	149,449	2,373,293
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
All Volume	\$1.10600	\$1.10600	\$1.10600	\$1.07200	\$1.07200	\$1.07200	\$1.07200	\$1.07200	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07708
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	55,525	55,626	55,525	54,920	55,020	55,727	55,626	55,626	55,424	55,424	55,222	55,626	665,293
All Volume	146,883	136,279	153,274	140,658	157,925	238,137	271,414	398,959	285,806	259,775	207,143	159,970	2,556,222
Total Base Non Gas Cost Rate Revenue	\$202,408	\$191,905	\$208,799	\$195,577	\$212,946	\$293,864	\$327,040	\$454,585	\$341,231	\$315,199	\$262,365	\$215,596	\$3,221,516
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.37953
TCJA Surcredit (\$/Mcf)	(\$0.04784)	(\$0.04784)	(\$0.04784)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.06841)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.03214)
Gas Cost Revenues													
MMT Gas Cost Charge	\$42,498	\$46,823	\$52,662	\$49,860	\$55,981	\$84,414	\$96,210	\$141,422	\$101,463	\$92,222	\$77,408	\$59,780	\$900,743
TCJA Surcredit	(6,353)	(5,895)	(6,630)	(9,514)	(10,682)	(16,108)	(18,358)	(26,986)	(19,361)	(17,597)	(14,032)	(10,837)	(162,353)
OPEB Surcredit - Rider I	0	0	0	(2,859)	(3,210)	(4,840)	(5,517)	(8,109)	(16,205)	(14,729)	(11,745)	(9,070)	(76,284)
Total Gas Cost Revenues	\$36,145	\$40,928	\$46,032	\$37,487	\$42,089	\$63,466	\$72,335	\$106,327	\$65,897	\$59,896	\$51,631	\$39,873	\$662,106
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$835)	(\$722)	(\$790)	(\$722)	(\$765)	(\$1,072)	(\$1,198)	(\$1,739)	(\$1,262)	(\$1,163)	(\$942)	(\$766)	(\$11,976)
Total Revenues	\$237,718	\$232,111	\$254,041	\$232,342	\$254,270	\$356,258	\$398,177	\$559,173	\$405,866	\$373,932	\$313,054	\$254,703	\$3,871,646
Unit Margin (\$/Mcf)	\$1.5241	\$1.5574	\$1.5067	\$1.4906	\$1.4455	\$1.3229	\$1.2917	\$1.2215	\$1.2780	\$1.2988	\$1.3558	\$1.4426	\$1.3574

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

IVIS DMT	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	21	21	21	21	20	20	20	20	20	24	23	23	254
All Volume	33,764	32,983	35,623	34,018	38,812	56,566	59,439	76,322	67,159	82,356	63,854	50,406	631,302
Total Volume	33,764	32,983	35,623	34,018	38,812	56,566	59,439	76,322	67,159	82,356	63,854	50,406	631,302
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
All Volume	\$1.10600	\$1.10600	\$1.10600	\$1.07200	\$1.07200	\$1.07200	\$1.07200	\$1.07200	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07685
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,240	4,240	4,240	4,240	4,038	4,038	4,038	4,038	4,038	4,745	4,644	4,644	51,184
All Volume	37,343	36,479	39,399	36,468	41,607	60,639	63,718	81,818	71,887	88,154	68,349	53,955	679,814
Total Base Non Gas Cost Rate Revenue	\$41,583	\$40,719	\$43,639	\$40,708	\$45,645	\$64,677	\$67,757	\$85,856	\$75,925	\$92,899	\$72,993	\$58,599	\$730,998
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.04784)	(\$0.04784)	(\$0.04784)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.06851)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.03451)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(1,615)	(1,578)	(1,704)	(2,467)	(2,814)	(4,102)	(4,310)	(5,534)	(4,870)	(5,972)	(4,630)	(3,655)	(43,251)
OPEB Surcredit - Rider I	0	0	0	(741)	(846)	(1,233)	(1,295)	(1,663)	(4,076)	(4,998)	(3,875)	(3,059)	(21,786)
Total Gas Cost Revenues	(\$1,615)	(\$1,578)	(\$1,704)	(\$3,208)	(\$3,660)	(\$5,335)	(\$5,605)	(\$7,197)	(\$8,946)	(\$10,970)	(\$8,505)	(\$6,714)	(\$65,037)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$140)	(\$121)	(\$130)	(\$116)	(\$126)	(\$178)	(\$186)	(\$244)	(\$208)	(\$254)	(\$193)	(\$156)	(\$2,052)
Total Revenues	\$39,828	\$39,020	\$41,805	\$37,384	\$41,859	\$59,164	\$61,966	\$78,415	\$66,771	\$81,675	\$64,295	\$51,729	\$663,909
Unit Margin (\$/Mcf)	\$1.2316	\$1.2346	\$1.2250	\$1.1966	\$1.1760	\$1.1434	\$1.1399	\$1.1249	\$1.1305	\$1.1280	\$1.1431	\$1.1625	\$1.1579

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LVIS MMT	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	9	9	9	9	9	9	9	9	9	8	8	8	105
All Volume	45,578	41,734	41,917	39,807	48,074	54,071	45,319	62,651	58,036	49,330	45,845	42,640	575,000
Total Volume	45,578	41,734	41,917	39,807	48,074	54,071	45,319	62,651	58,036	49,330	45,845	42,640	575,000
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
All Volume	\$0.84290	\$0.84290	\$0.84290	\$0.80448	\$0.80448	\$0.80448	\$0.80448	\$0.80448	\$0.80858	\$0.80858	\$0.80858	\$0.80858	\$0.81451
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,281	7,281	7,281	7,281	7,281	7,281	7,281	7,281	7,281	6,472	6,472	6,472	84,945
All Volume	38,418	35,177	35,332	32,024	38,674	43,499	36,458	50,401	46,927	39,887	37,069	34,478	468,344
Total Base Non Gas Cost Rate Revenue	\$45,699	\$42,458	\$42,613	\$39,305	\$45,955	\$50,780	\$43,739	\$57,682	\$54,208	\$46,359	\$43,541	\$40,950	\$553,289
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.37832
TCJA Surcredit (\$/Mcf)	(\$0.03764)	(\$0.03764)	(\$0.03764)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	\$17.34718
Gas Cost Revenues													
MMT Gas Cost Charge	\$14,585	\$15,859	\$15,928	\$15,127	\$18,268	\$20,547	\$17,221	\$23,807	\$22,054	\$18,745	\$18,338	\$17,056	\$217,535
TCJA Surcredit	(1,716)	(1,571)	(1,578)	(2,143)	(2,588)	(2,911)	(2,439)	(3,373)	(3,124)	(2,655)	(2,468)	(2,295)	(28,861)
OPEB Surcredit - Rider I	0	0	0	(992)	(1,198)	(1,347)	(1,129)	(1,561)	(3,532)	(3,002)	(2,790)	(2,595)	(18,146)
Total Gas Cost Revenues	\$12,869	\$14,288	\$14,350	\$11,992	\$14,482	\$16,289	\$13,653	\$18,873	\$15,398	\$13,088	\$13,080	\$12,166	\$170,528
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$205)	(\$176)	(\$177)	(\$159)	(\$181)	(\$201)	(\$172)	(\$237)	(\$216)	(\$184)	(\$170)	(\$159)	(\$2,237)
Total Revenues	\$58,363	\$56,570	\$56,786	\$51,138	\$60,256	\$66,868	\$57,220	\$76,318	\$69,390	\$59,263	\$56,451	\$52,957	\$721,580
Unit Margin (\$/Mcf)	\$1.0026	\$1.0174	\$1.0166	\$0.9874	\$0.9559	\$0.9391	\$0.9651	\$0.9207	\$0.9340	\$0.9398	\$0.9498	\$0.9604	\$0.9622

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

LVIS DMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	22	22	22	21	21	21	21	21	21	18	19	19	248
All Volume	124,567	120,791	134,421	116,889	121,036	182,168	178,807	244,191	191,430	169,699	157,713	132,370	1,874,082
Total Volume	124,567	120,791	134,421	116,889	121,036	182,168	178,807	244,191	191,430	169,699	157,713	132,370	1,874,082
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
All Volume	\$0.84290	\$0.84290	\$0.84290	\$0.80448	\$0.80448	\$0.80448	\$0.80448	\$0.80448	\$0.80858	\$0.80858	\$0.80858	\$0.80858	\$0.81369
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	17,798	17,798	17,798	16,989	16,989	16,989	16,989	16,989	16,989	14,562	15,371	15,371	200,632
All Volume	104,997	101,815	113,304	94,035	97,371	146,550	143,846	196,446	154,787	137,216	127,524	107,032	1,524,923
Total Base Non Gas Cost Rate Revenue	\$122,795	\$119,613	\$131,102	\$111,024	\$114,360	\$163,539	\$160,835	\$213,435	\$171,776	\$151,778	\$142,895	\$122,403	\$1,725,555
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.03764)	(\$0.03764)	(\$0.03764)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05055)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.03235)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(4,689)	(4,547)	(5,060)	(6,292)	(6,515)	(9,806)	(9,625)	(13,145)	(10,305)	(9,135)	(8,490)	(7,125)	(94,734)
OPEB Surcredit - Rider I	0	0	0	(2,912)	(3,015)	(4,538)	(4,454)	(6,083)	(11,650)	(10,328)	(9,598)	(8,056)	(60,634)
Total Gas Cost Revenues	(\$4,689)	(\$4,547)	(\$5,060)	(\$9,204)	(\$9,530)	(\$14,344)	(\$14,079)	(\$19,228)	(\$21,955)	(\$19,463)	(\$18,088)	(\$15,181)	(\$155,368)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$413)	(\$357)	(\$391)	(\$316)	(\$314)	(\$448)	(\$440)	(\$602)	(\$464)	(\$410)	(\$374)	(\$322)	(\$4,851)
Total Revenues	\$117,693	\$114,709	\$125,651	\$101,504	\$104,516	\$148,747	\$146,316	\$193,605	\$149,357	\$131,905	\$124,433	\$106,900	\$1,565,336
Unit Margin (\$/Mcf)	\$0.9858	\$0.9902	\$0.9753	\$0.9498	\$0.9448	\$0.8977	\$0.8995	\$0.8741	\$0.8973	\$0.8944	\$0.9060	\$0.9247	\$0.9207

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

LVIS DMT Negotiated	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	1	1	1	1	1	1	1	1	1	1	0	0	10
All Volume	11,115	12,102	12,128	7,858	11,858	13,378	14,659	17,373	15,597	15,906	0	0	131,974
Total Volume	11,115	12,102	12,128	7,858	11,858	13,378	14,659	17,373	15,597	15,906	0	0	131,974
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
All Volume	\$0.83800	\$0.83800	\$0.43160	\$0.42710	\$0.42710	\$0.42710	\$0.42710	\$0.42710	\$0.42710	\$0.42710	\$0.00000	\$0.00000	\$0.49980
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	809	809	809	809	809	809	809	809	809	809	0	0	8,090
All Volume	9,314	10,141	5,234	3,356	5,065	5,714	6,261	7,420	6,661	6,793	0	0	65,960
Total Base Non Gas Cost Rate Revenue	\$10,123	\$10,950	\$6,043	\$4,165	\$5,874	\$6,523	\$7,070	\$8,229	\$7,470	\$7,602	\$0	\$0	\$74,050
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.03764)	(\$0.03764)	(\$0.03764)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.04949)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.02682)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(418)	(456)	(456)	(423)	(638)	(720)	(789)	(935)	(840)	(856)	0	0	(6,531)
OPEB Surcredit - Rider I	0	0	0	(196)	(295)	(333)	(365)	(433)	(949)	(968)	0	0	(3,539)
Total Gas Cost Revenues	(\$418)	(\$456)	(\$456)	(\$619)	(\$933)	(\$1,053)	(\$1,154)	(\$1,368)	(\$1,789)	(\$1,824)	\$0	\$0	(\$10,070)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$34)	(\$33)	(\$17)	(\$11)	(\$15)	(\$16)	(\$18)	(\$21)	(\$18)	(\$18)	\$0	\$0	(\$201)
Total Revenues	\$9,671	\$10,461	\$5,570	\$3,535	\$4,926	\$5,454	\$5,898	\$6,840	\$5,663	\$5,760	\$0	\$0	\$63,779
Unit Margin (\$/Mcf)	\$0.9108	\$0.9048	\$0.4983	\$0.5301	\$0.4953	\$0.4876	\$0.4823	\$0.4737	\$0.4790	\$0.4780	#DIV/0!	#DIV/0!	\$0.5611

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

LIS MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1	1	1	1	1	1	1	1	1	1	1	0	11
All Volume	29,287	31,010	23,373	27,702	31,395	86,508	(27,102)	31,414	24,566	33,754	31,307	30,982	354,196
Total Volume	29,287	31,010	23,373	27,702	31,395	86,508	(27,102)	31,414	24,566	33,754	31,307	30,982	354,196
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.49090	\$0.49090	\$0.49090	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48555
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	0	11,319
All Volume	14,377	15,223	11,474	13,405	15,192	41,861	(13,115)	15,201	11,887	16,334	15,149	14,992	171,981
Total Base Non Gas Cost Rate Revenue	\$15,406	\$16,252	\$12,503	\$14,434	\$16,221	\$42,890	(\$12,086)	\$16,230	\$12,916	\$17,363	\$16,178	\$14,992	\$183,300
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.37856
TCJA Surcredit (\$/Mcf)	(\$0.01632)	(\$0.01632)	(\$0.01632)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01886)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.01194)
Gas Cost Revenues													
MMT Gas Cost Charge	\$9,372	\$11,784	\$8,882	\$10,527	\$11,930	\$32,873	(\$10,299)	\$11,937	\$9,335	\$12,827	\$12,523	\$12,393	\$134,084
TCJA Surcredit	(478)	(506)	(381)	(544)	(617)	(1,700)	533	(617)	(483)	(663)	(615)	(609)	(6,680)
OPEB Surcredit - Rider I	0	0	0	(124)	(140)	(386)	121	(140)	(725)	(996)	(924)	(915)	(4,229)
Total Gas Cost Revenues	\$8,894	\$11,278	\$8,501	\$9,859	\$11,173	\$30,787	(\$9,645)	\$11,180	\$8,127	\$11,168	\$10,984	\$10,869	\$123,175
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$85)	(\$85)	(\$65)	(\$75)	(\$82)	(\$221)	\$65	(\$85)	(\$65)	(\$88)	(\$81)	(\$78)	(\$945)
Total Revenues	\$24,215	\$27,445	\$20,939	\$24,218	\$27,312	\$73,456	(\$21,666)	\$27,325	\$20,978	\$28,443	\$27,081	\$25,783	\$305,530
Unit Margin (\$/Mcf)	\$0.5260	\$0.5241	\$0.5349	\$0.5210	\$0.5167	\$0.4958	\$0.4459	\$0.5167	\$0.5258	\$0.5144	\$0.5168	\$0.4839	\$0.5175

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	10	10	10	10	10	11	11	11	11	10	10	10	124
All Volume	273,757	265,357	356,980	358,038	366,208	476,978	517,066	591,301	508,404	486,149	384,037	348,091	4,932,365
Total Volume	273,757	265,357	356,980	358,038	366,208	476,978	517,066	591,301	508,404	486,149	384,037	348,091	4,932,365
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.49090	\$0.49090	\$0.49090	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48517
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	10,290	10,290	10,290	10,290	10,290	11,319	11,319	11,319	11,319	10,290	10,290	10,290	127,596
All Volume	134,387	130,264	175,241	173,255	177,208	230,809	250,208	286,131	246,017	235,248	185,836	168,441	2,393,044
Total Base Non Gas Cost Rate Revenue	\$144,677	\$140,554	\$185,531	\$183,545	\$187,498	\$242,128	\$261,527	\$297,450	\$257,336	\$245,538	\$196,126	\$178,731	\$2,520,640
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.01632)	(\$0.01632)	(\$0.01632)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01905)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.03147)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(4,468)	(4,331)	(5,826)	(7,035)	(7,196)	(9,373)	(10,160)	(11,619)	(9,990)	(9,553)	(7,546)	(6,840)	(93,937)
OPEB Surcredit - Rider I	0	0	0	(1,597)	(1,633)	(2,127)	(2,306)	(2,637)	(15,008)	(14,351)	(11,337)	(10,276)	(61,272)
Total Gas Cost Revenues	(\$4,468)	(\$4,331)	(\$5,826)	(\$8,632)	(\$8,829)	(\$11,500)	(\$12,466)	(\$14,256)	(\$24,998)	(\$23,904)	(\$18,883)	(\$17,116)	(\$155,209)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$491)	(\$422)	(\$557)	(\$542)	(\$536)	(\$692)	(\$747)	(\$878)	(\$720)	(\$687)	(\$532)	(\$485)	(\$7,289)
Total Revenues	\$139,718	\$135,801	\$179,148	\$174,371	\$178,133	\$229,936	\$248,314	\$282,316	\$231,618	\$220,947	\$176,711	\$161,130	\$2,358,142
Unit Margin (\$/Mcf)	\$0.5285	\$0.5297	\$0.5197	\$0.5126	\$0.5120	\$0.5076	\$0.5058	\$0.5030	\$0.5062	\$0.5051	\$0.5107	\$0.5135	\$0.5110

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT Negotiated	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
All Volume	143,658	270,381	288,009	281,946	279,419	316,662	317,585	377,497	331,132	338,909	275,713	282,346	3,503,257
Total Volume	143,658	270,381	288,009	281,946	279,419	316,662	317,585	377,497	331,132	338,909	275,713	282,346	3,503,257
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.28680	\$0.28730	\$0.29380	\$0.28630	\$0.28650	\$0.28060	\$0.28130	\$0.27750	\$0.28370	\$0.28350	\$0.29510	\$0.28540	\$0.28522
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	74,088
All Volume	41,201	77,680	84,617	80,721	80,054	88,855	89,337	104,755	93,942	96,081	81,363	80,582	999,188
Total Base Non Gas Cost Rate Revenue	\$47,375	\$83,854	\$90,791	\$86,895	\$86,228	\$95,029	\$95,511	\$110,929	\$100,116	\$102,255	\$87,537	\$86,756	\$1,073,276
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPEB Surcredit - Rider I	0	0	0	(1,257)	(1,246)	(1,412)	(1,416)	(1,684)	(9,775)	(10,005)	(8,139)	(8,335)	(43,269)
Total Gas Cost Revenues	\$0	\$0	\$0	(\$1,257)	(\$1,246)	(\$1,412)	(\$1,416)	(\$1,684)	(\$9,775)	(\$10,005)	(\$8,139)	(\$8,335)	(\$43,269)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$166)	(\$260)	(\$281)	(\$265)	(\$255)	(\$281)	(\$282)	(\$339)	(\$280)	(\$286)	(\$238)	(\$235)	(\$3,168)
Total Revenues	\$47,209	\$83,594	\$90,510	\$85,373	\$84,727	\$93,336	\$93,813	\$108,906	\$90,061	\$91,964	\$79,160	\$78,186	\$1,026,839
Unit Margin (\$/Mcf)	\$0.3298	\$0.3101	\$0.3152	\$0.3082	\$0.3086	\$0.3001	\$0.3007	\$0.2939	\$0.3023	\$0.3017	\$0.3175	\$0.3073	\$0.3064

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Current Rates)

DMLMT Negotiated	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
All Volume	401,509	382,303	390,527	371,538	317,200	213,790	282,034	240,603	213,809	234,002	186,409	186,308	3,420,032
Total Volume	401,509	382,303	390,527	371,538	317,200	213,790	282,034	240,603	213,809	234,002	186,409	186,308	3,420,032
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
All Volume	\$0.13530	\$0.13580	\$0.13570	\$0.13560	\$0.13640	\$0.13910	\$0.13790	\$0.13870	\$0.13860	\$0.13900	\$0.14070	\$0.14030	\$0.14
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	1,544	24,182
All Volume	54,324	51,917	52,995	50,381	43,266	29,738	38,892	33,372	29,634	32,526	26,228	26,139	469,411
Total Base Non Gas Cost Rate Revenue	\$56,382	\$53,975	\$55,053	\$52,439	\$45,324	\$31,796	\$40,950	\$35,430	\$31,692	\$34,584	\$28,286	\$27,682	\$493,593
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$197)	(\$167)	(\$171)	(\$163)	(\$136)	(\$95)	(\$123)	(\$110)	(\$98)	(\$107)	(\$85)	(\$83)	(\$1,535)
Total Revenues	\$56,185	\$53,808	\$54,882	\$52,276	\$45,188	\$31,701	\$40,827	\$35,320	\$31,594	\$34,477	\$28,201	\$27,599	\$492,058
Unit Margin (\$/Mcf)	\$0.1404	\$0.1412	\$0.1410	\$0.1411	\$0.1429	\$0.1487	\$0.1452	\$0.1473	\$0.1482	\$0.1478	\$0.1517	\$0.1486	\$0.1443

NATIONAL FUEL EXHIBIT JRB-7
NORMALIZED HISTORIC TEST YEAR
PROPOSED RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Summary of Revenues (Proposed Rates)

	<u>Account</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>				
Residential	480	187,773,051	104,552,329	83,220,722
Commercial/Public Authority	481	30,554,707	20,113,686	10,441,021
Industrial	481	2,177,224	1,512,040	665,184
Subtotal		220,504,982	126,178,055	94,326,927
<u>Transportation</u>				
Residential	489	7,993,295	(227,087)	8,220,382
Commercial/Public Authority	489	16,672,996	1,097,990	15,575,006
Industrial	489	12,500,192	529,986	11,970,206
Subtotal		37,166,483	1,400,889	35,765,594
Total Billed Revenue		257,671,465	127,578,944	130,092,521
<u>Other Operating Revenues</u>				
Forfeited Discounts	487	1,229,863	0	1,229,863
Rent From Gas Property	493	101,432	0	101,432
Other Gas Revenues	495	(3,539,742)	0	(3,539,742)
Subtotal		(2,208,447)	0	(2,208,447)
Total Operating Revenue		255,463,018	127,578,944	127,884,074

National Fuel Exhibit JRB-7
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Summary of Revenues by Service Class (Proposed Rates)

<u>Account</u>	<u>Reference (JRB-7, Sch. 4)</u>	<u>Average Customers</u>	<u>Total Usage (Mcf)</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
Residential Sales	480 Page 1	171,827	17,512,611	179,771,529	100,079,479	79,692,050
Residential LIRA	480 Page 2	7,399	784,340	8,001,522	4,472,850	3,528,672
Residential SATC	489 Page 3	17,464	1,834,638	7,642,232	(235,597)	7,877,829
Residential MMT	489 Page 4	294	105,732	351,063	8,510	342,553
Total Residential		196,983	20,237,321	195,766,346	104,325,242	91,441,104
SCPA < 250 Sales	481 Page 5	8,344	1,040,290	10,663,231	6,015,869	4,647,362
SCPA < 250 SATC	489 Page 6	996	131,996	553,626	(7,885)	561,511
SCPA < 250 MMT	489 Page 7	1,050	170,116	737,566	12,423	725,143
SCPA > 250 Sales	481 Page 8	2,713	1,433,462	12,172,327	8,440,802	3,731,525
SCPA > 250 SATC	489 Page 9	354	182,415	477,864	18,536	459,328
SCPA > 250 MMT	489 Page 10	1,186	737,890	2,231,046	152,413	2,078,633
LCPA	481 Page 11	452	862,076	6,977,623	4,963,900	2,013,723
LCPA SATC	489 Page 12	31	46,967	112,748	(750)	113,498
LCPA MMT	489 Page 13	1,034	4,920,829	11,318,111	1,073,358	10,244,753
LCPA DMT	489 Page 14	15	974,414	1,242,035	(150,105)	1,392,140
Natural Gas Vechicles	481 Page 15	8	123,197	741,527	693,115	48,412
Total Commercial & Public Authority		16,183	10,623,652	47,227,703	21,211,676	26,016,027
SVIS Sales	481 Page 16	114	54,644	533,208	325,492	207,716
SVIS SATC	489 Page 17	17	7,734	29,364	399	28,965
SVIS MMT	489 Page 18	60	36,612	143,093	2,262	140,831
IVIS Sales	481 Page 19	59	198,083	1,644,016	1,186,548	457,468
IVIS SATC	489 Page 20	2	3,419	10,417	469	9,948
IVIS MMT	489 Page 21	275	2,373,293	4,769,615	662,106	4,107,509
IVIS DMT	489 Page 22	21	631,302	663,909	(65,037)	728,946
LVIS MMT	489 Page 23	9	575,000	938,443	170,528	767,915
LVIS DMT	489 Page 24	21	1,874,082	1,565,336	(155,368)	1,720,704
LVIS DMT Negotiated	489 Page 25	1	131,974	63,779	(10,070)	73,849
LIS MMT	489 Page 26	1	354,196	439,197	123,175	316,022
LIS DMT	489 Page 27	10	4,932,365	2,358,142	(155,209)	2,513,351
LIS DMT Negotiated	489 Page 28	6	3,503,257	1,026,839	(43,269)	1,070,108
DMLMT Negotiated	489 Page 29	2	3,420,032	492,058	0	492,058
Total Industrial		596	18,095,992	14,677,417	2,042,026	12,635,391
Grand Total		213,762	48,956,965	257,671,465	127,578,944	130,092,521

National Fuel Exhibit JRB-7
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Billed Delivery Revenues by Rate Type (Proposed Rates)

	Account	Reference (JRB-7, Sch. 4)	Basic Service Charge	Block 1	Block 2	Block 3	Rider B	Rider E	Rider G	Rider H	Total Delivery
Residential Sales	480	Page 1	24,743,016	51,378,336	0	0	(552,035)	1,257	2,282,652	1,838,824	79,692,050
Residential LIRA	480	Page 2	1,065,408	2,303,443	0	0	(24,576)	55	101,987	82,356	3,528,672
Residential SATC	489	Page 3	2,514,762	5,386,615	0	0	(23,548)	0	0	0	7,877,829
Residential MMT	489	Page 4	42,402	301,228	0	0	(1,077)	0	0	0	342,553
Total Residential			28,365,588	59,369,621	0	0	(601,236)	1,312	2,384,639	1,921,180	91,441,104
SCPA < 250 Sales	481	Page 5	1,991,655	2,565,280	0	0	(32,768)	77	13,888	109,230	4,647,362
SCPA < 250 SATC	489	Page 6	237,666	325,544	0	0	(1,708)	10	0	0	561,511
SCPA < 250 MMT	489	Page 7	250,594	476,821	0	0	(2,272)	0	0	0	725,143
SCPA > 250 Sales	481	Page 8	896,418	2,702,917	0	0	(37,378)	99	18,956	150,514	3,731,525
SCPA > 250 SATC	489	Page 9	116,837	343,950	0	0	(1,472)	12	0	0	459,328
SCPA > 250 MMT	489	Page 10	391,656	1,693,839	0	0	(6,861)	0	0	0	2,078,633
LCPA	481	Page 11	656,298	1,276,904	0	0	(21,439)	59	11,382	90,518	2,013,723
LCPA SATC	489	Page 12	44,290	69,553	0	0	(348)	3	0	0	113,498
LCPA MMT	489	Page 13	1,502,158	8,777,457	0	0	(34,862)	0	0	0	10,244,753
LCPA DMT	489	Page 14	21,782	1,374,200	0	0	(3,841)	0	0	0	1,392,140
Natural Gas Vehicles	481	Page 15	0	50,701	0	0	(2,289)	0	0	0	48,412
Total Commercial & Public Authority			6,109,353	19,657,164	0	0	(145,238)	260	44,226	350,262	26,016,027
SVIS Sales	481	Page 16	89,610	113,265	0	0	(1,638)	4	737	5,738	207,716
SVIS SATC	489	Page 17	12,989	16,068	0	0	(92)	1	0	0	28,965
SVIS MMT	489	Page 18	47,265	94,007	0	0	(440)	0	0	0	140,831
IVIS Sales	481	Page 19	142,246	296,809	0	0	(5,049)	15	2,649	20,799	457,468
IVIS SATC	489	Page 20	4,846	5,133	0	0	(31)	0	0	0	9,948
IVIS MMT	489	Page 21	665,293	3,456,965	0	0	(14,749)	0	0	0	4,107,509
IVIS DMT	489	Page 22	51,184	679,814	0	0	(2,052)	0	0	0	728,946
LVIS MMT	489	Page 23	84,945	685,879	0	0	(2,909)	0	0	0	767,915
LVIS DMT	489	Page 24	200,632	1,524,923	0	0	(4,851)	0	0	0	1,720,704
LVIS DMT Negotiated	489	Page 25	8,090	65,960	0	0	(201)	0	0	0	73,849
LIS MMT	489	Page 26	11,319	306,064	0	0	(1,361)	0	0	0	316,022
LIS DMT	489	Page 27	127,596	2,393,044	0	0	(7,289)	0	0	0	2,513,351
LIS DMT Negotiated	489	Page 28	74,088	999,188	0	0	(3,168)	0	0	0	1,070,108
DMLMT Negotiated	489	Page 29	24,182	469,411	0	0	(1,535)	0	0	0	492,058
Total Industrial			1,544,284	11,106,529	0	0	(45,365)	20	3,386	26,536	12,635,391
Grand Total			36,019,225	90,133,314	0	0	(791,839)	1,592	2,432,251	2,297,978	130,092,521

National Fuel Exhibit JRB-7
Schedule 4
Page 1 of 29

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential Sales Service	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	170,260	170,210	170,351	170,671	171,317	172,027	172,815	172,984	173,362	172,989	172,732	172,203	2,061,918
Total Volume	259,711	248,298	366,060	534,338	1,240,733	2,295,619	3,105,462	3,039,553	2,764,864	2,077,399	1,129,200	451,374	17,512,611
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Volumetric Distribution Charge	\$3.29910	\$3.29910	\$3.29910	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.93379
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider F - LIRA Discount Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.07885	\$0.10594	\$0.10594	\$0.10594	\$0.13587	\$0.13587	\$0.13587	\$0.12941	\$0.12941	\$0.12941	\$0.13799	\$0.13799	\$0.13034
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,043,114	\$2,042,520	\$2,044,212	\$2,048,046	\$2,055,804	\$2,064,324	\$2,073,774	\$2,075,808	\$2,080,338	\$2,075,862	\$2,072,784	\$2,066,430	\$24,743,016
Volumetric Distribution Charge	856,813	819,160	1,207,669	1,557,382	3,616,240	6,690,811	9,051,180	8,859,081	8,058,473	6,054,787	3,291,166	1,315,575	51,378,336
Rider E - Customer Education	0	0	0	0	0	0	311	304	276	208	113	45	1,257
Rider F - LIRA Discount Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	20,479	26,305	38,781	56,608	168,574	311,898	421,929	393,343	357,796	268,833	155,820	62,286	2,282,652
Rider H - Gas Procurement Charge	27,270	26,071	38,436	56,105	130,277	241,040	326,074	319,153	290,311	218,127	118,566	47,394	1,838,824
Total Base Non Gas Cost Rate Revenue	\$2,947,676	\$2,914,056	\$3,329,098	\$3,718,141	\$5,970,896	\$9,308,073	\$11,873,266	\$11,647,689	\$10,787,194	\$8,617,816	\$5,638,450	\$3,491,730	\$80,244,085
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27526
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.83548
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00925
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.19383)
TCJA Surcredit (\$/Mcf)	(\$0.14320)	(\$0.14320)	(\$0.14320)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21145)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$82,095	\$67,264	\$99,166	\$144,752	\$334,129	\$618,210	\$836,301	\$844,692	\$768,356	\$577,309	\$320,241	\$128,010	\$4,820,525
Natural Gas Supply Charge (\$/Mcf) - Rider A	1,006,510	1,173,854	1,730,585	2,526,136	7,541,796	13,953,920	18,876,551	17,595,668	16,005,521	12,025,855	6,971,455	2,786,693	102,194,544
Gas Adjustment Charge (\$/Mcf) - Rider A	(88,198)	5,686	8,383	12,236	17,246	31,909	43,166	42,250	38,432	28,876	15,696	6,274	161,956
OPEB Surcredit - Rider I	0	0	0	(109,010)	(253,122)	(468,329)	(633,545)	(620,099)	(564,060)	(423,810)	(230,368)	(92,085)	(3,394,428)
TCJA Surcredit	(37,191)	(35,556)	(52,420)	(114,904)	(266,807)	(493,650)	(667,799)	(653,625)	(594,556)	(446,724)	(242,823)	(97,063)	(3,703,118)
Total Gas Cost Revenues	\$963,216	\$1,211,248	\$1,785,714	\$2,459,210	\$7,373,242	\$13,642,060	\$18,454,674	\$17,208,886	\$15,653,693	\$11,761,506	\$6,834,201	\$2,731,829	\$100,079,479
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$13,688)	(\$12,788)	(\$15,856)	(\$19,150)	(\$40,032)	(\$68,850)	(\$90,984)	(\$89,455)	(\$81,967)	(\$63,176)	(\$37,418)	(\$18,671)	(\$552,035)
Total Revenues	\$3,897,204	\$4,112,516	\$5,098,956	\$6,158,201	\$13,304,106	\$22,881,283	\$30,236,956	\$28,767,120	\$26,358,920	\$20,316,146	\$12,435,233	\$6,204,888	\$179,771,529
Unit Margin (\$/Mcf)	\$11.3498	\$11.7361	\$9.0944	\$6.9584	\$4.8124	\$4.0547	\$3.8233	\$3.8320	\$3.9015	\$4.1484	\$4.9933	\$7.7358	\$4.5821

National Fuel Exhibit JRB-7
Schedule 4
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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential LIRA	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	7,964	7,841	7,629	7,468	7,411	7,350	7,321	7,244	7,225	7,164	7,082	7,085	88,784
Total Volume	11,929	9,933	23,405	27,680	56,289	102,654	137,071	132,980	120,740	90,622	50,020	21,017	784,340
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Volumetric Distribution Charge	\$3.29910	\$3.29910	\$3.29910	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.93679
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider G - Merchant Function Charge	\$0.07885	\$0.10594	\$0.10594	\$0.10594	\$0.13587	\$0.13587	\$0.13587	\$0.12941	\$0.12941	\$0.12941	\$0.13799	\$0.13799	\$0.13003
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$95,568	\$94,092	\$91,548	\$89,616	\$88,932	\$88,200	\$87,852	\$86,928	\$86,700	\$85,968	\$84,984	\$85,020	\$1,065,408
Volumetric Distribution Charge	39,355	32,770	77,215	80,676	164,060	299,195	399,507	387,584	351,909	264,127	145,788	61,256	2,303,443
Rider E - Customer Education	0	0	0	0	0	0	14	13	12	9	5	2	55
Rider G - Merchant Function Charge	941	1,052	2,480	2,932	7,648	13,947	18,623	17,209	15,625	11,727	6,902	2,900	101,987
Rider H - Gas Procurement Charge	1,253	1,043	2,458	2,906	5,910	10,779	14,392	13,963	12,678	9,515	5,252	2,207	82,356
Total Base Non Gas Cost Rate Revenue	\$137,116	\$128,957	\$173,701	\$176,131	\$266,550	\$412,121	\$520,389	\$505,696	\$466,923	\$371,346	\$242,932	\$151,385	\$3,553,248
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27521
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.82139
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00922
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.19224)
TCJA Surcredit (\$/Mcf)	(\$0.14320)	(\$0.14320)	(\$0.14320)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21089)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,771	\$2,691	\$6,340	\$7,499	\$15,159	\$27,645	\$36,913	\$36,955	\$33,554	\$25,184	\$14,186	\$5,960	\$215,857
Natural Gas Supply Charge (\$/Mcf) - Rider A	46,231	46,959	110,649	130,860	342,153	623,982	833,186	769,808	698,952	524,602	308,813	129,755	4,565,950
Gas Adjustment Charge (\$/Mcf) - Rider A	(4,051)	227	536	634	782	1,427	1,905	1,848	1,678	1,260	695	292	7,233
OPEB Surcredit - Rider I	0	0	0	(5,647)	(11,484)	(20,942)	(27,964)	(27,129)	(24,632)	(18,488)	(10,205)	(4,288)	(150,779)
TCJA Surcredit	(1,708)	(1,422)	(3,352)	(5,952)	(12,104)	(22,075)	(29,476)	(28,596)	(25,964)	(19,487)	(10,756)	(4,519)	(165,411)
Total Gas Cost Revenues	\$44,243	\$48,455	\$114,173	\$127,394	\$334,506	\$610,037	\$814,564	\$752,886	\$683,588	\$513,071	\$302,733	\$127,200	\$4,472,850
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$635)	(\$550)	(\$892)	(\$941)	(\$1,803)	(\$3,066)	(\$4,005)	(\$3,902)	(\$3,567)	(\$2,742)	(\$1,637)	(\$836)	(\$24,576)
Total Revenues	\$180,724	\$176,862	\$286,982	\$302,584	\$599,253	\$1,019,092	\$1,330,948	\$1,254,680	\$1,146,944	\$881,675	\$544,028	\$277,749	\$8,001,522
Unit Margin (\$/Mcf)	\$11.4944	\$12.9827	\$7.4215	\$6.3631	\$4.7354	\$4.0147	\$3.7965	\$3.8028	\$3.8672	\$4.0978	\$4.8567	\$7.2030	\$4.5302

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential SATC	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	17,695	17,601	17,490	17,471	17,463	17,403	17,382	17,465	17,419	17,422	17,366	17,390	209,564
Total Volume	27,377	26,161	48,878	60,340	128,314	239,152	321,790	316,002	286,898	214,913	116,041	48,772	1,834,638
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Volumetric Distribution Charge	\$3.29910	\$3.29910	\$3.29910	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.91460	\$2.93606
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$212,340	\$211,206	\$209,874	\$209,646	\$209,550	\$208,830	\$208,584	\$209,574	\$209,022	\$209,064	\$208,392	\$208,680	\$2,514,762
Volumetric Distribution Charge	90,319	86,308	161,253	175,867	373,984	697,032	937,889	921,019	836,193	626,385	338,213	142,151	5,386,615
Total Base Non Gas Cost Rate Revenue	\$302,659	\$297,514	\$371,127	\$385,513	\$583,534	\$905,862	\$1,146,473	\$1,130,593	\$1,045,215	\$835,449	\$546,605	\$350,831	\$7,901,377
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27524
TCJA Surcredit (\$/Mcf)	(\$0.14320)	(\$0.14320)	(\$0.14320)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21504)	(\$0.21103)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.20401)	(\$0.19262)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$8,654	\$7,087	\$13,241	\$16,346	\$34,555	\$64,404	\$86,658	\$87,817	\$79,729	\$59,724	\$32,909	\$13,832	\$504,956
TCJA Surcredit	(3,920)	(3,746)	(6,999)	(12,976)	(27,593)	(51,427)	(69,198)	(67,953)	(61,695)	(46,215)	(24,953)	(10,488)	(387,163)
OPEB Surcredit - Rider I	0	0	0	(12,310)	(26,177)	(48,789)	(65,648)	(64,468)	(58,530)	(43,844)	(23,674)	(9,950)	(353,390)
Total Gas Cost Revenues	\$4,734	\$3,341	\$6,242	(\$8,940)	(\$19,215)	(\$35,812)	(\$48,188)	(\$44,604)	(\$40,496)	(\$30,335)	(\$15,718)	(\$6,606)	(\$235,597)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$1,076)	(\$933)	(\$1,170)	(\$1,167)	(\$1,693)	(\$2,610)	(\$3,295)	(\$3,367)	(\$3,115)	(\$2,496)	(\$1,593)	(\$1,033)	(\$23,548)
Total Revenues	\$306,317	\$299,922	\$376,199	\$375,406	\$562,626	\$867,440	\$1,094,990	\$1,082,622	\$1,001,604	\$802,618	\$529,294	\$343,192	\$7,642,232
Unit Margin (\$/Mcf)	\$11.0552	\$11.3724	\$7.5929	\$6.3890	\$4.5477	\$3.7878	\$3.5628	\$3.5778	\$3.6432	\$3.8874	\$4.7104	\$7.1933	\$4.3068

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential MMT	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	264	283	284	283	281	285	287	286	308	324	324	326	3,534
Total Volume	833	785	2,200	2,459	6,569	12,852	19,341	18,152	18,369	13,874	7,529	2,769	105,732
Base Non Gas Cost Rate:													
Basic Service Charge	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Volumetric Distribution Charge	\$3.09980	\$3.15980	\$3.15980	\$2.83580	\$2.83580	\$2.83580	\$2.83580	\$2.83580	\$2.83580	\$2.83580	\$2.85580	\$2.85580	\$2.84898
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	3,168	3,396	3,402	3,390	3,372	3,420	3,444	3,432	3,690	3,888	3,888	3,912	42,402
Volumetric Distribution Charge	2,582	2,480	6,952	6,973	18,628	36,446	54,847	51,475	52,091	39,344	21,501	7,908	301,228
Total Base Non Gas Cost Rate Revenue	\$5,750	\$5,876	\$10,354	\$10,363	\$22,000	\$39,866	\$58,291	\$54,907	\$55,781	\$43,232	\$25,389	\$11,820	\$343,630
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38148
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.14199)	(\$0.13686)
TCJA Surcredit (\$/Mcf)	(\$0.11103)	(\$0.11103)	(\$0.11103)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16613)	(\$0.16414)
Gas Cost Revenues													
MMT Gas Cost Charge	\$267	\$298	\$836	\$934	\$2,496	\$4,884	\$7,350	\$6,898	\$6,980	\$5,272	\$3,012	\$1,108	\$40,335
OPEB Surcredit - Rider I	\$0	\$0	\$0	(\$349)	(\$933)	(\$1,825)	(\$2,746)	(\$2,577)	(\$2,608)	(\$1,970)	(\$1,069)	(\$393)	(\$14,470)
TCJA Surcredit	(92)	(87)	(244)	(409)	(1,091)	(2,135)	(3,213)	(3,016)	(3,052)	(2,305)	(1,251)	(460)	(17,355)
Total Gas Cost Revenues	\$175	\$211	\$592	\$176	\$472	\$924	\$1,391	\$1,305	\$1,320	\$997	\$692	\$255	\$8,510
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$21)	(\$19)	(\$34)	(\$33)	(\$67)	(\$122)	(\$179)	(\$174)	(\$177)	(\$137)	(\$78)	(\$36)	(\$1,077)
Total Revenues	\$5,904	\$6,068	\$10,912	\$10,506	\$22,405	\$40,668	\$59,503	\$56,038	\$56,924	\$44,092	\$26,003	\$12,039	\$351,063
Unit Margin (\$/Mcf)	\$6.9029	\$7.4859	\$4.7062	\$4.2144	\$3.3491	\$3.1019	\$3.0139	\$3.0249	\$3.0367	\$3.1160	\$3.3722	\$4.2686	\$3.2500

National Fuel Exhibit JRB-7
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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA < 250 Sales	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	8,206	8,199	8,192	8,217	8,285	8,362	8,436	8,460	8,500	8,489	8,451	8,340	100,134
Total Volume	5,775	5,434	47,845	25,373	63,609	126,503	186,532	198,938	180,225	127,202	61,054	11,800	1,040,290
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
Volumetric Distribution Charge	\$2.69100	\$2.69100	\$2.69100	\$2.47610	\$2.47610	\$2.47610	\$2.47610	\$2.47610	\$2.41490	\$2.41490	\$2.41490	\$2.41490	#REF!
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01335
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$163,207	\$163,068	\$162,929	\$163,436	\$164,789	\$166,310	\$167,782	\$168,269	\$169,055	\$168,846	\$168,080	\$165,883	\$1,991,655
Volumetric Distribution Charge	15,541	14,623	128,751	62,826	157,502	313,234	461,872	492,590	435,225	307,180	147,439	28,496	2,565,280
Rider E - Customer Education	0	0	0	0	0	0	19	20	18	13	6	1	77
Rider G - Merchant Function Charge	47	59	519	275	886	1,761	2,597	2,638	2,390	1,687	863	167	13,888
Rider H - Gas Procurement Charge	606	571	5,024	2,664	6,679	13,283	19,586	20,888	18,924	13,356	6,411	1,239	109,230
Total Base Non Gas Cost Rate Revenue	\$179,401	\$178,321	\$297,223	\$229,202	\$329,855	\$494,588	\$651,855	\$684,406	\$625,612	\$491,082	\$322,800	\$195,785	\$4,680,130
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27487
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.82985
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01262
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.11240)
TCJA Surcredit (\$/Mcf)	(\$0.16501)	(\$0.16501)	(\$0.16501)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22205)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,825	\$1,472	\$12,961	\$6,874	\$17,130	\$34,067	\$50,233	\$55,285	\$50,085	\$35,349	\$17,315	\$3,346	\$285,942
Natural Gas Supply Charge (\$/Mcf) - Rider A	22,381	25,690	226,192	119,953	386,647	768,948	1,133,835	1,151,632	1,043,305	736,360	376,935	72,851	\$6,064,729
Gas Adjustment Charge (\$/Mcf) - Rider A	(1,961)	124	1,096	581	884	1,758	2,593	2,765	2,505	1,768	849	164	\$13,126
TCJA Surcredit	(953)	(897)	(7,895)	(5,721)	(14,343)	(28,524)	(42,059)	(44,857)	(40,637)	(28,682)	(13,766)	(2,661)	(230,995)
OPEB Surcredit - Rider I	0	0	0	(3,320)	(8,323)	(16,553)	(24,408)	(26,031)	(18,150)	(12,811)	(6,149)	(1,188)	(116,933)
Total Gas Cost Revenues	\$21,292	\$26,389	\$232,354	\$118,367	\$381,995	\$759,696	\$1,120,194	\$1,138,794	\$1,037,108	\$731,984	\$375,184	\$72,512	\$6,015,869
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$702)	(\$635)	(\$1,642)	(\$1,077)	(\$2,136)	(\$3,763)	(\$5,316)	(\$5,652)	(\$5,154)	(\$3,792)	(\$2,094)	(\$805)	(\$32,768)
Total Revenues	\$199,991	\$204,075	\$527,935	\$346,492	\$709,714	\$1,250,521	\$1,766,733	\$1,817,548	\$1,657,566	\$1,219,274	\$695,890	\$267,492	\$10,663,231
Unit Margin (\$/Mcf)	\$31.0651	\$32.8157	\$6.2122	\$9.0333	\$5.1857	\$3.9097	\$3.4946	\$3.4403	\$3.4713	\$3.8606	\$5.2871	\$16.5920	\$4.4989

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA < 250 SATC	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1,050	1,032	1,023	1,016	1,006	1,009	1,003	994	974	959	946	940	11,949
Total Volume	1,216	897	5,360	3,546	8,295	16,271	24,079	24,993	22,600	15,784	7,346	1,609	131,996
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
Volumetric Distribution Charge	\$2.69100	\$2.69100	\$2.69100	\$2.47610	\$2.47610	\$2.47610	\$2.47610	\$2.47610	\$2.41490	\$2.41490	\$2.41490	\$2.41490	\$2.46632
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$20,885	\$20,517	\$20,347	\$20,208	\$20,009	\$20,059	\$19,940	\$19,761	\$19,373	\$19,065	\$18,806	\$18,697	\$237,666
Volumetric Distribution Charge	3,272	2,414	14,424	8,780	20,539	40,289	59,622	61,885	54,577	38,117	17,740	3,886	325,544
Rider E - Customer Education	0	0	0	0	0	0	2	3	2	2	1	0	10
Total Base Non Gas Cost Rate Revenue	\$24,157	\$22,930	\$34,771	\$28,988	\$40,549	\$60,348	\$79,564	\$81,648	\$73,952	\$57,183	\$36,547	\$22,582	\$563,219
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27495
TCJA Surcredit (\$/Mcf)	(\$0.16501)	(\$0.16501)	(\$0.16501)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22548)	(\$0.22205)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.13085)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.10071)	(\$0.11263)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$384	\$243	\$1,452	\$961	\$2,234	\$4,382	\$6,484	\$6,946	\$6,281	\$4,386	\$2,083	\$456	\$36,292
TCJA Surcredit	(201)	(148)	(884)	(800)	(1,870)	(3,669)	(5,429)	(5,635)	(5,096)	(3,559)	(1,656)	(363)	(29,310)
OPEB Surcredit - Rider I	0	0	0	(464)	(1,085)	(2,129)	(3,151)	(3,270)	(2,276)	(1,590)	(740)	(162)	(14,867)
Total Gas Cost Revenues	\$183	\$95	\$568	(\$303)	(\$721)	(\$1,416)	(\$2,096)	(\$1,959)	(\$1,091)	(\$763)	(\$313)	(\$69)	(\$7,885)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$85)	(\$71)	(\$110)	(\$89)	(\$119)	(\$177)	(\$232)	(\$247)	(\$226)	(\$175)	(\$109)	(\$68)	(\$1,708)
Total Revenues	\$24,255	\$22,954	\$35,229	\$28,596	\$39,709	\$58,755	\$77,236	\$79,442	\$72,635	\$56,245	\$36,125	\$22,445	\$553,626
Unit Margin (\$/Mcf)	\$19.8658	\$25.5634	\$6.4872	\$8.1750	\$4.8883	\$3.7089	\$3.3043	\$3.2669	\$3.2722	\$3.6228	\$4.9750	\$14.0350	\$4.2669

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA < 250 MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1,036	1,050	1,049	1,050	1,050	1,053	1,053	1,054	1,050	1,054	1,058	1,044	12,599
Total Volume	1,370	1,068	11,788	4,665	9,698	19,454	29,326	31,870	28,446	19,979	9,543	2,909	170,116
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
Volumetric Distribution Charge	\$2.95720	\$3.01720	\$3.01720	\$2.80580	\$2.80580	\$2.80580	\$2.80580	\$2.80580	\$2.74560	\$2.74560	\$2.76560	\$2.76560	\$2.80292
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	20,606	20,885	20,865	20,885	20,875	20,934	20,944	20,954	20,885	20,964	21,044	20,755	250,594
Volumetric Distribution Charge	4,051	3,222	35,567	13,089	27,211	54,584	82,283	89,421	78,101	54,854	26,392	8,045	476,821
Total Base Non Gas Cost Rate Revenue	\$24,657	\$24,107	\$56,431	\$33,974	\$48,085	\$75,518	\$103,227	\$110,375	\$98,986	\$75,818	\$47,436	\$28,800	\$727,415
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38098
TCJA Surcredit (\$/Mcf)	(\$0.15190)	(\$0.15190)	(\$0.15190)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.21345)	(\$0.20831)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.11948)	(\$0.11948)	(\$0.11948)	(\$0.11948)	(\$0.11948)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09197)	(\$0.09964)
Gas Cost Revenues													
MMT Gas Cost Charge	\$438	\$406	\$4,479	\$1,773	\$3,685	\$7,393	\$11,144	\$12,111	\$10,809	\$7,592	\$3,817	\$1,164	\$64,811
TCJA Surcredit	(208)	(162)	(1,791)	(996)	(2,070)	(4,152)	(6,260)	(6,803)	(6,072)	(4,265)	(2,037)	(621)	(35,437)
OPEB Surcredit - Rider I	0	0	0	(557)	(1,159)	(2,324)	(3,504)	(3,808)	(2,616)	(1,837)	(878)	(268)	(16,951)
Total Gas Cost Revenues	\$230	\$244	\$2,688	\$220	\$456	\$917	\$1,380	\$1,500	\$2,121	\$1,490	\$902	\$275	\$12,423
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$87)	(\$75)	(\$183)	(\$106)	(\$146)	(\$229)	(\$314)	(\$347)	(\$313)	(\$240)	(\$145)	(\$87)	(\$2,272)
Total Revenues	\$24,800	\$24,276	\$58,936	\$34,088	\$48,395	\$76,206	\$104,293	\$111,528	\$100,794	\$77,068	\$48,193	\$28,988	\$737,566
Unit Margin (\$/Mcf)	\$17.9981	\$22.5720	\$4.7872	\$7.2826	\$4.9583	\$3.8819	\$3.5200	\$3.4633	\$3.4798	\$3.7949	\$4.9707	\$9.9004	\$4.2760

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA > 250 Sales	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	2,683	2,687	2,690	2,691	2,707	2,721	2,741	2,744	2,742	2,729	2,717	2,713	32,562
Total Volume	20,949	19,017	79,573	59,561	93,424	170,513	242,213	247,133	220,416	164,097	87,264	29,302	1,433,462
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
Volumetric Distribution Charge	\$1.94230	\$1.94230	\$1.94230	\$1.90880	\$1.90880	\$1.90880	\$1.90880	\$1.90880	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.88559
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01322
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$73,863	\$73,973	\$74,056	\$74,069	\$74,524	\$74,895	\$75,446	\$75,529	\$75,474	\$75,116	\$74,799	\$74,675	\$896,418
Volumetric Distribution Charge	40,689	36,937	154,555	113,690	178,328	325,475	462,336	471,727	404,331	301,020	160,077	53,752	2,702,917
Rider E - Customer Education	0	0	0	0	0	0	24	25	22	16	9	3	99
Rider G - Merchant Function Charge	169	206	864	647	1,301	2,374	3,372	3,277	2,923	2,176	1,234	414	18,956
Rider H - Gas Procurement Charge	2,200	1,997	8,355	6,254	9,810	17,904	25,432	25,949	23,144	17,230	9,163	3,077	150,514
Total Base Non Gas Cost Rate Revenue	\$116,921	\$113,113	\$237,829	\$194,660	\$263,962	\$420,648	\$566,611	\$576,507	\$505,893	\$395,558	\$245,281	\$131,921	\$3,768,903
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27511
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.77740
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00973
TCJA Surcredit (\$/Mcf)	(\$0.09158)	(\$0.09158)	(\$0.09158)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12338)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.05046)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$6,622	\$5,152	\$21,556	\$16,135	\$25,159	\$45,919	\$65,228	\$68,678	\$61,254	\$45,603	\$24,748	\$8,310	\$394,364
Natural Gas Supply Charge (\$/Mcf) - Rider A	81,188	89,905	376,189	281,581	567,878	1,036,463	1,472,292	1,430,628	1,275,966	949,941	538,750	180,905	8,281,686
Gas Adjustment Charge (\$/Mcf) - Rider A	(7,114)	435	1,822	1,364	1,299	2,370	3,367	3,435	3,064	2,281	1,213	407	13,943
TCJA Surcredit	(1,919)	(1,742)	(7,287)	(7,521)	(11,797)	(21,531)	(30,584)	(31,205)	(27,832)	(20,721)	(11,019)	(3,700)	(176,858)
OPEB Surcredit - Rider I	0	0	0	(1,260)	(1,977)	(3,608)	(5,125)	(5,229)	(24,252)	(18,056)	(9,602)	(3,224)	(72,333)
Total Gas Cost Revenues	\$78,777	\$93,750	\$392,280	\$290,299	\$580,562	\$1,059,613	\$1,505,178	\$1,466,307	\$1,288,200	\$959,048	\$544,090	\$182,698	\$8,440,802
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$685)	(\$641)	(\$1,953)	(\$1,503)	(\$2,534)	(\$4,441)	(\$6,215)	(\$6,333)	(\$5,562)	(\$4,199)	(\$2,368)	(\$944)	(\$37,378)
Total Revenues	\$195,013	\$206,222	\$628,156	\$483,456	\$841,990	\$1,475,820	\$2,065,574	\$2,036,481	\$1,788,531	\$1,350,407	\$787,003	\$313,675	\$12,172,327
Unit Margin (\$/Mcf)	\$5.5812	\$5.9480	\$2.9888	\$3.2682	\$2.8254	\$2.4670	\$2.3393	\$2.3328	\$2.2952	\$2.4105	\$2.8108	\$4.5021	\$2.6292

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA > 250 SATC	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	366	358	357	357	356	356	354	349	347	345	350	351	4,244
Total Volume	2,871	2,444	13,375	6,840	11,357	21,372	29,071	29,630	28,232	21,496	11,566	4,161	182,415
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
Volumetric Distribution Charge	\$1.94230	\$1.94230	\$1.94230	\$1.90880	\$1.90880	\$1.90880	\$1.90880	\$1.90880	\$1.83440	\$1.83440	\$1.83440	\$1.83440	\$1.88554
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,076	\$9,856	\$9,828	\$9,814	\$9,787	\$9,801	\$9,746	\$9,608	\$9,553	\$9,498	\$9,622	\$9,649	\$116,837
Volumetric Distribution Charge	5,576	4,747	25,978	13,056	21,678	40,795	55,491	56,558	51,789	39,432	21,217	7,633	343,950
Rider E - Customer Education	0	0	0	0	0	0	3	3	3	2	1	0	12
Total Base Non Gas Cost Rate Revenue	\$15,652	\$14,603	\$35,806	\$22,871	\$31,465	\$50,596	\$65,239	\$66,169	\$61,345	\$48,932	\$30,840	\$17,283	\$460,800
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27521
TCJA Surcredit (\$/Mcf)	(\$0.09158)	(\$0.09158)	(\$0.09158)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12627)	(\$0.12272)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.11003)	(\$0.05088)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$908	\$662	\$3,623	\$1,853	\$3,058	\$5,755	\$7,829	\$8,234	\$7,846	\$5,974	\$3,280	\$1,180	\$50,202
TCJA Surcredit	(263)	(224)	(1,225)	(864)	(1,434)	(2,699)	(3,671)	(3,741)	(3,565)	(2,714)	(1,460)	(525)	(22,385)
OPEB Surcredit - Rider I	0	0	0	(145)	(240)	(452)	(615)	(627)	(3,106)	(2,365)	(1,273)	(458)	(9,281)
Total Gas Cost Revenues	\$645	\$438	\$2,398	\$844	\$1,384	\$2,604	\$3,543	\$3,866	\$1,175	\$895	\$547	\$197	\$18,536
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$57)	(\$47)	(\$118)	(\$74)	(\$99)	(\$160)	(\$206)	(\$217)	(\$194)	(\$154)	(\$94)	(\$52)	(\$1,472)
Total Revenues	\$16,240	\$14,994	\$38,086	\$23,641	\$32,750	\$53,040	\$68,576	\$69,818	\$62,326	\$49,673	\$31,293	\$17,428	\$477,864
Unit Margin (\$/Mcf)	\$5.4519	\$5.9749	\$2.6771	\$3.3437	\$2.7706	\$2.3674	\$2.2441	\$2.2332	\$2.1729	\$2.2763	\$2.6664	\$4.1535	\$2.5261

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA > 250 MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1,176	1,184	1,179	1,181	1,174	1,179	1,176	1,176	1,207	1,203	1,201	1,194	14,227
Total Volume	10,611	10,586	32,888	23,023	48,397	89,515	123,672	125,650	117,864	88,785	47,978	18,921	737,890
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53	\$27.53
Volumetric Distribution Charge	\$2.29410	\$2.35410	\$2.35410	\$2.32010	\$2.32010	\$2.32010	\$2.32010	\$2.32010	\$2.24450	\$2.24450	\$2.26450	\$2.26450	\$2.29552
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	32,375	32,582	32,458	32,499	32,320	32,444	32,375	32,362	33,215	33,105	33,050	32,871	391,656
Volumetric Distribution Charge	24,343	24,921	77,422	53,416	112,286	207,684	286,931	291,521	264,546	199,278	108,646	42,847	1,693,839
Total Base Non Gas Cost Rate Revenue	\$56,718	\$57,502	\$109,880	\$85,915	\$144,606	\$240,128	\$319,307	\$323,882	\$297,761	\$232,383	\$141,696	\$75,717	\$2,085,494
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38095
TCJA Surcredit (\$/Mcf)	(\$0.08889)	(\$0.08889)	(\$0.08889)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12434)	(\$0.12174)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02120)	(\$0.02120)	(\$0.02120)	(\$0.02120)	(\$0.02120)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.11024)	(\$0.05266)
Gas Cost Revenues													
MMT Gas Cost Charge	\$3,396	\$4,023	\$12,497	\$8,749	\$18,391	\$34,016	\$46,995	\$47,747	\$44,788	\$33,738	\$19,191	\$7,568	\$281,099
TCJA Surcredit	(943)	(941)	(2,923)	(2,863)	(6,018)	(11,130)	(15,377)	(15,623)	(14,655)	(11,040)	(5,966)	(2,353)	(89,832)
OPEB Surcredit - Rider I	0	0	0	(488)	(1,026)	(1,898)	(2,622)	(2,664)	(12,993)	(9,788)	(5,289)	(2,086)	(38,854)
Total Gas Cost Revenues	\$2,453	\$3,082	\$9,574	\$5,398	\$11,347	\$20,988	\$28,996	\$29,460	\$17,140	\$12,910	\$7,936	\$3,129	\$152,413
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$207)	(\$188)	(\$370)	(\$283)	(\$468)	(\$783)	(\$1,045)	(\$1,095)	(\$976)	(\$760)	(\$449)	(\$237)	(\$6,861)
Total Revenues	\$58,964	\$60,396	\$119,084	\$91,030	\$155,485	\$260,333	\$347,258	\$352,247	\$313,925	\$244,533	\$149,183	\$78,609	\$2,231,046
Unit Margin (\$/Mcf)	\$5.3452	\$5.4319	\$3.3410	\$3.7317	\$2.9879	\$2.6825	\$2.5819	\$2.5777	\$2.5263	\$2.6174	\$2.9534	\$4.0018	\$2.8263

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LCPA Sales	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	445	440	441	446	449	451	457	456	457	460	461	464	5,424
Total Volume	20,401	15,162	48,033	26,543	59,723	100,387	138,345	137,661	128,654	101,084	59,235	26,848	862,076
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.56870	\$1.56870	\$1.56870	\$1.45610	\$1.45610	\$1.45610	\$1.45610	\$1.45610	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.48120
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01320
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$53,849	\$53,184	\$53,305	\$53,970	\$54,273	\$54,515	\$55,302	\$55,120	\$55,241	\$55,665	\$55,786	\$56,088	\$656,298
Volumetric Distribution Charge	32,003	23,785	75,349	38,649	86,963	146,174	201,444	200,448	192,312	151,100	88,544	40,132	1,276,904
Rider E - Customer Education	0	0	0	0	0	0	14	14	13	10	6	3	59
Rider G - Merchant Function Charge	165	165	521	288	831	1,398	1,926	1,825	1,706	1,340	838	380	11,382
Rider H - Gas Procurement Charge	2,142	1,592	5,043	2,787	6,271	10,541	14,526	14,454	13,509	10,614	6,220	2,819	90,518
Total Base Non Gas Cost Rate Revenue	\$88,159	\$78,725	\$134,219	\$95,695	\$148,338	\$212,627	\$273,212	\$271,862	\$262,780	\$218,729	\$151,393	\$99,422	\$2,035,162
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27567
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.77184
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00647
TCJA Surcredit (\$/Mcf)	(\$0.08564)	(\$0.08564)	(\$0.08564)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.15766)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.13823)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$6,449	\$4,107	\$13,012	\$7,190	\$16,083	\$27,034	\$37,256	\$38,256	\$35,753	\$28,091	\$16,799	\$7,614	\$237,644
Natural Gas Supply Charge (\$/Mcf) - Rider A	79,064	71,680	227,081	125,485	363,026	610,203	840,930	796,906	744,765	585,165	365,705	165,754	4,975,764
Gas Adjustment Charge (\$/Mcf) - Rider A	(6,928)	347	1,100	608	830	1,395	1,923	1,913	1,788	1,405	823	373	5,577
TCJA Surcredit	(1,747)	(1,298)	(4,114)	(4,390)	(9,878)	(16,604)	(22,882)	(22,769)	(21,279)	(16,719)	(9,797)	(4,441)	(135,918)
OPEB Surcredit - Rider I	0	0	0	(3,237)	(7,284)	(12,244)	(16,874)	(16,791)	(25,557)	(20,080)	(11,767)	(5,333)	(119,167)
Total Gas Cost Revenues	\$76,838	\$74,836	\$237,079	\$125,656	\$362,777	\$609,784	\$840,353	\$797,515	\$735,470	\$577,862	\$361,763	\$163,967	\$4,963,900
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$577)	(\$476)	(\$1,151)	(\$686)	(\$1,533)	(\$2,467)	(\$3,341)	(\$3,315)	(\$3,095)	(\$2,469)	(\$1,539)	(\$790)	(\$21,439)
Total Revenues	\$164,420	\$153,085	\$370,147	\$220,665	\$509,582	\$819,944	\$1,110,224	\$1,066,062	\$995,155	\$794,122	\$511,617	\$262,599	\$6,977,623
Unit Margin (\$/Mcf)	\$4.3213	\$5.1923	\$2.7943	\$3.6053	\$2.4838	\$2.1181	\$1.9749	\$1.9749	\$2.0425	\$2.1638	\$2.5558	\$3.7031	\$2.3608

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LCPA SATC	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	34	33	31	31	31	31	31	30	26	27	30	32	366
Total Volume	1,064	919	3,024	2,460	4,497	5,156	7,540	6,792	5,642	5,165	2,731	1,977	46,967
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.56870	\$1.56870	\$1.56870	\$1.45610	\$1.45610	\$1.45610	\$1.45610	\$1.45610	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.48089
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00000
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,114	\$3,933	\$3,751	\$3,751	\$3,751	\$3,751	\$3,751	\$3,630	\$3,146	\$3,267	\$3,630	\$3,812	\$44,290
Volumetric Distribution Charge	1,669	1,442	4,744	3,582	6,548	7,508	10,979	9,890	8,434	7,721	4,082	2,955	69,553
Rider E - Customer Education	0	0	0	0	0	0	1	1	1	1	0	0	3
Total Base Non Gas Cost Rate Revenue	\$5,783	\$5,374	\$8,495	\$7,333	\$10,299	\$11,259	\$14,731	\$13,521	\$11,580	\$10,988	\$7,713	\$6,767	\$113,846
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27524
TCJA Surcredit (\$/Mcf)	(\$0.08564)	(\$0.08564)	(\$0.08564)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.16540)	(\$0.15690)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.12197)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.19865)	(\$0.13431)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$336	\$249	\$819	\$666	\$1,211	\$1,389	\$2,031	\$1,887	\$1,568	\$1,435	\$775	\$561	\$12,927
TCJA Surcredit	(91)	(79)	(259)	(407)	(744)	(853)	(1,247)	(1,123)	(933)	(854)	(452)	(327)	(7,369)
OPEB Surcredit - Rider I	0	0	0	(300)	(548)	(629)	(920)	(828)	(1,121)	(1,026)	(543)	(393)	(6,308)
Total Gas Cost Revenues	\$245	\$170	\$560	(\$41)	(\$81)	(\$93)	(\$136)	(\$64)	(\$486)	(\$445)	(\$220)	(\$159)	(\$750)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$21)	(\$17)	(\$28)	(\$23)	(\$31)	(\$33)	(\$44)	(\$42)	(\$34)	(\$33)	(\$22)	(\$20)	(\$348)
Total Revenues	\$6,007	\$5,527	\$9,027	\$7,269	\$10,187	\$11,133	\$14,551	\$13,415	\$11,060	\$10,510	\$7,471	\$6,588	\$112,748
Unit Margin (\$/Mcf)	\$5.4356	\$5.8482	\$2.8092	\$2.9810	\$2.2903	\$2.1837	\$1.9537	\$1.9907	\$2.0525	\$2.1275	\$2.8242	\$3.4230	\$2.4239

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LCPA MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1,033	1,039	1,035	1,035	1,036	1,035	1,033	1,036	1,031	1,037	1,033	1,033	12,414
Total Volume	145,449	102,784	158,797	195,470	293,995	564,258	723,192	778,797	703,710	632,475	423,133	198,769	4,920,829
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.80620	\$1.86620	\$1.86620	\$1.75960	\$1.75960	\$1.75960	\$1.75960	\$1.75960	\$1.79620	\$1.79620	\$1.81620	\$1.81620	\$1.78374
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	125,003	125,669	125,185	125,245	125,366	125,245	125,003	125,306	124,761	125,427	125,003	124,943	1,502,158
Volumetric Distribution Charge	262,710	191,816	296,347	343,949	517,314	992,868	1,272,529	1,370,371	1,264,004	1,136,052	768,494	361,004	8,777,457
Total Base Non Gas Cost Rate Revenue	\$387,713	\$317,484	\$421,532	\$469,194	\$642,680	\$1,118,114	\$1,397,532	\$1,495,677	\$1,388,765	\$1,261,478	\$893,497	\$485,947	\$10,279,615
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38076
TCJA Surcredit (\$/Mcf)	(\$0.06089)	(\$0.06089)	(\$0.06089)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08586)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.07677)
Gas Cost Revenues													
MMT Gas Cost Charge	\$46,544	\$39,058	\$60,343	\$74,279	\$111,718	\$214,418	\$274,813	\$295,943	\$267,410	\$240,341	\$169,253	\$79,508	\$1,873,628
TCJA Surcredit	(8,856)	(6,259)	(9,669)	(17,223)	(25,904)	(49,717)	(63,720)	(68,620)	(62,004)	(55,727)	(37,282)	(17,514)	(422,495)
OPEB Surcredit - Rider I	0	0	0	(12,854)	(19,333)	(37,106)	(47,557)	(51,214)	(75,367)	(67,738)	(45,318)	(21,288)	(377,775)
Total Gas Cost Revenues	\$37,688	\$32,799	\$50,674	\$44,202	\$66,481	\$127,595	\$163,536	\$176,109	\$130,039	\$116,876	\$86,653	\$40,706	\$1,073,358
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$1,489)	(\$1,086)	(\$1,464)	(\$1,592)	(\$2,127)	(\$3,737)	(\$4,683)	(\$5,183)	(\$4,708)	(\$4,273)	(\$2,940)	(\$1,580)	(\$34,862)
Total Revenues	\$423,912	\$349,197	\$470,742	\$511,804	\$707,034	\$1,241,972	\$1,556,385	\$1,666,603	\$1,514,096	\$1,374,081	\$977,210	\$525,073	\$11,318,111
Unit Margin (\$/Mcf)	\$2.6656	\$3.0889	\$2.6545	\$2.4003	\$2.1860	\$1.9816	\$1.9324	\$1.9205	\$1.9735	\$1.9945	\$2.1116	\$2.4448	\$2.0890

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LCPA DMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	15	15	15	15	15	15	15	15	15	15	15	15	180
Total Volume	52,484	52,484	52,484	62,475	78,682	94,162	107,934	115,412	108,302	104,652	83,366	61,977	974,414
Base Non Gas Cost Rate:													
Basic Service Charge	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01	\$121.01
Volumetric Distribution Charge	\$1.48620	\$1.48620	\$1.48620	\$1.37960	\$1.37960	\$1.37960	\$1.37960	\$1.37960	\$1.41620	\$1.41620	\$1.41620	\$1.41620	\$1.41028
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	21,782
Volumetric Distribution Charge	78,002	78,002	78,002	86,191	108,550	129,906	148,906	159,222	153,377	148,208	118,063	87,772	1,374,200
Total Base Non Gas Cost Rate Revenue	\$79,817	\$79,817	\$79,817	\$88,006	\$110,365	\$131,721	\$150,721	\$161,038	\$155,192	\$150,023	\$119,878	\$89,587	\$1,395,981
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.06089)	(\$0.06089)	(\$0.06089)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08811)	(\$0.08371)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.06576)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.10710)	(\$0.07033)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(3,196)	(3,196)	(3,196)	(5,505)	(6,933)	(8,297)	(9,510)	(10,169)	(9,542)	(9,221)	(7,345)	(5,461)	(81,571)
OPEB Surcredit - Rider I	0	0	0	(4,108)	(5,174)	(6,192)	(7,098)	(7,589)	(11,599)	(11,208)	(8,928)	(6,638)	(68,534)
Total Gas Cost Revenues	(\$3,196)	(\$3,196)	(\$3,196)	(\$9,613)	(\$12,107)	(\$14,489)	(\$16,608)	(\$17,758)	(\$21,141)	(\$20,429)	(\$16,273)	(\$12,099)	(\$150,105)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$268)	(\$238)	(\$238)	(\$243)	(\$295)	(\$352)	(\$402)	(\$444)	(\$416)	(\$402)	(\$311)	(\$232)	(\$3,841)
Total Revenues	\$76,353	\$76,383	\$76,383	\$78,150	\$97,963	\$116,880	\$133,711	\$142,836	\$133,635	\$129,192	\$103,294	\$77,256	\$1,242,035
Unit Margin (\$/Mcf)	\$1.5208	\$1.5208	\$1.5208	\$1.4087	\$1.4027	\$1.3989	\$1.3964	\$1.3953	\$1.4330	\$1.4335	\$1.4380	\$1.4455	\$1.4326

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS Sales	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	108	109	109	111	111	115	118	119	116	121	118	114	1,366
Total Volume	306	312	279	445	2,464	6,739	10,709	13,202	9,088	6,749	3,391	962	54,644
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
Volumetric Distribution Charge	\$2.13270	\$2.13270	\$2.13270	\$2.08300	\$2.08300	\$2.08300	\$2.08300	\$2.08300	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.07277
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00008
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01350
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,085	\$7,118	\$7,150	\$7,282	\$7,282	\$7,544	\$7,708	\$7,774	\$7,577	\$7,938	\$7,708	\$7,446	\$89,610
Volumetric Distribution Charge	652	665	596	927	5,132	14,037	22,306	27,499	18,659	13,856	6,962	1,974	113,265
Rider E - Customer Education	0	0	0	0	0	0	1	1	1	1	0	0	4
Rider G - Merchant Function Charge	2	3	3	5	34	94	149	175	121	89	48	14	737
Rider H - Gas Procurement Charge	32	33	29	47	259	708	1,124	1,386	954	709	356	101	5,738
Total Base Non Gas Cost Rate Revenue	<u>\$7,771</u>	<u>\$7,819</u>	<u>\$7,779</u>	<u>\$8,260</u>	<u>\$12,706</u>	<u>\$22,383</u>	<u>\$31,289</u>	<u>\$36,835</u>	<u>\$27,311</u>	<u>\$22,593</u>	<u>\$15,074</u>	<u>\$9,534</u>	<u>\$209,354</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27536
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.89423
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01208
TCJA Surcredit (\$/Mcf)	(\$0.17546)	(\$0.17546)	(\$0.17546)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19656)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02855)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$97	\$85	\$76	\$121	\$663	\$1,815	\$2,884	\$3,669	\$2,526	\$1,876	\$962	\$273	\$15,047
Natural Gas Supply Charge (\$/Mcf) - Rider A	1,185	1,475	1,321	2,103	14,975	40,962	65,093	76,422	52,611	39,069	20,934	5,936	322,086
Gas Adjustment Charge (\$/Mcf) - Rider A	(104)	7	6	10	34	94	149	184	126	94	47	13	660
TCJA Surcredit	(54)	(55)	(49)	(88)	(485)	(1,327)	(2,109)	(2,599)	(1,789)	(1,329)	(668)	(189)	(10,741)
OPEB Surcredit - Rider I	0	0	0	(13)	(71)	(196)	(311)	(383)	(264)	(196)	(98)	(28)	(1,560)
Total Gas Cost Revenues	<u>\$1,124</u>	<u>\$1,512</u>	<u>\$1,354</u>	<u>\$2,133</u>	<u>\$15,116</u>	<u>\$41,348</u>	<u>\$65,706</u>	<u>\$77,293</u>	<u>\$53,210</u>	<u>\$39,514</u>	<u>\$21,177</u>	<u>\$6,005</u>	<u>\$325,492</u>
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	<u>(\$31)</u>	<u>(\$29)</u>	<u>(\$28)</u>	<u>(\$32)</u>	<u>(\$83)</u>	<u>(\$191)</u>	<u>(\$291)</u>	<u>(\$354)</u>	<u>(\$250)</u>	<u>(\$193)</u>	<u>(\$109)</u>	<u>(\$47)</u>	<u>(\$1,638)</u>
Total Revenues	<u>\$8,864</u>	<u>\$9,302</u>	<u>\$9,105</u>	<u>\$10,361</u>	<u>\$27,739</u>	<u>\$63,540</u>	<u>\$96,704</u>	<u>\$113,774</u>	<u>\$80,271</u>	<u>\$61,914</u>	<u>\$36,142</u>	<u>\$15,492</u>	<u>\$533,208</u>
Unit Margin (\$/Mcf)	<u>\$25.4215</u>	<u>\$25.0614</u>	<u>\$27.8406</u>	<u>\$18.5657</u>	<u>\$5.1576</u>	<u>\$3.3214</u>	<u>\$2.9218</u>	<u>\$2.7902</u>	<u>\$3.0052</u>	<u>\$3.3476</u>	<u>\$4.4455</u>	<u>\$9.9161</u>	<u>\$3.8312</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS SATC	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	18	17	17	17	17	17	17	17	17	15	14	15	198
Total Volume	(3)	516	44	18	278	1,071	1,611	1,850	1,206	719	301	122	7,734
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
Volumetric Distribution Charge	\$2.13270	\$2.13270	\$2.13270	\$2.08300	\$2.08300	\$2.08300	\$2.08300	\$2.08300	\$2.05310	\$2.05310	\$2.05310	\$2.05310	\$2.07750
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00008
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$1,181	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$984	\$918	\$984	\$12,989
Volumetric Distribution Charge	(6)	1,101	94	38	579	2,230	3,356	3,854	2,477	1,476	618	250	16,068
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	1
Total Base Non Gas Cost Rate Revenue	\$1,175	\$2,216	\$1,209	\$1,153	\$1,694	\$3,345	\$4,471	\$4,969	\$3,592	\$2,460	\$1,537	\$1,234	\$29,057
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27437
TCJA Surcredit (\$/Mcf)	(\$0.17546)	(\$0.17546)	(\$0.17546)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19690)	(\$0.19563)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02902)	(\$0.02715)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	(\$1)	\$140	\$12	\$5	\$75	\$288	\$434	\$514	\$335	\$200	\$85	\$35	\$2,122
TCJA Surcredit	0	(91)	(8)	(4)	(55)	(211)	(317)	(364)	(238)	(142)	(59)	(24)	(1,513)
OPEB Surcredit - Rider I	0	0	0	(1)	(8)	(31)	(47)	(54)	(35)	(21)	(9)	(4)	(210)
Total Gas Cost Revenues	(\$1)	\$49	\$4	\$0	\$12	\$46	\$70	\$96	\$62	\$37	\$17	\$7	\$399
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$4)	(\$7)	(\$4)	(\$4)	(\$5)	(\$10)	(\$14)	(\$16)	(\$11)	(\$8)	(\$5)	(\$4)	(\$92)
Total Revenues	\$1,170	\$2,258	\$1,209	\$1,149	\$1,701	\$3,381	\$4,527	\$5,049	\$3,643	\$2,489	\$1,549	\$1,237	\$29,364
Unit Margin (\$/Mcf)	(\$452.0211)	\$4.2931	\$27.4782	\$63.0229	\$6.0974	\$3.1246	\$2.7753	\$2.6858	\$2.9777	\$3.4220	\$5.1023	\$10.1188	\$3.7570

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS MMT	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	59	59	59	59	59	59	59	58	59	63	64	64	721
Total Volume	150	113	222	317	1,789	5,673	6,406	7,976	5,970	4,438	2,879	680	36,612
Base Non Gas Cost Rate:													
Basic Service Charge	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60	\$65.60
Volumetric Distribution Charge	\$2.56970	\$2.62970	\$2.62970	\$2.57730	\$2.57730	\$2.57730	\$2.57730	\$2.57730	\$2.54570	\$2.54570	\$2.56570	\$2.56570	\$2.56764
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	3,870	3,870	3,870	3,870	3,870	3,870	3,838	3,805	3,870	4,133	4,198	4,198	47,265
Volumetric Distribution Charge	385	298	585	816	4,612	14,620	16,509	20,557	15,197	11,299	7,386	1,743	94,007
Total Base Non Gas Cost Rate Revenue	\$4,255	\$4,168	\$4,455	\$4,687	\$8,482	\$18,490	\$20,347	\$24,362	\$19,067	\$15,431	\$11,585	\$5,942	\$141,271
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.38173
TCJA Surcredit (\$/Mcf)	(\$0.13305)	(\$0.13305)	(\$0.13305)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27295)	(\$0.27103)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04955)	(\$0.04892)
Gas Cost Revenues													
MMT Gas Cost Charge	\$48	\$43	\$85	\$120	\$680	\$2,156	\$2,434	\$3,031	\$2,268	\$1,687	\$1,152	\$272	\$13,976
TCJA Surcredit	(20)	(15)	(30)	(86)	(488)	(1,548)	(1,748)	(2,177)	(1,629)	(1,211)	(786)	(185)	(9,923)
OPEB Surcredit - Rider I	0	0	0	(16)	(89)	(281)	(317)	(395)	(296)	(220)	(143)	(34)	(1,791)
Total Gas Cost Revenues	\$28	\$28	\$55	\$18	\$103	\$327	\$369	\$459	\$343	\$256	\$223	\$53	\$2,262
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$15)	(\$13)	(\$14)	(\$15)	(\$26)	(\$56)	(\$62)	(\$77)	(\$60)	(\$49)	(\$35)	(\$18)	(\$440)
Total Revenues	\$4,268	\$4,183	\$4,496	\$4,690	\$8,559	\$18,761	\$20,654	\$24,744	\$19,350	\$15,638	\$11,773	\$5,977	\$143,093
Unit Margin (\$/Mcf)	\$28.4068	\$36.7904	\$20.0326	\$14.7945	\$4.7403	\$3.2596	\$3.1764	\$3.0543	\$3.1941	\$3.4769	\$4.0241	\$8.7444	\$3.8586

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS Sales	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	58	59	58	59	62	57	59	61	62	57	57	58	705
Total Volume	3,165	2,139	3,418	4,066	8,612	25,944	33,741	44,764	32,026	21,327	13,058	5,823	198,083
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
Volumetric Distribution Charge	\$1.54460	\$1.54460	\$1.54460	\$1.49720	\$1.49720	\$1.49720	\$1.49720	\$1.49720	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.49841
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00008
Rider G - Merchant Function Charge	\$0.00808	\$0.01085	\$0.01085	\$0.01085	\$0.01392	\$0.01392	\$0.01392	\$0.01326	\$0.01326	\$0.01326	\$0.01414	\$0.01414	\$0.01337
Rider H - Gas Procurement Charge	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500	\$0.10500
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$11,711	\$11,913	\$11,610	\$11,812	\$12,518	\$11,509	\$11,913	\$12,216	\$12,518	\$11,509	\$11,408	\$11,610	\$142,246
Volumetric Distribution Charge	4,889	3,305	5,279	6,087	12,893	38,844	50,517	67,020	47,873	31,879	19,519	8,705	296,809
Rider E - Customer Education	0	0	0	0	0	0	3	4	3	2	1	1	15
Rider G - Merchant Function Charge	26	23	37	44	120	361	470	594	425	283	185	82	2,649
Rider H - Gas Procurement Charge	332	225	359	427	904	2,724	3,543	4,700	3,363	2,239	1,371	611	20,799
Total Base Non Gas Cost Rate Revenue	\$16,958	\$15,465	\$17,285	\$18,370	\$26,436	\$53,438	\$66,446	\$84,534	\$64,182	\$45,912	\$32,484	\$21,009	\$462,517
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27575
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$3.87550	\$4.72760	\$4.72760	\$4.72760	\$6.07850	\$6.07850	\$6.07850	\$5.78890	\$5.78890	\$5.78890	\$6.17380	\$6.17380	\$5.84331
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.33960)	\$0.02290	\$0.02290	\$0.02290	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.01390	\$0.00869
TCJA Surcredit (\$/Mcf)	(\$0.17120)	(\$0.17120)	(\$0.17120)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09741)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.04017)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,000	\$580	\$926	\$1,101	\$2,319	\$6,987	\$9,086	\$12,440	\$8,900	\$5,927	\$3,703	\$1,652	\$54,621
Natural Gas Supply Charge (\$/Mcf) - Rider A	12,266	10,114	16,158	19,221	52,346	157,701	205,095	259,133	185,396	123,458	80,617	35,953	1,157,458
Gas Adjustment Charge (\$/Mcf) - Rider A	(1,075)	49	78	93	120	361	469	622	445	296	182	81	1,721
TCJA Surcredit	(542)	(366)	(585)	(382)	(810)	(2,439)	(3,172)	(4,208)	(3,011)	(2,005)	(1,228)	(547)	(19,295)
OPEB Surcredit - Rider I	0	0	0	(102)	(215)	(649)	(844)	(1,120)	(2,229)	(1,484)	(909)	(405)	(7,957)
Total Gas Cost Revenues	\$11,649	\$10,377	\$16,577	\$19,931	\$53,760	\$161,961	\$210,634	\$266,867	\$189,501	\$126,192	\$82,365	\$36,734	\$1,186,548
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$100)	(\$80)	(\$105)	(\$119)	(\$241)	(\$646)	(\$831)	(\$1,089)	(\$786)	(\$534)	(\$345)	(\$173)	(\$5,049)
Total Revenues	\$28,507	\$25,762	\$33,757	\$38,182	\$79,955	\$214,753	\$276,249	\$350,312	\$252,897	\$171,570	\$114,504	\$57,570	\$1,644,016
Unit Margin (\$/Mcf)	\$5.3577	\$7.2287	\$5.0574	\$4.5183	\$3.0698	\$2.0597	\$1.9693	\$1.8884	\$2.0040	\$2.1528	\$2.4877	\$3.6077	\$2.3350

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS SATC	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Total Volume	105	126	113	123	246	406	595	573	351	388	239	154	3,419
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
Volumetric Distribution Charge	\$1.54460	\$1.54460	\$1.54460	\$1.49720	\$1.49720	\$1.49720	\$1.49720	\$1.49720	\$1.49480	\$1.49480	\$1.49480	\$1.49480	\$1.50117
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00010	\$0.00007
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$404	\$4,846
Volumetric Distribution Charge	162	195	175	184	368	608	891	858	525	580	357	230	5,133
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$566	\$598	\$578	\$588	\$772	\$1,012	\$1,295	\$1,262	\$929	\$984	\$761	\$634	\$9,979
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.31610	\$0.27090	\$0.27090	\$0.27090	\$0.26930	\$0.26930	\$0.26930	\$0.27790	\$0.27790	\$0.27790	\$0.28360	\$0.28360	\$0.27581
TCJA Surcredit (\$/Mcf)	(\$0.17120)	(\$0.17120)	(\$0.17120)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.09401)	(\$0.10149)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.02501)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.06960)	(\$0.03715)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$33	\$34	\$31	\$33	\$66	\$109	\$160	\$159	\$98	\$108	\$68	\$44	\$943
TCJA Surcredit	(18)	(22)	(19)	(12)	(23)	(38)	(56)	(54)	(33)	(36)	(22)	(14)	(347)
OPEB Surcredit - Rider I	0	0	0	(3)	(6)	(10)	(15)	(14)	(24)	(27)	(17)	(11)	(127)
Total Gas Cost Revenues	\$15	\$12	\$12	\$18	\$37	\$61	\$89	\$91	\$41	\$45	\$29	\$19	\$469
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%
Rider B - State Tax Adjustment	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$3)	(\$4)	(\$4)	(\$3)	(\$3)	(\$2)	(\$2)	(\$31)
Total Revenues	\$579	\$608	\$588	\$604	\$807	\$1,070	\$1,380	\$1,349	\$967	\$1,026	\$788	\$651	\$10,417
Unit Margin (\$/Mcf)	\$5.3905	\$4.7495	\$5.1182	\$4.7803	\$3.1387	\$2.4918	\$2.1760	\$2.2021	\$2.6454	\$2.5357	\$3.1845	\$4.1171	\$2.9186

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS MMT	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	275	276	275	272	273	276	276	276	275	275	274	276	3,295
Total Volume	132,806	123,218	138,584	131,211	147,318	222,143	253,185	372,163	267,009	242,690	193,519	149,449	2,373,293
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
Volumetric Distribution Charge	\$1.42600	\$1.48600	\$1.48600	\$1.45200	\$1.45200	\$1.45200	\$1.45200	\$1.45200	\$1.45040	\$1.45040	\$1.47040	\$1.47040	\$1.45661
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	55,525	55,626	55,525	54,920	55,020	55,727	55,626	55,626	55,424	55,424	55,222	55,626	665,293
Volumetric Distribution Charge	189,381	183,102	205,936	190,518	213,906	322,551	367,624	540,381	387,270	351,997	284,550	219,750	3,456,965
Total Base Non Gas Cost Rate Revenue	\$244,906	\$238,728	\$261,461	\$245,437	\$268,927	\$378,279	\$423,250	\$596,007	\$442,694	\$407,421	\$339,772	\$275,376	\$4,122,258
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.37953
TCJA Surcredit (\$/Mcf)	(\$0.04784)	(\$0.04784)	(\$0.04784)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.06841)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.03214)
Gas Cost Revenues													
MMT Gas Cost Charge	\$42,498	\$46,823	\$52,662	\$49,860	\$55,981	\$84,414	\$96,210	\$141,422	\$101,463	\$92,222	\$77,408	\$59,780	\$900,743
TCJA Surcredit	(6,353)	(5,895)	(6,630)	(9,514)	(10,682)	(16,108)	(18,358)	(26,986)	(19,361)	(17,597)	(14,032)	(10,837)	(162,353)
OPEB Surcredit - Rider I	0	0	0	(2,859)	(3,210)	(4,840)	(5,517)	(8,109)	(16,205)	(14,729)	(11,745)	(9,070)	(76,284)
Total Gas Cost Revenues	\$36,145	\$40,928	\$46,032	\$37,487	\$42,089	\$63,466	\$72,335	\$106,327	\$65,897	\$59,896	\$51,631	\$39,873	\$662,106
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$984)	(\$867)	(\$953)	(\$877)	(\$933)	(\$1,325)	(\$1,487)	(\$2,177)	(\$1,577)	(\$1,449)	(\$1,174)	(\$946)	(\$14,749)
Total Revenues	\$280,067	\$278,789	\$306,540	\$282,047	\$310,083	\$440,420	\$494,098	\$700,157	\$507,014	\$465,868	\$390,229	\$314,303	\$4,769,615
Unit Margin (\$/Mcf)	\$1.8441	\$1.9374	\$1.8867	\$1.8706	\$1.8255	\$1.7029	\$1.6717	\$1.6015	\$1.6580	\$1.6788	\$1.7558	\$1.8426	\$1.7369

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS DMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	21	21	21	21	20	20	20	20	20	24	23	23	254
Total Volume	33,764	32,983	35,623	34,018	38,812	56,566	59,439	76,322	67,159	82,356	63,854	50,406	631,302
Base Non Gas Cost Rate:													
Basic Service Charge	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91	\$201.91
Volumetric Distribution Charge	\$1.10600	\$1.10600	\$1.10600	\$1.07200	\$1.07200	\$1.07200	\$1.07200	\$1.07200	\$1.07040	\$1.07040	\$1.07040	\$1.07040	\$1.07685
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,240	4,240	4,240	4,240	4,038	4,038	4,038	4,038	4,038	4,745	4,644	4,644	51,184
Volumetric Distribution Charge	37,343	36,479	39,399	36,468	41,607	60,639	63,718	81,818	71,887	88,154	68,349	53,955	679,814
Total Base Non Gas Cost Rate Revenue	\$41,583	\$40,719	\$43,639	\$40,708	\$45,645	\$64,677	\$67,757	\$85,856	\$75,925	\$92,899	\$72,993	\$58,599	\$730,998
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.04784)	(\$0.04784)	(\$0.04784)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.07251)	(\$0.06851)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.02179)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.06069)	(\$0.03451)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(1,615)	(1,578)	(1,704)	(2,467)	(2,814)	(4,102)	(4,310)	(5,534)	(4,870)	(5,972)	(4,630)	(3,655)	(43,251)
OPEB Surcredit - Rider I	0	0	0	(741)	(846)	(1,233)	(1,295)	(1,663)	(4,076)	(4,998)	(3,875)	(3,059)	(21,786)
Total Gas Cost Revenues	(\$1,615)	(\$1,578)	(\$1,704)	(\$3,208)	(\$3,660)	(\$5,335)	(\$5,605)	(\$7,197)	(\$8,946)	(\$10,970)	(\$8,505)	(\$6,714)	(\$65,037)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$140)	(\$121)	(\$130)	(\$116)	(\$126)	(\$178)	(\$186)	(\$244)	(\$208)	(\$254)	(\$193)	(\$156)	(\$2,052)
Total Revenues	\$39,828	\$39,020	\$41,805	\$37,384	\$41,859	\$59,164	\$61,966	\$78,415	\$66,771	\$81,675	\$64,295	\$51,729	\$663,909
Unit Margin (\$/Mcf)	\$1.2316	\$1.2346	\$1.2250	\$1.1966	\$1.1760	\$1.1434	\$1.1399	\$1.1249	\$1.1305	\$1.1280	\$1.1431	\$1.1625	\$1.1579

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	9	9	9	9	9	9	9	9	9	8	8	8	105
Total Volume	45,578	41,734	41,917	39,807	48,074	54,071	45,319	62,651	58,036	49,330	45,845	42,640	575,000
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
Volumetric Distribution Charge	\$1.16290	\$1.22290	\$1.22290	\$1.18448	\$1.18448	\$1.18448	\$1.18448	\$1.18448	\$1.18858	\$1.18858	\$1.20858	\$1.20858	\$1.19283
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,281	7,281	7,281	7,281	7,281	7,281	7,281	7,281	7,281	6,472	6,472	6,472	84,945
Volumetric Distribution Charge	53,003	51,036	51,260	47,151	56,942	64,046	53,679	74,209	68,980	58,633	55,407	51,534	685,879
Total Base Non Gas Cost Rate Revenue	\$60,284	\$58,317	\$58,541	\$54,432	\$64,223	\$71,327	\$60,960	\$81,490	\$76,261	\$65,105	\$61,879	\$58,006	\$770,824
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.37832
TCJA Surcredit (\$/Mcf)	(\$0.03764)	(\$0.03764)	(\$0.03764)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	\$16.37080
Gas Cost Revenues													
MMT Gas Cost Charge	\$14,585	\$15,859	\$15,928	\$15,127	\$18,268	\$20,547	\$17,221	\$23,807	\$22,054	\$18,745	\$18,338	\$17,056	\$217,535
TCJA Surcredit	(1,716)	(1,571)	(1,578)	(2,143)	(2,588)	(2,911)	(2,439)	(3,373)	(3,124)	(2,655)	(2,468)	(2,295)	(28,861)
OPEB Surcredit - Rider I	0	0	0	(992)	(1,198)	(1,347)	(1,129)	(1,561)	(3,532)	(3,002)	(2,790)	(2,595)	(18,146)
Total Gas Cost Revenues	\$12,869	\$14,288	\$14,350	\$11,992	\$14,482	\$16,289	\$13,653	\$18,873	\$15,398	\$13,088	\$13,080	\$12,166	\$170,528
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$256)	(\$225)	(\$226)	(\$206)	(\$236)	(\$263)	(\$224)	(\$311)	(\$284)	(\$242)	(\$225)	(\$211)	(\$2,909)
Total Revenues	\$72,897	\$72,380	\$72,665	\$66,218	\$78,469	\$87,353	\$74,389	\$100,052	\$91,375	\$77,951	\$74,734	\$69,961	\$938,443
Unit Margin (\$/Mcf)	\$1.3226	\$1.3974	\$1.3966	\$1.3674	\$1.3359	\$1.3191	\$1.3451	\$1.3007	\$1.3140	\$1.3198	\$1.3498	\$1.3604	\$1.3406

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS DMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	22	22	22	21	21	21	21	21	21	18	19	19	248
Total Volume	124,567	120,791	134,421	116,889	121,036	182,168	178,807	244,191	191,430	169,699	157,713	132,370	1,874,082
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
Volumetric Distribution Charge	\$0.84290	\$0.84290	\$0.84290	\$0.80448	\$0.80448	\$0.80448	\$0.80448	\$0.80448	\$0.80858	\$0.80858	\$0.80858	\$0.80858	\$0.81369
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	17,798	17,798	17,798	16,989	16,989	16,989	16,989	16,989	16,989	14,562	15,371	15,371	200,632
Volumetric Distribution Charge	104,997	101,815	113,304	94,035	97,371	146,550	143,846	196,446	154,787	137,216	127,524	107,032	1,524,923
Total Base Non Gas Cost Rate Revenue	\$122,795	\$119,613	\$131,102	\$111,024	\$114,360	\$163,539	\$160,835	\$213,435	\$171,776	\$151,778	\$142,895	\$122,403	\$1,725,555
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.03764)	(\$0.03764)	(\$0.03764)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05055)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.03235)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(4,689)	(4,547)	(5,060)	(6,292)	(6,515)	(9,806)	(9,625)	(13,145)	(10,305)	(9,135)	(8,490)	(7,125)	(94,734)
OPEB Surcredit - Rider I	0	0	0	(2,912)	(3,015)	(4,538)	(4,454)	(6,083)	(11,650)	(10,328)	(9,598)	(8,056)	(60,634)
Total Gas Cost Revenues	(\$4,689)	(\$4,547)	(\$5,060)	(\$9,204)	(\$9,530)	(\$14,344)	(\$14,079)	(\$19,228)	(\$21,955)	(\$19,463)	(\$18,088)	(\$15,181)	(\$155,368)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$413)	(\$357)	(\$391)	(\$316)	(\$314)	(\$448)	(\$440)	(\$602)	(\$464)	(\$410)	(\$374)	(\$322)	(\$4,851)
Total Revenues	\$117,693	\$114,709	\$125,651	\$101,504	\$104,516	\$148,747	\$146,316	\$193,605	\$149,357	\$131,905	\$124,433	\$106,900	\$1,565,336
Unit Margin (\$/Mcf)	\$0.9858	\$0.9902	\$0.9753	\$0.9498	\$0.9448	\$0.8977	\$0.8995	\$0.8741	\$0.8973	\$0.8944	\$0.9060	\$0.9247	\$0.9207

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS DMT Negotiated	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	1	1	1	1	1	1	1	1	1	1	0	0	10
Total Volume	11,115	12,102	12,128	7,858	11,858	13,378	14,659	17,373	15,597	15,906	0	0	131,974
Base Non Gas Cost Rate:													
Basic Service Charge	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00	\$809.00
Volumetric Distribution Charge	\$0.83800	\$0.83800	\$0.43160	\$0.42710	\$0.42710	\$0.42710	\$0.42710	\$0.42710	\$0.42710	\$0.42710	\$0.00000	\$0.00000	\$0.49980
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	809	809	809	809	809	809	809	809	809	809	0	0	8,090
Volumetric Distribution Charge	9,314	10,141	5,234	3,356	5,065	5,714	6,261	7,420	6,661	6,793	0	0	65,960
Total Base Non Gas Cost Rate Revenue	\$10,123	\$10,950	\$6,043	\$4,165	\$5,874	\$6,523	\$7,070	\$8,229	\$7,470	\$7,602	\$0	\$0	\$74,050
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.03764)	(\$0.03764)	(\$0.03764)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.05383)	(\$0.04949)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.02491)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.06086)	(\$0.02682)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(418)	(456)	(456)	(423)	(638)	(720)	(789)	(935)	(840)	(856)	0	0	(6,531)
OPEB Surcredit - Rider I	0	0	0	(196)	(295)	(333)	(365)	(433)	(949)	(968)	0	0	(3,539)
Total Gas Cost Revenues	(\$418)	(\$456)	(\$456)	(\$619)	(\$933)	(\$1,053)	(\$1,154)	(\$1,368)	(\$1,789)	(\$1,824)	\$0	\$0	(\$10,070)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$34)	(\$33)	(\$17)	(\$11)	(\$15)	(\$16)	(\$18)	(\$21)	(\$18)	(\$18)	\$0	\$0	(\$201)
Total Revenues	\$9,671	\$10,461	\$5,570	\$3,535	\$4,926	\$5,454	\$5,898	\$6,840	\$5,663	\$5,760	\$0	\$0	\$63,779
Unit Margin (\$/Mcf)	\$0.9108	\$0.9048	\$0.4983	\$0.5301	\$0.4953	\$0.4876	\$0.4823	\$0.4737	\$0.4790	\$0.4780	#DIV/0!	#DIV/0!	\$0.5611

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS MMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	1	1	1	1	1	1	1	1	1	1	1	0	11
Total Volume	29,287	31,010	23,373	27,702	31,395	86,508	(27,102)	31,414	24,566	33,754	31,307	30,982	354,196
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
Volumetric Distribution Charge	\$0.81090	\$0.87090	\$0.87090	\$0.86390	\$0.86390	\$0.86390	\$0.86390	\$0.86390	\$0.86390	\$0.86390	\$0.88390	\$0.88390	\$0.86411
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	1,029	0	11,319
Volumetric Distribution Charge	23,749	27,007	20,356	23,932	27,122	74,734	(23,413)	27,139	21,223	29,160	27,672	27,385	306,064
Total Base Non Gas Cost Rate Revenue	\$24,778	\$28,036	\$21,385	\$24,961	\$28,151	\$75,763	(\$22,384)	\$28,168	\$22,252	\$30,189	\$28,701	\$27,385	\$317,383
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.32000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.38000	\$0.40000	\$0.40000	\$0.37856
TCJA Surcredit (\$/Mcf)	(\$0.01632)	(\$0.01632)	(\$0.01632)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01886)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.01194)
Gas Cost Revenues													
MMT Gas Cost Charge	\$9,372	\$11,784	\$8,882	\$10,527	\$11,930	\$32,873	(\$10,299)	\$11,937	\$9,335	\$12,827	\$12,523	\$12,393	\$134,084
TCJA Surcredit	(478)	(506)	(381)	(544)	(617)	(1,700)	533	(617)	(483)	(663)	(615)	(609)	(6,680)
OPEB Surcredit - Rider I	0	0	0	(124)	(140)	(386)	121	(140)	(725)	(996)	(924)	(915)	(4,229)
Total Gas Cost Revenues	\$8,894	\$11,278	\$8,501	\$9,859	\$11,173	\$30,787	(\$9,645)	\$11,180	\$8,127	\$11,168	\$10,984	\$10,869	\$123,175
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$118)	(\$122)	(\$93)	(\$108)	(\$118)	(\$320)	\$96	(\$122)	(\$94)	(\$128)	(\$119)	(\$115)	(\$1,361)
Total Revenues	\$33,554	\$39,192	\$29,793	\$34,712	\$39,206	\$106,230	(\$31,933)	\$39,226	\$30,285	\$41,229	\$39,566	\$38,139	\$439,197
Unit Margin (\$/Mcf)	\$0.8460	\$0.9041	\$0.9149	\$0.9010	\$0.8967	\$0.8758	\$0.8259	\$0.8967	\$0.9058	\$0.8944	\$0.9168	\$0.8839	\$0.8961

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Total
Customers	10	10	10	10	10	11	11	11	11	10	10	10	124
Total Volume	273,757	265,357	356,980	358,038	366,208	476,978	517,066	591,301	508,404	486,149	384,037	348,091	4,932,365
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
Volumetric Distribution Charge	\$0.49090	\$0.49090	\$0.49090	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48390	\$0.48517
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	10,290	10,290	10,290	10,290	10,290	11,319	11,319	11,319	11,319	10,290	10,290	10,290	127,596
Volumetric Distribution Charge	134,387	130,264	175,241	173,255	177,208	230,809	250,208	286,131	246,017	235,248	185,836	168,441	2,393,044
Total Base Non Gas Cost Rate Revenue	\$144,677	\$140,554	\$185,531	\$183,545	\$187,498	\$242,128	\$261,527	\$297,450	\$257,336	\$245,538	\$196,126	\$178,731	\$2,520,640
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
TCJA Surcredit (\$/Mcf)	(\$0.01632)	(\$0.01632)	(\$0.01632)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01965)	(\$0.01905)
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.03147)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TCJA Surcredit	(4,468)	(4,331)	(5,826)	(7,035)	(7,196)	(9,373)	(10,160)	(11,619)	(9,990)	(9,553)	(7,546)	(6,840)	(93,937)
OPEB Surcredit - Rider I	0	0	0	(1,597)	(1,633)	(2,127)	(2,306)	(2,637)	(15,008)	(14,351)	(11,337)	(10,276)	(61,272)
Total Gas Cost Revenues	(\$4,468)	(\$4,331)	(\$5,826)	(\$8,632)	(\$8,829)	(\$11,500)	(\$12,466)	(\$14,256)	(\$24,998)	(\$23,904)	(\$18,883)	(\$17,116)	(\$155,209)
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$491)	(\$422)	(\$557)	(\$542)	(\$536)	(\$692)	(\$747)	(\$878)	(\$720)	(\$687)	(\$532)	(\$485)	(\$7,289)
Total Revenues	\$139,718	\$135,801	\$179,148	\$174,371	\$178,133	\$229,936	\$248,314	\$282,316	\$231,618	\$220,947	\$176,711	\$161,130	\$2,358,142
Unit Margin (\$/Mcf)	\$0.5285	\$0.5297	\$0.5197	\$0.5126	\$0.5120	\$0.5076	\$0.5058	\$0.5030	\$0.5062	\$0.5051	\$0.5107	\$0.5135	\$0.5110

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT Negotiated	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
Total Volume	143,658	270,381	288,009	281,946	279,419	316,662	317,585	377,497	331,132	338,909	275,713	282,346	3,503,257
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
Volumetric Distribution Charge	\$0.28680	\$0.28730	\$0.29380	\$0.28630	\$0.28650	\$0.28060	\$0.28130	\$0.27750	\$0.28370	\$0.28350	\$0.29510	\$0.28540	\$0.28522
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	6,174	74,088
Volumetric Distribution Charge	41,201	77,680	84,617	80,721	80,054	88,855	89,337	104,755	93,942	96,081	81,363	80,582	999,188
Total Base Non Gas Cost Rate Revenue	<u>\$47,375</u>	<u>\$83,854</u>	<u>\$90,791</u>	<u>\$86,895</u>	<u>\$86,228</u>	<u>\$95,029</u>	<u>\$95,511</u>	<u>\$110,929</u>	<u>\$100,116</u>	<u>\$102,255</u>	<u>\$87,537</u>	<u>\$86,756</u>	<u>\$1,073,276</u>
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.00446)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.02952)	(\$0.01235)
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPEB Surcredit - Rider I	0	0	0	(1,257)	(1,246)	(1,412)	(1,416)	(1,684)	(9,775)	(10,005)	(8,139)	(8,335)	(43,269)
Total Gas Cost Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,257)</u>	<u>(\$1,246)</u>	<u>(\$1,412)</u>	<u>(\$1,416)</u>	<u>(\$1,684)</u>	<u>(\$9,775)</u>	<u>(\$10,005)</u>	<u>(\$8,139)</u>	<u>(\$8,335)</u>	<u>(\$43,269)</u>
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	<u>(\$166)</u>	<u>(\$260)</u>	<u>(\$281)</u>	<u>(\$265)</u>	<u>(\$255)</u>	<u>(\$281)</u>	<u>(\$282)</u>	<u>(\$339)</u>	<u>(\$280)</u>	<u>(\$286)</u>	<u>(\$238)</u>	<u>(\$235)</u>	<u>(\$3,168)</u>
Total Revenues	<u>\$47,209</u>	<u>\$83,594</u>	<u>\$90,510</u>	<u>\$85,373</u>	<u>\$84,727</u>	<u>\$93,336</u>	<u>\$93,813</u>	<u>\$108,906</u>	<u>\$90,061</u>	<u>\$91,964</u>	<u>\$79,160</u>	<u>\$78,186</u>	<u>\$1,026,839</u>
Unit Margin (\$/Mcf)	<u>\$0.3298</u>	<u>\$0.3101</u>	<u>\$0.3152</u>	<u>\$0.3082</u>	<u>\$0.3086</u>	<u>\$0.3001</u>	<u>\$0.3007</u>	<u>\$0.2939</u>	<u>\$0.3023</u>	<u>\$0.3017</u>	<u>\$0.3175</u>	<u>\$0.3073</u>	<u>\$0.3064</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended June 30, 2022
Detailed Billed Revenue Workpapers (Proposed Rates)

DMLMT Negotiated	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>Jan 22</u>	<u>Feb 22</u>	<u>Mar 22</u>	<u>Apr 22</u>	<u>May 22</u>	<u>Jun 22</u>	<u>Total</u>
Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
Total Volume	401,509	382,303	390,527	371,538	317,200	213,790	282,034	240,603	213,809	234,002	186,409	186,308	3,420,032
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00	\$1,029.00
Volumetric Distribution Charge	\$0.13530	\$0.13580	\$0.13570	\$0.13560	\$0.13640	\$0.13910	\$0.13790	\$0.13870	\$0.13860	\$0.13900	\$0.14070	\$0.14030	\$0.13725
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	2,058	1,544	24,182
Volumetric Distribution Charge	54,324	51,917	52,995	50,381	43,266	29,738	38,892	33,372	29,634	32,526	26,228	26,139	469,411
Total Base Non Gas Cost Rate Revenue	\$56,382	\$53,975	\$55,053	\$52,439	\$45,324	\$31,796	\$40,950	\$35,430	\$31,692	\$34,584	\$28,286	\$27,682	\$493,593
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.35%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.30%	-0.31%	-0.31%	-0.31%	-0.30%	-0.30%	-0.31%
Rider B - State Tax Adjustment	(\$197)	(\$167)	(\$171)	(\$163)	(\$136)	(\$95)	(\$123)	(\$110)	(\$98)	(\$107)	(\$85)	(\$83)	(\$1,535)
Total Revenues	\$56,185	\$53,808	\$54,882	\$52,276	\$45,188	\$31,701	\$40,827	\$35,320	\$31,594	\$34,477	\$28,201	\$27,599	\$492,058
Unit Margin (\$/Mcf)	\$0.1404	\$0.1412	\$0.1410	\$0.1411	\$0.1429	\$0.1487	\$0.1452	\$0.1473	\$0.1482	\$0.1478	\$0.1517	\$0.1486	\$0.1443

NATIONAL FUEL STATEMENT NO. 15

JANINE M. WARD

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 15

**Direct Testimony of
Janine M. Ward**

Topics Addressed: Tariff and Gas Costs

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Janine M. Ward. My business address is 6363 Main Street, Williamsville,
4 NY 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed as a Senior Manager in the Rates & Regulatory Affairs department of
8 National Fuel Gas Distribution Corporation (“NFGDC”). My primary responsibility is
9 the oversight of the market planning function, which focuses on the analysis of customer
10 usage and demands, including the annual five-year demand forecast.

11
12 **Q. Please provide your educational background.**

13 A. I graduated from The State University of New York at Geneseo, in May 2005, with a
14 Bachelor of Science degree in accounting. Additionally, I obtained a Master of Science
15 degree in Accounting from The State University of New York at Binghamton in May
16 2006. I became a Certified Public Accountant in 2012.

17
18 **Q. Please provide your professional experience.**

19 A. In September 2006, I began my employment at Ernst and Young, LLP as a Staff Auditor.
20 I was promoted to a Senior Auditor in October 2008. In October 2011, I was promoted to
21 Audit Manager and continued in that capacity through October 2014. In November
22 2014, I began my career with NFGDC, as a Senior Internal Auditor. In August 2018, I
23 was promoted to Manager of Financial Audits. In March 2021, I transferred to the Rates

1 and Regulatory Affairs Department as a Manager. In February 2022, I was promoted to
2 Senior Manager, which is my current position.

3
4 **Q. Have you previously testified in other proceedings before the Pennsylvania Public
5 Utility Commission (“PAPUC” or the “Commission”) or any other state or federal
6 agency?**

7 A. Yes, I testified before this Commission on behalf of NFGDC – PA Division (“National
8 Fuel” or the “Company”) in Docket No. R-2022-3030235.

9
10 **Q. Please describe the purpose of your testimony.**

11 A. I am testifying to certain required regulations pertaining to gas costs and the Company’s
12 tariff.

13
14 **II. DESCRIPTION OF EXHIBITS**

15 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

16 A. Yes, I am sponsoring National Fuel Exhibit F, which contains the Current and Proposed
17 Tariff. I am also sponsoring certain responses to the Commission’s regulatory filing
18 requirements that were prepared by me or under my direction. These regulations are
19 indicated on the master list accompanying this filing.

20
21 **Q. Please describe National Fuel Exhibit F.**

1 A. National Fuel Exhibit F is composed of two sections pertaining to the Company’s tariff.
2 Section 1 provides the current tariff and Section 2 provides the proposed tariff associated
3 with this rate case filing at Docket No. R-2022-3035730.
4

5 **Q. What tariff changes are being proposed in this case.**

6 A. The Company is revising references to the Supplement number, Issue and Effective dates,
7 and page numbers as necessary per this case. Apart from the proposed rate schedule
8 changes, a complete list of tariff modifications can be found in the List of Changes Made
9 by the Supplement section in National Fuel Exhibit F – Proposed Supplement No. 248 to
10 National Fuel Gas Distribution Corporation Gas Tariff No. 9. More significant proposed
11 changes to the tariff include:

- 12 • Removal of declining block rates, which is detailed in the direct testimony of
13 John D. Taylor in National Fuel Statement 19.
- 14 • Load Justified Investment – The residential consumption variables have been
15 updated.
- 16 • Rider B – The Company proposes the State Tax Adjustment Surcharge be
17 reset to 0.00% as discussed in the direct testimony of Donald N. Koch in
18 National Fuel Statement No. 2.
- 19 • Rider C – The Company proposes to add a new Rider C - Weather
20 Normalization Adjustment Rider, which is detailed in the direct testimony of
21 John D. Taylor in National Fuel Statement 19.

- 1 • Rider D – The Company proposes to add a new Rider D - Energy Efficiency
2 Pilot Cost Recovery, which is detailed in the direct testimony of Erik M.
3 Solomon in National Fuel Statement 18.
- 4 • Rider F – The Company proposes a change to the Low-Income Residential
5 Assistance Discount Charge to shift recovery of pre-program arrearage
6 forgiveness and program cost exclusive of company labor, from base rates to
7 Rider F.
- 8 • Rider G – The Company proposes the Merchant Function Charge be set to
9 2.6879% for Residential Service and 0.5097% for Non-residential Service,
10 which is detailed in the direct testimony of John D. Taylor in National Fuel
11 Statement 19.

12

13 **Q. Does this conclude your direct testimony at this time?**

14 **A.** Yes, it does.

NATIONAL FUEL STATEMENT NO. 16

JASON SCOUTEN

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 16

**Direct Testimony of
Jason Scouten**

Topics Addressed:

- System Overview**
- Safety Programs/Initiatives**
- Damage Prevention**
- Emergency Response Leak Management**
- Reliability**
- Construction**

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Jason Scouten. My business address is 225 Wayne Street, Erie,
4 Pennsylvania 16507.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am currently employed by National Fuel Gas Distribution Corporation (“NFGDC”) as
8 the Superintendent of National Fuel’s Pennsylvania Division Operations (“Operations” or
9 “Operations Department”). NFGDC is a wholly owned subsidiary of the National Fuel
10 Gas Company (“NFG”). NFGDC has two divisions: its Pennsylvania Division (“National
11 Fuel” or the “Company”), which is a public utility regulated by the Pennsylvania Public
12 Utility Commission (“PAPUC” or “Commission”) and its New York Division (“National
13 Fuel – NY”), which is a public utility regulated by the New York Public Service
14 Commission (“NYPSC”).

15
16 **Q. Please provide your educational background.**

17 A. I hold a Bachelor’s Degree in Construction Engineering and Surveying Technology from
18 the University of Akron, as well as an Associate’s Degree from Penn State Behrend in
19 Mechanical Engineering Technology.

20
21 **Q. Please provide your professional experience.**

22 A. I have a deep range of professional experience in the natural gas industry, amassed both
23 in the field and from my education and learnings from trade and industry associations.

1 Most pertinently, I note that I have a deep understanding and knowledge of NFGDC's
2 Operations Department, having started at National Fuel in 2005 as an Operations
3 Supervisor. Through the years, I have gained an increasing number of managerial and
4 strategic opportunities as I have grown at National Fuel, being promoted most recently to
5 Superintendent from the role of Assistant Superintendent.
6

7 **Q. What are your responsibilities as Superintendent of National Fuel?**

8 A. In my capacity as National Fuel's Superintendent of Pennsylvania Operations,¹ I am
9 responsible for the operation, maintenance, upgrade, and enhancement of National Fuel's
10 transmission and distribution systems located in its Pennsylvania service territory (the
11 "Service Territory"). More specifically, through my oversight of the employees in the
12 Operations Departments, including: (a) the management, technical, clerical, and field
13 employees based at National Fuel's 12 Servicenters located throughout the Service
14 Territory; (b) employees based in the New Services Department; and (c) employees
15 housed in the Business Support and General Administration functions within Operations,
16 I am charged with, among other things:

- 17 • The delivery of safe and reliable natural gas distribution service to
18 National Fuel's customers.
- 19 • Leak detection, leak investigation, leak response, and leak repair activities,
20 including all required leakage surveys and system inspections, testing and
21 inspection of cathodic protection systems for steel facilities;

¹ All references in my testimony to "Superintendent" or to "National Fuel's Operations"/ "Operations Department" shall refer to "Superintendent of National Fuel's Pennsylvania Division" and to "National Fuel's Pennsylvania Division Operations Department," respectively, unless the context indicates contrary.

- 1 • Performing underground facilities locating for third-party excavators;
- 2 • Plant operations and system regulation;
- 3 • The day-to-day operations of National Fuel’s physical natural gas piping
- 4 system;
- 5 • Field customer service to National Fuel customers including, among other
- 6 things, odor complaints, meter turn-ons and turn offs, and all other
- 7 customer interfacing field interactions; and
- 8 • Dispatch and emergency response.

9 **Q. Have you previously testified in other proceedings before the Commission or any**
10 **other state or federal agency?**

11 A. No, I have not previously provided testimony in front of the Commission or any other
12 state/federal agency.

13

14 **II. PURPOSE OF TESTIMONY**

15 **Q. Please describe the purpose of your testimony.**

16 A. I will provide an overview of National Fuel’s natural gas distribution system
17 (“Distribution System” or “System”).² I will also discuss the operating performance of
18 the Distribution System, as measured by various metrics and benchmarks (including
19 safety, damage prevention, emergency response, leak management, reliability, and
20 ongoing maintenance, construction and enhancement). I will also testify regarding the

² All references in my testimony to National Fuel’s “Distribution System” or “System” (and related operations) shall refer to those located within National Fuel’s Pennsylvania Division.

1 initiatives and actions National Fuel has taken to increase the operating performance of
2 its Distribution System.

3
4 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

5 A. I am sponsoring National Fuel Exhibits JCS-1 and JCS-2.
6

7 **III. Overview of National Fuel's Pipeline Distribution System**

8 **Q. Please describe National Fuel's distribution system.**

9 A. Currently, National Fuel serves approximately 214,000 customers (including residential,
10 industrial and commercial customers). National Fuel owns and operates its Distribution
11 System, which is spread throughout 14 counties and serves over 230 municipalities
12 throughout northwestern Pennsylvania. More specifically, National Fuel's Distribution
13 System consists of: (a) approximately 4,900 miles of distribution and transmission mains;
14 (b) nearly 194,000 services that it owns, operates, and maintains; and (c) related facilities
15 (collectively, "Facilities").

16 National Fuel's distribution and transmission mainlines have been installed over multiple
17 decades and are comprised of many different types of materials including Unprotected Bare
18 Steel, Unprotected Coated Steel, Protected Bare Steel, Protected Coated Steel, Wrought
19 Iron, and Plastic.

20 National Fuel's service lines are distribution lines that transport gas from a common source
21 of supply to an individual customer, to two adjacent or adjoining residential or small
22 commercial customers, or to multiple residential or small commercial customers served
23 through a meter header or manifold. A service line ends at the outlet of the customer meter

1 or at the connection to a customer’s piping, whichever is further downstream. Excess flow
2 valves (“EFV”) and/or curb valves may be installed on newer gas service lines directly
3 downstream of the mainline tap as a safety measure in the event of a service line damage.
4 National Fuel also owns and operates 875 meter and regulator (M&R) stations as of
5 December 31st, 2021.

6 Furthermore, National Fuel owns and operates so-called “farm taps” throughout its Service
7 Territory, which are defined as service lines that are directly connected to either a
8 transmission pipeline or gathering pipeline that is not operated as part of a distribution
9 system. Farm tap equipment includes, but is not limited to, service taps, service lines,
10 risers, regulation equipment, over pressure protection equipment, valving, and meters.

11 A more detailed description of the Facilities and National Fuel’s Distribution System was
12 included in National Fuel’s recently-filed Long Term Infrastructure Improvement Plan
13 (“LTIIP”), which is pending before the Commission at Docket No. P-2022-3034957.

14
15 **Q. How many employees currently staff National Fuel’s Operations Department and**
16 **how does such staffing compare to that in previous years?**

17 A. Overall, as of August 2022, there are 261 employees in National Fuel’s Operations
18 Department as well as varying number of contractors (with exact number fluctuating at
19 any time based on number of projects being undertaken by the Company). The number of
20 employees staffing National Fuel’s Operations Department has grown over the past
21 several years, with a 18.1% increase since 2018. The number of Operations employees is
22 listed in the table below.

23

Year*	2018	2019	2020	2021	2022
Operations Headcount (FTE)	221	221	243	252	261
* Headcount as of August of each year.					

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Q. Why has the Operations Department’s staffing level increased by 18.1% since 2018?

A. Generally speaking, the increased headcount of National Fuel’s Operations Department is the result of the Company’s commitment to continuous improvement and the increased responsibilities arising from maintaining the integrity of the Distribution System in a safe and reliable manner. Some of the specific reasons for increased headcount correspond to our efforts/initiatives I will address later on in my testimony, including implementation of more robust safety programs/initiatives, increased role and responsibilities in the area of damage prevention and safeguarding the integrity of our facilities, ensuring a prompt and robust emergency response to incidents, managing, detecting, and repairing leaks (including Leak Management), other efforts to increase System reliability, and construction (both capital and ongoing maintenance).

Q. Please describe the Operations Departments organizational structure and duties of Operations employees at each level.

A. The Operations Department’s day-to-day operation and management is led by the Superintendent. The Superintendent has a direct line of report to the Senior Vice President of NFGDC, allowing the Superintendent to both obtain strategic information/direction from NFGDC executives and disseminate it to his Operations’ team (*i.e.*, share information from the “top-down”), as well as giving the Superintendent the

1 ability to quickly convey information from his team working in the field to NFGDC
2 executives.

3 The Superintendent is assisted by an Assistant Superintendent who helps with performing
4 certain delegated managerial functions. Reporting to the Superintendent are several
5 Senior Operations Managers and Operations Managers, who are assigned to/based out of
6 one of the twelve (12) Servicenters spread throughout National Fuel's Pennsylvania
7 Service Territory. Generally speaking, these Servicenters correspond to the
8 Responsibility Centers located throughout National Fuel's Service Territory.

9 Senior Operations Managers/Operations Managers are principally responsible for the
10 management of the Operations activities within the geographic area covered by their
11 Servicenter(s) and the management/oversight of the personnel based in their respective
12 Servicenter(s).

13 In addition, several skilled support personnel report to the Superintendent, Senior
14 Operations Managers, or Operations Managers, including individuals coordinating New
15 Services, Dispatch, general administrative functions for the Operations Department, and
16 those leading the Company's Damage Prevention initiatives.

17 Each Operations employee and contractor goes through robust training, to ensure they are
18 able to respond to the diverse array of tasks that they may be asked to perform each day.

19 An illustrative list of certain trainings is attached as National Fuel Exhibit JCS-1.

20 Moreover, Operations (as well as NFGDC, generally) is supported by an Emergency
21 Management Coordinator, who works with the emergency medical assistance providers,
22 fire departments, and other first responders within our Service Territory. Finally,
23 Operations has Field Operations Development Supervisors who provide hands-on

1 guidance to Operations field employees to further develop their skills and to ensure they
2 are performing their work in a safe and quality manner.

3
4 **Q. Please describe National Fuel's Servicers and their role in maintaining the**
5 **Distribution System.**

6 A. National Fuel's key Operations personnel and equipment are primarily located in twelve
7 (12) Servicers spread strategically throughout the Pennsylvania Service Territory.
8 More specifically, there are Servicers located in the following locations in
9 Pennsylvania: Erie (Erie County), West County (Erie County), Corry (Erie County),
10 Warren (Warren County), Oil City (Venango County), Meadville (Crawford County), Elk
11 (Elk County), DuBois (Clearfield County), Clarion (Clarion County), Sharon (Mercer
12 County), Brookville (Jefferson County), Bradford (McKean County), Chicora (Butler
13 County). As noted above, each Servicer houses key National Fuel personnel
14 including: (a) an Operations Manager or Senior Operations Manager; (b) in-house
15 construction crews; (c) clerical employees; (d) field technicians; and (e) support
16 personnel. Additionally, each Servicer houses key equipment including National
17 Fuel's fleet of vehicles and construction equipment, other special tools (such as line
18 locating equipment), and a stock of adequate supplies needed to handle routine
19 maintenance projects and emergency situations.

20 In addition to the twelve (12) Servicers, key administrative support personnel and
21 specialists who assist the Operations Department are located at National Fuel's Erie
22 Office located at 1100 State Street, Erie, PA 16501.

23

1 **Q. Can you describe the nature of National Fuel’s Pennsylvania Service Territory**
2 **served by the Distribution System?**

3 A. As discussed above, National Fuel’s Pennsylvania Service Territory spans fifteen (15)
4 counties across northwestern Pennsylvania. As a result, National Fuel’s Distribution
5 System crisscrosses over 230 municipalities of various geographic sizes and populations.
6 Significantly, while National Fuel’s Distribution System serves some larger population
7 centers, including the City of Erie, the City of Sharon, and the City of Meadville, the
8 majority of its Service Territory is rural, and its Distribution System is thus located
9 throughout many rural locales.

10

11 **Q. Can you describe how the nature of National Fuel’s Service Territory impacts**
12 **National Fuel’s Operations Department relative to the Distribution System?**

13 A. Generally speaking, there are different challenges/complexities in maintaining the
14 Distribution System in rural portions of the Service Territory and in urban portions of the
15 Service Territory.

16 With respect to the rural portions of the Service Territory, challenges/complexities
17 include:

- 18 • When National Fuel’s Facilities are scheduled for upgrade or otherwise
19 require to be replaced, we generally encounter a situation where the cost
20 and/or topography to replace facilities serving a small pocket of customers
21 may be costly and not in the public interest. In these situations, the Operations
22 Department has worked closely with the Land and Legal Departments to
23 determine whether it makes sense to replace such facilities or consider seeking

1 a Certificate of Public Convenience from the Commission to abandon service
2 and retire the facilities.

- 3 • Maintaining low response time to matters requiring Operations’ attention
4 (e.g., reports of leaks, emergencies, etc.) as a result of the large, sparsely
5 populated nature of National Fuel’s rural Service Territory. I will discuss our
6 emergency response times later in my testimony.
- 7 • There are a small number of customers served directly off of Company-owned
8 service lines, which have so-called “farm taps” or interconnection points with:
9 (a) high-transmission pipelines located throughout its Service Territory; (b)
10 wells owned/operated by local producers; and (c) gathering systems. These
11 situations can cause complexities. More specifically:
 - 12 ○ With respect to the scenario described in (a), National Fuel’s
13 Operations Department generally must work with third-party pipeline
14 operators and possess the skillset/have equipment to service a high-
15 pressure tap.
 - 16 ○ With respect to the scenarios described in (b) and (c), many of the
17 wells and gathering systems were installed in the early- to mid-1900’s,
18 meaning the wells serving such customers are, generally speaking, at
19 the end of their life in terms of traditional natural gas supply available.
20 As a result, in any given year, the customers served from farm-taps
21 require additional support from the Operations Department. Given that
22 such arrangements are often located in places distant from National
23 Fuel’s Distribution System, often, the only viable scenario (from a cost

1 perspective) and hence, in public interest, is to consider seeking a
2 Certificate of Public Convenience from the Commission to abandon
3 service to such customers.

- 4 • Hardship in designing and installing new/replacement facilities, as a result of
5 the topography of rural northwestern Pennsylvania (*e.g.*, large number of
6 mountains and hill, as well as streams, rivers, and wetlands).

7 With respect to the urban portions of the Service Territory, challenges/complexities
8 include:

- 9 • Access issues, as a result of customers either placing debris/fencing around
10 their yards and blocking the meter or as a result of meters being located in the
11 interior of the building (often basement) of homes (as was customary at the
12 time when the older buildings were constructed/fitted with gas hookups). As a
13 result of these access issues, sometimes the only viable way for National Fuel
14 to disconnect/ terminate service is through disconnecting the service line at
15 the curb box along the main line, which results in excavation costs both to
16 disconnect the service and to subsequently re-connect same.
- 17 • Additional complexity required in connection with the maintenance,
18 replacement, upgrade, and locating of facilities, as a result of limited space to
19 work, given the large number of improvements in close geographic proximity.
- 20 • Requirement to upgrade mains and related facilities to accommodate requests
21 from larger commercial customers located in urban areas, where the legacy
22 service comes from low-pressure distribution mains, but newer demands
23 require service from medium-pressure mains.

- Additional complexities caused as a result of heightened municipal regulation and large amount of improvements to the land required by municipalities when lines are repaired or replaced.

Q. On the matter of excessive municipal fees (including degradation fees) and other interference in the placement of National Fuel’s facilities, has National Fuel taken any actions to challenge same?

A. Yes, National Fuel has taken a proactive approach to combat excessive municipal fees, like degradation fees, as well as local ordinances which unduly interfere with normal operations of National Fuel. In this regard, Operations has worked closely with National Fuel’s Legal and Government Affairs Departments to engage municipalities with such permitting schemes, as National Fuel desires first and foremost to maintain its positive relationships with local governments. National Fuel has had much success through such engagement, with many municipalities agreeing to modify their fee structure/permitting schemes.

However, in recognition of the adverse impact on National Fuel’s operations and, ultimately, its customer ratepayers, if these collaborative discussions are not fruitful, National Fuel has resorted to litigation to resolve these matters. In this regard, I highlight that NFGDC commenced litigation against the City of Erie in 2021 in the U.S. District Court for the Western District of Pennsylvania. The result of such litigation was a settlement agreement whereby the City of Erie agreed to: (a) reduce its permit/inspection fees to a reasonable level; (b) eliminate degradation fees for public utilities like National Fuel; and (c) cease efforts to dictate placement of National Fuel’s facilities within the City of Erie’s rights-of-way. This settlement was brought before the Commission at

1 Docket No. U-2022-3030421 pursuant to 66 Pa.C.S. § 507, receiving Commission
2 approval on February 14, 2022.

3
4
5 **IV. Safety Programs/Initiatives**

6 **Q. Describe National Fuel's commitment to safety.**

7 A. At National Fuel, our highest priority is the safety of our customers, employees and the
8 communities we serve. While we are proud of our safety record, we are also experienced
9 enough to know that we can never become complacent. This is why we have worked hard
10 to establish a culture that embraces continuous improvement in all aspects of safety.

11
12 **Q. Describe National Fuel's current workforce safety record and trends relative to
13 same.**

14 A. In fiscal year 2020, National Fuel achieved an all-time best safety record with combined
15 Occupational Safety and Health Administration ("OSHA") recordable injury and DART
16 injury rates of 0.84 and 0.28, respectively. On top of achieving a Company best safety
17 record in 2020, the American Gas Association ("AGA") also recognized National Fuel's
18 Pennsylvania Division as a top-tier safety company in 2020 and leaders in accident
19 prevention. In addition, the Energy Association of Pennsylvania ("EAP") recognized the
20 combined National Fuel Pennsylvania Division and its sister affiliated company, National
21 Fuel Gas Midstream Company, LLC with four safety achievement awards for 2020:

- 22
- Exceptionally Low Injury Incidence Rate with 100,000 or more hours worked;

- 1 • Exceptional Reduction in Injury Incidence Rate with 100,000 or more hours
2 worked;
- 3 • Exceptional Reduction in Motor Vehicle Accidents; and
- 4 • Exceptionally Low Preventable Motor Vehicle Incident/ Accident Rate with
5 more than 2 million miles driven.

6
7 **Q. What actions has National Fuel taken to maintain and improve employee safety?**

8 A. As noted above, safety is our highest priority – in fact, it is one of National Fuel’s “core
9 values” and a “guiding principle.” In this regard, I highlight the following actions
10 National Fuel has taken to maintain and improve employee safety:

- 11 • **Education:** Integral to our safety commitment is a robust training and
12 qualification program to ensure that our employees and contractors are
13 knowledgeable and competent in performing their work, in accordance with
14 procedures designed to ensure regulatory compliance and reduce the probability
15 of incidents. In this regard, National Fuel trains and certifies both its employees
16 and contractors performing construction or operations and maintenance work on
17 its pipeline facilities using the same classroom training and
18 qualification/requalification exams. The education of our employees extends
19 beyond the classroom through regular emergency drills and tabletop exercises that
20 test our employee’s response to simulated emergencies. These exercises
21 periodically include representatives from local emergency management agencies.

22 Over the past three completed fiscal years (*i.e.*, 2018, 2019, and 2020)
23 National Fuel’s Pennsylvania Division amassed more than 26,850, 34,040, and

1 39,540 hours on safety meetings, training and operator qualification for our
2 hourly field personnel, respectively. In addition to classroom and online training,
3 three (3) real-world style training sites are available to National Fuel Operations
4 Personnel including facilities in Erie, Pennsylvania, Oil City, Pennsylvania, and
5 one in Buffalo, New York.

- 6 • **Safety Programs:** National Fuel has implemented safety programs and
7 management practices to ensure that a culture of safety is prioritized and
8 embraced throughout the entire organization. These important initiatives include:
 - 9 ○ Safe 4 the Right Reasons™ Safety Culture Program³ for promoting safe
10 work behaviors and inspiring teamwork for safety. The program has been
11 incorporated into every element of our safety program and is continuously
12 reinforced by employees and management;
 - 13 ○ Comprehensive Web-Based Operating Procedures designed for ready
14 access by employees and contractors to ensure safety and compliance,
15 including our Operational Compliance Program to ensure gas safety
16 requirements of laws, regulations and orders are incorporated into
17 procedures and that employees are trained to any new procedures, and that
18 compliance is audited in the field with annual “roll-up” certifications;
 - 19 ○ Weekly Safety Tips Published by Safety Department including
20 submissions from employees, which are used to share lessons learned,
21 raise safety awareness, and build safety culture;

³ The Safe 4 the Right Reasons™ Safety Culture Program is a product of DiVal Safety Equipment, Inc.

- 1 ○ Construction site work rules, safety procedures and guidelines on personal
2 protective equipment;
- 3 ○ Jobsite safety inspections and 3rd party safety audits of large construction
4 sites to ensure safety compliance;
- 5 ○ Multi-level employee and management interactions to identify and review
6 incidents, safety concerns and lessons learned, and to set safety
7 expectations and deliver timely safety messages, to raise safety awareness
8 and to build safety culture. This includes Bi-weekly Safety Calls including
9 senior management, management, supervision and union safety
10 coordinators, Labor-Management Safety Coordinator meetings, and All
11 Employee” Safety Calls including senior management, supervision and
12 hourly employees;
- 13 ○ Corporate Officer Health and Safety Goals tied to executive compensation
14 to promote safety;
- 15 ○ Intranet Safety Resource Center which provides ready access to the
16 Employee Safety Handbook and other safety procedures, safety forms,
17 safety training resources, PPE information, and COVID-19 safety
18 protocols;
- 19 ○ “Stop work responsibility” given to all employees and contractors in the
20 event they observe an unsafe practice or condition;
- 21 ○ Vehicle safety programs and driver safety training;
- 22 ○ Interstate Natural Gas Association of America (“INGAA”) Safety Culture
23 Survey; performed every 3-years the survey is utilized to monitor our

1 progress in cultivating a culture of safety across our organization, and to
2 identify areas for improvement;

- 3 ○ Extensive employee safety training and awareness; and
- 4 ○ Audits of our field employees to ensure compliance with safety policies,
5 procedures, etc.

6

7 **Q. What actions does National Fuel undertake to ensure that contractors working on**
8 **its Distribution System provide services in a safe manner?**

9 A. Contractors perform a significant portion of work on the Distribution System and we
10 recognize the importance of contractors working safely. Ensuring our pipeline contractors
11 work safely begins prior to the start of a project. In this regard, in addition to complying
12 with all operator qualifications and insurance requirements, our core group of pipeline
13 contractors are pre-qualified for safety by an independent, third-party service provider
14 specializing in this function. Contractors are required to submit documentation verifying
15 compliance with all OSHA and other mandated safety training as well as information
16 related to injuries and incidents on a quarterly basis.

17 In addition, National Fuel’s Engineering Department provides a comprehensive “Safety
18 Talk” ahead of each project and leads a weekly meeting with those working on such
19 projects during the project’s life. Also, National Fuel inspectors are on site at projects
20 reviewing work and ensuring it is being done in safe manner according to specs.

21 Finally, a third-party specialist audits the contractor safety programs and utilizes
22 statistical information to develop composite safety scores for each contractor. Of note,
23 National Fuel reviews contractor safety scores prior to awarding bids to ensure

1 contractors have appropriate and effective safety programs in place. In the event
2 contractor safety scores become unsatisfactory, we work collaboratively with contractors
3 to implement safety improvement plans and increase inspection levels to ensure safety on
4 our jobsites. Although rare, if safety performance does not improve to acceptable levels, a
5 contractor will be removed from our qualified bidder list.

6
7 **Q. Please describe National Fuel’s reduction in OSHA recordable injuries.**

8 A. As noted above, National Fuel has experienced a significant reduction in OSHA
9 recordable injuries from fiscal year 2010 through fiscal year 2020. This decline is shown
10 in the table below, which lists the OSHA Total Recordable Incident Rate (“TRIR”) as
11 well as total injuries and hours worked in 2010 and 2020, respectively:

OSHA Total Recordable Incident Rate (TRIR)		
Fiscal Year (October 1 – September 30)	2010	2020
TRIR	5.57	0.84
Injuries	18	3
Hours Worked	646,595	710,779

12
13 **V. Damage Prevention**

14 **Q. What are some of the causes of damage National Fuel encounters with respect to its**
15 **existing facilities?**

16 A. Generally speaking, damage to our facilities take the form of “line hits” where our
17 underground facilities are struck either as a result of: (a) the line being struck by a
18 National Fuel employee/contractor, acting in the scope of his/her normal operations; or
19 (b) the actions of a third-party (typically an excavator). In this regard, such hits by

1 excavators typically occur in connection with required relocations made to accommodate
2 highway and other public improvement projects.

3 In addition, our above-ground facilities like meters, regulator stations, and above-ground
4 portions of service lines are also struck on occasion, usually as a result of negligent
5 conduct of others (*e.g.*, a car collides with our above-ground regulator station).

6
7 **Q. Please provide information on the current level of excavation damages made to
8 National Fuel’s Distribution System, as well as metrics and trends.**

9 A. Maintaining the integrity of the Distribution System by preventing line hits is of critical
10 importance to National Fuel. In calendar year 2021, National Fuel experienced 145 total
11 number of excavation damages or 2.75 line hits per 1,000, compared with 389 excavation
12 damages or 9.67 line hits per 1,000 in calendar year 2005. This translates to a 62.7%
13 reduction in line hits over that time period. Based on information through July 31, 2022,
14 National Fuel remains on track to have another year of reduced line hits, compared to the
15 prior year.

16
17 **Q. What is a “problem locate” and what efforts has National Fuel taken to reduce the
18 number of problem locates?**

19 A. A problem locate is any of National Fuel’s facilities which is not able to be located using
20 traditional locating technologies prescribed by our standard operating procedures. When
21 National Fuel is asked to mark a “problem locate,” we use a variety of additional
22 tools/technologies, including our vacuum excavation crews and a Jameson tool.

1 Over the past several years, the Company has taken several initiatives to drive down the
2 number of problem locates, including through GIS mapping initiatives and upgrading
3 facilities known to be “problem locates.” As an example, we are currently implementing
4 a problem locate management system which helps identify situations where problem
5 locates are prevalent and then proactively alerts Operations Supervisors and Managers.
6 This will ensure Operations Supervisors and Managers are included in the decision-
7 making process as to how to best respond to same at the outset. National Fuel not only
8 plans to continue these efforts going forward, but to explore additional initiatives, as well.
9

10 **Q. What efforts has National Fuel taken to reduce the amount of line hits caused by**
11 **third-party excavators?**

12 A. While we cannot control the actions of all third-party excavators in our region, National
13 Fuel dedicates significant resources to educate and train contractors, our customers, and
14 the general public on the importance of damage prevention and safe excavation practices
15 through our “811 – Call Before You Dig” awareness campaigns. These awareness
16 campaigns have included customer newsletters in multiple languages, radio and print
17 advertisements, social media posts, outdoor billboard ads, educational outreach to local
18 municipalities, and educational outreach to third party excavators. We have also taken the
19 role of line locator resources “in-house,” to provide National Fuel maximum level control
20 over the locating work being completed and also to ensure that the line locator can have
21 open communication with the excavator, with each side understanding that the line
22 locator speaks for National Fuel.

1 In addition, we have recently enhanced our ticket/problem locate management. This
2 enhancement allows National Fuel to assign a “risk level” for an incoming line locate
3 request, by assigning a score to a particular locate ticket, based on metrics such as: (a)
4 National Fuel’s past history working with/safety record of the excavator; (b) type of line
5 (e.g., service-, main-, or transmission line); and (c) excavation metric being used. Based
6 on the “risk” computed as well as certain “red flags” assigned to the ticket (e.g., type of
7 high-risk excavation as determined by National Fuel, such as augering), Operations
8 Supervisors and Managers are promptly notified of the incoming line locate request to
9 ensure they are included in the decision-making process and are part of key decisions as
10 to how to best respond to same.

11 Additionally, National Fuel Operations personnel attend pre-construction meetings with
12 contractors and facility owners to emphasize safe excavation practices while working
13 near natural gas facilities. Company personnel also perform standby inspection during
14 excavation near critical facilities such as transmission and high-pressure pipelines, or
15 where trenchless construction near gas facilities is utilized.

16 As a result of the above initiatives and continuous improvement, National Fuel has
17 achieved a 63% decrease in excavation damage between calendar year 2018 and 2021.

18
19 **Q. What actions has National Fuel taken to reduce the number of line hits?**

20 A. National Fuel has undertaken several initiatives to reduce the number of line hits – both
21 internally and through public outreach. Some of the internal efforts include the following:

- 22 • **Robust Training of Employees and Contractors:** Nearly all National Fuel
23 Operations personnel and every contractor employee are required to attend a class

1 on operator excavation and backfilling in the vicinity of a pipeline. This class
2 covers the basics of the natural gas industry and instructs the employees and
3 contractors on the safe operation of mechanized equipment in the vicinity of a
4 transmission or distribution gas facility for maintenance or installation of a
5 pipeline. One-Call regulations, facility marking colors, proper support of
6 pipelines, and backfilling procedures are also covered in this class. With the
7 knowledge that is received from this class, National Fuel Operations field
8 employees can be considered “Damage Prevention Ambassadors” when
9 interacting with excavators.

- 10 • **Development of “Ticket Risk Analysis Tool”:** Information on this tool is
11 described in a previous answer provided in my testimony.
- 12 • **Enhanced GIS Mapping:** National Fuel has also leveraged GIS Mapping to
13 assist by plotting in GIS data relative to past facility damage. This allows
14 Operations personnel to help drive new damage prevention initiatives and to
15 strategically deploy additional personnel and resources to jobs which have higher
16 likelihood of line hits and work with excavators as result.
- 17 • **Development/Implementation of Robust Cross Bore Program:** National Fuel
18 has implemented two legacy cross bore inspection programs. As these programs
19 have been implemented, if a cross bore is discovered, National Fuel will inspect
20 all piping associated with the install job number for the affected facility. In a spirit
21 of continuous improvement, National Fuel Operations Supervisors and Managers
22 are working on updating the Cross Bore Program to make it more robust and to
23 incorporate new “best practices” developed by the American Gas Association

1 (“AGA”) on how to analyze the data the Company has already amassed and apply
2 it in a manner which mitigates impact/likelihood of future facility damage from
3 cross bores. In this regard, a group of National Fuel Operations Supervisors
4 recently attended an AGA’s Cross Bore Workshop, to learn about these “best
5 practices.”

6 From an external outreach perspective, we have taken the following initiatives:

- 7 • **Public Awareness Programs:** National Fuel has various public awareness
8 programs in place to increase the public’s knowledge of pipeline locations and
9 safety issues, including our “811 – Call Before You Dig” awareness campaigns.
- 10 • **Robust Communication and Meetings with Project Designers, Project**
11 **Owners, Excavators, and Other Relevant Stakeholders:** National Fuel
12 Operations personnel attend pre-construction meetings with contractors and
13 facility owners to emphasize safe excavation practices while working near natural
14 gas facilities. National Fuel personnel also perform standby inspection during
15 excavation near critical facilities such as transmission and high-pressure pipelines,
16 or where trenchless construction near gas facilities is utilized. National Fuel also
17 participates in Utility Coordination Committee Meetings, which are set up by PA
18 One Call in each county. The purpose of these meetings is to encourage
19 collaboration between municipalities and facility owners to minimize the impact
20 of new projects on the public and encourage damage prevention.

21 As a final note, while National Fuel believes that robust communication, outreach,
22 training (both internally and externally), and other collaborative efforts is the most
23 productive means to keep line hits to a minimum, given the importance of protecting our

1 facilities, our customers, and the public at-large, if National Fuel becomes aware of
2 unsafe excavation practices which pose a threat to its facilities, National Fuel is not afraid
3 to avail itself of all of its legal remedies to prevent same. In this regard, and as an
4 illustrative example, National Fuel recently sought an injunction from the Court of
5 Common Pleas of Erie County, PA in order to prevent unsafe excavation activities from
6 occurring next to its facilities.

7 **VI. Emergency Response**

8 **Q. Describe National Fuel's performance in the area of emergency response.**

9 A. The Company places a high priority on having a rapid response to emergencies and a
10 thorough investigation once onsite. We believe this is critical to preventing an emergency
11 situation from becoming an incident. As a result of our commitment to emergency
12 response, the Company is among industry leaders in this area as confirmed by annual
13 industry benchmarking and statewide regulatory performance measure reporting.

14
15 **Q. As part of its emergency response, how does National Fuel investigate the causes of
16 same?**

17 A. When investigating pipeline emergencies and incidents, the Company utilizes a
18 comprehensive Root Cause Analysis ("RCA") process to determine the cause of the
19 incident and to identify lessons learned to prevent future incidents. The process includes
20 the use of trained facilitators and the oversight of an RCA Standards Team comprised of
21 subject matter experts from across the organization.

22

1 **Q. Does National Fuel have a mature plan in place for responding to emergency**
2 **situations?**

3 A. Yes. In accordance with applicable law and industry best practice, National Fuel has
4 developed Emergency Response Plan (“Plan”). By way of summary, the Plan has been
5 established as guidelines for responding to and helping emergency conditions. The Plan
6 includes, among other things, the following:

- 7 • Evaluation of the condition;
- 8 • Investigation and classification of emergencies;
- 9 • Departmental and individual responsibilities;
- 10 • Coordination and communication with emergency response agencies, public
11 officials and the general public;
- 12 • Plan and work out a coordinated response with owners of other utilities in the
13 vicinity of the pipeline facilities;
- 14 • Required notifications; and
- 15 • Follow up reporting.

16 Depending on the conditions encountered, many National Fuel departments and outside
17 agencies may become involved with the handling of the emergency condition. In addition,
18 recognizing the importance of a clear “chain of command,” the Plan prescribes a chain of
19 command for emergency response,

20 modeled off of guidance from the Federal Emergency Management Agency’s (“FEMA”)
21 regarding incident command organizational structure. All Operations Supervisors are
22 trained in the structure and the roles prescribed during emergencies.

23

1 **Q. How does National Fuel keep its personnel trained on its Emergency Response**
2 **Plan?**

3 A. National Fuel offers robust training to its personnel who would be tasked with responding
4 to an emergency situation. In this regard, National Fuel has an “Operator Qualification
5 Program” modeled after the Northeast Gas Association’s Operator Qualification (OQ)
6 Program, whereby operating personnel, with different levels of functional responsibility
7 and job complexity/seniority, are trained to ensure that they are knowledgeable of the
8 company’s Emergency Response Plan, among other job tasks. Training effectiveness is
9 verified through written examinations and “practice sessions,” where the task(s) at hand
10 are physically performed. Mandatory initial training is required for employees, as well as
11 periodic refresher training. Individual employee training frequencies and training module
12 completions are tracked by the company.

13 In addition, National Fuel trains its Operations personnel through various means as it
14 pertains to emergency response. Below lists the multiple ways that this training is
15 achieved:

- 16 • Emergency drills, simulations and “table tops;”
- 17 • Industry lessons learned and post-incident reviews;
- 18 • Postmortem reviews of company incidents or near misses;
- 19 • Safety stand downs and “all-calls;”
- 20 • On the job training with experienced FSR’s;
- 21 • Fire School; and
- 22 • Emergency Coordinator training.

1 On an on-going basis, emergency drills, simulations and tabletop exercises are run for
2 continued training, to check response times, communication systems, employee actions,
3 implementation of the Incident Command System (ICS) and to verify the adequacy of
4 Company procedures. Where practical, Supervisory and Management employees are
5 encouraged to invite area emergency and first responders, local and state public officials,
6 and other utilities and external stakeholders to participate in emergency drills, simulations
7 and tabletop exercises. Upon completion of a simulated event, a write up of events is
8 completed and reviewed with all parties involved. Any deficiencies identified are
9 corrected and remedial action is undertaken to address recommendations.

10
11 **Q. How does National Fuel ensure that community partners (e.g., fire, police, EMS) are**
12 **able to effectively assist with emergency response?**

13 A. As noted above, National Fuel's Plan contains provisions regarding coordination with
14 community partners, and provides guidance on coordination with same *during* the
15 emergency.

16 Nevertheless, in a proactive posture, the Company offers a number of training
17 alternatives for emergency response personnel in the communities we serve. These
18 training alternatives include an online First Responder Natural Gas Safety Training
19 Program. This program is a self-directed, interactive, online training package that
20 provides emergency response personnel with the information they need to safely identify
21 and respond to incidents that involve natural gas pipelines and other natural gas facilities.
22 It is a free program designed in partnership with fire chiefs, safety trainers, educational
23 experts, and instructional design professionals. The Company also offers and promotes

1 free in-person training for first responders and emergency management agencies in our
2 Service Territory, and sponsors and participates in regional meetings covering pipeline
3 safety with local excavators, emergency responders, and public officials.

4 In addition, National Fuel offers on-site, in person training for external first responders,
5 fire departments, and police departments, is held at mutually acceptable locations. The
6 content of these training sessions includes recognizing and responding to natural gas
7 emergencies, atmospheric monitoring and best practices that have been developed for gas
8 detection using CGI's, evacuation distances, natural gas facilities, emergency
9 preparedness, unified command using ICS, emergency contacts, and compressed natural
10 gas ("CNG") powered vehicles. The Company also reviews major incidents that have
11 occurred around the country, and lessons learned, which allows the Company to blend
12 responses by fire departments and the utility.

13 Moreover, the Company offers yearly hands-on training exercises that simulates what the
14 fire departments will expect responding to fires located near or directly involving a
15 pipeline facility. These simulations are used for training firefighters for responses during
16 pipeline damage, fire, explosions, natural disasters or concurrent natural disasters. For
17 non-volunteer fire departments, the Company offers to assist the training coordinator in
18 developing training programs for gas safety-related matters.

19
20 **Q. What is National Fuel's average emergency response time and how does it ensure**
21 **that Company personnel are timely dispatched to emergency situations?**

22 A. In 2020, National Fuel's Pennsylvania Division responded to over 98% of emergency
23 calls within 45 minutes, with the average response time being 20.8 minutes. Considering

1 the rural nature of a broad portion of National Fuel’s Service Territory, National Fuel is
2 proud of these numbers.

3 National Fuel always has Operations personnel on call/standby to respond to
4 emergencies. In this regard, National Fuel’s strategically has Operations personnel
5 throughout the Service Territory available and able to respond upon receiving notification
6 of an emergency. Such employees have National Fuel-owned vehicles and adequate
7 resources and equipment to respond to emergency situations. National Fuel has ensured
8 that the requirement to be available is a requirement for its Union personnel, as well.
9 In addition to Operations being ready to deploy to an emergency situation immediately
10 upon notice of same, response to emergency situations often requires coordination within
11 other National Fuel departments including, among others: (a) Gas Control; (b)
12 Construction; (c) Mechanical Department; (d) Consumer Business; (e) Corporate
13 Communications; and (f) Risk Department. The Plan specifies in which situations and the
14 means of quickly involving these Departments as part of National Fuel’s emergency
15 response.

17 **VII. Leak Management**

18 **Q. How are leaks classified on the National Fuel’s Distribution System?**

19 A. National Fuel classifies leaks on its Distribution System as “Type 1”, “Type 2”, and
20 “Type 3” as follows, with “Type 1” being the most severe:

- 21 • **Type 1 Leak:** A leak which, due to its location and/or relative magnitude,
22 imposes a potentially hazardous condition upon the public or buildings. These
23 include, but are not limited to:

- 1 ○ 1) Damage by contractors or outside sources resulting in leakage;
- 2 ○ 2) Any indication on a CGI of natural gas entering buildings or tunnels;
- 3 ○ 3) Any reading on a CGI within five (5) feet of a building wall;
- 4 ○ 4) Any reading of 4% or greater gas-in-air within manholes, vaults or
- 5 catch basins, in their normal condition;
- 6 ○ 5) Any leak which, in the judgment of the operating personnel at the
- 7 scene, is regarded as potentially hazardous;
- 8 ○ 6) Any reading of 10% or greater gas-in-air inside a continuously paved
- 9 area which is more than five (5) feet but within 30 feet of a building; or
- 10 ○ 7) Any reading of 20% or greater gas-in-air in any unpaved area which
- 11 is more than five (5) feet but within 20 feet of a building and inside the
- 12 curb line or shoulder of the road.

- 13 • **Type 2 Leak:** A leak that does not represent an immediately hazardous condition
- 14 to the public or buildings, but is of a nature requiring scheduled repair. Grade 2
- 15 leaks include, but are not limited to:
- 16 ○ 1) Any reading less than 10% gas-in-air inside a continuously paved
- 17 area which is more than five (5) feet but within 30 feet of a building;
- 18 ○ 2) Any reading less than 20% gas-in-air in any unpaved area inside the
- 19 curb or shoulder of the road which is more than five (5) feet but within 20
- 20 feet of a building;
- 21 ○ 3) Any reading of 30% or greater gas-in-air in any unpaved area and
- 22 inside the curb or shoulder of the road between 20 and 50 feet from the
- 23 building;

- 1 ○ 4) Any reading of 30% or greater gas-in-air in a paved area between 30
- 2 and 50 feet from a building;
- 3 ○ 5) Any leak other than a Grade 1 which, under frost conditions, should
- 4 be so classified in the judgment of the operating personnel at the scene; or
- 5 ○ 6) Any reading less than 4% gas-in-air in a manhole, vault or catch
- 6 basin in its normal condition.

- 7 • **Type 3 Leak:** Any leak that is not classified as a Grade 1 or Grade 2 leak.

8

9 **Q. Please discuss National Fuel’s efforts to reduce leaks on its Distribution System?**

10 A. With thousands of miles of underground piping that are subject to corrosion, frost

11 conditions, and other outside forces, some leaks are inevitable on any gas distribution

12 system. Therefore, an effective leak management program is essential to ensure safety

13 and to reduce greenhouse gas emissions from natural gas leaks.

14 The federal Protecting our Infrastructure of Pipelines and Enhancing Safety Act of 2020

15 (“PIPES Act”), signed into law on December 27, 2020, requires new regulations for leak

16 detection and repair programs to identify, locate, and categorize all leaks that are

17 hazardous to human safety or the environment. Further, the PIPES Act requires pipeline

18 operators to update their inspection and maintenance plans with respect to public safety,

19 eliminating hazardous leaks, minimizing releases of natural gas, and the replacement or

20 remediation of pipelines that are known to leak based on the material, design, or past

21 operating and maintenance history of the pipeline. The Company has a comprehensive

22 leak management program consistent with the goals of the PIPES Act and we are

1 exploring new areas for reducing methane emissions. Current mitigative measures
2 include:

- 3 • Accelerated leak surveys exceeding regulatory requirements that target facilities
4 with a higher potential to leak or that have potentially higher consequences should
5 a leak occur;
- 6 • Annual leak backlog goals to drive year over year improvement, which are also
7 tied to annual executive compensation goals; and
- 8 • Annual system modernization targets to replace pipelines that have a higher
9 potential to leak.

10
11 **Q. In addition to National Fuel performing leak surveys, has National Fuel taken any**
12 **other actions to reduce leaks?**

13 A. Yes. As will be described later in my testimony, among other capital projects prioritized
14 by National Fuel are those which aim to eliminate leak-prone portions of our Distribution
15 System. In this way, we strategically reduce the amount of our facilities with leaks.
16 Additionally, while National Fuel has a talented team of Operations employees who work
17 to detect and eliminate leaks, we also empower our customers to alert us to leaks they
18 may detect. In this regard, we send out literature and engage in advertising campaigns to
19 educate individuals about the “rotten egg” smell of gas (caused by the added odorant
20 mercaptan), and urging them if they “Smell Gas, Act Fast.”

21 **Q. How has National Fuel’s system leaks improved since 2005?**

22 A. National Fuel’s system leaks have improved significantly since 2005. More specific
23 information is listed in National Fuel’s Exhibit JCS-2.

1
2 **VIII. Reliability**

3 **Q. How reliable was National Fuel’s Distribution System, when measured by number**
4 **of outages?**

5 A. National Fuel takes its responsibility to provide reliable gas service to its customers and
6 believes it has done so in accordance with industry standards and commission
7 expectations. In this regard, the total number of customer outages in 2015-2021,
8 respectively was 1,067, 1,027, 741, 562, 646, 551, and 479. The data suggests that the
9 number of outages has generally decreased during that time period. If the outage
10 information for all five years was averaged, the average annual outages would be 595.8.

11
12 **Q. What outage trends have you observed?**

13 A. Generally, we have observed that outages fall into one of three categories: (a) above-
14 grade damages; (b) below grade damages; and (c) water issues. The table below
15 graphically depicts the outage trends in each of these categories during the period of
16 2015-2021:

Performance Measure	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	5-Year Average 2017-21
Water Issues	241	148	60	93	71	75	171	94.0
Above Grade Damages	25	30	35	65	40	36	37	42.6
Below Grade Damages	815	849	646	404	532	440	271	458.6
Total	1067	1027	741	562	646	551	479	595.8

17 **Source**
National Fuel Leak Database and Water Report Database

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Q. How does National Fuel’s Operations Department respond to such outages and work to remediate same?

A. National Fuel’s Operations Department is often the first group of National Fuel employees to respond to these outages. In this regard, National Fuel’s Operations Department is responsible for timely identifying the root cause of the outage and to work with other stakeholders to identify remedial action to resolve same and ultimately implement same.

Beyond responding to these incidents, on a more strategic level, National Fuel collects data on these outages and prioritizes known trouble spots for upgrade/replacement. More information on this process and National Fuel’s Operations Department role in same will be discussed in detail later in my testimony.

IX. Construction

Q. Describe the types of construction activities that National Fuel’s Operations Department is involved with and helps to execute/coordinate. Also describe how National Fuel staffs such projects.

A. Generally speaking, National Fuel’s Operations Department is involved with two categories of construction-type work: (a) strategic, capital improvements projects which have the aim of enhancing the safety, reliability, and efficiency of its Distribution System (“Capital Projects”); and (b) more routine, maintenance-style projects.

As a general rule of thumb, Capital Projects involve several business groups within National Fuel including the Engineering Department, the Land Department, and Operations, among others. After the design of the Project, Operations coordinates the

1 execution of the Project, with staffing consisting of a mix of National Fuel Operations
2 employees and approved contractors.

3 On the other hand, routine maintenance work (“O&M”) – which consists of smaller-scale
4 leak response/remediation, isolated mainline work, repair/replacement of service lines,
5 meters, regulator stations, and other facilities – is generally staffed by National Fuel
6 Operations employees and, to a lesser degree, National Fuel approved contractors.

7 In either case, National Fuel employees and contractors working on projects are tasked
8 not only with handling the construction aspects of the job, but also with ancillary matters
9 such as coordination/control of traffic in the area around the Project, quality control
10 review, and the like.

11
12 **Q. What are the historical budget/actual spend by National Fuel Operations on Capital**
13 **Projects and O&M?**

14 A. National Fuel’s Operations’ budgeted and actual spend on Capital Projects is more
15 thoroughly discussed in its LTIP, which is pending before the Commission at Docket
16 No. P-2022-3034957.

17 **Q. How does National Fuel determine which large-scale upgrade-style construction**
18 **projects to fund?**

19 A. National Fuel strategically and systematically charts out and identifies portions of its
20 Distribution System for upgrade/replacement on a regular basis. Among other things
21 considered include leak-prone locations, locations where there has been a documented
22 reliability concern, or which is made of dated materials such as steel or wrought iron. In
23 this regard, the Company has developed several programs/initiatives to coordinate such

1 projects. Such initiatives are more thoroughly discussed in the Company’s LTIP, which is
2 pending before the Commission at Docket No. P-2022-304957. Significantly, Operations
3 has an integral role in developing and strategizing priorities for system
4 modernization/upgrades.

5 **Q. What was the funding level for the projects described in your above answer?**

6 A. Funding levels for the projects described in my answer to the previous question can be
7 found in the Company’s LTIP, which is pending before the Commission at Docket No. P-
8 2022-3034957

9
10 **X. Initiatives**

11 **Q. Please describe any initiatives that National Fuel’s Operations Department is**
12 **helping to implement.**

13 A. The Operations Department is always trying to support the Company-wide goal of having
14 a reliable, safe, and sustainable Distribution System. In this regard, some specific
15 initiatives which the Operations Department is actively engaged with
16 designing/implementing, include the following:

- 17 • **PSMS:** We are implementing Devonway system, which is an industry-leader in
18 pipeline safety management systems. Within Devonway, we have developed, and
19 are continuing to develop workflows and reports which are aimed at enhancing
20 safety.
- 21 • **GPS Fusions and Completion Report:** We are currently developing and piloting
22 an application which contains “as-built” details and drawings of our facilities, to

1 ensure accurate mapping, capture detailed joining fusions, and ensure quality
2 workmanship.

- 3 • **Cross Bore Program:** Please refer to my above testimony regarding the
4 Company's efforts on this Program.
- 5 • **GIS Leak Survey:** To be fully implemented in 2023, this will be an electronic use
6 of GIS technology to monitor leak surveys, activities, and provide real-time
7 reporting on progress, leaks identified, etc.
- 8 • **IT Field Related Enhancements:** National Fuel is actively working to digitize all
9 field activities to enhance visibility and reporting from field activities, as well as
10 provide optimal level of customer service.

11
12 **Q. As Superintendent of National Fuel's Operations Department, what is your role with
13 respect to implementing the initiatives described in your previous answer?**

14 A. As noted above, as Superintendent I am responsible for the management of all aspects of
15 National Fuel's Operations Department. As such, I am tasked with ensuring that
16 appropriate Operations personnel are meaningfully working to advance and deploy these
17 initiatives, and to support them in their efforts. In this regard, I am able to strategically
18 redeploy Company personnel or assets in order to meet this goal.
19 Additionally, as I directly report to a Company executive, I am responsible for channeling
20 comments I receive "from the top down" regarding all matters including these initiatives,
21 and also relaying feedback received in the field to Company executives.

22
23 **Q. Does this conclude your direct testimony at this time?**

1 A. Yes.

- 8) Emergency Response Manual and tip card
- 9) Radio Operation Manual
- 10) Safety Handbook
- 11) Cell Phone Policy

ADMINISTRATIVE TRAINING:

The following list of items will be performed at some point during the training process.

- 1) Supervisory Timesheet
- 2) Hourly Timesheet Review and Timesheet Analysis.
- 3) MMD Documents
- 4) Operator Qualifications (ITS - Maintaining Qualifications by Employee)
- 5) Introduction to ARI (Fleet Management)
- 6) Risk Documents (Accidents/ Injuries and Root Cause Analysis)
- 7) Risk Management Observation Cards & Public Liability Reports
- 8) OMS Principals & HYK process (DSC/ Pre-Insp/ Reporting/ HYK Cal & flows)

8	Operations RC	N/A		
9	Operations RC	N/A		
10	Operations RC	N/A		
11	Operations RC	N/A		
1	Operations RC	N/A		
2	Operations RC	N/A		
3	Operations / MMD	N/A		
4	Operations RC	N/A		
5	Mechanical Supv	N/A		
6	Safety Dept	N/A		
7	Risk Dept	N/A		
8	Operations RC/FOD	N/A		

All Items listed above have been completed:

Supervisors Signature: _____ Date: _____

Managers Signature: _____ Date: _____

Performance Measure	Year 2005	Year 2006	Year 2007	Year 2008	Year 2009	Year 2010	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
Units	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks	Leaks
Hazardous Leaks Eliminated or Repaired	810	767	813	630	618	574	575	517	533	659	615	513	461	557	463	420	392
Non-Hazardous Leaks Eliminated or Repaired	1812	1744	1454	1399	1465	1492	1070	1104	1058	1184	1175	1090	826	910	781	753	684
Total Leaks Eliminated or Repaired	2622	2511	2267	2029	2083	2066	1645	1621	1591	1843	1790	1603	1287	1467	1244	1173	1076

Source
National Fuel Leak Database and Distribution Corporation & Supply Corporation Distribution Annual DOT Reports

NATIONAL FUEL STATEMENT NO. 17

ELMA BICO

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 17

Direct Testimony of Elma Bico

**Topics Addressed: Universal Service Programs
Customer Initiatives**

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Elma Bico. My business address is 1100 State Street, Erie, PA 16501.

4
5 **Q. By whom and in what capacity are you employed?**

6 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as Consumer
7 Business Manager.

8
9 **Q. Please provide your educational background.**

10 A. I graduated from Penn State Erie, The Behrend College in 2006 with a Bachelor of Arts
11 Degree in Psychology and in 2008 with a Master’s Degree in Business Administration.

12
13 **Q. Please provide your professional experience.**

14 A. I joined National Fuel in 2010 as a supervisor in the Consumer Business department
15 which encompasses the call center, customer accounting, quality assurance, and
16 administration of universal service programs. I have held various roles in the Consumer
17 Business department and over the last few years have mainly been focused on managing
18 projects related to customer information system upgrades and implementations of any
19 regulatory changes.

20
21 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
22 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
23 **agency?**

1 A. Yes. I have testified in formal customer complaint proceedings before the Commission
2 several years ago.

3

4

II. PURPOSE OF TESTIMONY

5 **Q. Please describe the purpose of your testimony.**

6 A. The purpose of my testimony is to provide an overview of the NFGDC Pennsylvania
7 division’s (“National Fuel” or “Company”) Universal Service Programs, specifically the
8 Low-Income Residential Assistance (“LIRA”) Program and Low-Income Usage
9 Reduction Program (“LIURP”). In addition, I will provide an overview of the recent
10 customer initiatives.

11

12 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

13 A. No.

14

15

III. UNIVERSAL SERVICE PROGRAMS

16 **Q. Please provide an overview of the Company’s LIRA program.**

17 A. LIRA is National Fuel’s customer assistance program (“CAP”) for low-income
18 customers, which National Fuel offers per the terms of its Universal Service and Energy
19 Conservation Plan approved by the Commission. LIRA is currently offered as a
20 “discount rate” CAP (*i.e.*, enrolled customers pay a “discounted” rate based upon their
21 income and household size). However, National Fuel has petitioned the Commission to
22 modify the design of LIRA to structure it as a “percentage of income program” or “PIP”
23 per filing made at Docket No. M-2021-3024935 (the “PIP Petition”). The PIP Petition is

1 currently pending before the Commission. In addition to discounted rates, the LIRA
2 program includes pre-program arrearage forgiveness and energy education activities.
3 The goal of the program is to help customers better manage their gas costs, in turn
4 increasing the number of payments to National Fuel and reducing collection costs. There
5 are approximately 7,000 customers currently enrolled in LIRA.
6

7 **Q. Is National Fuel doing anything to increase participation in LIRA?**

8 A. National Fuel is currently working on developing an online application for LIRA which
9 will provide functionality for customers to submit their applications electronically. By
10 providing online application functionality, National Fuel hopes to increase enrollment in
11 LIRA.

12 In addition, National Fuel is involved in various outreach activities to educate the
13 community on the program and its benefits. The Company is adopting most of the 2019
14 Amendments to Policy Statement on Customer Assistance Program (*see, e.g.*, 52 Pa.
15 Code § 69.261–69.267 and Docket No. M-2019-3012599), including removing the
16 payment troubled requirement and only considering adult income for eligibility.
17 Reducing target energy burdens to 4% for 0%-50% federal poverty income guidelines
18 (“FPIG”) and 6% for 51%-150% FPIG increases affordability. Further, reverify
19 timeframes are extended from two (2) years to three (3) years for low-income home
20 energy assistance program (“LIHEAP”) recipients and social security/pension recipients.
21 All of these changes will help improve program retention.
22

23 **Q. Is the Company planning any additional changes to LIRA program?**

1 A. Yes. As noted above, National Fuel is working on a proposal to transition from the
2 discounted rate LIRA program to a PIP. The Company has worked with interested
3 parties to develop the PIP design and is currently seeking Commission approval of same.
4 After Commission approval is received, National Fuel will work to make necessary
5 programming/administrative changes to implement the PIP redesign of LIRA. National
6 Fuel has estimated that the LIRA redesign will “go live” approximately eighteen months
7 following Commission approval of same, and it will cost approximately \$673,000.

8

9 **Q. How is the LIRA program funded?**

10 A. The LIRA program is currently funded in part via Rider F – LIRA Discount Charge,
11 which is included in the rates subject to this Rider and in part through base rates. Rider F
12 is updated quarterly and effective each February 1, May 1, August 1, and November 1 of
13 the year. The charge is also updated whenever there is a change to the Residential Sales
14 Service Rate Customer Charge (basic service charge), Distribution Charge (cost to
15 deliver gas), Natural Gas Supply Charge (cost of gas), or Gas Adjustment Charge
16 (adjustment for over/under collected purchased gas costs).

17

18 **Q. Is National Fuel proposing any changes to how LIRA program costs are recovered?**

19 A. Yes. The Company is proposing to include all recovery charges related to LIRA
20 (discount costs, program administration costs and arrearage forgiveness costs) as part of
21 Rider F, removing the portion that is currently recovered in base rates and therefore
22 simplifying and streamlining reconciliation of these items.

23

1 **Q. Please explain National Fuel’s LIURP.**

2 A. LIURP is a weatherization program designed to assist low-income customers reduce their
3 energy usage, thus reducing their bills. Through LIURP, eligible customers receive
4 energy audit and education, heating system safety check, wall and/or attic insulation, and
5 other energy conservation measures. In addition to being low-income, to be eligible for
6 LIURP, customers need to have annual gas consumption greater than or equal to 1300
7 CCF. In an effort to provide additional assistance to customers and expand the LIURP
8 eligibility, the Company obtained a temporary PAPUC approval in January 2020 for a
9 new pilot program Low Consumption LIURP (“LC-LIURP). Per Order of the
10 Commission entered on May 3, 2022 at Docket No. M-2021-3024935, the LC-LIURP
11 pilot program was extended through January 2023. The goal of this program is to
12 identify and assist households with moderate consumption (annual consumption greater
13 than or equal to 900 CCF but less than 1300 CCF) in which the residence has a similar
14 amount of square footage equal to the identified yearly consumption. The Company bids
15 LIURP work out to community agencies and private contractors to obtain the lowest
16 price. The Company is focused on continuously improving its Universal Service
17 Programs by participating in outreach activities and various initiatives to encourage and
18 increase participation for eligible customers.

19
20 **Q. Is the Company proposing any changes to LIURP?**

21 A. No.

22

23

IV. CUSTOMER INITIATIVES

1 **Q. Please explain any new initiatives that the Company has implemented to improve**
2 **customer experience.**

3 A. There are several new initiatives that the Company implemented over the last few years
4 to improve customer service.

5 National Fuel implemented a new customer portal providing customers with easy
6 to navigate options and additional ways to pay their bill. Additional web and mobile
7 payment options include PayPal, Venmo, Apple Pay, Google Pay, and Pay by Text. The
8 Company also consolidated two AutoPay payment programs (Direct Pay – which was
9 managed by the Company and AutoPay which was managed by the payment vendor) into
10 a single program making it easier for customers to enroll and eliminating any confusion
11 related to having two similar options. The Company also partnered with the current
12 payment vendor to promote paperless and AutoPay enrollment through advertising and
13 sweepstakes.

14 In late 2020, the Company rolled out a new, more user-friendly corporate website
15 that is easier to navigate and accessible on multiple devices (mobile friendly). Along
16 with this, the Company has also expanded its social media use (Facebook, Twitter,
17 LinkedIn) as additional communication channels to share valuable content.

18 For non-collection related home visits, printed materials in the form of slip sheets
19 have been provided to customers explaining available payment assistance programs and
20 convenient payment options. The slip sheets include information about the following
21 payment assistance programs: LIHEAP, Neighbor for Neighbor Heat Fund (“N4N”),
22 LIRA, LIURP, Customer Assistance Referral and Evaluation Services (“CARES”),
23 Budget Plan, and Payment Arrangements. In addition, the slip sheets also provide

1 information about AutoPay and Pay by Text. The Company has also expanded eligibility
2 for N4N, allowing more customers to qualify for grants.

3 In early 2022, the Company has updated its customer information system to
4 incorporate preferred pronouns, providing functionality for customers to indicate their
5 preference and having that preference stored in the system for future interactions.

6

7 **Q. Does this conclude your direct testimony at this time?**

8 A. Yes.

NATIONAL FUEL STATEMENT NO. 18

ERIK M. SOLOMON

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 18

Direct Testimony of Erik M. Solomon

**Topics Addressed: Bypass
 Research, Development &
 Demonstration
 Marketing Initiatives
 Energy Efficiency
 Gas Expansion**

Dated: October 28, 2022

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Erik M. Solomon. My business address is 6363 Main Street, Williamsville, NY
4 14421.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as Area Manager
8 of the Energy Services Department.

9
10 **Q. Please provide your educational background.**

11 A. I graduated from the State University of New York at Buffalo in 1998 with a Bachelor of
12 Science Degree in Business Administration. I received a Masters Degree in Business
13 Administration from St. Bonaventure University in 2003.

14
15 **Q. Please provide your professional experience.**

16 A. I began my employment with National Fuel Gas Supply Corporation in June 1998 as a
17 Transportation & Exchange Representative. Since that time, I held a position for NFGDC in
18 the Gas Supply Administration department with responsibility for gas procurement, off-
19 system sales, capacity release and gas scheduling. In 2005, I transferred to the Energy
20 Services department as a General Energy Consultant, with responsibility for large volume
21 assigned account sales and customer service. In 2020, I was promoted to Area Manager, with
22 responsibility for sales, marketing, customer service, economic development, and research,

1 development & demonstration functions for NFGDC’s New York Division (National Fuel –
2 NY).

3
4 **Q. Have you previously testified in other proceedings before the Pennsylvania Public Utility
5 Commission (“PAPUC” or the “Commission”) or any other state or federal agency?**

6 A. Not before the PAPUC. However, I have testified in a New York state Rate Case (16-G-
7 0257) proceeding before the New York Public Service Commission.

8
9 **II. PURPOSE OF TESTIMONY**

10 **Q What is the purpose of your testimony?**

11 A. My testimony reviews the various competitive situations facing NFGDC’s Pennsylvania
12 Division (“National Fuel” or “Company”) including those of pipeline and local production
13 bypass as well as competition from alternative forms of energy such as electricity. I will
14 review National Fuel’s responses to these threats including its transportation service,
15 specialized rate designs and trade ally programs. I will also review those programs and
16 initiatives, including an overview of research, development, and demonstration programs.
17 Additionally, I will address National Fuel’s proposed Three-Year Energy Efficiency Pilot (EE
18 Pilot) and National Fuel’s proposed Three-Year Low to Moderate Income Demonstration
19 (LMI Demonstration).

20
21 **Q. Are you sponsoring any exhibits in this proceeding?**

22 A. Yes, I am sponsoring the following exhibits:

- 23
- National Fuel Exhibit EMS-1 – Existing Bypass

- 1 • National Fuel Exhibit EMS-2 – Potential Bypass
- 2 • National Fuel Exhibit EMS-3 – 2021 Delta Fund Report
- 3 • National Fuel Exhibit EMS-4 – RD&D Project Request Form Example
- 4 • National Fuel Exhibit EMS-5 – Proposed Residential Energy Efficiency Pilot
- 5 • National Fuel Exhibit EMS-6 – Proposed LMI Demonstration

7 **III. COMPETITIVE ASSESSMENT**

8 **Q. Please describe the competitive environment in National Fuel’s markets.**

9 A. National Fuel is affected by a variety of competitive market forces. The most obvious is in
10 the form of inter-fuel competition (oil, coal, electricity, propane, biofuels). There is also intra-
11 fuel competition with other providers of natural gas that construct facilities to physically
12 bypass National Fuel. Lastly, there is inter-company and intra-company competition faced
13 by National Fuel’s customers. Inter- company competition occurs when one firm, for
14 example a pipe manufacturer, is in competition with other pipe manufacturers either within
15 or outside of our service territory. Intra-company competition is characterized by situations
16 where a corporation has one plant located within our territory that is in competition for
17 production with another plant that is located outside of our territory. All these situations
18 contribute to the intensity of our competition.

19
20 **Q. Please explain how Inter-company or Intra-company competition affects your**
21 **throughput.**

22 A. Since National Fuel's sales to the manufacturing or process industries can often be directly
23 related to units of output, as the customer’s production levels increase or decrease because of

1 competitive forces, then so will National Fuel's throughput. An additional side effect is that
2 as customers are successful, jobs may be created or retained which affect the overall economic
3 viability of the marketplace. Therefore, National Fuel's objective has been, and continues to
4 be, to provide its product at a price or rate that enables its customers to compete. National
5 Fuel works extensively with its customers to assist them in achieving their competitive goals.

6
7 **Q. Please describe the overall economic viability of National Fuel's marketplace.**

8 A. While manufacturing is still an important part of the local economy, northwest Pennsylvania
9 has been transitioning from manufacturing to the service industry. To the best of our
10 knowledge, there have been approximately eight (8) major plant closings or severe production
11 reductions in the past five (5) years. The impact of this transition has dampened the growth
12 in throughput in the manufacturing sector. National Fuel's commercial and industrial
13 customers also are actively involved in implementing conservation measures to reduce
14 building heat loss, and new equipment technology is being utilized to provide for greater
15 efficiencies in space heating and process applications. As energy costs rise, there is greater
16 economic incentive for customers to investigate these measures to reduce costs. As customers
17 take these steps to reduce their costs, National Fuel's annual throughput declines. Today's
18 new construction standards are much more energy efficient than in years past. Better
19 construction materials, more insulation and more efficient space heating equipment all
20 contribute to reduced throughput. For example, over the past several decades the efficiency
21 of space heating equipment has increased from 80% to well over 90%.

22
23 **Q. Please explain briefly gas-on-gas competition that confronts National Fuel.**

1 A. "Bypass" is the primary form of gas-on-gas competition facing National Fuel, with bypass
2 being defined as the delivery of natural gas supplies directly to end-users, excluding the
3 services of the local distribution company ("LDC"). As in the past, this threat continues to
4 represent a significant competitive threat to National Fuel today. Producers continue to seek
5 direct markets for local gas production. While this local production threat has traditionally
6 existed in Northwestern Pennsylvania because of the presence of local gas reserves, National
7 Fuel has also witnessed a recent rise in the threat of bypass to interstate pipelines or gathering
8 systems. The threat of bypass in general is as pronounced as ever due to the economic and
9 market factors noted previously. The net effect of bypass is to deprive the LDC of operating
10 revenue and therefore the need to spread the expenses of operating its system to a smaller
11 base of customers and throughput.

12
13 **Q. How substantial is the threat of bypass?**

14 A. Local producer bypass is and will continue to be a very competitive issue. National Fuel's
15 large customers are physically surrounded by Marcellus and Utica gas reserves along with
16 existing local gas reserves. The opportunity for long-term contracts with end-users, coupled
17 with the proximity of local reserves, have combined to create producer initiatives to build
18 bypass facilities, thereby allowing customers to avoid the costs associated with utilizing
19 National Fuel's system. These customers are price elastic; meaning that if natural gas utility
20 prices rise or are too high, they can and will reduce demand through bypassing to a substitute
21 energy source. Customer bypass of National Fuel's system is a matter of continued concern
22 because it adversely affects both National Fuel and its other customers who, because they lack
23 substitute energy sources, tend to be price inelastic, especially over the short run. Customers

1 with large annual volumetric requirements are continuing to consider the installation of
2 bypass facilities.

3
4 **Q. Are there other specific bypass threats that cause significant risk of load loss to National
5 Fuel?**

6 A. Recent bypass assessments identified those customers with existing bypass facilities as well
7 as several customers that are at risk to bypass. As listed in the CONFIDENTIAL National
8 Fuel Exhibits EMS-1 and EMS-2.

9 To further exacerbate the previously described competitive conditions relative to local
10 production and interstate pipelines, National Fuel is uniquely situated in a geographic area
11 crisscrossed with privately-owned pipelines located within gas producing areas. This location
12 results in even more competitive pressures due to the relative ease with which local production
13 can be accessed through bypass connections, even when the gas supplies are not in the
14 immediate vicinity of customers. Examples include an extensive former interstate pipeline
15 owned gathering system purchased by RH energytrans LLC as well as a former petroleum
16 pipeline system, the Northern Pipeline (“Northern”), which was converted to transport natural
17 gas. Northern is owned and operated by Vineyard Oil & Gas and Eastern Resources. These
18 pipelines extend throughout significant portions of our service area, including locales where
19 several of our largest industrial customers reside.

20
21 **Q. How has National Fuel responded to these competitive bypass threats, both current and
22 potential?**

23 A. National Fuel responds to competitive situations for large incremental load opportunities that

1 are potential bypass threats by first trying to understand the competitive threat and the
2 associated economics. If the threat is determined to be legitimate, the value or cost of the
3 alternative is quantified. National Fuel then responds by offering an appropriate discount to
4 the existing transportation rate to retain the customer.

5
6 **Q. Has National Fuel experienced any competition from the electric industry?**

7 A. Yes. National Fuel experiences competition from electricity in several different market
8 segments and end-use applications. Competition in the commercial and public authority
9 segments is increasing in recent years. Electric closed loop, water source heat pump systems
10 are increasingly becoming the heating and cooling system of choice for new office buildings,
11 schools, and medical facilities. The efficiencies of these systems are high, with Coefficients
12 of Performance (“COP”) for heating in the range of 3.7 to 4.5. Heat pump COP is a measure
13 of the efficiency of a heat pump in the heating mode. Conventional electric resistance heating
14 is 100% efficient at the point of use, and natural gas heating systems have combustion
15 efficiencies in the range of 80 to 95% at the point of use. However, heat pumps do not convert
16 electric energy directly into heat. The electric compressor, or “pump”, is used only to transfer
17 the heat from a source (air, ground, or water) to its destination, the heated space. Therefore,
18 a heat pump with a COP of 4.0 transfers, or “pumps” four times more energy to the heating
19 space than the electric energy required to run the compressor. Properly sized ground source
20 heat pumps do not typically require supplemental heating systems. However, water source
21 (and air source) heat pumps usually require a supplemental heating system. In the case of the
22 growing emergence of closed loop water source heat pumps, natural gas simply provides the
23 supplemental energy for the very cold days in the winter when the heat pump system does not

1 have the capability to meet the building energy requirements. With these pumps National Fuel
2 would lose the heating load in the warmer shoulder months of the Fall and Spring.

3
4 **Q. How is National Fuel currently addressing electric competition?**

5 A. National Fuel has programs targeted towards educating both customers and key influencers
6 to encourage the efficient use of our system and to promote the benefits of natural gas. These
7 programs are designed to encourage customers to make natural gas the fuel of choice and to
8 encourage its use in the most efficient manner, thereby making National Fuel's services more
9 economically competitive over the long run. This result benefits the customers using these
10 programs and indirectly benefits all customers by retaining as much throughput on the system
11 as possible to control costs per unit. In addition to energy audits, National Fuel maintains key
12 influencer programs targeted at appliance dealers, heating/plumbing contractors, builders,
13 architects, and mechanical engineers to promote efficient gas technologies. These programs
14 exist because of the strong influence of these trade allies on the use of natural gas and natural
15 gas equipment by National Fuel's residential and commercial/industrial customers in both the
16 replacement/retrofit and new construction markets.

17 National Fuel has developed a broad umbrella trade ally program, "The Energy Partnership"
18 with the goal of building and maintaining preference for natural gas among key influencers,
19 and thereby among National Fuel's customers, to retain its existing sales/market share and
20 selectively pursue opportunities for increased sales. The programs offer cooperative
21 advertising to reinforce the benefits of natural gas (efficiency, economy and environmental).
22 The primary means by which National Fuel addresses electric competition in the
23 nonresidential marketplace is through direct interaction with architects, engineers and

1 customers in the planning and design phases to promote the use of natural gas equipment for
2 both traditional and innovative applications. Where beneficial to the project and
3 economically justified, internal and external technical assistance may be utilized to provide a
4 detailed comparative analysis to assist the customer in making an educated decision regarding
5 fuel choice. In addition, National Fuel distributes industry publications as well as publishing
6 its own technical fact sheets related to new or beneficial gas technologies highlighting key
7 energy efficiency and technology news.

8
9 **Q. Are there other competitive threats that affect National Fuel's ability to maintain or**
10 **grow natural gas sales?**

11 A. Yes. Like all employers in National Fuel's service territory, large-volume customers can be
12 sensitive to economic conditions in western Pennsylvania. As I noted above, our customers
13 compete with plants and facilities in other states, sometimes under the same ownership, and
14 if a competing state has lower business costs than western Pennsylvania, Energy Services'
15 role is to work with local, regional, and state economic development organizations to retain
16 (and attract) business. Sometimes those efforts are successful and sometimes they are not.

17
18 **Q. Please explain.**

19 A. We work with other departments in the Company, such as Government Affairs and Corporate
20 Communications, among others, to coordinate our efforts with economic development
21 officials to assist in producing an attractive offer to at-risk customers. Natural gas utility
22 services are often an important part of the overall economic development package that might
23 ultimately prevent the customer from leaving the state.

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Q. What does National Fuel do to provide its customers with information on the efficient use of energy?

A. National Fuel uses multiple techniques to provide information regarding the effective and efficient use of natural gas. This information is provided in the form of bill stuffers, brochures, and is offered on our website. Additional information is provided to customers by National Fuel’s Energy Partnership Co-op advertising program with appliance dealers and builders.

Q. How does National Fuel inform commercial, industrial, and public authority customers of means for the efficient use of energy?

A. National Fuel provides technical information regarding the effective use of energy to its non-residential customers in a few ways. One example is Gas Technology, a magazine that is sent to select commercial, industrial, and public authority customers based on their potential to utilize the technologies featured in a particular issue. This publication is provided to our customers several times per year and features information on existing and new HVAC and process technologies.

Q. Does National Fuel provide information to commercial, industrial, and public authority customers in any forms other than these publications?

A. Yes. National Fuel’s Energy Services’ personnel offer an array of technical assistance programs. National Fuel has three account representatives in its Pennsylvania territory, assigned to cover approximately 220 of our large volume accounts greater than 12,000 Mcf/year. These customers operate in very competitive markets and have many choices for

1 their energy needs. The representatives are assigned specific geographic areas to cover, and
2 they assist our large commercial/industrial customers in assessing various gas technologies
3 that would make these customers more energy efficient. They work on a one-on-one basis
4 with these customers to collect energy usage data and utilize the services of our contracted
5 engineering staff to provide free technical and economic assessments of gas technologies that
6 best fit the customer's energy needs. For example, where applicable, National Fuel provides
7 operating cost analyses for HVAC and industrial process equipment to assist customers in
8 minimizing fuel costs and evaluating alternatives. In addition, where National Fuel conducts
9 an energy audit, further conservation related information and recommendations are provided.
10 National Fuel also provides information and advice on combustion technologies and industrial
11 process equipment selection, which also includes feasibility analyses in areas of distributed
12 generation, gas cooling and dehumidification.

13 Energy Services' personnel provide information on the various gas rates available to allow
14 National Fuel's customers to take full advantage of its rate options. This includes, for
15 example, information on its Transportation, Load Balancing, Business Development, Bypass
16 and Standby tariffs. In terms of electronic communications, National Fuel continues to
17 enhance its website to include information on efficiency and technology.

18 National Fuel has also actively participated in various local and regional energy conferences
19 and community-sponsored meetings, in conjunction with a variety of organizations such as
20 the Erie Chamber and Growth Partnership, Pittsburgh Region Clean Cities, Mercer County
21 Builders Association, Builders Association of NW PA, the Northwest Regional Office of the
22 Department of Environmental Protection, Clarion County Economic Development Council,
23 Jefferson County Development Council, Oil Region Alliance and the Dubois Area Chamber

1 of Commerce. The focus of these efforts has been to educate nonresidential customers on
2 energy efficiency and cost savings opportunities, environmental impacts, and rate options.

3
4
5 **IV. RESEARCH, DEVELOPMENT & DEMONSTRATION (RD&D)**

6 **Q. Does National Fuel engage in any programs to improve upon the performance and**
7 **availability of gas-consuming appliances and equipment options?**

8 A. Yes. National Fuel engages in research, development, and demonstration (“RD&D”) of gas-
9 consuming appliances and equipment.

10
11 **Q. What is the goal of National Fuel’s RD&D program?**

12 A. The goals of the RD&D program are to identify emerging natural gas technologies of benefit
13 to National Fuel and its customers, fund developments through co-funded gas industry RD&D
14 organizations and manufacturers, demonstrate appropriate technologies in our service
15 territory and disseminate information to customers who could benefit from the technologies.
16 For technology demonstration projects, National Fuel seeks to have the technologies located
17 at host sites with vested interests in the success of the technologies.

18 National Fuel does not internally conduct research and development. It does provide funding
19 for external RD&D initiatives in concert with other gas industry, manufacturing,
20 energy/environmental authorities, and other participants.

21 The primary purpose of the RD&D program is the identification, development, introduction
22 and demonstration of new technologies, equipment and processes which feature increased
23 efficiency and improved performance in the residential, commercial, and industrial end use

1 market segments, as well as in the National Fuel operations area. The main emphasis of the
2 RD&D program is on:

- 3 • Providing customers with a greater selection of energy-efficient, low emissions
4 gas technologies;
- 5 • Remaining competitive with other energy technologies to contribute to the
6 positive environmental attributes of natural gas;
- 7 • Reduction of fixed operating costs;
- 8 • Improved gas load factors for greater seasonal utilization of gas facilities;
- 9 • Increased safety and efficiency in delivering natural gas; and
- 10 • Increased customer benefits.

11
12 **Q. What types of programs does the RD&D Program support?**

13 A. National Fuel's RD&D program consists of the **Traditional RD&D Program** funded
14 through base rates and the **Delta Funds RD&D Program** which uses a separate rate
15 surcharge collected from Pennsylvania ratepayers.

16
17 **Q. Please describe the programs funded through the Traditional RD&D Program.**

18 A. The Traditional RD&D Program addresses technology segments for residential, commercial,
19 and industrial end-use markets, and for company operations technologies, focusing on
20 technologies nearing commercialization and conducts technology demonstration projects,
21 technology assessments, and technology transfer. Demonstration projects are initiated,
22 implemented, and managed by National Fuel personnel. Technologies demonstrated include
23 new and/or emerging natural gas equipment, or other technologies not in significant use in

1 our service territory.

2 The Traditional RD&D program is divided into the following 3 areas:

- 3 • **End Use** – This area consists of projects in the residential, commercial, and industrial
4 market segments featuring new and emerging technologies.
- 5 • **Operations** – This area consists of projects pertaining to National Fuel’s gas
6 infrastructure including reliability, productivity, safety, and the environment.
- 7 • **Other** – This area consists of funding set aside to cover technology assessment,
8 technology transfer and general administrative expenses of the RD&D program.

9
10 **Q. Describe the Pennsylvania Delta Fund’s RD&D Program.**

11 A. State regulatory commissions have established Delta Funds RD&D Programs to replace the
12 previous GRI assessments. Delta Funds are used to support the following programs:

- 13 • **Utilization Technology Development (“UTD”)** – The UTD is involved in the
14 research and development of natural gas utilization including residential and
15 commercial appliances, industrial process, distributed generation, and natural gas
16 vehicles. The program strives to meet critical demands by the United States for energy
17 by providing efficient, safe, economical, and environmentally acceptable uses of
18 natural gas to the benefit of the public.
- 19 • **Emerging Technology Program (“ETP”)** – National Fuel funding for this program
20 is included within UTD. ETP is a new initiative by Gas Technology Institute (“GTI”),
21 created in 2012, to address issues in better moving technologies from development to
22 commercialization. Despite many attractive technology developments after gas
23 industry RD&D restructuring, much of the former effective infrastructure and staffing

1 in moving those technologies to market no longer exist. ETP is an effort to re-establish
2 that necessary function.

3 • **Operations Technology Development (“OTD”)** - The OTD develops, tests, and
4 implements new technologies to provide solutions to a wide range of issues relating
5 to gas operations and its infrastructure. It is designed to provide new tools, equipment,
6 software, processes, or procedures that will enhance safety, increase operating
7 efficiency, reduce operating costs, and help maintain system reliability and integrity.
8 The scope of the program includes mid- to near-term developments.

9 • **Sustaining Membership Program (“SMP”)** – National Fuel funding for this program
10 is included within OTD. The SMP strives to develop new and innovative technology
11 concepts that will address current needs and will reduce the cost of transmission,
12 distribution, and environmental operations for member companies. The SMP
13 addresses mid- to longer-term developments.

14 • **Low-Carbon Resources Initiative (“LCRI”)** – National Fuel is funding an effort
15 lead by the Electric Power Research Institute (EPRI) and GTI to collaborate on
16 addressing the need to accelerate development and demonstration of low carbon
17 energy technologies.

18 • **North American Gas Heat Collaborative** – National Fuel is participating in a
19 collaborative to accelerate the commercialization and market acceptance of gas heat
20 pumps in North America. The goal of this collaboration is to enhance market share
21 of gas heat pump technologies and energy efficient gas technologies.

22 Once the minimum annual funding commitments are made, these utilization and operations
23 development entities provide portfolios of projects from which to voluntarily choose and

1 fund. Refer to the National Fuel Exhibit EMS-3 - 2021 Delta Fund Report, for more details.

2
3 **Q. How does National Fuel manage the RD&D Program?**

4 A. The Energy Services department is responsible for the overall administration of National
5 Fuel's RD&D program, managing the end-use demonstration projects of the Traditional
6 program, and managing the end-use RD&D activities within the Delta Funds RD&D Program.
7 The Mechanical department of National Fuel's Operations Division is responsible for
8 managing the Company's operations projects within the Traditional program.
9 The Energy Services department and the Mechanical department use existing department
10 personnel to manage RD&D projects, but occasionally use personnel on loan from other
11 departments as project managers, as needed. From time to time, National Fuel may also
12 assign personnel to an external project of GTI where some special interest and expertise exists
13 within the Company.

14
15 **Q. How are RD&D projects identified and selected for funding?**

16 A. Projects may originate from various internal and external sources and may consist of domestic
17 or international technologies. Once a potential project is identified, its potential benefits are
18 determined, as well as goal for the project. The impact of technologies can vary widely
19 depending upon differing regional needs. Before funds and other resources are committed,
20 approvals are received from senior management. Each approved project is planned to include
21 scope, budget, schedule, and goals. At project completion, the results are gathered, reported,
22 and filed. See National Fuel Exhibit EMS-4 for an example of an RD&D project request
23 form.

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Q. What are some examples of RD&D projects in which National Fuel has participated?

A. Examples of projects include: advanced burner systems, distributed generation, combined heat and power (“CHP”) systems, advanced metal melting and sintering processes, foodservice equipment enhancements, gas engine drive- air compressors, manufacturing facility river water pumps, sewage treatment plant pumps, ice rink compressor and dehumidification, fuel cells, instantaneous water heaters, gas booster water heater; patio heaters, high-efficiency space heaters for retrofits, small-scale LNG Production, Hybrid HVAC (furnaces & electric air source heat pump) demonstrations, natural gas vehicle demonstrations, and hydrogen enriched natural gas demonstration and microturbines.

Q. Do you see any potential impediments to the overall natural gas and energy RD&D program?

A. National Fuel believes that current programs available through local and national organizations will adequately address future gas equipment development needs as technology offerings improve. These investments, in conjunction with a concerted effort to educate and assist customers to utilize energy in the most efficient manner, will maximize the benefits of these funds to all ratepayers.

Q. What level of RD&D expense do you project for the future test year?

A. National Fuel expects that the future test year RD&D expense will be \$670,103, with \$143,603 of this amount falling under the traditional RD&D and the \$526,500 under the Delta Fund. National Fuel is not asking for any changes to this allowance. The current Delta Fund

1 account balance is \$843,392.05 and the current Delta Fund annual collection is \$526,500.
2 Currently we use more than 80% of the annual funding on UTD, OTD, ETP and LCRI. This
3 leaves less than \$100,000 for other RD&D projects each year. Recently, we began to identify
4 some new emerging RD&D projects such as ZNE homes, hybrid heating systems, RNG,
5 hydrogen blending and CHP opportunities. The traditional RD&D annual allowance and the
6 remaining Delta Fund balance and annual allowance should be adequate to generate more
7 demonstrations within the before mentioned areas of interest.

8
9 **Q. Explain National Fuel's efforts concerning development of a reliable customer database.**

10 A. National Fuel's ongoing database development of customer end-use applications has focused
11 on the larger customers and those that elect to transport third party supplied natural gas.

12 The Energy Market Monitor ("EMM") customer database was designed to provide National
13 Fuel with a detailed monitoring system that is maintained by the Rates and Regulatory Affairs
14 department in conjunction with Energy Services and other departments. The EMM system
15 provides substantial information on the large-volume accounts. Data such as equipment, dual
16 fuel capabilities, base load, firm consumption, contact names and meter/regulator information
17 are stored to provide both the customer and National Fuel with detailed reports. Customer
18 data can also be summarized across various data fields to provide better management
19 information. National Fuel can report volumes on a sales, transportation, and total throughput
20 basis, or on an individual rate schedule basis. In essence, our goal is to gain a better
21 understanding of our customers so that we may better serve them. Data integrity for the EMM
22 system is maintained through ongoing system integration and maintenance. Lastly, National
23 Fuel has developed a variety of different systems upon which transportation service is based

1 and through which customers and third-party suppliers can access account information and
2 actively, efficiently, and effectively administer their natural gas supply deliveries and monitor
3 usage.

4
5 **Q. What is National Fuel doing to better understand its markets and the associated risks**
6 **and opportunities?**

7 A. National Fuel conducts ongoing residential market surveys to monitor market shares and
8 energy preference levels, understand customer energy perceptions and decision-making
9 processes, and collect customer demographic/building characteristics data. The latest survey
10 was conducted in 2021 and is used in quantifying market risk and opportunity and directing
11 its marketing/advertising message to the proper decision maker. Additionally, a natural gas
12 vehicle (“NGV”) market assessment was conducted in 2017- 2018 comprising the following:
13 an NGV market overview and outlook, potential compressed natural gas (“CNG”) load
14 growth based on technical and economic feasibility, development of a fleet-oriented database,
15 and identification of best target market and potential CNG conversions within the service
16 territory. In 2019, to gain a better understanding of the energy performance and economic
17 impact of space conditioning options available for the hotel market, National Fuel
18 commissioned a study from an energy engineer. The purpose of the study was to determine
19 the 25-year life cycle costs of the most common HVAC systems used for hotels.

20
21 **V. RESIDENTIAL ENERGY EFFICIENCY PILOT (EE PILOT)**

22 **Q. Please describe the proposed EE Pilot and the program’s offering to customers.**

23 A. National Fuel proposes to implement one energy efficiency program over the three-year

1 period starting August of 2023. The proposed EE Pilot is an equipment replacement program,
2 modeled after a Vermont Gas Systems program, which was cited by the American Council
3 for an Energy-Efficient Economy, as one of the nation’s best natural gas energy efficiency
4 programs. National Fuel’s program would offer equipment replacement rebate incentives for
5 single-family and multi-family residential dwellings, to encourage them to install high
6 efficiency space heating appliances such as furnaces and boilers. These types of appliances
7 are by far the largest users of natural gas in residential buildings and are therefore most likely
8 to show the largest savings to customers when they upgrade their appliances. National Fuel
9 sets minimum efficiency levels for each appliance type based on federal Energy Star
10 guidelines. The goal of the EE Pilot is to encourage the installation of high efficiency
11 appliances or thermostats by customers.

12
13 **Q. What are the EE Pilot’s proposed minimum efficiencies and rebate dollar amounts?**

14 A. The target market for the EE Pilot is all residential customers within National Fuel’s service
15 territory. Rebates are available for existing and new single-family dwellings, multi-family
16 dwellings, condominiums, and mobile dwellings who are replacing space heating equipment.
17 These replacements typically will occur when equipment has failed and can no longer be
18 repaired, reached the end of its useful life, or when the fuel source is being switched to natural
19 gas from another fuel, such as oil, propane, or electricity. The currently effective minimum
20 efficiencies are measured in annual fuel utilization efficiency (“AFUE”). The rebate dollar
21 amounts were determined by incenting 50% of the incremental cost to install the higher
22 efficiency appliance. The rebate amounts are as follows:

- Hot Air Furnace (80% to 95% AFUE); \$600

- Hot Air Furnace (92% to 95% AFUE); \$400
- Hot Water Boiler – 95% AFUE; \$1,000
- Wi-Fi Thermostat – N/A; \$85

These incentives will help offset a portion of the incremental cost of purchasing high efficiency equipment in place of standard efficiency equipment. With our rebate alone, the simple payback on the customer’s portion of the incremental cost will vary with their usage and equipment selected but will usually be less than ten years with most measures paying back within four years.

Q. How will the EE Pilot benefit the Company’s residential customers?

A. National Fuel is proposing an investment that will return an annual present value of total resource cost (“TRC”) net benefits of \$3.04 million, in 2024 dollars, with a TRC benefit-cost ratio (“B/C Ratio”) of 2.37 (see table below). Additionally, the EE Pilot will provide significant energy savings and economic benefits for customers while increasing the comfort of their home. The reduced spending on energy will allow our customers more disposable income to be utilized in other parts of the economy. The reduced energy costs are captured in the Participant column of the following table, which demonstrates a B/C Ratio of 2.35 from the participant’s perspective.

Benefits, Costs, Net Benefits and B/C ratios					
	Societal	Utility	RIM	Participant	
NPV Benefits	\$5,247,568	\$5,247,568	\$5,247,568	\$4,611,969	
NPV Costs	\$2,211,699	\$1,230,849	\$6,604,034	\$1,961,699	
NPV Net Benefits	\$3,035,869	\$4,016,718	-\$1,356,466	\$2,650,271	
B/C Ratio	2.37	4.26	0.79	2.35	
\$/therm	0.77	0.43	2.31	0.96	

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Q. What cost-effectiveness analysis methodology was used to calculate these results?

A. The cost-effectiveness results reported in the table above followed standard industry practices for utilizing the TRC test for cost effectiveness. The TRC test methodology used is similar to that used by other natural gas utility companies serving Pennsylvania that offer energy efficiency programs, and for Pennsylvania electric utilities that are required by statute to offer energy efficiency programs. To calculate benefits, projected natural gas savings are multiplied by avoided costs, and this stream of future values is discounted to the present. The cost side of the test consists of the present value of all incremental costs incurred by participants, including net operation and maintenance costs, and the non-incentive costs incurred by the portfolio administrator. If the benefits outweigh the costs (the benefit-cost ratio is above one), then the total cost of energy services for an average customer within the territory will fall and the portfolio is considered cost effective. This analysis used a discount rate of 5%. This analysis results in a B/C Ratio above 1.0.

Q. How much natural gas will National Fuel’s residential customers save who participate in the EE Pilot?

The program is projected to save 224,269 therms annually of natural gas for the first ten years and 190,447 therms annually for the next ten years. This totals 4,147,160 therms over the lifetime of the measures installed. The following table shows the incremental and lifetime natural gas savings.

1

<u>Year</u>	<u>Therms Savings</u>
2024	224,269
2025	224,269
2026	224,269
2027	224,269
2028	224,269
2029	224,269
2030	224,269
2031	224,269
2032	224,269
2033	224,269
2034	190,447
2035	190,447
2036	190,447
2037	190,447
2038	190,447
2039	190,447
2040	190,447
2041	190,447
2042	190,447
2043	<u>190,447</u>
TOTAL	4,147,160

2

3 **Q. How much will it cost to achieve these results?**

4 A. The total portfolio is projected to cost \$1.23 million annually or \$3.69 million for the three
5 years. Refer to table below for the proposed budget summary.

6

1

Budget	2023	2024	2025
Rebates	\$981,012	\$981,012	\$981,012
Administration	\$100,000	\$100,000	\$100,000
Evaluation, Measurement & Verification	\$100,000	\$100,000	\$100,000
Outreach	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
Total	\$1,231,012	\$1,231,012	\$1,231,012

2

3 **Q. Does National Fuel have any estimate of the results of the residential EE Pilot, with**
4 **respect to number of customer participants and rebate amounts?**

5 A. Yes. National Fuel has developed the following estimates for customer participation and
6 rebate costs for each year of the program.

	<u># of Participants</u>	<u>Total Rebate Costs</u>
Space Heating	1,572	\$937,453
Thermostats	<u>512</u>	<u>\$43,559</u>
Total	2,084	\$981,012

11

12 Please refer to National Fuel Exhibit EMS-5 for more details on these estimates.

13

1 **Q. How were these results developed?**

2 A. These results were developed by estimating the following information, as shown in National
3 Fuel Exhibit EMS-5.

- 4 • The percentage of existing residential customers using gas for space heating
5 and water heating.
- 6 • The percentage of existing customers with various types of space heating and
7 water heating equipment such as furnaces, boilers, storage tank heaters and
8 tankless heaters.
- 9 • The percentage of existing customers in each equipment type that currently
10 have medium or low efficiency equipment.
- 11 • The percentage of existing customers who will likely take advantage of the
12 proposed rebate and upgrade to a higher efficiency piece of equipment than
13 they currently have now.

14 The first 3 estimates above were done using knowledge gathered from the 2021 Residential
15 Market Survey referenced earlier. The last estimate above was developed based on National
16 Fuel's experience with the New York conservation incentive program. Using those
17 experiences with the early stages of a pilot program, we anticipate participation levels of 0.5%
18 - 1.0% of our eligible customer base annually. Once our pilot program matures, and
19 customers and contractors are very aware of it, the annual upgrades may increase to around
20 3.5% to 4.0%. Based on this, we used first year estimates of annual upgrades between 0.5%
21 and 1.5%, depending on the equipment type and efficiency level.

22

23 **Q. How are low-income customers addressed by the EE Pilot?**

1 A. Low-income customers are allowed to participate in the EE Pilot, which is open to all
2 residential customers. Although this program does not specifically target this market
3 segment, services offered by the Company for assisting low-income customers with their
4 energy bills, such as the Low Income Usage Reduction Program will still be available.

5
6 **Q. How will National Fuel handle the administration of the EE Pilot?**

7 A. National Fuel envisions utilizing an outside third-party contractor to handle the day-to-day
8 administration of the program. This -contractor will report to a National Fuel employee who
9 will act as the overall program manager. The contractor will set up a toll-free telephone call
10 center to handle the entire rebate application process.

11
12 **Q. How will the rebate application process be handled?**

13 A. National Fuel envisions the following procedures to occur when a customer applies for a
14 rebate:

15 Questions / Confirmation of Eligibility Requirement

- 16 • The customer calls National Fuel's third-party program administrator (“PA”) with any
17 questions they may have and confirms whether the equipment they plan on installing
18 meets the program's eligibility requirement for a rebate.

19 Application for Rebate

- 20 • The customer calls PA toll-free number and requests an application form be mailed to
21 them, e-mailed to them, downloads a copy of the form from National Fuel's web site
22 or completes an electronic version on the website.
- 23 • The customer completes the application form, attaches copy of their contractor's

1 proposal for rebate-eligible heating or water heating equipment and mails the
2 paperwork to the PA.

3 Equipment Installation

- 4 • The customer has heating, water heating equipment and/or wi-fi thermostats installed
5 by licensed heating or plumbing contractor.

6 Processing of Rebate Check

- 7 • Once eligible equipment installation has been verified by the PA, the PA enters the
8 customer into the list for processing and mailing of rebate checks.
- 9 • Before cutting rebate checks, PA works with National Fuel to check list against any
10 customers with unpaid bills or outstanding payments past due. These should be rare,
11 but if found, a hold will be put on the rebate check and National Fuel will determine
12 the appropriate action (e.g. credit on customer bill, payment arrangement, etc.)
- 13 • National Fuel will then reimburse PA for all rebate checks cut monthly, based on
14 records submitted to National Fuel from PA.

15 Inspection / Quality Control of Equipment Installations

- 16 • PA will not perform a 100% on-site inspection of all heating and water heating
17 equipment eligible for a rebate that were installed due to large number of customers
18 and geographic size of National Fuel's service territory.
- 19 • Instead, PA will perform a monthly random sampling inspection of installations.
20 These inspections will cover all contractors involved in the program and cover all
21 geographic locations.

22 Customer Satisfaction / Program Evaluation

- 23 • A short general satisfaction survey will be mailed to each customer receiving a rebate,

1 along with their rebate check. This survey will likely be a 3" x 5" postcard size with
2 postage return paid.

- 3 • A longer telephone survey (5 - 10 minutes) will be done by the PA on a random basis,
4 to a sample of the rebate population, to elicit further insight into the program.

5
6 **Q. How will National Fuel handle the marketing and customer outreach for the EE Pilot?**

7 A. The communication program would inform customers of the importance to conserve energy
8 and how to implement conservation strategies to reduce bills and energy use by using our
9 existing "Fueling Tomorrow Today" website to promote energy efficiency program and
10 other energy savings tips. Additionally, the Energy Services team will continue to partner
11 with local businesses and trade organizations (contractors, plumbers, HVAC service
12 providers, equipment suppliers, distributors, community-based organizations, etc.) to
13 familiarize them with program opportunities, energy efficiency practices and
14 implementation requirements. Due to using internal resources, we anticipate minimal
15 budget requirements. We anticipate 5% of the rebate budget (\$~1.0M), totaling \$50,000 for
16 the communication budget annually.

17
18 **Q. Does National Fuel have any estimates on the administrative costs to implement this
19 program using an outside contractor?**

20 A. Yes. National Fuel has an estimated administration cost of \$8,300 per month. This would
21 include handling customer calls, application requests and associated paperwork, issuing
22 rebate checks, coordinating random inspections, assessing program performance, and
23 generating program reports. To come up with total program administrative costs, we used

1 our experience with the costs associated with running our National Fuel - NY conservation
2 incentive program. This monthly cost includes a fixed amount of rebates per month. Based
3 on our estimate of 2,084 rebates and the monthly allocation of rebates, we estimate the
4 monthly cost will cover the total administration costs. Therefore, to get the total
5 administrative costs, we multiplied the total monthly cost (\$8,300) by the number of months
6 in a year (12), which resulted in \$99,600 annually. This is approximately 10% of the total
7 estimated rebate amount of \$981,012.

8
9 **Q. What environmental benefits are projected to occur from the EE Pilot?**

10 A. The EE Pilot is projected reduce emission of approximately 1,189 metric tons of CO2
11 annually or the cumulative effect of 3,566 metric tons of CO2 over the three-year pilot.

12
13 **Q. Does National Fuel plan to report on the EE Pilot results?**

14 A. Yes. National Fuel will submit an annual report on the EE Pilot to the Commission each
15 March, three months after the close of the program year. This report will provide information
16 on activity for the previous year and progress towards the three-year goals, including, but not
17 limited to:

- 18 • First year and lifetime savings;
- 19 • Participation;
- 20 • Spending;
- 21 • Cost effectiveness;
- 22 • Highlights of portfolio and program activity; and
- 23 • Updates to program delivery and design.

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Q. Does National Fuel plan to evaluate, measure & verify the results?

A. Yes. National Fuel will likely hire an independent evaluator to examine the program objectives and implementation to determine overall program performance, any areas of improvement and recommendations for enhancement. These reviews will be crucial in our ability to manage this pilot effectively. The pilot will require the flexibility to adjust incentive changes based on market conditions. Additionally, the ability to use unspent funds from future years, will help to address higher demand and provide continuity for customers, contractors, and suppliers. We anticipate 10% of the rebate budget (\$~1.0M), totaling \$100,000 for the evaluation, measurement, and verification budget.

Q. How does the proposed EE Pilot align with the Statements of Policy as outlined by the Commission in the alternative rate making Docket No. M-2015-2518883?

A. Each rate consideration identified in the Statement of Policy is listed below along with the relevant effect the proposed EE Pilot Program has on each rate consideration:

1. Please explain how the ratemaking mechanism and rate design align revenues with cost causation principles as to both fixed and variable costs.
The Company is proposing to recover the cost of the EE Pilot Program from residential customers, which is the rate class that will directly benefit from the program.
2. Please explain how the proposed EE program impacts the fixed utility's capacity utilization.
National Fuel's EE Pilot is intended to reduce the average usage per account over the life of the program. This is anticipated to have an impact on capacity utilization.
3. Please explain whether the ratemaking mechanism and rate design reflect the level of demand associated with the customer's anticipated consumption levels.

1 The calculation of the Rider D rate will be based on total forecasted residential
2 usage.

3 4. How the EE Program limits or eliminates interclass and intraclass cost shifting.

4 The EE Pilot does not have interclass and intraclass cost shifting because the costs
5 and benefits are confined to the residential class.

6 5. Please explain how the EE Program limits or eliminates disincentives for the
7 promotion of energy efficiency.

8 The proposed EE Pilot actively promotes energy efficiency by providing incentives
9 for customers to purchase and install equipment with higher Annual Fuel Utilization
10 Efficiency (AFUE) ratings.

11 6. Please explain how the EE Program impacts customer incentives to employ
12 efficiency measures and distributed energy resources.

13 Customers will have an incentive to employ energy efficiency measures and
14 distributed energy resources because a reduction in volumetric usage reduces their
15 overall bill.

16 7. Please explain how the EE Program impacts low-income customers and support
17 consumer assistance programs.

18 Customers served under the Company's Low Income Residential Assistance Service
19 ("LIRAS") Rate Schedule, the Company's current Customer Assistance Program
20 ("CAP") receive bill discounts determined by household size and income level. The
21 Company also maintains a Low-Income Usage Reduction Program (LIURP)
22 weatherization program for low-income customers. Measures are installed to reduce
23 energy usage and customer bills. The EE Pilot supports these programs by
24 providing additional opportunities for low-income customers to reduce their usage
25 and their overall bill.

26 8. Please explain how the EE Program impacts customer rate stability principles.

27 Customers that use the program will see more stable bills from lower usage and
28 exposure to gas cost fluctuations.

29 9. Please explain how weather impacts utility revenue under the EE Program.

30 The proposed EE Pilot is intended to reduce the average volumetric usage per
31 customer. It does reduce the amount of weather-related variation in both customer
32 bills and associated utility distribution revenues. To the extent that weather is
33 warmer or colder than normal, weather will impact the amount of revenue recovered
34 through the proposed Rider D.

35 10. Please explain how the EE Program impacts the frequency of rate case filings and
36 affects regulatory lag.

37 The EE Pilot is not anticipated to (nor is intended to) impact the frequency of rate
38 cases or have an impact on regulatory lag.

39 11. Please explain if the EE Program interacts with revenue sources, such as Section

1 1307(f) automatic adjustment surcharges, 66 Pa.C.S. § 1307 (relating to sliding
2 scale of rates; adjustments), riders such as 66 Pa.C.S. § 2804(9) (relating to
3 standards for restructuring of electric industry) or system improvement charges, 66
4 Pa.C.S. § 1353 (relating to distribution system improvement charge).

5 The Company's proposed EE Pilot does not interact with revenue sources such as
6 Section 1307(f) automatic adjustment surcharges, 66 Pa.C.S. § 1307 (relating to
7 sliding scale of rates; adjustments), riders such as 66 Pa.C.S. § 2804(9) (relating to
8 standards for restructuring of electric industry) or system improvement charges, 66
9 Pa.C.S. § 1353 (relating to distribution system improvement charge).

10 *12. Please explain whether the EE Program includes appropriate consumer protections.*

11 As noted in Rider D, a reconciliation will be completed at the end of the 3-year pilot.

12 *13. Please explain whether the EE Program is understandable to customers.*

13 See response to question above regarding the marketing and customer outreach for
14 the pilot.

15 *14. Please explain how the EE Program will support improvements in utility reliability.*

16 The EE Pilot will lead to more efficient usage, which will provide lower peak
17 requirements, reducing risk on system delivery.
18

19 **VI. LOW TO MODERATE INCOME NON-CUSTOMER CONVERSION**
20 **DEMONSTRATION PROJECT (LMI DEMONSTRATION)**

21
22 **Q. What are the challenges for a Low to Moderate Income (LMI) residential non-customer**
23 **to convert their residence to natural gas in the Company's service territory?**

24 A. The main challenges that the prospective LMI customer faces in receiving gas service are
25 paying for the upfront costs necessary for expansion of National Fuel's gas system and
26 customer equipment/appliance conversion costs.
27

28 **Q. Can you expand upon the upfront costs necessary for connecting to the gas system?**

29 A. Reaching these prospective LMI customers often requires significant capital investments to
30 extend the National Fuel service system into outlying areas. In cases where contributions in

1 aid of construction (“CIAC”) are necessary to offset the cost of mainline extensions, these
2 additional costs can be prohibitive. CIACs can place a financial burden on customers looking
3 to convert and add an additional layer of complexity to their conversion decision. For
4 residential customers, the amount of CIAC (collected in a lump sum or through a monthly
5 surcharge) normally depends on the length of main and service line required to connect the
6 customer to the system, as well as the number of customers looking to connect to the proposed
7 main extension. If there are enough customers to “cover” the main extension through facilities
8 entitlements, there will be no CIAC. It is difficult to coordinate conversion commitments,
9 and if customer interest changes over time, the CIAC amount changes. This leads to the
10 “death spiral” of customers continually dropping out, which can prohibit completion of the
11 enhancement project.

12
13 **Q. Can you expand upon the prospective LMI customer equipment conversion costs?**

14 A. The upfront costs of installing natural gas fired equipment can also discourage LMI customers
15 from converting. Even in cases where the savings realized from the significantly lower cost
16 of fuel results in a relatively short payback period, customers are often unwilling to make the
17 initial upfront payment to convert to natural gas. The cost to purchase and install natural gas
18 heating, hot water and other appliances can be substantial. For fuel oil customers, there is the
19 added expense and inconvenience of removing the oil tank, following environmental
20 regulations, and having to install gas piping in the home. Electric resistance heating
21 customers may need a complete forced air or hydronic heating system installed, at
22 considerable expense, in addition to house gas piping. In addition, there is the up-front or
23 monthly surcharge costs associated with installing new gas main for customers beyond the

1 existing National Fuel system. Conservative estimated paybacks, for equipment replacement
2 costs only, range from 2.7 to 7.5 years, depending on fuel type.

3
4 **Q. Does the Company propose a potential LMI Demonstration Project?**

5 A. Yes. The project location is on Thornapple Road in Crawford County, see National Fuel
6 Exhibit EMS-6. The project consists of converting 62 prospective LMI customers to natural
7 gas. We determined that the 62 homeowners would be required to each pay \$1,659.06 to offset
8 the internal cost of the mainline extension and connection plus the cost of natural gas fired
9 equipment and appliances. Considering this census area is comprised of low to moderate
10 income households, it is unlikely the homeowners will be able to afford the full cost of
11 conversion. Even then, we anticipate that only 50% or 31 of the LMI households will convert.
12 Therefore, we propose in this LMI Demonstration project to cover 100% of the Company's
13 infrastructure costs, which are estimated to be \$4,769.32 per customer, resulting in a total
14 projected cost of \$147,849.

15
16 **Q. How would the LMI Demonstration Project help low to moderate income homeowners?**

17 A. As mentioned above, the upfront costs of installing natural gas fired equipment can also
18 discourage customers from converting. The LMI Demonstration can help alleviate the cost
19 of connecting to the natural gas network. Although the LMI Demonstration does not
20 eliminate all the conversion cost, it can substantially lessen the burden on the homeowner.
21 The net economic benefit from this conversion investment will reduce overall energy bills,
22 allowing more household disposable income. For example, a home using propane or heating
23 oil will likely save about \$2,000 annually by converting to natural gas. This assumes a home

1 using 100 Mcf per year. The Mcf cost is about \$13.61, and the propane or heating oil cost is
2 about \$36.00, in equivalent Btu values. This results in the \$2,000 annual savings.

3
4 **Q. Would the LMI Demonstration Project help lower emissions?**

5 A. Yes. Using the Thornapple potential pilot site as example, if 31 or 50% of potential
6 homeowners using 100 Mcf per year of natural gas convert from heating oil, the CO₂ savings
7 annually would be 156,426 pounds. If the same 31 or 50% of potential homeowners using
8 100 Mcf per year of natural gas convert from propane, the CO₂ savings annually would be
9 83,551 pounds.

10
11 **Q. What is the proposed budget required to start the LMI Demonstration Project?**

12 A. The proposed budget is approximately \$125,000 per year for a three-year pilot, totaling
13 \$375,000, to fund one or more LMI Demonstration projects (including the Thornapple project
14 identified above). The \$125,000 annual budget is included as operations and maintenance
15 (“O&M”) expense in the Company’s fully projected future test year (“FPFTY”) and will be
16 recovered in base rates. Amounts funded by ratepayers will be used to offset project costs.
17 The Company will track revenues and pilot costs and provide a reconciliation at the
18 conclusion of the three-year pilot.

19
20 **Q. Does this conclude your direct testimony?**

21 A. Yes, it does at this time.

NATIONAL FUEL EXHIBIT EMS-1

CONFIDENTIAL

NO PUBLIC VERSION

NATIONAL FUEL EXHIBIT EMS-2

CONFIDENTIAL

NO PUBLIC VERSION

NATIONAL FUEL EXHIBIT EMS-3

December 31, 2021

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
P.O. Box 3265
North Office Building
Harrisburg, Pennsylvania 17105-3265

Re: National Fuel Gas Distribution Corporation
Delta Fund for Research and Development Projects Report

Dear Secretary Chiavetta;

Pursuant to R-00061493 Settlement paragraph 18 A.3 "Distribution will file with the Commission and serve upon other Parties on or before December 31 an annual report for the preceding twelve month period ended September 30, setting forth revenues for the Delta Fund for research and development projects and expenditures for such projects. In addition, Distribution will describe in the annual report projects that have been funded". The enclosed report is submitted under this settlement agreement.

Very truly yours,



Robert D. Eck
General Manager
Energy Services Department

Encl.

Cc: Office of Special Assistants (E-Mail)
Office of Consumer Advocate (E-Mail)
Office of Small Business Advocate (E-Mail)

I. INTRODUCTION/BACKGROUND

The provisions of R-00061493 Settlement paragraph 18 A.3 were adopted on November 30, 2006 and effective January 1, 2007. Paragraph 18 A.3 states:

“3. The Joint Petitioners agree to \$526,466 to fund the Delta research and development program pursuant to the Statement of Scott E. Swartzfager No. 14. The deferral treatment and review process outlined in R-00049656 will continue. The company will not expend these dollars on additional customer outreach for enhanced energy efficiency.

Distribution will be permitted to record a regulatory asset or liability for differences between the annual rate allowance and annual expenditures. However, Distribution will not be permitted to retroactively recover in a future proceeding any expenditures in excess of the annual rate allowance and any deferred balance from the previous year’s Delta funding. Distribution will provide for review of research projects as described in its testimony. In order to implement this Settlement, the Joint Petitioners request that the Commission’s Final Order in this proceeding include the following language to allow Distribution to qualify for deferred accounting under SFAS 71:

“National Fuel Gas Distribution Corporation’s accounting policies conform to the Statement of Financial Accounting Standards No. 71 ‘Accounting for the Effect of Certain Type of Regulations’ which are in accordance with the accounting requirements and ratemaking practices of regulatory authorities. The application of these accounting policies allows the Company to defer expenses and income on the balance sheet as regulatory assets and liabilities when it is probable that those expenses and income will be allowed in the rate-setting process in a period different from the period in which they would have been reflected in the income statement by an unregulated Company.

“Because research and development projects often require a commitment over multiple years and because the expenditures for such projects may not match on an annual basis revenues for funding of research and development projects, deferred accounting is appropriate and is approved. The regulatory deferral treatment sought for the Research and Development expenditures and rate relief requested in the case are in accordance with SFAS No. 71.

“The Company will manage the costs of the Research and Development expenditures to match revenues deferred pursuant to this Order to eliminate any differences between deferred costs and deferred revenues at the end of a five-year period commencing on the day after the R-00049656 Order was entered.”

Distribution will file with the Commission and serve upon other Parties on or before December 31 an annual report for the preceding twelve month period ended September 30, setting

forth revenues for the Delta Fund for research and development projects and expenditures for such projects. In addition, Distribution will describe in the annual report projects that have been funded.”

The provisions of R-00049656 Settlement paragraph 44 were adopted on March 23, 2005 and effective April 15, 2005. Paragraph 44 states:

"44. Distribution's proposal to fund the Delta research and development program pursuant to the Supplemental Statement of Ruth Friedrich-Alf No. 102 S2 is approved. Increased rates in this proceeding provide for recovery of \$526,466 in Delta research funds. Distribution will be permitted to record a regulatory asset or liability for differences between the annual rate allowance and annual expenditures. However, Distribution will not be permitted to retroactively recover in a future proceeding any expenditures in excess of the annual rate allowance and any deferred balance from the previous year's Delta funding. Distribution will provide for review of research projects as described in its testimony. In order to implement this agreement, the Parties request that the Commission's Final Order in this proceeding include the following language to allow Distribution to qualify for deferred accounting under SFAS 71:

'National Fuel Gas Distribution Corporation's accounting policies conform to the Statement of Financial Accounting Standards No. 71 'Accounting for the Effect of Certain Type of Regulations' which are in accordance with the accounting requirements and ratemaking practices of regulatory authorities. The application of these accounting policies allows the Company to defer expenses and income on the balance sheet as regulatory assets and liabilities when it is probable that those expenses and income will be allowed in the rate-setting process in a period different from the period in which they would have been reflected in the income statement by an unregulated Company.

'Because research and development projects often require a commitment over multiple years and because the expenditures for such projects may not match on an annual basis revenues for funding of research and development projects, deferred accounting is appropriate and is approved. The regulatory deferral treatment sought for the Research and Development expenditures and rate relief requested in the case are in accordance with SFAS No. 71.

'The Company will manage the costs of the Research and Development expenditures to match revenues deferred pursuant to this Order to eliminate any differences between deferred costs and deferred revenues at the end of a five-year period commencing on the day after this Order is entered.'

Distribution will file with the Commission and serve upon other Parties on or before December 31 an annual report for the preceding twelve month period ended September 30, setting forth

revenues for the Delta Fund for research and development projects and expenditures for such projects. In addition, Distribution will describe in the annual report projects that have been funded."

As presented in R-00049656 Statement No. 102 (page 15);

"On an annual basis coming off of September 30, a reconciliation of revenues and expenditures with a description of projects funded will be on file on or before December 31 with the Office of Trial Staff, Office of Consumer Advocate and the office of Small Business Advocate. At the fifth reconciliation, Distribution will file a five year report."

As presented in R-00049656 Statement No. 102 S2 (page 7)

"Annual revenues will be deferred to offset the costs of the Research and Development expenditures (expenses) to both the Gas Technology Institute ("GTI") fund and local projects.

The Company will manage the cost of the Research and Development expenditures to match revenues deferred pursuant to this Order to eliminate any differences between deferred costs and deferred revenues at the end of a five-year period commencing on the day after this Order is entered."

It is under these guidelines and agreements that Distribution files the following report for the period ended September 30, 2021.

National Fuel Gas Distribution Corporation
Pennsylvania Division

**II. Annual Filing of Delta Fund Revenues and Expenditures
For the period ended September 30, 2021**

Year Ended	Annual		Cumulative		Balance
	Expenditures	Revenues	Expenditures	Revenues	
Sept. 2005	\$92,300	\$113,927	\$92,300	\$113,927	(\$21,627)
Sept. 2006	\$376,800	\$526,466	\$469,100	\$640,393	(\$171,293)
Sept. 2007	\$596,800	\$526,466	\$1,065,900	\$1,166,859	(\$100,959)
Sept. 2008	\$526,493	\$526,466	\$1,592,393	\$1,693,325	(\$100,932)
Sept. 2009	\$376,368	\$526,466	\$1,968,761	\$2,219,791	(\$251,030)
Sept. 2010	\$455,911	\$526,466	\$2,424,672	\$2,746,257	(\$321,585)
Sept. 2011	\$721,800	\$526,466	\$3,146,472	\$3,272,723	(\$126,251)
Sept. 2012	\$280,300	\$526,466	\$3,426,772	\$3,799,189	(\$372,417)
Sept. 2013	\$626,800	\$526,466	\$4,053,572	\$4,325,655	(\$272,083)
Sept. 2014	\$278,891	\$526,466	\$4,332,463	\$4,852,121	(\$519,658)
Sept. 2015	\$276,800	\$526,466	\$4,609,263	\$5,378,587	(\$769,325)
Sept. 2016	\$458,404	\$526,466	\$5,067,667	\$5,905,053	(\$837,386)
Sept. 2017	\$500,530	\$526,466	\$5,568,197	\$6,431,519	(\$863,322)
Sept. 2018	\$362,547	\$526,466	\$5,930,744	\$6,957,985	(\$1,027,241)
Sept. 2019	\$445,438	\$526,466	\$6,376,182	\$7,484,451	(\$1,108,269)
Sept. 2020	\$452,883	\$526,466	\$6,829,065	\$8,010,917	(\$1,181,852)
Sept. 2021	\$468,422	\$526,466	\$7,297,487	\$8,537,383	(\$1,239,896)

Note 1: Rates were effective April 15, 2005 therefore the report ended September 30, 2005 does not represent a 12 month period of revenue collection.

III. DESCRIPTION OF ACTUAL EXPENDITURES - PERIOD ENDED SEPTEMBER 2021

A. GTI Utilization Technology Development Program

\$129,500 was submitted to Utilization Technology Development, NFP (UTD) for the April 1, 2021 through March 31, 2022 dues. \$116,932 has been allocated to specific projects as listed below.

UTD Payments, Fees, Credits, Carryover

Payments to UTD	129,500.00
Administration Fees	-12,950.00
Carryover of Unallocated Funds from Prior Year	9,148.80
Funds Available for Allocation	125,698.80

Allocations to Projects:

Large Commercial and Industrial Customers

2.14.O.3 Gas Quality Sensor Validation - Phase 3	-1,887.00
2.17.A.3 Water Recovery From Humid Exhaust Gas Field Demonstration – Phase 3	-335.22

2.20.A Low Emission Efficient Burner for Ovens and Dryers - Field Demonstration	-2,220.00
2.20.B Sub-Dew Point Cooling Technology	-2,960.00
2.20.C High Efficiency Low Emission Commercial Baking Oven Field Demonstration	-1,110.00
2.20.E Energy Source Options for Industrial Users	-1,059.68
2.20.E.2 Energy Source Options for Industrial Users - Phase 2	-3,700.00
2.21.A High Hydrogen Burner for Commercial and Industrial Applications	-2,590.00
2.21.B Energy Recovery from Brewing/Distilling Operations: Field Demo	-888.00
2.21.C Zero Emissions Processes with Carbon Recovery	-2,590.00
2.21.D High Efficiency Crop Drying Process	-1,517.00

Food Preparation and Service Customers

1.14.A.6 Next Generation of CFS Burners - Phase 6	-1,110.00
1.17.H.2 Residential Cooking Pollutants and IAQ - Phase 2	-320.79
1.17.H.3 Residential Cooking Pollutants and IAQ - Phase 3	-2,553.00
1.19.A.2 High Efficiency Smart Convection Oven - Phase 2	-1,480.00
1.19.B.2 Gas Fired Warewasher - Phase 2	-1,410.44
1.19.B.3 Gas Fired Warewasher - Phase 3	-1,591.00
1.20.K Field Evaluation of Indoor Air Quality in Residential Kitchens	-261.22
1.21.G Technical Support to Address Gas Foodservice Technologies	-4,218.00
1.21.H CFS Burner Technology Carbon Reduction Including Hydrogen Blending	-2,997.00

Residential and Light Commercial Customers

1.15.C.3 Next Generation Residential Gas Clothes Dryers - Phase 3: Full Prototype	-740.00
1.16.B.4 Refund CFS Codes and Standards - Phase 4	0.71
1.16.H.3 EnergyPlus Models and Market Analysis for Advanced Resid. Heating Sys. - Phase 3	-2,775.00
1.17.B.4 Thermoelectric Generator for Self-Powered Water Heater - Phase 4	-2,960.00
1.18.F.3 Mitigating Methane Emissions from ResCom End Use Equipment – Phase 3	-1,517.00
1.19.C Integrated, Self-Powered, High-Efficiency Burner System	-407.00
1.19.E.2 Sequestering Non-Condensable Gases for Enhanced Gas Abs. HP Reliability - Phase 2	-2,960.00
1.19.I.2 Comparative Assessment of Space Heating Systems in Virtual Test Home - Phase 2	-600.14
1.20.A Robur and SMTI Low-Capacity Gas Absorption Heat Pump Laboratory Evaluation	-1,850.00
1.20.B Boostheat Thermal Compression-based Gas Heat Pump	-1,973.21
1.20.E Gas-Fired Binary Fluid Ejector Heat Pump Water Heater	-1,665.00
1.20.F Emerging Rescom Fuel Cells - Laboratory Evaluations	-1,265.77
1.20.G High-Efficiency Combi System Integrating PV and Self-Power	-7,416.65
1.20.G.2 High-Efficiency Combi System Integrating PV and Self-Power - Phase 2	-4,514.00
1.20.H Hydrogen-Blended Gas in Residential/Commercial Combustion Equipment	-2,072.00
1.20.H.2 Hydrogen-Blended Gas in Residential/Commercial Combustion Equipment - Phase 2	-2,590.00
1.20.I Membrane Based Ionic Liquid Absorption Heat Pump for Commercial HVAC	-1,480.00
1.20.J Integrated CHP System for Multi-Family Buildings	-3,700.00
1.20.J.2 Integrated CHP System for Multi-Family Buildings - Phase 2	-4,514.00
1.21.A HeatAmp Adsorption Thermal Heat Pump	-851.00
1.21.B Technical Support for ResCom Gas Equipment Testing, Performance and Safety	-3,700.00
1.21.C CleanO2 CARBiNX Carbon Capture	-2,590.00

1.21.E Gas Engine Heat Pump Modeling, Testing and Implementation	-1,813.00
1.21.F Commercial Heat Pump Water Heater Field Performance Comparison	-2,220.00
1.21.I Ionic Liquid Absorption Heat Pump for Commercial Water Heating	-518.00
 Clean Transportation and Advanced Energy System Customers	
2.19.G CNG Dispenser-Tank Communication	-1,850.00
2.20.F Next Generation NGV Driver Information System	-3,330.00
2.20.G Smart CNG Station - Field Demonstration	-5,550.00
2.21.F CNG Locomotive Field Demonstration	-4,810.00
2.21.G Distributed RNG Production and Cleanup	-3,700.00
2.21.H Improved Hydrogen Fueling for Heavy-Duty Vehicles	-2,960.00
2.21.I Technical Support for Clean Transportation Testing, Performance and Safety	-3,700.00
 Memberships/Other	 0.00
 Adjustments and Miscellaneous Refunds	
Board Designated Net Assets 2021	727.24
G&A Refund 2021	1,730.62
 Funds Allocated to Projects	 116,931.55
Unallocated Funds	8,767.25

B. GTI Operations Technology Development Program

\$184,500 was submitted to Operations Technology Development, NFP (OTD) for the 2021 membership fee. \$120,037 has been allocated to specific projects as listed below.

Payments to OTD, Fees, Carryover

Payments to OTD	184,500.00
Administration Fees	-13,837.50
Carryover of Unallocated Funds from Prior Year	29,667.32
Funds Available for Allocation	200,329.82

Allocations to Projects

(1) Pipe and Leak Location

1.14.g.6 Residential Methane Detectors Program, Phase 6: Support for NFPA Standard Development	-1,238.73
--	-----------

(2) Pipe Materials Repair and Rehabilitation

2.14.c.2 Assessment of Squeeze-off Location for Small Diameter Polyethylene (PE) Pipe and Tubing, Phase 2 - Refund	1,271.44
--	----------

(5) Construction/ Infrastructure Techniques

5.07.p (GTI) GNSS (GPS) Consortium	-5,535.00
5.15.a.3 Cyber Security Working Group	-1,845.00
5.16.f - Improved Safe Excavation Productivity for Locating Buried Utilities - Refund	8,836.75
5.17.k - Protect Tracer Wires from Corrosion - Best Practices and New Methods - Refund	76.41
5.19.f - Purging Gas Pipes into Service without Venting Gas to Atmosphere - Refund	42.84
5.19.f.2 - Purging Gas Pipes into Service without Venting Gas to Atmosphere - PHASE 2	-265.31
5.19.k.2 - Utonomy Smart Regulator - Phase 2	-5,535.00
5.20.a - Subsurface Multi-Utility Asset Location Detection	-695.93
5.20.e - Single-Path Ultrasonic Meter Long-Term Performance Testing and Monitoring	-2,348.32
5.20.k - Smart Shutoff Technology for Commercial and Residential Buildings	-1,994.45
5.21.a - Meter Removal Tool - Commercialization Phase	-3,690.00
5.21.e - Evaluation of the CoSMiC Eye Satellite Based Pipeline Right-of-Way Monitoring System	-3,690.00
5.21.g - Remote Monitoring of Pipe-To-Soil Utilizing AMI	-1,719.17
5.21.j - Hydrogen Blending Impact on Aldyl-A nad HDPE Pipes	-3,690.00
5.21.n - Advanced Training Technologies Consortium 2021	-1,845.00
5.21.q - Development of a MDPE and HDPE Allowable Pull Load calculator	-1,845.00
5.21.s - Gap Identificaion Between Hydrogen and Natural Gas Pipeline Standards and Practices	-1,845.00
5.21.t - Effect of hydrogen blended natural gas on the performance of gas meters and diaphragm type service regulators- Phase 1	-11,070.00

(6) Memberships/Other

6.08.a (GTI) Carbon Management Information Center	-11,070.00
6.11.a PRCI Membership	-1,739.47
6.a (GTI) SMP	-36,900.00

(7) Methane Emissions/Detection and Gas Quality

7.10.b.3 - Odor Fade and Odor Masking from H2 Blends	-1,845.00
7.16.e.3 - Biomethane On-Line Monitoring Phase III	-1,845.00
7.18.h.2 - Gas Quality Resource Center (7.11.a and 7.18.h)	-1,845.00
7.20.a - Develop Remote Sensing and Leak Detection Platform with Multiple Sensors	-1,845.00
7.20.b - Validation of Remote Sensing Leak Detection Technologies under Realistic Conditions	-1,845.00
7.21.f - Developing a Framework for Certifying Responsible Natural Gas	-3,690.00
7.21.j - Assessing Performance Impacts and Leak Rates of System Components	-1,845.00

(8) Intelligent Utilities

8.17.b.3 - Transmission Tracking and Traceability Marking Standard Pilot Projects	-2,849.79
8.17.b.4 - T and T - GS1 barcode standardization, counterfeit protection, and two way communication.	-3,690.00
8.17.c.3 - GNSS Smart Automations (GSA) Phase 3	-1,845.00
8.20.a - B31Q Training Documentation Portal	-1,845.00
8.20.j - Above Ground Service Tee Identification and 3D Mapping	-2,530.60
8.20.l - Enhanced Locating Technologies for Underground Pipelines with Better Accuracy	-3,690.00
8.20.m - 3D Visualization Software for Mapping Underground Pipelines and Improving Pipeline Asset Management	-3,690.00
8.21.g - GNSS Testing in an Urban Environment	-1,845.00
8.21.h - Tracking Software Development for Pipeline Safety Management Systems	-1,845.00

Adjustments and Miscellaneous Refunds

Board Designated Net Assets 2020	3,883.03
G&A Refund	3,004.11

Funds Allocated to Projects

-120,037.17

Unallocated Funds

-90,369.85

C. SUMMARY OF EXPENDITURES - 2021

Utilization Technology Development Program - GTI	\$ 129,500
Operations Technology Development Program - GTI	\$ 184,500
Emerging Technology Program - GTI	\$ 9,230
Low-Carbon Resources Initiative – GTI	\$ 106,500
North American Gas Heat Pump Collaborative – RI LLC	\$ 38,654
CNG Vehicle	\$ 38
Total Pennsylvania Delta Funds Program Expenditures	\$ 468,422

IV. PROJECTED EXPENDITURES - PERIOD ENDING SEPTEMBER 2022

Expenditures for National Fuel Gas Distribution Corporation's Pennsylvania Delta Funds RD&D Program are projected to be between \$600,000 and \$900,000 of which \$526,466 is collected on an annual basis. The balance will be covered by unutilized funds from prior years. In 2022 the following planned charges are projected:

1. **Utilization Technology Development (UTD)** membership fees of approximately \$129,500. Specific projects to be determined.
2. **Operations Technology Development (OTD)** membership fees of approximately \$184,500. Specific projects to be determined.
3. **Emerging Technology Program (ETP)** membership fees of approximately \$9,230.
4. **Low-Carbon Resources Initiative (LCRI)** membership fees of approximately \$106,500.
 - a. LCRI is an effort lead by the Electric Power Research Institute (EPRI) and the Gas Technology Institute (GTI) to collaborate on addressing the need to accelerate development and demonstration of low carbon energy technologies.
5. **North American Gas Heat Collaborative** membership fees of approximately \$50,000
 - a. The North American Gas Heat Collaborative is membership based collaborative to accelerate the commercialization and market acceptance of gas heat pumps in North America. The goal of this collaboration is to enhance market share of gas heat pump technologies and energy efficient gas technologies.
6. **Local Opportunity Projects** spending estimate of \$425,000 (see below). Funds not used for the development of qualified local technology projects in National Fuel territory may be allocated to the national Gas Technology Institute programs described above.
 - 1) \$100,000 – Hybrid HVAC Demos
 - 2) \$250,000 – CHP Incentive Program
 - 3) \$25,000 – Cold Climate Air Source Heat Pumps
 - 4) \$50,000 -- Natural Gas Vehicle Technology Demonstration

V. STATUS UPDATE OF LOCAL OPPORTUNITY PROJECTS - 2021

Funding of gas industry research through the Gas Technology Institute (GTI), as an example, returns many benefits, including ensuring continued improvement and availability of energy-efficient, low emissions and cost-effective gas technologies; while leveraging the funding resources of gas utilities across North America. The Local Opportunity Projects portion of this program intends to identify projects for direct local support offering equal, or better, benefits than GTI. This is challenging, but National Fuel endeavors to identify and develop these opportunities. Funds available through this portion of the program, beyond the minimum commitments to GTI, may be used for qualified local projects. Funds not used locally are sent to GTI to be allocated to suitable projects, as shown in the previous supported project listings.

Summaries for Local Opportunity Projects active or completed in 2021 are provided below.

1. **CHP Feasibility Assessments.** In accordance with the PUC CHP Policy Statement and as an extension of previous initiatives in support of market development for CHP, National Fuel will continue to implement an active prospecting program to identify prospective candidates for siting of CHP technology. Following initial pre-screening activities, it is strongly anticipated that Delta

Funds will support formal technical and economic feasibility assessment studies for those projects that demonstrate initial attractive deployment opportunities. One of the projects receiving a preliminary assessment has engaged with an engineering company for a more detailed feasibility study, which the Delta Fund will support with a modest financial contribution.

2. **Small-Scale LNG Production.** The goal of this project is to develop, test, and demonstrate a small-scale LNG liquefaction plant. If successful, the plant design would allow for cost-effective production of liquefied natural gas using distribution pipelines as the source. Once plant construction and testing is completed, the plant will be relocated and sited permanently at an existing CNG fueling station. The plant design itself is novel in that it would be coupled with existing CNG station equipment. This allows for cost reduction as existing CNG compressor capacity can augment that which would be required for LNG production. Also, existing compressors would see less idle time, as they would be used during off-peak hours for LNG production. The plant, as designed, is estimated to produce 6,000-20,000 LNG gallons per week. To this point, the initial prototype project location was identified and site preparation completed. All necessary permits have been acquired. Due to COVID and the associated supply chain issues, the equipment imported from overseas was delayed. The construction and testing of the CNG trailer that will feed the LNG system is planned for completion at the test site in Ringgold, PA by the end of this year or early next year. However, the current markets for LNG/CNG have changed so there are uncertainties regarding the last pieces of our demonstration project. As a result of this uncertainty, we will begin to transfer the knowledge gained from the completed phases and terminate the project moving forward.

VI. PROSPECTIVE LOCAL OPPORTUNITY PROJECTS – 2022

1. **Hybrid HVAC Demonstrations.** National Fuel is investigating the operating costs and impact on greenhouse gases that contribute to climate change associated with utilizing an electric Air Source Heat Pump (ASHP) in combination with a high efficiency natural gas furnace for heating (and cooling), as compared to a traditional furnace only and central A/C. National Fuel is desirous to further test and analyze this hybrid system by working collaboratively with contractors to install 8-12 hybrid systems in our Pennsylvania service territory.
2. **CHP Incentive Program.** In accordance with the PUC CHP Policy Statement, National Fuel intends to institute an incentive program to promote the implementation of CHP projects in its service territory. An initial industrial laundry operation has been identified and is expected to pursue the necessary public and private funding for a potential 875 KW CHP project in FY2022. The proposed incentive would be \$285/KW.
3. **Cold Climate Air Source Heat Pump Demonstrations.** National Fuel intends to install 2 cold climate air source heat pumps (ccASHP) in our Pennsylvania service territory. We will conduct a study to determine the monthly energy cost and usage changes, cold climate equipment performance, as well as the associated GHG emissions, associated with utilizing a ccASHP as the sole energy source for the residences heating and cooling needs.
4. **Natural Gas Vehicle Technology Demonstration.** National Fuel plans to participant in purchasing a Ford F-250 pickup which would be modified to include the Adsorbed Natural Gas (ANG) technology. ANG is a low pressure technology which reduces tank pressure from 3,600 to 900 psi. Low pressure enables private, daily fueling with the use of low-cost and small fueling device that can be installed wherever a natural gas line is available, thereby eliminating the lack and high cost of high pressure/fast-fill stations. The cost of the vehicle modification and the fueling device will be shared with an Alternative Fuels Incentive Grant and National Fuel.

National Fuel intends to continue efforts to identify other beneficial Local Opportunity Projects for development which may provide direct benefit to our Pennsylvania consumers, businesses, and industries.

NATIONAL FUEL EXHIBIT EMS-4

Project Name: Project Example

I. Program Area

- | | | | |
|--------------------------|------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | Program Administration | <input type="checkbox"/> | Field Test/Demonstration |
| <input type="checkbox"/> | Research/Development | | |

II. Project Type

- | | | | |
|--------------------------|---------------------|--------------------------|------------------------|
| <input type="checkbox"/> | Residential End Use | <input type="checkbox"/> | Technology Transfer |
| <input type="checkbox"/> | Commercial End Use | <input type="checkbox"/> | Technology Assessment |
| <input type="checkbox"/> | Industrial End Use | <input type="checkbox"/> | General Administration |
| <input type="checkbox"/> | Company Operations | | |

III. Funding Method

- | | | | |
|--------------------------|--------------------------------|--------------------------|---------------------|
| <input type="checkbox"/> | Traditional RD&D (NY/PA Split) | <input type="checkbox"/> | NY Millennium Funds |
| <input type="checkbox"/> | PA Delta Funds | | |

IV. Project Objective

V. Project Description

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
RESEARCH, DEVELOPMENT & DEMONSTRATION (RD & D) PROGRAM**

REQUEST FOR PROJECT APPROVAL

VI. Expected Project Benefits

A. General Benefits

NFGDC & RATEPAYERS

PARTICIPANTS

SOCIETY

- ___ New Incremental Load
- ___ Retained Load
- ___ Load Factor Improvement
- ___ Cost Reduction
- ___ Firmed Load
- ___ Improved Productivity
- ___ Risk Reduction
(Health, Safety, Environ-
ment, Etc.)
- ___ Royalties/Equity
- ___ Other, Specify:

- ___ Cost Reduction
- ___ Improved Productivity
- ___ Risk Reduction
(Health, Safety Environ-
ment, Energy, Etc.)
- ___ Increased Quality
- ___ Increased Control
- ___ Other, Specify:

- ___ Environment
- ___ Energy Security
- ___ Employment/Retention
- ___ Risk Reduction
(Health, Safety, Etc.)
- ___ Other, Specify:

B. Expected Quantifiable Benefits to Company

Annual Load Gain (Loss) : _____ Mcf

Annual Cost Savings to Company : \$ _____

Annual Revenues:	X ___	Gas Sales Margin	\$ _____
	___	Equity in a company	\$ _____
	___	Equity in a product	\$ _____
	___	Commissions	\$ _____
	___	Royalties	\$ _____
	___	Other	\$ _____

Total Revenues: \$ _____

Total Project Costs : \$ _____ TBD

Simple Payback Period : _____ Years

Future Market Potential

- Market segment (SIC) : _____
- # of Customers : _____
- Annual Volume : _____ Mcf
- Annual Margin : \$ _____

C. Expected Non-Quantifiable Benefits to Company

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
RESEARCH, DEVELOPMENT & DEMONSTRATION (RD & D) PROGRAM**

REQUEST FOR PROJECT APPROVAL

VII. Project Schedule

START :

COMPLETION :

VIII. Project Budget

Activity	FY 2023	FY 2024	FY 2025	TOTAL
Total				

IX. Project Administration

Project Request Originator : _____

Department : _____

Project Manager : _____

Department : _____

X. Project Approval

Recommended: _____ Date _____

Reviewed : _____ Date _____

Approved : _____ Date _____
Executive

NATIONAL FUEL EXHIBIT EMS-5

**National Fuel Gas Distribution Corp.
Pennsylvania Division**

Residential Energy Efficiency Pilot Program (EE Pilot)

Proposed Rebates, Estimated Customer Participation Levels and
Estimated NFG Program Costs

Total # of PA Residential Customers: 196,118

Est. # w/ Gas Space Heating: 87.1% 170,819

Est. # w/ Gas Water Heating: 73.4% 125,381

Source: 2021 Residential
Market Study

Source: Estimates

Est. Gas Cost = \$ 12.00

Source: NYS TRM & estimates

End Use	Equipment Type	Customers w/ Equip. Type		Est. Customers w/ Effic. Level				Estimated Annual Gas Usage (Mcf)	Est. Annual Upgrades			Est. Annual Savings		
		%	# of Customers	Efficiency	Description	%	# of Customers		Upgrade to	%	# of Customers	%	Mcf	\$
Space Heating	Hot Air Furnace	80%	136,655	Low (80% AFUE)	Standard w/ Electronic Ignition	53%	72,427	97.0	High (95%+)	1.0%	724	16.3%	15.8	\$ 189.60
				Med (92%+ AFUE)	Condensing Furnace	42%	57,395	83.5	High (95%+)	1.0%	574	3.8%	3.2	\$ 38.40
	Hot Water Boiler	20%	34,164	Low (<80% AFUE)	Standard, Non-Condensing	80%	27,331	108.0	High (95%+)	1.0%	273	17.6%	19.1	\$ 228.72
				Programmable	Automatic Setback	30%	10,249	N/A	Wifi Thermostat	5.0%	512	6.8%	6.6	\$ 79.20

National Fuel Gas Distribution Corp.
Pennsylvania Division

Residential Energy Efficiency Pilot Program (EE Pilot)

Proposed Rebates, Estimated Customer Participation Levels and
Estimated NFG Program Costs

Total # of PA Residential Customers:	196,118	
Est. # w/ Gas Space Heating:	87.1%	170,819
Est. # w/ Gas Water Heating:	73.4%	125,381

Source: PA Contractor

End Use	Equipment Type	Customers w/ Equip. Type		Est. Equipment Installed Costs			*Proposed NFG Rebate	Customer Payback on Incremental Cost		Estimated NFG Program Results				
		%	# of Customers	Current	New	Incremental		w/out NFG Rebate	w/ NFG Rebate	# of Participants	Total Mcf Savings	Total \$ Savings	Total Rebate Costs	
Space Heating	Hot Air Furnace	80%	136,655	\$ 4,100	\$ 5,300	\$ 1,200	\$ 600	50%	6.3	3.2	724	11,443	\$ 137,322	\$ 434,563
				\$ 4,500	\$ 5,300	\$ 800	\$ 400	50%	20.8	10.4	574	1,837	\$ 22,040	\$ 229,580
	Hot Water Boiler	20%	34,164	\$ 9,500	\$ 11,500	\$ 2,000	\$ 1,000	50%	8.7	4.4	273	5,209	\$ 62,511	\$ 273,310
	Thermostat	100%	170,819	\$ 199	\$ 369	\$ 170	\$ 85	50%	2.1	1.1	512	3,382	\$ 40,587	\$ 43,559
											2,084	21,872	\$ 262,460	\$ 981,012
											2,084	21,872	262,460	981,012

Rebate Costs

\$	100,000	Administration Cost
\$	100,000	EM&V Costs
\$	50,000	Outreach
\$	1,231,012	Total

NATIONAL FUEL EXHIBIT EMS-6

PROPOSED CRAWFORD COUNTY GAS EXPANSION (GE) PILOT

Prepared By: **Marti Sawyer** Service Center: **344 Meadville**
 Project Location: **Thornapple** failed MLEP in 2016
 Assumptions for AGR Calculations: **2000** square footage of home
 Gas usage: **Space heating only**

	Total ML Distance	Size:		
MAIN LINE:	8,454	2"		
			Cost per foot	# of Feet
0 - 400 feet	2"		\$8.59	400
Over 400 feet	2"		\$6.59	8,054
Fixed Cost	\$1,325			\$1,325.00
0 - 400 feet	3"		\$15.34	0
Over 400 feet	3"		\$13.34	0
Fixed Cost	\$1,950			\$0.00
0 - 400 feet	4"		\$21.84	0
Over 400 feet	4"		\$19.84	0
Fixed Cost	\$2,600			\$0.00
Lawn Restoration				\$39,395.64
TOTAL MAIN LINE COST				\$97,232.50

SERVICE LINE: NO customer TRENCH	100% of Services	75% of Services	50% of Services	Number of Meters per svcs.	Average Svcs. Length
	62	47	31	1	100
Less than 2" Svcs.	Avg. Length	Fixed Cost	Add'l Meter Charge per svcs	Per Service Cost	Total Service Cost
	\$7.00	\$842	<u>FALSE</u>	\$1,542.00	\$95,604.00

JUSTIFIED INVESTMENT:

LJI per meter	100% Total LJI	75% Total LJI	50% Total LJI
\$1,451.21	\$89,975.02	\$68,206.87	\$44,987.51

PROJECTED REVENUE:

AGR per meter	100% Total AGR	75% Total AGR	50% Total AGR
\$316.80	19,641.60	14,889.60	9,820.80

PROJECTED REVENUE OVER 10 YEARS:

100%	75%	50%
\$196,416.00	\$148,896.00	\$98,208.00

Permit Cost Est. **IF APPLICABLE**

Total SL Cost	\$95,604.00		
Total ML Cost	\$97,232.50		
Total Project Cost	\$192,836.50	\$192,836.50	\$192,836.50
Credit Total LJI	\$89,975.02	\$68,206.87	\$44,987.51
Customer Cost	\$102,861.48	\$124,629.63	\$147,848.99

INDIVIDUAL CUSTOMER COST

100% of Services	75% of Services	50% of Services
<u>\$1,659.06</u>	<u>\$2,651.69</u>	<u>\$4,769.32</u>

INVESTMENT NEEDED THROUGH GE PILOT:

	100%	75%	50%
Number of potential homes:	62	47	31
Investment Required:	\$102,861	\$124,630	\$147,849

NATIONAL FUEL STATEMENT NO. 19

JOHN D. TAYLOR

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2022-3035730

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 19

**Direct Testimony of
John D. Taylor**

**Topics Addressed: Cost of Service Study
 Rate Design
 Weather Normalization Adjustment**

Dated: October 28, 2022

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1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is John D. Taylor and my business address is 10 Hospital Center Commons,
4 Suite 400, Hilton Head Island, South Carolina 29926.

5
6 **Q. On whose behalf are you appearing in this proceeding?**

7 A. I am appearing on behalf of National Fuel Gas Distribution Corporation’s (“NFGDC”)
8 Pennsylvania Division (“National Fuel” or the “Company”).

9
10 **Q. By whom are you employed and in what capacity?**

11 A. I am employed by Atrium Economics, LLC (“Atrium”) as a Managing Partner.

12
13 **Q. Have you prepared an Exhibit describing your professional qualifications?**

14 A. Yes. National Fuel Exhibit JDT-1 presents my professional qualifications.

15
16 **Q. What was Atrium’s assignment in this proceeding?**

17 A. National Fuel requested Atrium to conduct a fully allocated Cost of Service Study
18 (“COSS”) to determine the embedded costs of serving the Company’s gas distribution
19 customers and support its rate design efforts. In this regard, I am sponsoring the COSS
20 that allocates National Fuel’s gas distribution costs to its rate classes, class revenue
21 increase apportionment, and proposed rate design. Additionally, Atrium supported the
22 development of a Weather Normalization Adjustment (“WNA”) mechanism, which is
23 designed to stabilize distribution revenues for certain heating sensitive rate classes from

1 experienced weather variability.

2

3 **Q. Please summarize your testimony.**

4 A. In my testimony I present National Fuel’s COSS and discuss its results, present the
5 revenue increase apportionment to National Fuel’s rate classes, and present the rate
6 design proposals filed by National Fuel in this proceeding. My testimony consists of this
7 introduction and summary section and the following additional sections:

- 8 • Purpose and Principles of Cost Allocation
- 9 • National Fuel’s COSS
- 10 • Principles of Sound Rate Design
- 11 • Determination of National Fuel’s Proposed Class Revenues
- 12 • National Fuel’s Rate Design

13 Additionally, I present the development of the WNA rider, which is based on the
14 distribution charge adjustment applicable to the monthly billings of certain weather
15 sensitive customer classes. In this regard, my testimony consists of the following
16 sections:

- 17 • Support and Rationale for a WNA Mechanism
- 18 • Summary of National Fuel’s Proposed WNA
- 19 • Components of National Fuel’s Proposed WNA Mechanism.

20

21 **Q. What exhibits are you sponsoring in this proceeding?**

22 A. I am sponsoring National Fuel Exhibit D – Cost of Service Study (“Exhibit D”). I also
23 am sponsoring the following Exhibits:

- 1 • National Fuel Exhibit JDT-1 – Resume
- 2 • National Fuel Exhibit JDT-2 – Proposed Revenue Targets by Class
- 3 • National Fuel Exhibit JDT-3 – Proposed Rate Design
- 4 • National Fuel Exhibit JDT-4 – Bill Impacts
- 5 • National Fuel Exhibit JDT-5 – WNA Mechanisms

6 7 8 **II. PURPOSE AND PRINCIPLES OF COST ALLOCATION**

9 **Q. What is the general purpose and use of a COSS in regulatory proceedings?**

10 A. The purpose of a COSS is to allocate the gas distribution utility’s overall adjusted test
11 year costs to the various classes of service in a manner that reflects the relative costs of
12 providing service to each class. A COSS represents an attempt to analyze which customer
13 or group of customers causes the utility to incur the costs to provide service. The
14 requirement to develop a COSS results from the nature of utility costs. Utility costs are
15 characterized by the existence of common costs. Common costs occur when the fixed
16 costs of providing service to one or more rate classes, or the cost of providing multiple
17 products to the same rate class, using the same facilities, and the use by one rate class
18 precludes the use by another rate class.

19 In addition, utility costs may be fixed or variable in nature. Fixed costs do not
20 change with the level of gas throughput, while variable costs change directly with
21 changes in gas throughput. Most non-fuel related utility costs are fixed in the short run
22 and do not vary with changes in customers’ loads. This includes the cost of distribution
23 mains, service lines, meters, and regulators.

24 Finally, the COSS provides different contributions to the development of
25 economically efficient rates and the cost responsibility by rate class. This is accomplished
26 through analyzing costs and assigning each rate class its proportionate share of the

1 utility's total revenues and costs within the test year. The results of these studies can be
2 utilized to determine the relative cost of service for each rate class to help determine the
3 individual class revenue responsibility and provide guidance with rate design. Using the
4 cost information per unit of demand, customer, and energy developed in the COSS to
5 understand and quantify the allocated costs in each rate class is a useful step in the rate
6 design process to guide the development of rates.

7
8 **Q. Is the preparation of a COSS an exact science?**

9 A. No. The fundamental purpose of a COSS is to aid in the design of rates to be charged to
10 customers by identifying all of the capital and operating costs incurred by the utility to
11 provide service to all of its customers, and then assigning or allocating those costs to
12 individual rate classes on the basis of how those rate classes cause the costs to be
13 incurred. Due to the existence of common costs, this process inherently requires a
14 substantial level of judgment and can be more accurately described as
15 engineering/accounting art, rather than science. The allocation of costs using a COSS is a
16 practical requirement of utility regulation since rates are based on the cost of service for
17 the utility under a cost-based regulatory model. As a general matter, utilities must be
18 allowed a reasonable opportunity to earn a return of and on the assets used to serve their
19 customers. This is the cost of service standard and equates to the revenue requirements
20 for utility service. The opportunity for the utility to earn its allowed rate of return depends
21 on the rates applied to customers producing revenues that equate to the level of the
22 revenue requirement.

23

1 **Q. Is there a guiding principle that supports the appropriate allocation of costs?**

2 A. Although there may not be a perfect methodology for allocating costs, there is a
3 fundamental foundational principle, cost causation, which should be followed in order to
4 produce more accurate and reasonable results. Cost causation addresses the need to
5 identify which customer or group of customers causes the utility to incur particular types
6 of costs so the analysis results in an appropriate allocation of the utility's total revenue
7 requirement among the various rate classes. In other words, the costs assigned or
8 allocated to particular customers should be those costs that the particular customers
9 caused the utility to incur because of the characteristics of the customers' usage of utility
10 service.

11
12 **Q. How do you establish the cost and utility service relationships?**

13 A. An important element in the selection and development of a reasonable COSS allocation
14 methodology is the establishment of relationships between customer requirements, load
15 profiles, and usage characteristics on the one hand and the costs incurred by the Company
16 in serving those requirements on the other hand. In order to accomplish this, I reviewed
17 National Fuel's expense and plant accounts, operational data, usage information, and
18 conducted interviews with National Fuel employees. The details and data gathered
19 provided information on the key factors that cause the costs to vary and supported studies
20 of the relative costs of providing facilities and services for each rate class. From the
21 results of those analyses, cost allocation methodologies can be chosen for all of the
22 utility's plant and expense elements.

23

1 **Q. What are the steps to performing a COSS?**

2 A. In order to establish the cost responsibility of each customer class, initially a three-step
3 analysis of the utility's total operating costs must be undertaken. The three steps that are
4 the basis to conduct a COSS are (1) cost functionalization; (2) cost classification; and
5 (3) cost allocation.

6

7 **Q. Please describe cost functionalization.**

8 A. The first step, cost functionalization, identifies and separates plant and expenses into
9 specific categories based on the various characteristics of utility operation. National
10 Fuel's functional cost categories associated with gas service include transmission,
11 distribution, onsite and metering, and customer accounts and service. Indirect costs that
12 support these functions, such as general plant and administrative and general expenses,
13 are allocated to functions using allocation factors related to plant and/or labor ratios (i.e.,
14 internal allocation factors).

15

16 **Q. Please describe cost classification.**

17 A. The second step, cost classification, further separates the functionalized plant and
18 expenses according to the primary factors that determine the amount of costs incurred.
19 These factors are: (1) the number of customers; (2) the need to meet the peak demand
20 requirements that customers place on the gas distribution system; and (3) the amount of
21 gas consumed by customers. These classification categories have been identified for
22 purposes of the COSS as: (1) customer costs; (2) demand costs; and (3) commodity costs,
23 respectively.

1 **Q. Please describe the types of costs contained in the customer cost, demand cost, and**
2 **commodity cost categories.**

3 A. Customer-related costs are incurred to attach a customer to the gas distribution system,
4 meter any gas usage, and maintain the customer's account. Customer costs are a function
5 of the number of customers served by the utility and continue to be incurred whether or
6 not the customer uses any gas. They may include capital costs associated with minimum
7 size distribution mains, services, meters, regulators, customer service, and accounting
8 expenses.

9 Demand or capacity-related costs are associated with a plant that is designed,
10 installed, and operated to meet maximum hourly or daily gas flow requirements, such as
11 the utility's transmission and distribution mains, or more localized distribution facilities
12 that are designed to satisfy individual customer maximum demands. Gas supply contracts
13 also have a capacity-related component of cost relative to the Company's requirements
14 for serving daily peak demands and the winter peaking season.

15 Commodity-related costs are those costs that vary with the throughput sold to or
16 transported for, customers. Costs related to gas supply are classified as commodity
17 because they vary with the amount of gas volumes purchased by the Company for its
18 customers.

19

20 **Q. Please describe the cost allocation process.**

21 A. The final step is the allocation of each functionalized and classified cost element to the
22 individual rate class. Costs typically are allocated on customer, demand, commodity, or
23 revenue allocation factors. From a cost of service perspective, the best approach is a

1 direct assignment of costs where costs are incurred by a customer or class of customers
2 and can be so identified. Where costs cannot be directly assigned, the development of
3 allocation factors by rate class uses principles of both economics and engineering. This
4 results in appropriate allocation factors for different elements of costs based on cost
5 causation. For example, we know from the way customers are billed that each customer
6 requires a meter. Meters differ in size and type depending on the customer's load
7 characteristics. These meters have different costs based on size and type. Therefore,
8 differences in the cost of meters are reflected by using a different average meter cost for
9 each class of service.

10
11 **Q. Are there factors that can influence the overall cost allocation framework utilized by**
12 **a gas utility when performing a COSS?**

13 A. Yes. First, the fundamental and underlying philosophy applicable to all cost studies
14 pertains to the concept of cost causation for purposes of allocating costs to customer
15 groups. Cost causation addresses the question – which customer or group of customers
16 causes the utility to incur particular types of costs? To answer this question, it is
17 necessary to establish a linkage between a utility's customers and the particular costs
18 incurred by the utility in serving those customers. The factors which can influence the
19 cost allocation used to perform a COSS include: (1) the physical configuration of the
20 utility's gas system; (2) the availability of data within the utility; and (3) the state
21 regulatory policies and requirements applicable to the utility.

22
23 **Q. Why are these considerations relevant to conducting National Fuel's COSS?**

1 A. It is important to understand these considerations because they influence the overall
2 context within which a utility’s cost study was conducted. In particular, they provide an
3 indication of where efforts should be focused for purposes of conducting a more detailed
4 analysis of the utility’s gas system design and operations and understanding the
5 regulatory environment in the state the utility operates in as it pertains to cost of service
6 studies and gas ratemaking issues.

7
8 **Q. How do state regulatory policies affect a utility’s COSS?**

9 A. State regulatory policies and requirements prescribe whether there are any historical
10 precedents used to establish utility rates in the state. Specifically, state regulations and
11 past precedents set forth the methodological preferences or guidelines for performing cost
12 studies or designing rates, which can influence the proposed cost allocation method
13 utilized by the utility.

14
15 **Q. How does the availability of data influence a COSS?**

16 A. The structure of the utility’s books and records can influence the cost study framework.
17 This structure relates to attributes such as the level of detail, segregation of data by
18 operating unit or geographic region, and the types of load data available.

19
20 **III. NATIONAL FUEL’S COST OF SERVICE STUDY**

21 **Q. Please describe the process of performing National Fuel’s COSS analysis.**

22 A. The detailed process description of National Fuel’s COSS analysis is presented in Exhibit
23 D - Cost of Service Study. National Fuel Exhibit D provides responses to the filing

1 requirements of the Pennsylvania Public Utility Commission’s (“PAPUC” or the
2 “Commission”) regulations pertaining to the cost of service studies in the Fully Projected
3 Future Test Year Ended July 31, 2024 (“FPFTY”). The exhibit was expanded further to
4 provide a full scope of the process and the results of the COSS analysis.
5

6 **Q. Please discuss the content of the COSS Exhibit D.**

7 A. National Fuel Exhibit D – Cost of Service Study consists of three sections detailing the
8 process of developing COSS. The first section includes an introduction, the general
9 purpose, and the process of the cost of service study, as well as an overview of the excel-
10 based fully functional COSS model presented in this proceeding. The second section
11 presents the COSS development process specific to the Company including
12 Functionalization, Classification, and Allocation. The Allocation section specifically
13 describes all internal and external allocation factors and development bases and processes
14 used in the COSS. The last section depicts the results of the cost of service studies
15 including revenue requirement apportionment, comparison of cost of service with
16 revenues under present and proposed rates, and development of rate of return by
17 customer class under present and proposed rates.
18

19 **Q. Please describe the schedules included in Exhibit D.**

20 A. The following is the list of Schedules included in Exhibit D:

- 21 • Schedule 1 - Account Balances And Allocation Methods
- 22 • Schedule 2 - External Allocation Factors
- 23 • Schedule 3 - Internal Allocation Factors
- 24 • Schedule 4 - Comparison Of Cost Of Service With Revenues Under Present And
25 Proposed Rates

- 1 • Schedule 5 - Cost Of Service And Rate Of Return Under Present And Proposed
- 2 Rates
- 3 • Schedule 6 - Cost Of Service Allocation Study Fully Projected Future Test Year
- 4 Ended July 31, 2024
- 5 • Schedule 7 - Functionalized And Classified Rate Base And Revenue
- 6 Requirement, And Unit Costs By Customer Class
- 7

8 **Q. What was the source of the cost data analyzed in the Company’s COSS?**

9 A. All cost of service data was extracted from the Company’s total cost of service (i.e., total
10 revenue requirement) and schedules contained in this filing. Where more detailed
11 information was required to perform various analyses related to certain plant and expense
12 elements, the data were derived from the historical books and records of the Company
13 and information provided by Company personnel.

14
15 **Q. How are the National Fuel rate classes structured for purposes of conducting its**
16 **COSS?**

17 A. For National Fuel’s COSS, I included nine rate classes:

- 18 • Residential Service
- 19 • Small Commercial & Public Authority Service < 250 Mcf (“SCPA-LL”)
- 20 • Small Commercial & Public Authority Service > 250 Mcf (“SCPA-UL”)
- 21 • Large Commercial & Public Authority Service (“LCPA”)
- 22 • Small Volume Industrial Service (“SVIS”)
- 23 • Intermediate Volume Industrial Service (“IVIS”)
- 24 • Large Volume Industrial Service (“LVIS”)
- 25 • Large Industrial Service (“LIS”)
- 26 • Natural Gas Vehicle Service (“NGV”)
- 27

28 **Q. Do you propose any modification to the current customer classes?**

29 A. No. The customer class and relevant structure reflect the Company’s current tariff
30 schedules. For cost allocation purposes, customers on the NGV services schedule are

1 identified separately as compared to the customer classes reflected in COSS in National
2 Fuel's previous general rate case proceeding, Docket No. R-00061493 ("2006 Case").
3

4 **Q. How are Distribution Mains classified and allocated in the COSS?**

5 A. The COSS presented in Exhibit D was performed utilizing a peak allocation methodology
6 with distribution mains classified as demand and customer related. The Company
7 classified 61% of its investment in distribution mains as customer-related and 39% of the
8 investment as demand-related. The customer-related portion of the distribution mains
9 investment was then allocated to the rate classes based on the number of customers on
10 National Fuel's system. The demand-related portion was allocated to the rate classes
11 based on their respective contribution to the Company's peak day demand under system
12 design and weather conditions, in other words, on a "design day" basis. Transmission
13 mains are allocated to the customer classes based on the contribution to peak day
14 demand. Peak demand represents estimated class peak day requirements. The peak day
15 requirements are estimated based on regression analysis of monthly sales and heating
16 degree days and analysis of winter period throughput to average throughput. Total
17 throughput represents the total throughput for each class during the FPFTY.
18

19 **Q. How are other plant related costs allocated in the COSS?**

20 A. The COSS model also relies on special cost studies for meters, services, and regulators.
21 The investments in service lines, meters, meter installation, and regulators are allocated
22 considering customer weighing factors and the relative cost of the investment where
23 applicable. For a detailed explanation of the allocation factors development please refer

1 to the narrative descriptions presented in Exhibit D with the allocation factors provided in
2 Exhibit D Schedule 2. Miscellaneous Intangible Plant and General Plant accounts are
3 allocated based on labor costs. All plant investment-related accumulated amortization
4 and depreciation expenses follow the classification and allocation of the plant.

5
6 **Q. Please explain the basis for the Company's choice of classification and allocation**
7 **methods for Mains.**

8 A. It is widely accepted that distribution mains are installed to meet both system peak period
9 load requirements and to connect customers to the local distribution company's ("LDC")
10 gas system. Therefore, to ensure that the rate classes that cause the Company to incur
11 this plant investment or expense are charged with its cost, distribution mains should be
12 allocated to the rate classes in proportion to their peak period load requirements and a
13 number of customers.

14 There are two cost factors that influence the level of distribution mains facilities
15 installed by an LDC in expanding its gas distribution system. First, the size of the
16 distribution main (i.e., the diameter of the main) is directly influenced by the sum of the
17 peak period gas demands placed on the LDC's gas system by its customers. Secondly,
18 the total installed footage of distribution mains is influenced by the need to expand the
19 distribution system grid to connect new customers to the system. Therefore, to recognize
20 that these two cost factors influence the level of investment in distribution mains, it is
21 appropriate to allocate such investment based on both peak period demands and the
22 number of customers served by the LDC.

23

1 **Q. Is the method used by the Company to determine a customer cost component of**
2 **distribution mains a generally accepted technique for determining customer costs?**

3 A. Yes. The two most commonly used methods for determining the customer cost
4 component of distribution mains facilities consist of the following: (1) the zero-intercept
5 approach and (2) the most commonly installed, minimum-sized unit of plant investment.
6 Under the zero-intercept approach, a customer cost component is developed through
7 regression analyses to determine the unit cost associated with a zero-inch diameter
8 distribution main. The method regresses unit costs associated with the various sized
9 distribution mains installed on the LDC's gas system against the size (diameter) of the
10 various distribution mains installed. The zero-intercept method seeks to identify that
11 portion of plant representing the smallest size pipe required merely to connect any
12 customer to the LDC's distribution system, regardless of the customer's peak or annual
13 gas consumption.

14 Two of the more commonly accepted literary references relied upon when
15 preparing embedded cost of service studies, Electric Utility Cost Allocation Manual, by
16 John J. Doran et al, National Association of Regulatory Utility Commissioners, and Gas
17 Rate Fundamentals, American Gas Association, both describe minimum system concepts
18 and methods as an appropriate technique for determining the customer component of
19 utility distribution facilities. The existence and utilization of a customer component of
20 distribution facilities, specifically for distribution mains, is a fully supportable and
21 commonly used approach in the gas industry.

22 For purposes of determining the customer component of distribution mains to be
23 used in National Fuel's COSS, the zero-intercept method was employed. Please refer to

1 Exhibit D for the detailed study development process and results.

2
3 **Q. With respect to National Fuel's specific experience, is there demonstrable evidence**
4 **to support the use of a customer component of distribution mains?**

5 A. Yes. In developing an appropriate cost allocation basis for distribution mains, the two
6 methods of cost analysis mentioned in the previous response were conducted for the
7 Company's investment in distribution mains, by size and material type of main installed.
8 The zero-intercept method typically uses regression analysis to compare unit costs of the
9 various sized distribution mains installed on National Fuel's gas system against the size
10 (diameter) of the various distribution mains installed. This method seeks to identify that
11 portion of plant representing the smallest size pipe required merely to connect any
12 customer to the LDC's distribution system, regardless of its peak or annual consumption.
13 This regression determines that regardless of the main's diameter, the average cost of a
14 distribution main on National Fuel's gas system will be at least equal to a minimum cost
15 per installed foot. This per foot cost component is exclusively related to the simple fact
16 that National Fuel incurs this cost to install a main, regardless of its size. That is, the
17 installation is unrelated to either peak gas flows or average gas flows, but relating to site
18 prep, permitting, trenching, and recovering. These distinct costs are related more
19 strongly to the process of extending the distribution mains to connect customers, which is
20 a function of the length of distribution mains and not of the size or diameter of the mains.

21
22 **Q. What method was utilized in National Fuel's 2006 Case to classify and allocate**
23 **distribution mains?**

1 A. The 2006 case included multiple allocation methods. National Fuel presented COSS
2 results using both the customer demand method presented in this case and a peak and
3 average method which allocates distribution mains using what is commonly referred to as
4 the “Seaboard” method, which involves a 50% weighting of peak contribution by the
5 class and 50% weighting of annual throughput.

6

7 **Q. Can you please provide more details on the Seaboard method?**

8 A. The “Seaboard” methodology of assigning utility cost to classes was developed in the
9 early 1950s as part of the Federal Energy Regulatory Commission (“FERC”) rate
10 regulation process for interstate gas pipelines and is based on the premise that both peak
11 and annual usage are of equal importance in determining the cost responsibility of each
12 class. As used at the FERC, this methodology had more to do with rate design and the
13 recovery of revenues than cost allocation and causation. It was developed when gas
14 pipelines sold gas to all their customers including large commercial and industrial
15 customers, when both capacity costs and commodity costs were recovered in the same
16 rates before the advent of purchased gas adjustment mechanisms. With the deregulation
17 of gas within the gas industry in the 1980s, these large customers were given the choice
18 to buy their gas commodity from a producer or marketer and the LDC only provided the
19 delivery of that gas on their distribution system. Other Commissions, including
20 originally the Federal Power Commission, and later, the FERC, moved away from the
21 50/50 weighting of demand and commodity in favor of a 75 percent demand 25 percent
22 commodity weighting known as the “United” method. FERC adopted the United method
23 in 1973. After United, in 1983 FERC departed from a percentage weighting for demand

1 and commodity allocations to a Modified Fixed variable approach which allocated all
2 fixed costs based on demand and all variable costs based on commodity.

3
4 **Q. Has the Seaboard method been relied upon in PA in past gas LDC filings and been**
5 **under review by the PAPUC?**

6 A. Yes. While the PAPUC has recognized a customer component of gas utility
7 infrastructure in recent history, the PAPUC has recently relied on allocating a portion of
8 distribution mains on the annual usage rather than the cost causative basis of matching
9 the allocation of costs with the occurrence of the costs. Given this history, for
10 informational and comparison purposes, I also provide results of the COSS model that
11 allocates Distribution Mains using Peak and Average (“P&A”) methodology with no
12 customer component.

13
14 **Q. How are operation and maintenance (“O&M”), customer, and administrative and**
15 **general (“A&G”) expenses classified and allocated in COSS?**

16 A. A utility’s O&M expenses generally are thought to support the utility’s corresponding
17 plant in service accounts. In general, O&M expenses are allocated based on the cost
18 allocation methods used for the Company’s corresponding plant accounts. The majority
19 of customer accounts and services expenses were classified as customer-related costs and
20 allocated based on the average number of distribution customers by class or relative
21 weighting factors based on special studies. A&G expenses were allocated on an account-
22 by-account basis. Items related to labor costs, such as employee pensions and benefits,
23 were allocated based on O&M labor costs. Items related to plant, such as maintenance of

1 general plant and property taxes, were allocated based on plant. The detailed
2 classification and allocation methods applied to these expense categories can be found on
3 Schedule 1 of Exhibit D.

4
5 **Q. How are all other cost categories allocated in COSS?**

6 A. Taxes other than income are allocated in a manner that reflected the specific cost
7 associated with each tax expense category. Generally, taxes can be cost classified on the
8 basis of the tax assessment method established for each tax category and can be grouped
9 into the following categories: (1) labor; (2) plant; and (3) revenue. In the National Fuel
10 COSS, all non-income taxes were assigned to one of the above stated categories and
11 relevant allocation factors.

12 Current income taxes were allocated based on each class's net income before
13 taxes. Income taxes for the total revenue requirement were allocated to each class based
14 on the allocation of the required net income by rate class. Income taxes at proposed
15 revenues by class were allocated to each class based on the proposed income prior to
16 taxes for each class. The detailed classification and allocation methods are shown on
17 Schedule 1 of Exhibit D.

18
19 **Q. Does National Fuel's COSS include gas commodity costs?**

20 A. Yes. The COSS does include gas commodity costs and gas commodity revenues which
21 are both functionalized to the gas supply function with a net income of zero, since the gas
22 commodity costs match gas commodity revenues.

23

1 **Q. Have you provided all workpapers and studies supporting the COSS?**

2 A. Yes. All supporting workpapers, calculations, and documentation to the filed COSS
3 model are provided in response to the Supplemental Data Requests – Cost of Service
4 accompanying the Company’s filing.

5
6 **Q. Please summarize the results of National Fuel’s COSS.**

7 A. Table 1 below presents a summary of the results of the Company’s COSS that can be
8 reviewed in detail in Schedule 5 of Exhibit D. The COSS shows an overall revenue
9 deficiency to the Company of \$28.1 million.

10 **Table 1 - Summary Results of the Company’s COSS**

Rate Classes	Current Revenues	Cost to Serve	Current Rate of Return	Deficiency /(Surplus)	Revenue to Cost Ratio	Parity Ratio
Residential	\$ 80,816	\$ 114,654	1.2%	\$ 33,838	0.70	0.88
SCPA-LL	5,304	6,630	3.9%	1,326	0.80	1.00
SCPA-UL	5,597	6,116	7.4%	519	0.92	1.14
LCPA	11,923	8,192	19.8%	(3,731)	1.46	1.81
NGV	34	60	-0.7%	26	0.57	0.70
SVIS	355	257	20.3%	(99)	1.38	1.72
IVIS	4,246	2,904	19.8%	(1,341)	1.46	1.82
LVIS	2,144	1,028	32.8%	(1,116)	2.08	2.60
LIS	3,240	1,766	27.3%	(1,475)	1.84	2.29
Total	\$ 113,658	\$ 141,607	4.2%	\$ 27,949	0.80	1.00
Other Revenues	3,831	4,023		192		
Total System	\$ 117,490	\$ 145,630		\$ 28,141		

11 Table 1 presents the revenue deficiency/excess for each rate class, the class rate of return
12 on net rate base at current rates, the revenue to cost ratio, and the associated parity ratio.
13 Regarding rate class revenue levels, the results show that all classes except Residential,
14 SCPA-LL, SCPA-UL and NGV are being charged rates that recover more than their
15 indicated costs of service.

1 **Q. How do the results of the customer demand method of allocating distribution mains**
 2 **compare to the Seaboard method of allocating distribution mains?**

3 A. Table 2 below provides a comparison between the two methods. As is expected using the
 4 Seaboard method increases the allocation of costs to those classes with higher load
 5 factors and large volumes of annual throughput.

6 **Table 2 – Comparison of Customer / Demand and Peak and Average**

Rate Classes	Cost to Serve (Cust/Dem)	Cost to Serve (Peak and Average)	Difference	Revenue to Cost (Cust/Dem)	Revenue to Cost (Peak and Average)
Residential	\$ 114,654	\$ 98,321	\$ 16,334	0.70	0.82
SCPA-LL	6,630	\$ 5,961	669	0.80	0.89
SCPA-UL	6,116	\$ 7,437	(1,321)	0.92	0.75
LCPA	8,192	\$ 14,155	(5,963)	1.46	0.84
NGV	60	\$ 155	(94)	0.57	0.22
SVIS	257	\$ 307	(50)	1.38	1.16
IVIS	2,904	\$ 5,578	(2,674)	1.46	0.76
LVIS	1,028	\$ 2,889	(1,860)	2.08	0.74
LIS	1,766	\$ 6,806	(5,040)	1.84	0.48
Total	\$ 141,607	\$ 141,607	-	0.80	0.80
Other Revenue	4,023	4,023	-		
Total System	\$ 145,630	\$ 145,630	-		

7 **IV. PRINCIPLES OF SOUND RATE DESIGN**

8 **Q. Please identify the principles of rate design utilized in development of the**
 9 **Company’s rate design proposals.**

10 A. Several rate design principles find broad acceptance in the recognized literature on utility
 11 ratemaking and regulatory policy. These principles include:

- 12 (1) Cost of Service;
- 13 (2) Efficiency;
- 14 (3) Value of Service;

- 1 (4) Stability/Gradualism;
- 2 (5) Non-Discrimination;
- 3 (6) Administrative Simplicity; and
- 4 (7) Balanced Budget.

5 These rate design principles draw heavily upon the “Attributes of a Sound Rate
6 Structure” developed by James Bonbright in Principles of Public Utility Rates.¹

7

8 **Q. Can the objectives inherent in these principles compete with each other at times?**

9 A. Yes. These principles can compete with each other, and this tension requires further
10 judgment to strike the right balance between the principles. Detailed evaluation of rate
11 design recommendations must recognize the potential and actual tension between these
12 principles. Indeed, Bonbright discusses this tension in detail. Rate design
13 recommendations must deal effectively with such tension. There are tensions between
14 cost and value of service principles as well as efficiency and simplicity. There are
15 potential conflicts between simplicity and non-discrimination and between value of
16 service and non-discrimination. Other potential conflicts arise where utilities face unique
17 circumstances that must be considered as part of the rate design process.

18

19 **Q. How are these principles translated into the design of rates?**

20 A. The overall rate design process, which includes both the apportionment of the revenues to
21 be recovered among rate classes and the determination of rate structures within rate
22 classes, consists of finding a reasonable balance between the above-described criteria or

¹ Principles of Public Utility Rates, Second Edition, Page 111-113 James C. Bonbright, Albert L. Danielson, David R. Kamerschen, Public Utility Reports, Inc., 1988.

1 guidelines that relate to the design of utility rates. Economic, regulatory, historical, and
2 social factors all enter the process. In other words, both quantitative and qualitative
3 information is evaluated before reaching a final rate design determination. Out of
4 necessity then, the rate design process must be, in part, influenced by judgmental
5 evaluations.

6
7 **V. DETERMINATION OF PROPOSED CLASS REVENUES**

8 **Q. Please describe the proposed approach to apportion National Fuel's proposed**
9 **revenue increase to its rate classes.**

10 A. As just described, the apportionment of revenues among rate classes consists of deriving
11 a reasonable balance between various criteria or guidelines that relate to the design of
12 utility rates. The various criteria that were considered in the process included: (1) cost of
13 service; (2) class contribution to present revenue levels; and (3) customer impact
14 considerations.

15 After discussions with the Company, the increase proposed in this case was
16 allocated based on considerations of the current parity percentages shown above in Table
17 1 and the desire to move toward full parity over time while addressing issues of
18 gradualism. National Fuel proposes to:

- 19 • For those classes with a revenue to cost parity ratio below 1.0 an increase of 1.1
20 times the system increase is proposed. This applies to the Residential class and
21 NGV class.

- 1 • For those classes with a revenue to cost parity ratio above 1.0 but below 1.5 an
2 increase of 0.9 times the system increase is proposed. This applies to the SCPA-
3 UL class.
- 4 • For those classes with a revenue to cost parity ratio equal to 1.0 an increase of 1.0
5 times the system increase is proposed. This applies to the SCPA-LL class.
- 6 • For all other classes with revenue to cost parity ratios above 1.5 an increase of
7 0.66 times the system increase is proposed. The 0.66 was set to recover the
8 remaining requested increase. This applies to the LCPA, SVIS, IVIS, LVIS, and
9 LIS classes.

10 The amounts of the existing rate subsidies and excesses among the Company's
11 rate classes were generally reduced. From a class cost of service standpoint, this type of
12 class movement, and reduction in class rate subsidies, is desirable to move class revenues
13 and rates closer to the indicated cost of service for each rate class.

14

15 **Q. What are the percentage changes in revenues by rate class resulting from the**
16 **Company's proposed revenue apportionment?**

17 A. Table 3 below summarizes the proposed distribution margin revenue change for each rate
18 class and the percent change in distribution margin revenues resulting from the above-
19 described process.

1

Table 3 - Proposed Class Revenue Apportionment

Rate Classes	Margin Revenues at Current Rates	Margin Revenues at Proposed Rates	Proposed Revenue Change	Percent Change	Increase Relative to System Increase
Residential	\$ 80,816	\$ 102,676	\$ 21,860	27.05%	1.10
SCPA-LL	\$ 5,304	\$ 6,608	\$ 1,304	24.59%	1.00
SCPA-UL	\$ 5,597	\$ 6,835	\$ 1,239	22.13%	0.90
LCPA	\$ 11,923	\$ 13,847	\$ 1,925	16.14%	0.66
NGV	\$ 34	\$ 43	\$ 9	27.05%	1.10
SVIS	\$ 355	\$ 413	\$ 57	16.14%	0.66
IVIS	\$ 4,246	\$ 4,931	\$ 685	16.14%	0.66
LVIS	\$ 2,144	\$ 2,490	\$ 346	16.14%	0.66
LIS	\$ 3,240	\$ 3,764	\$ 523	16.14%	0.66
Total	\$ 113,658	\$ 141,607	\$ 27,949	24.59%	1.00
Other Revenues	\$ 3,831	\$ 4,023	192	5.01%	
Total System	\$ 117,490	\$ 145,630	\$ 28,141	23.95%	

2

Further, the Company's percentage changes of total revenues associated with its proposed

3

revenue apportionment by rate class are summarized in Table 4 below.

4

Table 4 - Proposed Change in Total Revenues by Rate

Rate Classes	Revenues at Current Rates	Revenues at Proposed Rates	Proposed Revenue Change	Percent Change	Increase Relative to System Increase
Residential	\$ 237,192	\$ 259,052	\$ 21,860	9.22%	0.99
SCPA-LL	\$ 13,643	\$ 14,947	\$ 1,304	9.56%	1.03
SCPA-UL	\$ 17,432	\$ 18,670	\$ 1,239	7.11%	0.77
LCPA	\$ 19,429	\$ 21,354	\$ 1,925	9.91%	1.07
NGV	\$ 1,128	\$ 1,137	\$ 9	0.82%	0.09
SVIS	\$ 808	\$ 866	\$ 57	7.10%	0.77
IVIS	\$ 6,414	\$ 7,100	\$ 685	10.69%	1.15
LVIS	\$ 2,090	\$ 2,436	\$ 346	16.56%	1.78
LIS	\$ 3,066	\$ 3,589	\$ 523	17.06%	1.84
Total	\$ 301,203	\$ 329,151	\$ 27,949	9.28%	1.00
Other Revenues	\$ 3,831	\$ 4,023	\$ 192	5.01%	
Total System	\$ 305,034	\$ 333,174	\$ 28,141	9.23%	

1 **Q. Has the Company prepared a detailed comparison of the Company’s present and**
2 **proposed rates and resulting revenues by rate class?**

3 A. Yes. National Fuel Exhibit E – Proof of Revenue, sponsored by Company Witness
4 Barber, presents a detailed comparison of present and proposed revenues for each of
5 National Fuel’s rate classes.
6

7 **Q. Have you prepared bill impacts?**

8 A. Yes. National Fuel Exhibit JDT-4 provides bill impacts for each of the rate classes.
9

10 **VII. SUPPORT & RATIONALE FOR A WNA MECHANISM**

11 **Q. How are weather-normalized gas volumes used to derive a gas utility’s base rates?**

12 A. Typically, as part of the rate design in a base rate proceeding, a utility’s volumetric unit
13 rates for gas service are derived by dividing the appropriate costs, to be recovered
14 through volumetric based rates, by the anticipated weather-normalized gas sales volumes.
15 These rates are designed to provide the utility with an opportunity to recover the costs it
16 incurs to provide utility service, at the levels determined in the utility’s rate case under
17 normal weather conditions. To the extent any costs are subject to recovery in a
18 volumetric charge, the recovery of such amounts is entirely dependent upon the volumes
19 of gas usage experienced by the utility. Therefore, the recovery of costs in a volumetric
20 component of rates will always lead to a difference in recovery of actual costs because
21 actual weather conditions will by and large never match the normalized weather
22 conditions used to set rates.
23

1 **Q. Please explain how fluctuations in weather over time impact a gas utility's**
2 **temperature-sensitive customers and the utility's financial performance.**

3 A. Since the bills of gas customers are largely based on the level of gas usage, temperature-
4 sensitive customers' monthly bills can vary widely due to changing weather conditions.
5 Under traditional ratemaking methods, if actual temperatures were colder than normal,
6 the typical gas customer would use more gas, pay more for service (through volumetric
7 charges), and potentially overpay its share of fixed costs. This occurs because the unit
8 rates used to recover fixed costs are not reduced to recognize the higher gas volumes used
9 by customers during colder weather. Since the gas utility's level of fixed costs does not
10 change, the higher gas volumes applied against the same unit rate would generate
11 comparatively higher distribution revenues than the level of fixed costs established for
12 ratemaking purposes. Conversely, in warmer than normal weather, the reverse situation
13 would occur. Customers' gas usage decreases with warmer temperatures, thus generating
14 comparatively lower distribution revenues than required to recover the gas utility's total
15 fixed costs that do not decrease due to warm weather.

16

17 **Q. Are WNA mechanisms like the one the Company proposes widely accepted in the**
18 **natural gas industry?**

19 A. Yes. National Fuel Exhibit JDT-5 presents a survey conducted by Atrium Economics,
20 with input from an American Gas Association survey,² which shows that many U.S.
21 gas utilities, across a wide geographic area, have implemented WNA mechanisms.

22 Specifically, the survey results (provided in Figure 1 below) show there are 25 states that

² American Gas Association "Innovative Rates, Non-Volumetric Rates, and Tracking Mechanisms: Current List" site:
https://www.aga.org/sites/default/files/aga_innovative_rates_december_2016.pptx

Table 5 - RNA, SFV, and WNA Mechanisms across the U.S.

State Name	Decoupling Mechanism			State Name	Decoupling Mechanism		
	RNA	SFV	WNA		RNA	SFV	WNA
Alabama			WNA	Nevada	RNA		
Arizona	RNA		WNA	New Hampshire	Proposed		
Arkansas	RNA		WNA	New Jersey	RNA		WNA
California	RNA			New Mexico			WNA
Connecticut	RNA			New York	RNA		WNA
Delaware	Proposed			North Carolina	RNA		WNA
Florida		SFV		North Dakota		SFV	WNA
Georgia		SFV	WNA	Ohio		SFV	
Idaho	RNA			Oklahoma		SFV	WNA
Illinois	RNA	SFV		Oregon	RNA		WNA
Indiana	RNA		WNA	Pennsylvania			WNA
Kansas			WNA	Rhode Island	RNA		
Kentucky			WNA	South Carolina			WNA
Louisiana			WNA	South Dakota			WNA
Maryland	RNA		WNA	Tennessee	RNA		WNA
Massachusetts	RNA			Texas			WNA
Michigan	RNA			Utah	RNA		WNA
Minnesota	RNA			Virginia	RNA		WNA
Mississippi			WNA	Washington	RNA		
Nebraska		SFV		Wyoming	RNA		WNA
				Washington, DC	Proposed		

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VIII. SUMMARY OF PROPOSED WNA MECHANISM

Q. Please define and describe the concept of a WNA mechanism.

A. The utility’s distribution rates, which are set to allow the utility to recover its authorized level of distribution revenues, are based on expected throughput during normal weather. When actual weather deviates from normal weather, there will be a difference between actual and projected distribution revenues. A WNA mechanism adjusts a customer’s bill due to these variations from normal weather (i.e., temperature variations or heating degree day variations) in order to have the bill reflect normal weather conditions. For billing periods that are colder than normal, a credit will be applied to the bill. For billing periods that are warmer than normal, a surcharge is applied to the bill. WNA mechanisms

1 are typically effective for usage during the heating season calendar months (e.g., October
2 through May). WNAs reduce the amount of variation in both customer bills and utility
3 revenues by making a compensating adjustment for the difference between actual
4 weather and normal weather.

5
6 **Q. Are WNA mechanisms different from Revenue Decoupling?**

7 A. Revenue Decoupling is a regulatory mechanism that separates a utility's distribution
8 revenues from its level of sales, thereby "breaking the link" so that the utility may
9 recover an established amount of revenues (regardless of weather, customer conservation,
10 etc.), even as sales fluctuate. WNA mechanisms only account for the changes in sales that
11 occur due to the difference between actual weather and normal weather. In the case of the
12 Company's specific proposal, the WNA will only address weather related impacts and
13 will only do so for certain of the Company's customer classes; thus, while providing a
14 level of revenue stability related to weather changes, it does not completely decouple
15 revenues from all sales related variances as full revenue decoupling would provide.

16
17 **Q. Do WNA mechanisms differ in their design?**

18 A. Yes. Gas utilities typically use two types of WNA mechanisms: (1) a mechanism that
19 adjusts current billings on a monthly billing basis as the bill is being calculated and
20 issued; and (2) a mechanism that adjusts billings on a lagged basis where the adjustment
21 appears on the customer's bill(s) from a few to several months after a variation from
22 normal weather is experienced.

23

1 **Q. Which type of WNA mechanism is the Company proposing to implement?**

2 A. The Company proposes to implement a WNA mechanism that adjusts billings on a
3 monthly billing basis as the bill is being calculated and issued.

4

5 **Q. Why has the Company chosen to adopt a WNA mechanism of this type?**

6 A. National Fuel has chosen this type of WNA mechanism because, by adjusting current
7 billings on a monthly billing basis, the customer can more readily link the resulting
8 billing adjustment with the weather causing the adjustment. In a cold winter with high
9 gas bills, customers will receive the benefits of WNA bill reductions more quickly. The
10 monthly bills will reflect the specific period in which the colder weather occurs. In
11 addition, the utility's financial statements will reflect the cash flow effect of the monthly
12 billing WNA mechanism sooner than a lagged WNA mechanism.

13

14 **Q. Please describe the Company's proposed WNA.**

15 A. The key elements of the Company's proposed WNA mechanism are as follows:

16 • It applies to National Fuel's Residential and Non-Residential customers receiving
17 service under Residential, LIRA, and Commercial and Public Authority Rate
18 Schedules.

19 • It adjusts billings on a current monthly basis and uses adjustment factors which are
20 representative of each customer's consumption characteristics.

21 • It is effective for the billing months of October through May.

22 • It adjusts the amount billed to each customer to offset the impact of actual heating
23 degree days ("AHDD") variations from normal heating degree days ("NHDD").

1 **Q. What are the benefits of the WNA mechanism for National Fuel and its customers?**

2 A. For an applicable customer, a WNA is advantageous because:

3 1. It reduces bill variability due to weather in the month when the variation occurs
4 and provides bill relief in severely cold months.

5 2. The WNA will improve customer satisfaction by providing more stable annual
6 bill amounts and mitigating volatility in monthly gas bills. This will help
7 customers budget for and pay their bills.

8 3. Customers will continue to benefit from their energy conservation efforts, as the
9 actual usage on each customer's bill is utilized to calculate the WNA adjustment,
10 and that usage level will reflect the conservation behaviors of each customer.

11 4. For National Fuel, a WNA is a fair and equitable rate mechanism because:

12 National Fuel's volumetric delivery service rates are based on the volumes of gas
13 it expects to sell under normal weather conditions. The WNA mechanism will
14 improve the ability to match the level of distribution revenues, established to
15 recover fixed costs, with the amount reflected in the monthly customer billings.

16 5. Deviations from normal weather can result in differences in actual and projected
17 recovery of the Company's annual non-gas distribution costs when actual weather
18 experienced is colder or warmer than normal, respectively. Therefore, such
19 deviations can produce erratic financial results for the Company.

20

21 **Q. Is National Fuel's proposed WNA similar to other WNA mechanisms in place for
22 gas distribution utilities in Pennsylvania?**

23 A. Yes. National Fuel's proposed WNA shares similarities with both Columbia Gas of

1 Pennsylvania’s (“Columbia”) WNA rider,³ and Philadelphia Gas Works’ (“PGW”) WNA
2 clause⁴. The WNA applies to Residential heating customers for all three utilities, and
3 Non-Residential heating customers for National Fuel. The specific calculation of
4 National Fuel’s proposed WNA rate is most similar to the calculation of Columbia’s and
5 UGI’s WNA rider. Finally, like Columbia and PGW, National Fuel is proposing annual
6 reporting for the WNA to the Commission and applies only during the heating season
7 months.

8
9 **IX. COMPONENTS OF PROPOSED WNA MECHANISM**

10 **Q. Please explain how National Fuel’s proposed WNA mechanism will operate.**

11 A. National Fuel’s proposed WNA mechanism will adjust the amount billed to each
12 customer served under Residential, LIRA, and Commercial and Public Authority Rate
13 Schedules to effectively weather normalize distribution revenues recovered from these
14 rate schedules during the cold weather heating season. It is a customer bill specific
15 calculation applied to monthly billing cycles during the months of October through May.

16
17 **Q. What is the Company’s basis for determining normal weather for its Pennsylvania
18 gas distribution system?**

19 A. The testimony of Company witness Gregory D. Harts (National Fuel Statement No. 13)
20 discusses this in detail.

21 **Q. Would the adjustment to customers’ bills be calculated on a calendar month or on a**

³ Columbia Gas of Pennsylvania, Inc., “Rider WNA – Weather Normalization Adjustment”, Rates and Rules for furnishing gas service, <https://www.columbiagaspa.com/docs/librariesprovider14/rates-and-tariffs/pennsylvania-tariff.pdf?sfvrsn=41>, pdf at page 187.

⁴ Philadelphia Gas Works, “Weather Normalization Adjustment Clause”, Gas Service Tariff, https://www.pgworks.com/uploads/pdfs/PGW_Gas_Service_Tariff_Through_Supplement_145.pdf, pdf at page 150.

1 **billing cycle month basis?**

2 A. The customer adjustments would be made on a billing cycle basis. This approach allows
3 the adjustments to be calculated at the end of each customer’s meter reading billing cycle
4 and incorporated into the original bill sent to each customer. This approach provides for
5 an accurate and timely adjustment for the customer. There is no additional time lag
6 between when the customer experiences the bill variability and when the weather
7 normalizing adjustment is made.

8

9 **Q. In the context of WNA riders, what are deadbands?**

10 A. A deadband applies to WNA riders such that the adjustment is not triggered if AHDDs
11 are within a certain threshold of the NHDDs. Thus, no adjustment applies to the bill if
12 weather falls within that threshold and some weather variability flows to customer bills
13 and is seen in the associated utility distribution revenues. Columbia’s WNA mechanism
14 utilizes a 3% deadband, PGW’s WNA mechanism utilizes a 1% deadband, and UGI’s
15 WNA will include a 3% deadband.

16

17 **Q. Does National Fuel’s proposal include a deadband?**

18 A. No. The National Fuel proposal does not include a deadband. The Company believes the
19 application of a deadband adds unnecessary complexity to the rider, which is a concern
20 for customer communication and education. Also, in principle, the WNA’s intended goal
21 is to stabilize billings and distribution revenues from readily identified weather related
22 variances, not just “some” element of weather variance that may be arbitrarily
23 established. NFGDC’s New York Division has a WNA that has successfully operated

1 without a deadband since 1989.

2
3 **Q. Please provide a formulaic representation of the WNA mechanism that you just**
4 **described.**

5 A. The Company’s proposed WNA formula that is applied to bills of Residential, LIRA, and
6 Commercial and Public Authority Rate Schedules for the heating season of October
7 through May is shown below⁵:

$$WNBC = BLMC + \left[\frac{NHDD}{AHDD} \times (AMC - BLMC) \right]$$

$$WNAC = WNBC - AMC$$

$$WNA = WNAC \times \text{Distribution Charge}$$

- 11 • WNA = Weather Normalization Adjustment will be applied to bills of Residential and
12 Non-Residential customers under Residential, LIRA, and Commercial and Public
13 Authority Rate Schedules, for any billing period during the heating season October
14 through May.
- 15 • WNBC = Weather Normalized Billing Ccfs (“WNBC”) will be calculated as the Base
16 Load Monthly Ccfs (“BLMC”) added to the product of (1) the NHDD divided by the
17 AHDD and (2) the Actual Monthly Ccfs (“AMC”) less the BLMC. WNA will not be
18 applicable for the billing period if AMC is less than the BLMC.
- 19 • BLMC = Base Load Monthly Ccfs shall be established for each customer using the
20 customer's actual consumption from the billing system, measured in Ccfs.
- 21 • NHDD = Normal Heating Degree Days shall be based upon the 15-year average for
22 the given day, as reported by the National Oceanic and Atmospheric Administration
23 (NOAA) for the Erie International Airport weather station. NHDD shall be updated
24 every 5 years with the next scheduled update of the NHDD to be effective on October
25 1, 2027, and thereafter every five years.
- 26 • AHDD = Actual Heating Degree Days shall be the actual experienced heating degree
27 days during the billing cycle AHDD shall be based upon experienced actual Gas Day
28 temperatures as reported by the National Oceanic and Atmospheric Administration
29 (NOAA) for the Erie International Airport weather station.

⁵ The full proposed tariff language is provided as National Fuel Exhibit F – Proposed Tariffs, Tariff Pages 158 & 159 detailing Rider C, Weather Normalization Adjustment.

- 1 • AMC = Actual Monthly Ccfs will be subtracted from the WNBC to compute the
2 Weather Normalized Adjustment Ccfs (“WNAC”).
- 3 • The WNAC shall then be multiplied by the applicable Rate Schedule Distribution
4 Charge based on service rendered to compute the WNA amount that will be charged
5 or credited to each Residential and Non-Residential customer served under
6 Residential, LIRA, and Commercial and Public Authority Rate Schedules.
- 7 • In the event a customer’s bill needs to be canceled and rebilled at any time, the WNA
8 will be recalculated using the most recently available data for the billing period. In
9 some cases, updates in data used in the calculation, may result in a different WNA for
10 the billing period.

11

12 **Q. Please explain the process the Company will follow to calculate the WNA.**

13 A. For each billing cycle, the Company will adjust the heat sensitive load to account for the
14 ratio of normal weather to actual weather and then recalculate the bill. The process works
15 as follows:

- 16 • For each billing cycle and each applicable customer, the Company will calculate the
17 weather normalized billing Ccfs by multiplying the heat sensitive load (actual Ccfs
18 less base load Ccfs) times the ratio of the normal HDDs for the billing cycle to the
19 actual HDDs. This adjusted heat sensitive AHDD load will then be added to the base
20 load Ccfs to calculate the Weather Normalized Billing Ccfs (WNBC);
- 21
- 22 • The Company will then determine the Weather Normalized Adjustment Ccfs
23 (“WNAC”) of each applicable customer for each billing cycle by subtracting the
24 actual monthly Ccfs from the Weather Normalized Billing Ccfs;
- 25
- 26
- 27 • This Weather Normalized Adjustment Ccfs is then multiplied by the applicable rate
28 class’s volumetric distribution charge to develop the Weather Normalization
29 Adjustment that will be applied on the customer’s bill.
- 30
- 31

32 **Q. Have tariff pages been developed that reflect the computational details and process
33 of the proposed WNA mechanism?**

34 A. Yes. The appropriate tariff pages to implement the proposed WNA mechanism are
35 presented in National Fuel Exhibit F (Proposed Tariff). Tariff pages 158 and 159 contain
36 Rider C – Weather Normalization Adjustment.

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Q. When does the Company propose to implement the WNA?

A. Although intended to apply for bills during the months of October through May on a forward basis, assuming the effective date of new rates is in August 2023 in this proceeding, National Fuel is proposing the WNA will initially be implemented beginning with bills rendered during the October 2023 billing cycle.

Q. What additional filing(s) would occur related to the WNA Rider?

A. The Company will file weather normalization information with the Commission annually on or before December 1st for WNA data related to the 12-month period ending September of that same year. The filing will contain the following information on the WNA mechanism: (a) monthly WNA billed revenue; and (b) monthly actual and normal HDD data.

Q. How does the proposed WNA align with the Statements of Policy as outlined by the Commission in the alternative rate making Docket No. M-2015-2518883?

A. Each rate consideration identified in the Statement of Policy is listed below along with the relevant effect the proposed WNA has on each rate consideration:

- 1. Please explain how the ratemaking mechanism and rate design align revenues with cost causation principles as to both fixed and variable costs.

National Fuel’s proposed WNA is designed to recover distribution revenues needed to satisfy the cost-of-service requirement determined in this proceeding, while mitigating the variance between actual and projected distribution revenues due to weather. National Fuel recovers a significant portion of fixed costs through volumetric rates. These fixed costs do not vary with the amount of gas delivered to customers and are composed of fixed operation and maintenance (“O&M”) expenses, administrative and general expenses, depreciation, certain taxes, a portion of working capital requirements, and return on investment. These costs

1 also do not vary in the short-term with changes in temperature. In the absence of
2 SFV rate design; where all fixed costs are recovered in a fixed monthly charge, a
3 WNA mechanism will better align distribution revenues with cost causation
4 principles; appropriately accounting for variation in usage due to weather.

- 5 2. Please explain how the ratemaking mechanism and rate design impact the fixed
6 utility's capacity utilization.

7 National Fuel's WNA proposal has no identifiable impact on capacity utilization.

- 8 3. Please explain whether the ratemaking mechanism and rate design reflect the
9 level of demand associated with the customer's anticipated consumption levels.

10 Customer specific usage factors corresponding to their individual demand (the
11 BLMC for each customer) is continually updated and reflects the level of demand
12 associated with the customer's anticipated consumption levels.

- 13 4. How the ratemaking mechanism and rate design limit or eliminate interclass and
14 intraclass cost shifting.

15 Since the proposed WNA mechanism is applying rates which are based upon the
16 specific revenue allocation and rate design approved by the Commission, it will
17 mitigate the potential for interclass or intraclass cost shifting related to weather
18 driven usage variances from those weather assumptions used in establishing rates.

- 19 5. Please explain how the WNA limits or eliminates disincentives for the promotion
20 of efficiency programs.

21 National Fuel is proposing an Energy Efficiency Pilot program in this proceeding,
22 which will promote energy efficiency measures. The proposed WNA only
23 addresses variations due to weather. The WNA does not negatively impact energy
24 efficiency programs.

- 25 6. Please explain how the WNA impacts customer incentives to employ efficiency
26 measures and distributed energy resources.

27 Customers will continue to have an incentive to employ energy efficiency
28 measures and distributed energy resources because a reduction in usage still
29 reduces their overall bill and the portion of their bill that is subject to the WNA
30 mechanism.

- 31 7. Please explain how the WNA impacts low-income customers and support
32 consumer assistance programs.

33 Customers served under the Company's Low Income Residential Assistance
34 Service ("LIRAS") Rate Schedule, the Company's current Customer Assistance
35 Program ("CAP") receive bill discounts determined by household size and income
36 level. The Company has petitioned the Commission to modify its CAP to a
37 "percentage of income program" or PIP. Under the current CAP, the WNA
38 mechanism will lower bill variability for distribution costs. Under the proposed
39 CAP, customers who are paying on a percent-of-income basis will see little to no
40 impact.

- 41 8. Please explain how the WNA impacts customer rate stability principles.

1 The WNA mechanism will provide customers more stable annual bills and
2 directly mitigate volatility in their monthly costs.

3 9. Please explain how weather impacts utility revenue under the WNA.

4 The proposed WNA adjusts a customer's bill due to variations from normal
5 weather and is employed for usage during the heating season months (October –
6 May). It only applies to the Company's weather sensitive customer classes and it
7 does not ensure the utility will recover 100% of its authorized distribution
8 revenues, but it does reduce the amount of weather-related variation in both
9 customer bills and associated utility distribution revenues.

10 10. Please explain how the WNA impacts the frequency of rate case filings and affects
11 regulatory lag.

12 The WNA is not anticipated to (nor is intended to) impact the frequency of rate
13 cases or have an impact on regulatory lag.

14 11. Please explain if the WNA interacts with other revenue sources, such as Section
15 1307 automatic adjustment surcharges, 66 Pa.C.S. § 1307 (relating to sliding
16 scale of rates; adjustments), riders such as 66 Pa.C.S. § 2804(9) (relating to
17 standards for restructuring of electric industry) or system improvement charges,
18 66 Pa.C.S. § 1353 (relating to distribution system improvement charge).

19 The Company's proposed WNA (appearing as Rider C – WNA in the Tariff) only
20 applies to distribution related charges that are recovering the base distribution
21 revenue requirement from applicable WNA customer classes for the heating
22 season of October through May. Specifically, the billing for the Company's
23 Riders, including Rider A – PGC, Rider D – EE, Rider E – Customer Education,
24 Rider F – LIRA, Rider G - MFC and Rider H – GPC, will continue to be based on
25 actual monthly usage.

26 12. Please explain whether the WNA includes appropriate consumer protections.

27 The WNA mechanism will result in an adjusted bill that reflects the revenues that
28 would be recovered under normal weather, i.e., the same normal weather used to
29 set rates. National Fuel will not recover additional distribution revenues due to
30 colder than average temperatures that result in higher-than-normal usage from
31 customers. The WNA mechanism insulates customers from high bills during
32 colder than-normal months, as WNA bills will be otherwise lower than non-WNA
33 bills during colder than normal periods.

34 13. Please explain whether the WNA is understandable to customers.

35 National Fuel's WNA is not a new concept to the regulated utility industry.
36 Similar versions have been successfully implemented by other Pennsylvania
37 natural gas distribution companies. National Fuel has proposed a WNA tariff that
38 provides detailed information to the customer of how the mechanism works based
39 on successful working versions found in the tariffs of other Pennsylvania natural
40 gas distribution companies that have implemented a WNA tariff. Further,
41 educational materials and customer service training will be developed upon
42 approval of the mechanism, as well as appropriate notice being provided to

1 customers related to the WNA being approved pursuant to the Commission's
2 alternative ratemaking notice requirements.

3 *14. Please explain how the WNA will support improvements in utility reliability.*

4 National Fuel's cost of service is inclusive of investments and costs to continue to
5 enhance the safety and reliability of its system. The proposed WNA will help
6 minimize the volatility of the recovery of these costs.

7
8 **Q. Do any members of the peer group used to inform the recommended return on
9 equity for National Fuel in this proceeding have similar mechanisms?**

10 A. Yes, as indicated above WNA mechanisms and decoupling mechanisms are common
11 ratemaking mechanisms across the industry. As indicated in the testimony of Company
12 witness Paul R. Moul (National Fuel Statement No. 10), the utilities included in the Gas
13 Group (the peer group) already have tariff mechanisms for stabilization of revenues due
14 to variation in weather, either through similar WNA mechanisms as that proposed by
15 National Fuel or through full revenue decoupling mechanisms. The implementation of
16 National Fuel's proposed WNA mechanism would place National Fuel on a more
17 comparable footing to the benchmark proxy group that Mr. Moul uses in his direct
18 testimony to establish the proposed return on equity.

19
20 **Q. Have WNA proposals recently been authorized by the Commission?**

21 A. Yes. In a December 6, 2018 Order, the Commission authorized the continuation of
22 Columbia's WNA mechanism that had earlier been implemented on a pilot basis.
23 Chairperson Gladys Brown Dutrieuille, provided the following statement in the Order
24 supporting the continuation of the WNA mechanism:

25 "I commend the parties for their commitment to this mechanism. ...
26 The Weather Normalization Adjustment works bi-directionally to
27 insulate customers from high bills during the extremely cold months,
28 while also limiting the decline in revenue for Columbia during

1 unseasonably warm heating months. This...stabilizes Columbia's
2 cash flow, and in turn, allows Columbia to more acutely focus on
3 operational items within its control; namely infrastructure upgrades
4 and repairs. Further, since this decoupling mechanism is only applied
5 to the distribution component of the bill, and not the natural gas
6 commodity charge, incentives for efficient consumption are
7 maintained."⁶
8
9

10 **Q. Do you believe National Fuel's proposed WNA mechanism is fair to both the**
11 **Company and its customers?**

12 A. Yes. The proposed WNA mechanism strikes an appropriate balance between the interests
13 of both the Customer and the Company. National Fuel would be simply billing its
14 customers in a manner to reflect the normal weather conditions that underlie its
15 Commission-authorized base rates on a monthly billing basis. Moreover, the WNA
16 mechanism provides the Company a reasonable opportunity to earn its allowed rate of
17 return on its investment and removes bill variability due a factor outside of customer's
18 control, variations in weather.

19
20 **X. CONCLUSION**

21 **Q. Please summarize your primary conclusions.**

22 A. The Company's proposed COSA method best reflects the cost causation of distribution
23 mains by accounting for the fact that distribution mains are extended to new customers
24 and are sized to meet peak demand requirements. As such, the Commission should rely
25 on the Company's proposed COSA to guide revenue targets for each rate class. The
26 revenue targets proposed by National Fuel reasonably balance the concepts of cost of

⁶ Pennsylvania Public Service Commission Docket No. R-2018-2647577.

1 service, current revenue contributions, and gradualism, while moving all classes closer to
2 parity. Lastly, the COSA model demonstrates that fixed costs, both customer-related and
3 demand-related are materially higher than the current level of customer charges and as
4 such the increase to customer charges should be approved by the Commission to better
5 align fixed costs occurrence with fixed costs recovery and pricing incurred by customers.
6

7 **Q. Please summarize how implementing the proposed WNA mechanism results in fair**
8 **and equitable ratemaking.**

9 A. The Company's proposed WNA mechanism results in fair and equitable ratemaking due
10 to the following:

- 11 • The WNA helps to break the link between the gas consumption of the Company's
12 customers and its distribution revenue recovery, and better aligns the interests of
13 National Fuel and its customers. The fixed costs embedded in National Fuel's
14 volumetric rates for distribution service do not vary in the short-term with
15 changes in temperature.
- 16 • The WNA addresses a factor beyond the Company's and customers' control,
17 weather variability. This variability contributes to increased volatility in
18 customers' bills, and increased volatility in the Company's recovery of costs.
- 19 • Customers receive greater stability in the non-gas portion of their utility bills, a
20 benefit during the winter months when gas prices tend to be at their highest, and a
21 particular benefit for low-income customers with high bills during the lengthy
22 heating seasons in National Fuel's service areas.
23

24 For these reasons, I urge the Commission to approve the Company's proposed WNA
25 mechanism.
26

27 **Q. Does this conclude your prefiled direct testimony?**

28 A. Yes, although I reserve the right to supplement or amend my testimony before or during
29 the Commission's hearing in this proceeding.

NATIONAL FUEL EXHIBIT JDT-1

JOHN D. TAYLOR RESUME

John D. Taylor

Managing Partner

Mr. Taylor has experience with a wide range of costing, ratemaking, and regulatory activities for gas and electric utilities. He has testified numerous times on these and other issues for clients across North America. He has extensive experience with costing and pricing rates and services, regulatory planning and strategy development, revenue recovery and tracking mechanisms, merger and acquisitions analysis, new product and service development, affiliate transaction reviews, line extension policies, market assessments, litigation support, and organizational and operations reviews. He has testified on numerous occasions as an expert witness on costing and ratemaking related issues on behalf of utilities before federal, state, and provincial regulatory bodies and has extensive experience in evaluating and implementing innovative ratemaking approaches and rate design concepts.

He has also testified on return on equity, electric vehicle and battery storage programs, time-of-use rates, and the appropriate use of statistical analysis during audit testing. Mr. Taylor has led engagements relating to gas supply planning and the review of midstream transportation and storage capacity resources. He has worked as the market monitor for New England ISO's capacity market, supported the negotiation of PPAs, and supported feasibility and prudence studies of generation investments. He has also been involved in selling generating assets and distribution companies, supporting due diligence efforts, financial analyses, and regulatory approval processes.

Mr. Taylor received a master's degree in Economics from American University and holds a bachelor's degree in Environmental Economics from the University of North Carolina at Asheville.

His consulting career includes Managing Partner with Atrium Economics, LLC; Principal Consultant – Advisory & Planning with Black & Veatch Management Consulting, LLC; Senior Project Manager & Principal of Concentric Energy Advisors, Inc.; and CEO of Nova Data Testing, Inc. Mr. Taylor started his career working on Capitol Hill working with NGOs that were seeking Public Private Partnerships with the Federal Government, World Bank, and International Monetary Fund to pursue various projects in developing countries.

EDUCATION

M.A., Economics, American University

B.A., Environmental Economics, University of North Carolina at Asheville

YEARS EXPERIENCE

18

RELEVANT EXPERTISE

Utility Costing and Pricing, Expert Witness Testimony, Transaction Facilitation, Revenue Requirements, Statistics, Valuation, Market Studies, Rate Case Management, New Product and Service Development, Strategic Business Planning, Marketing and Sales

EXPERT WITNESS TESTIMONY PRESENTATION

United States

- California – Superior Court of California
- Delaware Public Service Commission
- Florida Public Service Commission
- Federal Energy Regulatory Commission
- Illinois Commerce Commission
- Indiana Utility Regulatory Commission
- Maine Public Service Commission
- Massachusetts Department of Public Utilities
- Minnesota Public Utilities Commission
- New Hampshire Public Utilities Commission
- North Carolina Utilities Commission
- Oregon Public Utility Commission
- Pennsylvania Public Utility Commission
- Virginia State Corporation Commission
- Washington Utilities and Transportation Commission
- Public Service Commission of West Virginia

Canada

- Alberta Utilities Commission
- British Columbia Utilities Commission
- Ontario Energy Board

REPRESENTATIVE EXPERIENCE

Rate Design and Regulatory Proceedings

Mr. Taylor has worked on dozens of electric and gas rate cases including the development of revenue requirements, class cost of service studies, and projects related to utility rate design issues.

Specifically, he has:

- Lead expert and witness for class costs of service studies across North America and worked on dozens of other class cost of service and rate design projects for other lead witnesses.
- Developed WNA mechanism for a gas utility including back casting results and supporting expert witness testimony and exhibits.
- Developed revenue requirement model to comply with a new performance-based formula ratemaking process for a Midwest electric utility.
- Supported the developed of time of use rates, demand rates, economic development rates, load retention rates, and line extension policies.
- Analyzed and summarized allocation methodology for a shared services company.
- Assessed the reasonableness of costs through various benchmarking efforts.
- Led the effort to collect and organize plant addition documentation for six Midwest utilities associated with the state commission's audit of rate base.
- Supported lead-lag analyses and testimonies.
- Analyzed customer usage profiles to support reclassification of rate classes for a gas utility.
- Helped conduct a marginal cost analysis to support rate design testimony.

Litigation Support and Expert Testimony

Mr. Taylor has testified in several cases on class cost of service studies and statistical audit methods. He has also supported numerous other expert testimonies. Specifically, he has:

- Filed testimony as an expert witness on allocated class cost of service studies for both electric and gas utilities.
- Filed testimony as an expert witness on the application of statistical analysis.
- Filed testimony before FERC on the rate of return for an Annual Transmission Revenue Requirement and participated in FERC settlement conferences.
- Part of two-person expert witness team that provided an expert report to the British Columbia Utilities Commission on the use of facilities for transportation balancing services for Fortis BC.
- Part of two-person expert witness team that provided an expert report on affiliate transactions and capitalized overhead allocations for Hydro One on three separate occasions.
- Sole expert for expert report on affiliate allocations for Alectra utilities, the second largest publicly owned electric utility in North America. This was conducted shortly after the merger of four distinct utilities.
- Sole expert for expert report on the allocation of overhead costs between transmission and distribution businesses for EPCOR.

Transaction Experience

Mr. Taylor has been involved with several generating asset transactions supporting both buy side and sell side analysis and due diligence. His work has included:

- Worked as buy side advisor for a large water utility in the mid-Atlantic region including supporting the review of revenue requirements, rates, and forecasts.
- Helped facilitate and manage processes for a nuclear plant auction by processing Q&A, collecting relevant documentation and managing the virtual data room for auction participants.
- Supported the auction process for steam and chilled water distribution and generation assets in the Midwest.
- Supported the development of a financial model to ascertain the net present value of several competing wholesale power purchase agreements and guided the client with a decision matrix for the qualitative aspects of the offers.
- Provided research on comparable transactions, previous mergers and acquisitions, and potential transaction opportunities for several clients.

Financial Analysis and Market Research

Other financial analysis and market research Mr. Taylor has conducted include:

- Estimated the rate impact and costs associated with moving California energy market to 100% renewable.
- Assessed the consequences of a divestiture on the cost of service model for a New England gas distribution company.
- Developed LNG market studies for two separate utilities and two separate competitive market participants.
- Modeling alternative mechanisms for the allocation of overhead costs to a nuclear plant.

NATIONAL FUEL EXHIBIT JDT-2
PROPOSED REVENUE TARGETS BY CLASS

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

EXHIBIT JDT-2 – PROPOSED REVENUE TARGETS BY CLASS

(\$ in thousands)

Line No.	Description	Total System	Residential Service	Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
1	Total Rate Base	456,783	357,449	20,931	21,490	32,399	233	826	11,757	4,282	7,416
2	Gas Service Revenue	113,658	80,816	5,304	5,597	11,923	34	355	4,246	2,144	3,240
3	Other Revenues	3,831	3,293	136	160	140	9	6	54	11	22
4	Total Revenue	\$ 117,490	\$ 84,108	\$ 5,440	\$ 5,756	\$ 12,063	\$ 43	\$ 362	\$ 4,299	\$ 2,155	\$ 3,263
5	Current Revenue to Cost Ratio	0.81	0.71	0.80	0.92	1.45	0.62	1.37	1.45	2.07	1.82
6	Current Parity Ratio	1.00	0.88	1.00	1.14	1.79	0.76	1.70	1.80	2.57	2.26
7	Scenario A: Revenues at Equalized Rates of Return										
8	Revenue Increase/(Decrease)	\$ 27,949	\$ 33,838	\$ 1,326	\$ 519	\$ (3,731)	\$ 26	\$ (99)	\$ (1,341)	\$ (1,116)	\$ (1,475)
9	Total Rate Revenue at Equalized Rates of Return	141,607	114,654	6,630	6,116	8,192	60	257	2,904	1,028	1,766
10	Other Revenues	4,023	3,451	145	170	150	10	7	57	12	23
11	Total Revenue at Equalized Rates of Return	\$ 145,630	\$ 118,105	\$ 6,775	\$ 6,286	\$ 8,341	\$ 70	\$ 263	\$ 2,961	\$ 1,040	\$ 1,789
12	% Increase of Total Revenues	23.79%	40.23%	24.37%	9.02%	-30.93%	60.54%	-27.28%	-31.20%	-51.77%	-45.21%
13	% Increase of Margin Revenues	24.59%	41.87%	25.00%	9.28%	-31.29%	76.96%	-27.75%	-31.60%	-52.03%	-45.52%
14	Resulting Revenue to Cost Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
15	Resulting Parity Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
16	Scenario B: Equal Percentage Increase on Gas Service Revenue										
17	Percent Increase	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%	24.59%
18	Revenue Increase/(Decrease)	\$ 27,949	\$ 19,873	\$ 1,304	\$ 1,376	\$ 2,932	\$ 8	\$ 87	\$ 1,044	\$ 527	\$ 797
19	Total Rate Revenue	141,607	100,689	6,608	6,973	14,854	43	443	5,290	2,671	4,037
20	Other Revenues	4,023	3,451	145	170	150	10	7	57	12	23
21	Total Revenue at Equal Percentage Increase	\$ 145,630	\$ 104,139	\$ 6,753	\$ 7,143	\$ 15,004	\$ 52	\$ 449	\$ 5,346	\$ 2,683	\$ 4,060
22	Resulting Revenue to Cost Ratio	1.00	0.88	1.00	1.14	1.80	0.75	1.71	1.81	2.58	2.27
23	Resulting Parity Ratio	1.00	0.88	1.00	1.14	1.80	0.75	1.71	1.81	2.58	2.27
24	Proposed Scenario C: Moderated based on Current Parity Ratio										
25	Multiple of System Increase	1.10	1.10	0.90	0.66	1.10	0.66	0.66	0.66	0.66	0.66
26	Percent Increase	27.05%	24.59%	22.13%	16.14%	27.05%	16.14%	16.14%	16.14%	16.14%	16.14%
27	Revenue Increase/(Decrease)	27,949	21,860	1,304	1,239	1,925	9	57	685	346	523
28	Total Rate Revenue	141,607	102,676	6,608	6,835	13,847	43	413	4,931	2,490	3,764
29	Other Revenues	4,023	3,451	145	170	150	10	7	57	12	23
30	Total Revenue at Proposed	145,630	106,127	6,753	7,005	13,997	53	419	4,988	2,502	3,787
31	Base Rate Margin at Proposed	\$ 141,607	\$ 102,676	\$ 6,608	\$ 6,835	\$ 13,847	\$ 43	\$ 413	\$ 4,931	\$ 2,490	\$ 3,764
32	Percent Increase on Base Rate Margin	24.59%	27.05%	24.59%	22.13%	16.14%	27.05%	16.14%	16.14%	16.14%	16.14%
33	Proposed Revenue to Cost Ratio	1.00	0.90	1.00	1.11	1.68	0.76	1.59	1.68	2.41	2.12
34	Proposed Parity Ratio	1.00	0.90	1.00	1.11	1.68	0.76	1.59	1.68	2.41	2.12

NATIONAL FUEL EXHIBIT JDT-3
PROPOSED RATE DESIGN

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
RES_SATC								
Basic Charge	Cust	189,500	\$ 12.00	\$2,274,000	\$ 18.00	\$3,411,000	\$1,137,000	50.0%
0-5 Mcf	Mcf	683,910	\$ 2.9146	\$1,993,324		\$0		0.0%
Over 5 Mcf	Mcf	943,926	\$ 1.9995	\$1,887,380		\$0		0.0%
All Volumes		1,627,836		3,880,704	\$ 2.6959	\$4,388,483	\$507,779	13.1%
Rider B State Tax Adjustment Surcharge	Rider B			(\$14,924)		\$0	\$14,924	-100.0%
Total Base Revenues				\$6,139,780		\$7,799,483	\$1,659,703	27.0%
Total Margin				\$6,139,780				
Difference								(\$0)
% Difference								0.00%

Residential Summary		Current	Proposed	Change	
Total Base Revenues		\$80,815,834	\$102,676,266	\$21,860,432	27.0%
		Current	Proposed	Change	
	Cust	28,482,828	42,724,242	\$14,241,414	50.0%
	Mcf	47,484,236	53,602,418	\$6,118,182	12.9%
	Rider E	-	-	\$0	0.0%
	Rider F	-	-	\$0	0.0%
	Rider G	3,537,264	4,263,929	\$726,665	20.5%
	Rider H	1,905,971	2,085,677	\$179,706	9.4%
	Rider B	(594,465)	-	\$594,465	-100.0%
		\$ 80,815,834	\$ 102,676,266	\$ 21,860,432	27.05%
Total Margin		80,815,841	102,675,860		
Difference				(\$7)	\$406
% Difference				0.00%	0.00%

TARGET REVENUE		Current	Proposed	Change				
102,675,860								
	Cust	2,373,569	\$ 12.00	28,482,828	\$ 18.00	42,724,242	\$14,241,414	50.0%
	Mcf	19,882,940		47,484,236	\$ 2.6959	53,602,012	\$6,117,777	12.9%
over (under)	Rider E			-		-	\$0	0.0%
\$406	Rider F			-		-	\$0	0.0%
	Rider G	18,152,105		3,537,264	\$ 0.2349	4,263,929	\$726,665	20.5%
	Rider H	18,152,105		1,905,971	\$ 0.1149	2,085,677	\$179,706	9.4%
	Rider B			(594,465)		-	\$594,465	-100.0%
				80,815,834		102,675,860	21,860,026	27.0%

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference		
			Rates	Revenues	Rates	Revenues	\$	%	
SMALL_COMM_LE250									
Basic Charge	Cust	94,262	\$ 19.89	\$1,874,871	\$30.00	\$2,827,860	\$952,989	50.8%	
0-5 Mcf	Mcf	280,234	\$ 2.4149	\$676,736		\$0		0.0%	
Over 5 Mcf	Mcf	630,175	\$ 2.1225	\$1,337,545		\$0		0.0%	
All Volumes		910,408		\$2,014,281	\$2.2274	\$2,027,843	\$13,562	0.7%	
Customer Education Charge - Rider E	Rider E		\$ -	\$0	\$0.0000	\$0	\$0	0.0%	
Rider G - Merchant Function Charge	Rider G		\$ 0.0200	\$18,178	\$0.0445	\$40,513	\$22,335	122.9%	
Rider H - Gas Procurement Charge	Rider H		\$ 0.1050	\$95,593	\$0.1149	\$104,606	\$9,013	9.4%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$29,848)	\$0.0000	\$0	\$29,848	-100.0%	
Total Base Revenues				\$3,973,075		\$5,000,822	\$1,027,746	25.87%	
Total Margin				\$3,973,075					
Difference							\$0		
% Difference							0.00%		
SMALL_COMM_LE_250_TRANS									
Basic Charge	Cust	12,619	\$ 19.89	\$250,992	\$30.00	\$378,570	\$127,578	50.8%	
All Volume	Mcf	150,857	\$ 2.3856	\$359,884	\$2.2274	\$336,019	(\$23,866)	-6.6%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$1,554)			\$1,554	-100.0%	
Total Base Revenues				\$609,322		\$714,589	\$105,267	17.3%	
Total Margin				\$609,322					
Difference							(\$0)		
% Difference							0.00%		
SM_COM_LE250_SATC									
Basic Charge	Cust	9,524	\$ 19.89	\$189,432	\$30.00	\$285,720	\$96,288	50.8%	
0-5 Mcf	Mcf	34,502	\$ 2.4149	\$83,320		\$0		0.0%	
Over 5 Mcf	Mcf	63,172	\$ 2.1225	\$134,082		\$0		0.0%	
All Volumes		97,674		\$217,402	\$2.2274	\$217,559	\$158	0.1%	
Customer Education Charge - Rider E	Rider E		\$ -	\$0	\$0.0000	\$0	\$0	0.0%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$1,011)			\$1,011	-100.0%	
Total Base Revenues				\$405,823		\$503,279	\$97,456	24.0%	
Total Margin				\$405,823					
Difference							\$0		
% Difference							0.00%		

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
SMALL_PUB_AU_LE250								
Basic Charge	Cust	5,037	\$ 19.89	\$100,186	\$30.00	\$151,110	\$50,924	50.8%
0-5 Mcf	Mcf	14,456	\$ 2.4149	\$34,909		\$0	(\$34,909)	-100.0%
Over 5 Mcf	Mcf	30,527	\$ 2.1225	\$64,792		\$0	(\$64,792)	-100.0%
All Volumes		44,982		\$99,701	\$2.2274	\$100,193	\$492	0.5%
Customer Education Charge - Rider E	Rider E		\$ -	\$0	\$0.0000	\$0	\$0	0.0%
Rider G - Merchant Function Charge	Rider G		\$ 0.0200	\$898	\$0.0445	\$2,002	\$1,104	122.9%
Rider H - Gas Procurement Charge	Rider H		\$ 0.1050	\$4,723	\$0.1149	\$5,168	\$445	9.4%
Rider B State Tax Adjustment Surcharge	Rider B			(\$1,494)	\$0.0000	\$0	\$1,494	-100.0%
Total Base Revenues				\$204,014		\$258,473	\$54,459	26.7%
Total Margin				\$204,014				
Difference							\$0	
% Difference							0.00%	
SMALL_LE_250_TRANS								
Basic Service Charge	Cust	1,649	\$ 19.89	\$32,799	\$30.00	\$49,470	\$16,671	50.8%
All Volume	Mcf	22,738	\$ 2.3856	\$54,244	\$2.2274	\$50,647	(\$3,597)	-6.6%
Rider B State Tax Adjustment Surcharge	Rider B			(\$221)			\$221	-100.0%
Total Base Revenues				\$86,821		\$100,117	\$13,295	15.3%
Total Margin				\$86,821				
Difference							\$0	
% Difference							0.00%	
SM_LE250_SATC								
Basic Charge	Cust	577	\$ 19.89	\$11,477	\$30.00	\$17,310	\$5,833	50.8%
0-5 Mcf	Mcf	1,941	\$ 2.4149	\$4,686		\$0	(\$4,686)	-100.0%
Over 5 Mcf	Mcf	4,061	\$ 2.1225	\$8,620		\$0	(\$8,620)	-100.0%
All Volumes		6,002		\$13,307	\$2.2274	\$13,369	\$62	0.5%
Customer Education Charge - Rider E	Rider E		\$ -	\$0	\$0.0000	\$0	\$0	0.0%
Rider B State Tax Adjustment Surcharge	Rider B			(\$61)			\$61	-100.0%
Total Base Revenues				\$24,722		\$30,679	\$5,957	24.1%
Total Margin				\$24,722				
Difference							\$0	
% Difference							0.00%	

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
SM_GT250_TRANS								
Basic Service Charge	Cust	1,886	\$ 27.53	\$51,922	\$41.50	\$78,269	\$26,347	50.7%
All Volume	Mcf	86,880	\$ 1.8845	\$163,725	\$1.9850	\$172,457	\$8,731	5.3%
Rider B State Tax Adjustment Surcharge	Rider B			(\$571)			\$571	-100.0%
Total Base Revenues				\$215,076		\$250,726	\$35,650	16.6%
Total Margin				\$215,076				
Difference							\$0	
% Difference								0.00%

Small Commercial GT250 Summary		Mcf	Current	Proposed	Change	
Total Base Revenues		2,246,475	\$5,596,636	\$6,835,326	\$1,238,690	22.1%
			Current	Proposed	Change	
	Cust		1,435,607	2,164,100.50	\$728,494	50.7%
	Mcf		4,038,537	\$4,459,253	\$420,716	10.4%
	Rider E		-	-	\$0	0.0%
	Rider G		26,552	59,176.86	\$32,624	122.9%
	Rider H		139,631	152,795.97	\$13,165	9.4%
	Rider B		(43,691)	-	\$43,691	-100.0%
			\$ 5,596,636	\$ 6,835,326	\$ 1,238,690	22.1%
			5,596,636	\$6,835,235.26		
Difference			\$1	\$91		
% Difference			0.00%	0.00%		

TARGET REVENUE		Current	Proposed	Change			
6,835,235	Cust	\$ 27.53	1,435,607	\$ 41.50	2,164,101	\$728,494	50.7%
	Mcf		4,038,537	\$ 1.9850	4,459,162	\$420,625	10.4%
over (under)	Rider E		-		-	\$0	0.0%
\$91	Rider F		-		-	\$0	0.0%
	Rider G		26,552	\$ 0.0445	59,177	\$32,624	122.9%
	Rider H		139,631	\$ 0.1149	152,796	\$13,165	9.4%
	Rider B		(43,691)		-	\$43,691	-100.0%
			5,596,636		6,835,235	1,238,599	22.1%

Small Commercial Summary		Mcf	Current	Proposed	Change	
Total Base Revenues		3,479,136	10,900,415	13,443,284	\$2,542,870	23.3%
			Current	Proposed	Change	
	Cust		\$ 3,895,363	\$ 5,874,141	\$1,978,777	50.8%
	Mcf		\$ 6,797,356	\$ 7,204,882	\$407,526	6.0%
	Rider E		\$ -	\$ -	\$0	0.0%
	Rider G		\$ 45,629	\$ 101,692	\$56,063	122.9%
	Rider H		\$ 239,947	\$ 262,570	\$22,624	9.4%
	Rider B		\$ (77,880)	\$ -		
			\$ 10,900,415	\$ 13,443,284	\$ 2,464,990	22.61%
Total Margin			10,900,414			
Difference					\$1	
% Difference					0.00%	

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
LARGE_PUB_SATC								
Basic Service Charge	Cust	24	\$ 121.01	\$2,904	\$181.50	\$4,356	\$1,452	50.0%
0 - 300 Mcf	Mcf	3,942	\$ 1.4948	\$5,893		\$0	\$0	0.0%
300 - 2000 Mcf	Mcf	740	\$ 1.3812	\$1,022		\$0	\$0	0.0%
Over 2000 Mcf	Mcf	0	\$ 1.2311	\$0		\$0	\$0	0.0%
All Volumes		4,682		\$6,915	\$1.5465	\$7,241	\$326	4.7%
Customer Education Charge - Rider E	Rider E		\$ -	\$0	\$0.00	\$0	\$0	0.0%
Rider B State Tax Adjustment Surcharge	Rider B			(\$26)	\$0.00	\$0	\$26	-100.0%
Total Base Revenues				\$9,793		\$11,597	\$1,804	18.4%
Total Margin				\$9,793				
Difference							\$0	
% Difference								0.00%
LARGE_MMT_TRANS								
Basic Service Charge	Cust	3,389	\$ 121.01	\$410,103	\$181.50	\$615,104	\$205,001	50.0%
All Volume	Mcf	1,942,245	\$ 1.4362	\$2,789,452	\$1.5465	\$3,003,682	\$214,230	7.7%
Rider B State Tax Adjustment Surcharge	Rider B			(\$8,897)			\$8,897	-100.0%
Total Base Revenues				\$3,190,658		\$3,618,785	\$428,127	13.4%
Total Margin				\$3,190,658				
Difference							\$0	
% Difference								0.00%

Large Commercial Summary		Mcf	Current	Proposed	Change	
Total Base Revenues		6,697,503	\$11,922,568	\$13,847,265	\$1,924,697	16.1%
			Current	Proposed	Change	
	Cust		2,243,525	3,365,010.00	\$1,121,485	50.0%
	Mcf		9,630,084	\$10,357,689	\$727,605	7.6%
	Rider E		-	-	\$0	0.0%
	Rider G		15,604	34,776	\$19,172	122.9%
	Rider H		82,055	89,791	\$7,737	9.4%
	Rider B		(48,699)	-	\$48,699	-100.0%
			\$ 11,922,568	\$ 13,847,265	\$ 1,924,697	16.1%
			11,922,568	\$13,847,292		
Difference					\$0	
% Difference					0.00%	0.00%

TARGET REVENUE		Current	Proposed	Change		
13,847,292	Cust	\$ 121.01	\$ 181.50	\$1,121,485	50.0%	
	Mcf		\$ 1.5465	\$727,632	7.6%	
over (under)	Rider E			\$0	0.0%	
(\$27)	Rider F			\$0	0.0%	
	Rider G		\$ 0.0445	\$19,172	122.9%	
	Rider H		\$ 0.1149	\$7,737	9.4%	
	Rider B			\$48,699	-100.0%	
			11,922,568	13,847,292	1,924,724	16.1%

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Natural Gas Vehicles								
Basic Charge	Cust	96	\$ -	\$0	\$0.00	\$0	\$0	0.0%
All Volume	Mcf	123,192	\$ 0.3000	\$36,958	\$0.3519	\$43,351	\$6,394	17.3%
Rider B State Tax Adjustment Surcharge	Rider B			(\$2,832)			\$2,832	-100.0%
Total Base Revenues				\$34,126		\$43,351	\$9,226	27.0%
Total Margin				\$34,126				
Difference							(\$0)	
% Difference							0.00%	

Natural Gas Vehicles Summary		Mcf	Current	Proposed	Change	
Total Base Revenues		123,192	\$34,126	\$43,351	\$9,226	27.0%
			Current	Proposed	Change	
	Cust		-	-	\$0	0.0%
	Mcf		36,958	43,351.26	\$6,394	17.3%
	Rider E		-	-	\$0	0.0%
	Rider G		-	-	\$0	0.0%
	Rider H		-	-	\$0	0.0%
	Rider B		(2,832)	-	\$2,832	-100.0%
			\$ 34,126	\$ 43,351	\$ 9,226	27.0%
			34,126	43,356.29		
Difference			(\$0)	(\$5)		
% Difference			0.00%	-0.01%		

TARGET REVENUE			Current	Proposed	Change		
\$	43,356	Cust	\$ -	\$ -	\$0	0.0%	
		Mcf	36,958	\$ 0.3519	43,356	\$6,399	17.3%
over (under)		Rider E	-	-	\$0	0.0%	
(\$5)		Rider F	-	-	\$0	0.0%	
		Rider G	0	\$ 0.0445	\$0	0.0%	
		Rider H	0	\$ 0.1149	\$0	0.0%	
		Rider B	(2,832)	-	\$2,832	-100.0%	
			34,126	43,356	9,231	27.0%	

Large Commercial and NGV Summary		Mcf	Current	Proposed	Change	
Total Base Revenues		6,820,695	11,956,694	13,890,617	1,933,923	16.2%
			Current	Proposed	Change	
	Cust		2,243,525	3,365,010	1,121,485	50.0%
	Mcf		9,667,041	10,401,040	733,999	7.6%
	Rider E		-	-	-	0.0%
	Rider G		15,604	34,776	19,172	122.9%
	Rider H		82,055	89,791	7,737	9.4%
	Rider B		(51,531)	-	51,531	-100.0%
			\$ 11,956,694	\$ 13,890,617	\$ 1,933,923	16.2%
			11,956,694			
Difference				\$0		
% Difference				0.00%		

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference		
			Rates	Revenues	Rates	Revenues	\$	%	
SVIS									
Basic Service Charge	Cust	1,333	\$ 65.60	\$87,445	\$98.50	\$131,301	\$43,856	50.2%	
All Volume	Mcf	51,040	\$ 2.0531	\$104,790	\$1.8742	\$95,659	(\$9,131)	-8.7%	
Customer Education Charge - Rider E	Rider E		\$ -	\$0	\$ -	\$0	\$0	0.0%	
Rider G - Merchant Function Charge	Rider G		\$ 0.0200	\$1,019	\$ 0.0445	\$2,271	\$1,252	122.9%	
Rider H - Gas Procurement Charge	Rider H		\$ 0.1050	\$5,359	\$ 0.1149	\$5,864	\$505	9.4%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$1,622)			\$1,622	-100.0%	
Total Base Revenues				\$196,991		\$235,095	\$38,104	19.3%	
Total Margin				\$196,991					
Difference							(\$0)		
% Difference							0.00%		
SVIS_MMT_TRANS									
Basic Charge	Cust	744	\$ 65.60	\$48,806	\$98.50	\$73,284	\$24,478	50.2%	
All Volume	Mcf	35,974	\$ 2.1857	\$78,628	\$1.8742	\$67,422	(\$11,206)	-14.3%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$323)			\$323	-100.0%	
Total Base Revenues				\$127,112		\$140,706	\$13,595	10.7%	
Total Margin				\$127,112					
Difference							\$0		
% Difference							0.00%		
SVIS_SATC									
Basic Charge	Cust	216	\$ 65.60	\$14,170	\$98.50	\$21,276	\$7,106	50.2%	
All Volume	Mcf	8,406	\$ 2.0531	\$17,258	\$1.8742	\$15,755	(\$1,504)	-8.7%	
Customer Education Charge - Rider E	Rider E		\$ -	\$0	\$ -	\$0	\$0	0.0%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$78)			\$78	-100.0%	
Total Base Revenues				\$31,350		\$37,031	\$5,681	18.1%	
Total Margin				\$31,350					
Difference							\$0		
% Difference							0.00%		

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference		
			Rates	Revenues	Rates	Revenues	\$	%	
IVIS_DMT_TRANS									
Basic Service Charge	Cust	240	\$ 201.91	\$48,458	\$303.00	\$72,720	\$24,262	50.1%	
All Volume	Mcf	557,980	\$ 1.0704	\$597,262	\$1.1675	\$651,442	\$54,180	9.1%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$1,428)			\$1,428	-100.0%	
Total Base Revenues				\$644,292		\$724,162	\$79,869	12.4%	
Total Margin				\$644,292					
Difference							(\$0)		
% Difference							0.00%		
IVIS_SATC									
Basic Service Charge	Cust	24	\$ 201.91	\$4,846	\$303.00	\$7,272	\$2,426	50.1%	
0 - 100 Mcf	Mcf	1,496	\$ 1.4948	\$2,236		\$0			
100 - 2000 Mcf	Mcf	934	\$ 1.0999	\$1,028		\$0			
Over 2000 Mcf	Mcf	0	\$ 0.7908	\$0		\$0			
All Volumes		2,430		3,263	\$1.1675	\$2,837	(\$426)	-13.1%	
Customer Education Charge - Rider E	Rider E		\$ -	\$0	\$0.00	\$0	\$0	0.0%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$20)			\$20	-100.0%	
Total Base Revenues				\$8,089		\$10,109	\$2,020	25.0%	
Total Margin				\$8,089					
Difference							\$0		
% Difference							0.00%		

IVIS Summary	Mcf	Current	Proposed	Change	
Total Base Revenues	3,105,933	\$4,245,523	\$4,931,010	\$685,487	16.15%
		Current	Proposed	Change	
Cust		849,637	1,275,024	\$425,387	50.07%
Mcf		3,388,588	3,626,177	\$237,589	7.01%
Rider E		-	-	\$0	0.0%
Rider G		3,734	8,322	\$4,588	122.9%
Rider H		19,636	21,487	\$1,851	9.4%
Rider B		(16,072)	-	\$16,072	-100.0%
		\$ 4,245,523	\$ 4,931,010	\$ 685,487	16.15%
Total Margin		4,245,523	\$4,930,900		
Difference			\$110		
% Difference		0.00%	0.00%		

TARGET REVENUE		Current	Proposed	Change	
4,930,900	Cust	\$ 201.91	849,637	\$ 303.00	50.1%
	Mcf	3,105,933	3,388,588	\$ 1.1675	7.0%
over (under)	Rider E		-	-	0.0%
\$110	Rider F		-	\$0	0.0%
	Rider G	187,010	3,734	\$ 0.0445	122.9%
	Rider H	187,010	19,636	\$ 0.1149	9.4%
	Rider B		(16,072)	-	-100.0%
		4,245,523	4,930,900	685,378	16.1%

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference		
			Rates	Revenues	Rates	Revenues	\$	%	
LVIS_MMT									
Basic Service Charge	Cust	96	\$ 809.00	\$77,664	\$1,213.50	\$116,496	\$38,832	50.0%	
All Volume	Mcf	562,221	\$ 0.8286	\$465,857	\$0.9055	\$509,091	\$43,235	9.3%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$1,730)			\$1,730	-100.0%	
Total Base Revenues				\$541,791		\$625,587	\$83,797	15.5%	
Total Margin				\$541,791					
Difference							(\$0)		
% Difference							0.00%		
LVIS_DMT									
Basic Service Charge	Cust	216	\$ 809.00	\$174,744	\$1,213.50	\$262,116	\$87,372	50.0%	
All Volume	Mcf	1,769,731	\$ 0.8086	\$1,431,004	\$0.9055	\$1,602,491	\$171,487	12.0%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$3,506)			\$3,506	-100.0%	
Total Base Revenues				\$1,602,242		\$1,864,607	\$262,365	16.4%	
Total Margin				\$1,602,242					
Difference							\$0		
% Difference							0.00%		

LVIS Summary	Mcf	Current	Proposed	Change	
Total Base Revenues	2,331,952	\$2,144,033	\$2,490,195	\$346,162	16.15%
		Current	Proposed	Change	
	Cust	252,408	378,612	\$126,204	50.00%
	Mcf	1,896,861	2,111,583	\$214,722	11.32%
	Rider E	-	-	\$0	0.0%
	Rider G	-	-	\$0	0.0%
	Rider H	-	-	\$0	0.0%
	Rider B	(5,236)	-	\$5,236	-100.0%
		\$ 2,144,033	\$ 2,490,195	\$ 346,162	16.15%
Total Margin		2,144,033	\$2,490,155.65		
Difference		(\$0)	\$39		
% Difference		0.00%	0.00%		

TARGET REVENUE		Current	Proposed	Change	
2,490,156	Cust	\$ 809.00	\$ 1,213.50	\$126,204	50.0%
	Mcf	2,331,952	\$ 0.9055	\$214,683	11.3%
over (under)	Rider E			\$0	0.0%
\$39	Rider F			\$0	0.0%
	Rider G	0	\$ 0.0445	\$0	0.0%
	Rider H	0	\$ 0.1149	\$0	0.0%
	Rider B	(5,236)	-	\$5,236	-100.0%
		2,144,033	2,490,156	346,123	16.1%

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference		
			Rates	Revenues	Rates	Revenues	\$	%	
LIS_MMT_TRANS									
Basic Service Charge	Cust	12	\$ 1,029.00	\$12,348	\$1,543.50	\$18,522	\$6,174	50.0%	
All Volume	Mcf	367,095	\$ 0.5039	\$184,979	\$0.5541	\$203,407	\$18,428	10.0%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$798)			\$798	-100.0%	
Total Base Revenues				\$196,529		\$221,929	\$25,400	12.9%	
Total Margin				\$196,529					
Difference							(\$0)		
% Difference							0.00%		
LIS_DMT									
Basic Service Charge	Cust	132	\$ 1,029.00	\$135,828	\$1,543.50	\$203,742	\$67,914	50.0%	
All Volume	Mcf	6,024,011	\$ 0.4839	\$2,915,019	\$0.5541	\$3,337,905	\$422,886	14.5%	
Rider B State Tax Adjustment Surcharge	Rider B			(\$6,888)			\$6,888	-100.0%	
Total Base Revenues				\$3,043,959		\$3,541,647	\$497,688	16.4%	
Total Margin				\$3,043,959					
Difference							(\$0)		
% Difference							0.00%		

Description	Units	Billing Determinants	Current Base Rates		Proposed Base Rates		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
LIS Summary				Current	Proposed		Change	
Total Base Revenues			6,391,106	\$3,240,488	\$3,763,576	\$523,088	16.14%	
				Current	Proposed	Change		
	Cust			148,176	222,264	\$74,088	50.00%	
	Mcf			3,099,998	3,541,312	\$441,314	14.24%	
	Rider E			-	-	\$0	0.0%	
	Rider G			-	-	\$0	0.0%	
	Rider H			-	-	\$0	0.0%	
	Rider B			(7,686)	-	\$7,686	-100.0%	
				\$ 3,240,488	\$ 3,763,576	\$ 523,088	16.14%	
Total Margin				3,240,488	\$3,763,617.66			
Difference				(\$0)	(\$42)			
% Difference				0.00%	0.00%			
TARGET REVENUE				Current	Proposed	Change		
3,763,618				\$ 1,029.00	\$ 1,543.50	\$74,088	50.0%	
	Cust	144		148,176	222,264	\$74,088	50.0%	
	Mcf	6,391,106		3,099,998	\$ 0.5541 3,541,354	\$441,355	14.2%	
	Rider E			-	-	\$0	0.0%	
	Rider F			-	-	\$0	0.0%	
	Rider G	0		-	\$ 0.0445 -	\$0	0.0%	
	Rider H	0		-	\$ 0.1149 -	\$0	0.0%	
	Rider B			(7,686)	-	\$7,686	-100.0%	
				3,240,488	3,763,618	523,129	16.1%	
over (under)								
(\$42)								

Industrial Summary				Current	Proposed	Change	
Total Base Revenues			Mcf	9,985,497	11,597,613	\$1,612,116	16.14%
				Current	Proposed	Change	
	Cust			1,400,642	2,101,761	\$701,118	50.06%
	Mcf			8,586,124	9,457,907	\$871,784	10.15%
	Rider E			-	-	\$0	0.0%
	Rider G			4,753	10,593	\$5,840	122.9%
	Rider H			24,995	27,352	\$2,357	9.4%
	Rider B			(31,017)	-	\$31,017	-100.0%
				\$ 9,985,497	\$ 11,597,613	\$ 1,612,116	
Total Margin				11,740,116	11,597,510		
Difference				(\$1,754,619)	\$103		
% Difference				-17.57%	0.00%		
			Negotiated Contracts	1,754,619			

NATIONAL FUEL EXHIBIT JDT-4

BILL IMPACTS

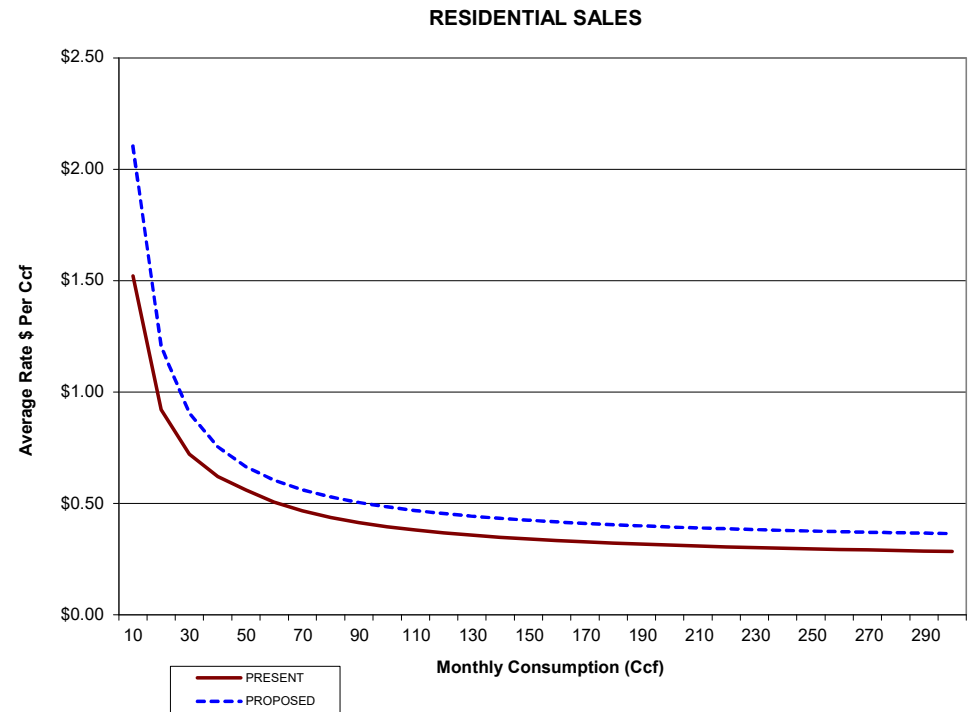
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

RESIDENTIAL SALES

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$12.00	\$18.00
FIRST 50 CCF	\$0.29146	
BALANCE	\$0.19995	
BALANCE		\$0.26959
MERCHANT FUNCTION CHARGE	\$0.01949	\$0.02349
GAS PROCUREMENT CHARGE	\$0.01050	\$0.01149

DIFFERENCE

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	AMOUNT \$	PERCENT
Usage Per Ccf						
0	12.00	18.00			6.00	50.00%
10	15.21	21.05	1.52	2.11	5.84	38.40%
20	18.43	24.09	0.92	1.20	5.66	30.71%
30	21.64	27.14	0.72	0.90	5.50	25.42%
40	24.86	30.18	0.62	0.75	5.32	21.40%
50	28.07	33.23	0.56	0.66	5.16	18.38%
60	30.37	36.27	0.51	0.60	5.90	19.43%
70	32.67	39.32	0.47	0.56	6.65	20.36%
80	34.97	42.37	0.44	0.53	7.40	21.16%
90	37.27	45.41	0.41	0.50	8.14	21.84%
100	39.57	48.46	0.40	0.48	8.89	22.47%
110	41.87	51.50	0.38	0.47	9.63	23.00%
120	44.17	54.55	0.37	0.45	10.38	23.50%
130	46.47	57.59	0.36	0.44	11.12	23.93%
140	48.77	60.64	0.35	0.43	11.87	24.34%
150	51.07	63.69	0.34	0.42	12.62	24.71%
160	53.37	66.73	0.33	0.42	13.36	25.03%
170	55.66	69.78	0.33	0.41	14.12	25.37%
180	57.96	72.82	0.32	0.40	14.86	25.64%
190	60.26	75.87	0.32	0.40	15.61	25.90%
200	62.56	78.91	0.31	0.39	16.35	26.13%
210	64.86	81.96	0.31	0.39	17.10	26.36%
220	67.16	85.01	0.31	0.39	17.85	26.58%
230	69.46	88.05	0.30	0.38	18.59	26.76%
240	71.76	91.10	0.30	0.38	19.34	26.95%
250	74.06	94.14	0.30	0.38	20.08	27.11%
260	76.36	97.19	0.29	0.37	20.83	27.28%
270	78.66	100.23	0.29	0.37	21.57	27.42%
280	80.96	103.28	0.29	0.37	22.32	27.57%
290	83.26	106.33	0.29	0.37	23.07	27.71%
300	85.56	109.37	0.29	0.36	23.81	27.83%

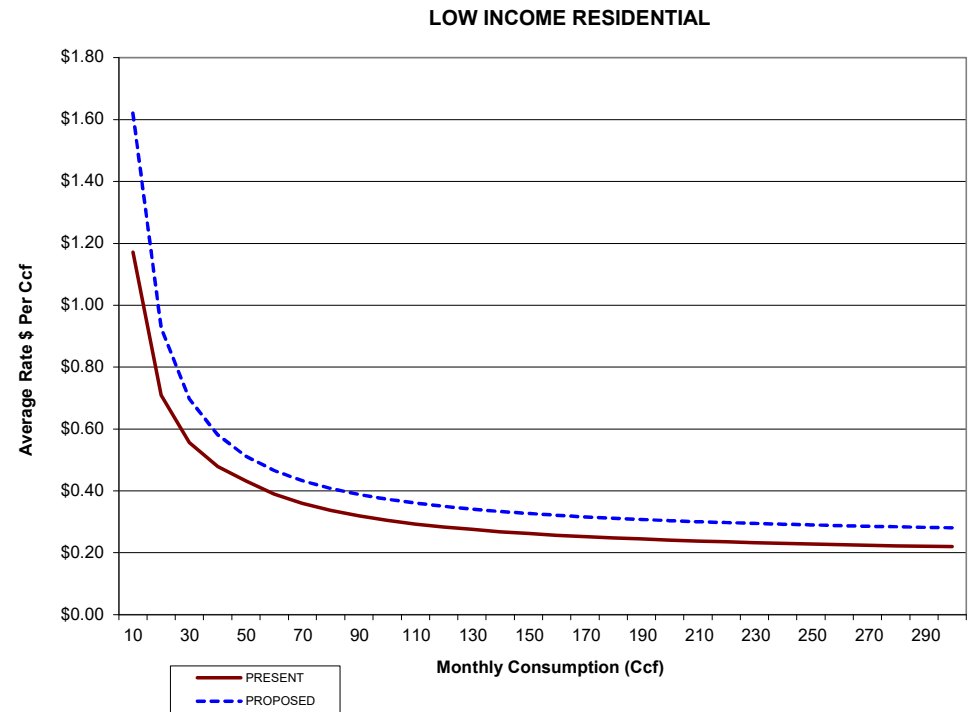


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

LOW INCOME RESIDENTIAL

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$12.00	\$18.00
FIRST 50 CCF	\$0.29146	
BALANCE	\$0.19995	
BALANCE		\$0.26959
AVERAGE LIRA DISCOUNT	-23%	-23%
GAS PROCUREMENT CHARGE	\$0.01949	\$0.02349
MERCHANT FUNCTION CHARGE	\$0.01050	\$0.01149

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	9.24	13.86			4.62	50.00%
10	11.72	16.21	1.17	1.62	4.49	38.31%
20	14.19	18.55	0.71	0.93	4.36	30.73%
30	16.67	20.90	0.56	0.70	4.23	25.37%
40	19.14	23.24	0.48	0.58	4.10	21.42%
50	21.62	25.59	0.43	0.51	3.97	18.36%
60	23.39	27.93	0.39	0.47	4.54	19.41%
70	25.16	30.28	0.36	0.43	5.12	20.35%
80	26.93	32.62	0.34	0.41	5.69	21.13%
90	28.70	34.97	0.32	0.39	6.27	21.85%
100	30.47	37.31	0.30	0.37	6.84	22.45%
110	32.24	39.66	0.29	0.36	7.42	23.01%
120	34.01	42.00	0.28	0.35	7.99	23.49%
130	35.78	44.35	0.28	0.34	8.57	23.95%
140	37.55	46.69	0.27	0.33	9.14	24.34%
150	39.32	49.04	0.26	0.33	9.72	24.72%
160	41.09	51.38	0.26	0.32	10.29	25.04%
170	42.86	53.73	0.25	0.32	10.87	25.36%
180	44.63	56.07	0.25	0.31	11.44	25.63%
190	46.40	58.42	0.24	0.31	12.02	25.91%
200	48.17	60.76	0.24	0.30	12.59	26.14%
210	49.94	63.11	0.24	0.30	13.17	26.37%
220	51.71	65.45	0.24	0.30	13.74	26.57%
230	53.48	67.80	0.23	0.29	14.32	26.78%
240	55.26	70.14	0.23	0.29	14.88	26.93%
250	57.03	72.49	0.23	0.29	15.46	27.11%
260	58.80	74.83	0.23	0.29	16.03	27.26%
270	60.57	77.18	0.22	0.29	16.61	27.42%
280	62.34	79.53	0.22	0.28	17.19	27.57%
290	64.11	81.87	0.22	0.28	17.76	27.70%
300	65.88	84.22	0.22	0.28	18.34	27.84%

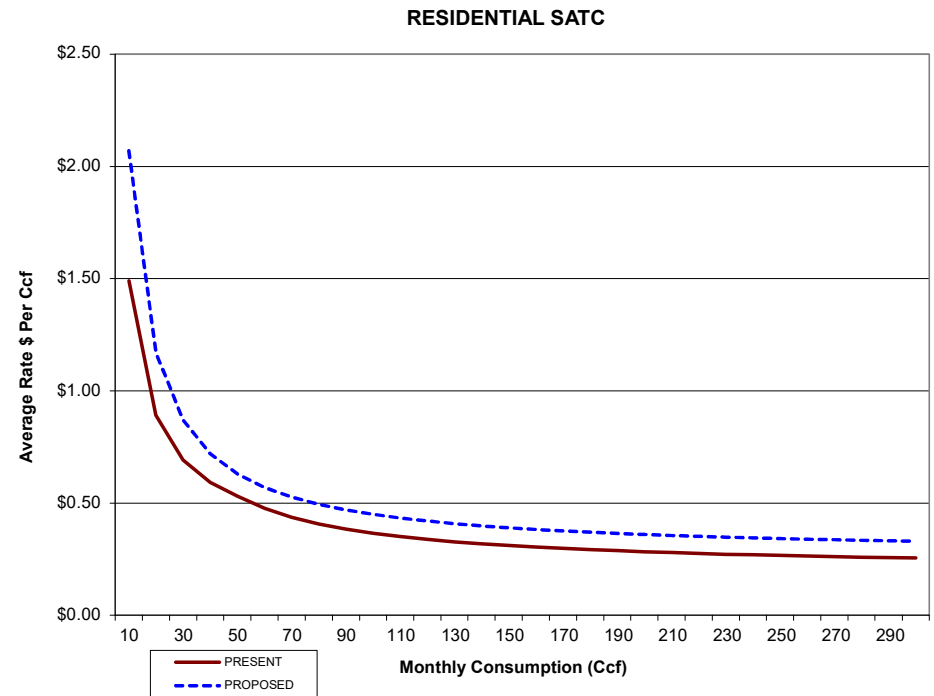


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

RESIDENTIAL SATC

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$12.00	\$18.00
FIRST 50 CCF	\$0.29146	
BALANCE	\$0.19995	
BALANCE		\$0.26959

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	12.00	18.00			6.00	50.00%
10	14.91	20.70	1.49	2.07	5.79	38.83%
20	17.83	23.39	0.89	1.17	5.56	31.18%
30	20.74	26.09	0.69	0.87	5.35	25.80%
40	23.66	28.78	0.59	0.72	5.12	21.64%
50	26.57	31.48	0.53	0.63	4.91	18.48%
60	28.57	34.18	0.48	0.57	5.61	19.64%
70	30.57	36.87	0.44	0.53	6.30	20.61%
80	32.57	39.57	0.41	0.49	7.00	21.49%
90	34.57	42.26	0.38	0.47	7.69	22.24%
100	36.57	44.96	0.37	0.45	8.39	22.94%
110	38.57	47.65	0.35	0.43	9.08	23.54%
120	40.57	50.35	0.34	0.42	9.78	24.11%
130	42.57	53.05	0.33	0.41	10.48	24.62%
140	44.57	55.74	0.32	0.40	11.17	25.06%
150	46.57	58.44	0.31	0.39	11.87	25.49%
160	48.57	61.13	0.30	0.38	12.56	25.86%
170	50.57	63.83	0.30	0.38	13.26	26.22%
180	52.57	66.53	0.29	0.37	13.96	26.56%
190	54.57	69.22	0.29	0.36	14.65	26.85%
200	56.57	71.92	0.28	0.36	15.35	27.13%
210	58.57	74.61	0.28	0.36	16.04	27.39%
220	60.56	77.31	0.28	0.35	16.75	27.66%
230	62.56	80.01	0.27	0.35	17.45	27.89%
240	64.56	82.70	0.27	0.34	18.14	28.10%
250	66.56	85.40	0.27	0.34	18.84	28.31%
260	68.56	88.09	0.26	0.34	19.53	28.49%
270	70.56	90.79	0.26	0.34	20.23	28.67%
280	72.56	93.49	0.26	0.33	20.93	28.85%
290	74.56	96.18	0.26	0.33	21.62	29.00%
300	76.56	98.88	0.26	0.33	22.32	29.15%

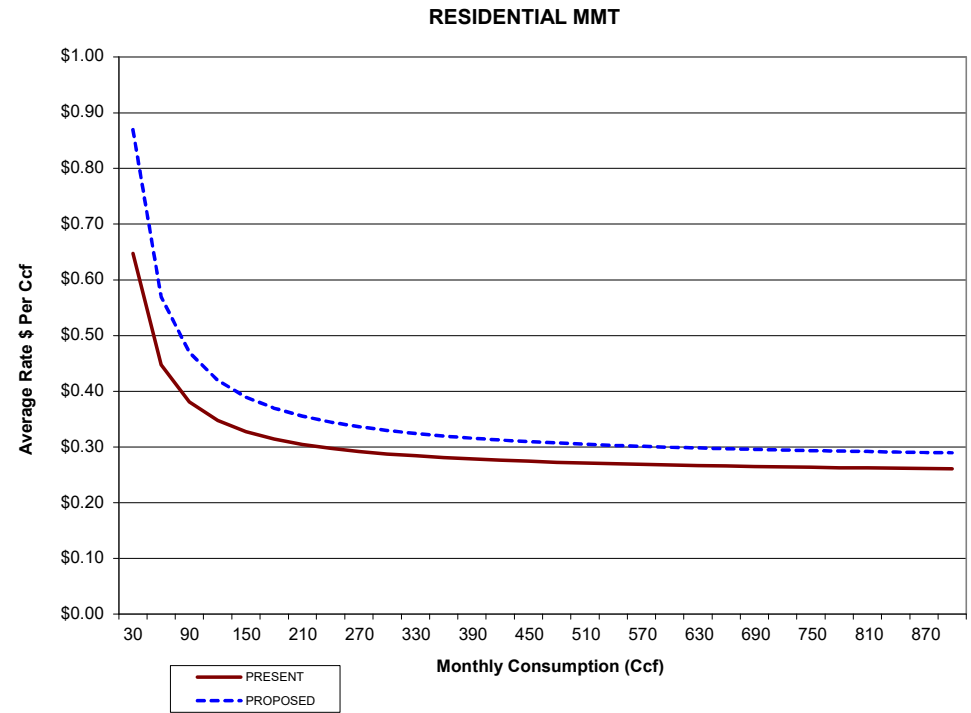


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

RESIDENTIAL MMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$12.00	\$18.00
BALANCE	\$0.24758	\$0.26959

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	12.00	18.00			6.00	50.00%
30	19.43	26.09	0.65	0.87	6.66	34.28%
60	26.85	34.18	0.45	0.57	7.33	27.30%
90	34.28	42.26	0.38	0.47	7.98	23.28%
120	41.71	50.35	0.35	0.42	8.64	20.71%
150	49.14	58.44	0.33	0.39	9.30	18.93%
180	56.56	66.53	0.31	0.37	9.97	17.63%
210	63.99	74.61	0.30	0.36	10.62	16.60%
240	71.42	82.70	0.30	0.34	11.28	15.79%
270	78.85	90.79	0.29	0.34	11.94	15.14%
300	86.27	98.88	0.29	0.33	12.61	14.62%
330	93.70	106.96	0.28	0.32	13.26	14.15%
360	101.13	115.05	0.28	0.32	13.92	13.76%
390	108.56	123.14	0.28	0.32	14.58	13.43%
420	115.98	131.23	0.28	0.31	15.25	13.15%
450	123.41	139.32	0.27	0.31	15.91	12.89%
480	130.84	147.40	0.27	0.31	16.56	12.66%
510	138.27	155.49	0.27	0.30	17.22	12.45%
540	145.69	163.58	0.27	0.30	17.89	12.28%
570	153.12	171.67	0.27	0.30	18.55	12.11%
600	160.55	179.75	0.27	0.30	19.20	11.96%
630	167.98	187.84	0.27	0.30	19.86	11.82%
660	175.40	195.93	0.27	0.30	20.53	11.70%
690	182.83	204.02	0.26	0.30	21.19	11.59%
720	190.26	212.10	0.26	0.29	21.84	11.48%
750	197.69	220.19	0.26	0.29	22.50	11.38%
780	205.11	228.28	0.26	0.29	23.17	11.30%
810	212.54	236.37	0.26	0.29	23.83	11.21%
840	219.97	244.46	0.26	0.29	24.49	11.13%
870	227.39	252.54	0.26	0.29	25.15	11.06%
900	234.82	260.63	0.26	0.29	25.81	10.99%

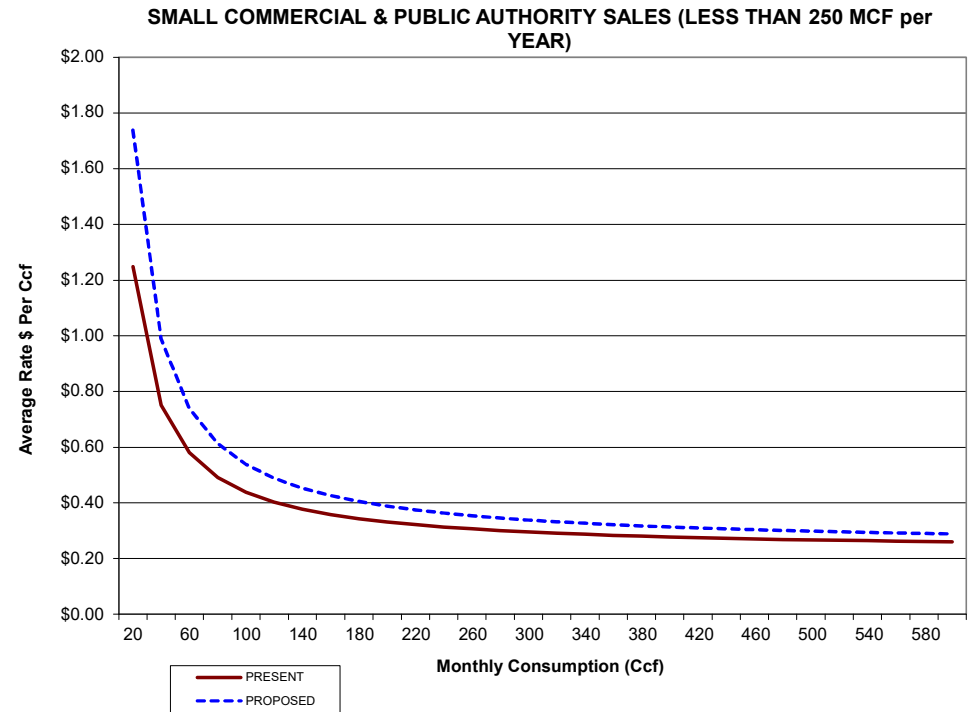


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

SMALL COMMERCIAL & PUBLIC AUTHORITY SALES (LESS THAN 250 MCF per YEAR)

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$19.89	\$30.00
FIRST 50 CCF	\$0.24149	
BALANCE	\$0.21225	
BALANCE		\$0.22274
MERCHANT FUNCTION CHARGE	\$0.001997	\$0.00445
GAS PROCUREMENT CHARGE	\$0.010500	\$0.01149

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	19.89	30.00			10.11	50.83%
20	24.97	34.77	1.25	1.74	9.80	39.25%
40	30.05	39.55	0.75	0.99	9.50	31.61%
60	34.84	44.32	0.58	0.74	9.48	27.21%
80	39.33	49.09	0.49	0.61	9.76	24.82%
100	43.83	53.87	0.44	0.54	10.04	22.91%
120	48.32	58.64	0.40	0.49	10.32	21.36%
140	52.82	63.42	0.38	0.45	10.60	20.07%
160	57.31	68.19	0.36	0.43	10.88	18.98%
180	61.81	72.96	0.34	0.41	11.15	18.04%
200	66.30	77.74	0.33	0.39	11.44	17.25%
220	70.80	82.51	0.32	0.38	11.71	16.54%
240	75.29	87.28	0.31	0.36	11.99	15.93%
260	79.79	92.06	0.31	0.35	12.27	15.38%
280	84.28	96.83	0.30	0.35	12.55	14.89%
300	88.78	101.60	0.30	0.34	12.82	14.44%
320	93.27	106.38	0.29	0.33	13.11	14.06%
340	97.77	111.15	0.29	0.33	13.38	13.69%
360	102.26	115.92	0.28	0.32	13.66	13.36%
380	106.76	120.70	0.28	0.32	13.94	13.06%
400	111.25	125.47	0.28	0.31	14.22	12.78%
420	115.75	130.25	0.28	0.31	14.50	12.53%
440	120.24	135.02	0.27	0.31	14.78	12.29%
460	124.74	139.79	0.27	0.30	15.05	12.07%
480	129.23	144.57	0.27	0.30	15.34	11.87%
500	133.73	149.34	0.27	0.30	15.61	11.67%
520	138.22	154.11	0.27	0.30	15.89	11.50%
540	142.72	158.89	0.26	0.29	16.17	11.33%
560	147.21	163.66	0.26	0.29	16.45	11.17%
580	151.71	168.43	0.26	0.29	16.72	11.02%
600	156.20	173.21	0.26	0.29	17.01	10.89%

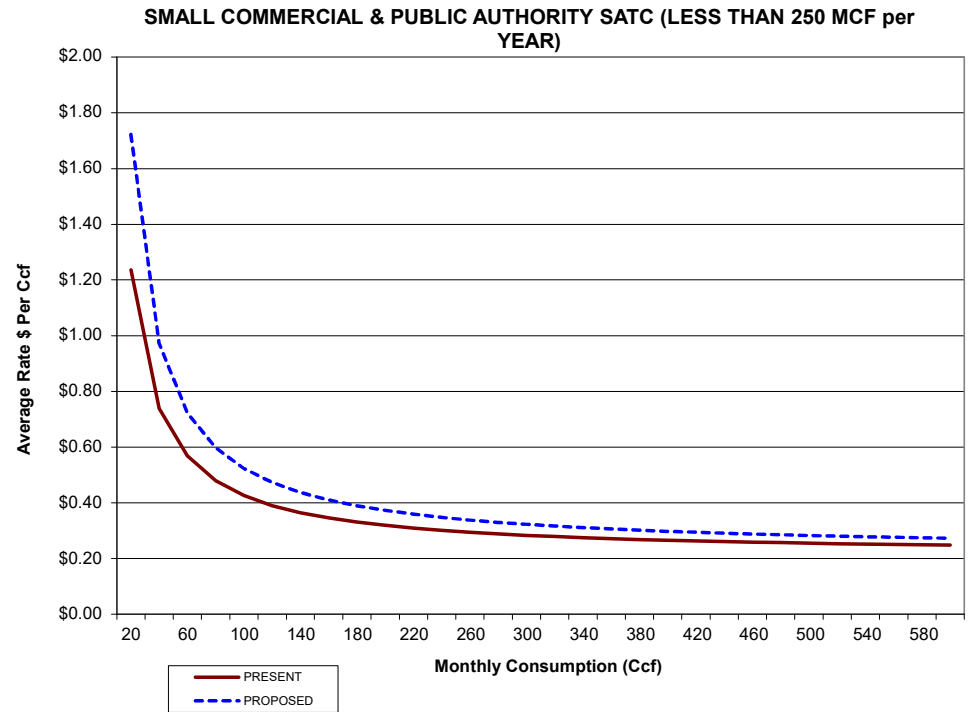


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

SMALL COMMERCIAL & PUBLIC AUTHORITY SATC (LESS THAN 250 MCF per YEAR)

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$19.89	\$30.00
FIRST 50 CCF	\$0.24149	
BALANCE	\$0.21225	
		\$0.22274

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	19.89	30.00			10.11	50.83%
20	24.72	34.45	1.24	1.72	9.73	39.36%
40	29.55	38.91	0.74	0.97	9.36	31.68%
60	34.09	43.36	0.57	0.72	9.27	27.19%
80	38.33	47.82	0.48	0.60	9.49	24.76%
100	42.58	52.27	0.43	0.52	9.69	22.76%
120	46.82	56.73	0.39	0.47	9.91	21.17%
140	51.07	61.18	0.36	0.44	10.11	19.80%
160	55.31	65.64	0.35	0.41	10.33	18.68%
180	59.56	70.09	0.33	0.39	10.53	17.68%
200	63.80	74.55	0.32	0.37	10.75	16.85%
220	68.05	79.00	0.31	0.36	10.95	16.09%
240	72.29	83.46	0.30	0.35	11.17	15.45%
260	76.54	87.91	0.29	0.34	11.37	14.85%
280	80.78	92.37	0.29	0.33	11.59	14.35%
300	85.03	96.82	0.28	0.32	11.79	13.87%
320	89.27	101.28	0.28	0.32	12.01	13.45%
340	93.52	105.73	0.28	0.31	12.21	13.06%
360	97.76	110.19	0.27	0.31	12.43	12.71%
380	102.01	114.64	0.27	0.30	12.63	12.38%
400	106.25	119.10	0.27	0.30	12.85	12.09%
420	110.50	123.55	0.26	0.29	13.05	11.81%
440	114.74	128.01	0.26	0.29	13.27	11.57%
460	118.99	132.46	0.26	0.29	13.47	11.32%
480	123.23	136.92	0.26	0.29	13.69	11.11%
500	127.48	141.37	0.25	0.28	13.89	10.90%
520	131.72	145.82	0.25	0.28	14.10	10.70%
540	135.97	150.28	0.25	0.28	14.31	10.52%
560	140.21	154.73	0.25	0.28	14.52	10.36%
580	144.46	159.19	0.25	0.27	14.73	10.20%
600	148.70	163.64	0.25	0.27	14.94	10.05%

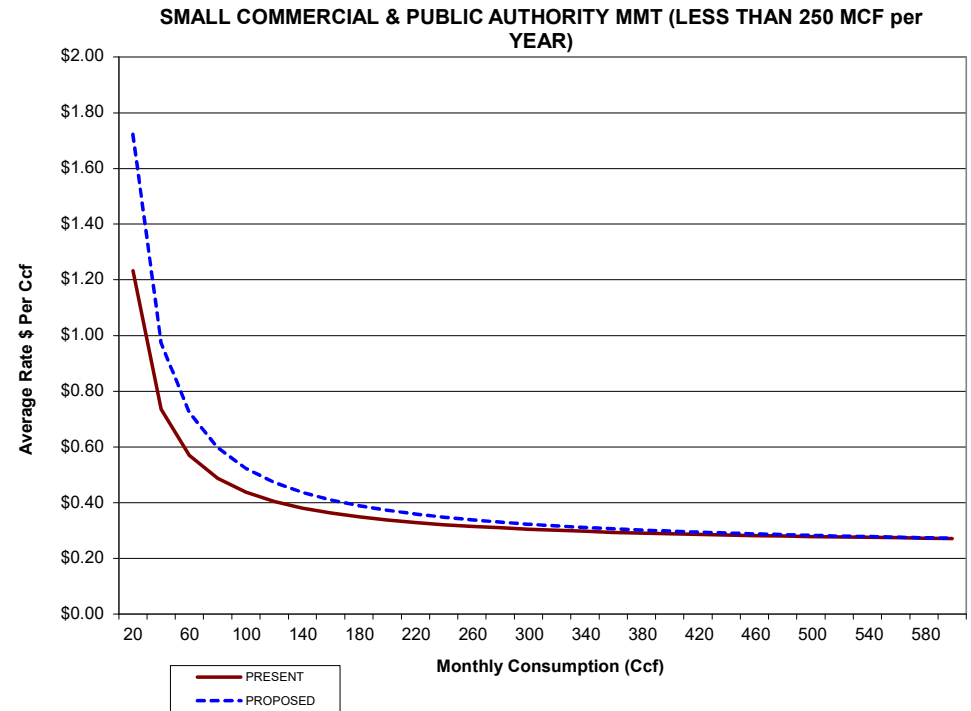


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

SMALL COMMERCIAL & PUBLIC AUTHORITY MMT (LESS THAN 250 MCF per YEAR)

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$19.89	\$30.00
BALANCE	\$0.23856	\$0.22274

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	19.89	30.00			10.11	50.83%
20	24.66	34.45	1.23	1.72	9.79	39.70%
40	29.43	38.91	0.74	0.97	9.48	32.21%
60	34.20	43.36	0.57	0.72	9.16	26.78%
80	38.97	47.82	0.49	0.60	8.85	22.71%
100	43.75	52.27	0.44	0.52	8.52	19.47%
120	48.52	56.73	0.40	0.47	8.21	16.92%
140	53.29	61.18	0.38	0.44	7.89	14.81%
160	58.06	65.64	0.36	0.41	7.58	13.06%
180	62.83	70.09	0.35	0.39	7.26	11.55%
200	67.60	74.55	0.34	0.37	6.95	10.28%
220	72.37	79.00	0.33	0.36	6.63	9.16%
240	77.14	83.46	0.32	0.35	6.32	8.19%
260	81.92	87.91	0.32	0.34	5.99	7.31%
280	86.69	92.37	0.31	0.33	5.68	6.55%
300	91.46	96.82	0.30	0.32	5.36	5.86%
320	96.23	101.28	0.30	0.32	5.05	5.25%
340	101.00	105.73	0.30	0.31	4.73	4.68%
360	105.77	110.19	0.29	0.31	4.42	4.18%
380	110.54	114.64	0.29	0.30	4.10	3.71%
400	115.31	119.10	0.29	0.30	3.79	3.29%
420	120.09	123.55	0.29	0.29	3.46	2.88%
440	124.86	128.01	0.28	0.29	3.15	2.52%
460	129.63	132.46	0.28	0.29	2.83	2.18%
480	134.40	136.92	0.28	0.29	2.52	1.87%
500	139.17	141.37	0.28	0.28	2.20	1.58%
520	143.94	145.82	0.28	0.28	1.88	1.31%
540	148.71	150.28	0.28	0.28	1.57	1.06%
560	153.48	154.73	0.27	0.28	1.25	0.81%
580	158.25	159.19	0.27	0.27	0.94	0.59%
600	163.03	163.64	0.27	0.27	0.61	0.37%

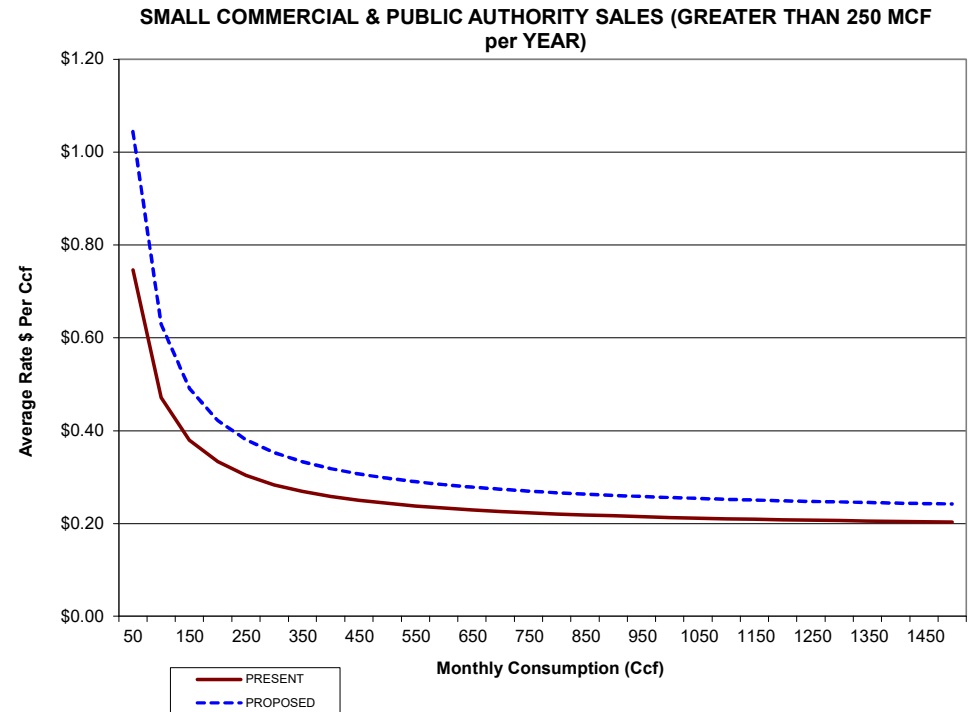


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

SMALL COMMERCIAL & PUBLIC AUTHORITY SALES (GREATER THAN 250 MCF per YEAR)

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$27.53	\$41.50
FIRST 200 CCF	\$0.18344	
BALANCE	\$0.17056	\$0.19850
MERCHANT FUNCTION CHARGE	\$0.00200	\$0.00445
GAS PROCUREMENT CHARGE	\$0.01050	\$0.01149

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	27.53	41.50			13.97	50.74%
50	37.33	52.22	0.75	1.04	14.89	39.89%
100	47.12	62.94	0.47	0.63	15.82	33.57%
150	56.92	73.67	0.38	0.49	16.75	29.43%
200	66.72	84.39	0.33	0.42	17.67	26.48%
250	75.87	95.11	0.30	0.38	19.24	25.36%
300	85.02	105.83	0.28	0.35	20.81	24.48%
350	94.18	116.55	0.27	0.33	22.37	23.75%
400	103.33	127.28	0.26	0.32	23.95	23.18%
450	112.48	138.00	0.25	0.31	25.52	22.69%
500	121.63	148.72	0.24	0.30	27.09	22.27%
550	130.79	159.44	0.24	0.29	28.65	21.91%
600	139.94	170.16	0.23	0.28	30.22	21.59%
650	149.09	180.89	0.23	0.28	31.80	21.33%
700	158.25	191.61	0.23	0.27	33.36	21.08%
750	167.40	202.33	0.22	0.27	34.93	20.87%
800	176.55	213.05	0.22	0.27	36.50	20.67%
850	185.70	223.77	0.22	0.26	38.07	20.50%
900	194.86	234.50	0.22	0.26	39.64	20.34%
950	204.01	245.22	0.21	0.26	41.21	20.20%
1000	213.16	255.94	0.21	0.26	42.78	20.07%
1050	222.32	266.66	0.21	0.25	44.34	19.94%
1100	231.47	277.38	0.21	0.25	45.91	19.83%
1150	240.62	288.11	0.21	0.25	47.49	19.74%
1200	249.77	298.83	0.21	0.25	49.06	19.64%
1250	258.93	309.55	0.21	0.25	50.62	19.55%
1300	268.08	320.27	0.21	0.25	52.19	19.47%
1350	277.23	330.99	0.21	0.25	53.76	19.39%
1400	286.39	341.72	0.20	0.24	55.33	19.32%
1450	295.54	352.44	0.20	0.24	56.90	19.25%
1500	304.69	363.16	0.20	0.24	58.47	19.19%

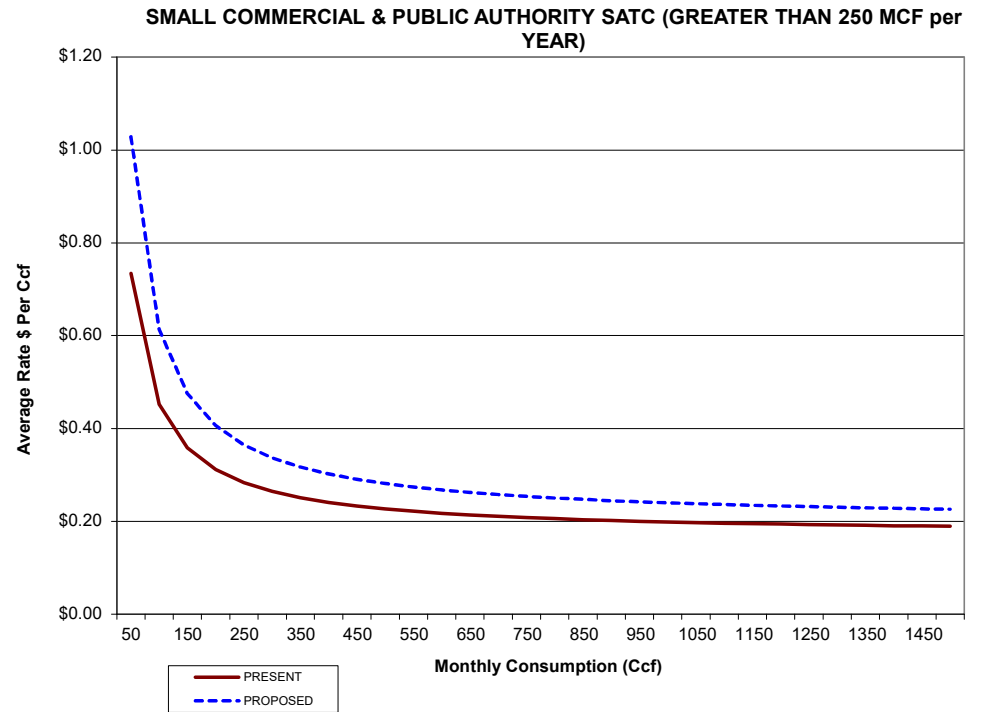


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

SMALL COMMERCIAL & PUBLIC AUTHORITY SATC (GREATER THAN 250 MCF per YEAR)

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$27.53	\$41.50
FIRST 50 CCF	\$0.18344	
BALANCE	\$0.17056	
		\$0.19850

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	27.53	41.50			13.97	50.74%
50	36.70	51.43	0.73	1.03	14.73	40.14%
100	45.23	61.35	0.45	0.61	16.12	35.64%
150	53.76	71.28	0.36	0.48	17.52	32.59%
200	62.29	81.20	0.31	0.41	18.91	30.36%
250	70.81	91.13	0.28	0.36	20.32	28.70%
300	79.34	101.05	0.26	0.34	21.71	27.36%
350	87.87	110.98	0.25	0.32	23.11	26.30%
400	96.40	120.90	0.24	0.30	24.50	25.41%
450	104.93	130.83	0.23	0.29	25.90	24.68%
500	113.45	140.75	0.23	0.28	27.30	24.06%
550	121.98	150.68	0.22	0.27	28.70	23.53%
600	130.51	160.60	0.22	0.27	30.09	23.06%
650	139.04	170.53	0.21	0.26	31.49	22.65%
700	147.57	180.45	0.21	0.26	32.88	22.28%
750	156.09	190.38	0.21	0.25	34.29	21.97%
800	164.62	200.30	0.21	0.25	35.68	21.67%
850	173.15	210.23	0.20	0.25	37.08	21.41%
900	181.68	220.15	0.20	0.24	38.47	21.17%
950	190.21	230.08	0.20	0.24	39.87	20.96%
1000	198.73	240.00	0.20	0.24	41.27	20.77%
1050	207.26	249.93	0.20	0.24	42.67	20.59%
1100	215.79	259.85	0.20	0.24	44.06	20.42%
1150	224.32	269.78	0.20	0.23	45.46	20.27%
1200	232.85	279.70	0.19	0.23	46.85	20.12%
1250	241.37	289.63	0.19	0.23	48.26	19.99%
1300	249.90	299.55	0.19	0.23	49.65	19.87%
1350	258.43	309.48	0.19	0.23	51.05	19.75%
1400	266.96	319.40	0.19	0.23	52.44	19.64%
1450	275.49	329.33	0.19	0.23	53.84	19.54%
1500	284.01	339.25	0.19	0.23	55.24	19.45%

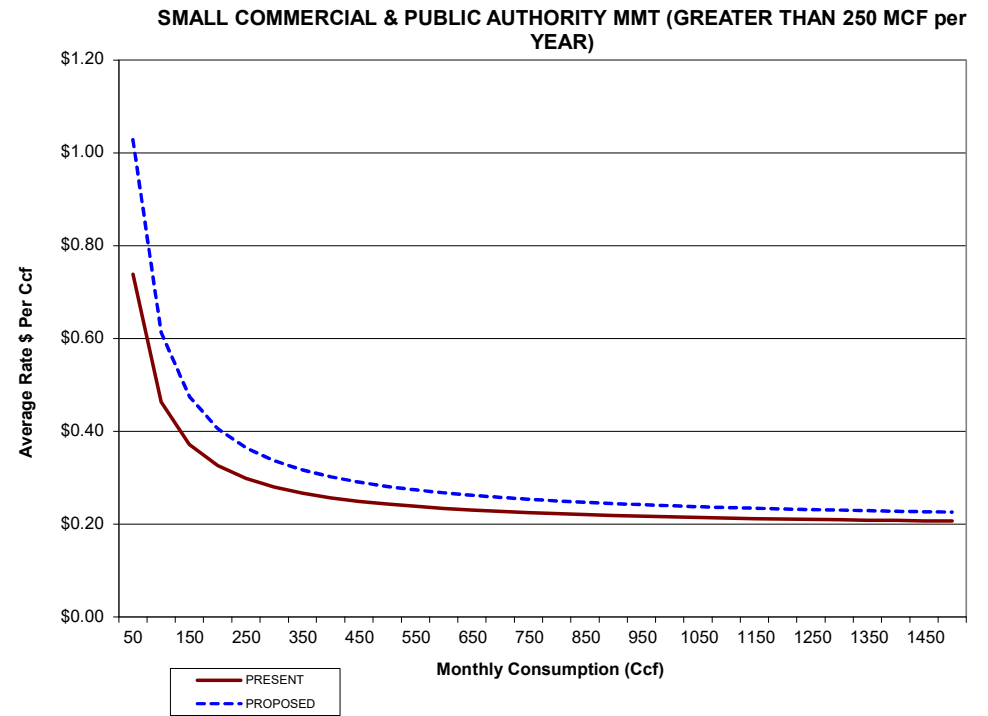


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

SMALL COMMERCIAL & PUBLIC AUTHORITY MMT (GREATER THAN 250 MCF per YEAR)

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$27.53	\$41.50
BALANCE	\$0.18845	\$0.19850

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	27.53	41.50			13.97	50.74%
50	36.95	51.43	0.74	1.03	14.48	39.19%
100	46.38	61.35	0.46	0.61	14.97	32.28%
150	55.80	71.28	0.37	0.48	15.48	27.74%
200	65.22	81.20	0.33	0.41	15.98	24.50%
250	74.64	91.13	0.30	0.36	16.49	22.09%
300	84.07	101.05	0.28	0.34	16.98	20.20%
350	93.49	110.98	0.27	0.32	17.49	18.71%
400	102.91	120.90	0.26	0.30	17.99	17.48%
450	112.33	130.83	0.25	0.29	18.50	16.47%
500	121.76	140.75	0.24	0.28	18.99	15.60%
550	131.18	150.68	0.24	0.27	19.50	14.87%
600	140.60	160.60	0.23	0.27	20.00	14.22%
650	150.02	170.53	0.23	0.26	20.51	13.67%
700	159.45	180.45	0.23	0.26	21.00	13.17%
750	168.87	190.38	0.23	0.25	21.51	12.74%
800	178.29	200.30	0.22	0.25	22.01	12.35%
850	187.71	210.23	0.22	0.25	22.52	12.00%
900	197.14	220.15	0.22	0.24	23.01	11.67%
950	206.56	230.08	0.22	0.24	23.52	11.39%
1000	215.98	240.00	0.22	0.24	24.02	11.12%
1050	225.40	249.93	0.21	0.24	24.53	10.88%
1100	234.83	259.85	0.21	0.24	25.02	10.65%
1150	244.25	269.78	0.21	0.23	25.53	10.45%
1200	253.67	279.70	0.21	0.23	26.03	10.26%
1250	263.09	289.63	0.21	0.23	26.54	10.09%
1300	272.52	299.55	0.21	0.23	27.03	9.92%
1350	281.94	309.48	0.21	0.23	27.54	9.77%
1400	291.36	319.40	0.21	0.23	28.04	9.62%
1450	300.78	329.33	0.21	0.23	28.55	9.49%
1500	310.21	339.25	0.21	0.23	29.04	9.36%

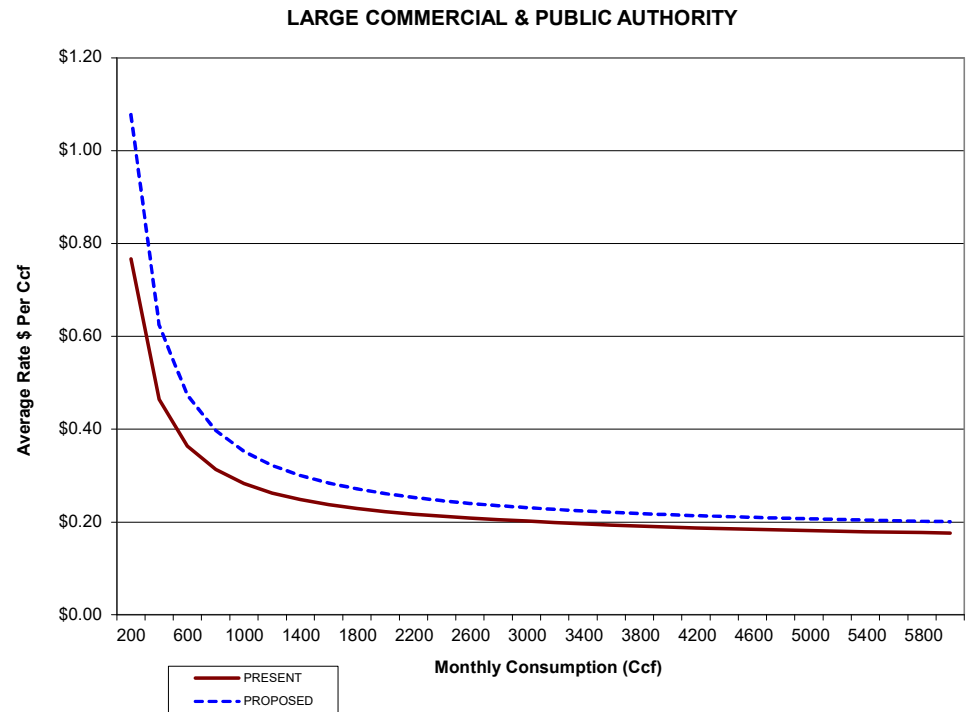


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

LARGE COMMERCIAL & PUBLIC AUTHORITY

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$121.01	\$181.50
FIRST 3,000 CCF	\$0.14948	
NEXT 17,000 CCF	\$0.13812	
BALANCE	\$0.12311	\$0.15465
MERCHANT FUNCTION CHARGE	\$0.00200	\$0.00445
GAS PROCUREMENT CHARGE	\$0.01050	\$0.01149

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	121.01	181.50			60.49	49.99%
200	153.41	215.62	0.77	1.08	62.21	40.55%
400	185.80	249.74	0.46	0.62	63.94	34.41%
600	218.20	283.85	0.36	0.47	65.65	30.09%
800	250.59	317.97	0.31	0.40	67.38	26.89%
1000	282.99	352.09	0.28	0.35	69.10	24.42%
1200	315.38	386.21	0.26	0.32	70.83	22.46%
1400	347.78	420.33	0.25	0.30	72.55	20.86%
1600	380.17	454.44	0.24	0.28	74.27	19.54%
1800	412.57	488.56	0.23	0.27	75.99	18.42%
2000	444.96	522.68	0.22	0.26	77.72	17.47%
2200	477.36	556.80	0.22	0.25	79.44	16.64%
2400	509.75	590.92	0.21	0.25	81.17	15.92%
2600	542.15	625.03	0.21	0.24	82.88	15.29%
2800	574.54	659.15	0.21	0.24	84.61	14.73%
3000	606.94	693.27	0.20	0.23	86.33	14.22%
3200	637.06	727.39	0.20	0.23	90.33	14.18%
3400	667.19	761.51	0.20	0.22	94.32	14.14%
3600	697.31	795.62	0.19	0.22	98.31	14.10%
3800	727.43	829.74	0.19	0.22	102.31	14.06%
4000	757.56	863.86	0.19	0.22	106.30	14.03%
4200	787.68	897.98	0.19	0.21	110.30	14.00%
4400	817.80	932.10	0.19	0.21	114.30	13.98%
4600	847.93	966.21	0.18	0.21	118.28	13.95%
4800	878.05	1,000.33	0.18	0.21	122.28	13.93%
5000	908.17	1,034.45	0.18	0.21	126.28	13.90%
5200	938.30	1,068.57	0.18	0.21	130.27	13.88%
5400	968.42	1,102.69	0.18	0.20	134.27	13.86%
5600	998.54	1,136.80	0.18	0.20	138.26	13.85%
5800	1,028.67	1,170.92	0.18	0.20	142.25	13.83%
6000	1,058.79	1,205.04	0.18	0.20	146.25	13.81%

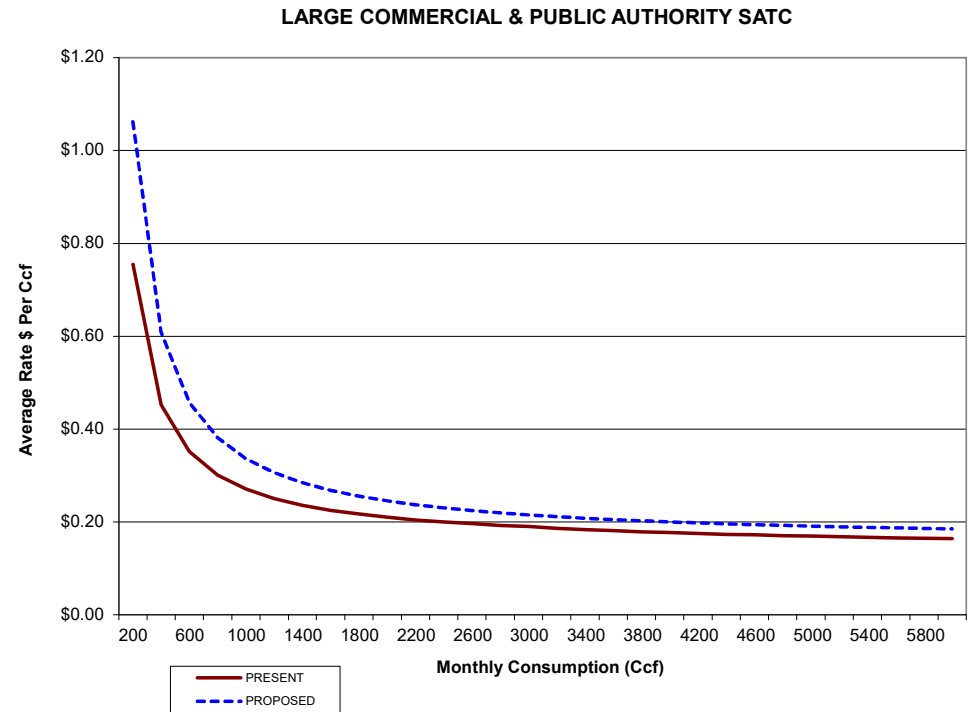


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

LARGE COMMERCIAL & PUBLIC AUTHORITY SATC

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$121.01	\$181.50
FIRST 3,000 CCF	\$0.14948	
NEXT 17,000 CCF	\$0.13812	
BALANCE	\$0.12311	\$0.15465

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	121.01	181.50			60.49	49.99%
200	150.91	212.43	0.75	1.06	61.52	40.77%
400	180.80	243.36	0.45	0.61	62.56	34.60%
600	210.70	274.29	0.35	0.46	63.59	30.18%
800	240.59	305.22	0.30	0.38	64.63	26.86%
1000	270.49	336.15	0.27	0.34	65.66	24.27%
1200	300.39	367.08	0.25	0.31	66.69	22.20%
1400	330.28	398.01	0.24	0.28	67.73	20.51%
1600	360.18	428.94	0.23	0.27	68.76	19.09%
1800	390.07	459.87	0.22	0.26	69.80	17.89%
2000	419.97	490.80	0.21	0.25	70.83	16.87%
2200	449.87	521.73	0.20	0.24	71.86	15.97%
2400	479.76	552.66	0.20	0.23	72.90	15.20%
2600	509.66	583.59	0.20	0.22	73.93	14.51%
2800	539.55	614.52	0.19	0.22	74.97	13.89%
3000	569.45	645.45	0.19	0.22	76.00	13.35%
3200	597.07	676.38	0.19	0.21	79.31	13.28%
3400	624.70	707.31	0.18	0.21	82.61	13.22%
3600	652.32	738.24	0.18	0.21	85.92	13.17%
3800	679.95	769.17	0.18	0.20	89.22	13.12%
4000	707.57	800.10	0.18	0.20	92.53	13.08%
4200	735.19	831.03	0.18	0.20	95.84	13.04%
4400	762.82	861.96	0.17	0.20	99.14	13.00%
4600	790.44	892.89	0.17	0.19	102.45	12.96%
4800	818.07	923.82	0.17	0.19	105.75	12.93%
5000	845.69	954.75	0.17	0.19	109.06	12.90%
5200	873.31	985.68	0.17	0.19	112.37	12.87%
5400	900.94	1,016.61	0.17	0.19	115.67	12.84%
5600	928.56	1,047.54	0.17	0.19	118.98	12.81%
5800	956.19	1,078.47	0.16	0.19	122.28	12.79%
6000	983.81	1,109.40	0.16	0.18	125.59	12.77%

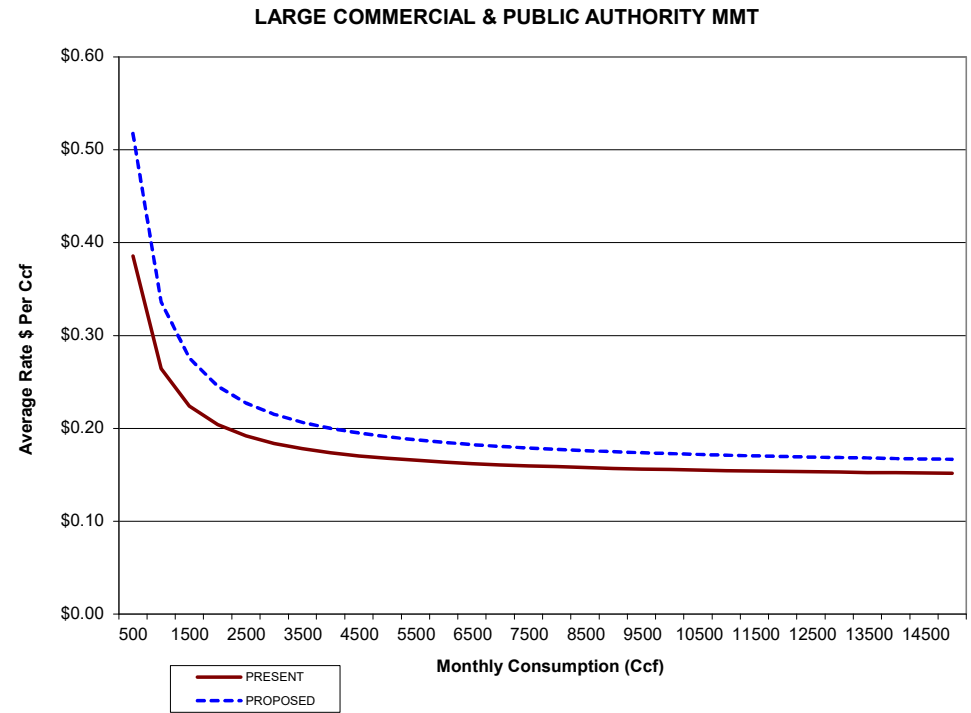


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

LARGE COMMERCIAL & PUBLIC AUTHORITY MMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$121.01	\$181.50
BALANCE	\$0.14362	\$0.15465

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	121.01	181.50			60.49	49.99%
500	192.82	258.83	0.39	0.52	66.01	34.23%
1000	264.63	336.15	0.26	0.34	71.52	27.03%
1500	336.44	413.48	0.22	0.28	77.04	22.90%
2000	408.25	490.80	0.20	0.25	82.55	20.22%
2500	480.06	568.13	0.19	0.23	88.07	18.35%
3000	551.87	645.45	0.18	0.22	93.58	16.96%
3500	623.68	722.78	0.18	0.21	99.10	15.89%
4000	695.49	800.10	0.17	0.20	104.61	15.04%
4500	767.30	877.43	0.17	0.19	110.13	14.35%
5000	839.11	954.75	0.17	0.19	115.64	13.78%
5500	910.92	1,032.08	0.17	0.19	121.16	13.30%
6000	982.73	1,109.40	0.16	0.18	126.67	12.89%
6500	1,054.54	1,186.73	0.16	0.18	132.19	12.54%
7000	1,126.35	1,264.05	0.16	0.18	137.70	12.23%
7500	1,198.16	1,341.38	0.16	0.18	143.22	11.95%
8000	1,269.97	1,418.70	0.16	0.18	148.73	11.71%
8500	1,341.78	1,496.03	0.16	0.18	154.25	11.50%
9000	1,413.59	1,573.35	0.16	0.17	159.76	11.30%
9500	1,485.40	1,650.68	0.16	0.17	165.28	11.13%
10000	1,557.21	1,728.00	0.16	0.17	170.79	10.97%
10500	1,629.02	1,805.33	0.16	0.17	176.31	10.82%
11000	1,700.83	1,882.65	0.15	0.17	181.82	10.69%
11500	1,772.64	1,959.98	0.15	0.17	187.34	10.57%
12000	1,844.45	2,037.30	0.15	0.17	192.85	10.46%
12500	1,916.26	2,114.63	0.15	0.17	198.37	10.35%
13000	1,988.07	2,191.95	0.15	0.17	203.88	10.26%
13500	2,059.88	2,269.28	0.15	0.17	209.40	10.17%
14000	2,131.69	2,346.60	0.15	0.17	214.91	10.08%
14500	2,203.50	2,423.93	0.15	0.17	220.43	10.00%
15000	2,275.31	2,501.25	0.15	0.17	225.94	9.93%

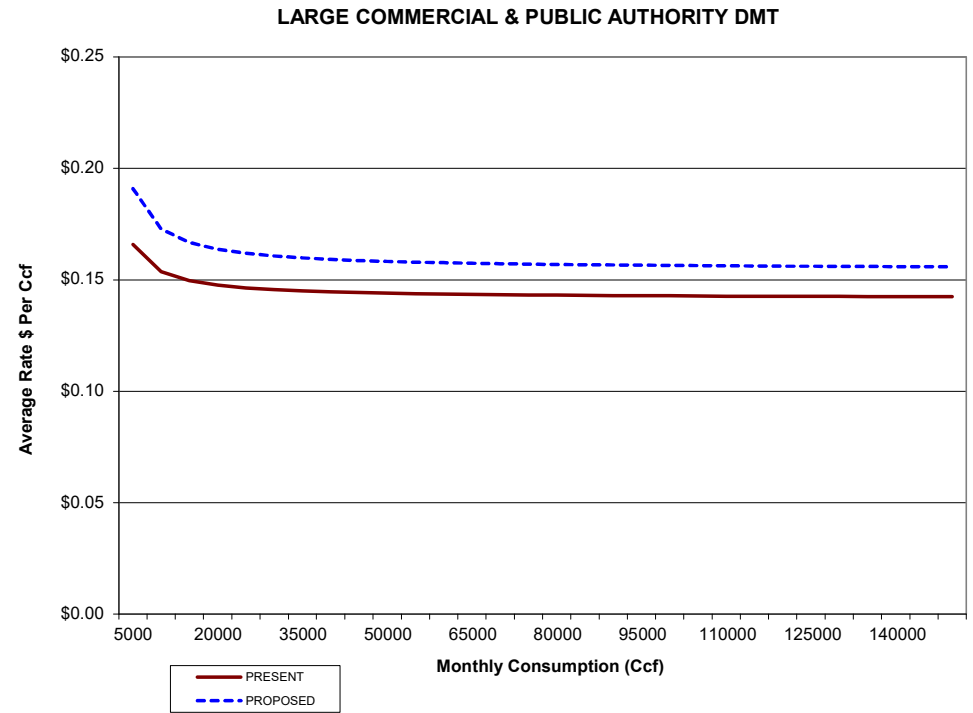


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

LARGE COMMERCIAL & PUBLIC AUTHORITY DMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$121.01	\$181.50
BALANCE	\$0.14162	\$0.15465

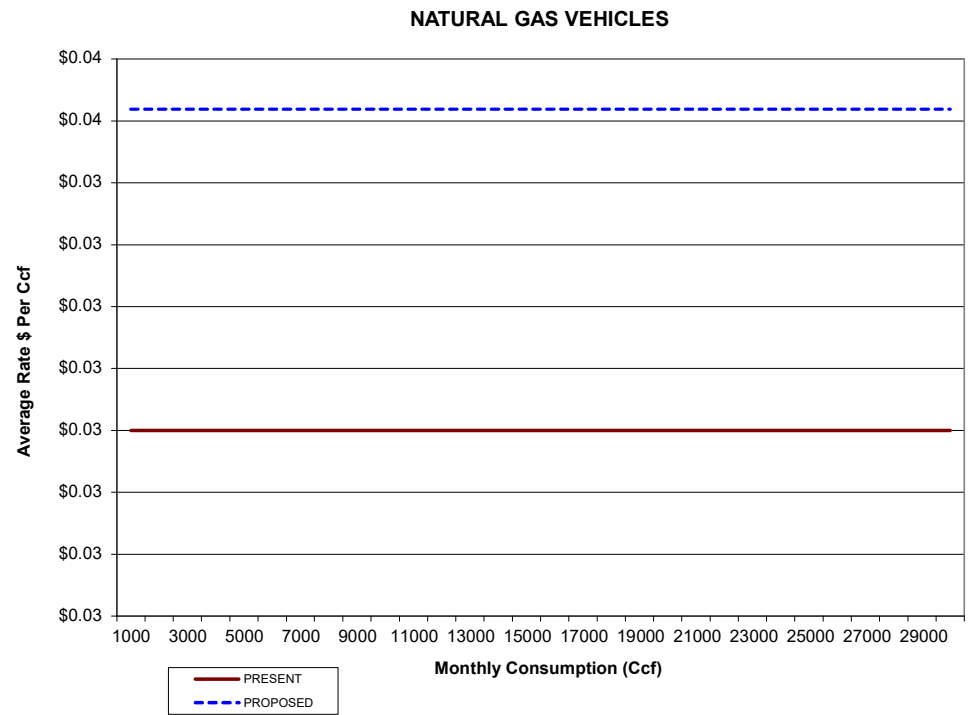
CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	121.01	181.50			60.49	49.99%
5000	829.11	954.75	0.17	0.19	125.64	15.15%
10000	1,537.21	1,728.00	0.15	0.17	190.79	12.41%
15000	2,245.31	2,501.25	0.15	0.17	255.94	11.40%
20000	2,953.41	3,274.50	0.15	0.16	321.09	10.87%
25000	3,661.51	4,047.75	0.15	0.16	386.24	10.55%
30000	4,369.61	4,821.00	0.15	0.16	451.39	10.33%
35000	5,077.71	5,594.25	0.15	0.16	516.54	10.17%
40000	5,785.81	6,367.50	0.14	0.16	581.69	10.05%
45000	6,493.91	7,140.75	0.14	0.16	646.84	9.96%
50000	7,202.01	7,914.00	0.14	0.16	711.99	9.89%
55000	7,910.11	8,687.25	0.14	0.16	777.14	9.82%
60000	8,618.21	9,460.50	0.14	0.16	842.29	9.77%
65000	9,326.31	10,233.75	0.14	0.16	907.44	9.73%
70000	10,034.41	11,007.00	0.14	0.16	972.59	9.69%
75000	10,742.51	11,780.25	0.14	0.16	1,037.74	9.66%
80000	11,450.61	12,553.50	0.14	0.16	1,102.89	9.63%
85000	12,158.71	13,326.75	0.14	0.16	1,168.04	9.61%
90000	12,866.81	14,100.00	0.14	0.16	1,233.19	9.58%
95000	13,574.91	14,873.25	0.14	0.16	1,298.34	9.56%
100000	14,283.01	15,646.50	0.14	0.16	1,363.49	9.55%
105000	14,991.11	16,419.75	0.14	0.16	1,428.64	9.53%
110000	15,699.21	17,193.00	0.14	0.16	1,493.79	9.52%
115000	16,407.31	17,966.25	0.14	0.16	1,558.94	9.50%
120000	17,115.41	18,739.50	0.14	0.16	1,624.09	9.49%
125000	17,823.51	19,512.75	0.14	0.16	1,689.24	9.48%
130000	18,531.61	20,286.00	0.14	0.16	1,754.39	9.47%
135000	19,239.71	21,059.25	0.14	0.16	1,819.54	9.46%
140000	19,947.81	21,832.50	0.14	0.16	1,884.69	9.45%
145000	20,655.91	22,605.75	0.14	0.16	1,949.84	9.44%
150000	21,364.01	23,379.00	0.14	0.16	2,014.99	9.43%



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

NATURAL GAS VEHICLES

CUSTOMER CHARGE BALANCE	PRESENT RATES		PROPOSED RATES		DIFFERENCE	
	\$	\$	\$/Ccf	\$/Ccf	AMOUNT \$	PERCENT
	\$0.00	\$0.0300			\$0.00	
CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	AMOUNT \$	PERCENT
0	0.00	0.00			0.00	0.00%
1000	30.00	35.19	0.03	0.04	5.19	17.30%
2000	60.00	70.38	0.03	0.04	10.38	17.30%
3000	90.00	105.57	0.03	0.04	15.57	17.30%
4000	120.00	140.76	0.03	0.04	20.76	17.30%
5000	150.00	175.95	0.03	0.04	25.95	17.30%
6000	180.00	211.14	0.03	0.04	31.14	17.30%
7000	210.00	246.33	0.03	0.04	36.33	17.30%
8000	240.00	281.52	0.03	0.04	41.52	17.30%
9000	270.00	316.71	0.03	0.04	46.71	17.30%
10000	300.00	351.90	0.03	0.04	51.90	17.30%
11000	330.00	387.09	0.03	0.04	57.09	17.30%
12000	360.00	422.28	0.03	0.04	62.28	17.30%
13000	390.00	457.47	0.03	0.04	67.47	17.30%
14000	420.00	492.66	0.03	0.04	72.66	17.30%
15000	450.00	527.85	0.03	0.04	77.85	17.30%
16000	480.00	563.04	0.03	0.04	83.04	17.30%
17000	510.00	598.23	0.03	0.04	88.23	17.30%
18000	540.00	633.42	0.03	0.04	93.42	17.30%
19000	570.00	668.61	0.03	0.04	98.61	17.30%
20000	600.00	703.80	0.03	0.04	103.80	17.30%
21000	630.00	738.99	0.03	0.04	108.99	17.30%
22000	660.00	774.18	0.03	0.04	114.18	17.30%
23000	690.00	809.37	0.03	0.04	119.37	17.30%
24000	720.00	844.56	0.03	0.04	124.56	17.30%
25000	750.00	879.75	0.03	0.04	129.75	17.30%
26000	780.00	914.94	0.03	0.04	134.94	17.30%
27000	810.00	950.13	0.03	0.04	140.13	17.30%
28000	840.00	985.32	0.03	0.04	145.32	17.30%
29000	870.00	1,020.51	0.03	0.04	150.51	17.30%
30000	900.00	1,055.70	0.03	0.04	155.70	17.30%

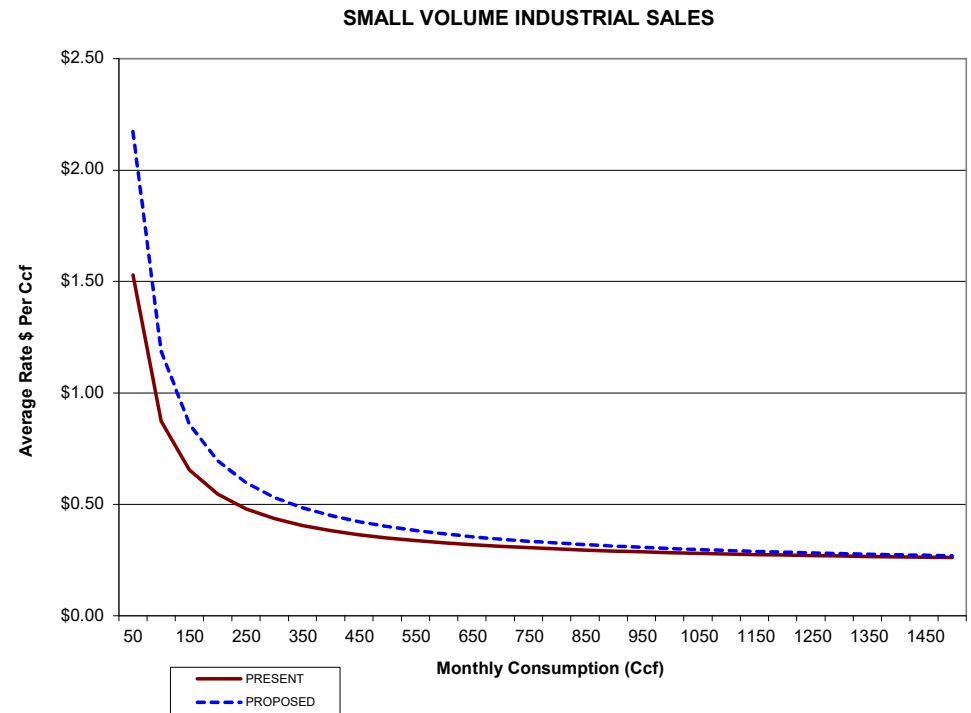


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

SMALL VOLUME INDUSTRIAL SALES

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$65.60	\$98.50
BALANCE	\$0.20531	\$0.18742
MERCHANT FUNCTION CHARGE	\$0.00200	\$0.00445
GAS PROCUREMENT CHARGE	\$0.01050	\$0.01149

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	65.60	98.50			32.90	50.15%
50	76.49	108.67	1.53	2.17	32.18	42.07%
100	87.38	118.84	0.87	1.19	31.46	36.00%
150	98.27	129.00	0.66	0.86	30.73	31.27%
200	109.16	139.17	0.55	0.70	30.01	27.49%
250	120.05	149.34	0.48	0.60	29.29	24.40%
300	130.94	159.51	0.44	0.53	28.57	21.82%
350	141.83	169.68	0.41	0.48	27.85	19.64%
400	152.72	179.84	0.38	0.45	27.12	17.76%
450	163.61	190.01	0.36	0.42	26.40	16.14%
500	174.50	200.18	0.35	0.40	25.68	14.72%
550	185.39	210.35	0.34	0.38	24.96	13.46%
600	196.28	220.52	0.33	0.37	24.24	12.35%
650	207.17	230.68	0.32	0.35	23.51	11.35%
700	218.06	240.85	0.31	0.34	22.79	10.45%
750	228.95	251.02	0.31	0.33	22.07	9.64%
800	239.85	261.19	0.30	0.33	21.34	8.90%
850	250.74	271.36	0.29	0.32	20.62	8.22%
900	261.63	281.52	0.29	0.31	19.89	7.60%
950	272.52	291.69	0.29	0.31	19.17	7.03%
1000	283.41	301.86	0.28	0.30	18.45	6.51%
1050	294.30	312.03	0.28	0.30	17.73	6.02%
1100	305.19	322.20	0.28	0.29	17.01	5.57%
1150	316.08	332.36	0.27	0.29	16.28	5.15%
1200	326.97	342.53	0.27	0.29	15.56	4.76%
1250	337.86	352.70	0.27	0.28	14.84	4.39%
1300	348.75	362.87	0.27	0.28	14.12	4.05%
1350	359.64	373.04	0.27	0.28	13.40	3.73%
1400	370.53	383.20	0.26	0.27	12.67	3.42%
1450	381.42	393.37	0.26	0.27	11.95	3.13%
1500	392.31	403.54	0.26	0.27	11.23	2.86%

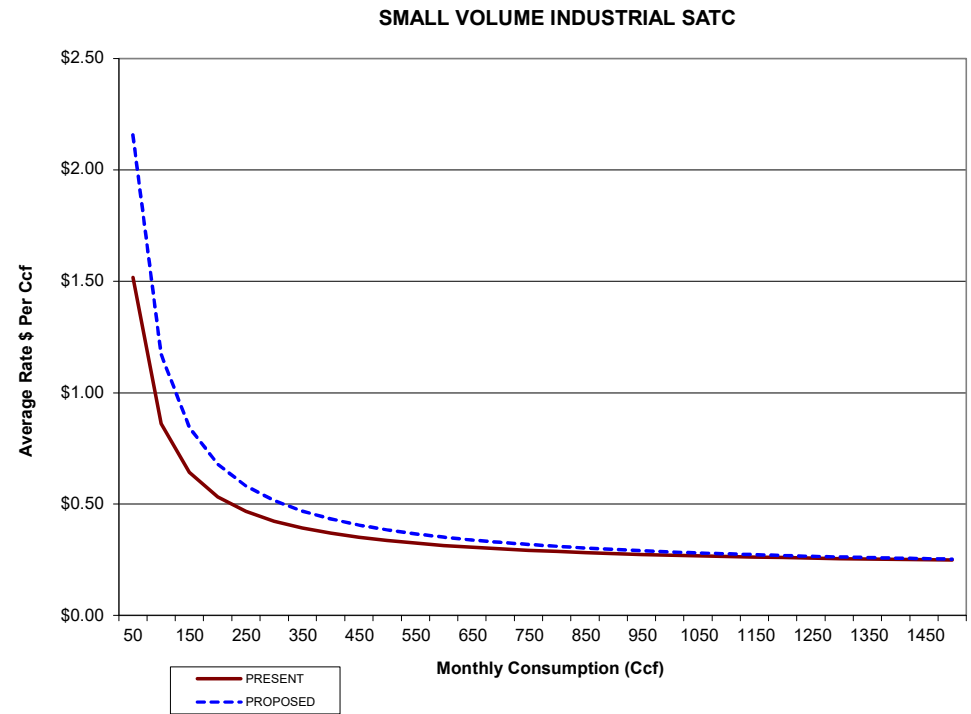


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

SMALL VOLUME INDUSTRIAL SATC

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$65.60	\$98.50
BALANCE	\$0.20531	\$0.18742

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	65.60	98.50			32.90	50.15%
50	75.87	107.87	1.52	2.16	32.00	42.18%
100	86.13	117.24	0.86	1.17	31.11	36.12%
150	96.40	126.61	0.64	0.84	30.21	31.34%
200	106.66	135.98	0.53	0.68	29.32	27.49%
250	116.93	145.36	0.47	0.58	28.43	24.31%
300	127.19	154.73	0.42	0.52	27.54	21.65%
350	137.46	164.10	0.39	0.47	26.64	19.38%
400	147.72	173.47	0.37	0.43	25.75	17.43%
450	157.99	182.84	0.35	0.41	24.85	15.73%
500	168.26	192.21	0.34	0.38	23.95	14.23%
550	178.52	201.58	0.32	0.37	23.06	12.92%
600	188.79	210.95	0.31	0.35	22.16	11.74%
650	199.05	220.32	0.31	0.34	21.27	10.69%
700	209.32	229.69	0.30	0.33	20.37	9.73%
750	219.58	239.07	0.29	0.32	19.49	8.88%
800	229.85	248.44	0.29	0.31	18.59	8.09%
850	240.11	257.81	0.28	0.30	17.70	7.37%
900	250.38	267.18	0.28	0.30	16.80	6.71%
950	260.64	276.55	0.27	0.29	15.91	6.10%
1000	270.91	285.92	0.27	0.29	15.01	5.54%
1050	281.18	295.29	0.27	0.28	14.11	5.02%
1100	291.44	304.66	0.26	0.28	13.22	4.54%
1150	301.71	314.03	0.26	0.27	12.32	4.08%
1200	311.97	323.40	0.26	0.27	11.43	3.66%
1250	322.24	332.78	0.26	0.27	10.54	3.27%
1300	332.50	342.15	0.26	0.26	9.65	2.90%
1350	342.77	351.52	0.25	0.26	8.75	2.55%
1400	353.03	360.89	0.25	0.26	7.86	2.23%
1450	363.30	370.26	0.25	0.26	6.96	1.92%
1500	373.57	379.63	0.25	0.25	6.06	1.62%

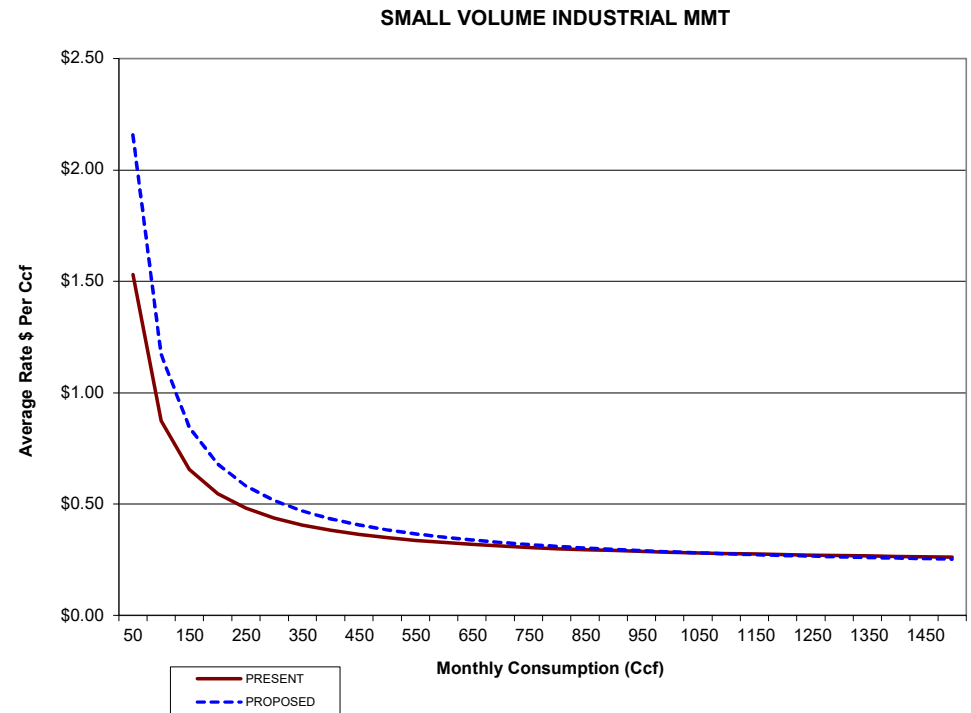


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

SMALL VOLUME INDUSTRIAL MMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$65.60	\$98.50
BALANCE	\$0.21857	\$0.18742

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	65.60	98.50			32.90	50.15%
50	76.53	107.87	1.53	2.16	31.34	40.95%
100	87.46	117.24	0.87	1.17	29.78	34.05%
150	98.39	126.61	0.66	0.84	28.22	28.68%
200	109.31	135.98	0.55	0.68	26.67	24.40%
250	120.24	145.36	0.48	0.58	25.12	20.89%
300	131.17	154.73	0.44	0.52	23.56	17.96%
350	142.10	164.10	0.41	0.47	22.00	15.48%
400	153.03	173.47	0.38	0.43	20.44	13.36%
450	163.96	182.84	0.36	0.41	18.88	11.52%
500	174.89	192.21	0.35	0.38	17.32	9.90%
550	185.81	201.58	0.34	0.37	15.77	8.49%
600	196.74	210.95	0.33	0.35	14.21	7.22%
650	207.67	220.32	0.32	0.34	12.65	6.09%
700	218.60	229.69	0.31	0.33	11.09	5.07%
750	229.53	239.07	0.31	0.32	9.54	4.16%
800	240.46	248.44	0.30	0.31	7.98	3.32%
850	251.38	257.81	0.30	0.30	6.43	2.56%
900	262.31	267.18	0.29	0.30	4.87	1.86%
950	273.24	276.55	0.29	0.29	3.31	1.21%
1000	284.17	285.92	0.28	0.29	1.75	0.62%
1050	295.10	295.29	0.28	0.28	0.19	0.06%
1100	306.03	304.66	0.28	0.28	(1.37)	-0.45%
1150	316.96	314.03	0.28	0.27	(2.93)	-0.92%
1200	327.88	323.40	0.27	0.27	(4.48)	-1.37%
1250	338.81	332.78	0.27	0.27	(6.03)	-1.78%
1300	349.74	342.15	0.27	0.26	(7.59)	-2.17%
1350	360.67	351.52	0.27	0.26	(9.15)	-2.54%
1400	371.60	360.89	0.27	0.26	(10.71)	-2.88%
1450	382.53	370.26	0.26	0.26	(12.27)	-3.21%
1500	393.46	379.63	0.26	0.25	(13.83)	-3.51%

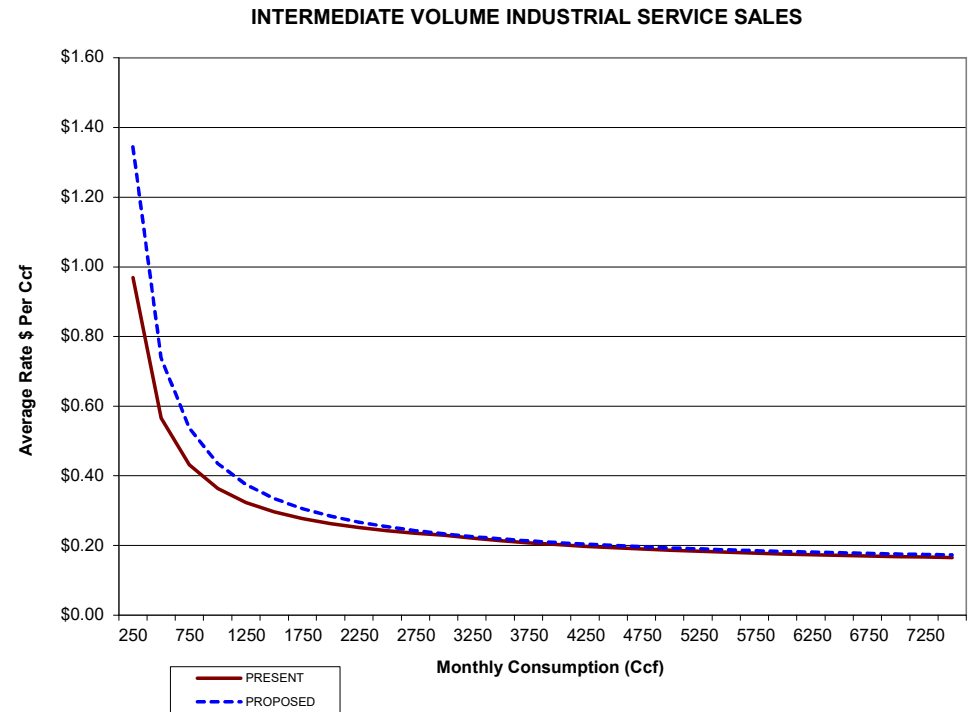


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

INTERMEDIATE VOLUME INDUSTRIAL SERVICE SALES

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$201.91	\$303.00
FIRST 3,000 CCF	\$0.14948	
NEXT 17,000 CCF	\$0.10999	
BALANCE	\$0.07908	
		\$0.11675
MERCHANT FUNCTION CHARGE	\$0.00200	\$0.00445
GAS PROCUREMENT CHARGE	\$0.01050	\$0.01149

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	201.91	303.00			101.09	50.07%
250	242.40	336.17	0.97	1.34	93.77	38.68%
500	282.90	369.35	0.57	0.74	86.45	30.56%
750	323.39	402.52	0.43	0.54	79.13	24.47%
1000	363.89	435.69	0.36	0.44	71.80	19.73%
1250	404.38	468.86	0.32	0.38	64.48	15.95%
1500	444.87	502.04	0.30	0.33	57.17	12.85%
1750	485.37	535.21	0.28	0.31	49.84	10.27%
2000	525.86	568.38	0.26	0.28	42.52	8.09%
2250	566.36	601.55	0.25	0.27	35.19	6.21%
2500	606.85	634.73	0.24	0.25	27.88	4.59%
2750	647.35	667.90	0.24	0.24	20.55	3.17%
3000	687.84	701.07	0.23	0.23	13.23	1.92%
3250	718.46	734.24	0.22	0.23	15.78	2.20%
3500	749.08	767.42	0.21	0.22	18.34	2.45%
3750	779.70	800.59	0.21	0.21	20.89	2.68%
4000	810.33	833.76	0.20	0.21	23.43	2.89%
4250	840.95	866.93	0.20	0.20	25.98	3.09%
4500	871.57	900.11	0.19	0.20	28.54	3.27%
4750	902.19	933.28	0.19	0.20	31.09	3.45%
5000	932.81	966.45	0.19	0.19	33.64	3.61%
5250	963.43	999.62	0.18	0.19	36.19	3.76%
5500	994.06	1,032.80	0.18	0.19	38.74	3.90%
5750	1,024.68	1,065.97	0.18	0.19	41.29	4.03%
6000	1,055.30	1,099.14	0.18	0.18	43.84	4.15%
6250	1,085.92	1,132.31	0.17	0.18	46.39	4.27%
6500	1,116.54	1,165.49	0.17	0.18	48.95	4.38%
6750	1,147.16	1,198.66	0.17	0.18	51.50	4.49%
7000	1,177.79	1,231.83	0.17	0.18	54.04	4.59%
7250	1,208.41	1,265.00	0.17	0.17	56.59	4.68%
7500	1,239.03	1,298.18	0.17	0.17	59.15	4.77%

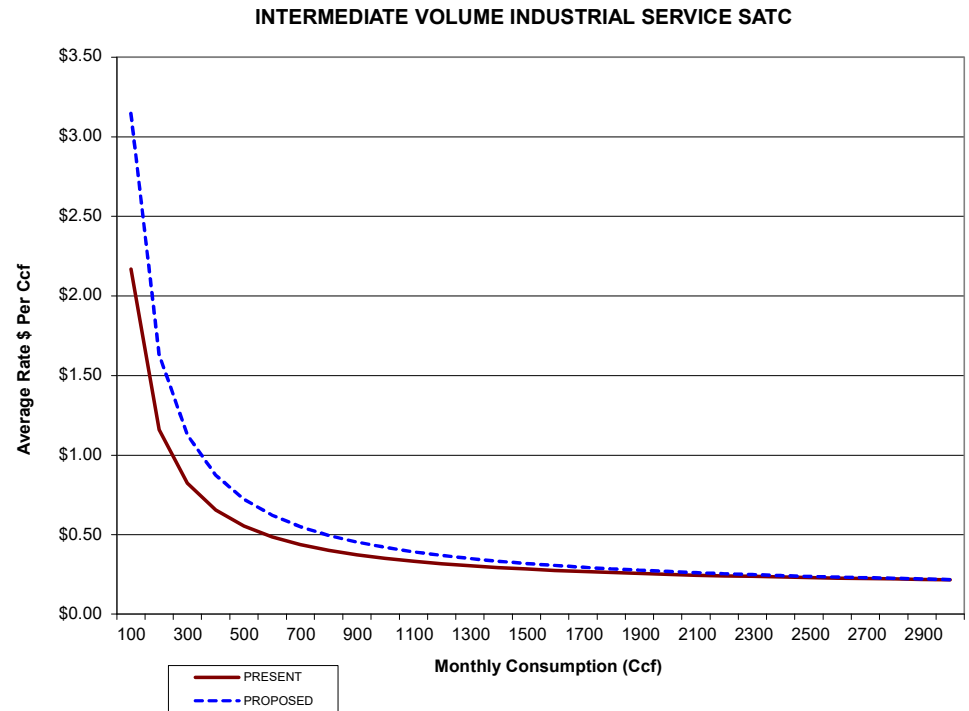


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

INTERMEDIATE VOLUME INDUSTRIAL SERVICE SATC

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$201.91	\$303.00
FIRST 3,000 CCF	\$0.1495	
NEXT 17,000 CCF	\$0.1100	
BALANCE	\$0.0791	
		\$0.11675

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	201.91	303.00			101.09	50.07%
100	216.86	314.68	2.17	3.15	97.82	45.11%
200	231.81	326.35	1.16	1.63	94.54	40.78%
300	246.75	338.03	0.82	1.13	91.28	36.99%
400	261.70	349.70	0.65	0.87	88.00	33.63%
500	276.65	361.38	0.55	0.72	84.73	30.63%
600	291.60	373.05	0.49	0.62	81.45	27.93%
700	306.55	384.73	0.44	0.55	78.18	25.50%
800	321.49	396.40	0.40	0.50	74.91	23.30%
900	336.44	408.08	0.37	0.45	71.64	21.29%
1000	351.39	419.75	0.35	0.42	68.36	19.45%
1100	366.34	431.43	0.33	0.39	65.09	17.77%
1200	381.29	443.10	0.32	0.37	61.81	16.21%
1300	396.23	454.78	0.30	0.35	58.55	14.78%
1400	411.18	466.45	0.29	0.33	55.27	13.44%
1500	426.13	478.13	0.28	0.32	52.00	12.20%
1600	441.08	489.80	0.28	0.31	48.72	11.05%
1700	456.03	501.48	0.27	0.29	45.45	9.97%
1800	470.97	513.15	0.26	0.29	42.18	8.96%
1900	485.92	524.83	0.26	0.28	38.91	8.01%
2000	500.87	536.50	0.25	0.27	35.63	7.11%
2100	515.82	548.18	0.25	0.26	32.36	6.27%
2200	530.77	559.85	0.24	0.25	29.08	5.48%
2300	545.71	571.53	0.24	0.25	25.82	4.73%
2400	560.66	583.20	0.23	0.24	22.54	4.02%
2500	575.61	594.88	0.23	0.24	19.27	3.35%
2600	590.56	606.55	0.23	0.23	15.99	2.71%
2700	605.51	618.23	0.22	0.23	12.72	2.10%
2800	620.45	629.90	0.22	0.22	9.45	1.52%
2900	635.40	641.58	0.22	0.22	6.18	0.97%
3000	650.35	653.25	0.22	0.22	2.90	0.45%

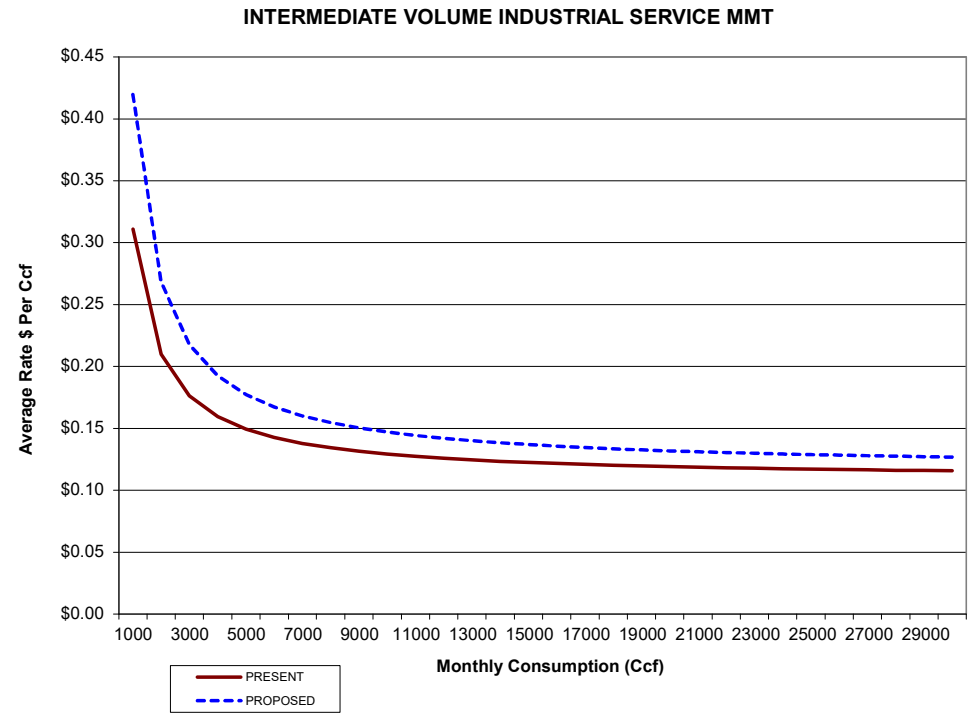


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

INTERMEDIATE VOLUME INDUSTRIAL SERVICE MMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$201.91	\$303.00
BALANCE	\$0.10904	\$0.11675

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	201.91	303.00			101.09	50.07%
1000	310.95	419.75	0.31	0.42	108.80	34.99%
2000	419.99	536.50	0.21	0.27	116.51	27.74%
3000	529.03	653.25	0.18	0.22	124.22	23.48%
4000	638.07	770.00	0.16	0.19	131.93	20.68%
5000	747.11	886.75	0.15	0.18	139.64	18.69%
6000	856.15	1,003.50	0.14	0.17	147.35	17.21%
7000	965.19	1,120.25	0.14	0.16	155.06	16.07%
8000	1,074.23	1,237.00	0.13	0.15	162.77	15.15%
9000	1,183.27	1,353.75	0.13	0.15	170.48	14.41%
10000	1,292.31	1,470.50	0.13	0.15	178.19	13.79%
11000	1,401.35	1,587.25	0.13	0.14	185.90	13.27%
12000	1,510.39	1,704.00	0.13	0.14	193.61	12.82%
13000	1,619.43	1,820.75	0.12	0.14	201.32	12.43%
14000	1,728.47	1,937.50	0.12	0.14	209.03	12.09%
15000	1,837.51	2,054.25	0.12	0.14	216.74	11.80%
16000	1,946.55	2,171.00	0.12	0.14	224.45	11.53%
17000	2,055.59	2,287.75	0.12	0.13	232.16	11.29%
18000	2,164.63	2,404.50	0.12	0.13	239.87	11.08%
19000	2,273.67	2,521.25	0.12	0.13	247.58	10.89%
20000	2,382.71	2,638.00	0.12	0.13	255.29	10.71%
21000	2,491.75	2,754.75	0.12	0.13	263.00	10.55%
22000	2,600.79	2,871.50	0.12	0.13	270.71	10.41%
23000	2,709.83	2,988.25	0.12	0.13	278.42	10.27%
24000	2,818.87	3,105.00	0.12	0.13	286.13	10.15%
25000	2,927.91	3,221.75	0.12	0.13	293.84	10.04%
26000	3,036.95	3,338.50	0.12	0.13	301.55	9.93%
27000	3,145.99	3,455.25	0.12	0.13	309.26	9.83%
28000	3,255.03	3,572.00	0.12	0.13	316.97	9.74%
29000	3,364.07	3,688.75	0.12	0.13	324.68	9.65%
30000	3,473.11	3,805.50	0.12	0.13	332.39	9.57%

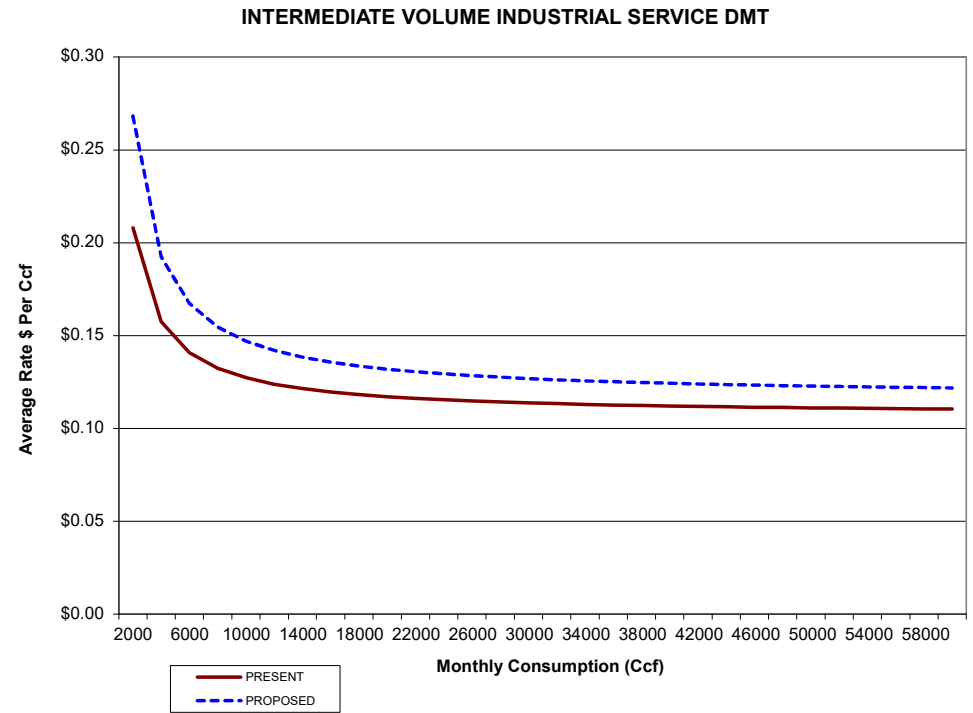


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

INTERMEDIATE VOLUME INDUSTRIAL SERVICE DMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$201.91	\$303.00
BALANCE	\$0.10704	\$0.11675

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	201.91	303.00			101.09	50.07%
2000	415.99	536.50	0.21	0.27	120.51	28.97%
4000	630.07	770.00	0.16	0.19	139.93	22.21%
6000	844.15	1,003.50	0.14	0.17	159.35	18.88%
8000	1,058.23	1,237.00	0.13	0.15	178.77	16.89%
10000	1,272.31	1,470.50	0.13	0.15	198.19	15.58%
12000	1,486.39	1,704.00	0.12	0.14	217.61	14.64%
14000	1,700.47	1,937.50	0.12	0.14	237.03	13.94%
16000	1,914.55	2,171.00	0.12	0.14	256.45	13.39%
18000	2,128.63	2,404.50	0.12	0.13	275.87	12.96%
20000	2,342.71	2,638.00	0.12	0.13	295.29	12.60%
22000	2,556.79	2,871.50	0.12	0.13	314.71	12.31%
24000	2,770.87	3,105.00	0.12	0.13	334.13	12.06%
26000	2,984.95	3,338.50	0.11	0.13	353.55	11.84%
28000	3,199.03	3,572.00	0.11	0.13	372.97	11.66%
30000	3,413.11	3,805.50	0.11	0.13	392.39	11.50%
32000	3,627.19	4,039.00	0.11	0.13	411.81	11.35%
34000	3,841.27	4,272.50	0.11	0.13	431.23	11.23%
36000	4,055.35	4,506.00	0.11	0.13	450.65	11.11%
38000	4,269.43	4,739.50	0.11	0.12	470.07	11.01%
40000	4,483.51	4,973.00	0.11	0.12	489.49	10.92%
42000	4,697.59	5,206.50	0.11	0.12	508.91	10.83%
44000	4,911.67	5,440.00	0.11	0.12	528.33	10.76%
46000	5,125.75	5,673.50	0.11	0.12	547.75	10.69%
48000	5,339.83	5,907.00	0.11	0.12	567.17	10.62%
50000	5,553.91	6,140.50	0.11	0.12	586.59	10.56%
52000	5,767.99	6,374.00	0.11	0.12	606.01	10.51%
54000	5,982.07	6,607.50	0.11	0.12	625.43	10.46%
56000	6,196.15	6,841.00	0.11	0.12	644.85	10.41%
58000	6,410.23	7,074.50	0.11	0.12	664.27	10.36%
60000	6,624.31	7,308.00	0.11	0.12	683.69	10.32%

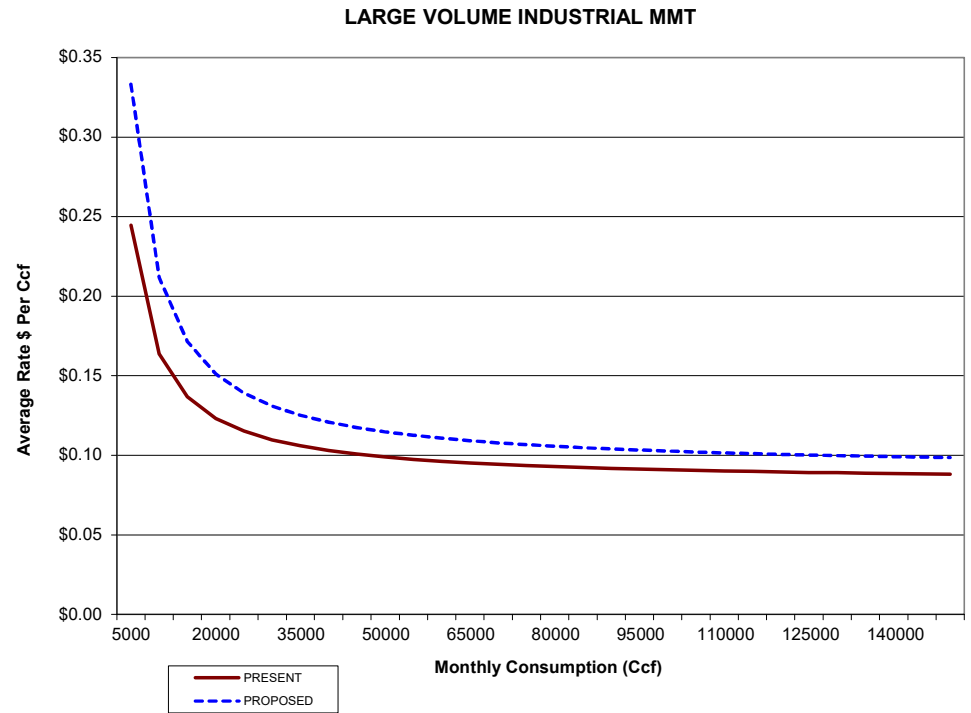


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

LARGE VOLUME INDUSTRIAL MMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$809.00	\$1,213.50
BALANCE	\$0.08286	\$0.09055

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	809.00	1,213.50			404.50	50.00%
5000	1,223.30	1,666.25	0.24	0.33	442.95	36.21%
10000	1,637.60	2,119.00	0.16	0.21	481.40	29.40%
15000	2,051.90	2,571.75	0.14	0.17	519.85	25.34%
20000	2,466.20	3,024.50	0.12	0.15	558.30	22.64%
25000	2,880.50	3,477.25	0.12	0.14	596.75	20.72%
30000	3,294.80	3,930.00	0.11	0.13	635.20	19.28%
35000	3,709.10	4,382.75	0.11	0.13	673.65	18.16%
40000	4,123.40	4,835.50	0.10	0.12	712.10	17.27%
45000	4,537.70	5,288.25	0.10	0.12	750.55	16.54%
50000	4,952.00	5,741.00	0.10	0.11	789.00	15.93%
55000	5,366.30	6,193.75	0.10	0.11	827.45	15.42%
60000	5,780.60	6,646.50	0.10	0.11	865.90	14.98%
65000	6,194.90	7,099.25	0.10	0.11	904.35	14.60%
70000	6,609.20	7,552.00	0.09	0.11	942.80	14.26%
75000	7,023.50	8,004.75	0.09	0.11	981.25	13.97%
80000	7,437.80	8,457.50	0.09	0.11	1,019.70	13.71%
85000	7,852.10	8,910.25	0.09	0.10	1,058.15	13.48%
90000	8,266.40	9,363.00	0.09	0.10	1,096.60	13.27%
95000	8,680.70	9,815.75	0.09	0.10	1,135.05	13.08%
100000	9,095.00	10,268.50	0.09	0.10	1,173.50	12.90%
105000	9,509.30	10,721.25	0.09	0.10	1,211.95	12.74%
110000	9,923.60	11,174.00	0.09	0.10	1,250.40	12.60%
115000	10,337.90	11,626.75	0.09	0.10	1,288.85	12.47%
120000	10,752.20	12,079.50	0.09	0.10	1,327.30	12.34%
125000	11,166.50	12,532.25	0.09	0.10	1,365.75	12.23%
130000	11,580.80	12,985.00	0.09	0.10	1,404.20	12.13%
135000	11,995.10	13,437.75	0.09	0.10	1,442.65	12.03%
140000	12,409.40	13,890.50	0.09	0.10	1,481.10	11.94%
145000	12,823.70	14,343.25	0.09	0.10	1,519.55	11.85%
150000	13,238.00	14,796.00	0.09	0.10	1,558.00	11.77%

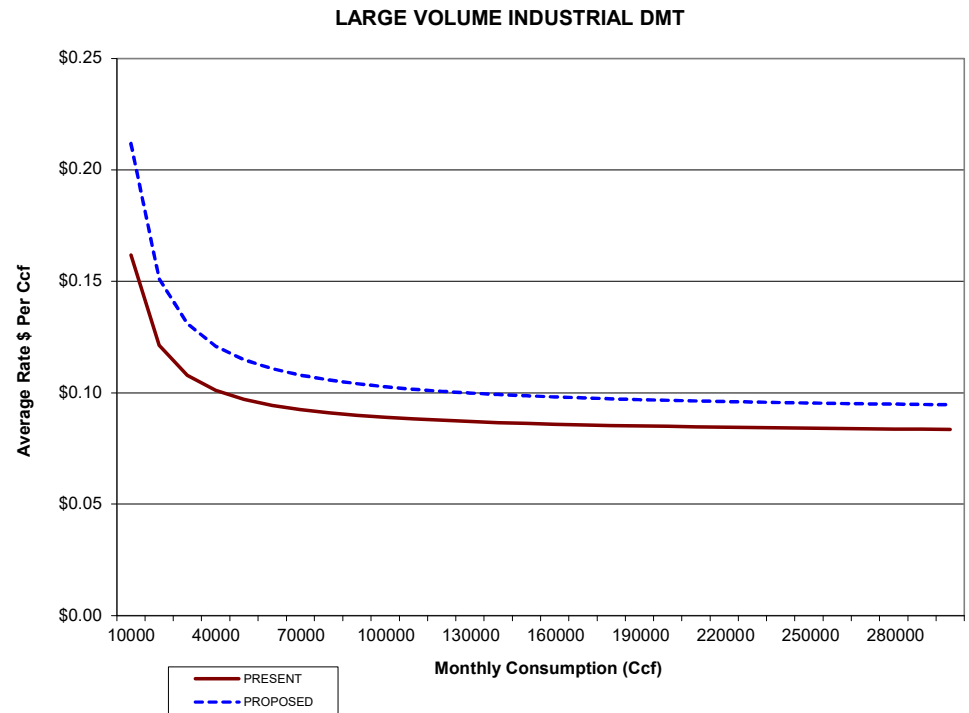


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

LARGE VOLUME INDUSTRIAL DMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$809.00	\$1,213.50
BALANCE	\$0.08086	\$0.09055

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	809.00	1,213.50			404.50	50.00%
10000	1,617.60	2,119.00	0.16	0.21	501.40	31.00%
20000	2,426.20	3,024.50	0.12	0.15	598.30	24.66%
30000	3,234.80	3,930.00	0.11	0.13	695.20	21.49%
40000	4,043.40	4,835.50	0.10	0.12	792.10	19.59%
50000	4,852.00	5,741.00	0.10	0.11	889.00	18.32%
60000	5,660.60	6,646.50	0.09	0.11	985.90	17.42%
70000	6,469.20	7,552.00	0.09	0.11	1,082.80	16.74%
80000	7,277.80	8,457.50	0.09	0.11	1,179.70	16.21%
90000	8,086.40	9,363.00	0.09	0.10	1,276.60	15.79%
100000	8,895.00	10,268.50	0.09	0.10	1,373.50	15.44%
110000	9,703.60	11,174.00	0.09	0.10	1,470.40	15.15%
120000	10,512.20	12,079.50	0.09	0.10	1,567.30	14.91%
130000	11,320.80	12,985.00	0.09	0.10	1,664.20	14.70%
140000	12,129.40	13,890.50	0.09	0.10	1,761.10	14.52%
150000	12,938.00	14,796.00	0.09	0.10	1,858.00	14.36%
160000	13,746.60	15,701.50	0.09	0.10	1,954.90	14.22%
170000	14,555.20	16,607.00	0.09	0.10	2,051.80	14.10%
180000	15,363.80	17,512.50	0.09	0.10	2,148.70	13.99%
190000	16,172.40	18,418.00	0.09	0.10	2,245.60	13.89%
200000	16,981.00	19,323.50	0.08	0.10	2,342.50	13.79%
210000	17,789.60	20,229.00	0.08	0.10	2,439.40	13.71%
220000	18,598.20	21,134.50	0.08	0.10	2,536.30	13.64%
230000	19,406.80	22,040.00	0.08	0.10	2,633.20	13.57%
240000	20,215.40	22,945.50	0.08	0.10	2,730.10	13.51%
250000	21,024.00	23,851.00	0.08	0.10	2,827.00	13.45%
260000	21,832.60	24,756.50	0.08	0.10	2,923.90	13.39%
270000	22,641.20	25,662.00	0.08	0.10	3,020.80	13.34%
280000	23,449.80	26,567.50	0.08	0.09	3,117.70	13.30%
290000	24,258.40	27,473.00	0.08	0.09	3,214.60	13.25%
300000	25,067.00	28,378.50	0.08	0.09	3,311.50	13.21%

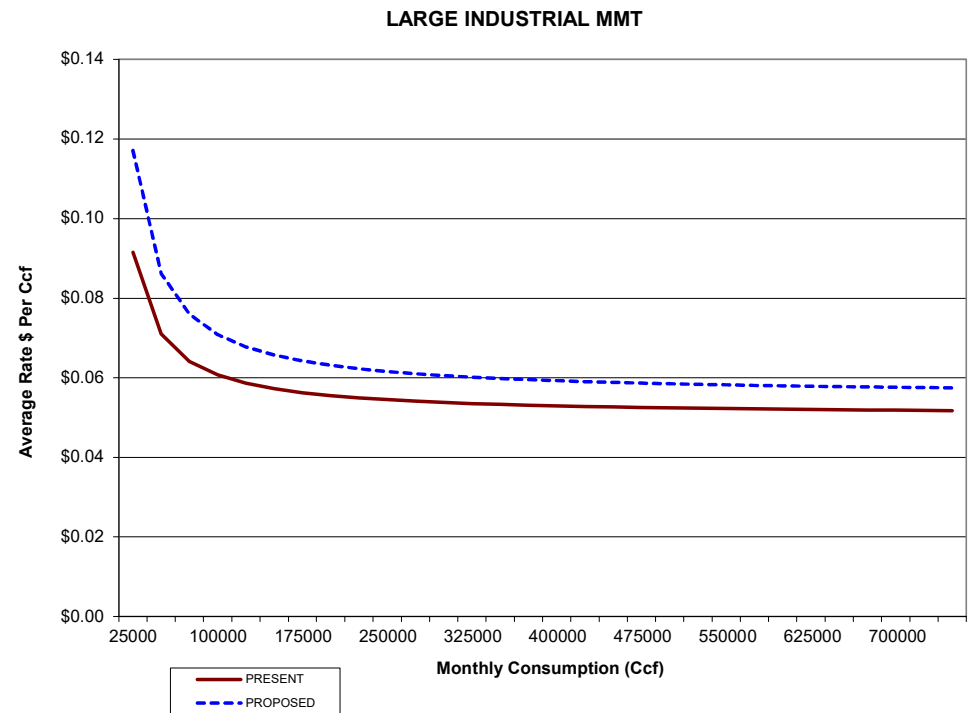


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

LARGE INDUSTRIAL MMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$1,029.00	\$1,543.50
BALANCE	\$0.05039	\$0.05541

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
0	1,029.00	1,543.50			514.50	50.00%
25000	2,288.75	2,928.75	0.09	0.12	640.00	27.96%
50000	3,548.50	4,314.00	0.07	0.09	765.50	21.57%
75000	4,808.25	5,699.25	0.06	0.08	891.00	18.53%
100000	6,068.00	7,084.50	0.06	0.07	1,016.50	16.75%
125000	7,327.75	8,469.75	0.06	0.07	1,142.00	15.58%
150000	8,587.50	9,855.00	0.06	0.07	1,267.50	14.76%
175000	9,847.25	11,240.25	0.06	0.06	1,393.00	14.15%
200000	11,107.00	12,625.50	0.06	0.06	1,518.50	13.67%
225000	12,366.75	14,010.75	0.05	0.06	1,644.00	13.29%
250000	13,626.50	15,396.00	0.05	0.06	1,769.50	12.99%
275000	14,886.25	16,781.25	0.05	0.06	1,895.00	12.73%
300000	16,146.00	18,166.50	0.05	0.06	2,020.50	12.51%
325000	17,405.75	19,551.75	0.05	0.06	2,146.00	12.33%
350000	18,665.50	20,937.00	0.05	0.06	2,271.50	12.17%
375000	19,925.25	22,322.25	0.05	0.06	2,397.00	12.03%
400000	21,185.00	23,707.50	0.05	0.06	2,522.50	11.91%
425000	22,444.75	25,092.75	0.05	0.06	2,648.00	11.80%
450000	23,704.50	26,478.00	0.05	0.06	2,773.50	11.70%
475000	24,964.25	27,863.25	0.05	0.06	2,899.00	11.61%
500000	26,224.00	29,248.50	0.05	0.06	3,024.50	11.53%
525000	27,483.75	30,633.75	0.05	0.06	3,150.00	11.46%
550000	28,743.50	32,019.00	0.05	0.06	3,275.50	11.40%
575000	30,003.25	33,404.25	0.05	0.06	3,401.00	11.34%
600000	31,263.00	34,789.50	0.05	0.06	3,526.50	11.28%
625000	32,522.75	36,174.75	0.05	0.06	3,652.00	11.23%
650000	33,782.50	37,560.00	0.05	0.06	3,777.50	11.18%
675000	35,042.25	38,945.25	0.05	0.06	3,903.00	11.14%
700000	36,302.00	40,330.50	0.05	0.06	4,028.50	11.10%
725000	37,561.75	41,715.75	0.05	0.06	4,154.00	11.06%
750000	38,821.50	43,101.00	0.05	0.06	4,279.50	11.02%

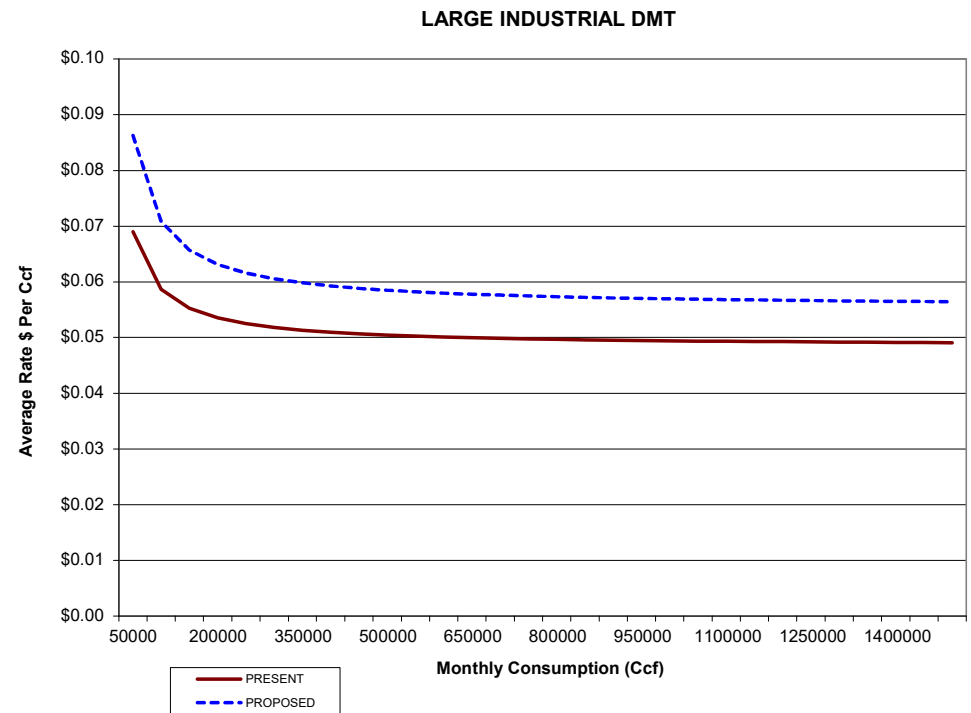


NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
TWELVE MONTHS ENDED JULY 31, 2024
EXHIBIT JDT-4 – COMPARISON OF MONTHLY BILLS

LARGE INDUSTRIAL DMT

	PRESENT RATES	PROPOSED RATES
CUSTOMER CHARGE	\$1,029.00	\$1,543.50
BALANCE	\$0.04839	\$0.05541

CCF	PRESENT \$	PROPOSED \$	PRESENT \$/Ccf	PROPOSED \$/Ccf	DIFFERENCE	
					AMOUNT \$	PERCENT
Usage Per Ccf						
0	1,029.00	1,543.50			514.50	50.00%
50000	3,448.50	4,314.00	0.07	0.09	865.50	25.10%
100000	5,868.00	7,084.50	0.06	0.07	1,216.50	20.73%
150000	8,287.50	9,855.00	0.06	0.07	1,567.50	18.91%
200000	10,707.00	12,625.50	0.05	0.06	1,918.50	17.92%
250000	13,126.50	15,396.00	0.05	0.06	2,269.50	17.29%
300000	15,546.00	18,166.50	0.05	0.06	2,620.50	16.86%
350000	17,965.50	20,937.00	0.05	0.06	2,971.50	16.54%
400000	20,385.00	23,707.50	0.05	0.06	3,322.50	16.30%
450000	22,804.50	26,478.00	0.05	0.06	3,673.50	16.11%
500000	25,224.00	29,248.50	0.05	0.06	4,024.50	15.96%
550000	27,643.50	32,019.00	0.05	0.06	4,375.50	15.83%
600000	30,063.00	34,789.50	0.05	0.06	4,726.50	15.72%
650000	32,482.50	37,560.00	0.05	0.06	5,077.50	15.63%
700000	34,902.00	40,330.50	0.05	0.06	5,428.50	15.55%
750000	37,321.50	43,101.00	0.05	0.06	5,779.50	15.49%
800000	39,741.00	45,871.50	0.05	0.06	6,130.50	15.43%
850000	42,160.50	48,642.00	0.05	0.06	6,481.50	15.37%
900000	44,580.00	51,412.50	0.05	0.06	6,832.50	15.33%
950000	46,999.50	54,183.00	0.05	0.06	7,183.50	15.28%
1000000	49,419.00	56,953.50	0.05	0.06	7,534.50	15.25%
1050000	51,838.50	59,724.00	0.05	0.06	7,885.50	15.21%
1100000	54,258.00	62,494.50	0.05	0.06	8,236.50	15.18%
1150000	56,677.50	65,265.00	0.05	0.06	8,587.50	15.15%
1200000	59,097.00	68,035.50	0.05	0.06	8,938.50	15.13%
1250000	61,516.50	70,806.00	0.05	0.06	9,289.50	15.10%
1300000	63,936.00	73,576.50	0.05	0.06	9,640.50	15.08%
1350000	66,355.50	76,347.00	0.05	0.06	9,991.50	15.06%
1400000	68,775.00	79,117.50	0.05	0.06	10,342.50	15.04%
1450000	71,194.50	81,888.00	0.05	0.06	10,693.50	15.02%
1500000	73,614.00	84,658.50	0.05	0.06	11,044.50	15.00%



NATIONAL FUEL EXHIBIT JDT-5

WNA MECHANISMS

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXHIBIT JDT-5 – WNA MECHANISMS

Company	State	Applicable Tariff
ENSTAR Natural Gas Company	Alaska	none
Spire Alabama, Inc.	Alabama	Temperature Adjustment Rider
Spire Gulf, Inc.	Alabama	Weather Impact Normalization Factor (WINF)
Arkansas Oklahoma Gas Corp.	Arkansas	Weather Normalization Adjustment (WNA)
Black Hills Energy Arkansas, Inc. (d/b/a Black Hills Energy)	Arkansas	Weather Normalization Adjustment (WNA) Rider
CenterPoint Energy Resources Corp.	Arkansas	Weather Normalization Adjustment (WNA)
Arizona Public Service Company	Arizona	Lost Fixed Cost Recovery (LFCR) Mechanism
Southwest Gas Corporation	Arizona	Delivery Charge Adjustment (DCA) Provision (Decoupling Mechanism)
UNS Gas, Inc.	Arizona	Lost Fixed Cost Recovery (LFCR)
Pacific Gas & Electric Company	California	
San Diego Gas & Electric Company	California	
Southern California Gas Company	California	
Southwest Gas Corporation	California	Fixed Cost Adjustment Mechanism (FCAM)
Atmos Energy Corporation	Colorado	General Rate Schedule Adjustment (GRSA) Rider
Black Hills Colorado Gas, Inc. (d/b/a Black Hills Energy)	Colorado	none
Rocky Mountain Natural Gas, LLC (d/b/a Black Hills Energy)	Colorado	none
Public Service Company of Colorado (d/b/a Xcel Energy)	Colorado	Pilot Revenue Decoupling Mechanism (RDM)
Connecticut Natural Gas Corporation (d/b/a Avangrid)	Connecticut	Decoupling Mechanism
Southern Connecticut Gas Company (d/b/a Avangrid)	Connecticut	Decoupling Mechanism
Yankee Gas Services Company (d/b/a Eversource)	Connecticut	Revenue Decoupling Mechanism (RDM) Rider
Washington Gas Light Company	DC	Gas Supply Realignment Adjustment (GSRA)
Washington Gas Light Company	DC	Plant Recovery Adjustment (PRA)
Chesapeake Utilities Corporation	Delaware	none - legislature-mandated revenue decoupled rate designs were repealed in 20
Delmarva Power & Light Company	Delaware	none - legislature-mandated revenue decoupled rate designs were repealed in 20
Florida Public Utilities Company	Florida	none
Peoples Gas System (a division of Tampa Electric Co) (d/b/a Emera)	Florida	none
Atlanta Gas Light Company	Georgia	Georgia Rate Adjustment Mechanism (GRAM)
Black Hills Iowa Gas Utility Company, LLC (d/b/a Black Hills Energy)	Iowa	none
Interstate Power and Light Company (d/b/a Alliant Energy)	Iowa	none
MidAmerican Energy Company (d/b/a Berkshire Hathaway Energy)	Iowa	none
Avista Corporation	Idaho	Fixed Cost Adjustment Mechanism
Intermountain Gas Company (d/b/a MDU Resources Group)	Idaho	none
Ameren Illinois Company (d/b/a Ameren)	Illinois	none
MidAmerican Energy Company (d/b/a Berkshire Hathaway Energy)	Illinois	none
Northern Illinois Gas Company	Illinois	
North Shore Gas Company	Illinois	
Peoples Gas Light and Coke Company	Illinois	
Indiana Gas Company, Inc. (d/b/a CenterPoint Energy Resources Corp.)	Indiana	Normal Temperature Adjustment (NTA)
Northern Indiana Public Service Company (d/b/a NiSource)	Indiana	none

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXHIBIT JDT-5 – WNA MECHANISMS

Company	State	Applicable Tariff
Southern Indiana Gas & Electric Company (d/b/a CenterPoint Energy Resources Corp.)	Indiana	Normal Temperature Adjustment (NTA)
Atmos Energy Corporation	Kansas	Weather Normalization Adjustment (WNA) Rider
Black Hills Kansas Gas Utility Company, LLC (d/b/a Black Hills Energy)	Kansas	Weather Normalization Adjustment (WNA) Rider
Kansas Gas Service Company, Inc. (d/b/a ONE Gas)	Kansas	Weather Normalization Adjustment (WNA) Rider
Atmos Energy Corporation	Kentucky	Weather Normalization Adjustment (WNA) Rider
Columbia Gas of Kentucky, Inc. (d/b/a NiSource)	Kentucky	Weather Normalization Adjustment (WNA)
Delta Natural Gas Company, Inc.	Kentucky	none
Duke Energy Kentucky, Inc. (d/b/a Duke Energy)	Kentucky	Weather Normalization Adjustment (WNA) Rider
Louisville Gas & Electric Company	Kentucky	Weather Normalization Adjustment (WNA) Clause
Atmos Energy Corporation	Louisiana	Rate Stabilization Clause - Rider RSC
Atmos Energy Corporation	Louisiana	Weather Normalization Adjustment - Rider WNA
Entergy Louisiana, LLC (d/b/a Entergy)	Louisiana	Rate Stabilization Plan (RSP) Rider
Entergy New Orleans, LLC (d/b/a Entergy)	Louisiana	Gas Formula Rate Plan Rider
CenterPoint Energy Resources Corp.	Louisiana	Weather Normalization Adjustment (WNA) Rider
Columbia Gas (Bay State Gas Company) of Massachusetts, Inc. (d/b/a Eversource)	Massachusetts	Revenue Decoupling Adjustment Clause (RDAC)
The Berkshire Gas Company (d/b/a Avangrid)	Massachusetts	Revenue Decoupling Adjustment Clause
Boston Gas Company (d/b/a National Grid)	Massachusetts	Revenue Decoupling Mechanism Clause
Colonial Gas Company (d/b/a National Grid)	Massachusetts	Revenue Decoupling Mechanism Clause
Fitchburg Gas & Electric Light Company (d/b/a Unitil)	Massachusetts	Revenue Decoupling Adjustment Clause
Liberty Utilities (New England Natural Gas Company) Corporation (d/b/a Liberty Utilities)	Massachusetts	Revenue Decoupling Adjustment Clause
NSTAR Gas Company (d/b/a Eversource)	Massachusetts	Revenue Decoupling Adjustment Clause
Baltimore Gas & Electric Company	Maryland	
Chesapeake Utilities Corporation	Maryland	
Columbia Gas of Maryland, Inc. (d/b/a NiSource)	Maryland	Weather Normalization Adjustment (WNA)
Washington Gas Light Company	Maryland	
Maine Natural Gas (d/b/a Avangrid)	Maine	none
Summit Natural Gas of Maine, Inc.	Maine	none
Consumers Energy Company	Michigan	RDM authorized in Sept 2019
DTE Gas Company	Michigan	RDM authorized in Sept 2018
Michigan Gas Utilities Corporation	Michigan	terminated RDM in 2015
CenterPoint Energy Resources Corp.	Minnesota	Revenue Decoupling Rider (RD Rider)
Minnesota Energy Resources Corporation	Minnesota	Revenue Decoupling Mechanism (RDM)
Northern States Power Company (d/b/a Xcel Energy)	Minnesota	State Energy Policy Rate Rider
Empire District Gas Company (d/b/a Liberty Utilities)	Missouri	none
Midstates Natural Gas Corporation (d/b/a Liberty Utilities)	Missouri	Weather Normalization Adjustment Rider (WNAR)
Missouri Gas Energy (d/b/a Spire)	Missouri	Weather Normalization Adjustment Rider (WNAR)
Spire Missouri, Inc. (d/b/a Spire)	Missouri	Weather Normalization Adjustment Rider (WNAR)
Summit Natural Gas of Missouri, Inc.	Missouri	none
Atmos Energy Corporation	Mississippi	Weather Normalization Adjustment (WNA) Rider

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXHIBIT JDT-5 – WNA MECHANISMS

Company	State	Applicable Tariff
Atmos Energy Corporation	Mississippi	Stable Rate Adjustment (SRA) Rider
CenterPoint Energy Resources Corp.	Mississippi	Weather Normalization Adjustment (WNA)
MDU Resources Group, Inc.	Montana	none
NorthWestern Corporation	Montana	
Piedmont Natural Gas Company, Inc. (d/b/a Duke Energy)	North Carolina	Margin Decoupling Tracker
Public Service Company of North Carolina, Inc. (d/b/a Dominion Energy)	North Carolina	Customer Usage Tracker - Rider C
MDU Resources Group, Inc.	North Dakota	Distribution Delivery Stabilization Mechanism (DDSM)
Northern States Power Company (d/b/a Xcel Energy)	North Dakota	
Black Hills Nebraska Gas, LLC (d/b/a Black Hills Energy)	Nebraska	none
NorthWestern Energy	Nebraska	none
MidAmerican Energy Company (d/b/a Berkshire Hathaway Energy)	Nebraska	none
Liberty Utilities (EnergyNorth Natural Gas) Corp.	New Hampshire	Normal Weather Adjustment (NWA) - effective Nov. 1, 2021
Northern Utilities, Inc. (d/b/a Unitil)	New Hampshire	
Elizabethtown Gas Company	New Jersey	
New Jersey Natural Gas Company	New Jersey	
Public Service Electric and Gas Company	New Jersey	
South Jersey Gas Company	New Jersey	
New Mexico Gas Company, Inc. (d/b/a Emera)	New Mexico	Pilot WNA
Sierra Pacific Power Company (d/b/a NV Energy)	Nevada	Deferred Energy Accounting Adjustment (DEAA)
Southwest Gas Corporation	Nevada	General Revenues Adjustment Mechanism (GRAM)
Consolidated Edison Company of New York, Inc. (d/b/a Consolidated Edison, Inc.)	New York	Revenue Decoupling Mechanism (RDM) Adjustment
Consolidated Edison Company of New York, Inc. (d/b/a Consolidated Edison, Inc.)	New York	Weather Normalization Adjustment (WNA)
KeySpan Gas East (Brooklyn Union of Long Island) Corporation (d/b/a National Grid)	New York	Revenue Decoupling Mechanism (RDM) Adjustment
KeySpan Gas East (Brooklyn Union of Long Island) Corporation (d/b/a National Grid)	New York	Weather Normalization Adjustment (WNA)
Niagara Mohawk Power Corporation (d/b/a National Grid)	New York	Revenue Decoupling Mechanism (RDM) Adjustment
Niagara Mohawk Power Corporation (d/b/a National Grid)	New York	Weather Normalization Adjustment (WNA)
Orange and Rockland Utilities, Inc. (d/b/a Consolidated Edison, Inc.)	New York	Revenue Decoupling Mechanism (RDM) Adjustment
Orange and Rockland Utilities, Inc. (d/b/a Consolidated Edison, Inc.)	New York	Weather Normalization Adjustment (WNA)
Rochester Gas & Electric Corporation (d/b/a Avangrid)	New York	Revenue Decoupling Mechanism (RDM) Adjustment
Rochester Gas & Electric Corporation (d/b/a Avangrid)	New York	Weather Normalization Adjustment (WNA)
Columbia Gas of Ohio, Inc. (d/b/a NiSource)	Ohio	none
Duke Energy Ohio, Inc. (d/b/a Duke Energy)	Ohio	none
The East Ohio Gas Company (d/b/a Dominion Energy)	Ohio	none
Vectren Energy Delivery of Ohio, Inc.	Ohio	
Oklahoma Natural Gas Company (d/b/a ONE Gas)	Oklahoma	Temperature Adjustment Clause
CenterPoint Energy Resources Corp.	Oklahoma	Weather Normalization Adjustment (WNA)
Arkansas Oklahoma Gas Corp.	Oklahoma	Weather Normalization Adjustment (WNA)
Avista Corporation	Oregon	Decoupling Mechanism
Cascade Natural Gas Corporation	Oregon	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXHIBIT JDT-5 – WNA MECHANISMS

Company	State	Applicable Tariff
Northwest Natural Gas Company	Oregon	
Columbia Gas of Pennsylvania, Inc. (d/b/a NiSource)	Pennsylvania	Rider WNA - Weather Normalization Adjustment
National Fuel Gas Distribution Corporation	Pennsylvania	none
PECO Energy Company (d/b/a Exelon)	Pennsylvania	none
Peoples Natural Gas Company, LLC	Pennsylvania	none
Peoples TWP LLC	Pennsylvania	none
Philadelphia Gas Works	Pennsylvania	Weather Normalization Adjustment Clause
Narragansett Electric Company	Rhode Island	
Piedmont Natural Gas Company, Inc. (d/b/a Duke Energy)	South Carolina	
Dominion Energy South Carolina, Inc.	South Carolina	
MDU Resources Group, Inc.	South Dakota	Distribution Delivery Stabilization Mechanism (DDSM)
NorthWestern Corporation	South Dakota	
MidAmerican Energy Company (d/b/a Berkshire Hathaway Energy)	South Dakota	none
Piedmont Natural Gas Company, Inc. (d/b/a Duke Energy)	Tennessee	Weather Normalization Adjustment (WNA) Rider
Chattanooga Gas Company	Tennessee	
Atmos Energy Corporation	Tennessee	Weather Normalization Adjustment (WNA) Rider
CenterPoint Energy Resources Corp.	Texas	none
Texas Gas Service Company, Inc. (d/b/a ONE Gas) (Borger/Skellytown Serv Area)	Texas	Weather Normalization Adjustment Clause
Texas Gas Service Company, Inc. (d/b/a ONE Gas) (Central Gulf Serv Area)	Texas	Weather Normalization Adjustment Clause
Texas Gas Service Company, Inc. (d/b/a ONE Gas) (North Texas Serv Area)	Texas	Weather Normalization Adjustment Clause
Texas Gas Service Company, Inc. (d/b/a ONE Gas) (Rio Grande Valley Serv Area)	Texas	Weather Normalization Adjustment Clause
Texas Gas Service Company, Inc. (d/b/a ONE Gas) (West Texas Serv Area)	Texas	Weather Normalization Adjustment Clause
Atmos Energy Corporation (Mid-Tex Division)	Texas	Weather Normalization Adjustment (WNA)
Atmos Energy Corporation (West Texas Division)	Texas	Weather Normalization Adjustment (WNA) Rider
Dominion Energy Utah, Inc. (d/b/a Dominion Energy)	Utah	Weather Normalization Adjustment (WNA)
Vermont Gas Systems, Inc.	Vermont	none
Columbia Gas of Virginia, Inc. (d/b/a NiSource)	Virginia	Weather Normalization Adjustment (WNA)
Columbia Gas of Virginia, Inc. (d/b/a NiSource)	Virginia	Revenue Normalization Adjustment (RNA)
Roanoke Gas Company	Virginia	Weather Normalization Adjustment (WNA)
Virginia Natural Gas, Inc.	Virginia	Weather Normalization Adjustment (WNA)
Washington Gas Light Company	Virginia	Weather Normalization Adjustment (WNA)
Atmos Energy Corporation	Virginia	Weather Normalization Adjustment (WNA)
Avista Corporation	Washington	Decoupling Mechanism
Cascade Natural Gas Corporation	Washington	
Puget Sound Energy, Inc.	Washington	
Madison Gas & Electric Company	Wisconsin	none
Northern States Power Company (d/b/a Xcel Energy)	Wisconsin	none
Wisconsin Electric Power Company	Wisconsin	none
Wisconsin Gas, LLC	Wisconsin	none

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXHIBIT JDT-5 – WNA MECHANISMS**

Company	State	Applicable Tariff
Wisconsin Power & Light Company (d/b/a Alliant Energy)	Wisconsin	none
Wisconsin Public Service Corporation	Wisconsin	revenue decoupling mechanism from 2009 to 2013
Hope Gas, Inc. (d/b/a Dominion Energy)	West Virginia	none
Mountaineer Gas Company	West Virginia	none
Black Hills Wyoming Gas, LLC. (d/b/a Black Hills Energy)	Wyoming	Revenue Adjustment Mechanism (RAM)
Cheyenne Light, Fuel & Power Company (d/b/a Black Hills Energy)	Wyoming	none
Dominion Energy Wyoming, Inc. (d/b/a Dominion Energy)	Wyoming	Weather Normalization Adjustment (WNA)
MDU Resources Group, Inc.	Wyoming	Weather Normalization Adjustment (WNA)

**NATIONAL FUEL GAS
DISTRIBUTION CORPORATION**

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

**NATIONAL FUEL EXHIBIT A – REVENUE REQUIREMENT – FPFTY
NATIONAL FUEL EXHIBIT A – REVENUE REQUIREMENT – FTY
NATIONAL FUEL EXHIBIT A – REVENUE REQUIREMENT – HTY
NATIONAL FUEL EXHIBIT B – RATE OF RETURN
NATIONAL FUEL EXHIBIT D – COST OF SERVICE STUDY
NATIONAL FUEL EXHIBIT E – PROOF OF REVENUE**

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
GAS - PA P.U.C. NO. 9
SUPPLEMENT NO. 248**

DOCKET NO. R-2022-3035730

Issued: October 28, 2022

Effective: December 27, 2022

NATIONAL FUEL

EXHIBIT A – FPFTY

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission

Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)
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	<u>Summary of Working Capital</u>	T.L. Wesoloski
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C-5	<u>Gas Inventory</u>	T.L. Wesoloski
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission

Fully Projected Future Test Period - 12 Months Ended July 31, 2024

Table of Contents

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D-11	<u>Income Tax Calculation</u>	J. Rizzo
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D-13	<u>Gross Revenue Conversion Factor</u>	D. N. Koch
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Summary of Rate Base and Revenue Increase

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Function	Reference Section	Pro Forma Test Year Ended July 31, 2024 At Present Rates	Increase	Proposed Rates
RATE BASE						
1	Utility Plant		C-2	\$ 781,188		\$ 781,188
2	Accumulated Depreciation		C-3	(285,336)		(285,336)
3	Net Plant in service	L 1 + L 2		495,853	-	495,853
4	Working Capital		C-4	23,762		23,762
5	Gas Inventory		C-5	9,766		9,766
6	Accumulated Deferred Income Taxes		C-6	(70,416)		(70,416)
7	Customer Deposits		C-7	(3,419)		(3,419)
8	Materials & Supplies		C-8	1,236		1,236
9	TOTAL RATE BASE	Sum L 3 to L 8		<u>\$ 456,782</u>	<u>\$ -</u>	<u>\$ 456,782</u>
OPERATING REVENUES AND EXPENSES						
<u>Operating Revenues</u>						
10	Base Customer Charges		D-1 & D-5	\$ 115,413	\$ 28,141	\$ 143,554
11	Gas Cost Revenue		D-5	187,544		187,544
12	Other Operating Revenues		D-5	2,077		2,077
13	Total Revenues	Sum L 10 to L 12		<u>305,034</u>	<u>28,141</u>	<u>333,175</u>
14	Operating Expenses		D-1	(284,344)	(440)	(284,784)
15	OIBIT	L 13 + L 14		20,690	27,701	48,391
16	Pro Forma Income Tax at Present Rates		D-11	(1,642)		
17	Pro Forma Income Tax on Revenue Increase		D-11		(7,784)	(9,426)
18	NET OPERATING INCOME	Sum L 15 to L 17		<u>\$ 19,048</u>	<u>\$ 19,917</u>	<u>\$ 38,965</u>
19	RATE OF RETURN	L 18 / L 9		<u>4.17%</u>		<u>8.53%</u>
REVENUE INCREASE REQUIRED						
20	Rate of Return at Present Rates	L 19, Col 3		4.1700%		
21	Rate of Return Required		B-7	<u>8.5300%</u>		
22	Change in ROR	L 21 - L 20		<u>4.3600%</u>		
23	Change in Operating Income	L 22 * L 9		\$ 19,916		
24	Gross Revenue Conversion Factor		D-13	<u>1.412960</u>		
25	Change in Revenues	L 23 * L 24		<u>\$ 28,141</u>		
26	Percent Increase -- Delivery Revenues	L 25 / L 10, C 3			<u>24.38%</u>	
27	Percent Increase -- Total Revenues	L 25 / L 13, C 3			<u>9.23%</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Balance Sheet
Not Applicable

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Statement of Net Utility Operating Income

Line No	Description	[1] FPFTY 7/31/2024	[2] Reference
Total Operating Revenues			
1	Total Sales Revenues	\$ 302,957	B-3
2	Other Operating Revenues	2,077	B-3
3	Total Revenues	<u>305,034</u>	
Total Operating Expenses			
4	Operation & Maintenance Expenses	74,335	B-4 & D-2
5	Purchased Gas Costs	187,544	D-5
6	Depreciation & Amortization Expense	20,711	D-2
7	Taxes Other Than Income Taxes	1,756	B-5
8	Total Operating Expenses	<u>284,345</u>	
9	Operating Income Before Income Taxes (OIBIT)	20,689	
Income Taxes:			
10	State	79	B-5
11	Federal	1,563	B-5
12	Total Income Taxes	<u>1,642</u>	
13	Net Utility Operating Income	<u>\$ 19,047</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Statement of Operating Revenues

[1]

Line No	Description	FPFTY 7/31/2024
Gas Operating Revenues		
1	Residential (480)	\$ 230,935
2	Commercial/Public Authority (481)	37,364
3	Industrial (481)	2,677
4	Transportation (489)	31,980
5	Sub-Total Gas Operating Revenues	302,957
Other Operating Revenues		
6	Forfeited Discounts (487)	1,552
7	Miscellaneous Service Revenues (488)	-
8	Rent from Gas Properties (493)	101
9	Other Revenues (495)	<u>423</u>
10	Sub-Total Other Operating Revenues	<u>2,077</u>
11	Total Operating Revenues	<u><u>\$ 305,034</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Operation and Maintenance Expenses

Line No	Description	Account No	[1] FPFTY 7/31/2024
Gas Raw Materials			
1	Liquefied Petroleum Gas Expenses	717	\$ -
2	Miscellaneous Production Expenses	735	-
3	Total Gas Raw Materials Expenses		-
Production and Gathering - Operations			
4	Operating Supervision and Engineering	750	0
5	Production Maps and Records	751	-
6	Gas Wells Expenses	752	-
7	Field Lines Expenses	753	13
8	Gas Well Royalties	758	-
9	Other Expenses	759	0
10	Total Production & Gathering Operation Expenses		13
Production and Gathering - Maintenance			
11	Maintenance of Producing Gas Wells	763	-
12	Maintenance of Field Lines	764	0
13	Maintenance of Field Measuring and Reg. Station Equip.	766	-
14	Gas Supply Operation Expenses		0
Other Gas Supply Expense - Operations			
15	Other Gas Purchases	805.0	-
16	Purchases Gas Cost Adjustments	805.1	-
17	Gas Withdrawn from Storage-Debit	808.1	-
18	Purchased Gas Expenses	807.0	168
19	Gas Used for Other Utility Operations-Credit	812.0	(51)
20	Gas Delivered to Storage-Credit	808.2	-
21	Other Gas Supply Expenses	813.0	-
22	Gas Supply Operation Expenses		117
Underground Storage Expense - Operation			
23	Operation Supervision and Engineering	814	-
24	Maps and Records	815	-
25	Wells Expenses	816	-
26	Lines Expenses	817	-
27	Measuring and Regulating Station Expenses	820	-
28	Purification Expenses	821	-
29	Gas Losses	823	-
30	Other Expenses	824	-
31	Total Underground Storage Expenses		-
Underground Storage Expense - Maintenance			
32	Maintenance Supervision and Engineering	830	-
33	Maintenance of Structures and Improvements	831	-
34	Maintenance of Reservoirs and Wells	832	-
35	Maintenance of Lines	833	-
36	Maintenance of Measuring & Regulating Station Equip.	835	-
37	Total Underground Maintenance Expenses		-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Operation and Maintenance Expenses

Line No	Description	Account No	[1] FPFTY 7/31/2024
Transmission Expense - Operations			
38	Operating Supervision and Engineering	850	8
39	System Control and Load Dispatching	851	9
40	Communication System Expenses	852	-
41	Mains Expenses	856	870
42	Measuring and Regulating Station Expenses	857	78
43	Other Expenses	859	17
44	Total Transmission Operation Expenses		<u>982</u>
Transmission Expense - Maintenance			
45	Maintenance Supervision and Engineering	861	-
46	Maintenance of Structures and Improvements	862	15
47	Maintenance of Mains	863	281
48	Maintenance of Measuring and Regulating Station Equip.	865	31
49	Maintenance of Communication Equipment	866	-
50	Maintenance of Other Equipment	867	17
51	Total Transmission Maintenance Expenses		<u>344</u>
Distribution Expense - Operations			
52	Operation Supervision and Engineering	870	5,883
53	Distribution Load Dispatching	871	196
54	Compressor Station Labor and Expenses	872	9
55	Compressor Station Fuel and Power (Major Only)	873	-
56	Mains and Services Expenses	874	5,107
57	Measuring and Regulating Station Expenses-General	875	344
58	Measuring and Regulating Station Expenses-Industrial	876	108
59	Measuring and Regulating Station Expenses-City Gate	877	10
60	Meter and House Regulator Expenses	878	1,020
61	Customer Installations Expenses	879	1,301
62	Other Expenses	880	6,451
63	Rents	881	100
64	Total Distribution Operation Expenses		<u>20,527</u>
Distribution Expense - Maintenance			
65	Maintenance Supervision and Engineering	885	714
66	Maintenance of Structures and Improvements	886	634
67	Maintenance of Mains	887	2,134
68	Maintenance of Compressor Station Equipment	888	1
69	Maintenance of Measuring & Reg. Station Equip.-Genl.	889	171
70	Maintenance of Measuring & Reg. Station Equip.-Indtrl.	890	79
71	Maintenance of Measuring & Reg. Station Equip.-City G	891	-
72	Maintenance of Services	892	555
73	Maintenance of Meters & House Regulators	893	445
74	Maintenance of Other Equipment	894	98
75	Construction & Maintenance	895	-
76	Total Distribution Maintenance Expenses		<u>4,830</u>
Customer Accounts Expense - Operations			
77	Supervision	901	1,237
78	Meter Reading Expenses	902	1,888
79	Customer Records & Collection Expenses	903	8,626
80	Uncollectable Accounts	904	4,392
81	Miscellaneous Customer Accounts Expenses	905	472
82	Total Administrative & General		<u>16,616</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Operation and Maintenance Expenses

Line No	Description	Account No	[1] FPFTY 7/31/2024
Customer Service & Information Expense			
83	Supervision	907	26
84	Customer Assistance Expenses	908	3,033
85	Informational & Instructional Advertising Expenses	909	635
86	Miscellaneous Customer Service & Informational Exp.	910	319
87	Total Cust. Service & Inform. Operations Exp		4,014
88	Description		
Sales Expense			
89	Supervision	911	-
90	Demonstrating and Selling Expenses	912	-
91	Advertising Expenses	913	56
92	Miscellaneous Sales Expenses	916	-
93	Total Operation Sales Expenses		56
Administrative & General - Operations			
94	Administrative and General Salaries	920.0	3,863
95	Office Supplies and Expenses	921.0	5,642
96	Administrative Expenses Transferred-Credit	922.0	(960)
96	Outside Service Employed	923.0	706
97	Property Insurance	924.0	71
98	Injuries and Damages	925.0	1,516
99	Employee Pensions and Benefits	926.0	10,052
100	Regulatory Commission Expenses	928.0	1,339
101	General Advertising Expenses	930.1	-
102	Miscellaneous General Expenses	930.2	696
103	Rents	931.0	1,044
104	Total A & G Operation Expenses		23,969
Administrative & General - Maintenance			
105	A&G Maintenance of General Plant	932	398
106	A&G Maintenance of General Plant	935	-
107	Total A & G Maintenance Expenses		398
108	TOTAL OPERATION & MAINTENANCE EXPENSE		\$ 71,866
109	Total Gas Operation Expenses		66,294
110	Total Gas Maintenance Expense		5,572
111	TOTAL OPERATION & MAINTENANCE EXPENSE		\$ 71,866

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Detail of Taxes

[1]

<u>Line No</u>	<u>Description</u>	<u>Reference</u>	<u>FPFTY 7/31/2024</u>
Taxes Other Than Income Taxes			
Non-revenue related:			
1	Pennsylvania - PURTA	D-9	\$ 84
2	Capital Stock	D-9	-
3	PA and Local Use taxes	D-9	89
4	Subtotal		<u>173</u>
Payroll Taxes			
5	FICA	D-9	1,501
6	SUTA	D-9	68
7	FUTA	D-9	13
8	Other		-
9	Subtotal		<u>1,582</u>
10	Total Taxes Other Than Income Taxes		<u><u>\$ 1,756</u></u>
Income Taxes			
11	State		\$ 79
12	Federal		1,563
13	Total Income Taxes		<u><u>\$ 1,642</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Composite Cost of Debt

Line No	Description	[1] Amount Outstanding	[2] Effective Cost Rate	[3] Annualized Cost [1] * [2]	[4] Average Weighted Cost Rate [3] / [1]
<u>Medium Term Notes</u>					
1	7.375% Due 2025	\$ 50,000	7.52%	\$ 3,760	
2	3.95% Due 2027	100,000	4.15%	4,150	
3	4.75% Due 2028	125,000	4.96%	6,200	
4	2.95% Due 2031	50,000	3.06%	1,530	
5	5.50% Due 2033	<u>250,000</u>	5.63%	<u>14,075</u>	
6	Total Medium-Term Notes	\$ 575,000		\$ 29,715	<u>5.17%</u>
	Committed Line of Credit			<u>653</u>	
7	Total Long-Term Debt	<u>\$ 575,000</u>		<u>\$ 30,368</u>	
8	Weighted Cost of Debt				<u><u>5.28%</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024

Rate of Return

		[1]	[2]	[3]	[4]
<u>Line No</u>	<u>Description</u>	<u>Capitalization Ratio</u>	<u>Embedded Cost</u>	<u>Statement Reference</u>	<u>Return-%</u>
1	Long-Term Debt	45.10%	5.28%	B-6	2.38%
2	Short-Term Debt	0.00%	0.00%	B-6	0.00%
3	Common Equity	<u>54.90%</u>	11.20%		<u>6.15%</u>
4	Total	<u><u>100.00%</u></u>			<u><u>8.53%</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Rate Base

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Reference Schedule	# of Pages	Test Year Ended July 31, 2024 At		
				Present Rates	Adjustments	Proposed Rates
Rate Base						
1	Utility Plant	C-2	9	\$ 781,188		\$ 781,188
2	Accumulated Depreciation	C-3	6	<u>(285,336)</u>		<u>(285,336)</u>
3	Net Plant in service			495,853	-	495,853
4	Working Capital	C-4	5	23,762		23,762
5	Gas Inventory	C-5	1	9,766		9,766
6	Accumulated Deferred Income Taxes	C-6	1	(70,416)		(70,416)
7	Customer Deposits	C-7	1	(3,419)		(3,419)
8	Materials & Supplies	C-8	1	1,236		1,236
9	Total Rate Base			<u>\$ 456,782</u>	<u>\$ -</u>	<u>\$ 456,782</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Pro Forma Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FPFTY 7-31-24
	INTANGIBLE PLANT		
1	Organization	301	\$ -
2	Franchise & Consent	302	-
3	Miscellaneous Intangible Plant	303	24,528
4	TOTAL INTANGIBLE		<u>24,528</u>
	PRODUCTION PLANT		
5	Producing Lands	325	-
6	Producing Leaseholds	325	-
7	Rights of Way	325	50
8	Other Land Rights	326	3
9	Field Measuring & Regulating Station Structures	328	10
10	Other Structures	329	3
11	Producing Gas Wells-Well Construction	330	-
12	Producing Gas Wells-Well Equipment	331	-
13	Field Lines	332	445
14	Field Measuring & Reg. Station Equipment	334	3,297
15	Drilling & Cleaning Equipment	335	-
16	Other Equipment	337	-
17	TOTAL PRODUCTION & GATHERING		<u>3,807</u>
	NATURAL GAS STORAGE & PROCESSING PLANT		
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plants	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FPFTY 7-31-24
	TRANSMISSION PLANT		
30	Land & Land Rights	365.1	\$ -
31	Rights of Way	365.2	2,447
32	Structures & Improvements	366	218
33	Mains	367	64,341
34	Measuring & Regulating Station Equipment	369	7,088
35	Communication Equipment	370	-
36	Other Equipment	371	-
37	TOTAL TRANSMISSION		74,093
	DISTRIBUTION PLANT		
38	Land & Land Rights	374	14,030
39	Structures & Improvements	375	11,639
40	Mains	376	342,573
41	Measuring & Regulating Station Equipment	378	12,306
42	Measuring & Regulating Station Equipment	379	-
43	Services	380	218,060
44	Meters	381	17,301
45	Meter Installations	382	3,312
46	House Regulators	383	-
47	House Regulatory Installations	384	1,103
48	Industrial Measuring & Reg. Station Equipment	385	16,713
49	Other Property	386	-
50	Other Equipment	387	-
51	TOTAL DISTRIBUTION		637,037
	GENERAL PLANT		
52	Land & Land Rights	389	-
53	Structures & Improvements	390	26
54	Office Furniture & Equipment	391	10,944
55	Transportation Equipment	392	13,151
56	Stores Equipment	393	-
57	Tools & Garage Equipment	394	6,364
58	Laboratory Equipment	395	-
59	Power Operated Equipment	396	6,213
60	Communication Equipment	397	3,964
61	Miscellaneous Equipment	398	-
62	Other Tangible Property	399	-
63	TOTAL GENERAL		40,662
64	TOTAL NONDEPRECIABLE PLANT		1,061
64	Total Plant		\$ 781,186

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Test Period - 12 Months Ended July 31, 2024
 (\$ in Thousands)

Gas Plant in Service Summary

Line #	Description	[1] Reference	[2] FPFTY Additions	[3] FPFTY Retirements	[4] Net Change FPFTY 7/31/24 [2] + [3]
1	Intangible Plant	Sch C-2, Pg 4	\$ -	\$ -	\$ -
2	Production Plant	Sch C-2, Pg 4	164	(8)	156
3	Natural Gas Storage & Processing Plant	Sch C-2, Pg 4	-	-	-
4	Transmission Plant	Sch C-2, Page 5	4,541	(96)	4,445
5	Distribution Plant	Sch C-2, Page 5	38,326	(3,474)	34,852
6	General Plant	Sch C-2, Page 5	9,969	(3,079)	6,891
7	Other Plant		-	-	-
8	Total Utility Plant		<u>\$ 53,001</u>	<u>\$ (6,658)</u>	<u>\$ 46,343</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Year End Plant Balances

Line #	Description	[1] Account Number	[2] Balance June 30, 2023	[3] FPPTY Additions	[4] FPPTY Retirements	[5] Pro Forma July 31, 2024
INTANGIBLE PLANT						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-
3	Miscellaneous Intangible Plant	303	24,528	-	-	24,528
4	TOTAL INTANGIBLE		24,528	-	-	24,528
PRODUCTION PLANT						
5	Producing Lands	325.1	-	-	-	-
6	Producing Leaseholds	325.2	-	-	-	-
7	Rights of Way	325.4	50	-	-	50
8	Other Land Rights	325.5	3	-	-	3
9	Field Measuring & Regulating Station Structures	328	10	-	-	10
10	Other Structures	329	3	-	-	3
11	Producing Gas Wells-Well Construction	330	-	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-	-
13	Field Lines	332	445	-	-	445
14	Field Measuring & Reg. Station Equipment	334	3,141	164	(8)	3,297
15	Drilling & Cleaning Equipment	335	-	-	-	-
16	Other Equipment	337	-	-	-	-
17	TOTAL PRODUCTION & GATHERING		3,651	164	(8)	3,807
NATURAL GAS STORAGE & PROCESSING PLANT						
18	Land & Land Rights	304	-	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-	-
20	Land	350.1	-	-	-	-
21	Rights of Way	350.2	-	-	-	-
22	Structures & Improvements	351	-	-	-	-
23	Wells	352	-	-	-	-
24	Lines	353	-	-	-	-
25	Compressor Station Equipment	354	-	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-	-
27	Purification Equipment	356	-	-	-	-
28	Other Equipment	357	-	-	-	-
29	TOTAL STORAGE & PROCESSING		-	-	-	-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Year End Plant Balances

Line #	Description	[1] Account Number	[2] Balance June 30, 2023	[3] FPPTY Additions	[4] FPPTY Retirements	[5] Pro Forma July 31, 2024
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-	-	-
31	Rights of Way	365.2	2,326	124	(3)	2,447
32	Structures & Improvements	366	218	-	-	218
33	Mains	367	60,235	4,195	(89)	64,341
34	Measuring & Regulating Station Equipment	369	6,870	223	(5)	7,088
35	Communication Equipment	370	-	-	-	-
36	Other Equipment	371	-	-	-	-
37	TOTAL TRANSMISSION		<u>69,648</u>	<u>4,541</u>	<u>(96)</u>	<u>74,093</u>
DISTRIBUTION PLANT						
38	Land & Land Rights	374	12,999	1,129	(99)	14,030
39	Structures & Improvements	375	11,080	968	(408)	11,639
40	Mains	376	324,056	20,157	(1,641)	342,573
41	Measuring & Regulating Station Equipment	378	10,880	1,562	(136)	12,306
42	Measuring & Regulating Station Equipment	379	-	-	-	-
43	Services	380	207,008	12,040	(989)	218,060
44	Meters	381	15,728	1,724	(150)	17,301
45	Meter Installations	382	3,312	-	-	3,312
46	House Regulators	383	-	-	-	-
47	House Regulatory Installations	384	1,103	-	-	1,103
48	Industrial Measuring & Reg. Station Equipment	385	16,019	746	(52)	16,713
49	Other Property	386	-	-	-	-
50	Other Equipment	387	-	-	-	-
51	TOTAL DISTRIBUTION		<u>602,185</u>	<u>38,326</u>	<u>(3,474)</u>	<u>637,037</u>
GENERAL PLANT						
52	Land & Land Rights	389	-	-	-	-
53	Structures & Improvements	390	26	-	-	26
54	Office Furniture & Equipment	391	7,510	3,951	(517)	10,944
55	Transportation Equipment	392	11,243	3,448	(1,540)	13,151
56	Stores Equipment	393	-	-	-	-
57	Tools & Garage Equipment	394	5,783	926	(346)	6,364
58	Laboratory Equipment	395	-	-	-	-
59	Power Operated Equipment	396	5,576	1,150	(514)	6,213
60	Communication Equipment	397	3,632	495	(162)	3,964
61	Miscellaneous Equipment	398	-	-	-	-
62	Other Tangible Property	399	-	-	-	-
63	TOTAL GENERAL		<u>33,771</u>	<u>9,969</u>	<u>(3,079)</u>	<u>40,662</u>
NONDEPRECIABLE PLANT						
64	Intangible Plant		124	-	-	124
65	Production Plant		3	-	-	3
66	Transmission Plant		18	-	-	18
67	Distribution Plant		864	-	-	864
68	General Plant		52	-	-	52
69	TOTAL NONDEPRECIABLE PLANT		<u>1,061</u>	<u>-</u>	<u>-</u>	<u>1,061</u>
70	Total Plant		<u>\$ 734,843</u>	<u>\$ 53,001</u>	<u>\$ (6,658)</u>	<u>\$ 781,188</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Additions to Plant

Line #	Description	[1] Account Number	[2] Year ended June 30, 2023	[3] Year ended July 31, 2024
Plant Additions				
<u>INTANGIBLE PLANT</u>				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
<u>PRODUCTION PLANT</u>				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	150	164
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>150</u>	<u>164</u>
<u>NATURAL GAS STORAGE & PROCESSING PLANT</u>				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Additions to Plant

Line #	Description	[1] Account Number	[2] Year ended June 30, 2023	[3] Year ended July 31, 2024
<u>TRANSMISSION PLANT</u>				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	54	124
32	Structures & Improvements	366	-	-
33	Mains	367	1,823	4,195
34	Measuring & Regulating Station Equipment	369	97	223
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		1,974	4,541
<u>DISTRIBUTION PLANT</u>				
38	Land & Land Rights	374	920	1,129
39	Structures & Improvements	375	854	968
40	Mains	376	16,406	20,157
41	Measuring & Regulating Station Equipment	378	1,273	1,562
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	9,800	12,040
44	Meters	381	1,405	1,724
45	Meter Installations	382	-	-
46	House Regulators	383	-	-
47	House Regulatory Installations	384	-	-
48	Industrial Measuring & Reg. Station Equipment	385	605	746
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		31,264	38,326
<u>GENERAL PLANT</u>				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	-	-
54	Office Furniture & Equipment	391	3,506	3,951
55	Transportation Equipment	392	3,060	3,448
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	822	926
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	1,021	1,150
60	Communication Equipment	397	439	495
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		8,848	9,969
64	Total Plant		\$ 42,236	\$ 53,001

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Retirements

Line #	Description	[1] Account Number	[2] Year ended June 30, 2023	[3] Year ended July 31, 2024
<u>INTANGIBLE PLANT</u>				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		-	-
<u>PRODUCTION PLANT</u>				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	8	8
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
			-	-
17	TOTAL PRODUCTION & GATHERING		8	8
<u>NATURAL GAS STORAGE & PROCESSING PLANT</u>				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		-	-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Retirements

Line #	Description	[1] Account Number	[2] Year ended June 30, 2023	[3] Year ended July 31, 2024
<u>TRANSMISSION PLANT</u>				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	1	3
32	Structures & Improvements	366	-	-
33	Mains	367	38	89
34	Measuring & Regulating Station Equipment	369	2	5
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		41	96
<u>DISTRIBUTION PLANT</u>				
38	Land & Land Rights	374	82	99
39	Structures & Improvements	375	370	408
40	Mains	376	1,337	1,641
41	Measuring & Regulating Station Equipment	378	113	136
42	Measuring & Regulating Station Equipment	379	-	
43	Services	380	806	989
44	Meters	381	124	150
45	Meter Installations	382	-	
46	House Regulators	383	-	
47	House Regulatory Installations	384	-	
48	Industrial Measuring & Reg. Station Equipment	385	41	52
49	Other Property	386	-	
50	Other Equipment	387	-	
51	TOTAL DISTRIBUTION		2,873	3,474
<u>GENERAL PLANT</u>				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	-	-
54	Office Furniture & Equipment	391	869	517
55	Transportation Equipment	392	1,400	1,540
56	Stores Equipment	393	-	
57	Tools & Garage Equipment	394	397	346
58	Laboratory Equipment	395	-	
59	Power Operated Equipment	396	467	514
60	Communication Equipment	397	45	162
61	Miscellaneous Equipment	398	-	
62	Other Tangible Property	399	-	
63	TOTAL GENERAL		3,178	3,079
64	Total Plant		\$ 6,099	\$ 6,658

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Accumulated Provision for Depreciation

Line No	Description	[1] Account No	[2] Pro Forma FPFTY 7-31-24
	INTANGIBLE PLANT		
1	Organization	301	\$ -
2	Franchise & Consent	302	-
3	Miscellaneous Intangible Plant	303	18,699
4	TOTAL INTANGIBLE		<u>18,699</u>
	PRODUCTION PLANT		
5	Producing Lands	325	-
6	Producing Leaseholds	325	-
7	Rights of Way	325	36
8	Other Land Rights	326	-
9	Field Measuring & Regulating Station Structures	328	10
10	Other Structures	329	1
11	Producing Gas Wells-Well Construction	330	-
12	Producing Gas Wells-Well Equipment	331	-
13	Field Lines	332	157
14	Field Measuring & Reg. Station Equipment	334	1,743
15	Drilling & Cleaning Equipment	335	-
16	Other Equipment	337	-
17	TOTAL PRODUCTION & GATHERING		<u>1,947</u>
	NATURAL GAS STORAGE & PROCESSING PLANT		
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plants	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Accumulated Provision for Depreciation

Line No	Description	[1] Account No	[2] Pro Forma FPFTY 7-31-24
	TRANSMISSION PLANT		
30	Land & Land Rights	365	-
31	Rights of Way	365	629
32	Structures & Improvements	366	118
33	Mains	367	21,651
34	Measuring & Regulating Station Equipment	369	4,294
35	Communication Equipment	370	-
36	Other Equipment	371	-
37	TOTAL TRANSMISSION		26,692
	DISTRIBUTION PLANT		
38	Land & Land Rights	374	2,840
39	Structures & Improvements	375	5,376
40	Mains	376	108,511
41	Measuring & Regulating Station Equipment	378	4,459
42	Measuring & Regulating Station Equipment	379	-
43	Services	380	85,245
44	Meters	381	6,420
45	Meter Installations	382	1,973
46	House Regulators	383	-
47	House Regulatory Installations	384	599
48	Industrial Measuring & Reg. Station Equipment	385	7,010
49	Other Property	386	-
50	Other Equipment	387	-
51	TOTAL DISTRIBUTION		222,432
	GENERAL PLANT		
52	Land & Land Rights	389	-
53	Structures & Improvements	390	(14)
54	Office Furniture & Equipment	391	3,883
55	Transportation Equipment	392	4,957
56	Stores Equipment	393	-
57	Tools & Garage Equipment	394	1,753
58	Laboratory Equipment	395	-
59	Power Operated Equipment	396	2,886
60	Communication Equipment	397	2,068
61	Miscellaneous Equipment	398	-
62	Other Tangible Property	399	-
63	TOTAL GENERAL		15,532
64	TOTAL NONDEPRECIABLE PLANT		33
65	TOTAL ACCUMULATED DEPRECIATION RESERVE		\$ 285,336

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Test Period - 12 Months Ended July 31, 2024
 (\$ in Thousands)

Summary of Accumulated Depreciation

Line #	Description	[1]	[2]	[3]	[4]
		Factor Or Reference	Amount	Adjustment	Balance
Test Year Ended July 31, 2024					
1	Intangible Plant	Sch C-3, Pg 4	\$ 18,699	\$ -	\$ 18,699
2	Production Plant	Sch C-3, Pg 4	1,947	-	1,947
3	Natural Gas Storage & Processing Plant	Sch C-3, Pg 4	-	-	-
4	Transmission Plant	Sch C-3, Pg 5	26,692	-	26,692
5	Distribution Plant	Sch C-3, Pg 5	222,432	-	222,432
6	General Plant	Sch C-3, Pg 5	15,532	-	15,532
7	Nondepreciable Plant	Sch C-3, Pg 5	33	-	33
8	TOTAL ACC DEPR & AMORTIZATION		<u>\$ 285,336</u>	<u>\$ -</u>	<u>\$ 285,336</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Accumulated Depreciation by FERC Account

Line #	Description	[1]	[2]		[3]	[4]	[5]
		Account Number	Book Depreciation Reserve		July 31, 2024	Adjustment	FPFTY Balance
			June 30, 2023				
INTANGIBLE PLANT							
1	Organization	301	\$ -		\$ -		\$ -
2	Franchise & Consent	302	-		-		-
3	Miscellaneous Intangible Plant	303	16,371		18,699		18,699
4	TOTAL INTANGIBLE		16,371		18,699	-	18,699
PRODUCTION PLANT							
5	Producing Lands	325.1	-		-		-
6	Producing Leaseholds	325.2	-		-		-
7	Rights of Way	325.4	36		36		36
8	Other Land Rights	325.5	-		-		-
9	Field Measuring & Regulating Station Structures	328	10		10		10
10	Other Structures	329	1		1		1
11	Producing Gas Wells-Well Construction	330	-		-		-
12	Producing Gas Wells-Well Equipment	331	-		-		-
13	Field Lines	332	143		157		157
14	Field Measuring & Reg. Station Equipment	334	1,643		1,743		1,743
15	Drilling & Cleaning Equipment	335	-		-		-
16	Other Equipment	337	-		-		-
17	TOTAL PRODUCTION & GATHERING		1,833		1,947	-	1,947
NATURAL GAS STORAGE & PROCESSING PLANT							
18	Land & Land Rights	304	-		-		-
19	Production Plant-Manufactured Gas Plants	305	-		-		-
20	Land	350.1	-		-		-
21	Rights of Way	350.2	-		-		-
22	Structures & Improvements	351	-		-		-
23	Wells	352	-		-		-
24	Lines	353	-		-		-
25	Compressor Station Equipment	354	-		-		-
26	Measuring & Regulating Equipment	355	-		-		-
27	Purification Equipment	356	-		-		-
28	Other Equipment	357	-		-		-
29	TOTAL STORAGE & PROCESSING		-		-	-	-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Accumulated Depreciation by FERC Account

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Account Number	Book Depreciation Reserve		Adjustment	FPFTY Balance
			June 30, 2023	July 31, 2024		
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-		-
31	Rights of Way	365.2	600	629		629
32	Structures & Improvements	366	113	118		118
33	Mains	367	20,564	21,651		21,651
34	Measuring & Regulating Station Equipment	369	4,138	4,294		4,294
35	Communication Equipment	370	-	-		-
36	Other Equipment	371	-	-		-
37	TOTAL TRANSMISSION		25,415	26,692	-	26,692
DISTRIBUTION PLANT						
38	Land & Land Rights	374	2,768	2,840		2,840
39	Structures & Improvements	375	5,500	5,376		5,376
40	Mains	376	103,800	108,511		108,511
41	Measuring & Regulating Station Equipment	378	4,156	4,459		4,459
42	Measuring & Regulating Station Equipment	379	-	-		-
43	Services	380	80,738	85,245		85,245
44	Meters	381	6,047	6,420		6,420
45	Meter Installations	382	1,914	1,973		1,973
46	House Regulators	383	-	-		-
47	House Regulatory Installations	384	578	599		599
48	Industrial Measuring & Reg. Station Equipment	385	6,706	7,010		7,010
49	Other Property	386	-	-		-
50	Other Equipment	387	-	-		-
51	TOTAL DISTRIBUTION		212,208	222,432	-	222,432
GENERAL PLANT						
52	Land & Land Rights	389	-	-		-
53	Structures & Improvements	390	(30)	(14)		(14)
54	Office Furniture & Equipment	391	3,030	3,883		3,883
55	Transportation Equipment	392	5,208	4,957		4,957
56	Stores Equipment	393	-	-		-
57	Tools & Garage Equipment	394	1,869	1,753		1,753
58	Laboratory Equipment	395	-	-		-
59	Power Operated Equipment	396	2,822	2,886		2,886
60	Communication Equipment	397	1,868	2,068		2,068
61	Miscellaneous Equipment	398	-	-		-
62	Other Tangible Property	399	-	-		-
63	TOTAL GENERAL		14,767	15,532	-	15,532
64	TOTAL NONDEPRECIABLE PLANT		33	33	-	33
65	Total Plant		\$ 270,627	\$ 285,336	\$ -	\$ 285,336

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Test Period - 12 Months Ended July 31, 2024

Amortization of Experienced and Estimated Net Salvage

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
332		515.44		4,542.28							(5,057.72)	(1,012)
334		2,279.42		1,275.58		4,910.71		5,956.53		1,876.75	(16,298.99)	(3,260)
366.2		500.00									(500.00)	(100)
367.1		72,559.71	2,410.75	269,831.71		117,441.79	70.57	20,066.23	148.46	42,731.71	(520,001.37)	(104,000)
367.2		1,031.91		556.75		219.75		17.73		80.96	(1,907.10)	(381)
369		400.00		10,941.87		15,090.22		1,497.09		695.16	(28,624.34)	(5,725)
374.1	1,000.00	188.61						0.00			811.39	162
374.2		422.98						10,231.67		29,589.40	(40,244.05)	(8,049)
375		32,293.30		52,996.63		72,182.50	1,695.33	7,663.42	38,815.69	150,163.45	(274,788.28)	(54,958)
376.1	4,671.19	1,007,222.50	8,933.09	1,016,214.24		754,656.81	4,729.37	1,070,114.83	5,180.15	1,092,466.08	(4,917,160.66)	(983,432)
376.2						554.72		180.72		648.23	(1,383.67)	(277)
378		49,413.50		93,118.40		48,112.59		95,730.88		52,910.89	(339,286.26)	(67,857)
380		461,950.15		599,553.59		482,041.77		454,013.83		240,125.54	(2,237,684.88)	(447,537)
385		26,190.60		9,293.49		13,720.71		8,800.12		12,884.46	(70,889.38)	(14,178)
390		1,000.00						49,878.34			(50,878.34)	(10,176)
394								204.48		647.16	(851.64)	(170)
397								371.27		569.24	(940.51)	(188)
TOTAL	5,671.19	1,655,968.12	11,343.84	2,058,324.54	0.00	1,508,931.57	6,495.27	1,724,727.14	44,144.30	1,625,389.03	(8,505,685.80)	(1,701,138)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Test Period - 12 Months Ended July 31, 2024
 (\$ in Thousands)

Working Capital

Line No	Description	[1]	[2]
		Fully Projected Future Test Year July 31, 2024	Reference
1	Working Capital for O&M Expenses	\$ 22,689	C-4, Page 2
2	Interest Payments	(652)	C-4, Page 3
3	Tax Payment Lag Calculations	979	C-4, Page 4
4	Prepaid Expenses	747	C-4, Page 5
5	Total Working Capital Requirements	<u>\$ 23,762</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Test Period - 12 Months Ended July 31, 2024
 (\$ in Thousands)

Summary of Working Capital

Line #	Description	[1] Reference	[2] Test Year Expenses	[3] Lead/Lag Days	[4] Weighted Average [2] * [3]	[5] Totals
WORKING CAPITAL REQUIREMENT						
1	REVENUE LAG DAYS	C-4, Page 3-5, HTY				69.37
2	EXPENSE LAG DAYS					
3	Purchased Gas Costs	Schedule A-1 Exhibit No. ATF-1	\$ 187,544	39.87	\$ 7,477,375	
4	Other Expenses (less Uncollectibles)	Schedule 1 Exhibit No. ATF-1	35,553	45.37	1,613,050	
5	Payroll (Net Labor)	Schedule 1	32,287	10.77	347,733	
6	Total	Sum (L 3 to L 5)	<u>\$ 255,384</u>		<u>\$ 9,438,158</u>	
7	O & M Expense Lag Days	L6, Col. 4 / Col. 2				36.96
8	Net (Lead) Lag Days	Line 1 - Line 7				32.41
9	Operating Expenses Per Day	Line 6, Col. 2 / 365				\$ 700
10	Working Capital for O & M Expense	Line 8 * Line 9				\$ 22,689
11	Interest Payments	Page 3				(652)
12	Tax Payment Lag Calculations	Page 4				979
13	Prepaid Expenses	Page 5				747
14	Total Working Capital Requirement	Sum (Line 10 to Line 13)				<u>\$ 23,762</u>
15	Pro Forma O & M Expense	D-1	\$ 260,238			
Less:						
16	Unreimbursed Kaylor Gas	D-14	22			
17	Uncollectible Expense	D-1	<u>4,832</u>			
18	Sub-Total		<u>4,854</u>			
19	Pro Forma Cash O&M Expense		<u>\$ 255,384</u>			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Test Period - 12 Months Ended July 31, 2024
 (\$ in Thousands)

Interest Payments

Line No.	Description	[1]	[2]	[3]	[4]
		Reference Or Factor	# of Days	# of Days	Total
1	Rate Base of July 31, 2024	Sch C-1			\$ 456,782
2	Long-term Debt Ratio	Sch B-7			45.10%
3	Embedded Cost of Long-term Debt	Sch B-7			5.28%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 10,877</u>
5	Daily Amount	L 4 / L 5 [Col 2]	365		\$ 30
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days	Page 2		69.37	
8	Interest Payment lag days	L 7 - L 6			(21.9)
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (652)</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024

Prepaid Expenses

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
			TOTAL	Insurance	PUC Assessment	AGA Dues	IT Services
1	June 2023		747	395	280	9	63
2	July		747	395	280	9	63
3	August		747	395	280	9	63
4	September		747	395	280	9	63
5	October		747	395	280	9	63
6	November		747	395	280	9	63
7	December		747	395	280	9	63
8	January 2024		747	395	280	9	63
9	February		747	395	280	9	63
10	March		747	395	280	9	63
11	April		747	395	280	9	63
12	May		747	395	280	9	63
13	June		747	395	280	9	63
14	July 2024		747	395	280	9	63
15	TOTAL		<u>\$ 10,451</u>	<u>\$ 5,524</u>	<u>\$ 3,917</u>	<u>\$ 122</u>	<u>\$ 888</u>
16	Percent to Gas			100.00%	100.00%	100.00%	100.00%
17	Amount to Gas			<u>\$ 5,524</u>	<u>\$ 3,917</u>	<u>\$ 122</u>	<u>\$ 888</u>
18	Monthly Average	14		<u>\$ 395</u>	<u>\$ 280</u>	<u>\$ 9</u>	<u>\$ 63</u>
19	Rate Case Amount		<u>\$ 747</u>				

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Gas Inventory

[1]

<u>Line No.</u>	<u>Description</u>	<u>Stored Underground</u>
1	July, 2023	\$ 8,462
2	August	10,246
3	September	14,849
4	October	16,612
5	November	15,425
6	December	12,892
7	January, 2024	8,842
8	February	5,630
9	March	4,325
10	April	4,578
11	May	6,052
12	June	8,267
13	July, 2024	10,479
14	Total	<u>\$ 126,660</u>
15	Modified 12 Month Average	<u>\$ 9,766</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Accumulated Deferred Income Taxes

[1]

[2]

Line #	Description	Amount	Total
Accumulated Deferred Income Tax			
1	Gas Utility Plant - a/c #282	Sch JAR-1 \$ (69,417)	
2	Federal ADIT		(69,417)
3	Pro-Rata Adjustment	\$ (999)	<u>(999)</u>
4	Balance At July 31, 2024	Sch JAR-1	<u>\$ (70,416)</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Customer Deposits

[1]

Line #	Description	Balance At End Of Month
1	June, 2023	\$ 3,264
2	July	\$ 3,419
3	August	\$ 3,419
4	September	\$ 3,419
5	October	\$ 3,419
6	November	\$ 3,419
7	December	\$ 3,419
8	January, 2024	\$ 3,419
9	February	\$ 3,419
10	March	\$ 3,419
11	April	\$ 3,419
12	May	\$ 3,419
13	June	\$ 3,419
14	July, 2024	\$ 3,419
15	Total	<u>\$ 44,446</u>
16	Number of Months	<u>13</u>
17	Average Monthly Balance	<u>\$ 3,419</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Materials & Supplies

Line #	Month	[1] Balance At End Of Month
1	June, 2023	\$ 1,180
2	July	1,236
3	August	1,236
4	September	1,236
5	October	1,236
6	November	1,236
7	December	1,236
8	January, 2024	1,236
9	February	1,236
10	March	1,236
11	April	1,236
12	May	1,236
13	June	1,236
14	July, 2024	1,236
15	Total	<u>\$ 16,070</u>
16	Number of Months	<u>13</u>
17	Average Monthly Balance	<u>\$ 1,236</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Summary of Revenue and Expenses
Pro Forma with Proposed Revenue Increase

Line #	Description	Factor Or Reference	Pro Forma Test Year		
			[1] At Present Rates	[2] Rate Increase	[3] At Proposed Rates
OPERATING REVENUES					
1	Customer & Distribution Revenue		\$ 115,413	\$ -	\$ 115,413
2	Gas Supply & Cost Adjustment Revenue		187,544	-	187,544
3	Other Revenues		2,077	-	2,077
4	Revenue Increase			28,141	28,141
5	Total Operating Revenues		<u>305,034</u>	<u>28,141</u>	<u>333,175</u>
OPERATING EXPENSES					
6	Manufactured Gas		15	-	15
7	Gas Supply Production		138,111	-	138,111
8	Transmission		50,876	-	50,876
9	Distribution		25,357	-	25,357
10	Customer Accounts		12,224	-	12,224
11	Uncollectible Expense	1.56%	4,392	440	4,832
12	Customer Information & Services		4,014	-	4,014
13	Sales		56	-	56
14	Administrative & General		24,752	-	24,752
15	Depreciation & Amortization		22,412	-	22,412
16	Taxes other than income taxes		2,134	-	2,134
17	Total Operating Expenses		<u>284,344</u>	<u>440</u>	<u>284,784</u>
18	Net operating income Before Income Tax		20,689	27,701	48,390
Income Taxes					
19	Pro Forma Income Tax At Present Rates		1,642		1,642
20	Pro Forma Income Tax on Revenue Increase			7,784	7,784
21	Net Income (loss)		<u>\$ 19,048</u>	<u>\$ 19,917</u>	<u>\$ 38,964</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Summary of Pro Forma Revenue and Expense
Adjustments with Proposed Revenue Increase

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Factor Or Reference	FPPTY 07/31/24	Test Year At Present Rates Adjustments Sch D-3 Increase (Decrease)	Pro Forma Adjusted For Test Year 7/31/24	Proposed Increase	Pro Forma Test Year With Proposed Increase
<u>OPERATING REVENUES</u>					[2] + [3]		[4] + [5]
1	Residential	480	\$ 230,935	\$ -	\$ 230,935		\$ 230,935
2	Comm/PA	481	37,364	-	37,364		37,364
3	Industrial	481	2,677	-	2,677		2,677
4	Transportation	489	31,980	-	31,980		31,980
5	Forfeited Discounts		1,552	-	1,552		1,552
6	Miscellaneous Service Revenues		423	-	423		423
7	Rent from Gas Properties		101	-	101		101
8	Rate Increase			-	-	28,141	28,141
9	Total Operating Revenues		<u>305,034</u>	<u>-</u>	<u>305,034</u>	<u>28,141</u>	<u>333,175</u>
<u>OPERATING EXPENSES</u>							
10	Gas Production		15	-	15		15
11	Gas Supply Production		138,111	-	138,111		138,111
12	Transmission		50,876	-	50,876		50,876
13	Distribution		25,357	-	25,357		25,357
14	Customer Accounts		12,224	-	12,224		12,224
15	Uncollectible Expense	1.56%	4,392	-	4,392	440	4,832
16	Customer Information & Services		4,014	-	4,014		4,014
17	Sales		56	-	56		56
18	Administrative & General		24,367	385	24,752		24,752
19	Depreciation & Amortization		20,711	1,701	22,412		22,412
20	Taxes other than income taxes		1,756	379	2,134		2,134
21	Total Operating Expenses		<u>281,880</u>	<u>2,465</u>	<u>284,344</u>	<u>440</u>	<u>284,784</u>
22	Net Operating Income - BIT		<u>\$ 23,154</u>	<u>\$ (2,465)</u>	<u>\$ 20,689</u>	<u>\$ 27,701</u>	<u>\$ 48,390</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1] As Budgeted And Allocated	[4] Adjustments					[6] Kaylor Gas D-14	[7] Sub-Total Adjustments	[8] Total Pro Forma
			[2] Reserved	[3] Reserved	[4] Reserved	[5] Rate Case D-6	[6] Reserved			
OPERATING REVENUES										
Customer & Distribution Revenue										
1	Residential	480	\$ 74,382					\$ -	\$ 74,382	
2	Comm/PA	481	9,447					-	9,447	
3	Industrial	481	567					-	567	
4	Transportation	489	31,018					-	31,018	
Revenue for Cost of Gas										
5	Residential	480	156,554					-	156,554	
6	Comm/PA	481	27,917					-	27,917	
7	Industrial	489	2,111					-	2,111	
8	Transportation	489	962					-	962	
9	Forfeited Discounts		1,552					-	1,552	
10	Miscellaneous Service Revenues		423					-	423	
10	Rent from Gas Properties		101					-	101	
11			-					-	-	
12	Total Operating Revenues		305,034	-	-	-	-	-	305,034	
OPERATING EXPENSES										
13	Gas Production		15					-	15	
14	Gas Supply Production		138,111					-	138,111	
15	Transmission		50,876					-	50,876	
16	Distribution		25,357					-	25,357	
17	Customer Accounts		12,224					-	12,224	
18	Uncollectible Expense		4,392					-	4,392	
19	Customer Information & Services		4,014					-	4,014	
20	Sales		56					-	56	
21	Administrative & General		24,367			363	22	385	24,752	
22	Depreciation & Amortization		20,711					-	20,711	
23	Taxes other than income taxes		1,756					-	1,756	
24	Total Operating Expenses		\$ 281,880	\$ -	\$ -	\$ -	\$ 363	\$ 22	\$ 385	
25	Net operating income Before Income Tax		\$ 23,154	\$ -	\$ -	\$ -	\$ (363)	\$ (22)	\$ (385)	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
		From Page 1 Sub-total	Reserved	Reserved	Reserved	Adjustments Depreciation D-8	Taxes Other Than Income D-9	TOTAL Adjusted
OPERATING REVENUES								
26	Customer & Distribution Revenue							
27	Residential	\$ 74,382						\$ 74,382
28	Comm/PA	9,447						9,447
29	Industrial	567						567
30	Transportation	31,018						31,018
Revenue for Cost of Gas								
31	Residential	156,554						156,554
32	Comm/PA	27,917						27,917
33	Industrial	2,111						2,111
34	Transportation	962						962
35	Forfeited Discounts	1,552						1,552
36	Miscellaneous Service Revenues	423						423
37	Rent from Gas Properties	101						101
38		-						-
39	Total Operating Revenues	305,034	-	-	-	-	-	305,034
OPERATING EXPENSES								
40	Gas Production	15						15
41	Gas Supply Production	138,111						138,111
42	Transmission	50,876						50,876
43	Distribution	25,357						25,357
44	Customer Accounts	12,224						12,224
45	Uncollectible Expense	4,392						4,392
46	Customer Information & Services	4,014						4,014
47	Sales	56						56
48	Administrative & General	24,752						24,752
49	Depreciation & Amortization	20,711				1,701		22,412
50	Taxes other than income taxes	1,756					379	2,134
51	Total Operating Expenses	\$ 282,265	\$ -	\$ -	\$ -	\$ 1,701	\$ 379	\$ 284,344
52	Net operating income Before Income Tax	\$ 22,769	\$ -	\$ -	\$ -	\$ (1,701)	\$ (379)	\$ 20,689

Schedule: D-4
Witness: N/A
Page: 1 of 1

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

SCHEDULE NOT USED

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Adjustment - Revenue Summary

Line #	Description	[1] Reference Or Account Number	[2] FPFTY 7/31/024	[4] Other Adjustments	[5] Total Proforma Adjustments	[6] Proforma Adjusted At Present Rates
Customer & Distribution Revenue						
1	Residential	480	74,382		\$ -	\$ 74,382
2	Comm/PA	481	9,447		-	9,447
3	Industrial	481	567		-	567
4	Transportation	489	31,018		-	31,018
5	Cust Chg & Distrib Revenue		115,413	-	-	115,413
Revenue for Cost of Gas						
6	Residential	480	156,554		-	156,554
7	Comm/PA	481	27,917		-	27,917
8	Industrial	481	2,111		-	2,111
9	Transportation	489	962		-	962
10	Revenue for Cost of Gas		187,544	-	-	187,544
11	Total Customer Revenue		302,957	-	-	302,957
12	Forfeited Discounts	487	1,552			1,552
13	Miscellaneous Service Revenues	488	-			-
14	Rent from Gas Properties	493	101			101
15	Other Revenues	495	423		-	423
16	TOTAL REVENUES		\$ 305,034	\$ -	\$ -	\$ 305,034

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Adjustment - Rate Case Expense

Line #	Description	[1] Reference	[2] Amount	[3] Total
<u>Rate Case Expenditures</u>				
1	External Consultants			339
2	External Legal			350
3	Miscellaneous Costs			<u>400</u>
4	Sub-Total	L 1 to L 3		1,089
<u>Total Expenditures for Rate Case Filing</u>				
5	TOTAL COSTS	L 4		<u>\$ 1,089</u>
6	Normalized over 3 year (Line 5 / 6)		<u>3</u>	<u>\$ 363</u>
7	Pro Forma Adjustment	L6, [C3]		<u>\$ 363</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Adjustment - Uncollectibles

Line #	Description	[1] Reference Or Factor	[2] Net Write-Offs	[3] Gross Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
<u>Adjustment #1:</u>						
1	12 Months ended June 2018		<u>\$ 3,017</u>	<u>\$ 192,037</u>	<u>1.57%</u>	
2	12 Months ended June 2019		<u>\$ 3,384</u>	<u>\$ 219,046</u>	<u>1.54%</u>	
3	12 Months ended June 2020		<u>\$ 3,458</u>	<u>\$ 219,199</u>	<u>1.58%</u>	
4	Three Year Average Sum (Line 1 to Line 3) / 3	<u>3</u>	<u>\$ 3,286</u>	<u>\$ 210,094</u>		<u>1.56%</u>
5	Forecasted Revenue					\$ 305,034
6	Forecasted Uncollectible Expense					<u>\$ 4,771</u>
<u>Adjustment #2:</u>						
7	LIRA Arrearages - Move to RIDER F			<u>(379)</u>		
8	Pro Forma Adjustment					<u>\$ (379)</u>
9	Total Uncollectible Adjustment	L6 + L8				<u>\$ 4,392</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] 7/31/24 Depreciation Expense	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
INTANGIBLE PLANT					
1	Organization	301	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-
3	Miscellaneous Intangible Plant	303	2,131	-	2,131
4	TOTAL INTANGIBLE		2,131	-	2,131
PRODUCTION PLANT					
5	Producing Lands	325.1	-	-	-
6	Producing Leaseholds	325.2	-	-	-
7	Rights of Way	325.4	0	-	0
8	Other Land Rights	325.5	-	-	-
9	Field Measuring & Regulating Station Structures	328	0	-	0
10	Other Structures	329	0	-	0
11	Producing Gas Wells-Well Construction	330	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-
13	Field Lines	332	11	-	11
14	Field Measuring & Reg. Station Equipment	334	100	-	100
15	Drilling & Cleaning Equipment	335	-	-	-
16	Other Equipment	337	-	-	-
17	TOTAL PRODUCTION & GATHERING		112	-	112
NATURAL GAS STORAGE & PROCESSING PLANT					
18	Land & Land Rights	304	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-
20	Land	350.1	-	-	-
21	Rights of Way	350.2	-	-	-
22	Structures & Improvements	351	-	-	-
23	Wells	352	-	-	-
24	Lines	353	-	-	-
25	Compressor Station Equipment	354	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-
27	Purification Equipment	356	-	-	-
28	Other Equipment	357	-	-	-
29	TOTAL STORAGE & PROCESSING		-	-	-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] 7/31/24 Depreciation Expense	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
TRANSMISSION PLANT					
30	Land & Land Rights	365.1	-	-	-
31	Rights of Way	365.2	31		31
32	Structures & Improvements	366	4		4
33	Mains	367	1,089		1,089
34	Measuring & Regulating Station Equipment	369	147		147
35	Communication Equipment	370	-		-
36	Other Equipment	371	-		-
37	TOTAL TRANSMISSION		1,270	-	1,270
DISTRIBUTION PLANT					
38	Land & Land Rights	374	184	-	184
39	Structures & Improvements	375	408		408
40	Mains	376	5,986		5,986
41	Measuring & Regulating Station Equipment	378	420		420
42	Measuring & Regulating Station Equipment	379	-		-
43	Services	380	5,008		5,008
44	Meters	381	511		511
45	Meter Installations	382	51		51
46	House Regulators	383	-		-
47	House Regulatory Installations	384	18		18
48	Industrial Measuring & Reg. Station Equipment	385	333		333
49	Other Property	386	-		-
50	Other Equipment	387	-		-
51	TOTAL DISTRIBUTION		12,920	-	12,920
GENERAL PLANT					
52	Land & Land Rights	389	-	-	-
53	Structures & Improvements	390	4		4
54	Office Furniture & Equipment	391	1,804		1,804
55	Transportation Equipment	392	1,289		1,289
56	Stores Equipment	393	-		-
57	Tools & Garage Equipment	394	244		244
58	Laboratory Equipment	395	-		-
59	Power Operated Equipment	396	577		577
60	Communication Equipment	397	360		360
61	Miscellaneous Equipment	398	-		-
62	Other Tangible Property	399	-	-	-
63	TOTAL GENERAL		4,278	-	4,278
64	TOTAL DEPRECIATION		\$ 20,711	\$ -	\$ 20,711
65	CHARGED TO CLEARING ACCOUNTS		\$ (1,866)	\$ -	\$ (1,866)
66	NET SALVAGE AMORTIZATION	Schedule C-3	\$ 1,701	\$ -	\$ 1,701

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Adjustment - Taxes Other Than Income Taxes

		[1]	[2]	[3]	[4]	[5]
Line #	Description	Account Number	Factor or Reference	FPFTY Amounts 7/31/24	Pro Forma Adjustments	Pro Forma Tax Expense 7/31/24
1	PURTA Taxes	408.1		\$ 84	\$ -	\$ 84
2	Capital Stock	408.1		-		-
3	PA & Local Use taxes	408.1		89	-	89
4	Social Security	408.1	D-10	1,501	360	1,861
5	FUTA	408.1	D-10	13	3	15
6	SUTA	408.1	D-10	68	16	84
7	Total			<u>\$ 1,756</u>	<u>\$ 379</u>	<u>\$ 2,134</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Fully Projected Future Test Period - 12 Months Ended July 31, 2024
 (\$ in Thousands)

Adjustment - Payroll Taxes

Line #	Description	[1]	[2]	[3]	[4]
		Account Number	Test Year 6/30/22 Present Rates	7/31/24 Pro Forma Adjustments	Increase in Payroll Taxes
1	Total Payroll Charged to Expense		\$ 26,461	\$ 32,827	
2	FICA Expense		1,501	1,861	360
3	FICA Expense - Percent	L 2 / L 1	5.67%	5.67%	
4	Pro Forma FICA Expense on Projected Payroll				\$ 360
5	FUTA Expense		13	16	3
6	FUTA Expense - Percent	L 5 / L 1	0.05%	0.05%	
7	Pro Forma FUTA Expense on Projected Payroll				\$ 3
8	SUTA Expense		68	85	16
9	SUTA Expense - Percent	L 8 / L 1	0.26%	0.26%	
10	Pro Forma SUTA Expense on Projected Payroll				\$ 16
11	Pro Forma Adjustment	Sum L 4 to L 10			\$ 379

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Income Tax Calculation

Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma Test Year At Present Rates	[4] Revenue Increase	[5] Pro Forma Test Year At Proposed Rates [3] + [4]
1	Revenue			\$ 305,034	\$ 28,141	\$ 333,175
2	Operating Expenses			(284,344)	(440)	(284,784)
3	OIBIT	L1 + L2		20,689	27,701	48,390
Interest Expense						
4	Rate Base	Sch A-1	456,782			
5	Weighted Cost of Debt	Sch B-7	0.02380			
6	Synchronized Interest Expense	L4 * L5		(10,871)	-	(10,871)
7	Base Taxable Income	L3 + L6		9,818	27,701	37,519
8	Total State Tax Depreciation	Sch D-12	\$ 24,761			
9	Pro Forma Book Depreciation	Sch D-12	20,546			
10	State Tax Depreciation (Over) Under Book	L8 + L9		(4,215)		(4,215)
11	Other	Exh JAR-2		(4,725)	-	(4,725)
12	State Taxable Income	Sum L7 to L11		\$ 878	\$ 27,701	\$ 28,579
13	State Income Tax (Expense)/Benefit	-L12 * Rate State	8.99%	\$ (79)	\$ (2,490)	\$ (2,569)
14	Total Federal Tax Depreciation	Sch D-12	\$ 15,083			
15	Pro Forma Book Depreciation	Sch D-12	20,546			
16	Federal Tax Deducts (Over) Under Book	L15 - L14		5,463	-	5,463
17	Other	Exh JAR-2		(4,725)	-	(4,725)
18	Federal Taxable Income/(Loss)	L 7 + Sum L13 to L17		10,477	25,211	35,688
19	Federal Income Tax (Expense)/Benefit	-L18 * Rate Fed	21.00%	(2,200)	(5,294)	(7,494)
20	Total Current Income Tax (Expense)/Benefit	L13 + L19		(2,279)	(7,784)	(10,064)
Deferred Federal Income Taxes						
21	Federal Tax Deducts (Over) Under Book	L16	\$ 5,463			
22	Adjust for Book Flow Through Depreciation	Exh JAR-2	4,800			
23	Net Temporary Difference Depreciation	L22 - L21		(663)		(663)
24	Other Deferred Adjustments	Exh JAR-2		(2,100)		(2,100)
25	Federal Temporary Differences	L23 + L24		(2,763)	-	(2,763)
26	Deferred Federal Taxable Income/(Loss)	L25		(2,763)	-	(2,763)
27	Deferred Federal Income Tax (Expense)/Benefit	-L26 * Rate Fed	21.00%	580	-	580
Deferred State Income Taxes						
28						-
29						-
30	State Deferred Income Tax (Expense)/Benefit			-	-	-
31	Net Income Tax (Expense)/Benefit	L20 + L27 + L30		(1,699)	(7,784)	(9,483)
Other Tax Adjustments						
32	Repair and Maintenance Amortization	Stmt No.12,Pg11		215		215
33	Medicare Subsidy Amortization	Exh JAR-4		(208)		(208)
34	ARAM	Stmt No.12,Pg12		1,083		1,083
35	Unprotected	Stmt No.12,Pg12		(1,033)		(1,033)
36	Combined Income Tax (Expense)/Benefit	Sum L31 to L35		(1,642)	(7,784)	(9,426)
37	Federal Income Tax (Expense)/Benefit	L 19 + L27 + Sum L32 to L35		(1,563)	(5,294)	(6,857)
38	State Income Tax (Expense)/Benefit	L13 + L30		(79)	(2,490)	(2,569)
39	Total Income Tax (Expense)/Benefit	L37 + L38		(1,642)	(7,784)	(9,426)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Tax Depreciation

Line #	Description	[1] Amount	[2] Amount	[3] Total
<u>Accelerated Tax Depreciation</u>				
1	Gas Plant		\$ 15,248	
2	Net Salvage Amortization		1,701	
3	Depreciation Charged to Clearing Accounts		(1,866)	
4	Total Federal Accelerated Tax Depreciation			<u>\$ 15,083</u>
5	Adjustment for PA Tax Depreciation		<u>9,678</u>	
6	Total State Accelerated Tax Depreciation			<u><u>\$24,761</u></u>
<u>Book Depreciation</u>				
7	Pro Forma Book Depreciation		\$ 20,711	
8	Net Salvage Amortization		1,701	
9	Depreciation Charged to Clearing Accounts	(1,866)	(1,866)	
10	Book Depreciation for Tax Calculation			<u><u>\$ 20,546</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Gross Revenue Conversion Factor

Line #	Description	[1] Reference Or Factor	[2] Tax Rate	[3] Factor
<u>GROSS REVENUE CONVERSION FACTOR</u>				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES	D-7		<u>(0.015640)</u>
3	NET REVENUES	Sum L 1 to L 2		0.984360
4	STATE INCOME TAXES	[3] L 3 * Rate [2]	8.9900%	<u>(0.088494)</u>
5	FACTOR AFTER STATE TAXES	L 3 + L 4		0.895866
6	FEDERAL INCOME TAXES	[3] L 5 * Rate [2]	21.00%	<u>(0.188132)</u>
7	NET OPERATING INCOME FACTOR	L 5 + L 6		<u>0.707734</u>
8	GROSS REVENUE CONVERSION FACTOR	1 / L 7		<u>1.41296</u>
9	Combined Income Tax Factor On Gross Revenues	-L 4 - L 6		<u>27.663%</u>

INCOME TAX FACTOR

10	GROSS REVENUE FACTOR			1.000000
11	STATE INCOME TAXES	[3] L 10 * Rate [2]	8.9900%	<u>(0.089900)</u>
12	FACTOR AFTER STATE TAXES	L 10 + L 11		0.910100
13	FEDERAL INCOME TAXES	[3] L 12 * Rate [2]	21.00%	<u>(0.191121)</u>
14	NET OPERATING INCOME FACTOR	L 12 + L 13		0.718979
15	GROSS REVENUE CONVERSION FACTOR	1 / L 14		<u>1.390861</u>
16	Combined Income Tax Factor On Taxable Income	-L 11 - L 13		<u>28.102%</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Test Period - 12 Months Ended July 31, 2024
(\$ in Thousands)

Kaylor Gas Amortization

		[1]	[2]	[3]
<u>Line #</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>	<u>Total</u>
<u>Regulatory Asset</u>				
1	Unreimbursed Kaylor Gas Costs			66
2	TOTAL COSTS	L1		<u>\$ 66</u>
3	Normalized over 3 year (Line 2 / 3)		<u>3</u>	\$ 22
4	Pro Forma Adjustment	L3		<u>\$ 22</u>

NATIONAL FUEL

EXHIBIT A – FTY

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission

Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)
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<u>SECTION B</u>		
<u>B-1</u>	<u>Balance Sheet</u>	D. N. Koch
<u>B-2</u>	<u>Statement of Net Utility Operating Income</u>	D. N. Koch
<u>B-3</u>	<u>Statement of Operating Revenues</u>	D. N. Koch
<u>B-4</u>	<u>Operation and Maintenance Expenses</u>	D. N. Koch
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	<u>Pro Forma Year End Plant Balances</u>	T. L. Wesoloski
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<u>C-3</u>	<u>Accumulated Provision for Depreciation</u>	T. L. Wesoloski
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission

Future Test Period - 12 Months Ended June 30, 2023

Table of Contents

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D-6	<u>Adjustment - Rate Case Expense</u>	A. Formato
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D-9	<u>Adjustment - Taxes Other Than Income Taxes</u>	D.N. Koch
D-10	<u>Adjustment - Payroll Taxes</u>	D.N. Koch
D-11	<u>Income Tax Calculation</u>	J. Rizzo
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Summary of Measure of Value and Revenue Increase

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Function	Reference Section	Pro Forma Test Year Ended June 30, 2023 At Present Rates	Increase	Proposed Rates
RATE BASE						
1	Utility Plant		C-2	\$ 734,844		\$ 734,844
2	Accumulated Depreciation		C-3	<u>(270,627)</u>		<u>(270,627)</u>
3	Net Plant in service	L 1 + L 2		464,217	-	464,217
4	Working Capital		C-4	23,616		23,616
5	Gas Inventory		C-5	6,987		6,987
6	Accumulated Deferred Income Taxes		C-6	(71,438)		(71,438)
7	Customer Deposits		C-7	(3,264)		(3,264)
8	Materials & Supplies		C-8	1,172		1,172
9	TOTAL RATE BASE	Sum L 3 to L 8		<u>\$ 421,290</u>	<u>\$ -</u>	<u>\$ 421,290</u>
OPERATING REVENUES AND EXPENSES						
<u>Operating Revenues</u>						
10	Base Customer Charges		D1 & D-5	\$ 114,191	\$ 25,004	\$ 139,195
11	Gas Cost Revenue		D-5	184,653		184,653
12	Other Operating Revenues		D-2	<u>1,674</u>		<u>1,674</u>
13	Total Revenues	Sum L 10 to L 12		300,518	25,004	325,522
14	Operating Expenses		D-1	<u>(277,439)</u>	<u>(391)</u>	<u>(277,830)</u>
15	OIBIT	L 13 + L 14		23,079	24,613	47,692
16	Pro Forma Income Tax at Present Rates		D-11	(3,465)		
17	Pro Forma Income Tax on Revenue Increase		D-11		<u>(7,111)</u>	<u>(10,576)</u>
18	NET OPERATING INCOME	Sum L 15 to L 17		<u>\$ 19,614</u>	<u>\$ 17,502</u>	<u>\$ 37,116</u>
19	RATE OF RETURN	L 18 / L 9		<u>4.6556%</u>		<u>8.8100%</u>
REVENUE INCREASE REQUIRED						
20	Rate of Return at Present Rates	L 19, Col 3		4.6556%		
21	Rate of Return Required		B-7	<u>8.8100%</u>		
22	Change in ROR	L 21 - L 20		<u>4.1544%</u>		
23	Change in Operating Income	L 22 * L 9		\$ 17,502		
24	Gross Revenue Conversion Factor		D-13	<u>1.428660</u>		
25	Change in Revenues	L 23 * L 24		<u>\$ 25,004</u>		
26	Percent Increase -- Delivery Revenues	L 25 / L 10, C 3			<u>21.90%</u>	
27	Percent Increase -- Total Revenues	L 25 / L 13, C 3			<u>8.32%</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Balance Sheet

SCHEDULE NOT USED

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Statement of Net Utility Operating Income

		[1]	[2]
Line No	Description	FTY 6/30/2023	Reference
	Total Operating Revenues		
1	Total Sales Revenues	\$ 298,844	B-3
2	Other Operating Revenues	1,674	B-3
3	Total Revenues	<u>300,518</u>	
	Total Operating Expenses		
4	Operation & Maintenance Expenses	72,149	B-4 & D-2
5	Purchased Gas Expense	184,653	D-5
6	Depreciation & Amortization Expense	18,880	D-2
7	Taxes Other Than Income Taxes	1,756	B-5
8	Total Operating Expenses	<u>277,437</u>	
9	Operating Income Before Income Taxes (OIBIT)	23,081	
	Income Taxes:		
10	State	864	B-5
11	Federal	2,601	B-5
12	Total Income Taxes	<u>3,465</u>	
13	Net Utility Operating Income	<u>\$ 19,616</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Statement of Operating Revenues

[1]

Line No	Description	FTY 6/30/2023
Gas Operating Revenues		
1	Residential (480)	\$ 226,980
2	Commercial/Public Authority (481)	37,663
3	Industrial (481)	2,667
4	Transportation (489)	31,534
5	Sub-Total Gas Operating Revenues	298,844
Other Operating Revenues		
6	Forfeited Discounts (487)	1,526
7	Miscellaneous Service Revenues (488)	-
8	Rent from Gas Properties (493)	101
9	Other Revenues (495)	47
10	Sub-Total Other Operating Revenues	1,674
11	Total Operating Revenues	\$ 300,518

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Operation and Maintenance Expenses

Line No	Description	Account No	[1] FTY 6/30/2023
Gas Raw Materials			
1	Liquefied Petroleum Gas Expenses	717	\$ -
2	Miscellaneous Production Expenses	735	-
3	Total Gas Raw Materials Expenses		-
Production and Gathering - Operations			
4	Operating Supervision and Engineering	750	0
5	Production Maps and Records	751	-
6	Gas Wells Expenses	752	-
7	Field Lines Expenses	753	13
8	Gas Well Royalties	758	-
9	Other Expenses	759	0
10	Total Production & Gathering Operation Expenses		13
Production and Gathering - Maintenance			
11	Maintenance of Producing Gas Wells	763	-
12	Maintenance of Field Lines	764	0
13	Maintenance of Field Measuring and Reg. Station Equip.	766	-
14	Gas Supply Operation Expenses		0
Other Gas Supply Expense - Operations			
15	Other Gas Purchases	805.0	-
16	Purchases Gas Cost Adjustments	805.1	-
17	Purchased Gas Expenses	807.0	162
18	Gas Used for Other Utility Operations-Credit	812.0	(49)
19	Other Gas Supply Expenses	813.0	-
20	Gas Supply Operation Expenses		113
Underground Storage Expense - Operation			
21	Operation Supervision and Engineering	814	-
22	Maps and Records	815	-
23	Wells Expenses	816	-
24	Lines Expenses	817	-
25	Measuring and Regulating Station Expenses	820	-
26	Purification Expenses	821	-
27	Gas Losses	823	-
28	Other Expenses	824	-
29	Total Underground Storage Expenses		-
Underground Storage Expense - Maintenance			
30	Maintenance Supervision and Engineering	830	-
31	Maintenance of Structures and Improvements	831	-
32	Maintenance of Reservoirs and Wells	832	-
33	Maintenance of Lines	833	-
34	Maintenance of Measuring & Regulating Station Equip.	835	-
35	Total Underground Maintenance Expenses		-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Operation and Maintenance Expenses

Line No	Description	Account No	[1] FTY 6/30/2023
Transmission Expense - Operations			
36	Operating Supervision and Engineering	850	8
37	System Control and Load Dispatching	851	9
38	Communication System Expenses	852	-
39	Compressor Station Labor and Expenses	853	1
40	Mains Expenses	856	832
41	Measuring and Regulating Station Expenses	857	75
42	Other Expenses	859	17
43	Total Transmission Operation Expenses		<u>941</u>
Transmission Expense - Maintenance			
44	Maintenance Supervision and Engineering	861	-
45	Maintenance of Structures and Improvements	862	14
46	Maintenance of Mains	863	269
47	Maintenance of Measuring and Regulating Station Equip.	865	29
48	Maintenance of Communication Equipment	866	-
49	Maintenance of Other Equipment	867	16
50	Total Transmission Maintenance Expenses		<u>328</u>
Distribution Expense - Operations			
51	Operation Supervision and Engineering	870	5,650
52	Distribution Load Dispatching	871	197
53	Compressor Station Labor and Expenses	872	8
54	Compressor Station Fuel and Power (Major Only)	873	-
55	Mains and Services Expenses	874	4,899
56	Measuring and Regulating Station Expenses-General	875	330
57	Measuring and Regulating Station Expenses-Industrial	876	104
58	Measuring and Regulating Station Expenses-City Gate	877	10
59	Meter and House Regulator Expenses	878	978
60	Customer Installations Expenses	879	1,249
61	Other Expenses	880	6,185
62	Rents	881	95
63	Total Distribution Operation Expenses		<u>19,705</u>
Distribution Expense - Maintenance			
64	Maintenance Supervision and Engineering	885	686
65	Maintenance of Structures and Improvements	886	606
66	Maintenance of Mains	887	2,043
67	Maintenance of Compressor Station Equipment	888	0
68	Maintenance of Measuring & Reg. Station Equip.-Genl.	889	164
69	Maintenance of Measuring & Reg. Station Equip.-Indtrl.	890	75
70	Maintenance of Measuring & Reg. Station Equip.-City G	891	-
71	Maintenance of Services	892	532
72	Maintenance of Meters & House Regulators	893	426
73	Maintenance of Other Equipment	894	94
74	Construction & Maintenance	895	-
75	Total Distribution Maintenance Expenses		<u>4,627</u>
Customer Accounts Expense - Operations			
76	Supervision	901	1,188
77	Meter Reading Expenses	902	1,812
78	Customer Records & Collection Expenses	903	8,264
79	Uncollectable Accounts	904	4,265
80	Miscellaneous Customer Accounts Expenses	905	453
81	Total Administrative & General		<u>15,982</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Operation and Maintenance Expenses

Line No	Description	Account No	[1] FTY 45107
Customer Service & Information Expense			
82	Supervision	907	25
83	Customer Assistance Expenses	908	2,984
84	Informational & Instructional Advertising Expenses	909	606
85	Miscellaneous Customer Service & Informational Exp.	910	306
86	Total Cust. Service & Inform. Operations Exp		3,921
87	Description		
Sales Expense			
88	Supervision	911	-
89	Demonstrating and Selling Expenses	912	-
90	Advertising Expenses	913	53
91	Miscellaneous Sales Expenses	916	-
92	Total Operation Sales Expenses		53
Administrative & General - Operations			
93	Administrative and General Salaries	920.0	3,746
94	Office Supplies and Expenses	921.0	5,387
95	Administrative Expenses Transferred-Credit	922.0	(917)
96	Outside Service Employed	923.0	674
97	Property Insurance	924.0	68
98	Injuries and Damages	925.0	1,449
99	Employee Pensions and Benefits	926.0	10,381
100	Regulatory Commission Expenses	928.0	1,284
101	General Advertising Expenses	930.1	-
102	Miscellaneous General Expenses	930.2	665
103	Rents	931.0	997
104	Total A & G Operation Expenses		23,734
Administrative & General - Maintenance			
105	A&G Maintenance of General Plant	932	380
106	A&G Maintenance of General Plant	935	-
107	Total A & G Maintenance Expenses		380
108	TOTAL OPERATION & MAINTENANCE EXPENSE		\$ 69,800
109	Total Gas Operation Expenses		64,469
110	Total Gas Maintenance Expense		5,336
111	TOTAL OPERATION & MAINTENANCE EXPENSE		\$ 69,805

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Detail of Taxes

[1]

Line No	Description	Reference	FTY 6/30/2023
Taxes Other Than Income Taxes			
Non-revenue related:			
1	Pennsylvania - PURTA	D-9	\$ 84
2	Capital Stock	D-9	-
3	PA and Local Use taxes	D-9	89
4	Subtotal		<u>173</u>
Payroll Taxes			
5	FICA	D-9	1,501
6	SUTA	D-9	68
7	FUTA	D-9	13
8	Other		-
9	Subtotal		<u>1,582</u>
10	Total Taxes Other Than Income Taxes		<u><u>\$ 1,756</u></u>
Income Taxes			
11	State	D-11	\$ 864
12	Federal	D-11	2,601
13	Total Income Taxes		<u><u>\$ 3,465</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Composite Cost of Debt

Line No	Description	[1]	[2]	[3]	[4]
		Amount Outstanding	Effective Cost Rate	Effective Interest Rate	Average Weighted Cost Rate
<u>Medium Term Notes</u>					
1	7.375% Due 2025	\$ 50,000	7.52%	\$ 3,760	
2	3.95% Due 2027	100,000	4.15%	4,150	
3	4.75% Due 2028	125,000	4.96%	6,200	
4	2.95% Due 2031	<u>50,000</u>	3.06%	<u>1,530</u>	
5	Total Long-Term Debt	\$ 325,000		\$ 15,640	<u>4.81%</u>
6	Committed Line of Credit Fee			<u>702</u>	
7	Total Long-Term Debt	\$ 325,000		\$ 16,342	<u>5.03%</u>
8	Total Short-Term Debt	<u>216,414</u>	4.376%	<u>9,470</u>	
9	TOTAL DEBT	<u>\$ 541,414</u>		<u>\$ 25,812</u>	
10	Weighted Cost of Debt				4.77%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023

Rate of Return

		[1]	[2]	[3]	[4]
Line No	Description	Capitalization Ratio	Embedded Cost	Statement Reference	Return-%
1	Long-Term Debt	29.30%	5.03%	B-6	1.47%
2	Short-Term Debt	8.50%	4.38%	B-6	0.37%
3	Common Equity	<u>62.20%</u>	11.20%		<u>6.97%</u>
4	Total	<u><u>100.00%</u></u>			<u><u>8.81%</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Rate Base						
Line #	Description	[1] Reference Schedule	[2] # of Pages	[3] Pro Forma June 30, 2023 Present Rates	[4] Adjustments	[5] Pro Forma June 30, 2023 Proposed Rates
Rate Base						
1	Utility Plant	C-2	9	\$ 734,844		\$ 734,844
2	Accumulated Depreciation	C-3	6	<u>(270,627)</u>		<u>(270,627)</u>
3	Net Plant in service			464,217	-	464,217
4	Working Capital	C-4	5	23,616		23,616
5	Gas Inventory	C-5	1	6,987		6,987
6	Accumulated Deferred Income Taxes	C-6	1	(71,438)		(71,438)
7	Customer Deposits	C-7	1	(3,264)		(3,264)
8	Materials & Supplies	C-8	1	1,172		1,172
9	TOTAL RATE BASE			<u>\$ 421,290</u>	<u>\$ -</u>	<u>\$ 421,290</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Pro Forma Gas Plant in Service

<u>Line No</u>	<u>Description</u>	<u>[1] Account No</u>	<u>[2] Pro Forma FTY 6-30-23</u>
	INTANGIBLE PLANT		
1	Organization	301	\$ -
2	Franchise & Consent	302	-
3	Miscellaneous Intangible Plant	303	24,528
4	TOTAL INTANGIBLE		<u>24,528</u>
	PRODUCTION PLANT		
5	Producing Lands	325	-
6	Producing Leaseholds	325	-
7	Rights of Way	325	53
8	Other Land Rights	326	-
9	Field Measuring & Regulating Station Structures	328	10
10	Other Structures	329	3
11	Producing Gas Wells-Well Construction	330	-
12	Producing Gas Wells-Well Equipment	331	-
13	Field Lines	332	445
14	Field Measuring & Reg. Station Equipment	334	3,141
15	Drilling & Cleaning Equipment	335	-
16	Other Equipment	337	-
17	TOTAL PRODUCTION & GATHERING		<u>3,651</u>
	NATURAL GAS STORAGE & PROCESSING PLANT		
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plants	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Pro Forma Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma FTY 6-30-23
	TRANSMISSION PLANT		
30	Land & Land Rights	365.1	\$ -
31	Rights of Way	365.2	2,326
32	Structures & Improvements	366	218
33	Mains	367	60,235
34	Measuring & Regulating Station Equipment	369	6,870
35	Communication Equipment	370	-
36	Other Equipment	371	-
37	TOTAL TRANSMISSION		<u>69,648</u>
	DISTRIBUTION PLANT		
38	Land & Land Rights	374	12,999
39	Structures & Improvements	375	11,080
40	Mains	376	324,056
41	Measuring & Regulating Station Equipment	378	10,880
42	Measuring & Regulating Station Equipment	379	-
43	Services	380	207,008
44	Meters	381	15,728
45	Meter Installations	382	3,312
46	House Regulators	383	-
47	House Regulatory Installations	384	1,103
48	Industrial Measuring & Reg. Station Equipment	385	16,019
49	Other Property	386	-
50	Other Equipment	387	-
51	TOTAL DISTRIBUTION		<u>602,185</u>
	GENERAL PLANT		
52	Land & Land Rights	389	-
53	Structures & Improvements	390	26
54	Office Furniture & Equipment	391	7,510
55	Transportation Equipment	392	11,243
56	Stores Equipment	393	-
57	Tools & Garage Equipment	394	5,783
58	Laboratory Equipment	395	-
59	Power Operated Equipment	396	5,576
60	Communication Equipment	397	3,632
61	Miscellaneous Equipment	398	-
62	Other Tangible Property	399	-
63	TOTAL GENERAL		<u>33,771</u>
64	NONDEPRECIABLE PLANT		<u>1,061</u>
65	Total Plant		<u>\$ 734,844</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Future Test Period - 12 Months Ended June 30, 2023
 (\$ in Thousands)

Pro Forma Year End Plant Balances

Line #	Description	[1] Factor Or Reference	[2] FTY Additions	[3] FTY Retirements	[4] Pro Forma Test Year 6/30/23 [2] + [3]
1	Intangible Plant	Sch C-2, Page 4	\$ -	\$ -	\$ -
2	Production Plant	Sch C-2, Page 4	150	(8)	142
3	Natural Gas Storage & Processing Plant	Sch C-2, Page 4	-	-	-
4	Transmission Plant	Sch C-2, Page 5	1,974	(41)	1,933
5	Distribution Plant	Sch C-2, Page 5	31,264	(2,873)	28,391
6	General Plant	Sch C-2, Page 5	8,848	(3,178)	5,670
7	Other Plant		-	-	-
8	Total Utility Plant		<u>\$ 42,236</u>	<u>\$ (6,099)</u>	<u>\$ 36,137</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] Balance June 30, 2022	[3] FTY Additions	[4] FTY Retirements	[5] Pro Forma June 30, 2023
INTANGIBLE PLANT						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	-
3	Miscellaneous Intangible Plant	303	24,528	-	-	24,528
4	TOTAL INTANGIBLE		<u>24,528</u>	<u>-</u>	<u>-</u>	<u>24,528</u>
PRODUCTION PLANT						
5	Producing Lands	325.1	-	-	-	-
6	Producing Leaseholds	325.2	-	-	-	-
7	Rights of Way	325.4	53	-	-	53
8	Other Land Rights	325.5	-	-	-	-
9	Field Measuring & Regulating Station Structures	328	10	-	-	10
10	Other Structures	329	3	-	-	3
11	Producing Gas Wells-Well Construction	330	-	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-	-
13	Field Lines	332	445	-	-	445
14	Field Measuring & Reg. Station Equipment	334	2,998	150	(8)	3,141
15	Drilling & Cleaning Equipment	335	-	-	-	-
16	Other Equipment	337	-	-	-	-
17	TOTAL PRODUCTION & GATHERING		<u>3,509</u>	<u>150</u>	<u>(8)</u>	<u>3,651</u>
NATURAL GAS STORAGE & PROCESSING PLANT						
18	Land & Land Rights	304	-	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-	-
20	Land	350.1	-	-	-	-
21	Rights of Way	350.2	-	-	-	-
22	Structures & Improvements	351	-	-	-	-
23	Wells	352	-	-	-	-
24	Lines	353	-	-	-	-
25	Compressor Station Equipment	354	-	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-	-
27	Purification Equipment	356	-	-	-	-
28	Other Equipment	357	-	-	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] Balance June 30, 2022	[3] FTY Additions	[4] FTY Retirements	[5] Pro Forma June 30, 2023
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-	-	-
31	Rights of Way	365.2	2,273	54	(1)	2,326
32	Structures & Improvements	366	218	-	-	218
33	Mains	367	58,449	1,823	(38)	60,235
34	Measuring & Regulating Station Equipment	369	6,775	97	(2)	6,870
35	Communication Equipment	370	-	-	-	-
36	Other Equipment	371	-	-	-	-
37	TOTAL TRANSMISSION		<u>67,715</u>	<u>1,974</u>	<u>(41)</u>	<u>69,648</u>
DISTRIBUTION PLANT						
38	Land & Land Rights	374	12,161	920	(82)	12,999
39	Structures & Improvements	375	10,596	854	(370)	11,080
40	Mains	376	308,987	16,406	(1,337)	324,056
41	Measuring & Regulating Station Equipment	378	9,720	1,273	(113)	10,880
42	Measuring & Regulating Station Equipment	379	-	-	-	-
43	Services	380	198,014	9,800	(806)	207,008
44	Meters	381	14,447	1,405	(124)	15,728
45	Meter Installations	382	3,312	-	-	3,312
46	House Regulators	383	-	-	-	-
47	House Regulatory Installations	384	1,103	-	-	1,103
48	Industrial Measuring & Reg. Station Equipment	385	15,455	605	(41)	16,019
49	Other Property	386	-	-	-	-
50	Other Equipment	387	-	-	-	-
51	TOTAL DISTRIBUTION		<u>573,794</u>	<u>31,264</u>	<u>(2,873)</u>	<u>602,185</u>
GENERAL PLANT						
52	Land & Land Rights	389	-	-	-	-
53	Structures & Improvements	390	26	-	-	26
54	Office Furniture & Equipment	391	4,872	3,506	(869)	7,510
55	Transportation Equipment	392	9,583	3,060	(1,400)	11,243
56	Stores Equipment	393	-	-	-	-
57	Tools & Garage Equipment	394	5,359	822	(397)	5,783
58	Laboratory Equipment	395	-	-	-	-
59	Power Operated Equipment	396	5,022	1,021	(467)	5,576
60	Communication Equipment	397	3,238	439	(45)	3,632
61	Miscellaneous Equipment	398	-	-	-	-
62	Other Tangible Property	399	-	-	-	-
63	TOTAL GENERAL		<u>28,101</u>	<u>8,848</u>	<u>(3,178)</u>	<u>33,771</u>
64	TOTAL DEPRECIABLE PLANT		<u>697,647</u>	<u>42,236</u>	<u>(6,099)</u>	<u>733,783</u>
NONDEPRECIABLE PLANT						
64	Intangible Plant		124	-	-	124
65	Production Plant		3	-	-	3
66	Transmission Plant		18	-	-	18
67	Distribution Plant		864	-	-	864
68	General Plant		52	-	-	52
	TOTAL NONDEPRECIABLE PLANT		<u>1,061</u>	<u>-</u>	<u>-</u>	<u>1,061</u>
69	Total Plant		<u>\$ 698,707</u>	<u>\$ 42,236</u>	<u>\$ (6,099)</u>	<u>\$ 734,844</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Additions to Plant

Line #	Description	[1] Account Number	[2] Year ended June 30, 2022	[3] 2023
Plant Additions				
<u>INTANGIBLE PLANT</u>				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	2,518	-
4	TOTAL INTANGIBLE		<u>2,518</u>	<u>-</u>
<u>PRODUCTION PLANT</u>				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	47	150
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>47</u>	<u>150</u>
<u>NATURAL GAS STORAGE & PROCESSING PLANT</u>				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Additions to Plant

Line #	Description	[1]	[2]	[3]
		Account Number	Year ended June 30, 2022	2023
TRANSMISSION PLANT				
30	Land & Land Rights	365.1	0	-
31	Rights of Way	365.2	257	54
32	Structures & Improvements	366	-	-
33	Mains	367	5,638	1,823
34	Measuring & Regulating Station Equipment	369	106	97
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		6,001	1,974
DISTRIBUTION PLANT				
38	Land & Land Rights	374	526	920
39	Structures & Improvements	375	192	854
40	Mains	376	9,422	16,406
41	Measuring & Regulating Station Equipment	378	492	1,273
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	5,553	9,800
44	Meters	381	793	1,405
45	Meter Installations	382	62	-
46	House Regulators	383	-	-
47	House Regulatory Installations	384	35	-
48	Industrial Measuring & Reg. Station Equipment	385	178	605
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		17,253	31,264
GENERAL PLANT				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	-	-
54	Office Furniture & Equipment	391	552	3,506
55	Transportation Equipment	392	893	3,060
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	446	822
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	393	1,021
60	Communication Equipment	397	448	439
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		2,732	8,848
64	Total Plant		\$ 28,551	\$ 42,236

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Retirements

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended June 30, 2022	2023
INTANGIBLE PLANT				
1	Organization	301	\$ -	\$ -
2	Franchise & Consent	302	-	-
3	Miscellaneous Intangible Plant	303	-	-
4	TOTAL INTANGIBLE		<u>-</u>	<u>-</u>
PRODUCTION PLANT				
5	Producing Lands	325.1	-	-
6	Producing Leaseholds	325.2	-	-
7	Rights of Way	325.4	-	-
8	Other Land Rights	325.5	-	-
9	Field Measuring & Regulating Station Structures	328	-	-
10	Other Structures	329	-	-
11	Producing Gas Wells-Well Construction	330	-	-
12	Producing Gas Wells-Well Equipment	331	-	-
13	Field Lines	332	-	-
14	Field Measuring & Reg. Station Equipment	334	13	8
15	Drilling & Cleaning Equipment	335	-	-
16	Other Equipment	337	-	-
17	TOTAL PRODUCTION & GATHERING		<u>13</u>	<u>8</u>
NATURAL GAS STORAGE & PROCESSING PLANT				
18	Land & Land Rights	304	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-
20	Land	350.1	-	-
21	Rights of Way	350.2	-	-
22	Structures & Improvements	351	-	-
23	Wells	352	-	-
24	Lines	353	-	-
25	Compressor Station Equipment	354	-	-
26	Measuring & Regulating Equipment	355	-	-
27	Purification Equipment	356	-	-
28	Other Equipment	357	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Retirements

Line #	Description	[1]	[2]	[3]
		Account Number	Year Ended June 30, 2022	2023
<u>TRANSMISSION PLANT</u>				
30	Land & Land Rights	365.1	-	-
31	Rights of Way	365.2	-	1
32	Structures & Improvements	366	-	-
33	Mains	367	62	38
34	Measuring & Regulating Station Equipment	369	3	2
35	Communication Equipment	370	-	-
36	Other Equipment	371	-	-
37	TOTAL TRANSMISSION		<u>65</u>	<u>41</u>
<u>DISTRIBUTION PLANT</u>				
38	Land & Land Rights	374	-	82
39	Structures & Improvements	375	33	370
40	Mains	376	583	1,337
41	Measuring & Regulating Station Equipment	378	85	113
42	Measuring & Regulating Station Equipment	379	-	-
43	Services	380	750	806
44	Meters	381	60	124
45	Meter Installations	382	20	-
46	House Regulators	383	-	-
47	House Regulatory Installations	384	5	-
48	Industrial Measuring & Reg. Station Equipment	385	2	41
49	Other Property	386	-	-
50	Other Equipment	387	-	-
51	TOTAL DISTRIBUTION		<u>1,539</u>	<u>2,873</u>
<u>GENERAL PLANT</u>				
52	Land & Land Rights	389	-	-
53	Structures & Improvements	390	-	-
54	Office Furniture & Equipment	391	298	869
55	Transportation Equipment	392	980	1,400
56	Stores Equipment	393	-	-
57	Tools & Garage Equipment	394	202	397
58	Laboratory Equipment	395	-	-
59	Power Operated Equipment	396	176	467
60	Communication Equipment	397	47	45
61	Miscellaneous Equipment	398	-	-
62	Other Tangible Property	399	-	-
63	TOTAL GENERAL		<u>1,705</u>	<u>3,178</u>
64	Total Plant		<u>\$ 3,321</u>	<u>\$ 6,099</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Accumulated Provision for Depreciation

Line No	Description	[1]	[2]
		Account No	Pro Forma FTY 6-30-23
	INTANGIBLE PLANT		
1	Organization	301	\$ -
2	Franchise & Consent	302	-
3	Miscellaneous Intangible Plant	303	16,371
4	TOTAL INTANGIBLE		<u>16,371</u>
	PRODUCTION PLANT		
5	Producing Lands	325	-
6	Producing Leaseholds	325	-
7	Rights of Way	325	36
8	Other Land Rights	326	-
9	Field Measuring & Regulating Station Stru	328	10
10	Other Structures	329	1
11	Producing Gas Wells-Well Construction	330	-
12	Producing Gas Wells-Well Equipment	331	-
13	Field Lines	332	143
14	Field Measuring & Reg. Station Equipmen	334	1,643
15	Drilling & Cleaning Equipment	335	-
16	Other Equipment	337	-
17	TOTAL PRODUCTION & GATHERING		<u>1,833</u>
	NATURAL GAS STORAGE & PROCESSING PLANT		
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plant	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Accumulated Provision for Depreciation

Line No	Description	[1]	[2]
		Account No	Pro Forma FTY 6-30-23
	TRANSMISSION PLANT		
30	Land & Land Rights	365	-
31	Rights of Way	365	600
32	Structures & Improvements	366	113
33	Mains	367	20,564
34	Measuring & Regulating Station Equipmer	369	4,138
35	Communication Equipment	370	-
36	Other Equipment	371	-
37	TOTAL TRANSMISSION		<u>25,415</u>
	DISTRIBUTION PLANT		
38	Land & Land Rights	374	2,768
39	Structures & Improvements	375	5,500
40	Mains	376	103,800
41	Measuring & Regulating Station Equipmer	378	4,156
42	Measuring & Regulating Station Equipmer	379	-
43	Services	380	80,738
44	Meters	381	6,047
45	Meter Installations	382	1,914
46	House Regulators	383	-
47	House Regulatory Installations	384	578
48	Industrial Measuring & Reg. Station Equip	385	6,706
49	Other Property	386	-
50	Other Equipment	387	-
51	TOTAL DISTRIBUTION		<u>212,208</u>
	GENERAL PLANT		
52	Land & Land Rights	389	-
53	Structures & Improvements	390	(30)
54	Office Furniture & Equipment	391	3,030
55	Transportation Equipment	392	5,208
56	Stores Equipment	393	-
57	Tools & Garage Equipment	394	1,869
58	Laboratory Equipment	395	-
59	Power Operated Equipment	396	2,822
60	Communication Equipment	397	1,868
61	Miscellaneous Equipment	398	-
62	Other Tangible Property	399	-
63	TOTAL GENERAL		<u>14,767</u>
64	TOTAL DEPRECIABLE PLANT		<u>270,593</u>
65	TOTAL NONDEPRECIABLE PLANT		<u>33</u>
66	TOTAL ACCUMULATED DEPRECIATION RESERVE		<u>\$ 270,627</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Summary of Accumulated Depreciation

Line #	Description	[1] Factor Or Reference	Test Year Ended June 30, 2023		
			[2] Pro Forma Balance	[3] Adjustment	[4] Pro Forma Balance
1	Intangible Plant	Sch C-3, Pg 4	\$ 16,371	\$ -	\$ 16,371
2	Production Plant	Sch C-3, Pg 4	1,833	-	1,833
3	Natural Gas Storage & Processing Plant	Sch C-3, Pg 4	-	-	-
4	Transmission Plant	Sch C-3, Pg 5	25,415	-	25,415
5	Distribution Plant	Sch C-3, Pg 5	212,208	-	212,208
6	General Plant	Sch C-3, Pg 5	14,767	-	14,767
7	Nondepreciable Plant	Sch C-3, Pg 5	33	-	33
8	TOTAL ACC DEPR & AMORTIZATION		<u>\$ 270,627</u>	<u>\$ -</u>	<u>\$ 270,627</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Book Depreciation Reserve		[4] Adjustment	[5] Pro Forma Balance
			June 30, 2022	June 30, 2023		
INTANGIBLE PLANT						
1	Organization	301	\$ -	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-	\$ -
3	Miscellaneous Intangible Plant	303	14,191	16,371	-	\$ 16,371
4	TOTAL INTANGIBLE		<u>14,191</u>	<u>16,371</u>	<u>-</u>	<u>16,371</u>
PRODUCTION PLANT						
5	Producing Lands	325.1	-	-	-	-
6	Producing Leaseholds	325.2	-	-	-	-
7	Rights of Way	325.4	35	36	-	36
8	Other Land Rights	325.5	0	-	-	-
9	Field Measuring & Regulating Station Struc	328	10	10	-	10
10	Other Structures	329	1	1	-	1
11	Producing Gas Wells-Well Construction	330	-	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-	-
13	Field Lines	332	130	143	-	143
14	Field Measuring & Reg. Station Equipment	334	1,553	1,643	-	1,643
15	Drilling & Cleaning Equipment	335	-	-	-	-
16	Other Equipment	337	-	-	-	-
17	TOTAL PRODUCTION & GATHERING		<u>1,729</u>	<u>1,833</u>	<u>-</u>	<u>1,833</u>
NATURAL GAS STORAGE & PROCESSING PLANT						
18	Land & Land Rights	304	-	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-	-
20	Land	350.1	-	-	-	-
21	Rights of Way	350.2	-	-	-	-
22	Structures & Improvements	351	-	-	-	-
23	Wells	352	-	-	-	-
24	Lines	353	-	-	-	-
25	Compressor Station Equipment	354	-	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-	-
27	Purification Equipment	356	-	-	-	-
28	Other Equipment	357	-	-	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Book Depreciation Reserve		[4] Adjustment	[5] Pro Forma Balance
			June 30, 2022	June 30, 2023		
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-	-	-
31	Rights of Way	365.2	572	600	-	600
32	Structures & Improvements	366	108	113	-	113
33	Mains	367	19,478	20,564	-	20,564
34	Measuring & Regulating Station Equipment	369	3,989	4,138	-	4,138
35	Communication Equipment	370	-	-	-	-
36	Other Equipment	371	-	-	-	-
37	TOTAL TRANSMISSION		24,148	25,415	-	25,415
DISTRIBUTION PLANT						
38	Land & Land Rights	374	2,713	2,768	-	2,768
39	Structures & Improvements	375	5,633	5,500	-	5,500
40	Mains	376	99,773	103,800	-	103,800
41	Measuring & Regulating Station Equipment	378	3,950	4,156	-	4,156
42	Measuring & Regulating Station Equipment	379	-	-	-	-
43	Services	380	76,790	80,738	-	80,738
44	Meters	381	5,738	6,047	-	6,047
45	Meter Installations	382	1,859	1,914	-	1,914
46	House Regulators	383	-	-	-	-
47	House Regulatory Installations	384	558	578	-	578
48	Industrial Measuring & Reg. Station Equipm	385	6,434	6,706	-	6,706
49	Other Property	386	-	-	-	-
50	Other Equipment	387	-	-	-	-
51	TOTAL DISTRIBUTION		203,447	212,208	-	212,208
GENERAL PLANT						
52	Land & Land Rights	389	-	-	-	-
53	Structures & Improvements	390	(29)	(30)	-	(30)
54	Office Furniture & Equipment	391	3,421	3,030	-	3,030
55	Transportation Equipment	392	5,419	5,208	-	5,208
56	Stores Equipment	393	-	-	-	-
57	Tools & Garage Equipment	394	2,075	1,869	-	1,869
58	Laboratory Equipment	395	-	-	-	-
59	Power Operated Equipment	396	2,756	2,822	-	2,822
60	Communication Equipment	397	1,588	1,868	-	1,868
61	Miscellaneous Equipment	398	-	-	-	-
62	Other Tangible Property	399	-	-	-	-
63	TOTAL GENERAL		15,231	14,767	-	14,767
NONDEPRECIABLE PLANT						
64	Distribution Plant		50	50		50
65	General Plant		(16)	(16)		(16)
66	TOTAL NONDEPRECIABLE PLANT		34	33		33
67	Total Plant		\$ 258,779	\$ 270,627	\$ -	\$ 270,627

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023

Amortization of Experienced and Estimated Net Salvage

ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
332		670.22		515.44		4,542.28					(5,727.94)	(1,146)
334		20,606.51		2,279.42		1,275.58		4,910.71		5,956.53	(35,028.75)	(7,006)
366.2		1,272.00		500.00							(1,772.00)	(354)
367.1		241,546.09		72,559.71	2,410.75	269,831.71		117,441.79	70.57	20,066.23	(718,964.21)	(143,793)
367.2		1,012.68		1,031.91		556.75		219.75		17.73	(2,838.82)	(568)
369		5,622.66		400.00		10,941.87		15,090.22		1,497.09	(33,551.84)	(6,710)
374.1	809.00	342.30	1,000.00	188.61							1,278.09	256
374.2				422.98						10,231.67	(10,654.65)	(2,131)
375	50,628.76	37,233.74		32,293.30		52,996.63		72,182.50	1,695.33	7,663.42	(150,045.50)	(30,009)
376.1	3,786.48	823,925.60	4,671.19	1,007,222.50	8,933.09	1,016,214.24		754,656.81	4,729.37	1,070,114.83	(4,650,013.85)	(930,003)
376.2								554.72		180.72	(735.44)	(147)
378		27,562.69		49,413.50		93,118.40		48,112.59		95,730.88	(313,938.06)	(62,788)
380		541,618.59		461,950.15		599,553.59		482,041.77		454,013.83	(2,539,177.93)	(507,836)
385		4,484.92		26,190.60		9,293.49		13,720.71		8,800.12	(62,489.84)	(12,498)
390				1,000.00						49,878.34	(50,878.34)	(10,176)
394		1,498.86								204.48	(1,703.34)	(341)
397		1,047.90								371.27	(1,419.17)	(284)
TOTAL	55,224.24	1,708,444.76	5,671.19	1,655,968.12	11,343.84	2,058,324.54	0.00	1,508,931.57	6,495.27	1,724,727.14	(8,577,661.59)	(1,715,534)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Future Test Period - 12 Months Ended June 30, 2023
 (\$ in Thousands)

Working Capital

Line No	Description	[1]	[2]
		Future Test Year June 30, 2023	Reference
1	Working Capital for O&M Expenses	\$ 22,183	C-4, Page 2
2	Interest Payments	(372)	C-4, Page 3
3	Tax Payment Lag Calculations	1,083	C-4, Page 4
4	Prepaid Expenses	722	C-4, Page 5
5	Total Working Capital Requirements	<u>\$ 23,616</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Summary of Working Capital

Line #	Description	[1] Reference	[2] Test Year Expenses	[3] Lead/Lag Days	[4] Weighted Average [2] * [3]	[5] Totals
WORKING CAPITAL REQUIREMENT						
1	REVENUE LAG DAYS	C-4, Page 3-5, HTY				69.37
2	EXPENSE LAG DAYS					
3	Purchased Gas Costs	Schedule A-1 Exhibit No. 1, Schedule 1	\$ 184,653	39.87	\$ 7,362,107	
4	Other Expenses (less Uncollectibles)	Formato Exhibit No. 1, Schedule 1	34,890	45.37	1,582,941	
5	Payroll (Net Labor)	Formato	31,013	10.77	334,012	
6	Total	Sum (L 3 to L 5)	<u>\$ 250,556</u>		<u>\$ 9,279,061</u>	
7	O & M Expense Lag Days	L6, Col. 4 / Col. 2				37.03
8	Net (Lead) Lag Days	Line 1 - Line 7				32.34
9	Operating Expenses Per Day	Line 6, Col. 2 / 365				\$ 686
10	Working Capital for O & M Expense	Line 8 * Line 9				\$ 22,183
11	Interest Payments	Page 3				(372)
12	Tax Payment Lag Calculations	Page 4				1,083
13	Prepaid Expenses	Page 5				722
14	Total Working Capital Requirement	Sum (Line 10 to Line 13)				<u>\$ 23,616</u>
15	Pro Forma O & M Expense	D-1	\$ 254,818			
16	Less: Uncollectible Expense	D-1	<u>4,265</u>			
17	Sub-Total		<u>4,265</u>			
18	Pro Forma Cash O&M Expense		<u>\$ 250,553</u>			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Future Test Period - 12 Months Ended June 30, 2023

Interest Payments

Line No.	Description	[1]	[2]	[3]	[4]
		Reference Or Factor	# of Days	# of Days	Total
1	Rate Base at June 30, 2023	Sch C-1			\$ 421,290
2	Long-term Debt Ratio	Sch B-7			29.30%
3	Embedded Cost of Long-term Debt	Sch B-7			5.03%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 6,207</u>
5	Daily Amount	L 4 / L 5 [Col 2]	365		\$ 17
6	Days to mid-point of interest payments			91.25	
7	Less: Revenue Lag Days	C-4, Page 2		69.37	
8	Interest Payment lag days	L 7 - L 6			(21.9)
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (372)</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Future Test Period - 12 Months Ended June 30, 2023

Prepaid Expenses

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
			TOTAL	Insurance	PUC Assessment	AGA Dues	IT Services
1	June 2022		830	684	40	(0)	106
2	July		713	377	267	8	61
3	August		713	377	267	8	61
4	September		713	377	267	8	61
5	October		713	377	267	8	61
6	November		713	377	267	8	61
7	December		713	377	267	8	61
8	January 2023		713	377	267	8	61
9	February		713	377	267	8	61
10	March		713	377	267	8	61
11	April		713	377	267	8	61
12	May		713	377	267	8	61
13	June 2023		713	377	267	8	61
14	TOTAL		\$ 9,383	\$ 5,205	\$ 3,246	\$ 100	\$ 832
15	Percent to Gas			100.00%	100.00%	100.00%	100.00%
16	Amount to Gas			\$ 5,205	\$ 3,246	\$ 100	\$ 832
17	Monthly Average	13		\$ 400	\$ 250	\$ 8	\$ 64
18	Rate Case Amount		\$ 722				

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Gas Inventory

[1]

<u>Line No.</u>	<u>Description</u>	<u>Stored Underground</u>
1	June, 2022	\$ 3,407
2	July	4,273
3	August	5,233
4	September	11,359
5	October	12,897
6	November	12,147
7	December	9,961
8	January, 2023	6,777
9	February	4,163
10	March	3,410
11	April	3,697
12	May	4,888
13	June, 2023	6,676
		<hr/>
14	Total	<u>\$ 88,888</u>
15	Number of Months	<u>12</u>
16	12 month Modified Average Balance	<u>\$ 6,987</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Accumulated Deferred Income Taxes

[1]

[2]

Line #	Description	Amount	Total
Accumulated Deferred Income Tax			
1	Gas Utility Plant - a/c #282	Sch JAR-1 \$ (71,438)	
2	Federal ADIT		(71,438)
3	Pro-Rata Adjustment		-
4	Balance At June 30, 2023	Sch JAR-1	\$ (71,438)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Customer Deposits

[1]

Line #	Description	Balance At End Of Month
1	June, 2022	\$ 3,262
2	July	\$ 3,264
3	August	\$ 3,264
4	September	\$ 3,264
5	October	\$ 3,264
6	November	\$ 3,264
7	December	\$ 3,264
8	January, 2023	\$ 3,264
9	February	\$ 3,264
10	March	\$ 3,264
11	April	\$ 3,264
12	May	\$ 3,264
13	June, 2023	\$ 3,264
14	Total	<u>\$ 42,435</u>
15	Number of Months	<u>13</u>
16	Average Monthly Balance	<u>\$ 3,264</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Future Test Period - 12 Months Ended June 30, 2023
 (\$ in Thousands)

Materials & Supplies

<u>Line</u> #	<u>Month</u>	[1] <u>Materials</u> & <u>Supplies</u>
1	June, 2022	1,072
2	July	1180.312
3	August	1,180
4	September	1180.312
5	October	1,180
6	November	1180.312
7	December	1,180
8	January, 2023	1180.312
9	February	1,180
10	March	1180.312
11	April	1,180
12	May	1180.312
13	June, 2023	1180.312
14	Total	<u>\$ 15,236</u>
15	Number of Months	<u>13</u>
16	Average Monthly Balance	<u>\$ 1,172</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Summary of Revenue and Expenses
Pro Forma with Proposed Revenue Increase

Line #	Description	Factor Or Reference	[1]	[2]	[3]
			At Present Rates	Pro Forma Test Year Rate Increase	At Proposed Rates
OPERATING REVENUES					
1	Customer & Distribution Revenue		\$ 114,191		\$ 114,191
2	Gas Supply & Cost Adjustment Revenue		184,653		184,653
3	Other Revenues		1,674		1,674
4	Revenue Increase			25,004	25,004
5	Total operating revenues		<u>300,518</u>	<u>25,004</u>	<u>325,522</u>
OPERATING EXPENSES					
6	Manufactured Gas		15	-	15
7	Gas Supply Production		135,981	-	135,981
8	Transmission		50,055	-	50,055
9	Distribution		24,333	-	24,333
10	Customer Accounts		11,717	-	11,717
11	Uncollectible Expense	1.80%	4,265	391	4,656
12	Customer Information & Services		3,921	-	3,921
13	Sales		53	-	53
14	Administrative & General		24,478	-	24,478
15	Depreciation & Amortization		20,595	-	20,595
16	Taxes other than income taxes		2,026	-	2,026
17	Total operating expenses		<u>277,439</u>	<u>391</u>	<u>277,830</u>
18	Net operating income Before Income Tax		23,079	24,613	47,692
<u>Income Taxes</u>					
19	Pro Forma Income Tax At Present Rates		3,465		3,465
20	Pro Forma Income Tax on Revenue Increase			7,111	7,111
21	Net Income (loss)		<u>\$ 19,614</u>	<u>\$ 17,502</u>	<u>\$ 37,116</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Summary of Pro Forma Revenue and Expense
Adjustments with Proposed Revenue Increase

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Factor Or Reference	FTY 06/30/23	Adjustments Sch D-3 Increase (Decrease)	Pro Forma Adjusted For Test Year 6/30/23	Proposed Increase	Pro Forma Test Year With Proposed Increase
<u>OPERATING REVENUES</u>					[2] + [3]		[4] + [5]
1	Residential	480	\$ 226,980	\$ -	\$ 226,980		\$ 226,980
2	Comm/PA	481	37,663	-	37,663		37,663
3	Industrial	481	2,667	-	2,667		2,667
4	Transportation	489	31,534	-	31,534		31,534
5	Forfeited Discounts		1,526	-	1,526		1,526
6	Miscellaneous Service Revenues		47	-	47		47
7	Rent from Gas Properties		101	-	101		101
8	Rate Increase			-	-	25,004	25,004
9	Total operating revenues		<u>300,518</u>	<u>-</u>	<u>300,518</u>	<u>25,004</u>	<u>325,522</u>
<u>OPERATING EXPENSES</u>							
10	Gas Production		15	-	15		15
11	Gas Supply Production		135,981	-	135,981		135,981
12	Transmission		50,055	-	50,055		50,055
13	Distribution		24,333	-	24,333		24,333
14	Customer Accounts		11,717	-	11,717		11,717
15	Uncollectible Expense	1.56%	4,265	-	4,265	391	4,656
16	Customer Information & Services		3,921	-	3,921		3,921
17	Sales		53	-	53		53
18	Administrative & General		24,115	363	24,478		24,478
19	Depreciation & Amortization		18,880	1,716	20,595		20,595
20	Taxes other than income taxes		1,756	270	2,026		2,026
21	Total operating expenses		<u>275,091</u>	<u>2,349</u>	<u>277,439</u>	<u>391</u>	<u>277,830</u>
22	Net Operating Income - BIT		<u>\$ 25,427</u>	<u>\$ (2,349)</u>	<u>\$ 23,079</u>	<u>\$ 24,613</u>	<u>\$ 47,692</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1] As Budgeted And Allocated	[4] Adjustments					[7] Sub-Total Adjustments	[8] Total Proforma	
			[2] Gas Costs	[3] Salaries & Wages	Environmental Expense	[5] Rate Case D-6	[6] Uncollectibles Expense D-7			
OPERATING REVENUES										
Customer & Distribution Revenue										
1	Residential	480	\$ 73,467					\$ -	\$ 73,467	
2	Comm/PA	481	9,574					-	9,574	
3	Industrial	481	574					-	574	
4	Transportation	489	30,576					-	30,576	
Revenue for Cost of Gas										
5	Residential	480	153,513					-	153,513	
6	Comm/PA	481	28,089					-	28,089	
7	Industrial	489	2,093					-	2,093	
8	Transportation	489	958					-	958	
9	Forfeited Discounts		1,526					-	1,526	
10	Miscellaneous Service Revenues		47					-	47	
11	Rent from Gas Properties		101					-	101	
12			-					-	-	
13	Total operating revenues		<u>300,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,518</u>	
OPERATING EXPENSES										
14	Gas Production		15					-	15	
15	Gas Supply Production		135,981					-	135,981	
16	Transmission		50,055					-	50,055	
17	Distribution		24,333					-	24,333	
18	Customer Accounts		11,717					-	11,717	
19	Uncollectible Expense		4,265					-	4,265	
20	Customer Information & Services		3,921					-	3,921	
21	Sales		53					-	53	
22	Administrative & General		24,115				363	363	24,478	
23	Depreciation & Amortization		18,880					-	18,880	
24	Taxes other than income taxes		1,756					-	1,756	
25	Total operating expenses		<u>\$ 275,091</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363</u>	<u>\$ -</u>	<u>\$ 363</u>	<u>\$ 275,454</u>
26	Net operating income Before Income Tax		\$ 25,427	\$ -	\$ -	\$ -	\$ (363)	\$ -	\$ (363)	\$ 25,064

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]
		From Page 1 Sub-total	Other Adjustments	Universal Service	Operations S & W	Depreciation D-8	Taxes Other Than Income D-9	TOTAL Adjusted
	OPERATING REVENUES							
27	Customer & Distribution Revenue							
28	Residential	\$ 73,467						\$ 73,467
29	Comm/PA	9,574						9,574
30	Industrial	574						574
31	Transportation	30,576						30,576
	Revenue for Cost of Gas							
32	Residential	153,513						153,513
33	Comm/PA	28,089						28,089
34	Industrial	2,093						2,093
35	Transportation	958						958
36	Forfeited Discounts	1,526						1,526
37	Miscellaneous Service Revenues	47						47
38	Rent from Gas Properties	101						101
39		-						-
40	Total operating revenues	<u>300,518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,518</u>
	OPERATING EXPENSES							
41	Gas Production	15						15
42	Gas Supply Production	135,981						135,981
43	Transmission	50,055						50,055
44	Distribution	24,333						24,333
45	Customer Accounts	11,717						11,717
46	Uncollectible Expense	4,265						4,265
47	Customer Information & Services	3,921						3,921
48	Sales	53						53
49	Administrative & General	24,478						24,478
50	Depreciation & Amortization	18,880				1,716		20,595
51	Taxes other than income taxes	1,756					270	2,026
52	Total operating expenses	<u>\$ 275,454</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,716</u>	<u>\$ 270</u>	<u>\$ 277,439</u>
53	Net operating income Before Income Tax	\$ 25,064	\$ -	\$ -	\$ -	\$ (1,716)	\$ (270)	\$ 23,079

Schedule: D-4
Witness: N/A
Page: 1 of 1

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

SCHEDULE NOT USED

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Adjustment - Revenue Adjustments

Line #	Description	[1]	[2]	[3] [4]		[5]	[6]
		Reference Or Account Number	FTY 06/30/23	PRO FORMA ADJUSTMENTS		Total Proforma Adjustments	Proforma Adjusted At Present Rates
				TCJA Refund Provision	Other		
Customer & Distribution Revenue							
1	Residential	480	\$ 73,467			\$ -	\$ 73,467
2	Comm/PA	481	9,574			-	9,574
3	Industrial	481	574			-	574
4	Transportation	489	30,576			-	30,576
5	Cust Chg & Distrib Revenue		114,191	-	-	-	114,191
Revenue for Cost of Gas							
6	Residential	480	153,513			-	153,513
7	Comm/PA	481	28,089			-	28,089
8	Industrial	481	2,093			-	2,093
9	Transportation	489	958	-		-	958
10	Revenue for Cost of Gas		184,653	-	-	-	184,653
11	Total Customer Revenue		298,844	-	-	-	298,844
12	Forfeited Discounts	487	1,526			-	1,526
13	Miscellaneous Service Revenues	488	-			-	-
14	Rent from Gas Properties	493	101		-	-	101
15	Other Revenues	495	47	(3,587)		(3,587)	(3,540)
16	TOTAL REVENUES		\$ 300,518	\$ (3,587)	\$ -	\$ (3,587)	\$ 296,931

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Future Test Period - 12 Months Ended June 30, 2023
 (\$ in Thousands)

Adjustment - Rate Case Expense

Line #	Description	[1] Reference	[2] Amount	[3] Total
<u>Rate Case Expenditures</u>				
1	External Consultants			339
2	External Legal			350
3	Miscellaneous Costs			<u>400</u>
4	Sub-Total	L 1 to L 3		1,089
<u>Total Expenditures for Rate Case Filing</u>				
5	TOTAL COSTS	L 3		<u>\$ 1,089</u>
6	Normalized over 3 years (Line 5 / 6)		<u>3</u>	<u>\$ 363</u>
7	Pro Forma Adjustment	L6		<u>\$ 363</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Future Test Period - 12 Months Ended June 30, 2023
 (\$ in Thousands)

Adjustment - Uncollectibles

Line #	Description	[1] Reference Or Factor	[2] Uncollectible Expense	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
Adjustment #1:						
1	12 Months ended June 2018		<u>\$ 3,017</u>	<u>\$ 192,037</u>	<u>1.57%</u>	
2	12 Months ended June 2019		<u>\$ 3,384</u>	<u>\$ 219,046</u>	<u>1.54%</u>	
3	12 Months ended June 2020		<u>\$ 3,458</u>	<u>\$ 219,199</u>	<u>1.58%</u>	
4	Three Year Average Sum (Line 1 to Line 3) / 3	<u>3</u>	<u>\$ 3,286</u>	<u>\$ 210,094</u>		<u>1.56%</u>
5	Forecasted Revenue					<u>\$ 296,933</u>
6	Forecasted Uncollectible Expense					<u>\$ 4,645</u>
Adjustment #2:						
7	LIRA Arrearages - Move to RIDER F			<u>(379)</u>		
8	Pro Forma Adjustment					<u>\$ (379)</u>
9	Total Uncollectible Adjustment	L6 + L8				<u>\$ 4,266</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

		Adjustment - Depreciation expense			
		[1]	[2]	[3]	[4]
Line #	Description	Account Number	6/30/23 Depreciation Expense	Adjustment To Annualize At New Depre Study Rates	Pro Forma Test Year Depreciation
INTANGIBLE PLANT					
1	Organization	301	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-
3	Miscellaneous Intangible Plant	303	2,148	-	2,148
4	TOTAL INTANGIBLE		2,148	-	2,148
PRODUCTION PLANT					
5	Producing Lands	325.1	-	-	-
6	Producing Leaseholds	325.2	-	-	-
7	Rights of Way	325.4	0	-	0
8	Other Land Rights	325.5	-	-	-
9	Field Measuring & Regulating Station Structures	328	0	-	0
10	Other Structures	329	0	-	0
11	Producing Gas Wells-Well Construction	330	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-
13	Field Lines	332	12	-	12
14	Field Measuring & Reg. Station Equipment	334	95	-	95
15	Drilling & Cleaning Equipment	335	-	-	-
16	Other Equipment	337	-	-	-
			-	-	-
17	TOTAL PRODUCTION & GATHERING		108	-	108
NATURAL GAS STORAGE & PROCESSING PLANT					
18	Land & Land Rights	304	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-
20	Land	350.1	-	-	-
21	Rights of Way	350.2	-	-	-
22	Structures & Improvements	351	-	-	-
23	Wells	352	-	-	-
24	Lines	353	-	-	-
25	Compressor Station Equipment	354	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-
27	Purification Equipment	356	-	-	-
28	Other Equipment	357	-	-	-
			-	-	-
29	TOTAL STORAGE & PROCESSING		-	-	-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Adjustment - Depreciation expense						
Line #	Description	Account Number	[1]	[2]	[3]	[4]
#	Description	Number	Budgeted 9/30/23 Depreciation Expense	Adjustment To Annualize At New Depre Study Rates	Pro Forma Test Year Depreciation	Depreciation
TRANSMISSION PLANT						
30	Land & Land Rights	365.1	-	-	-	-
31	Rights of Way	365.2	29	-	29	29
32	Structures & Improvements	366	4	-	4	4
33	Mains	367	1,014	-	1,014	1,014
34	Measuring & Regulating Station Equipment	369	142	-	142	142
35	Communication Equipment	370	-	-	-	-
36	Other Equipment	371	-	-	-	-
37	TOTAL TRANSMISSION		<u>1,188</u>	<u>-</u>	<u>1,188</u>	<u>1,188</u>
DISTRIBUTION PLANT						
38	Land & Land Rights	374	168	-	168	168
39	Structures & Improvements	375	326	-	326	326
40	Mains	376	5,650	-	5,650	5,650
41	Measuring & Regulating Station Equipment	378	360	-	360	360
42	Measuring & Regulating Station Equipment	379	-	-	-	-
43	Services	380	4,701	-	4,701	4,701
44	Meters	381	459	-	459	459
45	Meter Installations	382	54	-	54	54
46	House Regulators	383	-	-	-	-
47	House Regulatory Installations	384	19	-	19	19
48	Industrial Measuring & Reg. Station Equipment	385	319	-	319	319
49	Other Property	386	-	-	-	-
50	Other Equipment	387	-	-	-	-
51	TOTAL DISTRIBUTION		<u>12,056</u>	<u>-</u>	<u>12,056</u>	<u>12,056</u>
GENERAL PLANT						
52	Land & Land Rights	389	-	-	-	-
53	Structures & Improvements	390	5	-	5	5
54	Office Furniture & Equipment	391	1,113	-	1,113	1,113
55	Transportation Equipment	392	1,188	-	1,188	1,188
56	Stores Equipment	393	-	-	-	-
57	Tools & Garage Equipment	394	210	-	210	210
58	Laboratory Equipment	395	-	-	-	-
59	Power Operated Equipment	396	533	-	533	533
60	Communication Equipment	397	331	-	331	331
61	Miscellaneous Equipment	398	-	-	-	-
62	Other Tangible Property	399	-	-	-	-
63	TOTAL GENERAL		<u>3,381</u>	<u>-</u>	<u>3,381</u>	<u>3,381</u>
64	TOTAL DEPRECIATION		<u>\$ 18,880</u>	<u>\$ -</u>	<u>\$ 18,880</u>	<u>\$ 18,880</u>
65	CHARGED TO CLEARING ACCOUNTS		<u>\$ (1,721)</u>	<u>\$ -</u>	<u>\$ (1,721)</u>	<u>\$ (1,721)</u>
66	NET SALVAGE AMORTIZATION	Schedule C-3, page 6	<u>\$ 1,716</u>	<u>\$ -</u>	<u>\$ 1,716</u>	<u>\$ 1,716</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Adjustment - Taxes Other Than Income Taxes

	[1]	[2]	[3]	[4]	[5]	
Line #	Account Number	Factor or Reference	FTY Amounts 6/30/23	Pro Forma Adjustments	Pro Forma Tax Expense 6/30/23	
1	PURTA Taxes	408.1	\$ 84	\$ -	\$ 84	
2	Capital Stock	408.1	-	-	-	
3	PA & Local Use taxes	408.1	89	-	89	
4	Social Security	408.1	D-10	1,501	257	1,758
5	FUTA	408.1	D-10	13	2	15
6	SUTA	408.1	D-10	68	11	80
7	Total		<u>\$ 1,756</u>	<u>\$ 270</u>	<u>\$ 2,026</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Adjustment - Payroll Taxes

Line #	Description	[1] Account Number	[2] Test Year 6/30/22 Present Rates	[3] 6/23/22 Pro Forma Adjustments	[4] Increase in Payroll Taxes
1	Total Payroll Charged to Expense		<u>\$ 26,461</u>	<u>\$ 31,013</u>	
2	FICA Expense	D-9	<u>1,501</u>	<u>1,758</u>	257
3	FICA Expense - Percent	L 2 / L 1	<u>5.67%</u>	<u>5.67%</u>	
4	Pro Forma FICA Expense on Pro Forma S&W	L2 [4]			<u>\$ 257</u>
5	FUTA Expense	D-9	<u>13</u>	<u>16</u>	2
6	FUTA Expense - Percent	L 5 / L 1	<u>0.05%</u>	<u>0.05%</u>	
7	Pro Forma FUTA Expense on Pro Forma S&W	L5 [4]			<u>\$ 2</u>
8	SUTA Expense	D-9	<u>68</u>	<u>81</u>	11
9	SUTA Expense - Percent	L 8 / L 1	<u>0.26%</u>	<u>0.26%</u>	
10	Pro Forma SUTA Expense on Pro Forma S&W	L8 [4]			<u>\$ 11</u>
11	Pro Forma Adjustment	L4+L7+L10			<u>\$ 270</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Income Tax Calculation

Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma Test Year At Present Rates	[4] Revenue Increase	[5] Pro Forma Test Year At Proposed Rates [3] + [4]
1	Revenue			\$ 300,518	\$ 25,004	\$ 325,522
2	Operating Expenses			(277,439)	(391)	(277,830)
3	OIBIT	L1 + L2		23,079	24,613	47,692
Interest Expense						
4	Rate Base	Sch A-1	421,290			
5	Weighted Cost of Debt	Sch B-7	0.01840			
6	Synchronized Interest Expense	L4 * L5		(7,752)	-	(7,752)
7	Base Taxable Income	L3 + L6		15,327	24,613	39,940
8	Total State Tax Depreciation	Sch D-12	\$ 20,826			
9	Pro Forma Book Depreciation	Sch D-12	18,874			
10	State Tax Depreciation (Over) Under Book	L8 + L9		(1,951)		(1,951)
11	Other	Exh JAR-2		(4,725)	-	(4,725)
12	State Taxable Income	Sum L7 to L11		\$ 8,651	\$ 24,613	\$ 33,264
13	State Income Tax (Expense)/Benefit	-L12 * Rate State	9.99%	\$ (864)	\$ (2,459)	\$ (3,323)
14	Total Federal Tax Depreciation	Sch D-12	\$ 13,396			
15	Pro Forma Book Depreciation	Sch D-12	18,874			
16	Federal Tax Deducts (Over) Under Book	L15 - L14		5,479	-	5,479
17	Other	Exh JAR-2		(4,725)	-	(4,725)
18	Federal Taxable Income/(Loss)	L 7 + Sum L13 to L17		15,216	22,154	37,370
19	Federal Income Tax (Expense)/Benefit	-L18 * Rate Fed	21.00%	(3,195)	(4,652)	(7,848)
20	Total Current Income Tax (Expense)/Benefit	L13 + L19		(4,059)	(7,111)	(11,171)
Deferred Federal Income Taxes						
21	Federal Tax Deducts (Over) Under Book	L16	\$ 5,479			
22	Adjust for Book Flow Through Depreciation	Exh JAR-2	4,626			
23	Net Temporary Difference Depreciation	L22 - L21		(853)		(853)
24	Other Deferred Adjustments	Exh JAR-2		(2,100)		(2,100)
25	Federal Temporary Differences	L23 + L24		(2,953)	-	(2,953)
26	Deferred Federal Taxable Income/(Loss)	L25		(2,953)	-	(2,953)
27	Deferred Federal Income Tax (Expense)/Benefit	-L26 * Rate Fed	21.00%	620	-	620
Deferred State Income Taxes						
28						-
29						-
30	State Deferred Income Tax (Expense)/Benefit			-	-	-
31	Net Income Tax (Expense)/Benefit	L20 + L27 + L30		(3,439)	(7,111)	(10,551)
Other Tax Adjustments						
32	Repair and Maintenance Amortization	Stmnt No.12,Pg11		215		215
33	Medicare Subsidy Amortization	Exh JAR-4		(208)		(208)
34	ARAM	Stmnt No.12,Pg12		1,000		1,000
35	Unprotected	Stmnt No.12,Pg12		(1,033)		(1,033)
36	Combined Income Tax (Expense)/Benefit	Sum L31 to L35		(3,465)	(7,111)	(10,577)
37	Federal Income Tax (Expense)/Benefit	L 19 + L27 + Sum L32 to L35		(2,601)	(4,652)	(7,254)
38	State Income Tax (Expense)/Benefit	L13 + L30		(864)	(2,459)	(3,323)
39	Total Income Tax (Expense)/Benefit	L37 + L38		(3,465)	(7,111)	(10,577)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Tax Depreciation

Line #	Description	[1] Amount	[2] Amount	[3] Total
<u>Accelerated Tax Depreciation</u>				
1	Gas Plant		\$ 13,401	
2	Net Salvage Amortization		1,716	
3	Depreciation Charged to Clearing Accounts		(1,721)	
4	Total Federal Accelerated Tax Depreciation			<u>\$ 13,396</u>
5	Adjustment for PA Tax Depreciation		<u>7,430</u>	
6	Total State Accelerated Tax Depreciation			<u><u>\$20,826</u></u>
<u>Book Depreciation</u>				
7	Pro Forma Book Depreciation		\$ 18,880	
8	Net Salvage Amortization		1,716	
9	Depreciation Charged to Clearing Accounts	(1,721)	(1,721)	
10	Book Depreciation for Tax Calculation			<u><u>\$ 18,874</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended June 30, 2023
(\$ in Thousands)

Gross Revenue Conversion Factor

Line #	Description	[1] Reference Or Factor	[2] Tax Rate	[3] Factor
GROSS REVENUE CONVERSION FACTOR				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES	D-7		<u>(0.015642)</u>
3	NET REVENUES	Sum L 1 to L 2		0.984358
4	STATE INCOME TAXES	[3] L 3 * Rate [2]	9.9900%	<u>(0.098337)</u>
5	FACTOR AFTER STATE TAXES	L 3 + L 4		0.886021
6	FEDERAL INCOME TAXES	[3] L 5 * Rate [2]	21.00%	<u>(0.186064)</u>
7	NET OPERATING INCOME FACTOR	L 5 + L 6		<u>0.699957</u>
8	GROSS REVENUE CONVERSION FACTOR	1 / L 7		<u>1.42866</u>
9	Combined Income Tax Factor On Gross Revenues	-L 4 - L 6		<u>28.440%</u>

INCOME TAX FACTOR

10	GROSS REVENUE FACTOR			1.000000
11	STATE INCOME TAXES	[3] L 10 * Rate [2]	9.9900%	<u>(0.099900)</u>
12	FACTOR AFTER STATE TAXES	L 10 + L 11		0.900100
13	FEDERAL INCOME TAXES	[3] L 12 * Rate [2]	21.00%	<u>(0.189021)</u>
14	NET OPERATING INCOME FACTOR	L 12 + L 13		0.711079
15	GROSS REVENUE CONVERSION FACTOR	1 / L 14		<u>1.406314</u>
16	Combined Income Tax Factor On Taxable Income	-L 11 - L 13		<u>28.892%</u>

NATIONAL FUEL

EXHIBIT A – HTY

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission

Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission

Historic Test Period - 12 Months Ended June 30, 2022

Table of Contents

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Summary of Rate Base and Revenue Increase

Line #	Description	[1] Function	[2] Reference Section	[3] Pro Forma Test Year Ended June 30, 2022 At Present Rates	[4] Increase	[5] At Proposed Rates
RATE BASE						
1	Utility Plant		C-2	\$ 698,777		\$ 698,777
2	Accumulated Depreciation		C-3	(258,779)		(258,779)
3	Net Plant in service	L 1 + L 2		439,998	-	439,998
4	Working Capital		C-4	17,616		17,616
5	Gas Inventory		C-5	5,871		5,871
6	Accumulated Deferred Income Taxes		C-6	(73,273)		(73,273)
7	Customer Deposits		C-7	(3,128)		(3,128)
8	Materials & Supplies		C-8	1,131		1,131
9	TOTAL RATE BASE	Sum L 3 to L 8		<u>\$ 388,215</u>	<u>\$ -</u>	<u>\$ 388,215</u>
OPERATING REVENUES AND EXPENSES						
<u>Operating Revenues</u>						
10	Base Customer Charges		D-5	\$ 110,866	\$ 13,458	\$ 124,324
11	Gas Cost Revenue		D-5	132,778		132,778
12	Other Operating Revenues		D-5	(2,332)		(2,332)
13	Total Revenues	Sum L 10 to L 12		241,311	13,458	254,769
14	Operating Expenses		D-1	(214,302)	(210)	(214,513)
15	OIBIT	L 13 + L 14		27,009	13,248	40,257
16	Pro Forma Income Tax at Present Rates		D-11	(4,751)		
17	Pro Forma Income Tax on Revenue Increase		D-11		(3,827)	(8,579)
18	NET OPERATING INCOME	Sum L 15 to L 17		<u>\$ 22,258</u>	<u>\$ 9,420</u>	<u>\$ 31,678</u>
19	RATE OF RETURN	L 18 / L 9		<u>5.7334%</u>		<u>8.1600%</u>
REVENUE INCREASE REQUIRED						
20	Rate of Return at Present Rates	L 19, Col 3		5.7334%		
21	Rate of Return Required		B-7	<u>8.1600%</u>		
22	Change in ROR	L 21 - L 20		<u>2.4266%</u>		
23	Change in Operating Income	L 22 * L 9		\$ 9,420		
24	Gross Revenue Conversion Factor		D-13	<u>1.428659</u>		
25	Change in Revenues	L 23 * L 24		<u>\$ 13,458</u>		
26	Percent Increase -- Delivery Revenues	L 25 / L 10, C 3			<u>12.14%</u>	
27	Percent Increase -- Total Revenues	L 25 / L 13, C 3			<u>5.58%</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Balance Sheet

[1]

Line No	Description/(Account No)	Historic 6/30/2022
	UTILITY PLANT (101 - 106, 108)	
1	Gas Utility Plant	\$ 695,343
2	Other Utility Plant	-
3	Total Plant In Service	<u>695,343</u>
4	Construction Work In Progress (107)	11,352
5	Total Utility Plant	<u>706,696</u>
6	Accumulated Provision for Depreciation - Gas (108)	(258,864)
7	Utility Acquisition Adjustment (114)	-
8	Accumulated Provision for Depreciation - Other (119)	-
9	Net Utility Plant	<u>447,831</u>
	OTHER PROPERTY INVESTMENTS	
10	Non-utility Property (121)	-
11	Accumulated Depreciation on NUP (122)	-
12	Other Investments (124)	19,842
13	Other Special Funds (128)	<u>50,304</u>
14	Total Other Property and Investments	70,146
	CURRENT AND ACCRUED ASSETS	
15	Cash & Other Temporary Investments(131-136)	180,850
16	Unbilled Revenues	-
17	Customer Accounts Receivable (142)	24,231
18	Other Accounts Receivable (143)	251
19	Accum Provision for Uncollectible (144)	(6,280)
20	Receivables from Associated Companies (145)	-
21	Accounts Receivable Assoc. Comp. (146)	130
22	Plant Materials & Operating Supplies (154)	909
23	Stores Expense - Undistributed (163)	163
24	Gas Stored - Current (164.1)	3,407
25	Liquefied Natural Gas stored (164.2)	-
26	Prepayments (165)	887
27	Accrued Utility Revenues (173)	4,421
28	Miscellaneous Current & Accrued Assets (174)	-
29	Derivative Instrument Assets (175)	<u>1,765</u>
30	Total Current and Accrued Assets	210,734
	DEFERRED DEBITS	
31	Unamortized Debt Expense (181)	
32	Other Regulatory Assets (182.3)	125,409
33	Other Preliminary Survey & Investigation Charges (183.2)	246
34	Clearing Accounts (184)	(2,017)
35	Miscellaneous Deferred Debits (186)	(1,855)
36	RD&D Expenditures (188)	5
37	Unamortized Loss on Reacquired Debt (189)	1,322
38	Accumulated Deferred Income Taxes (190)	475
39	O/U Collected Gas (191.4, 191.41)	<u>18,746</u>
40	Total Deferred Debits	<u>142,331</u>
41	TOTAL ASSETS AND OTHER DEBITS	<u>\$ 871,043</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Balance Sheet

[1]

Line No	Description/(Account No)	Historic 6/30/2022
PROPRIETARY CAPITAL		
42	Common Stock Issued (201)	\$ (16,037)
43	Preferred Stock Issued (204)	-
44	Premium on Capital Stock (207)	(69)
45	Donations Stockholders (208)	(43,855)
46	Retained Earnings (216)	(238,180)
47	Accum Other Comprehensive Income (219)	<u>5,807</u>
48	Total Proprietary Capital	(292,333)
LONG TERM DEBT		
49	Bonds (221)	-
50	Advances from Associated Companies (223)	(97,450)
51	Other Long-Term Debt (224)	-
52	Unamortized Premium on LTD (225)	-
53	Unamortized Discount on LTD (226)	-
54	Total Long-term Debt	<u>(97,450)</u>
OTHER NON-CURRENT LIABILITIES		
55	Obligations under Capital Leases (227)	-
56	Accum. Prov for Injuries & Damages (228.2)	(115)
57	Accum. Prov for Pensions & Benefits (228.3)	(8,653)
58	Accum. Miscellaneous Operating Prov (228.4)	-
59	Asset Retirement Obligation (230)	<u>(4,445)</u>
60	Total Non-Current Liabilities	(13,213)
CURRENT & ACCRUED LIABILITIES		
61	Notes Payable (231)	-
62	Accounts Payable (232)	(88,014)
63	Notes Payable to Assoc. Companies (233)	(56,719)
64	Accounts Payable to Assoc. Cos (234)	(9,719)
65	Customer Deposits (235)	(3,262)
66	Taxes Accrued (236)	(9,088)
67	Interest Accrued (237)	(134)
68	Dividends Declared (238)	(4,005)
69	Tax Collections Payable (241)	(633)
70	Misc Current & Accrued Liabilities (242)	<u>(3,475)</u>
71	Total Current & Accrued Liabilities	(175,050)
OTHER DEFERRED CREDITS		
72	Customer Advances for Construction (252)	(99)
73	Other Deferred Credits (253)	(21,810)
74	Other Regulatory Liabilities (254)	(186,019)
75	Deferred ITC (255)	-
76	Accumulated Deferred Income Taxes (282)	(73,273)
77	Accumulated Deferred Income Taxes (283)	<u>(11,796)</u>
78	Total Other Deferred Credits	<u>(292,998)</u>
79	TOTAL LIABILITIES & OTHER CREDITS	<u>\$ (871,043)</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Statement of Net Utility Operating Income

Line No	Description	[1] Historic 6/30/2022	[2] Reference
Total Operating Revenues			
1	Total Sales Revenues	\$ 243,644	B-3
2	Other Operating Revenues	(2,332)	B-3
3	Total Revenues	<u>241,311</u>	
Total Operating Expenses			
4	Operation & Maintenance Expenses	62,911	B-4 & D-2
1	Purchased Gas Costs	132,778	D-5
2	Depreciation & Amortization Expense	16,857	D-2
3	Taxes Other Than Income Taxes	1,756	B-5
4	Total Operating Expenses	<u>214,301</u>	
5	Operating Income Before Income Taxes (OIBIT)	27,010	
Income Taxes:			
6	State	1,557	B-5
7	Federal	3,194	B-5
8	Total Income Taxes	<u>4,751</u>	
9	Net Utility Operating Income	<u>\$ 22,259</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Statement of Operating Revenues

[1]

Line No	Description	Historic 6/30/2022
Gas Operating Revenues		
1	Residential (480)	\$ 175,507
2	Commercial/Public Authority (481)	28,478
3	Industrial (481)	2,446
4	Transportation (489)	37,213
5	Sub-Total Gas Operating Revenues	243,644
Other Operating Revenues		
6	Forfeited Discounts (487)	1,106
7	Miscellaneous Service Revenues (488)	-
8	Rent from Gas Properties (493)	101
9	Other Revenues (495)	<u>(3,540)</u>
10	Sub-Total Other Operating Revenues	<u>(2,332)</u>
11	Total Operating Revenues	<u><u>\$ 241,311</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Operation and Maintenance Expenses

Line No	Description	Account No	[1] Historic 6/30/2022
Gas Raw Materials			
1	Liquefied Petroleum Gas Expenses	717	\$ -
2	Miscellaneous Production Expenses	735	-
3	Total Gas Raw Materials Expenses		<u>-</u>
Production and Gathering - Operations			
4	Operating Supervision and Engineering	750	0
5	Production Maps and Records	751	-
6	Gas Wells Expenses	752	-
7	Field Lines Expenses	753	12
8	Gas Well Royalties	758	-
9	Other Expenses	759	-
10	Total Production & Gathering Operation Expenses		<u>12</u>
Production and Gathering - Maintenance			
11	Maintenance of Producing Gas Wells	763	-
12	Maintenance of Field Lines	764	0
13	Maintenance of Field Measuring and Reg. Station Equip.	766	-
14	Gas Supply Operation Expenses		<u>0</u>
Other Gas Supply Expense - Operations			
15	Other Gas Purchases	805.0	-
16	Purchased Gas Expenses	807.0	209
17	Gas Used for Other Utility Operations-Credit	812.0	(47)
18	Other Gas Supply Expenses	813.0	-
19	Gas Supply Operation Expenses		<u>162</u>
Underground Storage Expense - Operation			
20	Operation Supervision and Engineering	814	-
21	Maps and Records	815	-
22	Wells Expenses	816	-
23	Lines Expenses	817	-
24	Measuring and Regulating Station Expenses	820	-
25	Purification Expenses	821	-
26	Gas Losses	823	-
27	Other Expenses	824	-
28	Total Underground Storage Expenses		<u>-</u>
Underground Storage Expense - Maintenance			
29	Maintenance Supervision and Engineering	830	-
30	Maintenance of Structures and Improvements	831	-
31	Maintenance of Reservoirs and Wells	832	-
32	Maintenance of Lines	833	-
33	Maintenance of Measuring & Regulating Station Equip.	835	-
34	Total Underground Maintenance Expenses		<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Operation and Maintenance Expenses

Line No	Description	Account No	[1] Historic 6/30/2022
Transmission Expense - Operations			
35	Operating Supervision and Engineering	850	5
36	System Control and Load Dispatching	851	8
37	Communication System Expenses	852	-
38	Compressor Station Labor and Expenses	853	2
38	Mains Expenses	856	689
39	Measuring and Regulating Station Expenses	857	78
40	Other Expenses	859	15
41	Total Transmission Operation Expenses		<u>798</u>
Transmission Expense - Maintenance			
42	Maintenance Supervision and Engineering	861	-
43	Maintenance of Structures and Improvements	862	11
44	Maintenance of Mains	863	232
45	Maintenance of Measuring and Regulating Station Equip.	865	33
46	Maintenance of Communication Equipment	866	-
47	Maintenance of Other Equipment	867	13
48	Total Transmission Maintenance Expenses		<u>288</u>
Distribution Expense - Operations			
49	Operation Supervision and Engineering	870	4,090
50	Distribution Load Dispatching	871	705
51	Compressor Station Labor and Expenses	872	21
51	Compressor Station Fuel and Power (Major Only)	873	-
52	Mains and Services Expenses	874	3,495
53	Measuring and Regulating Station Expenses-General	875	259
54	Measuring and Regulating Station Expenses-Industrial	876	110
55	Measuring and Regulating Station Expenses-City Gate	877	9
56	Meter and House Regulator Expenses	878	705
57	Customer Installations Expenses	879	840
58	Other Expenses	880	4,700
59	Rents	881	91
60	Total Distribution Operation Expenses		<u>15,025</u>
Distribution Expense - Maintenance			
61	Maintenance Supervision and Engineering	885	521
62	Maintenance of Structures and Improvements	886	468
63	Maintenance of Mains	887	1,553
64	Maintenance of Compressor Station Equipment	888	0
65	Maintenance of Measuring & Reg. Station Equip.-Genl.	889	140
66	Maintenance of Measuring & Reg. Station Equip.-Indtrl.	890	77
67	Maintenance of Measuring & Reg. Station Equip.-City G	891	-
68	Maintenance of Services	892	367
69	Maintenance of Meters & House Regulators	893	363
70	Maintenance of Other Equipment	894	120
71	Construction & Maintenance	895	-
72	Total Distribution Maintenance Expenses		<u>3,610</u>
Customer Accounts Expense - Operations			
73	Supervision	901	843
74	Meter Reading Expenses	902	1,273
75	Customer Records & Collection Expenses	903	6,311
76	Uncollectable Accounts	904	3,028
77	Miscellaneous Customer Accounts Expenses	905	337
78	Total Administrative & General		<u>11,792</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Operation and Maintenance Expenses

Line No	Description	Account No	[1] Historic 6/30/2022
	Customer Service & Information Expense		
79	Supervision	907	76
80	Customer Assistance Expenses	908	2,640
81	Informational & Instructional Advertising Expenses	909	581
82	Miscellaneous Customer Service & Informational Exp.	910	448
83	Total Cust. Service & Inform. Operations Exp		<u>3,745</u>
84	Description		
	Sales Expense		
85	Supervision	911	-
86	Demonstrating and Selling Expenses	912	-
87	Advertising Expenses	913	51
88	Miscellaneous Sales Expenses	916	-
89	Total Operation Sales Expenses		<u>51</u>
	Administrative & General - Operations		
90	Administrative and General Salaries	920.0	6,718
91	Office Supplies and Expenses	921.0	4,580
92	Administrative Expenses Transferred-Credit	922.0	(878)
92	Outside Service Employed	923.0	542
93	Property Insurance	924.0	65
94	Injuries and Damages	925.0	1,347
95	Employee Pensions and Benefits	926.0	(13,554)
96	Regulatory Commission Expenses	928.0	1,374
97	General Advertising Expenses	930.1	-
98	Miscellaneous General Expenses	930.2	605
99	Rents	931.0	955
100	Total A & G Operation Expenses		<u>1,755</u>
	Administrative & General - Maintenance		
101	A&G Maintenance of General Plant	932	359
102	A&G Maintenance of General Plant	935	-
103	Total A & G Maintenance Expenses		<u>359</u>
104	TOTAL OPERATION & MAINTENANCE EXPENSE		<u>\$ 37,598</u>
105	Total Gas Operation Expenses		33,341
106	Total Gas Maintenance Expense		4,257
107	TOTAL OPERATION & MAINTENANCE EXPENSE		<u>\$ 37,598</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Detail of Taxes

[1]

Line No	Description	Reference	Historic 6/30/2022
Taxes Other Than Income Taxes			
Non-revenue related:			
1	Pennsylvania - PURTA	D-9	\$ 75
2	Capital Stock	D-9	1,501
3	PA and Local Use taxes	D-9	84
4	Subtotal		<u>1,661</u>
Payroll Taxes			
5	FICA	D-9	13
6	SUTA	D-9	14
7	FUTA	D-9	68
8	Other		-
9	Subtotal		<u>95</u>
10	Total Taxes Other Than Income Taxes		<u>\$ 1,756</u>
Income Taxes			
11	State	D-11	\$ 1,557
12	Federal	D-11	3,194
13	Total Income Taxes		<u>\$ 4,751</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Composite Cost of Debt

		[1]	[2]	[3]	[4]
Line No	Description	Amount Outstanding	Effective Cost Rate	Annualized Cost	Average Weighted Cost Rate
Medium Term Notes					
1	7.395% Due 2023	\$ 49,000	7.48%	\$ 3,665	
2	7.375% Due 2025	50,000	7.52%	3,760	
3	3.95% Due 2027	100,000	4.15%	4,150	
4	4.75% Due 2028	125,000	4.96%	6,200	
5	2.95% Due 2031	<u>50,000</u>	3.06%	<u>1,530</u>	
6	Total Long-Term Debt	\$ 374,000		\$ 19,305	<u>5.16%</u>
7	Committed Line of Credit Fee			<u>638</u>	
8	Total Long-Term Debt	<u>\$ 374,000</u>		<u>\$ 19,943</u>	<u>5.33%</u>
9	Total Short-Term Debt	<u>\$ 118,383</u>	0.837%	<u>991</u>	
10	TOTAL DEBT	<u>\$ 492,383</u>		<u>\$ 20,934</u>	
11	Weighted Cost of Debt				4.25%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022

Rate of Return

		[1]	[2]	[3]	[4]
Line No	Description	Capitalization Ratio	Embedded Cost	Statement Reference	Return-%
1	Long-Term Debt	31.10%	5.33%	B-6	1.66%
2	Short-Term Debt	11.80%	0.84%	B-6	0.10%
3	Common Equity	<u>57.10%</u>	11.20%		<u>6.40%</u>
4	Total	<u><u>100.00%</u></u>			<u><u>8.16%</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

		Rate Base				
		[1]	[2]	[3]	[4]	[5]
Line #	Description	Reference Schedule	# of Pages	44742 Present Rates	Adjustments	44742 Proposed Rates
Rate Base						
1	Utility Plant	C-2	5	\$ 698,777		\$ 698,777
2	Accumulated Depreciation	C-3	4	(258,779)		(258,779)
3	Net Plant in service			439,998	-	439,998
4	Working Capital	C-4	10	17,616		17,616
5	Gas Inventory	C-5	1	5,871		5,871
6	Accumulated Deferred Income Taxes	C-6	1	(73,273)		(73,273)
7	Customer Deposits	C-7	1	(3,128)		(3,128)
8	Materials & Supplies	C-8	1	1,131		1,131
9	TOTAL RATE BASE			\$ 388,215	\$ -	\$ 388,215

Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma 6/30/2022
	INTANGIBLE PLANT		
1	Organization	301	\$ 116
2	Franchise & Consent	302	7
3	Miscellaneous Intangible Plant	303	24,528
4	TOTAL INTANGIBLE		<u>24,652</u>
	PRODUCTION PLANT		
5	Producing Lands	325.1	-
6	Producing Leaseholds	325.2	-
7	Rights of Way	325.4	50
8	Other Land Rights	326	3
9	Field Measuring & Regulating Station Structures	328	10
10	Other Structures	329	3
11	Producing Gas Wells-Well Construction	330	-
12	Producing Gas Wells-Well Equipment	331	-
13	Field Lines	332	445
14	Field Measuring & Reg. Station Equipment	334	3,002
15	Drilling & Cleaning Equipment	335	-
16	Other Equipment	337	-
17	TOTAL PRODUCTION PLANT		<u>3,512</u>
	NATURAL GAS STORAGE & PROCESSING PLANT		
18	Land & Land Rights	304	-
19	Production Plant-Manufactured Gas Plants	305	-
20	Land	350	-
21	Rights of Way	350	-
22	Structures & Improvements	351	-
23	Wells	352	-
24	Lines	353	-
25	Compressor Station Equipment	354	-
26	Measuring & Regulating Equipment	355	-
27	Purification Equipment	356	-
28	Other Equipment	357	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Schedule: C-2
 Witness: T. L. Wesoloski
 Page: 2 of 5

Gas Plant in Service

Line No	Description	[1] Account No	[2] Pro Forma 6/30/2022
	TRANSMISSION PLANT		
30	Land & Land Rights	365.1	\$ 143
31	Rights of Way	365.2	2,151
32	Structures & Improvements	366	218
33	Mains	367	58,449
34	Measuring & Regulating Station Equipment	369	6,775
35	Communication Equipment	370	-
36	Other Equipment	371	-
37	TOTAL TRANSMISSION		<u>67,736</u>
	DISTRIBUTION PLANT		
38	Land & Land Rights	374	13,025
39	Structures & Improvements	375	10,596
40	Mains	376	309,053
41	Measuring & Regulating Station Equipment	378	9,720
42	Measuring & Regulating Station Equipment	379	-
43	Services	380	198,014
44	Meters	381	14,447
45	Meter Installations	382	3,312
46	House Regulators	383	-
47	House Regulatory Installations	384	1,103
48	Industrial Measuring & Reg. Station Equipment	385	15,455
49	Other Property	386	-
50	Other Equipment	387	-
51	TOTAL DISTRIBUTION		<u>574,724</u>
	GENERAL PLANT		
52	Land & Land Rights	389	52
53	Structures & Improvements	390	26
54	Office Furniture & Equipment	391	4,872
55	Transportation Equipment	392	9,583
56	Stores Equipment	393	-
57	Tools & Garage Equipment	394	5,359
58	Laboratory Equipment	395	-
59	Power Operated Equipment	396	5,022
60	Communication Equipment	397	3,238
61	Miscellaneous Equipment	398	-
62	Other Tangible Property	399	-
63	TOTAL GENERAL		<u>28,153</u>
64	Total Plant		<u>\$ 698,777</u>

Pro Forma Plant Adjustment Summary

Line #	Description	[1] Factor Or Reference	[2] Historic Test Year 06/30/22	[3] Adjustments	[4] Pro Forma Test Year 06/30/22 [2] + [3]
1	Intangible Plant	Sch C-2, Pg 4	\$ 24,652	\$ -	\$ 24,652
2	Production Plant	Sch C-2, Pg 4	3,509	3	3,512
3	Natural Gas Storage & Processing Plant	Sch C-2, Pg 4	-	-	-
4	Transmission Plant	Sch C-2, Page 5	67,395	342	67,736
5	Distribution Plant	Sch C-2, Page 5	570,836	3,888	574,724
6	General Plant	Sch C-2, Page 5	28,153	-	28,153
7	Other Plant		-	-	-
8	Total Utility Plant		<u>\$ 694,545</u>	<u>\$ 4,232</u>	<u>\$ 698,777</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Schedule: C-2
 Witness: T. L. Wesoloski
 Page: 4 of 5

Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] Year Ended June 30, 2022	[3] Pro Forma Adjustment	[4] Pro Forma Balance
<u>INTANGIBLE PLANT</u>					
1	Organization	301	\$ 116	\$ -	\$ 116
2	Franchise & Consent	302	7	-	7
3	Miscellaneous Intangible Plant	303	24,528	-	24,528
4	TOTAL INTANGIBLE		24,652	-	24,652
<u>PRODUCTION PLANT</u>					
5	Producing Lands	325.1	-	-	\$ -
6	Producing Leaseholds	325.2	-	-	-
7	Rights of Way	325.4	50	-	50
8	Other Land Rights	325.5	3	-	3
9	Field Measuring & Regulating Station Structures	328	10	-	10
10	Other Structures	329	3	-	3
11	Producing Gas Wells-Well Construction	330	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-
13	Field Lines	332	445	-	445
14	Field Measuring & Reg. Station Equipment	334	2,999	3	3,002
15	Drilling & Cleaning Equipment	335	-	-	-
16	Other Equipment	337	-	-	-
17	TOTAL PRODUCTION PLANT		3,509	3	3,512
<u>NATURAL GAS STORAGE & PROCESSING PLANT</u>					
18	Land & Land Rights	304	-	-	\$ -
19	Production Plant-Manufactured Gas Plants	305	-	-	-
20	Land	350.1	-	-	-
21	Rights of Way	350.2	-	-	-
22	Structures & Improvements	351	-	-	-
23	Wells	352	-	-	-
24	Lines	353	-	-	-
25	Compressor Station Equipment	354	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-
27	Purification Equipment	356	-	-	-
28	Other Equipment	357	-	-	-
29	TOTAL STORAGE & PROCESSING		-	-	-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Schedule: C-2
 Witness: T. L. Wesoloski
 Page: 5 of 5

Pro Forma Year End Plant Balances

Line #	Description	[1] Account Number	[2] June 30, 2022	[4] Pro Forma Adjustment	[5] Pro Forma Balance
TRANSMISSION PLANT					
30	Land & Land Rights	365.1	143	-	143
31	Rights of Way	365.2	2,148	4	2,151
32	Structures & Improvements	366	218	-	218
33	Mains	367	58,114	336	58,449
34	Measuring & Regulating Station Equipment	369	6,773	2	6,775
35	Communication Equipment	370	-	-	-
36	Other Equipment	371	-	-	-
37	TOTAL TRANSMISSION		<u>67,395</u>	<u>342</u>	<u>67,736</u>
DISTRIBUTION PLANT					
38	Land & Land Rights	374	13,024	1	13,025
39	Structures & Improvements	375	10,406	190	10,596
40	Mains	376	306,245	2,808	309,053
41	Measuring & Regulating Station Equipment	378	9,161	559	9,720
42	Measuring & Regulating Station Equipment	379	-	-	-
43	Services	380	197,790	224	198,014
44	Meters	381	14,447	-	14,447
45	Meter Installations	382	3,312	-	3,312
46	House Regulators	383	-	-	-
47	House Regulatory Installations	384	1,103	-	1,103
48	Industrial Measuring & Reg. Station Equipment	385	15,349	106	15,455
49	Other Property	386	-	-	-
50	Other Equipment	387	-	-	-
51	TOTAL DISTRIBUTION		<u>570,836</u>	<u>3,888</u>	<u>574,724</u>
GENERAL PLANT					
52	Land & Land Rights	389	52	-	52
53	Structures & Improvements	390	26	-	26
54	Office Furniture & Equipment	391	4,872	-	4,872
55	Transportation Equipment	392	9,583	-	9,583
56	Stores Equipment	393	-	-	-
57	Tools & Garage Equipment	394	5,359	-	5,359
58	Laboratory Equipment	395	-	-	-
59	Power Operated Equipment	396	5,022	-	5,022
60	Communication Equipment	397	3,238	-	3,238
61	Miscellaneous Equipment	398	-	-	-
62	Other Tangible Property	399	-	-	-
63	TOTAL GENERAL		<u>28,153</u>	<u>-</u>	<u>28,153</u>
64	Total Plant		<u>\$ 694,545</u>	<u>\$ 4,232</u>	<u>\$ 698,777</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Schedule: C-3
 Witness: T. L. Wesoloski
 Page: 1 of 4

Summary of Accumulated Depreciation

Line #	Description	[1] Factor Or Reference	[2] Book Reserve At June 30, 2022 Amount	[3] Adjustment	[4] June 30, 2022 Balance
1	Intangible Plant	Sch C-3, Pg 2	\$ 14,191	\$ -	\$ 14,191
2	Production Plant	Sch C-3, Pg 2	1,729	-	1,729
3	Natural Gas Storage & Processing Plant	Sch C-3, Pg 2	0	-	0
4	Transmission Plant	Sch C-3, Pg 3	24,148	-	24,148
5	Distribution Plant	Sch C-3, Pg 3	203,447	-	203,447
6	General Plant	Sch C-3, Pg 3	15,231	-	15,231
7	Nondepreciable Plant	Sch C-3, Pg 3	34	-	34
8	Total Accumulated Depreciation Reserve		<u>\$ 258,779</u>	<u>\$ -</u>	<u>\$ 258,779</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Schedule: C-3
Witness: T. L. Wesoloski
Page: 2 of 4

Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Book Reserve At June 30, 2022 Amount	[3] Adjustment	[4] June 30, 2022 Balance
INTANGIBLE PLANT					
1	Organization	301	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-
3	Miscellaneous Intangible Plant	303	14,191	-	14,191
4	TOTAL INTANGIBLE		14,191	-	14,191
PRODUCTION PLANT					
5	Producing Lands	325.1	-	-	-
6	Producing Leaseholds	325.2	-	-	-
7	Rights of Way	325.4	35	-	35
8	Other Land Rights	325.5	0	-	0
9	Field Measuring & Regulating Station Structures	328	10	-	10
10	Other Structures	329	1	-	1
11	Producing Gas Wells-Well Construction	330	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-
13	Field Lines	332	130	-	130
14	Field Measuring & Reg. Station Equipment	334	1,553	-	1,553
15	Drilling & Cleaning Equipment	335	-	-	-
16	Other Equipment	337	-	-	-
17	TOTAL PRODUCTION PLANT		1,729	-	1,729
NATURAL GAS STORAGE & PROCESSING PLANT					
18	Land & Land Rights	304	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-
20	Land	350.1	-	-	-
21	Rights of Way	350.2	-	-	-
22	Structures & Improvements	351	-	-	-
23	Wells	352	-	-	-
24	Lines	353	-	-	-
25	Compressor Station Equipment	354	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-
27	Purification Equipment	356	-	-	-
28	Other Equipment	357	-	-	-
29	TOTAL STORAGE & PROCESSING		-	-	-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Schedule: C-3
Witness: T. L. Wesoloski
Page: 3 of 4

Accumulated Depreciation by FERC Account

Line #	Description	[1] Account Number	[2] Book Reserve At June 30, 2022 Amount	[3] Adjustment	[4] June 30, 2022 Balance
TRANSMISSION PLANT					
30	Land & Land Rights	365.1	-	-	-
31	Rights of Way	365.2	572	-	572
32	Structures & Improvements	366	108	-	108
33	Mains	367	19,478	-	19,478
34	Measuring & Regulating Station Equipment	369	3,989	-	3,989
35	Communication Equipment	370	-	-	-
36	Other Equipment	371	-	-	-
37	TOTAL TRANSMISSION		<u>24,148</u>	<u>-</u>	<u>24,148</u>
DISTRIBUTION PLANT					
38	Land & Land Rights	374	2,713	-	2,713
39	Structures & Improvements	375	5,633	-	5,633
40	Mains	376	99,773	-	99,773
41	Measuring & Regulating Station Equipment	378	3,950	-	3,950
42	Measuring & Regulating Station Equipment	379	-	-	-
43	Services	380	76,790	-	76,790
44	Meters	381	5,738	-	5,738
45	Meter Installations	382	1,859	-	1,859
46	House Regulators	383	-	-	-
47	House Regulatory Installations	384	558	-	558
48	Industrial Measuring & Reg. Station Equipment	385	6,434	-	6,434
49	Other Property	386	-	-	-
50	Other Equipment	387	-	-	-
51	TOTAL DISTRIBUTION		<u>203,447</u>	<u>-</u>	<u>203,447</u>
GENERAL PLANT					
52	Land & Land Rights	389	-	-	-
53	Structures & Improvements	390	(29)	-	(29)
54	Office Furniture & Equipment	391	3,421	-	3,421
55	Transportation Equipment	392	5,419	-	5,419
56	Stores Equipment	393	-	-	-
57	Tools & Garage Equipment	394	2,075	-	2,075
58	Laboratory Equipment	395	-	-	-
59	Power Operated Equipment	396	2,756	-	2,756
60	Communication Equipment	397	1,588	-	1,588
61	Miscellaneous Equipment	398	-	-	-
62	Other Tangible Property	399	-	-	-
63	TOTAL GENERAL		<u>15,231</u>	<u>-</u>	<u>15,231</u>
64	TOTAL NONDEPRECIABLE PLANT		<u>34</u>	<u>-</u>	<u>34</u>
65	TOTAL ACCUMULATED DEPRECIATION RESERVE		<u>\$ 258,779</u>	<u>\$ -</u>	<u>\$ 258,779</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022

Amortization of Experienced Net Salvage

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
332				670.22		515.44		4,542.28			(5,727.94)	(1,146)
334		25,536.28		20,606.51		2,279.42		1,275.58		4,910.71	(54,608.50)	(10,922)
366.2		19,378.04		1,272.00		500.00					(21,150.04)	(4,230)
367.1		(14,098.07)		241,546.09		72,559.71	2,410.75	269,831.71		117,441.79	(684,870.48)	(136,974)
367.2		976.91		1,012.68		1,031.91		556.75		219.75	(3,798.00)	(760)
369		16,956.62		5,622.66		400.00		10,941.87		15,090.22	(49,011.37)	(9,802)
374.1	400.00	544.45	809.00	342.30	1,000.00	188.61					1,133.64	227
374.2						422.98					(422.98)	(85)
375		34,153.49	50,628.76	37,233.74		32,293.30		52,996.63		72,182.50	(178,230.90)	(35,646)
376.1	3,235.17	1,075,599.87	3,786.48	823,925.60	4,671.19	1,007,222.50	8,933.09	1,016,214.24		754,656.81	(4,656,993.09)	(931,399)
376.2		691.66								554.72	(1,246.38)	(249)
378		54,049.99		27,562.69		49,413.50		93,118.40		48,112.59	(272,257.17)	(54,451)
380		540,720.58		541,618.59		461,950.15		599,553.59		482,041.77	(2,625,884.68)	(525,177)
385		14,975.61		4,484.92		26,190.60		9,293.49		13,720.71	(68,665.33)	(13,733)
390						1,000.00					(1,000.00)	(200)
394				1,498.86							(1,498.86)	(300)
397		1,660.96		1,047.90							(2,708.86)	(542)
TOTAL	<u>3,635.17</u>	<u>1,771,146.39</u>	<u>55,224.24</u>	<u>1,708,444.76</u>	<u>5,671.19</u>	<u>1,655,968.12</u>	<u>11,343.84</u>	<u>2,058,324.54</u>	<u>0.00</u>	<u>1,508,931.57</u>	<u>(8,626,940.94)</u>	<u>(1,725,389)</u>

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

Working Capital

Line No	Description	[1] Historic Test Year June 30, 2022	[2] Reference
1	Working Capital for O&M Expenses	\$ 17,761	C-4, Page 2
2	Interest Payments	(446)	C-4, Page 8
3	Tax Payment Lag Calculations	(382)	C-4, Page 9
4	Prepaid Expenses	683	C-4, Page 10
5	Total Working Capital Requirements	<u>\$ 17,616</u>	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Schedule: C-4
 Witness: T. L. Wesoloski
 Page: 2 of 10

Summary of Working Capital
 [1]

[2]

[3]

[4]

[5]

Line #	Description	Reference	Test Year Expenses	Lead/Lag Days	Weighted Average [2] * [3]	Totals
WORKING CAPITAL REQUIREMENT						
1	REVENUE LAG DAYS	(Page 3, Line 23 + Page 4, Line 23, + Page 5, Line 23) / 3				69.37
2	EXPENSE LAG DAYS	Page 6				
3	Purchased Gas Costs	Page 7	138,468	39.87	5,520,812	
4	Other Expenses (less Uncollectibles)	Page 6, Sch. 1, Exhibit 1, Formato	29,441	45.37	1,335,718	
5	Payroll (Net Labor)	Page 6, Sch. 1, Exhibit 1, Formato	\$ 28,950	10.77	\$ 311,741	
6	Total	Sum (L 3 to L 5)	<u>\$ 196,858</u>		<u>\$ 7,168,272</u>	
7	O & M Expense Lag Days	L6, Col. 4 / Col. 2				36.41
8	Net (Lead) Lag Days	Line 1 - Line 7				32.95
9	Operating Expenses Per Day	Line 6, Col. 2 / 365				<u>\$ 539</u>
10	Working Capital for O & M Expense	Line 8 * Line 9				\$ 17,761
11	Interest Payments	Page 8				(446)
12	Tax Payment Lag Calculations	Page 9				(382)
13	Prepaid Expenses	Page 10				683
14	Total Working Capital Requirement	Sum (Line 10 to Line 13)				<u>\$ 17,616</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
12 Months Ended June 30, 2020
(\$ in Thousands)

Schedule: C-4
 Witness: T. L. Wesoloski
 Page: 3 of 10

Revenue Lag

Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Page 2	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	June, 2019		28,966			
3	July, 2019		22,121	6,460		
4	August, 2019		16,631	6,663		
5	September, 2019		11,618	7,169		
6	October, 2019		6,901	11,528		
7	November, 2019		9,857	20,832		
8	December, 2019		17,341	23,402		
9	January, 2020		23,623	25,562		
10	February, 2020		29,712	26,338		
11	March, 2020		30,887	21,325		
12	April, 2020		31,258	18,191		
13	May, 2020		29,837	12,294		
14	June, 2020		23,171	6,840		
15	Total	Sum L 2 to L 14	<u>281,923</u>			
16	Number of Months	<u>13</u>				
17	Average Acct Rec Balance	L 15 / L 16	<u>\$21,686</u>			
18	Total Sales for Year	Sum L 2 to L 14		<u>\$ 186,602</u>		
19	Acct Rec Turnover Ratio	L 18 / L 17			<u>8.60</u>	
20	Collection Lag Day Factor	L 1 / L 19				42.44
21	Meter Read Lag Factor					1
22	Service Lag	365 / 12 / 2				<u>15.21</u>
23	Total Revenue Lag Days	Sum L 20 to L 22				<u>58.65</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 12 months ended June 30, 2019
 (\$ in Thousands)

Schedule: C-4
 Witness: T. L. Wesoloski
 Page: 4 of 10

Revenue Lag

Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Page 2	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	June, 2018		47,449			
3	July, 2018		41,818	7,712		
4	August, 2018		37,664	7,753		
5	September, 2018		13,292	6,614		
6	October, 2018		7,937	13,600		
7	November, 2018		11,042	22,137		
8	December, 2018		20,520	26,297		
9	January, 2019		28,720	32,840		
10	February, 2019		38,709	30,634		
11	March, 2019		44,183	30,001		
12	April, 2019		40,902	19,001		
13	May, 2019		35,517	11,501		
14	June, 2019		28,966	6,827		
15	Total	Sum L 2 to L 14	<u>\$396,719</u>			
16	Number of Months	<u>13</u>				
17	Average Acct Rec Balance	L 15 / L 16	<u>\$30,517</u>			
18	Total Sales for Year	Sum L 2 to L 14		<u>\$ 214,918</u>		
19	Acct Rec Turnover Ratio	L 18 / L 17			<u>7.04</u>	
20	Collection Lag Day Factor	L 1 / L 19				51.85
21	Meter Read Lag Factor					1
22	Service Lag	365 / 12 / 2				<u>15.21</u>
23	Total Revenue Lag Days	Sum L 20 to L 22				<u>68.06</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
12 months ended June 30, 2018
(\$ in Thousands)

Schedule: C-4
 Witness: T. L. Wesoloski
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Revenue Lag						
Line No.	Description	[1] Reference Or Factor	[2] Accounts Receivable Balance End of Month	[3] Total Monthly Sales Page 2	[4] A/R Turnover [3] / [2]	[5] Days Lag 365 / [4]
1	Annual Number of Days					<u>365</u>
2	June, 2017		33,063			
3	July, 2017		27,626	6,235		
4	August, 2017		22,880	7,014		
5	September, 2017		19,468	8,225		
6	October, 2017		16,973	11,636		
7	November, 2017		20,657	20,298		
8	December, 2017		32,425	31,234		
9	January, 2018		49,129	36,502		
10	February, 2018		56,509	28,530		
11	March, 2018		57,826	31,083		
12	April, 2018		61,640	23,685		
13	May, 2018		54,794	9,687		
14	June, 2018		47,615	1,699		
15	Total	Sum L 2 to L 14	<u>500,607</u>			
16	Number of Months	<u>13</u>				
17	Average Acct Rec Balance	L 15 / L 16	<u>\$38,508</u>			
18	Total Sales for Year	Sum L 2 to L 14		<u>\$ 215,829</u>		
19	Acct Rec Turnover Ratio	L 18 / L 17			<u>5.60</u>	
20	Collection Lag Day Factor	L 1 / L 19				65.18
21	Meter Read Lag Factor					1
22	Service Lag	365 / 12 / 2				<u>15.21</u>
23	Total Revenue Lag Days	Sum L 20 to L 22				<u>81.39</u>

Summary of Expense Lag Calculations

Line No.	Description	[1] Reference Or Factor	[2] Amount	[3] (Lead) / Lag Days	[4] Weighted Average [2] * [3]	[5] (Lead) / Lag Days [4] / [2]
PAYROLL						
1	Hourly		\$ 14,960	14.00	\$ 209,445	
2	Part time/ seasonal		1,091	14.00	\$ 15,270	
3	Supervisory	Schedule 2-4, Exhibit 4, Formato	11,077	6.73	\$ 74,549	
4	Executive		1,821	6.85	\$ 12,476	
5			<u>\$ 28,950</u>		<u>\$ 311,741</u>	<u>10.77</u>
PURCHASE GAS COSTS						
6	Payment Lag	Page 8	<u>\$ 138,468</u>		<u>\$ 5,520,815</u>	
7	Gas Cost Lag Days	L6, C 4 / C 2				<u>39.87</u>
OTHER O & M EXPENSES						
8	July 2021		\$ 2,015	44.69	\$ 90,030	
9	August 2021		1,975	42.66	\$ 84,264	
10	September 2021		2,862	49.34	\$ 141,196	
11	October 2021		2,010	40.78	\$ 81,954	
12	November 2021		2,336	43.69	\$ 102,040	
13	December 2021		2,535	42.63	\$ 108,064	
14	January 2022	Exhibit No. 1, Schedule 1 Formato	3,113	58.87	\$ 183,235	
15	February 2022		2,616	46.20	\$ 120,857	
16	March 2022		2,928	46.05	\$ 134,850	
17	April 2022		2,368	45.49	\$ 107,741	
18	May 2022		2,153	40.02	\$ 86,173	
19	June 2022		2,530	37.70	\$ 95,398	
20	TOTAL		<u>\$ 29,441</u>		<u>\$ 1,335,800</u>	
21	Other O&M Expense Lag Days	L20, C 4 / C 2				<u>45.37</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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Purchase Gas Cost Payment Lag Summary
 (In thousands)

Line #	Accounting Month	Due Date	Mid-Point	Days Lag	Total Gas Purchased	Weighted Average
1	July 2021	8/25/2021	7/16/2021	40.0	5,260	210,381
2	July 2021	8/23/2021	7/16/2021	38.0	250	9,497
3	July 2021	8/25/2021	7/16/2021	40.0	2,599	103,970
4	July 2021	8/23/2021	7/16/2021	38.0	386	14,668
5	July 2021	8/20/2021	7/16/2021	35.0	67	2,328
6	July 2021 total				8,561	340,844
7	August 2021	9/27/2021	8/15/2021	42.5	5,611	238,478
8	August 2021	9/23/2021	8/15/2021	38.5	250	9,633
9	August 2021	9/27/2021	8/15/2021	42.5	2,600	110,519
10	August 2021	9/23/2021	8/15/2021	38.5	395	15,204
11	August 2021	9/20/2021	8/15/2021	35.5	67	2,384
12	August 2021 total				8,924	376,218
13	September 2021	10/25/2021	9/15/2021	39.5	5,431	214,534
14	September 2021	10/22/2021	9/15/2021	36.5	250	9,117
15	September 2021	10/25/2021	9/15/2021	39.5	2,579	101,874
16	September 2021	10/22/2021	9/15/2021	36.5	410	14,973
17	September 2021	10/20/2021	9/15/2021	34.5	67	2,302
18	September 2021 total				8,737	342,800
19	October 2021	11/25/2021	10/16/2021	40.0	6,264	250,552
20	October 2021	11/22/2021	10/16/2021	37.0	368	13,620
21	October 2021	11/26/2021	10/16/2021	41.0	2,526	103,570
22	October 2021	11/26/2021	10/16/2021	41.0	406	16,644
23	October 2021	11/22/2021	10/16/2021	37.0	68	2,515
24	October 2021 total				9,632	386,901
25	November 2021	12/27/2021	11/15/2021	41.5	7,180	297,980
26	November 2021	12/20/2021	11/15/2021	34.5	364	12,552
27	November 2021	12/27/2021	11/15/2021	41.5	2,620	108,745
28	November 2021	12/20/2021	11/15/2021	34.5	300	10,338
29	November 2021	12/20/2021	11/15/2021	34.5	65	2,258
30	November 2021 total				10,530	431,873
31	December 2021	1/25/2022	12/16/2021	40.0	7,535	301,397
32	December 2021	1/24/2022	12/16/2021	39.0	264	10,279
33	December 2021	1/25/2022	12/16/2021	40.0	2,651	106,021
34	December 2021	1/24/2022	12/16/2021	39.0	344	13,415
35	December 2021	1/20/2022	12/16/2021	35.0	64	2,223
36	December 2021 total				10,857	433,335
37	January 2022	2/25/2022	1/16/2022	40.0	10,638	425,519
38	January 2022	2/22/2022	1/16/2022	37.0	269	9,965
39	January 2022	2/25/2022	1/16/2022	40.0	2,774	110,955
40	January 2022	2/22/2022	1/16/2022	37.0	290	10,729
41	January 2022	2/22/2022	1/16/2022	37.0	63	2,348
42	January 2022 total				14,035	559,516
43	February 2022	3/25/2022	2/14/2022	38.5	10,101	388,881
44	February 2022	3/21/2022	2/14/2022	34.5	267	9,208
45	February 2022	3/25/2022	2/14/2022	38.5	2,660	102,417
46	February 2022	3/21/2022	2/14/2022	34.5	280	9,658
47	February 2022	3/21/2022	2/14/2022	34.5	102	3,509
48	January 2022 total				13,410	513,674
49	March 2022	4/25/2022	3/16/2022	40.0	5,517	220,689
50	March 2022	4/22/2022	3/16/2022	37.0	265	9,814
51	March 2022	4/25/2022	3/16/2022	40.0	2,714	108,561
52	March 2022	4/22/2022	3/16/2022	37.0	320	11,822
53	March 2022	4/20/2022	3/16/2022	35.0	89	3,101
54	March 2022 total				8,905	353,987
55	April 2022	5/25/2022	4/15/2022	39.5	10,339	408,398
56	April 2022	5/23/2022	4/15/2022	37.5	182	6,827
57	April 2022	5/25/2022	4/15/2022	39.5	2,774	109,582
58	April 2022	5/23/2022	4/15/2022	37.5	381	14,282
59	April 2022	5/20/2022	4/15/2022	34.5	96	3,328
60	April 2022 total				13,773	542,416
61	May 2022	6/25/2022	5/16/2022	40.0	12,840	513,581
62	May 2022	6/21/2022	5/16/2022	36.0	183	6,601
63	May 2022	6/27/2022	5/16/2022	42.0	2,730	114,665
64	May 2022	6/21/2022	5/16/2022	36.0	350	12,613
65	May 2022	6/21/2022	5/16/2022	36.0	97	3,479
66	May 2022 total				16,200	650,939
67	June 2022	7/25/2022	6/15/2022	39.5	11,562	456,710
68	June 2022	7/25/2022	6/15/2022	39.5	185	7,310
69	June 2022	7/25/2022	6/15/2022	39.5	2,707	106,911
70	June 2022	7/25/2022	6/15/2022	39.5	353	13,963
71	June 2022	7/20/2022	6/15/2022	34.5	99	3,418
72	June 2022 total				14,907	588,312
73	Total				138,468	5,520,815
74	Total Lag Days					39.87

Interest Payments

Line No.	Description	[1]	[2]	[3]	[4]
		Reference Or Factor	# of Days	# of Days	Total
1	Rate Base at June 30, 2022	Sch C-1			\$ 388,215
2	Long-term Debt Ratio	Sch B-7			31.10%
3	Embedded Cost of Long-term Debt	Sch B-7			4.25%
4	Pro forma Interest Expense	L 1 * L 2 * L 3			<u>\$ 5,131</u>
5	Daily Amount	L 4 / L 5 [2]	365		\$ 14
6	Days to mid-point of interest payments	Line 5/ 4		91.25	
7	Less: Revenue Lag Days	Page 3		69.37	
8	Interest Payment lag days	L 7 - L 6			<u>(21.9)</u>
9	Total Interest for Working Capital	L 5 * L 8			<u>\$ (308)</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022

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Prepaid Expenses (in thousands)

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		TOTAL	Insurance	PUC Assessment	AGA Dues	IT Services	
1	June, 2021	578	578	(0)	-	-	
2	July	625	570	(59)	24	90	
3	August	470	495	(118)	12	81	
4	September	1,165	430	662	(0)	73	
5	October	1,047	365	593	24	65	
6	November	893	300	524	12	57	
7	December	739	235	455	(0)	49	
8	January, 2022	586	171	386	(11)	41	
9	February	465	106	317	11	33	
10	March	303	31	248	(0)	24	
11	April	217	1	178	21	16	
12	May	961	727	109	11	114	
13	June, 2022	830	684	40	(0)	106	
14	TOTAL	\$ 8,879	\$ 4,692	\$ 3,334	\$ 105	\$ 749	
15	Percent to Gas		100.00%	100.00%	100.00%	100.00%	
16	Amount to Gas		\$ 4,692	\$ 3,334	\$ 105	\$ 749	
17	Monthly Average	13	\$ 361	\$ 256	\$ 8	\$ 58	
18	Rate Case Amount		\$ 683				

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Gas Inventory

[1]

<u>Line No.</u>	<u>Description</u>	<u>Stored Underground</u>
1	June, 2021	\$ 3,699
2	July	4,666
3	August	6,233
4	September	10,483
5	October	16,298
6	November	9,825
7	December	6,216
8	January, 2022	3,973
9	February	2,900
10	March	1,831
11	April	1,802
12	May	2,668
13	June, 2022	3,407
		<hr/>
14	Total	<u>\$ 74,002</u>
		<hr/>
15	12 month Modified Average Balance	<u><u>\$ 5,871</u></u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Accumulated Deferred Income Taxes

[1]

[2]

Line #	Description	Amount	Total
Accumulated Deferred Income Tax			
1	Gas Utility Plant - a/c #282	Sch JAR-1 (73,273)	
2	Federal ADIT		(73,273)
3	Pro-Rata Adjustment		
4	Balance At June 30, 2022	Sch JAR-1	<u>\$ (73,273)</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Customer Deposits

[1]

Line #	Description	Balance At End Of Month
1	June, 2021	\$ 2,965
2	July	\$ 2,965
3	August	\$ 2,978
4	September	\$ 2,950
5	October	\$ 3,094
6	November	\$ 3,201
7	December	\$ 3,222
8	January, 2022	\$ 3,234
9	February	\$ 3,197
10	March	\$ 3,208
11	April	\$ 3,209
12	May	\$ 3,176
13	June, 2022	\$ 3,262
14	Total	<u>\$ 40,660</u>
15	Number of Months	<u>13</u>
16	Average Monthly Balance	<u>\$ 3,128</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
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(\$ in Thousands)

Materials & Supplies

Line #	Month	[1] Materials & Supplies
1	June, 2021	\$ 1,214
2	July	1,196
3	August	1,313
4	September	1,234
5	October	1,193
6	November	1,157
7	December	1,090
8	January, 2022	1,030
9	February	988
10	March	1,012
11	April	1,038
12	May	1,168
13	June, 2022	1,072
14	Total	<u>\$ 14,705</u>
15	Number of Months	<u>13</u>
16	Average Monthly Balance	<u>\$ 1,131</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Summary of Revenue and Expenses
Pro Forma with Proposed Revenue Increase

Line #	Description	Factor Or Reference	[1]	[2]	[3]
			Pro Forma Test Year		
			At Present Rates	Rate Increase	At Proposed Rates
OPERATING REVENUES					
1	Customer & Distribution Revenue		\$ 110,866	\$ -	\$ 110,866
2	Gas Supply & Cost Adjustment Revenue		132,778	-	132,778
3	Other Revenues		(2,332)	-	(2,332)
4	Revenue Increase			13,458	13,458
5	Total operating revenues		<u>241,311</u>	<u>13,458</u>	<u>254,769</u>
OPERATING EXPENSES					
6	Manufactured Gas		14	-	14
7	Gas Supply Production		92,413	-	92,413
8	Transmission		41,613	-	41,613
9	Distribution		18,635	-	18,635
10	Customer Accounts		8,737	-	8,737
11	Uncollectible Expense	1.564%	2,649	210	2,860
12	Customer Information & Services		3,745	-	3,745
13	Sales		51	-	51
14	Administrative & General		25,960	-	25,960
15	Depreciation & Amortization		18,583	-	18,583
16	Taxes other than income taxes		1,902	-	1,902
17	Total operating expenses		<u>214,302</u>	<u>210</u>	<u>214,513</u>
18	Net operating income Before Income Tax		27,009	13,248	40,257
Income Taxes					
19	Pro Forma Income Tax At Present Rates		4,751		4,751
20	Pro Forma Income Tax on Revenue Increase			3,827	3,827
21	Net Income (loss)		<u>\$ 22,258</u>	<u>\$ 9,420</u>	<u>\$ 31,678</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Summary of Pro Forma Revenue and Expense
Adjustments with Proposed Revenue Increase

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Factor Or Reference	Per Book 06/30/22	Adjustments Sch D-3 Increase (Decrease)	Pro Forma Adjusted For Test Year 6/30/22	Proposed Increase	Pro Forma Test Year With Proposed Increase
<u>OPERATING REVENUES</u>				Test Year At Present Rates	[2] + [3]		[4] + [5]
1	Residential	480	\$ 175,507	\$ -	\$ 175,507		\$ 175,507
2	Comm/PA	481	28,478	\$ -	28,478		28,478
3	Industrial	481	2,446	\$ -	2,446		2,446
4	Transportation	489	37,213	\$ -	37,213		37,213
5	Forfeited Discounts		1,106	-	1,106		1,106
6	Miscellaneous Service Revenues		(3,540)	-	(3,540)		(3,540)
7	Rent from Gas Properties		101	-	101		101
8	Rate Increase			-	-	13,458	13,458
9	Total operating revenues		<u>241,311</u>	<u>-</u>	<u>241,311</u>	<u>13,458</u>	<u>254,769</u>
<u>OPERATING EXPENSES</u>							
10	Gas Production		14	-	14		14
11	Gas Supply Production		92,413	-	92,413		92,413
12	Transmission		41,613	-	41,613		41,613
13	Distribution		18,635	-	18,635		18,635
14	Customer Accounts		8,764	(27)	8,737		8,737
15	Uncollectible Expense	1.564%	3,028	(379)	2,649	210	2,860
16	Customer Information & Services		3,745	-	3,745		3,745
17	Sales		51	-	51		51
18	Administrative & General		2,114	23,845	25,960		25,960
19	Depreciation & Amortization		16,857	1,725	18,583		18,583
20	Taxes other than income taxes		1,755	148	1,902		1,902
21	Total operating expenses		<u>188,990</u>	<u>25,313</u>	<u>214,302</u>	<u>210</u>	<u>214,513</u>
22	Net Operating Income - BIT		<u>\$ 52,322</u>	<u>\$ (25,313)</u>	<u>\$ 27,009</u>	<u>\$ 13,248</u>	<u>\$ 40,257</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Summary of Pro Forma Adjustments

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Line #	Per Books	OPEB D-4	LIRA	Salary Annualization Formato	Rate Case D-6	Uncollectibles Expense D-7	Sub-Total Adjustments	Total Proforma
OPERATING REVENUES								
Customer & Distribution Revenue								
1	Residential 480	\$ 67,530	\$ -				\$ -	\$ 67,530
2	Comm/PA 481	8,798	-				-	8,798
3	Industrial 481	633	-				-	633
4	Transportation 489	33,904	-				-	33,904
Revenue for Cost of Gas								
5	Residential 480	107,977	-				-	107,977
6	Comm/PA 481	19,679	-				-	19,679
7	Industrial 481	1,813	-				-	1,813
8	Transportation 489	3,309	-				-	3,309
9	Forfeited Discounts	1,106	-				-	1,106
10	Miscellaneous Service Revenues	(3,540)	-				-	(3,540)
11	Rent from Gas Properties	101	-				-	101
12		-					-	-
13	Total operating revenues	241,311	-	-	-	-	-	241,311
OPERATING EXPENSES								
14	Gas Production	14					-	14
15	Gas Supply Production	92,413					-	92,413
16	Transmission	41,613					-	41,613
17	Distribution	18,635	-				-	18,635
18	Customer Accounts	8,764	(27)				(27)	8,737
19	Uncollectible Expense	3,028	(379)				(379)	2,649
20	Customer Information & Services	3,745					-	3,745
21	Sales	51					-	51
22	Administrative & General	2,114	21,356	2,489	-		23,845	25,960
23	Depreciation & Amortization	16,857					-	16,857
24	Taxes other than income taxes	1,755					-	1,755
25	Total operating expenses	\$ 188,990	\$ 21,356	\$ (406)	\$ 2,489	\$ -	\$ -	\$ 23,439
26	Net operating income Before Income Tax	\$ 52,322	\$ (21,356)	\$ 406	\$ (2,489)	\$ -	\$ -	\$ 28,882

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Summary of Pro Forma Adjustments

Line #	Description	[1] From Page 1 Sub-total	[2] Other	[3] Other	[4] Other	[5] Other	[10] Depreciation D-8	[11] Taxes Other Than Income D-10	[12] Reserved	[13] TOTAL Adjusted
OPERATING REVENUES										
27	Customer & Distribution Revenue									
28	Residential	\$ 67,530								\$ 67,530
29	Comm/PA	8,798								8,798
30	Industrial	633								633
31	Transportation	33,904								33,904
	Revenue for Cost of Gas									-
32	Residential	107,977								107,977
33	Comm/PA	19,679								19,679
34	Industrial	1,813								1,813
35	Transportation	3,309								3,309
36	Forfeited Discounts	1,106								1,106
37	Miscellaneous Service Revenues	(3,540)								(3,540)
38	Rent from Gas Properties	101								101
39	-	-								-
40	Total operating revenues	<u>241,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>241,311</u>
OPERATING EXPENSES										
41	Gas Production	14								14
42	Gas Supply Production	92,413								92,413
43	Transmission	41,613								41,613
44	Distribution	18,635								18,635
45	Customer Accounts	8,737								8,737
46	Uncollectible Expense	2,649								2,649
47	Customer Information & Services	3,745								3,745
48	Sales	51								51
49	Administrative & General	25,960								25,960
50	Depreciation & Amortization	16,857					1,725			18,583
51	Taxes other than income taxes	1,755						148		1,902
52	Total operating expenses	<u>\$ 212,429</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,725</u>	<u>\$ 148</u>	<u>\$ -</u>	<u>\$ 214,302</u>
53	Net operating income Before Income Tax	\$ 28,882	\$ -	\$ -	\$ -	\$ -	\$ (1,725)	\$ (148)	\$ -	\$ 27,009

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Adjustment - Negative FAS 106 Expense

[1] [2]

Line #	Description	Amount	Total
1	O&M portion of SFAS 106 income from FY2014-FY2021 as a reduction to OPEB expense	\$ 18,533	
2	O&M portion of SFAS 106 income from Oct 21 - June 22 as a reduction to OPEB expense	\$ 4,086	
3	SFAS 106 Expense Oct 21 - June 22	\$ (1,263)	
4	Total ProForma Adjustment		<u>\$ 21,356</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Adjustment - Revenue Adjustments

Line #	Description	Reference Or Account Number	[1]	[2]	[3]	[4]	[5]	[6]
				06/30/22	Other Adjustments	Rev/PGC Adj Annualization	Total Proforma Adjustments D-5A	Proforma Adjusted At Present Rates
PRO FORMA ADJUSTMENTS								
Customer & Distribution Revenue								
1	Residential	480	\$	67,530			\$ -	\$ 67,530
2	Comm/PA	481		8,798			-	8,798
3	Industrial	481		633			-	633
4	Transportation	489		33,904			-	33,904
5	Cust Chg & Distrib Revenue			110,866	-	-	-	110,866
Revenue for Cost of Gas								
6	Residential	480		107,977			-	107,977
7	Comm/PA	481		19,679			-	19,679
8	Industrial	481		1,813			-	1,813
9	Transportation	489		3,309	-		-	3,309
10	Revenue for Cost of Gas			132,778	-	-	-	132,778
11	Total Customer Revenue			243,644	-	-	-	243,644
12	Forfeited Discounts	487		1,106			-	1,106
13	Miscellaneous Service Revenues	488		-			-	-
14	Rent from Gas Properties	493		101			-	101
15	Other Revenues	495		(3,540)			-	(3,540)
16	TOTAL REVENUES		\$	241,311	\$ -	\$ -	\$ -	\$ 241,311

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Adjustment - Rate Case Expense

KEEP BLANK

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Adjustment - Uncollectibles

Line #	Description	[1] Reference Or Factor	[2] Uncollectible Expense	[3] Tariff Revenue	[4] Percent [2]/[3]	[5] Total [2]/[3]
Calculation of Uncollectible Percentage (HTY)						
1	12 Months ended June 2018		<u>\$ 3,017</u>	<u>\$ 192,037</u>	<u>1.57%</u>	
2	12 Months ended June 2019		<u>\$ 3,384</u>	<u>\$ 219,046</u>	<u>1.54%</u>	
3	12 Months ended June 2020		<u>\$ 3,458</u>	<u>\$ 219,199</u>	<u>1.58%</u>	
4	Three Year Average Sum (Line 1 to Line 3) / 3	<u>3</u>	<u>\$ 3,286</u>	<u>\$ 210,094</u>		<u>1.56%</u>

Adjustment #1:

5	Per Book TME June 30, 2022	ATF-1				\$ 2,892
6	Reclass MFC					\$ 137
7	LIRA Arrearage - Move to Rider F					<u>\$ (379)</u>
8	Total Normalized Uncollectible Expense	L5 + L7				<u>\$ 2,649</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] 6/30/22 Depreciation Expense	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
<u>INTANGIBLE PLANT</u>					
1	Organization	301	\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-
3	Miscellaneous Intangible Plant	303	2,180	-	2,180
4	TOTAL INTANGIBLE		<u>2,180</u>	<u>-</u>	<u>2,180</u>
<u>PRODUCTION PLANT</u>					
5	Producing Lands	325.1	-	-	-
6	Producing Leaseholds	325.2	-	-	-
7	Rights of Way	325.4	0	-	0
8	Other Land Rights	325.5	-	-	-
9	Field Measuring & Regulating Station Structures	328	0	-	0
10	Other Structures	329	0	-	0
11	Producing Gas Wells-Well Construction	330	-	-	-
12	Producing Gas Wells-Well Equipment	331	-	-	-
13	Field Lines	332	12	-	12
14	Field Measuring & Reg. Station Equipment	334	90	-	90
15	Drilling & Cleaning Equipment	335	-	-	-
16	Other Equipment	337	-	-	-
17	TOTAL PRODUCTION PLANT		<u>103</u>	<u>-</u>	<u>103</u>
<u>NATURAL GAS STORAGE & PROCESSING PLANT</u>					
18	Land & Land Rights	304	-	-	-
19	Production Plant-Manufactured Gas Plants	305	-	-	-
20	Land	350.1	-	-	-
21	Rights of Way	350.2	-	-	-
22	Structures & Improvements	351	-	-	-
23	Wells	352	-	-	-
24	Lines	353	-	-	-
25	Compressor Station Equipment	354	-	-	-
26	Measuring & Regulating Equipment	355	-	-	-
27	Purification Equipment	356	-	-	-
28	Other Equipment	357	-	-	-
29	TOTAL STORAGE & PROCESSING		<u>-</u>	<u>-</u>	<u>-</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Adjustment - Depreciation expense

Line #	Description	[1] Account Number	[2] Per Book 6/30/2022	[3] Adjustment To Annualize At New Depre Study Rates	[4] Pro Forma Test Year Depreciation
TRANSMISSION PLANT					
30	Land & Land Rights	365.1	-	-	-
31	Rights of Way	365.2	28		28
32	Structures & Improvements	366	4		4
33	Mains	367	1,000		1,000
34	Measuring & Regulating Station Equipment	369	143		143
35	Communication Equipment	370			-
36	Other Equipment	371			-
37	TOTAL TRANSMISSION		<u>1,176</u>	<u>-</u>	<u>1,176</u>
DISTRIBUTION PLANT					
38	Land & Land Rights	374	155	-	155
39	Structures & Improvements	375	284		284
40	Mains	376	5,376		5,376
41	Measuring & Regulating Station Equipment	378	303		303
42	Measuring & Regulating Station Equipment	379	-		-
43	Services	380	4,435		4,435
44	Meters	381	415		415
45	Meter Installations	382	56		56
46	House Regulators	383	-		-
47	House Regulatory Installations	384	20		20
48	Industrial Measuring & Reg. Station Equipment	385	307		307
49	Other Property	386	-		-
50	Other Equipment	387	-		-
51	TOTAL DISTRIBUTION		<u>11,352</u>	<u>-</u>	<u>11,352</u>
GENERAL PLANT					
52	Land & Land Rights	389	-	-	-
53	Structures & Improvements	390	5		5
54	Office Furniture & Equipment	391	369		369
55	Transportation Equipment	392	816		816
56	Stores Equipment	393	-		-
57	Tools & Garage Equipment	394	184		184
58	Laboratory Equipment	395	-		-
59	Power Operated Equipment	396	369		369
60	Communication Equipment	397	306		306
61	Miscellaneous Equipment	398	-		-
62	Other Tangible Property	399	-	-	-
63	TOTAL GENERAL		<u>2,048</u>	<u>-</u>	<u>2,048</u>
64	TOTAL DEPRECIATION		<u>\$ 16,857</u>	<u>\$ -</u>	<u>\$ 16,857</u>
65	CHARGED TO CLEARING ACCOUNTS		<u>\$ (1,185)</u>	<u>\$ -</u>	<u>\$ (1,185)</u>
66	NET SALVAGE AMORTIZATION	C-3, page 4	<u>\$ 1,725</u>	<u>\$ -</u>	<u>\$ 1,725</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Adjustment - Taxes Other Than Income Taxes

	[1]	[2]	[3]	[4]	[5]
Line #	Account Number	Factor or Reference	6/30/22	Pro Forma Adjustments	Pro Forma Tax Expense 6/30/22
1	Property	408.1	\$ 75	\$ -	\$ 75
2	Social Security	408.1	1,501		1,501
3	PURTA	408.1	84	-	84
4	FUTA	408.1	D-10	13	140
5	SUTA	408.1	D-10	68	1
6	OTHER	408.1	D-10	14	7
7	Total		\$ 1,756	\$ 148	\$ 1,903

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Adjustment - Payroll Taxes

Line #	Description	[1] Reference or Factor	[2] 6/30/22 Present Rates	[3] Pro Forma Adjustments	[4] Increase in Payroll Taxes
1	Total Payroll Charged to Expense		<u>\$ 26,461</u>	<u>\$ 28,950</u>	
2	FICA Expense	D-9	<u>1,501</u>	<u>1,641</u>	140
3	FICA Expense - Percent	L 2 / L 1	<u>5.67%</u>	<u>5.67%</u>	
4	Pro Forma FICA Expense on Pro Forma S&W				<u>\$ 140</u>
5	FUTA Expense	D-9	<u>14</u>	<u>14</u>	1
6	FUTA Expense - Percent	L 5 / L 1	<u>0.05%</u>	<u>0.05%</u>	
7	Pro Forma FUTA Expense on Pro Forma S&W				<u>\$ 1</u>
8	SUTA Expense	D-9	<u>68</u>	<u>75</u>	7
9	SUTA Expense - Percent	L 8 / L 1	<u>0.26%</u>	<u>0.26%</u>	
10	Pro Forma SUTA Expense on Pro Forma S&W				<u>\$ 7</u>
11	Pro Forma Adjustment	Sum L 4, L 7, L 10			<u>\$ 148</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)
Income Tax Calculation

Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma Test Year At Present Rates	[4] Revenue Increase	[5] Pro Forma Test Year At Proposed Rates [3] + [4]
1	Revenue			\$ 241,311	\$ 13,458	\$ 254,769
2	Operating Expenses			(214,302)	(210)	(214,513)
3	OIBIT	L1 + L2		27,009	13,248	40,257
Interest Expense						
4	Rate Base	Sch A-1	388,215			
5	Weighted Cost of Debt	Sch B-7	0.01760			
6	Synchronized Interest Expense	L4 * L5		(6,833)	-	(6,833)
7	Base Taxable Income/(Loss)	L3 + L6		20,176	13,248	33,424
8	Total State Tax Depreciation	Sch D-12	\$ 16,134			
9	Pro Forma Book Depreciation	Sch D-12	17,397			
10	State Tax Depreciation (Over) Under Book	L8 + L9		1,263		1,263
11	Other	Exh JAR-2		(5,854)	-	(5,854)
12	State Taxable Income	Sum L7 to L11		\$ 15,585	\$ 13,248	\$ 28,833
13	State Income Tax (Expense)/Benefit	-L12 * Rate State	9.99%	\$ (1,557)	\$ (1,323)	\$ (2,880)
14	Total Federal Tax Depreciation	Sch D-12	\$ 10,783			
15	Pro Forma Book Depreciation	Sch D-12	17,397			
16	Federal Tax Deducts (Over) Under Book	L15 - L14		6,614	-	6,614
17	Other	Exh JAR-2		(5,854)	-	(5,854)
18	Federal Taxable Income/(Loss)	L 7 + Sum L13 to L17		19,379	11,924	31,303
19	Federal Income Tax (Expense)/Benefit	-L18 * Rate Fed	21.00%	(4,070)	(2,504)	(6,574)
20	Total Current Income Tax (Expense)/Benefit	L13 + L19		(5,627)	(3,827)	(9,454)
Deferred Federal Income Taxes						
21	Federal Tax Deducts (Over) Under Book	L16	\$ 6,614			
22	Adjust for Book Flow Through Depreciation	Exh JAR-2	4,210			
23	Net Temporary Difference Depreciation	L22 - L21		(2,404)		(2,404)
24	Other Deferred Adjustments	Exh JAR-2		(971)		(971)
25	Federal Temporary Differences	L23 + L24		(3,375)	-	(3,375)
26	Deferred Federal Taxable Income/(Loss)	L25		\$ (3,375)	\$ -	\$ (3,375)
27	Deferred Federal Income Tax (Expense)/Benefit	-L26 * Rate Fed	21.00%	709	-	709
Deferred State Income Taxes						
28						-
29						-
30	State Deferred Income Tax (Expense)/Benefit			-	-	-
31	Net Income Tax (Expense)/Benefit	L20 + L27 + L30		(4,918)	(3,827)	(8,745)
Other Tax Adjustments						
32	Repair and Maintenance Amortization					-
33	Medicare Subsidy Amortization					-
34	ARAM			1,200		1,200
35	Unprotected	Stmt No.12,Pg12,Ln9		(1,033)		(1,033)
36	Combined Income Tax (Expense)/Benefit	Sum L31 to L35		\$ (4,751)	\$ (3,827)	\$ (8,578)
37	Federal Income Tax (Expense)/Benefit	L 19 + L27 + Sum L32 to L35		\$ (3,194)	\$ (2,504)	\$ (5,698)
38	State Income Tax (Expense)/Benefit	L13 + L30		(1,557)	(1,323)	(2,880)
39	Total Income Tax (Expense)/Benefit	L37 + L38		\$ (4,751)	\$ (3,827)	\$ (8,578)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 Before the Pennsylvania Public Utility Commission
 Historic Test Period - 12 Months Ended June 30, 2022
 (\$ in Thousands)

Tax Depreciation

Line #	Description	[1] Amount	[2] Amount	[3] Total
<u>Accelerated Tax Depreciation</u>				
1	Gas Plant		\$ 10,243	
2	Net Salvage Amortization		1,725	
3	Depreciation Charged to Clearing Accounts		(1,185)	
4	Total Federal Accelerated Tax Depreciation			\$ 10,783
5	Adjustment for PA Tax Depreciation		5,351	
6	Total State Accelerated Tax Depreciation			\$16,134
<u>Book Depreciation</u>				
7	Pro Forma Book Depreciation		\$ 16,857	
8	Net Salvage Amortization		1,725	
9	Depreciation Charged to Clearing Accounts	(1,185)	(1,185)	
10	Book Depreciation for Tax Calculation			\$ 17,397

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended June 30, 2022
(\$ in Thousands)

Gross Revenue Conversion Factor

Line #	Description	Reference Or Factor	Tax Rate	Factor
		[1]	[2]	[3]
		Reference Or Factor	Tax Rate	Factor
<u>GROSS REVENUE CONVERSION FACTOR</u>				
1	GROSS REVENUE FACTOR			1.000000
2	UNCOLLECTIBLE EXPENSES			<u>(0.015640)</u>
3	NET REVENUES	Sum L 1 to L 2		0.984360
4	STATE INCOME TAXES	[3] L 3 * Rate [2]	9.9900%	<u>(0.098338)</u>
5	FACTOR AFTER STATE TAXES	L 3 + L 4		0.886022
6	FEDERAL INCOME TAXES	[3] L 5 * Rate [2]	21.00%	<u>(0.186065)</u>
7	NET OPERATING INCOME FACTOR	L 5 + L 6		<u>0.699957</u>
8	GROSS REVENUE CONVERSION FACTOR	1 / L 7		<u>1.428659</u>
9	Combined Income Tax Factor On Gross Revenues	-L 4 - L 6		<u>28.440%</u>

INCOME TAX FACTOR

10	GROSS REVENUE FACTOR			1.000000
11	STATE INCOME TAXES	[3] L 10 * Rate [2]	9.9900%	<u>(0.099900)</u>
12	FACTOR AFTER STATE TAXES	L 10 + L 11		0.900100
13	FEDERAL INCOME TAXES	[3] L 12 * Rate [2]	21.00%	<u>(0.189021)</u>
14	NET OPERATING INCOME FACTOR	L 12 + L 13		0.711079
15	GROSS REVENUE CONVERSION FACTOR	1 / L 14		<u>1.406314</u>
16	Combined Income Tax Factor On Taxable Income	-L 11 - L 13		<u>28.892%</u>

NATIONAL FUEL EXHIBIT B

RATE OF RETURN

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

Exhibit to Accompany the

Direct Testimony

of

Paul R. Moul, Managing Consultant
P. Moul & Associates

Concerning
Fair Rate of Return

National Fuel Gas Distribution Corporation
Index of Schedules

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National Fuel Gas Distribution Corporation
Summary Cost of Capital

<u>Type of Capital</u>	<u>Ratios</u>	<u>Cost Rate</u>	<u>Weighted Cost Rate</u>
Debt	45.1%	5.28%	2.38%
Common Equity	<u>54.9%</u>	11.20%	<u>6.15%</u>
Total	<u><u>100.0%</u></u>		<u><u>8.53%</u></u>

Indicated levels of fixed charge coverage assuming that the Company could actually achieve its overall cost of capital:

Pre-tax coverage of interest expense based upon a
28.8921% income tax rate
(11.03% ÷ 2.38%) 4.63 x

Post-tax coverage of interest expense
(8.53% ÷ 2.38%) 3.58 x

National Fuel Gas Distribution Corporation

Cost of Equity
as of August 31, 2022

Discounted Cash Flow (DCF)	D_1/P_0	+	g	+	$lev.$	=	k		
Gas Group	3.06%	+	6.75%	+	1.10%	=	10.91%		
Risk Premium (RP)			I	+	RP	=	k		
Gas Group			5.00%	+	6.25%	=	11.25%		
Capital Asset Pricing Model (CAPM)	Rf	+	β	x	$(Rm-Rf)$	+	$size$	=	k
Gas Group	3.50%	+	1.04	x	(9.70%)	+	1.02%	=	14.61%
Comparable Earnings (CE) ⁽¹⁰⁾			Historical		Forecast		Average		
Comparable Earnings Group			13.0%		13.1%		13.05%		

References: (1) Schedule 06

(2) Schedule 08

(3) Schedule 09

(4) A-rated public utility bond yield comprised of a 3.50% risk-free rate of return (Schedule 12 page 2) and a yield spread of 1.50% (Schedule 10 page 3)

(5) Schedule 11 page 1

(6) Schedule 12 page 2

(7) Schedule 09

(8) Schedule 12 page 2

(9) Schedule 12 page 3

(10) Schedule 13 page 2

National Fuel Gas Distribution Corporation
from Pennsylvania PUC Annual Reports (ie Pennsylvania results only)
Capitalization and Financial Statistics
2017-2021, Inclusive

	2021	2020	2019	2018	2017	
	(Millions of Dollars)					
Amount of Capital Employed						
Permanent Capital	\$ 392.3	\$ 360.1	\$ 351.5	\$ 336.4	\$ 326.7	
Short-Term Debt	\$ 50.0	\$ 36.5	\$ 24.3	\$ 32.0	\$ 32.0	
Total Capital	<u>\$ 442.3</u>	<u>\$ 396.6</u>	<u>\$ 375.9</u>	<u>\$ 368.4</u>	<u>\$ 358.7</u>	
Capital Structure Ratios						
Based on Permanent Capital:						Average
Long-Term Debt	28.1%	26.4%	27.0%	28.2%	28.9%	<u>27.7%</u>
Common Equity ⁽¹⁾	<u>71.9%</u>	<u>73.6%</u>	<u>73.0%</u>	<u>71.8%</u>	<u>71.1%</u>	<u>72.3%</u>
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Based on Total Capital:						
Total Debt incl. Short Term	36.2%	33.2%	31.7%	34.5%	35.3%	34.2%
Common Equity ⁽¹⁾	<u>63.8%</u>	<u>66.8%</u>	<u>68.3%</u>	<u>65.5%</u>	<u>64.7%</u>	<u>65.8%</u>
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Rate of Return on Book Common Equity ⁽¹⁾	12.7%	8.0%	11.0%	9.2%	8.8%	9.9%
Operating Ratio ⁽²⁾	76.7%	81.0%	80.8%	83.6%	82.9%	81.0%
Coverage incl. AFUDC ⁽³⁾						
Pre-tax: All Interest Charges	7.35 x	5.96 x	6.40 x	4.87 x	4.42 x	5.80 x
Post-tax: All Interest Charges	6.28 x	4.29 x	5.19 x	3.91 x	3.49 x	4.63 x
Coverage excl. AFUDC ⁽³⁾						
Pre-tax: All Interest Charges	7.34 x	5.95 x	6.38 x	4.86 x	4.41 x	5.79 x
Post-tax: All Interest Charges	6.27 x	4.27 x	5.18 x	3.90 x	3.48 x	4.62 x
Quality of Earnings & Cash Flow						
AFC/Income Avail. for Common Equity	0.2%	0.4%	0.4%	0.3%	0.2%	0.3%
Effective Income Tax Rate	16.8%	33.7%	22.3%	24.8%	27.1%	24.9%
Internal Cash Generation/Construction ⁽⁴⁾	67.1%	104.9%	89.0%	94.7%	77.6%	86.7%
Gross Cash Flow/ Avg. Total Debt ⁽⁵⁾	76.6%	115.6%	102.7%	96.6%	89.1%	96.1%
Gross Cash Flow Interest Coverage ⁽⁶⁾	16.99 x	22.79 x	19.38 x	16.32 x	13.60 x	17.82 x
Common Dividend Coverage ⁽⁷⁾	2.54 x	3.29 x	2.87 x	2.78 x	2.50 x	2.80 x

See Page 2 for Notes.

National Fuel Gas Distribution Corporation
Capitalization and Financial Statistics
2017-2021, Inclusive

Notes:

- (1) Excluding Accumulated Other Comprehensive Income (“OCI”) from the equity account.
- (2) Total operating expenses, maintenance, depreciation and taxes other than income as a percentage of operating revenues.
- (3) Coverage calculations represent the number of times available earnings, both including and excluding AFUDC (allowance for funds used during construction) as reported in its entirety, cover fixed charges.
- (4) Internal cash generation/gross construction is the percentage of gross construction expenditures provided by internally-generated funds from operations after payment of all cash dividends divided by gross construction expenditures.
- (5) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less AFUDC) as a percentage of average total debt.
- (6) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) plus interest charges, divided by interest charges.
- (7) Common dividend coverage is the relationship of internally-generated funds from operations after payment of preferred stock dividends to common dividends paid.

Source of Information: Pennsylvania PUC Annual Reports

Gas Group
Capitalization and Financial Statistics ⁽¹⁾
2017-2021, Inclusive

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	
	(Millions of Dollars)					
Amount of Capital Employed						
Permanent Capital	\$ 7,293.8	\$ 6,052.7	\$ 5,316.3	\$ 4,769.0	\$ 4,348.5	
Short-Term Debt	\$ 577.9	\$ 285.2	\$ 516.3	\$ 527.8	\$ 409.2	
Total Capital	<u>\$ 7,871.7</u>	<u>\$ 6,337.9</u>	<u>\$ 5,832.6</u>	<u>\$ 5,296.8</u>	<u>\$ 4,757.7</u>	
Market-Based Financial Ratios						<u>Average</u>
Price-Earnings Multiple	21 x	24 x	25 x	20 x	22 x	22 x
Market/Book Ratio	185.7%	188.6%	225.0%	218.5%	224.5%	208.5%
Dividend Yield	3.2%	3.1%	2.5%	2.7%	2.5%	2.8%
Dividend Payout Ratio	65.6%	74.7%	63.9%	52.4%	53.3%	62.0%
Capital Structure Ratios						
Based on Permanent Capital:						
Long-Term Debt	53.5%	48.6%	46.4%	45.4%	46.9%	48.1%
Preferred Stock	2.3%	1.8%	1.7%	1.1%	0.0%	1.4%
Common Equity ⁽²⁾	44.2%	49.6%	52.0%	53.6%	53.1%	50.5%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Based on Total Capital:						
Total Debt incl. Short Term	58.2%	52.3%	51.4%	51.3%	52.7%	53.1%
Preferred Stock	2.1%	1.7%	1.5%	1.0%	0.0%	1.2%
Common Equity ⁽²⁾	39.7%	46.1%	47.2%	47.7%	47.4%	45.6%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Rate of Return on Book Common Equity ⁽²⁾	9.0%	8.7%	9.0%	11.2%	9.1%	9.4%
Operating Ratio ⁽³⁾	81.3%	82.7%	83.1%	84.3%	83.1%	82.9%
Coverage incl. AFUDC ⁽⁴⁾						
Pre-tax: All Interest Charges	4.88 x	4.18 x	4.02 x	4.02 x	4.76 x	4.37 x
Post-tax: All Interest Charges	4.09 x	3.61 x	3.57 x	3.80 x	3.64 x	3.74 x
Overall Coverage: All Int. & Pfd. Div.	3.99 x	3.57 x	3.52 x	3.80 x	3.64 x	3.70 x
Coverage excl. AFUDC ⁽⁴⁾						
Pre-tax: All Interest Charges	4.76 x	4.07 x	3.96 x	3.96 x	4.72 x	4.29 x
Post-tax: All Interest Charges	3.97 x	3.50 x	3.50 x	3.75 x	3.61 x	3.67 x
Overall Coverage: All Int. & Pfd. Div.	3.87 x	3.46 x	3.45 x	3.74 x	3.61 x	3.63 x
Quality of Earnings & Cash Flow						
AFC/Income Avail. for Common Equity	4.3%	3.1%	2.5%	1.6%	3.0%	2.9%
Effective Income Tax Rate	20.3%	20.6%	14.3%	17.2%	33.7%	21.2%
Internal Cash Generation/Construction ⁽⁵⁾	62.8%	54.8%	52.1%	50.6%	64.1%	56.9%
Gross Cash Flow/ Avg. Total Debt ⁽⁶⁾	17.4%	19.1%	19.8%	20.1%	22.9%	19.9%
Gross Cash Flow Interest Coverage ⁽⁷⁾	8.34 x	7.35 x	6.67 x	6.67 x	7.12 x	7.23 x
Common Dividend Coverage ⁽⁸⁾	4.22 x	3.96 x	4.10 x	3.93 x	4.55 x	4.15 x

See Page 2 for Notes.

Gas Group
Capitalization and Financial Statistics
2017-2021, Inclusive

Notes:

- (1) All capitalization and financial statistics for the group are the arithmetic average of the achieved results for each individual company in the group.
- (2) Excluding Accumulated Other Comprehensive Income ("OCI") from the equity account.
- (3) Total operating expenses, maintenance, depreciation and taxes other than income taxes as a percent of operating revenues.
- (4) Coverage calculations represent the number of times available earnings, both including and excluding AFUDC (allowance for funds used during construction) as reported in its entirety, cover fixed charges.
- (5) Internal cash generation/gross construction is the percentage of gross construction expenditures provided by internally-generated funds from operations after payment of all cash dividends divided by gross construction expenditures.
- (6) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) plus interest charges, divided by interest charges.
- (7) Gross Cash Flow plus interest charges divided by interest charges.
- (8) Common dividend coverage is the relationship of internally-generated funds from operations after payment of preferred stock dividends to common dividends paid.

Basis of Selection:

The Gas Group includes companies that are contained in The Value Line Investment Survey within the industry group "Natural Gas Utility," they are not currently the target of a publicly-announced merger or acquisition (i.e., South Jersey Industries), and after eliminating UGI Corp. due to its highly diversified businesses.

Ticker	Company	Corporate Credit Ratings		Stock Traded	Value Line Beta
		Moody's	S&P		
ATO	Atmos Energy Corp.	A1	A-	NYSE	0.80
CPK	Chesapeake Utilities Corp.	NAIC "2b"		NYSE	0.80
NJR	New Jersey Resources Corp.	A1	-	NYSE	1.00
NI	NiSource Inc.	Baa2	BBB+	NYSE	0.85
NWN	Northwest Natural Holding Comp:	Baa1	A+	NYSE	0.80
OGS	ONE Gas, Inc.	A3	A-	NYSE	0.80
SWX	Southwest Gas Holdings, Inc.	Baa1	BBB	NYSE	0.95
SR	Spire, Inc.	A1	A-	NYSE	0.85
	Average	<u>A3</u>	<u>A-</u>		<u>0.86</u>

Note: Ratings are those of utility subsidiaries

Source of Information: Annual Reports to Shareholders
Utility COMPUSTAT
Moody's Investors Service
Standard & Poor's Corporation

Standard & Poor's Public Utilities
Capitalization and Financial Statistics ⁽¹⁾
2017-2021, Inclusive

	2021	2020	2019	2018	2017	
	(Millions of Dollars)					
Amount of Capital Employed						
Permanent Capital	\$ 40,154.3	\$ 38,732.9	\$ 36,461.6	\$ 32,871.6	\$ 30,827.6	
Short-Term Debt	\$ 1,397.4	\$ 1,154.1	\$ 1,221.9	\$ 1,420.3	\$ 1,076.1	
Total Capital	<u>\$ 41,551.7</u>	<u>\$ 39,887.0</u>	<u>\$ 37,683.5</u>	<u>\$ 34,291.9</u>	<u>\$ 31,903.7</u>	
Market-Based Financial Ratios						<u>Average</u>
Price-Earnings Multiple	22 x	23 x	20 x	21 x	20 x	21 x
Market/Book Ratio	219.9%	218.2%	220.9%	204.4%	214.4%	215.6%
Dividend Yield	3.5%	3.6%	3.2%	3.5%	3.3%	3.4%
Dividend Payout Ratio	72.9%	78.0%	62.7%	68.7%	65.2%	69.5%
Capital Structure Ratios						
Based on Permanent Capital:						
Long-Term Debt	57.4%	58.1%	56.7%	55.0%	56.8%	56.8%
Preferred Stock	2.3%	2.6%	2.4%	2.5%	1.4%	2.2%
Common Equity ⁽²⁾	40.4%	39.4%	41.0%	42.5%	41.8%	41.0%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Based on Total Capital:						
Total Debt incl. Short Term	58.9%	59.4%	58.1%	57.0%	58.4%	58.3%
Preferred Stock	2.2%	2.5%	2.3%	2.4%	1.4%	2.1%
Common Equity ⁽²⁾	38.9%	38.1%	39.6%	40.7%	40.3%	39.5%
	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Rate of Return on Book Common Equity ⁽²⁾	9.4%	10.2%	10.3%	10.3%	9.4%	9.9%
Operating Ratio ⁽³⁾	83.1%	79.8%	79.3%	79.8%	77.0%	79.8%
Coverage incl. AFUDC ⁽⁴⁾						
Pre-tax: All Interest Charges	3.16 x	2.80 x	3.05 x	2.94 x	3.42 x	3.07 x
Post-tax: All Interest Charges	2.87 x	2.60 x	3.10 x	2.59 x	2.86 x	2.80 x
Overall Coverage: All Int. & Pfd. Div.	2.81 x	2.55 x	3.04 x	2.55 x	2.84 x	2.76 x
Coverage excl. AFUDC ⁽⁴⁾						
Pre-tax: All Interest Charges	3.06 x	2.70 x	2.95 x	2.84 x	3.31 x	2.97 x
Post-tax: All Interest Charges	2.78 x	2.50 x	3.00 x	2.48 x	2.75 x	2.70 x
Overall Coverage: All Int. & Pfd. Div.	2.72 x	2.46 x	2.94 x	2.44 x	2.73 x	2.66 x
Quality of Earnings & Cash Flow						
AFC/Income Avail. for Common Equity	7.4%	6.8%	6.0%	7.3%	7.3%	7.0%
Effective Income Tax Rate	10.6%	9.9%	12.2%	19.0%	28.2%	16.0%
Internal Cash Generation/Construction ⁽⁵⁾	60.5%	58.6%	65.9%	66.2%	78.7%	66.0%
Gross Cash Flow/ Avg. Total Debt ⁽⁶⁾	15.0%	15.9%	17.5%	17.4%	19.9%	17.1%
Gross Cash Flow Interest Coverage ⁽⁷⁾	5.17 x	4.90 x	4.97 x	4.98 x	5.57 x	5.12 x
Common Dividend Coverage ⁽⁸⁾	3.47 x	3.52 x	5.56 x	4.80 x	4.33 x	4.34 x

See Page 2 for Notes.

Standard & Poor's Public Utilities
Capitalization and Financial Statistics
2017-2021, Inclusive

Notes:

- (1) All capitalization and financial statistics for the group are the arithmetic average of the achieved results for each individual company in the group.
- (2) Excluding Accumulated Other Comprehensive Income ("OCI") from the equity account
- (3) Total operating expenses, maintenance, depreciation and taxes other than income taxes as a percent of operating revenues.
- (4) Coverage calculations represent the number of times available earnings, both including and excluding AFUDC (allowance for funds used during construction) as reported in its entirety, cover fixed charges.
- (5) Internal cash generation/gross construction is the percentage of gross construction expenditures provided by internally-generated funds from operations after payment of all cash dividends divided by gross construction expenditures.
- (6) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) as a percentage of average total debt.
- (7) Gross Cash Flow (sum of net income, depreciation, amortization, net deferred income taxes and investment tax credits, less total AFUDC) plus interest charges, divided by interest charges.
- (8) Common dividend coverage is the relationship of internally-generated funds from operations after payment of preferred stock dividends to common dividends paid.

Source of Information: Annual Reports to Shareholders
Utility COMPUSTAT

Standard & Poor's Public Utilities
Company Identities

	Ticker	Credit Rating ⁽¹⁾		Common Stock Traded	Value Line Beta
		Moody's	S&P		
Alliant Energy Corporation	LNT	Baa1	A-	NYSE	0.85
Ameren Corporation	AEE	Baa1	BBB+	NYSE	0.80
American Electric Power	AEP	Baa1	A-	NYSE	0.75
American Water Works	AWK	Baa1	A	NYSE	0.85
CenterPoint Energy	CNP	Baa1	BBB+	NYSE	1.15
CMS Energy	CMS	A3	A-	NYSE	0.80
Consolidated Edison	ED	Baa1	A-	NYSE	0.75
Dominion Energy	D	A2	BBB+	NYSE	0.85
DTE Energy Co.	DTE	A2	A-	NYSE	0.95
Duke Energy	DUK	A2	BBB+	NYSE	0.85
Edison Int'l	EIX	Baa2	BBB	NYSE	0.95
Entergy Corp.	ETR	Baa1	BBB+	NYSE	0.95
Evergy, Inc.	EVRG	Baa1	A-	NYSE	0.95
Eversource	ES	A3	A	NYSE	0.90
Exelon Corp.	EXC	A2	BBB+	NYSE	0.95
FirstEnergy Corp.	FE	A3	BBB	NYSE	0.85
NextEra Energy Inc.	NEE	A1	A	NYSE	0.90
NiSource Inc.	NI	Baa2	BBB+	NYSE	0.85
NRG Energy Inc.	NRG	Ba1	BB+	NYSE	1.15
Pinnacle West Capital	PNW	A3	BBB+	NYSE	0.90
PPL Corp.	PPL	A3	A-	NYSE	1.10
Public Serv. Enterprise Inc.	PEG	A3	A-	NYSE	0.90
Sempra Energy	SRE	A3	BBB+	NYSE	0.95
Southern Co.	SO	Baa1	BBB+	NYSE	0.95
WEC Energy Corp.	WEC	A2	A-	NYSE	0.80
Xcel Energy Inc	XEL	A2	A-	NYSE	0.80
Average for S&P Utilities		<u>A3</u>	<u>BBB+</u>		<u>0.90</u>

Note: ⁽¹⁾ Ratings are those of utility subsidiaries

Source of Information: Moody's Investors Service, Inc.
S&P Global Inc.
The Value Line Investment Survey

National Fuel Gas Distribution Corporation

Investor-provided Capitalization

Actual at June 30, 2022, Estimated at June 30, 2023, and Estimated at July 31, 2024

	<u>Actual at June 30, 2022</u>		<u>Estimated at June 30, 2023</u>		<u>Estimated at July 31, 2024</u>	
	<u>Amount</u> <u>Outstanding</u> <u>(\$000)</u>	<u>Ratios</u>	<u>Amount</u> <u>Outstanding</u> <u>(\$000)</u>	<u>Ratios</u>	<u>Amount</u> <u>Outstanding</u> <u>(\$000)</u>	<u>Ratios</u>
Long Term Debt	<u>\$ 374,000</u>	31.1%	<u>\$ 325,000</u>	29.3%	<u>\$ 575,000</u>	45.1%
Common Stock Equity						
Common Stock & Paid- in Capital	216,632		221,015		225,416	
Retained Earnings ⁽¹⁾	470,274		468,750		475,429	
Total Common Equity	<u>686,906</u>	57.1%	<u>689,765</u>	62.2%	<u>700,845</u>	54.9%
Total Permanent Capital	<u>\$ 1,060,906</u>	88.2%	<u>\$ 1,014,765</u>	91.6%	<u>\$ 1,275,845</u>	100.0%
Short Term Debt	<u>142,200</u>	11.8%	<u>93,416</u>	8.4%	<u>-</u>	0.0%
Total Capital Employed	<u><u>\$ 1,203,106</u></u>	<u>100.0%</u>	<u><u>\$ 1,108,181</u></u>	<u>100.0%</u>	<u><u>\$ 1,275,845</u></u>	<u>100.0%</u>

⁽¹⁾ Excluding Accumulated Other Comprehensive Income

Source of information: Company provided data

**Monthly Dividend Yields for
Natural Gas Group
for the Twelve Months Ending August 2022**

<u>Company</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>	<u>Jul-22</u>	<u>Aug-22</u>	<u>12-Month Average</u>	<u>6-Month Average</u>	<u>3-Month Average</u>
Atmos Energy Corp (ATO)	2.84%	2.97%	3.01%	2.60%	2.55%	2.48%	2.28%	2.41%	2.34%	2.43%	2.25%	2.40%			
Chesapeake Utilities Corp (CPK)	1.60%	1.47%	1.51%	1.32%	1.41%	1.45%	1.39%	1.71%	1.61%	1.65%	1.56%	1.70%			
New Jersey Resources Corporation (NJR)	4.17%	3.85%	3.97%	3.54%	3.62%	3.35%	3.17%	3.37%	3.18%	3.26%	3.15%	3.31%			
NiSource Inc (NI)	3.65%	3.57%	3.60%	3.21%	3.25%	3.26%	2.97%	3.23%	3.00%	3.21%	3.09%	3.19%			
Northwest Natural Holding Company (NWN)	4.21%	4.28%	4.49%	3.98%	4.08%	3.72%	3.76%	4.04%	3.57%	3.66%	3.60%	4.07%			
ONE Gas Inc (OGS)	3.68%	3.47%	3.58%	3.00%	3.21%	2.99%	2.82%	2.95%	2.85%	3.07%	2.94%	3.17%			
Southwest Gas Holdings Inc (SWX)	3.58%	3.46%	3.62%	3.41%	3.52%	3.36%	3.05%	2.83%	2.67%	2.86%	2.87%	3.19%			
Spire Inc. (SR)	<u>4.26%</u>	<u>4.39%</u>	<u>4.63%</u>	<u>4.21%</u>	<u>4.18%</u>	<u>4.12%</u>	<u>3.83%</u>	<u>3.79%</u>	<u>3.53%</u>	<u>3.69%</u>	<u>3.66%</u>	<u>3.96%</u>			
Average	<u>3.50%</u>	<u>3.43%</u>	<u>3.55%</u>	<u>3.16%</u>	<u>3.23%</u>	<u>3.09%</u>	<u>2.91%</u>	<u>3.04%</u>	<u>2.84%</u>	<u>2.98%</u>	<u>2.89%</u>	<u>3.12%</u>	<u>3.15%</u>	<u>2.96%</u>	<u>3.00%</u>

Note: Monthly dividend yields are calculated by dividing the annualized quarterly dividend by the month-end closing stock price adjusted by the fraction of the ex-dividend.

Source of Information: <https://finance.yahoo.com/quote>
<https://www.nasdaq.com/market-activity/stocks>

Forward-looking Dividend Yield	1/2 Growth	D_0/P_0	(.5g)	D_1/P_0	$K = \frac{D_0(1+g)^0 + D_0(1+g)^1 + D_0(1+g)^2 + D_0(1+g)^3}{P_0} + g$
		2.96%	1.033750	3.06%	
	Discrete	D_0/P_0	Adj.	D_1/P_0	$K = \frac{D_0(1+g)^{25} + D_0(1+g)^{50} + D_0(1+g)^{75} + D_0(1+g)^{100}}{P_0} + g$
		2.96%	1.041843	3.08%	
	Quarterly	D_0/P_0	Adj.	D_1/P_0	$K = \left[\left(1 + \frac{D_0(1+g)^{25}}{P_0} \right)^4 - 1 \right] + g$
	Average	0.7400%	1.016464	<u>3.04%</u>	
				3.06%	
	Growth rate			<u>6.75%</u>	
	K			<u>9.81%</u>	

Historical Growth Rates
Earnings Per Share, Dividends Per Share,
Book Value Per Share, and Cash Flow Per Share

Gas Group	Earnings per Share		Dividends per Share		Book Value per Share		Cash Flow per Share	
	Value Line		Value Line		Value Line		Value Line	
	5 Year	10 Year	5 Year	10 Year	5 Year	10 Year	5 Year	10 Year
Atmos Energy Corp (ATO)	8.50%	8.50%	8.00%	5.50%	11.00%	8.50%	7.00%	6.00%
Chesapeake Utilities Corp (CPK)	9.50%	9.50%	8.50%	7.00%	10.50%	9.50%	8.00%	9.00%
New Jersey Resources Corporation (NJR)	2.50%	5.00%	6.50%	6.50%	7.00%	7.50%	4.50%	7.00%
NiSource Inc (NI)	4.00%	3.00%	-	-1.00%	-2.50%	-3.00%	2.00%	0.50%
Northwest Natural Holding Company (NWN)	2.50%	-1.00%	0.50%	1.50%	0.50%	1.00%	2.50%	1.00%
ONE Gas Inc (OGS)	9.50%	-	13.50%	-	3.50%	-	8.80%	-
Southwest Gas Holdings Inc (SWX)	4.50%	5.50%	7.00%	8.50%	7.00%	6.50%	1.50%	4.00%
Spire Inc. (SR)	2.50%	2.00%	6.00%	4.50%	4.50%	6.50%	6.00%	5.00%
Average	<u>5.44%</u>	<u>4.64%</u>	<u>7.14%</u>	<u>4.64%</u>	<u>5.19%</u>	<u>5.21%</u>	<u>5.04%</u>	<u>4.64%</u>

Source of Information: Value Line Investment Survey, August 26, 2022

Analysts' Five-Year Projected Growth Rates
Earnings Per Share, Dividends Per Share,
Book Value Per Share, and Cash Flow Per Share

<u>Gas Group</u>	<u>I/B/E/S First Call</u>	<u>Zacks</u>	<u>Value Line</u>				
			<u>Earnings Per Share</u>	<u>Dividends Per Share</u>	<u>Book Value Per Share</u>	<u>Cash Flow Per Share</u>	<u>Percent Retained to Common Equity</u>
Atmos Energy Corp (ATO)	8.39%	7.50%	7.50%	7.00%	7.50%	7.00%	4.50%
Chesapeake Utilities Corp (CPK)	7.00%	NA	7.50%	8.50%	6.00%	9.50%	7.00%
New Jersey Resources Corporation	6.00%	6.00%	5.00%	5.00%	4.50%	5.00%	4.50%
NiSource Inc (NI)	7.30%	7.20%	9.50%	4.50%	5.00%	5.50%	5.50%
Northwest Natural Holding Compan	4.30%	4.30%	6.50%	0.50%	4.00%	5.00%	4.00%
ONE Gas Inc (OGS)	5.00%	5.00%	6.50%	6.50%	8.00%	6.50%	3.50%
Southwest Gas Holdings Inc (SWX)	4.00%	5.00%	10.00%	5.50%	7.50%	8.50%	4.50%
Spire Inc. (SR)	4.30%	5.00%	9.00%	5.00%	7.00%	7.50%	3.00%
Average	<u>5.79%</u>	<u>5.71%</u>	<u>7.69%</u>	<u>5.31%</u>	<u>6.19%</u>	<u>6.81%</u>	<u>4.56%</u>

Source of Information :
Yahoo Finance, August 29, 2022
Zacks, August 29, 2022
Value Line Investment Survey, August 26, 2002

**Interest Rates for Investment Grade Public Utility Bonds
Yearly for 2016-2020 and 2021
and the Twelve Months Ended August 2022**

<u>Years</u>	<u>Aa Rated</u>	<u>A Rated</u>	<u>Baa Rated</u>	<u>Average</u>
2016	3.73%	3.93%	4.68%	4.11%
2017	3.82%	4.00%	4.38%	4.07%
2018	4.09%	4.25%	4.67%	4.34%
2019	3.61%	3.77%	4.19%	3.86%
2020	2.79%	3.02%	3.39%	3.07%
Five-Year Average	<u>3.61%</u>	<u>3.79%</u>	<u>4.26%</u>	<u>3.89%</u>
2021	2.97%	3.11%	3.36%	3.15%
<u>Months</u>				
Sep-21	2.84%	2.96%	3.19%	3.00%
Oct-21	2.99%	3.09%	3.32%	3.13%
Nov-21	2.91%	3.02%	3.25%	3.06%
Dec-21	3.01%	3.13%	3.36%	3.17%
Jan-22	3.19%	3.33%	3.57%	3.46%
Feb-22	3.56%	3.68%	3.95%	3.73%
Mar-22	3.81%	3.98%	4.28%	4.02%
Apr-22	4.10%	4.32%	4.61%	4.34%
May-22	4.55%	4.75%	5.07%	4.79%
Jun-22	4.65%	4.86%	5.22%	4.91%
Jul-22	4.57%	4.78%	5.15%	4.84%
Aug-22	4.54%	4.76%	5.09%	4.80%
Twelve-Month Average	<u>3.73%</u>	<u>3.89%</u>	<u>4.17%</u>	<u>3.94%</u>
Six-Month Average	<u>4.37%</u>	<u>4.58%</u>	<u>4.90%</u>	<u>4.62%</u>
Three-Month Average	<u>4.59%</u>	<u>4.80%</u>	<u>5.15%</u>	<u>4.85%</u>

Yields on A-rated Public Utility Bonds and Spreads over 30-Year Treasuries



	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
— A-rated Public Utility	8.31	7.89	7.75	7.60	7.04	7.62	8.24	7.76	7.37	6.58	6.16	5.65	6.07	6.07	6.53	6.04	5.46	5.04	4.13	4.48	4.28	4.12	3.93	4.00	4.25	3.77	3.02	3.11
- - - Spread vs. 30-year	0.94	1.01	1.04	0.99	1.46	1.75	2.30	2.27					1.16	1.23	2.25	1.96	1.21	1.13	1.21	1.03	0.94	1.28	1.33	1.10	1.14	1.19	1.46	1.06

A rated Public Utility Bonds over 30-Year Treasuries

A-rated		30-Year Treasuries		A-rated		30-Year Treasuries		A-rated		30-Year Treasuries		A-rated		30-Year Treasuries	
Year	Public Utility	Yield	Spread	Year	Public Utility	Yield	Spread	Year	Public Utility	Yield	Spread	Year	Public Utility	Yield	Spread
Jan-99	6.97%	5.16%	1.81%	Jan-05	5.78%			Jan-11	5.57%	4.52%	1.05%	Jan-17	4.14%	3.02%	1.12%
Feb-99	7.09%	5.37%	1.72%	Feb-05	5.61%			Feb-11	5.68%	4.65%	1.03%	Feb-17	4.18%	3.03%	1.15%
Mar-99	7.26%	5.58%	1.68%	Mar-05	5.83%			Mar-11	5.56%	4.51%	1.05%	Mar-17	4.23%	3.08%	1.15%
Apr-99	7.22%	5.55%	1.67%	Apr-05	5.64%			Apr-11	5.55%	4.50%	1.05%	Apr-17	4.12%	2.94%	1.18%
May-99	7.47%	5.81%	1.66%	May-05	5.53%			May-11	5.32%	4.29%	1.03%	May-17	4.12%	2.96%	1.16%
Jun-99	7.74%	6.04%	1.70%	Jun-05	5.40%			Jun-11	5.26%	4.23%	1.03%	Jun-17	3.94%	2.80%	1.14%
Jul-99	7.71%	5.98%	1.73%	Jul-05	5.51%			Jul-11	5.27%	4.27%	1.00%	Jul-17	3.99%	2.88%	1.11%
Aug-99	7.91%	6.07%	1.84%	Aug-05	5.50%			Aug-11	4.69%	3.65%	1.04%	Aug-17	3.86%	2.80%	1.06%
Sep-99	7.93%	6.07%	1.86%	Sep-05	5.52%			Sep-11	4.48%	3.18%	1.30%	Sep-17	3.87%	2.78%	1.09%
Oct-99	8.06%	6.26%	1.80%	Oct-05	5.79%			Oct-11	4.52%	3.13%	1.39%	Oct-17	3.91%	2.88%	1.03%
Nov-99	7.94%	6.15%	1.79%	Nov-05	5.88%			Nov-11	4.25%	3.02%	1.23%	Nov-17	3.83%	2.80%	1.03%
Dec-99	8.14%	6.35%	1.79%	Dec-05	5.80%			Dec-11	4.33%	2.98%	1.35%	Dec-17	3.79%	2.77%	1.02%
Jan-00	8.35%	6.63%	1.72%	Jan-06	5.75%			Jan-12	4.34%	3.03%	1.31%	Jan-18	3.86%	2.88%	0.98%
Feb-00	8.25%	6.23%	2.02%	Feb-06	5.82%	4.54%	1.28%	Feb-12	4.36%	3.11%	1.25%	Feb-18	4.09%	3.13%	0.96%
Mar-00	8.28%	6.05%	2.23%	Mar-06	5.98%	4.73%	1.25%	Mar-12	4.48%	3.28%	1.20%	Mar-18	4.13%	3.09%	1.04%
Apr-00	8.29%	5.85%	2.44%	Apr-06	6.29%	5.06%	1.23%	Apr-12	4.40%	3.18%	1.22%	Apr-18	4.17%	3.07%	1.10%
May-00	8.70%	6.15%	2.55%	May-06	6.42%	5.20%	1.22%	May-12	4.20%	2.93%	1.27%	May-18	4.28%	3.13%	1.15%
Jun-00	8.36%	5.93%	2.43%	Jun-06	6.40%	5.15%	1.25%	Jun-12	4.08%	2.70%	1.38%	Jun-18	4.27%	3.05%	1.22%
Jul-00	8.25%	5.85%	2.40%	Jul-06	6.37%	5.13%	1.24%	Jul-12	3.93%	2.59%	1.34%	Jul-18	4.27%	3.01%	1.26%
Aug-00	8.13%	5.72%	2.41%	Aug-06	6.20%	5.00%	1.20%	Aug-12	4.00%	2.77%	1.23%	Aug-18	4.26%	3.04%	1.22%
Sep-00	8.23%	5.83%	2.40%	Sep-06	6.00%	4.85%	1.15%	Sep-12	4.02%	2.88%	1.14%	Sep-18	4.32%	3.15%	1.17%
Oct-00	8.14%	5.80%	2.34%	Oct-06	5.98%	4.85%	1.13%	Oct-12	3.91%	2.90%	1.01%	Oct-18	4.45%	3.34%	1.11%
Nov-00	8.11%	5.78%	2.33%	Nov-06	5.80%	4.69%	1.11%	Nov-12	3.84%	2.80%	1.04%	Nov-18	4.52%	3.36%	1.16%
Dec-00	7.84%	5.49%	2.35%	Dec-06	5.81%	4.68%	1.13%	Dec-12	4.00%	2.88%	1.12%	Dec-18	4.37%	3.10%	1.27%
Jan-01	7.80%	5.54%	2.26%	Jan-07	5.96%	4.85%	1.11%	Jan-13	4.15%	3.08%	1.07%	Jan-19	4.35%	3.04%	1.31%
Feb-01	7.74%	5.45%	2.29%	Feb-07	5.90%	4.82%	1.08%	Feb-13	4.18%	3.17%	1.01%	Feb-19	4.25%	3.02%	1.23%
Mar-01	7.68%	5.34%	2.34%	Mar-07	5.85%	4.72%	1.13%	Mar-13	4.20%	3.16%	1.04%	Mar-19	4.16%	2.98%	1.18%
Apr-01	7.94%	5.65%	2.29%	Apr-07	5.97%	4.87%	1.10%	Apr-13	4.00%	2.93%	1.07%	Apr-19	4.08%	2.94%	1.14%
May-01	7.99%	5.78%	2.21%	May-07	5.99%	4.90%	1.09%	May-13	4.17%	3.11%	1.06%	May-19	3.98%	2.82%	1.16%
Jun-01	7.85%	5.67%	2.18%	Jun-07	6.30%	5.20%	1.10%	Jun-13	4.53%	3.40%	1.13%	Jun-19	3.82%	2.57%	1.25%
Jul-01	7.78%	5.61%	2.17%	Jul-07	6.25%	5.11%	1.14%	Jul-13	4.68%	3.61%	1.07%	Jul-19	3.69%	2.57%	1.12%
Aug-01	7.59%	5.48%	2.11%	Aug-07	6.24%	4.93%	1.31%	Aug-13	4.73%	3.76%	0.97%	Aug-19	3.29%	2.12%	1.17%
Sep-01	7.75%	5.48%	2.27%	Sep-07	6.18%	4.79%	1.39%	Sep-13	4.80%	3.79%	1.01%	Sep-19	3.37%	2.16%	1.21%
Oct-01	7.63%	5.32%	2.31%	Oct-07	6.11%	4.77%	1.34%	Oct-13	4.70%	3.68%	1.02%	Oct-19	3.39%	2.19%	1.20%
Nov-01	7.57%	5.12%	2.45%	Nov-07	5.97%	4.52%	1.45%	Nov-13	4.77%	3.80%	0.97%	Nov-19	3.43%	2.28%	1.15%
Dec-01	7.83%	5.48%	2.35%	Dec-07	6.16%	4.53%	1.63%	Dec-13	4.81%	3.90%	0.92%	Dec-19	3.40%	2.30%	1.10%
Jan-02	7.66%	5.45%	2.21%	Jan-08	6.02%	4.33%	1.69%	Jan-14	4.63%	3.77%	0.86%	Jan-20	3.29%	2.22%	1.07%
Feb-02	7.54%	5.40%	2.14%	Feb-08	6.21%	4.52%	1.69%	Feb-14	4.53%	3.66%	0.87%	Feb-20	3.11%	1.97%	1.14%
Mar-02	7.76%			Mar-08	6.21%	4.39%	1.82%	Mar-14	4.51%	3.62%	0.89%	Mar-20	3.50%	1.46%	2.04%
Apr-02	7.57%			Apr-08	6.29%	4.44%	1.85%	Apr-14	4.41%	3.52%	0.89%	Apr-20	3.19%	1.27%	1.92%
May-02	7.52%			May-08	6.28%	4.60%	1.68%	May-14	4.26%	3.39%	0.87%	May-20	3.14%	1.38%	1.76%
Jun-02	7.42%			Jun-08	6.38%	4.69%	1.69%	Jun-14	4.29%	3.42%	0.87%	Jun-20	3.07%	1.49%	1.58%
Jul-02	7.31%			Jul-08	6.40%	4.57%	1.83%	Jul-14	4.23%	3.33%	0.90%	Jul-20	2.74%	1.31%	1.43%
Aug-02	7.17%			Aug-08	6.37%	4.50%	1.87%	Aug-14	4.13%	3.20%	0.93%	Aug-20	2.73%	1.36%	1.37%
Sep-02	7.08%			Sep-08	6.49%	4.27%	2.22%	Sep-14	4.24%	3.26%	0.98%	Sep-20	2.84%	1.42%	1.42%
Oct-02	7.23%			Oct-08	7.56%	4.17%	3.39%	Oct-14	4.06%	3.04%	1.02%	Oct-20	2.95%	1.57%	1.38%
Nov-02	7.14%			Nov-08	7.60%	4.00%	3.60%	Nov-14	4.09%	3.04%	1.05%	Nov-20	2.85%	1.62%	1.23%
Dec-02	7.07%			Dec-08	6.52%	2.87%	3.65%	Dec-14	3.95%	2.83%	1.12%	Dec-20	2.77%	1.67%	1.10%
Jan-03	7.07%			Jan-09	6.39%	3.13%	3.26%	Jan-15	3.58%	2.46%	1.12%	Jan-21	2.91%	1.82%	1.09%
Feb-03	6.93%			Feb-09	6.30%	3.59%	2.71%	Feb-15	3.67%	2.57%	1.10%	Feb-21	3.09%	2.04%	1.05%
Mar-03	6.79%			Mar-09	6.42%	3.64%	2.78%	Mar-15	3.74%	2.63%	1.11%	Mar-21	3.44%	2.34%	1.10%
Apr-03	6.64%			Apr-09	6.48%	3.76%	2.72%	Apr-15	3.75%	2.59%	1.16%	Apr-21	3.30%	2.30%	1.00%
May-03	6.36%			May-09	6.49%	4.23%	2.26%	May-15	4.17%	2.96%	1.21%	May-21	3.33%	2.32%	1.01%
Jun-03	6.21%			Jun-09	6.20%	4.52%	1.68%	Jun-15	4.39%	3.11%	1.28%	Jun-21	3.16%	2.16%	1.00%
Jul-03	6.57%			Jul-09	5.97%	4.41%	1.56%	Jul-15	4.40%	3.07%	1.33%	Jul-21	2.95%	1.94%	1.01%
Aug-03	6.78%			Aug-09	5.71%	4.37%	1.34%	Aug-15	4.25%	2.86%	1.39%	Aug-21	2.95%	1.92%	1.03%
Sep-03	6.56%			Sep-09	5.53%	4.19%	1.34%	Sep-15	4.39%	2.95%	1.44%	Sep-21	2.96%	1.94%	1.02%
Oct-03	6.43%			Oct-09	5.55%	4.19%	1.36%	Oct-15	4.29%	2.89%	1.40%	Oct-21	3.09%	2.06%	1.03%
Nov-03	6.37%			Nov-09	5.64%	4.31%	1.33%	Nov-15	4.40%	3.03%	1.37%	Nov-21	3.02%	1.94%	1.08%
Dec-03	6.27%			Dec-09	5.79%	4.49%	1.30%	Dec-15	4.35%	2.97%	1.38%	Dec-21	3.13%	1.85%	1.28%
Jan-04	6.15%			Jan-10	5.77%	4.60%	1.17%	Jan-16	4.27%	2.86%	1.41%	Jan-22	3.33%	2.10%	1.23%
Feb-04	6.15%			Feb-10	5.87%	4.62%	1.25%	Feb-16	4.11%	2.62%	1.49%	Feb-22	3.68%	2.25%	1.43%
Mar-04	5.97%			Mar-10	5.84%	4.64%	1.20%	Mar-16	4.16%	2.68%	1.48%	Mar-22	3.98%	2.41%	1.57%
Apr-04	6.35%			Apr-10	5.81%	4.69%	1.12%	Apr-16	4.00%	2.62%	1.38%	Apr-22	4.32%	2.81%	1.51%
May-04	6.62%			May-10	5.50%	4.29%	1.21%	May-16	3.93%	2.63%	1.30%	May-22	4.75%	3.07%	1.68%
Jun-04	6.46%			Jun-10	5.46%	4.13%	1.33%	Jun-16	3.78%	2.45%	1.33%	Jun-22	4.86%	3.25%	1.61%
Jul-04	6.27%			Jul-10	5.26%	3.99%	1.27%	Jul-16	3.57%	2.23%	1.34%	Jul-22	4.78%	3.10%	1.68%
Aug-04	6.14%			Aug-10	5.01%	3.80%	1.21%	Aug-16	3.59%	2.26%	1.33%	Aug-22	4.76%	3.13%	1.63%
Sep-04	5.98%			Sep-10	5.01%	3.77%	1.24%	Sep-16	3.66%	2.35%	1.31%				
Oct-04	5.94%			Oct-10	5.10%	3.87%	1.23%	Oct-16	3.77%	2.50%	1.27%	Average:	12-months		1.40%
Nov-04	5.97%			Nov-10	5.37%	4.19%	1.18%	Nov-16	4.08%	2.86%	1.22%		6-months		1.61%
Dec-04	5.92%			Dec-10	5.56%	4.42%	1.14%	Dec-16	4.27%	3.11%	1.16%		3-months		1.64%

Common Equity Risk Premiums
Years 1926-2021

	<u>Large Common Stocks</u>	<u>Long- Term Corp. Bonds</u>	<u>Equity Risk Premium</u>	<u>Long- Term Govt. Bonds Yields</u>
Low Interest Rates	12.09%	5.28%	6.81%	2.80%
Average Across All Interest Rates	12.33%	6.40%	5.93%	4.92%
High Interest Rates	12.57%	7.52%	5.05%	7.03%

Source of Information: 2022 SBBI Yearbook Stocks, Bonds, Bills, and Inflation

Basic Series
Annual Total Returns (except yields)

Year	Large Common Stocks	Long-Term Corp. Bonds	Long-Term Govt. Bonds Yields
2020	18.40%	15.40%	1.37%
2021	28.71%	-2.66%	1.88%
1940	-9.78%	3.39%	1.94%
1945	36.44%	4.08%	1.99%
1941	-11.59%	2.73%	2.04%
1949	18.79%	3.31%	2.09%
1946	-8.07%	1.72%	2.12%
1950	31.71%	2.12%	2.24%
2019	31.49%	19.95%	2.25%
1939	-0.41%	3.97%	2.26%
1948	5.50%	4.14%	2.37%
1947	5.71%	-2.34%	2.43%
1942	20.34%	2.60%	2.46%
1944	19.75%	4.73%	2.46%
2012	16.00%	10.68%	2.46%
2014	13.69%	17.28%	2.46%
1943	25.90%	2.83%	2.48%
1938	31.12%	6.13%	2.52%
2017	21.83%	12.25%	2.54%
1936	33.92%	6.74%	2.55%
2011	2.11%	17.95%	2.55%
2015	-1.38%	-1.02%	2.68%
1951	24.02%	-2.69%	2.69%
1954	52.62%	5.39%	2.72%
2016	11.96%	6.70%	2.72%
1937	-35.03%	2.75%	2.73%
1953	-0.99%	3.41%	2.74%
1935	47.67%	9.61%	2.76%
1952	18.37%	3.52%	2.79%
2018	-4.38%	-4.73%	2.84%
1934	-1.44%	13.84%	2.93%
1955	31.56%	0.48%	2.95%
2008	-37.00%	8.78%	3.03%
1932	-8.19%	10.82%	3.15%
1927	37.49%	7.44%	3.17%
1957	-10.78%	8.71%	3.23%
1930	-24.90%	7.98%	3.30%
1933	53.99%	10.38%	3.36%
1928	43.61%	2.84%	3.40%
1929	-8.42%	3.27%	3.40%
1956	6.56%	-6.81%	3.45%
1926	11.62%	7.37%	3.54%
2013	32.39%	-7.07%	3.78%
1960	0.47%	9.07%	3.80%
1958	43.36%	-2.22%	3.82%
1962	-8.73%	7.95%	3.95%
1931	-43.34%	-1.85%	4.07%
2010	15.06%	12.44%	4.14%
1961	26.89%	4.82%	4.15%
1963	22.80%	2.19%	4.17%
1964	16.48%	4.77%	4.23%
1959	11.96%	-0.97%	4.47%
1965	12.45%	-0.46%	4.50%
2007	5.49%	2.60%	4.50%
1966	-10.06%	0.20%	4.55%
2009	26.46%	3.02%	4.58%
2005	4.91%	5.87%	4.61%
2002	-22.10%	16.33%	4.84%
2004	10.88%	8.72%	4.84%
2006	15.79%	3.24%	4.91%
2003	28.68%	5.27%	5.11%
1998	28.58%	10.76%	5.42%
1967	23.98%	-4.95%	5.56%
2000	-9.10%	12.87%	5.58%
2001	-11.89%	10.65%	5.75%
1971	14.30%	11.01%	5.97%
1968	11.06%	2.57%	5.98%
1972	18.99%	7.26%	5.99%
1997	33.36%	12.95%	6.02%
1995	37.58%	27.20%	6.03%
1970	3.86%	18.37%	6.48%
1993	10.08%	13.19%	6.54%
1996	22.96%	1.40%	6.73%
1999	21.04%	-7.45%	6.82%
1969	-8.50%	-8.09%	6.87%
1976	23.93%	18.65%	7.21%
1973	-14.69%	1.14%	7.26%
1992	7.62%	9.39%	7.26%
1991	30.47%	19.89%	7.30%
1974	-26.47%	-3.06%	7.60%
1986	18.67%	19.85%	7.89%
1994	-1.32%	-5.76%	7.99%
1977	-7.16%	1.71%	8.03%
1975	37.23%	14.64%	8.05%
1989	31.69%	16.23%	8.16%
1990	-3.10%	6.78%	8.44%
1978	6.57%	-0.07%	8.98%
1988	16.61%	10.70%	9.19%
1987	5.25%	-0.27%	9.20%
1985	31.73%	30.09%	9.56%
1979	18.61%	-4.18%	10.12%
1982	21.55%	42.56%	10.95%
1984	6.27%	16.86%	11.70%
1983	22.56%	6.26%	11.97%
1980	32.50%	-2.76%	11.99%
1981	-4.92%	-1.24%	13.34%

**Yields for Treasury Constant Maturities
Yearly for 2017-2021
and the Twelve Months Ended August 2022**

<u>Years</u>	<u>1-Year</u>	<u>2-Year</u>	<u>3-Year</u>	<u>5-Year</u>	<u>7-Year</u>	<u>10-Year</u>	<u>20-Year</u>	<u>30-Year</u>
2017	1.20%	1.40%	1.58%	1.91%	2.16%	2.33%	2.65%	2.90%
2018	2.33%	2.53%	2.63%	2.75%	2.85%	2.91%	3.02%	3.11%
2019	2.05%	1.97%	1.94%	1.96%	2.05%	2.14%	2.40%	2.58%
2020	0.38%	0.40%	0.43%	0.54%	0.73%	0.89%	1.35%	1.56%
2021	0.10%	0.27%	0.46%	0.86%	1.19%	1.44%	1.98%	2.05%
Five-Year Average	<u>1.21%</u>	<u>1.31%</u>	<u>1.41%</u>	<u>1.60%</u>	<u>1.80%</u>	<u>1.94%</u>	<u>2.28%</u>	<u>2.44%</u>
<u>Months</u>								
Sep-21	0.08%	0.24%	0.47%	0.86%	1.16%	1.37%	1.87%	1.94%
Oct-21	0.11%	0.39%	0.67%	1.11%	1.40%	1.58%	2.03%	2.06%
Nov-21	0.18%	0.51%	0.82%	1.20%	1.45%	1.56%	1.97%	1.94%
Dec-21	0.30%	0.68%	0.95%	1.23%	1.40%	1.47%	1.90%	1.85%
Jan-22	0.55%	0.98%	1.25%	1.54%	1.70%	1.76%	2.15%	2.10%
Feb-22	1.00%	1.44%	1.65%	1.81%	1.91%	1.93%	2.31%	2.25%
Mar-22	1.34%	1.91%	2.09%	2.11%	2.15%	2.13%	2.51%	2.41%
Apr-22	1.89%	2.54%	2.72%	2.78%	2.80%	2.75%	2.99%	2.81%
May-22	2.06%	2.62%	2.79%	2.87%	2.92%	2.90%	3.26%	3.07%
Jun-22	2.65%	3.00%	3.15%	3.19%	3.21%	3.14%	3.48%	3.25%
Jul-22	3.02%	3.04%	3.03%	2.96%	2.97%	2.90%	3.35%	3.10%
Aug-22	3.28%	3.25%	3.23%	3.03%	2.98%	2.90%	3.35%	3.13%
Twelve-Month Average	<u>1.37%</u>	<u>1.72%</u>	<u>1.90%</u>	<u>2.06%</u>	<u>2.17%</u>	<u>2.20%</u>	<u>2.60%</u>	<u>2.49%</u>
Six-Month Average	<u>2.37%</u>	<u>2.73%</u>	<u>2.84%</u>	<u>2.82%</u>	<u>2.84%</u>	<u>2.79%</u>	<u>3.16%</u>	<u>2.96%</u>
Three-Month Average	<u>2.98%</u>	<u>3.10%</u>	<u>3.14%</u>	<u>3.06%</u>	<u>3.05%</u>	<u>2.98%</u>	<u>3.39%</u>	<u>3.16%</u>

Source: Federal Reserve statistical release H.15

Measures of the Risk-Free Rate & Corporate Bond Yields

The forecast of Treasury and Corporate yields
per the consensus of nearly 50 economists
reported in the Blue Chip Financial Forecasts dated June 1, 2022 and September 1, 2022

Year	Quarter	Treasury					Corporate	
		1-Year Bill	2-Year Note	5-Year Note	10-Year Note	30-Year Bond	Aaa Bond	Baa Bond
2022	Third	3.2%	3.2%	3.0%	3.0%	3.1%	4.2%	5.3%
2022	Fourth	3.6%	3.5%	3.2%	3.2%	3.4%	4.7%	5.7%
2023	First	3.7%	3.5%	3.3%	3.3%	3.5%	4.8%	5.9%
2023	Second	3.7%	3.5%	3.3%	3.3%	3.6%	4.9%	6.0%
2023	Third	3.6%	3.3%	3.3%	3.3%	3.6%	4.8%	6.0%
2023	Fourth	3.4%	3.2%	3.2%	3.2%	3.6%	4.8%	6.0%
Long-range CONSENSUS								
2023		3.2%	3.4%	3.5%	3.5%	3.8%	5.0%	6.0%
2024		3.0%	3.2%	3.4%	3.5%	3.8%	5.0%	5.9%
2025		2.9%	3.1%	3.3%	3.4%	3.8%	4.9%	5.8%
2026		2.9%	3.1%	3.3%	3.5%	3.9%	5.0%	5.9%
2027		2.8%	3.0%	3.3%	3.5%	3.8%	5.0%	5.9%
2028		2.8%	3.0%	3.2%	3.4%	3.8%	4.9%	5.9%
Averages:								
	2023-2027	2.9%	3.1%	3.3%	3.5%	3.8%	4.9%	5.9%
	2028-2032	2.8%	3.0%	3.3%	3.5%	3.9%	5.0%	5.9%

Measures of the Market Premium

Value Line Return			
As of:	Dividend Yield	Median Appreciation Potential	Median Total Return
2-Sep-22	2.1%	+ 12.47%	= 14.57%

DCF Result for the S&P 500 Composite			
D/P	(1+.5g)	+	g = k
1.7%	(1.0635)	+	12.7% = 14.51%

Summary	
Value Line	14.57%
S&P 500	14.51%
Average	14.54%
Risk-free Rate of Return (Rf)	3.50%
Forecast Market Premium	11.04%
Historical Market Premium	
Avg. to Low Interest Rates (Rm)	(Rf)
1926-2021 Arith. mean 12.21%	3.86%
Average - Forecast/Historical	9.70%

Exhibit 7.8: Size-Decile Portfolios of the NYSE/NYSE MKT/NASDAQ Long-Term Returns in Excess of CAPM
1926–2016

<u>Size Grouping</u>	<u>OLS Beta</u>	<u>Arithmetic Mean</u>	<u>Return in Excess of Risk-free Rate (actual)</u>	<u>Return in Excess of Risk-free Rate (as predicted by CAPM)</u>	<u>Size Premium</u>
Mid-Cap (3–5)	1.12	13.82%	8.80%	7.79%	1.02%
Low-Cap (6–8)	1.22	15.26%	10.24%	8.49%	1.75%
Micro-Cap (9–10)	1.35	18.04%	13.02%	9.35%	3.67%
<u>Breakdown of Deciles 1–10</u>					
1-Largest	0.92	11.05%	6.04%	6.38%	-0.35%
2	1.04	12.82%	7.81%	7.19%	0.61%
3	1.11	13.57%	8.55%	7.66%	0.89%
4	1.13	13.80%	8.78%	7.80%	0.98%
5	1.17	14.62%	9.60%	8.09%	1.51%
6	1.17	14.81%	9.79%	8.14%	1.66%
7	1.25	15.41%	10.39%	8.67%	1.72%
8	1.30	16.14%	11.12%	9.04%	2.08%
9	1.34	16.97%	11.96%	9.28%	2.68%
10-Smallest	1.39	20.27%	15.25%	9.66%	5.59%

Betas are estimated from monthly returns in excess of the 30-day U.S. Treasury bill total return, January 1926–December 2016. Historical riskless rate measured by the 91-year arithmetic mean income return component of 20-year government bonds (5.02%). Calculated in the context of the CAPM by multiplying the equity risk premium by beta. The equity risk premium is estimated by the arithmetic mean total return of the S&P 500 (11.95%) minus the arithmetic mean income return component of 20-year government bonds (5.02%) from 1926–2016. Source: Morningstar *Direct* and CRSP. Calculated based on data from CRSP US Stock Database and CRSP US Indices Database ©2017 Center for Research. Used with permission. All calculations performed by Duff & Phelps, LLC.

Comparable Earnings Approach

Using Non-Utility Companies with

Timeliness of 2, 3 & 4; Safety Rank of 1, 2 & 3; Financial Strength of B+, B++, A & A+;
Price Stability of 80 to 100; Betas of .75 to .95; and Technical Rank of 1, 2, 3 & 4

Company	Industry	Timeliness Rank	Safety Rank	Financial Strength	Price Stability	Beta	Technical Rank
Agilent Technologies	Precision Instrument	4	2	A	90	0.90	4
Akamai Technologies Inc	E-Commerce	3	2	A	90	0.75	3
Altria Group Inc	Tobacco	4	2	B++	85	0.90	3
AMERCO	Trucking	3	2	B++	90	0.95	4
American Tower Corporation	Wireless Networking	2	2	A	85	0.85	3
AmerisourceBergen Corp	Med Supp Non-Invasive	2	2	A	80	0.85	2
AO Smith Corp	Machinery	4	2	B++	90	0.90	4
AptarGroup Inc	Packaging & Container	2	2	B++	100	0.90	3
Archer Daniels Midland Company	Food Processing	4	1	A+	95	0.95	2
Assurant Inc	Financial Svcs. (Div.)	4	2	A	95	0.90	2
Balchem Corp.	Chemical (Specialty)	3	2	B++	90	0.75	3
Baxter International Inc	Med Supp Invasive	3	1	A+	100	0.75	3
Booz Allen Hamilton Holding Corporation	Industrial Services	3	3	B++	85	0.85	2
Brady Corp	Diversified Co.	3	3	B++	85	0.95	3
Cable One	Cable TV	4	2	B++	80	0.90	3
CACI International Inc	IT Services	3	3	B+	85	0.90	2
Caseys General Stores Inc	Retail/Wholesale Food	3	3	B++	85	0.90	3
Chemed Corporation	Diversified Co.	3	2	A	95	0.80	2
CME Group Inc	Brokers & Exchanges	4	1	A	90	0.95	3
Comcast Corporation	Cable TV	2	1	A+	100	0.80	3
Crown Castle International Corporation	Wireless Networking	3	2	A	90	0.85	3
CSG Systems International Inc	IT Services	3	2	B+	100	0.75	2
Danaher Corp	Diversified Co.	2	1	A+	95	0.85	3
Dolby Laboratories Inc	Entertainment Tech	3	2	A	90	0.95	4
Expeditors International of Washington Inc	Industrial Services	4	1	A+	95	0.95	3
Exponent Inc.	Information Services	3	3	B+	85	0.90	3
Fastenal Co	Retail Building Supply	2	2	A+	85	0.90	4
GATX Corp	Railroad	3	3	B+	80	0.95	2
Gentex Corp	Auto Parts	3	2	B++	85	0.95	3
Hanover Insurance Group Inc	Insurance (Prop/Cas.)	3	2	A	95	0.95	1
Hershey Company	Food Processing	4	1	A+	100	0.80	2
Hostess Brands	Food Processing	2	3	B+	85	0.75	1
Houlihan Lokey	Investment Banking	4	2	A	90	0.75	4
Ingredion Incorporated	Food Processing	3	2	B++	90	0.90	3
Intercontinental Exch.	Brokers & Exchanges	2	1	A	95	0.95	3
J and J Snack Foods Corp	Food Processing	4	1	A+	80	0.90	2
Jack Henry and Associates Inc	IT Services	2	1	A+	95	0.85	3
Marsh and McLennan Companies Inc	Financial Svcs. (Div.)	3	1	A+	100	0.95	2
MAXIMUS Inc	Industrial Services	3	1	A	100	0.80	3
McCormick and Co	Food Processing	4	1	A+	95	0.75	3
Mondelez International Inc	Food Processing	3	1	A	100	0.85	2
Monster Beverage Corporation	Beverage	2	1	A+	90	0.85	1
Motorola Solutions Inc	Telecom. Equipment	3	2	B++	95	0.90	4
MSC Industrial Direct Co Inc	Machinery	3	3	B++	85	0.90	4
NewMarket Corporation	Chemical (Specialty)	3	1	A	95	0.75	3
Northwest Bancshares Inc	Thrift	3	3	B+	100	0.90	4
O Reilly Automotive Inc	Retail Automotive	2	3	B++	80	0.95	3
OSI Systems Inc	Precision Instrument	3	3	B++	80	0.85	4
Park National Corp	Bank (Midwest)	3	3	B++	85	0.80	3
PerkinElmer Inc	Precision Instrument	4	2	B++	80	0.95	3
Quest Diagnostics Inc	Medical Services	3	2	B++	90	0.80	4
Republic Services Inc	Environmental	3	1	A	100	0.90	2
RLI Corp	Insurance (Prop/Cas.)	2	2	A	95	0.75	1
Rollins Inc	Industrial Services	3	2	A	85	0.85	2
Schneider National	Trucking	2	3	B++	85	0.80	4
Selective Insurance Group Inc	Insurance (Prop/Cas.)	3	3	B+	90	0.85	1
Sensient Technologies Corp	Food Processing	3	2	B++	90	0.95	3
Service Corp International Inc	Industrial Services	3	3	B+	90	0.90	1
Sherwin Williams	Retail Building Supply	4	1	A+	90	0.90	4
Stepan Company	Chemical (Specialty)	2	3	B++	85	0.80	3
Thermo Fisher Scientific Inc	Precision Instrument	3	1	A	95	0.85	2
Trimas Corporation	Diversified Co.	4	3	B+	80	0.90	3
United Parcel Service	Air Transport	3	1	A+	80	0.80	4
VeriSign Inc	Internet	2	2	A	90	0.95	4
Vertex Pharmaceuticals Inc	Biotechnology	2	2	A+	80	0.75	2
Waste Management	Environmental	3	1	A	100	0.80	2
Waters Corp	Precision Instrument	4	2	A	90	0.90	2
Watts Water Technologies Inc	Machinery	2	2	B++	90	0.95	4
Werner Enterprises Inc	Trucking	2	3	B++	90	0.75	4
Western Union Company	Financial Svcs. (Div.)	4	3	B+	95	0.80	3
Willis Towers Wat. plc	Financial Svcs. (Div.)	2	2	B++	95	0.90	3
Average		3	2	A	90	0.86	3
Gas Group	Average	3	2	A	90	0.83	2

Comparable Earnings Approach
Five -Year Average Historical Earned Returns
for Years 2017-2021 and
Projected 2025-27

Company	2017	2018	2019	2020	2021	Average	Projected 2025-27
Agilent Technologies	15.9%	19.9%	20.8%	21.0%	24.7%	20.5%	19.5%
Akamai Technologies Inc	6.6%	9.3%	13.1%	13.1%	14.4%	11.3%	13.0%
Altria Group Inc	42.5%	51.0%	NMF	NMF	NMF	46.8%	NMF
AMERCO	9.0%	10.0%	7.0%	12.6%	18.7%	11.5%	10.5%
American Tower Corporation	19.8%	23.2%	37.3%	41.3%	50.5%	34.4%	44.0%
AmerisourceBergen Corp	63.2%	48.8%	52.2%	52.2%	864.3%	216.1%	NMF
AO Smith Corp	22.9%	26.2%	22.2%	18.7%	26.6%	23.3%	38.0%
AptarGroup Inc	16.8%	13.7%	16.6%	11.6%	12.4%	14.2%	14.5%
Archer Daniels Midland Company	6.6%	9.5%	7.2%	8.9%	12.1%	8.9%	13.5%
Assurant Inc	12.2%	4.9%	6.8%	7.4%	11.2%	8.5%	8.0%
Balchem Corp.	14.6%	11.4%	10.7%	10.2%	11.0%	11.6%	13.5%
Baxter International Inc	15.1%	21.4%	21.8%	18.4%	20.2%	19.4%	21.0%
Booz Allen Hamilton Holding Corporation	55.0%	58.8%	56.4%	50.8%	54.5%	55.1%	33.5%
Brady Corp	13.7%	14.9%	15.4%	13.0%	13.5%	14.1%	13.5%
Cable One	18.0%	21.2%	21.2%	20.4%	16.3%	19.4%	20.5%
CACI International Inc	9.1%	9.4%	11.2%	12.1%	17.2%	11.8%	10.0%
Caseys General Stores Inc	11.2%	14.5%	16.1%	16.2%	15.2%	14.6%	14.0%
Chemed Corporation	26.1%	33.9%	31.7%	32.9%	49.5%	34.8%	31.0%
CME Group Inc	18.1%	7.6%	8.1%	8.0%	9.6%	10.3%	9.5%
Comcast Corporation	14.4%	16.5%	17.4%	13.3%	15.7%	15.5%	16.0%
Crown Castle International Corporation	3.6%	5.6%	8.2%	11.2%	14.0%	8.5%	17.0%
CSG Systems International Inc	17.9%	18.3%	20.9%	13.9%	16.6%	17.5%	24.0%
Danaher Corp	9.4%	9.4%	8.0%	9.2%	14.2%	10.0%	16.0%
Dolby Laboratories Inc	9.4%	12.6%	11.1%	9.5%	11.9%	10.9%	13.0%
Expeditors International of Washington Inc	22.7%	31.1%	26.9%	26.2%	40.5%	29.5%	29.0%
Exponent Inc.	14.3%	23.0%	23.5%	22.8%	24.3%	21.6%	27.5%
Fastenal Co	27.6%	32.7%	29.7%	31.4%	30.4%	30.4%	38.0%
GATX Corp	10.4%	11.2%	10.9%	6.5%	9.0%	9.6%	9.0%
Gentex Corp	18.0%	23.5%	21.9%	17.7%	18.6%	19.9%	27.0%
Hanover Insurance Group Inc	6.8%	9.9%	11.4%	11.1%	11.4%	10.1%	10.5%
Hershey Company	111.1%	80.8%	70.1%	57.2%	53.6%	74.6%	26.0%
Hostess Brands	5.8%	4.7%	4.6%	5.9%	7.2%	5.6%	7.5%
Houlihan Lokey	18.3%	17.9%	18.7%	22.6%	30.3%	21.6%	22.5%
Ingredion Incorporated	19.5%	20.8%	16.4%	13.6%	14.4%	16.9%	15.0%
Intercontinental Exch.	10.4%	12.1%	12.7%	12.8%	12.8%	12.2%	10.5%
J and J Snack Foods Corp	11.6%	11.1%	11.4%	2.3%	6.6%	8.6%	12.0%
Jack Henry and Associates Inc	23.8%	22.3%	19.0%	19.1%	23.6%	21.6%	23.5%
Marsh and McLennan Companies Inc	27.3%	29.5%	22.4%	22.1%	28.5%	26.0%	21.0%
MAXIMUS Inc	22.3%	20.4%	19.3%	17.3%	19.7%	19.8%	23.0%
McCormick and Co	21.4%	20.9%	20.8%	19.4%	18.7%	20.2%	16.0%
Mondelez International Inc	12.5%	14.1%	13.2%	13.5%	15.2%	13.7%	16.5%
Monster Beverage Corporation	20.0%	27.5%	26.6%	24.6%	21.0%	23.9%	25.5%
Motorola Solutions Inc	-	-	-	-	-	-	NMF
MSC Industrial Direct Co Inc	18.7%	20.8%	20.0%	20.1%	23.4%	20.6%	22.5%
NewMarket Corporation	38.5%	47.9%	37.2%	35.6%	25.0%	36.8%	22.5%
Northwest Bancshares Inc	60.9%	59.1%	57.3%	61.4%	61.4%	60.0%	59.0%
O Reilly Automotive Inc	NMF	NMF	NMF	NMF	NMF	-	NMF
OSI Systems Inc	3.7%	5.3%	11.7%	13.2%	11.6%	9.1%	13.0%
Park National Corp	11.3%	13.3%	10.6%	12.3%	13.9%	12.3%	11.5%
PerkinElmer Inc	12.9%	15.6%	16.3%	24.9%	18.6%	17.7%	12.5%
Quest Diagnostics Inc	16.2%	16.8%	15.9%	22.6%	28.4%	20.0%	18.0%
Republic Services Inc	10.3%	12.8%	13.2%	13.4%	14.8%	12.9%	16.5%
RLI Corp	8.7%	11.4%	11.8%	10.4%	14.5%	11.4%	12.5%
Rollins Inc	29.2%	32.5%	24.9%	27.7%	32.4%	29.3%	37.5%
Schneider National	20.6%	12.6%	6.6%	10.3%	16.7%	13.4%	17.5%
Selective Insurance Group Inc	10.8%	12.2%	12.0%	9.1%	13.5%	11.5%	13.0%
Sensient Technologies Corp	17.7%	18.3%	14.2%	11.7%	14.1%	15.2%	13.5%
Service Corp International Inc	21.2%	20.4%	19.4%	29.8%	40.7%	26.3%	14.5%
Sherwin Williams	38.7%	47.1%	47.9%	62.6%	89.3%	57.1%	89.0%
Stepan Company	12.4%	14.4%	11.6%	12.9%	12.8%	12.8%	13.0%
Thermo Fisher Scientific Inc	8.8%	10.7%	11.5%	18.5%	18.9%	13.7%	16.0%
Trimas Corporation	11.8%	13.1%	9.5%	11.8%	9.1%	11.1%	11.5%
United Parcel Service	NMF	NMF	NMF	NMF	NMF	-	56.0%
VeriSign Inc	-	-	-	-	-	-	NMF
Vertex Pharmaceuticals Inc	13.0%	12.0%	19.3%	31.2%	23.2%	19.7%	16.5%
Waste Management	23.7%	28.9%	26.6%	23.0%	28.7%	26.2%	31.0%
Waters Corp	27.0%	39.9%	-	NMF	NMF	33.5%	29.0%
Watts Water Technologies Inc	12.5%	14.4%	14.2%	12.3%	16.0%	13.9%	15.0%
Werner Enterprises Inc	7.8%	13.6%	15.0%	15.1%	17.7%	13.8%	13.5%
Western Union Company	-	-	-	NMF	NMF	-	NMF
Willis Towers Wat. plc	5.6%	13.2%	13.6%	14.1%	13.3%	12.0%	12.5%
Average						23.4%	20.9%
Median						16.2%	16.0%
Average (excluding companies with values >20%)						13.0%	13.1%

Comparable Earnings Approach
Screening Parameters

Timeliness Rank

The rank for a stock's probable relative market performance in the year ahead. Stocks ranked 1 (Highest) or 2 (Above Average) are likely to outpace the year-ahead market. Those ranked 4 (Below Average) or 5 (Lowest) are not expected to outperform most stocks over the next 12 months. Stocks ranked 3 (Average) will probably advance or decline with the market in the year ahead. Investors should try to limit purchases to stocks ranked 1 (Highest) or 2 (Above Average) for Timeliness.

Safety Rank

A measure of potential risk associated with individual common stocks rather than large diversified portfolios (for which Beta is good risk measure). Safety is based on the stability of price, which includes sensitivity to the market (see Beta) as well as the stock's inherent volatility, adjusted for trend and other factors including company size, the penetration of its markets, product market volatility, the degree of financial leverage, the earnings quality, and the overall condition of the balance sheet. Safety Ranks range from 1 (Highest) to 5 (Lowest). Conservative investors should try to limit purchases to equities ranked 1 (Highest) or 2 (Above Average) for Safety.

Financial Strength

The financial strength of each of the more than 1,600 companies in the VS II data base is rated relative to all the others. The ratings range from A++ to C in nine steps. (For screening purposes, think of an A rating as "greater than" a B). Companies that have the best relative financial strength are given an A++ rating, indicating ability to weather hard times better than the vast majority of other companies. Those who don't quite merit the top rating are given an A+ grade, and so on. A rating as low as C++ is considered satisfactory. A rating of C+ is well below average, and C is reserved for companies with very serious financial problems. The ratings are based upon a computer analysis of a number of key variables that determine (a) financial leverage, (b) business risk, and (c) company size, plus the judgment of Value Line's analysts and senior editors regarding factors that cannot be quantified across-the-board for companies. The primary variables that are indexed and studied include equity coverage of debt, equity coverage of intangibles, "quick ratio", accounting methods, variability of return, fixed charge coverage, stock price stability, and company size.

Price Stability Index

An index based upon a ranking of the weekly percent changes in the price of the stock over the last five years. The lower the standard deviation of the changes, the more stable the stock. Stocks ranking in the top 5% (lowest standard deviations) carry a Price Stability Index of 100; the next 5%, 95; and so on down to 5. One standard deviation is the range around the average weekly percent change in the price that encompasses about two thirds of all the weekly percent change figures over the last five years. When the range is wide, the standard deviation is high and the stock's Price Stability Index is low.

Beta

A measure of the sensitivity of the stock's price to overall fluctuations in the New York Stock Exchange Composite Average. A Beta of 1.50 indicates that a stock tends to rise (or fall) 50% more than the New York Stock Exchange Composite Average. Use Beta to measure the stock market risk inherent in any diversified portfolio of, say, 15 or more companies. Otherwise, use the Safety Rank, which measures total risk inherent in an equity, including that portion attributable to market fluctuations. Beta is derived from a least squares regression analysis between weekly percent changes in the price of a stock and weekly percent changes in the NYSE Average over a period of five years. In the case of shorter price histories, a smaller time period is used, but two years is the minimum. The Betas are periodically adjusted for their long-term tendency to regress toward 1.00.

Technical Rank

A prediction of relative price movement, primarily over the next three to six months. It is a function of price action relative to all stocks followed by Value Line. Stocks ranked 1 (Highest) or 2 (Above Average) are likely to outpace the market. Those ranked 4 (Below Average) or 5 (Lowest) are not expected to outperform most stocks over the next six months. Stocks ranked 3 (Average) will probably advance or decline with the market. Investors should use the Technical and Timeliness Ranks as complements to one another.

NATIONAL FUEL EXHIBIT D
COST OF SERVICE STUDY

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Docket No. R-2022-3035730

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXHIBIT D

COST OF SERVICE ALLOCATION STUDY
FULLY PROJECTED FUTURE TEST YEAR
ENDED JULY 31, 2024

Witness: John D. Taylor



ATRIUM ECONOMICS
CENTERED ON ENERGY

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I. INTRODUCTION

The purpose of this document is to discuss the development and results of the Cost of Service Study (“COSS”) model and related schedules prepared for National Fuel Gas Distribution Corporation (“National Fuel” or the “Company”) based on the Fully Projected Future Test Year ended July 31, 2024 (“FPFTY”).

The document is organized into three sections. The first section discusses the purpose of cost allocation and includes an overview of Atrium’s COSS model used to develop the cost allocation study. The second section, National Fuel Cost of Service Procedures, includes details of the methodologies adopted in the development of the study. The last section exhibits the results of the cost of service allocation.

1. Purpose of Cost Allocation

The purpose of COSS is to determine the cost of service responsibilities of each customer class upon which the base rates may be established. The revenue requirement studies provide the overall level of costs of providing service, while the COSS is used to change the basic rate structures and/or the relative overall cost responsibility of each customer class. Based on the functionalization and classification of costs and allocation methodologies used in the COSS, the revenue requirement by customer class is determined and used in designing the Company’s proposed base rates. In other words, the COSS measures each class’s contribution to the Company’s overall cost of service. Comparing the costs to serve any customer class with that class’s rate revenues provides a measure of the return realized from that class and their associated revenue-to-cost ratio. This allows for a comparison across classes to ascertain the presence and extent of interclass subsidization (i.e., when one class pays more than its cost to serve and another pays less than its cost to serve).

2. COSS Procedures

Cost of service studies utilize a three-step process: functionalization, classification, and allocation.

In the first step, the functionalization sets off with assigning the Federal Energy Regulatory Commission (“FERC”) plant accounts and associated investment balances to appropriate cost of service functions. The expenses related to particular property investments or groups of investments can often follow the same functionalization and are allocated based on the ratios of gas plant assigned to each function. These plant ratios can be used to functionalize most other cost items.

In the second step, classification, each functional cost category is further separated by cost causation. There are three basic cost-defining characteristics of gas services: demand, commodity, and customer.

- Demand (Capacity) related costs are associated with the peak usage of the utility system. These costs are necessary to maintain the system at a level sufficient to satisfy the greatest demand that all the customers could place upon the system.
- Commodity-related costs are variable costs that vary with the quantity of gas used. These costs reflect the number of units consumed or supplied during a period of time.

- Customer-related costs are associated with serving customers regardless of their usage or demand characteristics. They are allocated directly to the customers of a particular class of service.

The last step is to allocate these cost components among customer classes. An analysis of the utility's records may indicate specific costs that should be assigned directly to a particular customer class, including plant investments and associated expenses. All the remaining costs that cannot be directly attributable to a specific group of customers are allocated using allocation factors.

[3. Atrium Economics Cost of Service Study Model Overview](#)

The Cost of Service Study is submitted in support of the direct testimony of John D. Taylor in Exhibit D. The COSS model presented in this proceeding is an excel based model that allows the user to modify various inputs and assumptions.

[COSS Model Capabilities](#)

The Atrium Economics' COSS model provides a large range of analytical capabilities including:

- Unbundling of operations into functions: (i.e. production/supply, storage, transmission, distribution, metering, and billing services.)
- Classification and allocation of costs into customer classes.
- Reports on Rate of Return, Revenue Requirement, and Revenue-to-Cost ratio for each function and rate class.
- Development of unit costs of each functional classification for each rate class.
- Specification of the individual rate of return targets for each function or customer class.
- Provides detailed analyses of costs of gas, income taxes, working capital, depreciation reserve, and depreciation expenses.
- Use of detailed analysis of labor expenses by account to facilitate the analyses of administrative and general expenses and overhead costs.
- Facilitation of direct assignment of plant investment, expenses, and revenue dollars to individual functions, classifications, or customer classes.

[Follows Traditional 3-Step Allocation](#)

The Atrium COSS Model follows the standard three-step analysis process: 1) functionalization of rate base and expenses into various functional categories; 2) classification of functionalized components into demand, energy/commodity, and customer cost categories; and 3) allocation of each component among the customer classes.

As part of the functionalization process, accounts for common costs that are not specifically related to the primary functions, such as general plant and administrative and general expenses, are automatically allocated to the proper function based on internally defined allocation factors. All components of the utility's total cost of service are grouped into one of the functions.

The Atrium COSS Model provides unbundled functionalized and classified cost information by customer class; develops unbundled revenue requirements by functional classification for each

customer class; and calculates unit costs by function for customer, commodity, and demand categories. Accounting costs are reported by the FERC account level, and the allocation of A&G expenses, general taxes, and income taxes are clearly reported.

Revenue requirements are calculated from the allocated rate base and expenses and are adjusted to reflect the user-determined target rate of return and statutory tax adjustments. The actual revenues collected are compared to the calculated cost-based revenue requirements to determine class-specific, revenue-to-cost ratios to assist in revenue allocation and pricing activities.

Unit Cost Output Functionality

The COSS model calculates the unit cost of each functional classification separately for each rate class based on the user-specified billing determinants. These unit cost data are among the most important outputs from an embedded cost of service analysis. They are defined as the average cost of providing service to customers per measure of service (i.e., per therm, per dekatherm of daily demand, and per customer). Unit costs are a key consideration in developing prices for bundled, unbundled, and re-bundled services.

Acceptance by Utility Regulatory Commissions

The format and presentation of the model's outputs have been used in many rate case proceedings and conform to standard utility commission requirements. Where necessary the COSS model outputs can be easily modified to meet specific jurisdictional filing requirements.

II. NATIONAL FUEL'S COST OF SERVICE PROCEDURES

1. Functionalization

The following functional cost categories were identified for purposes of National Fuel's cost allocation:

- Gas Supply
- Production
- Transmission
- Distribution
- Customer

National Fuel's assigned functional categories are presented on Schedule 1.

2. Classification

The following classification categories were identified for purposes of National Fuel's cost allocation:

- Commodity
- Demand
- Customer

National Fuel's assigned classification categories are presented on Schedule 1.

3. Allocation

The allocation step involves assigning classified costs to the customer classes based on cost causation. Therefore, the allocation of costs is usually based on some measure of class loads or class service characteristics. The External and Internal Allocation Factors are utilized to allocate costs among various customer classes. National Fuel's assigned Allocation Factors are presented on Schedule 1.

3.1. Customer Classes and Tariff Schedules

The following customer classes were identified for purposes of cost allocation:

- Residential Service
- Small Commercial & PA Service (LE 250)
- Small Commercial & PA Service (GT 250)
- Large Comm PA Service
- Natural Gas Vehicles ("NGV")
- Small Volume Industrial Service ("SVIS")
- Intermediate Volume Industrial Service ("IVIS")
- Large Volume Industrial Service ("LVIS")
- Large Industrial Service ("LIS")

3.2. External Allocation Factors

National Fuel's External Allocation Factors are presented on Schedule 2. The External Allocation Factors are developed based on the special studies conducted using various detailed data.

Commodity and Revenue Allocation Factors

Costs classified as "Commodity" are allocated among customer classes based on the weather-normalized volumes for the test year.

SALES_COM – Factor developed to directly assign Weather Normalized Volumes/Throughput to the specific class in the FPPTY, based on sales customers' volumes.

INCR_WNTR – Factor used to allocate base storage gas and calculated by taking the difference between average winter daily volumes and average summer daily volumes for sales customers.

GASCOST – Factor developed to directly assign associated gas costs and revenues to the specific class in the FPPTY.

REV – Factor developed to directly assign associated current base rate revenues to the specific class in the FPPTY.

REV_DSCNT – Factor derived to allocate forfeited discounts to the specific class.

Customer Allocation Factors

Customer-related costs are generally allocated based on the number of customers within each class of service, with appropriate weighting to recognize specific service characteristics.

CUST – Factor based on the average number of customers per customer class in the FPFTY.

MTRS – Factor based on the weighted customer unit cost of meters used to serve gas customers in different rate classes. The analysis relies upon the Company's records, which provide an inventory of each type and size of meter for a specific rate schedule, and the records of FERC Account 381 investment balances. The original cost data was restated in terms of current cost using Handy-Whitman indices for meters to determine current unit cost. Next, the derived average meter current cost was linked to the meter records dataset to develop the total current cost of the investment for each customer class. Then the relative customer class unit cost was developed and multiplied by the forecasted customer count for each customer class.

M&R – The Company's property records were used to directly assign investment of FERC Account 385 to the appropriate customer classifications. The factor was derived based on the allocated historical investment cost.

SERV – The analysis relies upon the data contained in the Company's property records which provide an inventory and original cost of the service lines, and additional distribution records that provide data on customer classes and service lines by diameter. The method employed to develop the service allocator was similar to that used for the meter allocator.

ACT 904 – Uncollectible Account - The factor is based on the statistics related to uncollectable accounts for the calendar year 2021.

DEMAND ALLOCATION FACTORS

DEMAND (PDAY) – The factor is based on Peak Day capacity demand throughput for each customer class.

PEAK_AVRG – The factor is based on the weighting of the factors derived from average weather normalized throughput volumes (COM) and from the Peak Day capacity demand factor (PDAY) for each customer class.

CUST DEMAND – The composite factor is based on the CUST and DEMAND factors prorated to the customer and demand components determined in Mains Analysis.

Mains Analysis

The allocation of investment in facilities serving a distribution function should recognize that the cost of these facilities is driven by two principal factors. First is the cost of extending the system to connect individual customers. Second is the cost associated with the capacity requirements of the customers connected.

There are two widely accepted methods for the classification of mains between customer-related costs and demand-related costs. The two methods are the Minimum System Method and the Zero

Intercept Method, both relying on the Company’s property record data to determine the cost of pipe by size and type. The unit cost for pipe in any year is determined by dividing the booked costs by the amount of pipe installed in a standard unit of measurement. A variety of factors, such as the length of pipe installed, location, installation conditions, etc., cause the annual unit cost of pipe by size and type to vary significantly. Thus, a simple average of the yearly costs is not adequate for a determination of the cost for each size of the pipe as it will not reflect a consistent set of data. Therefore, the original cost data was restated in terms of current cost using the Handy-Whitman index.

Minimum System Study:

The minimum system study is based on a selected minimum plastic pipe size of 2” and minimum steel pipe size of 2” and associated current unit cost to determine a minimum system cost over the total system cost as depicted below.

Minimum System Summary

Material	Quantity	Cost 2022	Minimum Size Cost (2022)	Customer Component	Customer Component Percentage
Plastic	16,362,687	\$526,449,783	\$24.36	\$398,640,355	75.7%
Steel	7,811,920	\$549,411,226	\$34.85	\$272,275,429	49.6%
Total	24,174,607	\$1,075,861,008		\$670,915,784	62.4%

Zero Intercept Study:

The zero intercept study was performed using a Weighted Linear Regression on the cost per foot by pipe diameter. Based on this relationship, the study estimates the cost of installing a hypothetical pipe with zero capacity, which is where the estimated diameter is zero (i.e., the zero-intercept). The zero-intercept determined value is then multiplied by all quantities of distribution mains currently installed by the utility to arrive at a total minimum system cost. Total minimum system cost divided by total system cost derives the portion of the system that is considered a fixed investment and is classified as customer-related.

Zero-Intercept Summary

Material	Quantity	Cost 2022	Zero-Intercept Cost (2022)	Customer Component	Customer Component Percentage
Plastic	16,362,687	\$ 526,449,783	\$ 21.07	\$ 344,745,446	65.5%
Steel	7,811,920	\$ 549,411,226	\$ 39.76	\$ 310,578,499	56.5%
Total	24,174,607	\$ 1,075,861,008		\$ 655,323,946	60.9%

The distribution main investment is functionalized to distribution, classified based on the results of the zero-intercept study to demand (39.1%) and customer (60.9%). The demand component of the mains investment is allocated based on each class’ allocation of peak day. The customer component of the mains investment is allocated based on each class’ number of customers.

3.3.Internal Allocation Factors

Internal Allocation Factors are developed within the COSS model based on the cost ratios of allocated cost using the external allocation factors.

INT_RATEBASE – Total Rate Base – The factor is based on the derived rate base by customer class.

INT_REV_REQ – Total Revenue Requirement – The factor is based on the derived revenue requirement by customer class.

INT_REQ_INCOME – Required Return on Rate Base – The factor is based on the derived customer class required return on the rate base.

INT_TOTPLT – Production Plant Total - The factor is based on the allocated total plant balance by customer class.

INT_PRODPT – Total Plant - The factor is based on the allocated Production plant balance by customer class.

INT_PROD_TRANSM_DIST_SUBTOTAL – Production, Transmission, and Distribution Plant Total- The factor is based on the allocated Production, Transmission, and Distribution plant balance by customer class.

INT_DIST_SUBTOTAL – Distribution Plant Subtotal – The factor is based on the allocated Distribution plant balance by customer class excluding FERC Account 375, Structures and Improvements.

INT_DISTPT – Distribution Plant Total – The factor is based on the allocated total Distribution plant balance by customer class.

INT_DMANS_SERV – Distribution Plant Mains and Services – The factor is based on the allocated plant balances by customer class of FERC Accounts 376 and 380, Mains and Services.

INT_GENPLT – General Plant Total – The factor is based on the allocated total General plant balance by customer class.

INT_TRANSPT – Transmission Plant Total – The factor is based on the allocated total Transmission plant balance by customer class.

INT_CUSTACC – Customer Account – The factor is based on the total customer class allocated Customer Account expenses excluding FERC Account 901 and 905, Supervision and Miscellaneous Customer Accounts expenses.

INT_OM_DIST_SUBTOTAL – Distribution Operation and Maintenance Expense Subtotal – The factor is based on the total customer class allocated Distribution Operation and Maintenance Expenses, excluding FERC Accounts 870,880,881,885, and 894, Operation supervision and engineering, Other Expenses, Rents, Maintenance Supervision and Engineering, and Maintenance of other Equipment.

INT_OM_Excl_A&G – Operation and Maintenance Expense excluding Administrative and General Expenses – The factor is based on the total customer class allocated Operation and Maintenance Expenses, excluding Administrative and General Expenses.

INT_OML – Operation and Maintenance Labor Expense Total – The factor is based on the total customer class allocated labor-related Operation and Maintenance Expenses.

INT_DIST_OL - Distribution related Operation Labor Expense subtotal - The factor is based on the customer class allocated Distribution labor-related Operation and Maintenance Expenses

INT_DIST_ML - Distribution related Maintenance Labor Expense subtotal - The factor is based on the customer class allocated Distribution labor-related Maintenance Expenses.

National Fuel Gas Distribution Corporation
Gas Class Cost of Service Study
Test Year Ended July 31, 2024
SCHEDULE 1 - ACCOUNT BALANCES AND ALLOCATION METHODS
(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
1	RATE BASE								
2	Plant in Service								
3	Intangible Plant								
4	Organization	301.0	116	INT_PROD_TRANSM_DIST_SUBTOTAL					
5	Franchises & Consents	302.0	7	INT_PROD_TRANSM_DIST_SUBTOTAL					
6	Misc. Intangible Plant	303.0	25,466	INT_OML					
7	Subtotal - Intangible Plant		25,590						
8	Natural Gas Production Plant								
9	Land and Land Rights	325.0	53		PRODUCTION	COMMODITY		SALES_COM	
10	Structures and Improvements	328.0	10		PRODUCTION	COMMODITY		SALES_COM	
11	Mains	329.0	3		PRODUCTION	COMMODITY		SALES_COM	
12	Lines	332.0	445		PRODUCTION	COMMODITY		SALES_COM	
13	Measuring and Regulating Equipment	334.0	3,297		PRODUCTION	COMMODITY		SALES_COM	
14	Subtotal - Natural Gas Production Plant		3,807						
15	Transmission plant								
16	Land and Land Rights	365.1	18		TRANSMISSION	DEMAND	PDAY		
17	Rights-of-Way	365.2	2,430		TRANSMISSION	DEMAND	PDAY		
18	Structures and improvements	366.0	218		TRANSMISSION	DEMAND	PDAY		
19	Mains	367.0	64,341		TRANSMISSION	DEMAND	PDAY		
20	Measuring and regulating station equipment	369.0	7,088		TRANSMISSION	DEMAND	PDAY		
21	Subtotal - Transmission plant		74,094						
22	Distribution Plant								
23	Land and land rights	374.0	14,030		DISTRIBUTION	DEMAND	CUST_DEM		
24	Structures and improvements	375.0	11,639	INT_DIST_SUBTOTAL					
25	Mains	376.0	342,573		DISTRIBUTION	DEMAND	CUST_DEM		
26	Measuring and regulating station equipment—general	378.0	12,306		DISTRIBUTION	DEMAND	CUST_DEM		
27	Measuring and regulating station equipment—city gate check stations	379.0	-						
28	Services	380.0	218,060		CUSTOMER	CUSTOMER			SERV
29	Meters	381.0	17,301		CUSTOMER	CUSTOMER			MTRS
30	Meter installations	382.0	3,312		CUSTOMER	CUSTOMER			MTRS
31	House regulators	383.0	-						
32	House regulatory installations	384.0	1,103		CUSTOMER	CUSTOMER			MTRS
33	Industrial measuring and regulating station equipment	385.0	16,713		CUSTOMER	CUSTOMER			M&R
34	Subtotal - Distribution Plant		637,037						

National Fuel Gas Distribution Corporation
Gas Class Cost of Service Study
Test Year Ended July 31, 2024
SCHEDULE 1 - ACCOUNT BALANCES AND ALLOCATION METHODS
(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor	
35	General Plant									
36	Land and Land Rights	389.0	-	INT_OML						
37	Structures and Improvements	390.0	26	INT_OML						
38	Office Furniture and Equipment	391.0	10,944	INT_OML						
39	Transportation Equipment	392.0	13,151	INT_OML						
40	Tools, Shop, and Garage Equipment	394.0	6,364	INT_OML						
41	Laboratory Equipment	395.0	-							
42	Power Operated Equipment	396.0	6,213	INT_OML						
43	Communication Equipment	397.0	3,964	INT_OML						
44	Misc. Equipment	398.0	-							
45	Other Intangible Property	399.0	-							
46	Subtotal - General Plant		40,662							
47	Total Plant in Service		781,189							
48	Accumulated Depreciation & Amortization Expense									
49	Intangible Plant									
50	Organization	301.0	-	INT_PROD_TRANSM_DI	-	-	-	-	-	
51	Franchises & Consents	302.0	-	INT_PROD_TRANSM_DI	-	-	-	-	-	
52	Misc. Intangible Plant	303.0	(18,732)	INT_OML	-	-	-	-	-	
53	Subtotal - Intangible Plant		(18,732)							
54	Natural Gas Production Plant									
55	Land and Land Rights	325.0	(36)	-	PRODUCTION	COMMODITY	-	SALES_COM	-	
56	Structures and Improvements	328.0	(10)	-	PRODUCTION	COMMODITY	-	SALES_COM	-	
57	Mains	329.0	(1)	-	PRODUCTION	COMMODITY	-	SALES_COM	-	
58	Lines	332.0	(157)	-	PRODUCTION	COMMODITY	-	SALES_COM	-	
59	Measuring and Regulating Equipment	334.0	(1,743)	-	PRODUCTION	COMMODITY	-	SALES_COM	-	
60	Subtotal - Natural Gas Production Plant		(1,947)							
61	Transmission plant									
62	Land and Land Rights	365.1	-	0	TRANSMISSION	DEMAND	PDAY	-	-	
63	Rights-of-Way	365.2	(629)	0	TRANSMISSION	DEMAND	PDAY	-	-	
64	Structures and improvements	366.0	(118)	0	TRANSMISSION	DEMAND	PDAY	-	-	
65	Mains	367.0	(21,651)	0	TRANSMISSION	DEMAND	PDAY	-	-	
66	Measuring and regulating station equipment	369.0	(4,294)	0	TRANSMISSION	DEMAND	PDAY	-	-	
67	Subtotal - Transmission plant		(26,692)							

National Fuel Gas Distribution Corporation
Gas Class Cost of Service Study
Test Year Ended July 31, 2024
SCHEDULE 1 - ACCOUNT BALANCES AND ALLOCATION METHODS
(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor	
68	Distribution Plant									
69	Land and land rights	374.0	(2,840)	0	DISTRIBUTION	DEMAND	CUST_DEM	-	-	
70	Structures and improvements	375.0	(5,376)	INT_DIST_SUBTOTAL	0	0	0	-	-	
71	Mains	376.0	(108,511)	0	DISTRIBUTION	DEMAND	CUST_DEM	-	-	
72	Measuring and regulating station equipment—general	378.0	(4,459)	0	DISTRIBUTION	DEMAND	CUST_DEM	-	-	
73	Measuring and regulating station equipment—city gate check stations	379.0	-	0	0	0	0	-	-	
74	Services	380.0	(85,245)	0	CUSTOMER	CUSTOMER	0	-	SERV	
75	Meters	381.0	(6,420)	0	CUSTOMER	CUSTOMER	0	-	MTRS	
76	Meter installations	382.0	(1,973)	0	CUSTOMER	CUSTOMER	0	-	MTRS	
77	House regulators	383.0	-	0	0	0	0	-	-	
78	House regulatory installations	384.0	(599)	0	CUSTOMER	CUSTOMER	0	-	MTRS	
79	Industrial measuring and regulating station equipment	385.0	(7,010)	0	CUSTOMER	CUSTOMER	0	-	M&R	
80	Subtotal - Distribution Plant		(222,432)							
81	General Plant									
82	Land and Land Rights	389.0	-	INT_OML	-	-	-	-	-	
83	Structures and Improvements	390.0	14	INT_OML	-	-	-	-	-	
84	Office Furniture and Equipment	391.0	(3,883)	INT_OML	-	-	-	-	-	
85	Transportation Equipment	392.0	(4,957)	INT_OML	-	-	-	-	-	
86	Tools, Shop, and Garage Equipment	394.0	(1,753)	INT_OML	-	-	-	-	-	
87	Laboratory Equipment	395.0	-	-	-	-	-	-	-	
88	Power Operated Equipment	396.0	(2,886)	INT_OML	-	-	-	-	-	
89	Communication Equipment	397.0	(2,068)	INT_OML	-	-	-	-	-	
90	Misc. Equipment	398.0	-	-	-	-	-	-	-	
91	Other Intangible Property	399.0	-	-	-	-	-	-	-	
92	Subtotal - General Plant		(15,532)							
93	Total Accumulated Depreciation & Amortization Expense		(285,336)							
94	Other Rate Base Items									
95	Materials And Supplies	154.0	939	INT_PROD_TRANSM_DIST_SUBTOTAL						
96	Stores Expense Undistributed	163.0	297	INT_PROD_TRANSM_DIST_SUBTOTAL						
97	Gas Stored Underground - PA	164.1	9,766		PRODUCTION	COMMODITY		INCR_WNTR		
98	Gas owed to system gas	117.4	-							
99	Prepayments	165.0	747	INT_TOTPLT						
100	Customer deposits	235.0	(3,419)		DISTRIBUTION	CUSTOMER			CUST	
101	Accumulated deferred income taxes—other property	282.0	(70,416)	INT_TOTPLT						
102	Working capital allowance	N/A	23,016	INT_OM_Excl_A&G						
103	Subtotal - Other Rate Base Items		(39,070)							
104	TOTAL RATE BASE		456,783							

National Fuel Gas Distribution Corporation
Gas Class Cost of Service Study
Test Year Ended July 31, 2024
SCHEDULE 1 - ACCOUNT BALANCES AND ALLOCATION METHODS
(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor	
105	OPERATION AND MAINTENANCE EXPENSE									
106	Production, Storage, LNG, Transmission, and Distribution Expense									
107	Manufactured Gas Production Expense									
108	Operation Supv & Engineering	750.0	0		PRODUCTION	COMMODITY		SALES_COM		
109	Field Line Expenses	753.0	13		PRODUCTION	COMMODITY		SALES_COM		
110	Field Compressor St Expenses	754.0	0		PRODUCTION	COMMODITY		SALES_COM		
111	Measuring & Regulator Expenses	756.0	-		PRODUCTION	COMMODITY		SALES_COM		
112	Purification Expenses	757.0	0		PRODUCTION	COMMODITY		SALES_COM		
113	Other Expenses	759.0	1		PRODUCTION	COMMODITY		SALES_COM		
114	Maint Structures & Improvement	762.0	1		PRODUCTION	COMMODITY		SALES_COM		
115	Maint Field Lines	764.0	0		PRODUCTION	COMMODITY		SALES_COM		
116	Maint Field Meas & Reg Sta Eq	766.0	-							
117	Maint Purification Equipment	767.0	-							
118	Maint Other Equipment	769.0	0		PRODUCTION	COMMODITY		SALES_COM		
119	Subtotal - Manufactured Gas Production Expense		15							
120	Other Gas Supply Expenses									
121	Natural gas field line purchases	801.0	121,964		GAS SUPPLY	COMMODITY		GASCOST		
122	Natural gas city gate purchases	804.0	76		GAS SUPPLY	COMMODITY		GASCOST		
123	Exchange gas	806.0	204		GAS SUPPLY	COMMODITY		GASCOST		
124	Operation of purchased gas measuring stations.	807.2	99		PRODUCTION	COMMODITY		SALES_COM		
125	Maintenance of purchased gas measuring stations.	807.3	18		PRODUCTION	COMMODITY		SALES_COM		
126	Purchased gas calculations expenses.	807.4	8		PRODUCTION	COMMODITY		SALES_COM		
127	Other purchased gas expenses.	807.5	43		PRODUCTION	COMMODITY		SALES_COM		
128	Gas withdrawn from storage—debit	808.1	69,260		GAS SUPPLY	COMMODITY		GASCOST		
129	Gas delivered to storage—credit	808.2	(53,508)		GAS SUPPLY	COMMODITY		GASCOST		
130	Gas used for other utility operations—credit	812.0	(51)		PRODUCTION	COMMODITY		SALES_COM		
131	Subtotal - Other Gas Supply Expenses		138,111							
132	Underground Storage Expenses - Operation									
133	Operation supervision and engineering	814.0	-							
134	Maps and records	815.0	-							
135	Wells expenses	816.0	-							
136	Lines expenses	817.0	-							
137	Compressor station expenses	818.0	-							
138	Compressor station fuel and power	819.0	-							
139	Measuring and regulating station expenses	820.0	-							
140	Purification expenses	821.0	-							
141	Exploration and development	822.0	-							
142	Gas losses	823.0	-							
143	Other expenses	824.0	-							
144	Storage well royalties	825.0	-							
145	Rents	826.0	16,463		GAS SUPPLY	COMMODITY		GASCOST		
146	Subtotal - Underground Storage Expenses - Operation		16,463							

National Fuel Gas Distribution Corporation
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SCHEDULE 1 - ACCOUNT BALANCES AND ALLOCATION METHODS
(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
147	Transmission Operation Expenses								
148	Operation supervision and engineering	850.0	8		TRANSMISSION	DEMAND	PDAY		
149	System control and load dispatching	851.0	9		TRANSMISSION	DEMAND	PDAY		
150	Communication system expenses	852.0	-						
151	Compressor station labor and expenses	853.0	1		TRANSMISSION	DEMAND	PDAY		
152	Gas for compressor station fuel	854.0	-						
153	Other fuel and power for compressor stations	855.0	-						
154	Mains expenses	856.0	870		TRANSMISSION	DEMAND	PDAY		
155	Measuring and regulating station expenses	857.0	78		TRANSMISSION	DEMAND	PDAY		
156	Transmission and compression of gas by others	858.0	33,086		GAS SUPPLY	COMMODITY		GASCOST	
157	Other expenses	859.0	17		TRANSMISSION	DEMAND	PDAY		
158	Rents	860.0	0		TRANSMISSION	DEMAND	PDAY		
159	Subtotal - Transmission Operation Expenses		34,069						
160	Transmission Maintenance Expenses								
161	Maintenance supervision and engineering	861.0	-						
162	Maintenance of structures and improvements	862.0	15		TRANSMISSION	DEMAND	PDAY		
163	Maintenance of mains	863.0	281		TRANSMISSION	DEMAND	PDAY		
164	Maintenance of compressor station equipment	864.0	0		TRANSMISSION	DEMAND	PDAY		
165	Maintenance of measuring and regulating station equipment	865.0	31		TRANSMISSION	DEMAND	PDAY		
166	Maintenance of communication equipment	866.0	-						
167	Maintenance of other equipment	867.0	17		TRANSMISSION	DEMAND	PDAY		
168	Subtotal - Transmission Maintenance Expenses		344						
169	Distribution Operation Expenses								
170	Operation supervision and engineering	870.0	5,883	INT_DIST_OL					
171	Distribution load dispatching	871.0	196		DISTRIBUTION	DEMAND	CUST_DEM		
172	Compressor station labor and expenses	872.0	9		DISTRIBUTION	DEMAND	CUST_DEM		
173	Compressor station fuel and power (major only)	873.0	-		DISTRIBUTION	DEMAND	CUST_DEM		
174	Mains and services expenses	874.0	5,107	INT_DMANS_SERV					
175	Measuring and regulating station expenses—general	875.0	344		DISTRIBUTION	DEMAND	CUST_DEM		
176	Measuring and regulating station expenses—industrial	876.0	108		CUSTOMER	CUSTOMER			M&R
177	Measuring and regulating station expenses—city gate check stations	877.0	10		DISTRIBUTION	DEMAND	CUST_DEM		
178	Meter and house regulator expenses	878.0	1,020		CUSTOMER	CUSTOMER			MTRS
179	Customer installations expenses	879.0	1,301		CUSTOMER	CUSTOMER			CUST
180	Other expenses	880.0	6,451	INT_OM_DIST_SUBTOTAL					
181	Rents	881.0	100	INT_DIST_OL					
182	Subtotal - Distribution Operation Expenses		20,527						

National Fuel Gas Distribution Corporation
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 Test Year Ended July 31, 2024
 SCHEDULE 1 - ACCOUNT BALANCES AND ALLOCATION METHODS
 (\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
183	Distribution Maintenance Expenses								
184	Maintenance supervision and engineering	885.0	714	INT_DIST_ML					
185	Maintenance of structures and improvements	886.0	634		DISTRIBUTION	DEMAND	CUST_DEM		
186	Maintenance of mains	887.0	2,134		DISTRIBUTION	DEMAND	CUST_DEM		
187	Maintenance of compressor station equipment	888.0	1		DISTRIBUTION	DEMAND	CUST_DEM		
188	Maintenance of measuring and regulating station equipment—general	889.0	171		DISTRIBUTION	DEMAND	CUST_DEM		
189	Maintenance of measuring and regulating station equipment—industrial	890.0	79		CUSTOMER	CUSTOMER			M&R
190	Maintenance of measuring and regulating station equipment—city gate	891.0	-		DISTRIBUTION	DEMAND	CUST_DEM		
191	Maintenance of services	892.0	555		DISTRIBUTION	CUSTOMER			SERV
192	Maintenance of meters and house regulators	893.0	445		DISTRIBUTION	CUSTOMER			MTRS
193	Maintenance of other equipment	894.0	98	INT_OM_DIST_SUBTOTAL					
194	Subtotal - Distribution Maintenance Expenses		4,830						
195	Total Production, Storage, LNG, Transmission, and Distribution Expense		214,361						
196	Customer Accounts, Service, and Sales Expense								
197	Customer Account								
198	Supervision	901.0	1,237	INT_CUSTACC					
199	Meter reading expenses	902.0	1,888		CUSTOMER	CUSTOMER			CUST
200	Customer records and collection expenses	903.0	8,626		CUSTOMER	CUSTOMER			CUST
201	Uncollectible accounts	904.0	4,392		CUSTOMER	CUSTOMER			ACT_904
202	Miscellaneous customer accounts expenses	905.0	472	INT_CUSTACC					
203	Subtotal - Customer Account		16,616						
204	Customer Service & Information Expenses								
205	Supervision	907.0	26		CUSTOMER	CUSTOMER			CUST
206	Customer assistance expenses	908.0	3,033		CUSTOMER	CUSTOMER			CUST
207	Informational and instructional advertising expenses	909.0	635		CUSTOMER	CUSTOMER			CUST
208	Miscellaneous customer service and informational expenses	910.0	319		CUSTOMER	CUSTOMER			CUST
209	Subtotal - Customer Service & Information Expenses		4,014						
210	Sales Expenses								
211	Supervision	911.0	-						
212	Demonstrating and selling expenses	912.0	-						
213	Advertising expenses	913.0	56		CUSTOMER	CUSTOMER			CUST
214	Miscellaneous sales expenses	916.0	-						
215	Subtotal - Sales Expenses		56						
216	Total Customer Accounts, Service, and Sales Expense		20,685						

National Fuel Gas Distribution Corporation
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(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
217	Administrative and General Expenses								
218	Administrative and general salaries	920.0	3,863	INT_OML					
219	Office supplies and expenses	921.0	5,642	INT_OML					
220	Administrative expenses transferred—Credit	922.0	(960)	INT_OML					
221	Outside services employed	923.0	706	INT_OML					
222	Property insurance	924.0	71	INT_TOTPLT					
223	Injuries and damages	925.0	1,516	INT_OML					
224	Employee pensions and benefits	926.0	10,052	INT_OML					
225	Franchise requirements	927.0	-						
226	Regulatory commission expenses	928.0	1,724		CUSTOMER	CUSTOMER			REV
227	Duplicate charges—Credit	929.0	-						
228	General advertising expenses	930.1	-						
229	Miscellaneous general expenses	930.2	696	INT_DIST_SUBTOTAL					
230	Rents	931.0	1,044	INT_OML					
231	Maintenance of general plant	932.0	398	INT_DIST_SUBTOTAL					
232	Subtotal - Administrative and General Expenses		24,752						
233	TOTAL OPERATION AND MAINTENANCE EXPENSE		259,798						
234	Adjustments, Depreciation and Amortization Expense								
235	Depreciation Expense								
236	Depreciation expense production	403.0	112	INT_PRODPT					
237	Depreciation expense storage and terminaling	403.1	-						
238	Depreciation expense transmission	403.2	1,270	INT_TRANSPT					
239	Depreciation expense distribution	403.3	12,920	INT_DISTPT					
240	Depreciation expense general plant	403.4	4,278	INT_GENPLT					
241	Depreciation expense common	403.5	2,131	INT_TOTPLT					
242	Subtotal - Depreciation Expense		20,710						
243	Amortization Expense								
244	Amortization and depletion of producing natural gas land and land	404.1	1,701	INT_PRODPT					
245	Amortization of underground storage land and land rights	404.2	-						
246	Amortization of other limited-term gas plant	404.3	-						
247	Amortization of other gas plant	405.0	-						
248	Amortization of gas plant acquisition adjustments	406.0	-						
249	Amortization of property losses, unrecovered plant and regulatory	407.1	-						
250	Amortization of conversion expense	407.2	-						
251	Subtotal - Amortization Expense		1,701						
252	Total Adjustments, Depreciation and Amortization Expense		22,411						

National Fuel Gas Distribution Corporation
 Gas Class Cost of Service Study
 Test Year Ended July 31, 2024
 SCHEDULE 1 - ACCOUNT BALANCES AND ALLOCATION METHODS
 (\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Internal Allocation Factor	Functional Allocation Factor	Classification Allocation Factor	Demand Allocation Factor	Commodity Allocation Factor	Customer Allocation Factor
253	Taxes								
254	Taxes Other Than Income Taxes								
255	Taxes Other Than Income Taxes - Property	408.1	75	INT_TOTPLT					
256	Taxes Other Than Income Taxes - Payroll	408.2	2,045	INT_OML					
257	Taxes Other Than Income Taxes - Excise	408.3	14		CUSTOMER	CUSTOMER			REV
258	Subtotal - Taxes Other Than Income Taxes		2,134						
259	Income Taxes								
260	Income Taxes - federal taxes utility operating income	409.1	2,143	INT_REQ_INCOME					
261	Income Taxes - state taxes utility operating income	409.2	79	INT_REQ_INCOME					
262	Income Taxes - other taxes utility operating income	410.1	-						
263	Provision for deferred income taxes—credit, utility operating income	411.1	(580)	INT_TOTPLT					
264	Investment Tax credit Adj.	411.4	-						
265	Subtotal - Income Taxes		1,642						
266	Total Taxes		3,776						
267	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN								
268	Test Year Expenses at Current Rates		285,985						
269	Return on Rate Base		38,965	INT_RATEBASE					
270	Gross Up Items								
271	Federal Income Tax		5,294	INT_REQ_INCOME					
272	State Utility Tax		2,490	INT_REQ_INCOME					
273	Bad Debts		440		CUSTOMER	CUSTOMER			ACT_904
274	Annual Filing Fee		-						
275	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		333,174						

National Fuel Gas Distribution Corporation
Gas Class Cost of Service Study
Test Year Ended July 31, 2024
SCHEDULE 2 - EXTERNAL ALLOCATION FACTORS

Allocator Code	Description	Classifier	Total	Residential Service	Small Commercial & PA Service (LE 250)	Small Commercial & PA Service (GT 250)	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
<u>CUSTOMER EXTERNAL ALLOCATORS</u>												
CUST	Average Number Customers	CUS	100%	92.2%	4.8%	2.0%	0.7%	0.0%	0.1%	0.2%	0.0%	0.0%
			214,581	197,797	10,306	4,346	1,545	8	191	351	26	12
MTRS	Customer Meters	CUS	100%	70.2%	8.2%	11.7%	6.9%	0.1%	0.7%	1.9%	0.2%	0.1%
	Unit Cost (2022)			57	128	430	717	1,790	577	845	1,226	1,066
	Relative Weighting Factor			1.00	2.25	7.57	12.64	31.54	10.16	14.89	21.61	18.78
	Unit Cost x Customer		281,624	197,797	23,189	32,913	19,523	252	1,942	5,221	562	225
M&R	Industrial measuring and regulating station equipment	CUS	100%	0.4%	5.0%	40.1%	16.2%	1.1%	1.0%	17.6%	13.2%	5.5%
	Historical Cost		12,676,525	50,010	638,482	5,080,631	2,050,333	136,654	126,281	2,225,386	1,674,569	694,179
SERV	Services	CUS	100%	90.117%	5.006%	2.803%	1.524%	0.003%	0.140%	0.358%	0.035%	0.014%
	Unit Cost (2022)			2,058	2,194	2,913	4,456	1,663	3,300	4,615	6,134	5,337
	Relative Weighting Factor			1.00	1.07	1.42	2.17	0.81	1.60	2.24	2.98	2.59
	Unit Cost x Customer		219,490	197,797	10,987	6,152	3,346	6	306	786	77	31
ACT_904	Uncollectible accounts - Allocation Factor	CUS	100%	96.4%	2.0%	0.9%	0.3%	0.0%	0.1%	0.2%	0.0%	0.0%
	Uncollectible accounts - Residential		2,556,280	2,556,280								
	Uncollectible accounts - Commercial		85,169		54,166	22,840	8,120	42				
	Uncollectible accounts - Industrial		10,932						3,603	6,612	490	226
	Uncollectible accounts		2,652,381	2,556,280	54,166	22,840	8,120	42	3,603	6,612	490	226
<u>COMMODITY EXTERNAL ALLOCATORS</u>												
REV	Total Sales and Transportation	REV	100%	71.1%	4.7%	4.9%	10.5%	0.0%	0.3%	3.7%	1.9%	2.9%
			113,658,445	80,815,841	5,303,778	5,596,636	11,922,568	34,126	355,453	4,245,523	2,144,033	3,240,488
REV_DSCNT	Other Revenues -Forfeited Discounts	REV	100%	91.2%	2.1%	2.3%	2.1%	0.1%	0.1%	1.2%	0.3%	0.7%
			1,110,183	1,012,054	23,531	25,565	22,920	928	941	13,311	3,015	7,919
GASCOST	Gas Purchase Cost	COM	100%	83.4%	4.4%	6.3%	4.0%	0.6%	0.2%	1.2%	0.0%	-0.1%
			187,544,060	156,376,294	8,339,331	11,834,985	7,506,767	1,093,716	452,780	2,168,754	(53,809)	(174,758)
COM	Weather Normalized Volumes	COM	100%	47.2%	2.9%	5.3%	15.9%	0.3%	0.2%	7.4%	5.5%	15.2%
			42,107,182	19,882,940	1,232,661	2,246,475	6,697,503	123,192	95,420	3,105,933	2,331,952	6,391,106
SALES_COM	Weather Normalized Volumes for Sales Customers	COM	100%	84.1%	4.4%	6.2%	3.6%	0.6%	0.2%	0.9%	0.0%	0.0%
			21,580,027	18,152,105	955,390	1,329,817	781,473	123,192	51,040	187,010	-	-
INCR_WNTR	Incremental Winter Sales Volumes		1.000000	0.842758	0.051845	0.061640	0.032737	0.000026	0.003076	0.007917		
	Apr-Oct Sales Volumes		6,266,601	5,260,974	229,336	386,054	249,005	71,862	10,305	59,065		
	No. Days Apr-Oct		214	214	214	214	214	214	214	214		
	Apr-Oct Avg Daily Sales		29,283	24,584	1,072	1,804	1,164	336	48	276		
	Nov-Mar Sales Volumes		15,313,426	12,891,131	726,054	943,763	532,468	51,330	40,735	127,945		
	No. Days Nov-Mar		152	152	152	152	152	152	152	152		
	Nov-Mar Avg Daily Sales		100,746	84,810	4,777	6,209	3,503	338	268	842		

National Fuel Gas Distribution Corporation
 Gas Class Cost of Service Study
 Test Year Ended July 31, 2024
 SCHEDULE 2 - EXTERNAL ALLOCATION FACTORS

Allocator Code	Description	Classifier	Total	Residential Service	Small Commercial & PA Service (LE 250)	Small Commercial & PA Service (GT 250)	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
	<i>(Incremental NOV-MAR Seasonal Sales)</i>		71,463	60,226	3,705	4,405	2,340	2	220	566		

DEMAND EXTERNAL ALLOCATORS

PDAY	Peak Day (Design Day) 74DD	DEM	100%	56.6%	3.5%	6.4%	19.3%	0.1%	0.2%	6.7%	2.2%	5.0%
			432,188	244,599	15,155	27,621	83,542	331	886	28,774	9,536	21,745

PEAK_AVRG	Peak and Average	DEM	100%	51.9%	3.2%	5.9%	17.6%	0.2%	0.2%	7.0%	3.9%	10.1%
			1	51.9%	3.2%	5.9%	17.6%	0.2%	0.2%	7.0%	3.9%	10.1%

CUST_DEM	Customer and Demand Composite Factor	DEM	100.0%	78.3%	4.3%	3.7%	8.0%	0.0%	0.1%	2.7%	0.9%	2.0%
	CUST		1.0000	0.9218	0.0480	0.0203	0.0072	0.0000	0.0009	0.0016	0.0001	0.0001
	CUST Customer Component	61%	0.6091	0.5615	0.0293	0.0123	0.0044	0.0000	0.0005	0.0010	0.0001	0.0000
	PDAY		1.0000	0.5660	0.0351	0.0639	0.1933	0.0008	0.0021	0.0666	0.0221	0.0503
	PDAY Demand Components	39%	0.3909	0.2212	0.0137	0.0250	0.0756	0.0003	0.0008	0.0260	0.0086	0.0197

National Fuel Gas Distribution Corporation
Gas Class Cost of Service Study
Test Year Ended July 31, 2024
SCHEDULE 3 - INTERNAL ALLOCATION FACTORS

Allocator Code	Total	Residential Service	Small Commercial & PA Service (LE 250)	Small Commercial & PA Service (GT 250)	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
ALLOCATION FACTOR BASIS										
INT_PRODPT	3,807	3,202	169	235	138	22	9	33	-	-
INT_TRANSPT	74,094	41,934	2,598	4,735	14,322	57	152	4,933	1,635	3,728
INT_DISTPT	637,037	509,885	29,941	29,656	37,714	331	1,137	14,348	5,640	8,384
INT_GENPLT	40,662	32,914	2,023	1,869	2,280	17	82	777	252	449
INT_TOTPLT	781,189	608,644	36,004	37,672	55,890	437	1,432	20,581	7,686	12,844
INT_RATEBASE	456,783	357,449	20,931	21,490	32,399	233	826	11,757	4,282	7,416
INT_DMANS_SERV	560,632	464,638	25,633	18,895	30,710	117	765	10,037	3,057	6,780
INT_OML	15,993	12,946	796	735	897	7	32	306	99	176
INT_DIST_OL	9,089	7,405	457	418	478	4	19	164	53	91
INT_DIST_ML	1,514	1,215	73	65	95	1	3	32	10	20
INT_CUSTACC	14,906	13,925	595	251	89	0	15	28	2	1
INT_PROD_TRANSM_DIST_SUBTOTAL	714,937	555,021	32,708	34,626	52,174	409	1,298	19,314	7,275	12,112
INT_DIST_SUBTOTAL	625,397	500,569	29,394	29,115	37,024	325	1,116	14,086	5,537	8,231
INT_OM_Excl_A&G	47,370	40,415	2,171	1,662	1,837	13	76	634	205	357
INT_OM_DIST_SUBTOTAL	12,112	9,699	604	590	709	6	26	250	86	142
INT_REQ_INCOME	38,965	30,492	1,785	1,833	2,764	20	70	1,003	365	633
INT_REV_REQ	333,174	274,481	15,114	18,121	15,848	1,164	716	5,130	986	1,614
ALLOCATION FACTOR										
INT_PRODPT	100%	84%	4%	6%	4%	1%	0%	1%	0%	0%
INT_TRANSPT	100%	57%	4%	6%	19%	0%	0%	7%	2%	5%
INT_DISTPT	100%	80%	5%	5%	6%	0%	0%	2%	1%	1%
INT_GENPLT	100%	81%	5%	5%	6%	0%	0%	2%	1%	1%
INT_TOTPLT	100%	78%	5%	5%	7%	0%	0%	3%	1%	2%
INT_RATEBASE	100%	78%	5%	5%	7%	0%	0%	3%	1%	2%
INT_DMANS_SERV	100%	83%	5%	3%	5%	0%	0%	2%	1%	1%
INT_OML	100%	81%	5%	5%	6%	0%	0%	2%	1%	1%
INT_DIST_OL	100%	81%	5%	5%	5%	0%	0%	2%	1%	1%
INT_DIST_ML	100%	80%	5%	4%	6%	0%	0%	2%	1%	1%
INT_CUSTACC	100%	93%	4%	2%	1%	0%	0%	0%	0%	0%
INT_PROD_TRANSM_DIST_SUBTOTAL	100%	78%	5%	5%	7%	0%	0%	3%	1%	2%
INT_DIST_SUBTOTAL	100%	80%	5%	5%	6%	0%	0%	2%	1%	1%
INT_OM_Excl_A&G	100%	85%	5%	4%	4%	0%	0%	1%	0%	1%
INT_OM_DIST_SUBTOTAL	100%	80%	5%	5%	6%	0%	0%	2%	1%	1%
INT_REQ_INCOME	100%	78%	5%	5%	7%	0%	0%	3%	1%	2%
INT_REV_REQ	100%	82%	5%	5%	5%	0%	0%	2%	0%	0%

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 4 - COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES

(\$ in thousands)

Service Classification	Pro Forma Revenues with Cost of Gas and Other Revenues									
	Pro Forma Cost of Service		Under Present Rates		Under Proposed Rates		Revenue Increase			
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Residential Service	\$ 271,031	82.3%	\$ 237,192	78.7%	\$ 259,052	78.7%	\$ 21,860	9.2%		
Small Commercial & PA Service (LE 250)	14,969	4.5%	13,643	4.5%	14,947	4.5%	\$ 1,304	9.6%		
Small Commercial & PA Service (GT 250)	17,951	5.5%	17,432	5.8%	18,670	5.7%	\$ 1,239	7.1%		
Large Comm PA Service	15,699	4.8%	19,429	6.5%	21,354	6.5%	\$ 1,925	9.9%		
NGV	1,154	0.4%	1,128	0.4%	1,137	0.3%	\$ 9	0.8%		
SVIS	710	0.2%	808	0.3%	866	0.3%	\$ 57	7.1%		
IVIS	5,073	1.5%	6,414	2.1%	7,100	2.2%	\$ 685	10.7%		
LVIS	975	0.3%	2,090	0.7%	2,436	0.7%	\$ 346	16.6%		
LIS	1,591	0.5%	3,066	1.0%	3,589	1.1%	\$ 523	17.1%		
Total System	\$ 329,151	100.0%	\$ 301,203	100.0%	\$ 329,151	100.0%	\$ 27,949	9.3%		
Other Revenues	4,023		3,831		4,023		\$ 192	5.0%		
Total	333,174		305,034		333,174		28,141	9.2%		

Service Classification	Pro Forma Margin Revenues									
	Pro Forma Cost of Service		Under Present Rates		Under Proposed Rates		Revenue Increase			
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Residential Service	\$ 114,654	81.0%	\$ 80,816	71.1%	\$ 102,676	72.5%	\$ 21,860	27.0%		
Small Commercial & PA Service (LE 250)	6,630	4.7%	5,304	4.7%	6,608	4.7%	\$ 1,304	24.6%		
Small Commercial & PA Service (GT 250)	6,116	4.3%	5,597	4.9%	6,835	4.8%	\$ 1,239	22.1%		
Large Comm PA Service	8,192	5.8%	11,923	10.5%	13,847	9.8%	\$ 1,925	16.1%		
NGV	60	0.0%	34	0.0%	43	0.0%	\$ 9	27.0%		
SVIS	257	0.2%	355	0.3%	413	0.3%	\$ 57	16.1%		
IVIS	2,904	2.1%	4,246	3.7%	4,931	3.5%	\$ 685	16.1%		
LVIS	1,028	0.7%	2,144	1.9%	2,490	1.8%	\$ 346	16.1%		
LIS	1,766	1.2%	3,240	2.9%	3,764	2.7%	\$ 523	16.1%		
Total System	\$ 141,607	100.0%	\$ 113,658	100.0%	\$ 141,607	100.0%	\$ 27,949	24.59%		
Other Revenues	4,023		3,831		4,023		\$ 192	5.0%		
Total	145,630		117,490		145,630		28,141	24.0%		

National Fuel Gas Distribution Corporation
Gas Class Cost of Service Study
Test Year Ended July 31, 2024
SCHEDULE 5 – COST OF SERVICE AND RATE OF RETURN UNDER PRESENT AND PROPOSED RATES
(\$ in thousands)

Line No.	Revenue Requirement Summary	Account Balance	Commercial & Residential		Commercial & PA Service (LE		Large Comm PA	NGV	SVIS	IVIS	LVIS	LIS
			Service	250)	250)	Service						
1	Rate Base											
2	Plant in Service	\$ 781,189	\$ 608,644	\$ 36,004	\$ 37,672	\$ 55,890	\$ 437	\$ 1,432	\$ 20,581	\$ 7,686	\$ 12,844	
3	Accumulated Reserve	(285,336)	(222,588)	(13,316)	(14,222)	(19,784)	(172)	(545)	(7,402)	(2,830)	(4,477)	
4	Other Rate Base Items	(39,070)	(28,606)	(1,758)	(1,959)	(3,707)	(32)	(61)	(1,422)	(574)	(951)	
5	Total Rate Base	\$ 456,783	\$ 357,449	\$ 20,931	\$ 21,490	\$ 32,399	\$ 233	\$ 826	\$ 11,757	\$ 4,282	\$ 7,416	
6	Rate of Return Under Current ROR											
7	Revenue at Current Rates											
8	Gas Service Revenue	\$ 113,658	\$ 80,816	\$ 5,304	\$ 5,597	\$ 11,923	\$ 34	\$ 355	\$ 4,246	\$ 2,144	\$ 3,240	
9	Gas Cost	187,544	156,376	8,339	11,835	7,507	1,094	453	2,169	(54)	(175)	
10	Other Revenues	3,831	3,293	136	160	140	9	6	54	11	22	
11	Total Revenue	\$ 305,034	\$ 240,485	\$ 13,779	\$ 17,591	\$ 19,570	\$ 1,137	\$ 814	\$ 6,468	\$ 2,101	\$ 3,088	
12	Expenses at Current Rates											
13	O&M and A&G Expenses	\$ 259,798	\$ 216,756	\$ 11,739	\$ 14,649	\$ 10,825	\$ 1,117	\$ 581	\$ 3,313	\$ 329	\$ 488	
14	Depreciation and Amortization Expense	22,411	17,708	1,043	1,094	1,468	21	43	529	190	316	
15	Taxes Other Than Income	2,134	1,724	106	98	121	1	4	42	14	24	
16	Total Operating Expenses	284,343	236,188	12,888	15,841	12,415	1,139	628	3,883	533	828	
17	Earnings Before Interest and Taxes	20,690	4,297	892	1,750	7,155	(2)	186	2,585	1,568	2,260	
18	Current Federal/State Income Taxes	2,222	461	96	188	768	(0)	20	278	168	243	
19	Deferred Income Tax	(580)	(452)	(27)	(28)	(41)	(0)	(1)	(15)	(6)	(10)	
20	Total Income Taxes	1,642	10	69	160	727	(1)	19	262	163	233	
21	Total Expenses at Current Rates	\$ 285,985	\$ 236,197	\$ 12,957	\$ 16,001	\$ 13,142	\$ 1,139	\$ 647	\$ 4,146	\$ 695	\$ 1,061	
22	Operating Income at Current Rates	\$ 19,048	\$ 4,288	\$ 823	\$ 1,590	\$ 6,428	\$ (2)	\$ 167	\$ 2,322	\$ 1,406	\$ 2,026	
23	Current Rate of Return	4.17%	1.20%	3.93%	7.40%	19.84%	-0.73%	20.26%	19.75%	32.83%	27.33%	
24	Relative Rate of Return	1.00	0.29	0.94	1.77	4.76	(0.18)	4.86	4.74	7.87	6.55	

National Fuel Gas Distribution Corporation
Gas Class Cost of Service Study
Test Year Ended July 31, 2024
SCHEDULE 5 – COST OF SERVICE AND RATE OF RETURN UNDER PRESENT AND PROPOSED RATES
(\$ in thousands)

Line No.	Revenue Requirement Summary	Account Balance	Residential Service	Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)	Commercial & Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
25	Rate of Return Under Proposed ROR										
26	Revenue at Proposed ROR										
27	Gas Service Revenue	\$ 141,607	\$ 102,676	\$ 6,608	\$ 6,835	\$ 13,847	\$ 43	\$ 413	\$ 4,931	\$ 2,490	\$ 3,764
28	Gas Cost	\$ 187,544	\$ 156,376	\$ 8,339	\$ 11,835	\$ 7,507	\$ 1,094	\$ 453	\$ 2,169	\$ (54)	\$ (175)
29	Other Revenues	\$ 4,023	\$ 3,451	\$ 145	\$ 170	\$ 150	\$ 10	\$ 7	\$ 57	\$ 12	\$ 23
30	Total Revenue	\$ 333,174	\$ 262,503	\$ 15,092	\$ 18,840	\$ 21,504	\$ 1,147	\$ 872	\$ 7,156	\$ 2,448	\$ 3,612
31	Expenses at Required Return										
32	O&M and A&G Expenses	259,798	216,756	11,739	14,649	10,825	1,117	581	3,313	329	488
33	Depreciation and Amortization Expense	22,851	18,132	1,052	1,097	1,470	21	43	530	190	316
34	Taxes Other Than Income	2,134	1,724	106	98	121	1	4	42	14	24
35	Total Operating Expenses	284,783	236,612	12,897	15,845	12,416	1,139	629	3,884	533	828
36	Current Federal/State Income Taxes	10,006	5,383	454	618	1,865	2	50	672	392	571
37	Deferred Income Tax	(580)	(452)	(27)	(28)	(41)	(0)	(1)	(15)	(6)	(10)
38	Income Taxes and Other	9,426	4,931	427	590	1,824	1	49	656	387	561
39	Total Expenses at Required Return	\$ 294,209	\$ 241,542	\$ 13,324	\$ 16,435	\$ 14,240	\$ 1,141	\$ 678	\$ 4,541	\$ 920	\$ 1,389
40	Operating Income at Equal ROR	38,965	20,961	1,768	2,405	7,264	6	195	2,616	1,528	2,222
41	Current Rate of Return	8.53%	5.86%	8.45%	11.19%	22.42%	2.71%	23.56%	22.25%	35.69%	29.97%
42	Relative Rate of Return	1.00	0.69	0.99	1.31	2.63	0.32	2.76	2.61	4.18	3.51

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 6 - COST OF SERVICE ALLOCATION STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED JULY 31, 2024

(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small	Small	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
					Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)						
1	RATE BASE											
2	Plant in Service											
3	Intangible Plant											
4	Organization	301	116	90	5	6	8	0	0	3	1	2
5	Franchises & Consents	302	7	6	0	0	1	0	0	0	0	0
6	Misc. Intangible Plant	303	25,466	20,613	1,267	1,170	1,428	11	52	487	158	281
7	Subtotal - Intangible Plant		25,590	20,710	1,273	1,176	1,437	11	52	490	159	283
8	Natural Gas Production Plant											
9	Land and Land Rights	325	53	45	2	3	2	0	0	0	-	-
10	Structures and Improvements	328	10	8	0	1	0	0	0	0	-	-
11	Mains	329	3	2	0	0	0	0	0	0	-	-
12	Lines	332	445	374	20	27	16	3	1	4	-	-
13	Measuring and Regulating Equipment	334	3,297	2,773	146	203	119	19	8	29	-	-
14	Subtotal - Natural Gas Production Plant		3,807	3,202	169	235	138	22	9	33	-	-
15	Transmission plant											
16	Land and Land Rights	365.1	18	10	1	1	3	0	0	1	0	1
17	Rights-of-Way	365.2	2,430	1,375	85	155	470	2	5	162	54	122
18	Structures and improvements	366	218	123	8	14	42	0	0	14	5	11
19	Mains	367	64,341	36,414	2,256	4,112	12,437	49	132	4,284	1,420	3,237
20	Measuring and regulating station equipment	369	7,088	4,011	249	453	1,370	5	15	472	156	357
21	Subtotal - Transmission plant		74,094	41,934	2,598	4,735	14,322	57	152	4,933	1,635	3,728
22	Distribution Plant											
23	Land and land rights	374	14,030	10,981	603	524	1,122	5	19	379	122	276
24	Structures and improvements	375	11,639	9,316	547	542	689	6	21	262	103	153
25	Mains	376	342,573	268,130	14,717	12,784	27,386	110	460	9,256	2,980	6,749
26	Measuring and regulating station equipment—general	378	12,306	9,632	529	459	984	4	17	332	107	242
27	Measuring and regulating station equipment—city gate check sta	379	-	-	-	-	-	-	-	-	-	-
28	Services	380	218,060	196,508	10,916	6,112	3,324	6	304	781	77	31
29	Meters	381	17,301	12,151	1,425	2,022	1,199	16	119	321	35	14
30	Meter installations	382	3,312	2,326	273	387	230	3	23	61	7	3
31	House regulators	383	-	-	-	-	-	-	-	-	-	-
32	House regulatory installations	384	1,103	775	91	129	76	1	8	20	2	1
33	Industrial measuring and regulating station equipment	385	16,713	66	842	6,699	2,703	180	166	2,934	2,208	915
34	Subtotal - Distribution Plant		637,037	509,885	29,941	29,656	37,714	331	1,137	14,348	5,640	8,384

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 6 - COST OF SERVICE ALLOCATION STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED JULY 31, 2024

(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small	Small	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
					Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)						
35	General Plant											
36	Land and Land Rights	389	-	-	-	-	-	-	-	-	-	-
37	Structures and Improvements	390	26	21	1	1	1	0	0	0	0	0
38	Office Furniture and Equipment	391	10,944	8,859	545	503	614	5	22	209	68	121
39	Transportation Equipment	392	13,151	10,645	654	604	737	5	27	251	81	145
40	Tools, Shop, and Garage Equipment	394	6,364	5,151	317	292	357	3	13	122	39	70
41	Laboratory Equipment	395	-	-	-	-	-	-	-	-	-	-
42	Power Operated Equipment	396	6,213	5,029	309	286	348	3	13	119	38	69
43	Communication Equipment	397	3,964	3,209	197	182	222	2	8	76	25	44
44	Misc. Equipment	398	-	-	-	-	-	-	-	-	-	-
45	Other Intangible Property	399	-	-	-	-	-	-	-	-	-	-
46	Subtotal - General Plant		40,662	32,914	2,023	1,869	2,280	17	82	777	252	449
47	Total Plant in Service		781,189	608,644	36,004	37,672	55,890	437	1,432	20,581	7,686	12,844
48	Accumulated Depreciation & Amortization Expense											
49	Intangible Plant											
50	Organization	301	-	-	-	-	-	-	-	-	-	-
51	Franchises & Consents	302	-	-	-	-	-	-	-	-	-	-
52	Misc. Intangible Plant	303	(18,732)	(15,163)	(932)	(861)	(1,050)	(8)	(38)	(358)	(116)	(207)
53	Subtotal - Intangible Plant		(18,732)	(15,163)	(932)	(861)	(1,050)	(8)	(38)	(358)	(116)	(207)
54	Natural Gas Production Plant											
55	Land and Land Rights	325	(36)	(30)	(2)	(2)	(1)	(0)	(0)	(0)	-	-
56	Structures and Improvements	328	(10)	(8)	(0)	(1)	(0)	(0)	(0)	(0)	-	-
57	Mains	329	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	-	-
58	Lines	332	(157)	(132)	(7)	(10)	(6)	(1)	(0)	(1)	-	-
59	Measuring and Regulating Equipment	334	(1,743)	(1,466)	(77)	(107)	(63)	(10)	(4)	(15)	-	-
60	Subtotal - Natural Gas Production Plant		(1,947)	(1,638)	(86)	(120)	(71)	(11)	(5)	(17)	-	-
61	Transmission plant											
62	Land and Land Rights	365.1	-	-	-	-	-	-	-	-	-	-
63	Rights-of-Way	365.2	(629)	(356)	(22)	(40)	(122)	(0)	(1)	(42)	(14)	(32)
64	Structures and improvements	366	(118)	(67)	(4)	(8)	(23)	(0)	(0)	(8)	(3)	(6)
65	Mains	367	(21,651)	(12,254)	(759)	(1,384)	(4,185)	(17)	(44)	(1,442)	(478)	(1,089)
66	Measuring and regulating station equipment	369	(4,294)	(2,430)	(151)	(274)	(830)	(3)	(9)	(286)	(95)	(216)
67	Subtotal - Transmission plant		(26,692)	(15,107)	(936)	(1,706)	(5,160)	(20)	(55)	(1,777)	(589)	(1,343)

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 6 - COST OF SERVICE ALLOCATION STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED JULY 31, 2024

(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small	Small	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
					Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)						
68	Distribution Plant											
69	Land and land rights	374	(2,840)	(2,223)	(122)	(106)	(227)	(1)	(4)	(77)	(25)	(56)
70	Structures and improvements	375	(5,376)	(4,303)	(253)	(250)	(318)	(3)	(10)	(121)	(48)	(71)
71	Mains	376	(108,511)	(84,931)	(4,662)	(4,049)	(8,675)	(35)	(146)	(2,932)	(944)	(2,138)
72	Measuring and regulating station equipment—general	378	(4,459)	(3,490)	(192)	(166)	(356)	(1)	(6)	(120)	(39)	(88)
73	Measuring and regulating station equipment—city gate check sta	379	-	-	-	-	-	-	-	-	-	-
74	Services	380	(85,245)	(76,820)	(4,267)	(2,389)	(1,299)	(3)	(119)	(305)	(30)	(12)
75	Meters	381	(6,420)	(4,509)	(529)	(750)	(445)	(6)	(44)	(119)	(13)	(5)
76	Meter installations	382	(1,973)	(1,385)	(162)	(231)	(137)	(2)	(14)	(37)	(4)	(2)
77	House regulators	383	-	-	-	-	-	-	-	-	-	-
78	House regulatory installations	384	(599)	(421)	(49)	(70)	(42)	(1)	(4)	(11)	(1)	(0)
79	Industrial measuring and regulating station equipment	385	(7,010)	(28)	(353)	(2,810)	(1,134)	(76)	(70)	(1,231)	(926)	(384)
80	Subtotal - Distribution Plant		(222,432)	(178,109)	(10,589)	(10,822)	(12,633)	(126)	(416)	(4,953)	(2,029)	(2,755)
81	General Plant											
82	Land and Land Rights	389	-	-	-	-	-	-	-	-	-	-
83	Structures and Improvements	390	14	11	1	1	1	0	0	0	0	0
84	Office Furniture and Equipment	391	(3,883)	(3,143)	(193)	(178)	(218)	(2)	(8)	(74)	(24)	(43)
85	Transportation Equipment	392	(4,957)	(4,012)	(247)	(228)	(278)	(2)	(10)	(95)	(31)	(55)
86	Tools, Shop, and Garage Equipment	394	(1,753)	(1,419)	(87)	(81)	(98)	(1)	(4)	(33)	(11)	(19)
87	Laboratory Equipment	395	-	-	-	-	-	-	-	-	-	-
88	Power Operated Equipment	396	(2,886)	(2,336)	(144)	(133)	(162)	(1)	(6)	(55)	(18)	(32)
89	Communication Equipment	397	(2,068)	(1,674)	(103)	(95)	(116)	(1)	(4)	(40)	(13)	(23)
90	Misc. Equipment	398	-	-	-	-	-	-	-	-	-	-
91	Other Intangible Property	399	-	-	-	-	-	-	-	-	-	-
92	Subtotal - General Plant		(15,532)	(12,573)	(773)	(714)	(871)	(6)	(31)	(297)	(96)	(171)
93	Total Accumulated Depreciation & Amortization Expense		(285,336)	(222,588)	(13,316)	(14,222)	(19,784)	(172)	(545)	(7,402)	(2,830)	(4,477)
94	Other Rate Base Items											
95	Materials And Supplies	154	939	729	43	45	69	1	2	25	10	16
96	Stores Expense Undistributed	163	297	231	14	14	22	0	1	8	3	5
97	Gas Stored Underground - PA	164.1	9,766	8,230	506	602	320	0	30	77	-	-
98	Gas owed to system gas	117.4	-	-	-	-	-	-	-	-	-	-
99	Prepayments	165	747	582	34	36	53	0	1	20	7	12
100	Customer deposits	235	(3,419)	(3,152)	(164)	(69)	(25)	(0)	(3)	(6)	(0)	(0)
101	Accumulated deferred income taxes—other property	282	(70,416)	(54,863)	(3,245)	(3,396)	(5,038)	(39)	(129)	(1,855)	(693)	(1,158)
102	Working capital allowance	N/A	23,016	19,637	1,055	808	893	6	37	308	99	173
103	Subtotal - Other Rate Base Items		(39,070)	(28,606)	(1,758)	(1,959)	(3,707)	(32)	(61)	(1,422)	(574)	(951)
104	TOTAL RATE BASE		456,783	357,449	20,931	21,490	32,399	233	826	11,757	4,282	7,416

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 6 - COST OF SERVICE ALLOCATION STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED JULY 31, 2024

(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small	Small	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
					Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)						
105	OPERATION AND MAINTENANCE EXPENSE											
106	Production, Storage, LNG, Transmission, and Distribution Expense											
107	Manufactured Gas Production Expense											
108	Operation Supv & Engineering	750	0.16	0	0	0	0	0	0	0	-	-
109	Field Line Expenses	753	13.21	11	1	1	0	0	0	0	-	-
110	Field Compressor St Expenses	754	0.06	0	0	0	0	0	0	0	-	-
111	Measuring & Regulator Expenses	756	-	-	-	-	-	-	-	-	-	-
112	Purification Expenses	757	0.09	0	0	0	0	0	0	0	-	-
113	Other Expenses	759	0.88	1	0	0	0	0	0	0	-	-
114	Maint Structures & Improvement	762	0.51	0	0	0	0	0	0	0	-	-
115	Maint Field Lines	764	0.20	0	0	0	0	0	0	0	-	-
116	Maint Field Meas & Reg Sta Eq	766	-	-	-	-	-	-	-	-	-	-
117	Maint Purification Equipment	767	-	-	-	-	-	-	-	-	-	-
118	Maint Other Equipment	769	0.25	0	0	0	0	0	0	0	-	-
119	Subtotal - Manufactured Gas Production Expense		15	13	1	1	1	0	0	0	-	-
120	Other Gas Supply Expenses											
121	Natural gas field line purchases	801	121,964	101,695	5,423	7,697	4,882	711	294	1,410	(35)	(114)
122	Natural gas city gate purchases	804	76	64	3	5	3	0	0	1	(0)	(0)
123	Exchange gas	806	204	170	9	13	8	1	0	2	(0)	(0)
124	Operation of purchased gas measuring stations.	807.2	99	83	4	6	4	1	0	1	-	-
125	Maintenance of purchased gas measuring stations.	807.3	18	15	1	1	1	0	0	0	-	-
126	Purchased gas calculations expenses.	807.4	8	7	0	0	0	0	0	0	-	-
127	Other purchased gas expenses.	807.5	43	36	2	3	2	0	0	0	-	-
128	Gas withdrawn from storage—debit	808.1	69,260	57,749	3,080	4,371	2,772	404	167	801	(20)	(65)
129	Gas delivered to storage—credit	808.2	(53,508)	(44,616)	(2,379)	(3,377)	(2,142)	(312)	(129)	(619)	15	50
130	Gas used for other utility operations—credit	812	(51)	(43)	(2)	(3)	(2)	(0)	(0)	(0)	-	-
131	Subtotal - Other Gas Supply Expenses		138,111	115,160	6,141	8,715	5,528	805	333	1,597	(40)	(129)
132	Underground Storage Expenses - Operation											
133	Operation supervision and engineering	814	-	-	-	-	-	-	-	-	-	-
134	Maps and records	815	-	-	-	-	-	-	-	-	-	-
135	Wells expenses	816	-	-	-	-	-	-	-	-	-	-
136	Lines expenses	817	-	-	-	-	-	-	-	-	-	-
137	Compressor station expenses	818	-	-	-	-	-	-	-	-	-	-
138	Compressor station fuel and power	819	-	-	-	-	-	-	-	-	-	-
139	Measuring and regulating station expenses	820	-	-	-	-	-	-	-	-	-	-
140	Purification expenses	821	-	-	-	-	-	-	-	-	-	-
141	Exploration and development	822	-	-	-	-	-	-	-	-	-	-
142	Gas losses	823	-	-	-	-	-	-	-	-	-	-
143	Other expenses	824	-	-	-	-	-	-	-	-	-	-
144	Storage well royalties	825	-	-	-	-	-	-	-	-	-	-
145	Rents	826	16,463	13,727	732	1,039	659	96	40	190	(5)	(15)
146	Subtotal - Underground Storage Expenses - Operation		16,463	13,727	732	1,039	659	96	40	190	(5)	(15)

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 6 - COST OF SERVICE ALLOCATION STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED JULY 31, 2024

(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small	Small	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
					Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)						
147	Transmission Operation Expenses											
148	Operation supervision and engineering	850	8	5	0	1	2	0	0	1	0	0
149	System control and load dispatching	851	9	5	0	1	2	0	0	1	0	0
150	Communication system expenses	852	-	-	-	-	-	-	-	-	-	-
151	Compressor station labor and expenses	853	1	1	0	0	0	0	0	0	0	0
152	Gas for compressor station fuel	854	-	-	-	-	-	-	-	-	-	-
153	Other fuel and power for compressor stations	855	-	-	-	-	-	-	-	-	-	-
154	Mains expenses	856	870	492	30	56	168	1	2	58	19	44
155	Measuring and regulating station expenses	857	78	44	3	5	15	0	0	5	2	4
156	Transmission and compression of gas by others	858	33,086	27,587	1,471	2,088	1,324	193	80	383	(9)	(31)
157	Other expenses	859	17	10	1	1	3	0	0	1	0	1
158	Rents	860	0	0	0	0	0	0	0	0	0	0
159	Subtotal - Transmission Operation Expenses		34,069	28,144	1,506	2,151	1,514	194	82	448	12	19
160	Transmission Maintenance Expenses											
161	Maintenance supervision and engineering	861	-	-	-	-	-	-	-	-	-	-
162	Maintenance of structures and improvements	862	15	8	1	1	3	0	0	1	0	1
163	Maintenance of mains	863	281	159	10	18	54	0	1	19	6	14
164	Maintenance of compressor station equipment	864	0	0	0	0	0	0	0	0	0	0
165	Maintenance of measuring and regulating station equipment	865	31	17	1	2	6	0	0	2	1	2
166	Maintenance of communication equipment	866	-	-	-	-	-	-	-	-	-	-
167	Maintenance of other equipment	867	17	10	1	1	3	0	0	1	0	1
168	Subtotal - Transmission Maintenance Expenses		344	195	12	22	66	0	1	23	8	17
169	Distribution Operation Expenses											
170	Operation supervision and engineering	870	5,883	4,793	296	270	309	2	12	106	35	59
171	Distribution load dispatching	871	196	153	8	7	16	0	0	5	2	4
172	Compressor station labor and expenses	872	9	7	0	0	1	0	0	0	0	0
173	Compressor station fuel and power (major only)	873	-	-	-	-	-	-	-	-	-	-
174	Mains and services expenses	874	5,107	4,233	234	172	280	1	7	91	28	62
175	Measuring and regulating station expenses—general	875	344	269	15	13	27	0	0	9	3	7
176	Measuring and regulating station expenses—industrial	876	108	0	5	43	17	1	1	19	14	6
177	Measuring and regulating station expenses—city gate check stati	877	10	8	0	0	1	0	0	0	0	0
178	Meter and house regulator expenses	878	1,020	716	84	119	71	1	7	19	2	1
179	Customer installations expenses	879	1,301	1,199	62	26	9	0	1	2	0	0
180	Other expenses	880	6,451	5,166	322	314	378	3	14	133	46	76
181	Rents	881	100	81	5	5	5	0	0	2	1	1
182	Subtotal - Distribution Operation Expenses		20,527	16,626	1,032	971	1,114	9	43	387	130	215

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 6 - COST OF SERVICE ALLOCATION STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED JULY 31, 2024

(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small	Small	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS	
					Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)							
183	Distribution Maintenance Expenses												
184	Maintenance supervision and engineering	885	714	573	34	31	45	0	1	15	5	10	
185	Maintenance of structures and improvements	886	634	496	27	24	51	0	1	17	6	12	
186	Maintenance of mains	887	2,134	1,670	92	80	171	1	3	58	19	42	
187	Maintenance of compressor station equipment	888	1	0	0	0	0	0	0	0	0	0	
188	Maintenance of measuring and regulating station equipment—gr	889	171	134	7	6	14	0	0	5	1	3	
189	Maintenance of measuring and regulating station equipment—in	890	79	0	4	32	13	1	1	14	10	4	
190	Maintenance of measuring and regulating station equipment—ci	891	-	-	-	-	-	-	-	-	-	-	
191	Maintenance of services	892	555	500	28	16	8	0	1	2	0	0	
192	Maintenance of meters and house regulators	893	445	312	37	52	31	0	3	8	1	0	
193	Maintenance of other equipment	894	98	79	5	5	6	0	0	2	1	1	
194	Subtotal - Distribution Maintenance Expenses		4,830	3,765	234	244	338	3	10	121	42	73	
195	Total Production, Storage, LNG, Transmission, and Distribution Ex		214,361	177,629	9,658	13,143	9,220	1,107	509	2,766	148	181	
196	Customer Accounts, Service, and Sales Expense												
197	Customer Account												
198	Supervision	901	1,237	1,156	49	21	7	0	1	2	0	0	
199	Meter reading expenses	902	1,888	1,741	91	38	14	0	2	3	0	0	
200	Customer records and collection expenses	903	8,626	7,951	414	175	62	0	8	14	1	0	
201	Uncollectible accounts	904	4,392	4,233	90	38	13	0	6	11	1	0	
202	Miscellaneous customer accounts expenses	905	472	441	19	8	3	0	0	1	0	0	
203	Subtotal - Customer Account		16,616	15,522	663	280	99	1	17	31	2	1	
204	Customer Service & Information Expenses												
205	Supervision	907	26	24	1	1	0	0	0	0	0	0	
206	Customer assistance expenses	908	3,033	2,796	146	61	22	0	3	5	0	0	
207	Informational and instructional advertising expenses	909	635	585	31	13	5	0	1	1	0	0	
208	Miscellaneous customer service and informational expenses	910	319	294	15	6	2	0	0	1	0	0	
209	Subtotal - Customer Service & Information Expenses		4,014	3,700	193	81	29	0	4	7	0	0	
210	Sales Expenses												
211	Supervision	911	-	-	-	-	-	-	-	-	-	-	
212	Demonstrating and selling expenses	912	-	-	-	-	-	-	-	-	-	-	
213	Advertising expenses	913	56	51	3	1	0	0	0	0	0	0	
214	Miscellaneous sales expenses	916	-	-	-	-	-	-	-	-	-	-	
215	Subtotal - Sales Expenses		56	51	3	1	0	0	0	0	0	0	
216	Total Customer Accounts, Service, and Sales Expense		20,685	19,273	858	362	129	1	21	38	3	1	

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 6 - COST OF SERVICE ALLOCATION STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED JULY 31, 2024

(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small	Small	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
					Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)						
217	Administrative and General Expenses											
218	Administrative and general salaries	920	3,863	3,127	192	178	217	2	8	74	24	43
219	Office supplies and expenses	921	5,642	4,567	281	259	316	2	11	108	35	62
220	Administrative expenses transferred—Credit	922	(960)	(777)	(48)	(44)	(54)	(0)	(2)	(18)	(6)	(11)
221	Outside services employed	923	706	572	35	32	40	0	1	13	4	8
222	Property insurance	924	71	55	3	3	5	0	0	2	1	1
223	Injuries and damages	925	1,516	1,227	75	70	85	1	3	29	9	17
224	Employee pensions and benefits	926	10,052	8,137	500	462	564	4	20	192	62	111
225	Franchise requirements	927	-	-	-	-	-	-	-	-	-	-
226	Regulatory commission expenses	928	1,724	1,226	80	85	181	1	5	64	33	49
227	Duplicate charges—Credit	929	-	-	-	-	-	-	-	-	-	-
228	General advertising expenses	930.1	-	-	-	-	-	-	-	-	-	-
229	Miscellaneous general expenses	930.2	696	557	33	32	41	0	1	16	6	9
230	Rents	931	1,044	845	52	48	59	0	2	20	6	12
231	Maintenance of general plant	932	398	319	19	19	24	0	1	9	4	5
232	Subtotal - Administrative and General Expenses		24,752	19,854	1,223	1,144	1,476	10	52	509	178	306
233	TOTAL OPERATION AND MAINTENANCE EXPENSE		259,798	216,756	11,739	14,649	10,825	1,117	581	3,313	329	488
234	Adjustments, Depreciation and Amortization Expense											
235	Depreciation Expense											
236	Depreciation expense production	403	112	94	5	7	4	1	0	1	-	-
237	Depreciation expense storage and terminaling	403.1	-	-	-	-	-	-	-	-	-	-
238	Depreciation expense transmission	403.2	1,270	719	45	81	245	1	3	85	28	64
239	Depreciation expense distribution	403.3	12,920	10,341	607	601	765	7	23	291	114	170
240	Depreciation expense general plant	403.4	4,278	3,463	213	197	240	2	9	82	26	47
241	Depreciation expense common	403.5	2,131	1,660	98	103	152	1	4	56	21	35
242	Subtotal - Depreciation Expense		20,710	16,277	968	989	1,407	11	39	514	190	316
243	Amortization Expense											
244	Amortization and depletion of producing natural gas land and lan	404.1	1,701	1,431	75	105	62	10	4	15	-	-
245	Amortization of underground storage land and land rights	404.2	-	-	-	-	-	-	-	-	-	-
246	Amortization of other limited-term gas plant	404.3	-	-	-	-	-	-	-	-	-	-
247	Amortization of other gas plant	405	-	-	-	-	-	-	-	-	-	-
248	Amortization of gas plant acquisition adjustments	406	-	-	-	-	-	-	-	-	-	-
249	Amortization of property losses, unrecovered plant and regulato	407.1	-	-	-	-	-	-	-	-	-	-
250	Amortization of conversion expense	407.2	-	-	-	-	-	-	-	-	-	-
251	Subtotal - Amortization Expense		1,701	1,431	75	105	62	10	4	15	-	-
252	Total Adjustments, Depreciation and Amortization Expense		22,411	17,708	1,043	1,094	1,468	21	43	529	190	316

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 6 - COST OF SERVICE ALLOCATION STUDY FULLY PROJECTED FUTURE TEST YEAR ENDED JULY 31, 2024

(\$ in thousands)

Line No.	Account Description	FERC Account	Account Balance	Residential Service	Small	Small	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
					Commercial & PA Service (LE 250)	Commercial & PA Service (GT 250)						
253	Taxes											
254	Taxes Other Than Income Taxes											
255	Taxes Other Than Income Taxes - Property	408.1	75	58	3	4	5	0	0	2	1	1
256	Taxes Other Than Income Taxes - Payroll	408.2	2,045	1,655	102	94	115	1	4	39	13	23
257	Taxes Other Than Income Taxes - Excise	408.3	14	10	1	1	1	0	0	1	0	0
258	Subtotal - Taxes Other Than Income Taxes		2,134	1,724	106	98	121	1	4	42	14	24
259	Income Taxes											
260	Income Taxes - federal taxes utility operating income	409.1	2,143	1,677	98	101	152	1	4	55	20	35
261	Income Taxes - state taxes utility operating income	409.2	79	62	4	4	6	0	0	2	1	1
262	Income Taxes - other taxes utility operating income	410.1	-	-	-	-	-	-	-	-	-	-
263	Provision for deferred income taxes—credit, utility operating inc	411.1	(580)	(452)	(27)	(28)	(41)	(0)	(1)	(15)	(6)	(10)
264	Investment Tax credit Adj.	411.4	-	-	-	-	-	-	-	-	-	-
265	Subtotal - Income Taxes		1,642	1,287	75	77	116	1	3	42	15	27
266	Total Taxes		3,776	3,011	181	175	238	2	7	83	29	51
267	REVENUE REQUIREMENT AT EQUAL RATES OF RETURN											
268	Test Year Expenses at Current Rates		285,985	237,474	12,963	15,918	12,531	1,140	631	3,925	548	855
269	Return on Rate Base		38,965	30,492	1,785	1,833	2,764	20	70	1,003	365	633
270	Gross Up Items											
271	Federal Income Tax		5,294	4,143	243	249	376	3	10	136	50	86
272	State Utility Tax		2,490	1,949	114	117	177	1	5	64	23	40
273	Bad Debts		440	424	9	4	1	0	1	1	0	0
274	Annual Filing Fee		-	-	-	-	-	-	-	-	-	-
275	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN		333,174	274,481	15,114	18,121	15,848	1,164	716	5,130	986	1,614

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 7 - FUNCTIONALIZED AND CLASSIFIED RATE BASE AND REVENUE REQUIREMENT, AND UNIT COSTS BY CUSTOMER CLASS

(\$ in thousands)

Line	Description	TOTAL	Residential Service	Small Commercial & PA Service (LE 250)	Small Commercial & PA Service (GT 250)	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
1	Functional Rate Base										
2	Production										
3	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Commodity	\$ 11,407	\$ 9,611	\$ 579	\$ 703	\$ 379	\$ 10	\$ 34	\$ 92	\$ -	\$ -
5	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Subtotal	\$ 11,407	\$ 9,611	\$ 579	\$ 703	\$ 379	\$ 10	\$ 34	\$ 92	\$ -	\$ -
7	Transmission	0									
8	Demand	\$ 41,983	\$ 23,761	\$ 1,472	\$ 2,683	\$ 8,115	\$ 32	\$ 86	\$ 2,795	\$ 926	\$ 2,112
9	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Subtotal	\$ 41,983	\$ 23,761	\$ 1,472	\$ 2,683	\$ 8,115	\$ 32	\$ 86	\$ 2,795	\$ 926	\$ 2,112
12	Distribution	0									
13	Demand	\$ 243,174	\$ 190,331	\$ 10,447	\$ 9,074	\$ 19,440	\$ 78	\$ 327	\$ 6,570	\$ 2,115	\$ 4,791
14	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Customer	\$ (619)	\$ (826)	\$ 8	\$ 97	\$ 72	\$ 1	\$ 6	\$ 19	\$ 2	\$ 1
16	Subtotal	\$ 242,555	\$ 189,505	\$ 10,455	\$ 9,172	\$ 19,512	\$ 79	\$ 333	\$ 6,590	\$ 2,117	\$ 4,792
17	Customer	0									
18	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Customer	\$ 160,838	\$ 134,573	\$ 8,425	\$ 8,932	\$ 4,393	\$ 112	\$ 373	\$ 2,280	\$ 1,238	\$ 512
21	Subtotal	\$ 160,838	\$ 134,573	\$ 8,425	\$ 8,932	\$ 4,393	\$ 112	\$ 373	\$ 2,280	\$ 1,238	\$ 512
22	Gas Supply	0									
23	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Total	0									
28	Demand	\$ 285,157	\$ 214,092	\$ 11,919	\$ 11,758	\$ 27,556	\$ 110	\$ 413	\$ 9,366	\$ 3,042	\$ 6,903
29	Commodity	\$ 11,407	\$ 9,611	\$ 579	\$ 703	\$ 379	\$ 10	\$ 34	\$ 92	\$ -	\$ -
30	Customer	\$ 160,219	\$ 133,747	\$ 8,433	\$ 9,029	\$ 4,465	\$ 113	\$ 379	\$ 2,300	\$ 1,240	\$ 513
31	TOTAL RATE BASE	\$ 456,783	\$ 357,449	\$ 20,931	\$ 21,490	\$ 32,399	\$ 233	\$ 826	\$ 11,757	\$ 4,282	\$ 7,416

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 7 - FUNCTIONALIZED AND CLASSIFIED RATE BASE AND REVENUE REQUIREMENT, AND UNIT COSTS BY CUSTOMER CLASS

(\$ in thousands)

Line	Description	TOTAL	Residential Service	Small Commercial & PA Service (LE 250)	Small Commercial & PA Service (GT 250)	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
32	Functional Revenue Requirement	0									
33	Production	0									
34	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Commodity	\$ 3,300	\$ 2,777	\$ 154	\$ 203	\$ 116	\$ 13	\$ 9	\$ 28	\$ -	\$ -
36	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Subtotal	\$ 3,300	\$ 2,777	\$ 154	\$ 203	\$ 116	\$ 13	\$ 9	\$ 28	\$ -	\$ -
38	Transmission	0									
39	Demand	\$ 7,701	\$ 4,358	\$ 270	\$ 492	\$ 1,489	\$ 6	\$ 16	\$ 513	\$ 170	\$ 387
40	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Subtotal	\$ 7,701	\$ 4,358	\$ 270	\$ 492	\$ 1,489	\$ 6	\$ 16	\$ 513	\$ 170	\$ 387
43	Distribution	0									
44	Demand	\$ 62,422	\$ 48,858	\$ 2,682	\$ 2,329	\$ 4,990	\$ 20	\$ 84	\$ 1,687	\$ 543	\$ 1,230
45	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Customer	\$ 3,917	\$ 3,208	\$ 248	\$ 253	\$ 148	\$ 1	\$ 14	\$ 38	\$ 4	\$ 2
47	Subtotal	\$ 66,339	\$ 52,066	\$ 2,930	\$ 2,582	\$ 5,138	\$ 22	\$ 98	\$ 1,725	\$ 547	\$ 1,231
48	Customer	0									
49	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	Customer	\$ 68,291	\$ 58,904	\$ 3,421	\$ 3,008	\$ 1,599	\$ 30	\$ 141	\$ 695	\$ 323	\$ 170
52	Subtotal	\$ 68,291	\$ 58,904	\$ 3,421	\$ 3,008	\$ 1,599	\$ 30	\$ 141	\$ 695	\$ 323	\$ 170
53	Gas Supply	0									
54	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	Commodity	\$ 187,544	\$ 156,376	\$ 8,339	\$ 11,835	\$ 7,507	\$ 1,094	\$ 453	\$ 2,169	\$ (54)	\$ (175)
56	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Subtotal	\$ 187,544	\$ 156,376	\$ 8,339	\$ 11,835	\$ 7,507	\$ 1,094	\$ 453	\$ 2,169	\$ (54)	\$ (175)
58	Total	0									
59	Demand	\$ 70,123	\$ 53,216	\$ 2,952	\$ 2,822	\$ 6,479	\$ 26	\$ 100	\$ 2,199	\$ 713	\$ 1,617
60	Commodity	\$ 190,844	\$ 159,153	\$ 8,493	\$ 12,038	\$ 7,623	\$ 1,107	\$ 461	\$ 2,197	\$ (54)	\$ (175)
61	Customer	\$ 72,207	\$ 62,112	\$ 3,669	\$ 3,261	\$ 1,747	\$ 31	\$ 155	\$ 734	\$ 327	\$ 171
62	TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN	\$ 333,174	\$ 274,481	\$ 15,114	\$ 18,121	\$ 15,848	\$ 1,164	\$ 716	\$ 5,130	\$ 986	\$ 1,614
63	Demand	21.05%	19.39%	19.53%	15.57%	40.88%	2.23%	13.92%	42.88%	72.29%	100.21%
64	Energy	57.28%	57.98%	56.20%	66.43%	48.10%	95.07%	64.41%	42.82%	-5.46%	-10.83%
65	Customer	21.67%	22.63%	24.27%	18.00%	11.02%	2.70%	21.67%	14.30%	33.17%	10.62%

National Fuel Gas Distribution Corporation

Gas Class Cost of Service Study

Test Year Ended July 31, 2024

SCHEDULE 7 - FUNCTIONALIZED AND CLASSIFIED RATE BASE AND REVENUE REQUIREMENT, AND UNIT COSTS BY CUSTOMER CLASS

(\$ in thousands)

Line	Description	TOTAL	Residential Service	Small Commercial & PA Service (LE 250)	Small Commercial & PA Service (GT 250)	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
66	Unit Costs (in \$)										
67	Production										
68	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	Commodity	\$ 0.08	\$ 0.14	\$ 0.12	\$ 0.09	\$ 0.02	\$ 0.10	\$ 0.09	\$ 0.01	\$ -	\$ -
70	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Transmission										
72	Demand	\$ 1.48	\$ 1.48	\$ 1.48	\$ 1.48	\$ 1.48	\$ 1.48	\$ 1.48	\$ 1.48	\$ 1.48	\$ 1.48
73	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Distribution										
76	Demand	\$ 12.04	\$ 16.65	\$ 14.75	\$ 7.03	\$ 4.98	\$ 5.06	\$ 7.89	\$ 4.88	\$ 4.74	\$ 4.71
77	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	Customer	\$ 1.52	\$ 1.35	\$ 2.00	\$ 4.85	\$ 7.99	\$ 15.44	\$ 6.26	\$ 9.12	\$ 13.02	\$ 11.30
79	Customer										
80	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Customer	\$ 26.52	\$ 24.82	\$ 27.66	\$ 57.69	\$ 86.22	\$ 311.96	\$ 61.44	\$ 165.23	\$ 1,035.37	\$ 1,178.79
83	Gas Supply										
84	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Commodity	\$ 4.45	\$ 7.86	\$ 6.77	\$ 5.27	\$ 1.12	\$ 8.88	\$ 4.75	\$ 0.70	\$ (0.02)	\$ (0.03)
86	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	Total										
88	Commodity	\$ 4.53	\$ 8.00	\$ 6.89	\$ 5.36	\$ 1.14	\$ 8.98	\$ 4.83	\$ 0.71	\$ (0.02)	\$ (0.03)
89	Customer (per cust month)	\$ 28.04	\$ 26.17	\$ 29.67	\$ 62.54	\$ 94.21	\$ 327.39	\$ 67.69	\$ 174.35	\$ 1,048.39	\$ 1,190.09
90	Demand & Customer (per cust month)	\$ 55.27	\$ 48.59	\$ 53.54	\$ 116.65	\$ 443.67	\$ 598.25	\$ 111.16	\$ 697.00	\$ 3,333.30	\$ 12,420.72
91	BILLING DETERMINANTS										
92	Demand (Peak Day Demand * 12)	5,186,262	2,935,188	181,860	331,452	1,002,504	3,972	10,632	345,288	114,431	260,935
93	Commodity	42,107,182	19,882,940	1,232,661	2,246,475	6,697,503	123,192	95,420	3,105,933	2,331,952	6,391,106
94	Customers (Number of Bills)	2,574,977	2,373,569	123,668	52,147	18,540	96	2,293	4,208	312	144

NATIONAL FUEL EXHIBIT E

PROOF OF REVENUE

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Proof of Revenue Summary

	<u>Average Customers</u>	<u>Sales (Mcf)</u>	<u>Current Revenue¹</u>	<u>Proposed Revenue²</u>	<u>Change in Revenue</u>	<u>Percent Change</u>	<u>Percent of Total Rate Increase</u>
Residential	197,797	19,882,940	\$ 237,192,135	\$ 259,052,560	\$ 21,860,426	9.2%	77.7%
SCPA < 250	10,306	1,232,661	\$ 13,643,109	\$ 14,947,289	\$ 1,304,180	9.6%	4.6%
SCPA > 250	4,346	2,246,475	\$ 17,431,621	\$ 18,670,311	\$ 1,238,691	7.1%	4.4%
LCPA	1,545	6,697,503	\$ 19,429,335	\$ 21,354,032	\$ 1,924,697	9.9%	6.8%
NGV	8	123,192	\$ 1,127,842	\$ 1,137,067	\$ 9,226	0.8%	0.0%
SVIS	191	95,420	\$ 808,233	\$ 865,612	\$ 57,379	7.1%	0.2%
IVIS	351	3,105,933	\$ 6,414,277	\$ 7,099,764	\$ 685,487	10.7%	2.4%
LVIS	26	2,331,952	\$ 2,090,224	\$ 2,436,386	\$ 346,162	16.6%	1.2%
LIS	12	6,391,106	\$ 3,065,730	\$ 3,588,818	\$ 523,088	17.1%	1.9%
LIS Negotiated	6	4,407,021	\$ 1,332,179	\$ 1,372,562	\$ 40,383	3.0%	0.1%
DMLMT Negotiated	1	2,800,000	\$ 422,439	\$ 429,669	\$ 7,230	1.7%	0.0%
Total	214,588	49,314,204	\$ 302,957,124	\$ 330,954,073	\$ 27,996,949	9.2%	99.5%
Other Operating Revenue			\$ 2,076,707	\$ 2,220,912	\$ 144,206	6.9%	0.5%
Grand Total	214,588	49,314,204	\$ 305,033,830	\$ 333,174,985	\$ 28,141,154	9.2%	100.0%

¹ See National Fuel Exhibit JRB-1, Schedule 2

² See National Fuel Exhibit JRB-2, Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended July 31, 2024
Proof of Revenue Summary (Excluding PGC Revenue)

	<u>Average Customers</u>	<u>Sales (Mcf)</u>	<u>Current Revenue¹</u>	<u>Proposed Revenue²</u>	<u>Change in Revenue</u>	<u>Percent Change</u>	<u>Percent of Total Rate Increase</u>
Residential	197,797	19,882,940	\$ 80,815,841	\$ 102,676,266	\$ 21,860,426	27.0%	77.7%
SCPA < 250	10,306	1,232,661	\$ 5,303,778	\$ 6,607,958	\$ 1,304,180	24.6%	4.6%
SCPA > 250	4,346	2,246,475	\$ 5,596,636	\$ 6,835,326	\$ 1,238,691	22.1%	4.4%
LCPA	1,545	6,697,503	\$ 11,922,568	\$ 13,847,265	\$ 1,924,697	16.1%	6.8%
NGV	8	123,192	\$ 34,126	\$ 43,351	\$ 9,226	27.0%	0.0%
SVIS	191	95,420	\$ 355,453	\$ 412,832	\$ 57,379	16.1%	0.2%
IVIS	351	3,105,933	\$ 4,245,523	\$ 4,931,010	\$ 685,487	16.1%	2.4%
LVIS	26	2,331,952	\$ 2,144,033	\$ 2,490,195	\$ 346,162	16.1%	1.2%
LIS	12	6,391,106	\$ 3,240,488	\$ 3,763,576	\$ 523,088	16.1%	1.9%
LIS Negotiated	6	4,407,021	\$ 1,332,179	\$ 1,372,562	\$ 40,383	3.0%	0.1%
DMLMT Negotiated	1	2,800,000	\$ 422,439	\$ 429,669	\$ 7,230	1.7%	0.0%
Total	214,588	49,314,204	\$ 115,413,064	\$ 143,410,013	\$ 27,996,949	24.3%	99.5%
Other Operating Revenue			\$ 2,076,707	\$ 2,220,912	\$ 144,206	6.9%	0.5%
Grand Total	214,588	49,314,204	\$ 117,489,770	\$ 145,630,925	\$ 28,141,154	24.0%	100.0%

¹ See National Fuel Exhibit JRB-1, Schedule 2

² See National Fuel Exhibit JRB-2, Schedule 2

**NATIONAL FUEL GAS
DISTRIBUTION CORPORATION**

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

**NATIONAL FUEL EXHIBIT C - DEPRECIATION STUDY
FULLY PROJECTED**

**NATIONAL FUEL EXHIBIT C - DEPRECIATION STUDY
FUTURE**

**NATIONAL FUEL EXHIBIT C - DEPRECIATION STUDY
HISTORIC**

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
GAS - PA P.U.C. NO. 9
SUPPLEMENT NO. 248**

DOCKET NO. R-2022-3035730

Issued: October 28, 2022

Effective: December 27, 2022

NATIONAL FUEL EXHIBIT C
DEPRECIATION STUDY - FPFTY



National Fuel[®]

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF JULY 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
Erie, Pennsylvania

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF JULY 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

October 14, 2022

National Fuel Gas Distribution Corporation
6363 Main Street
Williamsville, NY 14221-5887

Attention Brian M. Welsch
Assistant Vice President

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of July 31, 2024. The results of our study as of June 30, 2023 are presented in our report titled "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of June 30, 2023". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:jmr

071987.000

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PART I. RESULTS OF STUDY

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-7 summarize the results of the depreciation study as of July 31, 2024. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of July 31, 2024, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to July 31, 2024. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended July 31, 2024. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2019 through 2023.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2019 through 2023, beginning on pages III-2 through III-4.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF JULY 31, 2024

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF JULY 31, 2024	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT	10-SQ	24,528,069.49	18,698,819	5,829,250	2,131,019	8.69	2.7
PRODUCTION PLANT								
325.4	RIGHTS OF WAY	70-R4	53,446.39	36,051	17,395	472	0.88	36.9
328	MEASURING AND REGULATING STATION STRUCTURES	30-L2.5	10,095.84	9,928	168	22	0.22	7.6
329	OTHER STRUCTURES	40-SQ	2,650.00	1,306	1,344	67	2.53	20.1
332	FIELD LINES	50-R1.5	444,586.00	156,625	287,961	11,181	2.51	25.8
334	MEASURING AND REGULATING STATION EQUIPMENT	30-O1	3,296,697.86	1,743,419	1,553,279	99,947	3.03	15.5
TOTAL PRODUCTION PLANT			3,807,476.09	1,947,329	1,860,147	111,689	2.93	
TRANSMISSION PLANT								
365.2	RIGHTS OF WAY	80-R4	2,446,876.18	628,965	1,817,911	30,685	1.25	59.2
366.2	MEASURING AND REGULATING STATION STRUCTURES	60-R2	213,787.74	114,023	99,765	3,651	1.71	27.3
366.3	OTHER STRUCTURES	60-R2	3,811.68	3,643	169	7	0.18	24.1
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	68-R2	60,594,178.66	19,511,841	41,082,338	967,040	1.60	42.5
367.2	MAINS - CATHODIC PROTECTION	25-S2.5	3,746,344.12	2,139,647	1,606,697	121,905	3.25	13.2
369	MEASURING AND REGULATING STATION EQUIPMENT	24-L1	298,205.78	294,580	3,626	649	0.22	5.6
	1980 AND PRIOR	35-R1.5	6,789,525.74	3,999,555	2,789,971	146,032	2.15	19.1
	1981 AND SUBSEQUENT		7,087,731.52	4,294,135	2,793,597	146,681	2.07	19.0
TOTAL TRANSMISSION PLANT			74,092,729.90	26,692,254	47,400,477	1,269,969	1.71	
DISTRIBUTION PLANT								
374.2	RIGHTS OF WAY	80-R4	14,029,952.87	2,840,032	11,189,921	183,599	1.31	60.9
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	VARIOUS *	10,832,987.48	4,981,220	5,851,769	388,159	3.58	15.1
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	40-R0.5	806,342.09	394,371	411,971	20,197	2.50	20.4
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	69-L1.5	339,457,244.45	106,937,576	232,519,668	5,879,118	1.73	39.6
376.2	MAINS - CATHODIC PROTECTION	25-S2.5	3,115,860.55	1,573,569	1,542,292	106,609	3.42	14.5
378	MEASURING AND REGULATING STATION EQUIPMENT	38-R0.5	12,305,866.45	4,458,513	7,847,353	420,154	3.41	18.7
380	SERVICES	50-R0.5	218,059,544.42	85,245,267	132,814,277	5,007,785	2.30	26.5
381	METERS	36-R2	17,300,948.27	6,419,888	10,881,060	511,472	2.96	21.3
382	METER INSTALLATIONS	50-R0.5	3,311,694.08	1,972,602	1,339,092	51,495	1.55	26.0
384	HOUSE REGULATOR INSTALLATIONS	50-R0.5	1,103,156.90	598,733	504,424	18,346	1.66	27.5
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50-R2	16,713,339.35	7,010,275	9,703,064	333,291	1.99	29.1
TOTAL DISTRIBUTION PLANT			637,036,936.91	222,432,046	414,604,891	12,920,225	2.03	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF JULY 31, 2024

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF JULY 31, 2024 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
GENERAL PLANT						
390.11 OTHER SMALL STRUCTURES	40-R0.5	25,917.70	(14,052)	39,970	3,691	14.24
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	25-SQ	321,096.71	131,140	189,957	10,895	3.39
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	247,970.22	223,168	24,802	3,946	1.59
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	10,375,161.10	3,528,902	6,846,259	1,788,842	17.24
392 TRANSPORTATION EQUIPMENT		13,151,262.06	4,956,855	8,194,407	1,289,099	**
394 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	6,363,841.88	1,752,516	4,611,326	244,153	3.84
396 POWER OPERATED EQUIPMENT AND TOOLS		6,212,509.43	2,886,531	3,326,978	577,392	**
397 COMMUNICATION EQUIPMENT	10-SQ	3,964,182.42	2,068,214	1,895,968	360,120	9.08
TOTAL GENERAL PLANT		40,661,941.52	15,532,274	25,129,667	4,278,138	10.52
TOTAL DEPRECIABLE GAS PLANT		780,127,153.91	285,302,722	494,824,432	20,711,040	2.65
AMORTIZATION OF NET SALVAGE					1,701,138	
NONDEPRECIABLE PLANT						
INTANGIBLE PLANT		123,845.54				
PRODUCTION PLANT		2,840.80				
TRANSMISSION PLANT		17,652.36				
DISTRIBUTION PLANT		864,541.86	49,587			
GENERAL PLANT		51,798.54	(16,289)			
TOTAL NONDEPRECIABLE PLANT		1,060,679.10	33,298			
TOTAL GAS PLANT		781,187,833.01	285,336,020	494,824,432	22,412,178	

* LIFE SPAN PROCEDURE WAS USED. INTERIM SURVIVOR CURVES ARE 65-SQ AND 60-R0.5.

** ASSETS ARE INDIVIDUALLY DEPRECIATED.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 2. BRINGFORWARD TO JULY 31, 2024 OF THE BOOK RESERVE AS OF JUNE 30, 2023

ACCOUNT (1)	BOOK RESERVE AS OF JUNE 30, 2023 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ADJUSTMENTS (8)	BOOK RESERVE AS OF JULY 31, 2024 (9)	BOOK RESERVE AS A PERCENT ORIGINAL COST (10)
303	16,371,177	2,327,642						18,698,819	76.23
325.4	35,536	515						36,051	67.45
328	9,901	27						9,928	98.34
329	1,233	73						1,306	49.28
332	143,012	12,570	1,043					156,625	35.23
334	1,642,959	106,088	4,124	8,227		1,525		1,743,419	52.88
365.2	599,515	32,181		2,731				628,965	25.70
366.2	109,788	4,076	159					114,023	53.33
366.3	3,636	7						3,643	95.57
367.1	18,543,365	1,000,446	113,183	79,856	312	65,609		19,511,841	32.20
367.2	2,020,943	127,313	424	8,873		160		2,139,647	57.11
369	4,138,127	156,104	5,952	4,872		1,176		4,294,135	60.59
374.1	49,771		(184)					49,587	5.74
374.2	2,767,747	189,112	6,683	98,719		24,791		2,840,032	20.24
375	5,500,295	363,718	49,201	407,833	24,294	154,084		5,375,591	46.18
376.1	102,299,724	6,197,636	971,102	1,608,022	4,371	927,235		106,937,576	31.50
376.2	1,500,097	106,589	247	32,817		547		1,573,569	50.50
378	4,156,030	416,583	66,687	136,015		44,771		4,458,513	36.23
380	80,738,135	5,231,099	461,452	988,872		196,547		85,245,267	39.09
381	6,046,846	523,250		150,208				6,419,888	37.11
382	1,914,484	58,118						1,972,602	59.56
384	577,939	20,794						598,733	54.27
385	6,706,275	353,076	13,790	51,919		10,947		7,010,275	41.94
389	(16,289)							(16,289)	(31.45)
390	(29,571)	5,343	10,176					(14,052)	(54.22)
391.1	144,519	10,109		23,487				131,140	40.84
391.2	223,225	4,064		4,121				223,168	90.00
391.3	2,662,453	1,355,910		489,462				3,528,902	34.01
392	5,207,697	1,289,099		1,539,941				4,956,855	37.69
394	1,868,514	229,684	209	345,574		318		1,752,516	27.54
396	2,821,778	577,392		513,639				2,885,531	46.45
397	1,867,985	362,789	210	162,482		289		2,068,214	52.17
TOTAL	270,626,846	21,061,408	1,704,460	6,657,670	28,978	1,428,001	0	285,336,020	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED JULY 31, 2024

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF JUNE 30, 2023 (2)	ORIGINAL COST AS OF JULY 31, 2024 (3)	COMPOSITE ACCRUAL RATE (4)	13-MONTH ACCRUAL AMOUNT (5)*
DEPRECIABLE PLANT				
303 MISCELLANEOUS INTANGIBLE PLANT	24,528,069	24,528,069	8.76	2,327,642
PRODUCTION PLANT				
325.4 RIGHTS OF WAY	53,446	53,446	0.89	515
328 MEASURING AND REGULATING STATION STRUCTURES	10,096	10,096	0.25	27
329 OTHER STRUCTURES	2,650	2,650	2.53	73
332 FIELD LINES	444,586	444,586	2.61	12,570
334 MEASURING AND REGULATING STATION EQUIPMENT	3,140,593	3,296,698	3.04	106,088
TOTAL PRODUCTION PLANT	3,651,371	3,807,476		119,274
TRANSMISSION PLANT				
365.2 RIGHTS OF WAY	2,325,527	2,446,876	1.25	32,181
366.2 MEASURING AND REGULATING STATION STRUCTURES	213,788	213,788	1.76	4,076
366.3 OTHER STRUCTURES	3,812	3,812	0.18	7
367.1 MAINS - EXCLUDING CATHODIC PROTECTION	56,898,909	60,594,179	1.58	1,000,446
367.2 MAINS - CATHODIC PROTECTION	3,335,759	3,746,344	3.35	127,313
369 MEASURING AND REGULATING STATION EQUIPMENT				
1980 AND PRIOR	298,206	298,206	-	0
1981 AND SUBSEQUENT	6,571,721	6,789,526	2.16	156,104
TOTAL ACCOUNT 369	6,869,927	7,087,732	2.07	156,104
TOTAL TRANSMISSION PLANT	69,647,721	74,092,730		1,320,127
DISTRIBUTION PLANT				
374.2 RIGHTS OF WAY	12,999,342	14,029,953	1.29	189,112
375.3 STRUCTURES AND IMPROVEMENTS - LARGE	10,273,158	10,832,987	2.99	342,700
375.4 STRUCTURES AND IMPROVEMENTS - SMALL	806,342	806,342	2.40	21,018
376.1 MAINS - EXCLUDING CATHODIC PROTECTION	321,310,928	339,457,244	1.73	6,197,636
376.2 MAINS - CATHODIC PROTECTION	2,745,528	3,115,861	3.35	106,589
378 MEASURING AND REGULATING STATION EQUIPMENT	10,880,188	12,305,866	3.31	416,583
380 SERVICES	207,007,958	218,059,544	2.27	5,231,099
381 METERS	15,727,548	17,300,948	2.92	523,250
382 METER INSTALLATIONS	3,311,694	3,311,694	1.62	58,118
384 HOUSE REGULATOR INSTALLATIONS	1,103,157	1,103,157	1.74	20,794
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	16,019,395	16,713,339	1.99	353,076
TOTAL DISTRIBUTION PLANT	602,185,239	637,036,937		13,459,974
GENERAL PLANT				
390.11 OTHER SMALL STRUCTURES	25,918	25,918	19.03	5,343
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	312,976	321,097	3.06	10,109
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	244,189	247,970	1.54	4,064
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	6,953,184	10,375,161	15.82	1,355,910
392 TRANSPORTATION EQUIPMENT	11,243,498	13,151,262	**	1,289,099
394 TOOLS, SHOP AND GARAGE EQUIPMENT	5,783,362	6,363,842	3.64	229,684
396 POWER OPERATED EQUIPMENT AND TOOLS	5,576,187	6,212,509	**	577,392
397 COMMUNICATION EQUIPMENT	3,632,117	3,964,182	9.12	362,789
TOTAL GENERAL PLANT	33,771,431	40,661,942		3,834,391
TOTAL DEPRECIABLE GAS PLANT	733,783,832	780,127,154		21,061,408

* 13-MONTH TOTAL BASED ON MONTHLY AVERAGES.

** ASSETS ARE INDIVIDUALLY DEPRECIATED.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2019		2020		2021		2022		2023		NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
332		515.44		4,542.28							(5,057.72)	(1,012)
334		2,279.42		1,275.58		4,910.71		5,956.53		1,876.75	(16,298.99)	(3,260)
366.2		500.00									(500.00)	(100)
367.1		72,559.71		269,831.71		117,441.79		20,066.23	148.46	42,731.71	(520,001.37)	(104,000)
367.2		1,031.91		556.75		219.75	70.57	17.73		80.96	(1,907.10)	(381)
369		400.00		10,941.87		15,090.22		1,497.09		695.16	(28,624.34)	(5,725)
374.1	1,000.00	188.61						0.00			811.39	162
374.2		422.98						10,231.67		29,589.40	(40,244.05)	(8,049)
375		32,293.30		52,996.63		72,182.50		7,663.42		150,163.45	(274,788.28)	(54,958)
376.1		1,007,222.50		1,016,214.24		754,656.81		1,070,114.83		1,092,466.08	(4,917,160.66)	(983,432)
376.2						554.72		180.72		648.23	(1,383.67)	(277)
378		49,413.50		93,118.40		48,112.59		95,730.88		52,910.89	(339,286.26)	(67,857)
380		461,950.15		599,553.59		482,041.77		454,013.83		240,125.54	(2,237,684.88)	(447,537)
385		26,190.60		9,293.49		13,720.71		8,800.12		12,884.46	(70,889.38)	(14,178)
390		1,000.00						49,878.34			(50,878.34)	(10,176)
394								204.48		647.16	(851.64)	(170)
397								371.27		569.24	(940.51)	(188)
TOTAL	5,671.19	1,655,968.12	11,343.84	2,058,324.54	0.00	1,508,931.57	6,495.27	1,724,727.14	44,144.30	1,625,389.03	(8,505,685.80)	(1,701,138)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1883	4,312	3,501		811	811	0.0
1884	1,451	1,222		229	1,040	0.0
1885	2,520	2,044		476	1,516	0.0
1886	21,050	17,115	3,935		5,451	0.0
1887	47,626	38,220	9,406		14,857	0.0
1888	38,500	30,777	7,723		22,580	0.0
1889	501	448	53		22,633	0.0
1890	77	71	6		22,639	0.0
1891	677	557	120		22,759	0.0
1892	1,182	948	234		22,993	0.0
1893	580	466	114		23,107	0.0
1894	311	259	52		23,159	0.0
1895	549	445	104		23,263	0.0
1896	403	344	59		23,322	0.0
1897	370	335	35		23,357	0.0
1898	257	240	17		23,374	0.0
1899	53,250	40,896	12,354		35,728	0.0
1900	10	10			35,728	0.0
1901	836	767	69		35,797	0.0
1902	2,963	2,712	251		36,048	0.0
1903	3,979	3,807	172		36,220	0.0
1904	2,477	2,463	14		36,234	0.0
1905	2,616	2,504	112		36,346	0.0
1906	2,146	2,141	5		36,351	0.0
1907	2,219	2,219			36,351	0.0
1908	1,972	1,968	4		36,355	0.0
1909	1,665	1,631	34		36,389	0.0
1910	1,479	1,450	29		36,418	0.0
1911	5,956	4,544	1,412		37,830	0.0
1912	3,495	2,769	726		38,556	0.0
1913	2,952	2,304	648		39,204	0.0
1914	2,456	1,960	496		39,700	0.0
1915	1,553	1,393	160		39,860	0.0
1916	211,999	175,399	36,600		76,460	0.0
1917	3,896	3,005	891		77,351	0.0
1918	11,931	10,626	1,305		78,656	0.0
1919	49,279	43,456	5,823		84,479	0.0
1920	11,883	9,990	1,893		86,372	0.0
1921	20,589	15,468	5,121		91,493	0.0
1922	21,273	16,571	4,702		96,195	0.0
1923	13,381	10,573	2,808		99,003	0.0
1924	46,367	34,246	12,121		111,124	0.0
1925	86,770	62,485	24,285		135,409	0.0
1926	144,727	99,675	45,052		180,461	0.0
1927	98,217	68,076	30,141		210,602	0.0

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1928	66,430	50,054		16,376	226,978	0.0
1929	109,793	77,469		32,324	259,302	0.1
1930	115,374	78,893		36,481	295,783	0.1
1931	73,176	54,830		18,346	314,129	0.1
1932	31,538	22,846		8,692	322,821	0.1
1933	10,954	8,428		2,526	325,347	0.1
1934	36,206	26,179		10,027	335,374	0.1
1935	57,375	40,554		16,821	352,195	0.1
1936	78,207	60,361		17,846	370,041	0.1
1937	69,452	47,744		21,708	391,749	0.1
1938	67,070	46,119		20,951	412,700	0.1
1939	46,221	31,947		14,274	426,974	0.1
1940	34,769	23,932		10,837	437,811	0.1
1941	53,227	36,719		16,508	454,319	0.1
1942	17,753	12,892		4,861	459,180	0.1
1943	105,023	96,426		8,597	467,777	0.1
1944	10,971	7,618		3,353	471,130	0.1
1945	12,015	8,296		3,719	474,849	0.1
1946	47,662	32,374		15,288	490,137	0.1
1947	203,843	146,963		56,880	547,017	0.1
1948	141,022	91,395		49,627	596,644	0.1
1949	269,686	167,427		102,259	698,903	0.1
1950	321,069	196,801		124,268	823,171	0.2
1951	383,204	249,760		133,444	956,615	0.2
1952	285,344	181,815		103,529	1,060,144	0.2
1953	561,775	422,162		139,613	1,199,757	0.2
1954	434,101	276,181		157,920	1,357,677	0.3
1955	1,136,077	738,289		397,788	1,755,465	0.4
1956	1,779,621	1,205,515		574,106	2,329,571	0.5
1957	818,397	556,249		262,148	2,591,719	0.5
1958	324,090	200,487		123,603	2,715,322	0.6
1959	609,109	393,906		215,203	2,930,525	0.6
1960	412,549	267,251		145,298	3,075,823	0.6
1961	463,456	298,245		165,211	3,241,034	0.7
1962	390,422	255,941		134,481	3,375,515	0.7
1963	551,932	358,152		193,780	3,569,295	0.7
1964	656,202	411,471		244,731	3,814,026	0.8
1965	1,466,765	953,984		512,781	4,326,807	0.9
1966	1,759,443	1,038,207		721,236	5,048,043	1.0
1967	2,601,856	1,609,179		992,677	6,040,720	1.3
1968	1,812,916	1,035,803		777,113	6,817,833	1.4
1969	2,013,741	1,154,132		859,609	7,677,442	1.6
1970	2,160,106	1,242,443		917,663	8,595,105	1.8
1971	2,636,885	1,459,261	1,177,624		9,772,729	2.0
1972	2,597,488	1,481,820	1,115,668		10,888,397	2.3

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1973	3,728,186	2,211,859	1,516,327		12,404,724	2.6
1974	3,050,201	1,719,407	1,330,794		13,735,518	2.8
1975	2,228,745	1,310,301	918,444		14,653,962	3.0
1976	2,356,488	1,301,310	1,055,178		15,709,140	3.3
1977	5,452,454	2,919,363	2,533,091		18,242,231	3.8
1978	4,493,458	2,317,175	2,176,283		20,418,514	4.2
1979	4,756,439	2,642,334	2,114,105		22,532,619	4.7
1980	6,317,978	3,318,658	2,999,320		25,531,939	5.3
1981	5,751,745	2,987,677	2,764,068		28,296,007	5.9
1982	5,675,993	3,716,682	1,959,311		30,255,318	6.3
1983	7,072,954	4,593,546	2,479,408		32,734,726	6.8
1984	8,036,625	5,060,092	2,976,533		35,711,259	7.4
1985	8,701,551	5,364,299	3,337,252		39,048,511	8.1
1986	11,093,502	6,837,623	4,255,879		43,304,390	9.0
1987	8,942,083	5,458,759	3,483,324		46,787,714	9.7
1988	16,049,440	9,666,730	6,382,710		53,170,424	11.0
1989	13,972,413	8,293,339	5,679,074		58,849,498	12.2
1990	14,074,038	8,177,799	5,896,239		64,745,737	13.4
1991	13,651,510	7,680,454	5,971,056		70,716,793	14.6
1992	13,920,480	7,649,076	6,271,404		76,988,197	15.9
1993	14,301,916	7,774,812	6,527,104		83,515,301	17.3
1994	12,229,920	6,516,843	5,713,077		89,228,378	18.5
1995	13,550,380	7,185,978	6,364,402		95,592,780	19.8
1996	12,778,787	6,590,843	6,187,944		101,780,724	21.1
1997	14,579,741	7,279,479	7,300,262		109,080,986	22.6
1998	12,012,867	6,149,027	5,863,840		114,944,826	23.8
1999	12,185,828	5,959,969	6,225,859		121,170,685	25.1
2000	13,539,600	7,272,321	6,267,279		127,437,964	26.4
2001	10,443,128	5,170,085	5,273,043		132,711,007	27.5
2002	11,882,082	5,215,614	6,666,468		139,377,475	28.8
2003	11,500,870	4,913,837	6,587,033		145,964,508	30.2
2004	11,382,095	4,884,908	6,497,187		152,461,695	31.6
2005	9,750,701	4,047,476	5,703,225		158,164,920	32.7
2006	11,412,967	4,330,992	7,081,975		165,246,895	34.2
2007	16,247,816	5,917,342	10,330,474		175,577,369	36.3
2008	13,372,115	4,653,796	8,718,319		184,295,688	38.1
2009	14,234,234	4,675,762	9,558,472		193,854,160	40.1
2010	12,798,658	4,155,422	8,643,236		202,497,396	41.9
2011	15,186,481	5,185,631	10,000,850		212,498,246	44.0
2012	13,659,296	3,920,669	9,738,627		222,236,873	46.0
2013	16,905,613	4,578,901	12,326,712		234,563,585	48.5
2014	15,676,221	3,919,169	11,757,052		246,320,637	51.0
2015	19,581,440	5,230,370	14,351,070		260,671,707	54.0
2016	36,333,019	17,814,578	18,518,441		279,190,148	57.8
2017	19,501,633	3,970,319	15,531,314		294,721,462	61.0

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2018	20,587,258	3,259,974	17,327,284		312,048,746	64.6
2019	29,958,155	4,343,110	25,615,045		337,663,791	69.9
2020	27,913,146	4,199,574	23,713,572		361,377,363	74.8
2021	28,128,302	3,215,594	24,912,708		386,290,071	80.0
2022	14,649,972	1,338,260	13,311,712		399,601,783	82.7
2023	37,982,517	2,085,538	35,896,979		435,498,762	90.1
2024	48,403,326	743,208	47,660,118		483,158,880	100.0
TOTAL	760,763,384	277,604,504	483,158,880			

UTILITY PLANT IN SERVICE

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	1,835,295.50	1,835,296	1,835,296			
2001	86,002.52	86,003	86,003			
2004	172,450.99	172,451	172,451			
2005	34,999.69	35,000	35,000			
2011	876,413.25	876,413	876,413			
2012	27,934.56	27,935	27,935			
2013	95,201.98	95,202	95,202			
2014	39,761.48	39,761	39,761			
2015	1,094,952.45	994,578	993,706	101,246	0.92	101,246
2016	16,492,484.82	13,331,370	13,319,684	3,172,801	1.92	1,652,501
2017	560,328.17	396,897	396,549	163,779	2.92	56,089
2018	37,961.74	23,093	23,073	14,889	3.92	3,798
2019	59,179.07	30,082	30,056	29,123	4.92	5,919
2020	596,972.41	243,762	243,548	353,424	5.92	59,700
2022	2,518,130.86	524,602	524,142	1,993,989	7.92	251,766
	24,528,069.49	18,712,445	18,698,819	5,829,250		2,131,019
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7						8.69

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 325.4 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1941	979.89	901	980			
1943	8.00	7	8			
1951	59.95	52	60			
1952	25.68	22	26			
1953	320.75	276	321			
1961	1,304.78	1,044	1,305			
1963	393.12	307	393			
1965	532.75	406	521	12	16.62	1
1966	1,831.73	1,379	1,768	64	17.30	4
1967	3,547.90	2,636	3,379	169	17.99	9
1970	7.00	5	6	1	20.12	
1975	1,108.73	730	936	173	23.88	7
1977	8.00	5	6	2	25.46	
1980	13,857.23	8,334	10,685	3,172	27.90	114
1986	743.98	414	531	213	30.41	7
1988	27.06	14	18	9	31.95	
1989	1,257.23	648	831	426	32.95	13
1990	18,855.88	9,447	12,112	6,744	33.95	199
1991	2,108.64	1,032	1,323	786	34.49	23
2000	80.77	29	37	44	42.59	1
2012	2,821.55	515	660	2,162	54.14	40
2022	3,565.77	113	145	3,421	63.70	54
	53,446.39	28,316	36,051	17,395		472

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.9 0.88

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2.5						
NET SALVAGE PERCENT.. 0						
1941	118.47	116	118			
1955	66.07	60	66			
1963	358.21	309	358			
1964	607.35	521	607			
1965	3,024.98	2,578	3,025			
1966	1,138.05	965	1,138			
1967	60.26	51	60			
1969	543.08	452	543			
1974	789.89	633	778	12	5.97	2
1978	1,208.10	934	1,148	60	6.80	9
1985	166.97	140	167			
1994	2,014.41	1,557	1,920	94	8.83	11
	10,095.84	8,316	9,928	168		22
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 0.22

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 329 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,650.00	1,331	1,306	1,344	19.92	67
	2,650.00	1,331	1,306	1,344		67
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.1 2.53

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1961	704.37	552	471	233	10.79	22
1962	46,641.26	36,259	30,943	15,698	11.13	1,410
1965	6,597.28	4,984	4,253	2,344	12.23	192
1966	3,569.90	2,670	2,279	1,291	12.61	102
1967	10,918.01	8,077	6,893	4,025	13.01	309
1968	27.07	20	17	10	13.41	1
1973	19,237.78	13,247	11,305	7,933	15.57	510
1983	3,679.91	2,555	2,180	1,500	18.09	83
1985	928.10	624	533	395	19.06	21
1986	15,059.66	9,979	8,516	6,544	19.39	337
1993	76,898.79	44,217	37,733	39,166	22.97	1,705
2009	24,009.65	7,966	6,798	17,212	30.37	567
2010	9,505.82	2,986	2,548	6,958	30.76	226
2015	222,831.20	48,778	41,625	181,206	32.41	5,591
2018	3,977.20	622	531	3,446	32.83	105
	444,586.00	183,536	156,625	287,961		11,181

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.8 2.51

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1947	43.08	43	43			
1958	2,193.43	2,193	2,193			
1964	350.58	351	351			
1965	4,509.28	4,440	4,509			
1966	6,380.79	6,177	6,381			
1967	4,806.95	4,573	4,807			
1969	496.16	455	496			
1971	115.87	103	116			
1973	450.68	384	451			
1974	102.64	86	103			
1975	722.17	591	715	7	5.46	1
1976	15,538.35	12,451	15,072	466	5.96	78
1977	4,620.35	3,625	4,388	232	6.46	36
1978	36,737.68	28,215	34,156	2,582	6.96	371
1979	61,480.84	46,192	55,917	5,564	7.46	746
1980	15,148.60	11,129	13,472	1,677	7.96	211
1981	16,815.80	12,074	14,616	2,200	8.46	260
1982	31,918.45	26,594	31,918			
1983	26,558.45	21,823	26,422	136	8.92	15
1984	20,191.71	16,430	19,893	299	9.18	33
1985	66,956.03	53,645	64,951	2,005	9.70	207
1986	32,550.93	25,660	31,068	1,483	10.23	145
1987	61,243.58	47,697	57,750	3,494	10.53	332
1988	43,263.14	33,252	40,260	3,003	10.86	277
1989	51,566.68	38,897	47,095	4,472	11.43	391
1990	25,001.84	18,576	22,491	2,511	11.79	213
1991	51,422.15	37,595	45,518	5,904	12.17	485
1992	18,495.55	13,293	16,095	2,401	12.56	191
1993	39,112.64	27,598	33,415	5,698	12.97	439
1994	40,711.38	28,290	34,252	6,459	13.21	489
1995	20,803.71	14,159	17,143	3,661	13.65	268
1996	2,227.60	1,489	1,803	425	13.93	31
1997	5,556.20	3,642	4,410	1,146	14.24	80
1998	625.99	402	487	139	14.57	10
1999	12,998.99	8,152	9,870	3,129	14.92	210
2000	596.08	365	442	154	15.29	10
2001	72,608.45	43,413	52,563	20,045	15.53	1,291
2002	83,754.49	48,829	59,120	24,634	15.80	1,559
2003	53,075.81	30,099	36,443	16,633	16.09	1,034
2004	54,327.59	29,896	36,197	18,131	16.41	1,105
2005	83,007.92	44,351	53,698	29,310	16.63	1,762

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
2006	68,926.57	35,649	43,162	25,765	16.88	1,526
2007	176,050.51	88,113	106,684	69,367	17.05	4,068
2008	118,109.57	56,988	68,999	49,111	17.25	2,847
2009	42,761.87	19,803	23,977	18,785	17.49	1,074
2010	55,738.21	24,804	30,032	25,706	17.56	1,464
2011	274,467.98	116,704	141,300	133,168	17.69	7,528
2012	82,137.37	33,249	40,256	41,881	17.77	2,357
2013	213,733.84	81,732	98,957	114,777	17.90	6,412
2014	81,429.90	29,315	35,493	45,937	17.93	2,562
2015	48,290.42	16,274	19,704	28,586	17.87	1,600
2016	85,399.30	26,645	32,261	53,138	17.82	2,982
2017	167,672.87	47,988	58,102	109,571	17.67	6,201
2018	109,602.24	28,332	34,303	75,299	17.45	4,315
2019	91,289.31	20,887	25,289	66,000	17.14	3,851
2020	181,729.88	35,692	43,214	138,516	16.71	8,289
2021	96,605.37	15,582	18,866	77,739	16.04	4,847
2022	19,724.98	2,397	2,902	16,823	15.07	1,116
2023	149,607.06	11,235	13,603	136,004	13.35	10,188
2024	164,332.00	4,240	5,134	159,198	11.02	14,446
	3,296,697.86	1,442,858	1,743,328	1,553,370		99,953
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 3.03

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1916	10,845.44	10,439	10,845			
1917	33.29	32	33			
1918	911.96	872	912			
1919	42.41	40	42			
1920	3,596.46	3,417	3,596			
1921	138.32	131	138			
1922	150.69	142	151			
1923	165.33	155	165			
1924	39.38	37	39			
1925	121.48	113	121			
1926	431.78	402	432			
1927	0.80	1	1			
1928	1,638.79	1,514	1,639			
1929	697.55	642	698			
1930	646.25	592	646			
1931	53.77	49	53	1	6.96	
1932	427.25	388	423	4	7.26	1
1933	46.05	42	46			
1934	843.81	761	830	14	7.87	2
1935	43.18	39	43			
1936	329.34	294	321	8	8.52	1
1937	94.99	84	92	3	8.86	
1938	364.35	322	351	13	9.21	1
1939	27.41	24	26	1	9.58	
1940	77.62	68	74	4	9.96	
1941	934.12	813	887	47	10.36	5
1942	298.49	258	281	17	10.78	2
1943	1,174.49	1,010	1,102	72	11.22	6
1944	54.72	47	51	4	11.67	
1945	18.07	15	16	2	12.14	
1946	392.84	331	361	32	12.64	3
1947	31.16	26	28	3	13.15	
1948	811.31	672	733	78	13.69	6
1949	68.88	57	62	7	14.24	
1950	341.10	278	303	38	14.82	3
1951	153.61	124	135	19	15.41	1
1952	235.90	189	206	30	16.02	2
1953	503.91	399	435	69	16.65	4
1954	526.69	413	451	76	17.29	4
1955	691.04	536	585	106	17.95	6
1956	16,991.95	13,039	14,224	2,768	18.61	149

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1957	7,913.79	6,006	6,552	1,362	19.29	71
1958	37.19	28	31	6	19.97	
1959	790.89	587	640	151	20.66	7
1960	302.25	222	242	60	21.36	3
1961	5,904.73	4,276	4,664	1,241	22.07	56
1962	1,229.88	880	960	270	22.79	12
1963	1,883.93	1,330	1,451	433	23.52	18
1964	2,506.51	1,746	1,905	602	24.26	25
1965	21,667.73	14,897	16,250	5,418	25.00	217
1966	7,562.20	5,127	5,593	1,969	25.76	76
1967	19,170.88	12,816	13,980	5,191	26.52	196
1968	1,078.34	710	775	303	27.30	11
1969	5,346.68	3,470	3,785	1,562	28.08	56
1970	153.97	98	107	47	28.87	2
1971	8,987.37	5,653	6,167	2,820	29.68	95
1972	802.10	496	541	261	30.49	9
1973	1,234.01	751	819	415	31.31	13
1974	2,773.88	1,659	1,810	964	32.14	30
1975	2,679.85	1,575	1,718	962	32.98	29
1976	70.09	40	44	26	33.82	1
1977	2,694.15	1,526	1,665	1,029	34.68	30
1978	9,986.21	5,550	6,054	3,932	35.54	111
1979	2,359.46	1,285	1,402	957	36.42	26
1980	6,797.15	3,628	3,958	2,839	37.30	76
1981	22,504.49	11,764	12,833	9,671	38.18	253
1982	8,107.31	4,367	4,764	3,343	36.04	93
1983	5,187.02	2,728	2,976	2,211	37.04	60
1984	19,267.27	9,963	10,868	8,399	37.43	224
1985	3,104.23	1,565	1,707	1,397	38.43	36
1986	18,852.39	9,262	10,103	8,749	39.43	222
1987	28,018.38	13,404	14,622	13,396	40.43	331
1988	169,129.11	79,338	86,545	82,584	40.84	2,022
1989	4,478.86	2,043	2,229	2,250	41.84	54
1990	34,205.63	15,157	16,534	17,672	42.84	413
1991	125,433.07	53,949	58,850	66,583	43.84	1,519
1992	32,064.22	13,374	14,589	17,475	44.84	390
1993	40,062.66	16,314	17,796	22,267	45.25	492
1994	2,724.93	1,074	1,172	1,553	46.25	34
1995	14,948.22	5,695	6,212	8,736	47.25	185
1996	18,199.70	6,696	7,304	10,896	48.25	226
1997	35,042.71	12,433	13,562	21,481	49.25	436

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1998	4,194.15	1,433	1,563	2,631	50.25	52
1999	104,666.24	34,393	37,517	67,149	51.25	1,310
2000	725.40	231	252	473	51.67	9
2001	12,907.68	3,933	4,290	8,618	52.67	164
2002	26,434.72	7,706	8,406	18,029	53.67	336
2003	55,548.60	15,459	16,863	38,686	54.67	708
2004	8,186.52	2,170	2,367	5,820	55.67	105
2005	1,671.58	421	459	1,213	56.67	21
2006	1,918.96	458	500	1,419	57.67	25
2007	69,625.32	15,701	17,127	52,498	58.67	895
2008	3,427.78	728	794	2,634	59.67	44
2009	138,295.24	27,535	30,037	108,258	60.67	1,784
2010	37,238.93	6,923	7,552	29,687	61.67	481
2011	21,203.99	3,662	3,995	17,209	62.67	275
2012	13,164.34	2,100	2,291	10,873	63.67	171
2013	30,435.22	4,486	4,894	25,541	64.11	398
2014	116,888.27	15,675	17,099	99,789	65.11	1,533
2015	26,164.92	3,161	3,448	22,717	66.11	344
2016	196,683.76	21,144	23,065	173,619	67.11	2,587
2017	14,604.37	1,376	1,501	13,103	68.11	192
2018	7,376.44	597	651	6,725	69.11	97
2019	351,025.62	23,729	25,884	325,142	70.11	4,638
2020	16,995.13	923	1,007	15,988	71.11	225
2021	183,813.19	7,536	8,220	175,593	72.11	2,435
2022	85,475.72	2,368	2,583	82,893	73.11	1,134
2023	53,864.67	776	847	53,018	74.11	715
2024	124,080.00	484	528	123,552	74.89	1,650
	2,446,876.18	577,397	629,096	1,817,780		30,684

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.2 1.25

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1916	584.00	576	581	3	0.87	3
1919	250.00	243	245	5	1.64	3
1920	145.00	140	141	4	1.91	2
1922	42.34	41	41	1	2.45	
1925	1,105.35	1,045	1,055	50	3.29	15
1926	493.17	464	468	25	3.57	7
1931	319.07	292	295	24	5.01	5
1933	351.91	319	322	30	5.59	5
1934	614.05	554	559	55	5.88	9
1935	1,397.79	1,254	1,266	132	6.17	21
1936	701.17	626	632	69	6.46	11
1937	490.66	435	439	52	6.76	8
1938	310.45	274	277	33	7.05	5
1940	278.00	243	245	33	7.64	4
1941	34.91	30	30	5	7.94	1
1942	46.98	41	41	6	8.24	1
1945	65.65	56	57	9	9.18	1
1946	340.86	287	290	51	9.50	5
1948	400.28	333	336	64	10.15	6
1949	406.65	336	339	68	10.49	6
1950	391.01	320	323	68	10.84	6
1951	230.70	188	190	41	11.19	4
1952	1,494.21	1,207	1,218	276	11.55	24
1953	252.36	202	204	48	11.92	4
1954	4,698.94	3,736	3,770	929	12.29	76
1955	1,475.19	1,163	1,174	301	12.68	24
1956	8,215.63	6,426	6,485	1,731	13.07	132
1957	5,238.06	4,062	4,099	1,139	13.47	85
1958	2,766.42	2,126	2,146	620	13.89	45
1959	1,219.39	929	938	281	14.31	20
1960	4,973.43	3,752	3,787	1,186	14.74	80
1962	4,205.44	3,110	3,139	1,066	15.63	68
1963	1,657.30	1,213	1,224	433	16.09	27
1965	10,275.43	7,357	7,425	2,850	17.04	167
1966	9,319.84	6,597	6,658	2,662	17.53	152
1967	6,793.73	4,752	4,796	1,998	18.03	111
1970	1,191.66	803	810	382	19.59	19
1971	2,109.89	1,402	1,415	695	20.13	35
1972	4,301.79	2,820	2,846	1,456	20.67	70
1973	2,005.71	1,296	1,308	698	21.23	33
1974	617.00	393	397	220	21.80	10

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1976	1,587.48	980	989	598	22.97	26
1977	4,958.73	3,012	3,040	1,919	23.56	81
1984	4,902.24	3,046	3,074	1,828	24.43	75
1985	4,896.76	2,986	3,013	1,884	25.02	75
1986	804.29	481	485	319	25.61	12
1987	1,470.86	862	870	601	26.21	23
1988	31,043.90	17,922	18,087	12,957	26.42	490
1991	10,654.57	5,746	5,799	4,856	28.26	172
1999	9,258.38	4,017	4,054	5,204	32.72	159
2000	1,308.51	548	553	756	33.39	23
2003	346.22	131	132	214	34.78	6
2006	2,310.00	764	771	1,539	36.56	42
2012	9,996.65	2,331	2,353	7,644	39.73	192
2013	14,935.43	3,228	3,258	11,677	40.20	290
2014	2,912.00	578	583	2,329	40.68	57
2015	13,537.93	2,448	2,470	11,068	41.17	269
2016	7,722.51	1,261	1,273	6,450	41.42	156
2017	5,149.86	748	755	4,395	41.70	105
2019	4,180.00	449	453	3,727	42.31	88
	213,787.74	112,981	114,023	99,765		3,651

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 1.71

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366.3 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1916	15.00	15	15			
1931	35.66	33	36			
1933	264.00	239	264			
1937	128.34	114	128			
1947	196.50	164	196			
1949	182.25	150	182			
1955	592.49	467	592			
1965	852.44	610	852			
1979	1,545.00	907	1,378	167	24.78	7
	3,811.68	2,699	3,643	169		7
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.1	0.18

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R2						
NET SALVAGE PERCENT.. 0						
1916	51,277.46	47,560	51,277			
1918	4.78	4	5			
1919	25,227.81	23,080	25,228			
1922	16.14	15	16			
1923	15.04	14	15			
1925	27.75	25	28			
1928	6,862.31	6,012	6,862			
1929	1,942.59	1,693	1,943			
1930	15.03	13	15			
1931	14,195.04	12,247	14,174	21	9.33	2
1932	3,664.82	3,146	3,641	24	9.63	2
1933	72.68	62	72	1	9.94	
1934	1,937.76	1,645	1,904	34	10.26	3
1935	3,374.01	2,850	3,298	76	10.57	7
1936	16,715.52	14,036	16,244	472	10.90	43
1937	2,172.28	1,814	2,099	73	11.22	7
1938	256.38	213	247	9	11.56	1
1939	76.84	63	73	4	11.89	
1940	125.69	103	119	7	12.24	1
1941	2,190.89	1,785	2,066	125	12.59	10
1942	95.51	77	89	7	12.95	1
1943	97,468.99	78,390	90,722	6,747	13.31	507
1944	78.90	63	73	6	13.68	
1945	125.82	100	116	10	14.06	1
1947	65,540.69	51,228	59,287	6,254	14.85	421
1948	4,705.27	3,650	4,224	481	15.25	32
1949	345.27	266	308	37	15.66	2
1950	10.87	8	9	2	16.08	
1951	45,599.08	34,528	39,960	5,639	16.51	342
1952	12,488.34	9,377	10,852	1,636	16.94	97
1953	299,392.74	222,826	257,881	41,512	17.39	2,387
1954	54,250.06	40,018	46,314	7,936	17.84	445
1955	236,247.15	172,668	199,832	36,415	18.30	1,990
1956	587,278.22	425,172	492,059	95,219	18.77	5,073
1957	97,905.46	70,189	81,231	16,674	19.25	866
1958	6,857.97	4,867	5,633	1,225	19.74	62
1959	139,780.66	98,175	113,620	26,161	20.24	1,293
1960	24,272.00	16,869	19,523	4,749	20.74	229
1961	125,653.55	86,368	99,955	25,699	21.26	1,209
1962	468.99	319	369	100	21.78	5
1963	132,778.82	89,215	103,250	29,529	22.31	1,324

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R2						
NET SALVAGE PERCENT.. 0						
1964	190,175.40	126,271	146,136	44,039	22.85	1,927
1965	540,722.30	354,649	410,442	130,280	23.40	5,568
1966	178,234.22	115,433	133,593	44,641	23.96	1,863
1967	606,831.87	388,014	449,055	157,777	24.52	6,435
1968	49,501.68	31,230	36,143	13,359	25.10	532
1969	199,058.13	123,884	143,373	55,685	25.68	2,168
1970	82,242.03	50,470	58,410	23,832	26.27	907
1971	13,516.52	8,175	9,461	4,056	26.87	151
1972	168,978.47	100,691	116,531	52,447	27.48	1,909
1973	599,803.90	352,031	407,412	192,392	28.09	6,849
1974	3,618.64	2,090	2,419	1,200	28.72	42
1975	142,355.45	80,912	93,641	48,714	29.35	1,660
1976	146,701.70	82,002	94,902	51,800	29.99	1,727
1977	185,560.96	101,977	118,020	67,541	30.63	2,205
1978	5,721.01	3,088	3,574	2,147	31.29	69
1979	43,207.68	22,907	26,511	16,697	31.95	523
1980	335,968.90	174,801	202,300	133,669	32.62	4,098
1981	219,130.88	111,853	129,449	89,682	33.29	2,694
1982	177,830.64	104,778	121,261	56,570	29.34	1,928
1983	592,040.23	342,969	396,924	195,116	29.84	6,539
1984	294,773.62	167,785	194,181	100,593	30.34	3,316
1985	586,262.08	325,375	376,562	209,700	31.34	6,691
1986	619,504.86	337,382	390,458	229,047	31.85	7,191
1987	698,855.34	373,189	431,898	266,957	32.36	8,250
1988	3,687,540.21	1,929,321	2,232,838	1,454,702	32.88	44,243
1989	2,585,747.17	1,324,420	1,532,775	1,052,972	33.41	31,517
1990	2,854,481.99	1,430,095	1,655,074	1,199,408	33.95	35,329
1991	1,312,786.10	642,740	743,854	568,932	34.49	16,496
1992	1,750,636.03	836,804	968,448	782,188	35.03	22,329
1993	434,338.85	202,489	234,344	199,995	35.59	5,619
1994	663,630.11	301,487	348,916	314,714	36.14	8,708
1995	301,386.90	133,243	154,205	147,182	36.70	4,010
1996	552,394.23	237,364	274,706	277,688	37.27	7,451
1997	270,198.14	112,700	130,430	139,768	37.85	3,693
1998	496,184.02	200,607	232,166	264,018	38.43	6,870
1999	359,958.01	140,852	163,011	196,947	39.02	5,047
2001	71,183.45	25,961	30,045	41,138	40.21	1,023
2002	169,056.21	59,728	69,124	99,932	40.42	2,472
2003	119,876.25	40,686	47,087	72,789	41.03	1,774
2004	289,490.05	94,200	109,019	180,471	41.64	4,334
2005	85,654.21	26,647	30,839	54,815	42.26	1,297

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R2						
NET SALVAGE PERCENT.. 0						
2006	165,501.69	49,088	56,810	108,692	42.89	2,534
2007	1,358,051.75	385,143	445,733	912,319	43.16	21,138
2008	185,567.04	49,843	57,684	127,883	43.80	2,920
2009	242,374.37	61,418	71,080	171,294	44.44	3,855
2010	215,335.32	51,551	59,661	155,674	44.74	3,480
2011	519,535.30	116,220	134,503	385,032	45.40	8,481
2012	497,265.38	103,928	120,278	376,987	45.72	8,246
2013	382,775.31	74,258	85,940	296,835	46.06	6,445
2014	2,381,961.08	422,798	489,312	1,892,649	46.73	40,502
2015	1,631,530.08	263,818	305,321	1,326,209	47.10	28,157
2016	666,755.06	97,013	112,275	554,480	47.47	11,681
2017	2,652,802.68	343,803	397,889	2,254,914	47.56	47,412
2018	2,397,091.41	269,673	312,098	2,084,993	47.97	43,465
2019	8,548,733.54	817,259	945,829	7,602,905	48.11	158,032
2020	2,799,009.34	219,442	253,964	2,545,045	48.00	53,022
2021	5,165,255.36	311,981	361,061	4,804,194	47.94	100,213
2022	624,119.48	26,275	30,409	593,710	47.42	12,520
2023	1,638,734.85	37,691	43,620	1,595,115	46.08	34,616
2024	3,775,126.00	25,293	29,272	3,745,854	43.38	86,350
	60,594,178.66	16,868,548	19,516,909	41,077,270		966,885
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.5 1.60

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.2 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1965	396.28	396	396			
1966	1,346.10	1,346	1,346			
1968	6,015.26	6,015	6,015			
1969	1,606.50	1,606	1,606			
1973	5,465.83	5,466	5,466			
1975	64,489.20	64,102	64,489			
1976	1,643.63	1,621	1,644			
1977	13,662.67	13,373	13,663			
1981	2,920.92	2,773	2,896	25	1.27	20
1983	81,447.30	78,637	81,447			
1984	9,212.10	8,825	9,212			
1985	95,968.51	91,516	95,616	353	1.90	186
1986	1,673.99	1,587	1,658	16	2.08	8
1987	6,698.70	6,310	6,593	106	2.29	46
1988	60,532.99	56,574	59,108	1,425	2.53	563
1989	996.13	926	967	29	2.65	11
1992	1,493.21	1,356	1,417	76	3.25	23
1993	5,378.17	4,831	5,047	331	3.52	94
1996	25,884.32	22,535	23,544	2,340	4.17	561
1998	471,962.44	398,855	416,722	55,240	4.78	11,556
1999	174,568.20	144,944	151,437	23,131	5.13	4,509
2001	411,165.34	328,398	343,109	68,056	5.82	11,693
2003	143,955.60	109,867	114,789	29,167	6.54	4,460
2004	323,101.44	239,450	250,176	72,925	7.02	10,388
2005	108,771.69	78,250	81,755	27,017	7.44	3,631
2006	48,334.47	33,563	35,067	13,267	7.96	1,667
2011	120,571.17	65,627	68,567	52,004	10.95	4,749
2013	46,136.83	21,786	22,762	23,375	12.39	1,887
2014	44,571.73	19,282	20,146	24,426	13.23	1,846
2015	268,829.55	105,731	110,467	158,363	14.01	11,304
2016	10,361.17	3,643	3,806	6,555	14.91	440
2017	2,873.34	889	929	1,944	15.80	123
2018	196,205.19	52,406	54,754	141,451	16.69	8,475
2019	33,340.80	7,458	7,792	25,549	17.64	1,448
2020	248,627.04	44,778	46,784	201,843	18.59	10,858

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.2 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2021	104,825.32	14,256	14,895	89,930	19.59	4,591
2023	181,852.99	8,711	9,101	172,752	21.54	8,020
2024	419,458.00	5,411	5,653	413,805	22.33	18,531
	3,746,344.12	2,053,100	2,140,841	1,605,503		121,688
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.2 3.25

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR						
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1919	22.66	23	23			
1920	16.28	16	16			
1922	53.70	54	54			
1928	12.88	13	13			
1930	47.70	48	48			
1934	29.72	30	30			
1935	196.61	197	197			
1936	62.67	63	63			
1937	312.09	312	312			
1938	65.81	66	66			
1939	66.58	67	67			
1943	43.93	44	44			
1945	305.90	306	306			
1946	846.49	846	846			
1947	154.83	155	155			
1949	43.00	42	43			
1950	338.72	331	339			
1951	863.22	838	863			
1952	87.35	84	87			
1954	1,735.34	1,649	1,735			
1955	1,467.81	1,386	1,468			
1956	3,902.55	3,659	3,903			
1957	19,574.22	18,212	19,574			
1958	1,881.17	1,738	1,881			
1959	7,856.11	7,201	7,856			
1960	4,354.64	3,961	4,355			
1961	135.54	122	136			
1962	2,556.01	2,289	2,556			
1963	9,661.43	8,583	9,661			
1964	1,587.24	1,398	1,587			
1965	31,558.18	27,574	31,558			
1966	6,431.04	5,571	6,431			
1967	27,222.03	23,377	27,222			
1968	19,375.95	16,486	19,376			
1969	8,610.75	7,262	8,611			
1970	6,995.70	5,844	6,996			
1971	1,436.60	1,189	1,437			
1972	4,932.40	4,040	4,932			
1973	19,144.38	15,531	19,144			
1974	12,199.83	9,795	12,200			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR						
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1975	6,527.23	5,186	6,481	46	4.93	9
1976	18,412.70	14,469	18,083	330	5.14	64
1977	24,984.16	19,415	24,264	720	5.35	135
1978	27,991.44	21,507	26,879	1,113	5.56	200
1979	8,283.13	6,292	7,864	420	5.77	73
1980	15,818.06	11,870	14,835	983	5.99	164
	298,205.78	249,141	294,595	3,611		645
1981 AND SUBSEQUENT						
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. 0						
1981	16,617.58	12,853	15,198	1,420	7.93	179
1982	21,369.82	18,077	21,370			
1983	49,185.67	41,223	48,744	442	7.94	56
1984	39,622.11	32,874	38,872	750	8.23	91
1985	41,198.32	33,816	39,986	1,213	8.53	142
1986	272,344.62	220,926	261,233	11,112	8.86	1,254
1987	106,383.15	84,819	100,294	6,089	9.43	646
1988	429,206.03	337,613	399,209	29,997	9.79	3,064
1989	307,166.65	238,146	281,594	25,572	10.17	2,514
1990	177,684.13	135,662	160,413	17,271	10.56	1,636
1991	103,146.84	77,804	91,999	11,148	10.78	1,034
1992	127,030.10	94,142	111,318	15,712	11.21	1,402
1993	276,698.17	201,270	237,991	38,708	11.65	3,323
1994	119,633.29	85,299	100,861	18,772	12.11	1,550
1995	464,187.47	324,003	383,116	81,072	12.58	6,445
1996	61,165.87	41,740	49,355	11,811	13.07	904
1997	150,567.79	100,730	119,108	31,460	13.40	2,348
1998	109,721.43	71,549	84,603	25,119	13.92	1,805
1999	134,088.51	85,093	100,618	33,471	14.44	2,318
2000	7,422.56	4,594	5,432	1,990	14.83	134
2001	164,462.24	98,710	116,719	47,743	15.38	3,104
2002	126,743.30	73,891	87,372	39,371	15.80	2,492
2003	15,301.68	8,613	10,184	5,117	16.37	313
2004	12,729.45	6,929	8,193	4,536	16.82	270
2005	13,091.06	6,870	8,123	4,968	17.28	288
2006	7,040.84	3,552	4,200	2,841	17.76	160
2007	58,224.55	28,152	33,288	24,936	18.25	1,366

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1981 AND SUBSEQUENT SURVIVOR CURVE.. IOWA 35-R1.5 NET SALVAGE PERCENT.. 0						
2008	56,693.21	26,170	30,945	25,749	18.76	1,373
2009	131,354.47	57,849	68,403	62,951	19.16	3,286
2010	216,322.61	90,185	106,639	109,684	19.70	5,568
2011	126,745.53	49,912	59,018	67,727	20.14	3,363
2012	41,487.04	15,342	18,141	23,346	20.59	1,134
2013	871,790.86	300,506	355,332	516,459	21.07	24,512
2014	35,038.70	11,198	13,241	21,798	21.46	1,016
2015	446,611.09	131,438	155,418	291,193	21.78	13,370
2016	332,407.98	88,952	105,181	227,227	22.13	10,268
2017	60,065.37	14,380	17,004	43,062	22.50	1,914
2018	118,889.34	25,098	29,677	89,212	22.73	3,925
2019	44,470.92	8,071	9,544	34,927	22.93	1,523
2020	574,108.98	86,518	102,303	471,806	23.02	20,495
2022	2,117.16	179	212	1,906	22.61	84
2023	96,712.25	4,623	5,466	91,246	21.59	4,226
2024	222,677.00	3,251	3,844	218,833	19.67	11,125
	6,789,525.74	3,382,622	3,999,758	2,789,768		146,020
	7,087,731.52	3,631,763	4,294,353	2,793,379		146,665
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.0 2.07

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1884	103.50	104	104			
1885	57.01	57	57			
1886	150.39	150	150			
1887	19.00	19	19			
1888	88.79	89	89			
1889	147.99	148	148			
1903	6.90	7	7			
1908	34.50	34	34			
1913	33.61	33	34			
1915	1.73	2	2			
1916	6,133.34	5,903	6,027	106	3.00	35
1917	102.52	98	100	3	3.24	1
1918	595.14	569	581	14	3.49	4
1919	803.83	766	782	22	3.74	6
1920	471.73	448	457	15	3.99	4
1921	412.40	390	398	14	4.25	3
1922	780.78	737	752	29	4.50	6
1923	536.17	504	515	21	4.77	4
1924	858.16	804	821	37	5.03	7
1925	1,491.70	1,393	1,422	70	5.30	13
1926	796.52	741	757	40	5.56	7
1927	802.87	744	760	43	5.83	7
1928	1,741.12	1,608	1,642	99	6.11	16
1929	1,067.61	982	1,003	65	6.39	10
1930	977.93	896	915	63	6.67	9
1931	887.44	810	827	60	6.96	9
1932	600.11	546	557	43	7.26	6
1933	794.89	720	735	60	7.56	8
1934	913.33	823	840	73	7.87	9
1935	2,767.97	2,485	2,537	231	8.19	28
1936	1,909.00	1,706	1,742	167	8.52	20
1937	2,045.47	1,819	1,857	188	8.86	21
1938	2,450.13	2,168	2,213	237	9.21	26
1939	2,388.00	2,102	2,146	242	9.58	25
1940	2,270.58	1,988	2,030	241	9.96	24
1941	1,923.99	1,675	1,710	214	10.36	21
1942	796.70	689	703	94	10.78	9
1943	336.16	289	295	41	11.22	4
1944	437.09	373	381	56	11.67	5
1945	393.59	334	341	53	12.14	4
1946	783.31	660	674	109	12.64	9

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1947	1,548.23	1,294	1,321	227	13.15	17
1948	1,556.87	1,290	1,317	240	13.69	18
1949	4,738.07	3,895	3,977	761	14.24	53
1950	4,504.11	3,670	3,747	757	14.82	51
1951	3,534.67	2,854	2,914	621	15.41	40
1952	2,744.73	2,195	2,241	504	16.02	31
1953	3,607.17	2,856	2,916	691	16.65	42
1954	3,151.55	2,470	2,522	630	17.29	36
1955	19,054.47	14,779	15,089	3,965	17.95	221
1956	19,461.58	14,934	15,247	4,215	18.61	226
1957	14,932.13	11,332	11,570	3,362	19.29	174
1958	15,036.89	11,283	11,520	3,517	19.97	176
1959	10,453.74	7,754	7,917	2,537	20.66	123
1960	13,543.20	9,927	10,135	3,408	21.36	160
1961	16,708.40	12,099	12,353	4,355	22.07	197
1962	18,952.22	13,553	13,837	5,115	22.79	224
1963	13,194.74	9,315	9,510	3,685	23.52	157
1964	14,677.24	10,226	10,441	4,236	24.26	175
1965	17,808.69	12,243	12,500	5,309	25.00	212
1966	20,041.71	13,588	13,873	6,169	25.76	239
1967	20,624.36	13,787	14,076	6,548	26.52	247
1968	29,172.54	19,217	19,620	9,553	27.30	350
1969	14,058.06	9,124	9,315	4,743	28.08	169
1970	21,147.86	13,516	13,800	7,348	28.87	255
1971	39,806.46	25,038	25,563	14,243	29.68	480
1972	12,948.49	8,014	8,182	4,766	30.49	156
1973	25,828.99	15,720	16,050	9,779	31.31	312
1974	11,984.13	7,170	7,320	4,664	32.14	145
1975	5,819.88	3,421	3,493	2,327	32.98	71
1976	10,827.19	6,250	6,381	4,446	33.82	131
1977	13,317.24	7,544	7,702	5,615	34.68	162
1978	29,905.46	16,620	16,969	12,936	35.54	364
1979	37,453.41	20,403	20,831	16,622	36.42	456
1980	44,473.69	23,738	24,236	20,238	37.30	543
1981	65,766.44	34,379	35,100	30,666	38.18	803
1982	48,124.96	25,925	26,469	21,656	36.04	601
1983	58,945.10	30,999	31,649	27,296	37.04	737
1984	55,673.93	28,789	29,393	26,281	37.43	702
1985	108,511.88	54,712	55,860	52,652	38.43	1,370
1986	82,564.12	40,564	41,415	41,149	39.43	1,044
1987	113,878.96	54,480	55,623	58,256	40.43	1,441

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1988	127,220.85	59,679	60,931	66,290	40.84	1,623
1989	138,651.04	63,239	64,566	74,085	41.84	1,771
1990	195,840.04	86,777	88,598	107,242	42.84	2,503
1991	188,767.66	81,189	82,892	105,876	43.84	2,415
1992	150,811.73	62,904	64,224	86,588	44.84	1,931
1993	204,256.55	83,173	84,918	119,339	45.25	2,637
1994	210,854.99	83,098	84,841	126,014	46.25	2,725
1995	198,309.93	75,556	77,141	121,169	47.25	2,564
1996	239,562.01	88,135	89,984	149,578	48.25	3,100
1997	249,992.23	88,697	90,558	159,434	49.25	3,237
1998	189,313.26	64,688	66,045	123,268	50.25	2,453
1999	206,027.21	67,701	69,121	136,906	51.25	2,671
2000	216,149.93	68,714	70,156	145,994	51.67	2,826
2001	272,152.39	82,925	84,665	187,487	52.67	3,560
2002	178,814.04	52,124	53,218	125,596	53.67	2,340
2003	209,386.16	58,272	59,495	149,891	54.67	2,742
2004	290,085.98	76,902	78,515	211,571	55.67	3,800
2005	278,224.54	70,085	71,555	206,670	56.67	3,647
2006	209,923.17	50,109	51,160	158,763	57.67	2,753
2007	273,130.29	61,591	62,883	210,247	58.67	3,584
2008	257,266.29	54,618	55,764	201,502	59.67	3,377
2009	220,412.07	43,884	44,805	175,607	60.67	2,894
2010	265,754.07	49,404	50,440	215,314	61.67	3,491
2011	300,753.31	51,940	53,030	247,723	62.67	3,953
2012	272,179.94	43,413	44,324	227,856	63.67	3,579
2013	325,628.23	47,998	49,005	276,623	64.11	4,315
2014	425,127.49	57,010	58,206	366,921	65.11	5,635
2015	459,899.15	55,556	56,722	403,177	66.11	6,099
2016	446,457.43	47,994	49,001	397,456	67.11	5,922
2017	458,373.98	43,179	44,085	414,289	68.11	6,083
2018	511,512.77	41,381	42,249	469,264	69.11	6,790
2019	1,124,375.37	76,008	77,602	1,046,773	70.11	14,930
2020	647,170.88	35,141	35,878	611,293	71.11	8,596
2021	565,759.09	23,196	23,683	542,076	72.11	7,517
2022	369,014.34	10,222	10,437	358,577	73.11	4,905
2023	913,467.90	13,154	13,430	900,038	74.11	12,145
2024	1,129,330.00	4,404	4,496	1,124,834	74.89	15,020
	14,029,952.87	2,781,440	2,839,781	11,190,172		183,604

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.9 1.31

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1970	93,790.40	70,136	71,087	22,704	13.73	1,654
1972	804.99	597	605	200	13.82	14
1975	367.00	269	273	94	13.93	7
1980	5,481.09	3,916	3,969	1,512	14.12	107
1981	799.85	568	576	224	14.15	16
1988	871.79	626	634	237	14.17	17
1990	20,558.45	14,504	14,701	5,858	14.23	412
1992	7,013.08	4,860	4,926	2,087	14.21	147
1993	11,456.11	7,869	7,976	3,480	14.17	246
1996	2,707.04	1,794	1,818	889	14.29	62
1997	84,912.36	55,652	56,406	28,506	14.24	2,002
1999	74.84	48	49	26	14.29	2
2000	6,607.29	4,137	4,193	2,414	14.38	168
2003	3,529.43	2,091	2,119	1,410	14.51	97
2004	3,489.80	2,025	2,052	1,437	14.52	99
2005	74,276.92	42,241	42,814	31,463	14.47	2,174
2006	3,498.99	1,936	1,962	1,537	14.59	105
2008	7,799.27	4,089	4,144	3,655	14.59	251
2010	28,724.38	14,078	14,269	14,456	14.65	987
2011	14,553.16	6,855	6,948	7,605	14.69	518
2014	30,703.72	12,478	12,647	18,057	14.73	1,226
2015	9,965.80	3,793	3,844	6,121	14.78	414
2016	4,369.08	1,543	1,564	2,805	14.80	190
2017	9,606.66	3,110	3,152	6,454	14.80	436
2018	12,022.55	3,496	3,543	8,479	14.84	571
2019	5,762.14	1,470	1,490	4,272	14.84	288
2023	85,392.40	5,790	5,868	79,524	14.89	5,341
	529,138.59	269,971	273,631	255,508		17,551

DUBOIS SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. 0

1967	75,487.88	59,681	63,865	11,622	11.40	1,019
1969	25.34	20	21	4	11.45	
1976	1,548.25	1,188	1,271	277	11.64	24
1978	5,626.36	4,281	4,581	1,045	11.69	89

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUBOIS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1980	1,946.55	1,468	1,571	376	11.74	32
1984	1,358.20	1,051	1,125	234	11.73	20
1986	1,371.33	1,050	1,124	248	11.67	21
1991	5,521.47	4,074	4,360	1,162	11.76	99
1993	17,862.48	12,936	13,843	4,019	11.84	339
1996	3,818.12	2,681	2,869	949	11.92	80
1997	12,732.19	8,827	9,446	3,286	11.98	274
1999	75.82	51	55	21	11.96	2
2000	19,246.38	12,839	13,739	5,507	12.02	458
2002	24,649.05	15,948	17,066	7,583	12.05	629
2003	20,603.36	13,118	14,038	6,566	12.03	546
2005	724.80	444	475	250	12.07	21
2008	4,769.35	2,723	2,914	1,855	12.08	154
2012	1,891.30	941	1,007	884	12.19	73
2013	11,549.26	5,504	5,890	5,659	12.17	465
2014	36,532.35	16,538	17,698	18,835	12.19	1,545
2016	19,197.61	7,635	8,170	11,027	12.24	901
2018	8,926.99	2,959	3,166	5,761	12.27	470
2019	3,205.77	939	1,005	2,201	12.28	179
2020	74,670.68	18,600	19,904	54,767	12.31	4,449
2024	58,059.72	1,341	1,435	56,625	12.32	4,596
	411,400.61	196,837	210,638	200,763		16,485

MEADVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1962	46,492.74	40,267	44,156	2,337	7.29	321
1963	11,292.89	9,766	10,709	584	7.30	80
1973	1,123.73	953	1,045	79	7.41	11
1974	4,984.30	4,219	4,626	358	7.42	48
1975	717.84	606	665	53	7.43	7
1980	4,000.04	3,330	3,652	348	7.48	47
1984	2,894.23	2,436	2,671	223	7.53	30
1988	6,289.51	5,197	5,699	591	7.59	78
1989	2,213.71	1,825	2,001	212	7.47	28
1991	5,303.67	4,316	4,733	571	7.57	75

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEADVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1993	5,590.45	4,501	4,936	655	7.53	87
1994	4,937.70	3,951	4,333	605	7.51	81
1998	31,499.01	24,402	26,759	4,740	7.59	625
1999	222.36	171	188	35	7.59	5
2000	54,958.48	41,823	45,862	9,096	7.56	1,203
2001	34,667.18	26,087	28,606	6,061	7.59	799
2005	2,602.61	1,857	2,036	566	7.66	74
2006	8,487.93	5,970	6,547	1,941	7.62	255
2007	2,813.25	1,942	2,130	684	7.67	89
2008	6,447.03	4,365	4,787	1,660	7.67	216
2009	21,498.58	14,269	15,647	5,852	7.64	766
2010	4,084.36	2,646	2,902	1,183	7.66	154
2012	9,036.10	5,525	6,059	2,978	7.68	388
2013	22,642.67	13,375	14,667	7,976	7.68	1,039
2014	6,462.52	3,662	4,016	2,447	7.71	317
2016	8,153.80	4,172	4,575	3,579	7.71	464
2017	1,231.89	590	647	585	7.71	76
2020	28,585.21	9,873	10,826	17,759	7.74	2,294
2024	67,736.34	2,452	2,689	65,048	7.76	8,382
	406,970.13	244,548	268,165	138,805		18,039

CLARION SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. 0

1936	8,998.18	8,126	8,065	933	6.05	154
1937	2,506.95	2,262	2,245	262	6.07	43
1938	191.66	173	172	20	6.09	3
1939	529.15	477	473	56	6.12	9
1944	9.44	8	8	2	6.21	
1945	296.99	266	264	33	6.22	5
1950	292.06	261	259	33	6.30	5
1952	393.68	351	348	45	6.32	7
1953	301.70	269	267	35	6.34	6
1954	62.97	56	56	7	6.35	1
1955	249.87	222	220	30	6.36	5
1962	778.28	685	680	98	6.44	15

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1963	75.84	67	66	9	6.44	1
1965	181.38	159	158	24	6.46	4
1966	161.01	141	140	21	6.47	3
1967	220.38	193	192	29	6.48	4
1968	1,375.88	1,201	1,192	184	6.49	28
1973	6,005.12	5,194	5,155	850	6.53	130
1975	482.19	415	412	70	6.55	11
1981	30,501.72	25,868	25,673	4,829	6.59	733
1982	20,635.81	17,889	17,754	2,882	6.46	446
1990	11,498.84	9,641	9,568	1,931	6.57	294
1993	8,491.88	6,995	6,942	1,550	6.65	233
1994	5,911.92	4,838	4,802	1,110	6.68	166
1996	908.60	735	729	179	6.64	27
2003	10,533.71	7,995	7,935	2,599	6.69	388
2005	12,311.41	9,115	9,046	3,265	6.69	488
2009	17,724.84	12,271	12,178	5,546	6.70	828
2012	1,543.25	990	983	561	6.75	83
2014	19,353.97	11,593	11,506	7,848	6.75	1,163
2017	3,492.58	1,786	1,773	1,720	6.77	254
2018	7,041.43	3,333	3,308	3,734	6.77	552
2019	10,971.07	4,701	4,666	6,306	6.78	930
2023	42,696.20	5,866	5,822	36,874	6.80	5,423
	226,729.96	144,142	143,055	83,675		12,442

ERIE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1947	217.56	184	202	16	9.28	2
1957	124,271.73	103,610	113,626	10,646	9.59	1,110
1961	389.81	323	354	36	9.69	4
1962	136.76	113	124	13	9.72	1
1966	185.28	152	167	19	9.81	2
1967	88.80	72	79	10	9.83	1
1968	1,630.26	1,328	1,456	174	9.85	18
1969	460.44	374	410	50	9.87	5
1970	211.18	171	188	24	9.89	2

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1971	6,485.26	5,239	5,745	740	9.91	75
1972	45,276.20	36,471	39,997	5,280	9.93	532
1973	8,912.98	7,158	7,850	1,063	9.95	107
1977	33,366.79	26,441	28,997	4,370	10.03	436
1978	15,496.33	12,237	13,420	2,076	10.04	207
1979	2,876.18	2,263	2,482	394	10.06	39
1983	68,474.14	55,135	60,465	8,009	9.94	806
1984	9,201.86	7,377	8,090	1,112	9.92	112
1987	2,283.16	1,795	1,969	315	10.08	31
1989	14,015.37	10,866	11,916	2,099	10.17	206
1990	200,651.82	154,562	169,503	31,149	10.16	3,066
1991	14,858.96	11,355	12,453	2,406	10.21	236
1993	25,226.02	18,975	20,809	4,417	10.24	431
1994	3,233.58	2,413	2,646	587	10.24	57
1995	10,840.91	8,040	8,817	2,024	10.13	200
1996	22,516.15	16,504	18,099	4,417	10.23	432
1997	59,375.87	43,095	47,261	12,115	10.23	1,184
1998	196,513.56	140,959	154,585	41,928	10.28	4,079
1999	37,114.31	26,347	28,894	8,220	10.25	802
2000	15,611.44	10,940	11,998	3,614	10.28	352
2001	57,875.55	40,079	43,953	13,922	10.25	1,358
2002	7,988.60	5,451	5,978	2,011	10.28	196
2003	7,427.13	4,995	5,478	1,949	10.26	190
2005	4,599.51	2,984	3,272	1,327	10.33	128
2006	32,058.07	20,405	22,377	9,681	10.33	937
2009	2,870.58	1,702	1,867	1,004	10.36	97
2011	1,678.27	935	1,025	653	10.39	63
2012	12,773.59	6,853	7,515	5,258	10.44	504
2013	25,873.34	13,335	14,624	11,249	10.42	1,080
2015	7,885.99	3,668	4,023	3,863	10.45	370
2016	1,556.28	678	744	813	10.47	78
2017	4,772.28	1,923	2,109	2,663	10.49	254
2018	14,251.61	5,227	5,732	8,519	10.50	811
2019	143,809.39	46,939	51,476	92,333	10.49	8,802
2020	112,558.72	31,483	34,526	78,032	10.52	7,417

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2021	27,020.21	6,123	6,715	20,305	10.52	1,930
2022	38,990.09	6,441	7,064	31,926	10.53	3,032
2024	290,298.60	7,838	8,596	281,703	10.53	26,752
	1,714,210.52	911,558	999,676	714,535		68,534

ERIE OFFICE, THIRD AND WAYNE
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1959	378.93	311	323	56	9.54	6
1960	58,996.24	48,383	50,238	8,759	9.57	915
1963	574.93	468	486	89	9.67	9
1964	584.71	475	493	92	9.70	9
1965	1,097.52	889	923	174	9.73	18
1968	1,797.03	1,445	1,500	297	9.81	30
1969	234.45	188	195	39	9.84	4
1971	4,956.36	3,949	4,100	856	9.89	87
1972	2,184.79	1,735	1,802	383	9.91	39
1973	4,667.54	3,695	3,837	831	9.93	84
1977	2,544.77	1,986	2,062	483	10.02	48
1979	40,856.79	31,626	32,838	8,018	10.06	797
1989	2,978.14	2,309	2,398	581	10.17	57
1991	615.66	470	488	128	10.21	13
1998	85,808.93	61,774	64,142	21,667	10.15	2,135
1999	22,269.09	15,809	16,415	5,854	10.25	571
2000	96,930.73	67,929	70,533	26,398	10.28	2,568
2003	39,200.41	26,366	27,377	11,824	10.26	1,152
2004	3,386.67	2,245	2,331	1,056	10.22	103
2005	11,561.95	7,523	7,811	3,751	10.24	366
2006	16,419.64	10,481	10,883	5,537	10.25	540
2007	162,207.84	101,412	105,299	56,908	10.24	5,557
2008	39,863.53	24,365	25,299	14,565	10.23	1,424
2010	246,426.26	142,632	148,100	98,327	10.25	9,593
2012	6,714.97	3,635	3,774	2,941	10.24	287
2013	4,415.52	2,295	2,383	2,033	10.24	199
2014	2,002.22	993	1,031	971	10.24	95
2015	22,312.63	10,498	10,900	11,412	10.22	1,117

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OFFICE, THIRD AND WAYNE						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2017	10,764.50	4,415	4,584	6,180	10.19	606
2018	75,356.93	28,236	29,318	46,039	10.15	4,536
2019	8,617.50	2,878	2,988	5,629	10.14	555
2021	5,012.72	1,181	1,226	3,786	10.01	378
2022	184,957.27	32,220	33,455	151,502	9.88	15,334
2024	145,149.30	4,485	4,657	140,492	9.13	15,388
	1,311,846.47	649,301	674,191	637,655		64,620

WARREN SERVICE CENTER - NEW
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2062
NET SALVAGE PERCENT.. 0

2007	698,379.97	263,638	273,750	424,630	28.17	15,074
2009	1,145.29	397	412	733	28.40	26
2010	33,077.42	10,949	11,369	21,708	28.47	762
2011	2,381.15	751	780	1,601	28.41	56
2012	22,310.62	6,631	6,885	15,425	28.57	540
2014	7,177.02	1,867	1,939	5,238	28.67	183
2017	30,040.64	5,915	6,142	23,899	28.89	827
2018	1,598.31	277	288	1,311	29.00	45
2019	48,002.12	7,148	7,422	40,580	29.05	1,397
2020	247,029.34	30,459	31,627	215,402	29.03	7,420
2021	7,625.53	731	759	6,866	29.07	236
2024	116,119.44	1,161	1,206	114,914	28.86	3,982
	1,214,886.85	329,924	342,578	872,309		30,548

CORRY SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2028
NET SALVAGE PERCENT.. 0

1951	5,417.10	5,065	4,783	634	3.72	170
1952	875.95	819	773	102	3.73	27
1979	2,102.08	1,915	1,809	294	3.81	77
1980	1,661.96	1,511	1,427	235	3.81	62
1988	2,866.90	2,597	2,453	414	3.76	110

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORRY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1991	8,615.05	7,724	7,294	1,321	3.82	346
1992	3,293.16	2,937	2,774	519	3.89	133
1993	16,899.47	15,024	14,189	2,711	3.88	699
2003	3,001.11	2,537	2,396	605	3.86	157
2008	2,315.23	1,866	1,762	553	3.88	143
2009	2,191.04	1,745	1,648	543	3.86	141
2011	6,203.36	4,788	4,522	1,682	3.87	435
2015	3,204.14	2,247	2,122	1,082	3.87	280
2016	3,270.98	2,211	2,088	1,183	3.88	305
2019	6,252.86	3,544	3,347	2,906	3.89	747
2021	108,344.16	47,942	45,276	63,068	3.89	16,213
2024	48,383.10	3,372	3,184	45,199	3.89	11,619
	224,897.65	107,844	101,847	123,051		31,664

ERIE - WELD SHOP AND GARAGE
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1998	82,754.45	59,360	61,593	21,162	10.28	2,059
1999	95,760.31	67,980	70,537	25,223	10.25	2,461
	178,514.76	127,340	132,130	46,385		4,520

WEST COUNTY SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2039
NET SALVAGE PERCENT.. 0

1979	346,399.13	253,142	276,906	69,493	13.31	5,221
1980	30,607.25	22,256	24,345	6,262	13.34	469
1990	10,843.53	7,799	8,531	2,312	13.31	174
1991	3,499.42	2,489	2,723	777	13.43	58
1993	17,681.10	12,366	13,527	4,154	13.36	311
1998	6,400.09	4,207	4,602	1,798	13.60	132
2001	7,480.11	4,697	5,138	2,342	13.68	171
2005	4,999.69	2,910	3,183	1,817	13.70	133
2006	19,407.94	11,020	12,055	7,353	13.76	534

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
2008	5,209.50	2,807	3,071	2,139	13.77	155
2009	4,763.67	2,486	2,719	2,044	13.82	148
2011	1,212.08	588	643	569	13.87	41
2012	5,614.80	2,612	2,857	2,758	13.89	199
2014	9,921.00	4,172	4,564	5,357	13.90	385
2015	17,050.40	6,737	7,369	9,681	13.91	696
2016	1,697.67	623	681	1,016	13.94	73
2017	5,739.00	1,931	2,112	3,627	13.97	260
2019	4,016.87	1,070	1,170	2,846	14.00	203
2021	18,980.99	3,418	3,739	15,242	14.04	1,086
2022	4,924.31	636	696	4,229	14.05	301
2024	67,736.34	1,382	1,512	66,225	14.03	4,720
	594,184.89	349,348	382,144	212,041		15,470

OIL CITY - FRANKLIN SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2051
NET SALVAGE PERCENT.. 0

1986	430,822.59	277,277	275,712	155,111	21.09	7,355
1995	100,038.99	57,312	56,988	43,051	21.68	1,986
1996	3,968.38	2,240	2,227	1,741	21.67	80
1999	304.74	163	162	143	21.86	7
2000	1,439.14	752	748	691	22.00	31
2002	78,175.28	39,017	38,797	39,379	22.16	1,777
2003	59,872.09	29,158	28,993	30,879	22.21	1,390
2004	15,674.45	7,430	7,388	8,286	22.29	372
2005	5,360.37	2,475	2,461	2,899	22.24	130
2007	6,580.39	2,844	2,828	3,752	22.44	167
2008	61,866.44	25,873	25,727	36,140	22.38	1,615
2010	4,440.95	1,708	1,698	2,743	22.55	122
2011	7,672.82	2,811	2,795	4,878	22.63	216
2012	177,893.31	61,907	61,558	116,336	22.64	5,139
2013	5,841.98	1,917	1,906	3,936	22.70	173
2014	26,204.75	8,058	8,013	18,192	22.70	801
2015	21,495.43	6,130	6,095	15,400	22.76	677
2016	29,305.39	7,652	7,609	21,697	22.88	948
2017	314,671.18	74,451	74,031	240,640	22.86	10,527

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OIL CITY - FRANKLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2018	4,776.37	1,003	997	3,779	22.90	165
2019	4,824.57	876	871	3,954	22.93	172
2020	76,133.10	11,504	11,439	64,694	22.94	2,820
2021	5,851.68	693	689	5,163	22.96	225
2023	512,354.40	23,107	22,977	489,378	22.95	21,324
	1,955,568.79	646,358	642,709	1,312,860		58,219

BRADFORD
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. 0

1995	421,027.86	231,439	234,035	186,993	23.83	7,847
1996	939.43	507	513	427	24.00	18
1997	2,911.00	1,545	1,562	1,349	23.94	56
1999	58.49	30	30	28	24.18	1
2003	8,169.33	3,789	3,831	4,338	24.37	178
2012	8,453.15	2,747	2,778	5,675	25.09	226
2013	10,756.81	3,291	3,328	7,429	25.15	295
2015	34,345.17	9,108	9,210	25,135	25.16	999
2016	13,976.15	3,389	3,427	10,549	25.25	418
2018	16,637.22	3,218	3,254	13,383	25.36	528
2019	51,291.69	8,550	8,646	42,646	25.41	1,678
2020	6,689.55	926	936	5,753	25.42	226
2023	213,481.00	8,753	8,851	204,630	25.37	8,066
	788,736.85	277,292	280,402	508,335		20,536

SHARON-GREENVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2056
NET SALVAGE PERCENT.. 0

1996	756,576.99	405,828	442,917	313,659	24.27	12,924
1999	76.01	38	41	35	24.67	1
2002	6,029.72	2,836	3,095	2,935	24.86	118
2008	1,860.34	724	790	1,070	25.24	42
2009	40,327.67	15,026	16,399	23,928	25.40	942

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHARON-GREENVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
2011	56,063.93	19,000	20,736	35,327	25.53	1,384
2012	21,301.71	6,821	7,444	13,857	25.65	540
2014	44,235.35	12,443	13,580	30,655	25.76	1,190
2016	5,167.56	1,232	1,345	3,823	25.81	148
2017	16,335.51	3,506	3,826	12,509	25.92	483
2018	2,881.97	549	599	2,283	25.87	88
2020	144,820.36	19,696	21,496	123,324	25.95	4,752
2021	4,763.67	505	551	4,213	25.99	162
2022	1,281.46	95	104	1,178	26.01	45
2024	174,179.16	1,951	2,129	172,050	25.82	6,663
	1,275,901.41	490,250	535,055	740,846		29,482
	10,832,987.48	4,744,713	4,986,221	5,846,768		388,110
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.1 3.58

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1912	310.00	310	310			
1916	3,356.00	3,356	3,356			
1919	1,643.92	1,644	1,644			
1920	507.42	507	507			
1921	225.62	226	226			
1922	703.30	703	703			
1924	1,708.94	1,709	1,709			
1925	1,610.14	1,610	1,610			
1926	49.68	50	50			
1927	1,245.19	1,245	1,245			
1928	2,595.70	2,596	2,596			
1929	3,287.20	3,287	3,287			
1930	849.70	850	850			
1931	768.72	769	769			
1932	313.50	314	314			
1933	30.50	30	30			
1934	324.98	325	325			
1935	574.23	574	574			
1936	423.54	424	424			
1937	179.50	180	180			
1938	1,139.62	1,140	1,140			
1939	664.61	665	665			
1940	190.77	191	191			
1941	322.54	323	323			
1942	1,437.69	1,438	1,438			
1943	630.72	631	631			
1944	812.59	809	813			
1945	68.89	68	69			
1946	1,709.32	1,669	1,709			
1947	1,542.57	1,487	1,541	2	1.43	1
1948	1,218.47	1,161	1,204	14	1.90	7
1949	4,014.04	3,776	3,914	100	2.37	42
1950	2,523.56	2,345	2,431	93	2.83	33
1951	4,518.62	4,147	4,299	220	3.29	67
1952	7,095.24	6,434	6,670	425	3.73	114
1953	2,555.40	2,289	2,373	182	4.17	44
1954	8,566.28	7,583	7,861	705	4.59	154
1955	11,952.09	10,455	10,838	1,114	5.01	222
1956	20,294.34	17,539	18,181	2,113	5.43	389
1957	3,834.68	3,276	3,396	439	5.83	75
1958	6,843.40	5,776	5,988	855	6.24	137

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1959	8,591.62	7,165	7,427	1,165	6.64	175
1960	7,854.97	6,472	6,709	1,146	7.04	163
1961	3,112.59	2,534	2,627	486	7.44	65
1962	5,290.80	4,255	4,411	880	7.83	112
1963	6,631.66	5,267	5,460	1,172	8.23	142
1964	1,410.22	1,106	1,147	263	8.62	31
1965	21,486.66	16,641	17,250	4,237	9.02	470
1966	8,893.06	6,799	7,048	1,845	9.42	196
1967	9,377.56	7,075	7,334	2,044	9.82	208
1968	9,977.73	7,428	7,700	2,278	10.22	223
1969	1,523.33	1,119	1,160	363	10.63	34
1970	17,653.13	12,781	13,249	4,404	11.04	399
1971	4,786.48	3,416	3,541	1,245	11.45	109
1972	3,189.49	2,243	2,325	864	11.87	73
1973	5,084.26	3,522	3,651	1,433	12.29	117
1974	389.17	266	276	113	12.71	9
1975	300.00	201	208	92	13.14	7
1977	162.92	106	110	53	14.01	4
1978	13,046.82	8,330	8,635	4,412	14.46	305
1979	2,759.78	1,731	1,794	966	14.91	65
1980	172.41	106	110	62	15.36	4
1982	3,278.79	2,442	2,531	748	14.41	52
1983	984.90	724	751	234	14.78	16
1984	3,666.89	2,660	2,757	910	15.17	60
1985	1,956.08	1,399	1,450	506	15.56	33
1986	2,400.32	1,691	1,753	647	15.97	41
1987	1,153.76	800	829	325	16.39	20
1988	2,983.51	2,035	2,110	874	16.83	52
1991	1,795.99	1,170	1,213	583	17.68	33
1992	4,585.00	2,928	3,035	1,550	18.17	85
1993	6,491.51	4,076	4,225	2,267	18.42	123
1998	1,212.16	683	708	504	20.21	25
1999	13,735.87	7,545	7,821	5,915	20.58	287
2000	23,373.46	12,495	12,953	10,420	20.96	497
2001	1,434.65	745	772	663	21.36	31
2002	5,044.49	2,551	2,644	2,400	21.59	111
2003	1,457.52	713	739	719	22.02	33
2005	40,137.94	18,383	19,057	21,081	22.58	934
2006	5,380.00	2,383	2,470	2,910	22.73	128
2007	3,476.75	1,479	1,533	1,944	23.08	84
2008	16,037.44	6,551	6,791	9,246	23.29	397

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
2009	29,683.51	11,597	12,022	17,662	23.53	751
2010	29,346.79	10,952	11,353	17,994	23.65	761
2011	42,372.09	15,025	15,576	26,796	23.82	1,125
2012	22,436.90	7,510	7,785	14,652	24.02	610
2013	16,460.37	5,182	5,372	11,088	24.13	460
2014	29,777.46	8,766	9,087	20,690	24.16	856
2015	57,733.53	15,784	16,362	41,372	24.14	1,714
2016	10,324.31	2,596	2,691	7,633	24.07	317
2017	45,122.90	10,293	10,670	34,453	23.97	1,437
2018	13,183.68	2,687	2,786	10,398	23.77	437
2019	28,840.14	5,131	5,319	23,521	23.49	1,001
2020	48,758.68	7,367	7,637	41,122	22.94	1,793
2021	52,391.82	6,381	6,615	45,777	22.23	2,059
2022	4,985.00	448	464	4,521	21.12	214
	806,342.09	375,646	388,437	417,905		20,773

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.1 2.58

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
1883	4,311.64	3,504	3,501	811	12.92	63
1884	1,204.74	976	975	230	13.10	18
1885	2,462.55	1,989	1,987	476	13.28	36
1886	20,080.54	16,160	16,146	3,935	13.47	292
1887	47,371.64	38,000	37,966	9,406	13.65	689
1888	38,371.18	30,675	30,648	7,723	13.84	558
1889	262.63	209	209	54	14.03	4
1890	28.88	23	23	6	14.22	
1891	576.14	456	456	120	14.41	8
1892	1,102.30	869	868	234	14.60	16
1893	530.27	417	417	113	14.80	8
1894	240.17	188	188	52	14.99	3
1895	468.32	365	365	103	15.19	7
1896	263.06	204	204	59	15.39	4
1897	157.14	122	122	35	15.59	2
1898	73.33	57	57	16	15.79	1
1899	53,157.29	40,839	40,803	12,354	15.99	773
1901	286.67	218	218	69	16.41	4
1902	1,038.84	789	788	251	16.61	15
1903	707.52	535	535	173	16.82	10
1904	56.08	42	42	14	17.04	1
1905	446.33	335	335	111	17.25	6
1906	21.64	16	16	6	17.46	
1908	9.97	7	7	3	17.90	
1909	129.83	96	96	34	18.12	2
1910	109.72	81	81	29	18.34	2
1911	5,238.39	3,829	3,826	1,412	18.56	76
1912	2,663.67	1,939	1,937	727	18.78	39
1913	2,344.26	1,698	1,696	648	19.01	34
1914	1,772.81	1,278	1,277	496	19.24	26
1915	570.47	410	410	160	19.47	8
1916	127,520.68	91,112	91,031	36,490	19.70	1,852
1917	3,069.24	2,183	2,181	888	19.93	45
1918	4,409.94	3,121	3,118	1,292	20.16	64
1919	19,565.60	13,781	13,769	5,797	20.40	284
1920	6,253.27	4,383	4,379	1,874	20.64	91
1921	16,840.52	11,744	11,734	5,107	20.88	245
1922	15,235.28	10,572	10,563	4,672	21.12	221
1923	8,980.98	6,201	6,195	2,786	21.36	130
1924	38,524.82	26,465	26,441	12,084	21.60	559
1925	76,161.45	52,043	51,997	24,164	21.85	1,106

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
1926	140,258.66	95,356	95,271	44,988	22.09	2,037
1927	92,785.11	62,744	62,688	30,097	22.34	1,347
1928	49,626.32	33,379	33,349	16,277	22.59	721
1929	97,282.95	65,081	65,023	32,260	22.84	1,412
1930	108,637.29	72,283	72,219	36,418	23.09	1,577
1931	53,830.65	35,622	35,590	18,241	23.34	782
1932	25,162.40	16,556	16,541	8,621	23.60	365
1933	7,030.35	4,600	4,596	2,434	23.85	102
1934	28,153.71	18,320	18,304	9,850	24.10	409
1935	46,247.17	29,920	29,893	16,354	24.36	671
1936	45,195.83	29,070	29,044	16,152	24.62	656
1937	58,294.88	37,275	37,242	21,053	24.88	846
1938	56,308.16	35,801	35,769	20,539	25.13	817
1939	37,527.43	23,718	23,697	13,830	25.39	545
1940	27,817.28	17,476	17,460	10,357	25.65	404
1941	42,253.04	26,387	26,363	15,890	25.91	613
1942	12,149.99	7,542	7,535	4,615	26.17	176
1943	4,376.18	2,700	2,698	1,678	26.43	63
1944	8,245.45	5,055	5,050	3,195	26.70	120
1945	8,958.51	5,458	5,453	3,506	26.96	130
1946	37,349.34	22,615	22,595	14,754	27.22	542
1947	122,793.50	73,890	73,824	48,970	27.48	1,782
1948	118,771.36	71,022	70,959	47,812	27.74	1,724
1949	246,071.46	146,181	146,051	100,020	28.01	3,571
1950	296,436.44	174,983	174,827	121,609	28.27	4,302
1951	298,401.78	174,977	174,821	123,581	28.54	4,330
1952	233,694.00	136,152	136,031	97,663	28.80	3,391
1953	224,461.09	129,896	129,780	94,681	29.07	3,257
1954	340,129.44	195,551	195,377	144,752	29.33	4,935
1955	816,027.60	465,960	465,545	350,483	29.60	11,841
1956	1,061,427.58	601,936	601,400	460,028	29.87	15,401
1957	503,204.49	283,400	283,147	220,057	30.14	7,301
1958	252,555.45	141,249	141,123	111,432	30.41	3,664
1959	401,954.51	223,173	222,974	178,981	30.69	5,832
1960	263,187.83	145,095	144,966	118,222	30.96	3,819
1961	276,984.42	151,580	151,445	125,539	31.24	4,019
1962	222,918.52	121,087	120,979	101,940	31.52	3,234
1963	320,248.23	172,655	172,501	147,747	31.80	4,646
1964	397,572.45	212,673	212,483	185,089	32.09	5,768
1965	739,823.67	392,639	392,289	347,535	32.38	10,733
1966	1,278,197.08	672,817	672,217	605,980	32.68	18,543

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
1967	1,529,557.01	798,689	797,977	731,580	32.97	22,189
1968	1,397,143.80	723,273	722,628	674,516	33.28	20,268
1969	1,462,750.36	750,669	750,000	712,750	33.59	21,219
1970	1,484,363.24	755,096	754,423	729,940	33.90	21,532
1971	1,949,954.57	982,894	982,018	967,937	34.22	28,286
1972	1,633,343.42	815,496	814,769	818,574	34.55	23,692
1973	2,042,503.07	1,009,997	1,009,097	1,033,406	34.88	29,627
1974	1,923,108.12	941,208	940,369	982,739	35.23	27,895
1975	1,240,458.24	600,816	600,281	640,177	35.58	17,993
1976	1,355,265.75	649,552	648,973	706,293	35.93	19,657
1977	3,375,323.80	1,599,600	1,598,174	1,777,150	36.30	48,957
1978	3,151,488.92	1,476,189	1,474,873	1,676,616	36.68	45,709
1979	2,371,160.92	1,097,255	1,096,277	1,274,884	37.07	34,391
1980	3,285,614.85	1,501,395	1,500,057	1,785,558	37.47	47,653
1981	2,823,946.57	1,273,628	1,272,493	1,551,454	37.88	40,957
1982	3,050,769.65	1,784,700	1,783,110	1,267,660	29.86	42,453
1983	3,827,833.16	2,217,464	2,215,488	1,612,345	29.84	54,033
1984	4,701,532.19	2,676,112	2,673,727	2,027,805	30.34	66,836
1985	5,744,970.73	3,233,270	3,230,389	2,514,582	30.36	82,825
1986	6,224,902.47	3,437,391	3,434,328	2,790,574	30.88	90,368
1987	4,635,705.66	2,526,923	2,524,671	2,111,035	30.95	68,208
1988	7,182,576.36	3,835,496	3,832,078	3,350,498	31.49	106,399
1989	6,385,759.05	3,360,186	3,357,191	3,028,568	31.59	95,871
1990	6,186,075.79	3,183,973	3,181,136	3,004,940	32.14	93,495
1991	7,119,724.84	3,604,005	3,600,793	3,518,932	32.27	109,047
1992	7,164,714.51	3,540,085	3,536,930	3,627,785	32.85	110,435
1993	8,015,210.96	3,886,576	3,883,112	4,132,099	33.02	125,139
1994	6,078,438.27	2,870,846	2,868,288	3,210,150	33.61	95,512
1995	6,592,880.19	3,048,548	3,045,831	3,547,049	33.81	104,911
1996	5,790,459.16	2,617,867	2,615,534	3,174,925	34.03	93,298
1997	7,232,540.26	3,173,639	3,170,811	4,061,729	34.64	117,255
1998	5,233,082.05	2,238,713	2,236,718	2,996,364	34.89	85,880
1999	5,447,866.99	2,254,872	2,252,863	3,195,004	35.52	89,949
2000	5,717,053.47	2,299,399	2,297,350	3,419,703	35.80	95,522
2001	4,151,295.09	1,609,872	1,608,437	2,542,858	36.44	69,782
2002	5,343,459.58	2,005,935	2,004,147	3,339,313	36.74	90,890
2003	5,272,619.70	1,900,779	1,899,085	3,373,535	37.40	90,201
2004	4,707,657.45	1,635,440	1,633,983	3,073,674	37.72	81,487
2005	3,124,851.77	1,037,451	1,036,526	2,088,326	38.39	54,398
2006	5,178,539.98	1,648,329	1,646,860	3,531,680	38.73	91,187
2007	7,034,365.18	2,127,192	2,125,296	4,909,069	39.41	124,564

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
2008	6,040,327.83	1,739,010	1,737,460	4,302,868	39.78	108,167
2009	6,636,037.03	1,801,684	1,800,079	4,835,958	40.47	119,495
2010	5,614,344.76	1,438,957	1,437,675	4,176,670	40.86	102,219
2011	6,246,134.90	1,495,325	1,493,992	4,752,143	41.56	114,344
2012	5,429,876.68	1,213,577	1,212,496	4,217,381	41.97	100,486
2013	7,448,721.47	1,544,120	1,542,744	5,905,977	42.39	139,325
2014	5,647,397.91	1,070,747	1,069,793	4,577,605	43.11	106,184
2015	7,842,480.23	1,353,612	1,352,406	6,490,074	43.55	149,026
2016	9,684,861.14	1,495,343	1,494,010	8,190,851	44.27	185,020
2017	7,103,525.23	971,052	970,187	6,133,338	44.73	137,119
2018	9,180,323.29	1,083,278	1,082,312	8,098,011	45.46	178,135
2019	9,903,148.43	986,354	985,475	8,917,673	45.94	194,116
2020	12,841,236.35	1,037,572	1,036,647	11,804,589	46.42	254,300
2021	10,741,443.12	662,747	662,157	10,079,286	46.92	214,819
2022	5,269,613.26	221,851	221,653	5,047,960	47.42	106,452
2023	15,997,596.27	356,746	356,428	15,641,168	47.46	329,565
2024	19,754,338.00	122,477	122,368	19,631,970	47.10	416,815
	339,457,244.45	107,027,077	106,931,699	232,525,545		5,879,287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.5 1.73

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.2 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1968	2,267.65	2,268	2,268			
1972	1,422.14	1,422	1,422			
1973	64,344.27	64,344	64,344			
1974	16,353.68	16,354	16,354			
1975	24,717.25	24,569	24,717			
1979	1,172.68	1,130	1,173			
1980	21,862.56	20,918	21,863			
1981	1,951.62	1,852	1,952			
1983	366.47	354	366			
1985	71,101.54	67,802	71,102			
1986	9,142.03	8,669	9,142			
1987	3,737.94	3,521	3,738			
1988	4,031.17	3,768	4,031			
1989	19,216.94	17,866	19,163	54	2.65	20
1997	4,684.92	4,022	4,314	371	4.46	83
1998	2,491.83	2,106	2,259	233	4.78	49
1999	3,750.66	3,114	3,340	411	5.13	80
2001	485,791.19	388,001	416,162	69,629	5.82	11,964
2003	167,811.23	128,074	137,370	30,441	6.54	4,655
2004	4,458.27	3,304	3,544	914	7.02	130
2005	5,386.60	3,875	4,156	1,231	7.44	165
2006	33,483.66	23,251	24,939	8,545	7.96	1,073
2007	248,460.05	165,971	178,017	70,443	8.49	8,297
2009	3,329.96	2,034	2,182	1,148	9.61	119
2011	213,922.94	116,438	124,889	89,034	10.95	8,131
2012	333,261.02	169,530	181,834	151,427	11.67	12,976
2013	108,720.03	51,338	55,064	53,656	12.39	4,331
2016	176,615.00	62,098	66,605	110,010	14.91	7,378
2017	233,217.84	72,181	77,419	155,799	15.80	9,861
2018	41,945.88	11,204	12,017	29,929	16.69	1,793
2020	79,489.56	14,316	15,355	64,135	18.59	3,450
2023	324,201.97	15,529	16,656	307,546	21.54	14,278
2024	403,150.00	5,201	5,579	397,571	22.33	17,804
	3,115,860.55	1,476,424	1,573,336	1,542,525		106,637
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 3.42

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R0.5						
NET SALVAGE PERCENT.. 0						
1893	32.00	32	32			
1911	34.83	35	35			
1914	91.81	92	92			
1916	777.04	777	777			
1917	205.61	206	206			
1918	479.80	480	480			
1919	282.26	282	282			
1920	43.06	43	43			
1921	236.02	236	236			
1922	465.50	466	466			
1923	885.57	886	886			
1924	1,635.59	1,636	1,636			
1925	660.04	660	660			
1926	111.86	112	112			
1927	437.23	437	437			
1928	426.56	427	427			
1929	466.00	466	466			
1930	760.41	760	760			
1931	217.16	217	217			
1932	69.88	70	70			
1933	231.49	231	231			
1934	73.23	73	73			
1935	23.64	24	24			
1936	1,585.01	1,585	1,585			
1937	386.64	387	387			
1938	1,796.53	1,797	1,797			
1939	1,589.66	1,590	1,590			
1940	222.99	223	223			
1941	542.91	543	543			
1942	1,285.32	1,285	1,285			
1943	273.25	273	273			
1944	269.68	270	270			
1945	191.17	191	191			
1946	2,717.92	2,718	2,718			
1947	5,212.52	5,213	5,213			
1948	6,075.54	6,052	6,076			
1949	3,449.67	3,408	3,450			
1950	2,928.13	2,855	2,928			
1951	8,361.56	8,047	8,362			
1952	10,312.39	9,797	10,209	103	1.90	54
1953	9,345.78	8,763	9,132	214	2.37	90

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R0.5						
NET SALVAGE PERCENT.. 0						
1954	5,219.61	4,831	5,034	186	2.83	66
1955	17,270.37	15,780	16,444	826	3.28	252
1956	30,122.56	27,174	28,317	1,806	3.72	485
1957	10,036.35	8,940	9,316	720	4.15	173
1958	10,815.96	9,515	9,915	901	4.57	197
1959	10,356.32	8,996	9,374	982	4.99	197
1960	6,969.55	5,979	6,230	740	5.40	137
1961	6,143.99	5,206	5,425	719	5.80	124
1962	7,994.67	6,688	6,969	1,026	6.21	165
1963	8,061.44	6,659	6,939	1,122	6.61	170
1964	8,397.68	6,851	7,139	1,259	7.00	180
1965	19,404.77	15,626	16,283	3,122	7.40	422
1966	15,024.42	11,944	12,446	2,578	7.79	331
1967	16,254.97	12,752	13,288	2,967	8.19	362
1968	10,049.56	7,778	8,105	1,945	8.59	226
1969	13,454.39	10,271	10,703	2,751	8.99	306
1970	12,600.07	9,486	9,885	2,715	9.39	289
1971	15,184.24	11,272	11,746	3,438	9.79	351
1972	16,265.02	11,899	12,400	3,865	10.20	379
1973	42,884.09	30,910	32,210	10,674	10.61	1,006
1974	16,471.11	11,694	12,186	4,285	11.02	389
1975	11,640.92	8,136	8,478	3,163	11.44	276
1976	22,280.23	15,326	15,971	6,309	11.86	532
1977	25,134.45	17,005	17,720	7,414	12.29	603
1978	36,180.78	24,070	25,082	11,099	12.72	873
1979	35,597.03	23,269	24,248	11,349	13.16	862
1980	125,736.72	80,737	84,133	41,604	13.60	3,059
1981	64,160.88	40,438	42,139	22,022	14.05	1,567
1982	69,452.36	52,902	55,127	14,325	13.17	1,088
1983	173,829.16	131,397	136,924	36,905	13.27	2,781
1984	141,017.70	105,143	109,566	31,452	13.68	2,299
1985	186,841.19	137,291	143,066	43,775	14.11	3,102
1986	198,904.78	143,927	149,981	48,924	14.55	3,362
1987	222,081.85	158,944	165,630	56,452	14.73	3,832
1988	214,100.16	150,641	156,978	57,122	15.20	3,758
1989	218,045.45	150,691	157,030	61,015	15.68	3,891
1990	234,014.96	159,528	166,238	67,777	15.92	4,257
1991	258,664.20	172,865	180,136	78,528	16.42	4,782
1992	222,313.25	146,215	152,365	69,948	16.70	4,189
1993	268,093.43	173,322	180,613	87,480	17.00	5,146
1994	173,921.65	110,405	115,049	58,873	17.31	3,401

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R0.5						
NET SALVAGE PERCENT.. 0						
1995	205,246.96	127,150	132,499	72,748	17.86	4,073
1996	114,686.73	69,569	72,495	42,192	18.21	2,317
1997	149,257.13	88,524	92,248	57,009	18.58	3,068
1998	51,268.00	29,823	31,077	20,191	18.76	1,076
1999	18,475.84	10,474	10,915	7,561	19.16	395
2000	45,251.55	24,956	26,006	19,246	19.59	982
2001	65,916.82	35,450	36,941	28,976	19.84	1,460
2002	191,837.20	100,408	104,632	87,205	20.11	4,336
2003	59,945.00	30,332	31,608	28,337	20.58	1,377
2004	84,248.14	41,282	43,019	41,229	20.90	1,973
2005	156,499.44	74,369	77,497	79,002	21.08	3,748
2006	38,510.38	17,618	18,359	20,151	21.44	940
2007	211,270.07	93,128	97,045	114,225	21.67	5,271
2008	151,404.88	64,044	66,738	84,667	21.94	3,859
2009	153,124.01	61,893	64,497	88,627	22.23	3,987
2010	156,841.76	60,525	63,071	93,771	22.41	4,184
2011	280,417.48	102,717	107,038	173,379	22.63	7,661
2012	305,844.62	106,067	110,529	195,316	22.76	8,582
2013	200,441.76	65,544	68,301	132,141	22.81	5,793
2014	264,759.98	80,884	84,286	180,474	22.92	7,874
2015	211,834.10	60,034	62,559	149,275	22.97	6,499
2016	316,316.78	82,337	85,800	230,517	22.97	10,036
2017	465,059.04	110,033	114,662	350,397	22.86	15,328
2018	188,284.09	39,860	41,537	146,747	22.65	6,479
2019	537,864.51	99,505	103,690	434,175	22.39	19,391
2020	552,547.72	86,639	90,283	462,265	21.96	21,050
2021	396,250.22	50,205	52,317	343,933	21.25	16,185
2022	647,735.65	60,563	63,111	584,625	20.19	28,956
2023	1,256,847.04	70,258	73,213	1,183,634	18.30	64,679
2024	1,561,694.00	28,735	29,944	1,531,750	15.53	98,632
	12,305,866.45	4,279,074	4,457,625	7,848,241		420,202

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 3.41

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1884	143.20	143	143			
1886	818.65	819	819			
1887	234.86	235	235			
1888	40.26	40	40			
1889	90.77	91	91			
1890	47.99	48	48			
1891	100.67	101	101			
1892	79.72	80	80			
1893	17.46	17	17			
1894	71.01	71	71			
1895	80.34	80	80			
1896	139.98	140	140			
1897	212.89	213	213			
1898	183.40	183	183			
1899	92.59	93	93			
1900	10.38	10	10			
1901	549.43	549	549			
1902	1,923.70	1,924	1,924			
1903	3,264.55	3,265	3,265			
1904	2,421.00	2,421	2,421			
1905	2,169.26	2,169	2,169			
1906	2,124.66	2,125	2,125			
1907	2,219.20	2,219	2,219			
1908	1,927.39	1,927	1,927			
1909	1,535.37	1,535	1,535			
1910	1,368.82	1,369	1,369			
1911	682.84	683	683			
1912	521.57	522	522			
1913	574.26	574	574			
1914	591.07	591	591			
1915	981.24	981	981			
1916	11,489.75	11,490	11,490			
1917	465.00	465	465			
1918	5,529.76	5,530	5,530			
1919	1,404.99	1,405	1,405			
1920	802.51	803	803			
1921	2,736.18	2,736	2,736			
1922	3,777.44	3,777	3,777			
1923	2,779.13	2,779	2,779			
1924	3,561.82	3,547	3,562			
1925	5,576.98	5,526	5,577			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1926	2,585.41	2,536	2,585			
1927	2,945.35	2,861	2,945			
1928	3,526.09	3,391	3,526			
1929	4,918.50	4,683	4,918			
1930	3,394.54	3,200	3,395			
1931	2,839.96	2,651	2,840			
1932	1,300.50	1,202	1,300			
1933	1,285.35	1,177	1,285			
1934	3,315.67	3,006	3,314	2	4.67	
1935	2,750.18	2,469	2,722	28	5.11	5
1936	2,286.85	2,033	2,242	45	5.54	8
1937	2,668.07	2,350	2,591	77	5.96	13
1938	2,604.68	2,272	2,505	100	6.38	16
1939	2,980.96	2,576	2,840	141	6.79	21
1940	3,496.12	2,993	3,300	196	7.20	27
1941	3,480.17	2,950	3,253	227	7.61	30
1942	1,642.54	1,379	1,520	123	8.01	15
1943	711.54	592	653	59	8.41	7
1944	982.34	809	892	90	8.81	10
1945	1,055.54	861	949	107	9.20	12
1946	3,122.87	2,523	2,782	341	9.60	36
1947	4,624.15	3,699	4,078	546	10.00	55
1948	7,400.11	5,862	6,463	937	10.39	90
1949	9,345.97	7,329	8,081	1,265	10.79	117
1950	11,582.70	8,993	9,915	1,668	11.18	149
1951	14,821.81	11,389	12,557	2,265	11.58	196
1952	14,788.12	11,245	12,398	2,390	11.98	199
1953	12,434.12	9,355	10,315	2,119	12.38	171
1954	15,041.28	11,194	12,342	2,699	12.79	211
1955	23,282.10	17,140	18,898	4,384	13.19	332
1956	31,541.10	22,962	25,317	6,224	13.60	458
1957	25,990.65	18,708	20,627	5,364	14.01	383
1958	15,010.64	10,679	11,774	3,237	14.43	224
1959	20,915.07	14,707	16,216	4,699	14.84	317
1960	19,971.22	13,876	15,299	4,672	15.26	306
1961	21,972.31	15,077	16,624	5,348	15.69	341
1962	23,031.02	15,610	17,211	5,820	16.11	361
1963	32,725.87	21,900	24,146	8,580	16.54	519
1964	32,803.38	21,663	23,885	8,918	16.98	525
1965	35,713.41	23,271	25,658	10,055	17.42	577
1966	159,244.01	102,362	112,862	46,382	17.86	2,597

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1967	186,689.00	118,361	130,502	56,187	18.30	3,070
1968	193,890.70	121,182	133,613	60,278	18.75	3,215
1969	199,099.45	122,605	135,182	63,917	19.21	3,327
1970	314,312.32	190,662	210,220	104,092	19.67	5,292
1971	438,144.42	261,747	288,596	149,548	20.13	7,429
1972	527,503.25	310,172	341,989	185,514	20.60	9,006
1973	534,696.70	309,376	341,111	193,586	21.07	9,188
1974	767,972.98	436,977	481,801	286,172	21.55	13,279
1975	495,228.43	277,031	305,448	189,780	22.03	8,615
1976	634,589.28	348,770	384,546	250,043	22.52	11,103
1977	1,509,351.44	814,748	898,323	611,028	23.01	26,555
1978	1,022,322.20	541,831	597,411	424,911	23.50	18,081
1979	1,545,990.70	803,915	886,379	659,612	24.00	27,484
1980	2,153,453.18	1,097,830	1,210,443	943,010	24.51	38,475
1981	2,194,990.67	1,096,617	1,209,106	985,885	25.02	39,404
1982	2,021,502.83	1,327,117	1,463,250	558,253	22.02	25,352
1983	1,990,446.16	1,291,999	1,424,529	565,917	22.21	25,480
1984	2,442,123.93	1,556,366	1,716,015	726,109	22.81	31,833
1985	1,484,746.91	934,203	1,030,031	454,716	23.03	19,745
1986	2,773,845.70	1,722,003	1,898,642	875,204	23.26	37,627
1987	2,692,969.81	1,637,864	1,805,873	887,097	23.89	37,133
1988	3,530,958.39	2,115,044	2,332,001	1,198,957	24.16	49,626
1989	3,703,488.24	2,182,836	2,406,747	1,296,741	24.44	53,058
1990	3,547,972.07	2,055,695	2,266,564	1,281,408	24.74	51,795
1991	3,923,051.25	2,232,216	2,461,192	1,461,859	25.06	58,334
1992	3,912,906.73	2,171,663	2,394,427	1,518,480	25.72	59,039
1993	4,168,851.26	2,267,855	2,500,487	1,668,364	26.06	64,020
1994	4,382,628.52	2,346,898	2,587,638	1,794,991	26.10	68,774
1995	4,517,374.12	2,364,845	2,607,426	1,909,948	26.47	72,155
1996	4,289,227.21	2,192,224	2,417,097	1,872,130	26.86	69,700
1997	5,512,966.80	2,747,111	3,028,904	2,484,063	27.27	91,091
1998	4,367,420.64	2,130,428	2,348,963	2,018,458	27.39	73,693
1999	4,604,521.14	2,183,003	2,406,931	2,197,590	27.83	78,965
2000	4,896,360.49	2,264,077	2,496,321	2,400,039	28.00	85,716
2001	3,986,264.41	1,785,049	1,968,155	2,018,109	28.46	70,910
2002	4,836,135.45	2,103,719	2,319,514	2,516,621	28.68	87,748
2003	4,880,719.73	2,058,200	2,269,325	2,611,395	28.92	90,297
2004	4,512,554.09	1,839,768	2,028,487	2,484,067	29.18	85,129
2005	5,013,127.05	1,970,660	2,172,806	2,840,321	29.46	96,413
2006	4,968,029.34	1,886,858	2,080,408	2,887,621	29.53	97,786
2007	4,985,805.26	1,822,810	2,009,790	2,976,015	29.64	100,405

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2008	5,393,050.95	1,882,175	2,075,244	3,317,807	30.00	110,594
2009	5,408,986.03	1,810,929	1,996,690	3,412,296	29.96	113,895
2010	5,011,611.04	1,595,196	1,758,828	3,252,783	30.16	107,851
2011	5,513,505.08	1,666,181	1,837,094	3,676,411	30.21	121,695
2012	5,392,492.27	1,537,939	1,695,697	3,696,795	30.29	122,047
2013	5,432,855.33	1,457,092	1,606,557	3,826,298	30.24	126,531
2014	4,938,117.37	1,239,961	1,367,153	3,570,964	30.08	118,716
2015	4,936,761.08	1,147,797	1,265,536	3,671,225	29.98	122,456
2016	5,655,259.27	1,206,832	1,330,626	4,324,633	29.80	145,122
2017	5,285,346.99	1,022,186	1,127,040	4,158,307	29.55	140,721
2018	5,681,947.52	978,431	1,078,796	4,603,152	29.25	157,373
2019	6,218,055.64	935,817	1,031,811	5,186,245	28.70	180,705
2020	5,768,606.68	732,613	807,763	4,960,844	28.07	176,731
2021	7,217,175.01	739,039	814,848	6,402,327	27.04	236,772
2022	3,098,051.70	232,973	256,871	2,841,181	25.62	110,897
2023	9,753,557.85	435,009	479,631	9,273,927	23.19	399,911
2024	12,040,458.00	175,791	193,823	11,846,635	19.67	602,269
	218,059,544.42	77,317,107	85,240,566	132,818,978		5,007,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.5 2.30

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1917	20.03	20	20			
1919	35.74	36	36			
1920	47.68	48	48			
1922	48.28	48	48			
1923	18.49	18	18			
1924	38.11	38	38			
1929	18.86	19	19			
1931	28.74	29	29			
1938	42.24	42	42			
1944	80.43	80	80			
1945	10.25	10	10			
1946	73.83	74	74			
1949	368.34	368	368			
1950	1,467.29	1,467	1,467			
1951	754.79	755	755			
1952	575.94	576	576			
1953	2,358.39	2,358	2,358			
1954	718.63	719	719			
1955	667.35	667	667			
1956	261.34	261	261			
1957	3,281.56	3,282	3,282			
1958	4,343.09	4,319	4,343			
1959	3,091.06	3,052	3,091			
1960	3,455.97	3,387	3,456			
1961	2,524.17	2,455	2,524			
1962	8,109.55	7,830	8,110			
1963	7,542.50	7,224	7,542			
1964	2,948.45	2,801	2,948			
1965	9,095.66	8,570	9,096			
1966	7,180.90	6,710	7,131	50	2.36	21
1967	9,623.34	8,915	9,475	148	2.65	56
1968	7,572.46	6,954	7,391	181	2.94	62
1969	5,092.73	4,636	4,927	166	3.23	51
1970	14,820.88	13,372	14,212	609	3.52	173
1971	8,182.30	7,316	7,775	407	3.81	107
1972	10,088.99	8,940	9,501	588	4.10	143
1973	141,304.36	124,034	131,823	9,481	4.40	2,155
1974	140,332.67	122,011	129,673	10,660	4.70	2,268
1975	159,836.03	137,636	146,279	13,557	5.00	2,711
1976	60,177.70	51,301	54,523	5,655	5.31	1,065
1977	119,412.37	100,771	107,099	12,313	5.62	2,191

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1978	38,024.50	31,740	33,733	4,292	5.95	721
1979	153,280.07	126,542	134,489	18,791	6.28	2,992
1980	121,158.26	98,845	105,052	16,106	6.63	2,429
1981	163,683.11	131,901	140,184	23,499	6.99	3,362
1982	72,441.11	62,191	66,097	6,344	6.94	914
1983	81,142.91	69,004	73,337	7,806	7.23	1,080
1984	132,876.01	111,855	118,879	13,997	7.53	1,859
1985	117,453.56	97,780	103,920	13,534	7.86	1,722
1986	78,596.67	64,654	68,714	9,883	8.21	1,204
1987	100,833.92	81,887	87,029	13,805	8.58	1,609
1988	199,989.67	160,192	170,252	29,738	8.96	3,319
1989	149,203.76	117,781	125,177	24,027	9.36	2,567
1990	88,579.24	68,835	73,158	15,421	9.78	1,577
1991	133,535.72	102,048	108,456	25,080	10.21	2,456
1992	173,966.91	130,614	138,816	35,151	10.65	3,301
1993	257,689.06	189,840	201,762	55,927	11.11	5,034
1994	84,867.93	61,275	65,123	19,745	11.58	1,705
1995	137,437.79	97,127	103,226	34,212	12.07	2,834
1996	143,774.67	99,320	105,557	38,218	12.57	3,040
1997	186,148.94	125,539	133,423	52,726	13.08	4,031
1998	142,377.05	93,584	99,461	42,916	13.60	3,156
1999	164,939.66	105,495	112,120	52,820	14.13	3,738
2000	125,706.69	78,114	83,019	42,688	14.67	2,910
2001	151,604.82	91,342	97,078	54,527	15.23	3,580
2002	12,457.01	7,290	7,748	4,709	15.65	301
2003	36,470.11	20,606	21,900	14,570	16.23	898
2004	276,400.11	150,445	159,893	116,507	16.82	6,927
2005	375,925.19	196,571	208,916	167,009	17.41	9,593
2006	211,055.11	106,097	112,760	98,295	17.89	5,494
2007	356,841.88	171,284	182,040	174,802	18.51	9,444
2008	461,807.63	211,693	224,987	236,821	19.00	12,464
2009	685,254.49	297,675	316,369	368,885	19.64	18,782
2010	341,491.25	140,421	149,239	192,252	20.16	9,536
2011	189,245.42	73,295	77,898	111,347	20.70	5,379
2012	281,411.23	102,012	108,418	172,993	21.25	8,141
2013	500,380.47	168,578	179,165	321,215	21.81	14,728
2014	660,679.92	205,207	218,094	442,586	22.38	19,776
2015	1,083,471.63	308,031	327,375	756,097	22.87	33,061
2016	475,577.51	122,223	129,898	345,680	23.36	14,798
2017	855,693.82	195,783	208,078	647,616	23.88	27,120
2018	597,449.56	119,550	127,058	470,392	24.31	19,350

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2019	435,092.40	74,096	78,749	356,343	24.77	14,386
2020	489,484.43	68,332	72,623	416,861	25.16	16,568
2021	1,146,622.23	124,065	131,856	1,014,766	25.41	39,936
2022	778,247.45	58,836	62,531	715,716	25.47	28,100
2023	1,391,317.90	57,740	61,366	1,329,952	25.03	53,134
2024	1,723,608.00	20,856	22,166	1,701,442	23.80	71,489
	17,300,948.27	6,041,340	6,419,023	10,881,925		511,548
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.3 2.96

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1925	15.00	15	15			
1966	15,447.06	9,929	12,300	3,147	17.86	176
1967	34,917.35	22,138	27,426	7,491	18.30	409
1968	35,406.64	22,129	27,414	7,993	18.75	426
1969	36,494.97	22,474	27,842	8,653	19.21	450
1970	50,491.38	30,628	37,943	12,548	19.67	638
1971	85,756.97	51,231	63,467	22,290	20.13	1,107
1972	126,491.96	74,377	92,141	34,351	20.60	1,668
1973	156,240.91	90,401	111,993	44,248	21.07	2,100
1974	87,258.56	49,650	61,509	25,750	21.55	1,195
1975	37,279.44	20,854	25,835	11,444	22.03	519
1976	59,333.82	32,610	40,399	18,935	22.52	841
1977	94,971.75	51,266	63,511	31,461	23.01	1,367
1978	47,654.13	25,257	31,289	16,365	23.50	696
1979	50,234.36	26,122	32,361	17,873	24.00	745
1980	61,462.78	31,334	38,818	22,645	24.51	924
1981	62,288.96	31,120	38,553	23,736	25.02	949
1982	60,256.32	39,558	49,006	11,250	22.02	511
1983	67,599.22	43,879	54,359	13,240	22.21	596
1984	65,795.84	41,932	51,947	13,849	22.81	607
1985	75,610.98	47,574	58,937	16,674	23.03	724
1986	71,014.74	44,086	54,616	16,399	23.26	705
1987	70,511.33	42,885	53,128	17,383	23.89	728
1988	84,133.74	50,396	62,433	21,701	24.16	898
1989	67,593.54	39,840	49,355	18,239	24.44	746
1990	61,429.15	35,592	44,093	17,336	24.74	701
1991	65,514.04	37,277	46,180	19,334	25.06	772
1992	61,211.51	33,972	42,086	19,126	25.72	744
1993	59,512.71	32,375	40,108	19,405	26.06	745
1994	51,311.57	27,477	34,040	17,272	26.10	662
1995	48,906.96	25,603	31,718	17,189	26.47	649
1996	49,433.81	25,266	31,301	18,133	26.86	675
1997	74,991.14	37,368	46,293	28,698	27.27	1,052
1998	54,982.82	26,821	33,227	21,756	27.39	794
1999	70,916.02	33,621	41,651	29,265	27.83	1,052
2000	77,206.25	35,700	44,227	32,979	28.00	1,178
2001	49,690.28	22,251	27,565	22,125	28.46	777
2002	63,468.49	27,609	34,203	29,265	28.68	1,020
2003	60,256.67	25,410	31,479	28,778	28.92	995
2004	46,310.68	18,881	23,391	22,920	29.18	785
2005	45,383.05	17,840	22,101	23,282	29.46	790

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2006	47,742.89	18,133	22,464	25,279	29.53	856
2007	46,789.29	17,106	21,192	25,597	29.64	864
2008	49,320.00	17,213	21,324	27,996	30.00	933
2009	50,250.00	16,824	20,842	29,408	29.96	982
2010	42,225.00	13,440	16,650	25,575	30.16	848
2011	42,975.00	12,987	16,089	26,886	30.21	890
2012	44,835.00	12,787	15,841	28,994	30.29	957
2013	44,940.00	12,053	14,932	30,008	30.24	992
2014	38,055.00	9,556	11,838	26,217	30.08	872
2015	42,555.00	9,894	12,257	30,298	29.98	1,011
2016	55,050.00	11,748	14,554	40,496	29.80	1,359
2017	43,230.00	8,361	10,358	32,872	29.55	1,112
2018	43,770.00	7,537	9,337	34,433	29.25	1,177
2019	48,195.00	7,253	8,985	39,210	28.70	1,366
2020	37,575.00	4,772	5,912	31,663	28.07	1,128
2021	42,675.00	4,370	5,414	37,261	27.04	1,378
2022	46,725.00	3,514	4,353	42,372	25.62	1,654
	3,311,694.08	1,592,296	1,972,602	1,339,092		51,495
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.0 1.55

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1964	0.10					
1966	3,502.16	2,251	2,901	601	17.86	34
1967	4,580.55	2,904	3,742	839	18.30	46
1968	3,399.23	2,125	2,739	660	18.75	35
1969	3,341.34	2,058	2,652	689	19.21	36
1970	5,384.00	3,266	4,209	1,175	19.67	60
1971	7,232.02	4,320	5,567	1,665	20.13	83
1972	9,648.27	5,673	7,311	2,337	20.60	113
1973	15,713.30	9,092	11,717	3,996	21.07	190
1974	28,945.81	16,470	21,225	7,721	21.55	358
1975	13,751.57	7,693	9,914	3,838	22.03	174
1976	8,571.86	4,711	6,071	2,501	22.52	111
1977	29,336.09	15,836	20,408	8,928	23.01	388
1978	8,840.74	4,686	6,039	2,802	23.50	119
1979	570.74	297	383	188	24.00	8
1980	6,993.14	3,565	4,594	2,399	24.51	98
1981	14,617.11	7,303	9,411	5,206	25.02	208
1982	11,896.22	7,810	10,065	1,831	22.02	83
1983	17,666.06	11,467	14,778	2,888	22.21	130
1984	17,147.97	10,928	14,083	3,065	22.81	134
1985	18,085.63	11,379	14,664	3,422	23.03	149
1986	20,225.59	12,556	16,181	4,045	23.26	174
1987	19,267.46	11,718	15,101	4,166	23.89	174
1988	21,036.07	12,601	16,239	4,797	24.16	199
1989	20,797.54	12,258	15,797	5,001	24.44	205
1990	14,843.65	8,600	11,083	3,761	24.74	152
1991	17,551.40	9,987	12,870	4,681	25.06	187
1992	14,749.90	8,186	10,549	4,201	25.72	163
1993	18,839.10	10,248	13,207	5,632	26.06	216
1994	14,898.64	7,978	10,281	4,618	26.10	177
1995	13,879.28	7,266	9,364	4,515	26.47	171
1996	18,851.47	9,635	12,417	6,434	26.86	240
1997	32,791.16	16,340	21,057	11,734	27.27	430
1998	22,629.66	11,039	14,226	8,404	27.39	307
1999	34,530.62	16,371	21,097	13,434	27.83	483
2000	38,306.71	17,713	22,827	15,480	28.00	553
2001	26,477.25	11,857	15,280	11,197	28.46	393
2002	34,191.82	14,873	19,167	15,025	28.68	524
2003	32,531.61	13,719	17,680	14,852	28.92	514
2004	23,906.92	9,747	12,561	11,346	29.18	389
2005	23,405.77	9,201	11,857	11,549	29.46	392

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2006	24,612.95	9,348	12,047	12,566	29.53	426
2007	25,413.75	9,291	11,973	13,441	29.64	453
2008	26,522.76	9,256	11,928	14,595	30.00	486
2009	25,935.97	8,683	11,190	14,746	29.96	492
2010	22,031.50	7,013	9,038	12,994	30.16	431
2011	22,317.25	6,744	8,691	13,626	30.21	451
2012	21,986.57	6,271	8,082	13,905	30.29	459
2013	20,250.62	5,431	6,999	13,252	30.24	438
2014	19,800.00	4,972	6,407	13,393	30.08	445
2015	22,830.00	5,308	6,841	15,989	29.98	533
2016	30,330.00	6,472	8,341	21,989	29.80	738
2017	23,030.00	4,454	5,740	17,290	29.55	585
2018	23,830.00	4,104	5,289	18,541	29.25	634
2019	27,900.00	4,199	5,411	22,489	28.70	784
2020	21,560.00	2,738	3,528	18,032	28.07	642
2021	25,280.00	2,589	3,337	21,943	27.04	812
2022	26,590.00	2,000	2,577	24,013	25.62	937
	1,103,156.90	464,600	598,733	504,424		18,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 1.66

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1929	111.56	112	112			
1930	45.15	45	45			
1933	847.09	839	847			
1937	171.78	167	172			
1938	1,539.76	1,485	1,540			
1939	370.35	355	370			
1940	289.78	276	290			
1941	445.97	423	446			
1945	524.29	485	524			
1946	324.93	299	325			
1947	1,492.12	1,363	1,492			
1948	82.96	75	83			
1949	652.10	588	652			
1950	252.65	226	253			
1951	261.01	232	261			
1952	344.40	305	344			
1953	6,241.32	5,484	6,180	61	6.07	10
1955	7,033.84	6,097	6,871	163	6.66	24
1956	124.54	107	121	4	6.97	1
1957	929.02	794	895	34	7.28	5
1958	4,872.57	4,133	4,658	215	7.59	28
1959	3,721.10	3,132	3,530	191	7.91	24
1960	3,472.44	2,900	3,268	204	8.24	25
1961	1,088.32	902	1,017	71	8.57	8
1962	1,615.61	1,328	1,497	119	8.91	13
1963	4,851.56	3,953	4,455	397	9.26	43
1964	2,580.37	2,084	2,349	231	9.62	24
1965	1,277.26	1,022	1,152	125	9.99	13
1966	35,752.01	28,337	31,935	3,817	10.37	368
1967	35,083.49	27,534	31,031	4,052	10.76	377
1968	43,234.55	33,585	37,850	5,385	11.16	483
1969	61,544.60	47,303	53,310	8,235	11.57	712
1970	54,741.50	41,614	46,899	7,842	11.99	654
1971	50,229.67	37,753	42,547	7,683	12.42	619
1972	29,305.79	21,762	24,526	4,780	12.87	371
1973	31,533.98	23,133	26,071	5,463	13.32	410
1974	32,298.99	23,391	26,361	5,938	13.79	431
1975	20,263.54	14,480	16,319	3,945	14.27	276
1976	17,576.57	12,384	13,957	3,620	14.77	245
1977	13,043.21	9,060	10,211	2,832	15.27	185
1978	43,227.45	29,576	33,332	9,895	15.79	627

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1979	49,108.91	33,090	37,292	11,817	16.31	725
1980	65,763.55	43,601	49,138	16,626	16.85	987
1981	51,048.42	33,273	37,498	13,550	17.41	778
1982	78,409.16	56,753	63,960	14,449	16.06	900
1983	27,567.81	19,705	22,207	5,361	16.39	327
1984	72,795.35	51,066	57,551	15,244	17.06	894
1985	92,791.80	64,193	72,345	20,447	17.41	1,174
1986	238,176.87	161,460	181,964	56,213	18.10	3,106
1987	176,988.72	118,140	133,142	43,847	18.47	2,374
1988	250,633.87	164,591	185,492	65,142	18.86	3,454
1989	299,237.18	192,110	216,506	82,731	19.56	4,230
1990	391,363.58	246,755	278,090	113,274	19.97	5,672
1991	298,938.97	183,967	207,329	91,610	20.68	4,430
1992	275,195.18	165,998	187,078	88,117	21.11	4,174
1993	327,274.79	193,288	217,833	109,442	21.55	5,079
1994	390,200.98	224,209	252,681	137,520	22.27	6,175
1995	503,111.07	282,396	318,257	184,854	22.73	8,133
1996	681,485.67	373,182	420,572	260,914	23.20	11,246
1997	515,072.54	274,791	309,686	205,387	23.68	8,673
1998	462,425.67	238,797	269,122	193,304	24.42	7,916
1999	502,396.82	252,052	284,060	218,337	24.92	8,762
2000	272,296.61	132,472	149,294	123,003	25.42	4,839
2001	254,899.95	120,032	135,275	119,625	25.94	4,612
2002	628,202.29	285,769	322,058	306,144	26.46	11,570
2003	212,733.07	92,837	104,626	108,107	27.23	3,970
2004	409,358.16	171,808	193,626	215,732	27.77	7,769
2005	148,648.97	59,861	67,463	81,186	28.31	2,868
2006	242,861.78	93,550	105,430	137,432	28.86	4,762
2007	456,321.67	167,607	188,891	267,431	29.43	9,087
2008	351,585.52	122,703	138,285	213,301	30.00	7,110
2009	275,596.65	91,443	103,055	172,542	30.37	5,681
2010	246,739.93	77,131	86,926	159,814	30.96	5,162
2011	212,952.97	62,417	70,343	142,610	31.56	4,519
2012	446,728.61	122,538	138,099	308,630	31.97	9,654
2013	940,843.69	238,786	269,109	671,735	32.59	20,612
2014	310,036.92	72,518	81,727	228,310	33.02	6,914
2015	402,791.68	85,996	96,917	305,875	33.47	9,139
2016	373,349.18	71,832	80,954	292,395	33.93	8,618
2017	313,550.91	53,523	60,320	253,231	34.41	7,359
2018	708,501.19	105,567	118,973	589,528	34.73	16,975
2019	1,019,216.64	129,033	145,418	873,799	35.08	24,909

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2020	397,062.60	41,175	46,404	350,659	35.29	9,936
2021	315,496.76	25,303	28,516	286,981	35.38	8,111
2022	160,973.28	8,982	10,123	150,850	35.23	4,282
2023	603,341.21	18,462	20,806	582,535	34.38	16,944
2024	745,863.00	6,638	7,481	738,382	32.50	22,719
	16,713,339.35	6,220,523	7,010,020	9,703,319		333,306
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.1 1.99

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 390.11 OTHER SMALL STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1947	445.61	430	417-	863	1.43	603
1951	225.96	207	201-	427	3.29	130
1952	187.86	170	165-	353	3.73	95
1957	1,284.98	1,098	1,066-	2,351	5.83	403
1958	876.12	739	718-	1,594	6.24	255
1960	1,195.44	985	956-	2,151	7.04	306
1961	829.50	675	655-	1,484	7.44	199
1965	739.81	573	556-	1,296	9.02	144
1976	2,363.05	1,561	1,516-	3,879	13.57	286
1984	2,571.41	1,866	1,812-	4,383	15.17	289
1988	1,005.19	686	666-	1,671	16.83	99
1990	137.81	91	88-	226	17.46	13
2000	3,572.71	1,910	1,855-	5,428	20.96	259
2001	3,821.89	1,985	1,927-	5,749	21.36	269
2010	822.53	307	298-	1,121	23.65	47
2018	5,837.83	1,190	1,156-	6,994	23.77	294
	25,917.70	14,473	14,052-	39,970		3,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 14.24

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	23,678.51	23,679	23,679			
2000	3,243.14	3,124	3,243			
2006	23,544.56	17,030	18,778	4,767	6.92	689
2007	1,840.83	1,258	1,387	454	7.92	57
2008	43,435.12	27,943	30,812	12,623	8.92	1,415
2010	9,808.61	5,525	6,092	3,717	10.92	340
2011	5,186.58	2,714	2,993	2,194	11.92	184
2013	12,460.86	5,524	6,091	6,370	13.92	458
2014	26,836.01	10,824	11,935	14,901	14.92	999
2016	9,333.30	3,018	3,328	6,005	16.92	355
2017	5,476.94	1,552	1,711	3,766	17.92	210
2018	26,642.62	6,483	7,149	19,494	18.92	1,030
2019	30,278.31	6,156	6,788	23,490	19.92	1,179
2020	21,253.10	3,471	3,828	17,425	20.92	833
2021	6,504.26	802	884	5,620	21.92	256
2022	11,912.96	993	1,095	10,818	22.92	472
2023	28,053.00	1,216	1,341	26,712	23.92	1,117
2024	31,608.00	369	407	31,201	24.71	1,263
	321,096.71	121,681	131,541	189,556		10,857
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 3.38

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	15,052.07	15,052	15,052			
2010	147,478.70	138,466	147,479			
2011	23,261.72	20,289	22,091	1,171	1.92	610
2012	7,178.49	5,783	6,297	881	2.92	302
2013	36,982.54	27,326	29,752	7,231	3.92	1,845
2016	3,101.70	1,671	1,819	1,283	6.92	185
2023	7,013.00	506	551	6,462	13.92	464
2024	7,902.00	154	168	7,734	14.71	526
	247,970.22	209,247	223,209	24,761		3,932

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 1.59

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	569,709.15	569,709	569,709			
2020	1,119,045.24	913,891	1,046,042	73,003	0.92	73,003
2021	1,303,390.71	803,762	919,988	383,403	1.92	199,689
2023	3,471,577.00	752,187	860,955	2,610,622	3.92	665,975
2024	3,911,439.00	228,154	261,146	3,650,293	4.71	775,009
	10,375,161.10	3,267,703	3,657,840	6,717,321		1,713,676
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.9 16.52

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	143,494.49	143,494	143,494			
2000	80,856.78	77,892	79,695	1,162	0.92	1,162
2001	75,426.35	69,643	71,255	4,171	1.92	2,172
2002	65,639.79	57,982	59,325	6,315	2.92	2,163
2003	26,498.97	22,347	22,864	3,635	3.92	927
2004	141,628.51	113,774	116,408	25,221	4.92	5,126
2005	95,477.20	72,881	74,568	20,909	5.92	3,532
2006	55,377.89	40,056	40,983	14,395	6.92	2,080
2007	72,167.11	49,314	50,456	21,711	7.92	2,741
2008	87,428.76	56,246	57,548	29,881	8.92	3,350
2009	61,254.65	36,957	37,813	23,442	9.92	2,363
2010	59,267.88	33,387	34,160	25,108	10.92	2,299
2011	64,734.21	33,877	34,661	30,073	11.92	2,523
2012	158,725.32	76,717	78,493	80,232	12.92	6,210
2013	80,839.05	35,838	36,668	44,171	13.92	3,173
2014	205,098.35	82,722	84,637	120,461	14.92	8,074
2015	444,762.89	161,596	165,338	279,425	15.92	17,552
2016	174,477.56	56,414	57,720	116,758	16.92	6,901
2017	500,397.48	141,778	145,061	355,336	17.92	19,829
2018	303,590.52	73,873	75,584	228,007	18.92	12,051
2019	364,694.67	74,153	75,870	288,825	19.92	14,499
2020	479,303.99	78,285	80,098	399,206	20.92	19,083
2021	428,877.05	52,893	54,118	374,759	21.92	17,097
2022	445,853.41	37,153	38,013	407,840	22.92	17,794
2023	821,915.00	35,614	36,439	785,476	23.92	32,838
2024	926,054.00	10,807	11,057	914,997	24.71	37,029
	6,363,841.88	1,725,693	1,762,326	4,601,516		242,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.0 3.81

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JULY 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	225,378.82	225,379	225,379			
2015	207,313.25	188,309	192,333	14,980	0.92	14,980
2016	1,043,456.96	843,458	861,484	181,973	1.92	94,778
2017	309,456.84	219,198	223,883	85,574	2.92	29,306
2018	245,841.64	149,553	152,749	93,093	3.92	23,748
2019	231,811.32	117,837	120,355	111,456	4.92	22,654
2020	302,121.56	123,365	126,001	176,121	5.92	29,750
2021	158,338.81	48,821	49,864	108,475	6.92	15,676
2022	306,983.22	63,954	65,321	241,662	7.92	30,513
2023	438,933.00	47,550	48,567	390,366	8.92	43,763
2024	494,547.00	14,426	14,734	479,813	9.71	49,414
	3,964,182.42	2,041,850	2,080,670	1,883,512		354,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.3 8.94

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
332.00	25.36	515.44		515.44-
334.00	4,976.08	2,279.42		2,279.42-
366.20		500.00		500.00-
367.10	35,408.02	72,559.71		72,559.71-
367.20	58,734.60	1,031.91		1,031.91-
369.00	2,027.75	400.00		400.00-
374.10	118.00	188.61	1,000.00	811.39
374.20	1,208.25	422.98		422.98-
375.00	79,537.98	32,293.30		32,293.30-
376.10	1,140,522.87	1,007,222.50	4,671.19	1,002,551.31-
378.00	135,091.98	49,413.50		49,413.50-
380.00	1,693,814.52	461,950.15		461,950.15-
385.00	99,782.68	26,190.60		26,190.60-
390.11	2,656.38	1,000.00		1,000.00-
394.00	205,479.30			
397.00	262,463.78			
	3,721,847.55	1,655,968.12	5,671.19	1,650,296.93-
2020 TRANSACTION YEAR				
332.00	4,876.62	4,542.28		4,542.28-
334.00	13,317.25	1,275.58		1,275.58-
367.10	297,862.27	269,831.71	2,410.75	267,420.96-
367.20	1,611.00	556.75		556.75-
369.00	14,890.52	10,941.87		10,941.87-
375.00	8,041.18	52,996.63		52,996.63-
376.10	1,269,196.00	1,016,214.24	8,933.09	1,007,281.15-
378.00	146,809.21	93,118.40		93,118.40-
380.00	1,784,672.89	599,553.59		599,553.59-
385.00	15,372.52	9,293.49		9,293.49-
394.00	112,655.11			
397.00	90,963.90			
	3,760,268.47	2,058,324.54	11,343.84	2,046,980.70-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
334.00	17,779.45	4,910.71		4,910.71-
367.10	108,205.02	117,441.79		117,441.79-
367.20	13,234.15	219.75		219.75-
369.00	64,747.37	15,090.22		15,090.22-
375.00	47,295.84	72,182.50		72,182.50-
376.10	1,065,213.41	754,656.81		754,656.81-
376.20	21,941.95	554.72		554.72-
378.00	133,928.10	48,112.59		48,112.59-
380.00	2,259,986.30	482,041.77		482,041.77-
385.00	55,367.88	13,720.71		13,720.71-
394.00	202,384.92			
397.00	47,400.21			
	4,037,484.60	1,508,931.57		1,508,931.57-
2022 TRANSACTION YEAR				
334.00	20,069.16	5,956.53		5,956.53-
367.10	16,411.41	20,066.23	70.57	19,995.66-
367.20	1,364.00	17.73		17.73-
369.00	6,452.98	1,497.09		1,497.09-
374.20	29,225.00	10,231.67		10,231.67-
375.00	22,971.89	7,663.42	1,695.33	5,968.09-
376.10	1,278,206.92	1,070,114.83	4,729.37	1,065,385.46-
376.20	9,562.00	180.72		180.72-
378.00	204,465.79	95,730.88		95,730.88-
380.00	1,572,070.04	454,013.83		454,013.83-
385.00	26,450.61	8,800.12		8,800.12-
390.11	132,479.00	49,878.34		49,878.34-
394.00	136,318.00	204.48		204.48-
397.00	72,799.00	371.27		371.27-
	3,528,845.80	1,724,727.14	6,495.27	1,718,231.87-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023 TRANSACTION YEAR				
334.00	7,501.00	1,876.75		1,876.75-
367.10	33,740.00	42,731.71	148.46	42,583.25-
367.20	3,748.00	80.96		80.96-
369.00	2,050.00	695.16		695.16-
374.20	84,517.00	29,589.40		29,589.40-
375.00	380,546.00	150,163.45	38,815.69	111,347.76-
376.10	1,363,197.00	1,092,466.08	5,180.15	1,087,285.93-
376.20	27,821.00	648.23		648.23-
378.00	116,390.00	52,910.89		52,910.89-
380.00	838,720.00	240,125.54		240,125.54-
385.00	42,891.00	12,884.46		12,884.46-
394.00	380,682.00	647.16		647.16-
397.00	203,299.00	569.24		569.24-
	3,485,102.00	1,625,389.03	44,144.30	1,581,244.73-
TOTAL	18,533,548.42	8,573,340.40	67,654.60	8,505,685.80-

NATIONAL FUEL EXHIBIT C
DEPRECIATION STUDY - FTY



National Fuel[®]

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF JUNE 30, 2023

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
Erie, Pennsylvania

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF JUNE 30, 2023

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

October 14, 2022

National Fuel Gas Distribution Corporation
6363 Main Street
Williamsville, NY 14221-5887

Attention Brian M. Welsch
Assistant Vice President

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study as of June 30, 2023 are presented in the attached report. The results of our study as of June 30, 2022 are presented in our report titled "2022 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of June 30, 2022". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of June 30, 2023.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:jmr

071987.000

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PART I. INTRODUCTION

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for National Fuel Gas Distribution Corporation – Pennsylvania Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant as of June 30, 2023.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2017.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service.

Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1982 and the equal life group (ELG) procedure for 1982 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated

future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2017 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. The period of experience studied and the method of historical analysis used for each group depended upon the availability of data from the Company's records.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which were incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established in the Stipulation and Commission order at Docket No. R-832469.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

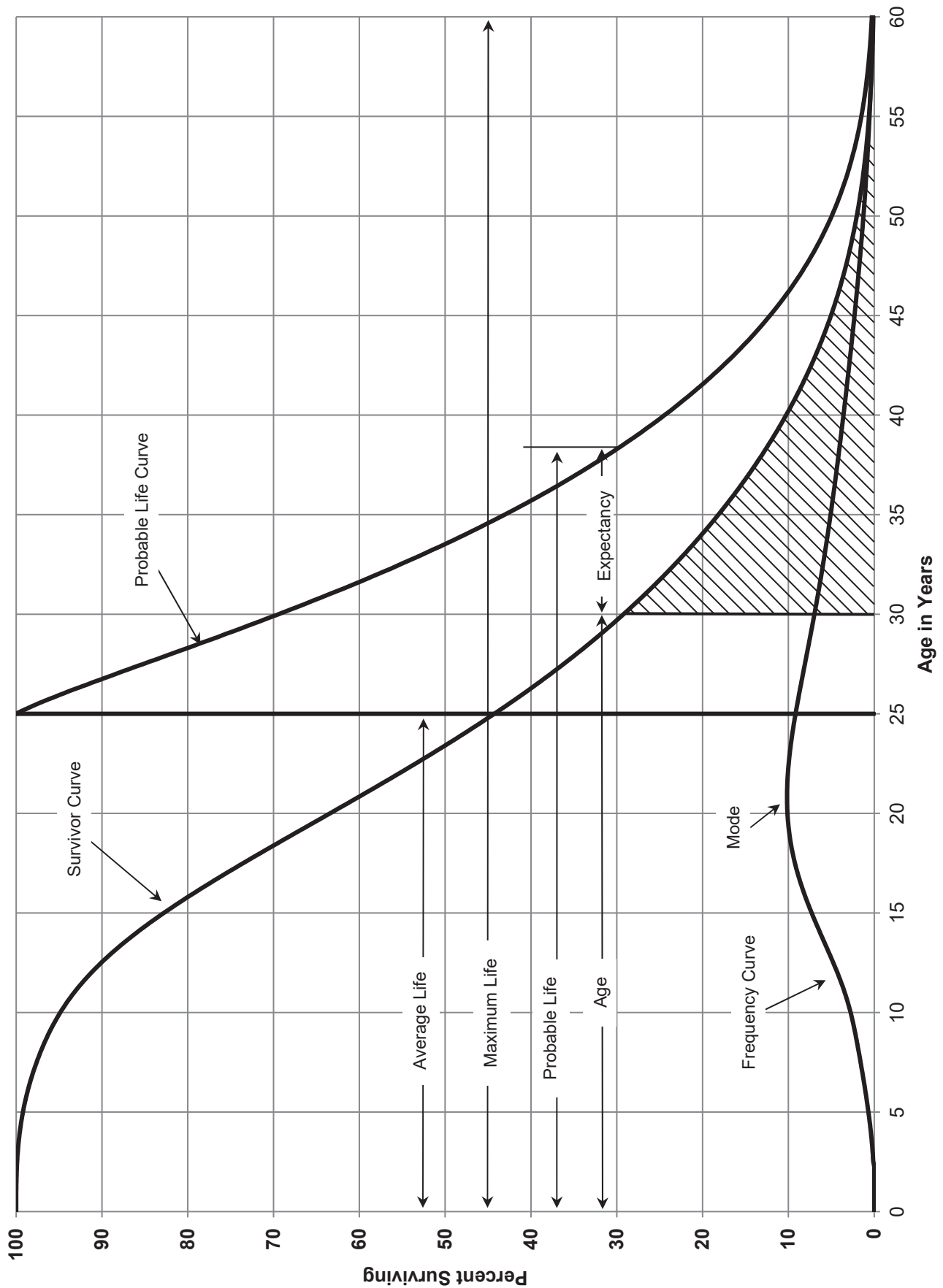


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

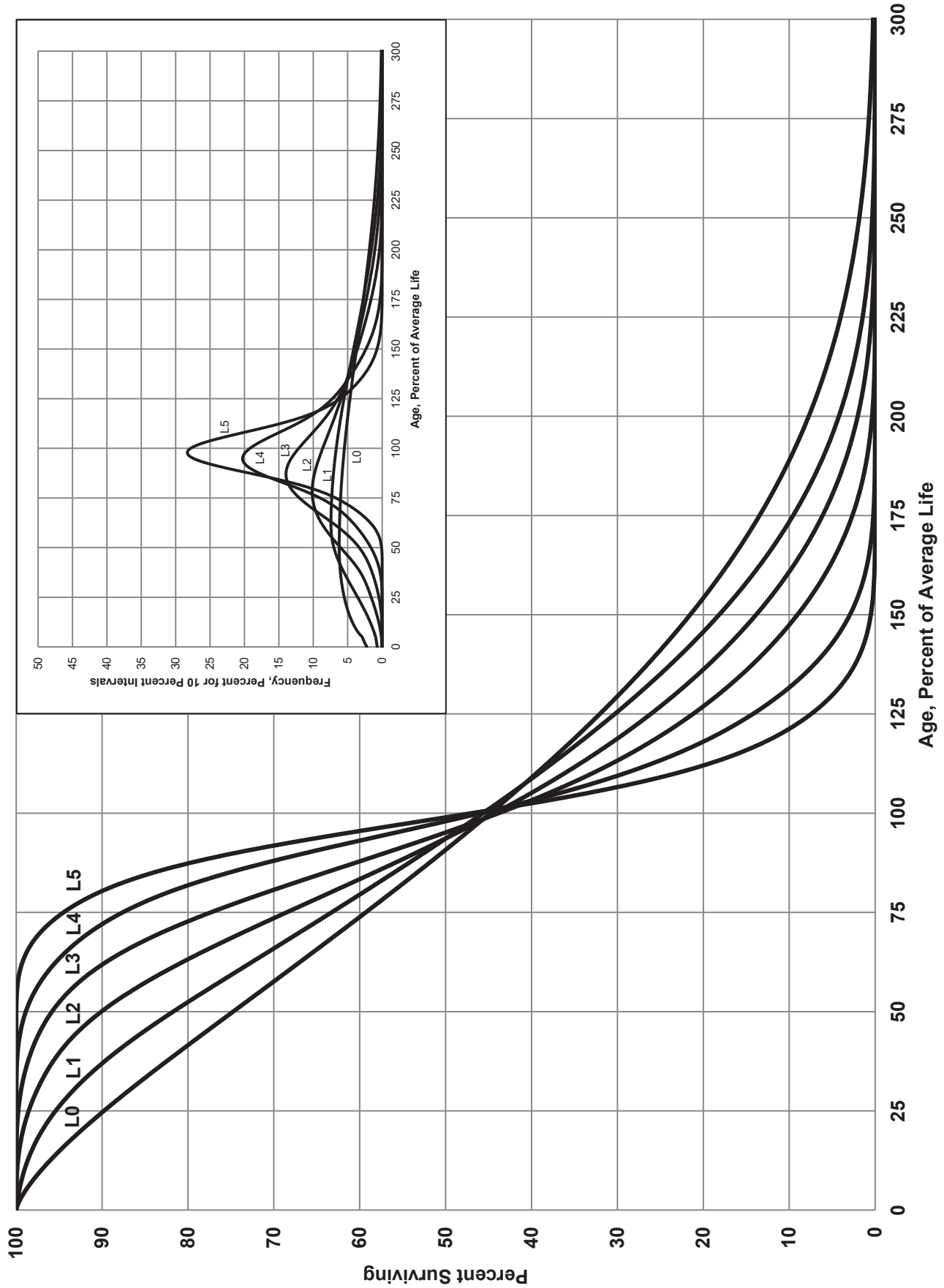


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

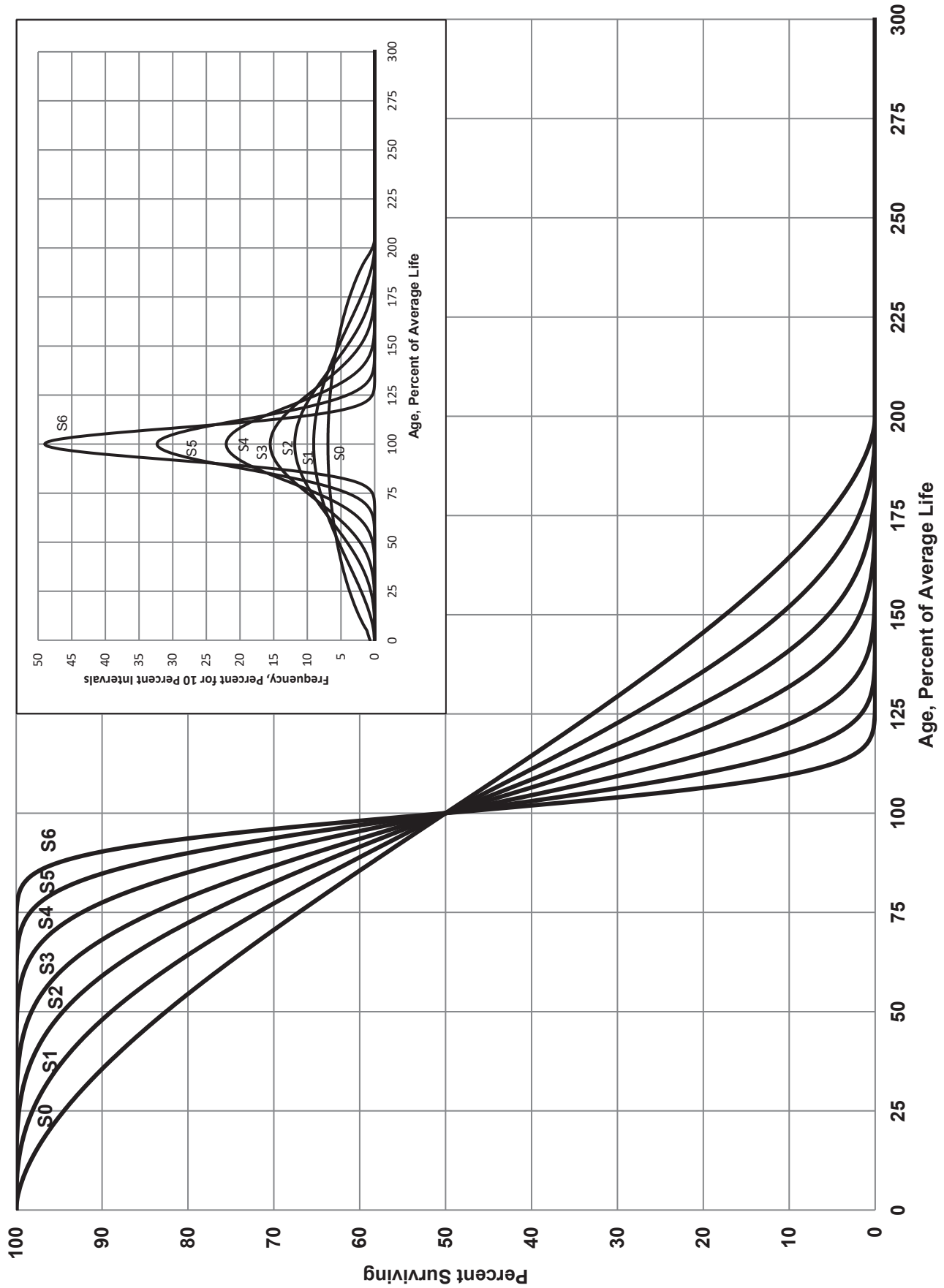


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

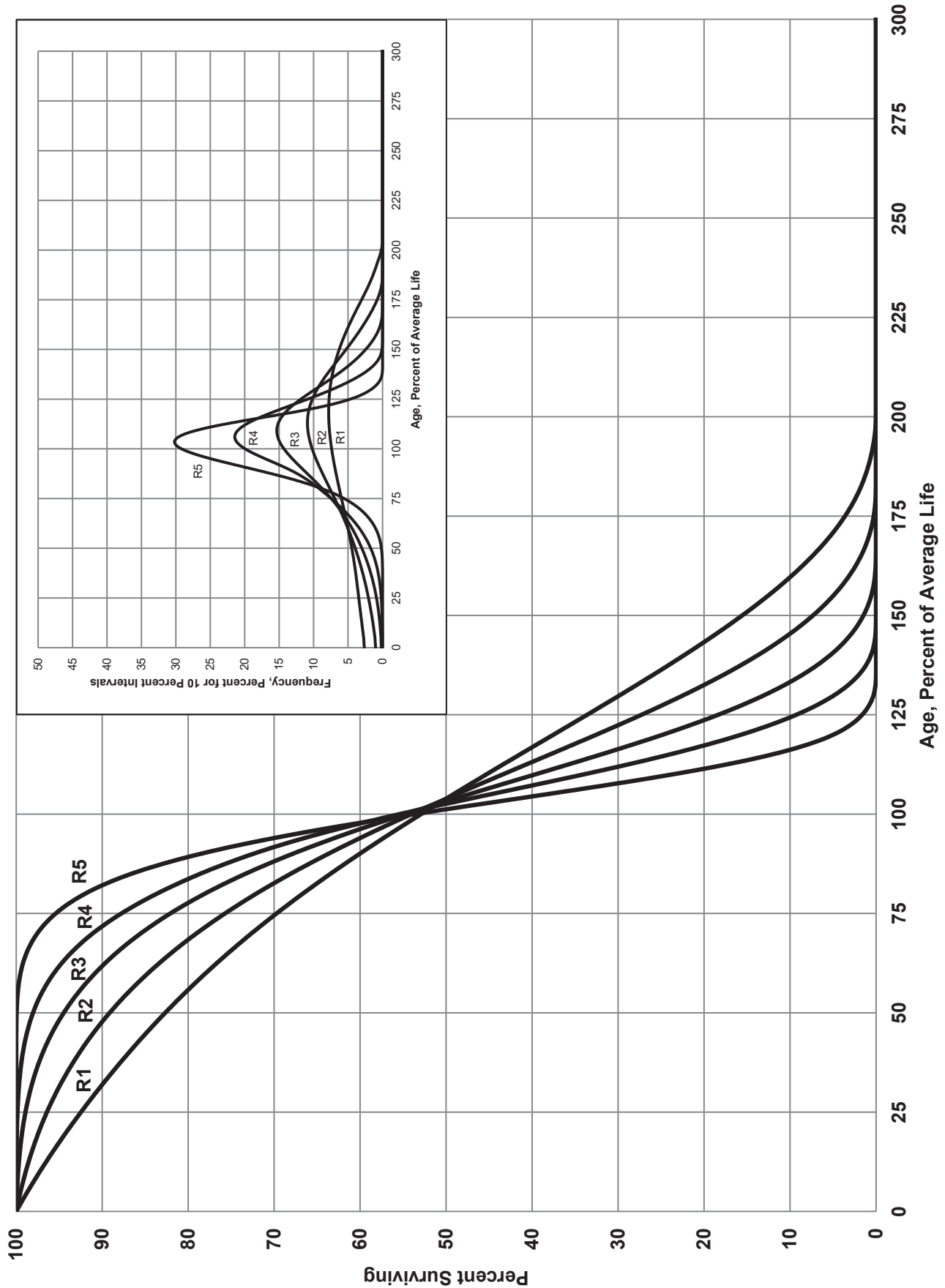


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

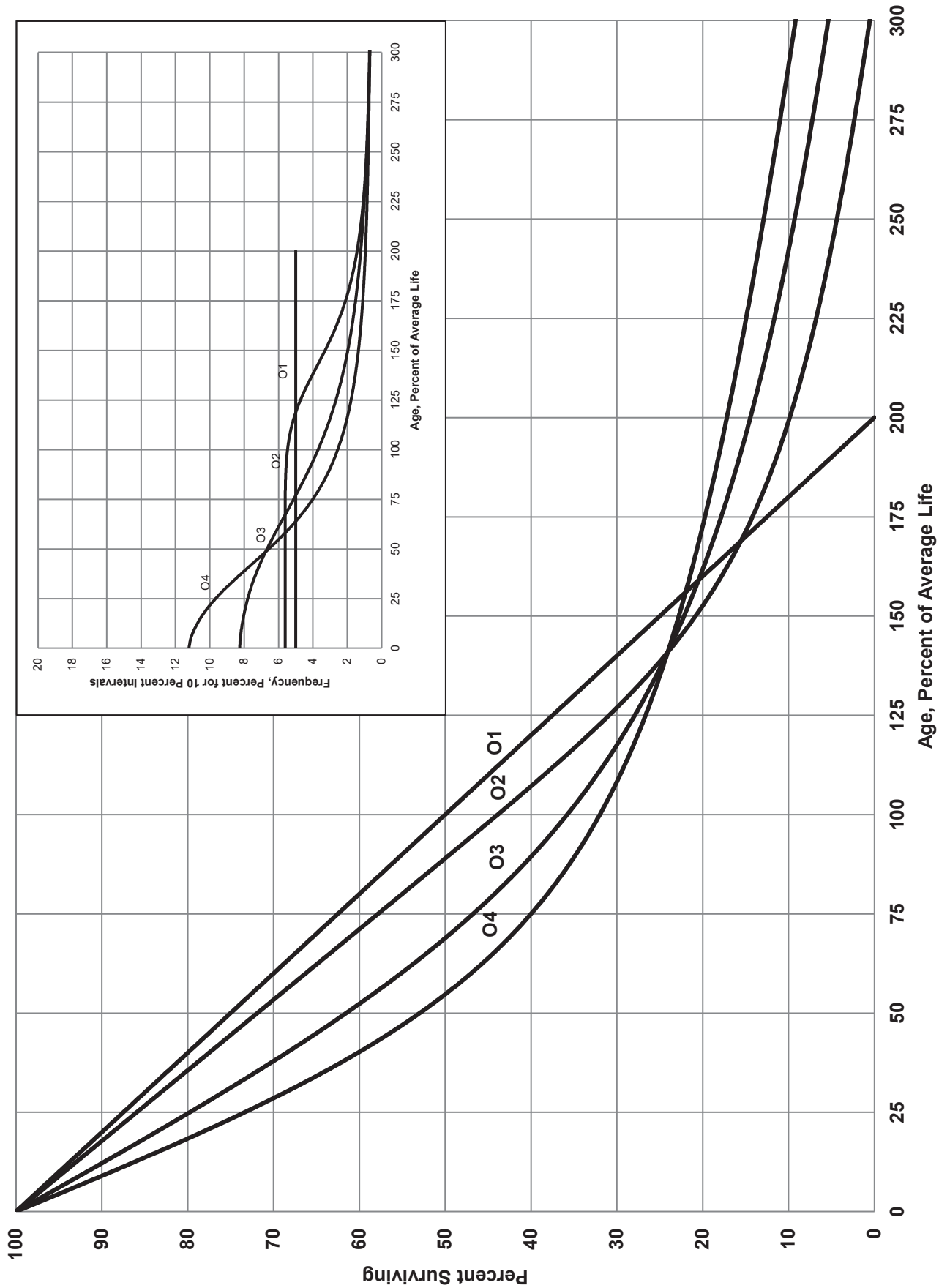


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2007 were retired in 2012. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021 Placement Band 2007-2021

Year Placed (1)	Retirements, Thousands of Dollars											Total During		Age Interval (13)
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)	Age Interval (12)	Age Interval (13)		
2007	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½	
2008	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½	
2009	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½	
2010	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½	
2011	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½	
2012	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½	
2013		5	11	12	13	14	15	16	18	20	113	113	7½-8½	
2014			6	12	13	15	16	17	19	19	124	124	6½-7½	
2015				6	13	15	16	17	19	19	131	131	5½-6½	
2016					7	14	16	17	19	20	143	143	4½-5½	
2017						8	18	20	22	23	146	146	3½-4½	
2018							9	20	22	25	150	150	2½-3½	
2019								11	23	25	151	151	1½-2½	
2020									11	24	153	153	½-1½	
2021										13	80	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Placement Band 2007-2021

Experience Band 2012-2021

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
(2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	2021 (11)	(12)	(13)	
2007	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½	
2008	-	-	-	-	-	-	-	-	-	-	-	12½-13½	
2009	-	-	-	-	-	-	-	-	-	-	-	11½-12½	
2010	-	-	-	-	-	-	(5) ^b	-	-	-	60	10½-11½	
2011	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½	
2012	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½	
2013	-	-	-	-	-	-	-	-	-	-	6	7½-8½	
2014	-	-	-	-	-	-	-	-	-	-	-	6½-7½	
2015	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½	
2016	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½	
2017	-	-	-	-	-	-	(19) ^b	-	-	-	10	3½-4½	
2018	-	-	-	-	-	-	-	-	(102) ^c	-	-	2½-3½	
2019	-	-	-	-	-	-	-	-	-	-	(121)	1½-2½	
2020	-	-	-	-	-	-	-	-	-	-	-	½-1½	
2021	-	-	-	-	-	-	-	-	-	-	-	0-½	
Total	-	-	-	-	-	60	(30)	22	(102)	(50)			

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at		Age Interval
	Annual Survivors at the Beginning of the Year										Beginning of		
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Age Interval	Age Interval	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2007	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2008	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2009	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2010	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2011	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2012	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2013		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2014			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2015				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2016					660 ^a	653	639	623	628	609	3,789	4½-5½	
2017						750 ^a	742	724	685	663	4,332	3½-4½	
2018							850 ^a	841	821	799	4,955	2½-3½	
2019								960 ^a	949	926	5,719	1½-2½	
2020									1,080 ^a	1,069	6,579	½-1½	
2021										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

Experience Band 2012-2021

Placement Band 2007-2021

For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

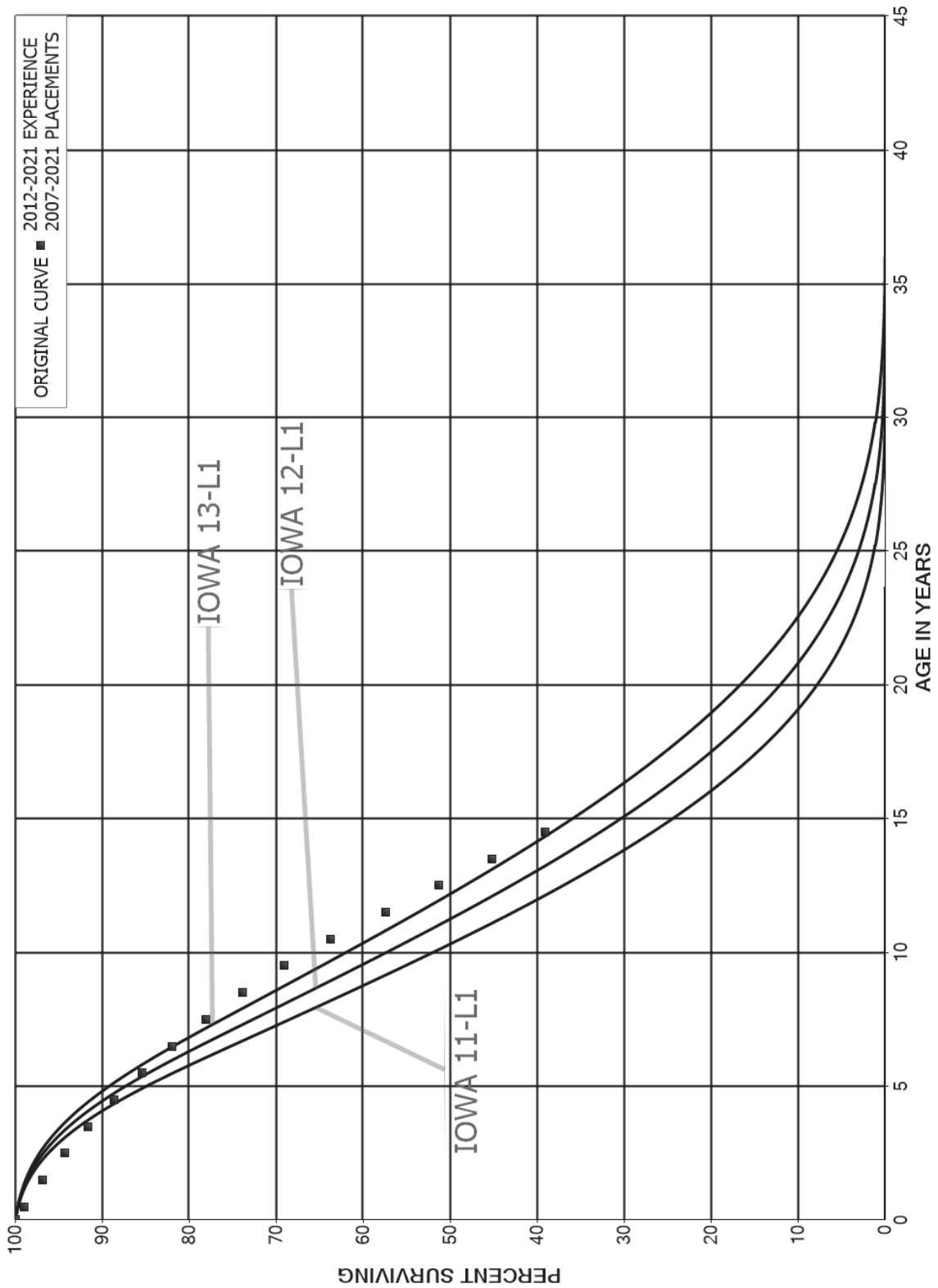


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

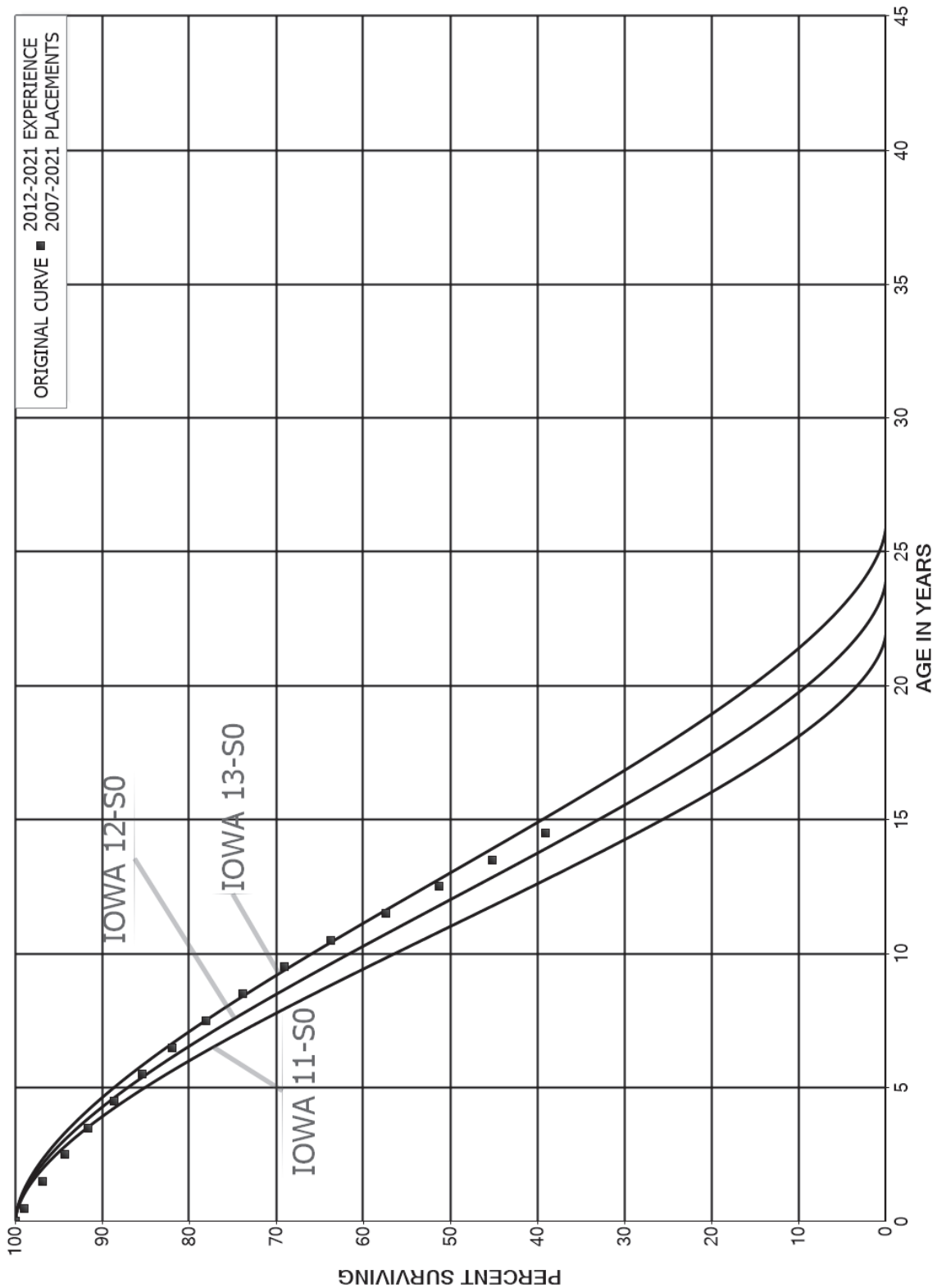


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

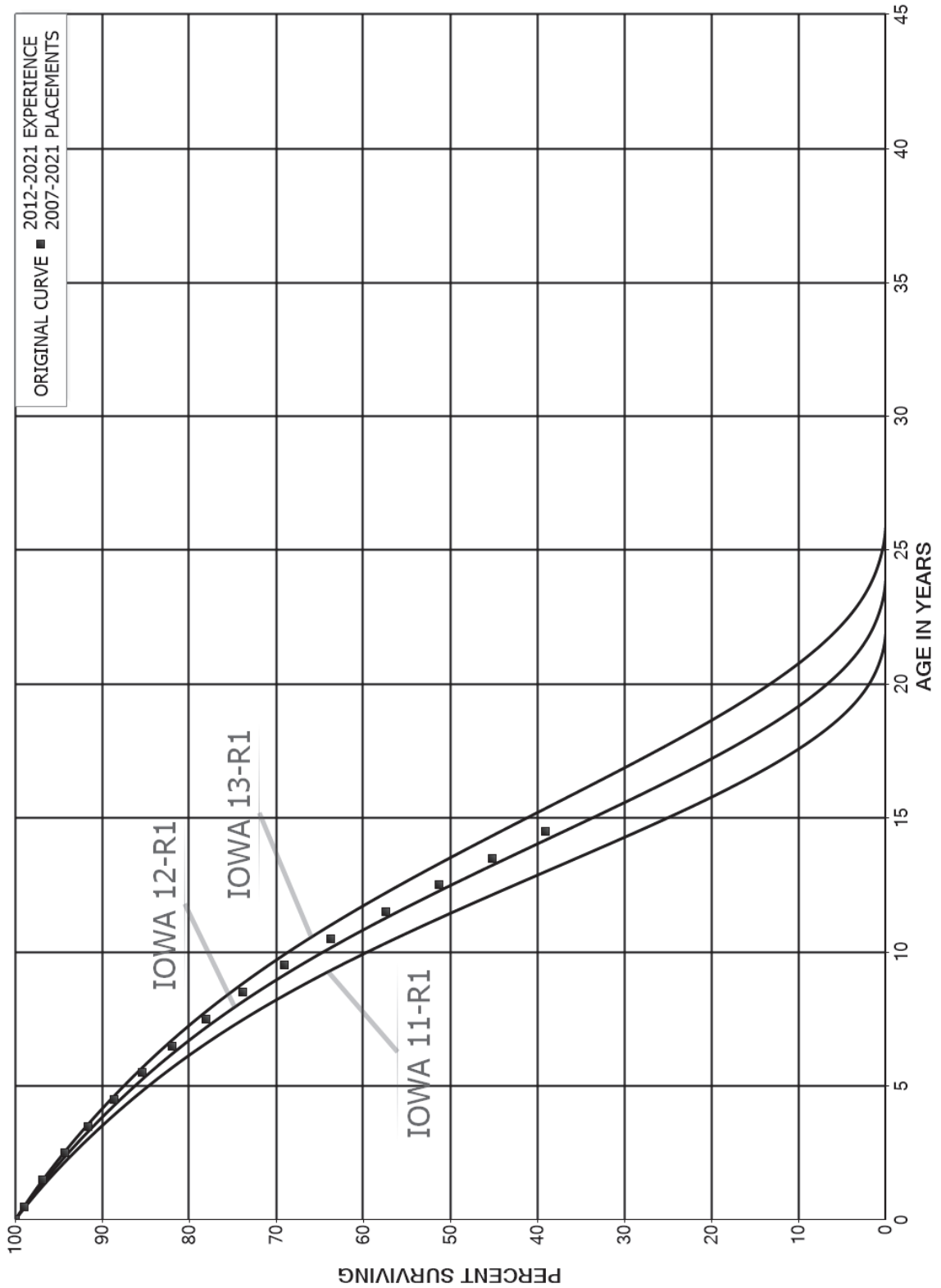
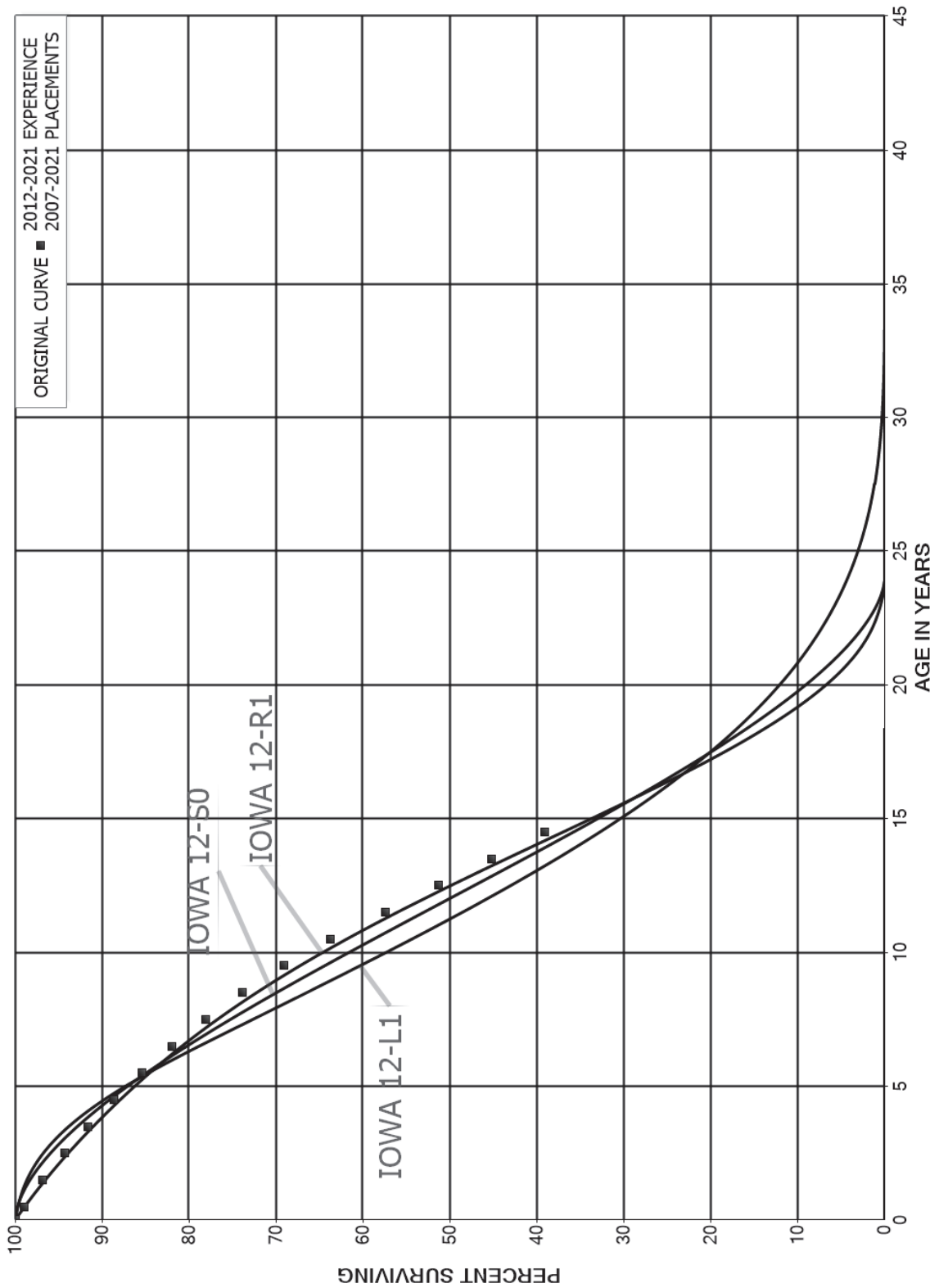


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent trips.

April 25, 2018

- Erie Service Center
- Erie District Regulating Station 1030
- Erie District Regulating Station 36 (26th and Ash Streets)
- VA Hospital Meter Set
- Pittsburgh Avenue City Gate Station (ERE 64)
- Owl Creek FTE 386 Station
- Production Well Station MCE 2231
- Production Well Station MCE 4468

February 6 and 7, 2013

- Erie Service Center Complex
- Regulating Station #572
- City Mission Meter Set
- Erie Regulating Station #14D
- Erie Measuring Station #4463X
- Pittsburgh Gate Station
- IMR Meter Set #15151
- IMR Meter Set #15154
- MCE Regulating Station #2009

January 21 and 22, 2008

- Erie Service Center Complex
- 5th and Wayne Street Regulating Station
- 3rd and French Avenue Regulating Station #1009
- West County Service Center
- Warren Service Center
- Dalrymple Street Regulating Station
- Davey Hill Regulating Station
- Oil City-Franklin Service Center

Regulating Station T-2486
Merasol Industrial Meter Set
Rouseville #5 Regulating Station

October 8, 2002

Pittsburgh Avenue Gate Station
Oil Creek Station
Ridge Avenue Station
Oregon Street Regulating Station
Main Street (Seneca) Station
Webco Meter Set
Channelock Industrial Metering Station
Sunburst Electronics Metering Station
Oil City Service Center
Meadville Service Center
Erie Service Center Complex

May 26, 1998

Sharon-Greenville Service Center
West County Service Center
Erie Service Center Complex
Erie General Office - 800 State Street
Bradford Service Center
Bradford Regulator Station #T2388
East Avenue Regulator Station #2
Greenville High School Regulator Station #43
Fairview City Gate Station
8th & Delaware District Station
8th & Greengarden District Station

May 27, 1998

Oil City - Franklin Service Center
Warren Service Center
Marion Street Regulator Station
Conowango Avenue Regulator Station
Main Street Regulator Station #158

January 22, 1992

Elk Service Center
Warren Service Center
Warren Regulating Stations RS-22D and RS-17D
Corry Service Center
Corry Regulating Station RS-13D
Erie Service Center Complex

January 23, 1992

Erie General Office
Greenville Service Center
Sharon Commercial Office
Sharon Service Center
Chicora Service Center
DuBois Service Center

June 9, 1987

Corry Service Center
Columbus Regulator Station
Warren Service Center
West County Service Center
Fairview City Gate Station
Erie Service Center Complex
Erie General Office
Erie Commercial Office - Leased

June 10, 1987

Meadville Service Center
Meadville Commercial Office
Oil City Industrial Regulating Stations
Reno City Gate Station
Oil City - Franklin Service Center
Measuring and Regulating Stations T-508 and 154
Oil City Consumer Assistance Center
Clarion Service Center
DuBois Measuring and Regulation Station
DuBois Consumer Assistance Center
DuBois Service Center

August 18, 1982

Elk Service Center
DuBois Service Center
Clarion Service Center
Oil City Service Center
Franklin Service Center
Sharon Commercial Office
Sharon Service Center
Greenville Service Center
Meadville Service Center
Meadville Commercial Office
West County Service Center

August 19, 1982

Erie Commercial Office - Leased
Erie General Office
Erie Service Center Complex

Judgment

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other discussions with management; current developments in the gas industry; and the survivor curve estimates from previous studies for the National Fuel Gas Distribution Corporation, its predecessor companies, and other gas companies.

For many plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the statistical analyses were the primary bases for the estimates for the following accounts, although information external to the statistics contributed to the specific interpretations of those statistics in several cases.

328.00	Measuring and Regulating Station Structures
332.00	Field Lines
334.00	Measuring and Regulating Station Equipment
366.20	Measuring and Regulating Station Structures
366.30	Other Structures
367.10	Mains - Excl. Cathodic Protection
367.20/376.20	Mains - Cathodic Protection
369.00	Measuring and Regulating Station Equipment 1980 and Prior 1981 and Subsequent
375.00/390.00	Structures and Improvements - Service Centers
375.00/390.00	Structures and Improvements - Offices
375.00/390.00	Structures and Improvements - Small
376.10	Mains - Excl. Cathodic Protection
378.00	Measuring and Regulating Station Equipment
380.00	Services
381.00	Meters
382.00	Meter Installations
384.00	House Regulator Installations
385.00	Industrial Measuring and Regulating Station Equipment

Account 376.10, Mains - Excluding Cathodic Protection, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. This account represents 44 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1960 through 2017. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The retirements, and other plant transactions, and plant additions were analyzed by the retirement rate method.

The 1960-2017 and 1983-2017 experience bands are most indicative of future expectations. Discussions with operating and managing personnel, as well as field observations related to reasons for retirement and the changing average service life, indicated that public authority requirements, leak detection programs and the use of plastic mains have become more significant in recent years. These factors are expected to continue into the future. The Iowa 69-L1.5 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the 1960-2017 and 1983-2017 experience, through age 105, and reflects the expectations of management.

For Account 375.30, a life span was estimated for each major structure. Each life span was estimated on the basis of type of construction, use, age, condition, and management's plans within the foreseeable future. Interim survivor curves were estimated for the major structures based primarily upon statistical analyses of the interim retirements that have been experienced by the Company's service centers and offices.

The historical analyses for Accounts 380.00, 382.00 and 384.00 were combined due to present Company policy to retire all three assets when replacing one of the property units. The estimate for cathodic protection equipment, anodes and rectifiers, is the 25-S2.5 and is based on historical indications, discussions with management and

estimates for such equipment in other gas companies. The survivor curve estimate for Account 325.40 was based on judgment incorporating the nature of the plant and estimates for the same account in other gas companies.

The estimate for the rights-of-way included in Accounts 365.20 and 374.20 were based on a review of the age and magnitude of experienced retirements and a consideration of the survivor curves estimated for Accounts 367.10, Mains - Excluding Cathodic Protection and Account 376.10, Mains - Excluding Cathodic Protection, with which the rights are associated. The rates of retirement have been small during the early portion of the life cycle and are of use only in defining the foreportion of the estimated survivor curve. The 80-R4 survivor curve is consistent between the estimated curve for the rights of way accounts.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of June 30, 2023, the estimated book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than

the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 25-S2.5 survivor curve and a June 30, 2022 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., June 30 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 25-S2.5 survivor curve, and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage, based on the data developed in the first five columns.

The year installed is shown in column 6. For all vintages other than 2022, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 4.41622974711 for 2021 equals one-half of 0.00027000000 plus all of the succeeding figures in column 5.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:

CALCULATION DATE... 6-30-2022
 SURVIVOR CURVE.... 25-S2.5

AGE INTERVAL		RETIREMENTS		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL					
(1)	(2)	(3)	INTERVAL	ACCURAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
			(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	0.500	0.250	0.00000	0.00000000000	2022	3.31227356033	75.000000	0.0442	0.0111
0.500	1.500	1.000	0.00027	0.00027000000	2021	4.41622974711	99.999865	0.0442	0.0442
1.500	2.500	2.000	0.00255	0.00127500000	2020	4.41545724711	99.998455	0.0442	0.0884
2.500	3.500	3.000	0.01014	0.00338000000	2019	4.41312974711	99.992110	0.0441	0.1323
3.500	4.500	4.000	0.02707	0.00676750000	2018	4.40805599711	99.973505	0.0441	0.1764
4.500	5.500	5.000	0.05785	0.01157000000	2017	4.39888724711	99.931045	0.0440	0.2200
5.500	6.500	6.000	0.10735	0.01789166667	2016	4.38415641377	99.848445	0.0439	0.2634
6.500	7.500	7.000	0.18094	0.02584857143	2015	4.36228629472	99.704300	0.0438	0.3066
7.500	8.500	8.000	0.28425	0.03553125000	2014	4.33159638401	99.471705	0.0435	0.3490
8.500	9.500	9.000	0.42291	0.04699000000	2013	4.29033575901	99.118125	0.0433	0.3897
9.500	10.500	10.000	0.60227	0.06022700000	2012	4.23672725901	98.605535	0.0430	0.4300
10.500	11.500	11.000	0.82655	0.07514090909	2011	4.16904330446	97.891125	0.0426	0.4686
11.500	12.500	12.000	1.09838	0.09153166667	2010	4.08570701658	96.928660	0.0422	0.5064
12.500	13.500	13.000	1.41813	0.10908692308	2009	3.98539772171	95.670405	0.0417	0.5421
13.500	14.500	14.000	1.78330	0.12737857143	2008	3.86716497445	94.069690	0.0411	0.5754
14.500	15.500	15.000	2.18825	0.14588333333	2007	3.73053402207	92.083915	0.0405	0.6075
15.500	16.500	16.000	2.62407	0.16400437500	2006	3.57559016791	89.677755	0.0399	0.6384
16.500	17.500	17.000	3.07876	0.18110352941	2005	3.40303621570	86.826340	0.0392	0.6664
17.500	18.500	18.000	3.53778	0.19654333333	2004	3.21421278433	83.518070	0.0385	0.6930
18.500	19.500	19.000	3.98462	0.20971684211	2003	3.01108269661	79.756870	0.0378	0.7182
19.500	20.500	20.000	4.40182	0.22009100000	2002	2.79617877556	75.563650	0.0370	0.7400
20.500	21.500	21.000	4.77205	0.22724047619	2001	2.57251303746	70.976715	0.0362	0.7602
21.500	22.500	22.000	5.07920	0.23087272727	2000	2.34345643573	66.051090	0.0355	0.7810
22.500	23.500	23.000	5.30939	0.23084304348	1999	2.11259855036	60.856795	0.0347	0.7981
23.500	24.500	24.000	5.45197	0.22716541667	1998	1.88359432028	55.476115	0.0340	0.8160
24.500	25.500	25.000	5.50026	0.22001040000	1997	1.66000641195	50.000000	0.0332	0.8300
25.500	26.500	26.000	5.45197	0.20969115385	1996	1.44515563502	44.523885	0.0325	0.8450
26.500	27.500	27.000	5.30938	0.19664370370	1995	1.24198820625	39.143210	0.0317	0.8559
27.500	28.500	28.000	5.07920	0.18140000000	1994	1.05296635440	33.948920	0.0310	0.8680
28.500	29.500	29.000	4.77206	0.16455379310	1993	0.87998945785	29.023290	0.0303	0.8787
29.500	30.500	30.000	4.40182	0.14672733333	1992	0.72434889463	24.436350	0.0296	0.8880
30.500	31.500	31.000	3.98461	0.12853580645	1991	0.58671732474	20.243135	0.0290	0.8990
31.500	32.500	32.000	3.53773	0.11055406250	1990	0.46717239027	16.481965	0.0283	0.9056
32.500	33.500	33.000	3.07882	0.09329757576	1989	0.36524657114	13.173690	0.0277	0.9141
33.500	34.500	34.000	2.62407	0.07717852941	1988	0.28000851855	10.322245	0.0271	0.9214
34.500	35.500	35.000	2.18824	0.06252114286	1987	0.21015868242	7.916090	0.0265	0.9275
35.500	36.500	36.000	1.78331	0.04953638889	1986	0.15412991654	5.930315	0.0260	0.9360
36.500	37.500	37.000	1.41813	0.03832783784	1985	0.11019780318	4.329595	0.0255	0.9435
37.500	38.500	38.000	1.09838	0.02890473684	1984	0.07658151584	3.071340	0.0249	0.9462
38.500	39.500	39.000	0.82655	0.02119358974	1983	0.05153235255	2.108875	0.0244	0.9516
39.500	40.500	40.000	0.60226	0.01505650000	1982	0.03340730768	1.394470	0.0240	0.9600
40.500	41.500	41.000	0.42292	0.01031512195	1981	0.02072149670	0.881880	0.0235	0.9635
41.500	42.500	42.000	0.28424	0.00676761905	1980	0.01218012620	0.528300	0.0231	0.9702
42.500	43.500	43.000	0.18095	0.00420813953	1979	0.00669224691	0.295705	0.0226	0.9718
43.500	44.500	44.000	0.10735	0.00243977273	1978	0.00336829078	0.151555	0.0222	0.9768
44.500	45.500	45.000	0.05784	0.00128533333	1977	0.00150573775	0.068960	0.0218	0.9810
45.500	46.500	46.000	0.02708	0.00058869565	1976	0.00056872326	0.026500	0.0215	0.9890
46.500	47.500	47.000	0.01013	0.00021553191	1975	0.00016660948	0.007895	0.0211	0.9917
47.500	48.500	48.000	0.00256	0.00005333333	1974	0.00003217686	0.001550	0.0208	0.9984
48.500	49.500	49.000	0.00027	0.00000551020	1973	0.00000275510	0.000135	0.0204	1.0000
TOTAL				100.00000					

Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

For vintage 2022, the summation of annual accruals (column 7) includes the entire group annual accrual (column 5) for that vintage's current age interval, in order to fully recoup the retirements which occur during that first age interval, 0 to 1. Thus, the first figure in column 7, for vintage 2022, equals the entire group annual accrual for the first equal group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 25-S2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at June 30, 2022.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other

utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391.00	Office Furniture and Equipment	
	Furniture	25
	Equipment	15
	Computers	5
394.00	Tools, Shop and Garage Equipment	25
397.00	Communication Equipment	10

For the purpose of calculating annual amortization amounts as of June 30, 2023, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced net salvage is incorporated in the results of the study, as it was reported on the Company's books and records for the period January 1, 2018 through June 30, 2022. The data for the last six months of 2022 is based on estimated experience. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing net salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2018 through 2022 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-8 summarize the results of the depreciation study as of June 30, 2023. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of June 30, 2023, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to June 30, 2023. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended June 30, 2023. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2018 through 2022.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2018-2022 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2018-2022, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life

derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-8.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF JUNE 30, 2023

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF JUNE 30, 2023	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
DEPRECIABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT	10-SQ	24,528,069.49	16,371,177	8,156,892	2,147,844	8.76	3.8
PRODUCTION PLANT								
325.4	RIGHTS OF WAY	70-R4	53,446.39	35,536	17,910	474	0.89	37.8
328	MEASURING AND REGULATING STATION STRUCTURES	30-L2.5	10,095.84	9,901	195	25	0.25	7.8
329	OTHER STRUCTURES	40-SQ	2,650.00	1,233	1,417	67	2.53	21.1
332	FIELD LINES	50-R1.5	444,586.00	143,012	301,574	11,612	2.61	26.0
334	MEASURING AND REGULATING STATION EQUIPMENT	30-O1	3,140,592.87	1,642,959	1,497,634	95,420	3.04	15.7
TOTAL PRODUCTION PLANT			3,651,371.10	1,832,641	1,818,730	107,598	2.95	
TRANSMISSION PLANT								
365.2	RIGHTS OF WAY	80-R4	2,325,527.17	599,515	1,726,012	29,048	1.25	59.4
366.2	MEASURING AND REGULATING STATION STRUCTURES	60-R2	213,787.74	109,788	104,000	3,772	1.76	27.6
366.3	OTHER STRUCTURES	60-R2	3,811.68	3,636	176	7	0.18	25.1
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	68-R2	56,898,908.67	18,543,365	38,355,544	901,795	1.58	42.5
367.2	MAINS - CATHODIC PROTECTION	25-S2.5	3,335,759.10	2,020,943	1,314,816	111,713	3.35	11.8
369	MEASURING AND REGULATING STATION EQUIPMENT	24-L1	298,205.78	298,206	0	0	-	-
	1980 AND PRIOR	35-R1.5	6,571,720.72	3,839,921	2,731,800	141,979	2.16	19.2
	1981 AND SUBSEQUENT		6,869,926.50	4,138,127	2,731,800	141,979	2.07	19.2
TOTAL TRANSMISSION PLANT			69,647,720.86	25,415,374	44,232,348	1,188,314	1.71	
DISTRIBUTION PLANT								
374.2	RIGHTS OF WAY	80-R4	12,999,341.83	2,767,747	10,231,595	167,859	1.29	61.0
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	VARIOUS *	10,273,158.48	5,102,778	5,170,381	307,031	2.99	16.8
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	40-R0.5	806,342.09	397,517	408,825	19,361	2.40	21.1
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	69-L1.5	321,310,928.48	102,299,724	219,011,204	5,558,323	1.73	39.4
376.2	MAINS - CATHODIC PROTECTION	25-S2.5	2,745,527.53	1,500,097	1,245,431	91,887	3.35	13.6
378	MEASURING AND REGULATING STATION EQUIPMENT	38-R0.5	10,880,187.46	4,156,030	6,724,157	360,015	3.31	18.7
380	SERVICES	50-R0.5	207,007,958.40	80,738,135	126,269,823	4,700,897	2.27	26.9
381	METERS	36-R2	15,727,548.29	6,046,846	9,680,702	458,774	2.92	21.1
382	METER INSTALLATIONS	50-R0.5	3,311,694.08	1,914,484	1,397,210	53,589	1.62	26.1
384	HOUSE REGULATOR INSTALLATIONS	50-R0.5	1,103,156.90	577,939	525,218	19,220	1.74	27.3
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50-R2	16,019,395.36	6,706,275	9,313,120	318,588	1.99	29.2
TOTAL DISTRIBUTION PLANT			602,185,238.90	212,207,572	389,977,666	12,055,544	2.00	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF JUNE 30, 2023

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF JUNE 30, 2023 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
GENERAL PLANT								
390.11	OTHER SMALL STRUCTURES	40-R0.5	25,917.70	(29,571)	55,489	4,933	19.03	11.2
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	25-SQ	312,976.06	144,519	168,457	9,584	3.06	17.6
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	244,188.97	223,225	20,964	3,751	1.54	5.6
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	6,953,183.92	2,662,453	4,290,731	1,099,841	15.82	3.9
392	TRANSPORTATION EQUIPMENT		11,243,498.06	5,207,697	6,035,801	1,188,041	**	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	5,783,361.79	1,868,514	3,914,848	210,313	3.64	18.6
396	POWER OPERATED EQUIPMENT AND TOOLS		5,576,187.43	2,821,778	2,754,409	532,860	**	
397	COMMUNICATION EQUIPMENT	10-SQ	3,632,117.15	1,867,985	1,764,132	331,234	9.12	5.3
TOTAL GENERAL PLANT			33,771,431.08	14,766,600	19,004,831	3,380,556	10.01	
TOTAL DEPRECIABLE GAS PLANT			733,783,831.43	270,593,364	463,190,467	18,879,856	2.57	
AMORTIZATION OF NET SALVAGE						1,715,534		
NONDEPRECIABLE PLANT								
	INTANGIBLE PLANT		123,845.54					
	PRODUCTION PLANT		2,840.80					
	TRANSMISSION PLANT		17,652.36					
	DISTRIBUTION PLANT		864,541.86	49,771				
	GENERAL PLANT		51,798.54	(16,289)				
TOTAL NONDEPRECIABLE PLANT			1,060,679.10	33,482				
TOTAL GAS PLANT			734,844,510.53	270,626,846	463,190,467	20,595,390		

* LIFE SPAN PROCEDURE WAS USED. INTERIM SURVIVOR CURVES ARE 65-SQ AND 60-R0.5.

** ASSETS ARE INDIVIDUALLY DEPRECIATED.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 2. BRINGFORWARD TO JUNE 30, 2023 OF THE BOOK RESERVE AS OF JUNE 30, 2022

ACCOUNT (1)	BOOK RESERVE AS OF JUNE 30, 2022 (2)	DEPRECIATION ACCRUALS (3)	AMORTIZATION OF NET SALVAGE (4)	PROJECTED RETIREMENTS (5)	PROJECTED GROSS SALVAGE (6)	PROJECTED COST OF REMOVAL (7)	ADJUSTMENTS (8)	BOOK RESERVE AS OF JUNE 30, 2023 (9)	BOOK RESERVE AS A PERCENT ORIGINAL COST (10)
303	14,190,632	2,180,545						16,371,177	66.74
325.4	35,060	476						35,536	66.49
328	9,874	27						9,901	98.07
329	1,165	68						1,233	46.53
332	129,818	12,048	1,146	7,502		2,897		143,012	32.17
334	1,553,293	92,080	7,985	1,166				1,642,959	52.31
365.2	571,919	28,762						599,515	25.78
366.2	104,510	3,955	1,323					109,788	51.35
366.3	3,629	7						3,636	95.39
367.1	17,569,405	903,138	142,088	34,330	129	37,065		18,543,365	32.59
367.2	1,908,632	115,575	616	3,815		65		2,020,943	60.58
369	3,989,433	144,189	7,483	2,082		896		4,138,127	60.24
374.1	50,020		(249)					49,771	5.76
374.2	2,712,836	159,766	1,620	81,724		24,750		2,767,747	21.29
375	5,633,239	290,879	31,418	370,239	29,536	114,538		5,500,295	49.64
376.1	98,329,862	5,431,505	930,352	1,310,185	5,067	1,086,878		102,299,724	31.84
376.2	1,442,862	84,332	173	26,738		531		1,500,097	54.64
378	3,950,089	321,362	60,704	112,509		63,616		4,156,030	38.20
380	76,789,662	4,536,245	512,171	806,346		293,598		80,738,135	39.00
381	5,738,106	433,006		124,266				6,046,846	38.45
382	1,858,516	55,968						1,914,484	57.81
384	557,641	20,298						577,939	52.39
385	6,434,293	311,593	12,807	40,554		11,863		6,706,275	41.86
389	(16,289)							(16,289)	(31.45)
390	(29,435)	4,652	7,682			12,470		(29,571)	(114.10)
391.1	135,640	8,879						144,519	46.18
391.2	234,603	3,399		14,777				223,225	91.41
391.3	3,051,179	465,091		853,817				2,662,453	38.29
392	5,419,481	1,188,041		1,399,825				5,207,697	46.32
394	2,075,018	191,089	331	397,388		536		1,868,514	32.31
396	2,755,822	532,860		466,904				2,821,778	50.60
397	1,588,436	324,617	349	44,897		520		1,867,985	51.43
TOTAL	258,778,951	17,844,451	1,717,998	6,099,064	34,732	1,650,224	0	270,626,846	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JUNE 30, 2023

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF JUNE 30, 2022 (2)	ORIGINAL COST AS OF JUNE 30, 2023 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
DEPRECIABLE PLANT				
303 MISCELLANEOUS INTANGIBLE PLANT	24,528,069	24,528,069	8.89	2,180,545
PRODUCTION PLANT				
325.4 RIGHTS OF WAY	53,446	53,446	0.89	476
328 MEASURING AND REGULATING STATION STRUCTURES	10,096	10,096	0.27	27
329 OTHER STRUCTURES	2,650	2,650	2.57	68
332 FIELD LINES	444,586	444,586	2.71	12,048
334 MEASURING AND REGULATING STATION EQUIPMENT	2,998,095	3,140,593	3.00	92,080
TOTAL PRODUCTION PLANT	3,508,873	3,651,371		104,699
TRANSMISSION PLANT				
365.2 RIGHTS OF WAY	2,276,469	2,325,527	1.25	28,762
366.2 MEASURING AND REGULATING STATION STRUCTURES	213,788	213,788	1.85	3,955
366.3 OTHER STRUCTURES	3,812	3,812	0.18	7
367.1 MAINS - EXCLUDING CATHODIC PROTECTION	55,292,201	56,898,909	1.61	903,138
367.2 MAINS - CATHODIC PROTECTION	3,157,236	3,335,759	3.56	115,575
369 MEASURING AND REGULATING STATION EQUIPMENT				
1980 AND PRIOR	298,206	298,206	-	0
1981 AND SUBSEQUENT	6,477,019	6,571,721	2.21	144,189
TOTAL ACCOUNT 369	6,775,225	6,869,927	2.12	144,189
TOTAL TRANSMISSION PLANT	67,718,730	69,647,721		1,195,626
DISTRIBUTION PLANT				
374.2 RIGHTS OF WAY	12,160,608	12,999,342	1.27	159,766
375.3 STRUCTURES AND IMPROVEMENTS - LARGE	9,789,473	10,273,158	2.71	271,849
375.4 STRUCTURES AND IMPROVEMENTS - SMALL	806,342	806,342	2.36	19,030
376.1 MAINS - EXCLUDING CATHODIC PROTECTION	306,608,734	321,310,928	1.73	5,431,505
376.2 MAINS - CATHODIC PROTECTION	2,444,142	2,745,528	3.25	84,332
378 MEASURING AND REGULATING STATION EQUIPMENT	9,719,939	10,880,188	3.12	321,362
380 SERVICES	198,013,930	207,007,958	2.24	4,536,245
381 METERS	14,447,080	15,727,548	2.87	433,006
382 METER INSTALLATIONS	3,311,694	3,311,694	1.69	55,968
384 HOUSE REGULATOR INSTALLATIONS	1,103,157	1,103,157	1.84	20,298
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	15,454,646	16,019,395	1.98	311,593
TOTAL DISTRIBUTION PLANT	573,859,746	602,185,239		11,644,954
GENERAL PLANT				
390.11 OTHER SMALL STRUCTURES	25,918	25,918	17.95	4,652
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	284,923	312,976	2.97	8,879
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	251,953	244,189	1.37	3,399
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	4,335,424	6,953,184	8.24	465,091
392 TRANSPORTATION EQUIPMENT	9,583,331	11,243,498	*	1,188,041
394 TOOLS, SHOP AND GARAGE EQUIPMENT	5,358,835	5,783,362	3.43	191,089
396 POWER OPERATED EQUIPMENT AND TOOLS	5,022,450	5,576,187	*	532,860
397 COMMUNICATION EQUIPMENT	3,238,082	3,632,117	9.45	324,617
TOTAL GENERAL PLANT	28,100,916	33,771,431		2,718,627
TOTAL DEPRECIABLE GAS PLANT	697,716,334	733,783,832		17,844,451

* ASSETS ARE INDIVIDUALLY DEPRECIATED.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

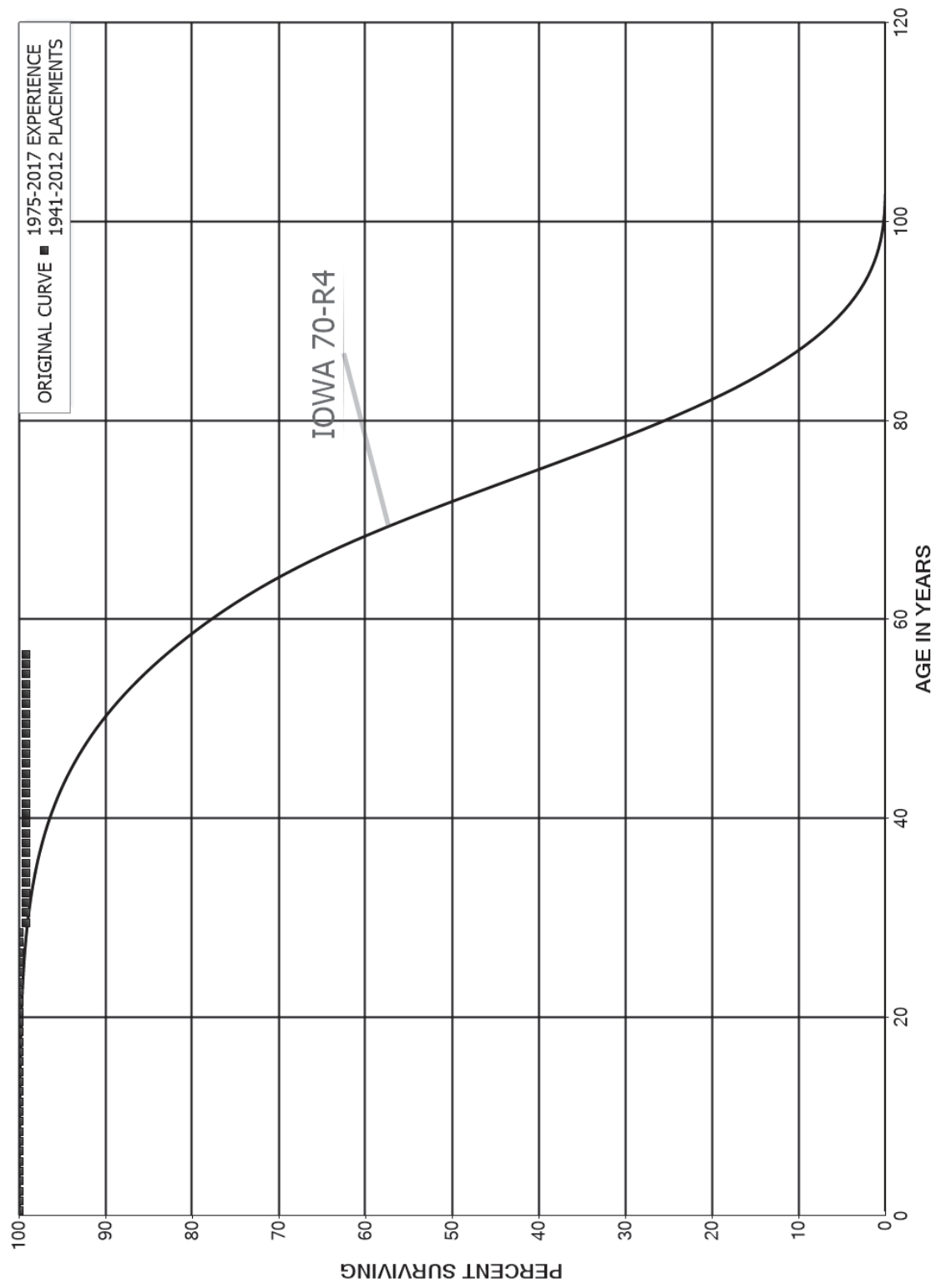
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2018		2019		2020		2021		2022		NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
332		670.22		515.44		4,542.28					(5,727.94)	(1,146)
334		20,606.51		2,279.42		1,275.58		4,910.71		5,956.53	(35,028.75)	(7,006)
366.2		1,272.00		500.00							(1,772.00)	(354)
367.1		241,546.09		72,559.71		269,831.71		117,441.79	70.57	20,066.23	(718,964.21)	(143,793)
367.2		1,012.68		1,031.91		556.75		219.75		17.73	(2,838.82)	(568)
369		5,622.66		400.00		10,941.87		15,090.22		1,497.09	(33,551.84)	(6,710)
374.1	809.00	342.30	1,000.00	188.61							1,278.09	256
374.2				422.98							(10,654.65)	(2,131)
375	50,628.76	37,233.74	4,671.19	32,293.30		52,996.63		72,182.50	1,695.33	7,663.42	(150,045.50)	(30,009)
376.1	3,786.48	823,925.60		1,007,222.50		1,016,214.24		754,656.81	4,729.37	1,070,114.83	(4,650,013.85)	(930,003)
376.2								554.72		180.72	(735.44)	(147)
378		27,562.69		49,413.50		93,118.40		48,112.59		95,730.88	(313,938.06)	(62,786)
380		541,618.59		461,950.15		599,553.59		482,041.77		454,013.83	(2,539,177.93)	(507,836)
385		4,484.92		26,190.60		9,293.49		13,720.71		8,800.12	(62,489.84)	(12,498)
390				1,000.00						49,878.34	(50,878.34)	(10,176)
394		1,498.86								204.48	(1,703.34)	(341)
397		1,047.90								371.27	(1,419.17)	(284)
TOTAL	55,224.24	1,708,444.76	5,671.19	1,655,968.12	11,343.84	2,056,324.54	0.00	1,508,931.57	6,495.27	1,724,727.14	(8,577,661.59)	(1,715,534)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 325.4 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 325.4 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2012

EXPERIENCE BAND 1975-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,503		0.0000	1.0000	100.00
0.5	41,503		0.0000	1.0000	100.00
1.5	41,503		0.0000	1.0000	100.00
2.5	41,503		0.0000	1.0000	100.00
3.5	41,503		0.0000	1.0000	100.00
4.5	40,900	31	0.0008	0.9992	100.00
5.5	38,048		0.0000	1.0000	99.92
6.5	38,048		0.0000	1.0000	99.92
7.5	38,048		0.0000	1.0000	99.92
8.5	38,055		0.0000	1.0000	99.92
9.5	38,055		0.0000	1.0000	99.92
10.5	38,055		0.0000	1.0000	99.92
11.5	41,602		0.0000	1.0000	99.92
12.5	43,445		0.0000	1.0000	99.92
13.5	44,151		0.0000	1.0000	99.92
14.5	44,151		0.0000	1.0000	99.92
15.5	44,545		0.0000	1.0000	99.92
16.5	44,545		0.0000	1.0000	99.92
17.5	45,769		0.0000	1.0000	99.92
18.5	45,758		0.0000	1.0000	99.92
19.5	45,758		0.0000	1.0000	99.92
20.5	45,758		0.0000	1.0000	99.92
21.5	45,758		0.0000	1.0000	99.92
22.5	45,758		0.0000	1.0000	99.92
23.5	45,758		0.0000	1.0000	99.92
24.5	45,758		0.0000	1.0000	99.92
25.5	46,079		0.0000	1.0000	99.92
26.5	43,996		0.0000	1.0000	99.92
27.5	25,200		0.0000	1.0000	99.92
28.5	23,943	174	0.0073	0.9927	99.92
29.5	23,742		0.0000	1.0000	99.20
30.5	23,742		0.0000	1.0000	99.20
31.5	22,998		0.0000	1.0000	99.20
32.5	22,998		0.0000	1.0000	99.20
33.5	22,998		0.0000	1.0000	99.20
34.5	22,998		0.0000	1.0000	99.20
35.5	23,006		0.0000	1.0000	99.20
36.5	23,006		0.0000	1.0000	99.20
37.5	10,128		0.0000	1.0000	99.20
38.5	10,128		0.0000	1.0000	99.20

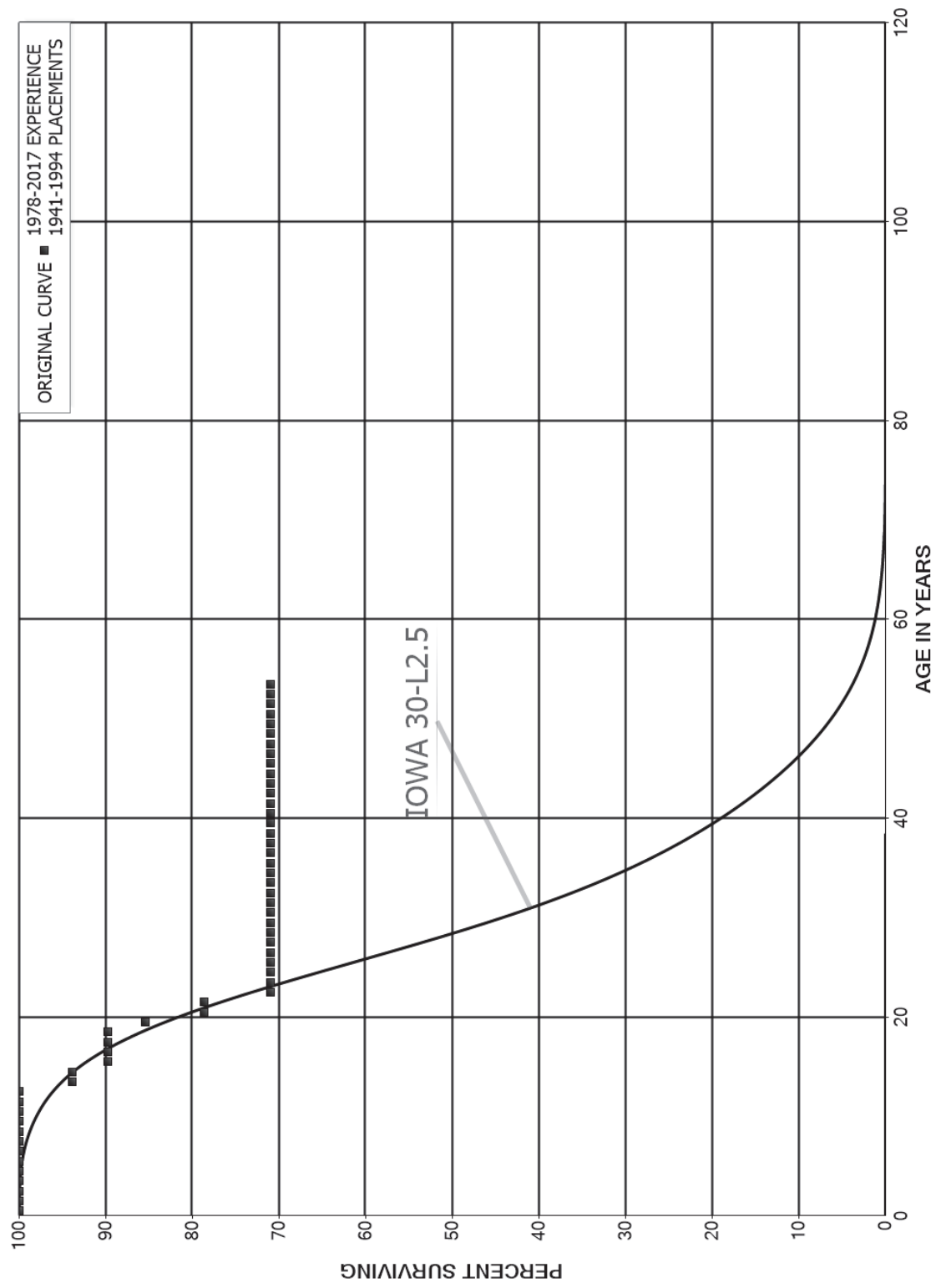
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 325.4 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2012			EXPERIENCE BAND 1975-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,128		0.0000	1.0000	99.20
40.5	10,120		0.0000	1.0000	99.20
41.5	10,120		0.0000	1.0000	99.20
42.5	9,012		0.0000	1.0000	99.20
43.5	9,012		0.0000	1.0000	99.20
44.5	9,012		0.0000	1.0000	99.20
45.5	9,012		0.0000	1.0000	99.20
46.5	9,012		0.0000	1.0000	99.20
47.5	9,005		0.0000	1.0000	99.20
48.5	9,005		0.0000	1.0000	99.20
49.5	9,005		0.0000	1.0000	99.20
50.5	5,457		0.0000	1.0000	99.20
51.5	3,625		0.0000	1.0000	99.20
52.5	3,092		0.0000	1.0000	99.20
53.5	3,092		0.0000	1.0000	99.20
54.5	2,699		0.0000	1.0000	99.20
55.5	2,699		0.0000	1.0000	99.20
56.5	1,394		0.0000	1.0000	99.20
57.5	1,394		0.0000	1.0000	99.20
58.5	1,394		0.0000	1.0000	99.20
59.5	1,394		0.0000	1.0000	99.20
60.5	1,394		0.0000	1.0000	99.20
61.5	1,394		0.0000	1.0000	99.20
62.5	1,394		0.0000	1.0000	99.20
63.5	1,394		0.0000	1.0000	99.20
64.5	1,074		0.0000	1.0000	99.20
65.5	1,048		0.0000	1.0000	99.20
66.5	988		0.0000	1.0000	99.20
67.5	988		0.0000	1.0000	99.20
68.5	988		0.0000	1.0000	99.20
69.5	988		0.0000	1.0000	99.20
70.5	988		0.0000	1.0000	99.20
71.5	988		0.0000	1.0000	99.20
72.5	988		0.0000	1.0000	99.20
73.5	988		0.0000	1.0000	99.20
74.5	980		0.0000	1.0000	99.20
75.5	980		0.0000	1.0000	99.20
76.5					99.20

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-1994			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,223		0.0000	1.0000	100.00
0.5	3,223		0.0000	1.0000	100.00
1.5	3,389		0.0000	1.0000	100.00
2.5	3,389		0.0000	1.0000	100.00
3.5	3,389		0.0000	1.0000	100.00
4.5	4,179		0.0000	1.0000	100.00
5.5	4,179		0.0000	1.0000	100.00
6.5	4,179		0.0000	1.0000	100.00
7.5	4,179		0.0000	1.0000	100.00
8.5	4,179		0.0000	1.0000	100.00
9.5	5,322		0.0000	1.0000	100.00
10.5	6,117		0.0000	1.0000	100.00
11.5	6,177		0.0000	1.0000	100.00
12.5	8,937	548	0.0614	0.9386	100.00
13.5	11,970		0.0000	1.0000	93.86
14.5	12,578	557	0.0443	0.9557	93.86
15.5	12,541		0.0000	1.0000	89.71
16.5	12,541		0.0000	1.0000	89.71
17.5	12,541		0.0000	1.0000	89.71
18.5	12,541	600	0.0478	0.9522	89.71
19.5	11,941	957	0.0801	0.9199	85.41
20.5	10,984		0.0000	1.0000	78.57
21.5	10,984	1,073	0.0977	0.9023	78.57
22.5	9,911		0.0000	1.0000	70.89
23.5	7,963		0.0000	1.0000	70.89
24.5	7,963		0.0000	1.0000	70.89
25.5	7,963		0.0000	1.0000	70.89
26.5	7,963		0.0000	1.0000	70.89
27.5	7,963		0.0000	1.0000	70.89
28.5	7,963		0.0000	1.0000	70.89
29.5	7,963		0.0000	1.0000	70.89
30.5	7,963		0.0000	1.0000	70.89
31.5	7,963		0.0000	1.0000	70.89
32.5	7,796		0.0000	1.0000	70.89
33.5	7,796		0.0000	1.0000	70.89
34.5	7,796		0.0000	1.0000	70.89
35.5	7,796		0.0000	1.0000	70.89
36.5	7,796		0.0000	1.0000	70.89
37.5	7,914		0.0000	1.0000	70.89
38.5	7,914		0.0000	1.0000	70.89

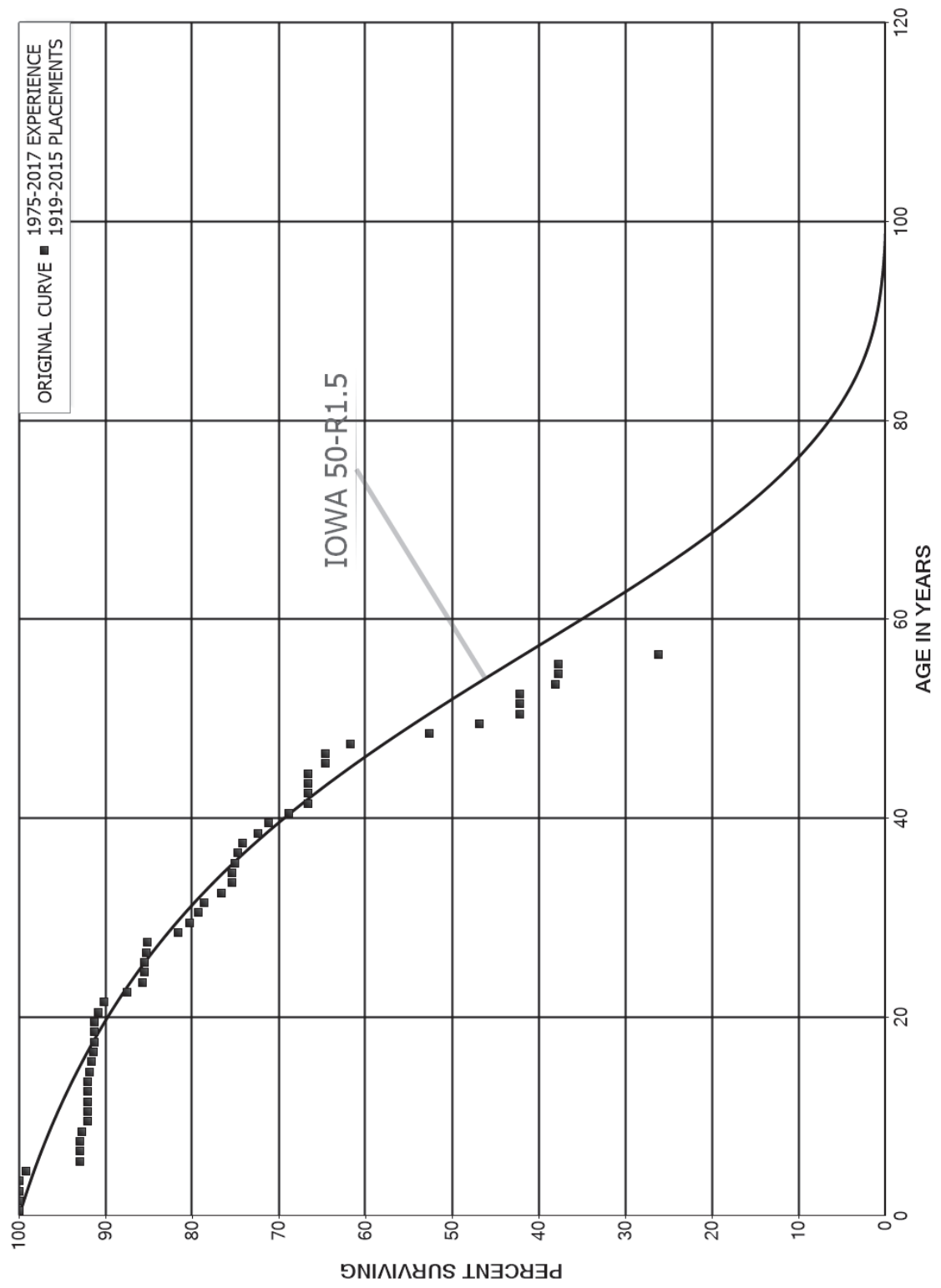
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-1994			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,706		0.0000	1.0000	70.89
40.5	6,706		0.0000	1.0000	70.89
41.5	6,706		0.0000	1.0000	70.89
42.5	6,706		0.0000	1.0000	70.89
43.5	5,916		0.0000	1.0000	70.89
44.5	5,916		0.0000	1.0000	70.89
45.5	5,916		0.0000	1.0000	70.89
46.5	5,916		0.0000	1.0000	70.89
47.5	5,916		0.0000	1.0000	70.89
48.5	5,373		0.0000	1.0000	70.89
49.5	5,373		0.0000	1.0000	70.89
50.5	5,313		0.0000	1.0000	70.89
51.5	4,175		0.0000	1.0000	70.89
52.5	1,150		0.0000	1.0000	70.89
53.5	543		0.0000	1.0000	70.89
54.5	185		0.0000	1.0000	70.89
55.5	185		0.0000	1.0000	70.89
56.5	185		0.0000	1.0000	70.89
57.5	185		0.0000	1.0000	70.89
58.5	185		0.0000	1.0000	70.89
59.5	185		0.0000	1.0000	70.89
60.5	185		0.0000	1.0000	70.89
61.5	185		0.0000	1.0000	70.89
62.5	118		0.0000	1.0000	70.89
63.5	118		0.0000	1.0000	70.89
64.5	118		0.0000	1.0000	70.89
65.5	118		0.0000	1.0000	70.89
66.5	118		0.0000	1.0000	70.89
67.5	118		0.0000	1.0000	70.89
68.5	118		0.0000	1.0000	70.89
69.5	118		0.0000	1.0000	70.89
70.5	118		0.0000	1.0000	70.89
71.5	118		0.0000	1.0000	70.89
72.5	118		0.0000	1.0000	70.89
73.5	118		0.0000	1.0000	70.89
74.5	118		0.0000	1.0000	70.89
75.5	118		0.0000	1.0000	70.89
76.5					70.89

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 332 FIELD LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2015

EXPERIENCE BAND 1975-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,120,543		0.0000	1.0000	100.00
0.5	1,136,727		0.0000	1.0000	100.00
1.5	1,081,240		0.0000	1.0000	100.00
2.5	523,564		0.0000	1.0000	100.00
3.5	523,254	4,120	0.0079	0.9921	100.00
4.5	437,813	27,422	0.0626	0.9374	99.21
5.5	429,699		0.0000	1.0000	93.00
6.5	453,855		0.0000	1.0000	93.00
7.5	445,507	1,124	0.0025	0.9975	93.00
8.5	429,877	3,235	0.0075	0.9925	92.76
9.5	427,972	147	0.0003	0.9997	92.07
10.5	432,785		0.0000	1.0000	92.03
11.5	485,781		0.0000	1.0000	92.03
12.5	535,217		0.0000	1.0000	92.03
13.5	562,770	1,395	0.0025	0.9975	92.03
14.5	565,190	1,243	0.0022	0.9978	91.81
15.5	617,628	1,639	0.0027	0.9973	91.60
16.5	681,192	340	0.0005	0.9995	91.36
17.5	729,642		0.0000	1.0000	91.32
18.5	734,737	543	0.0007	0.9993	91.32
19.5	733,585	3,506	0.0048	0.9952	91.25
20.5	711,704	4,570	0.0064	0.9936	90.81
21.5	671,033	19,909	0.0297	0.9703	90.23
22.5	648,543	13,531	0.0209	0.9791	87.55
23.5	625,611	1,638	0.0026	0.9974	85.73
24.5	547,075	299	0.0005	0.9995	85.50
25.5	549,671	1,314	0.0024	0.9976	85.45
26.5	551,513	679	0.0012	0.9988	85.25
27.5	550,444	22,485	0.0408	0.9592	85.14
28.5	525,030	9,135	0.0174	0.9826	81.67
29.5	482,217	5,507	0.0114	0.9886	80.25
30.5	472,214	4,535	0.0096	0.9904	79.33
31.5	178,805	4,522	0.0253	0.9747	78.57
32.5	172,927	2,726	0.0158	0.9842	76.58
33.5	170,201	23	0.0001	0.9999	75.37
34.5	166,891	567	0.0034	0.9966	75.36
35.5	166,324	913	0.0055	0.9945	75.11
36.5	165,411	1,045	0.0063	0.9937	74.70
37.5	224,432	5,488	0.0245	0.9755	74.22
38.5	219,011	3,656	0.0167	0.9833	72.41

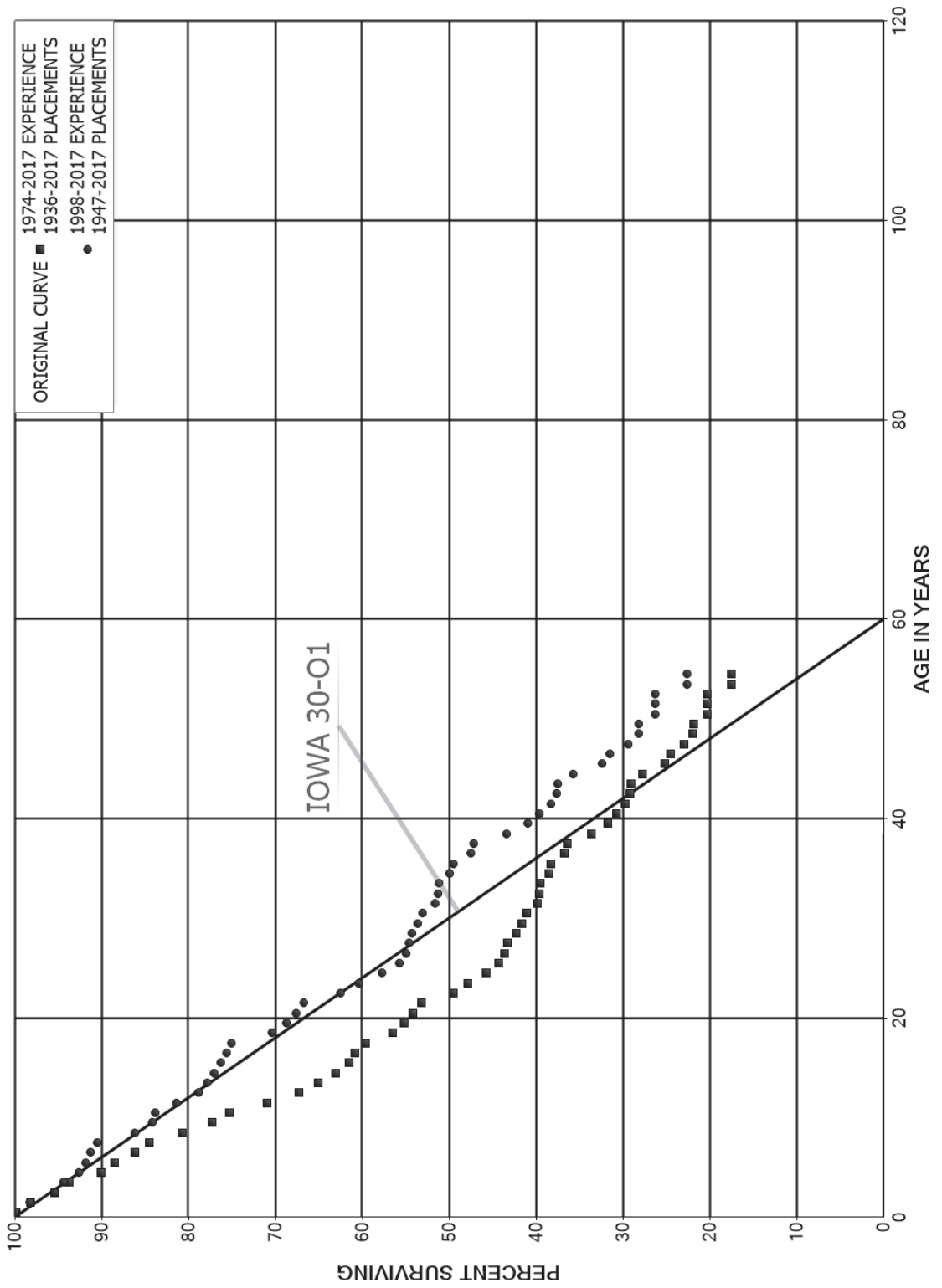
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2015			EXPERIENCE BAND 1975-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	213,505	7,026	0.0329	0.9671	71.20
40.5	207,544	6,623	0.0319	0.9681	68.86
41.5	200,922		0.0000	1.0000	66.66
42.5	200,922	15	0.0001	0.9999	66.66
43.5	200,906		0.0000	1.0000	66.65
44.5	181,669	5,610	0.0309	0.9691	66.65
45.5	176,058	37	0.0002	0.9998	64.60
46.5	175,629	7,806	0.0444	0.9556	64.58
47.5	167,823	24,707	0.1472	0.8528	61.71
48.5	143,116	15,688	0.1096	0.8904	52.63
49.5	90,753	9,095	0.1002	0.8998	46.86
50.5	70,741	21	0.0003	0.9997	42.16
51.5	62,113		0.0000	1.0000	42.15
52.5	55,515	5,367	0.0967	0.9033	42.15
53.5	48,836	380	0.0078	0.9922	38.07
54.5	48,390		0.0000	1.0000	37.78
55.5	1,749	535	0.3061	0.6939	37.78
56.5					26.21
57.5					
58.5					
59.5	2		0.0000		
60.5	2		0.0000		
61.5	2		0.0000		
62.5	2		0.0000		
63.5	2		0.0000		
64.5	2		0.0000		
65.5	2		0.0000		
66.5	2		0.0000		
67.5	2		0.0000		
68.5	2		0.0000		
69.5	2		0.0000		
70.5	2	2	1.0000		
71.5					

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017

EXPERIENCE BAND 1974-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,521,816	6,432	0.0018	0.9982	100.00
0.5	3,376,021	55,500	0.0164	0.9836	99.82
1.5	3,285,928	93,984	0.0286	0.9714	98.18
2.5	3,165,342	53,668	0.0170	0.9830	95.37
3.5	3,038,266	120,512	0.0397	0.9603	93.75
4.5	2,724,424	44,831	0.0165	0.9835	90.03
5.5	2,682,330	70,909	0.0264	0.9736	88.55
6.5	2,437,904	47,104	0.0193	0.9807	86.21
7.5	2,374,101	107,348	0.0452	0.9548	84.54
8.5	2,262,310	95,394	0.0422	0.9578	80.72
9.5	2,098,853	55,955	0.0267	0.9733	77.32
10.5	1,910,632	109,872	0.0575	0.9425	75.26
11.5	1,752,526	89,519	0.0511	0.9489	70.93
12.5	1,601,724	52,314	0.0327	0.9673	67.31
13.5	1,506,763	47,231	0.0313	0.9687	65.11
14.5	1,408,310	36,082	0.0256	0.9744	63.07
15.5	1,313,410	14,029	0.0107	0.9893	61.45
16.5	1,225,018	24,664	0.0201	0.9799	60.79
17.5	1,210,895	61,214	0.0506	0.9494	59.57
18.5	1,144,939	27,602	0.0241	0.9759	56.56
19.5	1,112,617	21,361	0.0192	0.9808	55.20
20.5	1,077,673	19,196	0.0178	0.9822	54.14
21.5	1,056,705	72,384	0.0685	0.9315	53.17
22.5	963,574	33,197	0.0345	0.9655	49.53
23.5	882,305	38,087	0.0432	0.9568	47.82
24.5	808,891	26,832	0.0332	0.9668	45.76
25.5	748,257	9,802	0.0131	0.9869	44.24
26.5	681,476	5,223	0.0077	0.9923	43.66
27.5	651,837	16,002	0.0245	0.9755	43.33
28.5	584,355	8,523	0.0146	0.9854	42.26
29.5	532,371	7,551	0.0142	0.9858	41.65
30.5	463,262	13,605	0.0294	0.9706	41.06
31.5	416,914	2,886	0.0069	0.9931	39.85
32.5	346,727	772	0.0022	0.9978	39.57
33.5	325,660	7,758	0.0238	0.9762	39.49
34.5	291,655	2,361	0.0081	0.9919	38.55
35.5	256,993	10,084	0.0392	0.9608	38.23
36.5	227,262	1,976	0.0087	0.9913	36.73
37.5	210,493	16,276	0.0773	0.9227	36.41
38.5	115,300	6,320	0.0548	0.9452	33.60

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 1974-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	57,794	1,868	0.0323	0.9677	31.76	
40.5	51,282	1,728	0.0337	0.9663	30.73	
41.5	32,088	552	0.0172	0.9828	29.69	
42.5	30,810	111	0.0036	0.9964	29.18	
43.5	30,595	1,402	0.0458	0.9542	29.08	
44.5	28,784	2,688	0.0934	0.9066	27.75	
45.5	26,260	722	0.0275	0.9725	25.15	
46.5	25,198	1,588	0.0630	0.9370	24.46	
47.5	23,610	981	0.0415	0.9585	22.92	
48.5	22,131	169	0.0076	0.9924	21.97	
49.5	21,697	1,494	0.0689	0.9311	21.80	
50.5	15,371		0.0000	1.0000	20.30	
51.5	7,557		0.0000	1.0000	20.30	
52.5	3,024	424	0.1402	0.8598	20.30	
53.5	2,248		0.0000	1.0000	17.45	
54.5	2,248		0.0000	1.0000	17.45	
55.5	2,248		0.0000	1.0000	17.45	
56.5	2,248		0.0000	1.0000	17.45	
57.5	2,248		0.0000	1.0000	17.45	
58.5	2,248		0.0000	1.0000	17.45	
59.5	43		0.0000	1.0000	17.45	
60.5	43		0.0000	1.0000	17.45	
61.5	43		0.0000	1.0000	17.45	
62.5	43		0.0000	1.0000	17.45	
63.5	43		0.0000	1.0000	17.45	
64.5	43		0.0000	1.0000	17.45	
65.5	43		0.0000	1.0000	17.45	
66.5	43		0.0000	1.0000	17.45	
67.5	43		0.0000	1.0000	17.45	
68.5	43		0.0000	1.0000	17.45	
69.5	43		0.0000	1.0000	17.45	
70.5					17.45	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2017

EXPERIENCE BAND 1998-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,124,492	2,174	0.0010	0.9990	100.00
0.5	1,915,087	30,969	0.0162	0.9838	99.90
1.5	1,820,400	53,496	0.0294	0.9706	98.28
2.5	1,768,389	18,282	0.0103	0.9897	95.39
3.5	1,715,454	31,673	0.0185	0.9815	94.41
4.5	1,518,584	13,958	0.0092	0.9908	92.66
5.5	1,456,665	7,797	0.0054	0.9946	91.81
6.5	1,201,696	10,827	0.0090	0.9910	91.32
7.5	1,169,865	56,092	0.0479	0.9521	90.50
8.5	1,142,183	26,306	0.0230	0.9770	86.16
9.5	1,061,060	4,565	0.0043	0.9957	84.18
10.5	1,027,513	29,959	0.0292	0.9708	83.81
11.5	1,052,222	33,391	0.0317	0.9683	81.37
12.5	1,054,234	12,440	0.0118	0.9882	78.79
13.5	1,018,902	10,597	0.0104	0.9896	77.86
14.5	988,880	10,308	0.0104	0.9896	77.05
15.5	932,631	8,267	0.0089	0.9911	76.24
16.5	881,124	5,845	0.0066	0.9934	75.57
17.5	896,505	55,563	0.0620	0.9380	75.07
18.5	949,593	22,486	0.0237	0.9763	70.41
19.5	989,414	16,496	0.0167	0.9833	68.75
20.5	978,661	12,162	0.0124	0.9876	67.60
21.5	982,203	62,053	0.0632	0.9368	66.76
22.5	900,248	31,016	0.0345	0.9655	62.54
23.5	830,215	36,902	0.0444	0.9556	60.39
24.5	754,580	25,584	0.0339	0.9661	57.70
25.5	700,385	9,802	0.0140	0.9860	55.75
26.5	632,182	4,033	0.0064	0.9936	54.97
27.5	606,023	3,753	0.0062	0.9938	54.62
28.5	550,937	6,957	0.0126	0.9874	54.28
29.5	500,494	4,803	0.0096	0.9904	53.59
30.5	440,073	11,987	0.0272	0.9728	53.08
31.5	407,656	2,886	0.0071	0.9929	51.63
32.5	343,746	772	0.0022	0.9978	51.27
33.5	323,032	7,758	0.0240	0.9760	51.15
34.5	288,808	2,361	0.0082	0.9918	49.92
35.5	254,365	10,084	0.0396	0.9604	49.52
36.5	224,634	1,976	0.0088	0.9912	47.55
37.5	207,431	16,276	0.0785	0.9215	47.13
38.5	112,238	6,320	0.0563	0.9437	43.44

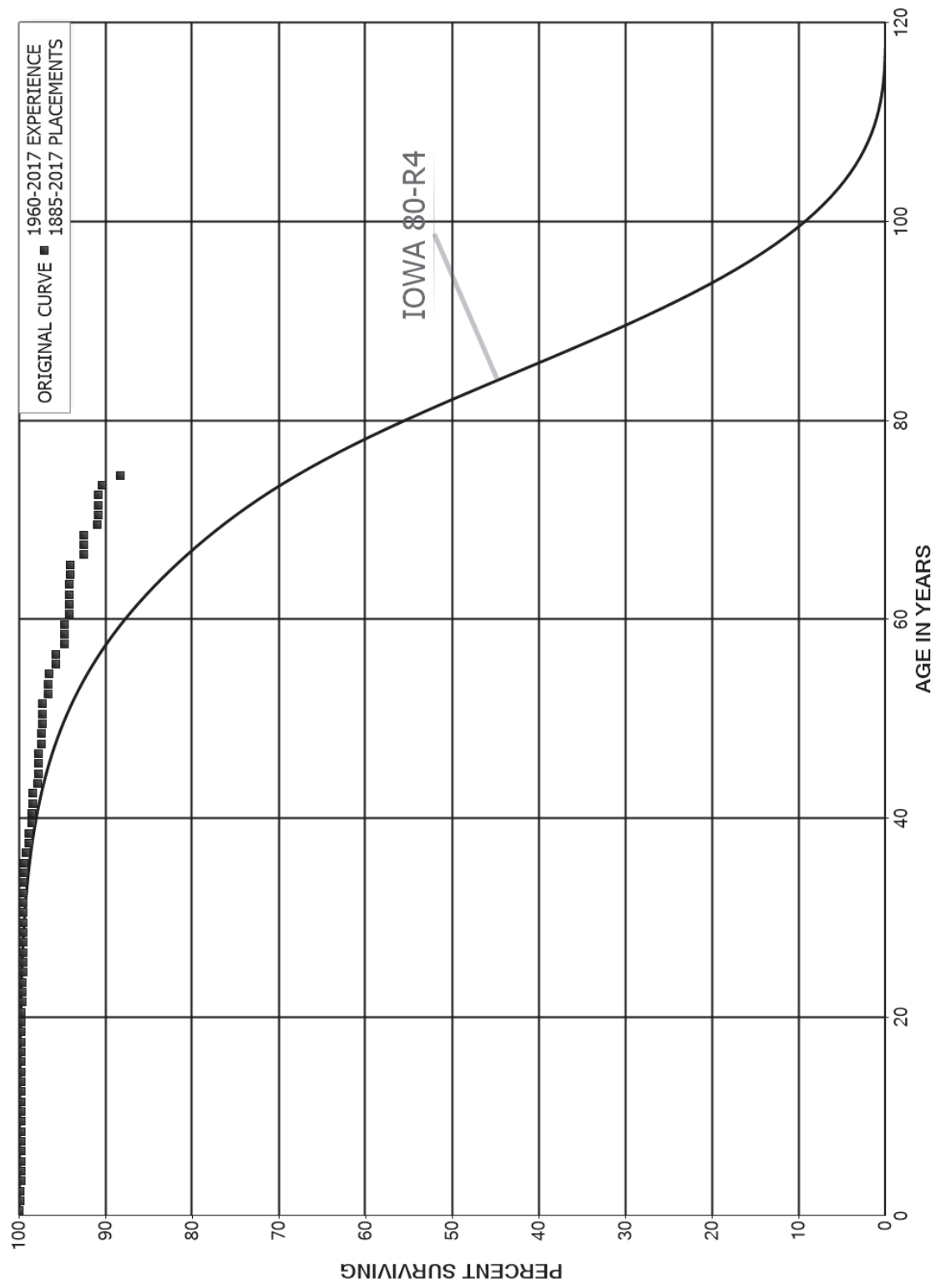
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2017			EXPERIENCE BAND 1998-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	57,360	1,868	0.0326	0.9674	40.99	
40.5	50,848	1,728	0.0340	0.9660	39.66	
41.5	31,654	552	0.0174	0.9826	38.31	
42.5	30,376	111	0.0037	0.9963	37.64	
43.5	30,162	1,402	0.0465	0.9535	37.50	
44.5	28,307	2,688	0.0950	0.9050	35.76	
45.5	25,619	722	0.0282	0.9718	32.36	
46.5	24,721	1,588	0.0643	0.9357	31.45	
47.5	23,133	981	0.0424	0.9576	29.43	
48.5	21,653		0.0000	1.0000	28.18	
49.5	21,653	1,494	0.0690	0.9310	28.18	
50.5	15,371		0.0000	1.0000	26.24	
51.5	7,557		0.0000	1.0000	26.24	
52.5	3,024	424	0.1402	0.8598	26.24	
53.5	2,248		0.0000	1.0000	22.56	
54.5	2,248		0.0000	1.0000	22.56	
55.5	2,248		0.0000	1.0000	22.56	
56.5	2,248		0.0000	1.0000	22.56	
57.5	2,248		0.0000	1.0000	22.56	
58.5	2,248		0.0000	1.0000	22.56	
59.5	43		0.0000	1.0000	22.56	
60.5	43		0.0000	1.0000	22.56	
61.5	43		0.0000	1.0000	22.56	
62.5	43		0.0000	1.0000	22.56	
63.5	43		0.0000	1.0000	22.56	
64.5	43		0.0000	1.0000	22.56	
65.5	43		0.0000	1.0000	22.56	
66.5	43		0.0000	1.0000	22.56	
67.5	43		0.0000	1.0000	22.56	
68.5	43		0.0000	1.0000	22.56	
69.5	43		0.0000	1.0000	22.56	
70.5					22.56	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 365.2 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,697,557	1,722	0.0010	0.9990	100.00
0.5	1,768,567	1,882	0.0011	0.9989	99.90
1.5	1,540,327		0.0000	1.0000	99.79
2.5	1,504,798	241	0.0002	0.9998	99.79
3.5	1,409,544		0.0000	1.0000	99.78
4.5	1,377,936	27	0.0000	1.0000	99.78
5.5	1,325,879		0.0000	1.0000	99.77
6.5	1,304,787		0.0000	1.0000	99.77
7.5	1,261,202		0.0000	1.0000	99.77
8.5	1,126,541	1	0.0000	1.0000	99.77
9.5	1,179,261	78	0.0001	0.9999	99.77
10.5	1,124,185	271	0.0002	0.9998	99.77
11.5	1,124,052	14	0.0000	1.0000	99.74
12.5	1,126,504	15	0.0000	1.0000	99.74
13.5	1,123,141	20	0.0000	1.0000	99.74
14.5	1,065,102		0.0000	1.0000	99.74
15.5	935,160	8	0.0000	1.0000	99.74
16.5	922,847	19	0.0000	1.0000	99.74
17.5	922,206		0.0000	1.0000	99.74
18.5	810,536	7	0.0000	1.0000	99.74
19.5	805,342	127	0.0002	0.9998	99.74
20.5	762,890	822	0.0011	0.9989	99.72
21.5	735,346	13	0.0000	1.0000	99.61
22.5	710,533		0.0000	1.0000	99.61
23.5	699,685	806	0.0012	0.9988	99.61
24.5	657,101	26	0.0000	1.0000	99.50
25.5	605,244		0.0000	1.0000	99.49
26.5	476,547	38	0.0001	0.9999	99.49
27.5	433,075	2	0.0000	1.0000	99.48
28.5	428,281	4	0.0000	1.0000	99.48
29.5	260,429		0.0000	1.0000	99.48
30.5	235,898	29	0.0001	0.9999	99.48
31.5	222,153		0.0000	1.0000	99.47
32.5	219,067	6	0.0000	1.0000	99.47
33.5	204,250	58	0.0003	0.9997	99.47
34.5	200,872	84	0.0004	0.9996	99.44
35.5	192,323	432	0.0022	0.9978	99.40
36.5	168,431	495	0.0029	0.9971	99.17
37.5	162,157	149	0.0009	0.9991	98.88
38.5	159,685	468	0.0029	0.9971	98.79

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	152,556		0.0000	1.0000	98.50
40.5	149,593	122	0.0008	0.9992	98.50
41.5	151,424	85	0.0006	0.9994	98.42
42.5	148,439	884	0.0060	0.9940	98.37
43.5	159,333	42	0.0003	0.9997	97.78
44.5	158,283		0.0000	1.0000	97.76
45.5	148,349		0.0000	1.0000	97.76
46.5	139,232	580	0.0042	0.9958	97.76
47.5	138,143		0.0000	1.0000	97.35
48.5	129,475	31	0.0002	0.9998	97.35
49.5	126,930		0.0000	1.0000	97.32
50.5	107,516		0.0000	1.0000	97.32
51.5	99,830	748	0.0075	0.9925	97.32
52.5	76,620	3	0.0000	1.0000	96.60
53.5	74,063	40	0.0005	0.9995	96.59
54.5	70,236	616	0.0088	0.9912	96.54
55.5	68,110		0.0000	1.0000	95.69
56.5	62,694	602	0.0096	0.9904	95.69
57.5	61,769		0.0000	1.0000	94.77
58.5	61,162		0.0000	1.0000	94.77
59.5	60,712	414	0.0068	0.9932	94.77
60.5	54,571		0.0000	1.0000	94.13
61.5	37,551		0.0000	1.0000	94.13
62.5	36,859		0.0000	1.0000	94.13
63.5	36,329	41	0.0011	0.9989	94.13
64.5	35,817		0.0000	1.0000	94.02
65.5	35,557	569	0.0160	0.9840	94.02
66.5	34,408		0.0000	1.0000	92.52
67.5	33,949		0.0000	1.0000	92.52
68.5	34,027	574	0.0169	0.9831	92.52
69.5	32,626	48	0.0015	0.9985	90.96
70.5	32,770		0.0000	1.0000	90.82
71.5	31,157		0.0000	1.0000	90.82
72.5	31,176	161	0.0052	0.9948	90.82
73.5	33,892	770	0.0227	0.9773	90.35
74.5	36,147		0.0000	1.0000	88.30
75.5	34,886	30	0.0009	0.9991	88.30
76.5	33,920		0.0000	1.0000	88.23
77.5	33,843	168	0.0050	0.9950	88.23
78.5	33,648		0.0000	1.0000	87.79

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

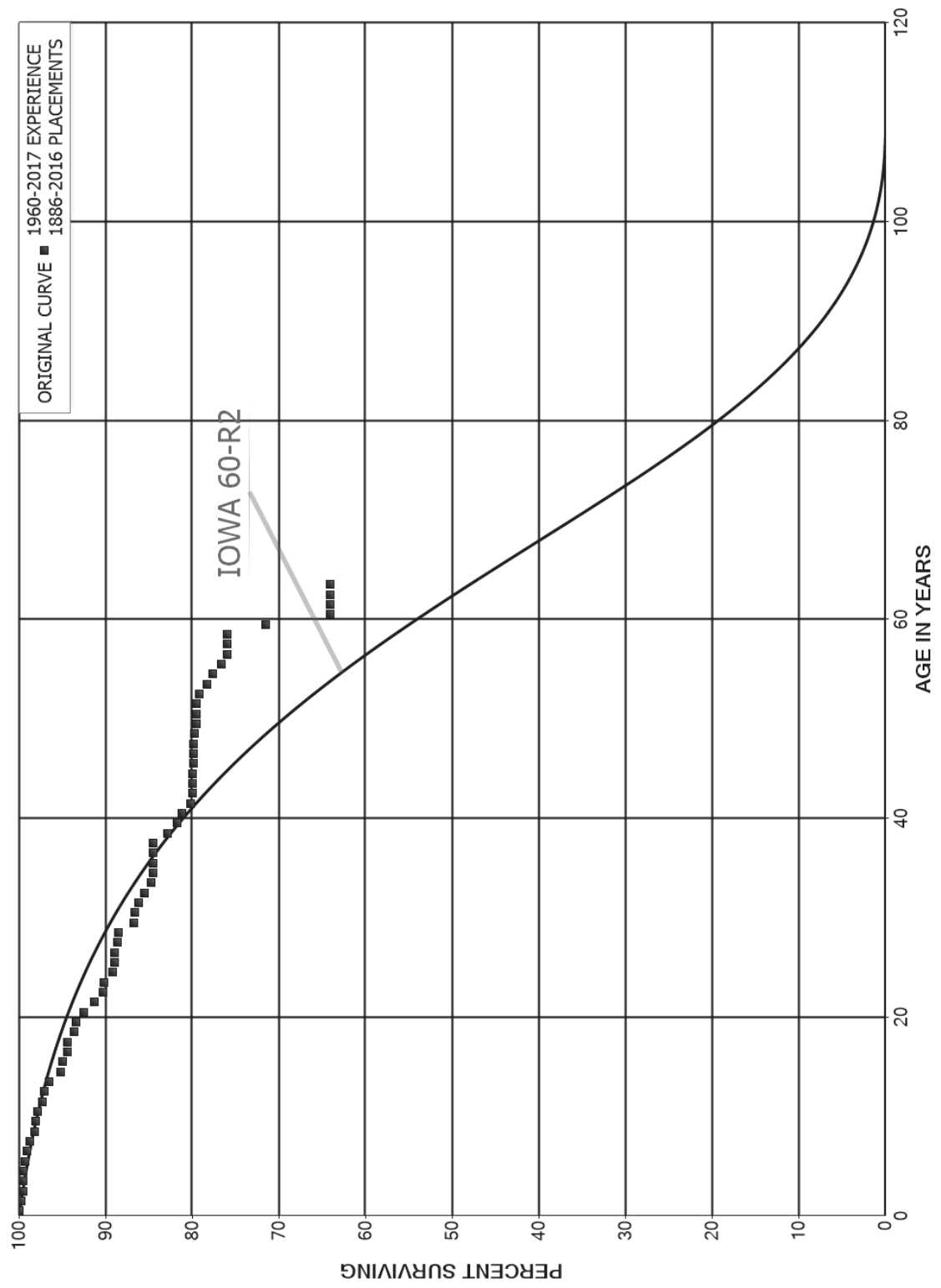
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,182	50	0.0015	0.9985	87.79
80.5	33,037	48	0.0015	0.9985	87.66
81.5	32,659	689	0.0211	0.9789	87.53
82.5	31,828	307	0.0096	0.9904	85.68
83.5	30,262	537	0.0178	0.9822	84.86
84.5	29,541		0.0000	1.0000	83.35
85.5	29,094	53	0.0018	0.9982	83.35
86.5	28,772	852	0.0296	0.9704	83.20
87.5	27,273		0.0000	1.0000	80.74
88.5	23,724		0.0000	1.0000	80.74
89.5	18,691		0.0000	1.0000	80.74
90.5	18,690		0.0000	1.0000	80.74
91.5	18,257		0.0000	1.0000	80.74
92.5	18,136		0.0000	1.0000	80.74
93.5	15,911		0.0000	1.0000	80.74
94.5	15,745		0.0000	1.0000	80.74
95.5	15,594		0.0000	1.0000	80.74
96.5	15,456		0.0000	1.0000	80.74
97.5	11,853		0.0000	1.0000	80.74
98.5	11,811		0.0000	1.0000	80.74
99.5	10,897		0.0000	1.0000	80.74
100.5	10,864		0.0000	1.0000	80.74
101.5					80.74

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNTS 366.2 AND 366.3 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 366.2 AND 366.3 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2016

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	269,217		0.0000	1.0000	100.00
0.5	281,259	725	0.0026	0.9974	100.00
1.5	307,795	699	0.0023	0.9977	99.74
2.5	308,855	117	0.0004	0.9996	99.52
3.5	320,949		0.0000	1.0000	99.48
4.5	299,415	688	0.0023	0.9977	99.48
5.5	297,928	483	0.0016	0.9984	99.25
6.5	360,464	1,423	0.0039	0.9961	99.09
7.5	365,586	1,922	0.0053	0.9947	98.70
8.5	385,616	559	0.0014	0.9986	98.18
9.5	366,104	553	0.0015	0.9985	98.04
10.5	363,908	2,381	0.0065	0.9935	97.89
11.5	352,149	841	0.0024	0.9976	97.25
12.5	347,046	2,018	0.0058	0.9942	97.02
13.5	333,990	4,236	0.0127	0.9873	96.45
14.5	324,320	1,119	0.0034	0.9966	95.23
15.5	330,334	1,860	0.0056	0.9944	94.90
16.5	320,671		0.0000	1.0000	94.37
17.5	312,697	2,586	0.0083	0.9917	94.37
18.5	296,840	462	0.0016	0.9984	93.58
19.5	279,796	2,803	0.0100	0.9900	93.44
20.5	268,537	3,608	0.0134	0.9866	92.50
21.5	217,078	2,284	0.0105	0.9895	91.26
22.5	211,592	409	0.0019	0.9981	90.30
23.5	185,390	1,882	0.0101	0.9899	90.13
24.5	178,016	581	0.0033	0.9967	89.21
25.5	170,968		0.0000	1.0000	88.92
26.5	158,014	614	0.0039	0.9961	88.92
27.5	158,435	86	0.0005	0.9995	88.57
28.5	161,756	3,215	0.0199	0.9801	88.53
29.5	127,139	225	0.0018	0.9982	86.77
30.5	127,005	650	0.0051	0.9949	86.61
31.5	126,682	1,054	0.0083	0.9917	86.17
32.5	120,463	1,025	0.0085	0.9915	85.45
33.5	115,925	277	0.0024	0.9976	84.73
34.5	116,347	50	0.0004	0.9996	84.52
35.5	116,425		0.0000	1.0000	84.49
36.5	115,337		0.0000	1.0000	84.49
37.5	115,137	2,269	0.0197	0.9803	84.49
38.5	110,497	1,415	0.0128	0.9872	82.82

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 366.2 AND 366.3 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	107,746	702	0.0065	0.9935	81.76	
40.5	103,046	1,349	0.0131	0.9869	81.23	
41.5	101,109	207	0.0020	0.9980	80.17	
42.5	100,354	90	0.0009	0.9991	80.00	
43.5	98,126	46	0.0005	0.9995	79.93	
44.5	96,098	17	0.0002	0.9998	79.89	
45.5	91,813		0.0000	1.0000	79.88	
46.5	89,951	98	0.0011	0.9989	79.88	
47.5	88,912	43	0.0005	0.9995	79.79	
48.5	88,329	252	0.0029	0.9971	79.75	
49.5	88,039	77	0.0009	0.9991	79.53	
50.5	81,200		0.0000	1.0000	79.46	
51.5	68,517	240	0.0035	0.9965	79.46	
52.5	57,149	625	0.0109	0.9891	79.18	
53.5	56,367	527	0.0094	0.9906	78.31	
54.5	54,144	669	0.0123	0.9877	77.58	
55.5	48,602	436	0.0090	0.9910	76.62	
56.5	48,166		0.0000	1.0000	75.93	
57.5	43,193	23	0.0005	0.9995	75.93	
58.5	41,951	2,395	0.0571	0.9429	75.89	
59.5	36,789	3,867	0.1051	0.8949	71.56	
60.5	27,552		0.0000	1.0000	64.04	
61.5	19,336		0.0000	1.0000	64.04	
62.5	17,269		0.0000	1.0000	64.04	
63.5	12,570		0.0000	1.0000	64.04	
64.5	12,317	138	0.0112	0.9888	64.04	
65.5	10,686	21	0.0019	0.9981	63.32	
66.5	10,434		0.0000	1.0000	63.20	
67.5	10,043		0.0000	1.0000	63.20	
68.5	9,454		0.0000	1.0000	63.20	
69.5	9,054		0.0000	1.0000	63.20	
70.5	8,858	510	0.0576	0.9424	63.20	
71.5	8,006		0.0000	1.0000	59.56	
72.5	7,941	64	0.0081	0.9919	59.56	
73.5	7,928		0.0000	1.0000	59.08	
74.5	7,928		0.0000	1.0000	59.08	
75.5	7,881		0.0000	1.0000	59.08	
76.5	7,846		0.0000	1.0000	59.08	
77.5	7,568	103	0.0136	0.9864	59.08	
78.5	7,465	130	0.0174	0.9826	58.28	

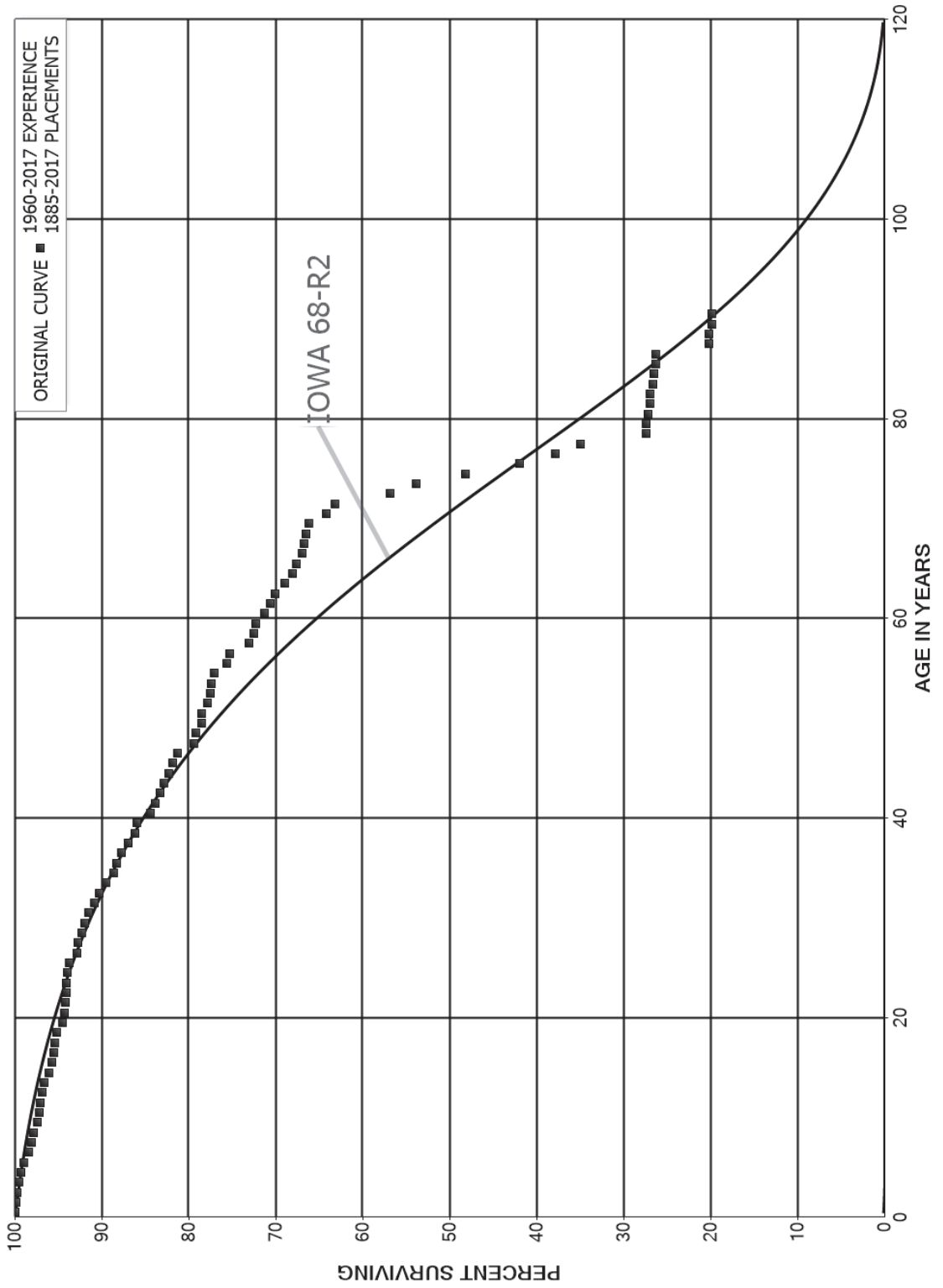
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 366.2 AND 366.3 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2016			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,025		0.0000	1.0000	57.26
80.5	6,406		0.0000	1.0000	57.26
81.5	5,704		0.0000	1.0000	57.26
82.5	4,307		0.0000	1.0000	57.26
83.5	3,693		0.0000	1.0000	57.26
84.5	3,077	36	0.0117	0.9883	57.26
85.5	3,041		0.0000	1.0000	56.59
86.5	2,686		0.0000	1.0000	56.59
87.5	2,686		0.0000	1.0000	56.59
88.5	2,635		0.0000	1.0000	56.59
89.5	2,635		0.0000	1.0000	56.59
90.5	2,635		0.0000	1.0000	56.59
91.5	2,142		0.0000	1.0000	56.59
92.5	1,036		0.0000	1.0000	56.59
93.5	1,036		0.0000	1.0000	56.59
94.5	1,036		0.0000	1.0000	56.59
95.5	994		0.0000	1.0000	56.59
96.5	994		0.0000	1.0000	56.59
97.5	849		0.0000	1.0000	56.59
98.5	599		0.0000	1.0000	56.59
99.5	599		0.0000	1.0000	56.59
100.5	599		0.0000	1.0000	56.59
101.5					56.59

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,385,284	13,487	0.0003	0.9997	100.00
0.5	52,057,175	94,237	0.0018	0.9982	99.97
1.5	49,530,028	52,337	0.0011	0.9989	99.79
2.5	45,818,330	69,450	0.0015	0.9985	99.69
3.5	43,214,091	88,858	0.0021	0.9979	99.53
4.5	42,138,889	155,548	0.0037	0.9963	99.33
5.5	40,053,197	240,211	0.0060	0.9940	98.96
6.5	40,468,209	137,768	0.0034	0.9966	98.37
7.5	38,921,412	101,099	0.0026	0.9974	98.03
8.5	37,977,093	131,042	0.0035	0.9965	97.78
9.5	40,077,400	98,389	0.0025	0.9975	97.44
10.5	36,643,347	64,693	0.0018	0.9982	97.20
11.5	38,740,844	81,806	0.0021	0.9979	97.03
12.5	42,367,566	99,603	0.0024	0.9976	96.83
13.5	42,095,942	250,889	0.0060	0.9940	96.60
14.5	41,785,923	125,982	0.0030	0.9970	96.02
15.5	40,491,424	82,983	0.0020	0.9980	95.73
16.5	40,869,308	77,108	0.0019	0.9981	95.54
17.5	40,735,451	68,187	0.0017	0.9983	95.36
18.5	40,054,226	277,816	0.0069	0.9931	95.20
19.5	39,116,811	83,306	0.0021	0.9979	94.54
20.5	38,726,721	67,059	0.0017	0.9983	94.34
21.5	36,365,953	24,605	0.0007	0.9993	94.17
22.5	34,675,101	34,766	0.0010	0.9990	94.11
23.5	33,078,053	38,404	0.0012	0.9988	94.02
24.5	31,383,428	71,400	0.0023	0.9977	93.91
25.5	28,753,869	255,744	0.0089	0.9911	93.69
26.5	24,829,816	22,838	0.0009	0.9991	92.86
27.5	17,862,362	95,146	0.0053	0.9947	92.77
28.5	15,126,481	62,376	0.0041	0.9959	92.28
29.5	11,325,695	54,743	0.0048	0.9952	91.90
30.5	9,633,005	65,748	0.0068	0.9932	91.45
31.5	9,227,606	55,133	0.0060	0.9940	90.83
32.5	8,586,538	77,480	0.0090	0.9910	90.29
33.5	8,231,910	79,892	0.0097	0.9903	89.47
34.5	7,501,181	28,608	0.0038	0.9962	88.60
35.5	7,230,935	41,208	0.0057	0.9943	88.27
36.5	6,918,451	67,888	0.0098	0.9902	87.76
37.5	6,508,340	55,103	0.0085	0.9915	86.90
38.5	6,611,509	19,066	0.0029	0.9971	86.17

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,396,167	112,829	0.0176	0.9824	85.92
40.5	6,204,191	41,374	0.0067	0.9933	84.40
41.5	6,565,273	47,431	0.0072	0.9928	83.84
42.5	6,387,149	30,963	0.0048	0.9952	83.23
43.5	6,848,056	47,166	0.0069	0.9931	82.83
44.5	6,177,479	30,977	0.0050	0.9950	82.26
45.5	5,748,726	36,910	0.0064	0.9936	81.85
46.5	5,676,256	133,575	0.0235	0.9765	81.32
47.5	5,446,882	15,725	0.0029	0.9971	79.41
48.5	5,007,680	39,258	0.0078	0.9922	79.18
49.5	4,823,185	5,916	0.0012	0.9988	78.56
50.5	4,183,564	32,573	0.0078	0.9922	78.46
51.5	3,968,587	15,412	0.0039	0.9961	77.85
52.5	3,451,181	4,621	0.0013	0.9987	77.55
53.5	3,249,764	13,752	0.0042	0.9958	77.45
54.5	3,101,551	59,311	0.0191	0.9809	77.12
55.5	3,037,520	14,578	0.0048	0.9952	75.64
56.5	2,867,476	83,282	0.0290	0.9710	75.28
57.5	2,754,942	21,704	0.0079	0.9921	73.09
58.5	2,564,421	7,735	0.0030	0.9970	72.52
59.5	2,540,401	35,215	0.0139	0.9861	72.30
60.5	2,351,049	23,080	0.0098	0.9902	71.30
61.5	1,737,538	13,845	0.0080	0.9920	70.60
62.5	1,453,263	21,878	0.0151	0.9849	70.03
63.5	1,494,806	18,784	0.0126	0.9874	68.98
64.5	1,340,612	9,636	0.0072	0.9928	68.11
65.5	1,317,479	14,056	0.0107	0.9893	67.62
66.5	1,387,408	3,352	0.0024	0.9976	66.90
67.5	1,383,009	5,787	0.0042	0.9958	66.74
68.5	1,477,136	7,577	0.0051	0.9949	66.46
69.5	1,481,597	43,002	0.0290	0.9710	66.12
70.5	1,216,685	19,974	0.0164	0.9836	64.20
71.5	964,398	96,244	0.0998	0.9002	63.15
72.5	867,951	45,448	0.0524	0.9476	56.85
73.5	644,035	68,200	0.1059	0.8941	53.87
74.5	477,007	61,904	0.1298	0.8702	48.16
75.5	351,017	33,771	0.0962	0.9038	41.91
76.5	292,950	22,258	0.0760	0.9240	37.88
77.5	265,564	57,902	0.2180	0.7820	35.00
78.5	190,751	18	0.0001	0.9999	27.37

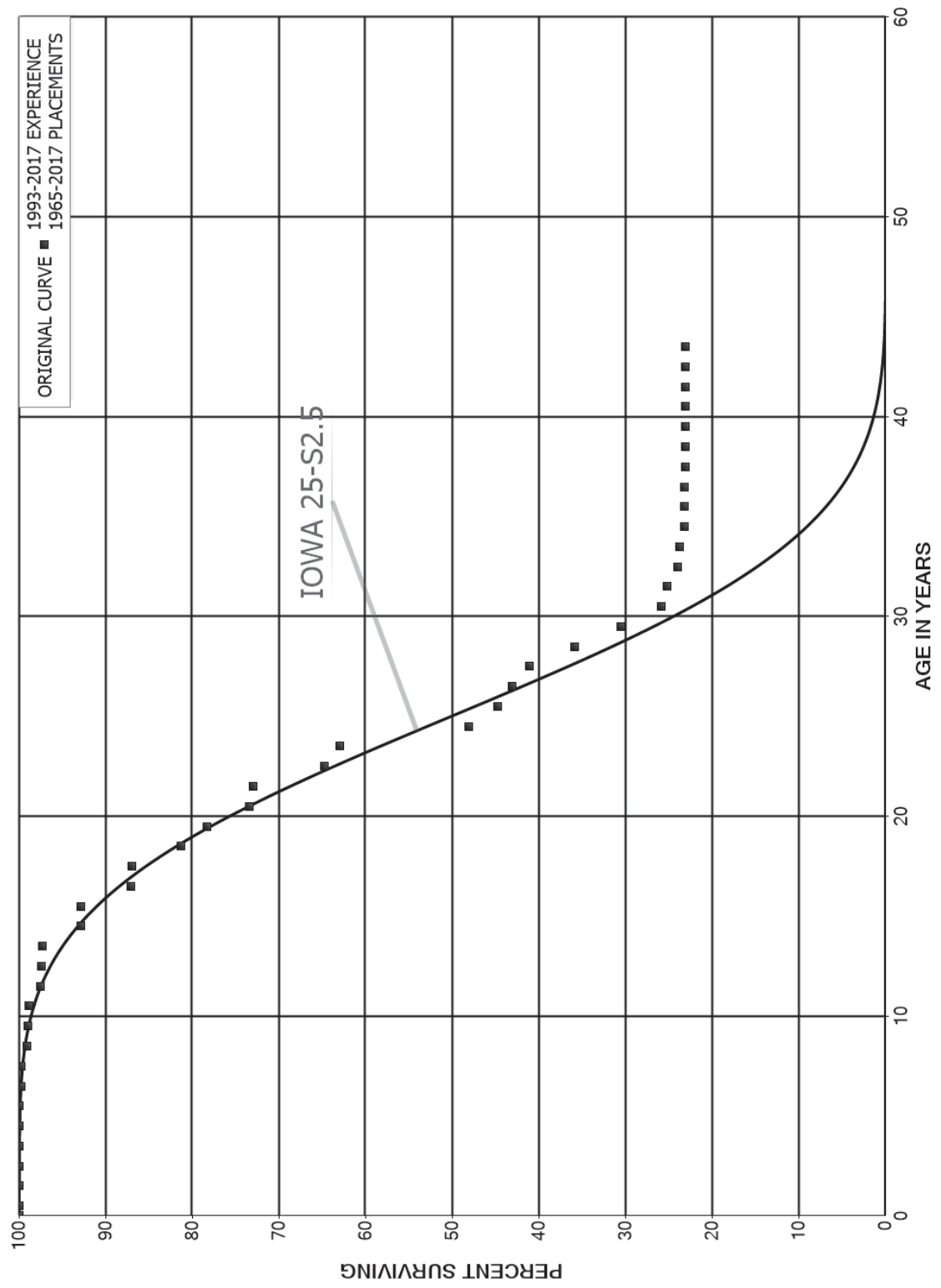
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	236,495	1,984	0.0084	0.9916	27.37	
80.5	227,427	1,329	0.0058	0.9942	27.14	
81.5	466,352	351	0.0008	0.9992	26.98	
82.5	511,876	7,066	0.0138	0.9862	26.96	
83.5	507,452	2,519	0.0050	0.9950	26.59	
84.5	462,909	3,189	0.0069	0.9931	26.46	
85.5	456,047	395	0.0009	0.9991	26.27	
86.5	439,439	101,516	0.2310	0.7690	26.25	
87.5	335,820		0.0000	1.0000	20.19	
88.5	136,601	2,088	0.0153	0.9847	20.19	
89.5	124,451		0.0000	1.0000	19.88	
90.5	124,451		0.0000	1.0000	19.88	
91.5	124,451		0.0000	1.0000	19.88	
92.5	124,423		0.0000	1.0000	19.88	
93.5	124,423	10,544	0.0847	0.9153	19.88	
94.5	113,864		0.0000	1.0000	18.19	
95.5	113,848		0.0000	1.0000	18.19	
96.5	113,848	946	0.0083	0.9917	18.19	
97.5	112,902	13,799	0.1222	0.8778	18.04	
98.5	54,807		0.0000	1.0000	15.84	
99.5	54,802		0.0000	1.0000	15.84	
100.5	54,802		0.0000	1.0000	15.84	
101.5	2,359	2,359	1.0000		15.84	
102.5						

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNTS 367.2 AND 376.2 MAINS - CATHODIC PROTECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 367.2 AND 376.2 MAINS - CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2017

EXPERIENCE BAND 1993-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,540,054		0.0000	1.0000	100.00
0.5	4,325,267		0.0000	1.0000	100.00
1.5	4,134,136	3,045	0.0007	0.9993	100.00
2.5	3,925,529		0.0000	1.0000	99.93
3.5	3,933,478		0.0000	1.0000	99.93
4.5	3,982,620	1,315	0.0003	0.9997	99.93
5.5	3,789,107	5,309	0.0014	0.9986	99.89
6.5	3,580,551	2,386	0.0007	0.9993	99.75
7.5	3,704,811	22,139	0.0060	0.9940	99.69
8.5	4,441,621	6,994	0.0016	0.9984	99.09
9.5	4,454,438	4,174	0.0009	0.9991	98.94
10.5	4,482,024	62,465	0.0139	0.9861	98.84
11.5	4,336,773	4,942	0.0011	0.9989	97.46
12.5	4,334,360	3,019	0.0007	0.9993	97.35
13.5	4,058,966	183,785	0.0453	0.9547	97.29
14.5	3,719,730	2,116	0.0006	0.9994	92.88
15.5	3,717,613	229,423	0.0617	0.9383	92.83
16.5	2,714,509	5,424	0.0020	0.9980	87.10
17.5	2,709,085	176,277	0.0651	0.9349	86.93
18.5	2,690,501	99,393	0.0369	0.9631	81.27
19.5	2,156,810	134,672	0.0624	0.9376	78.27
20.5	2,096,090	13,162	0.0063	0.9937	73.38
21.5	2,058,398	232,864	0.1131	0.8869	72.92
22.5	1,826,034	48,557	0.0266	0.9734	64.67
23.5	1,779,127	419,279	0.2357	0.7643	62.95
24.5	1,348,214	94,793	0.0703	0.9297	48.12
25.5	1,263,186	46,543	0.0368	0.9632	44.73
26.5	1,218,636	57,315	0.0470	0.9530	43.08
27.5	1,163,081	148,113	0.1273	0.8727	41.06
28.5	951,508	139,973	0.1471	0.8529	35.83
29.5	746,643	116,296	0.1558	0.8442	30.56
30.5	619,797	15,029	0.0242	0.9758	25.80
31.5	593,733	29,620	0.0499	0.9501	25.17
32.5	359,911	2,507	0.0070	0.9930	23.92
33.5	339,358	8,427	0.0248	0.9752	23.75
34.5	235,559	409	0.0017	0.9983	23.16
35.5	235,150		0.0000	1.0000	23.12
36.5	230,221	10	0.0000	1.0000	23.12
37.5	207,839		0.0000	1.0000	23.12
38.5	206,639		0.0000	1.0000	23.12

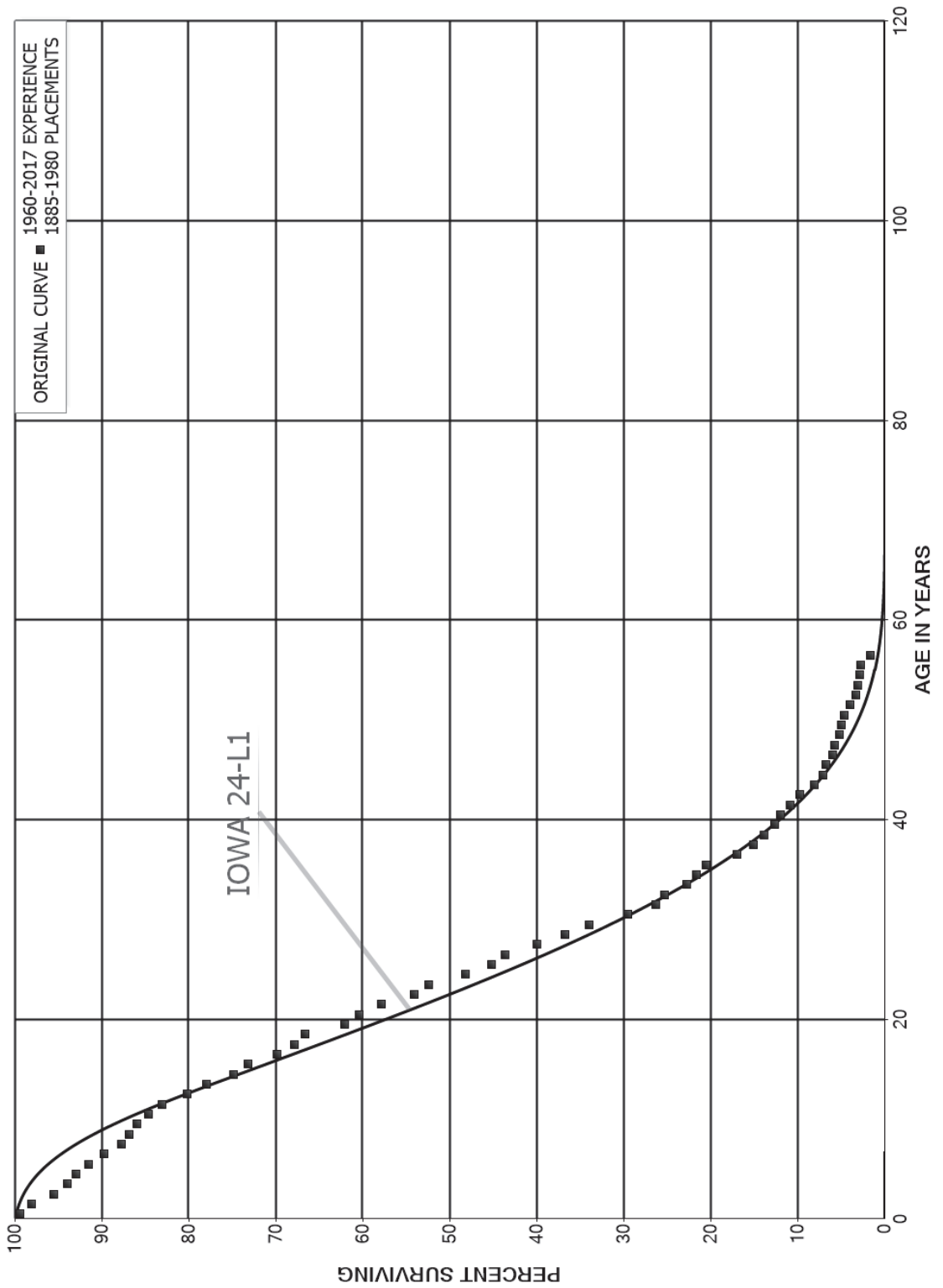
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION

ACCOUNTS 367.2 AND 376.2 MAINS - CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	206,639		0.0000	1.0000	23.12
40.5	192,923		0.0000	1.0000	23.12
41.5	191,273		0.0000	1.0000	23.12
42.5	101,241		0.0000	1.0000	23.12
43.5	84,506		0.0000	1.0000	23.12
44.5	13,176		0.0000	1.0000	23.12
45.5	11,721		0.0000	1.0000	23.12
46.5	11,721		0.0000	1.0000	23.12
47.5	11,721		0.0000	1.0000	23.12
48.5	10,108		0.0000	1.0000	23.12
49.5	1,749		0.0000	1.0000	23.12
50.5	1,749		0.0000	1.0000	23.12
51.5	398		0.0000	1.0000	23.12
52.5					23.12

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-1980

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,272,241	12,814	0.0056	0.9944	100.00
0.5	2,468,469	34,444	0.0140	0.9860	99.44
1.5	2,202,840	56,680	0.0257	0.9743	98.05
2.5	1,922,157	32,163	0.0167	0.9833	95.53
3.5	1,932,190	19,859	0.0103	0.9897	93.93
4.5	1,925,193	29,956	0.0156	0.9844	92.96
5.5	1,735,853	34,635	0.0200	0.9800	91.52
6.5	1,835,722	39,224	0.0214	0.9786	89.69
7.5	1,758,227	19,668	0.0112	0.9888	87.77
8.5	1,969,550	17,762	0.0090	0.9910	86.79
9.5	1,990,781	30,993	0.0156	0.9844	86.01
10.5	1,804,653	33,892	0.0188	0.9812	84.67
11.5	1,751,414	60,103	0.0343	0.9657	83.08
12.5	1,625,562	46,580	0.0287	0.9713	80.23
13.5	1,563,251	61,115	0.0391	0.9609	77.93
14.5	1,482,318	34,247	0.0231	0.9769	74.88
15.5	1,444,028	64,669	0.0448	0.9552	73.15
16.5	1,353,344	38,569	0.0285	0.9715	69.88
17.5	1,291,047	23,216	0.0180	0.9820	67.89
18.5	1,238,562	85,114	0.0687	0.9313	66.66
19.5	1,076,038	29,336	0.0273	0.9727	62.08
20.5	1,007,341	42,169	0.0419	0.9581	60.39
21.5	823,152	54,234	0.0659	0.9341	57.86
22.5	730,134	22,293	0.0305	0.9695	54.05
23.5	491,039	39,633	0.0807	0.9193	52.40
24.5	425,490	26,487	0.0623	0.9377	48.17
25.5	367,766	12,621	0.0343	0.9657	45.17
26.5	331,014	28,205	0.0852	0.9148	43.62
27.5	288,433	22,591	0.0783	0.9217	39.90
28.5	272,241	21,090	0.0775	0.9225	36.78
29.5	255,992	33,174	0.1296	0.8704	33.93
30.5	220,244	24,345	0.1105	0.8895	29.53
31.5	202,952	7,827	0.0386	0.9614	26.27
32.5	204,726	20,641	0.1008	0.8992	25.26
33.5	183,005	8,731	0.0477	0.9523	22.71
34.5	174,879	9,334	0.0534	0.9466	21.63
35.5	163,068	27,686	0.1698	0.8302	20.47
36.5	132,660	14,783	0.1114	0.8886	17.00
37.5	116,543	9,357	0.0803	0.9197	15.10
38.5	108,107	9,685	0.0896	0.9104	13.89

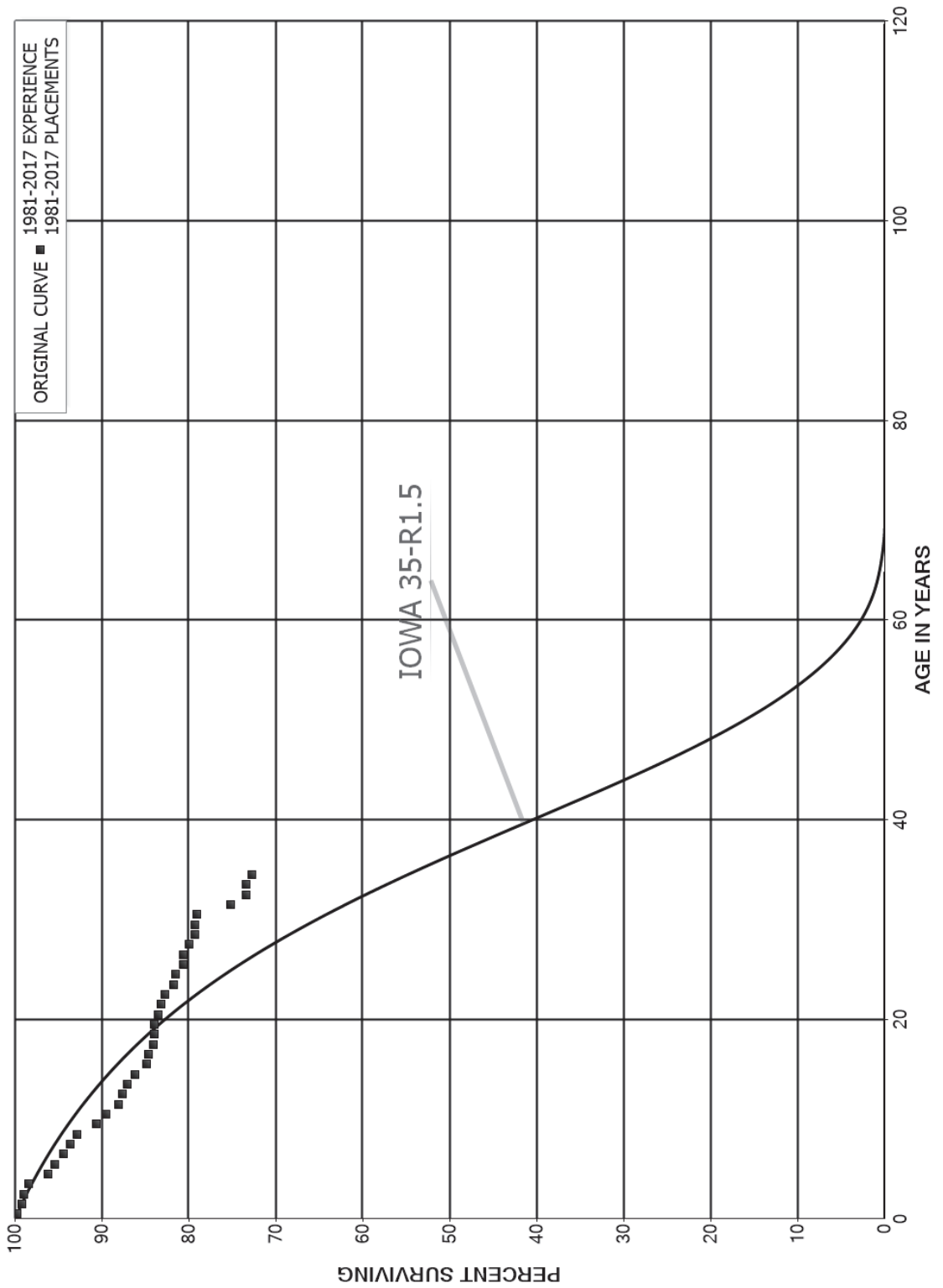
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-1980			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	99,410	5,428	0.0546	0.9454	12.65	
40.5	96,301	8,684	0.0902	0.9098	11.95	
41.5	89,591	9,444	0.1054	0.8946	10.88	
42.5	80,344	13,821	0.1720	0.8280	9.73	
43.5	65,531	8,381	0.1279	0.8721	8.06	
44.5	56,959	2,380	0.0418	0.9582	7.03	
45.5	53,576	6,387	0.1192	0.8808	6.73	
46.5	46,350	1,747	0.0377	0.9623	5.93	
47.5	44,182	3,821	0.0865	0.9135	5.71	
48.5	38,973	1,656	0.0425	0.9575	5.21	
49.5	36,657	2,713	0.0740	0.9260	4.99	
50.5	33,874	4,941	0.1459	0.8541	4.62	
51.5	28,667	5,098	0.1778	0.8222	3.95	
52.5	23,456	1,596	0.0680	0.9320	3.25	
53.5	21,033	1,653	0.0786	0.9214	3.02	
54.5	18,978	667	0.0352	0.9648	2.79	
55.5	18,171	7,403	0.4074	0.5926	2.69	
56.5	9,277	3,767	0.4060	0.5940	1.59	
57.5	4,636	353	0.0762	0.9238	0.95	
58.5	4,393	622	0.1415	0.8585	0.87	
59.5	3,513	841	0.2393	0.7607	0.75	
60.5	2,518	56	0.0221	0.9779	0.57	
61.5	2,462	100	0.0406	0.9594	0.56	
62.5	2,362	581	0.2461	0.7539	0.54	
63.5	1,447	62	0.0426	0.9574	0.40	
64.5	1,385	50	0.0364	0.9636	0.39	
65.5	1,310		0.0000	1.0000	0.37	
66.5	1,310	267	0.2041	0.7959	0.37	
67.5	746	168	0.2259	0.7741	0.30	
68.5	535	17	0.0311	0.9689	0.23	
69.5	518	55	0.1052	0.8948	0.22	
70.5	335	188	0.5604	0.4396	0.20	
71.5	145		0.0000	1.0000	0.09	
72.5	145	2	0.0130	0.9870	0.09	
73.5	70	6	0.0875	0.9125	0.09	
74.5	115	29	0.2501	0.7499	0.08	
75.5	86	51	0.5923	0.4077	0.06	
76.5	35		0.0000	1.0000	0.02	
77.5	33	20	0.5901	0.4099	0.02	
78.5	14		0.0000	1.0000	0.01	
79.5					0.01	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

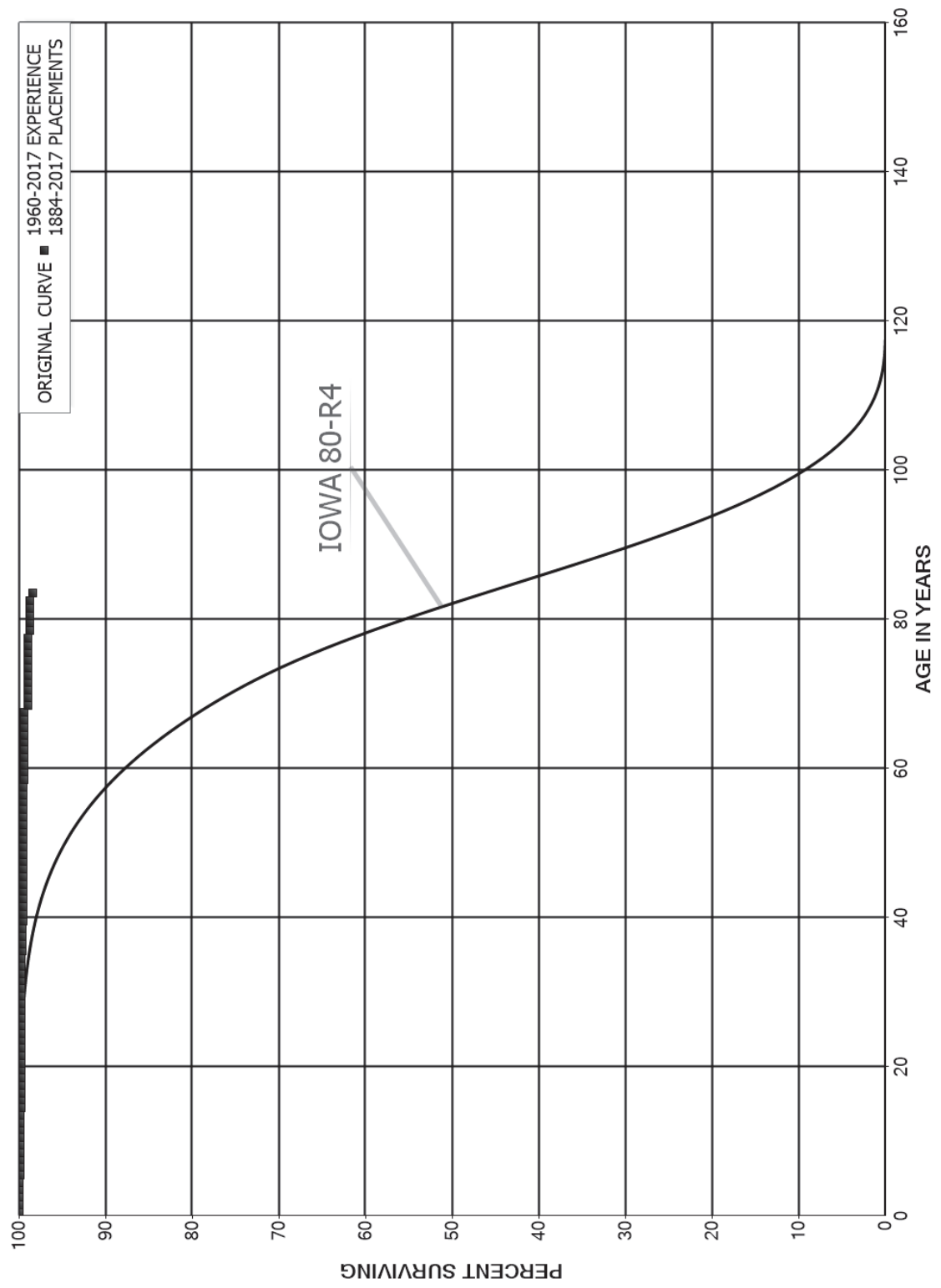
ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2017

EXPERIENCE BAND 1981-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,742,508	19,026	0.0028	0.9972	100.00
0.5	6,704,642	36,479	0.0054	0.9946	99.72
1.5	6,317,828	13,535	0.0021	0.9979	99.18
2.5	5,959,584	33,682	0.0057	0.9943	98.96
3.5	5,851,874	132,073	0.0226	0.9774	98.40
4.5	4,838,328	39,228	0.0081	0.9919	96.18
5.5	4,785,237	52,587	0.0110	0.9890	95.40
6.5	4,583,223	33,999	0.0074	0.9926	94.35
7.5	4,332,211	36,657	0.0085	0.9915	93.65
8.5	4,156,146	99,974	0.0241	0.9759	92.86
9.5	3,991,796	47,425	0.0119	0.9881	90.63
10.5	3,861,899	63,415	0.0164	0.9836	89.55
11.5	3,784,287	18,943	0.0050	0.9950	88.08
12.5	3,752,239	26,317	0.0070	0.9930	87.64
13.5	3,709,432	36,887	0.0099	0.9901	87.03
14.5	3,654,380	53,983	0.0148	0.9852	86.16
15.5	3,473,519	11,727	0.0034	0.9966	84.89
16.5	3,297,155	18,894	0.0057	0.9943	84.60
17.5	3,270,831	6,736	0.0021	0.9979	84.12
18.5	3,123,993	934	0.0003	0.9997	83.94
19.5	3,013,220	16,489	0.0055	0.9945	83.92
20.5	2,841,187	8,902	0.0031	0.9969	83.46
21.5	2,760,399	14,118	0.0051	0.9949	83.20
22.5	2,280,305	28,463	0.0125	0.9875	82.77
23.5	2,093,863	7,008	0.0033	0.9967	81.74
24.5	1,809,862	17,678	0.0098	0.9902	81.46
25.5	1,665,019	1,802	0.0011	0.9989	80.67
26.5	1,559,572	11,451	0.0073	0.9927	80.58
27.5	1,370,247	11,572	0.0084	0.9916	79.99
28.5	1,040,861		0.0000	1.0000	79.31
29.5	611,097	1,717	0.0028	0.9972	79.31
30.5	494,892	24,735	0.0500	0.9500	79.09
31.5	173,030	4,101	0.0237	0.9763	75.14
32.5	127,686		0.0000	1.0000	73.36
33.5	88,022	756	0.0086	0.9914	73.36
34.5	38,028		0.0000	1.0000	72.73
35.5	16,635		0.0000	1.0000	72.73
36.5					72.73

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 374.2 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,655,251	1,553	0.0002	0.9998	100.00
0.5	8,255,694	6,694	0.0008	0.9992	99.98
1.5	7,804,135	467	0.0001	0.9999	99.90
2.5	7,351,173	146	0.0000	1.0000	99.90
3.5	6,938,453	11	0.0000	1.0000	99.89
4.5	6,627,390	694	0.0001	0.9999	99.89
5.5	6,350,843	606	0.0001	0.9999	99.88
6.5	6,042,447	97	0.0000	1.0000	99.87
7.5	5,771,006	70	0.0000	1.0000	99.87
8.5	5,546,800	1,070	0.0002	0.9998	99.87
9.5	5,285,692	330	0.0001	0.9999	99.85
10.5	4,998,544	1,603	0.0003	0.9997	99.84
11.5	4,782,353	785	0.0002	0.9998	99.81
12.5	4,598,891	606	0.0001	0.9999	99.80
13.5	4,319,735	246	0.0001	0.9999	99.78
14.5	4,106,615	32	0.0000	1.0000	99.78
15.5	3,926,066	97	0.0000	1.0000	99.78
16.5	3,643,953		0.0000	1.0000	99.77
17.5	3,425,113	68	0.0000	1.0000	99.77
18.5	3,217,721		0.0000	1.0000	99.77
19.5	3,026,720	184	0.0001	0.9999	99.77
20.5	2,775,750		0.0000	1.0000	99.77
21.5	2,535,493		0.0000	1.0000	99.77
22.5	2,336,754		0.0000	1.0000	99.77
23.5	2,124,833	12	0.0000	1.0000	99.77
24.5	1,918,909	102	0.0001	0.9999	99.77
25.5	1,766,524	39	0.0000	1.0000	99.76
26.5	1,576,066	135	0.0001	0.9999	99.76
27.5	1,377,810	42	0.0000	1.0000	99.75
28.5	1,237,951	80	0.0001	0.9999	99.75
29.5	1,109,540	87	0.0001	0.9999	99.74
30.5	995,571	17	0.0000	1.0000	99.73
31.5	913,572	367	0.0004	0.9996	99.73
32.5	804,276	63	0.0001	0.9999	99.69
33.5	749,031	59	0.0001	0.9999	99.68
34.5	690,550	87	0.0001	0.9999	99.67
35.5	642,307	524	0.0008	0.9992	99.66
36.5	575,502	31	0.0001	0.9999	99.58
37.5	531,033	5	0.0000	1.0000	99.58
38.5	493,462	220	0.0004	0.9996	99.57

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	463,270		0.0000	1.0000	99.53
40.5	450,643	2	0.0000	1.0000	99.53
41.5	440,248	17	0.0000	1.0000	99.53
42.5	434,839	4	0.0000	1.0000	99.53
43.5	428,163	4	0.0000	1.0000	99.52
44.5	402,348	5	0.0000	1.0000	99.52
45.5	388,845	5	0.0000	1.0000	99.52
46.5	348,696		0.0000	1.0000	99.52
47.5	327,256	10	0.0000	1.0000	99.52
48.5	312,681	9	0.0000	1.0000	99.52
49.5	283,078	15	0.0001	0.9999	99.52
50.5	262,141		0.0000	1.0000	99.51
51.5	241,957	1	0.0000	1.0000	99.51
52.5	223,880	33	0.0001	0.9999	99.51
53.5	208,958	6	0.0000	1.0000	99.50
54.5	195,615	70	0.0004	0.9996	99.49
55.5	176,318		0.0000	1.0000	99.46
56.5	160,119		0.0000	1.0000	99.46
57.5	146,366	37	0.0003	0.9997	99.46
58.5	135,724		0.0000	1.0000	99.43
59.5	120,201	5	0.0000	1.0000	99.43
60.5	105,048		0.0000	1.0000	99.43
61.5	85,304		0.0000	1.0000	99.43
62.5	65,974	6	0.0001	0.9999	99.43
63.5	62,771		0.0000	1.0000	99.42
64.5	59,112	6	0.0001	0.9999	99.42
65.5	56,322		0.0000	1.0000	99.41
66.5	52,736	31	0.0006	0.9994	99.41
67.5	48,136	169	0.0035	0.9965	99.35
68.5	43,160		0.0000	1.0000	99.00
69.5	41,580		0.0000	1.0000	99.00
70.5	40,010		0.0000	1.0000	99.00
71.5	39,215		0.0000	1.0000	99.00
72.5	38,816		0.0000	1.0000	99.00
73.5	38,425		0.0000	1.0000	99.00
74.5	38,142		0.0000	1.0000	99.00
75.5	37,438		0.0000	1.0000	99.00
76.5	35,487		0.0000	1.0000	99.00
77.5	33,183	94	0.0028	0.9972	99.00
78.5	30,667		0.0000	1.0000	98.72

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,181		0.0000	1.0000	98.72
80.5	26,106		0.0000	1.0000	98.72
81.5	24,169		0.0000	1.0000	98.72
82.5	21,594	82	0.0038	0.9962	98.72
83.5	20,675		0.0000	1.0000	98.35
84.5	19,888	13	0.0007	0.9993	98.35
85.5	19,379		0.0000	1.0000	98.28
86.5	18,479		0.0000	1.0000	98.28
87.5	17,487		0.0000	1.0000	98.28
88.5	16,404		0.0000	1.0000	98.28
89.5	14,637		0.0000	1.0000	98.28
90.5	13,823		0.0000	1.0000	98.28
91.5	13,015		0.0000	1.0000	98.28
92.5	11,502		0.0000	1.0000	98.28
93.5	10,631		0.0000	1.0000	98.28
94.5	10,087		0.0000	1.0000	98.28
95.5	9,295		0.0000	1.0000	98.28
96.5	8,877		0.0000	1.0000	98.28
97.5	8,398		0.0000	1.0000	98.28
98.5	7,583		0.0000	1.0000	98.28
99.5	6,979		0.0000	1.0000	98.28
100.5	6,875		0.0000	1.0000	98.28
101.5	653		0.0000	1.0000	98.28
102.5	651		0.0000	1.0000	98.28
103.5	651		0.0000	1.0000	98.28
104.5	617		0.0000	1.0000	98.28
105.5	617		0.0000	1.0000	98.28
106.5	617		0.0000	1.0000	98.28
107.5	617		0.0000	1.0000	98.28
108.5	617		0.0000	1.0000	98.28
109.5	582		0.0000	1.0000	98.28
110.5	582		0.0000	1.0000	98.28
111.5	582		0.0000	1.0000	98.28
112.5	582		0.0000	1.0000	98.28
113.5	582		0.0000	1.0000	98.28
114.5	575		0.0000	1.0000	98.28
115.5	575		0.0000	1.0000	98.28
116.5	575		0.0000	1.0000	98.28
117.5	575		0.0000	1.0000	98.28
118.5	575		0.0000	1.0000	98.28

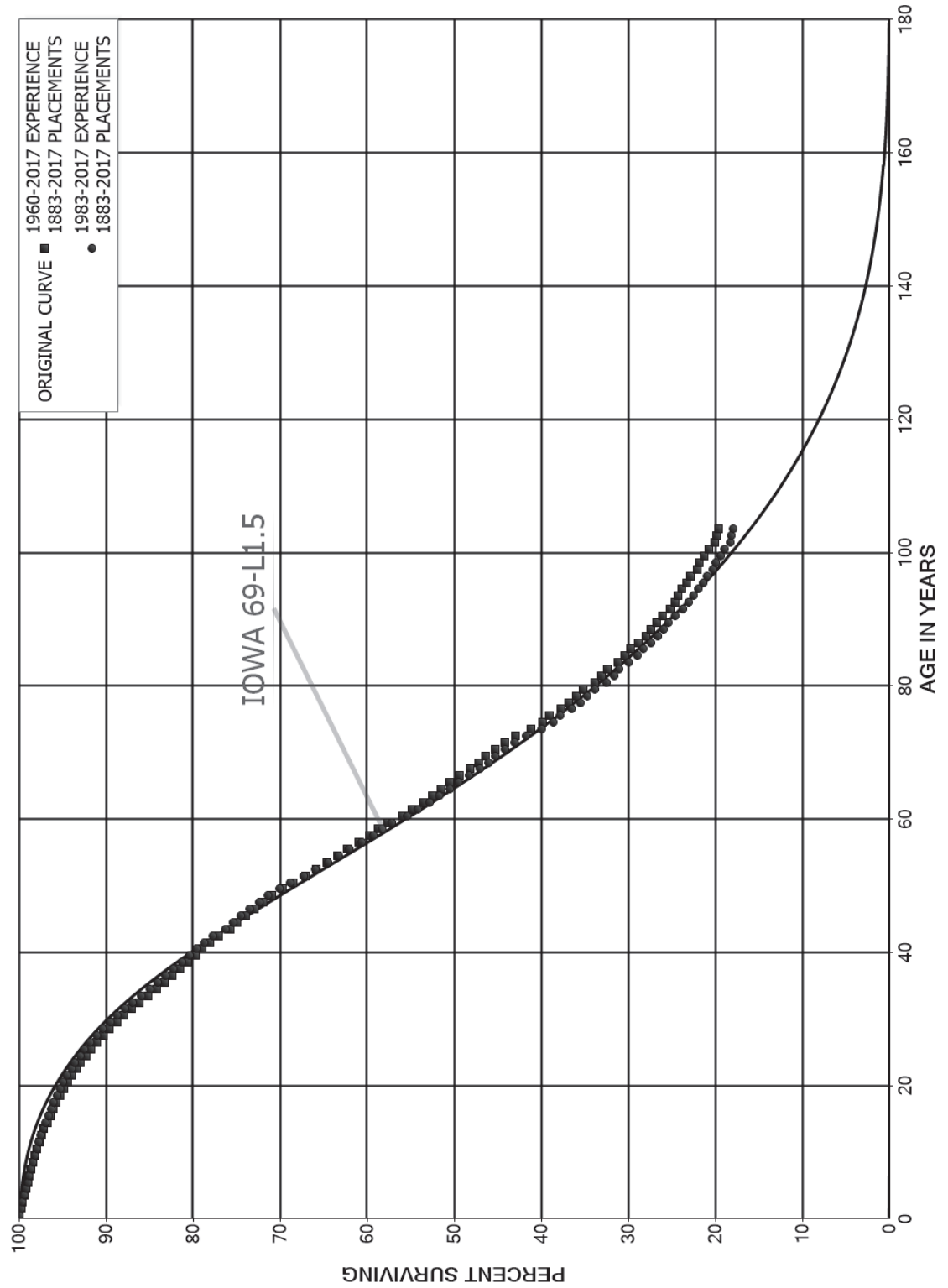
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	575		0.0000	1.0000	98.28
120.5	575		0.0000	1.0000	98.28
121.5	575		0.0000	1.0000	98.28
122.5	575		0.0000	1.0000	98.28
123.5	575		0.0000	1.0000	98.28
124.5	575		0.0000	1.0000	98.28
125.5	575		0.0000	1.0000	98.28
126.5	575		0.0000	1.0000	98.28
127.5	575		0.0000	1.0000	98.28
128.5	425		0.0000	1.0000	98.28
129.5	335		0.0000	1.0000	98.28
130.5	315		0.0000	1.0000	98.28
131.5	163		0.0000	1.0000	98.28
132.5	105		0.0000	1.0000	98.28
133.5					98.28

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	270,604,996	124,570	0.0005	0.9995	100.00
0.5	269,543,885	496,281	0.0018	0.9982	99.95
1.5	261,238,982	500,467	0.0019	0.9981	99.77
2.5	254,411,391	517,811	0.0020	0.9980	99.58
3.5	251,060,699	449,802	0.0018	0.9982	99.38
4.5	245,179,026	519,450	0.0021	0.9979	99.20
5.5	239,784,751	437,005	0.0018	0.9982	98.99
6.5	233,757,316	450,594	0.0019	0.9981	98.81
7.5	227,847,814	537,525	0.0024	0.9976	98.62
8.5	221,370,878	558,420	0.0025	0.9975	98.38
9.5	215,347,130	524,642	0.0024	0.9976	98.14
10.5	208,303,123	534,396	0.0026	0.9974	97.90
11.5	203,182,852	502,574	0.0025	0.9975	97.65
12.5	199,911,178	582,772	0.0029	0.9971	97.40
13.5	194,548,765	723,292	0.0037	0.9963	97.12
14.5	188,760,139	619,215	0.0033	0.9967	96.76
15.5	182,982,727	735,988	0.0040	0.9960	96.44
16.5	178,270,546	619,330	0.0035	0.9965	96.05
17.5	172,141,793	830,906	0.0048	0.9952	95.72
18.5	166,145,665	792,513	0.0048	0.9952	95.26
19.5	160,150,911	705,825	0.0044	0.9956	94.80
20.5	152,398,012	754,612	0.0050	0.9950	94.39
21.5	145,893,297	828,087	0.0057	0.9943	93.92
22.5	138,475,757	694,831	0.0050	0.9950	93.39
23.5	131,512,411	901,859	0.0069	0.9931	92.92
24.5	122,512,343	753,400	0.0061	0.9939	92.28
25.5	114,572,160	750,354	0.0065	0.9935	91.71
26.5	106,660,279	991,495	0.0093	0.9907	91.11
27.5	99,256,911	745,295	0.0075	0.9925	90.26
28.5	92,121,628	936,535	0.0102	0.9898	89.59
29.5	84,179,209	744,061	0.0088	0.9912	88.68
30.5	78,930,359	716,810	0.0091	0.9909	87.89
31.5	71,965,571	749,374	0.0104	0.9896	87.09
32.5	65,456,080	745,816	0.0114	0.9886	86.19
33.5	60,069,743	731,208	0.0122	0.9878	85.21
34.5	55,556,253	585,306	0.0105	0.9895	84.17
35.5	51,760,174	526,865	0.0102	0.9898	83.28
36.5	48,306,220	532,184	0.0110	0.9890	82.43
37.5	44,484,437	490,886	0.0110	0.9890	81.53
38.5	41,716,696	467,570	0.0112	0.9888	80.63

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,172,389	389,441	0.0102	0.9898	79.72
40.5	34,870,331	389,731	0.0112	0.9888	78.91
41.5	33,353,068	424,113	0.0127	0.9873	78.03
42.5	31,752,198	535,096	0.0169	0.9831	77.03
43.5	29,656,172	329,222	0.0111	0.9889	75.74
44.5	27,209,289	328,634	0.0121	0.9879	74.90
45.5	25,281,999	356,089	0.0141	0.9859	73.99
46.5	22,861,976	321,735	0.0141	0.9859	72.95
47.5	20,666,649	281,319	0.0136	0.9864	71.92
48.5	18,873,479	330,529	0.0175	0.9825	70.94
49.5	17,121,894	281,113	0.0164	0.9836	69.70
50.5	15,268,996	332,354	0.0218	0.9782	68.56
51.5	13,636,656	254,443	0.0187	0.9813	67.06
52.5	12,667,779	237,310	0.0187	0.9813	65.81
53.5	11,996,250	217,466	0.0181	0.9819	64.58
54.5	11,431,854	201,390	0.0176	0.9824	63.41
55.5	10,948,913	238,458	0.0218	0.9782	62.29
56.5	10,425,815	211,332	0.0203	0.9797	60.94
57.5	9,901,058	163,110	0.0165	0.9835	59.70
58.5	9,270,321	169,586	0.0183	0.9817	58.72
59.5	8,784,654	255,072	0.0290	0.9710	57.64
60.5	7,940,043	168,047	0.0212	0.9788	55.97
61.5	6,581,017	148,456	0.0226	0.9774	54.78
62.5	5,478,672	105,590	0.0193	0.9807	53.55
63.5	4,954,275	97,200	0.0196	0.9804	52.52
64.5	4,608,714	85,958	0.0187	0.9813	51.49
65.5	4,261,427	92,544	0.0217	0.9783	50.53
66.5	3,821,064	99,256	0.0260	0.9740	49.43
67.5	3,397,290	66,431	0.0196	0.9804	48.14
68.5	3,181,908	55,971	0.0176	0.9824	47.20
69.5	3,006,239	70,396	0.0234	0.9766	46.37
70.5	2,789,964	67,679	0.0243	0.9757	45.29
71.5	2,682,322	78,109	0.0291	0.9709	44.19
72.5	2,594,443	101,870	0.0393	0.9607	42.90
73.5	2,485,635	82,110	0.0330	0.9670	41.22
74.5	2,405,864	45,942	0.0191	0.9809	39.86
75.5	2,357,327	81,350	0.0345	0.9655	39.09
76.5	2,245,232	54,087	0.0241	0.9759	37.75
77.5	2,177,083	49,216	0.0226	0.9774	36.84
78.5	2,091,777	49,056	0.0235	0.9765	36.00

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,979,002	74,121	0.0375	0.9625	35.16	
80.5	1,895,254	45,796	0.0242	0.9758	33.84	
81.5	1,941,479	39,732	0.0205	0.9795	33.02	
82.5	1,852,171	64,503	0.0348	0.9652	32.35	
83.5	1,797,140	48,209	0.0268	0.9732	31.22	
84.5	1,753,625	39,709	0.0226	0.9774	30.38	
85.5	1,683,130	50,480	0.0300	0.9700	29.70	
86.5	1,568,900	44,325	0.0283	0.9717	28.81	
87.5	1,402,712	30,259	0.0216	0.9784	27.99	
88.5	1,206,396	27,626	0.0229	0.9771	27.39	
89.5	1,119,043	30,463	0.0272	0.9728	26.76	
90.5	981,127	30,794	0.0314	0.9686	26.03	
91.5	780,107	18,005	0.0231	0.9769	25.22	
92.5	667,093	10,595	0.0159	0.9841	24.63	
93.5	611,904	10,881	0.0178	0.9822	24.24	
94.5	590,094	13,625	0.0231	0.9769	23.81	
95.5	556,133	9,980	0.0179	0.9821	23.26	
96.5	528,911	16,989	0.0321	0.9679	22.84	
97.5	505,401	6,648	0.0132	0.9868	22.11	
98.5	481,761	12,539	0.0260	0.9740	21.82	
99.5	464,701	10,560	0.0227	0.9773	21.25	
100.5	451,001	15,922	0.0353	0.9647	20.77	
101.5	275,121	2,763	0.0100	0.9900	20.04	
102.5	271,481	2,468	0.0091	0.9909	19.83	
103.5	267,141	2,431	0.0091	0.9909	19.65	
104.5	262,226	2,186	0.0083	0.9917	19.48	
105.5	257,048	1,033	0.0040	0.9960	19.31	
106.5	250,203	840	0.0034	0.9966	19.24	
107.5	249,216	2,549	0.0102	0.9898	19.17	
108.5	246,521	5,737	0.0233	0.9767	18.97	
109.5	240,722	1,842	0.0077	0.9923	18.53	
110.5	238,880	4,377	0.0183	0.9817	18.39	
111.5	234,481	1,765	0.0075	0.9925	18.05	
112.5	232,140	4,102	0.0177	0.9823	17.92	
113.5	227,414	779	0.0034	0.9966	17.60	
114.5	225,762	2,205	0.0098	0.9902	17.54	
115.5	222,399	3,111	0.0140	0.9860	17.37	
116.5	218,999	5,047	0.0230	0.9770	17.13	
117.5	213,952	3,823	0.0179	0.9821	16.73	
118.5	152,934	3,878	0.0254	0.9746	16.43	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	148,982	943	0.0063	0.9937	16.02	
120.5	147,880	1,782	0.0121	0.9879	15.92	
121.5	145,832	3,988	0.0273	0.9727	15.72	
122.5	141,371	3,984	0.0282	0.9718	15.29	
123.5	137,145	1,153	0.0084	0.9916	14.86	
124.5	135,456	14,112	0.1042	0.8958	14.74	
125.5	120,232	1,622	0.0135	0.9865	13.20	
126.5	125,900	1,794	0.0142	0.9858	13.02	
127.5	124,048		0.0000	1.0000	12.84	
128.5	123,783	0	0.0000	1.0000	12.84	
129.5	85,053	105	0.0012	0.9988	12.84	
130.5	35,864	893	0.0249	0.9751	12.82	
131.5	8,223		0.0000	1.0000	12.50	
132.5	5,738		0.0000	1.0000	12.50	
133.5	4,522		0.0000	1.0000	12.50	
134.5					12.50	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017

EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	222,607,087	94,078	0.0004	0.9996	100.00
0.5	223,032,338	413,600	0.0019	0.9981	99.96
1.5	216,883,098	421,095	0.0019	0.9981	99.77
2.5	212,487,913	443,058	0.0021	0.9979	99.58
3.5	209,449,112	360,648	0.0017	0.9983	99.37
4.5	205,260,785	454,749	0.0022	0.9978	99.20
5.5	203,328,718	364,350	0.0018	0.9982	98.98
6.5	198,402,636	373,665	0.0019	0.9981	98.80
7.5	193,724,180	443,607	0.0023	0.9977	98.62
8.5	188,956,523	483,263	0.0026	0.9974	98.39
9.5	184,479,089	415,677	0.0023	0.9977	98.14
10.5	179,247,711	411,359	0.0023	0.9977	97.92
11.5	175,754,749	403,851	0.0023	0.9977	97.69
12.5	174,112,770	471,174	0.0027	0.9973	97.47
13.5	170,406,671	552,360	0.0032	0.9968	97.21
14.5	166,188,865	462,759	0.0028	0.9972	96.89
15.5	162,188,789	583,614	0.0036	0.9964	96.62
16.5	159,031,305	419,693	0.0026	0.9974	96.27
17.5	153,963,770	632,949	0.0041	0.9959	96.02
18.5	148,702,404	611,686	0.0041	0.9959	95.62
19.5	143,553,606	511,716	0.0036	0.9964	95.23
20.5	136,536,118	586,049	0.0043	0.9957	94.89
21.5	130,811,674	673,918	0.0052	0.9948	94.48
22.5	124,218,946	514,105	0.0041	0.9959	94.00
23.5	118,524,641	773,009	0.0065	0.9935	93.61
24.5	110,501,285	639,289	0.0058	0.9942	93.00
25.5	104,043,301	646,333	0.0062	0.9938	92.46
26.5	98,378,111	882,879	0.0090	0.9910	91.88
27.5	92,829,977	690,651	0.0074	0.9926	91.06
28.5	86,180,314	879,817	0.0102	0.9898	90.38
29.5	78,667,469	691,976	0.0088	0.9912	89.46
30.5	73,920,658	663,420	0.0090	0.9910	88.67
31.5	67,555,454	692,864	0.0103	0.9897	87.88
32.5	61,806,434	705,701	0.0114	0.9886	86.98
33.5	56,883,733	707,806	0.0124	0.9876	85.98
34.5	52,530,082	556,913	0.0106	0.9894	84.91
35.5	48,938,671	502,531	0.0103	0.9897	84.01
36.5	45,537,661	501,030	0.0110	0.9890	83.15
37.5	41,698,930	465,226	0.0112	0.9888	82.24
38.5	38,810,549	435,969	0.0112	0.9888	81.32

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1983-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,160,898	359,849	0.0102	0.9898	80.40
40.5	31,351,929	349,163	0.0111	0.9889	79.58
41.5	29,744,425	387,514	0.0130	0.9870	78.70
42.5	28,163,957	511,305	0.0182	0.9818	77.67
43.5	25,744,202	290,740	0.0113	0.9887	76.26
44.5	23,489,145	275,487	0.0117	0.9883	75.40
45.5	21,770,661	297,988	0.0137	0.9863	74.51
46.5	19,586,061	291,868	0.0149	0.9851	73.49
47.5	17,886,452	251,776	0.0141	0.9859	72.40
48.5	16,226,601	300,229	0.0185	0.9815	71.38
49.5	14,545,399	251,414	0.0173	0.9827	70.06
50.5	12,779,849	288,926	0.0226	0.9774	68.85
51.5	11,332,533	226,322	0.0200	0.9800	67.29
52.5	10,609,492	225,243	0.0212	0.9788	65.95
53.5	10,168,437	198,681	0.0195	0.9805	64.55
54.5	9,784,428	188,395	0.0193	0.9807	63.29
55.5	9,503,649	220,402	0.0232	0.9768	62.07
56.5	9,304,838	203,273	0.0218	0.9782	60.63
57.5	8,975,512	147,397	0.0164	0.9836	59.30
58.5	8,472,596	165,380	0.0195	0.9805	58.33
59.5	8,055,673	250,736	0.0311	0.9689	57.19
60.5	7,270,021	166,437	0.0229	0.9771	55.41
61.5	5,943,315	146,801	0.0247	0.9753	54.14
62.5	4,849,746	104,245	0.0215	0.9785	52.81
63.5	4,405,232	96,306	0.0219	0.9781	51.67
64.5	4,064,279	85,390	0.0210	0.9790	50.54
65.5	3,724,047	90,763	0.0244	0.9756	49.48
66.5	3,718,374	96,161	0.0259	0.9741	48.27
67.5	3,290,227	64,872	0.0197	0.9803	47.02
68.5	2,967,991	54,654	0.0184	0.9816	46.10
69.5	2,803,251	68,763	0.0245	0.9755	45.25
70.5	2,604,659	66,465	0.0255	0.9745	44.14
71.5	2,512,759	77,296	0.0308	0.9692	43.01
72.5	2,424,909	99,053	0.0408	0.9592	41.69
73.5	2,316,407	81,373	0.0351	0.9649	39.99
74.5	2,232,656	44,697	0.0200	0.9800	38.58
75.5	2,187,035	77,509	0.0354	0.9646	37.81
76.5	2,078,484	52,637	0.0253	0.9747	36.47
77.5	2,013,738	47,763	0.0237	0.9763	35.55
78.5	1,929,950	46,580	0.0241	0.9759	34.70

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1983-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,833,931	73,252	0.0399	0.9601	33.87	
80.5	1,695,666	44,073	0.0260	0.9740	32.51	
81.5	1,598,746	31,715	0.0198	0.9802	31.67	
82.5	1,520,539	56,163	0.0369	0.9631	31.04	
83.5	1,532,246	45,545	0.0297	0.9703	29.89	
84.5	1,476,020	35,853	0.0243	0.9757	29.00	
85.5	1,411,812	42,468	0.0301	0.9699	28.30	
86.5	1,303,933	37,532	0.0288	0.9712	27.45	
87.5	1,147,017	28,980	0.0253	0.9747	26.66	
88.5	1,008,891	22,108	0.0219	0.9781	25.98	
89.5	929,852	28,965	0.0311	0.9689	25.42	
90.5	795,004	29,375	0.0370	0.9630	24.62	
91.5	596,553	17,381	0.0291	0.9709	23.71	
92.5	487,469	10,595	0.0217	0.9783	23.02	
93.5	432,564	10,218	0.0236	0.9764	22.52	
94.5	454,542	13,011	0.0286	0.9714	21.99	
95.5	480,293	9,146	0.0190	0.9810	21.36	
96.5	507,688	16,989	0.0335	0.9665	20.95	
97.5	489,006	6,648	0.0136	0.9864	20.25	
98.5	466,582	12,489	0.0268	0.9732	19.98	
99.5	464,701	10,560	0.0227	0.9773	19.44	
100.5	451,001	15,922	0.0353	0.9647	19.00	
101.5	275,121	2,763	0.0100	0.9900	18.33	
102.5	271,481	2,468	0.0091	0.9909	18.15	
103.5	267,141	2,431	0.0091	0.9909	17.98	
104.5	262,226	2,186	0.0083	0.9917	17.82	
105.5	257,048	1,033	0.0040	0.9960	17.67	
106.5	250,203	840	0.0034	0.9966	17.60	
107.5	249,216	2,549	0.0102	0.9898	17.54	
108.5	246,521	5,737	0.0233	0.9767	17.36	
109.5	240,722	1,842	0.0077	0.9923	16.96	
110.5	238,880	4,377	0.0183	0.9817	16.83	
111.5	234,481	1,765	0.0075	0.9925	16.52	
112.5	232,140	4,102	0.0177	0.9823	16.39	
113.5	227,414	779	0.0034	0.9966	16.10	
114.5	225,762	2,205	0.0098	0.9902	16.05	
115.5	222,399	3,111	0.0140	0.9860	15.89	
116.5	218,999	5,047	0.0230	0.9770	15.67	
117.5	213,952	3,823	0.0179	0.9821	15.31	
118.5	152,934	3,878	0.0254	0.9746	15.03	

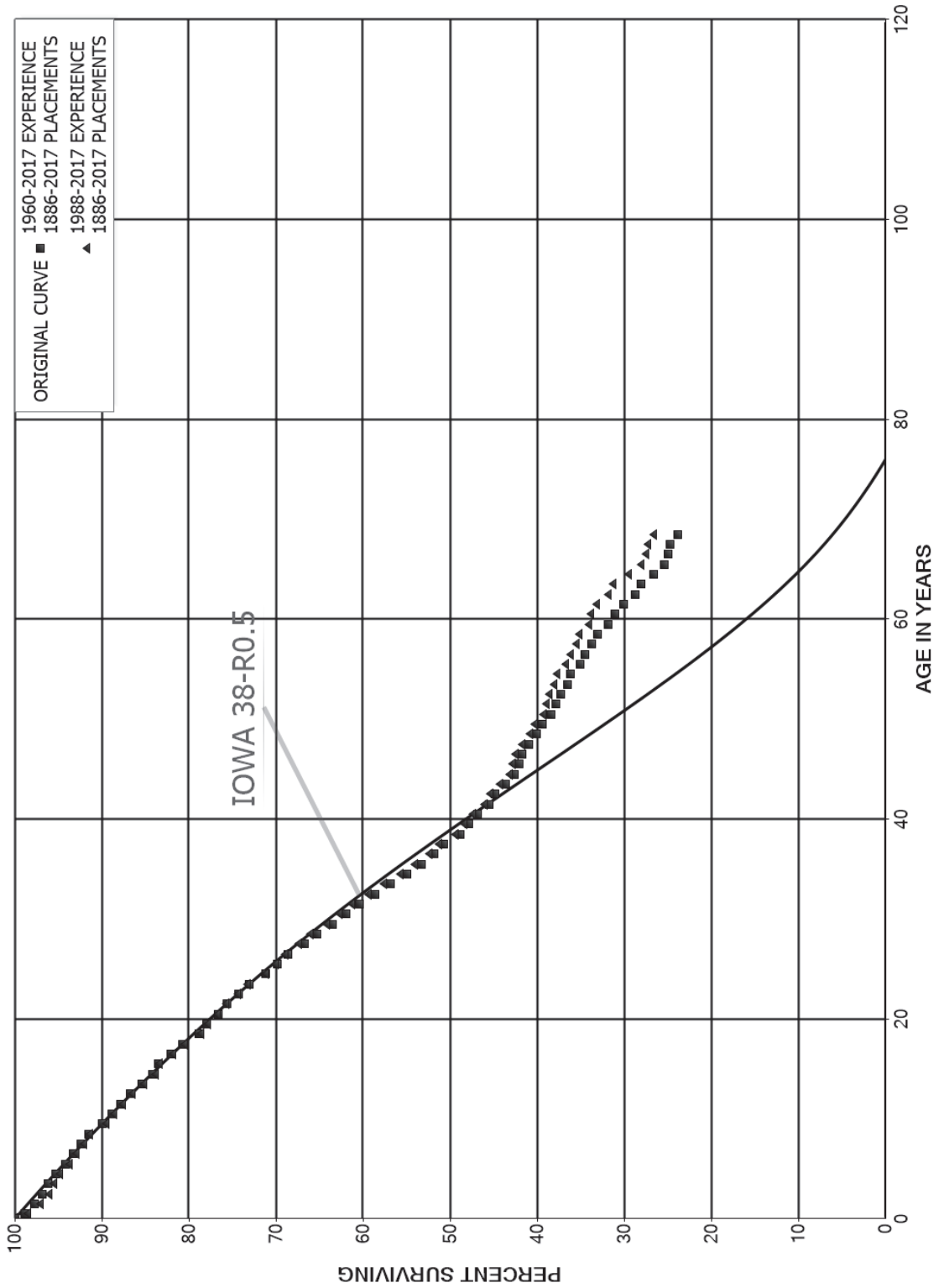
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1983-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	148,982	943	0.0063	0.9937	14.65	
120.5	147,880	1,782	0.0121	0.9879	14.56	
121.5	145,832	3,988	0.0273	0.9727	14.39	
122.5	141,371	3,984	0.0282	0.9718	13.99	
123.5	137,145	1,153	0.0084	0.9916	13.60	
124.5	135,456	14,112	0.1042	0.8958	13.48	
125.5	120,232	1,622	0.0135	0.9865	12.08	
126.5	125,900	1,794	0.0142	0.9858	11.92	
127.5	124,048		0.0000	1.0000	11.75	
128.5	123,783	0	0.0000	1.0000	11.75	
129.5	85,053	105	0.0012	0.9988	11.75	
130.5	35,864	893	0.0249	0.9751	11.73	
131.5	8,223		0.0000	1.0000	11.44	
132.5	5,738		0.0000	1.0000	11.44	
133.5	4,522		0.0000	1.0000	11.44	
134.5					11.44	

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ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,830,242	126,040	0.0116	0.9884	100.00
0.5	10,635,875	120,516	0.0113	0.9887	98.84
1.5	10,193,615	95,142	0.0093	0.9907	97.72
2.5	9,883,562	59,044	0.0060	0.9940	96.80
3.5	9,676,864	94,656	0.0098	0.9902	96.23
4.5	9,495,916	114,667	0.0121	0.9879	95.28
5.5	9,119,671	83,725	0.0092	0.9908	94.13
6.5	8,695,747	85,625	0.0098	0.9902	93.27
7.5	8,446,097	75,492	0.0089	0.9911	92.35
8.5	8,219,568	146,630	0.0178	0.9822	91.53
9.5	7,903,269	88,265	0.0112	0.9888	89.89
10.5	7,556,999	91,009	0.0120	0.9880	88.89
11.5	7,387,112	94,490	0.0128	0.9872	87.82
12.5	7,115,493	103,492	0.0145	0.9855	86.70
13.5	6,848,146	104,110	0.0152	0.9848	85.43
14.5	6,722,148	48,244	0.0072	0.9928	84.14
15.5	6,349,254	111,177	0.0175	0.9825	83.53
16.5	6,041,690	99,556	0.0165	0.9835	82.07
17.5	5,839,495	135,353	0.0232	0.9768	80.72
18.5	5,687,491	67,761	0.0119	0.9881	78.85
19.5	5,579,697	90,022	0.0161	0.9839	77.91
20.5	5,332,639	68,866	0.0129	0.9871	76.65
21.5	5,131,387	91,071	0.0177	0.9823	75.66
22.5	4,831,683	77,853	0.0161	0.9839	74.32
23.5	4,546,563	123,011	0.0271	0.9729	73.12
24.5	4,101,994	76,098	0.0186	0.9814	71.14
25.5	3,768,937	67,195	0.0178	0.9822	69.82
26.5	3,430,970	89,975	0.0262	0.9738	68.58
27.5	3,086,263	67,989	0.0220	0.9780	66.78
28.5	2,788,128	77,778	0.0279	0.9721	65.31
29.5	2,484,928	60,637	0.0244	0.9756	63.49
30.5	2,190,157	53,407	0.0244	0.9756	61.94
31.5	1,914,313	57,144	0.0299	0.9701	60.43
32.5	1,662,692	49,790	0.0299	0.9701	58.62
33.5	1,444,784	47,386	0.0328	0.9672	56.87
34.5	1,214,952	37,993	0.0313	0.9687	55.00
35.5	1,103,686	30,219	0.0274	0.9726	53.28
36.5	1,006,023	22,012	0.0219	0.9781	51.82
37.5	832,617	30,032	0.0361	0.9639	50.69
38.5	748,381	14,883	0.0199	0.9801	48.86

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	700,287	14,850	0.0212	0.9788	47.89
40.5	660,839	19,289	0.0292	0.9708	46.87
41.5	619,051	9,561	0.0154	0.9846	45.51
42.5	596,507	15,426	0.0259	0.9741	44.80
43.5	559,979	13,575	0.0242	0.9758	43.64
44.5	497,924	5,515	0.0111	0.9889	42.59
45.5	474,262	4,610	0.0097	0.9903	42.11
46.5	458,426	8,785	0.0192	0.9808	41.70
47.5	433,703	9,033	0.0208	0.9792	40.91
48.5	408,713	6,786	0.0166	0.9834	40.05
49.5	389,758	10,163	0.0261	0.9739	39.39
50.5	359,257	4,920	0.0137	0.9863	38.36
51.5	336,794	4,849	0.0144	0.9856	37.84
52.5	310,020	6,288	0.0203	0.9797	37.29
53.5	294,336	3,310	0.0112	0.9888	36.54
54.5	282,151	8,090	0.0287	0.9713	36.12
55.5	265,526	4,485	0.0169	0.9831	35.09
56.5	252,245	5,493	0.0218	0.9782	34.50
57.5	238,915	4,535	0.0190	0.9810	33.74
58.5	223,506	8,916	0.0399	0.9601	33.10
59.5	202,357	4,693	0.0232	0.9768	31.78
60.5	186,313	6,016	0.0323	0.9677	31.05
61.5	147,793	6,696	0.0453	0.9547	30.04
62.5	116,908	2,388	0.0204	0.9796	28.68
63.5	108,396	5,616	0.0518	0.9482	28.10
64.5	89,848	4,179	0.0465	0.9535	26.64
65.5	73,679	1,308	0.0178	0.9822	25.40
66.5	62,339	669	0.0107	0.9893	24.95
67.5	58,663	1,905	0.0325	0.9675	24.68
68.5	53,388	1,071	0.0201	0.9799	23.88
69.5	45,601	819	0.0180	0.9820	23.40
70.5	39,079	844	0.0216	0.9784	22.98
71.5	35,451	735	0.0207	0.9793	22.49
72.5	34,575	894	0.0259	0.9741	22.02
73.5	34,487	1,449	0.0420	0.9580	21.45
74.5	32,614	1,682	0.0516	0.9484	20.55
75.5	29,602	619	0.0209	0.9791	19.49
76.5	28,429	929	0.0327	0.9673	19.08
77.5	27,267	1,269	0.0465	0.9535	18.46
78.5	24,383	209	0.0086	0.9914	17.60

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	22,334	1,657	0.0742	0.9258	17.45	
80.5	19,802	137	0.0069	0.9931	16.15	
81.5	17,447		0.0000	1.0000	16.04	
82.5	17,069	165	0.0097	0.9903	16.04	
83.5	16,829	217	0.0129	0.9871	15.89	
84.5	16,302	744	0.0456	0.9544	15.68	
85.5	15,249	181	0.0119	0.9881	14.97	
86.5	14,807	125	0.0085	0.9915	14.79	
87.5	13,425	70	0.0052	0.9948	14.66	
88.5	12,913	742	0.0575	0.9425	14.59	
89.5	11,734	234	0.0200	0.9800	13.75	
90.5	11,052	281	0.0254	0.9746	13.47	
91.5	10,656	489	0.0459	0.9541	13.13	
92.5	9,081	435	0.0479	0.9521	12.53	
93.5	6,574	545	0.0829	0.9171	11.93	
94.5	4,819	65	0.0135	0.9865	10.94	
95.5	4,216	143	0.0339	0.9661	10.79	
96.5	3,832	288	0.0753	0.9247	10.43	
97.5	3,186		0.0000	1.0000	9.64	
98.5	2,757		0.0000	1.0000	9.64	
99.5	2,265		0.0000	1.0000	9.64	
100.5	2,055	140	0.0681	0.9319	9.64	
101.5	873		0.0000	1.0000	8.99	
102.5	873	537	0.6144	0.3856	8.99	
103.5	243		0.0000	1.0000	3.47	
104.5	243		0.0000	1.0000	3.47	
105.5	243		0.0000	1.0000	3.47	
106.5	207	165	0.7960	0.2040	3.47	
107.5	42		0.0000	1.0000	0.71	
108.5	42		0.0000	1.0000	0.71	
109.5	42		0.0000	1.0000	0.71	
110.5	42		0.0000	1.0000	0.71	
111.5	42	9	0.2239	0.7761	0.71	
112.5	33		0.0000	1.0000	0.55	
113.5	33		0.0000	1.0000	0.55	
114.5	33		0.0000	1.0000	0.55	
115.5	33		0.0000	1.0000	0.55	
116.5	33		0.0000	1.0000	0.55	
117.5	33		0.0000	1.0000	0.55	
118.5	33		0.0000	1.0000	0.55	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	33		0.0000	1.0000	0.55
120.5	33		0.0000	1.0000	0.55
121.5	33		0.0000	1.0000	0.55
122.5	33		0.0000	1.0000	0.55
123.5	33		0.0000	1.0000	0.55
124.5					0.55

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2017

EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,020,667	116,026	0.0165	0.9835	100.00
0.5	6,883,806	101,810	0.0148	0.9852	98.35
1.5	6,817,934	67,569	0.0099	0.9901	96.89
2.5	6,715,864	36,281	0.0054	0.9946	95.93
3.5	6,862,054	53,240	0.0078	0.9922	95.41
4.5	7,024,404	75,894	0.0108	0.9892	94.67
5.5	6,762,859	62,022	0.0092	0.9908	93.65
6.5	6,498,327	58,681	0.0090	0.9910	92.79
7.5	6,556,618	50,090	0.0076	0.9924	91.95
8.5	6,454,805	127,505	0.0198	0.9802	91.25
9.5	6,231,549	66,657	0.0107	0.9893	89.45
10.5	5,995,612	63,776	0.0106	0.9894	88.49
11.5	5,913,820	79,391	0.0134	0.9866	87.55
12.5	5,724,480	83,745	0.0146	0.9854	86.38
13.5	5,518,760	87,940	0.0159	0.9841	85.11
14.5	5,535,271	34,585	0.0062	0.9938	83.76
15.5	5,230,928	92,675	0.0177	0.9823	83.23
16.5	5,031,639	86,347	0.0172	0.9828	81.76
17.5	4,895,864	110,583	0.0226	0.9774	80.36
18.5	4,805,166	50,405	0.0105	0.9895	78.54
19.5	4,750,260	70,219	0.0148	0.9852	77.72
20.5	4,554,887	53,404	0.0117	0.9883	76.57
21.5	4,403,365	78,669	0.0179	0.9821	75.67
22.5	4,152,570	62,350	0.0150	0.9850	74.32
23.5	3,910,091	111,770	0.0286	0.9714	73.20
24.5	3,491,478	55,852	0.0160	0.9840	71.11
25.5	3,198,414	49,573	0.0155	0.9845	69.97
26.5	2,899,679	69,127	0.0238	0.9762	68.89
27.5	2,611,306	52,511	0.0201	0.9799	67.25
28.5	2,351,068	63,733	0.0271	0.9729	65.89
29.5	2,094,890	49,979	0.0239	0.9761	64.11
30.5	1,837,628	41,957	0.0228	0.9772	62.58
31.5	1,631,209	49,079	0.0301	0.9699	61.15
32.5	1,441,003	43,076	0.0299	0.9701	59.31
33.5	1,241,341	40,930	0.0330	0.9670	57.54
34.5	1,031,832	32,333	0.0313	0.9687	55.64
35.5	937,568	27,189	0.0290	0.9710	53.90
36.5	859,977	18,519	0.0215	0.9785	52.33
37.5	692,393	26,539	0.0383	0.9617	51.21
38.5	616,452	12,076	0.0196	0.9804	49.24

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1988-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	578,108	11,701	0.0202	0.9798	48.28
40.5	547,870	15,585	0.0284	0.9716	47.30
41.5	514,431	7,134	0.0139	0.9861	45.96
42.5	494,678	12,150	0.0246	0.9754	45.32
43.5	459,924	11,676	0.0254	0.9746	44.20
44.5	399,760	3,394	0.0085	0.9915	43.08
45.5	383,129	2,665	0.0070	0.9930	42.72
46.5	364,859	6,451	0.0177	0.9823	42.42
47.5	345,846	7,558	0.0219	0.9781	41.67
48.5	326,415	4,424	0.0136	0.9864	40.76
49.5	313,902	7,701	0.0245	0.9755	40.21
50.5	289,525	3,127	0.0108	0.9892	39.22
51.5	275,149	1,684	0.0061	0.9939	38.80
52.5	253,706	4,074	0.0161	0.9839	38.56
53.5	241,309	2,164	0.0090	0.9910	37.94
54.5	230,832	6,151	0.0266	0.9734	37.60
55.5	216,725	2,840	0.0131	0.9869	36.60
56.5	205,805	3,823	0.0186	0.9814	36.12
57.5	199,098	2,261	0.0114	0.9886	35.45
58.5	186,900	5,572	0.0298	0.9702	35.05
59.5	171,467	1,619	0.0094	0.9906	34.00
60.5	158,589	3,013	0.0190	0.9810	33.68
61.5	124,711	4,797	0.0385	0.9615	33.04
62.5	98,582	1,699	0.0172	0.9828	31.77
63.5	94,681	5,445	0.0575	0.9425	31.22
64.5	78,378	3,958	0.0505	0.9495	29.43
65.5	64,213	1,308	0.0204	0.9796	27.94
66.5	53,595	405	0.0076	0.9924	27.37
67.5	51,615	1,245	0.0241	0.9759	27.16
68.5	48,225	1,029	0.0213	0.9787	26.51
69.5	41,122	762	0.0185	0.9815	25.94
70.5	35,277	588	0.0167	0.9833	25.46
71.5	34,809	735	0.0211	0.9789	25.04
72.5	33,949	894	0.0263	0.9737	24.51
73.5	32,908	1,388	0.0422	0.9578	23.86
74.5	31,096	1,638	0.0527	0.9473	22.86
75.5	28,273	619	0.0219	0.9781	21.65
76.5	27,100	929	0.0343	0.9657	21.18
77.5	25,938	1,269	0.0489	0.9511	20.45
78.5	23,054	209	0.0091	0.9909	19.45

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1988-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	20,958	1,610	0.0768	0.9232	19.27	
80.5	18,473	137	0.0074	0.9926	17.79	
81.5	16,118		0.0000	1.0000	17.66	
82.5	15,740	165	0.0105	0.9895	17.66	
83.5	15,500	217	0.0140	0.9860	17.48	
84.5	14,973	744	0.0497	0.9503	17.23	
85.5	13,860	181	0.0131	0.9869	16.38	
86.5	13,418	89	0.0066	0.9934	16.16	
87.5	12,132	70	0.0058	0.9942	16.06	
88.5	11,621	742	0.0639	0.9361	15.96	
89.5	10,442	234	0.0224	0.9776	14.94	
90.5	9,759	281	0.0288	0.9712	14.61	
91.5	9,364	489	0.0522	0.9478	14.19	
92.5	7,788	422	0.0542	0.9458	13.45	
93.5	5,294	8	0.0015	0.9985	12.72	
94.5	4,108	65	0.0158	0.9842	12.70	
95.5	3,505	143	0.0408	0.9592	12.50	
96.5	3,286	288	0.0878	0.9122	11.99	
97.5	2,640		0.0000	1.0000	10.94	
98.5	2,211		0.0000	1.0000	10.94	
99.5	1,719		0.0000	1.0000	10.94	
100.5	1,509	140	0.0928	0.9072	10.94	
101.5	873		0.0000	1.0000	9.92	
102.5	873	537	0.6144	0.3856	9.92	
103.5	243		0.0000	1.0000	3.83	
104.5	243		0.0000	1.0000	3.83	
105.5	243		0.0000	1.0000	3.83	
106.5	207	165	0.7960	0.2040	3.83	
107.5	42		0.0000	1.0000	0.78	
108.5	42		0.0000	1.0000	0.78	
109.5	42		0.0000	1.0000	0.78	
110.5	42		0.0000	1.0000	0.78	
111.5	42	9	0.2239	0.7761	0.78	
112.5	33		0.0000	1.0000	0.61	
113.5	33		0.0000	1.0000	0.61	
114.5	33		0.0000	1.0000	0.61	
115.5	33		0.0000	1.0000	0.61	
116.5	33		0.0000	1.0000	0.61	
117.5	33		0.0000	1.0000	0.61	
118.5	33		0.0000	1.0000	0.61	

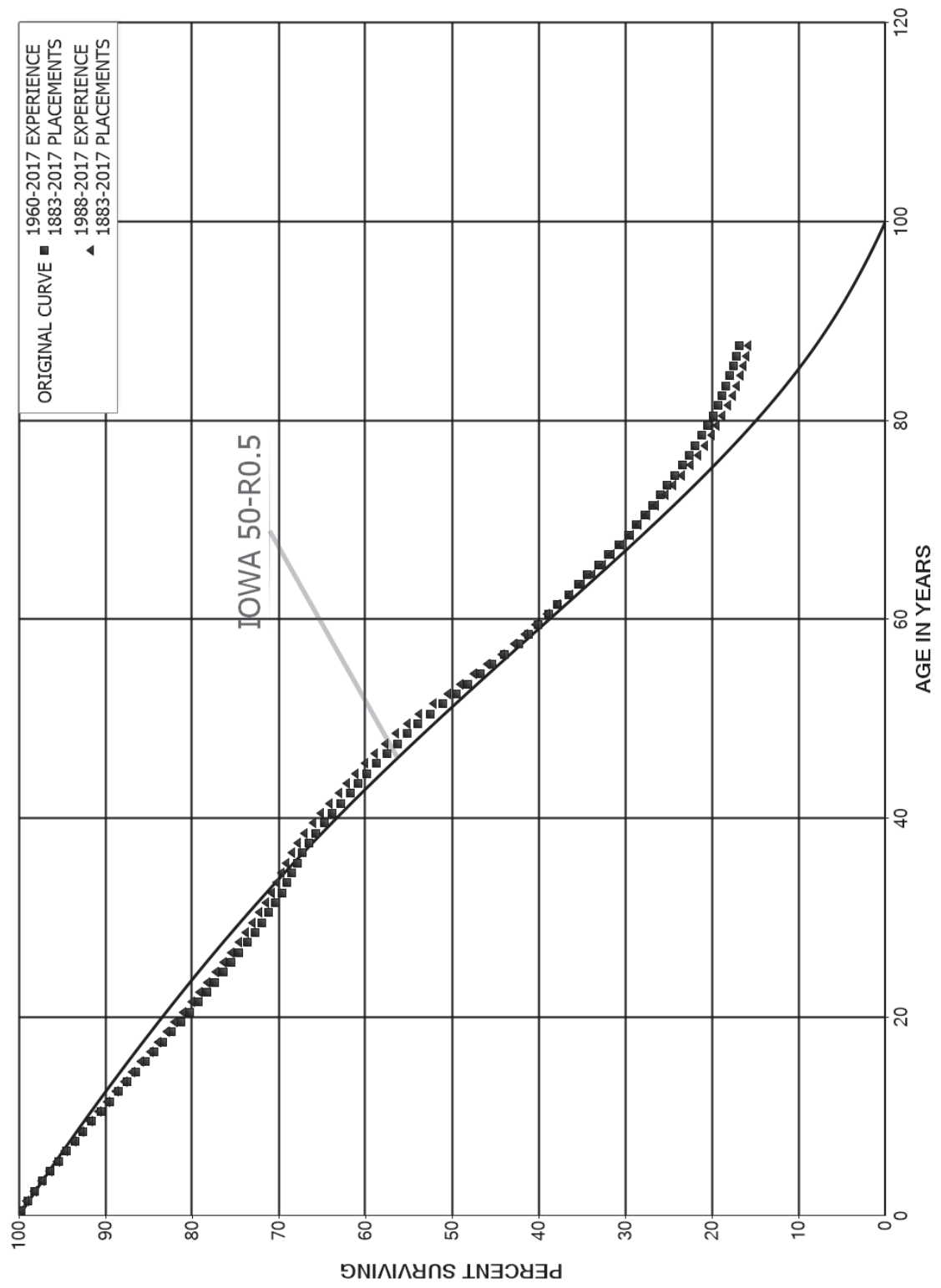
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2017			EXPERIENCE BAND 1988-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	33		0.0000	1.0000	0.61
120.5	33		0.0000	1.0000	0.61
121.5	33		0.0000	1.0000	0.61
122.5	33		0.0000	1.0000	0.61
123.5	33		0.0000	1.0000	0.61
124.5					0.61

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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 ACCOUNTS 380, 382, AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNTS 380, 382, AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	226,391,793	609,666	0.0027	0.9973	100.00
0.5	217,167,604	1,632,311	0.0075	0.9925	99.73
1.5	209,370,702	1,799,780	0.0086	0.9914	98.98
2.5	202,299,422	1,765,177	0.0087	0.9913	98.13
3.5	195,263,299	1,867,628	0.0096	0.9904	97.27
4.5	187,515,911	1,801,198	0.0096	0.9904	96.34
5.5	179,849,394	1,791,951	0.0100	0.9900	95.42
6.5	172,102,056	1,672,544	0.0097	0.9903	94.47
7.5	164,737,603	1,670,925	0.0101	0.9899	93.55
8.5	157,213,073	1,694,540	0.0108	0.9892	92.60
9.5	149,790,749	1,721,635	0.0115	0.9885	91.60
10.5	142,620,539	1,635,059	0.0115	0.9885	90.55
11.5	135,740,372	1,577,468	0.0116	0.9884	89.51
12.5	128,816,490	1,461,716	0.0113	0.9887	88.47
13.5	122,511,571	1,332,051	0.0109	0.9891	87.47
14.5	115,897,930	1,434,273	0.0124	0.9876	86.52
15.5	109,266,649	1,404,868	0.0129	0.9871	85.45
16.5	103,491,887	1,179,481	0.0114	0.9886	84.35
17.5	97,031,805	1,211,360	0.0125	0.9875	83.39
18.5	90,792,650	1,125,723	0.0124	0.9876	82.34
19.5	84,977,157	1,034,399	0.0122	0.9878	81.32
20.5	78,042,843	1,012,779	0.0130	0.9870	80.33
21.5	72,359,862	894,331	0.0124	0.9876	79.29
22.5	66,623,975	781,087	0.0117	0.9883	78.31
23.5	61,044,631	765,502	0.0125	0.9875	77.39
24.5	55,733,765	704,577	0.0126	0.9874	76.42
25.5	50,781,435	594,854	0.0117	0.9883	75.46
26.5	45,891,834	566,983	0.0124	0.9876	74.57
27.5	41,448,376	498,181	0.0120	0.9880	73.65
28.5	36,951,880	396,212	0.0107	0.9893	72.77
29.5	32,726,146	360,085	0.0110	0.9890	71.99
30.5	29,433,696	343,758	0.0117	0.9883	71.19
31.5	26,095,172	263,763	0.0101	0.9899	70.36
32.5	24,117,067	190,181	0.0079	0.9921	69.65
33.5	21,400,455	188,662	0.0088	0.9912	69.10
34.5	19,150,251	172,215	0.0090	0.9910	68.49
35.5	16,875,258	157,136	0.0093	0.9907	67.88
36.5	14,436,460	153,929	0.0107	0.9893	67.24
37.5	12,050,767	154,559	0.0128	0.9872	66.53
38.5	10,298,561	148,861	0.0145	0.9855	65.67

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ACCOUNTS 380, 382, AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,020,625	122,753	0.0136	0.9864	64.73
40.5	7,188,261	112,200	0.0156	0.9844	63.84
41.5	6,379,598	112,378	0.0176	0.9824	62.85
42.5	5,685,656	80,463	0.0142	0.9858	61.74
43.5	4,718,850	82,555	0.0175	0.9825	60.87
44.5	3,894,668	72,308	0.0186	0.9814	59.80
45.5	3,126,240	62,525	0.0200	0.9800	58.69
46.5	2,495,990	51,548	0.0207	0.9793	57.52
47.5	2,055,581	42,943	0.0209	0.9791	56.33
48.5	1,740,908	39,737	0.0228	0.9772	55.15
49.5	1,448,934	35,905	0.0248	0.9752	53.89
50.5	1,166,240	33,853	0.0290	0.9710	52.56
51.5	946,915	28,345	0.0299	0.9701	51.03
52.5	872,384	24,124	0.0277	0.9723	49.51
53.5	819,151	23,997	0.0293	0.9707	48.14
54.5	755,461	21,503	0.0285	0.9715	46.73
55.5	707,384	22,312	0.0315	0.9685	45.40
56.5	663,924	24,621	0.0371	0.9629	43.96
57.5	619,726	16,757	0.0270	0.9730	42.33
58.5	580,962	15,752	0.0271	0.9729	41.19
59.5	551,467	16,380	0.0297	0.9703	40.07
60.5	518,085	14,219	0.0274	0.9726	38.88
61.5	468,354	16,456	0.0351	0.9649	37.82
62.5	425,241	12,896	0.0303	0.9697	36.49
63.5	394,261	11,327	0.0287	0.9713	35.38
64.5	368,575	14,230	0.0386	0.9614	34.36
65.5	337,738	11,108	0.0329	0.9671	33.04
66.5	309,646	12,123	0.0392	0.9608	31.95
67.5	285,827	9,671	0.0338	0.9662	30.70
68.5	264,676	8,710	0.0329	0.9671	29.66
69.5	248,091	8,018	0.0323	0.9677	28.68
70.5	235,123	7,674	0.0326	0.9674	27.76
71.5	234,576	8,004	0.0341	0.9659	26.85
72.5	228,886	7,065	0.0309	0.9691	25.94
73.5	226,105	7,396	0.0327	0.9673	25.13
74.5	216,796	8,091	0.0373	0.9627	24.31
75.5	205,793	6,943	0.0337	0.9663	23.41
76.5	194,230	6,126	0.0315	0.9685	22.62
77.5	183,818	6,082	0.0331	0.9669	21.90
78.5	173,826	5,278	0.0304	0.9696	21.18

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNTS 380, 382, AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	166,398	5,347	0.0321	0.9679	20.53	
80.5	158,030	4,351	0.0275	0.9725	19.87	
81.5	151,199	4,004	0.0265	0.9735	19.33	
82.5	143,295	3,245	0.0226	0.9774	18.82	
83.5	136,286	3,642	0.0267	0.9733	18.39	
84.5	130,143	2,871	0.0221	0.9779	17.90	
85.5	125,783	2,510	0.0200	0.9800	17.50	
86.5	113,189	2,265	0.0200	0.9800	17.15	
87.5	107,121	1,861	0.0174	0.9826	16.81	
88.5	99,608	3,230	0.0324	0.9676	16.52	
89.5	92,207	3,478	0.0377	0.9623	15.98	
90.5	85,158	3,907	0.0459	0.9541	15.38	
91.5	78,045	1,588	0.0203	0.9797	14.67	
92.5	70,233	3,443	0.0490	0.9510	14.38	
93.5	63,040	1,165	0.0185	0.9815	13.67	
94.5	58,913	1,021	0.0173	0.9827	13.42	
95.5	53,934	1,050	0.0195	0.9805	13.19	
96.5	50,036	970	0.0194	0.9806	12.93	
97.5	48,246	596	0.0124	0.9876	12.68	
98.5	46,222	326	0.0070	0.9930	12.52	
99.5	39,802	164	0.0041	0.9959	12.43	
100.5	39,145	100	0.0026	0.9974	12.38	
101.5	27,453	102	0.0037	0.9963	12.35	
102.5	26,361	169	0.0064	0.9936	12.31	
103.5	25,591	275	0.0108	0.9892	12.23	
104.5	24,714	158	0.0064	0.9936	12.09	
105.5	24,008	99	0.0041	0.9959	12.02	
106.5	23,192	74	0.0032	0.9968	11.97	
107.5	21,737	79	0.0036	0.9964	11.93	
108.5	20,108	96	0.0048	0.9952	11.89	
109.5	18,068	117	0.0065	0.9935	11.83	
110.5	15,712	158	0.0100	0.9900	11.75	
111.5	13,411	195	0.0145	0.9855	11.63	
112.5	11,027	340	0.0309	0.9691	11.47	
113.5	8,244	33	0.0040	0.9960	11.11	
114.5	4,918	7	0.0013	0.9987	11.07	
115.5	2,970	23	0.0079	0.9921	11.05	
116.5	2,392	7	0.0030	0.9970	10.97	
117.5	2,375		0.0000	1.0000	10.93	
118.5	2,281		0.0000	1.0000	10.93	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382, AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,096		0.0000	1.0000	10.93
120.5	1,882		0.0000	1.0000	10.93
121.5	1,740		0.0000	1.0000	10.93
122.5	1,659		0.0000	1.0000	10.93
123.5	1,588		0.0000	1.0000	10.93
124.5	1,570		0.0000	1.0000	10.93
125.5	1,490		0.0000	1.0000	10.93
126.5	1,388		0.0000	1.0000	10.93
127.5	1,340		0.0000	1.0000	10.93
128.5	1,248		0.0000	1.0000	10.93
129.5	1,207		0.0000	1.0000	10.93
130.5	970		0.0000	1.0000	10.93
131.5	144		0.0000	1.0000	10.93
132.5	144		0.0000	1.0000	10.93
133.5					10.93

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ACCOUNTS 380, 382, AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2017

EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	175,075,663	452,593	0.0026	0.9974	100.00
0.5	173,697,785	1,225,241	0.0071	0.9929	99.74
1.5	170,515,626	1,457,773	0.0085	0.9915	99.04
2.5	167,428,843	1,474,950	0.0088	0.9912	98.19
3.5	163,665,650	1,531,028	0.0094	0.9906	97.33
4.5	158,640,086	1,496,826	0.0094	0.9906	96.42
5.5	153,818,957	1,507,481	0.0098	0.9902	95.51
6.5	149,117,972	1,419,802	0.0095	0.9905	94.57
7.5	144,963,003	1,456,473	0.0100	0.9900	93.67
8.5	139,605,184	1,470,105	0.0105	0.9895	92.73
9.5	134,339,248	1,506,660	0.0112	0.9888	91.75
10.5	129,849,155	1,447,677	0.0111	0.9889	90.72
11.5	124,184,113	1,409,430	0.0113	0.9887	89.71
12.5	118,421,675	1,296,513	0.0109	0.9891	88.69
13.5	113,560,870	1,182,200	0.0104	0.9896	87.72
14.5	108,198,850	1,270,558	0.0117	0.9883	86.81
15.5	102,771,521	1,259,053	0.0123	0.9877	85.79
16.5	98,046,900	1,035,953	0.0106	0.9894	84.74
17.5	92,478,524	1,075,073	0.0116	0.9884	83.84
18.5	86,986,215	1,015,782	0.0117	0.9883	82.87
19.5	81,841,082	940,771	0.0115	0.9885	81.90
20.5	75,523,072	937,081	0.0124	0.9876	80.96
21.5	70,329,981	831,085	0.0118	0.9882	79.95
22.5	64,775,111	723,409	0.0112	0.9888	79.01
23.5	59,356,548	709,592	0.0120	0.9880	78.13
24.5	54,208,476	656,003	0.0121	0.9879	77.19
25.5	49,382,909	547,839	0.0111	0.9889	76.26
26.5	44,617,482	522,982	0.0117	0.9883	75.41
27.5	40,297,484	456,439	0.0113	0.9887	74.53
28.5	35,912,580	361,641	0.0101	0.9899	73.69
29.5	31,765,784	330,545	0.0104	0.9896	72.94
30.5	28,566,867	316,423	0.0111	0.9889	72.18
31.5	25,328,038	242,322	0.0096	0.9904	71.38
32.5	23,418,472	171,008	0.0073	0.9927	70.70
33.5	20,745,254	172,977	0.0083	0.9917	70.19
34.5	18,518,494	154,774	0.0084	0.9916	69.60
35.5	16,283,904	144,243	0.0089	0.9911	69.02
36.5	13,885,050	138,231	0.0100	0.9900	68.41
37.5	11,536,427	141,604	0.0123	0.9877	67.73
38.5	9,807,376	139,087	0.0142	0.9858	66.90

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNTS 380, 382, AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1988-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	8,563,380	113,251	0.0132	0.9868	65.95	
40.5	6,743,152	101,579	0.0151	0.9849	65.07	
41.5	5,918,132	102,204	0.0173	0.9827	64.09	
42.5	5,230,559	72,327	0.0138	0.9862	62.99	
43.5	4,244,522	71,253	0.0168	0.9832	62.12	
44.5	3,434,787	60,326	0.0176	0.9824	61.07	
45.5	2,680,686	52,523	0.0196	0.9804	60.00	
46.5	2,073,203	42,003	0.0203	0.9797	58.83	
47.5	1,653,463	35,047	0.0212	0.9788	57.63	
48.5	1,363,808	31,559	0.0231	0.9769	56.41	
49.5	1,088,849	27,518	0.0253	0.9747	55.11	
50.5	822,642	25,739	0.0313	0.9687	53.71	
51.5	612,611	19,299	0.0315	0.9685	52.03	
52.5	559,566	15,946	0.0285	0.9715	50.39	
53.5	516,104	16,981	0.0329	0.9671	48.96	
54.5	465,431	15,139	0.0325	0.9675	47.35	
55.5	427,212	14,806	0.0347	0.9653	45.81	
56.5	394,133	13,278	0.0337	0.9663	44.22	
57.5	369,279	10,922	0.0296	0.9704	42.73	
58.5	350,403	10,344	0.0295	0.9705	41.47	
59.5	334,992	11,251	0.0336	0.9664	40.24	
60.5	305,924	9,392	0.0307	0.9693	38.89	
61.5	271,266	10,320	0.0380	0.9620	37.70	
62.5	250,947	9,280	0.0370	0.9630	36.26	
63.5	234,600	8,077	0.0344	0.9656	34.92	
64.5	220,923	8,086	0.0366	0.9634	33.72	
65.5	206,735	6,469	0.0313	0.9687	32.48	
66.5	191,042	6,719	0.0352	0.9648	31.47	
67.5	176,242	6,242	0.0354	0.9646	30.36	
68.5	164,993	5,259	0.0319	0.9681	29.29	
69.5	169,379	5,796	0.0342	0.9658	28.35	
70.5	159,243	5,934	0.0373	0.9627	27.38	
71.5	172,404	7,080	0.0411	0.9589	26.36	
72.5	165,761	5,875	0.0354	0.9646	25.28	
73.5	159,967	6,243	0.0390	0.9610	24.38	
74.5	154,423	6,514	0.0422	0.9578	23.43	
75.5	147,356	5,991	0.0407	0.9593	22.44	
76.5	138,502	5,129	0.0370	0.9630	21.53	
77.5	130,916	4,570	0.0349	0.9651	20.73	
78.5	124,598	4,059	0.0326	0.9674	20.01	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNTS 380, 382, AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1988-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	121,113	4,293	0.0354	0.9646	19.36	
80.5	116,358	3,712	0.0319	0.9681	18.67	
81.5	112,712	3,281	0.0291	0.9709	18.08	
82.5	108,418	2,668	0.0246	0.9754	17.55	
83.5	104,664	2,934	0.0280	0.9720	17.12	
84.5	103,752	2,332	0.0225	0.9775	16.64	
85.5	102,119	1,897	0.0186	0.9814	16.26	
86.5	98,749	1,597	0.0162	0.9838	15.96	
87.5	96,068	1,487	0.0155	0.9845	15.70	
88.5	91,332	1,859	0.0204	0.9796	15.46	
89.5	85,497	3,183	0.0372	0.9628	15.15	
90.5	78,967	2,154	0.0273	0.9727	14.58	
91.5	73,873	1,361	0.0184	0.9816	14.18	
92.5	66,378	3,282	0.0494	0.9506	13.92	
93.5	59,647	1,003	0.0168	0.9832	13.23	
94.5	55,706	1,004	0.0180	0.9820	13.01	
95.5	50,826	1,050	0.0206	0.9794	12.78	
96.5	47,043	970	0.0206	0.9794	12.51	
97.5	45,308	596	0.0132	0.9868	12.26	
98.5	43,595	326	0.0075	0.9925	12.09	
99.5	37,220	164	0.0044	0.9956	12.00	
100.5	36,899	100	0.0027	0.9973	11.95	
101.5	27,194	102	0.0038	0.9962	11.92	
102.5	26,129	169	0.0065	0.9935	11.87	
103.5	25,591	275	0.0108	0.9892	11.80	
104.5	24,714	158	0.0064	0.9936	11.67	
105.5	24,008	99	0.0041	0.9959	11.60	
106.5	23,192	74	0.0032	0.9968	11.55	
107.5	21,737	79	0.0036	0.9964	11.51	
108.5	20,108	96	0.0048	0.9952	11.47	
109.5	18,068	117	0.0065	0.9935	11.41	
110.5	15,712	158	0.0100	0.9900	11.34	
111.5	13,411	195	0.0145	0.9855	11.23	
112.5	11,027	340	0.0309	0.9691	11.06	
113.5	8,244	33	0.0040	0.9960	10.72	
114.5	4,918	7	0.0013	0.9987	10.68	
115.5	2,970	23	0.0079	0.9921	10.66	
116.5	2,392	7	0.0030	0.9970	10.58	
117.5	2,375		0.0000	1.0000	10.55	
118.5	2,281		0.0000	1.0000	10.55	

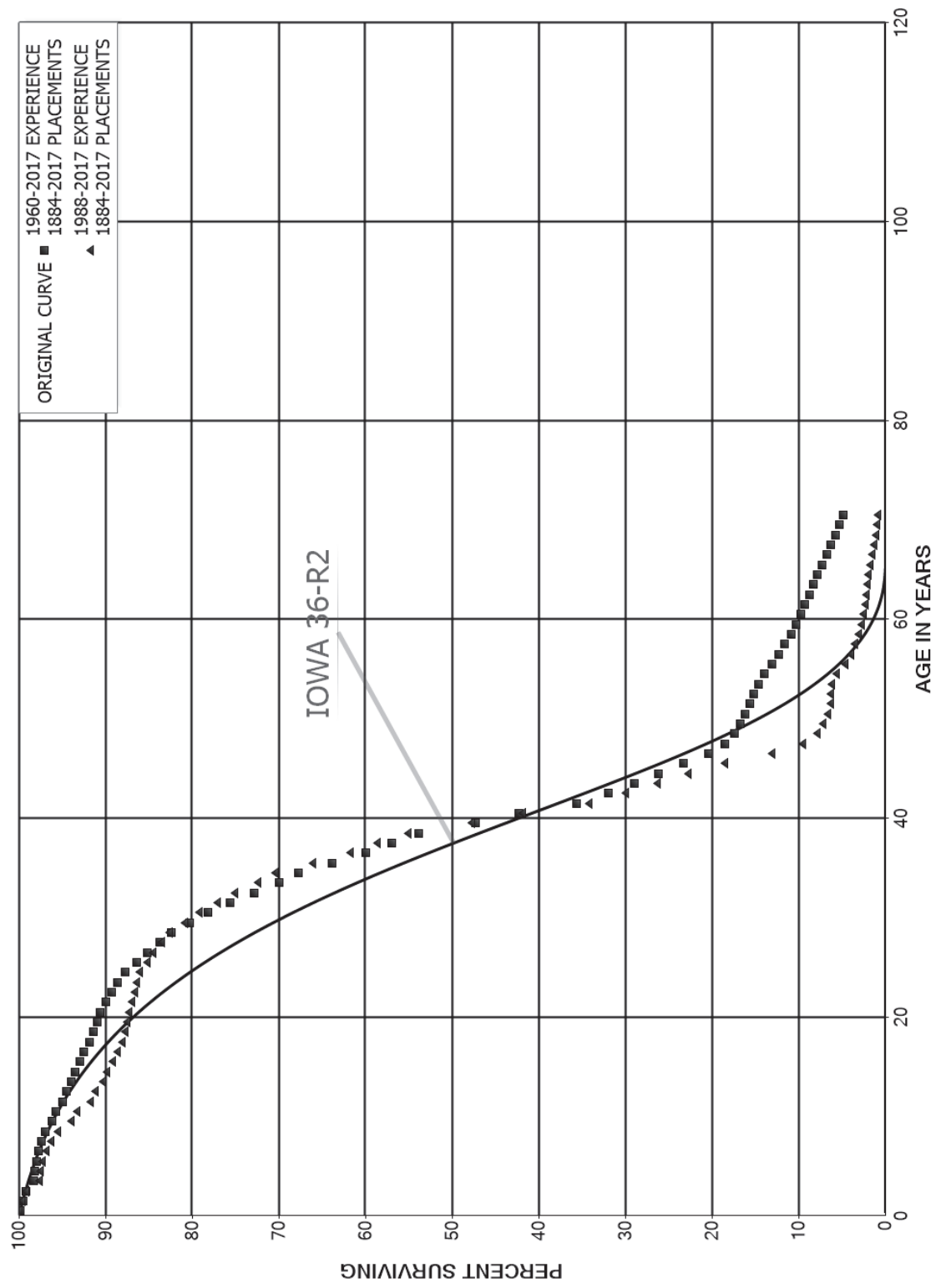
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382, AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2017			EXPERIENCE BAND 1988-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	2,096		0.0000	1.0000	10.55
120.5	1,882		0.0000	1.0000	10.55
121.5	1,740		0.0000	1.0000	10.55
122.5	1,659		0.0000	1.0000	10.55
123.5	1,588		0.0000	1.0000	10.55
124.5	1,570		0.0000	1.0000	10.55
125.5	1,490		0.0000	1.0000	10.55
126.5	1,388		0.0000	1.0000	10.55
127.5	1,340		0.0000	1.0000	10.55
128.5	1,248		0.0000	1.0000	10.55
129.5	1,207		0.0000	1.0000	10.55
130.5	970		0.0000	1.0000	10.55
131.5	144		0.0000	1.0000	10.55
132.5	144		0.0000	1.0000	10.55
133.5					10.55

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,646,027	26,107	0.0017	0.9983	100.00
0.5	14,990,404	46,186	0.0031	0.9969	99.83
1.5	14,646,534	49,437	0.0034	0.9966	99.53
2.5	13,682,765	124,471	0.0091	0.9909	99.19
3.5	13,274,107	18,653	0.0014	0.9986	98.29
4.5	12,879,289	23,173	0.0018	0.9982	98.15
5.5	12,688,240	32,335	0.0025	0.9975	97.97
6.5	12,496,578	38,342	0.0031	0.9969	97.72
7.5	12,172,477	58,056	0.0048	0.9952	97.42
8.5	11,530,113	97,316	0.0084	0.9916	96.96
9.5	11,033,262	43,096	0.0039	0.9961	96.14
10.5	10,649,715	96,173	0.0090	0.9910	95.76
11.5	10,352,023	41,125	0.0040	0.9960	94.90
12.5	9,906,352	64,307	0.0065	0.9935	94.52
13.5	9,636,111	41,849	0.0043	0.9957	93.91
14.5	9,502,892	51,076	0.0054	0.9946	93.50
15.5	9,532,261	56,114	0.0059	0.9941	93.00
16.5	9,366,326	67,237	0.0072	0.9928	92.45
17.5	9,116,895	39,851	0.0044	0.9956	91.79
18.5	8,921,960	36,871	0.0041	0.9959	91.39
19.5	8,749,928	42,433	0.0048	0.9952	91.01
20.5	8,509,205	56,717	0.0067	0.9933	90.57
21.5	8,312,808	62,696	0.0075	0.9925	89.96
22.5	8,115,875	57,762	0.0071	0.9929	89.29
23.5	7,961,004	83,960	0.0105	0.9895	88.65
24.5	7,611,379	112,732	0.0148	0.9852	87.71
25.5	7,314,013	100,835	0.0138	0.9862	86.42
26.5	7,068,561	122,526	0.0173	0.9827	85.22
27.5	6,819,195	111,843	0.0164	0.9836	83.75
28.5	6,547,624	162,121	0.0248	0.9752	82.37
29.5	6,202,422	170,653	0.0275	0.9725	80.33
30.5	5,965,566	195,088	0.0327	0.9673	78.12
31.5	5,712,568	204,857	0.0359	0.9641	75.57
32.5	5,438,904	213,482	0.0393	0.9607	72.86
33.5	5,128,909	164,051	0.0320	0.9680	70.00
34.5	4,925,857	284,969	0.0579	0.9421	67.76
35.5	4,580,350	280,483	0.0612	0.9388	63.84
36.5	4,150,444	204,813	0.0493	0.9507	59.93
37.5	3,826,693	214,440	0.0560	0.9440	56.97
38.5	3,469,130	415,555	0.1198	0.8802	53.78

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,977,803	321,244	0.1079	0.8921	47.34
40.5	2,614,846	408,226	0.1561	0.8439	42.23
41.5	2,172,190	222,787	0.1026	0.8974	35.64
42.5	1,829,269	173,171	0.0947	0.9053	31.98
43.5	1,578,034	151,132	0.0958	0.9042	28.96
44.5	1,326,630	145,972	0.1100	0.8900	26.18
45.5	1,044,869	132,205	0.1265	0.8735	23.30
46.5	898,820	82,816	0.0921	0.9079	20.35
47.5	822,026	47,009	0.0572	0.9428	18.48
48.5	774,813	29,002	0.0374	0.9626	17.42
49.5	755,159	28,123	0.0372	0.9628	16.77
50.5	734,903	24,129	0.0328	0.9672	16.14
51.5	713,602	21,799	0.0305	0.9695	15.61
52.5	707,261	25,073	0.0355	0.9645	15.14
53.5	703,842	32,389	0.0460	0.9540	14.60
54.5	684,100	42,846	0.0626	0.9374	13.93
55.5	652,759	36,660	0.0562	0.9438	13.06
56.5	639,217	39,032	0.0611	0.9389	12.32
57.5	623,378	40,019	0.0642	0.9358	11.57
58.5	611,693	32,673	0.0534	0.9466	10.83
59.5	594,670	28,296	0.0476	0.9524	10.25
60.5	589,727	28,440	0.0482	0.9518	9.76
61.5	570,360	31,383	0.0550	0.9450	9.29
62.5	550,272	28,743	0.0522	0.9478	8.78
63.5	547,521	33,438	0.0611	0.9389	8.32
64.5	526,304	35,165	0.0668	0.9332	7.81
65.5	512,773	40,415	0.0788	0.9212	7.29
66.5	483,572	34,307	0.0709	0.9291	6.72
67.5	473,291	37,007	0.0782	0.9218	6.24
68.5	434,293	33,859	0.0780	0.9220	5.75
69.5	399,874	37,859	0.0947	0.9053	5.30
70.5	361,903	39,662	0.1096	0.8904	4.80
71.5	320,511	31,675	0.0988	0.9012	4.28
72.5	286,905	23,928	0.0834	0.9166	3.85
73.5	261,395	20,343	0.0778	0.9222	3.53
74.5	239,813	22,676	0.0946	0.9054	3.26
75.5	216,012	24,319	0.1126	0.8874	2.95
76.5	190,507	23,186	0.1217	0.8783	2.62
77.5	164,695	23,221	0.1410	0.8590	2.30
78.5	139,900	23,519	0.1681	0.8319	1.97

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	114,877	28,492	0.2480	0.7520	1.64
80.5	85,340	18,257	0.2139	0.7861	1.23
81.5	66,859	11,340	0.1696	0.8304	0.97
82.5	55,426	7,596	0.1370	0.8630	0.81
83.5	47,830	8,012	0.1675	0.8325	0.70
84.5	39,819	5,419	0.1361	0.8639	0.58
85.5	34,400	5,344	0.1554	0.8446	0.50
86.5	28,996	2,788	0.0961	0.9039	0.42
87.5	26,198	2,976	0.1136	0.8864	0.38
88.5	23,203	2,040	0.0879	0.9121	0.34
89.5	21,164	1,854	0.0876	0.9124	0.31
90.5	19,309	2,155	0.1116	0.8884	0.28
91.5	17,155	1,779	0.1037	0.8963	0.25
92.5	15,376	2,328	0.1514	0.8486	0.22
93.5	13,009	1,777	0.1366	0.8634	0.19
94.5	11,213	2,441	0.2177	0.7823	0.16
95.5	8,723	2,210	0.2533	0.7467	0.13
96.5	6,514	1,057	0.1623	0.8377	0.10
97.5	5,408	608	0.1124	0.8876	0.08
98.5	4,763	672	0.1411	0.8589	0.07
99.5	4,091	1,230	0.3007	0.6993	0.06
100.5	2,840	447	0.1575	0.8425	0.04
101.5	2,393	851	0.3557	0.6443	0.04
102.5	1,542	475	0.3081	0.6919	0.02
103.5	1,067	1,029	0.9651	0.0349	0.02
104.5	37		0.0000	1.0000	0.00
105.5	37	25	0.6768	0.3232	0.00
106.5	12		0.0000	1.0000	0.00
107.5	12		0.0000	1.0000	0.00
108.5	12		0.0000	1.0000	0.00
109.5	12		0.0000	1.0000	0.00
110.5	12		0.0000	1.0000	0.00
111.5	12		0.0000	1.0000	0.00
112.5	12		0.0000	1.0000	0.00
113.5	12	12	1.0000		0.00
114.5					

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,739,589	10,768	0.0011	0.9989	100.00
0.5	9,132,164	30,231	0.0033	0.9967	99.89
1.5	8,643,414	39,982	0.0046	0.9954	99.56
2.5	7,647,789	118,972	0.0156	0.9844	99.10
3.5	7,001,560	11,670	0.0017	0.9983	97.56
4.5	6,487,772	18,203	0.0028	0.9972	97.39
5.5	6,277,353	25,122	0.0040	0.9960	97.12
6.5	6,193,381	32,924	0.0053	0.9947	96.73
7.5	5,943,074	51,060	0.0086	0.9914	96.22
8.5	5,341,638	88,173	0.0165	0.9835	95.39
9.5	4,863,457	31,921	0.0066	0.9934	93.82
10.5	4,616,734	79,835	0.0173	0.9827	93.20
11.5	4,416,282	24,811	0.0056	0.9944	91.59
12.5	4,176,636	41,759	0.0100	0.9900	91.07
13.5	4,238,129	21,014	0.0050	0.9950	90.16
14.5	4,464,767	32,384	0.0073	0.9927	89.72
15.5	4,963,742	32,032	0.0065	0.9935	89.07
16.5	5,134,456	34,640	0.0067	0.9933	88.49
17.5	5,157,240	16,813	0.0033	0.9967	87.89
18.5	5,237,102	14,096	0.0027	0.9973	87.61
19.5	5,347,219	14,048	0.0026	0.9974	87.37
20.5	5,387,017	19,663	0.0037	0.9963	87.14
21.5	5,437,692	17,867	0.0033	0.9967	86.82
22.5	5,461,280	13,656	0.0025	0.9975	86.54
23.5	5,512,548	25,343	0.0046	0.9954	86.32
24.5	5,372,369	51,085	0.0095	0.9905	85.93
25.5	5,314,954	41,829	0.0079	0.9921	85.11
26.5	5,244,804	65,500	0.0125	0.9875	84.44
27.5	5,170,588	54,190	0.0105	0.9895	83.38
28.5	5,063,805	107,280	0.0212	0.9788	82.51
29.5	4,862,324	104,578	0.0215	0.9785	80.76
30.5	4,769,145	122,145	0.0256	0.9744	79.03
31.5	4,709,367	126,650	0.0269	0.9731	77.00
32.5	4,558,841	161,390	0.0354	0.9646	74.93
33.5	4,328,985	121,972	0.0282	0.9718	72.28
34.5	4,165,706	252,616	0.0606	0.9394	70.24
35.5	3,872,887	257,145	0.0664	0.9336	65.98
36.5	3,513,303	178,423	0.0508	0.9492	61.60
37.5	3,263,620	193,783	0.0594	0.9406	58.47
38.5	2,964,408	397,808	0.1342	0.8658	55.00

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017

EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,498,587	309,153	0.1237	0.8763	47.62
40.5	2,150,096	396,362	0.1843	0.8157	41.73
41.5	1,693,704	210,718	0.1244	0.8756	34.04
42.5	1,323,629	159,501	0.1205	0.8795	29.80
43.5	1,009,730	137,380	0.1361	0.8639	26.21
44.5	702,065	130,837	0.1864	0.8136	22.64
45.5	389,764	116,058	0.2978	0.7022	18.42
46.5	245,231	66,167	0.2698	0.7302	12.94
47.5	175,551	32,846	0.1871	0.8129	9.45
48.5	143,421	12,143	0.0847	0.9153	7.68
49.5	130,612	10,034	0.0768	0.9232	7.03
50.5	118,924	4,853	0.0408	0.9592	6.49
51.5	111,713	1,602	0.0143	0.9857	6.22
52.5	103,837	822	0.0079	0.9921	6.14
53.5	104,768	9,736	0.0929	0.9071	6.09
54.5	87,768	15,402	0.1755	0.8245	5.52
55.5	64,712	9,522	0.1471	0.8529	4.55
56.5	55,665	7,545	0.1355	0.8645	3.88
57.5	53,426	7,374	0.1380	0.8620	3.36
58.5	57,654	5,492	0.0953	0.9047	2.89
59.5	56,101	3,601	0.0642	0.9358	2.62
60.5	61,682	6,947	0.1126	0.8874	2.45
61.5	63,024	4,470	0.0709	0.9291	2.17
62.5	71,075	2,504	0.0352	0.9648	2.02
63.5	73,516	4,737	0.0644	0.9356	1.95
64.5	70,199	6,679	0.0951	0.9049	1.82
65.5	65,040	10,833	0.1666	0.8334	1.65
66.5	57,090	7,287	0.1276	0.8724	1.37
67.5	53,991	9,946	0.1842	0.8158	1.20
68.5	47,359	6,737	0.1423	0.8577	0.98
69.5	47,992	9,422	0.1963	0.8037	0.84
70.5	48,940	6,570	0.1342	0.8658	0.67
71.5	60,507	6,158	0.1018	0.8982	0.58
72.5	64,751	3,415	0.0527	0.9473	0.52
73.5	64,784	3,094	0.0478	0.9522	0.50
74.5	63,686	5,007	0.0786	0.9214	0.47
75.5	60,014	5,902	0.0983	0.9017	0.44
76.5	55,014	4,265	0.0775	0.9225	0.39
77.5	51,316	8,066	0.1572	0.8428	0.36
78.5	43,778	8,256	0.1886	0.8114	0.31

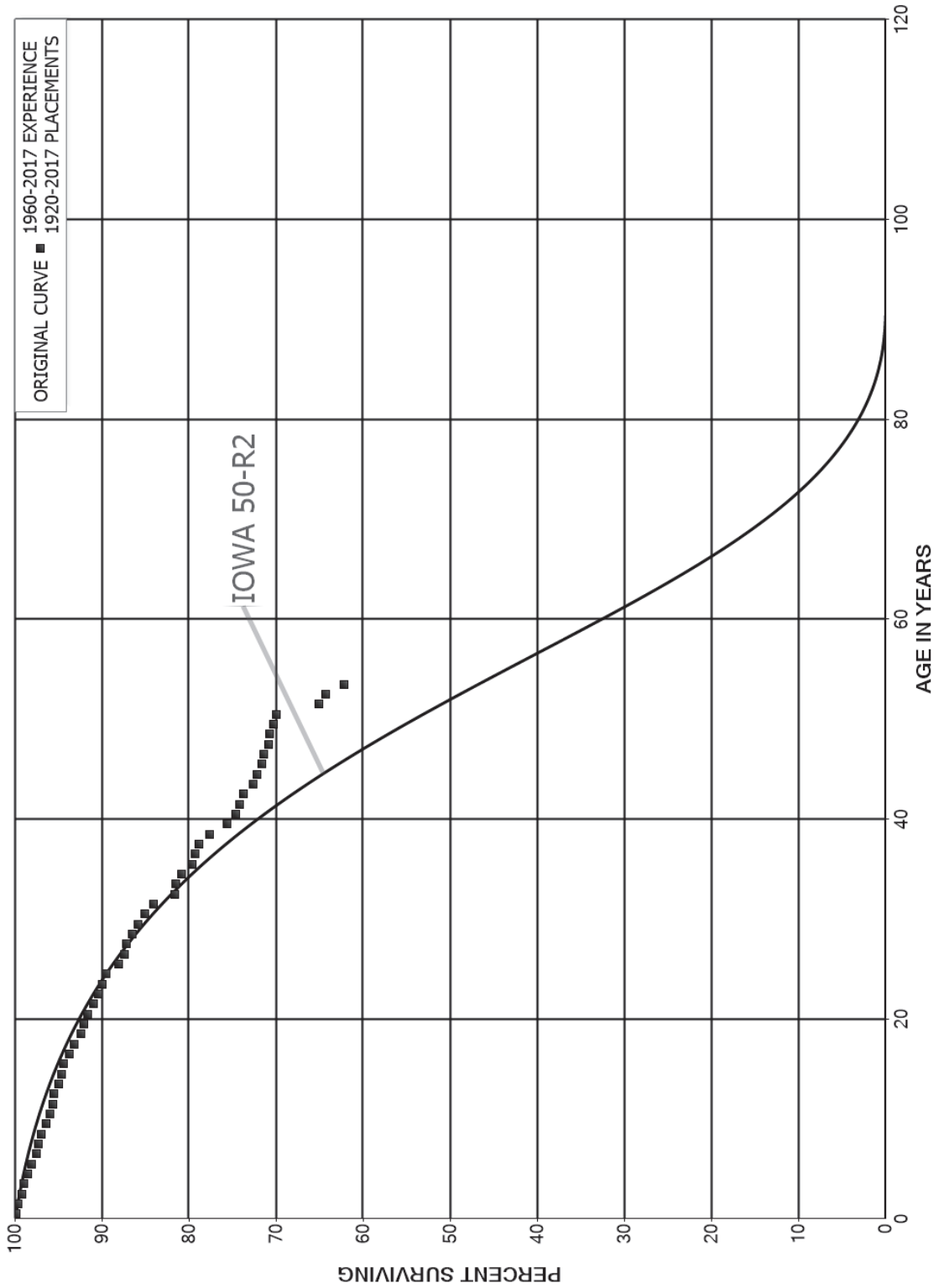
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2017			EXPERIENCE BAND 1988-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	36,172	17,696	0.4892	0.5108	0.25	
80.5	19,218	8,878	0.4620	0.5380	0.13	
81.5	11,218	3,542	0.3157	0.6843	0.07	
82.5	8,787	1,917	0.2182	0.7818	0.05	
83.5	7,956	1,250	0.1571	0.8429	0.04	
84.5	8,826	1,050	0.1189	0.8811	0.03	
85.5	9,575	499	0.0521	0.9479	0.03	
86.5	11,400	740	0.0649	0.9351	0.03	
87.5	12,824	954	0.0744	0.9256	0.02	
88.5	13,517	921	0.0682	0.9318	0.02	
89.5	13,096	827	0.0631	0.9369	0.02	
90.5	12,801	1,273	0.0994	0.9006	0.02	
91.5	12,836	1,190	0.0927	0.9073	0.02	
92.5	12,123	1,881	0.1552	0.8448	0.02	
93.5	11,069	1,607	0.1452	0.8548	0.01	
94.5	9,949	2,328	0.2340	0.7660	0.01	
95.5	8,686	2,210	0.2544	0.7456	0.01	
96.5	6,476	1,057	0.1633	0.8367	0.01	
97.5	5,395	608	0.1127	0.8873	0.01	
98.5	4,763	672	0.1411	0.8589	0.00	
99.5	4,091	1,230	0.3007	0.6993	0.00	
100.5	2,840	447	0.1575	0.8425	0.00	
101.5	2,393	851	0.3557	0.6443	0.00	
102.5	1,542	475	0.3081	0.6919	0.00	
103.5	1,067	1,029	0.9651	0.0349	0.00	
104.5	37		0.0000	1.0000	0.00	
105.5	37	25	0.6768	0.3232	0.00	
106.5	12		0.0000	1.0000	0.00	
107.5	12		0.0000	1.0000	0.00	
108.5	12		0.0000	1.0000	0.00	
109.5	12		0.0000	1.0000	0.00	
110.5	12		0.0000	1.0000	0.00	
111.5	12		0.0000	1.0000	0.00	
112.5	12		0.0000	1.0000	0.00	
113.5	12	12	1.0000		0.00	
114.5						

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,052,144	25,514	0.0018	0.9982	100.00
0.5	13,731,685	30,535	0.0022	0.9978	99.82
1.5	13,377,319	54,925	0.0041	0.9959	99.60
2.5	12,911,869	30,504	0.0024	0.9976	99.19
3.5	12,562,397	55,430	0.0044	0.9956	98.95
4.5	11,547,744	56,545	0.0049	0.9951	98.52
5.5	11,026,992	59,961	0.0054	0.9946	98.03
6.5	10,755,633	27,919	0.0026	0.9974	97.50
7.5	10,469,995	26,118	0.0025	0.9975	97.25
8.5	10,178,454	59,095	0.0058	0.9942	97.01
9.5	9,778,348	49,897	0.0051	0.9949	96.44
10.5	9,235,756	29,226	0.0032	0.9968	95.95
11.5	8,960,433	13,887	0.0015	0.9985	95.65
12.5	8,798,850	53,310	0.0061	0.9939	95.50
13.5	8,333,783	22,836	0.0027	0.9973	94.92
14.5	8,087,758	26,353	0.0033	0.9967	94.66
15.5	7,426,777	45,578	0.0061	0.9939	94.35
16.5	7,125,575	47,279	0.0066	0.9934	93.77
17.5	6,809,363	54,866	0.0081	0.9919	93.15
18.5	6,250,444	25,758	0.0041	0.9959	92.40
19.5	5,748,407	27,120	0.0047	0.9953	92.02
20.5	5,204,936	38,561	0.0074	0.9926	91.58
21.5	4,483,536	25,914	0.0058	0.9942	90.91
22.5	3,954,369	18,944	0.0048	0.9952	90.38
23.5	3,530,442	18,899	0.0054	0.9946	89.95
24.5	3,182,224	51,038	0.0160	0.9840	89.47
25.5	2,853,423	18,986	0.0067	0.9933	88.03
26.5	2,534,670	8,704	0.0034	0.9966	87.45
27.5	2,119,277	15,754	0.0074	0.9926	87.15
28.5	1,798,048	14,191	0.0079	0.9921	86.50
29.5	1,529,679	13,410	0.0088	0.9912	85.81
30.5	1,338,473	16,535	0.0124	0.9876	85.06
31.5	1,082,725	30,363	0.0280	0.9720	84.01
32.5	969,000	2,343	0.0024	0.9976	81.66
33.5	893,433	7,317	0.0082	0.9918	81.46
34.5	856,711	12,985	0.0152	0.9848	80.79
35.5	764,854	2,622	0.0034	0.9966	79.57
36.5	709,150	4,007	0.0057	0.9943	79.29
37.5	638,992	9,637	0.0151	0.9849	78.85
38.5	579,436	14,896	0.0257	0.9743	77.66

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	521,436	7,106	0.0136	0.9864	75.66	
40.5	500,783	2,888	0.0058	0.9942	74.63	
41.5	479,444	2,850	0.0059	0.9941	74.20	
42.5	456,211	7,293	0.0160	0.9840	73.76	
43.5	416,429	2,151	0.0052	0.9948	72.58	
44.5	381,140	2,964	0.0078	0.9922	72.20	
45.5	345,612	1,012	0.0029	0.9971	71.64	
46.5	293,833	2,534	0.0086	0.9914	71.43	
47.5	236,235	430	0.0018	0.9982	70.82	
48.5	173,898	1,077	0.0062	0.9938	70.69	
49.5	129,214	525	0.0041	0.9959	70.25	
50.5	93,398	6,530	0.0699	0.9301	69.96	
51.5	51,883	654	0.0126	0.9874	65.07	
52.5	49,944	1,578	0.0316	0.9684	64.25	
53.5	45,770		0.0000	1.0000	62.22	
54.5	40,890	637	0.0156	0.9844	62.22	
55.5	38,627		0.0000	1.0000	61.25	
56.5	37,533	880	0.0235	0.9765	61.25	
57.5	33,160	392	0.0118	0.9882	59.82	
58.5	29,024	40	0.0014	0.9986	59.11	
59.5	24,083	273	0.0113	0.9887	59.03	
60.5	22,876	12	0.0005	0.9995	58.36	
61.5	22,738	22	0.0010	0.9990	58.33	
62.5	15,641	1,192	0.0762	0.9238	58.27	
63.5	14,448		0.0000	1.0000	53.83	
64.5	8,170	102	0.0125	0.9875	53.83	
65.5	7,721	252	0.0327	0.9673	53.15	
66.5	7,206		0.0000	1.0000	51.41	
67.5	6,952		0.0000	1.0000	51.41	
68.5	6,296		0.0000	1.0000	51.41	
69.5	6,213	14	0.0022	0.9978	51.41	
70.5	4,698		0.0000	1.0000	51.30	
71.5	4,371		0.0000	1.0000	51.30	
72.5	3,844		0.0000	1.0000	51.30	
73.5	3,844		0.0000	1.0000	51.30	
74.5	3,844		0.0000	1.0000	51.30	
75.5	3,844		0.0000	1.0000	51.30	
76.5	3,395		0.0000	1.0000	51.30	
77.5	3,104		0.0000	1.0000	51.30	
78.5	2,731		0.0000	1.0000	51.30	

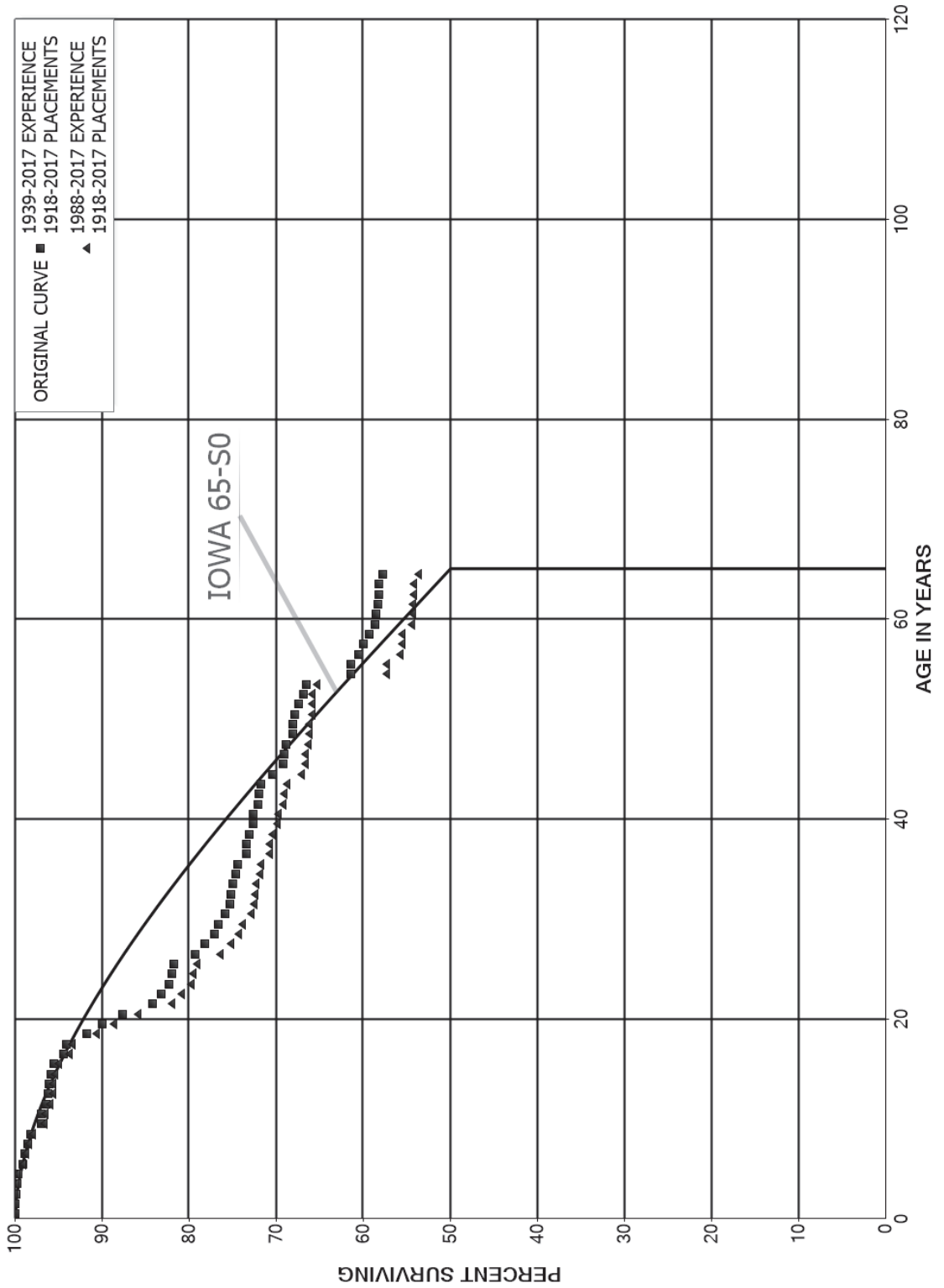
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2017			EXPERIENCE BAND 1960-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,183		0.0000	1.0000	51.30
80.5	1,010		0.0000	1.0000	51.30
81.5	1,010		0.0000	1.0000	51.30
82.5	1,010		0.0000	1.0000	51.30
83.5	1,010		0.0000	1.0000	51.30
84.5	158		0.0000	1.0000	51.30
85.5	158		0.0000	1.0000	51.30
86.5	158		0.0000	1.0000	51.30
87.5	112		0.0000	1.0000	51.30
88.5					51.30

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2017

EXPERIENCE BAND 1939-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,086,272		0.0000	1.0000	100.00
0.5	9,764,093	5,759	0.0006	0.9994	100.00
1.5	9,665,302	5,479	0.0006	0.9994	99.94
2.5	9,477,728	18,128	0.0019	0.9981	99.88
3.5	9,260,268	5,331	0.0006	0.9994	99.69
4.5	9,127,581	50,338	0.0055	0.9945	99.64
5.5	8,723,066	24,127	0.0028	0.9972	99.09
6.5	8,582,798	23,086	0.0027	0.9973	98.81
7.5	8,471,673	31,328	0.0037	0.9963	98.55
8.5	8,294,121	100,803	0.0122	0.9878	98.18
9.5	8,056,879	4,956	0.0006	0.9994	96.99
10.5	7,264,989	39,789	0.0055	0.9945	96.93
11.5	7,135,289	18,194	0.0025	0.9975	96.40
12.5	6,991,504	7,081	0.0010	0.9990	96.15
13.5	6,960,235	15,363	0.0022	0.9978	96.06
14.5	6,761,030	24,340	0.0036	0.9964	95.84
15.5	6,641,153	76,637	0.0115	0.9885	95.50
16.5	6,450,859	21,110	0.0033	0.9967	94.40
17.5	6,310,331	157,974	0.0250	0.9750	94.09
18.5	5,942,859	115,210	0.0194	0.9806	91.73
19.5	5,320,653	140,725	0.0264	0.9736	89.95
20.5	4,984,047	191,262	0.0384	0.9616	87.57
21.5	3,761,990	45,594	0.0121	0.9879	84.21
22.5	3,013,324	32,906	0.0109	0.9891	83.19
23.5	2,870,697	9,988	0.0035	0.9965	82.28
24.5	2,682,963	10,358	0.0039	0.9961	82.00
25.5	2,653,205	77,972	0.0294	0.9706	81.68
26.5	2,557,628	35,892	0.0140	0.9860	79.28
27.5	2,237,506	32,130	0.0144	0.9856	78.17
28.5	2,181,054	11,586	0.0053	0.9947	77.05
29.5	2,156,657	23,466	0.0109	0.9891	76.64
30.5	2,131,230	13,523	0.0063	0.9937	75.80
31.5	1,647,643	4,371	0.0027	0.9973	75.32
32.5	1,638,469	4,002	0.0024	0.9976	75.12
33.5	1,476,392	7,048	0.0048	0.9952	74.94
34.5	1,383,334	2,590	0.0019	0.9981	74.58
35.5	1,355,882	18,442	0.0136	0.9864	74.44
36.5	1,300,380	728	0.0006	0.9994	73.43
37.5	1,217,407	5,001	0.0041	0.9959	73.39
38.5	833,681	5,297	0.0064	0.9936	73.09

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2017			EXPERIENCE BAND 1939-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	805,527	153	0.0002	0.9998	72.62	
40.5	769,168	5,578	0.0073	0.9927	72.61	
41.5	762,571	1,182	0.0016	0.9984	72.08	
42.5	771,612	3,036	0.0039	0.9961	71.97	
43.5	791,314	14,505	0.0183	0.9817	71.69	
44.5	768,478	13,332	0.0173	0.9827	70.37	
45.5	704,494	1,204	0.0017	0.9983	69.15	
46.5	695,912	1,782	0.0026	0.9974	69.03	
47.5	591,044	6,782	0.0115	0.9885	68.86	
48.5	583,574	217	0.0004	0.9996	68.07	
49.5	578,342	1,788	0.0031	0.9969	68.04	
50.5	480,516	3,066	0.0064	0.9936	67.83	
51.5	466,134	3,591	0.0077	0.9923	67.40	
52.5	462,343	2,235	0.0048	0.9952	66.88	
53.5	459,159	35,322	0.0769	0.9231	66.56	
54.5	411,238	423	0.0010	0.9990	61.44	
55.5	359,331	4,929	0.0137	0.9863	61.37	
56.5	353,549	3,427	0.0097	0.9903	60.53	
57.5	349,960	3,963	0.0113	0.9887	59.94	
58.5	345,806	4,056	0.0117	0.9883	59.27	
59.5	340,281	495	0.0015	0.9985	58.57	
60.5	197,666	535	0.0027	0.9973	58.48	
61.5	196,518	425	0.0022	0.9978	58.33	
62.5	195,567	81	0.0004	0.9996	58.20	
63.5	195,320	1,661	0.0085	0.9915	58.18	
64.5	193,235	3,600	0.0186	0.9814	57.68	
65.5	187,568	1,700	0.0091	0.9909	56.61	
66.5	178,123	20	0.0001	0.9999	56.09	
67.5	171,171	2,014	0.0118	0.9882	56.09	
68.5	169,151	3,500	0.0207	0.9793	55.43	
69.5	153,610	711	0.0046	0.9954	54.28	
70.5	146,003	264	0.0018	0.9982	54.03	
71.5	123,547	11,683	0.0946	0.9054	53.93	
72.5	42,603	20,526	0.4818	0.5182	48.83	
73.5	21,730		0.0000	1.0000	25.30	
74.5	21,730		0.0000	1.0000	25.30	
75.5	21,730		0.0000	1.0000	25.30	
76.5	21,730		0.0000	1.0000	25.30	
77.5	21,730	115	0.0053	0.9947	25.30	
78.5	21,033		0.0000	1.0000	25.17	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2017			EXPERIENCE BAND 1939-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20,822		0.0000	1.0000	25.17
80.5	18,041		0.0000	1.0000	25.17
81.5	8,138		0.0000	1.0000	25.17
82.5	8,138	628	0.0771	0.9229	25.17
83.5	7,510		0.0000	1.0000	23.23
84.5	7,510		0.0000	1.0000	23.23
85.5	7,510		0.0000	1.0000	23.23
86.5	7,510		0.0000	1.0000	23.23
87.5	7,510		0.0000	1.0000	23.23
88.5	7,510		0.0000	1.0000	23.23
89.5	7,510	7,500	0.9986	0.0014	23.23
90.5					0.03

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2017

EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,148,054		0.0000	1.0000	100.00
0.5	6,895,676	4,661	0.0007	0.9993	100.00
1.5	7,388,092	250	0.0000	1.0000	99.93
2.5	7,220,210	18,028	0.0025	0.9975	99.93
3.5	7,183,226	4,576	0.0006	0.9994	99.68
4.5	7,103,273	50,136	0.0071	0.9929	99.62
5.5	6,906,663	22,465	0.0033	0.9967	98.91
6.5	6,836,007	22,113	0.0032	0.9968	98.59
7.5	6,851,876	29,741	0.0043	0.9957	98.27
8.5	7,064,975	98,743	0.0140	0.9860	97.85
9.5	6,871,919	4,165	0.0006	0.9994	96.48
10.5	6,115,638	38,235	0.0063	0.9937	96.42
11.5	5,987,787	17,767	0.0030	0.9970	95.82
12.5	5,791,375	3,315	0.0006	0.9994	95.53
13.5	5,806,131	15,046	0.0026	0.9974	95.48
14.5	5,655,132	20,427	0.0036	0.9964	95.23
15.5	5,612,079	75,941	0.0135	0.9865	94.89
16.5	5,442,274	21,006	0.0039	0.9961	93.60
17.5	5,454,351	157,723	0.0289	0.9711	93.24
18.5	5,085,754	113,825	0.0224	0.9776	90.54
19.5	4,470,833	139,151	0.0311	0.9689	88.52
20.5	4,227,886	191,015	0.0452	0.9548	85.76
21.5	3,122,131	44,380	0.0142	0.9858	81.89
22.5	2,370,046	31,552	0.0133	0.9867	80.72
23.5	2,299,930	8,510	0.0037	0.9963	79.65
24.5	2,162,788	9,734	0.0045	0.9955	79.36
25.5	2,193,785	74,978	0.0342	0.9658	79.00
26.5	2,113,944	35,679	0.0169	0.9831	76.30
27.5	1,802,799	20,477	0.0114	0.9886	75.01
28.5	1,757,607	11,363	0.0065	0.9935	74.16
29.5	1,734,098	21,732	0.0125	0.9875	73.68
30.5	1,879,736	9,322	0.0050	0.9950	72.76
31.5	1,398,356	1,093	0.0008	0.9992	72.39
32.5	1,393,334	3,575	0.0026	0.9974	72.34
33.5	1,276,160	6,956	0.0055	0.9945	72.15
34.5	1,183,745	2,440	0.0021	0.9979	71.76
35.5	1,159,462	16,521	0.0142	0.9858	71.61
36.5	1,118,787	266	0.0002	0.9998	70.59
37.5	1,036,879	4,909	0.0047	0.9953	70.57
38.5	653,355	5,297	0.0081	0.9919	70.24

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2017			EXPERIENCE BAND 1988-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	627,889	103	0.0002	0.9998	69.67	
40.5	602,990	5,578	0.0093	0.9907	69.66	
41.5	595,924	638	0.0011	0.9989	69.01	
42.5	594,230	3,036	0.0051	0.9949	68.94	
43.5	585,555	13,644	0.0233	0.9767	68.59	
44.5	547,699	4,279	0.0078	0.9922	66.99	
45.5	493,460	44	0.0001	0.9999	66.47	
46.5	486,445	1,782	0.0037	0.9963	66.46	
47.5	381,582	976	0.0026	0.9974	66.22	
48.5	384,257	217	0.0006	0.9994	66.05	
49.5	379,624	1,788	0.0047	0.9953	66.01	
50.5	285,192		0.0000	1.0000	65.70	
51.5	283,977	69	0.0002	0.9998	65.70	
52.5	283,800	2,235	0.0079	0.9921	65.68	
53.5	287,781	35,322	0.1227	0.8773	65.17	
54.5	239,860	23	0.0001	0.9999	57.17	
55.5	188,354	4,929	0.0262	0.9738	57.16	
56.5	182,606	1,027	0.0056	0.9944	55.67	
57.5	204,011	46	0.0002	0.9998	55.35	
58.5	219,415	4,056	0.0185	0.9815	55.34	
59.5	222,991	495	0.0022	0.9978	54.32	
60.5	81,799		0.0000	1.0000	54.20	
61.5	168,192	425	0.0025	0.9975	54.20	
62.5	187,140	81	0.0004	0.9996	54.06	
63.5	186,892	1,661	0.0089	0.9911	54.04	
64.5	184,808	3,600	0.0195	0.9805	53.56	
65.5	179,141	1,700	0.0095	0.9905	52.51	
66.5	169,696	20	0.0001	0.9999	52.02	
67.5	162,743	2,014	0.0124	0.9876	52.01	
68.5	160,724	3,500	0.0218	0.9782	51.37	
69.5	153,610	711	0.0046	0.9954	50.25	
70.5	146,003	264	0.0018	0.9982	50.01	
71.5	123,547	11,683	0.0946	0.9054	49.92	
72.5	42,603	20,526	0.4818	0.5182	45.20	
73.5	21,730		0.0000	1.0000	23.42	
74.5	21,730		0.0000	1.0000	23.42	
75.5	21,730		0.0000	1.0000	23.42	
76.5	21,730		0.0000	1.0000	23.42	
77.5	21,730	115	0.0053	0.9947	23.42	
78.5	21,033		0.0000	1.0000	23.30	

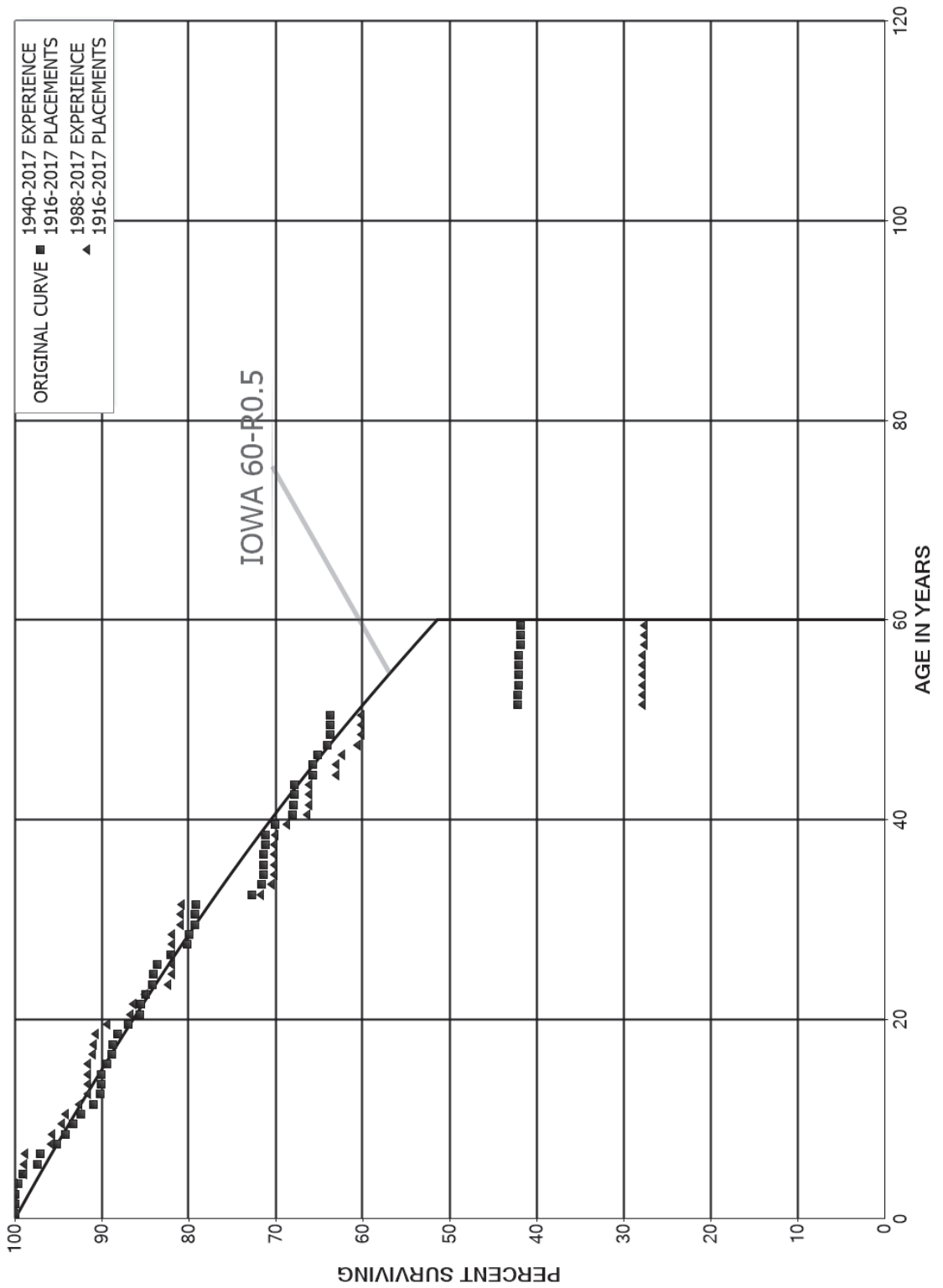
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2017			EXPERIENCE BAND 1988-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20,822		0.0000	1.0000	23.30
80.5	18,041		0.0000	1.0000	23.30
81.5	8,138		0.0000	1.0000	23.30
82.5	8,138	628	0.0771	0.9229	23.30
83.5	7,510		0.0000	1.0000	21.50
84.5	7,510		0.0000	1.0000	21.50
85.5	7,510		0.0000	1.0000	21.50
86.5	7,510		0.0000	1.0000	21.50
87.5	7,510		0.0000	1.0000	21.50
88.5	7,510		0.0000	1.0000	21.50
89.5	7,510	7,500	0.9986	0.0014	21.50
90.5					0.03

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 STRUCTURES AND IMPROVEMENTS - OFFICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2017

EXPERIENCE BAND 1940-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,158,346		0.0000	1.0000	100.00
0.5	3,147,017		0.0000	1.0000	100.00
1.5	3,164,729	2,642	0.0008	0.9992	100.00
2.5	3,109,207	8,679	0.0028	0.9972	99.92
3.5	3,110,140	19,045	0.0061	0.9939	99.64
4.5	2,971,978	48,840	0.0164	0.9836	99.03
5.5	2,871,777	11,143	0.0039	0.9961	97.40
6.5	2,866,308	54,372	0.0190	0.9810	97.02
7.5	2,405,910	24,126	0.0100	0.9900	95.18
8.5	2,345,839	23,650	0.0101	0.9899	94.23
9.5	2,227,440	22,344	0.0100	0.9900	93.28
10.5	1,908,774	29,738	0.0156	0.9844	92.34
11.5	1,742,990	14,737	0.0085	0.9915	90.90
12.5	1,688,280	1,575	0.0009	0.9991	90.13
13.5	1,617,299	135	0.0001	0.9999	90.05
14.5	1,554,451	10,521	0.0068	0.9932	90.04
15.5	1,505,410	10,036	0.0067	0.9933	89.43
16.5	1,478,738	1,046	0.0007	0.9993	88.84
17.5	1,086,150	7,690	0.0071	0.9929	88.77
18.5	961,180	12,894	0.0134	0.9866	88.15
19.5	789,896	12,606	0.0160	0.9840	86.96
20.5	765,624	805	0.0011	0.9989	85.58
21.5	746,960	4,668	0.0062	0.9938	85.49
22.5	701,251	6,026	0.0086	0.9914	84.95
23.5	642,971	959	0.0015	0.9985	84.22
24.5	637,254	3,513	0.0055	0.9945	84.10
25.5	647,433	12,381	0.0191	0.9809	83.63
26.5	583,374	13,588	0.0233	0.9767	82.03
27.5	559,586	1,587	0.0028	0.9972	80.12
28.5	555,948	4,081	0.0073	0.9927	79.89
29.5	550,709	440	0.0008	0.9992	79.31
30.5	549,884	340	0.0006	0.9994	79.25
31.5	548,436	44,846	0.0818	0.9182	79.20
32.5	456,949	7,090	0.0155	0.9845	72.72
33.5	448,961	1,400	0.0031	0.9969	71.59
34.5	447,361	78	0.0002	0.9998	71.37
35.5	447,283		0.0000	1.0000	71.36
36.5	446,869	935	0.0021	0.9979	71.36
37.5	416,006	415	0.0010	0.9990	71.21
38.5	371,038	5,853	0.0158	0.9842	71.14

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017			EXPERIENCE BAND 1940-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	365,185	10,003	0.0274	0.9726	70.01
40.5	368,938	963	0.0026	0.9974	68.10
41.5	293,072	161	0.0005	0.9995	67.92
42.5	289,940		0.0000	1.0000	67.88
43.5	258,881	8,333	0.0322	0.9678	67.88
44.5	246,179		0.0000	1.0000	65.70
45.5	242,357	1,769	0.0073	0.9927	65.70
46.5	235,373	4,301	0.0183	0.9817	65.22
47.5	231,071	1,082	0.0047	0.9953	64.02
48.5	228,124		0.0000	1.0000	63.73
49.5	226,233		0.0000	1.0000	63.73
50.5	226,044	76,578	0.3388	0.6612	63.73
51.5	149,466		0.0000	1.0000	42.14
52.5	148,641	167	0.0011	0.9989	42.14
53.5	147,898		0.0000	1.0000	42.09
54.5	147,310		0.0000	1.0000	42.09
55.5	147,253		0.0000	1.0000	42.09
56.5	146,923	790	0.0054	0.9946	42.09
57.5	84,045		0.0000	1.0000	41.86
58.5	83,688		0.0000	1.0000	41.86
59.5	104,806		0.0000	1.0000	41.86
60.5	83,549		0.0000	1.0000	41.86
61.5	83,508		0.0000	1.0000	41.86
62.5	83,369		0.0000	1.0000	41.86
63.5	62,112		0.0000	1.0000	41.86
64.5	62,112		0.0000	1.0000	41.86
65.5	62,112		0.0000	1.0000	41.86
66.5	62,112		0.0000	1.0000	41.86
67.5	62,112	600	0.0097	0.9903	41.86
68.5	61,512		0.0000	1.0000	41.46
69.5	61,512		0.0000	1.0000	41.46
70.5	15,834		0.0000	1.0000	41.46
71.5	15,834		0.0000	1.0000	41.46
72.5	15,834	300	0.0189	0.9811	41.46
73.5	15,534		0.0000	1.0000	40.67
74.5	31,067		0.0000	1.0000	40.67
75.5	15,534		0.0000	1.0000	40.67
76.5	15,534		0.0000	1.0000	40.67
77.5	15,534		0.0000	1.0000	40.67
78.5					40.67

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2017

EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,378,380		0.0000	1.0000	100.00
0.5	1,529,319		0.0000	1.0000	100.00
1.5	1,596,779		0.0000	1.0000	100.00
2.5	1,546,975		0.0000	1.0000	100.00
3.5	1,612,821	18,247	0.0113	0.9887	100.00
4.5	1,489,656		0.0000	1.0000	98.87
5.5	1,446,278	2,151	0.0015	0.9985	98.87
6.5	1,511,512	45,572	0.0302	0.9698	98.72
7.5	1,573,481	1,624	0.0010	0.9990	95.75
8.5	1,642,808	19,715	0.0120	0.9880	95.65
9.5	1,560,988	6,977	0.0045	0.9955	94.50
10.5	1,265,461	20,769	0.0164	0.9836	94.08
11.5	1,122,531	12,917	0.0115	0.9885	92.53
12.5	1,000,692		0.0000	1.0000	91.47
13.5	937,135		0.0000	1.0000	91.47
14.5	883,149		0.0000	1.0000	91.47
15.5	901,936	5,613	0.0062	0.9938	91.47
16.5	923,270	501	0.0005	0.9995	90.90
17.5	539,970	1,080	0.0020	0.9980	90.85
18.5	422,539	6,444	0.0153	0.9847	90.67
19.5	262,056	7,847	0.0299	0.9701	89.28
20.5	247,595	805	0.0033	0.9967	86.61
21.5	229,774	3,550	0.0154	0.9846	86.33
22.5	187,836	5,889	0.0314	0.9686	85.00
23.5	166,765	959	0.0058	0.9942	82.33
24.5	162,675		0.0000	1.0000	81.86
25.5	158,845		0.0000	1.0000	81.86
26.5	144,397	97	0.0007	0.9993	81.86
27.5	326,138		0.0000	1.0000	81.80
28.5	324,486	3,967	0.0122	0.9878	81.80
29.5	319,361		0.0000	1.0000	80.80
30.5	394,172	340	0.0009	0.9991	80.80
31.5	393,698	44,639	0.1134	0.8866	80.73
32.5	350,279	5,967	0.0170	0.9830	71.58
33.5	377,826	1,400	0.0037	0.9963	70.36
34.5	376,226	78	0.0002	0.9998	70.10
35.5	377,126		0.0000	1.0000	70.08
36.5	376,713	185	0.0005	0.9995	70.08
37.5	346,599	415	0.0012	0.9988	70.05
38.5	302,708	5,853	0.0193	0.9807	69.97

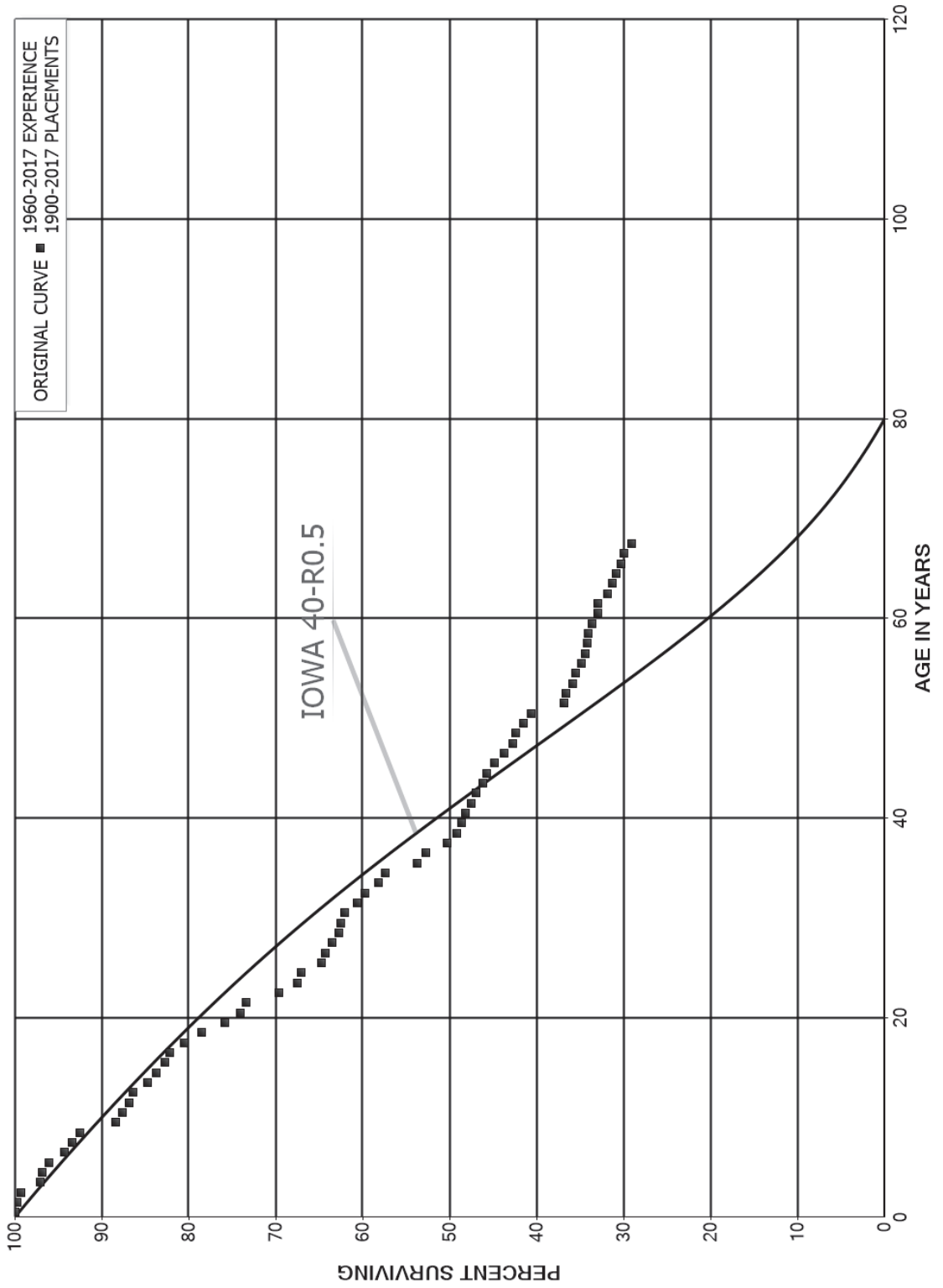
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2017			EXPERIENCE BAND 1988-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	296,855	10,003	0.0337	0.9663	68.61
40.5	284,363	963	0.0034	0.9966	66.30
41.5	209,040	161	0.0008	0.9992	66.08
42.5	205,908		0.0000	1.0000	66.03
43.5	174,849	8,033	0.0459	0.9541	66.03
44.5	162,446		0.0000	1.0000	62.99
45.5	158,625	1,769	0.0111	0.9889	62.99
46.5	151,640	4,301	0.0284	0.9716	62.29
47.5	147,339	1,082	0.0073	0.9927	60.52
48.5	144,392		0.0000	1.0000	60.08
49.5	142,500		0.0000	1.0000	60.08
50.5	142,351	76,578	0.5379	0.4621	60.08
51.5	65,831		0.0000	1.0000	27.76
52.5	65,005	80	0.0012	0.9988	27.76
53.5	64,349		0.0000	1.0000	27.73
54.5	63,802		0.0000	1.0000	27.73
55.5	63,884		0.0000	1.0000	27.73
56.5	84,812	790	0.0093	0.9907	27.73
57.5	21,933		0.0000	1.0000	27.47
58.5	21,576		0.0000	1.0000	27.47
59.5	42,694		0.0000	1.0000	27.47
60.5	67,115		0.0000	1.0000	27.47
61.5	67,075		0.0000	1.0000	27.47
62.5	66,936		0.0000	1.0000	27.47
63.5	45,678		0.0000	1.0000	27.47
64.5	45,678		0.0000	1.0000	27.47
65.5	45,678		0.0000	1.0000	27.47
66.5	45,678		0.0000	1.0000	27.47
67.5	45,678		0.0000	1.0000	27.47
68.5	45,678		0.0000	1.0000	27.47
69.5	45,678		0.0000	1.0000	27.47
70.5					27.47
71.5	15,834		0.0000		
72.5	15,834	300	0.0189		
73.5	15,534		0.0000		
74.5	31,067		0.0000		
75.5	15,534		0.0000		
76.5	15,534		0.0000		
77.5	15,534		0.0000		
78.5					

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 STRUCTURES AND IMPROVEMENTS - SMALL
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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2017

EXPERIENCE BAND 1960-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,436,706	1,219	0.0008	0.9992	100.00
0.5	1,465,539	3,278	0.0022	0.9978	99.92
1.5	1,499,473	6,264	0.0042	0.9958	99.69
2.5	1,423,602	31,471	0.0221	0.9779	99.28
3.5	1,437,876	4,164	0.0029	0.9971	97.08
4.5	1,428,039	11,185	0.0078	0.9922	96.80
5.5	1,418,892	26,587	0.0187	0.9813	96.04
6.5	1,407,353	12,224	0.0087	0.9913	94.24
7.5	1,378,868	13,990	0.0101	0.9899	93.42
8.5	1,340,910	59,082	0.0441	0.9559	92.48
9.5	1,274,273	10,987	0.0086	0.9914	88.40
10.5	1,261,909	11,138	0.0088	0.9912	87.64
11.5	1,226,864	6,112	0.0050	0.9950	86.86
12.5	1,150,394	22,209	0.0193	0.9807	86.43
13.5	1,118,440	13,166	0.0118	0.9882	84.76
14.5	939,315	11,085	0.0118	0.9882	83.77
15.5	859,268	6,583	0.0077	0.9923	82.78
16.5	796,730	15,652	0.0196	0.9804	82.14
17.5	752,187	18,959	0.0252	0.9748	80.53
18.5	692,711	23,345	0.0337	0.9663	78.50
19.5	670,093	15,585	0.0233	0.9767	75.85
20.5	627,800	5,813	0.0093	0.9907	74.09
21.5	589,052	30,446	0.0517	0.9483	73.40
22.5	560,070	16,804	0.0300	0.9700	69.61
23.5	577,970	3,582	0.0062	0.9938	67.52
24.5	565,773	20,234	0.0358	0.9642	67.10
25.5	540,414	3,750	0.0069	0.9931	64.70
26.5	540,413	6,380	0.0118	0.9882	64.25
27.5	540,556	6,811	0.0126	0.9874	63.50
28.5	559,421	2,139	0.0038	0.9962	62.70
29.5	603,871	3,268	0.0054	0.9946	62.46
30.5	609,352	14,915	0.0245	0.9755	62.12
31.5	548,959	7,537	0.0137	0.9863	60.60
32.5	544,880	14,614	0.0268	0.9732	59.77
33.5	554,020	7,684	0.0139	0.9861	58.16
34.5	555,561	35,330	0.0636	0.9364	57.36
35.5	519,811	8,995	0.0173	0.9827	53.71
36.5	513,335	24,577	0.0479	0.9521	52.78
37.5	491,334	11,016	0.0224	0.9776	50.25
38.5	497,153	5,239	0.0105	0.9895	49.13

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	478,400	4,149	0.0087	0.9913	48.61	
40.5	468,249	6,730	0.0144	0.9856	48.19	
41.5	462,131	5,279	0.0114	0.9886	47.49	
42.5	446,506	7,000	0.0157	0.9843	46.95	
43.5	480,460	4,821	0.0100	0.9900	46.21	
44.5	461,691	9,760	0.0211	0.9789	45.75	
45.5	439,559	10,884	0.0248	0.9752	44.78	
46.5	420,323	8,826	0.0210	0.9790	43.67	
47.5	392,714	3,147	0.0080	0.9920	42.76	
48.5	375,155	8,034	0.0214	0.9786	42.42	
49.5	352,448	7,408	0.0210	0.9790	41.51	
50.5	330,455	31,236	0.0945	0.9055	40.63	
51.5	258,958	1,114	0.0043	0.9957	36.79	
52.5	235,208	5,099	0.0217	0.9783	36.64	
53.5	224,082	2,179	0.0097	0.9903	35.84	
54.5	216,818	4,163	0.0192	0.9808	35.49	
55.5	203,799	2,508	0.0123	0.9877	34.81	
56.5	192,068	1,313	0.0068	0.9932	34.38	
57.5	178,556	530	0.0030	0.9970	34.15	
58.5	169,435	2,118	0.0125	0.9875	34.05	
59.5	158,457	3,258	0.0206	0.9794	33.62	
60.5	150,057	49	0.0003	0.9997	32.93	
61.5	130,896	4,271	0.0326	0.9674	32.92	
62.5	114,673	2,039	0.0178	0.9822	31.84	
63.5	104,661	1,316	0.0126	0.9874	31.28	
64.5	100,724	1,995	0.0198	0.9802	30.89	
65.5	91,446	880	0.0096	0.9904	30.27	
66.5	85,593	2,605	0.0304	0.9696	29.98	
67.5	80,464	541	0.0067	0.9933	29.07	
68.5	75,759	661	0.0087	0.9913	28.87	
69.5	73,880	603	0.0082	0.9918	28.62	
70.5	71,289	5,112	0.0717	0.9283	28.39	
71.5	64,467	1,154	0.0179	0.9821	26.35	
72.5	63,244	26,393	0.4173	0.5827	25.88	
73.5	36,121	135	0.0037	0.9963	15.08	
74.5	35,356		0.0000	1.0000	15.02	
75.5	33,992	584	0.0172	0.9828	15.02	
76.5	33,086	413	0.0125	0.9875	14.77	
77.5	32,482	510	0.0157	0.9843	14.58	
78.5	31,308	741	0.0237	0.9763	14.35	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2017			EXPERIENCE BAND 1960-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	29,428	1,682	0.0571	0.9429	14.01	
80.5	27,567	297	0.0108	0.9892	13.21	
81.5	26,847	255	0.0095	0.9905	13.07	
82.5	26,017		0.0000	1.0000	12.95	
83.5	25,692	152	0.0059	0.9941	12.95	
84.5	25,509	3,055	0.1198	0.8802	12.87	
85.5	22,141	350	0.0158	0.9842	11.33	
86.5	21,022		0.0000	1.0000	11.15	
87.5	20,172	398	0.0197	0.9803	11.15	
88.5	16,500	271	0.0164	0.9836	10.93	
89.5	13,633	177	0.0130	0.9870	10.75	
90.5	12,211		0.0000	1.0000	10.61	
91.5	12,162	400	0.0329	0.9671	10.61	
92.5	10,152	178	0.0175	0.9825	10.26	
93.5	7,872	294	0.0374	0.9626	10.08	
94.5	7,578	120	0.0158	0.9842	9.70	
95.5	6,408		0.0000	1.0000	9.55	
96.5	6,182		0.0000	1.0000	9.55	
97.5	5,675		0.0000	1.0000	9.55	
98.5	4,031		0.0000	1.0000	9.55	
99.5	4,031		0.0000	1.0000	9.55	
100.5	4,031		0.0000	1.0000	9.55	
101.5	310		0.0000	1.0000	9.55	
102.5	310		0.0000	1.0000	9.55	
103.5	310		0.0000	1.0000	9.55	
104.5	310		0.0000	1.0000	9.55	
105.5					9.55	

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1883	4,333	3,490		843	843	0.0
1884	1,459	1,220		239	1,082	0.0
1885	2,532	2,037		495	1,577	0.0
1886	21,156	17,070		4,086	5,663	0.0
1887	47,865	38,094		9,771	15,434	0.0
1888	38,694	30,678		8,016	23,450	0.0
1889	504	449		55	23,505	0.0
1890	77	71		6	23,511	0.0
1891	680	555		125	23,636	0.0
1892	1,188	945		243	23,879	0.0
1893	583	465		118	23,997	0.0
1894	313	258		55	24,052	0.0
1895	551	445		106	24,158	0.0
1896	405	345		60	24,218	0.0
1897	372	335		37	24,255	0.0
1898	258	241		17	24,272	0.0
1899	53,518	40,736		12,782	37,054	0.0
1900	10	10			37,054	0.0
1901	840	770		70	37,124	0.0
1902	2,977	2,718		259	37,383	0.0
1903	3,998	3,819		179	37,562	0.0
1904	2,489	2,475		14	37,576	0.0
1905	2,628	2,513		115	37,691	0.0
1906	2,157	2,151		6	37,697	0.0
1907	2,230	2,230			37,697	0.0
1908	1,981	1,979		2	37,699	0.0
1909	1,673	1,638		35	37,734	0.0
1910	1,486	1,456		30	37,764	0.0
1911	5,986	4,530		1,456	39,220	0.0
1912	3,511	2,762		749	39,969	0.0
1913	2,967	2,300		667	40,636	0.0
1914	2,469	1,958		511	41,147	0.0
1915	1,561	1,395		166	41,313	0.0
1916	212,837	175,272		37,565	78,878	0.0
1917	3,917	3,002		915	79,793	0.0
1918	11,992	10,663		1,329	81,122	0.0
1919	49,430	43,458		5,972	87,094	0.0
1920	11,928	9,993		1,935	89,029	0.0
1921	20,693	15,442		5,251	94,280	0.0
1922	21,381	16,571		4,810	99,090	0.0
1923	13,455	10,588		2,867	101,957	0.0
1924	46,605	34,176		12,429	114,386	0.0
1925	87,200	62,292		24,908	139,294	0.0
1926	145,453	99,201		46,252	185,546	0.0
1927	98,709	67,790		30,919	216,465	0.0

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1928	66,727	49,972		16,755	233,220	0.1
1929	110,324	77,187		33,137	266,357	0.1
1930	115,955	78,562		37,393	303,750	0.1
1931	73,490	54,652		18,838	322,588	0.1
1932	31,682	22,780		8,902	331,490	0.1
1933	11,008	8,423		2,585	334,075	0.1
1934	36,375	26,049		10,326	344,401	0.1
1935	57,647	40,406		17,241	361,642	0.1
1936	78,504	60,982		17,522	379,164	0.1
1937	69,782	47,765		22,017	401,181	0.1
1938	67,413	45,991		21,422	422,603	0.1
1939	46,464	31,911		14,553	437,156	0.1
1940	34,947	23,854		11,093	448,249	0.1
1941	53,483	36,579		16,904	465,153	0.1
1942	17,845	12,867		4,978	470,131	0.1
1943	105,193	96,114		9,079	479,210	0.1
1944	11,025	7,593		3,432	482,642	0.1
1945	12,072	8,287		3,785	486,427	0.1
1946	47,907	32,243		15,664	502,091	0.1
1947	204,676	145,844		58,832	560,923	0.1
1948	141,752	90,942		50,810	611,733	0.1
1949	271,054	166,638		104,416	716,149	0.2
1950	322,702	195,724		126,978	843,127	0.2
1951	385,607	249,458		136,149	979,276	0.2
1952	286,867	180,978		105,889	1,085,165	0.2
1953	563,574	419,812		143,762	1,228,927	0.3
1954	436,058	274,775		161,283	1,390,210	0.3
1955	1,141,020	734,391		406,629	1,796,839	0.4
1956	1,786,490	1,198,694		587,796	2,384,635	0.5
1957	832,154	560,981		271,173	2,655,808	0.6
1958	325,758	198,939		126,819	2,782,627	0.6
1959	611,702	391,793		219,909	3,002,536	0.7
1960	417,333	270,143		147,190	3,149,726	0.7
1961	465,406	295,713		169,693	3,319,419	0.7
1962	395,910	256,712		139,198	3,458,617	0.8
1963	555,161	356,770		198,391	3,657,008	0.8
1964	658,916	408,247		250,669	3,907,677	0.9
1965	1,471,988	946,554		525,434	4,433,111	1.0
1966	1,767,461	1,029,087		738,374	5,171,485	1.1
1967	2,617,140	1,599,675		1,017,465	6,188,950	1.4
1968	1,821,787	1,026,940		794,847	6,983,797	1.5
1969	2,022,926	1,142,307		880,619	7,864,416	1.7
1970	2,169,857	1,235,063		934,794	8,799,210	1.9
1971	2,650,382	1,443,147		1,207,235	10,006,445	2.2
1972	2,612,993	1,465,990		1,147,003	11,153,448	2.5

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1973	3,745,975	2,187,968	1,558,007		12,711,455	2.8
1974	3,065,945	1,697,481	1,368,464		14,079,919	3.1
1975	2,239,897	1,295,279	944,618		15,024,537	3.3
1976	2,367,711	1,280,575	1,087,136		16,111,673	3.5
1977	5,481,603	2,877,741	2,603,862		18,715,535	4.1
1978	4,517,248	2,284,543	2,232,705		20,948,240	4.6
1979	4,799,817	2,617,506	2,182,311		23,130,551	5.1
1980	6,351,262	3,263,533	3,087,729		26,218,280	5.8
1981	5,779,967	2,935,379	2,844,588		29,062,868	6.4
1982	5,703,601	3,668,705	2,034,896		31,097,764	6.8
1983	7,112,334	4,509,364	2,602,970		33,700,734	7.4
1984	8,077,395	4,984,316	3,093,079		36,793,813	8.1
1985	8,744,354	5,264,703	3,479,651		40,273,464	8.9
1986	11,144,198	6,745,656	4,398,542		44,672,006	9.8
1987	8,985,070	5,348,421	3,636,649		48,308,655	10.6
1988	16,115,826	9,493,170	6,622,656		54,931,311	12.1
1989	14,034,325	8,115,834	5,918,491		60,849,802	13.4
1990	14,150,849	8,029,846	6,121,003		66,970,805	14.7
1991	13,718,656	7,521,031	6,197,625		73,168,430	16.1
1992	13,984,864	7,493,318	6,491,546		79,659,976	17.5
1993	14,378,513	7,615,820	6,762,693		86,422,669	19.0
1994	12,289,256	6,353,744	5,935,512		92,358,181	20.3
1995	13,614,072	7,027,352	6,586,720		98,944,901	21.8
1996	12,888,916	6,426,995	6,461,921		105,406,822	23.2
1997	14,656,441	7,088,962	7,567,479		112,974,301	24.9
1998	12,460,644	6,339,404	6,121,240		119,095,541	26.2
1999	12,246,025	5,789,045	6,456,980		125,552,521	27.6
2000	13,608,572	7,092,734	6,515,838		132,068,359	29.1
2001	10,504,046	5,010,549	5,493,497		137,561,856	30.3
2002	11,941,508	5,016,266	6,925,242		144,487,098	31.8
2003	11,561,488	4,730,336	6,831,152		151,318,250	33.3
2004	11,436,378	4,688,353	6,748,025		158,066,275	34.8
2005	9,800,946	3,884,979	5,915,967		163,982,242	36.1
2006	11,474,116	4,125,363	7,348,753		171,330,995	37.7
2007	16,362,168	5,664,155	10,698,013		182,029,008	40.1
2008	13,446,239	4,424,062	9,022,177		191,051,185	42.0
2009	14,310,762	4,416,603	9,894,159		200,945,344	44.2
2010	12,874,458	3,923,809	8,950,649		209,895,993	46.2
2011	15,261,978	4,906,718	10,355,260		220,251,253	48.5
2012	13,732,663	3,652,509	10,080,154		230,331,407	50.7
2013	17,152,931	4,380,543	12,772,388		243,103,795	53.5
2014	15,753,140	3,573,037	12,180,103		255,283,898	56.2
2015	19,669,181	4,672,096	14,997,085		270,280,983	59.5
2016	36,428,864	15,492,960	20,935,904		291,216,887	64.1
2017	19,592,272	3,440,511	16,151,761		307,368,648	67.6

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2018	21,175,371	3,240,379	17,934,992		325,303,640	71.6
2019	30,089,632	3,606,680	26,482,952		351,786,592	77.4
2020	28,067,763	3,200,178	24,867,585		376,654,177	82.9
2021	28,263,195	2,195,225	26,067,970		402,722,147	88.6
2022	14,724,831	676,555	14,048,276		416,770,423	91.7
2023	38,155,314	525,483	37,629,831		454,400,254	100.0
TOTAL	716,964,148	262,563,894	454,400,254			

UTILITY PLANT IN SERVICE

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	1,835,295.50	1,835,296	1,835,296			
2001	86,002.52	86,003	86,003			
2004	172,450.99	172,451	172,451			
2005	34,999.69	35,000	35,000			
2011	876,413.25	876,413	876,413			
2012	27,934.56	27,935	27,935			
2013	95,201.98	95,202	95,202			
2014	39,761.48	35,785	35,722	4,039	1.00	4,039
2015	1,094,952.45	875,962	874,419	220,533	2.00	110,266
2016	16,492,484.82	11,544,739	11,524,407	4,968,078	3.00	1,656,026
2017	560,328.17	336,197	335,605	224,723	4.00	56,181
2018	37,961.74	18,981	18,948	19,014	5.00	3,803
2019	59,179.07	23,672	23,630	35,549	6.00	5,925
2020	596,972.41	179,092	178,777	418,195	7.00	59,742
2022	2,518,130.86	251,813	251,369	2,266,762	9.00	251,862
	24,528,069.49	16,394,541	16,371,177	8,156,892		2,147,844
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.8 8.76

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 325.4 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1941	979.89	897	980			
1943	8.00	7	8			
1951	59.95	52	60			
1952	25.68	22	26			
1953	320.75	274	321			
1961	1,304.78	1,031	1,305			
1963	393.12	303	393			
1965	532.75	401	519	14	17.35	1
1966	1,831.73	1,360	1,762	70	18.04	4
1967	3,547.90	2,598	3,366	182	18.74	10
1970	7.00	5	6	1	20.91	
1975	1,108.73	717	929	180	24.73	7
1977	8.00	5	6	2	26.33	
1980	13,857.23	8,154	10,564	3,293	28.81	114
1986	743.98	402	521	223	31.49	7
1988	27.06	14	18	9	33.03	
1989	1,257.23	628	814	443	34.03	13
1990	18,855.88	9,209	11,930	6,926	34.57	200
1991	2,108.64	999	1,294	815	35.57	23
2000	80.77	28	36	45	43.67	1
2012	2,821.55	469	608	2,214	55.23	40
2022	3,565.77	54	70	3,496	64.79	54
	53,446.39	27,629	35,536	17,910		474

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 0.89

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2.5						
NET SALVAGE PERCENT.. 0						
1941	118.47	116	118			
1955	66.07	59	66			
1963	358.21	307	358			
1964	607.35	517	607			
1965	3,024.98	2,562	3,025			
1966	1,138.05	958	1,138			
1967	60.26	50	60			
1969	543.08	448	543			
1974	789.89	627	774	16	6.18	3
1978	1,208.10	924	1,140	68	7.05	10
1985	166.97	138	167			
1994	2,014.41	1,542	1,905	109	8.88	12
	10,095.84	8,248	9,901	195		25
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 0.25

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 329 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,650.00	1,259	1,233	1,417	21.00	67
	2,650.00	1,259	1,233	1,417		67
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 2.53

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1961	704.37	547	445	259	11.16	23
1962	46,641.26	35,895	29,208	17,433	11.52	1,513
1965	6,597.28	4,928	4,010	2,587	12.65	205
1966	3,569.90	2,639	2,147	1,423	13.04	109
1967	10,918.01	7,983	6,496	4,422	13.44	329
1968	27.07	20	16	11	13.86	1
1973	19,237.78	13,055	10,623	8,615	16.07	536
1983	3,679.91	2,517	2,048	1,632	18.48	88
1985	928.10	614	500	428	19.47	22
1986	15,059.66	9,751	7,934	7,126	20.14	354
1993	76,898.79	43,140	35,103	41,796	23.48	1,780
2009	24,009.65	7,496	6,099	17,911	30.84	581
2010	9,505.82	2,793	2,273	7,233	31.25	231
2015	222,831.20	43,853	35,683	187,148	32.65	5,732
2018	3,977.20	525	427	3,550	32.88	108
	444,586.00	175,756	143,012	301,574		11,612

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.0 2.61

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1947	43.19	43	43			
1958	2,199.19	2,199	2,199			
1964	351.50	346	352			
1965	4,521.12	4,370	4,521			
1966	6,397.55	6,078	6,398			
1967	4,819.58	4,498	4,820			
1969	497.46	448	497			
1971	116.17	101	116			
1973	451.86	377	452			
1974	102.91	84	101	2	5.50	
1975	724.07	579	698	26	6.00	4
1976	15,579.16	12,204	14,703	876	6.50	135
1977	4,632.49	3,552	4,279	353	7.00	50
1978	36,834.17	27,626	33,284	3,550	7.50	473
1979	61,642.32	45,204	54,462	7,180	8.00	898
1980	15,188.39	10,885	13,114	2,074	8.50	244
1981	16,859.97	11,802	14,219	2,641	9.00	293
1982	32,002.28	26,242	31,617	385	9.00	43
1983	26,628.20	21,622	26,050	578	9.26	62
1984	20,244.74	16,186	19,501	744	9.78	76
1985	67,131.89	53,061	63,928	3,204	10.08	318
1986	32,636.42	25,358	30,552	2,084	10.62	196
1987	61,404.43	47,085	56,728	4,676	10.95	427
1988	43,376.77	32,793	39,509	3,868	11.30	342
1989	51,702.12	38,322	46,171	5,531	11.87	466
1990	25,067.51	18,282	22,026	3,042	12.25	248
1991	51,557.21	37,121	44,724	6,833	12.44	549
1992	18,544.13	13,107	15,791	2,753	12.86	214
1993	39,215.37	27,176	32,742	6,473	13.29	487
1994	40,818.31	27,818	33,515	7,303	13.55	539
1995	20,858.35	13,900	16,747	4,111	14.02	293
1996	2,233.45	1,459	1,758	475	14.32	33
1997	5,570.79	3,563	4,293	1,278	14.65	87
1998	627.63	392	472	156	15.00	10
1999	13,033.13	7,976	9,610	3,423	15.22	225
2000	597.65	356	429	169	15.61	11
2001	72,799.15	42,282	50,942	21,857	15.88	1,376
2002	83,974.47	47,437	57,152	26,822	16.17	1,659
2003	53,215.21	29,268	35,262	17,953	16.36	1,097
2004	54,470.28	29,082	35,038	19,432	16.59	1,171
2005	83,225.94	42,995	51,801	31,425	16.84	1,866

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
2006	69,107.60	34,422	41,472	27,636	17.13	1,613
2007	176,512.90	84,726	102,078	74,435	17.33	4,295
2008	118,419.78	54,710	65,915	52,505	17.47	3,005
2009	42,874.18	18,968	22,853	20,021	17.65	1,134
2010	55,884.60	23,684	28,535	27,350	17.67	1,548
2011	275,188.86	110,626	133,283	141,906	17.85	7,950
2012	82,353.10	31,344	37,763	44,590	17.90	2,491
2013	214,295.20	76,932	92,688	121,607	17.86	6,809
2014	81,643.77	27,334	32,932	48,712	17.88	2,724
2015	48,417.25	15,029	18,107	30,310	17.77	1,706
2016	85,623.60	24,334	29,318	56,306	17.63	3,194
2017	168,113.25	43,071	51,892	116,221	17.42	6,672
2018	109,890.10	24,835	29,922	79,968	17.12	4,671
2019	91,529.08	17,757	21,394	70,135	16.62	4,220
2020	182,207.18	28,807	34,707	147,500	15.98	9,230
2021	96,859.10	11,429	13,770	83,089	14.95	5,558
2022	19,776.79	1,398	1,684	18,093	13.14	1,377
2023	150,000.00	3,345	4,030	145,970	10.95	13,331
	3,140,592.87	1,366,030	1,642,959	1,497,634		95,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 3.04

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1916	10,858.19	10,416	10,858			
1917	33.33	32	33			
1918	913.03	870	913			
1919	42.46	40	42			
1920	3,600.69	3,408	3,601			
1921	138.48	131	138			
1922	150.87	142	151			
1923	165.52	155	166			
1924	39.43	37	39			
1925	121.62	113	122			
1926	432.29	401	432			
1927	0.80	1	1			
1928	1,640.72	1,509	1,641			
1929	698.37	640	698			
1930	647.01	591	647			
1931	53.83	49	54			
1932	427.75	387	426	2	7.58	
1933	46.10	42	46			
1934	844.80	758	834	11	8.21	1
1935	43.23	39	43			
1936	329.73	293	322	8	8.89	1
1937	95.10	84	92	3	9.24	
1938	364.78	321	353	12	9.61	1
1939	27.44	24	26	1	10.00	
1940	77.71	68	75	3	10.40	
1941	935.22	809	890	45	10.82	4
1942	298.84	257	283	16	11.25	1
1943	1,175.87	1,004	1,104	72	11.71	6
1944	54.78	46	51	4	12.18	
1945	18.09	15	16	2	12.68	
1946	393.30	328	361	32	13.20	2
1947	31.20	26	29	2	13.73	
1948	812.26	667	734	78	14.29	5
1949	68.96	56	62	7	14.87	
1950	341.50	276	304	38	15.46	2
1951	153.79	123	135	19	16.07	1
1952	236.18	187	206	30	16.70	2
1953	504.50	395	434	70	17.35	4
1954	527.31	409	450	77	18.00	4
1955	691.85	530	583	109	18.67	6
1956	17,011.93	12,899	14,187	2,825	19.34	146

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1957	7,923.09	5,939	6,532	1,391	20.03	69
1958	37.23	28	31	6	20.72	
1959	791.82	580	638	154	21.42	7
1960	302.61	219	241	62	22.13	3
1961	5,911.67	4,223	4,645	1,267	22.85	55
1962	1,231.33	868	955	276	23.58	12
1963	1,886.15	1,313	1,444	442	24.32	18
1964	2,509.46	1,723	1,895	614	25.06	25
1965	21,693.21	14,692	16,159	5,534	25.82	214
1966	7,571.09	5,055	5,560	2,011	26.59	76
1967	19,193.42	12,629	13,890	5,303	27.36	194
1968	1,079.61	700	770	310	28.15	11
1969	5,352.97	3,417	3,758	1,595	28.94	55
1970	154.15	97	107	47	29.74	2
1971	8,997.94	5,561	6,116	2,882	30.56	94
1972	803.04	488	537	266	31.38	8
1973	1,235.46	738	812	423	32.21	13
1974	2,777.14	1,630	1,793	984	33.05	30
1975	2,683.00	1,546	1,700	983	33.90	29
1976	70.17	40	44	26	34.75	1
1977	2,697.32	1,496	1,645	1,052	35.62	30
1978	9,997.95	5,438	5,981	4,017	36.49	110
1979	2,362.23	1,259	1,385	977	37.37	26
1980	6,805.14	3,551	3,906	2,899	38.26	76
1981	22,530.95	11,505	12,654	9,877	39.15	252
1982	8,116.84	4,260	4,685	3,432	37.12	92
1983	5,193.12	2,680	2,948	2,245	37.52	60
1984	19,289.92	9,705	10,674	8,616	38.52	224
1985	3,107.88	1,523	1,675	1,433	39.52	36
1986	18,874.56	9,009	9,909	8,966	40.52	221
1987	28,051.32	13,128	14,439	13,612	40.92	333
1988	169,327.96	77,044	84,739	84,589	41.92	2,018
1989	4,484.13	1,982	2,180	2,304	42.92	54
1990	34,245.85	14,691	16,158	18,088	43.92	412
1991	125,580.55	52,242	57,460	68,121	44.92	1,516
1992	32,101.92	13,037	14,339	17,763	45.34	392
1993	40,109.76	15,763	17,337	22,773	46.34	491
1994	2,728.13	1,036	1,139	1,589	47.34	34
1995	14,965.80	5,489	6,037	8,929	48.34	185
1996	18,221.10	6,445	7,089	11,132	49.34	226
1997	35,083.91	11,950	13,144	21,940	50.34	436

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1998	4,199.08	1,375	1,512	2,687	51.34	52
1999	104,789.30	33,197	36,513	68,276	51.76	1,319
2000	726.25	220	242	484	52.76	9
2001	12,922.86	3,753	4,128	8,795	53.76	164
2002	26,465.80	7,336	8,069	18,397	54.76	336
2003	55,613.91	14,682	16,148	39,466	55.76	708
2004	8,196.15	2,056	2,261	5,935	56.76	105
2005	1,673.55	398	438	1,236	57.76	21
2006	1,921.22	431	474	1,447	58.76	25
2007	69,707.18	14,722	16,192	53,515	59.76	895
2008	3,431.81	679	747	2,685	60.76	44
2009	138,457.84	25,587	28,142	110,316	61.76	1,786
2010	37,282.71	6,398	7,037	30,246	62.76	482
2011	21,228.92	3,363	3,699	17,530	63.76	275
2012	13,179.82	1,928	2,121	11,059	64.19	172
2013	30,471.00	4,053	4,458	26,013	65.19	399
2014	117,025.70	14,008	15,407	101,619	66.19	1,535
2015	26,195.68	2,787	3,065	23,131	67.19	344
2016	196,915.01	18,333	20,164	176,751	68.19	2,592
2017	14,621.54	1,167	1,284	13,338	69.19	193
2018	7,385.11	491	540	6,845	70.19	98
2019	351,438.33	18,697	20,564	330,874	71.19	4,648
2020	17,015.11	679	747	16,268	72.19	225
2021	184,029.31	4,895	5,384	178,645	73.19	2,441
2022	85,576.22	1,138	1,251	84,325	74.19	1,137
2023	53,928.00	178	196	53,732	74.94	717
	2,325,527.17	545,848	599,515	1,726,012		29,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.4 1.25

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1916	584.00	573	571	13	1.14	11
1919	250.00	242	241	9	1.93	5
1920	145.00	140	139	6	2.20	3
1922	42.34	40	40	2	2.75	1
1925	1,105.35	1,039	1,035	70	3.59	19
1926	493.17	461	459	34	3.88	9
1931	319.07	291	290	29	5.32	5
1933	351.91	317	316	36	5.90	6
1934	614.05	551	549	65	6.19	11
1935	1,397.79	1,247	1,243	155	6.49	24
1936	701.17	622	620	81	6.78	12
1937	490.66	433	431	60	7.07	8
1938	310.45	272	271	39	7.37	5
1940	278.00	241	240	38	7.97	5
1941	34.91	30	30	5	8.27	1
1942	46.98	40	40	7	8.58	1
1945	65.65	55	55	11	9.52	1
1946	340.86	285	284	57	9.85	6
1948	400.28	330	329	71	10.52	7
1949	406.65	333	332	75	10.87	7
1950	391.01	318	317	74	11.22	7
1951	230.70	186	185	46	11.58	4
1952	1,494.21	1,197	1,193	301	11.95	25
1953	252.36	201	200	52	12.32	4
1954	4,698.94	3,704	3,691	1,008	12.71	79
1955	1,475.19	1,153	1,149	326	13.10	25
1956	8,215.63	6,366	6,343	1,873	13.51	139
1957	5,238.06	4,023	4,008	1,230	13.92	88
1958	2,766.42	2,105	2,097	669	14.34	47
1959	1,219.39	919	916	303	14.77	21
1960	4,973.43	3,712	3,699	1,274	15.22	84
1962	4,205.44	3,075	3,064	1,141	16.13	71
1963	1,657.30	1,199	1,195	462	16.60	28
1965	10,275.43	7,266	7,240	3,035	17.57	173
1966	9,319.84	6,513	6,489	2,831	18.07	157
1967	6,793.73	4,690	4,673	2,121	18.58	114
1970	1,191.66	791	788	404	20.17	20
1971	2,109.89	1,381	1,376	734	20.72	35
1972	4,301.79	2,776	2,766	1,536	21.28	72
1973	2,005.71	1,275	1,270	736	21.85	34
1974	617.00	386	385	232	22.43	10

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1976	1,587.48	963	960	627	23.61	27
1977	4,958.73	2,957	2,946	2,013	24.22	83
1984	4,902.24	2,983	2,972	1,930	25.10	77
1985	4,896.76	2,921	2,910	1,987	25.69	77
1986	804.29	473	471	333	25.89	13
1987	1,470.86	847	844	627	26.50	24
1988	31,043.90	17,493	17,430	13,614	27.11	502
1991	10,654.57	5,592	5,572	5,083	28.98	175
1999	9,258.38	3,889	3,875	5,383	33.14	162
2000	1,308.51	530	528	781	33.82	23
2003	346.22	125	125	221	35.56	6
2006	2,310.00	726	723	1,587	37.05	43
2012	9,996.65	2,144	2,136	7,861	40.28	195
2013	14,935.43	2,942	2,932	12,003	40.76	294
2014	2,912.00	524	522	2,390	41.00	58
2015	13,537.93	2,188	2,180	11,358	41.50	274
2016	7,722.51	1,108	1,104	6,619	41.78	158
2017	5,149.86	643	641	4,509	42.08	107
2019	4,180.00	359	358	3,822	42.51	90
	213,787.74	110,185	109,788	104,000		3,772
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.6 1.76

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366.3 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1916	15.00	15	15			
1931	35.66	32	36			
1933	264.00	238	264			
1937	128.34	113	128			
1947	196.50	163	196			
1949	182.25	149	182			
1955	592.49	463	592			
1965	852.44	603	852			
1979	1,545.00	889	1,371	174	25.46	7
	3,811.68	2,665	3,636	176		7
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.1	0.18

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R2						
NET SALVAGE PERCENT.. 0						
1916	51,349.53	47,393	51,350			
1918	4.79	4	5			
1919	25,263.27	22,993	25,263			
1922	16.16	15	16			
1923	15.06	13	15			
1925	27.79	25	28			
1928	6,871.95	5,988	6,872			
1929	1,945.32	1,686	1,945			
1930	15.05	13	15			
1931	14,214.99	12,196	14,154	61	9.66	6
1932	3,669.97	3,132	3,635	35	9.97	4
1933	72.78	62	72	1	10.28	
1934	1,940.48	1,638	1,901	39	10.60	4
1935	3,378.75	2,836	3,291	88	10.92	8
1936	16,739.01	13,970	16,213	526	11.25	47
1937	2,175.33	1,805	2,095	80	11.58	7
1938	256.74	212	246	11	11.92	1
1939	76.95	63	73	4	12.27	
1940	125.87	103	120	6	12.62	
1941	2,193.97	1,775	2,060	134	12.98	10
1942	95.64	77	89	7	13.34	1
1943	97,605.98	77,913	90,421	7,185	13.72	524
1944	79.01	63	73	6	14.10	
1945	126.00	99	115	11	14.48	1
1947	65,632.80	50,884	59,053	6,580	15.28	431
1948	4,711.88	3,625	4,207	505	15.69	32
1949	345.76	264	306	40	16.11	2
1950	10.89	8	9	2	16.54	
1951	45,663.17	34,261	39,761	5,902	16.98	348
1952	12,505.89	9,302	10,795	1,711	17.42	98
1953	299,813.52	220,981	256,458	43,356	17.88	2,425
1954	54,326.31	39,674	46,043	8,283	18.34	452
1955	236,579.18	171,137	198,612	37,967	18.81	2,018
1956	588,103.61	421,270	488,902	99,202	19.29	5,143
1957	98,043.06	69,524	80,686	17,357	19.78	878
1958	6,867.61	4,819	5,593	1,275	20.28	63
1959	139,977.11	97,202	112,807	27,170	20.78	1,308
1960	24,306.11	16,692	19,372	4,934	21.30	232
1961	125,830.15	85,454	99,173	26,657	21.82	1,222
1962	469.65	315	366	104	22.36	5
1963	132,965.43	88,188	102,346	30,619	22.90	1,337

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R2						
NET SALVAGE PERCENT.. 0						
1964	190,442.68	124,769	144,800	45,643	23.45	1,946
1965	541,482.25	350,372	406,622	134,860	24.00	5,619
1966	178,484.72	113,995	132,296	46,189	24.57	1,880
1967	607,684.74	382,933	444,411	163,274	25.15	6,492
1968	49,571.25	30,814	35,761	13,810	25.73	537
1969	199,337.90	122,182	141,798	57,540	26.32	2,186
1970	82,357.62	49,754	57,742	24,616	26.92	914
1971	13,535.52	8,056	9,349	4,187	27.53	152
1972	169,215.96	99,166	115,086	54,130	28.15	1,923
1973	600,646.89	346,519	402,151	198,496	28.77	6,899
1974	3,623.73	2,057	2,387	1,237	29.40	42
1975	142,555.52	79,580	92,356	50,200	30.04	1,671
1976	146,907.88	80,605	93,546	53,362	30.69	1,739
1977	185,821.76	100,180	116,263	69,559	31.34	2,219
1978	5,729.05	3,033	3,520	2,209	32.00	69
1979	43,268.41	22,481	26,090	17,178	32.67	526
1980	336,441.09	171,437	198,960	137,481	33.35	4,122
1981	219,438.86	109,623	127,222	92,217	34.03	2,710
1982	178,080.57	102,948	119,476	58,605	29.92	1,959
1983	592,872.31	336,751	390,814	202,058	30.42	6,642
1984	295,187.91	164,626	191,056	104,132	30.93	3,367
1985	587,086.04	319,023	370,240	216,846	31.93	6,791
1986	620,375.54	330,536	383,602	236,774	32.44	7,299
1987	699,837.54	365,315	423,964	275,874	32.97	8,367
1988	3,692,722.84	1,886,981	2,189,924	1,502,799	33.49	44,873
1989	2,589,381.29	1,294,173	1,501,945	1,087,436	34.03	31,955
1990	2,858,493.80	1,396,088	1,620,222	1,238,272	34.57	35,819
1991	1,314,631.15	626,816	727,447	587,184	35.11	16,724
1992	1,753,096.45	815,190	946,064	807,032	35.67	22,625
1993	434,949.29	197,032	228,664	206,285	36.23	5,694
1994	664,562.80	292,939	339,969	324,594	36.79	8,823
1995	301,810.48	129,296	150,054	151,756	37.36	4,062
1996	553,170.59	230,008	266,934	286,237	37.94	7,544
1997	270,577.89	109,043	126,549	144,029	38.52	3,739
1998	496,881.38	193,784	224,895	271,986	39.10	6,956
1999	360,463.91	135,823	157,629	202,835	39.69	5,110
2001	71,283.49	25,092	29,120	42,163	40.50	1,041
2002	169,293.81	57,238	66,427	102,867	41.11	2,502
2003	120,044.73	38,894	45,138	74,907	41.73	1,795
2004	289,896.91	89,781	104,195	185,702	42.35	4,385
2005	85,774.59	25,475	29,565	56,210	42.61	1,319

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R2						
NET SALVAGE PERCENT.. 0						
2006	165,734.29	46,770	54,279	111,455	43.24	2,578
2007	1,359,960.42	363,381	421,720	938,240	43.88	21,382
2008	185,827.84	47,107	54,670	131,158	44.17	2,969
2009	242,715.01	57,766	67,040	175,675	44.82	3,920
2010	215,637.96	47,936	55,632	160,006	45.48	3,518
2011	520,265.48	108,007	125,347	394,918	45.80	8,623
2012	497,964.26	95,858	111,247	386,717	46.14	8,381
2013	383,313.28	67,846	78,738	304,575	46.50	6,550
2014	2,385,308.79	382,126	443,474	1,941,835	47.18	41,158
2015	1,633,823.10	236,578	274,559	1,359,264	47.25	28,767
2016	667,692.15	85,531	99,262	568,430	47.64	11,932
2017	2,656,531.05	294,875	342,215	2,314,316	48.05	48,165
2018	2,400,460.39	225,643	261,869	2,138,591	48.19	44,378
2019	8,560,748.31	657,465	763,017	7,797,731	48.08	162,182
2020	2,802,943.19	164,813	191,273	2,611,670	48.02	54,387
2021	5,172,514.84	210,004	243,719	4,928,796	47.26	104,291
2022	624,996.65	13,312	15,449	609,548	45.95	13,265
2023	1,641,038.00	9,518	11,046	1,629,992	43.23	37,705
	56,898,908.67	15,982,618	18,543,365	38,355,544		901,795
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.5 1.58

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.2 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1965	397.34	397	397			
1966	1,349.69	1,350	1,350			
1968	6,031.30	6,031	6,031			
1969	1,610.78	1,611	1,611			
1973	5,480.41	5,480	5,480			
1975	64,661.20	63,704	64,661			
1976	1,648.01	1,612	1,648			
1977	13,699.11	13,299	13,699			
1981	2,928.71	2,755	2,839	90	1.48	61
1983	81,664.52	78,398	80,788	877	1.67	525
1984	9,236.67	8,790	9,058	179	1.98	90
1985	96,224.46	91,048	93,823	2,401	2.16	1,112
1986	1,678.45	1,584	1,632	46	2.22	21
1987	6,716.57	6,287	6,479	238	2.46	97
1988	60,694.44	56,294	58,010	2,684	2.74	980
1989	998.79	920	948	51	2.90	18
1992	1,497.19	1,346	1,387	110	3.48	32
1993	5,392.51	4,789	4,935	458	3.78	121
1996	25,953.36	22,213	22,890	3,063	4.55	673
1998	473,221.19	392,774	404,747	68,474	5.12	13,374
1999	175,033.78	142,828	147,182	27,852	5.41	5,148
2001	412,261.94	321,977	331,792	80,470	6.17	13,042
2003	144,339.54	106,811	110,067	34,273	7.03	4,875
2004	323,963.17	232,670	239,763	84,200	7.46	11,287
2005	109,061.79	75,580	77,884	31,178	7.97	3,912
2006	48,463.38	32,296	33,281	15,182	8.51	1,784
2011	120,892.74	61,220	63,086	57,807	11.70	4,941
2013	46,259.88	19,892	20,498	25,762	13.26	1,943
2014	44,690.61	17,416	17,947	26,744	14.09	1,898
2015	269,546.53	93,802	96,662	172,885	14.99	11,533
2016	10,388.80	3,185	3,282	7,107	15.83	449
2017	2,881.00	759	782	2,099	16.78	125
2018	196,728.48	43,280	44,599	152,129	17.73	8,580
2019	33,429.72	5,897	6,077	27,353	18.68	1,464
2020	249,290.14	32,981	33,987	215,303	19.68	10,940
2021	105,104.90	9,291	9,574	95,531	20.62	4,633
2023	182,338.00	2,006	2,067	180,271	22.38	8,055
	3,335,759.10	1,962,573	2,020,943	1,314,816		111,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.8 3.35

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR						
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1919	22.66	23	23			
1920	16.28	16	16			
1922	53.70	54	54			
1928	12.88	13	13			
1930	47.70	48	48			
1934	29.72	30	30			
1935	196.61	197	197			
1936	62.67	63	63			
1937	312.09	312	312			
1938	65.81	66	66			
1939	66.58	67	67			
1943	43.93	44	44			
1945	305.90	306	306			
1946	846.49	846	846			
1947	154.83	155	155			
1949	43.00	42	43			
1950	338.72	328	339			
1951	863.22	832	863			
1952	87.35	84	87			
1954	1,735.34	1,637	1,735			
1955	1,467.81	1,375	1,468			
1956	3,902.55	3,629	3,903			
1957	19,574.22	18,065	19,574			
1958	1,881.17	1,724	1,881			
1959	7,856.11	7,143	7,856			
1960	4,354.64	3,928	4,355			
1961	135.54	121	136			
1962	2,556.01	2,268	2,556			
1963	9,661.43	8,506	9,661			
1964	1,587.24	1,386	1,587			
1965	31,558.18	27,311	31,558			
1966	6,431.04	5,517	6,431			
1967	27,222.03	23,150	27,222			
1968	19,375.95	16,324	19,376			
1969	8,610.75	7,186	8,611			
1970	6,995.70	5,783	6,996			
1971	1,436.60	1,176	1,437			
1972	4,932.40	3,997	4,932			
1973	19,144.38	15,355	19,144			
1974	12,199.83	9,684	12,200			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR						
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1975	6,527.23	5,124	6,527			
1976	18,412.70	14,301	18,413			
1977	24,984.16	19,186	24,984			
1978	27,991.44	21,239	27,991			
1979	8,283.13	6,209	8,283			
1980	15,818.06	11,712	15,818			
	298,205.78	246,562	298,206			
1981 AND SUBSEQUENT						
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. 0						
1981	16,629.91	12,677	15,023	1,607	8.32	193
1982	21,385.67	17,887	21,197	188	8.02	23
1983	49,222.16	40,756	48,299	923	8.31	111
1984	39,651.51	32,475	38,485	1,166	8.62	135
1985	41,228.89	33,371	39,547	1,682	8.95	188
1986	272,546.67	217,819	258,131	14,416	9.30	1,550
1987	106,462.08	83,935	99,469	6,993	9.66	724
1988	429,524.46	333,741	395,506	34,018	10.05	3,385
1989	307,394.54	235,157	278,677	28,717	10.44	2,751
1990	177,815.96	133,789	158,549	19,267	10.86	1,774
1991	103,223.37	76,303	90,424	12,799	11.29	1,134
1992	127,124.34	92,216	109,282	17,842	11.74	1,520
1993	276,903.45	196,878	233,314	43,589	12.19	3,576
1994	119,722.05	83,327	98,748	20,974	12.67	1,655
1995	464,531.85	317,368	376,103	88,429	12.98	6,813
1996	61,211.25	40,822	48,377	12,834	13.49	951
1997	150,679.50	97,942	116,068	34,611	14.00	2,472
1998	109,802.83	69,725	82,629	27,174	14.37	1,891
1999	134,187.99	82,767	98,085	36,103	14.91	2,421
2000	7,428.07	4,459	5,284	2,144	15.31	140
2001	164,584.26	95,591	113,282	51,302	15.88	3,231
2002	126,837.33	71,384	84,595	42,242	16.31	2,590
2003	15,313.03	8,300	9,836	5,477	16.90	324
2004	12,738.89	6,656	7,888	4,851	17.36	279
2005	13,100.77	6,579	7,797	5,304	17.84	297
2006	7,046.06	3,390	4,017	3,029	18.34	165
2007	58,267.75	26,850	31,819	26,449	18.72	1,413

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1981 AND SUBSEQUENT SURVIVOR CURVE.. IOWA 35-R1.5 NET SALVAGE PERCENT.. 0						
2008	56,735.27	24,850	29,449	27,286	19.25	1,417
2009	131,451.92	54,474	64,555	66,896	19.78	3,382
2010	216,483.10	84,710	100,387	116,096	20.22	5,742
2011	126,839.56	46,575	55,195	71,645	20.68	3,464
2012	41,517.82	14,249	16,886	24,632	21.05	1,170
2013	872,437.65	277,435	328,780	543,658	21.45	25,345
2014	35,064.70	10,225	12,117	22,947	21.86	1,050
2015	446,942.43	118,350	140,253	306,689	22.21	13,809
2016	332,654.60	78,939	93,548	239,106	22.50	10,627
2017	60,109.93	12,551	14,874	45,236	22.74	1,989
2018	118,977.54	21,297	25,238	93,739	22.93	4,088
2019	44,503.91	6,587	7,806	36,698	23.03	1,593
2020	574,534.92	66,531	78,844	495,691	22.91	21,636
2022	2,118.73	94	111	2,007	21.42	94
2023	96,784.00	1,219	1,445	95,339	19.59	4,867
	6,571,720.72	3,240,250	3,839,921	2,731,800		141,979
	6,869,926.50	3,486,812	4,138,127	2,731,800		141,979
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.2 2.07

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1884	104.29	104	104			
1885	57.45	57	57			
1886	151.54	152	152			
1887	19.15	19	19			
1888	89.47	89	89			
1889	149.12	149	149			
1903	6.95	7	7			
1908	34.76	34	35			
1913	33.87	33	34			
1915	1.74	2	2			
1916	6,180.27	5,928	6,180			
1917	103.30	99	103			
1918	599.69	572	600			
1919	809.98	769	810			
1920	475.34	450	475			
1921	415.56	392	414	2	4.53	
1922	786.75	740	782	5	4.79	1
1923	540.27	506	535	5	5.06	1
1924	864.73	807	853	12	5.32	2
1925	1,503.11	1,398	1,477	26	5.59	5
1926	802.62	744	786	17	5.86	3
1927	809.01	747	789	20	6.14	3
1928	1,754.44	1,614	1,705	49	6.41	8
1929	1,075.78	986	1,042	34	6.69	5
1930	985.41	899	950	35	6.98	5
1931	894.23	813	859	35	7.28	5
1932	604.70	547	578	27	7.58	4
1933	800.97	722	763	38	7.89	5
1934	920.32	826	873	47	8.21	6
1935	2,789.15	2,491	2,632	157	8.55	18
1936	1,923.61	1,710	1,807	117	8.89	13
1937	2,061.12	1,823	1,926	135	9.24	15
1938	2,468.88	2,172	2,295	174	9.61	18
1939	2,406.27	2,105	2,224	182	10.00	18
1940	2,287.96	1,991	2,104	184	10.40	18
1941	1,938.71	1,676	1,771	168	10.82	16
1942	802.80	690	729	74	11.25	7
1943	338.73	289	305	34	11.71	3
1944	440.43	373	394	46	12.18	4
1945	396.60	334	353	44	12.68	3
1946	789.30	659	696	93	13.20	7

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1947	1,560.08	1,292	1,365	195	13.73	14
1948	1,568.78	1,289	1,362	207	14.29	14
1949	4,774.33	3,887	4,107	667	14.87	45
1950	4,538.58	3,661	3,868	671	15.46	43
1951	3,561.72	2,846	3,007	555	16.07	35
1952	2,765.73	2,188	2,312	454	16.70	27
1953	3,634.77	2,846	3,007	628	17.35	36
1954	3,175.67	2,461	2,600	576	18.00	32
1955	19,200.28	14,719	15,551	3,649	18.67	195
1956	19,610.51	14,870	15,711	3,900	19.34	202
1957	15,046.39	11,279	11,917	3,129	20.03	156
1958	15,151.96	11,228	11,863	3,289	20.72	159
1959	10,533.73	7,713	8,149	2,385	21.42	111
1960	13,646.84	9,872	10,430	3,217	22.13	145
1961	16,836.26	12,027	12,707	4,129	22.85	181
1962	19,097.25	13,468	14,230	4,867	23.58	206
1963	13,295.71	9,254	9,777	3,519	24.32	145
1964	14,789.55	10,157	10,731	4,059	25.06	162
1965	17,944.97	12,153	12,840	5,105	25.82	198
1966	20,195.07	13,483	14,245	5,950	26.59	224
1967	20,782.18	13,675	14,448	6,334	27.36	232
1968	29,395.78	19,052	20,129	9,267	28.15	329
1969	14,165.64	9,041	9,552	4,614	28.94	159
1970	21,309.69	13,388	14,145	7,165	29.74	241
1971	40,111.07	24,789	26,191	13,920	30.56	455
1972	13,047.58	7,930	8,378	4,670	31.38	149
1973	26,026.64	15,548	16,427	9,600	32.21	298
1974	12,075.84	7,087	7,488	4,588	33.05	139
1975	5,864.42	3,379	3,570	2,294	33.90	68
1976	10,910.04	6,171	6,520	4,390	34.75	126
1977	13,419.15	7,444	7,865	5,554	35.62	156
1978	30,134.30	16,389	17,316	12,818	36.49	351
1979	37,740.01	20,111	21,248	16,492	37.37	441
1980	44,814.01	23,382	24,704	20,110	38.26	526
1981	66,269.70	33,839	35,752	30,518	39.15	780
1982	48,493.22	25,449	26,888	21,605	37.12	582
1983	59,396.16	30,648	32,381	27,015	37.52	720
1984	56,099.96	28,224	29,820	26,280	38.52	682
1985	109,342.24	53,600	56,631	52,711	39.52	1,334
1986	83,195.92	39,709	41,954	41,242	40.52	1,018
1987	114,750.39	53,703	56,740	58,010	40.92	1,418

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1988	128,194.38	58,328	61,626	66,568	41.92	1,588
1989	139,712.03	61,753	65,245	74,467	42.92	1,735
1990	197,338.66	84,658	89,445	107,894	43.92	2,457
1991	190,212.16	79,128	83,602	106,610	44.92	2,373
1992	151,965.78	61,713	65,203	86,763	45.34	1,914
1993	205,819.58	80,887	85,461	120,359	46.34	2,597
1994	212,468.51	80,717	85,281	127,188	47.34	2,687
1995	199,827.45	73,297	77,442	122,385	48.34	2,532
1996	241,395.20	85,381	90,209	151,186	49.34	3,064
1997	251,905.24	85,799	90,651	161,254	50.34	3,203
1998	190,761.94	62,475	66,008	124,754	51.34	2,430
1999	207,603.79	65,769	69,488	138,116	51.76	2,668
2000	217,803.97	66,125	69,864	147,940	52.76	2,804
2001	274,234.97	79,638	84,141	190,094	53.76	3,536
2002	180,182.37	49,947	52,771	127,411	54.76	2,327
2003	210,988.44	55,701	58,851	152,137	55.76	2,728
2004	292,305.80	73,310	77,455	214,851	56.76	3,785
2005	280,353.59	66,612	70,379	209,975	57.76	3,635
2006	211,529.56	47,467	50,151	161,379	58.76	2,746
2007	275,220.36	58,127	61,414	213,806	59.76	3,578
2008	259,234.96	51,329	54,231	205,004	60.76	3,374
2009	222,098.72	41,044	43,365	178,734	61.76	2,894
2010	267,787.69	45,952	48,550	219,238	62.76	3,493
2011	303,054.75	48,004	50,718	252,337	63.76	3,958
2012	274,262.73	40,125	42,394	231,869	64.19	3,612
2013	328,120.02	43,640	46,108	282,012	65.19	4,326
2014	428,380.68	51,277	54,176	374,205	66.19	5,653
2015	463,418.42	49,308	52,096	411,322	67.19	6,122
2016	449,873.84	41,883	44,251	405,623	68.19	5,948
2017	461,881.58	36,858	38,942	422,940	69.19	6,113
2018	515,427.00	34,276	36,214	479,213	70.19	6,827
2019	1,132,979.39	60,275	63,684	1,069,295	71.19	15,020
2020	652,123.20	26,020	27,491	624,632	72.19	8,653
2021	570,088.43	15,164	16,022	554,066	73.19	7,570
2022	371,838.14	4,945	5,224	366,614	74.19	4,942
2023	920,458.00	3,038	3,210	917,248	74.94	12,240
	12,999,341.83	2,619,739	2,767,747	10,231,595		167,859

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.0 1.29

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1970	93,790.40	68,706	75,919	17,871	14.56	1,227
1972	804.99	585	646	159	14.65	11
1975	367.00	263	291	76	14.78	5
1980	5,481.09	3,819	4,220	1,261	14.99	84
1981	799.85	554	612	188	15.03	13
1988	871.79	610	674	198	15.00	13
1990	20,558.45	14,179	15,668	4,891	14.85	329
1992	7,013.08	4,718	5,213	1,800	15.08	119
1993	11,456.11	7,630	8,431	3,025	15.05	201
1996	2,707.04	1,732	1,914	793	15.19	52
1997	84,912.36	53,648	59,280	25,632	15.15	1,692
1999	74.84	46	51	24	15.22	2
2000	6,607.29	3,966	4,382	2,225	15.31	145
2003	3,529.43	1,998	2,208	1,322	15.34	86
2004	3,489.80	1,930	2,133	1,357	15.36	88
2005	74,276.92	39,976	44,173	30,104	15.44	1,950
2006	3,498.99	1,832	2,024	1,475	15.47	95
2008	7,799.27	3,837	4,240	3,559	15.49	230
2010	28,724.38	13,070	14,442	14,282	15.57	917
2011	14,553.16	6,339	7,005	7,549	15.55	485
2014	30,703.72	11,219	12,397	18,307	15.63	1,171
2015	9,965.80	3,364	3,717	6,249	15.70	398
2016	4,369.08	1,349	1,491	2,878	15.68	184
2017	9,606.66	2,657	2,936	6,671	15.69	425
2018	12,022.55	2,897	3,201	8,821	15.75	560
2019	5,762.14	1,166	1,288	4,474	15.76	284
2023	85,392.40	1,332	1,472	83,921	15.75	5,328
	529,138.59	253,422	280,028	249,111		16,094

DUBOIS SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. 0

1967	80,715.66	62,553	69,120	11,595	12.25	947
1969	27.09	21	23	4	12.32	
1976	1,655.47	1,241	1,371	284	12.53	23
1978	6,016.00	4,467	4,936	1,080	12.59	86

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUBOIS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1980	2,081.36	1,530	1,691	391	12.64	31
1984	1,452.26	1,099	1,214	238	12.55	19
1986	1,466.30	1,096	1,211	255	12.50	20
1991	5,903.85	4,232	4,676	1,228	12.64	97
1993	19,099.51	13,408	14,816	4,284	12.74	336
1996	4,082.54	2,767	3,057	1,025	12.84	80
1997	13,613.93	9,132	10,091	3,523	12.76	276
1999	81.07	53	59	23	12.90	2
2000	20,579.25	13,206	14,592	5,987	12.84	466
2002	26,356.07	16,328	18,042	8,314	12.90	644
2003	22,030.21	13,394	14,800	7,230	12.89	561
2005	775.00	451	498	277	12.96	21
2008	5,099.64	2,731	3,018	2,082	13.01	160
2012	2,022.28	923	1,020	1,002	13.10	76
2013	12,349.08	5,335	5,895	6,454	13.15	491
2014	39,062.33	15,855	17,520	21,543	13.17	1,636
2016	20,527.11	7,113	7,860	12,667	13.20	960
2018	9,545.21	2,620	2,895	6,650	13.21	503
2019	3,427.78	795	878	2,549	13.24	193
2020	79,841.86	14,731	16,278	63,564	13.26	4,794
	377,810.86	195,081	215,562	162,249		12,422

MEADVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1962	50,405.35	42,813	47,308	3,098	8.20	378
1963	12,243.25	10,379	11,469	775	8.22	94
1973	1,218.30	1,010	1,116	102	8.36	12
1974	5,403.75	4,468	4,937	467	8.37	56
1975	778.25	642	709	69	8.38	8
1980	4,336.66	3,517	3,886	450	8.44	53
1984	3,137.80	2,582	2,853	285	8.39	34
1988	6,818.81	5,489	6,065	754	8.48	89
1989	2,400.00	1,918	2,119	281	8.55	33
1991	5,750.00	4,545	5,022	728	8.49	86
1993	6,060.92	4,728	5,224	837	8.46	99

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEADVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1994	5,353.23	4,145	4,580	773	8.45	91
1998	34,149.82	25,442	28,113	6,037	8.56	705
1999	241.07	178	197	44	8.57	5
2000	59,583.52	43,442	48,003	11,581	8.55	1,355
2001	37,584.61	27,038	29,877	7,708	8.58	898
2005	2,821.63	1,910	2,111	711	8.60	83
2006	9,202.23	6,101	6,742	2,461	8.64	285
2007	3,050.00	1,981	2,189	861	8.63	100
2008	6,989.58	4,435	4,901	2,089	8.64	242
2009	23,307.80	14,390	15,901	7,407	8.68	853
2010	4,428.08	2,654	2,933	1,495	8.69	172
2012	9,796.54	5,474	6,049	3,748	8.69	431
2013	24,548.17	13,133	14,512	10,036	8.69	1,155
2014	7,006.38	3,563	3,937	3,069	8.70	353
2016	8,839.99	3,936	4,349	4,491	8.72	515
2017	1,335.56	544	601	734	8.73	84
2020	30,990.81	7,903	8,733	22,258	8.76	2,541
	367,782.11	248,360	274,434	93,348		10,810

CLARION SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. 0

1936	8,998.18	8,006	8,846	152	6.88	22
1937	2,506.95	2,228	2,462	45	6.91	7
1938	191.66	170	188	4	6.93	1
1939	529.15	470	519	10	6.96	1
1944	9.44	8	9	1	7.08	
1945	296.99	262	290	7	7.10	1
1950	292.06	256	283	9	7.19	1
1952	393.68	345	381	12	7.23	2
1953	301.70	264	292	10	7.24	1
1954	62.97	55	61	2	7.26	
1955	249.87	218	241	9	7.27	1
1962	778.28	672	743	36	7.37	5
1963	75.84	65	72	4	7.38	1
1965	181.38	156	172	9	7.41	1

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1966	161.01	138	152	9	7.42	1
1967	220.38	189	209	12	7.43	2
1968	1,375.88	1,175	1,298	78	7.44	10
1973	6,005.12	5,074	5,607	398	7.49	53
1975	482.19	405	448	35	7.51	5
1981	30,501.72	25,179	27,822	2,679	7.57	354
1982	20,635.81	17,429	19,259	1,377	7.54	183
1990	11,498.84	9,335	10,315	1,184	7.65	155
1993	8,491.88	6,777	7,488	1,003	7.59	132
1994	5,911.92	4,680	5,171	741	7.63	97
1996	908.60	709	783	125	7.60	16
2003	10,533.71	7,605	8,403	2,130	7.70	277
2005	12,311.41	8,620	9,525	2,786	7.71	361
2009	17,724.84	11,415	12,613	5,111	7.74	660
2012	1,543.25	905	1,000	543	7.76	70
2014	19,353.97	10,381	11,471	7,883	7.78	1,013
2017	3,492.58	1,517	1,676	1,816	7.81	233
2018	7,041.43	2,750	3,039	4,003	7.80	513
2019	10,971.07	3,713	4,103	6,868	7.82	878
2023	42,696.20	1,319	1,457	41,239	7.83	5,267
	226,729.96	132,490	146,399	80,331		10,324

ERIE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1947	236.25	197	218	19	10.07	2
1957	134,949.80	110,524	122,127	12,822	10.44	1,228
1961	423.30	344	380	43	10.56	4
1962	148.51	120	133	16	10.58	2
1966	201.20	161	178	23	10.69	2
1967	96.43	77	85	11	10.72	1
1968	1,770.34	1,412	1,560	210	10.74	20
1969	500.00	398	440	60	10.76	6
1970	229.33	182	201	28	10.79	3
1971	7,042.51	5,566	6,150	892	10.81	83
1972	49,166.57	38,738	42,805	6,362	10.83	587

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1973	9,678.83	7,599	8,397	1,282	10.86	118
1977	36,233.84	28,030	30,973	5,261	10.94	481
1978	16,827.85	12,965	14,326	2,502	10.96	228
1979	3,123.32	2,395	2,646	477	10.99	43
1983	74,357.79	58,297	64,417	9,940	11.02	902
1984	9,992.53	7,794	8,612	1,380	11.00	125
1987	2,479.34	1,901	2,101	379	10.95	35
1989	15,219.64	11,488	12,694	2,526	11.05	229
1990	217,892.87	163,224	180,360	37,533	11.05	3,397
1991	16,135.72	11,979	13,237	2,899	11.10	261
1993	27,393.57	19,970	22,067	5,327	11.15	478
1994	3,511.43	2,536	2,802	709	11.16	64
1995	11,772.42	8,438	9,324	2,449	11.06	221
1996	24,450.85	17,297	19,113	5,338	11.17	478
1997	64,477.75	45,096	49,830	14,647	11.17	1,311
1998	213,399.02	147,245	162,704	50,695	11.23	4,514
1999	40,303.36	27,471	30,355	9,948	11.21	887
2000	16,952.86	11,386	12,581	4,371	11.25	389
2001	62,848.52	41,618	45,987	16,861	11.22	1,503
2002	8,675.02	5,647	6,240	2,435	11.26	216
2003	8,065.31	5,162	5,704	2,361	11.25	210
2005	4,994.72	3,066	3,388	1,607	11.33	142
2006	34,812.67	20,891	23,084	11,728	11.33	1,035
2009	3,117.23	1,724	1,905	1,212	11.32	107
2011	1,822.48	936	1,034	788	11.36	69
2012	13,871.16	6,820	7,536	6,335	11.37	557
2013	28,096.51	13,121	14,499	13,598	11.41	1,192
2015	8,563.60	3,528	3,898	4,665	11.42	408
2016	1,690.00	641	708	982	11.45	86
2017	5,182.34	1,782	1,969	3,213	11.45	281
2018	15,476.18	4,697	5,190	10,286	11.47	897
2019	156,166.24	40,353	44,589	111,577	11.48	9,719
2020	122,230.35	25,302	27,958	94,272	11.49	8,205
2021	29,341.93	4,343	4,799	24,543	11.51	2,132
2022	42,340.32	3,383	3,738	38,602	11.52	3,351
	1,546,261.81	925,844	1,023,044	523,218		46,209

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OFFICE, THIRD AND WAYNE						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1959	398.80	321	355	44	10.38	4
1960	62,089.67	49,929	55,171	6,919	10.42	664
1963	605.08	483	534	71	10.53	7
1964	615.37	490	541	74	10.56	7
1965	1,155.07	916	1,012	143	10.60	13
1968	1,891.26	1,487	1,643	248	10.69	23
1969	246.74	193	213	33	10.72	3
1971	5,216.24	4,060	4,486	730	10.78	68
1972	2,299.35	1,783	1,970	329	10.81	30
1973	4,912.28	3,795	4,193	719	10.84	66
1977	2,678.20	2,036	2,250	428	10.94	39
1979	42,999.09	32,387	35,787	7,212	10.99	656
1989	3,134.30	2,366	2,614	520	11.05	47
1991	647.94	481	531	116	11.10	10
1998	90,308.26	62,538	69,104	21,205	11.10	1,910
1999	23,436.75	15,974	17,651	5,786	11.21	516
2000	102,013.23	68,747	75,964	26,049	11.13	2,340
2003	41,255.86	26,486	29,267	11,989	11.15	1,075
2004	3,564.25	2,242	2,477	1,087	11.21	97
2005	12,168.19	7,513	8,302	3,866	11.15	347
2006	17,280.59	10,429	11,524	5,757	11.17	515
2007	170,713.09	100,516	111,069	59,644	11.17	5,340
2008	41,953.75	24,039	26,563	15,391	11.18	1,377
2010	259,347.45	139,581	154,235	105,113	11.15	9,427
2012	7,067.06	3,506	3,874	3,193	11.17	286
2013	4,647.04	2,198	2,429	2,218	11.14	199
2014	2,107.21	943	1,042	1,065	11.12	96
2015	23,482.58	9,825	10,856	12,626	11.12	1,135
2017	11,328.93	3,983	4,401	6,928	11.06	626
2018	79,308.22	24,744	27,342	51,966	11.03	4,711
2019	9,069.35	2,427	2,682	6,388	10.95	583
2021	5,275.56	831	918	4,357	10.69	408
2022	194,655.38	17,149	18,949	175,706	10.35	16,976
	1,227,872.14	624,398	689,950	537,922		49,601

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WARREN SERVICE CENTER - NEW						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	729,486.36	261,448	288,896	440,591	28.64	15,384
2009	1,196.30	390	431	765	28.92	26
2010	34,550.71	10,690	11,812	22,738	29.02	784
2011	2,487.21	728	804	1,683	28.98	58
2012	23,304.35	6,383	7,053	16,251	29.16	557
2014	7,496.69	1,761	1,946	5,551	29.31	189
2017	31,378.67	5,309	5,866	25,512	29.46	866
2018	1,669.50	242	267	1,402	29.48	48
2019	50,140.17	5,977	6,604	43,536	29.56	1,473
2020	258,032.22	23,842	26,345	231,687	29.47	7,862
2021	7,965.18	507	560	7,405	29.45	251
	1,147,707.36	317,277	350,586	797,121		27,498

CORRY SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2028
NET SALVAGE PERCENT.. 0

1951	6,042.91	5,548	6,043			
1952	977.14	896	977			
1979	2,344.92	2,080	2,301	44	4.83	9
1980	1,853.96	1,641	1,815	39	4.83	8
1988	3,198.09	2,810	3,108	90	4.84	19
1991	9,610.29	8,334	9,219	392	4.90	80
1992	3,673.60	3,177	3,514	159	4.84	33
1993	18,851.76	16,231	17,954	898	4.84	186
2003	3,347.81	2,692	2,978	370	4.88	76
2008	2,582.69	1,945	2,151	431	4.92	88
2009	2,444.16	1,810	2,002	442	4.90	90
2011	6,920.00	4,908	5,429	1,491	4.92	303
2015	3,574.30	2,210	2,445	1,130	4.94	229
2016	3,648.86	2,140	2,367	1,282	4.93	260
2019	6,975.21	3,119	3,450	3,525	4.94	714
2021	120,860.50	34,784	38,476	82,385	4.95	16,643
	196,906.20	94,325	104,228	92,678		18,738

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE - WELD SHOP AND GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1998	82,754.45	57,101	63,096	19,659	11.23	1,751
1999	95,760.31	65,270	72,122	23,638	11.21	2,109
	178,514.76	122,371	135,218	43,297		3,860
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1979	365,183.70	260,445	287,788	77,396	14.18	5,458
1980	32,267.02	22,882	25,284	6,983	14.22	491
1990	11,431.55	7,998	8,838	2,594	14.17	183
1991	3,689.19	2,550	2,818	871	14.30	61
1993	18,639.91	12,638	13,965	4,675	14.25	328
1998	6,747.15	4,284	4,734	2,013	14.37	140
2001	7,885.74	4,754	5,253	2,633	14.50	182
2005	5,270.81	2,913	3,219	2,052	14.57	141
2006	20,460.40	10,991	12,145	8,316	14.65	568
2008	5,492.00	2,776	3,067	2,425	14.67	165
2009	5,022.00	2,447	2,704	2,318	14.74	157
2011	1,277.81	573	633	645	14.74	44
2012	5,919.28	2,526	2,791	3,128	14.77	212
2014	10,459.00	3,954	4,369	6,090	14.81	411
2015	17,975.01	6,298	6,959	11,016	14.83	743
2016	1,789.73	573	633	1,157	14.88	78
2017	6,050.22	1,739	1,922	4,129	14.88	277
2019	4,234.70	894	988	3,247	14.94	217
2021	20,010.29	2,361	2,609	17,401	14.95	1,164
2022	5,191.35	325	359	4,832	14.95	323
	554,996.86	353,921	391,077	163,920		11,343

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OIL CITY - FRANKLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1986	430,822.59	272,581	301,198	129,624	21.48	6,035
1995	100,038.99	55,742	61,594	38,445	22.25	1,728
1996	3,968.38	2,164	2,391	1,577	22.50	70
1999	304.74	157	173	131	22.51	6
2000	1,439.14	725	801	638	22.66	28
2002	78,175.28	37,430	41,360	36,816	22.86	1,610
2003	59,872.09	27,900	30,829	29,043	22.92	1,267
2004	15,674.45	7,118	7,865	7,809	22.84	342
2005	5,360.37	2,354	2,601	2,759	22.98	120
2007	6,580.39	2,695	2,978	3,602	23.06	156
2008	61,866.44	24,314	26,867	35,000	23.17	1,511
2010	4,440.95	1,593	1,760	2,681	23.23	115
2011	7,672.82	2,606	2,880	4,793	23.34	205
2012	177,893.31	56,944	62,922	114,971	23.36	4,922
2013	5,841.98	1,747	1,930	3,912	23.44	167
2014	26,204.75	7,264	8,027	18,178	23.47	775
2015	21,495.43	5,451	6,023	15,472	23.55	657
2016	29,305.39	6,708	7,412	21,893	23.58	928
2017	314,671.18	63,815	70,515	244,156	23.59	10,350
2018	4,776.37	833	920	3,856	23.65	163
2019	4,824.57	699	772	4,052	23.62	172
2020	76,133.10	8,565	9,464	66,669	23.67	2,817
2021	5,851.68	456	504	5,348	23.64	226
2023	512,354.40	5,380	5,945	506,410	23.56	21,494
	1,955,568.79	595,241	657,733	1,297,836		55,864

BRADFORD
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. 0

1995	421,027.86	225,166	248,805	172,223	24.36	7,070
1996	939.43	492	544	396	24.55	16
1997	2,911.00	1,499	1,656	1,255	24.51	51
1999	58.49	29	32	26	24.78	1
2003	8,169.33	3,627	4,008	4,162	25.05	166
2012	8,453.15	2,529	2,795	5,659	25.76	220
2013	10,756.81	3,012	3,328	7,429	25.71	289

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
2015	34,345.17	8,105	8,956	25,389	25.90	980
2016	13,976.15	2,974	3,286	10,690	25.89	413
2018	16,637.22	2,687	2,969	13,668	25.96	527
2019	51,291.69	6,832	7,549	43,742	26.03	1,680
2020	6,689.55	692	765	5,925	25.99	228
2023	213,481.00	2,049	2,264	211,217	25.86	8,168
	788,736.85	259,693	286,957	501,780		19,809
SHARON-GREENVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1996	806,989.22	418,343	462,263	344,727	25.08	13,745
1999	81.07	39	43	38	25.26	2
2002	6,431.49	2,904	3,209	3,223	25.51	126
2008	1,984.30	726	802	1,182	25.98	45
2009	43,014.78	15,055	16,636	26,379	26.00	1,015
2011	59,799.58	18,801	20,775	39,025	26.17	1,491
2012	22,721.09	6,723	7,429	15,292	26.17	584
2014	47,182.84	12,017	13,279	33,904	26.34	1,287
2016	5,511.88	1,154	1,275	4,237	26.44	160
2017	17,423.98	3,220	3,558	13,866	26.47	524
2018	3,074.00	487	538	2,536	26.55	96
2020	154,470.03	15,663	17,307	137,163	26.59	5,158
2021	5,081.08	356	393	4,688	26.57	176
2022	1,366.85	50	55	1,312	26.47	50
	1,175,132.19	495,538	547,562	627,570		24,459
	10,273,158.48	4,617,961	5,102,778	5,170,381		307,031
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 2.99

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1912	310.00	310	310			
1916	3,356.00	3,356	3,356			
1919	1,643.92	1,644	1,644			
1920	507.42	507	507			
1921	225.62	226	226			
1922	703.30	703	703			
1924	1,708.94	1,709	1,709			
1925	1,610.14	1,610	1,610			
1926	49.68	50	50			
1927	1,245.19	1,245	1,245			
1928	2,595.70	2,596	2,596			
1929	3,287.20	3,287	3,287			
1930	849.70	850	850			
1931	768.72	769	769			
1932	313.50	314	314			
1933	30.50	30	30			
1934	324.98	325	325			
1935	574.23	574	574			
1936	423.54	424	424			
1937	179.50	180	180			
1938	1,139.62	1,140	1,140			
1939	664.61	665	665			
1940	190.77	191	191			
1941	322.54	323	323			
1942	1,437.69	1,438	1,438			
1943	630.72	624	631			
1944	812.59	802	813			
1945	68.89	67	69			
1946	1,709.32	1,647	1,709			
1947	1,542.57	1,468	1,543			
1948	1,218.47	1,145	1,218			
1949	4,014.04	3,726	4,014			
1950	2,523.56	2,313	2,524			
1951	4,518.62	4,093	4,519			
1952	7,095.24	6,350	7,078	17	4.20	4
1953	2,555.40	2,260	2,519	36	4.63	8
1954	8,566.28	7,485	8,343	223	5.05	44
1955	11,952.09	10,321	11,504	448	5.46	82
1956	20,294.34	17,316	19,301	993	5.87	169
1957	3,834.68	3,234	3,605	230	6.27	37
1958	6,843.40	5,702	6,356	487	6.67	73

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1959	8,591.62	7,073	7,884	708	7.07	100
1960	7,854.97	6,388	7,120	735	7.47	98
1961	3,112.59	2,501	2,788	325	7.86	41
1962	5,290.80	4,198	4,679	612	8.26	74
1963	6,631.66	5,196	5,792	840	8.66	97
1964	1,410.22	1,091	1,216	194	9.05	21
1965	21,486.66	16,410	18,291	3,196	9.45	338
1966	8,893.06	6,703	7,471	1,422	9.85	144
1967	9,377.56	6,972	7,771	1,607	10.26	157
1968	9,977.73	7,319	8,158	1,820	10.66	171
1969	1,523.33	1,102	1,228	295	11.07	27
1970	17,653.13	12,582	14,024	3,629	11.49	316
1971	4,786.48	3,363	3,749	1,037	11.90	87
1972	3,189.49	2,207	2,460	729	12.32	59
1973	5,084.26	3,464	3,861	1,223	12.75	96
1974	389.17	261	291	98	13.18	7
1975	300.00	198	221	79	13.61	6
1977	162.92	104	116	47	14.49	3
1978	13,046.82	8,174	9,111	3,936	14.94	263
1979	2,759.78	1,697	1,892	868	15.40	56
1980	172.41	104	116	56	15.86	4
1982	3,278.79	2,406	2,682	597	14.87	40
1983	984.90	713	795	190	15.25	12
1984	3,666.89	2,617	2,917	750	15.64	48
1985	1,956.08	1,375	1,533	423	16.05	26
1986	2,400.32	1,661	1,851	549	16.48	33
1987	1,153.76	789	879	275	16.63	17
1988	2,983.51	2,005	2,235	749	17.08	44
1991	1,795.99	1,144	1,275	521	18.25	29
1992	4,585.00	2,871	3,200	1,385	18.50	75
1993	6,491.51	3,973	4,428	2,064	19.02	109
1998	1,212.16	664	740	472	20.66	23
1999	13,735.87	7,318	8,157	5,579	21.05	265
2000	23,373.46	12,150	13,543	9,830	21.25	463
2001	1,434.65	723	806	629	21.67	29
2002	5,044.49	2,468	2,751	2,293	21.92	105
2003	1,457.52	691	770	688	22.19	31
2005	40,137.94	17,701	19,730	20,408	22.82	894
2006	5,380.00	2,277	2,538	2,842	23.16	123
2007	3,476.75	1,413	1,575	1,902	23.37	81
2008	16,037.44	6,231	6,945	9,092	23.61	385

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
2009	29,683.51	11,013	12,275	17,409	23.74	733
2010	29,346.79	10,339	11,524	17,823	23.90	746
2011	42,372.09	14,135	15,755	26,617	23.97	1,110
2012	22,436.90	7,034	7,840	14,597	24.09	606
2013	16,460.37	4,823	5,376	11,084	24.13	459
2014	29,777.46	8,067	8,992	20,785	24.22	858
2015	57,733.53	14,364	16,011	41,723	24.15	1,728
2016	10,324.31	2,334	2,602	7,722	23.96	322
2017	45,122.90	9,097	10,140	34,983	23.76	1,472
2018	13,183.68	2,320	2,586	10,598	23.41	453
2019	28,840.14	4,291	4,783	24,057	22.88	1,051
2020	48,758.68	5,807	6,472	42,287	22.19	1,906
2021	52,391.82	4,558	5,080	47,312	20.99	2,254
2022	4,985.00	251	280	4,705	18.88	249
	806,342.09	359,749	397,517	408,825		19,361

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.1 2.40

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
1883	4,333.33	3,509	3,490	843	13.12	64
1884	1,210.80	977	972	239	13.30	18
1885	2,474.94	1,991	1,980	495	13.48	37
1886	20,181.54	16,183	16,095	4,087	13.67	299
1887	47,609.91	38,047	37,839	9,771	13.86	705
1888	38,564.18	30,717	30,549	8,015	14.04	571
1889	263.95	210	209	55	14.23	4
1890	29.03	23	23	6	14.42	
1891	579.04	456	454	125	14.62	9
1892	1,107.84	870	865	243	14.81	16
1893	532.94	417	415	118	15.01	8
1894	241.38	188	187	54	15.21	4
1895	470.68	366	364	107	15.40	7
1896	264.38	205	204	60	15.61	4
1897	157.93	122	121	37	15.81	2
1898	73.70	57	57	17	16.01	1
1899	53,424.66	40,866	40,643	12,782	16.22	788
1901	288.11	219	218	70	16.63	4
1902	1,044.07	789	785	259	16.84	15
1903	711.08	535	532	179	17.05	10
1904	56.36	42	42	14	17.27	1
1905	448.57	335	333	116	17.48	7
1906	21.75	16	16	6	17.70	
1908	10.02	7	7	3	18.13	
1909	130.48	96	95	35	18.36	2
1910	110.27	81	81	29	18.58	2
1911	5,264.74	3,830	3,809	1,456	18.80	77
1912	2,677.07	1,939	1,928	749	19.03	39
1913	2,356.05	1,698	1,689	667	19.26	35
1914	1,781.73	1,278	1,271	511	19.49	26
1915	573.34	409	407	166	19.72	8
1916	128,162.08	91,107	90,610	37,552	19.95	1,882
1917	3,084.68	2,183	2,171	914	20.18	45
1918	4,432.12	3,120	3,103	1,329	20.42	65
1919	19,664.01	13,776	13,701	5,963	20.66	289
1920	6,284.72	4,381	4,357	1,928	20.90	92
1921	16,925.22	11,740	11,676	5,249	21.14	248
1922	15,311.91	10,567	10,509	4,803	21.38	225
1923	9,026.15	6,198	6,164	2,862	21.62	132
1924	38,718.59	26,446	26,302	12,417	21.87	568
1925	76,544.52	52,017	51,733	24,812	22.11	1,122

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
1926	140,964.12	95,283	94,763	46,201	22.36	2,066
1927	93,251.79	62,695	62,353	30,899	22.61	1,367
1928	49,875.93	33,352	33,170	16,706	22.86	731
1929	97,772.26	65,025	64,670	33,102	23.11	1,432
1930	109,183.71	72,220	71,826	37,358	23.36	1,599
1931	54,101.40	35,581	35,387	18,714	23.62	792
1932	25,288.96	16,540	16,450	8,839	23.87	370
1933	7,065.71	4,595	4,570	2,496	24.13	103
1934	28,295.32	18,298	18,198	10,097	24.38	414
1935	46,479.78	29,882	29,719	16,761	24.64	680
1936	45,423.15	29,031	28,873	16,550	24.90	665
1937	58,588.09	37,225	37,022	21,566	25.16	857
1938	56,591.38	35,751	35,556	21,035	25.41	828
1939	37,716.18	23,685	23,556	14,160	25.67	552
1940	27,957.19	17,451	17,356	10,601	25.93	409
1941	42,465.56	26,347	26,203	16,263	26.19	621
1942	12,211.10	7,528	7,487	4,724	26.46	179
1943	4,398.19	2,695	2,680	1,718	26.72	64
1944	8,286.92	5,047	5,019	3,268	26.98	121
1945	9,003.57	5,449	5,419	3,585	27.24	132
1946	37,537.20	22,577	22,454	15,083	27.50	548
1947	123,411.12	73,743	73,341	50,070	27.77	1,803
1948	119,368.75	70,878	70,491	48,878	28.03	1,744
1949	247,309.14	145,912	145,116	102,193	28.29	3,612
1950	297,927.44	174,612	173,659	124,268	28.56	4,351
1951	299,902.66	174,639	173,686	126,217	28.82	4,379
1952	234,869.42	135,851	135,110	99,759	29.09	3,429
1953	225,590.07	129,599	128,892	96,698	29.36	3,294
1954	341,840.20	195,095	194,031	147,809	29.62	4,990
1955	820,132.01	464,859	462,323	357,809	29.89	11,971
1956	1,066,766.28	600,483	597,207	469,559	30.16	15,569
1957	505,735.48	282,701	281,159	224,576	30.43	7,380
1958	253,825.74	140,856	140,087	113,739	30.71	3,704
1959	403,976.24	222,595	221,380	182,596	30.98	5,894
1960	264,511.60	144,677	143,888	120,624	31.26	3,859
1961	278,377.58	151,131	150,306	128,072	31.54	4,061
1962	224,039.74	120,690	120,032	104,008	31.83	3,268
1963	321,858.99	172,079	171,140	150,719	32.11	4,694
1964	399,572.14	211,889	210,733	188,839	32.41	5,827
1965	743,544.79	391,171	389,037	354,508	32.70	10,841
1966	1,284,626.08	670,241	666,584	618,042	33.00	18,729

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
1967	1,537,250.28	795,358	791,018	746,232	33.30	22,409
1968	1,404,171.07	720,199	716,270	687,901	33.61	20,467
1969	1,470,107.61	747,197	743,120	726,988	33.93	21,426
1970	1,491,829.20	751,315	747,216	744,613	34.25	21,741
1971	1,959,762.33	977,608	972,274	987,488	34.58	28,557
1972	1,641,558.71	811,028	806,603	834,956	34.91	23,917
1973	2,052,776.33	1,004,074	998,596	1,054,180	35.25	29,906
1974	1,932,780.85	935,292	930,189	1,002,592	35.61	28,155
1975	1,246,697.42	596,794	593,538	653,159	35.97	18,158
1976	1,362,082.38	644,919	641,400	720,682	36.33	19,837
1977	3,392,300.80	1,587,495	1,578,833	1,813,468	36.71	49,400
1978	3,167,340.09	1,464,325	1,456,335	1,711,005	37.10	46,119
1979	2,383,087.24	1,087,927	1,081,991	1,301,096	37.50	34,696
1980	3,302,140.63	1,487,879	1,479,761	1,822,380	37.91	48,071
1981	2,838,150.28	1,261,529	1,254,646	1,583,504	38.33	41,312
1982	3,066,114.22	1,772,521	1,762,850	1,303,264	29.92	43,558
1983	3,847,086.16	2,185,145	2,173,223	1,673,863	30.42	55,025
1984	4,725,179.67	2,653,661	2,639,182	2,085,998	30.44	68,528
1985	5,773,866.43	3,181,400	3,164,042	2,609,824	30.97	84,269
1986	6,256,212.10	3,402,754	3,384,188	2,872,024	31.03	92,556
1987	4,659,022.05	2,482,327	2,468,783	2,190,239	31.57	69,377
1988	7,218,702.84	3,789,819	3,769,141	3,449,562	31.67	108,922
1989	6,417,877.75	3,294,938	3,276,960	3,140,918	32.23	97,453
1990	6,217,190.13	3,139,059	3,121,932	3,095,258	32.36	95,651
1991	7,155,535.19	3,549,145	3,529,780	3,625,755	32.52	111,493
1992	7,200,751.15	3,482,283	3,463,283	3,737,468	33.10	112,914
1993	8,055,525.37	3,818,319	3,797,486	4,258,039	33.29	127,907
1994	6,109,011.22	2,816,865	2,801,496	3,307,515	33.89	97,596
1995	6,626,040.65	2,987,019	2,970,722	3,655,319	34.11	107,163
1996	5,819,583.66	2,545,486	2,531,598	3,287,986	34.73	94,673
1997	7,268,918.05	3,099,467	3,082,556	4,186,362	34.98	119,679
1998	5,259,403.08	2,169,504	2,157,667	3,101,736	35.61	87,103
1999	5,475,268.34	2,194,488	2,182,515	3,292,753	35.88	91,771
2000	5,745,808.75	2,220,181	2,208,067	3,537,742	36.52	96,871
2001	4,172,175.02	1,560,393	1,551,879	2,620,296	36.82	71,165
2002	5,370,335.78	1,928,488	1,917,966	3,452,370	37.48	92,112
2003	5,299,139.60	1,833,502	1,823,498	3,475,642	37.80	91,948
2004	4,731,335.74	1,564,180	1,555,646	3,175,690	38.47	82,550
2005	3,140,568.96	994,932	989,504	2,151,065	38.82	55,411
2006	5,204,586.68	1,566,060	1,557,515	3,647,072	39.50	92,331
2007	7,069,746.20	2,024,775	2,013,728	5,056,018	39.87	126,813

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
2008	6,070,709.10	1,648,198	1,639,205	4,431,504	40.25	110,099
2009	6,669,414.56	1,699,367	1,690,095	4,979,320	40.95	121,595
2010	5,642,583.45	1,349,706	1,342,342	4,300,241	41.35	103,996
2011	6,277,551.32	1,393,616	1,386,012	4,891,539	42.05	116,327
2012	5,457,187.54	1,122,543	1,116,418	4,340,770	42.48	102,184
2013	7,486,186.59	1,407,403	1,399,724	6,086,463	43.19	140,923
2014	5,675,802.84	970,562	965,266	4,710,537	43.63	107,966
2015	7,881,925.85	1,204,358	1,197,787	6,684,139	44.36	150,679
2016	9,733,573.46	1,315,006	1,307,831	8,425,742	44.81	188,033
2017	7,139,254.10	835,293	830,736	6,308,518	45.28	139,322
2018	9,226,497.91	904,197	899,264	8,327,234	46.02	180,948
2019	9,952,958.68	788,274	783,973	9,168,986	46.51	197,140
2020	12,905,824.41	774,349	770,124	12,135,700	47.00	258,206
2021	10,795,469.77	436,137	433,757	10,361,713	47.50	218,141
2022	5,296,118.04	109,100	108,505	5,187,613	47.54	109,121
2023	16,078,060.00	85,214	84,749	15,993,311	47.14	339,273
	321,310,928.48	102,860,944	102,299,724	219,011,204		5,558,323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.4 1.73

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.2 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1968	2,295.08	2,295	2,295			
1972	1,439.34	1,439	1,439			
1973	65,122.67	65,123	65,123			
1974	16,551.52	16,426	16,552			
1975	25,016.27	24,646	25,016			
1979	1,186.87	1,135	1,187			
1980	22,127.04	20,985	22,127			
1981	1,975.23	1,858	1,975			
1983	370.90	356	371			
1985	71,961.69	68,090	71,962			
1986	9,252.63	8,730	9,253			
1987	3,783.16	3,541	3,783			
1988	4,079.94	3,784	4,073	7	2.74	3
1989	19,449.42	17,921	19,290	159	2.90	55
1997	4,741.60	4,007	4,313	429	4.77	90
1998	2,521.97	2,093	2,253	269	5.12	53
1999	3,796.03	3,098	3,335	461	5.41	85
2001	491,668.05	383,993	413,328	78,340	6.17	12,697
2003	169,841.33	125,683	135,285	34,556	7.03	4,916
2004	4,512.20	3,241	3,489	1,023	7.46	137
2005	5,451.76	3,778	4,067	1,385	7.97	174
2006	33,888.73	22,583	24,308	9,581	8.51	1,126
2007	251,465.79	160,536	172,800	78,666	9.06	8,683
2009	3,370.24	1,939	2,087	1,283	10.33	124
2011	216,510.87	109,641	118,017	98,494	11.70	8,418
2012	337,292.64	158,055	170,130	167,163	12.47	13,405
2013	110,035.27	47,315	50,929	59,106	13.26	4,457
2016	178,751.60	54,805	58,992	119,760	15.83	7,565
2017	236,039.19	62,173	66,923	169,116	16.78	10,078
2018	42,453.32	9,340	10,053	32,400	17.73	1,827
2020	80,451.18	10,644	11,457	68,994	19.68	3,506
2023	328,124.00	3,609	3,885	324,239	22.38	14,488
	2,745,527.53	1,402,862	1,500,097	1,245,431		91,887

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 3.35

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R0.5						
NET SALVAGE PERCENT.. 0						
1893	32.41	32	32			
1911	35.27	35	35			
1914	92.97	93	93			
1916	786.88	787	787			
1917	208.21	208	208			
1918	485.87	486	486			
1919	285.83	286	286			
1920	43.61	44	44			
1921	239.01	239	239			
1922	471.39	471	471			
1923	896.78	897	897			
1924	1,656.30	1,656	1,656			
1925	668.40	668	668			
1926	113.28	113	113			
1927	442.77	443	443			
1928	431.96	432	432			
1929	471.90	472	472			
1930	770.04	770	770			
1931	219.91	220	220			
1932	70.76	71	71			
1933	234.42	234	234			
1934	74.16	74	74			
1935	23.94	24	24			
1936	1,605.08	1,605	1,605			
1937	391.53	392	392			
1938	1,819.27	1,819	1,819			
1939	1,609.78	1,610	1,610			
1940	225.81	226	226			
1941	549.78	550	550			
1942	1,301.59	1,302	1,302			
1943	276.71	277	277			
1944	273.09	273	273			
1945	193.59	194	194			
1946	2,752.33	2,752	2,752			
1947	5,278.51	5,226	5,279			
1948	6,152.45	6,071	6,152			
1949	3,493.34	3,402	3,492	1	0.99	1
1950	2,965.20	2,851	2,926	39	1.47	27
1951	8,467.41	8,035	8,248	219	1.94	113
1952	10,442.94	9,781	10,040	403	2.41	167
1953	9,464.09	8,749	8,981	483	2.87	168

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R0.5						
NET SALVAGE PERCENT.. 0						
1954	5,285.69	4,824	4,952	334	3.32	101
1955	17,489.00	15,758	16,175	1,314	3.76	349
1956	30,503.89	27,141	27,859	2,645	4.19	631
1957	10,163.40	8,930	9,166	997	4.61	216
1958	10,952.88	9,506	9,758	1,195	5.02	238
1959	10,487.42	8,989	9,227	1,260	5.43	232
1960	7,057.78	5,973	6,131	927	5.84	159
1961	6,221.77	5,200	5,338	884	6.24	142
1962	8,095.88	6,681	6,858	1,238	6.64	186
1963	8,163.49	6,651	6,827	1,336	7.04	190
1964	8,503.99	6,841	7,022	1,482	7.43	199
1965	19,650.42	15,601	16,014	3,636	7.83	464
1966	15,214.62	11,923	12,239	2,976	8.22	362
1967	16,460.75	12,727	13,064	3,397	8.62	394
1968	10,176.78	7,761	7,966	2,211	9.02	245
1969	13,624.71	10,247	10,518	3,107	9.42	330
1970	12,759.58	9,459	9,709	3,051	9.83	310
1971	15,376.46	11,237	11,534	3,842	10.23	376
1972	16,470.93	11,859	12,173	4,298	10.64	404
1973	43,426.98	30,788	31,603	11,824	11.06	1,069
1974	16,679.62	11,645	11,953	4,727	11.47	412
1975	11,788.29	8,097	8,311	3,477	11.90	292
1976	22,562.28	15,247	15,651	6,911	12.32	561
1977	25,452.64	16,906	17,353	8,100	12.76	635
1978	36,638.81	23,921	24,554	12,085	13.19	916
1979	36,047.67	23,108	23,720	12,328	13.64	904
1980	127,328.47	80,149	82,270	45,058	14.08	3,200
1981	64,973.12	40,112	41,174	23,799	14.54	1,637
1982	70,331.59	53,058	54,462	15,870	13.35	1,189
1983	176,029.74	130,966	134,433	41,597	13.76	3,023
1984	142,802.90	104,703	107,474	35,329	14.19	2,490
1985	189,206.49	136,607	140,223	48,983	14.63	3,348
1986	201,422.80	143,836	147,643	53,780	14.81	3,631
1987	224,893.28	157,875	162,054	62,839	15.28	4,112
1988	216,810.54	150,250	154,227	62,584	15.51	4,035
1989	220,805.78	150,148	154,122	66,684	16.00	4,168
1990	236,977.45	158,751	162,953	74,024	16.26	4,553
1991	261,938.74	171,832	176,380	85,559	16.78	5,099
1992	225,127.61	145,162	149,004	76,124	17.08	4,457
1993	271,487.34	171,851	176,400	95,087	17.39	5,468
1994	176,123.40	109,302	112,195	63,928	17.73	3,606

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R0.5						
NET SALVAGE PERCENT.. 0						
1995	207,845.27	126,287	129,630	78,215	18.08	4,326
1996	116,138.60	68,986	70,812	45,327	18.45	2,457
1997	151,146.64	87,635	89,955	61,192	18.84	3,248
1998	51,917.02	29,333	30,109	21,808	19.25	1,133
1999	18,709.73	10,328	10,601	8,109	19.48	416
2000	45,824.41	24,557	25,207	20,617	19.92	1,035
2001	66,751.29	34,804	35,725	31,026	20.19	1,537
2002	194,265.75	98,318	100,921	93,345	20.49	4,556
2003	60,703.87	29,745	30,532	30,172	20.82	1,449
2004	85,314.67	40,362	41,430	43,885	21.16	2,074
2005	158,480.63	72,457	74,375	84,106	21.37	3,936
2006	38,997.90	17,104	17,557	21,441	21.76	985
2007	213,944.63	90,028	92,411	121,534	22.02	5,519
2008	153,321.58	61,865	63,503	89,819	22.17	4,051
2009	155,062.47	59,699	61,279	93,783	22.36	4,194
2010	158,827.29	58,020	59,556	99,271	22.59	4,394
2011	283,967.40	98,139	100,737	183,230	22.72	8,065
2012	309,716.44	100,503	103,163	206,553	22.90	9,020
2013	202,979.24	61,706	63,339	139,640	22.89	6,100
2014	268,111.69	75,527	77,526	190,586	22.95	8,304
2015	214,515.80	55,431	56,898	157,618	22.96	6,865
2016	320,321.17	75,115	77,104	243,217	22.85	10,644
2017	470,946.42	98,616	101,227	369,719	22.65	16,323
2018	190,667.66	34,892	35,816	154,852	22.32	6,938
2019	544,673.56	84,098	86,324	458,350	21.91	20,920
2020	559,542.65	69,327	71,162	488,381	21.21	23,026
2021	401,266.52	36,355	37,317	363,950	20.08	18,125
2022	655,935.61	34,437	35,349	620,587	18.05	34,382
2023	1,272,758.00	20,364	20,903	1,251,855	15.42	81,184
	10,880,187.46	4,049,530	4,156,030	6,724,157		360,015

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 3.31

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1884	143.89	144	144			
1886	822.58	823	823			
1887	235.99	236	236			
1888	40.45	40	40			
1889	91.21	91	91			
1890	48.22	48	48			
1891	101.15	101	101			
1892	80.10	80	80			
1893	17.54	18	18			
1894	71.35	71	71			
1895	80.73	81	81			
1896	140.65	141	141			
1897	213.91	214	214			
1898	184.28	184	184			
1899	93.03	93	93			
1900	10.43	10	10			
1901	552.07	552	552			
1902	1,932.93	1,933	1,933			
1903	3,280.22	3,280	3,280			
1904	2,432.62	2,433	2,433			
1905	2,179.67	2,180	2,180			
1906	2,134.86	2,135	2,135			
1907	2,229.85	2,230	2,230			
1908	1,936.64	1,937	1,937			
1909	1,542.74	1,543	1,543			
1910	1,375.39	1,375	1,375			
1911	686.12	686	686			
1912	524.07	524	524			
1913	577.02	577	577			
1914	593.91	594	594			
1915	985.95	986	986			
1916	11,544.90	11,545	11,545			
1917	467.23	467	467			
1918	5,556.30	5,556	5,556			
1919	1,411.73	1,412	1,412			
1920	806.36	806	806			
1921	2,749.31	2,749	2,749			
1922	3,795.57	3,796	3,796			
1923	2,792.47	2,765	2,792			
1924	3,578.92	3,543	3,579			
1925	5,603.75	5,493	5,604			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1926	2,597.82	2,521	2,598			
1927	2,959.49	2,844	2,959			
1928	3,543.01	3,371	3,543			
1929	4,942.11	4,655	4,942			
1930	3,410.83	3,182	3,411			
1931	2,853.59	2,636	2,854			
1932	1,306.74	1,195	1,306	1	4.27	
1933	1,291.52	1,170	1,278	14	4.71	3
1934	3,331.58	2,988	3,265	67	5.15	13
1935	2,763.38	2,456	2,683	80	5.57	14
1936	2,297.83	2,022	2,209	89	6.00	15
1937	2,680.88	2,337	2,553	128	6.41	20
1938	2,617.18	2,260	2,469	148	6.83	22
1939	2,995.27	2,562	2,799	196	7.23	27
1940	3,512.90	2,976	3,251	262	7.64	34
1941	3,496.87	2,935	3,207	290	8.04	36
1942	1,650.42	1,372	1,499	151	8.44	18
1943	714.96	589	644	71	8.84	8
1944	987.06	805	880	107	9.24	12
1945	1,060.61	856	935	126	9.63	13
1946	3,137.86	2,508	2,740	398	10.03	40
1947	4,646.35	3,678	4,018	628	10.42	60
1948	7,435.63	5,827	6,366	1,070	10.82	99
1949	9,390.83	7,284	7,958	1,433	11.22	128
1950	11,638.30	8,934	9,761	1,877	11.62	162
1951	14,892.95	11,313	12,360	2,533	12.02	211
1952	14,859.10	11,168	12,202	2,657	12.42	214
1953	12,493.80	9,290	10,150	2,344	12.82	183
1954	15,113.48	11,114	12,143	2,970	13.23	224
1955	23,393.85	17,012	18,587	4,807	13.64	352
1956	31,692.49	22,787	24,896	6,796	14.05	484
1957	26,115.40	18,563	20,281	5,834	14.46	403
1958	15,082.69	10,594	11,575	3,508	14.88	236
1959	21,015.46	14,585	15,935	5,080	15.30	332
1960	20,067.08	13,758	15,031	5,036	15.72	320
1961	22,077.77	14,947	16,330	5,748	16.15	356
1962	23,141.57	15,468	16,900	6,242	16.58	376
1963	32,882.95	21,696	23,704	9,179	17.01	540
1964	32,960.83	21,458	23,444	9,517	17.45	545
1965	35,884.83	23,045	25,178	10,707	17.89	598
1966	160,008.37	101,317	110,694	49,314	18.34	2,689

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1967	187,585.09	117,091	127,928	59,657	18.79	3,175
1968	194,821.36	119,815	130,905	63,916	19.25	3,320
1969	200,055.11	121,193	132,410	67,645	19.71	3,432
1970	315,820.99	188,419	205,858	109,963	20.17	5,452
1971	440,247.47	258,513	282,440	157,807	20.64	7,646
1972	530,035.22	306,254	334,600	195,435	21.11	9,258
1973	537,263.19	305,273	333,528	203,735	21.59	9,437
1974	771,659.18	431,049	470,945	300,714	22.07	13,625
1975	497,605.48	273,086	298,362	199,243	22.56	8,832
1976	637,635.25	343,685	375,495	262,140	23.05	11,373
1977	1,516,596.18	802,583	876,867	639,729	23.54	27,176
1978	1,027,229.25	533,337	582,701	444,528	24.04	18,491
1979	1,553,411.31	790,686	863,869	689,542	24.55	28,087
1980	2,163,789.55	1,079,298	1,179,193	984,597	25.06	39,290
1981	2,205,526.42	1,077,620	1,177,360	1,028,166	25.57	40,210
1982	2,031,205.85	1,315,815	1,437,602	593,604	22.29	26,631
1983	2,000,000.11	1,272,000	1,389,731	610,269	22.89	26,661
1984	2,453,845.89	1,540,770	1,683,377	770,469	23.11	33,339
1985	1,491,873.55	924,066	1,009,594	482,280	23.35	20,654
1986	2,787,159.90	1,691,249	1,847,784	939,376	23.98	39,173
1987	2,705,895.81	1,617,043	1,766,710	939,186	24.24	38,745
1988	3,547,906.65	2,086,169	2,279,256	1,268,651	24.52	51,739
1989	3,721,264.63	2,150,891	2,349,969	1,371,296	24.82	55,250
1990	3,565,002.00	2,023,495	2,210,782	1,354,220	25.14	53,867
1991	3,941,881.52	2,194,840	2,397,986	1,543,896	25.47	60,616
1992	3,931,688.31	2,145,129	2,343,673	1,588,015	25.82	61,503
1993	4,188,861.35	2,236,852	2,443,886	1,744,975	26.18	66,653
1994	4,403,664.72	2,298,713	2,511,473	1,892,192	26.56	71,242
1995	4,539,057.09	2,313,103	2,527,194	2,011,863	26.95	74,652
1996	4,309,815.09	2,141,116	2,339,289	1,970,526	27.35	72,048
1997	5,539,428.52	2,693,270	2,942,548	2,596,881	27.48	94,501
1998	4,388,383.84	2,073,511	2,265,427	2,122,957	27.91	76,064
1999	4,626,622.40	2,131,948	2,329,273	2,297,349	28.08	81,814
2000	4,919,862.55	2,206,558	2,410,788	2,509,075	28.28	88,723
2001	4,005,398.10	1,735,940	1,896,612	2,108,786	28.76	73,324
2002	4,859,348.44	2,040,926	2,229,826	2,629,522	29.00	90,673
2003	4,904,146.72	1,991,084	2,175,371	2,728,776	29.26	93,260
2004	4,534,213.92	1,783,306	1,948,362	2,585,852	29.31	88,224
2005	5,037,189.58	1,904,058	2,080,290	2,956,900	29.62	99,828
2006	4,991,875.41	1,816,044	1,984,130	3,007,745	29.73	101,169
2007	5,009,736.65	1,747,396	1,909,128	3,100,609	29.87	103,803

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2008	5,418,937.08	1,804,506	1,971,524	3,447,413	30.05	114,723
2009	5,434,948.65	1,727,227	1,887,092	3,547,857	30.05	118,065
2010	5,035,666.30	1,512,211	1,652,175	3,383,491	30.29	111,703
2011	5,539,969.38	1,575,567	1,721,395	3,818,574	30.19	126,485
2012	5,418,375.72	1,448,332	1,582,384	3,835,992	30.15	127,230
2013	5,458,932.52	1,359,274	1,485,083	3,973,850	30.16	131,759
2014	4,961,819.86	1,143,203	1,249,013	3,712,807	30.06	123,513
2015	4,960,457.06	1,047,649	1,144,615	3,815,842	29.88	127,706
2016	5,682,403.98	1,089,885	1,190,760	4,491,644	29.50	152,259
2017	5,310,716.15	904,946	988,704	4,322,012	29.21	147,963
2018	5,709,220.33	847,819	926,290	4,782,930	28.67	166,827
2019	6,247,901.72	782,237	854,637	5,393,265	27.95	192,961
2020	5,796,295.44	580,789	634,544	5,161,751	26.94	191,602
2021	7,251,816.76	527,932	576,795	6,675,022	25.47	262,074
2022	3,112,922.05	130,431	142,503	2,970,419	22.87	129,883
2023	9,800,374.00	123,485	134,915	9,665,459	19.55	494,397
	207,007,958.40	73,904,237	80,738,135	126,269,823		4,700,897
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.9 2.27

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1917	20.22	20	20			
1919	36.08	36	36			
1920	48.14	48	48			
1922	48.75	49	49			
1923	18.67	19	19			
1924	38.48	38	38			
1929	19.04	19	19			
1931	29.02	29	29			
1938	42.65	43	43			
1944	81.21	81	81			
1945	10.35	10	10			
1946	74.54	75	75			
1949	371.89	372	372			
1950	1,481.44	1,481	1,481			
1951	762.07	762	762			
1952	581.49	581	581			
1953	2,381.13	2,381	2,381			
1954	725.56	726	726			
1955	673.79	674	674			
1956	263.86	264	264			
1957	3,313.20	3,292	3,313			
1958	4,384.97	4,328	4,385			
1959	3,120.87	3,057	3,121			
1960	3,489.29	3,392	3,489			
1961	2,548.51	2,459	2,549			
1962	8,187.75	7,837	8,188			
1963	7,615.23	7,230	7,615			
1964	2,976.88	2,803	2,977			
1965	9,183.37	8,574	9,147	36	2.39	15
1966	7,250.14	6,712	7,161	89	2.67	33
1967	9,716.14	8,917	9,513	203	2.96	69
1968	7,645.48	6,955	7,420	225	3.25	69
1969	5,141.84	4,636	4,946	196	3.54	55
1970	14,963.79	13,372	14,266	698	3.83	182
1971	8,261.20	7,313	7,802	459	4.13	111
1972	10,186.28	8,936	9,533	653	4.42	148
1973	142,666.92	123,962	132,250	10,417	4.72	2,207
1974	141,685.86	121,929	130,081	11,605	5.02	2,312
1975	161,377.28	137,484	146,676	14,701	5.33	2,758
1976	60,757.98	51,223	54,648	6,110	5.65	1,081
1977	120,563.83	100,537	107,259	13,305	5.98	2,225

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1978	38,391.16	31,662	33,779	4,612	6.31	731
1979	154,758.11	126,128	134,561	20,197	6.66	3,033
1980	122,326.56	98,473	105,057	17,270	7.02	2,460
1981	165,261.46	131,337	140,118	25,143	7.39	3,402
1982	73,139.64	62,074	66,224	6,916	7.31	946
1983	81,925.35	68,817	73,418	8,507	7.62	1,116
1984	134,157.30	111,444	118,895	15,262	7.95	1,920
1985	118,586.13	97,335	103,843	14,743	8.30	1,776
1986	79,354.56	64,301	68,600	10,755	8.66	1,242
1987	101,806.23	81,364	86,804	15,002	9.05	1,658
1988	201,918.12	159,011	169,643	32,275	9.44	3,419
1989	150,642.49	116,778	124,586	26,056	9.86	2,643
1990	89,433.39	68,175	72,733	16,700	10.29	1,623
1991	134,823.37	100,956	107,706	27,117	10.74	2,525
1992	175,644.43	129,046	137,674	37,970	11.19	3,393
1993	260,173.88	187,325	199,850	60,324	11.67	5,169
1994	85,686.29	60,383	64,420	21,266	12.15	1,750
1995	138,763.06	95,580	101,971	36,792	12.65	2,908
1996	145,161.05	97,592	104,117	41,044	13.16	3,119
1997	187,943.92	123,141	131,375	56,569	13.68	4,135
1998	143,749.95	91,641	97,768	45,982	14.22	3,234
1999	166,530.13	103,115	110,010	56,520	14.76	3,829
2000	126,918.84	76,481	81,595	45,324	15.17	2,988
2001	153,066.70	89,238	95,205	57,862	15.74	3,676
2002	12,577.13	7,078	7,551	5,026	16.31	308
2003	36,821.78	19,957	21,291	15,531	16.90	919
2004	279,065.36	145,812	155,561	123,504	17.36	7,114
2005	379,550.13	189,927	202,626	176,924	17.97	9,846
2006	213,090.26	102,155	108,985	104,105	18.46	5,639
2007	360,282.81	164,289	175,274	185,009	19.09	9,691
2008	466,260.71	202,124	215,638	250,623	19.60	12,787
2009	691,862.21	282,833	301,744	390,118	20.25	19,265
2010	344,784.16	132,673	141,544	203,240	20.78	9,781
2011	191,070.26	68,785	73,384	117,686	21.33	5,517
2012	284,124.80	95,011	101,364	182,761	21.89	8,349
2013	505,205.50	156,108	166,546	338,660	22.36	15,146
2014	667,050.67	187,908	200,472	466,579	22.95	20,330
2015	1,093,919.25	278,293	296,900	797,019	23.45	33,988
2016	480,163.37	108,565	115,824	364,339	23.96	15,206
2017	863,945.04	170,543	181,946	681,999	24.40	27,951
2018	603,210.60	101,339	108,115	495,096	24.76	19,996

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2019	439,287.88	60,270	64,300	374,988	25.15	14,910
2020	494,204.39	52,188	55,677	438,527	25.41	17,258
2021	1,157,678.79	84,511	90,161	1,067,518	25.40	42,028
2022	785,751.88	30,330	32,358	753,394	24.91	30,245
2023	1,404,734.00	14,609	15,586	1,389,148	23.73	58,540
	15,727,548.29	5,669,361	6,046,846	9,680,702		458,774
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 2.92

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1925	15.00	15	15			
1966	15,447.06	9,781	12,109	3,338	18.34	182
1967	34,917.35	21,795	26,983	7,934	18.79	422
1968	35,406.64	21,775	26,959	8,448	19.25	439
1969	36,494.97	22,109	27,372	9,123	19.71	463
1970	50,491.38	30,123	37,294	13,197	20.17	654
1971	85,756.97	50,356	62,343	23,414	20.64	1,134
1972	126,491.96	73,087	90,486	36,006	21.11	1,706
1973	156,240.91	88,776	109,910	46,331	21.59	2,146
1974	87,258.56	48,743	60,346	26,913	22.07	1,219
1975	37,279.44	20,459	25,329	11,950	22.56	530
1976	59,333.82	31,981	39,594	19,740	23.05	856
1977	94,971.75	50,259	62,223	32,749	23.54	1,391
1978	47,654.13	24,742	30,632	17,022	24.04	708
1979	50,234.36	25,569	31,656	18,578	24.55	757
1980	61,462.78	30,658	37,956	23,507	25.06	938
1981	62,288.96	30,434	37,679	24,610	25.57	962
1982	60,256.32	39,034	48,326	11,930	22.29	535
1983	67,599.22	42,993	53,228	14,371	22.89	628
1984	65,795.84	41,313	51,148	14,648	23.11	634
1985	75,610.98	46,833	57,982	17,629	23.35	755
1986	71,014.74	43,092	53,350	17,665	23.98	737
1987	70,511.33	42,138	52,169	18,342	24.24	757
1988	84,133.74	49,471	61,248	22,886	24.52	933
1989	67,593.54	39,069	48,370	19,224	24.82	775
1990	61,429.15	34,867	43,167	18,262	25.14	726
1991	65,514.04	36,478	45,162	20,352	25.47	799
1992	61,211.51	33,397	41,347	19,865	25.82	769
1993	59,512.71	31,780	39,345	20,168	26.18	770
1994	51,311.57	26,785	33,161	18,151	26.56	683
1995	48,906.96	24,923	30,856	18,051	26.95	670
1996	49,433.81	24,559	30,405	19,029	27.35	696
1997	74,991.14	36,461	45,141	29,850	27.48	1,086
1998	54,982.82	25,979	32,164	22,819	27.91	818
1999	70,916.02	32,678	40,457	30,459	28.08	1,085
2000	77,206.25	34,627	42,870	34,336	28.28	1,214
2001	49,690.28	21,536	26,663	23,027	28.76	801
2002	63,468.49	26,657	33,003	30,465	29.00	1,051
2003	60,256.67	24,464	30,288	29,969	29.26	1,024
2004	46,310.68	18,214	22,550	23,761	29.31	811
2005	45,383.05	17,155	21,239	24,144	29.62	815

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2006	47,742.89	17,369	21,504	26,239	29.73	883
2007	46,789.29	16,320	20,205	26,584	29.87	890
2008	49,320.00	16,424	20,334	28,986	30.05	965
2009	50,250.00	15,969	19,770	30,480	30.05	1,014
2010	42,225.00	12,680	15,699	26,526	30.29	876
2011	42,975.00	12,222	15,132	27,843	30.19	922
2012	44,835.00	11,984	14,837	29,998	30.15	995
2013	44,940.00	11,190	13,854	31,086	30.16	1,031
2014	38,055.00	8,768	10,855	27,200	30.06	905
2015	42,555.00	8,988	11,128	31,427	29.88	1,052
2016	55,050.00	10,559	13,072	41,978	29.50	1,423
2017	43,230.00	7,366	9,119	34,111	29.21	1,168
2018	43,770.00	6,500	8,047	35,723	28.67	1,246
2019	48,195.00	6,034	7,471	40,724	27.95	1,457
2020	37,575.00	3,765	4,661	32,914	26.94	1,222
2021	42,675.00	3,107	3,847	38,828	25.47	1,524
2022	46,725.00	1,958	2,424	44,301	22.87	1,937
	3,311,694.08	1,546,368	1,914,484	1,397,210		53,589
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.1 1.62

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1964	0.10					
1966	3,502.16	2,218	2,866	636	18.34	35
1967	4,580.55	2,859	3,695	886	18.79	47
1968	3,399.23	2,091	2,702	697	19.25	36
1969	3,341.34	2,024	2,616	725	19.71	37
1970	5,384.00	3,212	4,151	1,233	20.17	61
1971	7,232.02	4,247	5,489	1,743	20.64	84
1972	9,648.27	5,575	7,205	2,443	21.11	116
1973	15,713.30	8,928	11,538	4,175	21.59	193
1974	28,945.81	16,169	20,896	8,050	22.07	365
1975	13,751.57	7,547	9,753	3,999	22.56	177
1976	8,571.86	4,620	5,971	2,601	23.05	113
1977	29,336.09	15,525	20,064	9,272	23.54	394
1978	8,840.74	4,590	5,932	2,909	24.04	121
1979	570.74	291	376	195	24.55	8
1980	6,993.14	3,488	4,508	2,485	25.06	99
1981	14,617.11	7,142	9,230	5,387	25.57	211
1982	11,896.22	7,706	9,959	1,937	22.29	87
1983	17,666.06	11,236	14,521	3,145	22.89	137
1984	17,147.97	10,767	13,915	3,233	23.11	140
1985	18,085.63	11,202	14,477	3,609	23.35	155
1986	20,225.59	12,273	15,861	4,365	23.98	182
1987	19,267.46	11,514	14,880	4,387	24.24	181
1988	21,036.07	12,369	15,985	5,051	24.52	206
1989	20,797.54	12,021	15,535	5,263	24.82	212
1990	14,843.65	8,425	10,888	3,956	25.14	157
1991	17,551.40	9,773	12,630	4,921	25.47	193
1992	14,749.90	8,048	10,401	4,349	25.82	168
1993	18,839.10	10,060	13,001	5,838	26.18	223
1994	14,898.64	7,777	10,050	4,849	26.56	183
1995	13,879.28	7,073	9,141	4,738	26.95	176
1996	18,851.47	9,365	12,103	6,748	27.35	247
1997	32,791.16	15,943	20,604	12,187	27.48	443
1998	22,629.66	10,693	13,819	8,811	27.91	316
1999	34,530.62	15,912	20,563	13,968	28.08	497
2000	38,306.71	17,181	22,204	16,103	28.28	569
2001	26,477.25	11,475	14,829	11,648	28.76	405
2002	34,191.82	14,361	18,559	15,633	29.00	539
2003	32,531.61	13,208	17,069	15,463	29.26	528
2004	23,906.92	9,403	12,152	11,755	29.31	401
2005	23,405.77	8,847	11,433	11,973	29.62	404

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2006	24,612.95	8,954	11,572	13,041	29.73	439
2007	25,413.75	8,864	11,455	13,959	29.87	467
2008	26,522.76	8,832	11,414	15,109	30.05	503
2009	25,935.97	8,242	10,651	15,285	30.05	509
2010	22,031.50	6,616	8,550	13,482	30.29	445
2011	22,317.25	6,347	8,202	14,115	30.19	468
2012	21,986.57	5,877	7,595	14,392	30.15	477
2013	20,250.62	5,042	6,516	13,735	30.16	455
2014	19,800.00	4,562	5,896	13,904	30.06	463
2015	22,830.00	4,822	6,232	16,598	29.88	555
2016	30,330.00	5,817	7,517	22,813	29.50	773
2017	23,030.00	3,924	5,071	17,959	29.21	615
2018	23,830.00	3,539	4,574	19,256	28.67	672
2019	27,900.00	3,493	4,514	23,386	27.95	837
2020	21,560.00	2,160	2,791	18,769	26.94	697
2021	25,280.00	1,840	2,378	22,902	25.47	899
2022	26,590.00	1,114	1,440	25,150	22.87	1,100
	1,103,156.90	447,203	577,939	525,218		19,220
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 1.74

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1929	111.92	112	112			
1930	45.30	45	45			
1933	849.84	837	850			
1937	172.34	166	172			
1938	1,544.77	1,481	1,545			
1939	371.55	354	372			
1940	290.72	275	291			
1941	447.42	421	447			
1945	525.99	483	526			
1946	325.99	298	326			
1947	1,496.97	1,358	1,497			
1948	83.23	75	83			
1949	654.22	586	654			
1950	253.47	226	253			
1951	261.86	231	261	1	5.80	
1952	345.52	303	343	3	6.09	
1953	6,261.61	5,461	6,177	85	6.39	13
1955	7,056.71	6,070	6,866	191	6.99	27
1956	124.94	107	121	4	7.30	1
1957	932.04	790	894	38	7.62	5
1958	4,888.41	4,112	4,651	237	7.94	30
1959	3,733.20	3,116	3,525	208	8.26	25
1960	3,483.73	2,885	3,263	221	8.60	26
1961	1,091.86	897	1,015	77	8.94	9
1962	1,620.86	1,320	1,493	128	9.29	14
1963	4,867.34	3,928	4,443	424	9.65	44
1964	2,588.76	2,070	2,341	248	10.02	25
1965	1,281.41	1,015	1,148	133	10.40	13
1966	35,868.26	28,128	31,817	4,051	10.79	375
1967	35,197.57	27,320	30,903	4,295	11.19	384
1968	43,375.13	33,312	37,680	5,695	11.60	491
1969	61,744.72	46,901	53,051	8,694	12.02	723
1970	54,919.49	41,234	46,641	8,278	12.46	664
1971	50,392.99	37,392	42,295	8,098	12.90	628
1972	29,401.08	21,545	24,370	5,031	13.36	377
1973	31,636.51	22,886	25,887	5,750	13.83	416
1974	32,404.01	23,130	26,163	6,241	14.31	436
1975	20,329.43	14,308	16,184	4,145	14.81	280
1976	17,633.72	12,234	13,838	3,796	15.31	248
1977	13,085.62	8,943	10,116	2,970	15.83	188
1978	43,368.01	29,178	33,004	10,364	16.36	633

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1979	49,268.59	32,616	36,893	12,376	16.90	732
1980	65,977.38	42,951	48,583	17,394	17.45	997
1981	51,214.41	32,757	37,053	14,161	18.02	786
1982	78,664.11	56,119	63,478	15,186	16.47	922
1983	27,657.45	19,360	21,899	5,758	17.14	336
1984	73,032.05	50,414	57,025	16,007	17.50	915
1985	93,093.52	63,322	71,626	21,468	17.87	1,201
1986	238,951.31	159,142	180,011	58,940	18.56	3,176
1987	177,564.21	116,340	131,596	45,968	18.95	2,426
1988	251,448.82	161,053	182,173	69,276	19.64	3,527
1989	300,210.16	188,832	213,594	86,616	20.05	4,320
1990	392,636.12	242,296	274,069	118,567	20.48	5,789
1991	299,910.98	180,426	204,086	95,825	21.19	4,522
1992	276,089.99	162,617	183,942	92,148	21.63	4,260
1993	328,338.94	189,123	213,923	114,416	22.08	5,182
1994	391,469.74	219,106	247,838	143,632	22.81	6,297
1995	504,746.96	275,592	311,732	193,015	23.28	8,291
1996	683,701.55	363,661	411,349	272,353	23.76	11,463
1997	516,747.32	266,022	300,907	215,840	24.51	8,806
1998	463,929.27	231,965	262,384	201,545	25.00	8,062
1999	504,030.39	244,354	276,397	227,633	25.50	8,927
2000	273,182.00	128,177	144,985	128,197	26.02	4,927
2001	255,728.77	115,896	131,094	124,635	26.54	4,696
2002	630,244.92	275,291	311,391	318,854	27.08	11,775
2003	213,424.78	89,212	100,911	112,514	27.85	4,040
2004	410,689.21	164,645	186,236	224,453	28.39	7,906
2005	149,132.31	57,177	64,675	84,457	28.95	2,917
2006	243,651.46	89,055	100,733	142,918	29.51	4,843
2007	457,805.42	159,683	180,623	277,182	29.87	9,280
2008	352,728.72	116,400	131,664	221,065	30.45	7,260
2009	276,492.77	85,934	97,203	179,290	31.05	5,774
2010	247,542.22	72,084	81,537	166,005	31.64	5,247
2011	213,645.40	58,197	65,829	147,816	32.05	4,612
2012	448,181.17	112,897	127,701	320,480	32.67	9,810
2013	943,902.89	218,985	247,701	696,202	33.10	21,033
2014	311,045.02	65,786	74,413	236,632	33.55	7,053
2015	404,101.38	76,941	87,030	317,071	34.02	9,320
2016	374,563.14	63,189	71,475	303,088	34.49	8,788
2017	314,570.44	46,242	52,306	262,264	34.82	7,532
2018	710,804.91	88,495	100,100	610,705	35.16	17,369
2019	1,022,530.67	103,889	117,512	905,019	35.37	25,587

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2020	398,353.67	31,191	35,281	363,073	35.31	10,282
2021	316,522.61	17,029	19,262	297,261	35.17	8,452
2022	161,496.69	4,587	5,189	156,308	34.21	4,569
2023	605,303.00	4,600	5,203	600,100	32.43	18,504
	16,019,395.36	5,929,183	6,706,275	9,313,120		318,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.2 1.99

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 390.11 OTHER SMALL STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1947	445.61	424	893-	1,339	1.94	690
1951	225.96	205	432-	658	3.77	175
1952	187.86	168	354-	542	4.20	129
1957	1,284.98	1,084	2,282-	3,567	6.27	569
1958	876.12	730	1,537-	2,413	6.67	362
1960	1,195.44	972	2,046-	3,241	7.47	434
1961	829.50	667	1,404-	2,234	7.86	284
1965	739.81	565	1,189-	1,929	9.45	204
1976	2,363.05	1,533	3,227-	5,590	14.05	398
1984	2,571.41	1,835	3,863-	6,434	15.64	411
1988	1,005.19	675	1,421-	2,426	17.08	142
1990	137.81	90	189-	327	17.76	18
2000	3,572.71	1,857	3,909-	7,482	21.25	352
2001	3,821.89	1,925	4,052-	7,874	21.67	363
2010	822.53	290	611-	1,434	23.90	60
2018	5,837.83	1,027	2,162-	8,000	23.41	342
	25,917.70	14,047	29,571-	55,489		4,933

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 19.03

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	23,487.35	23,487	23,487			
1999	23,678.51	22,731	23,679			
2000	3,243.14	2,984	3,243			
2006	23,544.56	16,010	18,063	5,482	8.00	685
2007	1,840.83	1,178	1,329	512	9.00	57
2008	43,435.12	26,061	29,403	14,032	10.00	1,403
2010	9,808.61	5,100	5,754	4,055	12.00	338
2011	5,186.58	2,490	2,809	2,378	13.00	183
2013	12,460.86	4,984	5,623	6,838	15.00	456
2014	26,836.01	9,661	10,900	15,936	16.00	996
2016	9,333.30	2,613	2,948	6,385	18.00	355
2017	5,476.94	1,314	1,483	3,994	19.00	210
2018	26,642.62	5,329	6,013	20,630	20.00	1,032
2019	30,278.31	4,845	5,466	24,812	21.00	1,182
2020	21,253.10	2,550	2,877	18,376	22.00	835
2021	6,504.26	520	587	5,917	23.00	257
2022	11,912.96	477	538	11,375	24.00	474
2023	28,053.00	281	317	27,736	24.75	1,121
	312,976.06	132,615	144,519	168,457		9,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 3.06

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	4,120.75	4,121	4,121			
2009	15,052.07	14,049	15,052			
2010	147,478.70	127,815	146,599	880	2.00	440
2011	23,261.72	18,609	21,344	1,918	3.00	639
2012	7,178.49	5,264	6,037	1,141	4.00	285
2013	36,982.54	24,655	28,278	8,705	5.00	1,741
2016	3,101.70	1,447	1,660	1,442	8.00	180
2023	7,013.00	117	134	6,879	14.75	466
	244,188.97	196,077	223,225	20,964		3,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 1.54

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	489,461.82	489,462	489,462			
2019	569,709.15	455,767	543,528	26,181	1.00	26,181
2020	1,119,045.24	671,427	800,714	318,331	2.00	159,166
2021	1,303,390.71	521,356	621,746	681,645	3.00	227,215
2023	3,471,577.00	173,579	207,003	3,264,574	4.75	687,279
	6,953,183.92	2,311,591	2,662,453	4,290,731		1,099,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.9 15.82

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	345,573.91	345,574	345,574			
1999	143,494.49	137,755	140,993	2,501	1.00	2,501
2000	80,856.78	74,388	76,137	4,720	2.00	2,360
2001	75,426.35	66,375	67,935	7,491	3.00	2,497
2002	65,639.79	55,137	56,433	9,207	4.00	2,302
2003	26,498.97	21,199	21,697	4,802	5.00	960
2004	141,628.51	107,638	110,168	31,461	6.00	5,244
2005	95,477.20	68,744	70,360	25,117	7.00	3,588
2006	55,377.89	37,657	38,542	16,836	8.00	2,104
2007	72,167.11	46,187	47,273	24,894	9.00	2,766
2008	87,428.76	52,457	53,690	33,739	10.00	3,374
2009	61,254.65	34,303	35,109	26,146	11.00	2,377
2010	59,267.88	30,819	31,544	27,724	12.00	2,310
2011	64,734.21	31,072	31,802	32,932	13.00	2,533
2012	158,725.32	69,839	71,481	87,244	14.00	6,232
2013	80,839.05	32,336	33,096	47,743	15.00	3,183
2014	205,098.35	73,835	75,571	129,527	16.00	8,095
2015	444,762.89	142,324	145,670	299,093	17.00	17,594
2016	174,477.56	48,854	50,002	124,476	18.00	6,915
2017	500,397.48	120,095	122,918	377,479	19.00	19,867
2018	303,590.52	60,718	62,146	241,445	20.00	12,072
2019	364,694.67	58,351	59,723	304,972	21.00	14,522
2020	479,303.99	57,516	58,868	420,436	22.00	19,111
2021	428,877.05	34,310	35,117	393,760	23.00	17,120
2022	445,853.41	17,834	18,253	427,600	24.00	17,817
2023	821,915.00	8,219	8,412	813,503	24.75	32,869
	5,783,361.79	1,833,536	1,868,514	3,914,848		210,313
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.6 3.64

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2013	162,481.73	162,482	162,482			
2014	225,378.82	202,841	207,849	17,530	1.00	17,530
2015	207,313.25	165,851	169,946	37,367	2.00	18,684
2016	1,043,456.96	730,420	748,455	295,002	3.00	98,334
2017	309,456.84	185,674	190,259	119,198	4.00	29,800
2018	245,841.64	122,921	125,956	119,886	5.00	23,977
2019	231,811.32	92,725	95,014	136,797	6.00	22,800
2020	302,121.56	90,636	92,874	209,248	7.00	29,893
2021	158,338.81	31,668	32,450	125,889	8.00	15,736
2022	306,983.22	30,698	31,456	275,527	9.00	30,614
2023	438,933.00	10,973	11,244	427,689	9.75	43,866
	3,632,117.15	1,826,889	1,867,985	1,764,132		331,234
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.3 9.12

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2018 TRANSACTION YEAR				
332.00	1,460.39	670.22		670.22-
334.00	83,865.19	20,606.51		20,606.51-
366.20		1,272.00		1,272.00-
367.10	111,766.41	241,546.09		241,546.09-
367.20	56,365.10	1,012.68		1,012.68-
369.00	10,811.83	5,622.66		5,622.66-
374.10	21,325.36	342.30	809.00	466.70
375.00	354,936.14	37,233.74	50,628.76	13,395.02
376.10	1,077,173.96	823,925.60	3,786.48	820,139.12-
378.00	70,357.99	27,562.69		27,562.69-
380.00	1,558,512.39	541,618.59		541,618.59-
385.00	11,048.74	4,484.92		4,484.92-
394.00	338,047.47	1,498.86		1,498.86-
397.00	39,047.75	1,047.90		1,047.90-
	3,734,718.72	1,708,444.76	55,224.24	1,653,220.52-
2019 TRANSACTION YEAR				
332.00	25.36	515.44		515.44-
334.00	4,976.08	2,279.42		2,279.42-
366.20		500.00		500.00-
367.10	35,408.02	72,559.71		72,559.71-
367.20	58,734.60	1,031.91		1,031.91-
369.00	2,027.75	400.00		400.00-
374.10	118.00	188.61	1,000.00	811.39
374.20	1,208.25	422.98		422.98-
375.00	79,537.98	32,293.30		32,293.30-
376.10	1,140,522.87	1,007,222.50	4,671.19	1,002,551.31-
378.00	135,091.98	49,413.50		49,413.50-
380.00	1,693,814.52	461,950.15		461,950.15-
385.00	99,782.68	26,190.60		26,190.60-
390.11	2,656.38	1,000.00		1,000.00-
394.00	205,479.30			
397.00	262,463.78			
	3,721,847.55	1,655,968.12	5,671.19	1,650,296.93-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2020 TRANSACTION YEAR				
332.00	4,876.62	4,542.28		4,542.28-
334.00	13,317.25	1,275.58		1,275.58-
367.10	297,862.27	269,831.71	2,410.75	267,420.96-
367.20	1,611.00	556.75		556.75-
369.00	14,890.52	10,941.87		10,941.87-
375.00	8,041.18	52,996.63		52,996.63-
376.10	1,269,196.00	1,016,214.24	8,933.09	1,007,281.15-
378.00	146,809.21	93,118.40		93,118.40-
380.00	1,784,672.89	599,553.59		599,553.59-
385.00	15,372.52	9,293.49		9,293.49-
394.00	112,655.11			
397.00	90,963.90			
	3,760,268.47	2,058,324.54	11,343.84	2,046,980.70-
2021 TRANSACTION YEAR				
334.00	17,779.45	4,910.71		4,910.71-
367.10	108,205.02	117,441.79		117,441.79-
367.20	13,234.15	219.75		219.75-
369.00	64,747.37	15,090.22		15,090.22-
375.00	47,295.84	72,182.50		72,182.50-
376.10	1,065,213.41	754,656.81		754,656.81-
376.20	21,941.95	554.72		554.72-
378.00	133,928.10	48,112.59		48,112.59-
380.00	2,259,986.30	482,041.77		482,041.77-
385.00	55,367.88	13,720.71		13,720.71-
394.00	202,384.92			
397.00	47,400.21			
	4,037,484.60	1,508,931.57		1,508,931.57-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022 TRANSACTION YEAR				
334.00	20,069.16	5,956.53		5,956.53-
367.10	16,411.41	20,066.23	70.57	19,995.66-
367.20	1,364.00	17.73		17.73-
369.00	6,452.98	1,497.09		1,497.09-
374.20	29,225.00	10,231.67		10,231.67-
375.00	22,971.89	7,663.42	1,695.33	5,968.09-
376.10	1,278,206.92	1,070,114.83	4,729.37	1,065,385.46-
376.20	9,562.00	180.72		180.72-
378.00	204,465.79	95,730.88		95,730.88-
380.00	1,572,070.04	454,013.83		454,013.83-
385.00	26,450.61	8,800.12		8,800.12-
390.11	132,479.00	49,878.34		49,878.34-
394.00	136,318.00	204.48		204.48-
397.00	72,799.00	371.27		371.27-
	3,528,845.80	1,724,727.14	6,495.27	1,718,231.87-
TOTAL	18,783,165.14	8,656,396.13	78,734.54	8,577,661.59-

NATIONAL FUEL EXHIBIT C
DEPRECIATION STUDY - HTY



National Fuel[®]

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF JUNE 30, 2022

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
Erie, Pennsylvania

2022 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF JUNE 30, 2022

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

October 14, 2022

National Fuel Gas Distribution Corporation
6363 Main Street
Williamsville, NY 14221-5887

Attention Brian M. Welsch
Assistant Vice President

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of June 30, 2022. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2023 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of June 30, 2023".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:jmr

071987.000

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PART I. RESULTS OF STUDY

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service as of June 30, 2022. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2017-2021 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2017 through 2021, beginning on beginning on pages III-2 through III-4.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF JUNE 30, 2022

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF JUNE 30, 2022	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT	10-SQ	24,528,069.49	14,190,632	10,337,438	2,179,823	8.89	4.7
PRODUCTION PLANT								
325.4	RIGHTS OF WAY	70-R4	53,446.39	35,060	18,387	475	0.89	38.7
328	MEASURING AND REGULATING STATION STRUCTURES	30-L2.5	10,095.84	9,874	221	27	0.27	8.2
329	OTHER STRUCTURES	40-SQ	2,650.00	1,165	1,485	68	2.57	21.8
332	FIELD LINES	50-R1.5	444,586.00	129,818	314,768	12,048	2.71	26.1
334	MEASURING AND REGULATING STATION EQUIPMENT	30-O1	2,988,094.84	1,553,293	1,444,802	89,920	3.00	16.1
TOTAL PRODUCTION PLANT			3,508,873.07	1,729,209	1,779,663	102,538	2.92	
TRANSMISSION PLANT								
365.2	RIGHTS OF WAY	80-R4	2,276,469.15	571,919	1,704,550	28,412	1.25	60.0
366.2	MEASURING AND REGULATING STATION STRUCTURES	60-R2	213,787.74	104,510	109,277	3,956	1.85	27.6
366.3	OTHER STRUCTURES	60-R2	3,811.68	3,629	183	7	0.18	26.1
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	68-R2	55,292,200.71	17,569,405	37,722,796	887,558	1.61	42.5
367.2	MAINS - CATHODIC PROTECTION	25-S2.5	3,157,236.11	1,908,632	1,248,604	112,368	3.56	11.1
369	MEASURING AND REGULATING STATION EQUIPMENT	24-L1	298,205.78	298,206	0	0	-	-
	1980 AND PRIOR	35-R1.5	6,477,018.73	3,691,227	2,785,792	143,319	2.21	19.4
	1981 AND SUBSEQUENT		6,775,224.51	3,989,433	2,785,792	143,319	2.12	19.4
TOTAL TRANSMISSION PLANT			67,718,729.90	24,147,528	43,571,202	1,175,620	1.74	
DISTRIBUTION PLANT								
374.2	RIGHTS OF WAY	80-R4	12,160,607.84	2,712,836	9,447,772	154,850	1.27	61.0
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	VARIOUS *	9,789,473.48	5,232,945	4,556,527	265,088	2.71	17.2
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	40-R0.5	806,342.09	400,294	406,048	19,063	2.36	21.3
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	69-L1.5	306,608,734.38	98,329,862	208,278,872	5,296,983	1.73	39.3
376.2	MAINS - CATHODIC PROTECTION	25-S2.5	2,444,141.54	1,442,862	1,001,280	79,447	3.25	12.6
378	MEASURING AND REGULATING STATION EQUIPMENT	38-R0.5	9,719,938.53	3,950,089	5,769,850	303,097	3.12	19.0
380	SERVICES	50-R0.5	198,013,930.40	76,789,662	121,224,268	4,435,290	2.24	27.3
381	METERS	36-R2	14,447,080.30	5,738,106	8,708,975	414,908	2.87	21.0
382	METER INSTALLATIONS	50-R0.5	3,311,694.08	1,858,516	1,453,178	55,934	1.69	26.0
384	HOUSE REGULATOR INSTALLATIONS	50-R0.5	1,103,156.90	557,642	545,515	20,265	1.84	26.9
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50-R2	15,454,646.31	6,434,293	9,020,354	306,600	1.98	29.4
TOTAL DISTRIBUTION PLANT			573,859,745.85	203,447,105	370,412,639	11,351,525	1.98	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF JUNE 30, 2022

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF JUNE 30, 2022 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
GENERAL PLANT							
390.11 OTHER SMALL STRUCTURES	40-R0.5	25,917.70	(29,435)	55,353	4,652	17.95	11.9
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	25-SQ	284,923.06	135,640	149,283	8,467	2.97	17.6
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	251,953.23	234,603	17,350	3,450	1.37	5.0
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	4,335,423.81	3,051,179	1,284,245	357,091	8.24	3.6
392 TRANSPORTATION EQUIPMENT		9,583,331.06	5,419,481	4,163,850	815,671	**	
394 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	5,358,834.66	2,075,018	3,283,816	183,574	3.43	17.9
396 POWER OPERATED EQUIPMENT AND TOOLS		5,022,450.43	2,755,822	2,266,628	368,941	**	
397 COMMUNICATION EQUIPMENT	10-SQ	3,238,081.58	1,588,436	1,649,645	306,041	9.45	5.4
TOTAL GENERAL PLANT		28,100,915.53	15,230,744	12,870,170	2,047,887	7.29	
TOTAL DEPRECIABLE GAS PLANT		697,716,333.84	258,745,219	438,971,112	16,857,393	2.42	
AMORTIZATION OF NET SALVAGE							
NONDEPRECIABLE PLANT							
INTANGIBLE PLANT		123,845.54					
PRODUCTION PLANT		2,840.80					
TRANSMISSION PLANT		17,652.36					
DISTRIBUTION PLANT		864,423.34	50,020				
GENERAL PLANT		51,798.54	(16,289)				
TOTAL NONDEPRECIABLE PLANT		1,060,560.58	33,732				
TOTAL GAS PLANT		698,776,894.42	258,778,950	438,971,112	18,582,782		

* LIFE SPAN PROCEDURE WAS USED. INTERIM SURVIVOR CURVES ARE 65-SQ AND 60-R0.5.

** ASSETS ARE INDIVIDUALLY DEPRECIATED.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2017		2018		2019		2020		2021		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
332				670.22		515.44		4,542.28		4,910.71	(5,727.94)	(1,146)
334		25,536.28		20,606.51		2,279.42		1,275.58			(54,608.50)	(10,922)
366.2		19,378.04		1,272.00		500.00					(21,150.04)	(4,230)
367.1		(14,098.07)		241,546.09		72,559.71		269,831.71		117,441.79	(684,870.48)	(136,974)
367.2		976.91		1,012.68		1,031.91		596.75		219.75	(3,798.00)	(760)
369		16,956.62		5,622.66		400.00		10,941.87		15,090.22	(49,011.37)	(9,802)
374.1	400.00	544.45	809.00	342.30	1,000.00	188.61					1,133.64	227
374.2						422.98					(422.98)	(85)
375		34,153.49	50,628.76	37,233.74		32,293.30		52,996.63		72,182.50	(178,230.90)	(35,646)
376.1	3,235.17	1,075,599.87	3,786.48	823,925.60	4,671.19	1,007,222.50	8,933.09	1,016,214.24		754,656.81	(4,656,993.09)	(931,399)
376.2		691.66								554.72	(1,246.38)	(249)
378		54,049.99		27,562.69		49,413.50		93,118.40		48,112.59	(272,257.17)	(54,451)
380		540,720.58		541,618.59		461,950.15		599,553.59		482,041.77	(2,625,884.68)	(525,177)
385		14,975.61		4,484.92		26,190.60		9,293.49		13,720.71	(68,665.33)	(13,733)
390						1,000.00					(1,000.00)	(200)
394						1,498.86					(1,498.86)	(300)
397		1,660.96		1,047.90							(2,708.86)	(542)
TOTAL	3,635.17	1,771,146.39	55,224.24	1,708,444.76	5,671.19	1,655,968.12	11,343.84	2,058,324.54	0.00	1,508,931.57	(8,626,940.94)	(1,725,389)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	PCT OF
			(2)	(3)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)
1883	4,352	3,484		868	868	0.0
1884	1,465	1,219		246	1,114	0.0
1885	2,543	2,035		508	1,622	0.0
1886	21,247	17,042		4,205	5,827	0.0
1887	48,070	38,027		10,043	15,870	0.0
1888	38,860	30,619		8,241	24,111	0.0
1889	507	450		57	24,168	0.0
1890	78	71		7	24,175	0.0
1891	683	555		128	24,303	0.0
1892	1,193	944		249	24,552	0.0
1893	586	465		121	24,673	0.0
1894	314	258		56	24,729	0.0
1895	554	444		110	24,839	0.0
1896	407	344		63	24,902	0.0
1897	373	336		37	24,939	0.0
1898	259	242		17	24,956	0.0
1899	53,747	40,641		13,106	38,062	0.0
1900	10	10			38,062	0.0
1901	844	771		73	38,135	0.0
1902	2,989	2,723		266	38,401	0.0
1903	4,015	3,832		183	38,584	0.0
1904	2,499	2,485		14	38,598	0.0
1905	2,639	2,521		118	38,716	0.0
1906	2,165	2,160		5	38,721	0.0
1907	2,239	2,239			38,721	0.0
1908	1,990	1,987		3	38,724	0.0
1909	1,680	1,644		36	38,760	0.0
1910	1,492	1,461		31	38,791	0.0
1911	6,012	4,522		1,490	40,281	0.0
1912	3,525	2,758		767	41,048	0.0
1913	2,980	2,297		683	41,731	0.0
1914	2,480	1,957		523	42,254	0.0
1915	1,568	1,398		170	42,424	0.0
1916	213,523	175,097		38,426	80,850	0.0
1917	3,935	3,000		935	81,785	0.0
1918	12,044	10,686		1,358	83,143	0.0
1919	49,545	43,433		6,112	89,255	0.0
1920	11,964	9,985		1,979	91,234	0.0
1921	20,783	15,420		5,363	96,597	0.0
1922	21,473	16,564		4,909	101,506	0.0
1923	13,519	10,596		2,923	104,429	0.0
1924	46,812	34,135		12,677	117,106	0.0
1925	87,569	62,128		25,441	142,547	0.0
1926	146,076	98,854		47,222	189,769	0.0
1927	99,132	67,588		31,544	221,313	0.1

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1928	66,977	49,926		17,051	238,364	0.1
1929	110,779	76,994		33,785	272,149	0.1
1930	116,453	78,317		38,136	310,285	0.1
1931	73,752	54,414		19,338	329,623	0.1
1932	31,804	22,689		9,115	338,738	0.1
1933	11,054	8,409		2,645	341,383	0.1
1934	36,519	25,929		10,590	351,973	0.1
1935	57,879	40,272		17,607	369,580	0.1
1936	79,656	61,821		17,835	387,415	0.1
1937	70,317	47,917		22,400	409,815	0.1
1938	67,729	45,920		21,809	431,624	0.1
1939	46,727	31,930		14,797	446,421	0.1
1940	35,100	23,797		11,303	457,724	0.1
1941	53,702	36,459		17,243	474,967	0.1
1942	17,925	12,848		5,077	480,044	0.1
1943	105,282	95,289		9,993	490,037	0.1
1944	11,072	7,573		3,499	493,536	0.1
1945	12,152	8,297		3,855	497,391	0.1
1946	48,120	32,139		15,981	513,372	0.1
1947	205,342	144,957		60,385	573,757	0.1
1948	142,381	90,520		51,861	625,618	0.1
1949	272,233	165,867		106,366	731,984	0.2
1950	324,137	194,856		129,281	861,265	0.2
1951	387,114	247,958		139,156	1,000,421	0.2
1952	288,131	179,969		108,162	1,108,583	0.3
1953	564,982	416,231		148,751	1,257,334	0.3
1954	437,717	273,159		164,558	1,421,892	0.3
1955	1,145,167	730,040		415,127	1,837,019	0.4
1956	1,792,064	1,190,015		602,049	2,439,068	0.6
1957	834,748	562,590		272,158	2,711,226	0.6
1958	327,200	198,423		128,777	2,840,003	0.7
1959	613,840	389,290		224,550	3,064,553	0.7
1960	418,780	271,060		147,720	3,212,273	0.7
1961	466,984	293,549		173,435	3,385,708	0.8
1962	397,344	256,061		141,283	3,526,991	0.8
1963	557,033	354,651		202,382	3,729,373	0.9
1964	661,118	404,702		256,416	3,985,789	0.9
1965	1,476,138	937,863		538,275	4,524,064	1.0
1966	1,774,249	1,020,325		753,924	5,277,988	1.2
1967	2,625,436	1,586,226		1,039,210	6,317,198	1.5
1968	1,829,310	1,018,904		810,406	7,127,604	1.6
1969	2,030,645	1,131,130		899,515	8,027,119	1.9
1970	2,185,995	1,232,847		953,148	8,980,267	2.1
1971	2,661,261	1,428,815		1,232,446	10,212,713	2.4
1972	2,622,840	1,449,665		1,173,175	11,385,888	2.6

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1973	3,760,693	2,163,719	1,596,974		12,982,862	3.0
1974	3,079,173	1,677,333	1,401,840		14,384,702	3.3
1975	2,249,439	1,280,672	968,767		15,353,469	3.5
1976	2,377,208	1,262,310	1,114,898		16,468,367	3.8
1977	5,503,976	2,836,848	2,667,128		19,135,495	4.4
1978	4,536,222	2,253,150	2,283,072		21,418,567	5.0
1979	4,818,741	2,589,920	2,228,821		23,647,388	5.5
1980	6,378,262	3,210,743	3,167,519		26,814,907	6.2
1981	5,807,298	2,887,268	2,920,030		29,734,937	6.9
1982	5,729,336	3,605,904	2,123,432		31,858,369	7.4
1983	7,140,825	4,453,383	2,687,442		34,545,811	8.0
1984	8,111,383	4,899,753	3,211,630		37,757,441	8.7
1985	8,780,922	5,190,194	3,590,728		41,348,169	9.6
1986	11,214,981	6,657,737	4,557,244		45,905,413	10.6
1987	9,021,576	5,263,114	3,758,462		49,663,875	11.5
1988	16,169,951	9,299,202	6,870,749		56,534,624	13.1
1989	14,084,767	7,966,839	6,117,928		62,652,552	14.5
1990	14,202,811	7,881,706	6,321,105		68,973,657	15.9
1991	13,772,838	7,350,870	6,421,968		75,395,625	17.4
1992	14,039,537	7,334,330	6,705,207		82,100,832	19.0
1993	14,440,198	7,431,093	7,009,105		89,109,937	20.6
1994	12,339,902	6,204,753	6,135,149		95,245,086	22.0
1995	13,836,784	6,953,461	6,883,323		102,128,409	23.6
1996	12,938,909	6,293,816	6,645,093		108,773,502	25.1
1997	15,122,647	7,282,148	7,840,499		116,614,001	27.0
1998	12,506,472	6,184,125	6,322,347		122,936,348	28.4
1999	12,293,489	5,612,526	6,680,963		129,617,311	30.0
2000	13,657,824	6,923,499	6,734,325		136,351,636	31.5
2001	10,549,190	4,849,919	5,699,271		142,050,907	32.8
2002	11,995,069	4,841,308	7,153,761		149,204,668	34.5
2003	11,617,944	4,560,372	7,057,572		156,262,240	36.1
2004	11,483,764	4,503,442	6,980,322		163,242,562	37.7
2005	9,850,697	3,728,985	6,121,712		169,364,274	39.2
2006	11,522,245	3,940,718	7,581,527		176,945,801	40.9
2007	16,441,012	5,421,285	11,019,727		187,965,528	43.5
2008	13,518,097	4,203,236	9,314,861		197,280,389	45.6
2009	14,373,846	4,164,070	10,209,776		207,490,165	48.0
2010	12,929,622	3,697,233	9,232,389		216,722,554	50.1
2011	15,324,478	4,641,547	10,682,931		227,405,485	52.6
2012	13,841,282	3,422,728	10,418,554		237,824,039	55.0
2013	17,225,716	4,021,116	13,204,600		251,028,639	58.0
2014	15,818,431	3,237,548	12,580,883		263,609,522	60.9
2015	19,756,583	4,153,576	15,603,007		279,212,529	64.6
2016	36,516,284	13,259,794	23,256,490		302,469,019	69.9
2017	20,541,452	3,788,344	16,753,108		319,222,127	73.8

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST	
			(2)	(3)	CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2018	21,262,093	2,754,031	18,508,062		337,730,189	78.1
2019	30,205,921	2,931,585	27,274,336		365,004,525	84.4
2020	28,177,907	2,393,434	25,784,473		390,788,998	90.3
2021	28,362,661	1,274,224	27,088,437		417,877,435	96.6
2022	14,844,170	180,970	14,663,200		432,540,635	100.0
TOTAL	683,110,556	250,569,921	432,540,635			

UTILITY PLANT IN SERVICE

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	1,835,295.50	1,835,296	1,835,296			
2001	86,002.52	86,003	86,003			
2004	172,450.99	172,451	172,451			
2005	34,999.69	35,000	35,000			
2011	876,413.25	876,413	876,413			
2012	27,934.56	27,935	27,935			
2013	95,201.98	85,682	84,790	10,412	1.00	10,412
2014	39,761.48	31,809	31,478	8,283	2.00	4,142
2015	1,094,952.45	766,467	758,489	336,463	3.00	112,154
2016	16,492,484.82	9,895,491	9,792,484	6,700,001	4.00	1,675,000
2017	560,328.17	280,164	277,248	283,080	5.00	56,616
2018	37,961.74	15,185	15,027	22,935	6.00	3,822
2019	59,179.07	17,754	17,569	41,610	7.00	5,944
2020	596,972.41	119,394	118,151	478,821	8.00	59,853
2022	2,518,130.86	62,953	62,298	2,455,833	9.75	251,880
	24,528,069.49	14,307,997	14,190,632	10,337,438		2,179,823
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 8.89

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 325.4 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1941	979.89	893	980			
1943	8.00	7	8			
1951	59.95	52	60			
1952	25.68	22	26			
1953	320.75	272	321			
1961	1,304.78	1,019	1,305			
1963	393.12	300	393			
1965	532.75	395	518	15	18.04	1
1966	1,831.73	1,341	1,758	74	18.74	4
1967	3,547.90	2,562	3,359	189	19.46	10
1970	7.00	5	7			
1975	1,108.73	705	924	185	25.52	7
1977	8.00	5	7	1	27.15	
1980	13,857.23	7,986	10,468	3,389	29.66	114
1986	743.98	394	516	228	32.03	7
1988	27.06	14	18	9	34.03	
1989	1,257.23	614	805	452	34.57	13
1990	18,855.88	8,930	11,707	7,149	35.57	201
1991	2,108.64	967	1,268	841	36.57	23
2000	80.77	27	35	46	44.67	1
2012	2,821.55	426	558	2,264	56.23	40
2022	3,565.77	14	19	3,547	65.54	54
	53,446.39	26,950	35,060	18,387		475

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.7 0.89

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2.5						
NET SALVAGE PERCENT.. 0						
1941	118.47	115	118			
1955	66.07	59	66			
1963	358.21	305	358			
1964	607.35	514	607			
1965	3,024.98	2,547	3,025			
1966	1,138.05	952	1,138			
1967	60.26	50	60			
1969	543.08	445	543			
1974	789.89	622	770	20	6.39	3
1978	1,208.10	915	1,133	75	7.28	10
1985	166.97	138	167			
1994	2,014.41	1,523	1,889	125	9.04	14
	10,095.84	8,185	9,874	221		27
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 0.27

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 329 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,650.00	1,192	1,165	1,485	22.00	68
	2,650.00	1,192	1,165	1,485		68
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.8	2.57

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1961	704.37	542	418	286	11.52	25
1962	46,641.26	35,550	27,399	19,242	11.89	1,618
1965	6,597.28	4,877	3,759	2,838	13.04	218
1966	3,569.90	2,610	2,012	1,558	13.44	116
1967	10,918.01	7,892	6,083	4,835	13.86	349
1968	27.07	19	15	12	14.28	1
1973	19,237.78	12,870	9,919	9,319	16.55	563
1983	3,679.91	2,468	1,902	1,778	19.14	93
1985	928.10	601	463	465	20.14	23
1986	15,059.66	9,596	7,396	7,664	20.50	374
1993	76,898.79	42,148	32,484	44,415	23.91	1,858
2009	24,009.65	7,054	5,437	18,573	31.25	594
2010	9,505.82	2,624	2,022	7,484	31.48	238
2015	222,831.20	39,151	30,175	192,656	32.84	5,867
2018	3,977.20	433	334	3,643	32.76	111
	444,586.00	168,435	129,818	314,768		12,048

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 2.71

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
1947	43.30	43	43			
1958	2,204.71	2,205	2,205			
1964	352.38	341	352			
1965	4,532.46	4,306	4,532			
1966	6,413.60	5,986	6,414			
1967	4,831.67	4,429	4,832			
1969	498.71	441	499			
1971	116.46	99	116			
1973	452.99	370	443	10	5.50	2
1974	103.17	83	99	4	6.00	1
1975	725.89	569	682	44	6.50	7
1976	15,618.24	11,974	14,345	1,273	7.00	182
1977	4,644.11	3,483	4,173	471	7.50	63
1978	36,926.57	27,079	32,440	4,487	8.00	561
1979	61,796.95	44,288	53,056	8,741	8.50	1,028
1980	15,226.49	10,659	12,769	2,457	9.00	273
1981	16,902.26	11,550	13,837	3,065	9.50	323
1982	32,082.56	26,051	31,208	875	9.26	94
1983	26,695.00	21,343	25,568	1,127	9.78	115
1984	20,295.52	16,042	19,218	1,078	10.08	107
1985	67,300.29	52,292	62,644	4,656	10.62	438
1986	32,718.29	25,088	30,055	2,663	10.95	243
1987	61,558.47	46,538	55,751	5,807	11.30	514
1988	43,485.58	32,232	38,613	4,873	11.87	411
1989	51,831.82	37,801	45,284	6,548	12.25	535
1990	25,130.39	18,094	21,676	3,454	12.44	278
1991	51,686.54	36,532	43,764	7,923	12.86	616
1992	18,590.65	12,883	15,433	3,158	13.29	238
1993	39,313.74	26,792	32,096	7,218	13.55	533
1994	40,920.70	27,270	32,669	8,252	14.02	589
1995	20,910.67	13,663	16,368	4,543	14.32	317
1996	2,239.05	1,432	1,715	524	14.65	36
1997	5,584.76	3,490	4,181	1,404	15.00	94
1998	629.20	385	461	168	15.22	11
1999	13,065.82	7,783	9,324	3,742	15.61	240
2000	599.15	348	417	182	15.88	11
2001	72,981.77	41,227	49,389	23,593	16.17	1,459
2002	84,185.12	46,302	55,468	28,717	16.36	1,755
2003	53,348.70	28,483	34,122	19,227	16.59	1,159
2004	54,606.92	28,210	33,795	20,812	16.84	1,236
2005	83,434.71	41,559	49,786	33,649	17.13	1,964

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. 0						
2006	69,280.96	33,255	39,839	29,442	17.33	1,699
2007	176,955.69	81,754	97,939	79,017	17.47	4,523
2008	118,716.84	52,520	62,917	55,800	17.65	3,161
2009	42,981.73	18,216	21,822	21,160	17.67	1,198
2010	56,024.79	22,522	26,981	29,044	17.85	1,627
2011	275,879.18	105,000	125,787	150,092	17.90	8,385
2012	82,559.69	29,639	35,507	47,053	17.86	2,635
2013	214,832.77	71,926	86,165	128,668	17.88	7,196
2014	81,848.58	25,406	30,436	51,413	17.77	2,893
2015	48,538.71	13,795	16,526	32,013	17.63	1,816
2016	85,838.39	21,992	26,346	59,492	17.42	3,415
2017	168,534.97	38,089	45,629	122,906	17.12	7,179
2018	110,165.76	21,372	25,603	84,563	16.62	5,088
2019	91,758.68	14,507	17,379	74,380	15.98	4,655
2020	182,664.25	21,554	25,821	156,843	14.95	10,491
2021	97,102.07	6,865	8,224	88,878	13.14	6,764
2022	19,826.40	442	530	19,297	10.95	1,762
	2,998,094.84	1,298,599	1,553,293	1,444,802		89,920
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.1 3.00

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1916	10,863.75	10,387	10,864			
1917	33.35	32	33			
1918	913.50	868	914			
1919	42.48	40	42			
1920	3,602.54	3,399	3,603			
1921	138.55	130	139			
1922	150.95	141	151			
1923	165.60	155	166			
1924	39.45	37	39			
1925	121.68	113	122			
1926	432.51	399	433			
1927	0.80	1	1			
1928	1,641.56	1,504	1,642			
1929	698.73	638	699			
1930	647.34	588	647			
1931	53.86	49	54			
1932	427.97	386	427	1	7.89	
1933	46.12	41	45	1	8.21	
1934	845.23	755	836	9	8.55	1
1935	43.25	38	42	1	8.89	
1936	329.90	292	323	7	9.24	1
1937	95.15	84	93	2	9.61	
1938	364.97	319	353	12	10.00	1
1939	27.45	24	27			
1940	77.75	67	74	4	10.82	
1941	935.70	804	890	46	11.25	4
1942	298.99	255	282	17	11.71	1
1943	1,176.47	997	1,103	73	12.18	6
1944	54.81	46	51	4	12.68	
1945	18.10	15	17	1	13.20	
1946	393.50	326	361	32	13.73	2
1947	31.22	26	29	2	14.29	
1948	812.68	662	733	80	14.87	5
1949	69.00	56	62	7	15.46	
1950	341.68	273	302	40	16.07	2
1951	153.87	122	135	19	16.70	1
1952	236.30	185	205	31	17.35	2
1953	504.76	391	433	72	18.00	4
1954	527.58	404	447	81	18.67	4
1955	692.20	525	581	111	19.34	6
1956	17,020.65	12,759	14,120	2,901	20.03	145

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1957	7,927.15	5,874	6,501	1,426	20.72	69
1958	37.25	27	30	7	21.42	
1959	792.23	573	634	158	22.13	7
1960	302.77	216	239	64	22.85	3
1961	5,914.70	4,171	4,616	1,299	23.58	55
1962	1,231.96	857	948	284	24.32	12
1963	1,887.12	1,296	1,434	453	25.06	18
1964	2,510.75	1,700	1,881	630	25.82	24
1965	21,704.33	14,490	16,036	5,668	26.59	213
1966	7,574.97	4,984	5,516	2,059	27.36	75
1967	19,203.26	12,446	13,774	5,429	28.15	193
1968	1,080.16	689	763	317	28.94	11
1969	5,355.71	3,365	3,724	1,632	29.74	55
1970	154.23	95	105	49	30.56	2
1971	9,002.55	5,471	6,055	2,948	31.38	94
1972	803.45	480	531	272	32.21	8
1973	1,236.09	725	802	434	33.05	13
1974	2,778.56	1,601	1,772	1,007	33.90	30
1975	2,684.37	1,518	1,680	1,004	34.75	29
1976	70.21	39	43	27	35.62	1
1977	2,698.70	1,468	1,625	1,074	36.49	29
1978	10,003.07	5,330	5,899	4,104	37.37	110
1979	2,363.44	1,233	1,365	998	38.26	26
1980	6,808.63	3,477	3,848	2,961	39.15	76
1981	22,542.50	11,257	12,458	10,084	40.05	252
1982	8,121.00	4,190	4,637	3,484	37.52	93
1983	5,195.78	2,614	2,893	2,303	38.52	60
1984	19,299.81	9,461	10,471	8,829	39.52	223
1985	3,109.47	1,484	1,642	1,467	40.52	36
1986	18,884.23	8,838	9,781	9,103	40.92	222
1987	28,065.70	12,770	14,133	13,933	41.92	332
1988	169,414.73	74,881	82,871	86,544	42.92	2,016
1989	4,486.43	1,925	2,130	2,356	43.92	54
1990	34,263.40	14,254	15,775	18,488	44.92	412
1991	125,644.90	51,024	56,469	69,176	45.34	1,526
1992	32,118.37	12,623	13,970	18,148	46.34	392
1993	40,130.31	15,246	16,873	23,257	47.34	491
1994	2,729.53	1,001	1,108	1,622	48.34	34
1995	14,973.47	5,296	5,861	9,112	49.34	185
1996	18,230.44	6,209	6,872	11,358	50.34	226
1997	35,101.89	11,496	12,723	22,379	51.34	436

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1998	4,201.23	1,331	1,473	2,728	51.76	53
1999	104,843.00	31,830	35,226	69,617	52.76	1,320
2000	726.62	211	234	493	53.76	9
2001	12,929.48	3,584	3,966	8,963	54.76	164
2002	26,479.36	6,991	7,737	18,742	55.76	336
2003	55,642.41	13,955	15,444	40,198	56.76	708
2004	8,200.35	1,948	2,156	6,044	57.76	105
2005	1,674.41	376	416	1,258	58.76	21
2006	1,922.20	406	449	1,473	59.76	25
2007	69,742.90	13,809	15,282	54,461	60.76	896
2008	3,433.57	635	703	2,731	61.76	44
2009	138,528.79	23,772	26,308	112,221	62.76	1,788
2010	37,301.82	5,909	6,540	30,762	63.76	482
2011	21,239.80	3,107	3,439	17,801	64.19	277
2012	13,186.57	1,754	1,941	11,246	65.19	173
2013	30,486.62	3,649	4,038	26,449	66.19	400
2014	117,085.67	12,458	13,787	103,299	67.19	1,537
2015	26,209.10	2,440	2,700	23,509	68.19	345
2016	197,015.92	15,722	17,400	179,616	69.19	2,596
2017	14,629.03	973	1,077	13,552	70.19	193
2018	7,388.89	393	435	6,954	71.19	98
2019	351,618.43	14,030	15,527	336,091	72.19	4,656
2020	20,732.00	551	610	20,122	73.19	275
2021	184,123.62	2,449	2,710	181,414	74.19	2,445
2022	85,617.79	283	313	85,305	74.94	1,138
	2,276,469.15	517,593	571,919	1,704,550		28,412

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.0 1.25

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1916	584.00	570	554	30	1.40	21
1919	250.00	241	234	16	2.20	7
1920	145.00	139	135	10	2.48	4
1922	42.34	40	39	3	3.03	1
1925	1,105.35	1,034	1,004	101	3.88	26
1926	493.17	459	446	47	4.17	11
1931	319.07	289	281	38	5.61	7
1933	351.91	316	307	45	6.19	7
1934	614.05	548	532	82	6.49	13
1935	1,397.79	1,240	1,204	194	6.78	29
1936	701.17	619	601	100	7.07	14
1937	490.66	430	418	73	7.37	10
1938	310.45	271	263	47	7.67	6
1940	278.00	240	233	45	8.27	5
1941	34.91	30	29	6	8.58	1
1942	46.98	40	39	8	8.89	1
1945	65.65	55	53	13	9.85	1
1946	340.86	283	275	66	10.18	6
1948	400.28	328	319	81	10.87	7
1949	406.65	331	321	86	11.22	8
1950	391.01	316	307	84	11.58	7
1951	230.70	185	180	51	11.95	4
1952	1,494.21	1,187	1,153	341	12.32	28
1953	252.36	199	193	59	12.71	5
1954	4,698.94	3,673	3,567	1,132	13.10	86
1955	1,475.19	1,143	1,110	365	13.51	27
1956	8,215.63	6,310	6,128	2,088	13.92	150
1957	5,238.06	3,986	3,871	1,367	14.34	95
1958	2,766.42	2,085	2,025	741	14.77	50
1959	1,219.39	910	884	335	15.22	22
1960	4,973.43	3,675	3,569	1,404	15.67	90
1962	4,205.44	3,042	2,954	1,251	16.60	75
1963	1,657.30	1,186	1,152	505	17.08	30
1965	10,275.43	7,181	6,974	3,301	18.07	183
1966	9,319.84	6,434	6,249	3,071	18.58	165
1967	6,793.73	4,631	4,497	2,297	19.10	120
1970	1,191.66	780	758	434	20.72	21
1971	2,109.89	1,362	1,323	787	21.28	37
1972	4,301.79	2,735	2,656	1,646	21.85	75
1973	2,005.71	1,256	1,220	786	22.43	35
1974	617.00	380	369	248	23.02	11

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1976	1,587.48	947	920	667	24.22	28
1977	4,958.73	2,907	2,823	2,136	24.83	86
1984	4,902.24	2,925	2,841	2,061	25.69	80
1985	4,896.76	2,881	2,798	2,099	25.89	81
1986	804.29	463	450	354	26.50	13
1987	1,470.86	829	805	666	27.11	25
1988	31,043.90	17,099	16,605	14,439	27.73	521
1991	10,654.57	5,483	5,325	5,330	29.24	182
1999	9,258.38	3,748	3,640	5,618	33.82	166
2000	1,308.51	510	495	814	34.50	24
2003	346.22	120	117	229	35.95	6
2006	2,310.00	687	667	1,643	37.76	44
2012	9,996.65	1,969	1,912	8,085	40.76	198
2013	14,935.43	2,688	2,610	12,325	41.00	301
2014	2,912.00	471	457	2,455	41.50	59
2015	13,537.93	1,943	1,887	11,651	41.78	279
2016	7,722.51	964	937	6,786	42.08	161
2017	5,149.86	543	527	4,623	42.39	109
2019	4,180.00	276	268	3,912	42.45	92
	213,787.74	107,612	104,510	109,277		3,956

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.6 1.85

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366.3 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. 0						
1916	15.00	15	15			
1931	35.66	32	36			
1933	264.00	237	264			
1937	128.34	113	128			
1947	196.50	162	196			
1949	182.25	148	182			
1955	592.49	459	592			
1965	852.44	596	852			
1979	1,545.00	873	1,364	181	26.09	7
	3,811.68	2,635	3,629	183		7
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.1	0.18

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R2						
NET SALVAGE PERCENT.. 0						
1916	51,381.43	47,203	51,381			
1918	4.79	4	5			
1919	25,278.97	22,900	25,279			
1922	16.17	14	16			
1923	15.07	13	15			
1925	27.81	24	28			
1928	6,876.22	5,961	6,876			
1929	1,946.53	1,679	1,943	4	9.35	
1930	15.06	13	15			
1931	14,223.82	12,138	14,049	175	9.97	18
1932	3,672.25	3,117	3,608	64	10.28	6
1933	72.83	61	71	2	10.60	
1934	1,941.69	1,630	1,887	55	10.92	5
1935	3,380.85	2,822	3,266	115	11.25	10
1936	16,749.41	13,897	16,085	664	11.58	57
1937	2,176.68	1,795	2,078	99	11.92	8
1938	256.90	211	244	13	12.27	1
1939	77.00	63	73	4	12.62	
1940	125.95	102	118	8	12.98	1
1941	2,195.33	1,765	2,043	152	13.34	11
1942	95.70	76	88	8	13.72	1
1943	97,666.62	77,415	89,605	8,062	14.10	572
1944	79.06	62	72	7	14.48	
1945	126.08	98	113	13	14.88	1
1947	65,673.58	50,520	58,475	7,199	15.69	459
1948	4,714.81	3,598	4,165	550	16.11	34
1949	345.97	262	303	43	16.54	3
1950	10.90	8	9	2	16.98	
1951	45,691.54	33,986	39,338	6,354	17.42	365
1952	12,513.66	9,223	10,675	1,839	17.88	103
1953	299,999.78	219,087	253,585	46,415	18.34	2,531
1954	54,360.06	39,323	45,515	8,845	18.81	470
1955	236,726.16	169,572	196,273	40,453	19.29	2,097
1956	588,468.98	417,295	483,004	105,465	19.78	5,332
1957	98,103.97	68,845	79,686	18,418	20.28	908
1958	6,871.88	4,772	5,523	1,349	20.78	65
1959	140,064.07	96,190	111,336	28,728	21.30	1,349
1960	24,321.21	16,517	19,118	5,203	21.82	238
1961	125,908.32	84,507	97,814	28,094	22.36	1,256
1962	469.94	312	361	109	22.90	5
1963	133,048.04	87,166	100,891	32,157	23.45	1,371

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R2						
NET SALVAGE PERCENT.. 0						
1964	190,561.00	123,304	142,720	47,841	24.00	1,993
1965	541,818.66	346,049	400,539	141,280	24.57	5,750
1966	178,595.61	112,542	130,263	48,333	25.15	1,922
1967	608,062.28	377,984	437,503	170,559	25.73	6,629
1968	49,602.05	30,403	35,190	14,412	26.32	548
1969	199,461.74	120,499	139,473	59,989	26.92	2,228
1970	82,408.79	49,046	56,769	25,640	27.53	931
1971	13,543.93	7,937	9,187	4,357	28.15	155
1972	169,321.09	97,683	113,064	56,257	28.77	1,955
1973	601,020.05	341,169	394,891	206,129	29.40	7,011
1974	3,625.98	2,024	2,343	1,283	30.04	43
1975	142,644.09	78,266	90,590	52,054	30.69	1,696
1976	146,999.15	79,250	91,729	55,270	31.34	1,764
1977	185,937.21	98,437	113,937	72,000	32.00	2,250
1978	5,732.61	2,978	3,447	2,286	32.67	70
1979	43,295.29	22,062	25,536	17,759	33.35	533
1980	336,650.11	168,177	194,659	141,991	34.03	4,173
1981	219,575.19	107,429	124,345	95,230	34.73	2,742
1982	178,191.21	101,213	117,150	61,041	30.42	2,007
1983	593,240.64	330,850	382,947	210,294	30.93	6,799
1984	295,371.30	160,505	185,779	109,592	31.93	3,432
1985	587,450.78	312,994	362,279	225,172	32.44	6,941
1986	620,760.96	324,037	375,061	245,700	32.97	7,452
1987	700,272.33	357,839	414,185	286,087	33.49	8,542
1988	3,695,017.01	1,846,770	2,137,568	1,557,449	34.03	45,767
1989	2,590,989.99	1,265,440	1,464,700	1,126,290	34.57	32,580
1990	2,860,269.69	1,363,777	1,578,521	1,281,749	35.11	36,507
1991	1,315,447.89	611,683	708,000	607,448	35.67	17,030
1992	1,754,185.59	794,646	919,773	834,413	36.23	23,031
1993	435,219.51	191,845	222,054	213,166	36.79	5,794
1994	664,975.67	284,876	329,733	335,243	37.36	8,973
1995	301,997.99	125,571	145,344	156,654	37.94	4,129
1996	553,514.26	223,066	258,191	295,323	38.52	7,667
1997	270,745.99	105,591	122,218	148,528	39.10	3,799
1998	497,190.08	187,341	216,840	280,350	39.69	7,063
1999	360,687.86	131,904	152,674	208,014	39.89	5,215
2001	71,327.78	24,116	27,913	43,415	41.11	1,056
2002	169,398.99	54,885	63,527	105,872	41.73	2,537
2003	120,119.31	37,201	43,059	77,060	42.35	1,820
2004	290,077.01	86,153	99,719	190,358	42.61	4,467
2005	85,827.88	24,221	28,035	57,793	43.24	1,337

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 68-R2						
NET SALVAGE PERCENT.. 0						
2006	165,837.26	44,312	51,290	114,547	43.88	2,610
2007	1,360,805.32	344,964	399,283	961,522	44.17	21,769
2008	185,943.29	44,255	51,224	134,719	44.82	3,006
2009	242,865.80	53,989	62,490	180,376	45.48	3,966
2010	215,771.93	44,794	51,847	163,925	45.80	3,579
2011	520,588.70	100,213	115,993	404,596	46.14	8,769
2012	498,273.63	88,194	102,081	396,193	46.50	8,520
2013	383,551.42	61,445	71,120	312,431	47.18	6,622
2014	2,386,790.71	345,607	400,027	1,986,764	47.25	42,048
2015	1,634,838.14	209,423	242,399	1,392,439	47.64	29,228
2016	668,106.97	74,160	85,838	582,269	48.05	12,118
2017	2,658,181.47	249,869	289,214	2,368,967	48.19	49,159
2018	2,401,951.72	184,470	213,517	2,188,435	48.08	45,517
2019	8,566,066.84	503,685	582,997	7,983,070	48.02	166,245
2020	2,804,684.57	113,870	131,801	2,672,884	47.26	56,557
2021	5,175,728.36	110,243	127,602	5,048,126	45.95	109,861
2022	625,384.94	3,627	4,198	621,187	43.23	14,369
	55,292,200.71	15,183,129	17,569,405	37,722,796		887,558
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.5 1.61

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.2 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1965	397.82	398	398			
1966	1,351.32	1,351	1,351			
1968	6,038.60	6,039	6,039			
1969	1,612.73	1,613	1,613			
1973	5,487.04	5,445	5,487			
1975	64,739.43	63,315	64,257	482	0.55	482
1976	1,650.00	1,602	1,626	24	0.73	24
1977	13,715.68	13,211	13,408	308	0.92	308
1981	2,932.25	2,736	2,777	155	1.67	93
1983	81,763.32	77,806	78,964	2,799	1.98	1,414
1984	9,247.84	8,750	8,880	368	2.16	170
1985	96,340.87	90,898	92,250	4,091	2.22	1,843
1986	1,680.48	1,573	1,596	84	2.46	34
1987	6,724.70	6,237	6,330	395	2.74	144
1988	60,767.87	55,992	56,825	3,943	2.90	1,360
1989	1,000.00	914	928	72	3.10	23
1992	1,499.00	1,331	1,351	148	3.78	39
1993	5,399.03	4,744	4,815	584	4.00	146
1996	25,984.76	21,957	22,284	3,701	4.77	776
1998	473,793.69	386,616	392,368	81,426	5.41	15,051
1999	175,245.54	139,863	141,944	33,302	5.82	5,722
2001	412,760.69	313,781	318,449	94,312	6.62	14,247
2003	144,514.16	103,790	105,334	39,180	7.46	5,252
2004	324,355.10	224,778	228,122	96,233	7.97	12,074
2005	109,193.73	72,767	73,849	35,345	8.51	4,153
2006	48,522.01	30,976	31,437	17,085	9.06	1,886
2011	121,039.00	56,719	57,563	63,476	12.47	5,090
2013	46,315.85	18,049	18,317	27,999	14.09	1,987
2014	44,744.68	15,571	15,803	28,942	14.99	1,931
2015	269,872.63	82,743	83,974	185,899	15.83	11,743
2016	10,401.37	2,740	2,781	7,620	16.78	454
2017	2,884.49	635	644	2,240	17.73	126
2018	196,966.48	34,745	35,262	161,704	18.68	8,657
2019	33,470.16	4,428	4,494	28,976	19.68	1,472
2020	249,591.73	22,064	22,392	227,200	20.62	11,018
2021	105,232.06	4,651	4,720	100,512	21.62	4,649
	3,157,236.11	1,880,828	1,908,632	1,248,604		112,368

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 3.56

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR						
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1919	22.66	23	23			
1920	16.28	16	16			
1922	53.70	54	54			
1928	12.88	13	13			
1930	47.70	48	48			
1934	29.72	30	30			
1935	196.61	197	197			
1936	62.67	63	63			
1937	312.09	312	312			
1938	65.81	66	66			
1939	66.58	67	67			
1943	43.93	44	44			
1945	305.90	306	306			
1946	846.49	846	846			
1947	154.83	153	155			
1949	43.00	42	43			
1950	338.72	326	339			
1951	863.22	826	863			
1952	87.35	83	87			
1954	1,735.34	1,625	1,735			
1955	1,467.81	1,365	1,468			
1956	3,902.55	3,602	3,903			
1957	19,574.22	17,935	19,574			
1958	1,881.17	1,710	1,881			
1959	7,856.11	7,087	7,856			
1960	4,354.64	3,897	4,355			
1961	135.54	120	136			
1962	2,556.01	2,250	2,556			
1963	9,661.43	8,434	9,661			
1964	1,587.24	1,374	1,587			
1965	31,558.18	27,074	31,558			
1966	6,431.04	5,469	6,431			
1967	27,222.03	22,935	27,222			
1968	19,375.95	16,171	19,376			
1969	8,610.75	7,118	8,611			
1970	6,995.70	5,728	6,996			
1971	1,436.60	1,164	1,437			
1972	4,932.40	3,956	4,932			
1973	19,144.38	15,196	19,144			
1974	12,199.83	9,577	12,200			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR						
SURVIVOR CURVE.. IOWA 24-L1						
NET SALVAGE PERCENT.. 0						
1975	6,527.23	5,070	6,527			
1976	18,412.70	14,139	18,413			
1977	24,984.16	18,957	24,984			
1978	27,991.44	20,982	27,991			
1979	8,283.13	6,133	8,283			
1980	15,818.06	11,567	15,818			
	298,205.78	244,150	298,206			
1981 AND SUBSEQUENT						
SURVIVOR CURVE.. IOWA 35-R1.5						
NET SALVAGE PERCENT.. 0						
1981	16,635.26	12,500	14,862	1,774	8.70	204
1982	21,392.55	17,713	21,060	333	8.31	40
1983	49,237.99	40,326	47,945	1,293	8.62	150
1984	39,664.26	32,104	38,170	1,495	8.95	167
1985	41,242.15	32,961	39,188	2,054	9.30	221
1986	272,634.31	214,945	255,556	17,079	9.66	1,768
1987	106,496.31	82,748	98,382	8,114	10.05	807
1988	429,662.57	328,692	390,794	38,869	10.44	3,723
1989	307,493.38	231,358	275,070	32,424	10.86	2,986
1990	177,873.14	131,484	156,326	21,547	11.29	1,909
1991	103,256.56	74,902	89,054	14,203	11.74	1,210
1992	127,165.22	90,414	107,496	19,669	12.19	1,614
1993	276,992.49	192,787	229,211	47,781	12.67	3,771
1994	119,760.55	81,820	97,279	22,482	12.98	1,732
1995	464,681.22	309,896	368,446	96,235	13.49	7,134
1996	61,230.93	39,800	47,320	13,911	14.00	994
1997	150,727.95	95,712	113,795	36,933	14.37	2,570
1998	109,838.14	67,748	80,548	29,290	14.91	1,964
1999	134,231.14	80,579	95,803	38,428	15.31	2,510
2000	7,430.46	4,316	5,131	2,299	15.88	145
2001	164,637.18	92,658	110,164	54,473	16.31	3,340
2002	126,878.11	68,768	81,761	45,117	16.90	2,670
2003	15,317.95	8,004	9,516	5,802	17.36	334
2004	12,742.99	6,400	7,609	5,134	17.84	288
2005	13,104.98	6,305	7,496	5,609	18.34	306
2006	7,048.33	3,248	3,862	3,187	18.72	170
2007	58,286.49	25,529	30,352	27,934	19.25	1,451

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1981 AND SUBSEQUENT SURVIVOR CURVE.. IOWA 35-R1.5 NET SALVAGE PERCENT.. 0						
2008	56,753.51	23,519	27,963	28,791	19.78	1,456
2009	131,494.19	51,454	61,175	70,319	20.22	3,478
2010	216,552.71	79,518	94,542	122,011	20.68	5,900
2011	126,880.34	43,545	51,772	75,108	21.05	3,568
2012	41,531.17	13,207	15,702	25,829	21.45	1,204
2013	872,718.18	254,485	302,566	570,152	21.86	26,082
2014	35,075.97	9,288	11,043	24,033	22.21	1,082
2015	447,086.14	106,094	126,139	320,947	22.50	14,264
2016	332,761.56	69,481	82,608	250,153	22.74	11,001
2017	60,129.26	10,763	12,797	47,333	22.93	2,064
2018	119,015.80	17,614	20,942	98,074	23.03	4,259
2019	44,518.22	5,155	6,129	38,389	22.91	1,676
2020	574,719.66	46,782	55,621	519,099	22.57	23,000
2022	2,119.41	27	32	2,087	19.59	107
	6,477,018.73	3,104,649	3,691,227	2,785,792		143,319
	6,775,224.51	3,348,799	3,989,433	2,785,792		143,319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 2.12

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1884	105.00	105	105			
1885	57.84	58	58			
1886	152.57	153	153			
1887	19.28	19	19			
1888	90.08	90	90			
1889	150.13	150	150			
1903	7.00	7	7			
1908	35.00	34	35			
1913	34.10	33	34			
1915	1.75	2	2			
1916	6,222.08	5,949	6,222			
1917	104.00	99	104			
1918	603.75	573	604			
1919	815.46	772	815			
1920	478.56	451	479			
1921	418.37	393	418			
1922	792.07	742	792			
1923	543.93	508	544			
1924	870.58	810	871			
1925	1,513.28	1,402	1,513			
1926	808.05	746	808			
1927	814.48	749	814			
1928	1,766.31	1,619	1,766			
1929	1,083.06	989	1,082	1	6.98	
1930	992.08	902	987	5	7.28	1
1931	900.28	815	892	8	7.58	1
1932	608.79	549	601	8	7.89	1
1933	806.39	724	792	14	8.21	2
1934	926.55	828	906	21	8.55	2
1935	2,808.02	2,496	2,732	76	8.89	9
1936	1,936.62	1,713	1,875	62	9.24	7
1937	2,075.07	1,826	1,999	76	9.61	8
1938	2,485.58	2,175	2,380	106	10.00	11
1939	2,422.55	2,108	2,307	116	10.40	11
1940	2,303.44	1,992	2,180	123	10.82	11
1941	1,951.83	1,677	1,835	117	11.25	10
1942	808.23	690	755	53	11.71	5
1943	341.02	289	316	25	12.18	2
1944	443.41	373	408	35	12.68	3
1945	399.28	333	364	35	13.20	3
1946	794.64	658	720	75	13.73	5

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1947	1,570.64	1,290	1,412	159	14.29	11
1948	1,579.39	1,286	1,407	172	14.87	12
1949	4,806.63	3,878	4,244	563	15.46	36
1950	4,569.29	3,651	3,996	573	16.07	36
1951	3,585.82	2,837	3,105	481	16.70	29
1952	2,784.44	2,181	2,387	397	17.35	23
1953	3,659.36	2,836	3,104	555	18.00	31
1954	3,197.16	2,451	2,683	514	18.67	28
1955	19,330.19	14,657	16,042	3,288	19.34	170
1956	19,743.19	14,800	16,198	3,545	20.03	177
1957	15,148.19	11,225	12,285	2,863	20.72	138
1958	15,254.48	11,170	12,225	3,029	21.42	141
1959	10,605.00	7,671	8,396	2,209	22.13	100
1960	13,739.17	9,815	10,742	2,997	22.85	131
1961	16,950.17	11,954	13,083	3,867	23.58	164
1962	19,226.46	13,382	14,646	4,580	24.32	188
1963	13,385.67	9,193	10,061	3,325	25.06	133
1964	14,889.61	10,084	11,037	3,853	25.82	149
1965	18,066.38	12,061	13,200	4,866	26.59	183
1966	20,331.71	13,378	14,642	5,690	27.36	208
1967	20,922.79	13,560	14,841	6,082	28.15	216
1968	29,594.67	18,889	20,673	8,922	28.94	308
1969	14,261.48	8,960	9,806	4,455	29.74	150
1970	21,453.87	13,258	14,511	6,943	30.56	227
1971	40,382.46	24,542	26,861	13,521	31.38	431
1972	13,135.86	7,847	8,588	4,548	32.21	141
1973	26,202.73	15,378	16,831	9,372	33.05	284
1974	12,157.54	7,006	7,668	4,490	33.90	132
1975	5,904.10	3,339	3,654	2,250	34.75	65
1976	10,983.86	6,093	6,669	4,315	35.62	121
1977	13,509.94	7,348	8,042	5,468	36.49	150
1978	30,338.18	16,167	17,694	12,644	37.37	338
1979	37,995.35	19,824	21,697	16,298	38.26	426
1980	45,117.22	23,038	25,214	19,903	39.15	508
1981	66,718.07	33,318	36,466	30,252	40.05	755
1982	48,821.32	25,192	27,572	21,249	37.52	566
1983	59,798.03	30,084	32,926	26,872	38.52	698
1984	56,479.52	27,686	30,302	26,178	39.52	662
1985	110,082.03	52,542	57,506	52,576	40.52	1,298
1986	83,758.81	39,199	42,902	40,857	40.92	998
1987	115,526.77	52,565	57,531	57,996	41.92	1,383

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1988	129,061.72	57,045	62,434	66,628	42.92	1,552
1989	140,657.30	60,342	66,043	74,614	43.92	1,699
1990	198,673.83	82,648	90,456	108,218	44.92	2,409
1991	191,499.11	77,768	85,115	106,384	45.34	2,346
1992	152,993.96	60,127	65,807	87,187	46.34	1,881
1993	207,212.13	78,720	86,157	121,055	47.34	2,557
1994	213,906.04	78,461	85,873	128,033	48.34	2,649
1995	201,179.45	71,157	77,879	123,300	49.34	2,499
1996	243,028.45	82,775	90,595	152,433	50.34	3,028
1997	253,609.59	83,057	90,903	162,707	51.34	3,169
1998	192,052.61	60,842	66,590	125,463	51.76	2,424
1999	209,008.41	63,455	69,450	139,558	52.76	2,645
2000	219,277.60	63,678	69,694	149,584	53.76	2,782
2001	276,090.40	76,532	83,762	192,328	54.76	3,512
2002	181,401.46	47,890	52,414	128,987	55.76	2,313
2003	212,415.96	53,274	58,307	154,109	56.76	2,715
2004	294,283.50	69,922	76,528	217,756	57.76	3,770
2005	282,250.42	63,337	69,320	212,930	58.76	3,624
2006	212,960.74	44,977	49,226	163,735	59.76	2,740
2007	277,082.46	54,862	60,045	217,037	60.76	3,572
2008	260,988.91	48,231	52,787	208,202	61.76	3,371
2009	223,601.41	38,370	41,995	181,606	62.76	2,894
2010	269,599.50	42,705	46,739	222,860	63.76	3,495
2011	305,105.18	44,637	48,854	256,251	64.19	3,992
2012	276,118.35	36,724	40,193	235,925	65.19	3,619
2013	330,340.03	39,542	43,278	287,062	66.19	4,337
2014	431,279.04	45,888	50,223	381,056	67.19	5,671
2015	466,553.84	43,436	47,539	419,015	68.19	6,145
2016	452,917.62	36,143	39,557	413,361	69.19	5,974
2017	465,006.60	30,923	33,844	431,163	70.19	6,143
2018	518,914.31	27,606	30,214	488,700	71.19	6,865
2019	1,140,644.97	45,512	49,812	1,090,833	72.19	15,111
2020	656,535.37	17,464	19,114	637,421	73.19	8,709
2021	573,945.57	7,633	8,354	565,592	74.19	7,624
2022	374,353.94	1,235	1,352	373,002	74.94	4,977
	12,160,607.84	2,479,154	2,712,836	9,447,772		154,850

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.0 1.27

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1970	101,615.79	73,020	84,880	16,736	15.32	1,092
1972	872.15	621	722	150	15.41	10
1975	397.62	279	324	73	15.56	5
1980	5,938.40	4,043	4,700	1,239	15.78	79
1981	866.58	586	681	185	15.83	12
1988	944.53	645	750	195	15.75	12
1990	22,273.74	14,968	17,399	4,875	15.62	312
1992	7,598.22	4,969	5,776	1,822	15.87	115
1993	12,411.95	8,027	9,331	3,081	15.84	195
1996	2,932.90	1,823	2,119	814	15.84	51
1997	91,997.01	56,118	65,233	26,765	15.98	1,675
1999	81.08	48	56	25	16.06	2
2000	7,158.57	4,142	4,815	2,344	16.02	146
2003	3,823.91	2,071	2,407	1,417	16.09	88
2004	3,780.97	1,994	2,318	1,463	16.13	91
2005	80,474.20	41,179	47,867	32,607	16.22	2,010
2006	3,790.93	1,880	2,185	1,606	16.26	99
2008	8,450.00	3,904	4,538	3,912	16.30	240
2010	31,121.00	13,183	15,324	15,797	16.33	967
2011	15,767.40	6,331	7,359	8,408	16.40	513
2014	33,265.48	10,884	12,652	20,614	16.45	1,253
2015	10,797.30	3,220	3,743	7,054	16.47	428
2016	4,733.61	1,261	1,466	3,268	16.52	198
2017	10,408.19	2,415	2,807	7,601	16.55	459
2018	13,025.65	2,532	2,943	10,082	16.58	608
2019	6,242.90	957	1,112	5,130	16.57	310
	480,770.08	261,100	303,507	177,263		10,970

DUBOIS SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2037
NET SALVAGE PERCENT.. 0

1967	80,715.66	61,396	71,368	9,348	13.03	717
1969	27.09	20	23	4	13.10	
1976	1,655.47	1,214	1,411	244	13.34	18
1978	6,016.00	4,366	5,075	941	13.41	70
1980	2,081.36	1,494	1,737	345	13.47	26

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUBOIS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. 0						
1984	1,452.26	1,076	1,251	202	13.28	15
1986	1,466.30	1,072	1,246	220	13.26	17
1991	5,903.85	4,118	4,787	1,117	13.44	83
1993	19,099.51	13,016	15,130	3,969	13.55	293
1996	4,082.54	2,675	3,109	973	13.68	71
1997	13,613.93	8,815	10,247	3,367	13.61	247
1999	81.07	51	59	22	13.63	2
2000	20,579.25	12,677	14,736	5,843	13.71	426
2002	26,356.07	15,603	18,137	8,219	13.78	596
2003	22,030.21	12,767	14,841	7,190	13.79	521
2005	775.00	427	496	279	13.86	20
2008	5,099.64	2,556	2,971	2,129	13.93	153
2012	2,022.28	843	980	1,042	13.98	75
2013	12,349.08	4,835	5,620	6,729	13.99	481
2014	39,062.33	14,187	16,491	22,571	14.03	1,609
2016	20,527.11	6,146	7,144	13,383	14.04	953
2018	9,545.21	2,111	2,454	7,091	14.08	504
2019	3,427.78	602	700	2,728	14.09	194
2020	79,841.86	9,916	11,527	68,315	14.10	4,845
	377,810.86	181,983	211,540	166,271		11,936

MEADVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1962	50,405.35	42,036	48,863	1,542	9.04	171
1963	12,243.25	10,191	11,846	397	9.05	44
1973	1,218.30	989	1,150	69	9.22	7
1974	5,403.75	4,370	5,080	324	9.24	35
1975	778.25	627	729	49	9.25	5
1980	4,336.66	3,431	3,988	348	9.33	37
1984	3,137.80	2,516	2,925	213	9.39	23
1988	6,818.81	5,355	6,225	594	9.29	64
1989	2,400.00	1,869	2,173	227	9.37	24
1991	5,750.00	4,421	5,139	611	9.32	66
1993	6,060.92	4,570	5,312	749	9.46	79
1994	5,353.23	4,002	4,652	701	9.45	74

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MEADVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1998	34,149.82	24,506	28,486	5,664	9.44	600
1999	241.07	171	199	42	9.47	4
2000	59,583.52	41,685	48,455	11,128	9.45	1,178
2001	37,584.61	25,888	30,093	7,492	9.49	789
2005	2,821.63	1,808	2,102	720	9.53	76
2006	9,202.23	5,757	6,692	2,510	9.58	262
2007	3,050.00	1,862	2,164	886	9.57	93
2008	6,989.58	4,149	4,823	2,167	9.58	226
2009	23,307.80	13,423	15,603	7,705	9.57	805
2010	4,428.08	2,460	2,860	1,569	9.60	163
2012	9,796.54	4,996	5,807	3,989	9.61	415
2013	24,548.17	11,864	13,791	10,757	9.62	1,118
2014	7,006.38	3,178	3,694	3,312	9.64	344
2016	8,839.99	3,389	3,939	4,901	9.65	508
2017	1,335.56	455	529	807	9.66	84
2020	30,990.81	5,299	6,160	24,831	9.70	2,560
	367,782.11	235,267	273,478	94,304		9,854

CLARION SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. 0

1936	9,903.31	8,694	9,903			
1937	2,759.12	2,419	2,759			
1938	210.94	185	211			
1939	582.38	510	582			
1944	10.39	9	10			
1945	326.86	284	327			
1950	321.44	278	321			
1952	433.28	373	433			
1953	332.05	286	332			
1954	69.30	60	69			
1955	275.00	236	275			
1962	856.57	726	846	11	8.22	1
1963	83.47	71	83	1	8.23	
1965	199.63	168	196	4	8.26	
1966	177.21	149	174	4	8.28	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1967	242.55	204	238	5	8.29	1
1968	1,514.28	1,268	1,477	38	8.31	5
1973	6,609.18	5,464	6,364	246	8.37	29
1975	530.69	436	508	23	8.40	3
1981	33,569.89	27,015	31,463	2,107	8.47	249
1982	22,711.57	18,805	21,901	811	8.31	98
1990	12,655.51	10,003	11,650	1,006	8.49	118
1993	9,346.08	7,237	8,428	918	8.45	109
1994	6,506.60	4,992	5,814	693	8.50	82
1996	1,000.00	751	875	125	8.60	15
2003	11,593.30	7,974	9,287	2,306	8.62	268
2005	13,549.81	8,984	10,463	3,087	8.64	357
2009	19,507.78	11,691	13,616	5,892	8.69	678
2012	1,698.49	909	1,059	640	8.69	74
2014	21,300.79	10,190	11,868	9,433	8.72	1,082
2017	3,843.90	1,399	1,629	2,215	8.74	253
2018	7,749.73	2,430	2,830	4,920	8.76	562
2019	12,074.65	3,079	3,586	8,489	8.76	969
	202,545.75	137,279	159,575	42,971		4,953

ERIE SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. 0

1947	236.25	194	226	11	10.79	1
1957	134,949.80	108,747	126,409	8,541	11.20	763
1961	423.30	338	393	30	11.34	3
1962	148.51	118	137	11	11.37	1
1966	201.20	158	184	18	11.49	2
1967	96.43	76	88	8	11.52	1
1968	1,770.34	1,385	1,610	160	11.55	14
1969	500.00	390	453	47	11.58	4
1970	229.33	178	207	22	11.60	2
1971	7,042.51	5,454	6,340	703	11.63	60
1972	49,166.57	37,939	44,101	5,066	11.66	434
1973	9,678.83	7,442	8,651	1,028	11.68	88
1977	36,233.84	27,400	31,850	4,384	11.78	372

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1978	16,827.85	12,665	14,722	2,106	11.81	178
1979	3,123.32	2,340	2,720	403	11.83	34
1983	74,357.79	57,129	66,408	7,950	11.76	676
1984	9,992.53	7,632	8,872	1,121	11.75	95
1987	2,479.34	1,857	2,159	321	11.73	27
1989	15,219.64	11,200	13,019	2,201	11.84	186
1990	217,892.87	158,975	184,795	33,098	11.86	2,791
1991	16,135.72	11,655	13,548	2,588	11.92	217
1993	27,393.57	19,384	22,532	4,861	11.98	406
1994	3,511.43	2,458	2,857	654	12.00	54
1995	11,772.42	8,169	9,496	2,277	11.91	191
1996	24,450.85	16,719	19,434	5,016	12.02	417
1997	64,477.75	43,522	50,591	13,887	12.04	1,153
1998	213,399.02	142,380	165,505	47,894	11.97	4,001
1999	40,303.36	26,419	30,710	9,593	12.09	793
2000	16,952.86	10,965	12,746	4,207	12.01	350
2001	62,848.52	39,859	46,333	16,516	12.11	1,364
2002	8,675.02	5,396	6,272	2,403	12.15	198
2003	8,065.31	4,919	5,718	2,347	12.15	193
2005	4,994.72	2,912	3,385	1,610	12.15	133
2006	34,812.67	19,774	22,986	11,827	12.17	972
2009	3,117.23	1,605	1,866	1,252	12.25	102
2011	1,822.48	862	1,002	820	12.26	67
2012	13,871.16	6,228	7,240	6,632	12.27	541
2013	28,096.51	11,885	13,815	14,281	12.28	1,163
2015	8,563.60	3,099	3,602	4,961	12.34	402
2016	1,690.00	553	643	1,047	12.35	85
2017	5,182.34	1,493	1,735	3,447	12.36	279
2018	15,476.18	3,782	4,396	11,080	12.37	896
2019	156,166.24	30,452	35,398	120,768	12.38	9,755
2020	122,230.35	16,990	19,749	102,481	12.39	8,271
2021	29,341.93	2,192	2,548	26,794	12.39	2,163
2022	42,340.32	838	974	41,366	12.39	3,339
	1,546,261.81	876,127	1,018,424	527,837		43,237

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OFFICE, THIRD AND WAYNE						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1959	398.80	316	367	31	11.14	3
1960	62,089.67	49,030	56,993	5,096	11.19	455
1963	605.08	474	551	54	11.31	5
1964	615.37	480	558	57	11.35	5
1965	1,155.07	899	1,045	110	11.39	10
1968	1,891.26	1,456	1,692	199	11.50	17
1969	246.74	189	220	27	11.53	2
1971	5,216.24	3,972	4,617	599	11.60	52
1972	2,299.35	1,744	2,027	272	11.63	23
1973	4,912.28	3,710	4,313	600	11.67	51
1977	2,678.20	1,987	2,310	368	11.78	31
1979	42,999.09	31,566	36,693	6,306	11.84	533
1989	3,134.30	2,307	2,682	453	11.84	38
1991	647.94	468	544	104	11.92	9
1998	90,308.26	60,254	70,040	20,268	11.97	1,693
1999	23,436.75	15,417	17,921	5,516	11.97	461
2000	102,013.23	65,982	76,699	25,315	12.01	2,108
2003	41,255.86	25,240	29,339	11,916	12.06	988
2004	3,564.25	2,136	2,483	1,081	12.03	90
2005	12,168.19	7,137	8,296	3,872	11.99	323
2006	17,280.59	9,871	11,474	5,806	12.01	483
2007	170,713.09	94,746	110,134	60,579	12.03	5,036
2008	41,953.75	22,554	26,217	15,737	12.04	1,307
2010	259,347.45	129,777	150,855	108,493	11.98	9,056
2012	7,067.06	3,216	3,738	3,329	11.98	278
2013	4,647.04	1,995	2,319	2,328	11.96	195
2014	2,107.21	845	982	1,125	11.96	94
2015	23,482.58	8,696	10,108	13,374	11.90	1,124
2017	11,328.93	3,370	3,917	7,412	11.81	628
2018	79,308.22	20,144	23,416	55,893	11.75	4,757
2019	9,069.35	1,861	2,163	6,906	11.62	594
2021	5,275.56	438	509	4,766	11.03	432
2022	194,655.38	4,555	5,295	189,361	10.41	18,190
	1,227,872.14	576,832	670,519	557,353		49,071

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WARREN SERVICE CENTER - NEW						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2062						
NET SALVAGE PERCENT.. 0						
2007	729,486.36	247,296	287,460	442,026	29.25	15,112
2009	1,196.30	367	427	770	29.37	26
2010	34,550.71	9,992	11,615	22,936	29.49	778
2011	2,487.21	673	782	1,705	29.65	58
2012	23,304.35	5,873	6,827	16,477	29.68	555
2014	7,496.69	1,589	1,847	5,650	29.74	190
2017	31,378.67	4,487	5,216	26,163	29.97	873
2018	1,669.50	197	229	1,441	29.90	48
2019	50,140.17	4,573	5,316	44,824	29.89	1,500
2020	258,032.22	16,153	18,776	239,256	29.95	7,989
2021	7,965.18	258	300	7,665	29.86	257
	1,147,707.36	291,458	338,795	808,912		27,386

CORRY SERVICE CENTER
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2028
NET SALVAGE PERCENT.. 0

1951	6,042.91	5,457	6,043			
1952	977.14	882	977			
1979	2,344.92	2,029	2,345			
1980	1,853.96	1,600	1,854			
1988	3,198.09	2,729	3,188	10	5.84	2
1991	9,610.29	8,103	9,466	145	5.76	25
1992	3,673.60	3,075	3,592	81	5.84	14
1993	18,851.76	15,690	18,329	523	5.84	90
2003	3,347.81	2,563	2,994	354	5.81	61
2008	2,582.69	1,819	2,125	458	5.88	78
2009	2,444.16	1,684	1,967	477	5.87	81
2011	6,920.00	4,506	5,264	1,656	5.89	281
2015	3,574.30	1,939	2,265	1,309	5.90	222
2016	3,648.86	1,839	2,148	1,501	5.90	254
2019	6,975.21	2,348	2,743	4,232	5.91	716
2021	120,860.50	17,452	20,387	100,473	5.93	16,943
	196,906.20	73,715	85,687	111,219		18,767

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE - WELD SHOP AND GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
1998	82,754.45	55,214	64,182	18,573	11.97	1,552
1999	95,760.31	62,771	72,966	22,794	12.09	1,885
	178,514.76	117,985	137,148	41,367		3,437
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. 0						
1979	365,183.70	254,460	295,788	69,395	14.99	4,629
1980	32,267.02	22,347	25,977	6,291	15.03	419
1990	11,431.55	7,792	9,058	2,374	14.95	159
1991	3,689.19	2,482	2,885	804	15.08	53
1993	18,639.91	12,271	14,264	4,376	15.05	291
1998	6,747.15	4,129	4,800	1,948	15.22	128
2001	7,885.74	4,554	5,294	2,592	15.36	169
2005	5,270.81	2,760	3,208	2,063	15.47	133
2006	20,460.40	10,410	12,101	8,360	15.45	541
2008	5,492.00	2,607	3,030	2,462	15.50	159
2009	5,022.00	2,285	2,656	2,366	15.57	152
2011	1,277.81	529	615	663	15.60	42
2012	5,919.28	2,309	2,684	3,235	15.64	207
2014	10,459.00	3,531	4,104	6,355	15.70	405
2015	17,975.01	5,549	6,450	11,525	15.68	735
2016	1,789.73	495	575	1,214	15.69	77
2017	6,050.22	1,458	1,695	4,355	15.75	277
2019	4,234.70	677	787	3,448	15.76	219
2021	20,010.29	1,193	1,387	18,624	15.78	1,180
2022	5,191.35	81	94	5,097	15.75	324
	554,996.86	341,919	397,452	157,545		10,299

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OIL CITY - FRANKLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
1986	458,453.16	283,874	329,980	128,474	22.14	5,803
1995	106,454.93	57,486	66,823	39,632	23.00	1,723
1996	4,222.89	2,240	2,604	1,619	23.02	70
1999	324.28	161	187	137	23.30	6
2000	1,531.44	745	866	665	23.25	29
2002	83,189.01	38,267	44,482	38,707	23.48	1,649
2003	63,711.95	28,447	33,067	30,645	23.55	1,301
2004	16,679.72	7,236	8,411	8,268	23.49	352
2005	5,704.15	2,385	2,772	2,932	23.65	124
2007	7,002.42	2,710	3,150	3,852	23.76	162
2008	65,834.21	24,332	28,284	37,550	23.88	1,572
2010	4,725.77	1,577	1,833	2,893	23.97	121
2011	8,164.91	2,569	2,986	5,179	23.97	216
2012	189,302.40	55,655	64,694	124,608	24.01	5,190
2013	6,216.65	1,690	1,964	4,252	24.11	176
2014	27,885.38	6,938	8,065	19,821	24.15	821
2015	22,874.03	5,140	5,975	16,899	24.15	700
2016	31,184.87	6,193	7,199	23,986	24.21	991
2017	334,852.44	57,260	66,560	268,293	24.24	11,068
2018	5,082.70	720	837	4,246	24.25	175
2019	5,133.99	564	656	4,478	24.32	184
2020	81,015.85	6,173	7,176	73,840	24.25	3,045
2021	6,226.97	247	287	5,940	24.25	245
	1,535,774.12	592,609	688,858	846,916		35,723

BRADFORD
INTERIM SURVIVOR CURVE.. IOWA 65-S0
PROBABLE RETIREMENT YEAR.. 6-2055
NET SALVAGE PERCENT.. 0

1995	583,613.88	302,545	351,683	231,931	25.08	9,248
1996	1,302.21	664	772	530	25.02	21
1997	4,035.13	2,007	2,333	1,702	25.25	67
1999	81.08	39	45	36	25.31	1
2003	11,324.03	4,820	5,603	5,721	25.64	223
2012	11,717.45	3,222	3,745	7,972	26.36	302
2013	14,910.71	3,798	4,415	10,496	26.34	398
2015	47,608.06	9,964	11,582	36,026	26.44	1,363

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
2016	19,373.24	3,580	4,161	15,212	26.47	575
2018	23,061.92	3,016	3,506	19,556	26.58	736
2019	71,098.72	7,209	8,380	62,719	26.59	2,359
2020	9,272.81	649	754	8,518	26.57	321
	797,399.24	341,513	396,980	400,419		15,614
SHARON-GREENVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 65-S0						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1996	806,989.22	407,045	473,156	333,833	25.55	13,066
1999	81.07	38	44	37	25.78	1
2002	6,431.49	2,791	3,244	3,187	26.08	122
2008	1,984.30	686	797	1,187	26.49	45
2009	43,014.78	14,092	16,381	26,634	26.68	998
2011	59,799.58	17,432	20,263	39,536	26.74	1,479
2012	22,721.09	6,180	7,184	15,537	26.76	581
2014	47,182.84	10,795	12,548	34,635	26.97	1,284
2016	5,511.88	1,002	1,165	4,347	27.00	161
2017	17,423.98	2,718	3,159	14,265	27.05	527
2018	3,074.00	396	460	2,614	27.06	97
2020	154,470.03	10,628	12,354	142,116	27.07	5,250
2021	5,081.08	181	210	4,871	27.01	180
2022	1,366.85	13	15	1,352	26.92	50
	1,175,132.19	473,997	550,982	624,150		23,841
	9,789,473.48	4,501,784	5,232,945	4,556,527		265,088
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.2 2.71

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1912	310.00	310	310			
1916	3,356.00	3,356	3,356			
1919	1,643.92	1,644	1,644			
1920	507.42	507	507			
1921	225.62	226	226			
1922	703.30	703	703			
1924	1,708.94	1,709	1,709			
1925	1,610.14	1,610	1,610			
1926	49.68	50	50			
1927	1,245.19	1,245	1,245			
1928	2,595.70	2,596	2,596			
1929	3,287.20	3,287	3,287			
1930	849.70	850	850			
1931	768.72	769	769			
1932	313.50	314	314			
1933	30.50	30	30			
1934	324.98	325	325			
1935	574.23	574	574			
1936	423.54	424	424			
1937	179.50	180	180			
1938	1,139.62	1,140	1,140			
1939	664.61	665	665			
1940	190.77	191	191			
1941	322.54	323	323			
1942	1,437.69	1,423	1,438			
1943	630.72	623	631			
1944	812.59	792	813			
1945	68.89	66	69			
1946	1,709.32	1,626	1,709			
1947	1,542.57	1,450	1,543			
1948	1,218.47	1,131	1,218			
1949	4,014.04	3,680	4,014			
1950	2,523.56	2,286	2,524			
1951	4,518.62	4,044	4,519			
1952	7,095.24	6,274	7,095			
1953	2,555.40	2,233	2,555			
1954	8,566.28	7,397	8,566			
1955	11,952.09	10,198	11,952			
1956	20,294.34	17,113	20,221	73	6.27	12
1957	3,834.68	3,195	3,775	60	6.67	9
1958	6,843.40	5,634	6,657	186	7.07	26

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1959	8,591.62	6,987	8,256	336	7.47	45
1960	7,854.97	6,311	7,457	398	7.86	51
1961	3,112.59	2,470	2,919	194	8.26	23
1962	5,290.80	4,145	4,898	393	8.66	45
1963	6,631.66	5,131	6,063	569	9.05	63
1964	1,410.22	1,077	1,273	137	9.45	14
1965	21,486.66	16,196	19,137	2,350	9.85	239
1966	8,893.06	6,612	7,813	1,080	10.26	105
1967	9,377.56	6,878	8,127	1,251	10.66	117
1968	9,977.73	7,216	8,526	1,452	11.07	131
1969	1,523.33	1,086	1,283	240	11.49	21
1970	17,653.13	12,401	14,653	3,000	11.90	252
1971	4,786.48	3,312	3,913	873	12.32	71
1972	3,189.49	2,173	2,568	621	12.75	49
1973	5,084.26	3,409	4,028	1,056	13.18	80
1974	389.17	257	304	85	13.61	6
1975	300.00	195	230	70	14.05	5
1977	162.92	102	121	42	14.94	3
1978	13,046.82	8,024	9,481	3,566	15.40	232
1979	2,759.78	1,666	1,969	791	15.86	50
1980	172.41	102	121	51	16.32	3
1982	3,278.79	2,374	2,805	474	15.25	31
1983	984.90	703	831	154	15.64	10
1984	3,666.89	2,578	3,046	621	16.05	39
1985	1,956.08	1,353	1,599	357	16.48	22
1986	2,400.32	1,642	1,940	460	16.63	28
1987	1,153.76	775	916	238	17.08	14
1988	2,983.51	1,968	2,325	659	17.55	38
1991	1,795.99	1,125	1,329	467	18.50	25
1992	4,585.00	2,806	3,316	1,269	19.02	67
1993	6,491.51	3,897	4,605	1,887	19.31	98
1998	1,212.16	646	763	449	21.05	21
1999	13,735.87	7,140	8,437	5,299	21.25	249
2000	23,373.46	11,776	13,914	9,459	21.67	437
2001	1,434.65	702	829	606	21.92	28
2002	5,044.49	2,391	2,825	2,219	22.19	100
2003	1,457.52	667	788	670	22.49	30
2005	40,137.94	16,990	20,075	20,063	23.16	866
2006	5,380.00	2,186	2,583	2,797	23.37	120
2007	3,476.75	1,351	1,596	1,881	23.61	80
2008	16,037.44	5,950	7,031	9,006	23.74	379

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
2009	29,683.51	10,458	12,357	17,327	23.90	725
2010	29,346.79	9,790	11,568	17,779	23.97	742
2011	42,372.09	13,284	15,697	26,675	24.09	1,107
2012	22,436.90	6,574	7,768	14,669	24.13	608
2013	16,460.37	4,459	5,269	11,191	24.22	462
2014	29,777.46	7,409	8,754	21,023	24.15	871
2015	57,733.53	13,054	15,425	42,309	23.96	1,766
2016	10,324.31	2,081	2,459	7,865	23.76	331
2017	45,122.90	7,942	9,384	35,739	23.41	1,527
2018	13,183.68	1,962	2,318	10,866	22.88	475
2019	28,840.14	3,435	4,059	24,781	22.19	1,117
2020	48,758.68	4,242	5,013	43,746	20.99	2,084
2021	52,391.82	2,635	3,113	49,279	18.88	2,610
2022	4,985.00	76	90	4,895	16.12	304
	806,342.09	344,364	400,294	406,048		19,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.3 2.36

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
1883	4,351.93	3,513	3,484	868	13.30	65
1884	1,216.00	978	970	246	13.48	18
1885	2,485.56	1,993	1,977	509	13.67	37
1886	20,268.15	16,197	16,063	4,205	13.86	303
1887	47,814.23	38,085	37,771	10,043	14.04	715
1888	38,729.68	30,742	30,488	8,242	14.23	579
1889	265.08	210	208	57	14.42	4
1890	29.15	23	23	6	14.62	
1891	581.52	457	453	129	14.81	9
1892	1,112.59	871	864	249	15.01	17
1893	535.23	417	414	121	15.21	8
1894	242.42	188	186	56	15.40	4
1895	472.70	366	363	110	15.61	7
1896	265.51	205	203	63	15.81	4
1897	158.61	122	121	38	16.01	2
1898	74.02	57	57	17	16.22	1
1899	53,653.93	40,886	40,548	13,106	16.42	798
1901	289.35	219	217	72	16.84	4
1902	1,048.55	789	782	267	17.05	16
1903	714.13	535	531	183	17.27	11
1904	56.60	42	42	15	17.48	1
1905	450.50	335	332	118	17.70	7
1906	21.84	16	16	6	17.91	
1908	10.06	7	7	3	18.36	
1909	131.04	96	95	36	18.58	2
1910	110.74	81	80	31	18.80	2
1911	5,287.33	3,829	3,797	1,490	19.03	78
1912	2,688.56	1,938	1,922	767	19.26	40
1913	2,366.16	1,698	1,684	682	19.49	35
1914	1,789.38	1,278	1,267	522	19.72	26
1915	575.80	409	406	170	19.95	9
1916	128,712.09	91,069	90,317	38,395	20.18	1,903
1917	3,097.92	2,181	2,163	935	20.42	46
1918	4,451.14	3,118	3,092	1,359	20.66	66
1919	19,748.40	13,767	13,653	6,095	20.90	292
1920	6,311.69	4,378	4,342	1,970	21.14	93
1921	16,997.85	11,731	11,634	5,364	21.38	251
1922	15,377.62	10,559	10,472	4,906	21.62	227
1923	9,064.89	6,192	6,141	2,924	21.87	134
1924	38,884.75	26,425	26,207	12,678	22.11	573
1925	76,873.01	51,962	51,533	25,340	22.36	1,133

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
1926	141,569.07	95,180	94,394	47,175	22.61	2,086
1927	93,651.98	62,625	62,108	31,544	22.86	1,380
1928	50,089.97	33,313	33,038	17,052	23.11	738
1929	98,191.85	64,949	64,413	33,779	23.36	1,446
1930	109,652.27	72,116	71,521	38,131	23.62	1,614
1931	54,333.58	35,537	35,244	19,090	23.87	800
1932	25,397.49	16,516	16,380	9,017	24.13	374
1933	7,096.03	4,589	4,551	2,545	24.38	104
1934	28,416.75	18,269	18,118	10,299	24.64	418
1935	46,679.25	29,834	29,588	17,091	24.90	686
1936	45,618.08	28,984	28,745	16,873	25.16	671
1937	58,839.52	37,171	36,864	21,976	25.41	865
1938	56,834.24	35,690	35,395	21,439	25.67	835
1939	37,878.04	23,643	23,448	14,430	25.93	556
1940	28,077.17	17,420	17,276	10,801	26.19	412
1941	42,647.80	26,293	26,076	16,572	26.46	626
1942	12,263.50	7,514	7,452	4,812	26.72	180
1943	4,417.06	2,690	2,668	1,749	26.98	65
1944	8,322.48	5,037	4,995	3,327	27.24	122
1945	9,042.21	5,438	5,393	3,649	27.50	133
1946	37,698.29	22,526	22,340	15,358	27.77	553
1947	123,940.74	73,592	72,984	50,957	28.03	1,818
1948	119,881.02	70,730	70,146	49,735	28.29	1,758
1949	248,370.46	145,567	144,365	104,005	28.56	3,642
1950	299,205.99	174,234	172,795	126,411	28.82	4,386
1951	301,189.69	174,211	172,772	128,418	29.09	4,415
1952	235,877.36	135,509	134,390	101,487	29.36	3,457
1953	226,558.19	129,301	128,233	98,325	29.62	3,320
1954	343,307.20	194,590	192,983	150,324	29.89	5,029
1955	823,651.60	463,633	459,805	363,847	30.16	12,064
1956	1,071,344.29	598,871	593,926	477,418	30.43	15,689
1957	507,905.84	281,852	279,525	228,381	30.71	7,437
1958	254,915.03	140,461	139,301	115,614	30.98	3,732
1959	405,709.90	221,907	220,075	185,635	31.26	5,938
1960	265,646.75	144,220	143,029	122,618	31.54	3,888
1961	279,572.23	150,606	149,362	130,210	31.83	4,091
1962	225,001.20	120,295	119,302	105,699	32.11	3,292
1963	323,240.24	171,411	169,996	153,244	32.41	4,728
1964	401,286.90	211,113	209,370	191,917	32.70	5,869
1965	746,735.70	389,602	386,385	360,351	33.00	10,920
1966	1,290,139.04	667,505	661,993	628,146	33.30	18,863

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
1967	1,543,847.37	791,839	785,301	758,546	33.61	22,569
1968	1,410,197.05	716,747	710,829	699,368	33.93	20,612
1969	1,476,416.56	743,553	737,413	739,004	34.25	21,577
1970	1,498,231.37	747,378	741,207	757,024	34.58	21,892
1971	1,968,172.63	972,395	964,366	1,003,807	34.91	28,754
1972	1,648,603.44	806,381	799,722	848,881	35.25	24,082
1973	2,061,585.79	997,622	989,384	1,072,202	35.61	30,110
1974	1,941,075.36	929,193	921,520	1,019,555	35.97	28,345
1975	1,252,047.61	592,820	587,925	664,123	36.33	18,280
1976	1,367,927.74	640,149	634,863	733,065	36.71	19,969
1977	3,406,858.82	1,575,059	1,562,053	1,844,806	37.10	49,725
1978	3,180,932.69	1,452,159	1,440,168	1,740,765	37.50	46,420
1979	2,393,314.23	1,078,380	1,069,475	1,323,839	37.91	34,921
1980	3,316,311.73	1,474,067	1,461,895	1,854,417	38.33	48,380
1981	2,850,330.17	1,248,787	1,238,475	1,611,855	38.77	41,575
1982	3,079,272.41	1,749,027	1,734,585	1,344,687	30.42	44,204
1983	3,863,595.88	2,169,795	2,151,878	1,711,718	30.44	56,233
1984	4,745,457.72	2,614,747	2,593,156	2,152,302	30.97	69,496
1985	5,798,644.91	3,153,883	3,127,840	2,670,805	31.03	86,072
1986	6,283,060.56	3,347,615	3,319,973	2,963,088	31.57	93,858
1987	4,679,016.19	2,456,483	2,436,199	2,242,817	31.67	70,818
1988	7,249,681.82	3,721,987	3,691,253	3,558,429	32.23	110,407
1989	6,445,419.99	3,254,293	3,227,421	3,217,999	32.36	99,444
1990	6,243,871.13	3,096,960	3,071,387	3,172,484	32.52	97,555
1991	7,186,243.08	3,475,267	3,446,571	3,739,672	33.10	112,981
1992	7,231,653.09	3,427,804	3,399,499	3,832,154	33.29	115,114
1993	8,090,095.56	3,730,343	3,699,540	4,390,556	33.89	129,553
1994	6,135,227.97	2,765,761	2,742,923	3,392,305	34.11	99,452
1995	6,654,476.22	2,910,668	2,886,634	3,767,842	34.73	108,490
1996	5,844,558.33	2,492,120	2,471,542	3,373,016	34.98	96,427
1997	7,300,112.52	3,011,296	2,986,431	4,313,682	35.61	121,137
1998	5,281,973.74	2,117,015	2,099,534	3,182,440	35.88	88,697
1999	5,498,765.39	2,124,723	2,107,178	3,391,587	36.52	92,869
2000	5,770,466.82	2,158,155	2,140,334	3,630,133	36.82	98,591
2001	4,190,079.86	1,504,658	1,492,234	2,697,846	37.48	71,981
2002	5,393,382.51	1,866,110	1,850,701	3,542,682	37.80	93,722
2003	5,321,880.79	1,759,414	1,744,886	3,576,995	38.47	92,981
2004	4,751,640.21	1,505,320	1,492,890	3,258,750	38.82	83,945
2005	3,154,046.67	949,053	941,216	2,212,831	39.50	56,021
2006	5,226,922.10	1,496,990	1,484,629	3,742,293	39.87	93,862
2007	7,100,085.93	1,927,673	1,911,756	5,188,330	40.25	128,903

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 69-L1.5						
NET SALVAGE PERCENT.. 0						
2008	6,096,761.47	1,553,455	1,540,628	4,556,133	40.95	111,261
2009	6,698,036.27	1,602,170	1,588,940	5,109,096	41.35	123,557
2010	5,666,798.53	1,258,029	1,247,641	4,419,158	42.05	105,093
2011	6,304,491.35	1,296,834	1,286,126	5,018,365	42.48	118,135
2012	5,480,606.99	1,030,354	1,021,846	4,458,761	43.19	103,236
2013	7,518,313.47	1,285,632	1,275,016	6,243,297	43.63	143,096
2014	5,700,160.48	870,985	863,793	4,836,367	44.36	109,025
2015	7,915,751.04	1,069,418	1,060,587	6,855,164	44.81	152,983
2016	9,775,344.97	1,143,715	1,134,271	8,641,074	45.28	190,836
2017	7,169,892.12	702,649	696,847	6,473,045	46.02	140,657
2018	9,266,093.31	733,875	727,815	8,538,278	46.51	183,579
2019	9,995,671.68	599,740	594,788	9,400,884	47.00	200,019
2020	12,961,209.60	523,633	519,309	12,441,901	47.50	261,935
2021	10,841,798.40	223,341	221,497	10,620,301	47.54	223,397
2022	5,384,809.03	28,539	28,303	5,356,506	47.14	113,630
	306,608,734.38	99,148,566	98,329,862	208,278,872		5,296,983
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.3 1.73

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.2 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
1968	2,320.46	2,320	2,320			
1972	1,455.26	1,455	1,455			
1973	65,842.97	65,343	65,843			
1974	16,734.59	16,487	16,735			
1975	25,292.97	24,737	25,293			
1979	1,200.00	1,138	1,200			
1980	22,371.78	21,047	22,372			
1981	1,997.08	1,864	1,997			
1983	375.00	357	375			
1985	72,757.63	68,647	72,758			
1986	9,354.97	8,756	9,355			
1987	3,825.00	3,548	3,825			
1988	4,125.07	3,801	4,121	4	2.90	1
1989	19,664.54	17,975	19,489	176	3.10	57
1997	4,794.05	3,979	4,314	480	5.12	94
1998	2,549.86	2,081	2,256	294	5.41	54
1999	3,838.02	3,063	3,321	517	5.82	89
2001	497,106.21	377,900	409,740	87,366	6.62	13,197
2003	171,719.88	123,329	133,720	38,000	7.46	5,094
2004	4,562.11	3,162	3,428	1,134	7.97	142
2005	5,512.06	3,673	3,982	1,530	8.51	180
2006	34,263.56	21,874	23,717	10,547	9.06	1,164
2007	254,247.16	154,455	167,469	86,778	9.69	8,955
2009	3,407.52	1,847	2,003	1,405	10.98	128
2011	218,905.62	102,579	111,222	107,684	12.47	8,635
2012	341,023.31	146,640	158,995	182,028	13.26	13,728
2013	111,252.33	43,355	47,008	64,244	14.09	4,560
2016	180,728.70	47,604	51,615	129,114	16.78	7,695
2017	238,649.93	52,503	56,927	181,723	17.73	10,249
2018	42,922.88	7,572	8,210	34,713	18.68	1,858
2020	81,341.02	7,191	7,797	73,544	20.62	3,567
	2,444,141.54	1,340,282	1,442,862	1,001,280		79,447

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6 3.25

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R0.5						
NET SALVAGE PERCENT.. 0						
1893	32.79	33	33			
1911	35.68	36	36			
1914	94.06	94	94			
1916	796.09	796	796			
1917	210.65	211	211			
1918	491.56	492	492			
1919	289.18	289	289			
1920	44.12	44	44			
1921	241.81	242	242			
1922	476.91	477	477			
1923	907.28	907	907			
1924	1,675.70	1,676	1,676			
1925	676.23	676	676			
1926	114.61	115	115			
1927	447.96	448	448			
1928	437.02	437	437			
1929	477.43	477	477			
1930	779.06	779	779			
1931	222.49	222	222			
1932	71.59	72	72			
1933	237.17	237	237			
1934	75.03	75	75			
1935	24.22	24	24			
1936	1,623.88	1,624	1,624			
1937	396.12	396	396			
1938	1,840.57	1,841	1,841			
1939	1,628.63	1,629	1,629			
1940	228.45	228	228			
1941	556.22	556	556			
1942	1,316.83	1,317	1,317			
1943	279.95	280	280			
1944	276.29	276	276			
1945	195.86	196	196			
1946	2,784.56	2,757	2,785			
1947	5,340.32	5,270	5,340			
1948	6,224.50	6,062	6,177	48	0.99	48
1949	3,534.25	3,398	3,463	71	1.47	48
1950	2,999.92	2,847	2,901	99	1.94	51
1951	8,566.57	8,023	8,176	391	2.41	162
1952	10,565.23	9,767	9,953	612	2.87	213
1953	9,574.92	8,738	8,904	671	3.32	202

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R0.5						
NET SALVAGE PERCENT.. 0						
1954	5,347.59	4,818	4,910	438	3.76	116
1955	17,693.81	15,743	16,042	1,652	4.19	394
1956	30,861.11	27,117	27,633	3,228	4.61	700
1957	10,282.42	8,924	9,094	1,188	5.02	237
1958	11,081.15	9,498	9,679	1,402	5.43	258
1959	10,610.23	8,980	9,151	1,459	5.84	250
1960	7,140.43	5,968	6,082	1,058	6.24	170
1961	6,294.63	5,195	5,294	1,001	6.64	151
1962	8,190.69	6,673	6,800	1,391	7.04	198
1963	8,259.09	6,644	6,770	1,489	7.43	200
1964	8,603.58	6,831	6,961	1,643	7.83	210
1965	19,880.54	15,580	15,876	4,005	8.22	487
1966	15,392.79	11,901	12,127	3,266	8.62	379
1967	16,653.52	12,700	12,942	3,712	9.02	412
1968	10,295.96	7,744	7,891	2,405	9.42	255
1969	13,784.26	10,219	10,413	3,371	9.83	343
1970	12,909.00	9,434	9,613	3,296	10.23	322
1971	15,556.53	11,201	11,414	4,143	10.64	389
1972	16,663.81	11,814	12,039	4,625	11.06	418
1973	43,935.54	30,674	31,257	12,679	11.47	1,105
1974	16,874.95	11,590	11,810	5,065	11.90	426
1975	11,926.34	8,060	8,213	3,713	12.32	301
1976	22,826.50	15,162	15,450	7,376	12.76	578
1977	25,750.71	16,812	17,132	8,619	13.19	653
1978	37,067.87	23,762	24,214	12,854	13.64	942
1979	36,469.81	22,957	23,394	13,076	14.08	929
1980	128,819.57	79,529	81,042	47,778	14.54	3,286
1981	65,734.00	39,804	40,561	25,173	14.99	1,679
1982	71,155.22	52,939	53,946	17,209	13.76	1,251
1983	178,091.16	130,576	133,060	45,031	14.19	3,173
1984	144,475.21	104,311	106,295	38,180	14.63	2,610
1985	191,422.22	136,695	139,295	52,127	14.81	3,520
1986	203,781.59	143,055	145,776	58,006	15.28	3,796
1987	227,526.92	157,676	160,675	66,852	15.51	4,310
1988	219,349.53	149,158	151,995	67,355	16.00	4,210
1989	223,391.55	149,650	152,497	70,895	16.26	4,360
1990	239,752.60	157,278	160,270	79,483	16.78	4,737
1991	265,006.21	170,876	174,127	90,879	17.08	5,321
1992	227,763.99	144,175	146,918	80,846	17.39	4,649
1993	274,666.63	170,458	173,701	100,966	17.73	5,695
1994	178,185.92	108,266	110,326	67,860	18.08	3,753

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R0.5						
NET SALVAGE PERCENT.. 0						
1995	210,279.27	124,906	127,282	82,997	18.45	4,498
1996	117,498.66	68,126	69,422	48,077	18.84	2,552
1997	152,916.66	86,398	88,042	64,875	19.25	3,370
1998	52,525.00	28,994	29,546	22,979	19.48	1,180
1999	18,928.83	10,144	10,337	8,592	19.92	431
2000	46,361.04	24,173	24,633	21,728	20.19	1,076
2001	67,532.99	34,178	34,828	32,705	20.49	1,596
2002	196,540.72	96,305	98,137	98,404	20.82	4,726
2003	61,414.75	29,055	29,608	31,807	21.16	1,503
2004	86,313.76	39,463	40,214	46,100	21.37	2,157
2005	160,336.54	70,324	71,662	88,675	21.76	4,075
2006	39,454.59	16,602	16,918	22,537	22.02	1,023
2007	216,450.06	87,338	88,999	127,451	22.17	5,749
2008	155,117.07	59,720	60,856	94,261	22.36	4,216
2009	156,878.35	57,308	58,398	98,480	22.59	4,359
2010	160,687.26	55,534	56,590	104,097	22.72	4,582
2011	287,292.84	93,227	95,000	192,293	22.90	8,397
2012	313,343.41	95,256	97,068	216,275	22.89	9,448
2013	205,356.25	57,849	58,949	146,407	22.95	6,379
2014	271,251.45	70,091	71,424	199,827	22.96	8,703
2015	217,027.91	50,893	51,861	165,167	22.85	7,228
2016	324,072.33	67,861	69,152	254,920	22.65	11,255
2017	476,461.50	87,192	88,851	387,610	22.32	17,366
2018	192,900.50	29,784	30,350	162,550	21.91	7,419
2019	551,052.03	68,275	69,574	481,478	21.21	22,701
2020	566,095.24	51,288	52,264	513,831	20.08	25,589
2021	405,965.60	21,313	21,718	384,248	18.05	21,288
2022	663,617.03	10,618	10,820	652,797	15.42	42,334
	9,719,938.53	3,876,726	3,950,089	5,769,850		303,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 3.12

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1884	144.48	144	144			
1886	825.94	826	826			
1887	236.95	237	237			
1888	40.62	41	41			
1889	91.58	92	92			
1890	48.42	48	48			
1891	101.56	102	102			
1892	80.43	80	80			
1893	17.61	18	18			
1894	71.64	72	72			
1895	81.06	81	81			
1896	141.23	141	141			
1897	214.78	215	215			
1898	185.03	185	185			
1899	93.41	93	93			
1900	10.47	10	10			
1901	554.33	554	554			
1902	1,940.83	1,941	1,941			
1903	3,293.63	3,294	3,294			
1904	2,442.57	2,443	2,443			
1905	2,188.58	2,189	2,189			
1906	2,143.59	2,144	2,144			
1907	2,238.97	2,239	2,239			
1908	1,944.56	1,945	1,945			
1909	1,549.05	1,549	1,549			
1910	1,381.01	1,381	1,381			
1911	688.93	689	689			
1912	526.21	526	526			
1913	579.38	579	579			
1914	596.34	596	596			
1915	989.98	990	990			
1916	11,592.10	11,592	11,592			
1917	469.14	469	469			
1918	5,579.02	5,579	5,579			
1919	1,417.50	1,418	1,418			
1920	809.66	810	810			
1921	2,760.55	2,761	2,761			
1922	3,811.09	3,773	3,811			
1923	2,803.89	2,776	2,804			
1924	3,593.55	3,522	3,594			
1925	5,626.66	5,461	5,627			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1926	2,608.44	2,507	2,608			
1927	2,971.59	2,827	2,972			
1928	3,557.50	3,351	3,558			
1929	4,962.32	4,629	4,962			
1930	3,424.78	3,163	3,425			
1931	2,865.26	2,621	2,838	27	4.27	6
1932	1,312.08	1,188	1,287	25	4.71	5
1933	1,296.80	1,163	1,260	37	5.15	7
1934	3,345.20	2,973	3,220	125	5.57	22
1935	2,774.68	2,442	2,645	130	6.00	22
1936	2,307.23	2,011	2,178	129	6.41	20
1937	2,691.84	2,324	2,517	175	6.83	26
1938	2,627.88	2,248	2,435	193	7.23	27
1939	3,007.52	2,548	2,759	249	7.64	33
1940	3,527.26	2,960	3,206	321	8.04	40
1941	3,511.17	2,918	3,160	351	8.44	42
1942	1,657.17	1,364	1,477	180	8.84	20
1943	717.88	585	634	84	9.24	9
1944	991.10	800	866	125	9.63	13
1945	1,064.95	851	922	143	10.03	14
1946	3,150.69	2,494	2,701	450	10.42	43
1947	4,665.35	3,656	3,959	706	10.82	65
1948	7,466.03	5,791	6,272	1,194	11.22	106
1949	9,429.23	7,238	7,839	1,590	11.62	137
1950	11,685.89	8,877	9,614	2,072	12.02	172
1951	14,953.84	11,239	12,172	2,782	12.42	224
1952	14,919.86	11,094	12,015	2,905	12.82	227
1953	12,544.88	9,226	9,992	2,553	13.23	193
1954	15,175.28	11,035	11,951	3,224	13.64	236
1955	23,489.50	16,889	18,290	5,200	14.05	370
1956	31,822.07	22,619	24,496	7,326	14.46	507
1957	26,222.18	18,418	19,946	6,276	14.88	422
1958	15,144.36	10,510	11,382	3,762	15.30	246
1959	21,101.39	14,467	15,667	5,434	15.72	346
1960	20,149.13	13,641	14,773	5,376	16.15	333
1961	22,168.04	14,817	16,047	6,121	16.58	369
1962	23,236.19	15,331	16,603	6,633	17.01	390
1963	33,017.40	21,494	23,278	9,739	17.45	558
1964	33,095.60	21,254	23,018	10,078	17.89	563
1965	36,031.56	22,815	24,708	11,324	18.34	617
1966	160,662.62	100,286	108,608	52,055	18.79	2,770

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1967	188,352.09	115,837	125,449	62,903	19.25	3,268
1968	195,617.95	118,505	128,338	67,280	19.71	3,413
1969	200,873.10	119,841	129,785	71,088	20.17	3,524
1970	317,112.32	186,208	201,659	115,453	20.64	5,594
1971	442,047.56	255,415	276,609	165,439	21.11	7,837
1972	532,202.44	302,397	327,490	204,712	21.59	9,482
1973	539,459.96	301,342	326,347	213,113	22.07	9,656
1974	774,814.35	425,218	460,502	314,312	22.56	13,932
1975	499,640.10	269,306	291,653	207,987	23.05	9,023
1976	640,242.42	338,816	366,931	273,311	23.54	11,610
1977	1,522,797.27	790,636	856,242	666,555	24.04	27,727
1978	1,031,429.40	524,998	568,562	462,867	24.55	18,854
1979	1,559,762.93	778,010	842,569	717,194	25.06	28,619
1980	2,172,636.89	1,061,550	1,149,637	1,023,000	25.57	40,008
1981	2,214,544.42	1,058,995	1,146,870	1,067,674	26.09	40,923
1982	2,039,511.08	1,297,129	1,404,764	634,747	22.89	27,730
1983	2,008,177.75	1,260,935	1,365,567	642,611	23.11	27,807
1984	2,463,879.22	1,526,127	1,652,764	811,115	23.35	34,737
1985	1,497,973.55	908,970	984,396	513,578	23.98	21,417
1986	2,798,556.09	1,672,417	1,811,193	987,363	24.24	40,733
1987	2,716,959.73	1,597,572	1,730,138	986,822	24.52	40,246
1988	3,562,413.40	2,059,075	2,229,936	1,332,477	24.82	53,686
1989	3,736,480.21	2,120,826	2,296,811	1,439,669	25.14	57,266
1990	3,579,578.65	1,993,109	2,158,496	1,421,083	25.47	55,794
1991	3,957,999.16	2,159,484	2,338,677	1,619,322	25.82	62,716
1992	3,947,764.27	2,108,106	2,283,035	1,664,729	26.18	63,588
1993	4,205,988.84	2,195,526	2,377,709	1,828,280	26.56	68,836
1994	4,421,670.51	2,253,283	2,440,259	1,981,412	26.95	73,522
1995	4,557,616.47	2,264,224	2,452,108	2,105,508	27.35	76,984
1996	4,327,437.14	2,104,000	2,278,589	2,048,848	27.48	74,558
1997	5,562,078.24	2,628,082	2,846,159	2,715,919	27.91	97,310
1998	4,406,327.14	2,030,436	2,198,920	2,207,407	28.08	78,611
1999	4,645,539.82	2,083,525	2,256,415	2,389,125	28.28	84,481
2000	4,939,978.97	2,140,987	2,318,645	2,621,334	28.76	91,145
2001	4,021,775.45	1,689,146	1,829,310	2,192,465	29.00	75,602
2002	4,879,217.43	1,980,962	2,145,341	2,733,876	29.26	93,434
2003	4,924,198.89	1,936,687	2,097,392	2,826,807	29.31	96,445
2004	4,552,753.50	1,720,941	1,863,743	2,689,010	29.62	90,784
2005	5,057,785.73	1,840,022	1,992,706	3,065,080	29.73	103,097
2006	5,012,286.28	1,748,285	1,893,356	3,118,930	29.87	104,417
2007	5,030,220.55	1,675,063	1,814,059	3,216,162	30.05	107,027

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2008	5,441,094.13	1,729,180	1,872,666	3,568,428	30.05	118,750
2009	5,457,171.17	1,638,789	1,774,775	3,682,396	30.29	121,571
2010	5,056,256.23	1,437,999	1,557,323	3,498,933	30.19	115,897
2011	5,562,621.31	1,486,889	1,610,270	3,952,351	30.15	131,090
2012	5,440,530.47	1,354,692	1,467,103	3,973,427	30.16	131,745
2013	5,481,253.10	1,262,881	1,367,674	4,113,579	30.06	136,846
2014	4,982,107.84	1,052,221	1,139,534	3,842,574	29.88	128,600
2015	4,980,739.47	955,306	1,034,577	3,946,162	29.50	133,768
2016	5,705,638.30	972,241	1,052,917	4,652,721	29.21	159,285
2017	5,332,430.70	791,866	857,574	4,474,857	28.67	156,082
2018	5,732,564.30	717,717	777,273	4,955,291	27.95	177,291
2019	6,273,448.26	628,600	680,761	5,592,687	26.94	207,598
2020	5,819,995.44	423,696	458,854	5,361,141	25.47	210,488
2021	7,281,468.12	305,094	330,410	6,951,058	22.87	303,938
2022	3,125,650.22	39,383	42,651	3,082,999	19.55	157,698
	198,013,930.40	70,910,816	76,789,662	121,224,268		4,435,290
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.3 2.24

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1917	20.40	20	20			
1919	36.39	36	36			
1920	48.56	49	49			
1922	49.17	49	49			
1923	18.83	19	19			
1924	38.81	39	39			
1929	19.21	19	19			
1931	29.27	29	29			
1938	43.02	43	43			
1944	81.91	82	82			
1945	10.44	10	10			
1946	75.19	75	75			
1949	375.12	375	375			
1950	1,494.29	1,494	1,494			
1951	768.68	769	769			
1952	586.54	587	587			
1953	2,401.79	2,402	2,402			
1954	731.85	732	732			
1955	679.64	680	680			
1956	266.15	264	266			
1957	3,341.95	3,298	3,342			
1958	4,423.01	4,332	4,423			
1959	3,147.95	3,060	3,148			
1960	3,519.56	3,395	3,520			
1961	2,570.62	2,461	2,571			
1962	8,258.79	7,841	8,259			
1963	7,681.30	7,233	7,681			
1964	3,002.71	2,803	3,002	1	2.39	
1965	9,263.05	8,576	9,185	78	2.67	29
1966	7,313.04	6,712	7,188	125	2.96	42
1967	9,800.44	8,916	9,549	251	3.25	77
1968	7,711.81	6,954	7,447	265	3.54	75
1969	5,186.45	4,635	4,964	222	3.83	58
1970	15,093.62	13,362	14,310	784	4.13	190
1971	8,332.87	7,310	7,829	504	4.42	114
1972	10,274.66	8,928	9,562	713	4.72	151
1973	143,904.71	123,839	132,627	11,278	5.02	2,247
1974	142,915.14	121,755	130,395	12,520	5.33	2,349
1975	162,777.40	137,231	146,970	15,807	5.65	2,798
1976	61,285.12	51,105	54,732	6,553	5.98	1,096
1977	121,609.85	100,294	107,411	14,199	6.31	2,250

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
1978	38,724.25	31,560	33,800	4,924	6.66	739
1979	156,100.80	125,661	134,578	21,523	7.02	3,066
1980	123,387.88	98,059	105,018	18,370	7.39	2,486
1981	166,695.28	130,671	139,944	26,751	7.78	3,438
1982	73,774.21	61,970	66,368	7,406	7.62	972
1983	82,636.14	68,646	73,517	9,119	7.95	1,147
1984	135,321.26	111,072	118,954	16,367	8.30	1,972
1985	119,614.99	96,924	103,802	15,813	8.66	1,826
1986	80,043.05	63,970	68,510	11,533	9.05	1,274
1987	102,689.51	80,868	86,607	16,083	9.44	1,704
1988	203,669.98	157,885	169,089	34,581	9.86	3,507
1989	151,949.48	115,831	124,051	27,898	10.29	2,711
1990	90,209.32	67,549	72,343	17,866	10.74	1,664
1991	135,993.11	99,914	107,004	28,989	11.19	2,591
1992	177,168.34	127,561	136,613	40,555	11.67	3,475
1993	262,431.17	184,935	198,059	64,372	12.15	5,298
1994	86,429.71	59,533	63,758	22,672	12.65	1,792
1995	139,966.98	94,100	100,778	39,189	13.16	2,978
1996	146,420.48	95,935	102,743	43,677	13.68	3,193
1997	189,574.54	120,854	129,430	60,145	14.22	4,230
1998	144,997.14	89,782	96,153	48,844	14.76	3,309
1999	167,974.96	101,222	108,405	59,570	15.17	3,927
2000	128,020.00	74,636	79,933	48,087	15.74	3,055
2001	154,394.72	86,893	93,059	61,336	16.31	3,761
2002	12,686.25	6,876	7,364	5,322	16.90	315
2003	37,141.25	19,406	20,783	16,358	17.36	942
2004	281,486.56	140,856	150,852	130,635	17.97	7,270
2005	382,843.14	183,535	196,559	186,284	18.46	10,091
2006	214,939.05	98,012	104,967	109,972	19.09	5,761
2007	363,408.66	157,538	168,718	194,691	19.60	9,933
2008	470,306.03	192,261	205,905	264,401	20.25	13,057
2009	697,864.87	268,538	287,595	410,270	20.78	19,744
2010	347,775.54	125,199	134,084	213,692	21.33	10,018
2011	192,728.00	64,448	69,022	123,706	21.89	5,651
2012	286,589.89	88,556	94,840	191,750	22.36	8,576
2013	509,588.71	143,551	153,738	355,851	22.95	15,505
2014	672,838.06	171,170	183,317	489,521	23.45	20,875
2015	1,103,410.19	249,481	267,185	836,225	23.96	34,901
2016	484,329.31	95,607	102,392	381,937	24.40	15,653
2017	871,440.70	146,402	156,791	714,650	24.76	28,863
2018	608,444.11	83,479	89,403	519,041	25.15	20,638

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. 0						
2019	443,099.18	46,791	50,111	392,988	25.41	15,466
2020	498,492.15	36,390	38,973	459,519	25.40	18,091
2021	1,167,722.91	45,074	48,273	1,119,450	24.91	44,940
2022	792,569.13	8,243	8,828	783,742	23.73	33,027
	14,447,080.30	5,359,257	5,738,106	8,708,975		414,908
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 2.87

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1925	15.00	15	15			
1966	15,447.06	9,642	11,924	3,523	18.79	187
1967	34,917.35	21,474	26,557	8,360	19.25	434
1968	35,406.64	21,449	26,526	8,881	19.71	451
1969	36,494.97	21,773	26,926	9,569	20.17	474
1970	50,491.38	29,649	36,667	13,824	20.64	670
1971	85,756.97	49,550	61,278	24,479	21.11	1,160
1972	126,491.96	71,873	88,884	37,608	21.59	1,742
1973	156,240.91	87,276	107,933	48,308	22.07	2,189
1974	87,258.56	47,887	59,221	28,038	22.56	1,243
1975	37,279.44	20,094	24,850	12,429	23.05	539
1976	59,333.82	31,399	38,831	20,503	23.54	871
1977	94,971.75	49,309	60,980	33,992	24.04	1,414
1978	47,654.13	24,256	29,997	17,657	24.55	719
1979	50,234.36	25,057	30,988	19,246	25.06	768
1980	61,462.78	30,031	37,139	24,324	25.57	951
1981	62,288.96	29,787	36,837	25,452	26.09	976
1982	60,256.32	38,323	47,394	12,862	22.89	562
1983	67,599.22	42,446	52,492	15,107	23.11	654
1984	65,795.84	40,754	50,400	15,396	23.35	659
1985	75,610.98	45,881	56,740	18,871	23.98	787
1986	71,014.74	42,438	52,483	18,532	24.24	765
1987	70,511.33	41,461	51,274	19,237	24.52	785
1988	84,133.74	48,629	60,139	23,995	24.82	967
1989	67,593.54	38,366	47,447	20,147	25.14	801
1990	61,429.15	34,204	42,300	19,129	25.47	751
1991	65,514.04	35,744	44,204	21,310	25.82	825
1992	61,211.51	32,687	40,424	20,788	26.18	794
1993	59,512.71	31,066	38,419	21,094	26.56	794
1994	51,311.57	26,148	32,337	18,975	26.95	704
1995	48,906.96	24,297	30,048	18,859	27.35	690
1996	49,433.81	24,035	29,724	19,710	27.48	717
1997	74,991.14	35,433	43,819	31,172	27.91	1,117
1998	54,982.82	25,336	31,333	23,650	28.08	842
1999	70,916.02	31,806	39,334	31,582	28.28	1,117
2000	77,206.25	33,461	41,381	35,825	28.76	1,246
2001	49,690.28	20,870	25,809	23,881	29.00	823
2002	63,468.49	25,768	31,867	31,601	29.26	1,080
2003	60,256.67	23,699	29,308	30,949	29.31	1,056
2004	46,310.68	17,505	21,648	24,663	29.62	833
2005	45,383.05	16,510	20,418	24,965	29.73	840

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2006	47,742.89	16,653	20,594	27,149	29.87	909
2007	46,789.29	15,581	19,269	27,520	30.05	916
2008	49,320.00	15,674	19,384	29,936	30.05	996
2009	50,250.00	15,090	18,661	31,589	30.29	1,043
2010	42,225.00	12,009	14,851	27,374	30.19	907
2011	42,975.00	11,487	14,206	28,769	30.15	954
2012	44,835.00	11,164	13,806	31,029	30.16	1,029
2013	44,940.00	10,354	12,805	32,135	30.06	1,069
2014	38,055.00	8,037	9,939	28,116	29.88	941
2015	42,555.00	8,162	10,094	32,461	29.50	1,100
2016	55,050.00	9,381	11,601	43,449	29.21	1,487
2017	43,230.00	6,420	7,940	35,290	28.67	1,231
2018	43,770.00	5,480	6,777	36,993	27.95	1,324
2019	48,195.00	4,829	5,972	42,223	26.94	1,567
2020	37,575.00	2,735	3,382	34,193	25.47	1,342
2021	42,675.00	1,788	2,211	40,464	22.87	1,769
2022	46,725.00	589	729	45,996	19.55	2,353
	3,311,694.08	1,502,821	1,858,516	1,453,178		55,934
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.0 1.69

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1964	0.10					
1966	3,502.16	2,186	2,831	671	18.79	36
1967	4,580.55	2,817	3,648	933	19.25	48
1968	3,399.23	2,059	2,666	733	19.71	37
1969	3,341.34	1,993	2,581	760	20.17	38
1970	5,384.00	3,161	4,093	1,291	20.64	63
1971	7,232.02	4,179	5,411	1,821	21.11	86
1972	9,648.27	5,482	7,099	2,549	21.59	118
1973	15,713.30	8,777	11,365	4,348	22.07	197
1974	28,945.81	15,885	20,570	8,376	22.56	371
1975	13,751.57	7,412	9,598	4,154	23.05	180
1976	8,571.86	4,536	5,874	2,698	23.54	115
1977	29,336.09	15,231	19,723	9,613	24.04	400
1978	8,840.74	4,500	5,827	3,014	24.55	123
1979	570.74	285	369	202	25.06	8
1980	6,993.14	3,417	4,425	2,568	25.57	100
1981	14,617.11	6,990	9,051	5,566	26.09	213
1982	11,896.22	7,566	9,797	2,099	22.89	92
1983	17,666.06	11,093	14,365	3,301	23.11	143
1984	17,147.97	10,621	13,753	3,395	23.35	145
1985	18,085.63	10,974	14,210	3,876	23.98	162
1986	20,225.59	12,087	15,652	4,574	24.24	189
1987	19,267.46	11,329	14,670	4,597	24.52	187
1988	21,036.07	12,159	15,745	5,291	24.82	213
1989	20,797.54	11,805	15,286	5,512	25.14	219
1990	14,843.65	8,265	10,703	4,141	25.47	163
1991	17,551.40	9,576	12,400	5,151	25.82	199
1992	14,749.90	7,876	10,199	4,551	26.18	174
1993	18,839.10	9,834	12,734	6,105	26.56	230
1994	14,898.64	7,592	9,831	5,068	26.95	188
1995	13,879.28	6,895	8,928	4,951	27.35	181
1996	18,851.47	9,166	11,869	6,982	27.48	254
1997	32,791.16	15,494	20,064	12,727	27.91	456
1998	22,629.66	10,428	13,503	9,127	28.08	325
1999	34,530.62	15,487	20,054	14,477	28.28	512
2000	38,306.71	16,602	21,498	16,809	28.76	584
2001	26,477.25	11,120	14,400	12,077	29.00	416
2002	34,191.82	13,882	17,976	16,216	29.26	554
2003	32,531.61	12,795	16,569	15,963	29.31	545
2004	23,906.92	9,037	11,702	12,205	29.62	412
2005	23,405.77	8,515	11,026	12,380	29.73	416

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
2006	24,612.95	8,585	11,117	13,496	29.87	452
2007	25,413.75	8,463	10,959	14,455	30.05	481
2008	26,522.76	8,429	10,915	15,608	30.05	519
2009	25,935.97	7,789	10,086	15,850	30.29	523
2010	22,031.50	6,266	8,114	13,918	30.19	461
2011	22,317.25	5,965	7,724	14,593	30.15	484
2012	21,986.57	5,475	7,090	14,897	30.16	494
2013	20,250.62	4,666	6,042	14,209	30.06	473
2014	19,800.00	4,182	5,415	14,385	29.88	481
2015	22,830.00	4,379	5,671	17,159	29.50	582
2016	30,330.00	5,168	6,692	23,638	29.21	809
2017	23,030.00	3,420	4,429	18,601	28.67	649
2018	23,830.00	2,984	3,864	19,966	27.95	714
2019	27,900.00	2,796	3,620	24,280	26.94	901
2020	21,560.00	1,570	2,033	19,527	25.47	767
2021	25,280.00	1,059	1,372	23,908	22.87	1,045
2022	26,590.00	335	434	26,156	19.55	1,338

1,103,156.90 430,639 557,642 545,515 20,265

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 1.84

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1929	112.21	112	112			
1930	45.42	45	45			
1933	852.08	835	852			
1937	172.79	166	173			
1938	1,548.83	1,476	1,549			
1939	372.53	353	373			
1940	291.48	275	291			
1941	448.60	420	449			
1945	527.37	482	527			
1946	326.85	297	327			
1947	1,500.91	1,353	1,501			
1948	83.45	75	83			
1949	655.94	584	656			
1950	254.14	225	254			
1951	262.55	231	262	1	6.09	
1952	346.43	302	343	3	6.39	
1953	6,278.08	5,438	6,177	101	6.69	15
1955	7,075.28	6,042	6,864	211	7.30	29
1956	125.27	106	120	5	7.62	1
1957	934.49	786	893	41	7.94	5
1958	4,901.27	4,092	4,648	253	8.26	31
1959	3,743.02	3,099	3,520	223	8.60	26
1960	3,492.90	2,868	3,258	235	8.94	26
1961	1,094.73	891	1,012	83	9.29	9
1962	1,625.12	1,311	1,489	136	9.65	14
1963	4,880.15	3,902	4,433	447	10.02	45
1964	2,595.57	2,056	2,336	260	10.40	25
1965	1,284.78	1,008	1,145	140	10.79	13
1966	35,962.63	27,914	31,710	4,253	11.19	380
1967	35,290.17	27,103	30,788	4,502	11.60	388
1968	43,489.25	33,034	37,526	5,963	12.02	496
1969	61,907.17	46,480	52,800	9,107	12.46	731
1970	55,063.98	40,857	46,413	8,651	12.90	671
1971	50,525.57	37,025	42,059	8,467	13.36	634
1972	29,478.43	21,325	24,225	5,253	13.83	380
1973	31,719.74	22,642	25,721	5,999	14.31	419
1974	32,489.26	22,866	25,975	6,514	14.81	440
1975	20,382.92	14,142	16,065	4,318	15.31	282
1976	17,680.11	12,083	13,726	3,954	15.83	250
1977	13,120.05	8,827	10,027	3,093	16.36	189
1978	43,482.11	28,785	32,699	10,783	16.90	638

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
1979	49,398.21	32,158	36,531	12,867	17.45	737
1980	66,150.96	42,310	48,063	18,088	18.02	1,004
1981	51,349.15	32,258	36,644	14,705	18.59	791
1982	78,871.07	55,210	62,717	16,154	17.14	942
1983	27,730.22	19,142	21,745	5,985	17.50	342
1984	73,224.20	49,807	56,580	16,644	17.87	931
1985	93,338.45	62,163	70,616	22,722	18.56	1,224
1986	239,579.98	156,973	178,317	61,263	18.95	3,233
1987	178,031.38	114,029	129,534	48,497	19.64	2,469
1988	252,110.37	158,577	180,140	71,970	20.05	3,590
1989	301,000.00	185,747	211,004	89,996	20.48	4,394
1990	393,669.13	236,831	269,034	124,635	21.19	5,882
1991	300,700.04	177,112	201,195	99,505	21.63	4,600
1992	276,816.37	159,446	181,127	95,689	22.08	4,334
1993	329,202.79	184,255	209,309	119,894	22.81	5,256
1994	392,499.68	214,305	243,445	149,055	23.28	6,403
1995	506,074.93	269,181	305,783	200,292	23.76	8,430
1996	685,500.35	352,896	400,881	284,619	24.51	11,612
1997	518,106.87	259,053	294,278	223,829	25.00	8,953
1998	465,149.85	225,505	256,168	208,982	25.50	8,195
1999	505,356.48	237,113	269,354	236,002	26.02	9,070
2000	273,900.73	124,132	141,011	132,890	26.54	5,007
2001	256,401.58	111,996	127,225	129,177	27.08	4,770
2002	631,903.07	264,135	300,051	331,852	27.85	11,916
2003	213,986.29	85,787	97,452	116,534	28.39	4,105
2004	411,769.72	157,873	179,340	232,430	28.95	8,029
2005	149,524.67	54,651	62,082	87,443	29.51	2,963
2006	244,292.50	85,209	96,795	147,498	29.87	4,938
2007	459,009.89	151,473	172,069	286,941	30.45	9,423
2008	353,656.74	109,917	124,863	228,794	31.05	7,369
2009	277,220.21	80,727	91,704	185,516	31.64	5,863
2010	248,193.50	67,608	76,801	171,392	32.05	5,348
2011	214,207.49	53,959	61,296	152,911	32.67	4,680
2012	449,360.32	104,252	118,428	330,932	33.10	9,998
2013	946,386.27	200,161	227,378	719,008	33.55	21,431
2014	311,863.37	59,379	67,453	244,410	34.02	7,184
2015	405,164.56	68,351	77,645	327,520	34.49	9,496
2016	375,548.60	55,206	62,712	312,837	34.82	8,984
2017	315,398.07	39,267	44,606	270,792	35.16	7,702
2018	712,675.02	72,408	82,254	630,421	35.37	17,824
2019	1,025,220.92	80,275	91,190	934,031	35.31	26,452

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2020	399,401.73	21,488	24,410	374,992	35.17	10,662
2021	317,355.37	9,013	10,238	307,117	34.21	8,977
2022	161,921.58	1,231	1,399	160,523	32.43	4,950
	15,454,646.31	5,664,482	6,434,293	9,020,354		306,600
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.4 1.98

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 390.11 OTHER SMALL STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. 0						
1947	445.61	419	905-	1,351	2.41	561
1951	225.96	202	436-	662	4.20	158
1952	187.86	166	358-	546	4.63	118
1957	1,284.98	1,071	2,312-	3,597	6.67	539
1958	876.12	721	1,556-	2,432	7.07	344
1960	1,195.44	961	2,075-	3,270	7.86	416
1961	829.50	658	1,420-	2,250	8.26	272
1965	739.81	558	1,205-	1,945	9.85	197
1976	2,363.05	1,507	3,253-	5,616	14.49	388
1984	2,571.41	1,808	3,903-	6,474	16.05	403
1988	1,005.19	663	1,431-	2,436	17.55	139
1990	137.81	88	190-	328	18.25	18
2000	3,572.71	1,800	3,886-	7,459	21.67	344
2001	3,821.89	1,870	4,037-	7,859	21.92	359
2010	822.53	274	592-	1,415	23.97	59
2018	5,837.83	869	1,876-	7,714	22.88	337
	25,917.70	13,635	29,435-	55,353		4,652

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 17.95

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	23,487.35	22,548	23,487			
1999	23,678.51	21,784	23,679			
2000	3,243.14	2,854	3,243			
2006	23,544.56	15,069	17,386	6,159	9.00	684
2007	1,840.83	1,104	1,274	567	10.00	57
2008	43,435.12	24,324	28,064	15,371	11.00	1,397
2010	9,808.61	4,708	5,432	4,377	13.00	337
2011	5,186.58	2,282	2,633	2,554	14.00	182
2013	12,460.86	4,486	5,176	7,285	16.00	455
2014	26,836.01	8,588	9,909	16,927	17.00	996
2016	9,333.30	2,240	2,584	6,749	19.00	355
2017	5,476.94	1,095	1,263	4,214	20.00	211
2018	26,642.62	4,263	4,919	21,724	21.00	1,034
2019	30,278.31	3,633	4,192	26,086	22.00	1,186
2020	21,253.10	1,700	1,961	19,292	23.00	839
2021	6,504.26	260	300	6,204	24.00	258
2022	11,912.96	119	138	11,775	24.75	476
	284,923.06	121,057	135,640	149,283		8,467

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 2.97

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	14,777.26	14,777	14,777			
2008	4,120.75	3,846	4,121			
2009	15,052.07	13,045	15,052			
2010	147,478.70	117,983	145,007	2,472	3.00	824
2011	23,261.72	17,059	20,966	2,296	4.00	574
2012	7,178.49	4,786	5,882	1,296	5.00	259
2013	36,982.54	22,190	27,273	9,710	6.00	1,618
2016	3,101.70	1,241	1,525	1,577	9.00	175
	251,953.23	194,927	234,603	17,350		3,450

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 1.37

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	853,816.89	853,817	853,817			
2018	489,461.82	391,569	489,462			
2019	569,709.15	341,825	555,939	13,770	2.00	6,885
2020	1,119,045.24	447,618	727,998	391,047	3.00	130,349
2021	1,303,390.71	260,678	423,963	879,428	4.00	219,857
	4,335,423.81	2,295,507	3,051,179	1,284,245		357,091
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 8.24

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	397,387.87	397,388	397,388			
1998	345,573.91	331,751	341,169	4,405	1.00	4,405
1999	143,494.49	132,015	135,763	7,731	2.00	3,866
2000	80,856.78	71,154	73,174	7,683	3.00	2,561
2001	75,426.35	63,358	65,157	10,269	4.00	2,567
2002	65,639.79	52,512	54,003	11,637	5.00	2,327
2003	26,498.97	20,139	20,711	5,788	6.00	965
2004	141,628.51	101,973	104,868	36,761	7.00	5,252
2005	95,477.20	64,924	66,767	28,710	8.00	3,589
2006	55,377.89	35,442	36,448	18,930	9.00	2,103
2007	72,167.11	43,300	44,529	27,638	10.00	2,764
2008	87,428.76	48,960	50,350	37,079	11.00	3,371
2009	61,254.65	31,852	32,756	28,499	12.00	2,375
2010	59,267.88	28,449	29,257	30,011	13.00	2,309
2011	64,734.21	28,483	29,292	35,442	14.00	2,532
2012	158,725.32	63,490	65,292	93,433	15.00	6,229
2013	80,839.05	29,102	29,928	50,911	16.00	3,182
2014	205,098.35	65,631	67,494	137,604	17.00	8,094
2015	444,762.89	124,534	128,070	316,693	18.00	17,594
2016	174,477.56	41,875	43,064	131,414	19.00	6,917
2017	500,397.48	100,079	102,920	397,477	20.00	19,874
2018	303,590.52	48,574	49,953	253,638	21.00	12,078
2019	364,694.67	43,763	45,005	319,690	22.00	14,531
2020	479,303.99	38,344	39,433	439,871	23.00	19,125
2021	428,877.05	17,155	17,642	411,235	24.00	17,135
2022	445,853.41	4,459	4,585	441,268	24.75	17,829
	5,358,834.66	2,028,706	2,075,018	3,283,816		183,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.9 3.43

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	10,074.13	10,074	10,074			
2012	34,823.30	34,823	34,823			
2013	162,481.73	146,234	150,051	12,431	1.00	12,431
2014	225,378.82	180,303	185,010	40,369	2.00	20,184
2015	207,313.25	145,119	148,907	58,406	3.00	19,469
2016	1,043,456.96	626,074	642,418	401,039	4.00	100,260
2017	309,456.84	154,728	158,767	150,690	5.00	30,138
2018	245,841.64	98,337	100,904	144,938	6.00	24,156
2019	231,811.32	69,543	71,358	160,453	7.00	22,922
2020	302,121.56	60,424	62,001	240,121	8.00	30,015
2021	158,338.81	15,834	16,248	142,091	9.00	15,788
2022	306,983.22	7,675	7,875	299,108	9.75	30,678
	3,238,081.58	1,549,168	1,588,436	1,649,645		306,041
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.4 9.45

PART III. EXPERIENCED NET SALVAGE

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2017 TRANSACTION YEAR				
334.00	64,027.18	25,536.28		25,536.28-
366.20	8,682.04	19,378.04		19,378.04-
367.10	8,880.73	14,098.07-		14,098.07
367.20	161,264.93	976.91		976.91-
369.00	118,791.78	16,956.62		16,956.62-
374.10	209.43	544.45	400.00	144.45-
375.00	196,214.95	34,153.49		34,153.49-
376.10	1,035,042.23	1,075,599.87	3,235.17	1,072,364.70-
376.20	44,040.37	691.66		691.66-
378.00	95,302.54	54,049.99		54,049.99-
380.00	1,796,473.77	540,720.58		540,720.58-
385.00	24,824.19	14,975.61		14,975.61-
394.00	145,466.19			
397.00	92,204.05	1,660.96		1,660.96-
	3,791,424.38	1,771,146.39	3,635.17	1,767,511.22-
2018 TRANSACTION YEAR				
332.00	1,460.39	670.22		670.22-
334.00	83,865.19	20,606.51		20,606.51-
366.20		1,272.00		1,272.00-
367.10	111,766.41	241,546.09		241,546.09-
367.20	56,365.10	1,012.68		1,012.68-
369.00	10,811.83	5,622.66		5,622.66-
374.10	21,325.36	342.30	809.00	466.70
375.00	354,936.14	37,233.74	50,628.76	13,395.02
376.10	1,077,173.96	823,925.60	3,786.48	820,139.12-
378.00	70,357.99	27,562.69		27,562.69-
380.00	1,558,512.39	541,618.59		541,618.59-
385.00	11,048.74	4,484.92		4,484.92-
394.00	338,047.47	1,498.86		1,498.86-
397.00	39,047.75	1,047.90		1,047.90-
	3,734,718.72	1,708,444.76	55,224.24	1,653,220.52-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2019 TRANSACTION YEAR				
332.00	25.36	515.44		515.44-
334.00	4,976.08	2,279.42		2,279.42-
366.20		500.00		500.00-
367.10	35,408.02	72,559.71		72,559.71-
367.20	58,734.60	1,031.91		1,031.91-
369.00	2,027.75	400.00		400.00-
374.10	118.00	188.61	1,000.00	811.39
374.20	1,208.25	422.98		422.98-
375.00	79,537.98	32,293.30		32,293.30-
376.10	1,140,522.87	1,007,222.50	4,671.19	1,002,551.31-
378.00	135,091.98	49,413.50		49,413.50-
380.00	1,693,814.52	461,950.15		461,950.15-
385.00	99,782.68	26,190.60		26,190.60-
390.11	2,656.38	1,000.00		1,000.00-
394.00	205,479.30			
397.00	262,463.78			
	3,721,847.55	1,655,968.12	5,671.19	1,650,296.93-
2020 TRANSACTION YEAR				
332.00	4,876.62	4,542.28		4,542.28-
334.00	13,317.25	1,275.58		1,275.58-
367.10	297,862.27	269,831.71	2,410.75	267,420.96-
367.20	1,611.00	556.75		556.75-
369.00	14,890.52	10,941.87		10,941.87-
375.00	8,041.18	52,996.63		52,996.63-
376.10	1,269,196.00	1,016,214.24	8,933.09	1,007,281.15-
378.00	146,809.21	93,118.40		93,118.40-
380.00	1,784,672.89	599,553.59		599,553.59-
385.00	15,372.52	9,293.49		9,293.49-
394.00	112,655.11			
397.00	90,963.90			
	3,760,268.47	2,058,324.54	11,343.84	2,046,980.70-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021 TRANSACTION YEAR				
334.00	17,779.45	4,910.71		4,910.71-
367.10	108,205.02	117,441.79		117,441.79-
367.20	13,234.15	219.75		219.75-
369.00	64,747.37	15,090.22		15,090.22-
375.00	47,295.84	72,182.50		72,182.50-
376.10	1,065,213.41	754,656.81		754,656.81-
376.20	21,941.95	554.72		554.72-
378.00	133,928.10	48,112.59		48,112.59-
380.00	2,259,986.30	482,041.77		482,041.77-
385.00	55,367.88	13,720.71		13,720.71-
394.00	202,384.92			
397.00	47,400.21			
	4,037,484.60	1,508,931.57		1,508,931.57-
TOTAL	19,045,743.72	8,702,815.38	75,874.44	8,626,940.94-

NATIONAL FUEL EXHIBIT F

Section 1 - Current Tariff

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BUFFALO, NEW YORK
RATES, RULES AND REGULATIONS
GOVERNING THE FURNISHING
OF
NATURAL GAS SERVICE
IN
TERRITORY DESCRIBED HEREIN**

Issued: September 30, 2022

Effective: October 1, 2022

D. L. DeCAROLIS, PRESIDENT
BUFFALO, NEW YORK

This Supplement includes decreases and increases to existing rates.

See page 2.

LIST OF CHANGES MADE BY THIS TARIFF

DECREASE:

1. Rider I for Residential, Smaall Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, and Large Volume Industrial Classes decrease.
Page 170.

INCREASE:

2. Rider I for Residential Transportation, Large Commercial and Public Authority, Small Volume Industrial Transportation, and Large Industrial Classes decrease.
Page 170.

LIST OF CHANGES MADE BY THIS TARIFF

INCREASE (cont):

14. The price for purchase of gas by Distribution from a transportation service customer in the event of a curtailment or interruption will increase.
Pages 106, 117 and 146G.
15. Certain SATC rates increase.
Pages 120
16. The Merchant Function Charge in Rider G increases.
Page 168.
17. The Price to Compare shown in Rider H increases.
Page 169.

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 200 to
Gas - Pa. P.U.C. No. 9
Sixth Revised Page No. 3A
Canceling Fifth Revised Page No. 3A

LIST OF CHANGES MADE BY THIS TARIFF

RESERVED FOR FUTURE USE

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 3B
Canceling Original Page No. 3B

RESERVED FOR FUTURE USE

Issued: December 29, 2006

Effective: January 1, 2007

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 3C
Canceling Original Page 3C

RESERVED FOR FUTURE USE

Issued: December 29, 2006

Effective: January 1, 2007

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TERRITORY COVERED BY THIS TARIFF

County	Cities	Boroughs	Townships		
Armstrong			Bradys Bend	Perry	Washington
Armstrong			East Franklin	Sugarcreek	West Franklin
Butler		Chicora Adams	Fairview	Summit	
Butler		Karns City	Allegheny	Forward	Venango
Butler		Mars	Center	Oakland	Washington
Butler		Petrolia	Concord	Parker	
Butler			Donegal	Penn	
Cameron		Emporium	Shippen		
Clarion		Clarion Ashland	Highland	Paint	
Clarion		East Brady	Beaver	Knox	Perry
Clarion		Strattanville	Brady	Limestone	Salem
Clarion			Clarion	Madison	Washington
Clarion			Elk	Millcreek	
Clarion			Farmington	Monroe	
Clearfield	DuBois	Falls Creek	Brady	Huston	Sandy
Crawford	Meadville	Blooming Valley	Cambridge	Summerhill	
Crawford	Titusville	Cambridge	Conneaut	Summit	
Crawford		Springs East	Fairfield		Venango
Crawford		Cochranton	East Mead	Vernon	
Crawford		Conneaut Lake	Fairfield	Wayne	
Crawford		Conneautville	Greenwood	Woodcock	
Crawford		Hydetown	Hayfield	West Mead	
Crawford		Linesville	Oil Creek		
Crawford		Saegertown	Pine		
Crawford			Randolph		
Crawford		Springboro	Richmond		
Crawford		Townville	Sadsbury		
Crawford		Venango South	Shenango		
Crawford		Woodcock	Spring		
Crawford			Steuben		
Elk	St. Marys	Johnsonburg	Fox	Jay	Ridgway
Elk		Ridgway Highland	Jones	Spring Creek	
Elk			Horton	Millstone	
Erie	Corry	Albion	Amity	McKean	
Erie	Erie	Cranesville	Concord	Millcreek	
Erie		E. Springfield	Conneaut	North East	
Erie		Edinboro	Elk Creek	Springfield	
Erie		Elgin	Fairview	Summit	
Erie		Fairview	Franklin	Union	
Erie		Girard	Girard	Venango	
Erie		Lake City	Greene	Waterford	
Erie		Middleboro	Greenfield	Wayne	
Erie		Mill Village	Harborcreek	Washington	
Erie		Platea	Lawrence Park		
Erie		Union City	Leboeuf		
Erie		Waterford			
Erie		Wattsburg			
Erie		Wesleyville			

(C)

(C) Indicates Change

Issued: January 13, 2004

Effective: January 15, 2004

TERRITORY COVERED BY THIS TARIFF
(Continued)

County	Cities	Boroughs	Townships		
Forest			Barnett	Hickory	Jenks
Forest			Green	Howe	Kingsley
Forest			Harmony		
Jefferson		Brockway	Barnett	Knox	Union
Jefferson		Brookville	Beaver	Pinecreek	Warsaw
Jefferson		Corsica Clover	Polk	Washington	
Jefferson		Falls Creek	Eldred	Rose	Winslow
Jefferson		Reynoldsville	Heath	Snyder	
Jefferson		Sykesville			
McKean	Bradford	Lewis Run	Bradford	Hamlin	Otto
McKean		Smethport	Eldred	Keating	Sergeant
McKean			Foster	Lafayette	Wetmore
McKean			Hamilton	Norwich	
Mercer	Farrell	Clarksville	Coolspring	Jefferson	Sugar Grove
Mercer	Hermitage	Fredonia	Delaware	Lackawannock	West Salem
Mercer	Sharon	Greenville	E. Lackawannock	Lake	Worth
Mercer		Jackson Center	Fairview	Perry	
Mercer		Jamestown	Findley	Pine	
Mercer		Mercer	French Creek	Pymatuning	
Mercer		Sharpville	Green	Sandy Creek	
Mercer		Sheakleyville	Hempfield	Sandy Lake	
Mercer		West Middlesex	Hickory	Shenango	
Mercer		Wheatland	Jackson	South Pymatuning	
Venango	Franklin	Cooperstown	Canal	Irwin	President
Venango	Oil City	Pleasantville	Cherrytree	Jackson	Richland
Venango		Polk	Clinton	Mineral	Rockland
Venango		Rouseville	Cornplanter	Oakland	Sandycreek
Venango		Utica	Cranberry	Oilcreek	Scrubgrass
Venango			Frenchcreek	Pinegrove	Sugarcreek
Warren	Warren	Clarendon	Brokenstraw	Freehold	Pittsfield
Warren		Sugar Grove	Columbus	Glade	Pleasant
Warren		Tidioute	Conewango	Limestone	Sheffield
Warren		Youngsville	Deerfield	Mead	Sugar Grove
Warren			Farmington	Pine Grove	Triumph

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED

1. RULES AND REGULATIONS

The customer's application for service, the Pennsylvania Public Utility Code and the rules and regulations promulgated by the Pennsylvania Public Utility Commission, as amended from time to time, and the rules and regulations contained herein are a part of the contract with each Customer, and each Customer agrees to be bound thereby.

2. APPLICATIONS FOR SERVICE

The Company may require any applicant for service to sign an application. Regardless of the manner in which an application is made, the acceptance of such application by the Company shall result in a contract service governed by Rule 1.

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES

A. Maximum Company Investment Level

The Company investment for upgrade/extension of facilities for a firm gas customer shall be limited to an amount determined as follows:

$$\text{Maximum Company Investment} = \frac{\text{Additional Annual Revenues} \times \text{Justified Company Investment per Dollar of Additional Annual Revenue}}{\text{Dollar of Additional Annual Revenue}}$$

B. Determination of Additional Annual Revenues

The Additional Annual Revenues are calculated as follows:

(1) The Company will estimate the customer's projected firm annual volumes as follows:

(a) Residential

For guideline purposes, the Company shall use annual gas consumption figures for gas space heating and for various gas appliances as shown below (These figures are based on current insulation standards as well as 92% efficient furnaces):

(C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

Gas Space Heating:

Single Family Home - [(square footage x .029) - 5.4] Mcf
Apartment/Condominium - [(square footage x .024) + 3.14] Mcf
Manufactured Home - [(square footage x .0267) + 6.98] Mcf

Gas Appliances:

Gas Water Heater - 20.4 Mcf
Gas Dryer - 3.6 Mcf
Gas Range - 7.6 Mcf
Other Gas Appliances - Determined by the Company on a case-by-

case basis.

(b) Commercial or Public Authority: Industrial

The Company shall estimate projected firm annual volumes on a case-by-case basis.

(2) This annual volume is then distributed into 12 monthly amounts based on an average distribution in the appropriate revenue classification. (Alternatively, the customer's annual usage estimate may be distributed according to his own historic or projected monthly load profile pursuant to the Company's review and approval.)

(3) The appropriate rate schedule is applied to each monthly volume, and the results are added to produce annual gross revenues.

(4) For each monthly volume the costs shall be determined for the portion of monthly gross revenues for recovery of purchased gas costs pursuant to applicable provisions of Rider A to this tariff and the applicable rate schedule.

|
(C)
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The portion of monthly gross revenues for recovery of Purchased Gas Costs and Transition Costs for each month shall be added together to produce annual revenues for recovery of Purchased Gas Costs and Transition Costs.

(5) The amount calculated under item (4) above, shall be subtracted from the amount calculated under item (3) above.

(6) Additional annual revenues resulting from the upgrade/extension shall be determined by reducing the annual revenues for recovery of non-gas costs as calculated in (5) above, by the customer's currently generated annual revenues for recovery of non-gas costs, if any, as determined by the Company.

(C) Indicates Change
(D) Indicates Decrease
(I) Indicates Increase

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

C. Determination of Justified Company Investment Per Dollar of
Additional Annual Revenue

(1) Residential

The Justified Company Investment Per Dollar of Additional Annual Revenue for residential customers is \$4.58. (D)

(2) Commercial and Public Authority; Industrial

The Justified Company Investment Per Dollar of Additional Annual Revenue for commercial, public authority or industrial customers shall be selected from the table below based upon the projected term of use by the customer of the new or upgraded facilities.

<u>Projected Term of Use of New/Upgraded Facilities (Years)</u>	<u>Justified Company Investment Per Dollar of Additional Annual Revenue</u>
1	\$.47
2	.91
3	1.30
4	1.66
5	1.99
6	2.29
7	2.57
8	2.82
9	3.05
10	3.26
Greater than 10	4.58

(D)

(D)

Because the term of use has a substantial effect on the determination of the Justified Company Investment Per Dollar of Additional Annual Revenue, the Company may require a letter of intent from commercial, public authority and industrial customers projecting the term of use of the new or upgraded extension of facilities being requested.

The Company reserves the right to require a guaranteed revenue contract if the customer projects a term of use of the new or upgraded facilities in excess of 10 years or if the customer does not demonstrate that the customer's term of use is reasonable.

(D) Indicates Decrease

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

Additionally, the Company reserves the right to require a guaranteed revenue contract from a commercial, public authority or industrial customer if any of the following conditions exist:

(1) The investment is for a dual fuel or partially dual fueled facility;

(2) The Company determines that a customer's financial status does not demonstrate that the customer will be able to pay bills for the projected term of use of the facilities; or

(3) The actual investment by the Company is greater than \$50,000.

(3) Recomputation

The Company may recompute, modify, alter or amend the foregoing Justified Company Investment Per Dollar of Additional Annual Revenue amounts as the Company may deem necessary or convenient in the conduct of its business, provided, however, that such recomputation, modification, alteration or amendment shall not become effective unless and until included in this tariff.

(C)

D. Application of Maximum Company Investment

The Maximum Company Investment as determined above shall be applied, first, to the installed meter cost, if any, and then will be applied towards any mainline and/or service line extension, service connection, and/or the upgrade of any of the Company's facilities to accommodate increased volumes of sales or transportation. However, if the Maximum Company Investment is less than the installed meter cost, Company will provide and install the meter at no cost to the Customer.

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES

A. Residential

Whenever the owner or occupant of any property eligible for service as a residential customer makes a written application for service to the Company, and the Company has authority to render service to said applicant, the Company shall extend its facilities so as to serve said property or new residential development, provided that the applicant shall first have executed an agreement to pay to the company the rate charged under the appropriate service classification and to contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Company's Maximum Investment (as calculated in Rule No. 3, above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

B. Commercial or Public Authority; Industrial

Whenever the owner or occupant of any property eligible for service as a Commercial or Public Authority customer, or as an Industrial customer, makes a written application for service to the Company, and the Company has authority to render service to said applicant, the Company shall extend its system so as to serve said property, provided said applicant shall first have executed an agreement to pay to the Company the rates charged under the appropriate service classification and to contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Company's Maximum Investment (as calculated in Rule No. 3, above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

The Company's Maximum Investment for Commercial or Public Authority and Industrial customers shall equal the Maximum Company Investment as calculated in Rule No. 3 above; provided, however, that, in the event that the Company reasonably believes that the Company's installation of facilities will be completed substantially in advance of date that the Customer's use will equal projected annual volumes used to calculate the Maximum Company Investment as calculated in Rule No. 3 above, the Company may discount the Maximum Company

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

Investment as calculated in Rule No. 3 above to present value based upon the Company's most recent Commission-approved fair rate of return. (C)

C. Developer/Builder - Residential

Whenever the Developer/Builder of a residential property eligible for service makes a written application for service to the Company, and the Company has authority to render service to the property to be developed, the Company shall extend its system to serve said property, provided that, if the cost to extend the facilities exceeds the Maximum Company Investment, as calculated below, the Developer/Builder shall have entered into an agreement to contribute to the cost of extending facilities. (C)

The Maximum Company Investment for extensions involving a Developer/Builder shall be calculated as follows:

(1) The Developer/Builder shall provide a reasonable schedule of unit completion within the property to be developed;

(2) The Maximum Company Investment shall be calculated (as provided in Section 3) separately based on the number of units scheduled to be completed:

(a) within twelve months from the date of the estimated completion of construction of the new facilities; and

(b) during each successive twelve month period following the date of the estimated completion of construction of the new facilities.

(3) For all units not scheduled for completion within twelve months from the estimated date of completion of the construction of the new facilities, the Maximum Company Investment, as calculated above, shall be discounted to present value at the projected date of the completion of Company installed facilities using the Company's most recent Commission-approved fair rate of return.

(4) The sum of the discounted Maximum Company Investment for units to be installed more than twelve months after construction of Company facilities and the Maximum Company Investment for units scheduled for completion within twelve months of the estimated date of completion of construction of Company facilities shall equal the total Maximum Company Investment for the extension.

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

The Developer/Builder shall contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Maximum Company Investment (as calculated above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

In the event that the Developer/Builder does not achieve the projected annual completion rate, the Maximum Company Investment and the amount to be contributed will be recalculated, in the same manner stated above, based upon actual units completed. If the recalculated amount to be contributed is greater than the previously calculated amount to be contributed, the Developer/Builder will be required to pay such difference to the Company; provided, however, that no amount will be required to be paid if the recalculated amount to be contributed exceeds the Company's actual cost of construction less the recalculated Maximum Company Investment.

C1. Developer/Builder Commercial or Industrial

Whenever the Developer/Builder of a commercial or industrial property eligible for service makes a written application for service to the Company, and the Company has authority to render service to the property to be developed, the Company shall extend its system to serve said property, provided that, if the cost to extend the facilities exceeds the Maximum Company Investment, as calculated below, the Developer/Builder shall have entered into an agreement to contribute to the cost of extending facilities.

The Maximum Company Investment for extensions involving a Developer/Builder shall be calculated as follows:

(1) The Developer/Builder shall provide a reasonable schedule of customer attachments and projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the attaching customers;

(2) The Maximum Company Investment shall be calculated (as provided in Section 3) separately based on the historical and projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the attaching customers:

(a) within twelve months from the date of the estimated completion of construction of the new facilities; and

(b) during each successive twelve month period following the date of the estimated completion of construction of the new facilities.

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

(3) For all customer attachments not scheduled for completion within twelve months from the estimated date of completion of the construction of the new facilities, the Maximum Company Investment, as calculated above, shall be discounted to present value at the projected date of the completion of Company installed facilities using the Company's most recent Commission-approved fair rate of return. (C)

(4) The sum of the discounted Maximum Company Investment for customers to be attached more than twelve months after construction of Company facilities and the Maximum Company Investment for customer attachments scheduled for completion within twelve months of the estimated date of completion of construction of Company facilities shall equal the total Maximum Company Investment for the extension.

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

The Developer/Builder shall contribute to the cost of extending facilities, an amount equal to the difference between the total cost of construction of facilities less the Maximum Company Investment (as calculated above).

Income taxes, if any, paid with respect to the Contribution will be recorded in a deferred account and such taxes, less the income tax effect of depreciation received with respect to the property constructed with the Contribution, will be included in the Company's rate base in subsequent rate case proceedings.

In the event that the Developer/Builder does not achieve the projected annual completion rate, the Maximum Company Investment and the amount to be contributed will be recalculated, in the same manner stated above, based upon actual additional annual revenues from volumes transported by or purchased from the Company and consumed by the attaching customers during the 60-month period following completion of the extension and the projected additional annual revenues from volumes to be transported by or purchased from the Company and consumed by the customers attached as of the last day of such 60-month period. If the recalculated amount to be contributed is greater than the previously calculated amount to be contributed, the Developer/Builder will be required to pay such difference to the Company; provided, however, that no amount will be required to be paid if the recalculated amount to be contributed exceeds the Company's actual cost of construction less the recalculated Maximum Company Investment.

D. Upgrade

The Company's investment for the upgrade of facilities shall be subject to the formula described in Rule No. 3. An upgrade is required when the customer needs dictate increasing, decreasing or otherwise changing the current service line, main line or meter size for the increased, decreased or otherwise changed volume or pressure requirements or when the customer requests installation of an excess flow valve or natural gas related equipment or facilities not otherwise required by regulation and the Company has deemed such installation appropriate. (C)

E. Advance Payment and Construction

Construction of any extension or installation of excess flow valves or natural gas related equipment or facilities not otherwise required by regulation will not be undertaken until the amount of the applicant's contribution has been paid to the Company by the applicant. In the case of an excess flow valve or natural gas related equipment or facilities not otherwise required by regulation, the amount of the applicant's contribution will be determined based upon the Company's cost to install such equipment. The actual construction of the extension shall be scheduled at the Company's discretion. (C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

4. UPGRADE/EXTENSION OF FACILITIES (Cont'd)

F. Refunds of Customer Investment

Any customer attaching to a facility extended/upgraded within five (5) years of completion thereof will be required to contribute to the cost of the extension/upgrade in accordance with Rules 3 and 4. In the event a new customer attaches to an extension/upgrade of the Company's facilities paid for by a customer or a developer/builder, within five (5) years of the date of completion thereof, a pro rata refund will be made to customers or developer/builder who were charged for such extension. In the alternative, the customer or builder/developer and Distribution may mutually agree in writing that the refund, if any, shall equal the Company's Maximum Company Investment for the attaching customer less the Company's actual attachment cost of construction. An annual review of such extensions is made on the anniversary date of completion thereof, during said five (5) years, and any refunds due are made at that time except for extensions for a developer/builder of commercial or industrial property which shall be reviewed at the end of year five (5) and any refunds due will be made at that time. No refunds will be paid for attachments occurring more than five (5) years after the completion date and in no case will the aggregate amount of refunds to a customer or developer/builder exceed the amount which the customer or developer/builder paid for the mainline extension/upgrade.

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5. MAINTENANCE OF FACILITIES

After initial installation of facilities has been made, pursuant to Rule Nos. 3 and 4, above, all facilities including mains, customer service lines (i.e., the portion of the service line from the outlet of the Company's service stop cock to the inlet of the meter) and Company service lines (i.e. the portion of the service line from the gas main to and including the curb box and service stop cock), shall be maintained, replaced or renewed, as required, at the expense of the Company.

5A. SPECIAL UTILITY SERVICES

The provisions of Rules 3 and 4 do not apply to applications for special utility service. "Special utility service" shall include (a) a request for utility service when the applicant has an installed alternative fuel capability, including service from a natural gas well; (b) a request for utility service when the applicant is already receiving natural gas service from another Pennsylvania public utility; (c) a request for utility service from an applicant located in an area in which another natural gas utility is authorized to serve the applicant; (d) a request for utility service by an applicant who was the owner or ratepayer of record for the premises at the time the Company last provided service to the premises; (e) any request for service by an applicant who, in the Company's view, is unlikely to remain on the Company's system for a sufficient period of time to justify the extension. Applications for special utility service shall be resolved on a case-by-case basis through negotiations between the applicant and the company.

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

6. METERS

Gas delivered to customers from services attached to distribution lines shall be measured by meters to be furnished, installed and owned by the Company.

If, at any time after the installation of a meter, conditions are changed so that its location becomes unsuitable, the Company shall have the right to move the meter to a suitable place at the expense of the customer or property owner.

The cost of changes in location of meters made at the request of the property owner shall be borne by the owner. The customer shall not tamper with the meter and shall permit no one except employees of the Company to connect or disconnect the meter.

The customer shall be responsible to the Company for any injury to, or loss of, any meter arising out of or caused by the customer's negligence or carelessness, or that of his servants, employees, members of his household, or any person upon his premises under or by his consent, or sufferance. The customer shall at once notify the Company of any injury to, or any cessation in registration of, the meter as soon as it comes to his knowledge.

The Company, in its sole discretion, may install, together with its meter, an automated meter reading device ("AMD"), which can communicate automatically data from the meter to the Company by use of the telephone system. Customer shall provide the Company a suitable location for installation of an AMD, and the customer shall permit the Company to connect the AMD to the customer's existing telephone inside wiring. The customer shall not be required to install or modify telephone inside wiring or to subscribe to public utility telephone service in order to receive service from the Company.

The Company shall provide at least 72 hours' notice of the installation of an AMD at the customer's premises. The Company will not install an AMD at a customer's premises unless the AMD is designed to relinquish control of the customer's telephone line when the customer's telephone equipment is activated. If an AMD installed by the Company fails to relinquish control of a customer's telephone line when the customer's telephone equipment is activated, then such AMD will be replaced or repaired by the Company at the Company's expense. The Company will not install any AMD capable of transmitting voice communications unless specific permission is obtained from the Commission prior to installation.

If a Customer of the Company is billed by a telephone public utility specific charges for usage of telephone service (toll charges or local message unit charges) or charges for maintenance services that were caused by the Company's installation or use of AMD's, then the Company will reimburse the Customer for such charges.

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

7. CUSTOMER'S PIPING AND EQUIPMENT

Prior to the installation of house piping by the customer in new or altered premises, inquiry shall be made of the Company to determine the requirements, sizes of pipe, quality and other specifications.

House lines, piping, connections and appliances are subject to inspection by the Company and no gas will be delivered unless all conditions are satisfactory.

The Company gives no warranty, expressed or implied, as to the adequacy or safety of any structure, equipment, piping, appliance or device owned, installed, leased or maintained by or for the customer or the owner of the premises served.

8. ACCESS TO PREMISES

The authorized agents of the Company shall, at all reasonable times, have free access to any premises supplied with gas or to which a service connection has been made, for the purpose of reading, inspecting, repairing or removing meters, piping, or other appliances therein belonging to the Company and of inspecting the piping and appliances belonging to the customer.

Every industrial customer shall permit the Company, during business hours and upon reasonable notice, to inspect the customer's facilities so that the Company may determine whether facilities have been installed which would enable the customer to obtain volumes of gas without using the Company's system ("Bypass Facilities"). If a customer refuses to permit the Company to inspect the customer's facilities, it shall be presumed that Bypass Facilities have been installed.

9. INTERRUPTION OF SERVICE

In accordance with the Public Utility Code, the Company will provide service which shall be reasonably continuous and without unreasonable interruptions or delay. The Company shall not be liable, in any amount, for damages, direct or consequential, where service meets requirements of the Public Utility Code. This limitation of liability, however, shall not apply to Company conduct which is found to be willful, wanton or reckless. If the Company shall know, in advance, of an expected interruption of service, the Company will take all reasonable steps, such as personal contact, phone contact or the use of mass media, to notify affected customers of the cause and expected duration of the interruption.

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

10. LEAKS

The responsibility for detecting leaks or defects in piping between the Company's service connection and the point of consumption shall be upon the customer. The customer shall give immediate notice to the Company of inadequate, irregular or failing gas supply, leakage, abnormally high or low pressures, or any dangerous conditions.

Should any leak or defect be discovered in the mains, service connections, customer's service line, piping, or appliances, the Company shall have the right to shut off the supply of gas until satisfactory repairs have been made.

11. REFUSAL OR TERMINATION OF SERVICE

The Company may decline to serve an applicant (1) until he has complied with state and municipal regulations governing gas service and the approved Rules and Regulations of the Company contained in this Tariff and any supplement thereto, (2) if the Company does not have adequate facilities to render the service desired or if rendering such service would affect unfavorably service to other customers, (3) if in the Company's judgment, the applicant's installation of piping or gas equipment is regarded as hazardous or of such character that satisfactory service cannot be given, (4) if an extension of street main is required beyond length warranted by anticipated revenues, and the customer refuses to pay the charges required by Rule 3 of this Tariff, (5) until all amounts due for regulated service or amounts purchased from a Natural Gas Supplier (NGS) through the Company's Purchase of Receivables Program (POR) pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation) at a previous location have been paid or covered by a payment agreement (unless the amount owed is more than four years after the date of the final bill, in which case service cannot be refused), (6) or where the service proposed is from a gathering, production or transmission pipeline (see Rule 25). (C)

The Company may terminate service for nonpayment of a billing or billings for regulated services or NGS provided natural gas supply charges purchased through the Company's POR Program pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation), and such termination of service shall be in accordance with general regulations of the Pennsylvania Public Utility Commission applicable thereto and in accordance with the Pennsylvania Public Utility Code. (C)

The Company may not threaten termination of service for nonpayment of unregulated Natural Gas Supplier charges incurred by the customer from qualified Suppliers under Rate Schedule SATS if the Company did not purchase the receivables from the Supplier. (C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

The Company may terminate service for such reasons and on such notice as specified by the regulations of the Pennsylvania Public Utility Commission, the Pennsylvania Public Utility Code, or for other violation of these Rules and Regulations.

The Company may refuse to serve any applicant, or may terminate service to any customer who fails to pay a security deposit for regulated services or who fails to provide the Company with security in lieu of a deposit as provided for in this Tariff.

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

12. RECONNECTION OF SERVICE

When the supply of gas to any customer is turned off due to the customer's failure to pay for regulated service or NGS provided natural gas supply charges purchased through the POR Program pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation), for any other infraction of these Rules and Regulations or at the customer's request, and if there has been no change in ownership or occupancy of the premises served, the supply of gas will not be turned on until the customer or applicant has paid a reconnection fee of \$69.00. The Company will reconnect a residential customer or applicant's gas service in accordance with the general regulations of the Pennsylvania Public Utility Commission applicable thereto and in accordance with the Pennsylvania Public Utility Code. Company may determine liability for outstanding balance for residential gas service based upon the methods set forth in 52 Pa. Code §56.191 and Company records. (C)

If the supply of gas was turned off due to a non-residential customer's failure to pay for regulated service or NGS provided natural gas supply charges purchased through the POR Program pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation) and if the former customer reapplies for service or if a court, district justice or administrative agency has determined that the applicant is legally obligated to pay for the service previously furnished, the supply of gas will not be turned on until the non-residential customer or applicant has paid all outstanding bills for service. (C)

The reconnection of service cannot be denied for the nonpayment of Natural Gas Supplier charges billed to the customer for services rendered by Rate Schedule SATS Suppliers if the Company did not purchase the receivables from the Supplier.

13. DISCONTINUANCE NOTICE BY CUSTOMER

Any customer who is about to vacate any premise supplied with gas, or who for any reason wishes to have service discontinued, shall give at least seven days' notice to the utility specifying the date on which it is desired that service be discontinued. The customer who fails to give proper notice shall be liable for all gas which passes through the meter, until: the account is terminated; another party occupies the premises and agrees to assume responsibility for gas service; or, the customer notifies the Company or the Company learns that he has or will vacate the premises, in which case he shall be responsible for gas used for the period, not to exceed seven days, before the company is able to discontinue service.

14. GAS DELIVERED UNDER HIGH PRESSURE

The rates contained in this tariff are based upon gas delivered under conditions generally applicable to low pressure service (four ounce base). Bills for gas metered under high pressure will be computed upon the volume as indicated by the meter registration increased to the equivalent volume at standard pressure.

15. BILLING

Bills will be rendered and will be payable once each month. The Company may read any meter once each month but ordinarily it will read meters of domestic and commercial customers once each two months.

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

15. BILLING (Cont'd)

As to any customer whose meter is read once each two months, the consumption for the first month of each bimonthly meter reading period shall be determined by calculation on the basis of the customer's previous usage adjusted for weather conditions; and the consumption for the second month of each bimonthly meter period shall be determined by subtracting the first month's calculated consumption from the total actual consumption for the bimonthly period as shown by the meter. The bill for each month shall be the result of applying to the consumption, determined as aforesaid, the applicable rates and charges contained in this tariff.

Under 52 Pa Code § 56.222 the Company requested and was granted a waiver from 52 Pa. Code § 56.12(2) (i) - (ii) by the Commission. In accordance with this waiver, the Company will only accept customer supplied readings by telephone or through the Company's Internet website when such readings are: (1) reasonable based on historical usage information; and, (2) received by the Company within the proper billing window 3 business days prior to the bill being rendered. Acceptable customer readings will be used to compute a bill that otherwise would have been determined by calculation.

If the meter reader in any month is unable to gain access to the premises for the purpose of reading the meter, a calculated bill will be rendered and adjustments, if any, will be made by the Company when the meter is read.

In those instances where the Company's agent or representative is unable to gain access to the customer's premises during the regular scheduled working hours to obtain a meter reading, the number of calculated readings shall be limited to six consecutive months, and the customer's service, thereafter, is subject to termination, after due notice.

The late payment date specified on the monthly bill is not less than fifteen days from date the bill is mailed except that, for service under, or billed in conjunction with, residential rate schedules, the late payment date is not less than twenty days from the date the bill is mailed.

At the time the Company receives a notice to transfer service from one customer to another, the Company will provide customers with the option to either have the Company read the meter or to have the disconnecting and reconnecting customer read the meter. The Company will read the meter if the two customer readings are significantly different. The Company will inform the customers that if they elect the customer meter reading and the customer fails to provide the Company with an acceptable reading in a timely manner, the Company may estimate the final meter reading.

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

15. BILLING (Cont'd)

The Company will make reasonable efforts to obtain actual meter readings: (a) when the Company has insufficient data to estimate the Customer's usage; (b) when disconnect and reconnect orders are executed on different days; and (c) when the customer, at least seven days prior to the disconnect order date, specifically requests that the meter be read. The Company reserves the right to estimate a Customer's usage for a final bill whenever the Company is unable to gain access to its meter on the disconnect order date. The Company will accept meter readings from customers for final bills if the customer reading is provided in a timely manner and if, upon review, the Company finds the customer reading to be reasonable and consistent with prior usage levels. Notwithstanding the foregoing, the Company may not discontinue service unless in compliance with the Rules, Regulations or Orders of the Pennsylvania Public Utility Commission pertaining thereto and in effect at the time of such discontinuation.

16. PENALTY CHARGES

If the customer fails to pay his gas bill by the late payment date, a penalty will be charged. Payments received by mail will be considered paid on the date of the postmark.

Where a customer receives natural gas supply service from a qualified Supplier under Rate Schedule SATS but is not participating in the Company POR program, late payment charges will be applied to the Supplier charges only if the customer has agreed to pay Supplier late payment charges. Otherwise, late payment charges will be based on the distribution charges of the Company and natural gas supply charges of either the Company or Supplier.

The penalty charged to all customers shall be 1.50% on the full unpaid and overdue balance.

17. BILLING PERIOD

Bills will be mailed monthly to residential customers for service furnished during the preceding meter-reading period at least twenty (20) days prior to the expiration of the late payment date as shown on the bill.

Bills will be mailed monthly to Commercial, Public Authority, Industrial and Large Industrial customers for service furnished during the preceding meter reading period at least fifteen (15) days prior to the expiration of the late payment date as shown on the bill.

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

18. BALANCED BILLING PLAN

The company has available a budget payment plan for Residential, Commercial, and Public Authority customers. The budget payment plan is available for all qualifying Company regulated services and for services provided to the customer by qualified Suppliers under Rate Schedule SATS where the Company provides billing service for the Supplier. At the request of any Residential, Commercial or Public Authority customer who uses gas as the primary source for space heating and who satisfies the company's credit standards, monthly payments for such customers may be made as follows:

Monthly payments shall be based on an amount equivalent to 1/12th of the customer's estimated annual bill rounded to the next higher dollar amount.

If a debit balance has accrued as of the 12th cycle month of this plan, the customer may either incorporate it all in the 12th cycle month's payment or at the company's discretion, spread all or part of the debit in equal monthly installments over the next cycle year. If the credit balance is accrued, the customer shall have the option of either receiving a cash refund, having it applied against the current bill, or having it used to reduce the monthly installments in the next cycle year. Absent an indication from the customer of his preference, the debit or credit will be applied to the first monthly installment in the ensuing year.

19. SEASONAL SERVICE

Service to Residential, Commercial, Public Authority, and Industrial premises occupied seasonally will be supplied at the rates and minimum charges of the applicable rate schedule.

20. SUPPLYING OF GAS SUPPLIES TO OTHER CUSTOMERS

No branch, valve or fixture which would permit gas to be withdrawn without registering on the meter shall be connected to a customer service line (i.e., the portion of the service line from the outlet of the Company's service stop cock to the inlet of the meter).

No extension of facilities, including the customer service line and facilities connected thereto and extending into a customer's premises, may be used to provide gas service at any additional or different premises. As used herein, a premises is defined as a single building; or the several buildings of a housing development under one ownership within a single parcel of land not intersected by a public highway or city street; or the several buildings of a religious, charitable, educational, or benevolent corporation if used exclusively for such purposes, if situated on adjoining properties even if intersected by a public highway or city street; or an industrial plant if situated on adjoining properties even though intersected by a public highway or a city street.

21. CONJUNCTIVE BILLING

The Company's rates are based upon gas supply through a single delivery point, as measured by one meter. Separate supply for the same customer at other points of delivery or through more than one meter shall be billed separately. However, the Company may, when engineering or operational conditions warrant, or to improve service, install two or more meters on the

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(C)
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(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

21. CONJUNCTIVE BILLING (Cont'd)

same premises to service a single customer, in which event the consumption registered by such meters may be consolidated and the rates under which service is taken applied to the total consumption. The term "same premises" means a single building; or the several buildings under one ownership within a single parcel of land not intersected by a public highway or city street; provided, however, that the Company, in its sole discretion, may permit conjunctive billing at premises not conforming to the above definition of "same premises" if it is reasonably necessary to do so to meet competition from another supplier of energy, including gas.

An established conjunctive billing arrangement shall be permitted to continue so long as the customer remains at the premises presently served. The conjunctive billing arrangement shall neither be expanded to the customer's newly-acquired premises, nor transferred in whole or in part to different premises, nor continued at the same premises for different customers, unless, in the Company's sole discretion, it is reasonable to expand, transfer or continue the conjunctive billing arrangement.

22. ADJUSTMENT OF BILLS FOR METER ERROR

Charges to customers will be adjusted for fast, slow and nonregistering meters, as per Section 59.22 of the regulations of the Pennsylvania Public Utility Commission for Gas Service, 52 Pa. Code Paragraph 59.22.

23. METER TEST ON REQUEST OF CUSTOMER

Meters which are not due for periodic tests will be tested for accuracy as per Section 59.21 of the regulations of the Pennsylvania Public Utility Commission for Gas Service, 52 Pa. Code Paragraph 59.21, upon written request by the customer and payment to the Company of a deposit in the amount specified by said regulations.

24. RULES FOR SECURING DEPOSITS

The Company may require customers to provide deposits for services. The Company may not deny the customer regulated services based on the customer's failure to provide deposits for unregulated services.

Deposits may be required from customers taking service for a period of less than thirty days in an amount equal to the estimated bill for such temporary period.

Deposits may be required from Commercial or Industrial customers but shall not exceed the amount equal to the sum of amounts computed by applying the applicable sales rate schedule to the volumes of gas transported by or purchased from the Company, and consumed by the customer during the two, of the most recent twelve months of greatest usage by the Customer. In lieu of actual experience, the determination will be based on an estimate considering all relevant information and data.

Deposits may be required from Residential customers in accordance with the Pennsylvania Public utility Code and the Rules and Regulations of the Pennsylvania Public Utility Commission.

(C)
(C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

24. RULES FOR SECURING DEPOSITS (Cont'd)

Security, in the form of a cash deposit, letter of credit, surety bond, or third-party guarantee, will be required from the applicants for Non-residential service unless: A) the premises to which gas service is to be supplied is a branch of, or additional facility operated by, financially responsible, enterprise which will be the ratepayer of record with respect to gas bills incurred at the premises; or, B) in the case of a premises not covered by "A" above, the Company determines, through relevant Company records covering past direct dealings with the applicant over a period of at least one year, that a deposit is not necessary. Security, in the form of a cash deposit, letter of credit, surety bond, or third-party guarantee, will be required from existing Non-residential customers where the Company determines that the customer's credit standing warrants concern as to its continuing ability to pay. In evaluating a customer's credit standing, the Company will take into account certain factors, including, but not limited to, the following: i) average monthly consumption; ii) average monthly bill; iii) payment history during the immediately preceding twelve month period; iv) customer's general credit standing as evaluated by any available applicable credit rating indices or rating services; v) customer's payment history and credit standing with other lenders or providers of utility and other services.

Until returned or credited, interest will accrue on Residential deposits at the rate of interest as determined by the Secretary of Revenue for interest on the underpayment of tax under Section 806 of the Act of April 19, 1929 (P.L.343, No. 176), known as The Fiscal Code. Interest accrued on Residential deposits will either be applied, together with the deposit, to any outstanding balance for service or will be paid at the time the deposit is returned. Interest will be paid on non-residential deposits at the rate of six percent (6%) per annum without deductions for any taxes thereon. Upon non-residential deposits held for more than a year, the Company shall pay to the patron, at the end of the calendar year, the interest accrued thereon. (C)

25. CUSTOMERS SERVED THROUGH SERVICE CONNECTIONS ATTACHED TO FACILITIES OTHER THAN DISTRIBUTION SYSTEM LINES

Service from a line outside the Company's low pressure and medium pressure distribution systems will not be furnished unless such line is at that time being operated in a manner which will permit gas to be served to the applicant without interference with its operation. The furnishing of such service will be with the understanding that the use or manner of use of the Company's line from which gas is to be supplied is not permanent and that such service is subject to temporary or absolute change or discontinuance at the sole discretion of the Company which may at any time remove, repair or change the use or manner of operating said line after having first canceled the service contract by thirty days' written notice to the customer.

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES (Cont'd)

25. CUSTOMERS SERVED THROUGH SERVICE CONNECTIONS ATTACHED TO FACILITIES
OTHER THAN DISTRIBUTION SYSTEM LINES (Cont'd)

The customer assumes sole responsibility, financially and otherwise for obtaining alternative sources of fuel in the event that customer's service is interrupted or discontinued permanently or temporarily, as described in the preceding paragraph.

The Company has the right to cancel the service contract for any such reason or in accordance with any other published rule or regulation of the Company, and, during the term of the contract, the Company shall not be liable for any deficiency in the supply of gas caused by the use of compressing stations, breakage of lines or other causes or for any claim for damages on account of any matters set forth in this paragraph.

All materials used in connecting the meter and regulators from the outlet of the Company's service stop cock to the outlet of the meter, and including the box or structure housing the meter and regulators, shall be furnished and installed by the Company at the expense of the customer. The meter and regulators shall belong to the Company and will be installed as near to the Company's lines as is practicable.

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

26. GAS EMERGENCY PLANS

A. Definitions

The following words and terms have the following meanings unless the text clearly indicates otherwise:

- (1) Alternate fuel - Any fuel other than natural gas.
- (2) Alternate fuel capability - The installed and operable ability to use any fuel other than natural gas on a time sensitive basis.
- (3) Commercial use - Gas usage by customers engaged primarily in the sale of goods and services including consumption by office buildings, institutions and government agencies.
- (4) Essential human needs - Gas usage in any building where persons normally dwell including residences, apartment houses, dormitories, hotels, hospitals and nursing homes.
- (5) Firm service - Natural gas service offered to consumers under tariffs or contracts that anticipate no interruption.
- (6) Industrial use - Gas usage by customers engaged primarily in a process which creates or changes raw or unfinished materials into another form or product including the generation of electric power.
- (7) Interruptible service - Natural gas services that can be temporarily discontinued under term and conditions specified by tariff or contract.
- (8) Plant protection use - Minimum usage of natural gas required to prevent physical harm to an industrial or commercial consumer's facility, or danger to personnel at the facility, when the protection cannot be afforded through the use of an alternate fuel. Plant protection use includes usage necessary for the protection of the material in process as would otherwise be destroyed, but does not include deliveries required to maintain production.
- (9) Residential use - Gas usage in a residential dwelling or unit for space heating, air conditioning, cooking, water heating or other domestic purpose.

B. Natural Gas Emergency Planning

- (1) The Company has filed a Natural Gas Emergency Plan ("Plan") with the Pennsylvania Public Utility Commission ("Commission") reflecting its unique operational characteristics and design criteria. The Plan contains simplified and understandable rules and regulations so that all of the Company's customers and all natural gas suppliers licensed to provide services to their customers can have a responsive action plan in place to protect themselves and their property in the event of a crisis. The Company's Natural Gas Emergency Plan can be located at the Company's website www.nationalfuelgas.com organized with other information for utility customers and natural gas suppliers. The Company shall file revisions to the Plan when and as appropriate, or as directed by the Commission. (C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

26. GAS EMERGENCY PLANS (Cont'd)

(2) As part of the emergency planning process the Company shall attempt to make every reasonable effort to make contractual or informal arrangements with our transportation customers, sales customers and others to obtain supplies or, as an alternative, to implement usage reductions so that resorting to firm service reductions under Rule 26. C. Emergency Action can be avoided, or the severity of the supply or capacity disruption can be mitigated. The purpose of these arrangements is to provide a means to minimize the potential of supply shortfalls that threaten public health and safety, and not to make up for inadequate performance by individual parties.

(3) The Company's Natural Gas Emergency Plan includes provisions addressing:

(a) Emergency load shedding

(b) Voluntary usage reductions, for example, reducing space or water heating temperatures to levels specified by the Company.

(c) Mandatory usage reduction for certain customers consistent with Rule 26. C. Emergency Action.

(d) Issuance of periodic reports to the media concerning the existing natural gas emergency.

(e) Notice to affected customers and natural gas suppliers of the expected initiation of actions under Rule 26. C. Emergency Action.

(f) Customer and natural gas supplier delivery requirements that apply during the term of Rule 26. C. Emergency Action, regardless of customer specific usage reductions that arise or may arise from end-use curtailments.

(g) A procedure for focusing emergency measures to confined geographic or operational portions, segments or zones of the Company's system where a natural gas emergency exists.

(h) Procedures for establishing communications with electric system control area operators, if the Company provides gas service to electric generation stations.

(4) The Company's Natural Gas Emergency Plan specifies the procedures the Company shall use to provide notices to affected customers, their natural gas suppliers and natural gas distribution companies. After the Company determines the appropriate response, the Company shall issue notices to affected customers, their natural gas suppliers, and natural gas distribution companies as soon as reasonably possible.

C. Emergency Action

(1) An emergency exists whenever the aggregate demand of firm service customers on the Company's system or confined segment of the system exceeds or threatens to exceed the gas supply or capacity that is actually and lawfully available to the Company to meet the demands, and the actual or threatened excess creates an immediate threat to the Company's operating integrity with respect to Priority 1 customers as defined in Rule 26. A (4).

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

26. GAS EMERGENCY PLANS (Cont'd)

(2) If, in the sole judgment of the Company, there is sufficient time, the Company shall use reasonable business and operational efforts to: interrupt all interruptible services, issue operations flow orders, and call for voluntary usage reductions by all customers before taking action under subsection 3. The Company shall take these three actions sequentially to the extent feasible.

(3) In the event of an emergency as described in subsection 1, the Company may require each commercial and industrial retail and transportation customer that is not a Priority 1 customer under subsection 9 to reduce its consumption of gas.

(a) The reduction required shall be determined by the Company without regard to priorities of use, as necessary to minimize the potential threat to public health and safety.

(b) The minimum authorized usage may not be lower than the minimum usage of firm service for plant protection use.

(c) When all other service has been curtailed except for Priority 1 service and the Company continues to be unable to meet Priority 1 requirements, the Company shall utilize measures designed to minimize harm to customers if curtailments to plant protection use are found to be necessary.

(d) Consistent with the Company's responsibility to maintain system integrity at all times, the Company shall restore service as soon as practicable to any gas-fired electric generation facility that is deemed critical to electric system reliability by the electrical system's control area operator.

(4) Mandatory reduction under subsection 3 shall be for a period specified by the Company until further notice. The Company may change a customer's authorized usage, upon notice, at any time during an emergency.

(5) Mandatory reductions under subsection 3 shall be for a maximum duration of 5 business days unless extended by Commission order. As an alternative to extending mandatory reductions under subsection 3, the Commission may order the Company to initiate priority-based curtailments under subsection 6.

(6) In determining whether to order the Company to initiate priority-based curtailments, the Commission will examine whether the Company did the following:

- (a) Interrupted all interruptible services.
- (b) Issued operation flow orders.
- (c) Called for voluntary usage reduction by all customers. (C)

(7) Upon issuance of a Commission order to initiate priority-based curtailments, the Company shall provide all affected customers the maximum notice possible, via telephone, text message, fax, electronic data interchange, or any other reasonable means of notification specifying the curtailment percentage of the customer's firm gas service and resulting allowances as may be the case. (C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

26. GAS EMERGENCY PLANS (Cont'd)

(8) Upon issuance of a Commission order to initiate priority-based curtailments, the available gas supplies to the Company shall be prorated, if practicable, among its customers according to the following priorities of use:

(a) Customers in a higher priority category shall not be curtailed until all customers falling into a lower priority category have been restricted to plant protection use levels, unless operational circumstances or physical limitations warrant a different result.

(b) Where only a partial restriction of a classification is required, implementation shall be prorata, to the extent practical under the circumstances as set forth in the Company's curtailment plan.

(9) Following are the priority categories, listed in descending order, pertaining to the curtailment of firm services:

(a) Priority 1. Service for essential human needs use.

(b) Priority 2. Firm services not included in essential human needs use.

(2.1) Plant protection gas

(2.2) All other consumption not contained in (2.1) above and Priority 1. Service for essential human needs use (excluding plant protection gas).

(2.3) Intermediate Volume Industrial Service (IVIS) / Commercial / Public Authority consuming > 12,000 Mcf per year (excluding plant protection gas).

(2.4) Large Volume Industrial Service (LVIS), all industrial accounts consuming greater than 50,000 Mcf per year (excluding plant protection gas).

(2.5) Large Industrial Service (LIS), all industrial accounts consuming greater than 200,000 Mcf per year (excluding plant protection gas).

D. Utility Liability

(1) The company may restrict or discontinue service in accordance with this section without hereby incurring any penalty or liability for any loss, injury or expense that may be sustained by the customer except when the restriction or discontinuation of service is a result of the Company's willful or wanton misconduct.

(2) Company liability for actions taken under Rule 26. C. Emergency Action, or to a regulation, policy statement, directive or order issued by the Commission or an emergency order issued by the Governor shall be governed by the following principles:

(a) If the Company appropriates natural gas during an emergency action, the Company shall compensate the applicable entity, whether the customer or the

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

26. GAS EMERGENCY PLANS (Cont'd)

customer's natural gas supplier, for the cost of the lost, firm gas service. The compensation, in the aggregate, shall equal but not exceed the greater of:

(i.) The city gate cost of the appropriated natural gas, including transportation charges up to the Company's city gate, or

(ii.) The reasonable cost actually paid by the customer for delivered substitute energy, as documented to the Company. The Company may provide compensation in kind only at the discretion of the affected customer or natural gas supplier.

(b) The Company may discontinue service, for the duration of an emergency, to a customer that continues to take gas in violation of the rules found in Rule 26. Gas Emergency Plans.

E. Penalties for Unauthorized Takes

If a customer exceeds its authorized consumption during a natural gas emergency, then the customer will pay a penalty, in addition to any and all other penalties or charges incurred during such emergencies, according to the following schedule:

Actual usage as a percentage of
Emergency Authorized Consumption

Penalty

Greater than 103% but not in
Excess of 110%

The higher of \$10/MCF or 110% of the highest gas supply purchased by the Company during the month of usage.

Greater than 110%

The higher of \$25/MCF or 125% of the highest gas supply purchased by the Company during the month of usage.

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

27. FINANCIAL FITNESS REQUIREMENTS FOR NATURAL GAS SUPPLIERS (C)

Dun & Bradstreet reports will be utilized as the primary source of credit information to determine the creditworthiness of Natural Gas Supplier applicants for service. The following Dun & Bradstreet standards will be used: a credit risk rating of 1 through 5 and "uncoded", noted on the report (the continuum range is 1 to uncoded). The values for these rating are: (C)

"1" assets, liabilities and payment history indicate little or no risk to creditors.

"2" assets, liabilities and payment history indicate some risk to creditors.

"3" assets, liabilities and payment history indicate a moderate risk to creditors.

"4" assets, liabilities and payment history indicate a greater than moderate risk to creditors.

"5" assets, liabilities and payment history indicate a severe risk to creditors.

"Uncoded" indicates that there is insufficient historical credit data available to make a reliable credit assessment of the applicant (such as the applicant being in business less than 14 months, change of ownership, etc.)

Upon receipt of the properly completed Credit Application, the company will obtain various Dun & Bradstreet reports for initial review and assessment. The reports will include, but not be limited to: Payment Analysis Report, Business Information Report, Comprehensive Report and Credit Score

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

Report. In addition, other criteria will be taken into consideration in assessing the Company's potential risk exposure, such as: (1) established payment history of the applicant with the Company and (2) the ratio of anticipated projected enduser volumes to the supplier's unencumbered assets available for payment; and (3) historical reliability of deliveries (nominations vs. deliveries). (C)

"1" Rating: (C)

In general, if the reports indicate an overall rating of "1" no security deposit will be required at the time, subject to changes listed below. However, if anticipated projected enduser volumes indicate a substantial risk exposure over and above indicated current assets available for payment, a security deposit may be required.

"2" Rating: (C)

If the reports indicate an overall rating of "2" additional background investigations will be completed. These investigations will include but not be limited to: (1) an assessment of the applicant's payment history with the Company, (2) compilation of other creditors and trade creditor's reports, (3) request for financial statements, if necessary. Upon completion of a review of the additional information a determination will be made regarding the Company's risk exposure and a recommendation made to waive or request a security deposit.

"3-5" Rating: (C)

If the reports indicate an overall rating of "3-5" a security deposit will be required. No further investigations will be made unless extenuating circumstances exist and the applicant brings those situations to the attention of the reviewer.

"Uncoded": (C)

Any applicant with a rating of "uncoded" will automatically be designated as having a rating of "3-5" and be required to post a security deposit.

Changes affecting credit risk ratings:

All approved Suppliers and Aggregators will be periodically reviewed to determine if: (1) there is a change in their credit risk rating; (2) security needs to be required on a previously unsecured account; (3) the amount of security being held should be increased or decreased to meet projected future usage, based upon historical usage data.

(C) Indicates Change

Voluntarily Suspended to April 12, 2002

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

Changes indicating that a credit review may be necessary include, but are not limited to: (1) significant changes in Dun & Bradstreet credit reports; (2) credit related information obtained from reliable sources; (3) a change in the number of end-users; (4) a change from the established payment history; as well as any other information received regarding the financial standing of the Supplier or Aggregator. Security deposits will be refunded to the Supplier or Aggregator when it is determined that the Supplier or Aggregator meets the level of creditworthiness criteria that no longer requires a security deposit.

Determination of Security Deposits:

The amount of a security deposit will be determined under the following formula:

- (1) For Natural Gas Suppliers during the winter period (C)
 - a. Using historical data, for (1) transportation service shall be the sum of the two highest months of consumption in the last twelve months. This volume will be multiplied by 60 and divided by the actual amount of billing days, and (2) the commodity volumes shall be determined by taking the highest consumption between November 1 through March 31. This volume will be multiplied by 10 and divided by the actual number of billing days. The consumption for each customer anticipated to be served by the applicant Natural Gas Supplier will be multiplied by (3) the applicable transportation rate; and (4) the corresponding cost of gas. (C)
 - b. The "corresponding cost of gas" shall be the Natural Gas Supply Charge.

Monthly reviews will be provided, based upon any changes which may affect the Company's risk exposure.

Other credit criteria for Natural Gas Suppliers is located in Rate Schedules Monthly Metered Natural Gas Supplier Service and Small Aggregation Transportation Supplier Service Section I. Supplier Qualification Criteria. (C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

(2) For Natural Gas Suppliers during the summer period (C)

a. Using historical data, for (1) transportation service shall be the sum of the two highest months of consumption in the last twelve months. This volume will be multiplied by 60 and divided by the actual amount of billing days, and (2) the commodity volumes shall be determined by taking the highest consumption between April 1 through October 31. This volume will be multiplied by 10 and divided by the actual number of billing days. The consumption for each customer anticipated to be served by the applicant Natural Gas Supplier will be multiplied by (3) the applicable transportation rate; and (4) the corresponding cost of gas. (C)

b. The "corresponding cost of gas" shall be the Natural Gas Supply Charge.

Monthly reviews will be provided, based upon any changes which may affect the Company's risk exposure.

Other credit criteria for Natural Gas Suppliers is located in Rate Schedules Monthly Metered Natural Gas Supplier Service and Small Aggregation Transportation Supplier Service Section I. Supplier Qualification Criteria. (C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

Payment of Security:

Payment of security deposits can be made by cash or acceptable form of security such as Letter of Credit. Interest will be paid on cash security deposits at the same rate paid on deposits for service to non-residential customers. Responsibility for and expenses incurred in the procurement of a Letter of Credit are subject to requirements and/or negotiations with the Applicant's individual bank. In addition, the Company may in its sole discretion accept an agreement setting special operating standards ("Operational Default Agreement") and/or an Escrow Account Agreement in exchange for reducing the level of security otherwise required.

(C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

28. RULES FOR TRANSPORTATION SERVICE

The following terms and conditions shall apply to Transportation Service. (C)
Additional operating procedures, protocols and business practices for (C)
transportation service can be found in the Company's Operational Procedures
Manual which is posted on the Company's web site.

A. GAS QUALITY

(a) All gas delivered by Customer into Company's facilities will:

(1) Have a total heat content of not less than nine hundred sixty seven British Thermal Units (967 BTU) per cubic foot and not more than one thousand on hundred British Thermal Units (1,100 BTU) per cubic foot, provided however, that Company shall have the option (but never the obligation) to accept Customers gas having a heat content outside of this range, when in Company's sole judgment, such different heat content does not prevent Customer's gas from being merchantable and fit for use by Company in its intended markets;

(2) Be commercially free from dust, hydrocarbon liquids, water, objectionable odors, or other gaseous, solid or liquid matter which might become separated from the gas in Company's facilities or interfere with the proper operation of the pipelines, regulators, meters or other equipment through which it flows; and Customer shall furnish, install, operate, maintain and keep in efficient operating condition, at Customer's own expense, such drips, separators, dehydrators, alcohol bottles, gas cleaners and any other devices or equipment as may be or become necessary to effect compliance with this requirement;

(3) Not contain more than twenty (20) grains of total sulfur (S), nor more than three-tenths (0.3) grain of hydrogen sulfide (H₂S) per one hundred (100) cubic feet;

(4) Not contain more than two-tenths of one percent (0.2 of 1%) by volume of oxygen (O₂), and Customer shall make every reasonable effort to keep the gas free of oxygen (O₂); (C)

(5) Not contain more than five percent (5%) by volume of a combined total of carbon dioxide (CO₂) and nitrogen (N₂) components; provided, however, that the total carbon dioxide (CO₂) content shall not exceed two percent (2%) by volume;

(6) Have a temperature of not more than one hundred twenty (120) degrees Fahrenheit; and

(7) Have been dehydrated by Customer for removal of water in a vapor state, and in no event contain more than seven (7) pounds of water vapor (H₂O) per million cubic feet, except as permissible according to the NFG Water Vapor Content Chart contained in the Company's Operational Procedures Manual, as determined by Company. In no event shall Customer deliver to Company free or entrained water (H₂O). (C)

C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

(b) In the event any of the above substances enter any of Company's facilities in quantities greater than the levels, if any, permitted above, with or without Company's knowledge, and/or cause, directly or indirectly, damage to any such facility, Company may, at Customer's expense, clean up and/or repair such facility. Further, in the event any of the above substances enter any facilities owned by retail customers of Company in quantities greater than the levels, if any, permitted above, with or without Company's knowledge, and/or cause, directly or indirectly, damage thereto, Customer shall indemnify Company against, hold it harmless from, and undertake the defense of Company with respect to any and all claims, losses, damages (including punitive damages, to the extent permitted by law), and injuries (property damage and personal injury, including death) arising therefrom and shall indemnify Company for any expenses, including attorney's fees and clean-up costs, incurred in partial or full satisfaction of any such claims, losses, damages and injuries.

(c) As to Customer's gas which does not meet the specifications stated herein, Company shall have the rights, on a continuing basis, and in addition to any other remedies provided herein, to:

(1) Continue to receive such gas; or

(2) Discontinue the flow of such gas, and, in the event Customer will not correct such deficiency within a time period acceptable to Company, to terminate the Service Agreement as to such gas; or

(3) Receive such gas and, at Customer's expense, treat or otherwise process the same so as to cause it to conform to the above quality specifications.

If the gas delivered fails to meet the 1,000 BTU standard specified in Paragraph (a)(1) above, Company shall also have the option to retain sufficient additional volumes of gas to compensate for such deficiency.

B. MEASUREMENT

(a) For all gas delivered by Customer to Company, the volumetric measurement base shall be one (1) cubic foot of gas at a pressure base of fourteen and seventy-three hundredths (14.73) pounds per square inch absolute and a temperature base of sixty (60) degrees Fahrenheit. The average absolute atmospheric (barometric) pressure shall be fourteen and four tenths (14.4) pounds per square inch. The flowing temperature shall be sixty (60) degrees Fahrenheit and may be adjusted to actual flowing conditions by Company if deemed necessary by Company. All said gas shall be measured by orifice or displacement type meter or any other approved measuring device of equal accuracy. Orifice meters shall be installed and operated, and gas volumes computed in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, including any revisions applying thereto.

(C) Indicates Change

(C)

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

(b) Customer shall install, or cause to be installed, at no expense to Company, measuring equipment necessary in Company's judgment to accomplish accurate measurement of the gas. Company shall operate and maintain said measuring equipment. The measuring equipment will be installed, operated and maintained in accordance with the specifications of the Gas Measurement Committee of the Natural Gas Department of the American Gas Association, as amended from time to time, or by any other mutually acceptable method commonly used in the industry. Such measuring equipment shall conform to the specifications provided by Company; shall be calibrated, as Company deems necessary, by Company; shall be inspected by Company; and must be approved by Company prior to any deliveries hereunder.

Customer recognizes that it may be necessary for Company's employees, agents, or representatives, to enter the property on which said measuring equipment is located to perform such functions upon said measuring equipment as may be necessary to effectuate the provisions of a Service Agreement, and Customer hereby expressly grants Company permission to perform such functions on said measuring equipment. Customer, to the extent it is within Customer's power to do so, will grant Company such easements as may be necessary for Company's employees to enter the property on which said measuring equipment is located. In the event that easements from other parties are necessary for Company's employees, agents or representatives to enter the property on which said measuring equipment is located, Customer will acquire such easements, and agrees that the Service Agreement will not become effective until and unless such easements are acquired.

(c) Company will read the meter(s) measuring the consumption at Customer's facility at the conclusion of each billing month. Upon the request of Company, the Customer shall read such meter(s) at reasonable intervals and provide such readings to Company. Measurement shall be governed by any applicable provisions of Company's tariff, and any applicable regulations of the Pennsylvania Public Utility Commission. The pressure base shall be fourteen and sixty-five hundredths (14.65) pounds per square inch absolute. No volumetric adjustments shall be made to compensate for the difference between this pressure base and the pressure base identified in Paragraph (a) above.

(d) Each party shall have constant access to the meters and access, upon reasonable notice and during business hours, to meter charts and records.

(e) Measurement of production gas at receipt meters shall be calculated following the recommendations of the ANSI/API 2530 "Orifice Metering of Natural Gas and Other Related Hydrocarbon Fluids" (A.G.A. Report No. 3) including the A.G.A. Manual for Determination of Supercompressibility Factors of Natural Gas or the A.G.A. Transmission Measurement Committee Report No. 8 "Compressibility and Supercompressibility for Natural Gas and Other Hydrocarbon Gases" or the ANSI B109.3 "Standard for Rotary Meters" and "Measurement by Turbine Meters - Volumetric Flow Measurement" (A.G.A. Report No. 7), as appropriate to the type of measurement installed at the receipt facility, including any revisions applying thereto. If the receipt facility gas flow characteristics are such that calculations cannot be performed consistent with the above-mentioned recommendations due to a decline in production or other operational matters, the Company shall have the right to turn off a meter until a replacement meter meeting the above specifications is installed.

(C)

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

(f) Prior to September 30, 2013 a producer or operator of a receipt facility with gas flow characteristics such that calculations cannot be performed consistent with paragraph (e) above may request that the Company retrofit such facility with acceptable metering equipment. The Company shall not bear any facilities or installation cost, other than purchase of replacement metering, necessary to address the conditions that resulted in the meter turn off. Such request shall be made within 60 days of notification from the Company that it will be exercising its right to turn off the meter and does not restrain the Company's right to turn off a meter until a replacement meter meeting the above specifications in paragraph (e) above is installed.

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C. WARRANTY OF TITLE

Customer warrants the title to all gas delivered to Company from Customer or on behalf of Customer and shall indemnify and save harmless Company from all suits, actions, accounts, costs, losses and expenses (including attorney's fees) arising from or connected with the adverse claim of any person or persons to the gas received, transported or delivered. Customer assumes all responsibility for all royalties, licenses, taxes and charges to which the gas transported, or the transportation service, may be subject.

D. LIABILITY

(a) It is expressly agreed and understood that until gas is delivered to Company for transportation, Customer shall be deemed to be in exclusive possession and control thereof and shall be solely liable and responsible for, and shall indemnify, protect, save harmless and undertake the defense of Company, of and from all losses, claims (whether groundless or not), damages, injuries (including death), suits, actions, debts, accounts, liens, liabilities, costs and expenses including without limitation, legal fees and costs, which Company may sustain, incur, pay or lay out by reason of, arising from or occasioned by such possession and control.

(b) Customer acknowledges that Company has made no guarantees regarding the volumes of gas it will be able to receive from Customer or on behalf of Customer at the specified receipt points, and Company shall not be liable to Customer should actual receipts prove to be less than the levels expected by Customer, its supplier, or Company.

(C) Indicates Change

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

E. MISCELLANEOUS PROVISIONS

(a) Customer or a party appointed by the customer to act on Customer's behalf shall provide Company with nominations setting forth, by source, the volume to be transported by Company following procedures set forth in the Company's Operational Procedures Manual.

(b) The Customer appoints the party(ies) identified in the NFGDC Customer Agency Agreement form as its agent(s) for purposes of making such nominations and determining the proper allocation of volumes among all affected customers. All allocation methods are subject to the prior approval of Company.

(c) Deliveries of gas by or on behalf of Customer to Company at point(s) of receipt hereunder shall be made against the line pressure existing in Company's pipeline from time to time at a maximum pressure designated by Company from time to time. Company shall not be obligated to decrease such line pressure, and Customer shall not compress the gas delivered to Company without the prior approval of Company, which shall not be unreasonably withheld.

(d) Company will retain a percentage of the total volumes received by Company for the account of Customer as a loss allowance.

29. MARKET PRICE OF NATURAL GAS

For use within rate schedules in this Tariff, the Monthly Market Index ("MMI") shall be equal to the MCF equivalent of the highest volume weighted average price during the month, at Tennessee Gas Pipeline's Zone 4 200 Line Trading Hub, referred in the SNL Natural Gas Index ("SNL") as "TGP Z 4 200L" which will serve as the Company's Market Index Point. The Daily Market Index ("DMI") shall be equal to the MCF equivalent of the volume weighted average price for the applicable date, at the Market Index Point.

Where transportation costs reflecting the cost of delivering gas to the Company's city gate are added to the MMI or the DMI to determine the market price of natural gas as applied by the Company under tariff rate schedules, such costs, unless explicitly stated otherwise, reflect the variable costs of using the associated pipeline capacity, e.g. commodity transportation rates, fuel retention and other variable usage surcharges, as applicable.

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Should a price for the Market Index Point be temporarily unavailable during any period, the Company may, at its discretion, select a substitute representative price in the interim. If the Market Index Point price becomes unavailable on a permanent basis, the Company will file to change this section and may, at its discretion, select a substitute representative price in the interim, subject to refund.

30. RULES FOR MONTH END IMBALANCE RESOLUTION

The Imbalance Holder is the Customer or Supplier responsible for imbalance resolution as described in Rate Schedules MMNGS or SATS, under which the Company provides service. For the purposes herein, Imbalance Holder's gas consumption and deliveries to the Company are equivalent to the gas consumption and deliveries to the Company of the MMT or SATC Customers, respectively, for which it bears imbalance responsibility.

(C) Indicates Change

Voluntarily Suspended to May 1, 2016

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

An Imbalance Holder's Month End Imbalance is the burner tip imbalance for which the Imbalance Holder bears imbalance responsibility, pursuant to terms of Rate Schedules MMNGS or SATS. Generally, an Imbalance Holder's total receipt volumes (gas delivered to the Company) are the sum of allocated transportation receipt volumes from city gate deliveries, local production pool receipts and local production excess volumes. This sum is reduced for shrinkage (allowance for losses incurred in the process of delivery) to determine total receipts. From this quantity, Total Monthly Consumption ("TMC"), as measured or estimated, is subtracted to determine the imbalance volume.

A Deficiency Imbalance (imbalance owed to the Company) occurs when the volume of gas delivered to the Company for the Imbalance Holder during the month after adjustment for line losses is less than the total amount of gas consumed by the Imbalance Holder.

a. Month End Imbalance Calculation Process

For the month during which the Company provided service, an Imbalance Holder's imbalances are summed across all eligible Service Classifications to determine an Initial System Imbalance Volume ("ISIV") and position. If the ISIV is greater than zero, then the Imbalance Holder has a Surplus Imbalance with an initial long position. If the ISIV is less than zero, then the Imbalance Holder has a Deficiency Imbalance with an initial short position. A measure of the Imbalance Holder's imbalance position is calculated by dividing its ISIV by its TMC and converting the quotient into a percentage.

b. Cash Out of Imbalances

To resolve a Surplus Imbalance, the Company will purchase a volume of gas from the Imbalance Holder to reduce the imbalance volume to zero ("Cash Out Purchase"). To resolve a Deficiency Imbalance, the Company will sell a volume of gas to the Imbalance Holder to reduce the imbalance volume to zero ("Cash Out Sale"). The actual cash out volumes will be based upon ending imbalance volume following application of prior period adjustments and exchange of imbalances as described below.

The rate for cash out will be the Average Daily Market Index ("ADMI"), which is the average of each day's DMI, plus transportation costs reflecting the cost of delivering gas to the Company's city gate, during the month set forth in Rule 29. The cash out pricing tiers and applicable rates are as follows:

<u>Tier</u>	<u>Transaction</u>	<u>Imbalance Position</u>	<u>Rate</u>
Surplus Pricing Tier 3	Purchase	>20 % long	60 % of ADMI
Surplus Pricing Tier 2	Purchase	15% to 20 % long	85 % of ADMI
Surplus Pricing Tier 1	Purchase	5% to 15 % long	90 % of ADMI
Market Pricing Tier	Purchase or Sale	5 % long to 5% short	100% of ADMI
Deficiency Pricing Tier 1	Sale	5% to 15% short	110% of ADMI
Deficiency Pricing Tier 2	Sale	15% to 20% short	115% of ADMI
Deficiency Pricing Tier 3	Sale	>20% short	140% of ADMI

The Company will sum the ISIV and TMC for all Imbalance Holders into system totals. A System Imbalance Position ("SIP") will be computed by dividing the system total ISIV by the system total TMC and converting the quotient into a percentage. If the SIP is within the range 5% long to 5% short, then all Imbalance Holders will be assigned to the Market Pricing Tier.

(C) Indicates Change

Voluntarily Suspended to April 13, 2012

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

Based upon its initial system imbalance position, the Imbalance Holder will be assigned to an initial pricing tier. Before the start of imbalance trading, an Imbalance Holder's Pre-Trading System Imbalance Volume ("PSIV") will be calculated by applying prior period adjustments, if any, to its ISIV. The Imbalance Holder's pre-trading imbalance position is calculated by dividing its PSIV by its TMC and converting the quotient into a percentage. If the resulting imbalance percentage moves closer to zero, the Imbalance Holder will be assigned to a pre-trading pricing tier based upon the adjusted percentage. If the resulting imbalance percentage moves further from zero, the Imbalance Holder will be assigned to a pre-trading pricing tier equal to the initial pricing tier. If the direction of imbalance reverses (Surplus Imbalance to Deficiency Imbalance or Deficiency Imbalance to Surplus Imbalance), the pre-trading pricing tier assigned to the Imbalance Holder will be the Market Pricing Tier.

c. Exchange of Month End Imbalances

The Company will provide Imbalance Holders with the means to exchange Month End Imbalances. Trading sessions will be scheduled to begin on the 10th business day following the end of the month (approximately on the 15th of the month). Morning and afternoon trading sessions will be conducted over a three business day period. Notice of any delay or alteration of the trading schedule will be posted on the Company's web site. Upon request of the Imbalance Holder, the Company will provide other Imbalance Holders with information regarding the Imbalance Holder's imbalance status for the month.

Each trade must improve an Imbalance Holder's imbalance position, i.e. the resulting imbalance volume must be closer to zero. In no event will the Company process trades that worsen an Imbalance Holder's imbalance volume. The Imbalance Holder's post-trading or Final System Imbalance Volume ("FSIV") will be calculated by adding the volumes from its trades to the PSIV.

d. Post-Trading Resolution and Application of Cash Out Tiers

An Imbalance Holder's post-trading imbalance position is calculated by dividing its FSIV by its TMC and converting the quotient into a percentage. The Imbalance Holder's post-trading imbalance position will be used to determine the post-trading imbalance tier for cash out, however, the post-trading imbalance tier will not be worse than the pre-trading imbalance tier.

If the volumetric range of the Imbalance Holder's Market Pricing Tier for a month is significantly smaller or otherwise inconsistent with that occurring during the normal course of business, the Company may override the post-trading imbalance tier calculation for that month and assign the Imbalance Holder to the Market Pricing Tier. Examples of such circumstances are:

- During the initial month in which an Imbalance Holder has an imbalance resulting from service under an eligible Service Classification as described above.
- During the final month in which an Imbalance Holder has an imbalance resulting from service under an eligible Service Classification as described above.

For customer pools where the Company assigns an ADDQ, if the Imbalance Holder's total receipt volumes are within 2% of the total monthly ADDQ for each pool, the Imbalance Holder will be assigned to the Market Pricing Tier. For MMT pools where the Company does not assign an ADDQ, the TMC for each pool will be substituted

(C) Indicates Change

Voluntarily Suspended to April 13, 2012

RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont')

for the ADDQ. Additionally, if an Imbalance Holder's FSIV is less than 1,000 Mcf, it will be assigned to the Market Pricing Tier. If the Imbalance Holder does not qualify for the Market Pricing Tier under either of these safe harbors, then the Imbalance Holder's FSIV will be used to determine imbalance pricing.

The Imbalance Holder will be cashed out at the tiers, beginning at the tiers furthest from the Market Pricing Tier until the imbalance volumes within all the tiers are reduced to zero. The Market Pricing Tier will be cashed out after all other tiers have been cashed out.

Cash Out Sales and Cash Out Purchases will be reflected on the next bill issued by the Company to the Imbalance Holder following the conclusion of trading sessions.

31. CHANGES OF RULES AND REGULATIONS

The Company reserves the right to modify, alter or amend the foregoing Rules and Regulations and to make such further and other rules and regulations as experience may suggest or the Company may deem necessary or convenient in the conduct of its business provided, however, that such modifications, alterations, or amendments shall not become effective unless and until included in this tariff.

32. RENEWABLE NATURAL GAS

Renewable Natural Gas or RNG is Pipeline compatible gaseous fuel derived from biogenic or other renewable sources that has lower lifecycle CO₂e emissions than geological natural gas. Examples include pipeline compatible gas derived from wastewater treatment plants, landfill gas, anaerobic digestion gas, power to gas from renewable electricity or syngas.

The operating procedures applicable to RNG are provided in the Company's Operational Procedures Manual. Parties wishing to produce RNG for delivery into Distribution's system, i.e. RNG Operators, are required to execute an RNG Interconnect Agreement as a condition of access.

RNG produced and delivered into the Company's system must meet the Company's RNG Quality Standards, as specified in the RNG Interconnect Agreement, as well as the gas quality standards specified in Rule 28 of this tariff.

33. DATA SECURITY AGREEMENT

As a condition of access to customer information via publicly available Company business systems, including but not limited to web portals, the Company will require parties requesting such access to sign a Data Security Agreement and require that parties carry and maintain Cybersecurity insurance in an amount no less than \$5,000,000 per incident. A standard form Data Security Agreement will be provided in the Company's Operational Procedures Manual.

Such requirement shall not apply to customers with usage less than 5,000 mcf per year that seek to access their own customer account information. Further, the Company may accept Cybersecurity insurance provided under another agreement, provided that such agreement is substantially identical in form and effect as the standard form Data Security Agreement.

(C) Indicates Change

RESIDENTIAL SERVICE RATE SCHEDULE

RESIDENTIAL CLASSIFICATION

This classification shall include gas supplied for residential purposes such as a private dwelling, apartment house with a single meter supplying four or less dwelling units, separately metered apartments of a multiple dwelling, accessory buildings to dwellings or apartment houses such as garages, except at residences receiving service under Rate Schedule LIRAS for Low Income Residential Assistance Service and other places of residence where gas is used for residential purposes.

Churches and missions (places of worship) shall be entitled to Service under the Residential service rate schedule.

AVAILABILITY OF SERVICE

Gas Service shall be available at one location, except as otherwise provided, for residential customers.

APPLICABILITY

Applicable in all areas served under this tariff.

MONTHLY RATE

Basic Service Charge

\$12.00 per Month

Distribution Charges

32.201¢ per 100 cubic feet for the first 5,000 cubic feet (I)
23.050¢ per 100 cubic feet for all over 5,000 cubic feet (I)

Gas Adjustment Charge

8.383¢ per 100 cubic feet Purchased Gas Cost Component (I)
(Rider A)
0.187¢ per 100 cubic feet Merchant Function Charge (I)
(Rider G)
8.570¢ Per 100 cubic feet Total Gas Adjustment Charge (I)

(D) Indicates Decrease

(I) Indicates Increase

RESIDENTIAL SERVICE RATE SCHEDULE (cont.)

Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
1.762¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
<u>1.050¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	
81.810¢	per 100 cubic feet Charge	Total Natural Gas Supply	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 2.2301% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223. The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge and Rider F - LIRA Discount Charge as set forth in this tariff.

RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE LIRAS
FOR LOW INCOME RESIDENTIAL ASSISTANCE SERVICE

AVAILABILITY OF SERVICE

Service under this rate schedule shall be available to residential customers. The residential customers shall be the residential heating customers who have a gross household income less than or equal to 150% of the Federal Poverty level, are payment troubled (i.e. must have an arrearage on the account at the time of application or must have at least one current, canceled, or defaulted arrangement on the account at the time of application) and execute a LIRA Service Agreement with the Company. Customers under the Company's CARES program that meet the income qualifications shall be eligible for this rate.

RESPONSIBILITY OF A LIRA CUSTOMER

1. All adult members of the household must become ratepayers, excluding children of the ratepayers who are dependents and dependents over 65 under federal tax rules.
2. All household income must be verified.
3. Monthly payments (budget) are required to avoid termination of service.
4. No extensions or arrangements (to avoid termination of service) will be offered to LIRA customers.
5. The ratepayer must agree to receive weatherization services, if qualified.
6. The ratepayer must agree to apply annually for LIHEAP, if qualified.

APPLICATION PROCESS

Prospective LIRA customers must complete the application form and agree:

1. To be enrolled in the Budget Plan.
2. To provide satisfactory verification to prove income eligibility. In addition, an applicant must provide the name and social security numbers or other verifiable form of identification of all persons residing with the applicant. Adult residents in the household (over the age of 18), excluding children of the ratepayers who are dependents and dependents over 65 under federal tax rules, will be required to become ratepayers as a condition of participation in LIRA. In addition, applicants must have their income verified periodically and advise the company if their income or household size changes. (C)
3. To receive the services of the Low Income Usage Reduction Program if they meet the eligibility requirements.
4. To apply annually for LIHEAP, if qualified.

(C) Indicates Change

MONTHLY RATE

(C)

After completion of selection of the customers to receive service under this rate schedule, the following percentage discounts shall be applied to the Residential Rate Schedule Basic Service Charge, Distribution Charge, Gas Adjustment Charge and Natural Gas Supply Charge:

Program changes associated with the Order at Docket Nos. R-00072420 and M-00072019 will be implemented the first calendar day of the month following the entry date of the Commission Order if the entry date is at least 5 days prior to the first calendar day of the month. If the entry date is within the 5-day window, program changes will become effective the first day of the subsequent calendar month.

ANNUAL INCOME	HOUSEHOLD SIZE						
	1	2	3	4	5	6	7
\$0 - \$999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$1,000 - \$1,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$2,000 - \$2,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$3,000 - \$3,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$4,000 - \$4,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$5,000 - \$5,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$6,000 - \$6,999	70.0%	70.0%	70.0%	80.0%	80.0%	80.0%	80.0%
\$7,000 - \$7,999	60.0%	70.0%	70.0%	70.0%	70.0%	80.0%	80.0%
\$8,000 - \$8,999	50.0%	60.0%	70.0%	70.0%	70.0%	70.0%	80.0%
\$9,000 - \$9,999	40.0%	60.0%	60.0%	60.0%	70.0%	70.0%	70.0%
\$10,000 - \$10,999	40.0%	50.0%	60.0%	60.0%	60.0%	70.0%	70.0%
\$11,000 - \$11,999	30.0%	40.0%	50.0%	60.0%	60.0%	60.0%	60.0%
\$12,000 - \$12,999	30.0%	30.0%	40.0%	50.0%	50.0%	60.0%	60.0%
\$13,000 - \$13,999	20.0%	30.0%	30.0%	50.0%	50.0%	50.0%	60.0%
\$14,000 - \$14,999	10.0%	20.0%	30.0%	40.0%	50.0%	50.0%	50.0%
\$15,000 - \$15,999	10.0%	20.0%	20.0%	30.0%	40.0%	50.0%	50.0%
\$16,000 - \$16,999	10.0%	10.0%	10.0%	20.0%	30.0%	40.0%	50.0%
\$17,000 - \$17,999	10.0%	10.0%	10.0%	10.0%	20.0%	40.0%	40.0%
\$18,000 - \$18,999	10.0%	10.0%	10.0%	10.0%	20.0%	30.0%	40.0%
\$19,000 - \$19,999	10.0%	10.0%	10.0%	10.0%	10.0%	20.0%	30.0%
\$20,000 - \$20,999	10.0%	10.0%	10.0%	10.0%	10.0%	20.0%	30.0%
\$21,000 - \$21,999	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%	20.0%
\$22,000 - \$22,999	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$23,000 - \$23,999	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$24,000 - \$24,999	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$25,000 - \$25,999	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$26,000 - \$26,999	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$27,000 - \$27,999	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$28,000 - \$28,999	0.0%	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$29,000 - \$29,999	0.0%	0.0%	10.0%	10.0%	10.0%	10.0%	10.0%

(C) Indicates Change

MONTHLY RATE (cont'd)

(C)

ANNUAL INCOME	HOUSEHOLD SIZE						
	8	9	10	11	12	13	14
\$0 - \$999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$1,000 - \$1,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$2,000 - \$2,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$3,000 - \$3,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$4,000 - \$4,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$5,000 - \$5,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$6,000 - \$6,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$7,000 - \$7,999	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%
\$8,000 - \$8,999	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%
\$9,000 - \$9,999	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%
\$10,000 - \$10,999	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%
\$11,000 - \$11,999	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
\$12,000 - \$12,999	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
\$13,000 - \$13,999	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
\$14,000 - \$14,999	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
\$15,000 - \$15,999	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
\$16,000 - \$16,999	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
\$17,000 - \$17,999	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
\$18,000 - \$18,999	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
\$19,000 - \$19,999	30.0%	30.0%	40.0%	40.0%	40.0%	40.0%	40.0%
\$20,000 - \$20,999	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
\$21,000 - \$21,999	20.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
\$22,000 - \$22,999	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
\$23,000 - \$23,999	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
\$24,000 - \$24,999	10.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
\$25,000 - \$25,999	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$26,000 - \$26,999	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$27,000 - \$27,999	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$28,000 - \$28,999	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
\$29,000 - \$29,999	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%

(C) Indicates Change

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff. The above rates shall be changed to reflect changes to purchased gas cost rates. (C)

REAPPLICATION FOR LIRA AT A NEW ADDRESS

When one or more LIRA customers move to a new address, it will be necessary for each of them to be identified on a new LIRA application. Reapplication is necessary in order to verify the household income and to determine each adult household member who will become responsible for paying the bills at the new address. If a ratepayer, or any of the adult members of the household, has an overdue balance from a previous account, that balance will be reflected on the first LIRA bill at the new address. If a previous account was terminated for nonpayment, the ratepayer(s) must, in addition, pay a down payment toward an arrangement covering pre-LIRA Program unforgiven balances. A customer who moves to a new premise can continue with the arrearage forgiveness component of the program for the remaining months not used.

ARREARAGE FORGIVENESS

Holds are established for the preprogram arrearages. These arrearages will be shown on LIRA customer's bills. Each month the Budget Plan amount is paid on time, one twenty-fourth of the amount eligible for forgiveness is eliminated.

When a LIRA customer moves to a new address, the remaining months for arrearage forgiveness can be utilized at the new address. The hold would be placed on the new account indicating the original amount of the arrearage forgiveness and the current amount to be held or considered for forgiveness.

LIHEAP

All LIHEAP grants will be applied to the customers' LIRA program responsibility in accordance with applicable Department of Public Welfare vendor requirements.

(C) Indicates Change

TERMINATION PROCESS

(C)

During the period April 1 through November 30:

1. If a LIRA customer fails to pay a monthly LIRA budget billing, the Company's collection process will begin. This process includes all required regulatory notification and procedural steps. The actual termination notices mailed to LIRA customers will reflect the means for avoiding termination of service.
2. To avoid termination of service, the LIRA customer must pay the amount set forth in the termination notice prior to the scheduled termination date.
3. The delinquent LIRA participant will not be offered a payment arrangement or an extension to avoid termination of service.
4. Medical Certificates will be honored for LIRA customers.
5. When a customer contacts the Company and states that he or she is unable to pay the notice amount prior to the termination date, an extension beyond the termination date will not be granted.
6. Service will be terminated if the customer fails to pay the notice amount (and no certified medical condition exists).

Termination notices will not be sent from December 1 until the First cycle billing control that produces a proposed termination date of April 1 or later. Any customer who has missed any payments over the winter months will be sent a notice for termination for the missed payments. The number of missed payments should not exceed 5 months except in extenuating circumstances such as a medical certification or a complaint to the Bureau of Consumer Services.

RECONNECTION PROCESS

A ratepayer whose service is reconnected due to the submission of a medical certificate will not be reinstated in the LIRA program until all requirements are met equal to those that would apply for that same customer seeking reconnection without a medical certificate.

Generally, in order to have service reconnected, the LIRA customer must:

1. Pay a reconnection charge.
2. Pay the entire arrearage which accrued while a LIRA Program participant (including the current bill if after the due date).
3. If the account had a preprogram arrearage, they will be eligible for continued arrearage forgiveness opportunities if they completely pay their LIRA program arrears and if they have remaining forgiveness months remaining. If they are not eligible for arrearage forgiveness:
 - a. The customer may be required to pay part or all of the arrearage prior to reconnection in accordance with 66 Pa. C.S.A. §1407(c)(2)(i);
 - b. The Company may negotiate a payment arrangement regarding the preprogram arrearage; and
 - c. The duration of any negotiated payment arrangement will depend upon factors such as size of the unpaid LIRA balance, the ability of the ratepayer to pay, the payment history of the ratepayer, and the length of time over which the balance accumulated.

(C) Indicates Change

RECONNECTION PROCESS (Cont',)

(C)

All customers listed on the account are responsible for the balance accrued while a LIRA participant. The terms for reconnection will apply to each adult resident as a ratepayer, unless the resident can demonstrate to the Company's satisfaction extenuating circumstances including, but not limited to, divorce, abandonment, or spousal abuse, where the spouse has established a separate residence.

Should a LIRA customer be shut off after negotiating a payment arrangement as described in 3(b) and (c) above, he or she would be required to pay the entire arrearage owing to have service restored. No arrangement will be offered on either the missed LIRA payments or the pre-program arrearage.

REVERIFICATION PROCESS

Active LIRA accounts are reverified periodically to determine changes in income or household size that might affect program eligibility.

The LIRA reverification process will require participants to reverify their status every two years unless their household situation changes or they report zero income, inexplicable increased consumption and/or have not received LIHEAP. As recommended by the Universal Service evaluation, those customers would be required to reverify their status upon request.

RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, gas service under this rate schedule.

(C) Indicates Change

Issued: December 18, 2007

Effective: January 1, 2008

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COMMERCIAL AND PUBLIC AUTHORITY
SERVICE RATE SCHEDULE

COMMERCIAL CLASSIFICATION

A Commercial customer shall be defined as a customer using gas in wholesale or retail trade, agriculture, forestry, fisheries, transportation, communications, sanitary services, finance, insurance, real estate and services such as clubs, hotels, auto repair, etc.

A religious or nonprofit organization, whose support is primarily from private funds shall be classified as a Commercial customer. Churches and missions (places of worship) may choose to be classified as Commercial customers, and, upon, choosing to receive service as a Commercial customer, shall remain a Commercial customer for at least twelve months. (C) (C) (C)

The nature of the customer's primary business or economic activity at the location of service determines the customer classification.

PUBLIC AUTHORITY CLASSIFICATION

This classification shall include gas supplied to buildings, offices and institutions occupied or operated by governmental agencies whose financial support is entirely or primarily obtained from public funds.

AVAILABILITY OF SERVICE

Gas service shall be available at one location, except as otherwise provided, for any Commercial or Public Authority customers. Customers served under this rate schedule will be billed according to their annual consumption level as follows. Those customers with actual deliveries of 1,000,000 cubic feet (1,000 Mcf) or less during the twelve billing months of the calendar year preceding the next-succeeding Application Period, as defined in this rate schedule, shall be considered to be a "Small" Commercial or Public Authority customer. In addition, the Small Customer category shall be further subdivided by customers who use not more than 250,000 cubic feet per year and those whose usage is more than 250,000 cubic feet but not more than 1,000,000 cubic feet per year. Those customer with actual deliveries in excess of 1,000 Mcf during the twelve billing months of the calendar year preceding the next-succeeding Application Period, as defined in this rate schedule, shall be considered to be a "Large" Commercial or Public Authority customer. The actual deliveries of gas to the Customer shall include not only volumes of gas purchased from the Company by such Customer but also volumes of Customer-owned gas transported by the Company to such Customer.

(C) Indicates Change

COMMERCIAL AND PUBLIC AUTHORITY
SERVICE RATE SCHEDULE

AVAILABILITY OF SERVICE (Cont'd)

A proposed new Commercial or Public Authority Customer, at a premises not (C)
previously receiving any service from the Company, shall be considered a
"Small" Commercial/Public Authority Customer unless both the Company and the
Customer agree that the projected total volume of gas, including not only
volumes of gas to be purchased from the Company by such Customer but also
volumes of Customer-owned gas projected to be transported by the Company to
such Customer, measured in thousand cubic feet (Mcf), will be not less than
1,000 Mcf during the succeeding twelve months. A proposed new Commercial or
Public Authority Customer, at a premises previously receiving service from the
Company shall be classified at the same rate as the previous Commercial or (C)
Public Authority Customer at the premises unless the Company and the Customer
agree that the projected total volume of gas to be transported by or purchased
from the Company and consumed by the Customer justifies a different rate
classification. |

(C) Indicates Change

COMMERCIAL AND PUBLIC AUTHORITY SERVICE RATE SCHEDULE (cont.)

APPLICABILITY

Applicable in all areas served under this tariff.

MONTHLY RATE

For "Small" Commercial/Public Authority Customers using not more than 250,000 cubic feet per year:

Basic Service Charge			
\$19.89	per Month		
Distribution Charges			
27.204¢	per 100 cubic feet for the first 5,000 cubic feet		(I)
24.280¢	per 100 cubic feet for all over 5,000 cubic feet		(I)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
<u>0.019¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.402¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
0.181¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
<u>1.050¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)
80.229¢	per 100 cubic feet	Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.2285% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

(D) Indicates Decrease

(I) Indicates Increase

COMMERCIAL AND PUBLIC AUTHORITY SERVICE RATE SCHEDULE (Cont'd)

For "Small" Commercial/Public Authority Customers using greater than 250,000 cubic feet but not more than 1,000,000 cubic feet per year:

Basic Service Charge			
\$27.53	per Month		
Distribution Charges			
21.399¢	per 100 cubic feet for the first 20,000 cubic feet		(I)
20.111¢	per 100 cubic feet for all over 20,000 cubic feet		(I)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
<u>0.019¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.402¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
0.181¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
<u>1.050¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)
80.229¢	per 100 cubic feet	Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.2285% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

(D) Indicates Decrease

(I) Indicates Increase

Commercial and Public Authority Service Rate Schedule (Cont'd)

For "Large" Commercial/Public Authority Customers:

Basic Service Charge			
\$121.01	per Month		
Distribution Charges			
18.003¢	per 100 cubic feet	for the first 300,000 cubic feet	(I)
16.867¢	per 100 cubic feet	for the next 1,700,000 cubic feet	(I)
15.366¢	per 100 cubic feet	for all over 2,000,000 cubic feet	(I)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
<u>0.019¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.402¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
0.181¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
<u>1.050¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)
80.229¢	per 100 cubic feet	Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.2285% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

APPLICATION PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

RULES AND REGULATIONS

The Rules and Regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 42A
Canceling Original Page No. 42A

RESERVED FOR FUTURE USE

COMMERCIAL RIDER BDS
BUSINESS DEVELOPMENT SERVICE RIDER

APPLICABILITY

Throughout the territory served under this tariff.

AVAILABILITY OF SERVICE

This Rider is available to Commercial customers with regard to sales service under the Commercial and Public Authority Rate Schedule. This rider is not available with regard to service under Rate Schedule CPA-LBS.

TERM

To become effective on the first day of the next billing cycle following qualification and acceptance by the Company and to continue during the qualification period for five (5) years.

QUALIFICATIONS

1. Facility

The following shall be considered a "qualifying facility":

A. For new customers:

- (1) a newly-constructed facility; or
- (2) an existing facility that has been purchased, or leased, and has been vacant for at least six (6) months.

B. For existing customers:

- (1.) any combination of new employment or investment which is equal to at least 10 percent (10%) of the existing customer's historical level of employment at the time of application. For purposes of this subsection, an investment in plant facilities of \$15,000 shall be considered equivalent to one new employee.

2. Gas Usage

A. New Customers

The gas consumed by an applicant, at a qualifying facility, shall be eligible for this rate, if it is demonstrated that the facility will have gas consumption in excess of 2,400 Mcf per year.

B. Existing Customers

Incremental gas consumed by an applicant, at a qualifying facility, shall be eligible for this rate provided that the incremental load is 20% of the applicant's prior year's normalized load or 2,400 Mcf per year, whichever is less. However, such incremental usage will not qualify unless the incremental load will be 1,200 Mcf per year. To determine qualifying gas usage, the incremental load will be measured against the gas consumed by the applicant, normalized over the most recent twelve-month period preceding the date of application for which data are available.

3. Classification

Applicants who qualify for one of the following classifications, pursuant to the Standard Industrial Classification Manual (1972 edition, as amended) will be eligible for this rider:

Wholesale Trade Division -
major groups 50 and 51

Finance, Insurance and Real Estate Division -
major groups 60, 61, 62, 63 and 67

4. Application

Applications for the rate must be received by the Company at least ninety (90) days, but not more than eighteen (18) months, prior to start-up of the qualifying facility.

RATES

New Commercial customers who qualify for service under this Rider will receive a reduction to the otherwise applicable commodity rate, as stated below, for all gas usage. Existing Commercial customers who qualify for service under this Rider will receive a reduction to the otherwise applicable commodity rate, as stated below for the qualifying portion of gas usage as determined in Qualifications Section 2.B, above. Customer charges and penalties, if any, under the Commercial and Public Authority Rate Schedule, are not subject to reduction.

A. Amount of the Reduction

For years one, two and three of the qualification period, there shall be a reduction of \$0.02 per 100 cubic feet of qualifying consumption under the Commercial and Public Authority Rate Schedule.

For years four and five of the qualification period, there shall be a reduction of \$0.01 per 100 cubic feet of qualifying consumption under the Commercial and Public Authority Rate Schedule.

OTHER PROVISIONS

Except as modified by the terms of this Rider, all provisions of the Commercial and Public Authority Rate Schedule apply to service to the customer.

Rate Schedule CPA-LBS

LOAD BALANCING SERVICE
FOR COMMERCIAL AND PUBLIC AUTHORITY CUSTOMERS

I. APPLICABILITY

Throughout the territory served under this tariff.

II. AVAILABILITY

Sales Service and Transportation Service under this rate schedule are available to Commercial and Public Authority customers that execute an agreement for one or more twelve month periods of service under this rate schedule for incremental load used in load balancing facilities, or where, in the judgment of the Company, existing load would be displaced by an alternate fuel or an alternate source of gas. For the purposes of this rate schedule, "incremental load" shall consist of the following:

- (1) Any volume of gas used at gas-consuming facilities constructed or installed after May 20, 1989, that will result in additional or expanded use of gas received from the Company; or
- (2) Any volume of gas used at existing gas-consuming facilities of Customer at which the Customer has not used gas taken from the Company for at least twelve (12) consecutive months.

For the purposes of this rate schedule, "load balancing facilities" shall consist of any facilities of a Customer which use incremental load.

The Customer, in its sole discretion, must determine whether it will be more advantageous for the Customer to receive service for incremental load under this rate schedule or under the Commercial and Public Authority Service rate schedule.

The Customer's load balancing facilities shall be constructed in a manner satisfactory to the Company so that the Company will be able to meter the volume of gas used by the Customer in the load balancing facilities separately from gas used by the Customer in other facilities.

The Customer's load balancing facilities must be served by a discrete gas service supply system beyond the Company's meter. During business hours, the Company shall have the right to inspect Customer's facilities to determine whether Customer's facilities, including Customer's gas service supply system and load balancing facilities, meet the requirements of this rate schedule.

(C) Indicates Change

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In order to qualify for Service under this rate schedule, Customers must execute an agreement for service under this rate schedule within one (1) year after either: (1) the date of the completion of the installation of new gas-consuming facilities; or (2) the date that the Customer begins taking gas from the Company at existing facilities of the Customer which have not used gas taken from the Company for at least twelve (12) consecutive months.

III. NATURE OF SERVICE

Sales Service provided under this rate schedule shall be firm service up to the level of the Customer's Gas BDU level established below, subject to the curtailment priorities of Rule 26. Sales Service in excess of the Customer's Gas BDU level will be provided only to the extent that the Company determines, from time to time, that available gas supply and available system capacity are sufficient to provide the level of service desired by the Customer without affecting adversely the reliability of service to the Company's existing customers receiving firm service.

Transportation Service provided under this rate schedule shall be firm Service up to the level of the Customer's Margin BDU level established below, subject to the curtailment priorities of Rule 26. Transportation Service in excess of the Customer's Margin BDU level will be provided only to the extent that the Company determines, from time to time, that available system capacity is sufficient to provide the level of service desired by the Customer without affecting adversely the reliability of service to the Company's existing customers receiving firm service.

IV. MONTHLY BILL

The monthly bill, for sales service under this rate schedule, shall be the sum of the Demand Charges, as computed in Section A hereinafter, and the Commodity Charges for sales and for transportation service, as computed in Section B hereinafter.

A. DEMAND CHARGES

The monthly Demand Charges shall be the sum of (1) the product of multiplying the rate per Gas Billing Demand Unit (Gas BDU), determined as provided below, by the number of the Customer's Gas BDUs, determined as provided below, and (2) the product of multiplying the rate per Margin Billing Demand Unit (Margin BDU), determined as provided below, by the number of Margin BDUs, determined as provided below.

1. Gas Demand Charge

a. Determination of Rate Per Gas BDU

The rate per Gas BDU shall be determined as follows:

1. The purchased gas demand costs applicable to the Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial and Large Industrial classes, the "DC", shall be obtained from Rider "A" - Section 1307(f) Purchased Gas Costs.
2. The number 12 shall be multiplied by the sum of (a) the volume of gas (expressed in Mcf) purchased from the Company by all Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial and Large Industrial customers, during the Company peak Sales Month and (b) the volume of service (expressed in Mcf) to all customers under the "Monthly Volume" provisions of Rate Schedule SB, during the Company Peak Sales Month.
 - (a) "Company Peak Sales Month" is defined as the calendar month within which the Company experienced the System-Wide Peak Sales Day, such month being December, January or February preceding the Section 1307(f) Application Period for which the determination of the rate per Gas BDU is being made.
 - (b) "System-Wide Peak Sales Day" is defined as the day of maximum gas purchased by the Company, including all volumes of gas purchased from the Company throughout its entire system in the states of Pennsylvania and New York.
3. The amount determined in Item 1 above shall be divided by the amount determined in Item 2 above to determine the amount included in the rate for recovery of purchased gas costs.
4. The rate per Gas BDU shall be the amount for purchased gas demand costs (Item 3).

The current rate per Gas BDU is as follows:

Purchased Gas Demand Cost	\$0.7125/BDU	(D)
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Each time there is a change in the provision for recovery of purchased gas costs pursuant to Rider "A" of this tariff, a recomputation shall be made, under Items 1, 2 and 3, above, of the component to be included in the rate for purchased gas demand costs and the rate per Gas BDU shall be changed accordingly.

(D) Indicates Decrease

(I) Indicates Increase

b. Determination of Customer's Gas BDUs

The Customer's Gas BDUs shall be determined as follows: The actual volumes of gas purchased by the Customer from the Company and used by the Customer in the separately-metered load balancing facilities during such Customer's Peak Billing Cycle, as defined hereinafter, shall be multiplied by a fraction. The numerator shall be the number 30. The denominator shall be the number of days of service for which such Customer was billed in such Customer's Peak Billing Cycle.

The Customer's Peak Billing Cycle shall be the single billing cycle of maximum delivery to the Customer's separately-metered load balancing facilities that ended during one of the months of December, January, February and March during the period beginning with the most recently-completed billing cycle ended in December and ending with the current billing cycle.

If the customer used no gas under this rate schedule during the most recently concluded billing cycles ended in December, January, February or March, then the level of Gas BDUs applicable to Customer shall be zero (0).

2. Margin Demand Charge

a. The rate per Margin BDU shall be \$.5630 per Margin BDU. (I)

b. Determination of Customer's Margin BDUs

The Customer's Margin BDU shall be determined as follows: The actual deliveries of gas to the Customer by Company, including not only volumes of gas purchased by the Customer from the Company and used by the Customer in the separately-metered load balancing facilities but also volumes of Customer-owned gas transported to the Customer's load balancing facilities through the Company's facilities, during such Customer's Peak Billing Cycle, as defined hereinafter, shall be multiplied by a fraction. The numerator shall be the number 30. The denominator shall be the number of days of service for which such Customer was billed in such Customer's Peak Billing Cycle.

The Customer's Peak Billing Cycle shall be the single billing cycle of maximum delivery to the Customer's separately-metered load balancing facilities that ended during one of the months of December, January, February and March during the period beginning with the most recently-completed billing cycle ended in December and ending with the current billing cycle.

If the Customer used no gas under this rate schedule during the most recently concluded billing cycles ended in December, January, February or March, then the level of Margin BDUs applicable to Customer shall be zero (0).

(I) Indicates Increase.

B. COMMODITY CHARGES FOR SALES AND FOR TRANSPORTATION SERVICE

1. Commodity Charge for Sales Service

The monthly Commodity Charge for Sales Service shall be the product of multiplying the rate per Mcf, determined as provided below, by the volume of gas sold to the Customer by the Company during the applicable billing cycle.

The rate per Mcf shall be determined as follows and shall be \$8.0964 (I)
per Mcf, subject to revision as provided below:

The current components of the rate are as follows:

Purchased Gas Commodity Costs, set forth in Rider "A"	\$7.5398/Mcf	(I)
Non Gas Costs	\$0.5566/Mcf	

a. Determination of Rate per Mcf

The rate per Mcf shall be the sum of:

1. The net amount per Mcf for recovery of the commodity component of purchased gas costs and for recovery or refund of "E" factor amounts, the "PGCC", as determined in Rider "A" - Section 1307(f) Purchased Gas Costs of this tariff;
plus
2. The amount of \$0.5566 per Mcf for recovery of non-gas costs.

Each time there is a change in the provision for recovery of purchased gas costs pursuant to Rider "A" of this tariff, a recomputation shall be made of the commodity component of purchased gas costs (Item 1, above) and the rate per Mcf shall be changed accordingly. The component included in the rate for recovery of non-gas costs shall remain constant until changed in accordance with a procedure, other than a proceeding pursuant to Section 1307(f) of the Public Utility Code, 66 Pa.C.S. Section 1307(f).

2. Commodity Charge for Transportation Service

The monthly Commodity Charge for Transportation Service shall be the product of multiplying the rate per Mcf, determined as provided below, by the volume of gas transported by the Company to the Customer's load balancing facilities.

The rate per Mcf for transportation of gas under this rate schedule (D)
shall be \$0.9166 per Mcf, which includes \$0.5566 for recovery of non-gas costs
and \$0.3600 for recovery of purchased gas.

(D)

(D) Indicates Decrease

(I) Indicates Increase

V. SURCHARGE

The Demand Charges and the Commodity Charge for Sales Service and the Commodity Charge for Transportation Service shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge.

VI. AMOUNTS TO BE INCLUDED IN OVER/UNDERCOLLECTION OF GAS COSTS

Purchased gas cost revenues billed under this rate schedule shall be included as revenues for recovery of gas costs for purposes of computing Factor "E" of Company's 1307(f) rate in accordance with procedures set forth in Rider "A" - Section 1307(f) Purchased Gas Costs.

VII. SPECIAL PROVISIONS

Monthly metered Special Provisions A through J contained in the Company's Rate Schedule for Transportation Service shall apply to transportation service under this rate schedule.

VIII. RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

SVIS

SMALL VOLUME INDUSTRIAL SERVICE RATE SCHEDULE

INDUSTRIAL CLASSIFICATION

An Industrial customer shall be defined as a customer using gas primarily in a process which grades or changes raw material or unfinished material into another form or product including establishments in mining and manufacturing. The nature of the customer's primary business or economic activity at the location served determines the classification.

If a particular load to a manufacturing or processing plant represents gas used for plant cafeteria or a heating load, with or without processing load, whether or not separately metered, the account shall be classified as Industrial.

AVAILABILITY OF SERVICE

Gas service shall be available at one location, except as otherwise provided, for Industrial customers. All industrial customers shall receive service under this rate schedule except industrial customers eligible for service under Rate Schedule IVIS for Intermediate Volume Industrial Service, Rate Schedule LVIS for Large Volume Industrial Service or under Rate Schedule LIS for Large Industrial Service. Customers served under this rate schedule will be billed according to their annual consumption level as follows. Those customers with actual deliveries of 1,000,000 cubic feet (1,000 Mcf) or less during the twelve billing months of the calendar year preceding the next-succeeding Application Period, as defined in this rate schedule, shall be considered to be a SVIS customer. The actual deliveries of gas to the Customer shall include not only volumes of gas purchased from the Company by such Customer but also volumes of Customer-owned gas transported by the Company to such Customer.

A proposed new Industrial Customer who does not qualify for the IVIS, LVIS or LIS Rate Schedules, not previously receiving any service from the Company, shall be considered a SVIS Customer unless both the Company and the Customer agree that the projected total volume of gas, including not only volumes of gas to be purchased from the Company by such Industrial Customer but also volumes of Customer-owned gas projected to be transported by the Company to such Customer, measured in thousand cubic feet (Mcf), will be not less than 1,000 Mcf during the succeeding twelve months.

APPLICABILITY

Applicable in all areas served under this tariff.

SVIS
Small Volume Industrial Service Rate Schedule (Cont'd)

MONTHLY RATE

Basic Service Charge			
\$65.60	per Month		
Distribution Charges			
23.586¢	per 100 cubic feet		(I)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
<u>0.019¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.402¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
0.181¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
<u>1.050¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	
80.229¢	per 100 cubic feet	Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.2285% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge.

APPLICATION PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

RULES AND REGULATIONS

The Rules and Regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 53A
Canceling Original Page No. 53A

RESERVED FOR FUTURE USE

IVIS

INTERMEDIATE VOLUME INDUSTRIAL SERVICE RATE SCHEDULE

INDUSTRIAL CLASSIFICATION

An Industrial customer shall be defined as a customer using gas primarily in a process which grades or changes raw material or unfinished material into another form or product including establishments in mining and manufacturing. The nature of the customer's primary business or economic activity at the location served determines the classification.

If a particular load to a manufacturing or processing plant represents gas used for plant cafeteria or a heating load, with or without processing load, whether or not separately metered, the account shall be classified as Industrial.

AVAILABILITY OF SERVICE

Gas service shall be available at one location, except as otherwise provided, for Industrial customers. All industrial customers shall receive service under this rate schedule except industrial customers eligible for service under Rate Schedule SVIS for Small Volume Industrial Service, Rate Schedule LVIS for Large Volume Industrial Service or under Rate Schedule LIS for Large Industrial Service. Customers served under this rate schedule will be billed according to their annual consumption level as follows. Those customers with actual deliveries in excess of 1,000 Mcf but less than 50,000 Mcf during the twelve billing months of the calendar year preceding the next-succeeding Application Period, as defined in this rate schedule, shall be considered to be an IVIS customer. The actual deliveries of gas to the Customer shall include not only volumes of gas purchased from the Company by such Customer but also volumes of Customer-owned gas transported by the Company to such Customer.

A proposed new Industrial Customer who does not qualify for the IVIS, LVIS or LIS Rate Schedules, not previously receiving any service from the Company, shall be considered a SVIS Customer unless both the Company and the Customer agree that the projected total volume of gas, including not only volumes of gas to be purchased from the Company by such Industrial Customer but also volumes of Customer-owned gas projected to be transported by the Company to such Customer, measured in thousand cubic feet (Mcf), will be not less than 1,000 Mcf during the succeeding twelve months.

APPLICABILITY

Applicable in all areas served under this tariff.

IVIS
INTERMEDIATE VOLUME INDUSTRIAL SERVICE RATE SCHEDULE (Cont'd)
MONTHLY RATE

Basic Service Charge			
\$201.91	per Month		
Distribution Charges			
18.003¢	per 100 cubic feet	for the first 100,000 cubic feet	(I)
14.054¢	per 100 cubic feet	for the next 1,900,000 cubic feet	(I)
10.963¢	per 100 cubic feet	for all over 2,000,000 cubic feet	(I)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
<u>0.019¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.402¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
0.181¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
<u>1.050¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	
80.229¢	per 100 cubic feet	Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.2285% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

APPLICATION PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

RULES AND REGULATIONS

(D) Indicates Decrease

(I) Indicates Increase

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 55A
Canceling Original Page No. 55A

RESERVED FOR FUTURE USE

INTERMEDIATE VOLUME INDUSTRIAL SERVICE RIDER BDS
BUSINESS DEVELOPMENT SERVICE RIDER

APPLICABILITY

Throughout the territory served under this tariff.

AVAILABILITY OF SERVICE

This Rider is available to Industrial customers with regard to sales service under the Intermediate Volume Industrial Service Rate Schedule. This rider is not available with regard to service under Rate Schedule IVI-LBS.

TERM

To become effective on the first day of the next billing cycle following qualification and acceptance by the Company and to continue during the qualification period for five (5) years.

QUALIFICATIONS

1. Facility

The following shall be considered a "qualifying facility":

A. For new customers:

- 1) a newly-constructed facility; or
- 2) an existing facility that has been purchased, or leased, and has been vacant for at least six (6) months.

B. For existing customers:

- 1) any combination of new employment or investment which is equal to at least ten percent (10%) of the existing customer's historical level of employment at the time of application. For purposes of this subsection, an investment in plant facilities of \$15,000 shall be considered equivalent to one new employee.

2. Gas Usage

A. New Customers

The gas consumed by an applicant, at a qualifying facility, shall be eligible for this rate, if it is demonstrated that the facility will have gas consumption in excess of 2,400 Mcf per year.

B. Existing Customers

Incremental gas consumed by an applicant, at a qualifying facility, shall be eligible for this rate provided that the incremental load is 20% of the applicant's prior year's normalized load or 2,400 Mcf per year, whichever is less. However, such incremental gas usage will not qualify unless the incremental load totals at least 1,200 Mcf per year. To determine qualifying gas usage, the incremental load will be measured against the gas consumed by the applicant, normalized over the most recent twelve-month period preceding the date of application for which data are available.

3. Classification

Applicants who qualify for one of the following classifications, pursuant to the Standard Industrial Classification Manual (1972 edition, as amended) will be eligible for this rider:

Manufacturing Division - major groups 20 - 39

4. Application

Applications for the rate must be received by the Company at least ninety (90) days, but not more than eighteen (18) months, prior to start-up of the qualifying facility.

RATES

New Intermediate Volume Industrial Service customers who qualify for service under this Rider will receive a reduction to the otherwise applicable commodity rate, as stated below, for all gas usage. Existing Intermediate Volume Industrial Service customers who qualify for service under this Rider will receive a reduction to the otherwise applicable commodity rate, as stated below for the qualifying portion of gas usage as determined in Qualifications Section 2.B, above. Customer charges and penalties, if any, under the Intermediate Volume Industrial Service Rate Schedule, are not subject to reduction.

A. Amount of the Reduction

For years one, two and three of the qualification period, there shall be a reduction of \$0.02 per 100 cubic feet of qualifying consumption under the Intermediate Volume Industrial Service Rate Schedule.

For years four and five of the qualification period, there shall be a reduction of \$0.01 per 100 cubic feet of qualifying consumption under the Intermediate Volume Industrial Service Rate Schedule.

OTHER PROVISIONS

Except as modified by the terms of this Rider, all provisions of the Intermediate Volume Industrial Service Rate Schedule apply to service to the customer.

Rate Schedule IVI-LBS

LOAD BALANCING SERVICE
FOR INTERMEDIATE VOLUME INDUSTRIAL CUSTOMERS

I. APPLICABILITY

Throughout the territory served under this tariff.

II. AVAILABILITY

Sales Service and Transportation Service under this rate schedule are available to Intermediate Volume Industrial customers that execute an agreement for one or more twelve-month periods of service under this rate schedule for incremental load used in load balancing facilities, or where, in the judgment of the Company, existing load would be displaced by an alternate fuel or an alternate source of gas. For purposes of the rate schedule, "incremental load" shall consist of the following:

- (1) Any volume of gas used at gas-consuming facilities constructed or installed after May 20, 1989 that will result in additional or expanded use of gas received from the Company; or
- (2) Any volume of gas used at existing gas-consuming facilities of Customer at which the Customer has not used gas taken from the Company for at least twelve (12) consecutive months.

For purposes of this rate schedule, "load balancing facilities" shall consist of any facilities of a Customer which use incremental load.

The Customer, in its sole discretion, must determine whether it will be more advantageous of the Customer to receive service for incremental load under this rate schedule or under the Intermediate Volume Industrial Service rate schedule.

The customer's load balancing facilities shall be constructed in a manner satisfactory to the Company so that the Company will be able to meter the volume of gas used by the Customer in the load balancing facilities separately from gas used by the Customer in other facilities.

The Customer's load balancing facilities must be served by a discrete gas service supply system beyond the Company's meter. During business hours, the Company shall have the right to inspect Customer's facilities to determine whether customer's facilities, including Customer's gas service supply system and load balancing facilities, meet the requirements of this rate schedule.

In order to qualify for Service under this rate schedule, Customers must execute an agreement for service under this rate schedule within one (1) year after either: (1) the date of the completion of the installation of new gas consuming facilities; or (2) the date that the Customer begins taking gas from the Company at existing facilities of the customer which have not used gas taken from the Company for at least twelve (12) consecutive months.

(C) Indicates Change

(C)

III. NATURE OF SERVICE

Sales Service provided under this rate schedule shall be firm service up to the level of the Customer's Gas BDU level established below, subject to the curtailment priorities of Rule 26. Sales Service in excess of the Customer's Gas BDU level will be provided only to the extent that the Company determines, from time to time, that available gas supplies are sufficient to provide the level of service desired by the Customer without affecting adversely the reliability of service to the Company's existing customers receiving firm service.

Transportation Service provided under this rate schedule shall be firm Service up to the level of the Customer's Margin BDU level established below, subject to the curtailment priorities of Rule 26. Transportation Service in excess of the Customer's Margin BDU level will be provided only to the extent that the Company determines, from time to time, that available gas supplies are sufficient to provide the level of service desired by the Customer without affecting adversely the reliability of service to the Company's existing customers receiving firm service.

IV. MONTHLY BILL

The monthly bill, for sales service under this rate schedule, shall be the sum of the Demand Charges, as computed in Section A hereinafter, and the Commodity Charges for sales and for transportation service, as computed in Section B hereinafter.

A. DEMAND CHARGES

The monthly Demand Charges shall be the sum of (1) the product of multiplying the rate per Gas Billing Demand Unit (Gas BDU), determined as provided below, by the number of the Customer's Gas BDUs, determined as provided below, and (2) the product of multiplying the rate per Margin Billing Demand Unit (Margin BDU) determined as provided below, by the number of Margin BDUs, determined as provided below.

1. Gas Demand Charge
 - a. Determination of Rate Per Gas BDU

The rate per Gas BDU shall be determined as follows:

1. The purchased gas demand costs applicable to the Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial and Large Industrial classes, the "DC", shall be obtained from Rider "A" - Section 1307(f) Purchased Gas Costs.
2. The number 12 shall be multiplied by the sum of (a) the volume of gas (expressed in Mcf) purchased from the Company by all Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume

Industrial and Large Industrial customers, during the Company peak Sales Month defined in Rate Schedule CPA-LBS and (b) the volumes of service (expressed in Mcf) to all customers under the "Monthly Volume" provisions of Rate Schedule SB, during the Company Peak Sales Month defined in Rate Schedule CPA-LBS.

3. The amount determined in Item 1 above shall be divided by the amount determined in Item 2 above to determine the amount included in the rate for recovery of purchased gas costs.
4. The rate per Gas BDU shall be the amount for purchased gas demand costs (Item 3).

The current rate per Gas BDU is as follows:

Purchased Gas Demand Cost	\$0.7125/BDU	(D)
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Each time there is a change in the provision for recovery of purchased gas costs pursuant to Rider "A" of this tariff, a recomputation shall be made, under Items 1, 2 and 3, above, of the component to be included in the rate for purchased gas demand costs and the rate per Gas BDU shall be changed accordingly.

b. Determination of Customer's Gas BDUs

The Customer's Gas BDUs shall be determined as follows: The actual volumes of gas purchased by the Customer from the Company and used by the Customer in the separately-metered load balancing facilities during such Customer's Peak billing Cycle, as defined hereinafter, shall be multiplied by a fraction. The numerator shall be the number 30. The denominator shall be the number of days of service for which such Customer was billed in such Customer's Peak Billing Cycle.

The Customer's Peak Billing Cycle shall be the single billing cycle of maximum delivery to the Customer's separately-metered load balancing facilities that ended during one of the months of December, January, February and March during the period beginning with the most recently-completed billing cycle ended in December and ending with the current billing cycle.

If the customer used no gas under this rate schedule during the most recently concluded billing cycles ended in December, January, February or March, then the level of Gas BDUs applicable to Customer shall be zero (0).

(D) Indicates Decrease

(I) Indicates Increase

2. Margin Demand Charge

a. The rate per Margin BDU shall be \$.5122 per Margin BDU.

b. Determination of Customer's Margin BDUs

The Customer's Margin BDUs shall be determined as follows: The actual deliveries of gas to the Customer by Company, including not only volumes of gas purchased by the Customer from the Company and used by the Customer in the separately-metered load balancing facilities but also volumes of Customer-owned gas transported to the Customer's load balancing facilities through the Company's facilities, during such Customer's Peak billing Cycle, as defined hereinafter, shall be multiplied by a fraction. The numerator shall be the number 30. The denominator shall be the number of days of service for which such Customer was billed in such Customer's Peak Billing Cycle.

The Customer's Peak Billing Cycle shall be the single billing cycle of maximum delivery to the Customer's separately-metered load balancing facilities that ended during one of the months of December, January, February and March during the period beginning with the most recently-completed billing cycle ended in December and ending with the current billing cycle.

If the customer used no gas under this rate schedule during the most recently concluded billing cycles ended in December, January, February or March, then the level of Margin BDUs applicable to Customer shall be zero (0).

B. COMMODITY CHARGES FOR SALES AND FOR TRANSPORTATION SERVICE

1. Commodity Charge for Sales Service

The monthly Commodity Charge for Sales Service shall be the product of multiplying the rate per Mcf, determined as provided below, by the volume of gas sold to the Customer by the Company during the applicable billing cycle.

The rate per Mcf shall be determined as follows and shall be \$7.9206 per (I) Mcf, subject to revision as provided below:

The current components of the rate are as follows:

Purchased Gas Commodity		
Costs, set forth in Rider "A"	\$7.5398/Mcf	(I)
Non Gas Costs	\$0.3808/Mcf	

a. Determination of Rate per Mcf

The rate per Mcf shall be the sum of:

1. The net amount per Mcf for recovery of the commodity component of purchased gas costs and for recovery or refund of "E" factor amounts, the "PGCC", as determined in Rider "A" - Section 1307(f) Purchased Gas Costs of this tariff; plus

(D) Indicates Decrease

(I) Indicates Increase

2. The amount of \$0.3808 per Mcf for recovery of non-gas costs.

Each time there is a change in the provision for recovery of purchased gas costs pursuant to Rider "A" of this tariff, a recomputation shall be made of the commodity component of purchased gas costs (Item 1, above) and the rate per Mcf shall be changed accordingly. The component included in the rate for recovery of non-gas costs shall remain constant until changed in accordance with a procedure, other than a proceeding pursuant to Section 1307(f) of the Public Utility Code, 66 Pa.C.S. Section 1307(f).

2. Commodity Charge for Transportation Service

The monthly Commodity Charge for Transportation Service shall be the product of multiplying the rate per Mcf, determined as provided below, by the volume of gas transported by the Company to the Customer's load balancing facilities.

The rate per Mcf for transportation of gas under this rate schedule shall be \$0.7408 per Mcf, which includes \$0.3808 for recovery of non-gas costs and \$0.3600 for recovery of purchased gas. (D)

V. SURCHARGE (D)

The Demand Charges and the Commodity Charge for Sales Service and the Commodity Charge for Transportation Service shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge.

VI. AMOUNTS TO BE INCLUDED IN OVER/UNDERCOLLECTION OF GAS COSTS

Purchased gas cost revenues billed under this rate schedule shall be included as revenues for recovery of gas costs for purposes of computing Factor "E" of Company's 1307(f) rate in accordance with procedures set forth in Rider "A" - Section 1307(f) Purchased Gas Costs.

VII. SPECIAL PROVISIONS

Monthly metered Special Provisions A through J contained in the Company's Rate Schedule for Transportation Service shall apply to transportation service under this rate schedule.

VIII. RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE LVIS

LARGE VOLUME INDUSTRIAL SERVICE

INDUSTRIAL CLASSIFICATION

An Industrial Customer is a customer using gas primarily in a process which grades or changes raw material or unfinished material into another form or product including establishments in mining and manufacturing. The nature of the customer's primary business or economic activity at the location served governs, irrespective of whether a particular load to a manufacturing or processing plant represents gas used for plant cafeteria or a heating load, with or without processing load, whether or not separately metered.

APPLICABILITY

Applicable in all areas served under this tariff.

(C)

AVAILABILITY OF SERVICE

I. MANDATORY SERVICE

Service under this rate schedule is available to, and is mandatory for, Industrial Customers, except customers receiving service pursuant to Rate Schedule LIS - Large Industrial Service that meet any of the following criteria:

- A. The total of the Company's actual deliveries of gas to the Industrial Customer, including not only volumes of gas purchased from the Company by such Industrial Customer but also volumes of Industrial Customer-owned gas transported by the Company to such Industrial Customer, measured in thousand cubic feet (Mcf), during the twelve billing months of the calendar year preceding the next-succeeding Application Period, as defined in this rate schedule, shall have been not less than 50,000 Mcf; or
- B. A proposed new Industrial Customer, not previously receiving any service from the Company, for which the Company and the Industrial Customer agree that the projected total volume of gas, including not only volumes of gas to be purchased from the Company by such Industrial Customer but also volumes of Industrial Customer-owned gas projected to be transported by the Company to such Industrial Customer, measured in thousand cubic feet (Mcf), will be not less than 50,000 Mcf during the succeeding twelve months; or

(C) Indicates Change

LVIS

Large Volume Industrial Service (Cont'd)

- C. An Industrial Customer, for which the Company estimates that the total volumes of gas purchased from the Company or transported by the Company during the next succeeding twelve months will be not less than 50,000 Mcf, if the Industrial Customer has used total volumes of gas in at least one billing month of not less than 4,167 Mcf, even if the Customer disagrees with the Company's estimate.
- D. An Industrial Customer for which the Company estimates that total volumes of gas to be used by the customer during the next succeeding twelve months will not be less than 50,000 Mcf of gas per year whether the gas is purchased by the Industrial Customer from the Company, delivered by the Company to the Industrial Customer, or obtained by the customer from another source.

An Industrial Customer that meets the above criteria under this rate schedule at the beginning of an Application Period is required to continue to be subject to this rate schedule during all months of such Application Period. An Industrial Customer that meets the above criteria under this rate schedule during an Application Period is required to continue to be subject to this rate schedule during all or remaining months of such Application Period.

MONTHLY RATE

Basic Service Charge			
\$809.00	per Month		
Distribution Charges			
13.574¢	per 100 cubic feet	for the first 100,000 cubic feet	(I)
11.830¢	per 100 cubic feet	for the next 1,900,000 cubic feet	(I)
9.827¢	per 100 cubic feet	for the next 18,000,000 cubic feet	(I)
8.512¢	per 100 cubic feet	for all over 20,000,000 cubic feet	(I)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
<u>0.019¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.402¢	Per 100 cubic feet	Total Gas Adjustment Charge	(I)

(D) Indicates Decrease

(I) Indicates Increase

LVIS
Large Volume Industrial Service (Cont'd)

Natural Gas Supply Charge				
78.998¢	per 100 cubic feet	Purchased Gas Cost Component	(I)	
		(Rider A)		
0.181¢	per 100 cubic feet	Merchant Function Charge	(I)	
		(Rider G)		
<u>1.050¢</u>	per 100 cubic feet	Gas Procurement		
		Charge (Rider H)		
80.229¢	per 100 cubic feet	Total Natural Gas Supply	(I)	
	Charge			

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.2285% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge.

RULES AND REGULATIONS

The Rules and Regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

APPLICABLE PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

(D) Indicates Decrease

(I) Indicates Increase

LARGE VOLUME INDUSTRIAL SERVICE RIDER BDS
BUSINESS DEVELOPMENT SERVICE RIDER

APPLICABILITY

Throughout the territory served under this tariff.

AVAILABILITY OF SERVICE

This Rider is available to Industrial customers with regard to sales service under the Large Volume Industrial Service Rate Schedule. This Rider is not available with regard to service under Rate Schedule LVI-LBS.

TERM

To become effective on the first day of the next billing cycle following qualification and acceptance by the Company and to continue during the qualification period for five (5) years.

QUALIFICATIONS

1. Facility

The following shall be considered a "qualifying facility":

A. For new customers:

- (1) a newly-constructed facility; or
- (2) an existing facility that has been purchased, or leased, and has been vacant for at least six (6) months.

B. For existing customers:

- (1) any combination of new employment or investment which is equal to at least ten percent 10% of the existing customer's historical level of employment at the time of application. For purposes of this subsection, an investment in plant facilities of \$15,000 shall be considered equivalent to one new employee.

2. Gas Usage

A. New Customers

The gas consumed by an applicant, at a qualifying facility, shall be eligible for this rate, provided there is sufficient consumption to qualify for the Large Volume Industrial Service Rate Schedule.

B. Existing Customers

Incremental gas consumed by an applicant, at a qualifying facility, shall be eligible for this rate provided that the incremental load is greater than 12,000 Mcf per year and the total annual consumption is sufficient to qualify for the Large Volume Industrial Service Rate Schedule. To determine qualifying gas usage, the incremental load will be measured against the gas consumed by the applicant over the most recent twelve-month period preceding the date of application for which data are available.

3. Classification

Applicants who qualify for one of the following classifications, pursuant to the Standard Industrial Classification Manual (1972 edition, as amended) will be eligible for this rider:

Manufacturing Division - major groups 20 - 39

4. Application

Applications for the rate must be received by the Company at least ninety (90) days, but not more than eighteen (18) months, prior to start-up of the qualifying facility.

RATES

New Large Volume Industrial Service customers who qualify for service under this Rider will receive a reduction to the otherwise applicable commodity rate, as stated below, for all gas usage. Existing Large Volume Industrial Service customers who qualify for service under this Rider will receive a reduction to the otherwise applicable commodity rate, as stated below for the qualifying portion of gas usage as determined in Qualifications Section 2.B, above. Customer charges and penalties, if any, under the Large Volume Industrial Service Rate Schedule, are not subject to reduction.

A. Amount of the Reduction

For years one, two and three of the qualification period, there shall be a reduction of \$0.02 per 100 cubic feet of qualifying consumption under the Large Volume Industrial Service Rate Schedule.

For years four and five of the qualification period, there shall be a reduction of \$0.01 per 100 cubic feet of qualifying consumption under the Large Volume Industrial Service Rate Schedule.

OTHER PROVISIONS

Except as modified by the terms of this Rider, all provisions of the Large Volume Industrial Service Rate Schedule apply to service to the customer.

Rate Schedule LVI-LBS

LOAD BALANCING SERVICE
FOR LARGE VOLUME INDUSTRIAL CUSTOMERS

I. APPLICABILITY

Throughout the territory served under this tariff.

II. AVAILABILITY

Sales Service and Transportation Service under this rate schedule are available to Large Volume Industrial customers that execute an agreement for one or more twelve-month periods of service under this rate schedule for incremental load used in load balancing facilities, or where, in the judgment of the Company, existing load would be displaced by an alternate fuel or an alternate source of gas. For the purposes of this rate schedule, "incremental load" shall consist of the following:

- (1) Any volume of gas used at gas-consuming facilities constructed or installed after May 20, 1989, that will result in additional or expanded use of gas received from the Company; or
- (2) Any volume of gas used at existing gas-consuming facilities of Customer at which the Customer has not used gas taken from the Company for at least twelve (12) consecutive months.

For purposes of this rate schedule, "load balancing facilities" shall consist of any facilities of a Customer which use incremental load.

The Customer, in its sole discretion, must determine whether it will be more advantageous for the Customer to receive service for incremental load under this rate schedule or under the Large Volume Industrial Service rate schedule.

The Customer's load balancing facilities shall be constructed in a manner satisfactory to the Company so that the Company will be able to meter the volume of gas used by the Customer in the load balancing facilities separately from gas used by the Customer in other facilities.

The Customer's load balancing facilities must be served by a discrete gas service supply system beyond the Company's meter. During business hours, the Company shall have the right to inspect Customer's facilities to determine whether Customer's facilities, including Customer's gas service supply system and load balancing facilities, meet the requirements of this rate schedule.

In order to qualify for service under this rate schedule, Customers must execute an agreement for service under this rate schedule within one (1) year after either: (1) the date of the completion of the installation of new gas-consuming facilities; or (2) the date that the Customer begins taking gas from the Company at existing facilities of the Customer which have not used gas taken from the Company for at least twelve (12) consecutive months.

Service under this rate schedule shall not be subject to Rate Schedule BP - Service for customers with Bypass facilities.

(C) Indicates Change

(C)

III. NATURE OF SERVICE

Sales Service provided under this rate schedule shall be firm service up to the level of the Customer's Gas BDU level established below, subject to the curtailment priorities of Rule 26. Sales Service in excess of the Customer's Gas BDU level will be provided only to the extent that the Company determines, from time to time, that available gas supply and available system capacity are sufficient to provide the level of service desired by the Customer without affecting adversely the reliability of service to the Company's existing customers receiving firm service.

Transportation Service provided under this rate schedule shall be firm Service up to the level of the Customer's Margin BDU level established below, subject to the curtailment priorities of Rule 26. Transportation Service in excess of the Customer's Margin BDU level will be provided only to the extent that the Company determines, from time to time, that available system capacity is sufficient to provide the level of service desired by the Customer without affecting adversely the reliability of service to the Company's existing customers receiving firm service.

IV. MONTHLY BILL

The monthly bill, for sales service under this rate schedule, shall be the sum of the Demand Charges, as computed in Section A hereinafter, and the Commodity Charges for sales and for transportation service, as computed in Section B hereinafter.

A. DEMAND CHARGES

The monthly Demand Charges shall be the sum of (1) the product of multiplying the rate per Gas Billing Demand Unit (Gas BDU), determined as provided below, by the number of the Customer's Gas BDUs, determined as provided below, and (2) the product of multiplying the rate per Margin Billing Demand Unit (Margin BDU) determined as provided below, by the number of Margin BDUs, determined as provided below.

1. Gas Demand Charge
 - a. Determination of Rate Per Gas BDU

The rate per Gas BDU shall be determined as follows:

1. The purchased gas demand costs applicable to the Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial and Large Industrial classes, the "DC" shall be obtained under Rider "A" - Section 1307(f) Purchased Gas Costs.
2. The number 12 shall be multiplied by the sum of (a) the volume of gas (expressed in Mcf) purchased from the Company by all Residential,

Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial and Large Industrial customers, during the Company Peak Sales Month defined in Rate Schedule CPA-LBS and (b) the volume of service (expressed in Mcf) to all customers under the "Monthly Volume" provisions of Rate Schedule SB, during the Company Peak Sales Month defined in Rate Schedule CPA-LBS.

3. The amount determined in Item 1 above shall be divided by the amount determined in Item 2 above to determine the amount included in the rate for recovery of purchased gas costs.
4. The rate per Gas BDU shall be the amount for purchased gas demand costs (Item 3).

The current rate per Gas BDU is as follows:

Purchased Gas Demand Cost	\$0.7125/BDU	(D)
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Each time there is a change in the provision for recovery of purchased gas costs pursuant to Rider "A" of this tariff, a recomputation shall be made, under Items 1, 2 and 3, above, of the component to be included in the rate for purchased gas demand costs and the rate per Gas BDU shall be changed accordingly.

b. Determination of Customer's Gas BDUs

The Customer's Gas BDUs shall be determined as follows: The actual volumes of gas purchased by the Customer from the Company and used by the Customer in the separately-metered qualifying load balancing facilities during such Customer's Peak billing Cycle, as defined hereinafter, shall be multiplied by a fraction. The numerator shall be the number 30. The denominator shall be the number of days of service for which such Customer was billed in such Customer's Peak Billing Cycle.

The Customer's Peak Billing Cycle shall be the single billing cycle of maximum delivery to the Customer's separately-metered qualifying load balancing facilities that ended during on of the months of December, January, February and March during the period beginning with the most recently-completed billing cycle and ending with the current billing cycle.

If the customer used no gas under this rate schedule during the most recently concluded billing cycles ended in December, January, February or March, then the level of Gas BDUs applicable to Customer shall be zero (0).

(D) Indicates Decrease

(I) Indicates Increase

2. Margin Demand Charge

- a. The rate per Margin BDU shall be \$.3182 per Margin BDU.
- b. Determination of Customer's Margin BDUs

The Customer's Margin BDUs shall be determined as follows: The actual deliveries of gas to the Customer by Company, including not only volumes of gas purchased by the Customer from the Company and used by the Customer in the separately-metered load balancing facilities but also volumes of Customer-owned gas transported to the Customer's load balancing facilities through the Company's facilities, during such Customer's Peak billing Cycle, as defined hereinafter, shall be multiplied by a fraction. The numerator shall be the number 30. The denominator shall be the number of days of service for which such Customer was billed in such Customer's Peak Billing Cycle.

The Customer's Peak Billing Cycle shall be the single billing cycle of maximum delivery to the Customer's separately-metered load balancing facilities that ended during one of the months of December, January, February and March during the period beginning with the most recently-completed billing cycle ended in December and ending with the current billing cycle.

If the customer used no gas under this rate schedule during the most recently concluded billing cycles ended in December, January, February or March, then the level of Margin BDUs applicable to Customer shall be zero (0).

B. COMMODITY CHARGES FOR SALES AND FOR TRANSPORTATION SERVICE

1. Commodity Charge for Sales Service

The monthly Commodity Charge for Sales Service shall be the product of multiplying the rate per Mcf, determined as provided below, by the volume of gas sold to the Customer by the Company during the applicable billing cycle.

The rate per Mcf shall be determined as follows and shall be \$7.7871 per (I) Mcf, subject to revision as provided below:

The current components of the rate are as follows:

Purchased Gas Commodity		
Costs, set forth in Rider "A"	\$7.5398/Mcf	(I)
Non Gas Costs	\$0.2473/Mcf	

a. Determination of Rate per Mcf

The rate per Mcf shall be the sum of:

- 1. The net amount per Mcf for recovery of the commodity component of purchased gas costs and for recovery or refund of "E" factor amounts, the "PGCC", as determined in Rider "A" - Section 1307(f) Purchased Gas Costs of this tariff; plus

D) Indicates Decrease

(I) Indicates Increase

2. The amount of \$0.2473 per Mcf for recovery of non-gas costs.

Each time there is a change in the provision for recovery of purchased gas costs pursuant to Rider "A" of this tariff, a recomputation shall be made of the commodity component of purchased gas costs (Item 1, above) and the rate per Mcf shall be changed accordingly. The component included in the rate for recovery of non-gas costs shall remain constant until changed in accordance with a procedure, other than a proceeding pursuant to Section 1307(f) of the Public Utility Code, 66 Pa.C.S. Section 1307(f).

2. Commodity Charge for Transportation Service

The monthly Commodity Charge for Transportation Service shall be the product of multiplying the rate per Mcf, determined as provided below, by the volume of gas transported by the Company to the Customer's load balancing facilities.

The rate per Mcf for transportation of gas under this rate schedule shall be \$0.6073 per Mcf, which includes \$0.2473 for recovery of non-gas costs and \$0.3600 for recovery of purchased gas. (D)

V. SURCHARGE (D)

The Demand Charges and the Commodity Charge for Sales Service and the Commodity Charge for Transportation Service shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

VI. AMOUNTS TO BE INCLUDED IN OVER/UNDERCOLLECTION OF GAS COSTS

Purchased gas cost revenues billed under this rate schedule shall be included as revenues for recovery of gas costs for purposes of computing Factor "E" of Company's 1307(f) rate in accordance with procedures set forth in Rider "A" - Section 1307(f) Purchased Gas Costs.

VII. SPECIAL PROVISIONS

Monthly metered Special Provisions A through J contained in the Company's Rate Schedule for Transportation Service shall apply to transportation service under this rate schedule.

VIII. RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE LIS

LARGE INDUSTRIAL SERVICE

INDUSTRIAL CLASSIFICATION

An Industrial Customer is a customer using gas primarily in a process which grades or changes raw material or unfinished material into another form or product including establishments in mining and manufacturing. The nature of the customer's primary business or economic activity at the location served governs, irrespective of whether a particular load to a manufacturing or processing plant represents gas used for plant cafeteria or a heating load, with or without processing load, whether or not separately metered.

APPLICABILITY

Applicable in all areas served under this tariff.

(C)

AVAILABILITY OF SERVICE

I. MANDATORY SERVICE

Service under this rate schedule is available to, and is mandatory for, Industrial Customers that meet any of the following criteria:

- A. The total of the Company's actual deliveries of gas to the Industrial Customer, including not only volumes of gas purchased from the Company by such Industrial Customer but also volumes of Customer-owned gas transported by the Company to such Industrial Customer, measured in thousand cubic feet (Mcf), during the twelve billing months of the calendar year preceding the next-succeeding Application Period, as defined in this rate schedule, shall have been not less than 200,000 Mcf; or
- B. A proposed new Industrial Customer, not previously receiving any service from the Company, for which the Company and the Industrial Customer agree that the projected total volume of gas, including not only volumes of gas to be purchased from the Company by such Industrial Customer but also volumes of Customer-owned gas projected to be transported by the Company to such Industrial Customer, measured in thousand cubic feet (Mcf), will be not less than 200,000 Mcf during the succeeding twelve months; or

(C) Indicates Change

LIS

Large Industrial Service (Cont'd)

- C. An Industrial Customer, for which the Company estimates that the total volumes of gas purchased from the Company or transported by the Company during the next succeeding twelve months will be not less than 200,000 Mcf, if the Industrial Customer has used total volumes of gas in at least one billing month of not less than 17,000 Mcf, even if the Customer disagrees with the Company's estimate.

An Industrial Customer that meets the above criteria under this rate schedule at the beginning of an Application Period is required to continue to be subject to this rate schedule during all months of such Application Period. An Industrial Customer that meets the above criteria under this rate schedule during an Application Period is required to continue to be subject to this rate schedule during all or remaining months of such Application Period.

MONTHLY RATE

Basic Service Charge

\$1,029.00 per Month

Distribution Charges

11.589¢	per 100 cubic feet for the first 100,000 cubic feet	(I)
9.815¢	per 100 cubic feet for the next 1,900,000 cubic feet	(I)
7.775¢	per 100 cubic feet for the next 18,000,000 cubic feet	(I)
6.436¢	per 100 cubic feet for all over 20,000,000 cubic feet	(I)

Gas Adjustment Charge

8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
0.019¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.402¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)

(D) Indicates Decrease

(I) Indicates Increase

LIS
Large Industrial Service (Cont'd)

Natural Gas Supply Charge			
78.998¢ per 100 cubic feet		Purchased Gas Cost Component (Rider A)	(I)
0.181¢ per 100 cubic feet		Merchant Function Charge (Rider G)	(I)
<u>1.050¢</u> per 100 cubic feet		Gas Procurement Charge (Rider H)	
80.229¢ per 100 cubic feet		Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.2285% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge.

GAS SHORTAGE CURTAILMENT

Service under this schedule to an LIS Industrial Customer is subject to curtailment and excess consumption penalty as set forth in Rule 26 of this tariff.

RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

Rate Schedule LI-LBS

LOAD BALANCING SERVICE
FOR LARGE INDUSTRIAL CUSTOMERS

I. APPLICABILITY

Throughout the territory served under this tariff.

II. AVAILABILITY

Sales Service and Transportation Service under this rate schedule are available to Large Industrial customers that execute an agreement for one or more twelve-month periods of service under this rate schedule for incremental load used in load balancing facilities, or where, in the judgment of the Company, existing load would be displaced by an alternate fuel or an alternate source of gas. For the purposes of this rate schedule, "incremental load" shall consist of the following:

- (1) Any volume of gas used at gas-consuming facilities constructed or installed after May 20, 1989, that will result in additional or expanded use of gas received from the Company; or
- (2) Any volume of gas used at existing gas-consuming facilities of Customer at which the Customer has not used gas taken from the Company for at least twelve (12) consecutive months.

For the purposes of this rate schedule, "load balancing facilities" shall consist of any facilities of a Customer which use incremental load.

The Customer, in its sole discretion, must determine whether it will be more advantageous for the Customer to receive service for incremental load under this rate schedule or under the Large Industrial Service rate schedule.

The Customer's load balancing facilities shall be constructed in a manner satisfactory to the Company so that the Company will be able to meter the volume of gas used by the Customer in the load balancing facilities separately from gas used by the Customer in other facilities.

The Customer's load balancing facilities must be served by a discrete gas service supply system beyond the Company's meter. During business hours, the Company shall have the right to inspect Customer's facilities to determine whether Customer's facilities, including Customer's gas service supply system and load balancing facilities, meet the requirements of this rate schedule.

In order to qualify for service under this rate schedule, Customers must execute an agreement for service under this rate schedule within one (1) year after either: (1) the date of the completion of the installation of new gas-consuming facilities; or (2) the date that the Customer begins taking gas from the Company at existing facilities of the Customer which have not used gas taken from the Company for at least twelve (12) consecutive months.

Service under this Rate Schedule shall not be subject to Rate Schedule BP - service for customers with bypass facilities.

(C) Indicates Change

(C)

III. NATURE OF SERVICE

Sales Service provided under this rate schedule shall be firm service up to the level of the Customer's Gas BDU level established below, subject to the curtailment priorities of Rule 26. Sales Service in excess of the Customer's Gas BDU level will be provided only to the extent that the Company determines, from time to time, that available gas supply and available system capacity are sufficient to provide the level of service desired by the Customer without affecting adversely the reliability of service to the Company's existing customers receiving firm service.

Transportation Service provided under this rate schedule shall be firm Service up to the level of the Customer's Margin BDU level established below, subject to the curtailment priorities of Rule 26. Transportation Service in excess of the Customer's Margin BDU level will be provided only to the extent that the Company determines, from time to time, that available gas system capacity is sufficient to provide the level of service desired by the Customer without affecting adversely the reliability of service to the Company's existing customers receiving firm service.

IV. MONTHLY BILL

The monthly bill, for sales service under this rate schedule, shall be the sum of the Demand Charges, as computed in Section A hereinafter, and the Commodity Charges for sales and for transportation service, as computed in Section B hereinafter.

A. DEMAND CHARGES

The monthly Demand Charges shall be the sum of (1) the product of multiplying the rate per Gas Billing Demand Unit (Gas BDU), determined as provided below, by the number of the Customer's Gas BDUs, determined as provided below, and (2) the product of multiplying the rate per Margin Billing Demand Unit (Margin BDU) determined as provided below, by the number of Margin BDUs, determined as provided below.

1. Gas Demand Charge
 - a. Determination of Rate Per Gas BDU

The rate per Gas BDU shall be determined as follows:

1. The purchased gas demand costs applicable to the Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial and Large Industrial classes, the "DC", shall be obtained under Rider "A" - Section 1307(f) Purchased Gas Costs.
2. The number 12 shall be multiplied by the sum of (a) the volume of gas (expressed in Mcf) purchased from the Company by all Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial and Large Industrial customers, during the Company Peak Sales Month defined in Rate Schedule CPA

LBS and (b) volume of service (expressed in Mcf) to all customers under the "Monthly Volume" provisions of Rate Schedule SB, during the Company Peak Sales Month defined in Rate Schedule CPA-LBS.

3. The amount determined in Item 1 above shall be divided by the amount determined in Item 2 above to determine the amount included in the rate for recovery of purchased gas costs.
4. The rate per Gas BDU shall be the amount for purchased gas demand costs (Item 3).

The current rate per Gas BDU is as follows:

Purchased Gas Demand Cost	\$0.7125/BDU	(D)
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Each time there is a change in the provision for recovery of purchased gas costs pursuant to Rider "A" of this tariff, a recomputation shall be made, under Items 1, 2 and 3, above, of the component to be included in the rate for purchased gas demand costs and the rate per Gas BDU shall be changed accordingly.

b. Determination of Customer's Gas BDUs

The Customer's Gas BDUs shall be determined as follows: The actual volumes of gas purchased by the Customer from the Company and used by the Customer in the separately-metered load balancing facilities during such Customer's Peak billing Cycle, as defined hereinafter, shall be multiplied by a fraction. The numerator shall be the number 30. The denominator shall be the number of days of service for which such Customer was billed in such Customer's Peak Billing Cycle.

The Customer's Peak Billing Cycle shall be the single billing cycle of maximum delivery to the Customer's separately-metered load balancing facilities that ended during one of the months of December, January, February and March during the period beginning with the most recently-completed billing cycle ended in December and ending with the current billing cycle.

If the customer used no gas under this rate schedule during the most recently concluded billing cycles ended in December, January, February or March, then the level of Gas BDUs applicable to Customer shall be zero (0).

(D) Indicates Decrease

(I) Indicates Increase

2. Margin Demand Charge

a. The rate per Margin BDU shall be \$.2517 per Margin BDU.

b. Determination of Customer's Margin BDUs

The Customer's Margin BDUs shall be determined as follows: The actual deliveries of gas to the Customer by Company, including not only volumes of gas purchased by the Customer from the Company and used by the Customer in the separately-metered load balancing facilities but also volumes of Customer-owned gas transported to the Customer's load balancing facilities through the Company's facilities, during such Customer's Peak billing Cycle, as defined hereinafter, shall be multiplied by a fraction. The numerator shall be the number 30. The denominator shall be the number of days of service for which such Customer was billed in such Customer's Peak Billing Cycle.

The Customer's Peak Billing Cycle shall be the single billing cycle of maximum delivery to the Customer's separately-metered load balancing facilities that ended during one of the months of December, January, February and March during the period beginning with the most recently-completed billing cycle ended in December and ending with the current billing cycle.

If the customer used no gas under this rate schedule during the most recently concluded billing cycles ended in December, January, February or March, then the level of Margin BDUs applicable to Customer shall be zero (0).

B. COMMODITY CHARGES FOR SALES AND FOR TRANSPORTATION SERVICE

1. Commodity Charge for Sales Service

The monthly Commodity Charge for Sales Service shall be the product of multiplying the rate per Mcf, determined as provided below, by the volume of gas sold to the Customer by the Company during the applicable billing cycle.

The rate per Mcf shall be determined as follows and shall be \$7.7322 per (I) Mcf, subject to revision as provided below:

The current components of the rate are as follows:

Purchased Gas Commodity		
Costs, set forth in Rider "A"	\$7.5398/Mcf	(I)
Non Gas Costs	\$0.1924/Mcf	

a. Determination of Rate per Mcf

The rate per Mcf shall be the sum of:

(D) Indicates Decrease

(I) Indicates Increase

1. The net amount per Mcf for recovery of the commodity component of purchased gas costs and for recovery or refund of "E" factor amounts, the "PGCC", as determined in Rider "A" - Section 1307(f) Purchased Gas Costs of this tariff; plus

2. The amount of \$.1924 per Mcf for recovery of non-gas costs.

Each time there is a change in the provision for recovery of purchased gas costs pursuant to Rider "A" of this tariff, a recomputation shall be made of the commodity component of purchased gas costs (Item 1, above) and the rate per Mcf shall be changed accordingly. The component included in the rate for recovery of non-gas costs shall remain constant until changed in accordance with a procedure, other than a proceeding pursuant to Section 1307(f) of the Public Utility Code, 66 Pa.C.S. Section 1307(f).

2. Commodity Charge for Transportation Service

The monthly Commodity Charge for Transportation Service shall be the product of multiplying the rate per Mcf, determined as provided below, by the volume of gas transported by the Company to the Customer's load balancing facilities.

The rate per Mcf for transportation of gas under this rate schedule shall be \$0.5524 per Mcf, which includes \$0.1924 for recovery of non-gas costs and \$0.3600 for recovery of purchased gas. (D)

V. SURCHARGE

The Demand Charges and the Commodity Charge for Sales Service and the Commodity Charge for Transportation Service shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

VI. AMOUNTS TO BE INCLUDED IN OVER/UNDERCOLLECTION OF GAS COSTS

Purchased gas cost revenues billed under this rate schedule shall be included as revenues for recovery of gas costs for purposes of computing Factor "E" of Company's 1307(f) rate in accordance with procedures set forth in Rider "A" - Section 1307(f) Purchased Gas Costs. (D)

VII. SPECIAL PROVISIONS

Monthly metered Special Provisions A through J contained in the Company's Rate Schedule for Transportation Service shall apply to transportation service under this rate schedule.

VIII. RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE - NGV

NATURAL GAS VEHICLE SERVICE

I. APPLICABILITY

Throughout the territory served under this tariff.

II. AVAILABILITY

Sales Service under this rate schedule is available for use of natural gas by a customer directly in a natural gas motor vehicle ("NGV").

III. NATURE OF SERVICE

Service provided in this rate schedule shall be firm service subject to the curtailment priorities of Rule 26. For curtailment purposes, service under this rate schedule shall be defined as curtailment priority number (6), firm large noncritical commercial and industrial requirements other than requirement for boiler fuel use.

IV. RATE

Rates per 100 cu. Ft. shall be established by the Company on the first day of each calendar month for each of the categories set forth below to compete with alternative vehicle fuels. The rates shall not be less than the 100% load factor base cost of gas, plus the take-or-pay surcharge, plus the surcharge for Transition Cost, plus the incremental operating cost incurred by the Company for operating Company owned NGV compression equipment on a per Ccf basis, if any, plus \$0.01 per cu. ft., plus the state tax adjustment surcharge, and not more than the tailblock rate of the Commercial and Public Authority Service Rate Schedule, including all applicable surcharges, plus the incremental operating cost incurred by the Company for operating Company owned NGV compression equipment on a per Ccf basis, if any.

The 100% load factor base cost of gas shall be \$0.82523 per 100 cu. ft. (I)
(as calculated by adding the purchase gas components of the Load Balancing Service Rates).

Purchased Gas 100% Load Factor Demand Cost	\$0.07125/Ccf	(D)
plus		
Purchased Gas Commodity Cost	<u>\$0.75398/Ccf</u>	(I)
Equals		
100% Load Factor Base Cost of Gas	\$0.82523/Ccf	(I)

The incremental operating cost for compression shall be \$0.13436/Ccf.

(D) Indicates Decrease

(I) Indicates Increase

Natural gas vehicle customers are classified into the following categories:

NGV(1) All natural gas vehicle customers utilizing Company owned filling facilities. A uniform rate shall be established each month within the parameters set forth above, for customers utilizing Company-owned filling facilities.

The minimum NGV(1) rate shall be: \$0.96717/Ccf (I)

The current components of the minimum NGV(1) rate are as follows:

100% load factor base cost of gas:	\$0.82523/Ccf	(I)
Incremental operating cost of Company owned NGV compression equipment:	\$0.13436/Ccf	
Transition Cost Surcharge	\$0.00000/Ccf	
State Tax Adjustment Surcharge	(\$0.00242)/Ccf	(D)
Minimum allowable Non-Gas cost	\$0.01000/Ccf	

The maximum NGV(1) rate shall be: \$1.17139/Ccf (I)

The current components of the maximum NGV(1) rate are as follows:

Tailblock rate of the Commercial and Public Authority Service Rate schedule:	\$1.03997/Ccf	(I)
Incremental operating cost of Company owned NGV compression equipment:	\$0.13436/Ccf	
State Tax Adjustment Surcharge	(\$0.00294)/Ccf	(D)

NGV(2) Natural gas vehicle customers utilizing customer owned filling facilities. A uniform rate will be established each month within the parameters set forth above, to customers utilizing customer owned filling facilities.

The minimum NGV(2) rate shall be: \$0.83314/Ccf (I)

The current components of the minimum NGV(2) rate are as follows:

100% load factor base cost of gas:	\$0.82523/Ccf	(I)
Transition Cost Surcharge	\$0.00000/Ccf	
State Tax Adjustment Surcharge	(\$0.00209)/Ccf	(D)
Minimum allowable Non-Gas cost	\$0.01000/Ccf	

The maximum NGV(2) rate shall be: \$1.03737/Ccf (I)

(D) Indicates Decrease

(I) Indicates Increase

The current components of the maximum NGV(2) rate are as follows:

Tailblock rate of the Commercial and Public Authority	
Service Rate schedule:	\$1.03997 /Ccf (I)
State Tax Adjustment Surcharge	(\$0.00260)/Ccf (D)

V. SURCHARGE

All charges under this rate schedule will be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

VI. AMOUNTS TO BE INCLUDED IN OVER/UNDERCOLLECTION OF GAS COSTS

Purchased gas cost revenues billed under this rate schedule shall be included as revenues for recovery of gas costs for purposes of computing Factor "E" of Company's 1307(f) rate in accordance with procedures set forth in Rider "A" - section 1307(f) Purchased Gas Costs. Purchased gas cost revenues recovered under this rate schedule shall be the 100% load factor base cost of gas as defined above.

VII. RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 84A
Canceling Original Page No. 84A

RESERVED FOR FUTURE USE

RATE SCHEDULE BP

SERVICE FOR CUSTOMERS
WITH BYPASS FACILITIES

PURPOSE

Bypass customers are required to make reasonable payments toward the recovery by the Company of its fixed costs of service in relation to their use of the Company's system during winter periods. Bypass customers are required to pay over a one-year period approximately the same amount that typical non-bypass customers using the same level of winter service would pay. These bypass customers are required to make these payments so that they pay their fair share of system costs in relationship to their usage, and so that other non-bypass customers are not burdened.

This rate schedule requires also that bypass customers operate in a manner that will not jeopardize service to other customers.

APPLICABILITY

Throughout the territory served under this tariff.

Service under this rate schedule is available to all customers served under Commercial and Public Authority ("C-PA") Service Rate Schedule, Small Volume Industrial Service ("SVIS") Rate Schedule, Intermediate Volume Industrial Service ("IVIS") Rate Schedule, Rate Schedule LVIS or Rate Schedule LIS that have installed facilities which would enable the Customer to receive volumes of gas purchased from or transported by an entity other than the Company, without using the Company's distribution system ("Bypass Facilities"); provided, however, that this Rate Schedule shall not apply to "Self-Help" gas.

"Self-Help" gas refers to gas produced by the customer from gas reserves and wells owned by the customer on a tract of land owned by the customer that is contiguous to the tract of land on which the customer's manufacturing plant is located.

SERVICE AGREEMENT

The Customer must execute a service agreement for one or more twelve-month contract terms terminating at the completion of the last billing cycle ending in November of each year. The Service Agreement shall specify the level of system service, during thirty-day periods, that the customer desires to have available on the Company's distribution system. Such level of service shall be specified in the form of a volume of gas, expressed in Mcf, that the Customer wishes to be able to have the right to purchase from the Company or transport through the Company's facilities during thirty-day periods. Such volume shall be subject to adjustment as explained in the Special Provisions section of this rate schedule.

METERING AND FLOW CONTROL EQUIPMENT

The Company may install at the premises of any customer under this rate schedule an automated meter reading device (AMD) and communications device, at customers expense, which will enable the Company to monitor and record each Bypass Customer's daily usage. In addition, if changes in levels of usage of gas from the Company by any Customer under this rate schedule would have the potential to adversely affect service to others customers, the Company may install flow control devices, at customers expense, to restrict the daily flow of gas to the Customer to approximately one-thirtieth (1/30) of the monthly Bypass nomination.

NATURE OF SERVICE

A nomination under this rate schedule shall permit the customer to use the Company's facilities on a firm basis subject to curtailment priorities of Rule 26 of this Tariff. The gas may be either customer-owned gas or Company-owned gas. If the gas is customer-owned, the customer must have contracted with the Company for transportation service under the rate schedule for Transportation Service. If the gas is Company-owned, the customer must have contracted with the Company for standby service under Rate Schedule SB. If the customer is categorized as a residential or firm critical commercial essential human needs customer, then the customer must contract with the Company under rate schedule PSB.

MONTHLY BILLS

The procedures set forth below require bypass customers to pay over a twelve-month period revenues for recovery of non-gas costs of service approximately equal to amounts paid by average non-bypass customers with similar peak month winter usage. The procedures below require a bypass customer to pay over a twelve-month period based on its peak winter monthly usage multiplied by an average monthly load factor for non-bypass customers. The applicable rate is applied to the resulting volume. The procedures also reduce volumes subject to this rate schedule to credit a bypass customer for actual throughput to which the Company's sales or transportation service rates are applied.

RATE

Customers under this rate schedule shall be subject to the applicable rate listed below to be applied to the Billing Volume, as defined below.

<u>For customers receiving service under</u>	<u>Bypass rate</u>	
Commercial/Public Authority Rate Schedule	\$1.3286 per Mcf	(I)
Rate Schedule SVIS	\$1.0440 per Mcf	(I)
Rate Schedule IVIS	\$1.0471 per Mcf	(I)
Rate Schedule LVIS	\$0.7559 per Mcf	(I)
Rate Schedule LIS	\$0.2664 per Mcf	(I)

(I) Indicates Increase

MONTHLY VOLUME

The Monthly Volume shall be the volume of gas specified in the Service Agreement under this rate schedule or as adjusted under the Special Provisions section of this rate schedule, as adjusted for the number of days in the billing cycle. In order to adjust the volume of gas specified in the Service Agreement under this rate schedule or as adjusted under the Special Provisions section of this rate schedule for the number of days in a billing cycle, such volume of gas shall be multiplied by a fraction. The numerator of the fraction shall be the number of days in the billing cycle and the denominator shall be thirty (30).

APPLICATION TERM

In this rate schedule, the phrase "Application Term" shall be each twelve-month period terminating at the completion of the last billing cycle ending in November of each year.

BILLING VOLUME

For each billing month, if the volume of gas delivered to the customer from the Company, including both gas purchased by the customer from the Company and gas transported by the Company exceeded 50.00 percent of the Monthly Volume, as adjusted in the manner explained above for the number of days in the billing cycle, then the Billing Volume for service under this rate schedule shall be zero (0) Mcf.

For each billing cycle, if the volume of gas delivered to the customer by the Company, including both gas purchased by the customer from the Company and gas transported by the Company, was less than 50.00 percent of the Monthly Volume, as adjusted in the manner explained above for the number of days in the billing cycle and if the volume determined under item 1, below, is greater than or equal to the volume determined under item 2, below, then the Billing Volume for service under this Rate Schedule shall be zero (0) Mcf.

For each billing month, if the volume of gas delivered to the customer by the Company, including both gas purchased by the customer from the Company and gas transported by the Company, was less than 50.00 percent of the Monthly Volume, as adjusted in the manner explained above for the number of days in the billing cycle and if the volume determined under item 1, below, is less than the volume determined under item 2, below, then the Billing Volume for service under this rate schedule shall be the difference between the volume determined under item 1, below, and the volume determined under item 2, below.

1. The total volume of gas delivered to the customer by the Company, including both Company-owned gas sold to the customer and customer-owned gas transported by the Company, during the period commencing at the beginning of the current Application Term through the completion of the billing cycle for which the Billing Volume is being determined

BILLING VOLUME(Cont'd)

shall be added to the total Mcf volume billed to the customer under this rate schedule for service during the period commencing at the beginning of the current Application Term through the completion of the billing cycle immediately prior to the billing cycle for which the Billing Volume is being determined.

2. a. The Monthly Volume shall be multiplied by a fraction. The numerator of the fraction shall be 365 and the denominator shall be 30.
- b. The product of item 2.a. shall be multiplied by 50.00 percent.
- c. For each billing cycle during the Application Term, the product of item 2.b., above, shall be multiplied by a fraction. The numerator of the fraction shall be the number of billing cycles during the Application Term that have completed (including the billing cycle for which the Billing Volume is being determined) and the denominator shall be twelve (12).

SPECIAL CREDIT

If the sum of: (1) the total Mcf volume of gas delivered to the Customer by the Company, including both volumes of Company-owned gas sold to the Customer and Customer-owned gas transported by the Company, during an Application Term and (2) the Mcf volume of service under this rate schedule during such Application Term, exceeds the applicable volume determined below, then the Customer shall receive a credit. Such credit will be equal to the applicable rate for service under this rate schedule multiplied by the lesser of:

1. The Mcf volume of service to the Customer under this rate schedule during the Application Term or
2. The difference between:
 - a. the sum of: (1) the total Mcf volume of gas delivered to the Customer by the Company, including both volumes of Company-owned gas sold to the Customer and Customer-owned gas transported by the Company, during the Application Term and (2) the Mcf volume of service under this rate schedule during such Application Term and
 - b. the applicable volume computed as set forth below.

For Customers under this rate schedule, the applicable volume, for each Application Term shall be determined under items 1 and 2, below:

1. The volume of gas specified in the Service Agreement under this rate schedule or as adjusted under the Special Provisions section of this

SPECIAL CREDIT (Cont'd)

rate schedule as in effect at the end of the Application Term shall be multiplied by a fraction. The numerator of the fraction shall be 365 and the denominator shall be 30.

2. The product of item 1, above, shall be multiplied by the factor of 0.5000.

ANNUAL MAXIMUM BILL

The Annual Maximum Bill for recovery of non-gas costs of service applies to any customer which provides to the Company accurate and verifiable information concerning the volume of gas taken by the Customer through bypass facilities during a twelve-month Application Term. The Annual Maximum Bill for recovery of non-gas costs of service shall be the sum of: (1) the sum of all basic service charges and administrative rates applicable for service during the Application Term and (2) the product of Distribution's rate for transportation of Pennsylvania gas applicable to the customer multiplied times the total volume of gas used by the bypass customer, including both the volume of gas actually taken from the Company and the volume of bypass gas taken during the Application Term under Rate Schedule BP.

The Annual Bill shall apply only to the portion of rates for recovery of non-gas costs of service and shall not affect the portion of rates for sales of gas by the Company or rates under Rate Schedule SB (for Standby Service) or rates under Rate Schedule PSB (for Priority Standby Service) for recovery of purchased gas costs under Rider A of this tariff.

BILLING

The Company shall include the bill for service under this rate schedule together with the bill for service under all other rate schedules. For each billing cycle, payment for service under this rate schedule shall become due simultaneously with the payment for service under all other rate schedules.

SPECIAL PROVISIONS

1. If the sum of purchases by a Customer from the Company and transportation deliveries by the Company to a Customer, during any billing cycle that ends in any December, January, February or March, exceeds the level of service, expressed in Mcf, set forth in the Service Agreement, as adjusted for the number of days in such billing cycle, then the level of service that is

SPECIAL PROVISIONS (Cont'd)

set forth in the Service Agreement shall be adjusted to equal the volume of gas actually purchased from, and transported by, the Company during such billing cycle adjusted to a 30 day billing cycle by multiplying such volume by a fraction. The numerator of the fraction shall be thirty (30) and the denominator shall be the number of days in the billing cycle.

If the level of service specified in the Service Agreement is adjusted under this Special Provision, then the Service Agreement shall continue to be effective and the Service Agreement shall be interpreted to specify the level of service as adjusted under this Special Provision, unless such volume of gas and term of the Service Agreement are further adjusted in accordance with this Special Provision. Such level of service, as adjusted under this Special Provision, shall continue to be effective for the remainder of the Service Agreement.

2. If a Customer served under the Commercial/Public Authority Rate Schedule, Rate Schedule SVIS, Rate Schedule IVIS, Rate Schedule LVIS or Rate Schedule LIS, that has Bypass Facilities installed, declines to enter into a Service Agreement for service under this rate schedule but either purchases gas from the Company or transports gas through the Company's facilities, such purchase of gas from the Company or transportation of gas by the Company shall be deemed to be the execution by the Customer of a Service Agreement under this rate schedule with a term of one Application Term and the level of service under such Service Agreement shall be the volume of gas purchased or transported for the Customer from the Company during such billing cycle, adjusted to a 30 day billing cycle. In order to adjust the level of service to a 30 day billing cycle the volume of gas actually purchased from and transported by the Company during such billing cycle shall be multiplied by a fraction. The numerator of the fraction shall be thirty (30) and the denominator shall be the number of days in the billing cycle.

MAXIMUM SAFE OPERATING VOLUME

If substantial changes by the Customer in levels of usage of gas from the Company may adversely affect service to other customers and if the Company has not installed flow control devices at the Customer's premises, the Company may establish for that Customer a Maximum Safe Operating Volume ("MSOV"). The MSOV will be the maximum daily volume that the customer can take from the Company without jeopardizing service to other customers. The MSOV will be based upon an engineering study to be performed by the Company of the Company's facilities, the Customer's actual and potential load characteristics, other customers and their respective loads and the sources of supply in the vicinity of the Customer. Upon completion of the engineering study and determination of the applicable MSOV, the Company will inform the Customer of the MSOV applicable to it. Thereafter, the Customer may not use more than the MSOV of gas from the Company during any day without giving the Company at least one complete business days notice of its increased level of usage of gas from the Company. If the Customer uses in any day more than the applicable MSOV, the Customer shall pay to the Company, in addition to all other applicable charges, a penalty of \$25 per Mcf of gas taken from the Company in excess of the MSOV.

DAY

As used in this Rate Schedule, the word "day" shall mean a consecutive twenty four hour period commencing at 10:00 a.m. on each calendar day.

(C)

LIMITATION OF SERVICE

For any commercial, public authority, SVIS, IVIS, LVIS or LIS Customer that has installed Bypass Facilities, the Company maintains no duty to allow the Customer either to purchase gas from the Company or to transport gas through the Company's facilities in excess of the level of service, expressed in Mcf in the Service Agreement under this rate schedule, as adjusted in the manner set forth hereinabove under this rate schedule.

(C) Indicates Change

CONTRACT TERM

The initial term of the Service Agreement shall be for at least one Application Term. After the initial Application or any renewal thereof, the Service Agreement shall be renewed automatically for successive one-year Application Terms thereafter unless the Customer or the Company terminates the Service Agreement by written notice thereof to the other more than sixty (60) days prior to the end of a term. If the Service Agreement is renewed automatically pursuant to the provisions of this paragraph, then the volume of gas specified in the renewed Service Agreement shall be established at the volumetric level in effect, as adjusted in accordance with Special Provision 1 or 2 of this rate schedule, immediately prior to the effective date of the renewed Service Agreement. The Company may terminate a Service Agreement at an earlier date as provided by law or by any provision of this tariff.

In addition, a Service Agreement may be terminated at the request of a Customer for a new Service Agreement specifying a greater level of service, and such request will be honored by the Company, subject to the availability of sufficient capacity for such service in those portions of the Company's system so affected. A Customer may also request, upon sixty (60) days written notice to the Company prior to the end of a contract term, a new Service Agreement specifying a reduced level of service, and such request will be honored by the Company; provided that the requested reduced level of service is not less than the level of service, if any, for the Customer under Rate Schedule SB or Rate Schedule PSB.

Irrespective of the foregoing, any request by a Customer, for a reduction in the level of service under this rate schedule or for termination of service under this rate schedule effective at the end of any contract term, shall be deemed to have been denied and of no effect if, after such request, the term of the Service Agreement is continued under the Special Provisions of this rate schedule.

RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, service under this rate schedule.

RATE SCHEDULE PSB

PRIORITY STANDBY SERVICE

APPLICABILITY

Throughout the territory served under this tariff.

AVAILABILITY OF SERVICE

Service under this rate schedule is available to all customers under the Residential, Commercial and Public Authority, and SVIS Rate Schedules which enter into a contract for service under this Rate Schedule. A customer will be permitted to enter into a contract, prepared by the Company, for service under this rate schedule, however, only if the Company projects that sufficient volumes of gas will be available to the Company during the period of the customer's contract for Priority Standby Service.

Service under this rate schedule is mandatory for all customers categorized as Priority 1 under the curtailment priorities of Rule 26 who enter into contracts with the Company to receive Transportation Service and who do not have dual or alternate fuel equipment on site which is installed and operable with sufficient amounts of alternate fuel available on site during each winter period of each year commencing on December 1 and ending on March 31 of the following year. Service under this rate schedule is voluntary for all other customers.

NATURE OF SERVICE

Priority standby service shall permit the customer to purchase gas on a firm basis subject to curtailment priorities of Rule 26. The Company will take all reasonable steps to obtain or to maintain gas supplies sufficient to enable the Company to provide reasonably continuous service to each Customer receiving Priority Standby Service.

MONTHLY RATE

The monthly rate shall be \$1.1177 per Mcf, which shall be applied to the total monthly volumes transported by the customer during the month. (I)

The rate shall equal the PGDC portion of the commodity rate applicable to the corresponding sales rate classification.

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE SB
STANDBY SERVICE

APPLICABILITY

Throughout the territory served under this tariff.

AVAILABILITY OF SERVICE

Service under this rate schedule is available to all customers under the Residential, Commercial & Public Authority, SVIS, IVIS, LVIS, and LIS Rate Schedules that meet the following criteria:

1. The customer has executed a service agreement for a term of at least one year. The Service Agreement shall specify the level of service during thirty-day periods that the customer desires to be able to purchase from the Company. Such level of service shall be specified in the form of a volume of gas, expressed in Mcf, that the Customer wishes to be able to purchase from the Company during thirty-day periods. Such volumes shall be subject to adjustment as explained in the Adjustment section of this rate schedule.

2. The customer either (a) receives volumes of gas transported by the Company or (b) is an LVIS or LIS Customer and has facilities which enable the customer to obtain volumes of gas without using the Company's distribution system ("Bypass Facilities"); and

3. The customer is not categorized as Priority 1 under the curtailment priorities of Rule 26.

In addition, irrespective of the foregoing, Special Provisions 3 through 5, below, shall apply to all transportation customers except those receiving service under Rate Schedule PSB.

NATURE OF SERVICE

Standby service shall permit the customer to purchase gas on a firm basis subject to curtailment priorities of Rule 26. The Company will take all reasonable steps to obtain or to maintain gas supplies sufficient to enable the Company to provide reasonably continuous service to each Customer receiving standby service at the level specified in the Service Agreement, as adjusted from time to time in accordance with the provisions of this rate schedule. Service under this Rate Schedule shall be available only if the Company projects that sufficient volumes of gas will be available to the Company during the period of the contract to provide the level of service desired by the Customer, without affecting adversely the reliability of service to the Company's existing customers receiving firm gas service.

ADJUSTMENT

For each billing cycle, the volume of gas specified in the Service Agreement shall be adjusted to reflect the number of days in such billing cycle by multiplying such volume, expressed in Mcf, by a fraction. The numerator of the fraction shall be the number of days in the billing cycle applicable to the Customer and the denominator shall be 30.

MONTHLY RATE

The monthly rate shall be \$0.5297 per Mcf, which shall be applied to the (I) Monthly Volume, as defined below.

MONTHLY VOLUME

The Mcf volume of gas to which the Monthly Rate set forth above shall be applied, shall be determined for each billing cycle, as set forth below;

1. The volume of gas specified in the Service Agreement under this rate schedule shall be adjusted for each billing cycle by, multiplying such volume, expressed in Mcf, by a fraction. The numerator of the fraction shall be the number of days in the billing cycle applicable to the customer and the denominator shall be thirty (30).
2. If the volume determined under item 1, above, is greater than the sum of the Mcf volume of gas purchased by the customer under rate schedules other than load balancing rate schedules during the billing cycle, the Monthly Rate shall be applied to the difference between: (a) the volume determined under item 1, above, and (b) the Mcf volume of gas purchased by the customer under the rate schedules other than load balancing rate schedules during such billing cycle.
3. If the volume determined under item 1, above, is equal to or less than the Mcf volume of gas purchased by the customer under rate schedules other than load balancing rate schedules during the billing cycle, then the Monthly Volume shall be zero (0) Mcf.

(D) Indicates Decrease

(I) Indicates Increase

SPECIAL PROVISIONS

1. A customer that has Bypass Facilities and that desires service under this rate schedule must enter into an Agreement for Service under Rate Schedule BP that specifies a volume of gas equal to, or greater than, the volume of gas specified in the Service Agreement under this rate schedule.
2. As used in this Rate schedule, the term "Bypass Facilities" does not include facilities that enable a customer to obtain "Self-Help" gas.

"Self-Help" gas refers to gas produced by the customer from gas reserves and wells owned by the customer on a tract of land owned by the customer that is contiguous to the tract of land in which the customer's manufacturing plant facilities are located.

3. SB customers shall be subject to a surcharge equal to 25 percent of the retail rates of the applicable sales rate schedule to volumes purchased by transportation customers (in excess of volumes contracted for under Rate Schedule SB) during the billing month ending in December, January, February or March and a surcharge equal to 10 percent of the retail rates of the applicable sales rate schedule to volumes purchased by transportation customers (in excess of volumes contracted for under Rate Schedule SB) during the remaining billing months when overruns by transportation customers are authorized by Company. The rates for sales of gas shall include the Distribution Charges, Gas Adjustment Charge, and the Natural Gas Supply Charge under the sales rate schedule that applies to the customer and the applicable surcharge percentage set forth above. In months when the sum of the Natural Gas Supply Charge and the Gas Adjustment Charge is less than the MMI, the applicable sales rate shall be equal to the sum of the Distribution Charges, the MMI plus all transportation costs to the Company's City Gate, and the applicable surcharge percentage applied to this rate.
4. SB Transportation MMT customers shall be subject to a penalty of Charges for Daily City Gate Underdeliveries applicable to MMNGS Suppliers plus the higher of \$25 per Dth or the DMI for that day plus all transportation costs to the Company's City Gate when (C)
Company has announced that overrun service is not available.

SB Transportation DMT customers shall be charged the higher of:
(1) the rate determined in item 3 above or (2) the Charges for Daily City Gate Underdeliveries applicable to MMNGS Suppliers plus (C)
the higher of \$25 per Dth or the DMI for that day plus all transportation costs to the Company's City Gate when Company has issued an OFO that includes a Restriction on Access to Daily Metered Imbalances or announced that overrun service is not available.

(C) Indicates Change

5. Revenues for recovery of purchased gas costs and surcharges under items 3 and 4 above, shall be flowed through to sales customers under Rider "A" of this tariff.

LIMITATION OF SERVICE

For any customer that either (a) has contracted with the Company for transportation service, or (b) is a customer with installed Bypass Facilities, the Company maintains no duty to provide retail service to customer in excess of the level of service, expressed in Mcf in the Service Agreement under this schedule, as adjusted in the manner set forth hereinabove under this rate schedule.

CONTRACT TERM

The initial term of the Service Agreement shall be for at least one year. After the initial term, the Service Agreement shall be renewed automatically for successive one-year terms thereafter unless the customer or the Company terminates the Service Agreement by written notice thereof to the other more than sixty (60) days prior to the end of a term. If the Service Agreement is renewed automatically pursuant to the provisions of this paragraph, then the volume of gas specified in the renewed Service Agreement shall be established at the volumetric level in effect immediately prior to the effective date of the renewed Service Agreement. The Company may terminate a Service Agreement at an earlier date as provided by law or by any provision of this tariff.

In addition, a Service Agreement may be terminated at the request of a customer for a new Service Agreement specifying a greater level of service, and such request will be honored by the Company, subject to the Availability section of this rate schedule and subject to Special Provision 1 of this rate schedule.

A customer may also request, upon sixty (60) days written notice to the Company prior to the end of a contract term, a new Service Agreement specifying a reduced level of service, and such request will be honored by the Company, subject to the Availability section of this rate schedule.

RATE SCHEDULE FOR MONTHLY METERED TRANSPORTATION SERVICE

DEFINITIONS

- (1) Gas Service Customer - A Gas Service Customer is an entity that is attached to the Company's lines and uses gas in its operations or in its premises;
- (2) MMT - Monthly Metered Transportation
- (3) MMT Customer - A Gas Service Customer that receives transportation service from the Company under this rate schedule and receives gas supply from a Monthly Metered Natural Gas Supplier. (C)
- (4) MMNGS Supplier - Monthly Metered Natural Gas Supplier - A customer or Natural Gas Supplier that qualifies under the Monthly Metered Natural Gas Supplier Rate Schedule and is responsible for the delivery requirements and imbalance resolution of MMT Customers. (C)

AVAILABILITY OF SERVICE

If all of the qualifications (a) through (e) set forth below are met, any entity will be considered an MMT Customer under this Rate Schedule.

- (a) The entity that will receive gas transported by the Company (1) has a volumetric requirement of at least 5,000 Mcf per year or (2) belongs to a buyer group of no more than ten customers whose combined usage is at least 5,000 Mcf per year, provided, however, that larger buyer groups shall be permitted upon the mutual agreement of the Company and the customers;
- (b) An MMT customer consent to enrollment by an MMNGS supplier shall be accepted in lieu of a transportation service agreement. (C)
- (c) The MMT Customer has obtained, or has agreed to obtain, a supply of gas from a qualified MMNGS Supplier; (C)
- (d) The MMT Customer has made, or caused to be made, arrangements by which such volumes of gas can be delivered, either directly or by displacement, on a firm basis throughout the entire route from the point of production into the Company's distribution system throughout the term of the transportation service agreement; and
- (e) If facilities are required for furnishing of MMT service, in addition to facilities that are required for furnishing of gas service to a MMT Customer, the MMT Customer shall have paid, in full, for any additional facilities required to be constructed for furnishing of MMT service, which payment shall not

(C) Indicates Change

be subject to refund under any circumstances. If additional facilities are required for furnishing of gas service, customer's payment for additional facilities required for furnishing of gas service shall be governed by Tariff Rule No. 3, "Extension of Facilities", and Tariff Rule No. 5, "Service Lines."

CHARACTER OF SERVICE

Gas, of a quality acceptable to the Company, owned by a MMT Customer and delivered, either directly or by displacement, into the Company's distribution system by a qualified MMNGS Supplier, will be transported, by the Company, to the delivery point designated by the MMT Customer. Receipt of natural gas for the customer at the Company City Gate may be limited to the customer's DDQ as established in Rate Schedule MMNGS. If the Customer meets the qualifications for service in the Availability section of this Rate Schedule, prior service under the superseded Rate Schedule for Transportation Service will be converted to service under this Rate Schedule unless the Company is notified by the Customer that it prefers service under the Rate Schedule for Daily Metered Transportation Service.

(C)

(C)

(C) Indicates Change

RATE SCHEDULE FOR MONTHLY METERED TRANSPORTATION SCHEDULE (cont'd)

MONTHLY RATES

Commodity Rates

The commodity rates set forth below contain a component, presently \$0.3800 per Mcf, for recovery of purchased gas costs.

For transportation of gas to Residential Customers, the monthly rate for transportation of gas both within and outside the Commonwealth of Pennsylvania shall be:

\$2.8158 Mcf (D)

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$2.7256 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per year (D)

\$2.2245 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (D)

\$1.7762 per Mcf for Large Commercial/Public Authority (D)

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$2.7256 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per year (D)

\$2.2245 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (D)

\$1.7762 per Mcf for Large Commercial/Public Authority (D)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$2.5257 per Mcf for SVIS Customers (D)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$2.5257 per Mcf for SVIS Customers (D)

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE FOR MONTHLY METERED TRANSPORTATION SCHEDULE (cont'd)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:
\$1.4304 per Mcf for IVIS Customers (D)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:
\$1.4304 per Mcf for IVIS Customers (D)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:
\$1.1686 per Mcf (D)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:
\$1.1686 per Mcf (D)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:
\$0.8439 per Mcf (D)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:
\$0.8439 per Mcf (D)

Provided, however, that the Company, in its sole discretion, may reduce by contract the portion of the above rates applicable to the Customer that are for recovery of gas or the portion of the rate for recovery of non-gas costs of service if it is reasonably necessary to do so to meet competition from another supplier of energy including gas from another supplier of gas that has constructed, or could construct, facilities to deliver supplies of gas to a MMT Customer of the Company without use of the Company's facilities or another transportation of gas. The Company may also reduce or eliminate the compensation for line losses provided for in Special Provisions paragraph B of this rate schedule in order to meet the competitive circumstances for alternate fuels or bypass situations cited above excluding competition from other Pennsylvania local distribution companies. The Company will reduce the applicable rate only if:

- (a) Either (1) the MMT Customer has facilities in place and operable to use an alternative fuel or obtain gas from an alternative supplier or (2) in the Company's judgment, such facilities would be constructed;

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE FOR MONTHLY METERED TRANSPORTATION SERVICE (cont.)

- (b) Volumes of gas that would be transported by the Company would be displaced by an alternate fuel or an alternative source of gas unless the Company reduces its transportation rate;
- (c) The Company will not reduce the rate for transportation service below the level necessary to transport gas; and
- (d) In the Company's judgment the MMT Customer has taken all reasonable steps to minimize the cost of gas supplies delivered to the Company's system in order to help meet competition.

Where the above criteria are met, the Company may, in its discretion enter into an agreement setting either: (1) a fixed transportation rate or (2) the basis for determining the transportation rate, for the period of the Service Agreement, which will specify which portion of the rate is being reduced.

If an MMT Customer is a member of a buyer group, bills for each member of a buyer group will be determined individually. Volumes of transportation service in a billing period will be allocated among members of a buyer group pursuant to the Service Agreement.

Volumes delivered as transportation service pursuant to this rate schedule shall be subject to State Tax Adjustment Surcharge

Residential rates shall be subject to surcharges in accordance with Rider F - LIRA Discount Charge as set forth in this tariff.

(C)

CHARGES FOR TRANSPORTATION BY OTHERS

If furnishing service, pursuant to this Rate Schedule, requires the use of a transportation service provided other than by the Company, any cost incurred by the Company, with regard thereto, shall be billed to MMT Customer by the Company.

CHARGES UNDER OTHER RATE SCHEDULES

The MMT Customer receiving gas transported by the Company under this Rate Schedule shall pay all charges under all other applicable rate schedules and riders, irrespective of whether such MMT Customer, in any billing period receives only gas transported by the Company, and such MMT Customer shall pay rates under all other applicable rate schedules for any service furnished to the MMT Customer in addition to transportation service under this Rate Schedule.

(C) Indicates Change

MAXIMUM DAILY QUANTITY

The "Maximum Daily Quantity" shall be the maximum volume of gas, (C)
expressed in Mcf, that is equal to a Customer's Daily Delivery Quantity as (C)
determined pursuant to Rate Schedule MMNGS, Special Provision D.1 on Page No.
118C, may be delivered into the Company's distribution system, during any
twenty-four hour period, for transportation by the Company to such Customer as
transportation service under this rate schedule. The Company, in its sole
discretion and upon request of a MMT Customer, may agree to receive and to (C)
transport, during any twenty-four hour period, a volume in excess of the (C)
Maximum Daily Quantity. During any hour of any twenty-four hour period, the (C)
Company shall not be required to receive and to transport more than 1/24 of the (C)
Maximum Daily Quantity. (C)

(C) Indicates Change

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 63 to
Gas Pa. P.U.C. No. 9
Sixth Revised Page No. 104
Cancelling Fourth and Fifth Revised Page No. 104

(C)

RESERVED FOR FUTURE USE

(C) Indicates Change

Issued: July 31, 2006

Effective: August 1, 2006

BILLING

Monthly charges, for transportation service pursuant to this rate schedule, are subject to the Late Payment Charges set forth in Section 16 of the Rules and Regulations of this tariff.

SPECIAL PROVISIONS

A. The volume of gas delivered into the Company's distribution system, on any day in behalf of MMT Customers for transportation service pursuant to this Rate Schedule, shall be determined by meters and as provided in B, below.

B. To compensate for line losses, the volume of gas delivered into the Company's distribution system, shall be retained by the Company as set forth in Rate Schedule MMNGS Special Provision C, Page No 118B; provided however, that, where the only facilities involved in transporting gas to the MMT Customer are meters, meter installations, house regulators, house regulator installations and industrial measuring station equipment, no amount shall be deducted as compensation for line losses.

C. Service under this Rate Schedule may be interrupted during periods of supply shortages but only based upon the schedule of priority of curtailment set forth in section 26 of the Rules and Regulations of this tariff. (C)

D. Transportation service under this Rate Schedule may be interrupted or curtailed whenever, in the event of a sudden and unforeseen supply deficiency, the Company invokes emergency curtailment provisions under Tariff Rule 26. (C)

(C) Indicates Change

E. In the event of interruption or curtailment of transportation service, pursuant to items C and D, above, and during such period of interruption or curtailment, the MMT Customer must sell to the Company all or a portion of the MMT Customer's supply of gas at the higher of (1) the Transportation Service Customer's cost of purchased gas at the point of delivery to the Company or (2) the Company's average cost of purchased gas per Mcf, as determined based upon the Company's Section 1307(f) Rate, which is \$6.4640. (I)

F. If for any reason (including the default of an MMNGS Supplier), the MMNGS Supplier fails to provide sufficient daily deliveries of natural gas supplies to meet the MMT Customers DDQ pursuant to the terms of MMNGS supply service, and/or MMT Customer's MMNGS Supplier does not provide complete compensation to the Company for services provided under Rate Schedule MMNGS, Special Provision D.3, the Company shall charge the MMT Customer for the deficient daily deliveries under the applicable gas sales rate schedule plus applicable surcharge as set forth in Rate Schedule SB Special Provisions.

(D) Indicates Decrease

(I) Indicates Increase

G. Service under this rate schedule shall be available only to the extent that there is sufficient capacity for such service in those portions of the Company's system affected by providing of transportation service including but not limited to, that portion of the Company's system where gas is delivered to the Company and that portion of the Company's system where gas is delivered to the MMT Customer. In determining the Company's ability to provide transportation service, sufficient capacity in the Company's system shall be assumed. If service shall not be supplied, based upon insufficient capacity, the burden shall be on the Company to prove such capacity limitation. (C)

H. Where gas is received by the Company for transportation service pursuant to this Rate Schedule, title to such gas shall remain vested in the MMT Customer for which such gas was received for transportation. The Company's furnishing transportation service for a MMT Customer shall be complete upon delivery of gas received for transportation service, except as provided in E and F, above. (C)

I. The Company shall not be liable, under any circumstances or in any respect, to a Gas Service Customer, MMT Customer, Natural Gas Supplier, a producer of gas or any other person or entity for damages arising either directly or indirectly from interruption, curtailment or termination of transportation service. (C)

J. Revenue for recovery of purchased gas costs under Rider "A" shall include the product of the portions of the rates under this Rate Schedule for recovery of purchased gas costs times the volumes billed under such rates; provided, however, that any adjustment to rates under this Rate Schedule pursuant to Special Provision K., below, shall be eliminated from rates used to calculate revenues for recovery of purchased gas costs under this Rate Schedule. (C)

(C) Indicates Change

K. Rates under this Rate Schedule will be recomputed in, inter alia, each of the Company's annual proceeding under Section 1307(f) of the Public Utility Code.

L. Customers who elect transportation service under this Rate Schedule shall have the right thereafter to purchase gas from the Company only to the extent that they have contracted for firm service under Rate Schedule SB for Standby Service or under Rate Schedule PSB for Priority Standby Service. Purchases of gas from the Company by MMT Customers who have not contracted for service under Rate Schedule PSB shall be subject to both the charges under the applicable sales rate schedule and all provisions of the Rate Schedule SB, including the Special Provisions, for a period of 12 months to the extent such customers continue to purchase gas from the Company.

M. Customers who elect to schedule their own gas supplies via Company's internet accessible Transportation Scheduling System and/or wish to access and/or obtain each day meter readings of the volume of gas delivered to the Company for the Customer's account and the volume of gas from the Company used by the Customer each day shall execute a Data Security Agreement pursuant to Tariff Rule 33. (C)

(C) Indicates Change

RATE SCHEDULE FOR DAILY METERED TRANSPORTATION SERVICE

DEFINITIONS

- (1) Gas Service Customer - A Gas Service Customer is an entity that is attached to the Company's lines and uses gas in its operations or in its premises;
- (2) DMT - Daily Metered Transportation
- (3) DMT Service Customer - Any entity that has executed a DMT Service Agreement with the Company for transportation of gas by the Company.

AVAILABILITY OF SERVICE

If all of the qualifications (a) through (e) set forth below are met, any entity will be considered a DMT Service Customer under this Rate Schedule.

- (a) The entity that will receive gas transported by the Company (1) has a volumetric requirement of at least 5,000 Mcf per year or (2) belongs to a buyer group of no more than ten customers whose combined usage is at least 5,000 Mcf per year, provided, however, that larger buyer groups shall be permitted upon the mutual agreement of the Company and the customers;
- (b) A DMT service agreement must be executed by the DMT Service Customer in the form prepared by the Company (the "Service Agreement");
- (c) The DMT Service Customer has obtained, or has agreed to obtain, a supply of gas, of a quality acceptable to the Company, from any source of gas;
- (d) The DMT Service Customer has made, or has caused to be made, arrangements by which such volumes of gas can be delivered, either directly or by displacement, on a firm or interruptible basis, into the Company's distribution system; and
- (e) If facilities are required for furnishing of DMT service, in addition to facilities that are required for furnishing of gas service, to a Gas Service Customer, the DMT Service Customer shall have paid, in full, for any additional facilities required to be constructed for furnishing of DMT service, which payment shall not

be subject to refund under any circumstances. As deemed necessary by the Company in its sole discretion, the DMT customer shall be required also to pay, in full, for costs of installing daily metering and communications equipment selected by the Company which will enable the Company to obtain each day meter readings of the volume of gas delivered to the Company or to another point or points acceptable to the Company for the Customer's account and the volume of gas from the Company used by the Customer each day. In addition, with regard to daily metering and communications equipment, the Customer shall pay an amount of money to provide for recovery of the present value of the carrying cost of income taxes on the payment for daily metering and communications equipment. Such carrying cost arises from the delay between federal and Pennsylvania income taxation and income tax deductions over the tax life of the equipment and a further amount equal to 72.67% of the carrying cost (based on present income tax rates). If additional facilities are required for furnishing of gas service, customer's payment for additional facilities required for furnishing of gas service shall be governed by Tariff Rule No. 3, "Extension of Facilities", and Tariff Rule No. 5, "Service Lines."

(C)

CHARACTER OF SERVICE

Gas, of a quality acceptable to the Company, owned by a DMT Service Customer and delivered, either directly or by displacement, into the Company's distribution system, will be transported, by the Company, to the delivery point designated by the DMT Service Customer.

TERM OF SERVICE AGREEMENT

If the requirements of this Rate Schedule are met, the Company shall offer to enter into a Service Agreement with an initial term of at least one year and successive one-year terms thereafter. The initial term of a Service Agreement may be for less than one year only with the mutual consent of both the DMT Service Customer and the Company. If the initial term of a Service Agreement is for less than one year, successive terms thereafter shall be equal in length to the initial term. Either the DMT Service Customer or the Company may terminate the Service Agreement at the end of a term upon written notice thereof to the other more than thirty (30) days prior to the end of a term; further provided, however, that the Company may terminate a Service Agreement at an earlier date as provided by law by provisions of this Tariff.

(C) Indicates Change

RATE SCHEDULE FOR DAILY METERED TRANSPORTATION SERVICE (cont'd)

MONTHLY RATES

Commodity Rates

For transportation of gas to Residential customers, the monthly rate for transportation of gas both within and outside the Commonwealth of Pennsylvania shall be:

\$2.4558 per Mcf.

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$2.3656 per Mcf	for Small Commercial/Public Authority using not more than 250 Mcf per year	(D)
\$1.8645 per Mcf	for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year	(D)
\$1.4162 per Mcf	for Large Commercial/Public Authority	(I)

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$2.3656 per Mcf	for Small Commercial/Public Authority using not more than 250 Mcf per Year	(D)
\$1.8645 per Mcf	for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year	(D)
\$1.4162 per Mcf	for Large Commercial/Public Authority	(I)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$2.1657 per Mcf for SVIS Customers. (D)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$2.1657 per Mcf for SVIS Customers. (D)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$1.0704 per Mcf for IVIS Customers. (D)

(D) Indicates Decrease

(C) Indicates Change

(I) Indicates Increase

RATE SCHEDULE FOR DAILY METERED TRANSPORTATION SERVICE (cont'd)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$1.0704 per Mcf for IVIS Customers. (D)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$0.8086 per Mcf. (I)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$0.8086 per Mcf. (I)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$0.4839 per Mcf.

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$0.4839 per Mcf.

Provided, however, that the Company, in its sole discretion, may reduce by contract the portion of the above rates applicable to the Customer that is for recovery of gas costs or the portion of the rate for recovery of non-gas costs of service if it is reasonably necessary to do so to meet competition from another supplier of energy including gas from another supplier of gas that has constructed, or could construct, facilities to deliver supplies of gas to a Gas Service Customer of the Company without use of the Company's facilities or another transporter of gas. The Company may also reduce or eliminate the compensation for line losses provided for in Special Provisions paragraph B of this rate schedule in order to meet the competitive circumstances for alternate fuels or bypass situations cited above excluding competition from other Pennsylvania local distribution companies. The Company will reduce the applicable rate only if:

- (a) Either (1) the Customer has facilities in place and operable to use an alternative fuel or obtain gas from an alternative supplier or (2) in the Company's judgment, such facilities would be constructed;

(D) Indicates Decrease
(I) Indicates Increase

(C) Indicates Change

RATE SCHEDULE FOR DAILY METERED TRANSPORTATION SERVICE (cont.)

- (b) Volumes of gas that would be transported by the Company would be displaced by an alternate fuel or an alternative source of gas unless the Company reduces its transportation rate;
- (c) The Company will not reduce the rate for transportation service below the level necessary to transport gas; and
- (d) In the Company's judgment the DMT Service Customer has taken all reasonable steps to minimize the cost of gas supplies delivered to the Company's system in order to help meet competition.

Where the above criteria are met, the Company may, in its discretion enter into an agreement setting either: (1) a fixed transportation rate or (2) the basis for determining the transportation rate, for the period of the Service Agreement, which will specify which portion of the rate is being reduced.

If a Gas Service Customer is a member of a buyer group, bills for each member of a buyer group will be determined individually. Volumes of transportation service in a billing period will be allocated among members of a buyer group pursuant to the Service Agreement.

Volumes delivered as transportation service pursuant to this rate schedule shall be subject to State Tax Adjustment Surcharge.

Residential rates shall be subject to surcharges in accordance with Rider F - LIRA Discount Charge as set forth in this tariff.

(C)

CHARGES FOR TRANSPORTATION BY OTHERS

If furnishing service, pursuant to this Rate Schedule, requires the use of a transportation service provided other than by the Company, any cost incurred by the Company, with regard thereto, shall be billed to DMT Service Customer by the Company.

CHARGES UNDER OTHER RATE SCHEDULES

The Gas Service Customer receiving gas transported by the Company under this rate schedule shall pay all charges under all other applicable rate schedules and riders, irrespective of whether such Customer, in any billing period, receives only gas transported by the Company, and such Customer shall pay rates under all other applicable rate schedules for any service furnished to the Customer in addition to transportation service under this Rate Schedule.

(C) Indicates Change

CHARGES FOR OVERDELIVERIES

As used in this Rate Schedule, "overdeliveries" shall mean the cumulative amount by which the volume of gas delivered to the Company for the Customer's account, since the commencement of transportation service by the Company for the Customer under any rate schedule, after adjustment for line losses and after elimination of volumes purchased from the Customer by the Company, exceeds the total amount of transportation service volumes taken by the Customer from the Company under any rate schedule since the commencement of transportation service for the Customer by the Company. Such cumulative overdelivery balance shall be computed each day, and the rates set forth below shall be applied to the maximum daily overdelivery volume occurring during the billing month. (I)

If the DMT Service Customer in any billing month has overdeliveries in excess of two percent of the volume of gas transported for the customer in the billing month, the Customer shall be subject to additional charges each billing month. For a maximum daily overdelivery volume up to 37% of the volume of DMT service gas transported to the Customer by the Company in the billing month, the charge for overdeliveries shall be \$0.6351 per Mcf in excess of two percent of the volume of gas transported for the customer in the billing month. (I)

For overdeliveries equal to or more than 37% of the volume of DMT service gas transported to the Customer by the Company during the billing month, the charge for such excess overdeliveries shall be \$0.7624 per Mcf.

OPERATIONAL FLOW ORDERS

The Company may also issue Operational Flow Orders ("OFOs") which apply to transportation customers receiving service under this rate schedule as follows:

A Restriction on Access to Daily Metered Imbalances

OFOs may be issued to customers receiving service under this rate schedule to assure that adequate supplies are delivered to the Company. During such period, DMT customers shall not be permitted to use banked gas to cover daily underdeliveries in excess of the 2% tolerance during the term of the OFO. Furthermore, in the event an OFO is issued, metered usage in excess of 102% of confirmed deliveries on behalf of the DMT customer to Distribution's city gate, less line loss, shall be deemed a sale of gas by the Company to the customer. All provisions related to the price for such sales, including charges under Rate SB-Standby Service, shall apply.

(I) Indicates Increase

B. Waiver of Overdelivery Charges

The Company may, in its discretion, waive DMT overdelivery charges during or following colder than normal periods and to waive undelivery premiums during or following warmer than normal periods.

MAXIMUM DAILY QUANTITY

The "Maximum Daily Quantity" shall be the maximum volume of gas, expressed in Mcf, as set forth in a DMT Service Customer's Service Agreement, may be delivered into the Company's distribution system, during any twenty-four hour period, for transportation by the Company to such Customer as transportation service under this rate schedule. The Company, in its sole discretion and upon request of a DMT Service Customer, may agree to receive and to transport, during any twenty-four period, a volume in excess of the Maximum Daily Quantity as set forth in a transportation Service Customer's Service Agreement. During any hour of any twenty-four hour period, the Company shall not be required to receive and to transport more than 1/24 of the Maximum Daily Quantity as set forth in a Transportation Service Customer's Service Agreement.

BILLING

Monthly charges, for transportation service pursuant to this rate schedule, are subject to the Late Payment Charges set forth in Section 16 of the Rules and Regulations of this Tariff.

SPECIAL PROVISIONS

A. The volume of gas delivered into the Company's distribution system, on any day in behalf of Transportation Service Customers for transportation service pursuant to this Rate Schedule, shall be determined by meters and as provided in B, below, at the delivery points specified in the service Agreement or to another point or points acceptable to the Company.

If any such point of delivery is also a point at which the Company buys or exchanges gas for the Company's own account through the same meter, the volume of gas delivered into the Company's distribution system, in behalf of Transportation Service Customers for transportation service, shall be deemed to be the volume scheduled by the Company and such Customers to be delivered in behalf of such Customers, at such point on such day, determined after the adjustment provided in B, below, but shall not be more than the total amount actually delivered, determined after the adjustment provided in B below, through such meter into the Company's distribution system at such point on such day.

B. To compensate for line losses, the volume of gas delivered into the Company's distribution system, shall be determined for purposes of this Rate Schedule, effective August 1, 2013 to be equal to 99.85% of the amount indicated by a meter at the point of delivery into the Company's distribution system; provided however, that, where the only Company facilities involved in transporting gas to the Gas Service Customer are meters, meter installations, house regulators, house regulator installations and industrial measuring and regulating station equipment, no amount shall be deducted as compensation for line losses. (C)
(D)

C. Service under this Rate Schedule may be interrupted during periods of supply shortages but only based upon the schedule of priority of curtailment set forth in section 26 of the Rules and Regulations of this tariff.

D. Transportation service under this Rate Schedule may be interrupted or curtailed whenever, in the event of a sudden and unforeseen supply deficiency, the Company invokes emergency curtailment provisions under Tariff Rule 26.

(C) Indicates Change
(D) Indicates Decrease

E. In the event of interruption or curtailment of transportation service, pursuant to items C and D, above, and during such period of interruption or curtailment, the DMT Service Customer must sell to the Company all or a portion of the DMT Service Customer's supply of gas at the higher of (1) the Transportation Service Customer's cost of purchased gas at the point of delivery to the Company or (2) the Company's average cost of purchased gas per Mcf, as determined based upon the Company's Section 1307(f) Rate, which is \$6.4640. (I)

F. If a Gas Service Customer receiving gas transported by the Company uses less than the amount of gas delivered into the Company's system for transportation to such Customer ("excess deliveries"), the Gas Service Customer receiving gas transported by the Company may use such gas during the banking/balancing period defined below, following which the Company shall have the right, but not the obligation, to purchase remaining excess deliveries of gas from the DMT service Customer at a rate equal to the lowest of (1) the cost at which it was acquired by the DMT Service Customer, including pipeline transportation charges, or (2) the Company's average commodity delivered cost of gas to National Fuel Gas Supply Corporation, or (3) the Company's average commodity cost of locally produced gas during the month when excess deliveries were received by the Company. The cost at which the DMT Service Customer acquired the gas will be determined from such Customer's contract with the supplier or by a sworn affidavit setting forth the Customer's cost of gas, including cost of delivery of such gas to the Company's system. Upon request by the Company, the DMT Service Customer will be required to furnish to the Company the DMT service Customer's choice of (1) a copy of this contract or (2) an affidavit. The banking/balancing period shall be the three billing months after the billing month in which the Company received excess deliveries in behalf of the Customer.

G. "Underdeliveries" are volumes of gas taken from the Company by a Gas Service Customer in excess of the sum of (1) any excess deliveries of the customer at the beginning of the day and (2) the volume of gas delivered to the Company for the customer's account, after adjustment for line losses less volumes of volumes of gas determined to be sales by the Company to the customer. Cumulative underdeliveries, as determined each day, in excess of two percent of the volume of gas delivered by the Company to the customer that day, shall be a sale of gas by the Company to the customer under the applicable rate schedule plus applicable surcharges as set forth in Rate Schedule SB Special Provisions and shall not be recharacterized as transportation service under any circumstances. Cumulative underdeliveries of not more than two percent of the volume of gas delivered to a customer by the Company on any day may be offset by volumes of gas delivered to the Company for the customer's account, after adjustment for line losses, in excess of the volume of gas taken by the customer from the Company on subsequent days within the same billing month.

(D) Indicates Decrease

(I) Indicates Increase

H. Service under this rate schedule shall be available only to the extent that there is sufficient capacity for such service in those portions of the Company's system affected by providing of transportation service including but not limited to, that portion of the Company's system where gas is delivered to the Company and that portion of the Company's system where gas is delivered to the Customer. In determining the Company's ability to provide transportation service, sufficient capacity in the Company's system shall be assumed. If service shall not be supplied, based upon insufficient capacity, the burden shall be on the Company to prove such capacity limitation.

I. Where gas is received by the Company for transportation service pursuant to this Rate Schedule, title to such gas shall remain vested in the Transportation Service Customer for which such gas was received for transportation. The Company's furnishing transportation service for a Transportation Service Customer shall be complete upon delivery of gas received for transportation service, except as provided in E and F, above.

J. The Company shall not be liable, under any circumstances or in any respect, to a Gas Service Customer, Transportation Service Customer, a producer of gas or any other person or entity for damages arising either directly or indirectly from interruption, curtailment or termination of transportation service.

K. Revenues produced by charges to DMT customers for overdeliveries of transportation gas to such customers shall be treated in accordance with Paragraph (b)(11) of Rider "A".

L. Customers who contract for transportation service under this Rate Schedule shall have the right thereafter to purchase gas from the Company only to the extent that they have contracted for firm service under Rate Schedule SB for Standby Service or under Rate Schedule PSB for Priority Standby Service. Purchases of gas from the Company by transportation service customers who have not contracted for service under Rate Schedule PSB shall be subject to both the charges under the applicable sales rate schedule and all provisions of the Rate Schedule SB, including the Special Provisions.

M. Customers who elect to schedule their own gas supplies via Company's internet accessible Transportation Scheduling System and/or wish to access and/or obtain each day meter readings of the volume of gas delivered to the Company for the Customer's account and the volume of gas from the Company used by the Customer each day shall execute a Data Security Agreement pursuant to Tariff Rule 33. (C)

(C) Indicates Change

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE

APPLICABLE TO USE FOR

Service hereunder is available to any licensed supplier ("MMNGS Supplier" or "Supplier") which has obtained the consent and appointment of MMT customer(s) whose volumes total at least 5,000 Mcf on an annual basis ("MMT Customer(s)" or "MMT Pool"), and agrees to assume the primary responsibility for the gas supply obligations for that group of MMT Customers.

CHARACTER OF SERVICE

Through the procedures and provisions of this Monthly Metered Natural Gas Supplier rate schedule qualified MMNGS Suppliers will contract for service with qualified MMT Customers and shall serve such MMT Customers for an established term lasting at least one month or one billing cycle.

The Company will bill the Supplier for aggregation services (including any purchases of Company gas) provided to the Supplier.

RATES AND CHARGES

A. Supplier Aggregation Charges

The MMNGS Supplier shall be billed the charges for services rendered for it as provided herein. A MMNGS Service Agreement will allow Suppliers under this service classification to aggregate supplies to serve individual qualified MMT Customers. When necessary to accommodate changes in customer supply and delivery requirements during the month, the Company will permit deliveries of interstate supplies into intrastate market pools. In order to accommodate such deliveries of interstate supplies into intrastate market pools, the MMNGS Supplier will be billed for the amount of interstate deliveries to intrastate pools at a rate of \$0.000/Mcf.

B. Administrative Charges

(D)

The Company will charge the MMNGS Supplier an administrative fee of \$100.00 per month for each MMNGS Service Agreement executed with the Company. This charge shall be waived for individual MMT Customers that will be their own MMNGS supplier and have a single account in their MMT Pool.

C. Exchange Fee

The Company will charge the Supplier an exchange fee of \$0.05 per Mcf for each Mcf transferred from and \$0.05 per Mcf transferred to a MMT Pool.

D. Billing Service Charges

An MMNGS Supplier may elect to have the Company bill gas supply charges to the Supplier's MMT customers. The rate to be charged by the Company to the Supplier for Standard Billing Service shall be \$0.20 for each bill rendered to an MMT Customer for the Supplier.

(D) Indicates Decrease

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

The Company shall provide the Supplier receiving standard Billing Service with meter reading information and other reports in the Company's standard electronic format on a basis corresponding to the MMT Customer's billing cycles. The Supplier shall provide the Company with all required Supplier billing and rate information necessary for customer billing as determined by the Company. The Supplier shall provide such billing information in the Company's required format. The Supplier shall provide its billing information no later than three business days before the last day of the month.

The Company will bill the MMT Customer for gas supplies sold by the Supplier to the Customer subject to the Supplier entering into a billing service contract with the Company. Payments made by the MMT Customer under the billing service will be applied first to amounts to past service due under an amortization agreement with the Company, next to current bills due to the Company, next to gas supply charges owed to the Supplier, next to charges for other non-regulated service charges, and lastly to any "neighbor for neighbor" contribution. The terms and charges for the Supplier billing services other than Standard Billing Services may be negotiated between the Company and the Supplier. The Company shall be under no obligation to provide the Supplier billing services other than Standard billing Services if mutually agreeable terms and charges cannot be negotiated.

SPECIAL PROVISIONS

A. Gas Quality

Gas delivered by the Supplier must satisfy the quality specifications included in the Rules for Transportation Service section of this tariff. For deliveries to the Company, such deliveries must be made at an appropriate Company facility located within the Territory, as described in this tariff, or at another point or points acceptable to the Company.

B. Allocation Priority

If any such point of delivery is also a point at which the Company buys or exchanges gas for the Company's own account though the same meter, the volume of gas delivered into the Company's distribution system, in behalf of MMT customers, shall be deemed in behalf of such MMT Customers, at such point on such day, determined after the adjustment provided in C, below, but shall not be more than the total amount actually delivered, determined after the adjustment provided in C below, through such meter into the Company's distribution system at such point on such day.

C. Allowance for Losses

As allowance for losses incurred in the process of delivery except as provided in Special Provision B under the MMT Rate schedule, Leaf No. 105, the Supplier shall provide the Company with a volume of gas equal to 0.15% of the amount delivered to the Company. (D)

(D) Indicates Decrease

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

D. City Gate Balancing

1. Determination of Daily Delivery Quantities and Aggregate Daily Delivery Quantities

The Company, based upon each MMT Customer's historical load profile and/or estimates of consumption as applied to any forecasted weather, shall determine a MMNGS Supplier's MMT Customer's projected weather normalized consumption for a given period; either monthly, weekly, or daily. Based upon this projected consumption, actual consumption readings as available and based on the system requirement to manage storage capacity retained by the Company to meet MMT Customer's daily balancing requirements, the Company will determine each MMT Customer's Daily Delivery Quantity (DDQ) and the Company will also determine the Supplier's MMT Pool's Aggregate Daily Delivery Quantity (ADDQ) by summing all DDQs of the MMT Customers in the Supplier's MMT Pool. The DDQs established under this rate schedule shall be calculated so as to minimize month end burner tip imbalances. In determining the DDQ of the customer group the maximum heating degree day ("HDD") amount utilized in the DDQ calculation shall be 52 HDDs. The DDQs and ADDQ so calculated will be used to determine the Supplier's daily delivery obligations at the Company City Gate. (C)

A MMNGS Supplier taking service under this rate schedule accepts the Company's calculation of the DDQ and/or ADDQ. The Company shall not be liable for the difference between the projected consumption and the consumption determination by the Company.

2. Delivery Requirements

Deliveries of natural gas at the City Gate under this rate schedule shall be made to meet the DDQs for all customers in a MMNGS Supplier's MMT Pool (the ADDQ) within a tolerance band described below. The Company will deliver to each individual MMT Customer its requirements.

With respect to Appalachian production sources connected directly to the Company's system, 100% of the historical average daily production for the month will be accepted as delivered to the system for meeting the DDQ delivery requirements of the MMNGS Supplier. While 100% of the historical daily average shall be made available, gas must be scheduled on a daily basis to be delivered to an MMT Pool in order for volumes to be allocated that day. In no event shall volumes that are not scheduled for delivery to MMNGS Pools be made available as a carryover for nominations to MMT pools on a subsequent day during the month.

To the extent the Supplier's City Gate deliveries differ from the ADDQ provided to the Supplier by the Company then a City Gate Imbalance shall occur ("Imbalance") and charges for such Imbalance will be incurred as described below.

The Company is not obligated to accept any quantities nominated by Supplier in excess of its MMT Pool's ADDQ.

(C) Indicates Change

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

3. City Gate Imbalance Charges

For City Gate deliveries by the MMNGS Supplier that differ from the applicable ADDQ, the Supplier will incur the following charges:

a. Charges for Daily City Gate Underdeliveries

i. For daily City Gate underdeliveries up to or equal to five (5) percent of the applicable ADDQ, there will be no charge.

ii. For Daily City Gate underdeliveries in excess of five (5) percent of the applicable ADDQ during the Summer Period (April through October), the charge for the gas supplied by the Company to make up for the underdeliveries shall be equal to the higher of \$7.00 per Dth or 110% of the DMI for that day plus all transportation costs to the Company's City Gate. (C)

iii. For Daily City Gate underdeliveries in excess of five (5) percent of the applicable ADDQ during the Winter Period (November through March), the charge for the gas supplied by the Company to make up for the underdeliveries shall be equal to the higher of \$10.00 per Dth or 110% of the DMI for that day plus all transportation costs to the Company's City Gate. (C)

iv. During OFO periods, the charges described in Section G herein shall apply in addition to those charges specified in this Section D.3.

b. Charges for Daily City Gate Overdeliveries

There shall be no charges for Daily City Gate overdeliveries of up to five (5) percent of the applicable ADDQ, however, any such overdeliveries in excess of five (5) percent of the applicable ADDQ may be rejected by the Company in its sole discretion.

E. MMNGS Burner Tip Imbalances

1. Aggregation of MMNGS Burner Tip Imbalance

For the MMT customers included in the MMNGS Supplier's MMT Pool, the Company will net all the month end burner tip imbalances for which the Supplier is responsible pursuant to this rate schedule into a single monthly burner tip imbalance ("MMNGS Burner Tip Imbalance").

(C) Indicates Charge

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER (Cont.)

2. Resolution of MMNGS Burner Tip Imbalances

The Company will resolve MMNGS Burner Tip Imbalances through either a rollover to subsequent months or a cash out pursuant to Rule 30. The default method of MMNGS Burner Tip Imbalance resolution will be the cash out. Should the Company determine that circumstances render resolution of imbalances via cash out operationally infeasible, the Company may, in discretion and upon reasonable notice, suspend the cash out and resolve imbalances through rollover.

|
(C)
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a. Rollover Procedure

(C)

At the close of the billing month, the Company will calculate the MMNGS Burner Tip Imbalance, as described above, for each MMT Pool. The Company shall adjust the applicable ADDQ for the next following month that operating conditions permit, upward to reconcile a net deficiency in the billing month, or downward to reconcile a net surplus in the billing month.

b. Cash Out Procedure

(C)

i. MMNGS Burner Tip Imbalances Resulting in Net Overdelivery

For MMNGS Burner Tip Imbalances which result in a net overdelivery of volumes of gas for a MMT Pool during the month, the Company shall resolve the imbalance pursuant to Rule 30.

(C)

ii. MMNGS Burner Tip Imbalances Resulting in Net Underdelivery

For MMNGS Burner Tip Imbalances which result in a net underdelivery of volume of gas for a MMT Pool during the month, the Company shall resolve the imbalances pursuant to Rule 30.

(C)

3. Exchange of Net Burner Tip Imbalances

A Supplier may exchange a Burner Tip Imbalance due the Company under its MMNGS Service Agreement with a Burner Tip Imbalance due from another Supplier under another MMNGS Service Agreement or a Supplier under a SATS Service Agreement. Exchange of imbalances shall be accomplished pursuant to Rule 30.

(C)

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

F. System Maintenance Order ("SMO")

1. Issuance of SMOs

The Company shall issue System Maintenance Orders from time to time which assure that gas is flowing to the City Gate where and when needed. Such SMOs shall include but not be limited to orders to deliver gas at any or all of the points obtained by Suppliers to deliver gas at particular primary points into National Fuel Gas Supply Corporation. Should MMNGS Suppliers fail to comply with such SMOs then the Company shall issue OFOs as described below.

2. Communication of SMOs

SMOs will be communicated to the Supplier through the Company's website with four hours advanced notice. Such notice will be supplemented by the use of internet E-mail notification to a Supplier's Internet address.

3. Access to Upstream Pipeline Information

To monitor compliance with SMOs, the Supplier shall be required to provide the Company with the permission to access nomination information.

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G. Operational Flow Order ("OFO")

1. Issuance of OFOs

The Company reserves the right to issue Operational Flow Orders as necessary to preserve the operational integrity of its system. Such OFOs may include, but shall not be limited to the following: a requirement to flow gas to the citygate, a reduction in Daily City Gate delivery tolerance and a requirement to flow gas to the Supplier's primary receipt points on NFGSC.

2. Charges for Violation of OFOs

In addition to all other charges due the Company, any gas not delivered by MMNGS Supplier in violation of any OFO issued under this Section G may be assessed a charge of the higher of \$25 per Dth or the DMI for that day plus all transportation costs to the Company's City Gate.

3. Communication of OFOs

OFOs will be communicated to the Supplier through the Company's website with four hours advanced notice. Such notice will be supplemented by the use of internet E-mail notification to a Supplier's Internet address.

4. Access to Upstream Pipeline Information

To monitor compliance with OFOs, the Supplier shall be required to provide the Company with the permission to access nomination information.

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(C) Indicates Change

Voluntarily Suspended to April 13, 2012

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

H. Termination of Service for Failure to Deliver Daily Quantity

1. The Company shall have the right to terminate service under this rate schedule to any Supplier that fails for any three (3) days to deliver at least ninety-five (95) percent of the applicable ADDQ for the Supplier's MMNGS Pool, measured during a single thirty day period ("Terminated Supplier") or one day of zero delivery. The terminated Supplier, at the Company's option, may be prohibited from receiving service under this rate schedule for 6 months if the MMT Customer does not take service from another qualified MMNGS Supplier. Such Terminated Supplier's MMT Customers will be served by the Company pursuant to the terms of the Standby Rate Schedule.

2. Supplier's MMT customers may be notified by the Company as to the impending transfer to Company service, together with a statement that the transfer is the result of the Supplier's failure to perform as required. The Company shall recover the cost of such notice from the Supplier by drawing down the Supplier's security deposit or other security instrument.

I. Supplier Qualification Criteria

1. Pursuant to 52 Pa. Code Chapter 62, Company may request and adjust security from Supplier and service under this Rate Schedule is contingent upon the MMNGS Supplier meeting and maintaining the creditworthiness standards. (C)

Applicants for service hereunder will be required to complete a Credit Application for evaluation by the Company based on the criteria set forth in this tariff. The results of the creditworthiness checks performed by the Company will be communicated to the applicant within two weeks of the Company's receipt of the properly completed application.

2. The MMNGS Supplier's application shall include a description of the MMNGS Supplier's operational capability for meeting the requirements of its MMT Pool. The Company shall then make a determination as to whether this capability is sufficient.

(C) Indicates Change

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

3. MMNGS Suppliers shall include with their application payment of a non-refundable \$500 fee. For natural gas suppliers serving MMT Customers on August 1, 2006, and all individual MMT Customers that will be their own MMNGS Supplier, the application fee shall be waived by the Company.

J. MMNGS Supplier Obligations

1. Suppliers may enroll customers for service commencing with the MMT Customer's meter reading in any month. Service to the MMT Customer shall begin at the start of the customer's billing cycle after enrollment confirmation has been provided by the Company.

2. Enrollments/drops shall occur electronically, however, each MMNGS Supplier will be obligated to keep on file either oral or written evidence of each customer's enrollment with that Supplier, which evidence shall be available for Company review at any time, upon 24 hours' notice. The Company will provide the MMT Customer with a letter confirming enrollment, if the Customer notifies the Company within 5 days (through October 25, 2018, thereafter as per 52 Pa. Code §59.93 - §59.94) of issuance of the confirmation letter that the Customer does not wish to be served by the MMNGS Supplier, the enrollment of the Customer will be rescinded. (C)

3. To the extent of MMNGS Supplier's MMT Customer at any time is not served any longer by that MMNGS Supplier and is then the responsibility of the Company, effective upon the transfer of that customer to the Company, the Company shall charge the customer for all Company provided natural gas under the terms of the Standby rate schedule.

4. MMNGS Suppliers agree to abide by any other specific requirements in the Company's Operational Procedures Manual.

(C) Indicates Change

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

K. MMNGS Service Agreement

The initial term of the MMNGS Service Agreement between the Company and the MMNGS Supplier shall be for an annual period and renewable annually for successive one-year terms unless canceled by default of any terms or conditions hereof, or by the Company or the Supplier on sixty (60) days written notice prior to the end of a term, or otherwise by mutual agreement.

L. Force Majeure

MMNGS Supplier will be excused from delivering the required daily quantity of supply on any given day for Force Majeure events which directly and substantially affect a MMNGS Supplier's natural gas deliveries to the Company and for which alternate supply arrangements cannot be obtained by MMNGS Supplier or, if the MMNGS Supplier is unsuccessful in obtaining alternate supplies, for which the Company cannot obtain supplies on behalf of the MMNGS Supplier. For supplies provided by the Company, the MMNGS Supplier shall be charged the higher of 125% of the Residential purchased gas cost (commodity and demand) identified in Rider A or the highest DMI during the month plus all transportation costs to the Company's City Gate for each day such alternate supplies are delivered on behalf of MMNGS Supplier. For purposes of this rate schedule, a Force Majeure event will be any failure of the final pipeline delivering gas to the Company or an upstream pipeline feeding such pipeline, with such failure having been classified as a Force Majeure event pursuant to the terms of that pipeline's Federal Energy Regulatory Commission approved tariff. A Force Majeure event that curtails the MMNGS Supplier's assigned firm transportation service on an upstream pipeline that ultimately feeds a downstream pipeline, which directly and substantially affects a MMNGS Supplier's natural gas deliveries to the Company, and for which no alternative supplies are available from the Company or other sources will excuse a MMNGS Supplier from performing pursuant to this rate schedule to the extent of such curtailment. If at such time the MMNGS Supplier is delivering gas to other customers on the same interstate pipeline system, the volume excused from performance on the Company's system will be no more than a proportionate amount of the affected deliveries curtailed by the Force Majeure event. The MMNGS supplier is responsible for supplying complete information and verifiable proof of all the particulars requested by the Company related to any such Force Majeure exclusion.

(C)

(C) Indicates Change

RATE SCHEDULE MMNGS
MONTHLY METERED NATURAL GAS SUPPLIER SERVICE (Cont.)

In order to validate a claim of Force Majeure, the MMNGS Supplier must have a firm, non-interruptible service with the affected pipeline that is covered by the Force Majeure event and must be willing to present such agreements to the Company.

Volumes not delivered pursuant to this Special Provision must be made up by MMNGS Supplier as soon as possible at a delivery rate to be established by the Company. Any curtailed volumes which are not made-up within thirty (30) days will be sold to MMNGS Supplier at a rate of \$10.00 per Mcf.

M. Title to Gas

Supplier warrants that, at the time of delivery of gas to the Company's City Gate, Supplier or Customer shall have good title to deliver all volumes made available.

N. Control and Possession

After Supplier delivers gas or causes gas to be delivered to the Company, the Company shall be deemed to be in control and possession of the gas until it is redelivered to the Customer at Customer's meter.

O. 24 Hour Availability

Supplier shall include on the MMNGS Service Agreement a phone number by which Supplier can be reached on a twenty-four (24) hour basis.

P. Data Security Agreement

Supplier shall execute a Data Security Agreement pursuant to Tariff Rule 33.

(C)

(C) Indicates Change

RATE SCHEDULE SATC
SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE

APPLICABLE TO USE FOR

Service hereunder is available on or after October 30, 2001 to any qualified customer ("SATC Customer" or "Customer") that has enrolled to receive gas supply service from a qualified supplier under the Company's Small Aggregation Transportation Supplier Service ("SATS Supplier" or "Supplier").

The Purchase of Receivable Program (Docket No. P-2009-2099182) will be implemented upon Commission Order and the completion of the necessary system changes.

CHARACTER OF SERVICE

Through the procedures and provisions of this Small aggregation Transportation rate schedule SATC Customers will contract for service with a SATS Supplier and be served by such Supplier for an established term ending at the SATC Customer's meter reading in April (April billing cycle). The enrollment period and service starting dates will be as specified in Rate Schedule SATS.

The Company will maintain a list of SATS Suppliers including appropriate contact information as provided by the SATS Supplier. This list will be made available to customers upon request.

There are two (2) billing options. The default option is utility consolidated billing under which the Company renders a single bill, including NGDC and NGS charges to the SATC customer, and remits payment to the Supplier. The Company will buy the SATC NGS receivable at a discount of those customer groups eligible for the POR program. Suppliers using consolidated billing for eligible POR customer groups must participate in the POR program. Suppliers participating in the POR program must use the consolidated billing option and enter into the Billing Services Agreement. The second option is the dual bill model, where the Company bills the SATC customer for regulated service only. The POR program is not available for Suppliers utilizing the dual billing option.

Customers shall not participate in both the LIRA pilot and the Small Aggregation Transportation Customer Service program.

RATE SCHEDULE SATC
SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE (Cont'd)

RATES AND CHARGES

A. Customer Transportation Service Rates

The Company will provide transportation services to deliver gas supplies to the SATC Customer(s). The Customer shall be billed the charges for the transportation services rendered for it at the appropriate charges provided herein for which service the SATC Customer qualifies.

The SATC Customer shall pay the following transportation charges for the transportation of gas. The commodity rates set forth below contain a component, presently \$0.02836 per Ccf, for the recovery of purchased gas demand costs and shall be adjusted pursuant to Rider A of the tariff. Such purchased gas costs collected through these rates shall be included as revenues for the recovery of purchased gas costs as specified in Rider A of this tariff. (I)

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE SATC
SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE (Cont.)

1. Residential Transportation Rates

SATC Customers that meet the qualifications under the Residential Service Rate Schedule classification:

Rates per Residential SATC Customer per Month:

\$12.00	Basic Service Charge	
\$0.31982	per 100 cubic feet for the first 5,000 cubic feet	(I)
\$0.22831	per 100 cubic feet for all over 5,000 cubic feet	(I)

2. Commercial and Public Authority Transportation Rates

SATC Customers that meet the qualifications under the Commercial and Public Authority Service Rate Schedule classification:

a. Rates per Commercial/Public Authority customer per month for "Small" Commercial/Public Customers using not more than 250,000 cubic feet per year:

\$19.89	Basic Service Charge	
\$0.26985	per 100 cubic feet for the first 5,000 cubic feet	(I)
\$0.24061	per 100 cubic feet for all over 5,000 cubic feet	(I)

b. Rates per Commercial/Public Authority customer per month for "Small" Commercial/Public Customers using greater than 250,000 cubic feet but not more than 1,000,000 cubic feet per year:

\$27.53	Basic Service Charge	
\$0.21180	per 100 cubic feet for the first 20,000 cubic feet	(I)
\$0.19892	per 100 cubic feet for all over 20,000 cubic feet	(I)

c. Rates per Commercial/Public Authority customer per month for "Large" Commercial/Public Customers:

\$121.01	Basic Service Charge	
\$0.17784	per 100 cubic feet for the first 300,000 cubic feet	(I)
\$0.16648	per 100 cubic feet for the next 1,700,000 cubic feet	(I)
\$0.15147	per 100 cubic feet for all over 2,000,000 cubic feet	(I)

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE SATC
SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE (Cont.)

3. Small Volume Industrial Service Transportation Rates

SATC Customers that meet the qualifications under the Small Volume Industrial Service Rate Schedule classification:

Rates per Small Volume Industrial Service SATC Customer per Month:

\$65.60	Basic Service Charge	
\$0.23367	per 100 cubic feet	(I)

4. Intermediate Volume Industrial Service Transportation Rates

SATC Customers that meet the qualifications under the Intermediate Volume Industrial Service Rate Schedule classification:

Rates per Intermediate Volume Industrial Service SATC Customer per Month:

\$201.91	Basic Service Charge	
\$0.17784	per 100 cubic feet for the first 100,000 cubic feet	(I)
\$0.13835	per 100 cubic feet for the next 1,900,000 cubic feet	(I)
\$0.10744	per 100 cubic feet for all over 2,000,000 cubic feet	(I)

B. Miscellaneous Customer Surcharges

1. Residential rates shall be subject to surcharges in accordance with Rider F - LIRA Discount Charge as set forth in this tariff.

2. The above SATC rates shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge.

(C) Indicates Change

(D) Indicates Decrease

(I) Indicates Increase

Issued: April 29, 2022

Effective: May 1, 2022

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 121A
Canceling Original Page No. 121A

RESERVED FOR FUTURE USE

RATE SCHEDULE SATC
SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE (Cont.)

SPECIAL PROVISIONS

(C)

A. Qualified Suppliers

Customers under this service classification may only receive service from qualified SATS Suppliers. Such qualified SATS Suppliers are required, among other things, to meet the Consumer Protections requirements of the SATS Rate Schedule.

B. Termination of SATS Supplier

If the SATS Supplier serving the SATC Customer is terminated the SATC Customer shall be served by the Company under the appropriate sales service rate schedule for all services provided after the termination of the Supplier. The Company is the Supplier of Last Resort ("SOLR"). As such, it will sell gas supplies to customers who have not chosen an alternative National Gas Supplier, choose to be supplied by the Company or whom Natural Gas Suppliers have declined to serve, provided that the customer has met all of the terms and conditions for receiving service set forth in this tariff.

C. Restriction of Customer Information Provided to Suppliers

The Company may not release customer information to a third party unless the customer has been notified of such intent and has been provided a method to restrict the release of private information. Customers may restrict the provision of information by returning a signed form, orally or electronically.

The customer may choose to restrict the release of customer information according to one of the following two restriction options:

1. Restrict the release of only the customer's historical billing data.
2. Restrict the release of all private customer information including name, billing address, service address, rate class, rate sub-class, account number and historical billing data.

Telephone numbers may not be released to third parties under any circumstances.

(C) Indicate Change

D. Customer Rights as to the Handling of Complaints

Inquires and complaints from any customer will be received and processed in a timely manner. Residential customer inquiries and complaints will be handled in conformance with Chapter 56 of the Commission's Rules. When a customer inquiry or complaint relates to services provided by an SATS Supplier, the Company will refer the customer to the SATS Supplier for a response. If a customer inquiry or complaint involves issues or services provided by both the Company and the customer's SATS Supplier, the Company will develop and then maintain a system of tracking and coordinating the response to the customer inquiry or complaint from both parties. If a customer is dissatisfied with the Company's response, or indicates dissatisfaction with the SATS Supplier response to the customer with respect to the NGS services, the Company will inform the customer of the right to file an informal appeal with the Bureau of Consumer Services at the Commission and provide the customer with the toll-free telephone number and mailing address of the Commission.

E. Billing in the Event of a SATS Supplier Default

In the event of a default or discontinuance by a SATS Supplier, the Company will charge the customer the rate agreed to by the SATS Supplier and the customer for the remainder of the billing period, provided that the Company either has available or is provided the agreed upon rate by the Supplier or the Commission, and the Company will recover any difference between its costs and the SATS Supplier rate charged to the customer solely from the SATS Supplier or its bond or other security.

F. Termination of Service due to Non-Payment

(C)

In addition to any right to terminate service under the Pennsylvania Public Utility Code, Commission regulations or this tariff, the Company may also terminate service for nonpayment of a billing or billings for natural gas supply charges provided by a SATS Supplier when the receivable is purchased by the Company. Such termination of service shall be in accordance with general regulations of the Pennsylvania P.U.C. applicable thereto and in accordance with the Pennsylvania Utility Code. Such termination shall be applicable to the SATC Residential, SATC Small Commercial and Public Authority under 250 Mcf/year, SATC Small Commercial and Public Authority between 250 and 1,000 Mcf/year and the SATC Small Volume Industrial less than 1,000 Mcf/year classifications under the Purchase of Receivable Program.

SATC customers under the POR program may avoid termination if such customer pays the termination notice amount. The termination notice amount will be the lower of the past due charges actually billed or the past due charges that would have been due had the customer received service at Distribution's otherwise applicable sales rate during the time the customer accrued the unpaid balance("Lesser of Calculation").

Terminated residential SATC customers under the POR program may be reconnected if such residential customer pays the termination notice amount.

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE

APPLICABLE TO USE FOR

Service hereunder is available on or after October 30, 2001 to any supplier ("SATS Supplier" or "Supplier") which has obtained the consent and appointment of a group of at least 50 relevant customers or a group of relevant customers whose volumes total at least 5,000 Mcf on an annual basis ("SATC Customer(s)" or "SATC Customer Group"), and agrees to assume the primary responsibility for the gas supply obligations for that group of SATC Customers. (C)

CHARACTER OF SERVICE

Through the procedures and provisions of this Small Aggregation Transportation Supplier rate schedule qualified SATS Suppliers will contract for service with qualified SATC Customers and shall serve such SATC Customers for an established term ending at the conclusion of the SATC Customer's meter reading in April (April billing cycle).

The Company will bill the Supplier for aggregation services (including any purchases of Company gas) provided to the Supplier.

RATES AND CHARGES

A. Supplier Aggregation Charges

The SATS Supplier shall be billed the charges for the aggregation services rendered for it at the appropriate Supplier aggregation charges provided herein.

A SATS Service Agreement will allow Suppliers under this service classification to aggregate supplies to serve individual qualified SATC residential customers and qualified SATC non-residential customers.

(C)

(C) Indicates Change

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

1. Billing Service Charges

For a pilot period of three years, terminable by the Company at the end of the third year following 12 months prior notice to participating Suppliers, the Company will purchase amounts receivable for SATC customers with annual consumption less than 1,000 Mcf/year as described herein and further detailed in the billing agreement. (C)

The rate to be charged by the Company to the Supplier for Standard Billing Service shall be \$0.20 for each bill rendered to an SATC Customer for the Supplier.

The Company shall provide the Supplier receiving Standard Billing Service with meter reading information and other reports in the Company's standard electronic format on a basis corresponding to the SATC Customer's billing cycles. The Supplier shall provide the Company with all required Supplier billing and rate information necessary for customer billing as determined by the Company. The Supplier shall provide such billing information in the Company's required format. The Supplier shall provide Supplier billing information no later than three business days before the last day of the month.

The Company will bill the SATC Customer for gas supplies sold by the Supplier to the Customer subject to the Supplier entering into a billing service contract with the Company. For Consolidated billing service where the Company does not purchase the Supplier's receivable payments made by the Customer under the billing service will be applied first to amounts to past service due under an amortization agreement with the Company, next to current bills due to the Company, next to gas supply charges owed to the Supplier, next to charges for other non-regulated service charges, and lastly to any "neighbor for neighbor" contribution. The terms and charges for the Supplier billing services other than Standard Billing Services may be negotiated between the Company and the Supplier. The Company shall be under no obligation to provide the Supplier billing services other than Standard Billing Services if mutually agreeable terms and charges cannot be negotiated. (C)

The Company will purchase the accounts receivable from POR Suppliers servicing SATC Residential, SATC Small Commercial and Public Authority customers less than 250 Mcf/year, SATC Small Commercial and Public Authority customers between 250 and 1,000 Mcf/year and SATC Small Volume Industrial customers less than 1,000 Mcf/year at a discount where the Company is providing a Utility Consolidated Bill to the customer. The residential discount is 2.2930% and the non-residential discount is 0.2914%. (C)

To the extent that a POR customer account has an unpaid balance on its final bill's late payment date or at the time the unpaid account balance is transferred to another active account, the Company will deduct from the payment to the POR SATS Supplier for the purchase of its receivable the unpaid billed amounts in excess of the amount that would have been due had the customer received service at Distribution's otherwise applicable sales rate during the time the customer received service from the SATS Supplier (pursuant to Rate Schedule SATC Section F "Lesser of Calculation"). (C)

(C) Indicates Change

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

SPECIAL PROVISION

A. Gas Quality

Gas delivered by the Supplier must satisfy the quality specification of the pipelines used to transport Supplier's gas. For deliveries to the Company, such deliveries must be made at an appropriate Company facility located within the Territory, as described in this tariff, or at another point or points acceptable to the Company.

B. Allowance for Losses

As allowance for losses incurred in the process of delivery, the Supplier shall provide the Company with a volume of gas equal to 0.15% of the amount delivered to the Company. In addition, for deliveries into Company capacity retained pursuant to Sections C.3. and C.5., Suppliers shall provide incremental quantities of gas equal to the amount of retainage required to transport gas from the receipt point into such Company retained capacity to the entry point to the Company's system ("City Gate"). (D)

(D) Indicates Decrease

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

C. Total Upstream Capacity Requirements for SATS Suppliers

SATS Suppliers shall be required to provide sufficient firm pipeline transportation and storage capacity to meet the estimated extreme day requirements of their SATC Customer groups as further described below. The SATS Suppliers' estimated extreme day requirements of their SATC Customer Group used for Supplier capacity allocations and requirements shall be based on a sixty-two (62) degree day extreme peak day calculation. The Company shall utilize peaking and temperature swing storage capacity retained by the Company and recovered through SATC rates to provide for any variances between actual and forecasted usage and for any peak delivery requirements for days colder than sixty-two (62) degree days.

Such sufficient pipeline transportation and storage capacity shall be provided through the following means:

1. Released ESS Storage Capacity and Associated EFT Capacity

a. Requirements To Be Met Through ESS Storage

54% of extreme peak day requirements shall be provided through the Company's ESS storage and associated EFT transportation capacity on NFGSC. Such NFGSC Storage and transmission capacity shall be released to SATS Suppliers at the maximum rate under the pipeline's FERC gas tariff. (I)

b. Initial Assignment of ESS Storage Capacity

In a month a SATS Supplier begins to serve SATC customers, it shall be provided with an initial assignment of storage capacity, based on the percentage set forth at C.1.a. above, to meet the Supplier's requirements for the upcoming winter period. Approximately fifteen days prior to the close of nominations for the month, the Company will calculate the quantity of storage capacity released to match the SATS Supplier's winter requirements based on the number of SATC Customers aggregated by the Supplier. If the initial assignment takes place in a month other than April, the Company will transfer storage gas to the Supplier pursuant to C.1.c below. The SATS Supplier shall be responsible for all taxes and pipeline fees associated with moving or transferring the storage gas to the Company.

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

c. Additional Assignments of ESS Storage Capacity

Approximately fifteen days prior to the close of nominations for each month, the Company will recalculate the quantity of storage capacity released to match the SATS Supplier's revised winter requirements based on the number of SATC Customers aggregated by the Supplier. If additional SATC Customers join a SATS Supplier's SATC Customer Group, the Company will release additional capacity as required, based on the percentage set forth at C.1.a. above. In addition, the SATS Supplier will be required to pay the Company for storage gas transferred and all taxes and pipeline fees associated with moving or transferring the storage gas to the Supplier. The storage gas transfer rate shall be the sum of (1) the higher of the Company's average cost of gas based upon the Company's Section 1307f rate, or the DMI for the first day of month in which gas is transferred plus all transportation costs to the Company's City Gate, plus (2) the demand Transfer Recovery Rate ("DTR Rate"). The DTR rate shall equal the per Mcf System Average Unrecovered Demand Charge revenue beginning in the month of April through the initial month that storage capacity is released to the Supplier. The System Average Unrecovered demand Charge Revenue shall equal the sum of the differences between the average demand charge revenues and the average fixed demand costs beginning the month of April through the initial month that storage capacity is released to the Supplier.

The DTR by month shall be as follows:

Capacity Transfer <u>Month</u>	DTR <u>\$/Mcf</u>	
April	\$0.00	
May	\$0.00	
June	\$0.00	
July	\$0.00	
August	\$0.00	
September	\$0.02	(I)
October	\$0.09	(D)
November	\$0.58	(D)
December	\$0.84	(D)
January	\$0.72	(D)
February	\$0.44	(D)
March	\$0.00	

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

d. Return of ESS Storage Capacity

In a month when the quantity of storage capacity released to match the SATS Supplier's revised winter requirements decreases, the SATS Supplier shall return storage capacity to the Company. The Supplier may either (1) transfer the remaining storage gas to a third party, subject to applicable pipeline requirements and charges; (2) retain the storage gas in the Supplier's remaining storage capacity or (3) transfer the storage gas to the Company at the lesser of (a) 95% of the injection period weighted DMI for the first day of the month during the previous storage injection period (April through October), plus all transportation costs to the Company's City gate; or (b) 95% of the DMI for the first day of the month plus all transportation costs to the Company's City Gate. With respect to (a) above, a weighting factor shall be applied to the DMI plus all transportation costs to the Company's City gate for each month as follows: 6% for the months April and May, 17% for the months June through September and 20% to October. The SATS Supplier shall be responsible for all taxes and pipeline fees associated with moving or transferring the storage gas to the Company. (C)

If a Supplier's SATS Agreement is canceled or terminated, the Company will recall ESS storage and associated EFT transmission capacity that has been released to the Supplier unless either: (1) the Company no longer requires the ESS storage and associated EFT transmission capacity to serve sales and SATC customers or (2) the Company can obtain or has obtained satisfactory substitute storage and related transmission capacity at a lower cost. The Company shall have the right but not the obligation to purchase the remaining storage gas at the lesser of (a) 95% of the injection period weighted DMI for the first day of the month during the previous injection period (April through October), plus all transportation costs to the Company's City Gate and a proportionate share of storage demand capacity charges on such volumes since April 1; or (b) 95% of the DMI for the first day of the month plus all transportation costs to the Company's City Gate and proportionate storage demand capacity charges on such volumes since April 1. With respect to (a) above, a weighting factor shall be applied to the DMI plus all transportation costs to the Company's City gate for each month as follows: 6% for the months April and May, 17% for the months June through September and 20% to October. The SATS Supplier shall be responsible for all taxes and pipeline fees associated with moving or transferring the storage gas to the Company. (C)

e. Required ESS Storage Inventory Levels

Suppliers will be required to follow a schedule set out by the Company such that the particular storage levels are obtained throughout the year, to assure the Supplier's SATC customers' needs are met by the Supplier.

(C) Indicates Change

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

e. Required ESS Storage Inventory Levels (Cont.)

In addition to meeting the City Gate balancing requirements set forth below, Suppliers must meet a minimum storage inventory level of:

12% on May 31,
29% on June 30,
46% on July 31,
63% on August 31,
80% on September 30,
95% on October 31,
86% on November 30,
68% on December 31,
45% on January 31,
28% on February 28 (February 29 in a leap year)

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Any deficiency more than 2% below the required monthly minimum storage inventory level will be automatically adjusted by the Company to meet the required level. The supplier will be charged per Mcf for such automatic adjustment at the higher of \$7.00 per MCF or the DMI for that day plus all transportation costs to the Company's City Gate. For any deficiency within 2% of the required monthly minimum storage inventory level, the Supplier will be charged per Mcf for such adjustment at the DMI for that day plus all transportation costs to the Company's City Gate, unless the Company, subject to operating conditions, determines that such deficiencies need not be adjusted.

The Supplier shall be required to provide the Company with the permission necessary to allow the Company to obtain access to the supplier's storage balance information to provide assurance of compliance with the monthly storage inventory requirements.

The Company may elect to relax the monthly minimum storage inventory level applicable to all Suppliers by posting notice on its web site at least 5 business days prior to the last day of the first month to which a relaxed limit would apply.

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(C) Indicates Change

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

2. Released Transmission Capacity Not Included in SATC
Transportation Rates

46% of extreme peak day requirements is to be provided by the release of pipeline capacity upstream of NFGSC and the release of associated EFT transportation capacity on NFGSC which is not included in transportation rates. All such capacity shall be released to SATS Suppliers, and SATS Suppliers shall take such released capacity, at the maximum rate under the pipeline's FERC gas tariff. The actual pipeline capacity path upstream of NFGSC to be released to the Supplier by the Company shall be designated by the Company from its available capacity. The Company will attempt to accommodate a Supplier's request for particular capacity on a first-come first-serve basis. (D)

As an alternative to the above, the Company may designate an alternative capacity path(s) from its available capacity. The capacity release rate for the pipeline capacity path released to the Supplier shall be \$8.1745/Dth which equals the weighted average demand cost of upstream capacity, however, capacity released on NFGSC will be released at the maximum rate under NFGSC's FERC gas tariff. The Company will post a listing of the alternative capacity path(s) designated, including the associated quantity of capacity, on its web site. (I)

For capacity termination notices, prior to the termination notice date of any capacity contract in this Section C.2., the Company will issue a request for proposals to qualified Suppliers under this tariff to determine if the Company should terminate, renew, or replace such contract, in whole or in part. The Company will terminate a proportionate share of the capacity contract if: (1) Suppliers demonstrate that they will provide comparable firm capacity to serve the Company's core customers, (2) the Suppliers agree to assign such comparable capacity at the contracted price to the Company upon Company request if such capacity is required to meet supply requirements of SATC Customers due to the termination of the SATS Supplier pursuant to Section H.1. or if the Supplier has reduced the level of delivery requirements from the previous periods requirements, and 3) the Commission approves such comparable capacity. Comparable capacity must have firm rights for at least the seven (7) winter months, and such capacity must have primary delivery rights into available primary receipt rights on NFGSC held by the Company. Comparable capacity must have firm capacity rights sufficient in volume and duration (with renewal rights) to serve the customers to be served by the SATS Supplier. The Company will post a listing of capacity contracts, including the associated quantity of capacity, that it determines to be of critical status on its web site.

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

If the Company terminates capacity included in this Section C.2., the requirement to take released capacity pursuant to this Section C.2. shall be adjusted downward for the Supplier that replaces the terminated capacity to reflect such termination. Corresponding changes will be made in Section C.4.

3. Capacity Upstream of NFGSC Included in Transportation Rates

0% of extreme peak day requirements is to be provided by a SATS Supplier's maximum daily delivery into allocated upstream pipeline receipt points which the Company has retained ("Company Retained Upstream Capacity") and the cost of which capacity is included in transportation rates. The actual pipeline point upstream of NFGSC to be made available to the Supplier by the Company shall be designated by the Company. The Company will respond to requests for particular capacity and receipt points on a first-come first-serve basis and will reallocate capacity each April.

4. SATS Supplier Provided Capacity

0% of the extreme peak day requirements is to be provided by a SATS Supplier's own firm capacity upstream of NFGSC. The percentage provided by SATS Supplier's own firm capacity upstream of NFGSC is subject to increases if the Company terminates capacity as specified in Section C.2. The Supplier shall assign such SATS Supplier capacity to the Company upon Company request if such capacity is required to meet supply requirements of SATC Customers due to the termination of the SATS Supplier pursuant to Section H.1 or if the Supplier has reduced the level of delivery requirements from the previous period requirements. The Company will release to the SATS supplier EFT capacity on NFGSC at the maximum rate under NFGSC's FERC gas tariff equivalent to the peak day requirements to be provided by the SATS Supplier's own firm capacity.

5. NFGSC Capacity Included in Transportation Rates

The Company will deliver all upstream pipeline deliveries associated with Special Provisions Sections C.3 above through the NFGSC EFT capacity retained by the Company and included in transportation rates.

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

D. City Gate Balancing

1. Determination of Daily Delivery Quantities and Aggregate Daily Delivery Quantities

The Company, based upon each SATC Customer's historical load profile and/or estimates of consumption as applied to any forecasted weather, shall determine a SATS Supplier's SATC Customer's projected weather normalized consumption for a given period; either monthly, weekly, or daily. Based upon this projected consumption, actual consumption readings as available and based on the system requirement to manage storage capacity retained by the Company to meet temperature swings, the Company will determine each SATC Customer's Daily Delivery Quantity (DDQ) and the Company will also determine the Supplier's SATC Customer Group's Aggregate Daily Delivery Quantities (ADDQ) by summing all DDQs of the SATC Customers in the Supplier's SATC Customer Group. The DDQs and ADDQ so calculated will be used to determine the Supplier's daily delivery obligations at the Company City Gate. Such ADDQ shall not exceed the capacity available to the SATS Supplier as determined under Special Provisions Sections C1, C2, C3 and C4. The DDQs and ADDQs shall also be used to determine the specific rates and charges as outlined in this rate schedule.

A SATS Supplier taking service under this rate schedule accepts the Company's calculation of the DDQ and/or ADDQ. The Company shall not be liable for the difference between the projected consumption and the consumption determination by the Company.

2. Delivery Requirements

Deliveries of natural gas at the City Gate under this rate schedule both from direct deliveries at the City Gate under Special Provisions Section C.1. and as a result of deliveries to upstream pipeline transfer points made under Special Provisions Sections C.2., C.3., and C.4. shall be made to meet the DDQs for all customers in a SATS Supplier's SATC Customer Group (the ADDQ) within a tolerance band described below. The Company will deliver to each individual SATC Customer the Customer's requirements.

With respect to Appalachian production sources connected directly to the Company's system, 100% of the historical average daily production for the month will be accepted as delivered to the system for meeting DDQ delivery requirements of the SATS Supplier provided that such nominations are prioritized higher than nominations for transportation service under other Rate Schedules. While 100% of the historical daily average shall be made available, gas must be scheduled on a daily basis to be delivered to a SATC Pool in order for volumes to be allocated that day. In no event shall volumes that are not scheduled for delivery to SATS pools be made available as a carryover for nominations to SATC pools on a subsequent day during the month.

(C)

(C) Indicates Change

Voluntarily Suspended to April 13, 2012

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

2. Delivery Requirements (cont'd)

To the extent the Supplier's City Gate deliveries differ from the ADDQ provided to the Supplier by the Company, then a City Gate Imbalance shall occur ("Imbalance") and charges for such Imbalance will be incurred as described below. The Company is not obligated to accept any quantities nominated by Supplier in excess of its SATC Customer Group's ADDQ.

3. City Gate Imbalance Charges

For City gate deliveries by the SATS Supplier that differ from the applicable ADDQ, the Supplier will incur the following charges:

A. Charges for Daily City Gate Underdeliveries

i. For Daily City Gate underdeliveries up to or equal to two (2) percent of the applicable ADDQ, there will be no charge.

ii. For Daily City Gate underdeliveries in excess of two (2) percent of the applicable ADDQ during the Summer Period (April through October), the charge for the gas supplied by the Company to make up for the underdeliveries shall be equal to the higher of \$7.00 per Dth or 110% of the DMI for that day plus all transportation costs to the Company's City Gate.

iii. For daily City Gate underdeliveries in excess of two (2) percent of the applicable ADDQ during the Winter Period (November through March), the charge for the gas supplied by the Company to make up for the underdeliveries shall be equal to the higher of \$10.00 per Dth or 110% of the DMI for that day plus all transportation costs to the Company's City Gate.

iv. During OFO periods, the charges described in Section G herein shall apply in addition to those charges specified in this Section D.3.

b. Charges for Daily City Gate Overdeliveries

There shall be no charges for Daily City Gate overdeliveries of up to two (2) percent of the applicable ADDQ, however, any such overdeliveries in excess of two (2) percent of the applicable ADDQ may be rejected by the Company in its sole discretion.

E. Burner Tip Imbalances

1. Aggregation of Customer Burner Tip Imbalance

For SATC customers included in the SATS Supplier's SATC Customer Group, the Company will net all the imbalances for which the Supplier is responsible pursuant to this rate schedule into a single monthly imbalance ("SATS Burner Tip Imbalance").

(C)

(C) Indicates Change

Voluntarily Suspended to April 13, 2012

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

2. Resolution of Burner Tip Imbalances

The Company will resolve SATS Burner Tip Imbalances through either a rollover to subsequent months or a cash out pursuant to Rule 30. The default method of Burner Tip imbalance resolution will be the cash out. Should the Company determine that circumstances render resolution of imbalances via cash out operationally infeasible, the Company may, in discretion and upon reasonable notice, suspend the cash out and resolve imbalances through rollover.

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(C)
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a. Rollover Procedure

(C)

At the close of the billing month, the Company will calculate the SATS Burner Tip Imbalance, as described above, for each SATC Customer Group. The Company shall adjust the applicable ADDQ for the next following month that operating conditions permit, upward to reconcile a net deficiency in the billing month, or downward to reconcile a net surplus in the billing month.

(C)

b. Cash Out Procedure

(C)

i. Burner Tip Imbalances Resulting in Net Overdelivery

For SATS Burner Tip Imbalances which result in a net overdelivery of volumes of gas for a SATC Customer Group during the month, the Company shall resolve the imbalance pursuant to Rule 30.

(C)
(C)

ii. Burner Tip Imbalances Resulting in Net Underdelivery

For SATS Burner Tip Imbalances which result in a net underdelivery of volumes of gas for a SATC Customer Group during the month, the Company shall resolve the imbalance pursuant to Rule 30.

(C)
(C)

iii. Exchange of Net Burner Tip Imbalances

A Supplier may exchange a SATS Burner Tip Imbalance due the Company under its SATS Service Agreement with a SATS Burner Tip Imbalance due from another Supplier under another SATS Service Agreement or a Supplier under a MMNGS Service Agreement. Exchange of imbalances shall be accomplished pursuant to Rule 30.

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(C)
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RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

F. System Maintenance Order ("SMO") (C)

1. Issuance of SMOs

The Company shall issue System Maintenance Orders from time to time which assure that gas is flowing to the City Gate where and when needed. Such SMOs shall include but not be limited to orders to deliver gas at any or all of the points obtained by or allocated to Suppliers in Special Provisions Section C.3 above, to deliver gas at particular primary points into NFGSC, or into the particular primary points of the Company Retained Upstream Capacity, as well as orders to deliver additional gas to or from storage. Should SATS Suppliers fail to comply with such SMOs then the Company shall issue OFOs as described below.

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RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

2. Communication of SMOs

SMOs will be communicated to the Supplier through the Company's website with four hours advanced notice. Such notice will be supplemented by the use of internet E-mail notification to a Supplier's Internet address.

3. Access to Upstream Pipeline Information (C)

To monitor compliance with SMOs, the Supplier shall provide the Company (C) with permission to access nomination information.

G. Operational Flow Order ("OFO")

1. Issuance of OFOs

The Company reserves the right to issue Operational Flow Orders as necessary to preserve the operational integrity of its system. Such OFOs may include, but shall not be limited to the following: a requirement to flow gas to or from storage on NFGSC, a reduction in Daily City gate delivery tolerance and a requirement to flow gas to the Supplier's primary receipt points on NFGSC.

2. Charges for Violation of OFOs

In addition to all other charges due the Company, any gas not delivered by SATS Supplier in violation of any OFO issued under this Section G may be assessed a charge of the higher of \$25 per Dth or the DMI for that day plus all transportation costs to the Company's City Gate.

3. Communication of OFOs

OFOs will be communicated to the Supplier through the Company's website with four hours advanced notice. Such notice will be supplemented by the use of internet E-mail notification to a Supplier's Internet address.

4. Access to Upstream Pipeline Information (C)

To monitor compliance with OFOs, the Supplier shall provide the Company (C) with permission to access nomination information.

(C) Indicates Change

Voluntarily Suspended to April 13, 2012

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

H. Termination of Service for Failure to Deliver Daily Quantity

1. The Company shall have the right to terminate service under this rate schedule to any Supplier that fails for any three (3) days to deliver at least ninety (90) percent of the applicable ADDQ for the Supplier's SATC Customer Group, measured during a single thirty day period ("Terminated Supplier"). The Terminated Supplier, at the Company's option, may be prohibited from receiving service under this rate schedule for the greater of 6 months or until such time as another Enrollment Period as defined in Section J.1. is established by the Company. Such Terminated Supplier's SATC Customers will be served by the Company with the obligation that the gas supplies in storage and the capacity reserved for those customers shall be transferred to the Company through sale and recall as follows:

Voluntarily Suspended to April 13, 2012

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

a. Upon notice by the Company to the Terminated Supplier, the Company at its option may recall the capacity that it has released to the Terminated Supplier; and or require release of the Supplier's capacity as provided under section C.4.

b. Inventory remaining in storage shall be sold to the Company at a price equal to the Company's lowest monthly weighted average commodity cost experienced over the last twelve months.

c. The Terminated Supplier shall be responsible for any and all fees and taxes associated with moving or transferring the storage inventory to the Company.

d. Any failure to comply with the provisions under Sections H.1.a., H.1.b., H.1.c., and C.4. will result in the permanent ineligibility to receive service under this Rate Schedule.

e. Supplier's SATC customers may be notified by the Company as to the impending transfer to Company service, together with a statement that the transfer is the result of the Supplier's failure to perform as required. The Company shall recover the cost of such notice from the Supplier by either, (1) adjusting the inventory sales price described in Section H.1.b., or (2) drawing down the Supplier's security deposit (or other security instrument).

I. Supplier Qualification Criteria

1. Pursuant to 52 Pa. Code Chapter 62, Company may request and adjust security from Supplier and service under this rate schedule is contingent upon the SATS Supplier meeting and maintaining the creditworthiness standards. (C)

Applicants for service hereunder will be required to complete a Credit application for evaluation by the Company based on the criteria set forth in this tariff. The results of the creditworthiness checks performed by the Company will be communicated to the applicant within two weeks of the Company's receipt of the properly completed application.

2. The SATS Supplier's application shall include a description of the SATS Supplier's operational capability for meeting the requirement of its SATC Customer Group. The company shall then make a determination as to whether this capability is sufficient.

3. SATS Suppliers shall also describe in the application the means by which they will handle marketing and billing for 50 or more customers. Alternatively, SATS Suppliers may identify a third party, including the Company, in the case of the NGS' use of POR billing, and describe how such party will handle such tasks. Suppliers or their third party representative included in the Company's Purchase of Receivable Program must abide by the Company's Marketing Standards. The Company shall then make a determination as to whether this capacity is sufficient.

Suppliers serving customers with annual consumption less than 1,000 Mcf/year participating in the Company's POR program will be required to use the Company's Utility Consolidated Billing System and enter into the Billing Services Agreement.

(C) Indicates Change

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

4. SATS Suppliers shall include with their application payment of a non-refundable \$500 fee.

5. SATS Suppliers shall also include with their application a copy of their intended pro forma contract for their prospective SATC Customers (minus confidential pricing provisions) demonstrating inclusion of the provisions set out in Section K herein.

J. SATS Supplier Obligations

1. Suppliers may enroll customers for service commencing with the SATC Customer's meter reading in any month. Service to the SATC Customer shall begin at the start of the customer's billing cycle after enrollment confirmation has been provided by the Company.

2. Once qualified, SATS Suppliers will be obligated to notify the Company on a weekly basis during the Enrollment Period of those customers enrolled in the Suppliers' SATC Customer Groups.

3. When a customer requests to change its SATS Supplier, upon receiving direct oral confirmation or written authorization to change the SATS Supplier, the customer's new SATS Supplier shall notify the Company by the end of the next business day following completion of the application process.

4. Enrollment shall occur electronically, however, each SATS Supplier will be obligated to keep on file either oral or written evidence of each customer's enrollment with that Supplier, which evidence shall be available for Company review at any time, upon 24 hours' notice. The Company will provide the SATC Customer with a letter confirming enrollment, if the Customer notifies the Company within the time period prescribed by Order of the Commission or, in the same absence of same, as specified per 52 Pa. Code §59.93 - §59.94) of issuance of the confirmation letter that the Customer does not wish to be served by the SATS Supplier, the enrollment for the Customer will be rescinded. (C)

5. To the extent a SATS Supplier's SATC Customer at any time is not served any longer by that SATS Supplier and is then the responsibility of the Company, effective upon the transfer of that customer to the Company, the Company shall have the option to recall capacity released to the Supplier under Special Provisions Section C.1 and C.2 or require assignment of capacity under Special Provisions Section C.4.

6. Any customer may identify persons authorized to make changes to the customer's account. To accomplish this, the customer provides the Company with a signed document identifying by name those persons who have the authority to initiate a change of the customer's SATS Supplier. A document signed by the customer whose sole purpose is to obtain the customer's consent to change natural gas suppliers shall be accepted as valid and result in the initiation of the customer's request. Documents not considered as valid include, but are not limited to, canceled checks, signed entries into contests and documents used to claim prizes won in contests.

(C) Indicates Change

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

7. SATS Suppliers agree to abide by any other specific requirements in the Company's Aggregation Application as such is approved by the Public Utility Commission.

K. Consumer Protections

In addition to satisfying the criteria set out in Sections I and J above, SATS Suppliers seeking to obtain service hereunder to sell gas to customers must demonstrate to the Company that they will meet the following requirements:

1. Contracts between SATS Suppliers and residential SATC Customers will contain specific language advising customers that the following consumer protections (Sections K.2-5.) will be provided by the Supplier.

2. The SATS Supplier has established a dispute resolution process satisfactory to the Company. Questions or complaints received by the Company will be processed to determine the nature of the dispute, and then forwarded as appropriate to the SATS Supplier. The Company shall provide the Commission's Competition Hotline phone number to each SATC Customer who has submitted a question or complaint concerning the SATS Supplier.

3. Suppliers serving customers with annual consumption less than 1,000 Mcf/year participating in the Company's POR program will be required to use the company's Utility Consolidated Billing System and enter into the Billing Services Agreement. For SATS Suppliers not using the company's Utility Consolidated Billing System, the bills rendered by the SATS Supplier will be clear and in plain language and shall meet the billing information requirements of Chapter 56 of the Commission's regulations, including the requirement that bills contain a statement directing the customer to "register any question or complaint about the bill prior to the due date," with the Company telephone number where the customer may initiate the inquiry or complaint. The Supplier shall submit a sample bill to the Company. (C)

4. The SATS Supplier performing its own billing shall provide SATC Customers with minimum payment periods required by the Commission's regulations; i.e. residential customers shall have 20 days to pay and commercial customers shall have 15 days. If a customer fails to pay by the due date, the Supplier shall notify the SATC Customer by mail that failure to pay will result in transfer to the Company upon a minimum of 15 days, whereupon the Company has the ability to terminate service for non-payment in accordance with the Commission's regulations. (C)

(C) Indicates Change

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

5. Procedures are in place to ensure residential SATC Customers receive adequate prior notice of termination of gas supply services. The procedures must provide that notifications be sent to the residential SATC Customer(s) and to the Company at least 15 days before discontinuation of supply service to allow residential SATC Customers the opportunity to pay the overdue bill. Customers will only be transferred from a Supplier to the Company upon the "Control Date" for such customer, as such is established by the Company. The Company will be allowed to terminate customers participating in the Company's POR program for non-payment of SATC supplies pursuant to Rate Schedule SATC Section F ("Lesser Of" calculation). (C)

6. For SATS Suppliers exiting the program ("Exiting Suppliers") and who intend to no longer serve SATC Customers, in addition to those protections noted in Section K.5, such Exiting Suppliers shall provide written notice to its SATC Customers and the Company sixty (60) days before it exits. The notice shall include information regarding the SATC Customers' ability to choose another SATS Supplier or return to the Company's sales service, assurances service will be provided by the Company and information regarding payment of their first bill. (C)

7. SATS Suppliers will abide by the Company's Marketing Standards specifically involving marketing efforts that involve uninvited personal visits to customers' homes or places of business, also known as door-to-door sales. (C)

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

L. SATS Service Agreement

The initial term of the SATS Service Agreement between the Company and the SATS Supplier shall be for an annual period ending March 31 and renewable annually for successive one-year terms unless canceled by default of any terms or conditions hereof, or by the Company or the Supplier on sixty (60) days written notice prior to the end of a term, or otherwise by mutual agreement. A SATC Customer shall be obligated to contract with Suppliers for terms ending with the customer's April billing cycle. Notice for termination of such contracts shall be a matter to be determined by the SATS Supplier and SATC Customer.

M. Force Majeure

SATS Supplier will be excused from delivering the required daily quantity of supply on any given day for Force Majeure events which directly and substantially affect a SATS Supplier's natural gas deliveries to the Company and for which alternate supply arrangements cannot be obtained by SATS Supplier or, if the SATS Supplier is unsuccessful in obtaining alternate supplies, for which the Company cannot obtain supplies on behalf of the SATS Supplier. For supplies provided by the Company, the SATS Supplier shall be charged the higher of 125% of the Residential purchased gas cost (commodity and demand) identified in Rider A or the highest DMI during the month plus all transportation costs to the Company's City Gate for each day such alternate supplies are delivered on behalf of SATS Supplier. For purposes of this rate schedule, a Force Majeure event will be any failure of the final pipeline delivering gas to the Company or an upstream pipeline feeding such pipeline, with such failure having been classified as a Force Majeure event pursuant to the terms of that pipeline's Federal Energy Regulatory Commission approved tariff. A Force Majeure event that curtails the SATS Supplier's assigned firm transportation service on an upstream pipeline that ultimately feeds a downstream pipeline, which directly and substantially affects a SATS Supplier's natural gas deliveries to the Company, and for which no alternative supplies are available from the Company or other sources will excuse a SATS Supplier from performing pursuant to this rate schedule to the extent of such curtailment. If at such time the SATS Supplier is delivering gas to other customers on the same interstate pipeline system, the volume excused from performance on the Company's system will be no more than a proportionate amount of the affected deliveries curtailed by the Force Majeure event. The SATS supplier is responsible for supplying complete information and verifiable proof of all the particulars requested by the Company related to any such Force Majeure exclusion.

(C) Indicates Change

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

In order to validate a claim of Force Majeure, the SATS Supplier must have a firm, non-interruptible service with the affected pipeline that is covered by the Force Majeure event and must be willing to present such agreements to the Company.

Volumes not delivered pursuant to this Special Provision must be made up by SATS Supplier as soon as possible at a delivery rate to be established by the Company. Any curtailed volumes which are not made-up within thirty (30) days will be sold to SATS Supplier at a rate of \$10.00 per Mcf.

N. Title to Gas

Supplier warrants that, at the time of delivery of gas to the Company's City Gate or at the receipt point in to the Company Retained Upstream Capacity pursuant to Special Provisions Section C.3., Supplier or Customer shall have good title to deliver all volumes made available.

O. Control and Possession

After Supplier delivers gas or causes gas to be delivered to the Company, the Company shall be deemed to be in control and possession of the gas until it is redelivered to the Customer at Customer's meter.

P. 24 Hour Availability

Supplier shall include on the SATS Service Agreement a phone number by which Supplier can be reached on a twenty-four (24) hour basis.

Q. Nominations of Supplies

For deliveries into Company Retained Upstream Pipeline Capacity pursuant to Section C.3., Supplier shall notify the Company through the Company's web site one hour in advance of the deadline the Company has to submit nominations to upstream transporters of any and all information required by upstream transporters to nominate, confirm and schedule gas on their facilities. (C)

R. Service Quality Guidelines

Suppliers shall adhere to the Public Utility Commission standards for credit determination, deposits, initiation and discontinuation of service as specified in the Public Utility Commission's Maintaining Service Quality Guidelines at Docket No. M-00991249F0003.

S. Customer Information Disclosure Guidelines

Suppliers shall adhere to the Public Utility Commission standards related to disclosure of terms of service, marketing, advertising and sales practices, and privacy of customer information as specified in the Public Utility Commission's Customer Information Disclosure Guidelines at Docket No. M-00991249F0005.

(C) Indicates Change

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

T. Billing in the Event of a SATS Supplier Default

In the event of a default or discontinuance by a SATS Supplier, the Company will charge the customer the rate agreed to by the SATS Supplier and the customer for the remainder of the billing period, provided that the Company either has available or is provided the agreed upon rate by the Supplier or the Commission, and the Company will recover any difference between its costs and the SATS Supplier rate charged to the customer solely from the SATS Supplier or its bond or other security.

U. Standards of Conduct

The Company and Suppliers shall comply with the following requirements.

1. The Company shall apply its tariffs in a nondiscriminatory manner to its affiliated Supplier and any nonaffiliated Supplier.

2. The Company shall not apply a tariff provision in any manner that would give its affiliated Supplier an unreasonable preference over other Suppliers with regard to matters such as scheduling, balancing, transportation, storage, curtailment, capacity release and assignment, or nondelivery, and all other services provided to its affiliated Supplier.

3. Mandatory tariff provisions shall not be waived by the Company for any Suppliers absent prior approval of the Commission.

4. If a tariff provision is not mandatory or provides for waivers, the Company shall grant the waivers without preference to its affiliated Supplier or non-affiliated Supplier.

5. The Company shall maintain a chronological log of tariff provisions for which it has granted waivers. Entries shall include the name of the party receiving the waiver, the date and time of the request, the specific tariff provision waived and the reason for the waiver. The chronological log shall be open for public inspection during normal business hours.

6. The Company shall process requests for distribution services promptly and in a nondiscriminatory fashion with respect to other requests received in the same or a similar period. The Company shall maintain a chronological log showing the processing of requests for transportation services. The chronological log shall be open for public inspection during normal business hours.

7. If the Company provides a distribution service discount, fee waiver or rebate to its favored customers, or to the favored customers of its affiliated Supplier, the Company shall offer the same distribution service discount, fee waiver or rebate to other similarly situated customers. Offers shall not be tied to any unrelated service, incentive or offer on behalf of either the Company or its affiliated Supplier. A chronological log shall be maintained showing the date, party, time and rationale for the action. The chronological log shall be open for public inspection during normal business hours.

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

8. Subject to customer privacy or confidentiality constraints, the Company shall not disclose, directly or indirectly, any customer proprietary information to its affiliated Supplier unless authorized by the customer. To the extent that the Company does disclose customer information without customer authorization, it shall contemporaneously provide this same information to other similarly situated Suppliers in a similar fashion so as not to selectively disclose, delay disclosure, or give itself or its affiliated Supplier any advantage related to the disclosure. A chronological log shall be maintained showing the date, time and rationale for the disclosure. The chronological log shall be open for public inspection during normal business hours.

9. The Company shall justly and reasonably allocate to its affiliated Supplier the costs or expenses for general administration or support services provided to its affiliated Supplier.

10. The Company shall not condition or tie the provision of any product, service or price agreement by the Company (including release of interstate pipeline capacity) to the provision of any product or service by its affiliated Supplier.

11. The Company shall not give its affiliated Supplier preference over a non-affiliated Supplier in the provision of goods and services including processing requests for information, complaints and responses to service interruptions. The Company shall provide comparable treatment in its provision of such goods and services without regard to a customer's chosen Supplier.

12. The Company and its affiliated Supplier shall maintain separate books and records. Further, transactions between the Company and its affiliated Supplier shall not involve cross-subsidies. Any shared facilities shall be fully and transparently allocated between the Company function and the affiliated Supplier function. The Company accounts and records shall be maintained such that the costs incurred on behalf of an affiliated Supplier may be clearly identified.

13. The Company employees who have responsibility for operating the distribution system, including natural gas delivery or billing and metering, shall not be shared with an affiliated Supplier, and their offices shall be physically separated from the office(s) used by those working for the affiliated Supplier. Such the Company employees may transfer to an affiliated Supplier provided such transfer is not used as a means to circumvent these interim standards of conduct.

14. Neither the Company nor its affiliated Supplier shall directly or by implication, falsely and unfairly represent to any customer, Supplier or third party that an advantage may accrue to any party through use of the Company's affiliates or subsidiary, such as:

a. That the Commission regulated services provided by the Company are of a superior quality when services is purchased from its affiliated Supplier; or

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

b. That the merchant services (for natural gas) are being provided by the Company when they are in fact being provided by an affiliated Supplier;

c. That the natural gas purchased from a non-affiliated Supplier may not be reliably delivered;

d. That natural gas must be purchased from an affiliated Supplier to receive Commission regulated services.

15. When the affiliated Supplier markets or communicates to the public using the Company name or logo, it shall include a legible disclaimer that states:

a. That the affiliated Supplier is not the same company as the Company;

b. That the prices of the affiliated Supplier are not regulated by the Commission; and

c. That a customer does not have to buy natural gas or other products from the affiliated Supplier in order to receive the same quality service from the Company.

When an affiliated Supplier advertises or communicates verbally through radio or television to the public using the Company name or logo, the affiliated Supplier shall include at the conclusion of any such communication a legible disclaimer that includes all of the disclaimers listed in this paragraph.

16. Except in competitive bid situations the Company shall not (a) jointly market or jointly package its Commission regulated services with the services of an affiliated Supplier or (b) offer or provide to its affiliated Supplier products or services, including bill inserts in the Company bills promoting an affiliated Supplier's services or a link from the Company's website, unless the Company offers or provides the products or service to all non-affiliated Suppliers on the same terms and conditions.

17. The Company shall not offer or sell natural gas commodity or capacity to its affiliated Supplier without simultaneously posting the offering electronically on a source generally available to the market or otherwise making a sufficient offer to the market. The Company shall maintain a chronological log of these public disseminations. The chronological log shall be open for public inspection during normal business hours.

18. The Company shall keep a chronological log of any complaints, excepting paragraph 9, regarding discriminatory treatment of Suppliers. This chronological log shall include the date and nature of the complaint and the resolution of the complaint. The chronological log shall be open for inspection during normal business hours.

19. Dispute Resolution Procedures (with the exception of paragraph 9, which are exclusively under the purview of the Commission):

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

a. Any dispute between a Supplier, and/or an affiliated Supplier, and a non-affiliated Supplier alleging a violation of any of these Standards of Conduct provisions, the Supplier must provide the Company and/or affiliated Supplier, as applicable, a written Notice of Dispute that includes the names of the parties and customer(s), if any, involved and a brief description of the matters in dispute.

b. Within five (5) days of the Company's and/or affiliated Supplier's receipt of a Notice of Dispute, a designated senior representative of each of the parties shall attempt to resolve the dispute on an informal basis.

c. In the event the designated representatives are unable to resolve the dispute by mutual agreement within thirty (30) days of said referral, the dispute shall be referred for mediation through the Commission's Office of Administrative Law Judge. A party may request mediation prior to that time if it appears that informal resolution is not productive.

d. If mediation is not successful, then the matter shall be converted to a formal proceeding before a Commission Administrative Law Judge.

e. Any Party may file a complaint concerning the dispute with the Commission under relevant provisions of the Public Utility Code.

f. Parties alleging violations of these standards may pursue their allegations through the Commission's established complaint procedures. A complainant bears the burden of proof consistent with 66 Pa. C.S. §332 (relating to Public Utility Code) in regard to the allegations and may impose penalties for such violations pursuant to 66 Pa.C.S. § 3301.

V. Customer Dispute Procedures Relating to Unauthorized Changes of Suppliers.

1. When a customer contacts Company or a Supplier and alleges that his/her Supplier has been changed without consent, the party contacted shall:

a. Consider the matter a customer registered dispute.

b. Investigate and respond to the dispute consistent with the requirements found in §§56.151 and 56.152 (relating to utility company dispute procedures).

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

2. When the customer's dispute has been filed within the first two billing periods since the customer should reasonably have known of a change of Suppliers and the dispute investigation establishes that the change occurred without the customer's consent, the customer shall not be responsible for any Supplier charges rendered during that period. If the customer has made payments during this period, the Supplier responsible for initiating the change of supplier shall issue a complete refund within 30 days of the close of the dispute. The refund or credit provision applies only to the natural gas supply charges.

3. A customer who has had a Supplier changed without having consented to that change shall be switched back to the original Supplier for no additional fee. Any charges involved in the switch back to the prior Supplier shall be the responsibility of the Supplier that initiated the change without the customer's consent.

4. Should a customer file an informal complaint with the Commission alleging that the customer's Supplier was changed without the customer's consent, the Bureau of Consumer Services will issue an informal decision that includes a determination of customer liability for any Supplier bills or administrative charges that might otherwise apply, rendered since the change of the Supplier.

5. The provisions of this section do not apply in instances when the customer's service is discontinued by the Supplier and subsequently provided by the Company because no other Supplier is willing to provide service to the customer.

6. Company and Suppliers shall preserve all records relating to unauthorized change of Supplier disputes for a period of three years from the date the customers filed the dispute. These records shall be made available to the Commission or its staff upon request.

W. Data Security Agreement

Supplier shall execute a Data Security Agreement pursuant to Tariff Rule 33. (C)

RATE SCHEDULE FOR DAILY METERED LARGE MANUFACTURING TRANSPORTATION SERVICE

DEFINITIONS

- (1) Gas Service Customer - A Gas Service Customer is an entity that is attached to the Company's lines and uses gas in its operations or in its premises;
- (2) DMLMT - Daily Metered Large Manufacturing Transportation
- (3) DMLMT Service Customer - Any entity that has executed a DMLMT Service Agreement with the Company for transportation of gas by the Company.

AVAILABILITY OF SERVICE

If all of the qualifications (a) through (e) set forth below are met, any entity will be considered a DMLMT Service Customer under this Rate Schedule.

- (a) The entity that will receive gas transported by the Company has a volumetric requirement of at least 2 Bcf per year
- (b) A DMLMT service agreement must be executed by the DMLMT Service Customer in the form prepared by the Company (the "Service Agreement");
- (c) The DMLMT Service Customer has obtained, or has agreed to obtain, a supply of gas, of a quality acceptable to the Company, from any source of gas;
- (d) The DMLMT Service Customer has made, or has caused to be made, arrangements by which such volumes of gas can be delivered, either directly or by displacement, on a firm or interruptible basis, into the Company's distribution system; and
- (e) If facilities are required for furnishing of DMLMT service, in addition to facilities that are required for furnishing of gas service, to a Gas Service Customer, the DMLMT Service Customer shall have paid, in full, for any additional facilities required to be constructed for furnishing of DMLMT service, which payment shall not

be subject to refund under any circumstances. As deemed necessary by the Company in its sole discretion, the DMLMT customer shall be required also to pay, in full, for costs of installing daily metering and communications equipment selected by the Company which will enable the Company to obtain each day meter readings of the volume of gas delivered to the Company or to another point or points acceptable to the Company for the Customer's account and the volume of gas from the Company used by the Customer each day. In addition, with regard to daily metering and communications equipment, the Customer shall pay an amount of money to provide for recovery of the present value of the carrying cost of income taxes on the payment for daily metering and communications equipment. Such carrying cost arises from the delay between federal and Pennsylvania income taxation and income tax deductions over the tax life of the equipment and a further amount equal to 72.67% of the carrying cost (based on present income tax rates). If additional facilities are required for furnishing of gas service, Customer's payment for additional facilities required for furnishing of gas service shall be governed by Tariff Rule No. 3, "Extension of Facilities", and Tariff Rule No. 5, "Service Lines."

CHARACTER OF SERVICE

Gas, of a quality acceptable to the Company, owned by a DMLMT Service Customer and delivered, either directly or by displacement, into the Company's distribution system, will be transported, by the Company, to the delivery point designated by the DMLMT Service Customer.

TERM OF SERVICE AGREEMENT

If the requirements of this Rate Schedule are met, the Company shall enter into a Service Agreement with the customer for a term that will be established in the Service Agreement. However, the Company may terminate a Service Agreement at an earlier date as provided by law or the provisions of this Tariff.

RATE SCHEDULE FOR DAILY METERED LARGE MANUFACTURING TRANSPORTATION SERVICE (C)
(cont'd)

MONTHLY RATES

For transportation of gas to Large Industrial Manufacturing Customers,
the monthly rate for transportation shall be:

\$0.4839 per Mcf. (D)

Provided, however, that the Company, in its sole discretion, may reduce by contract the portion of the above rates applicable to the Customer that is for recovery of gas costs or the portion of the rate for recovery of non-gas costs of service if it is reasonably necessary to do so to meet competition from another supplier of energy including gas from another supplier of gas that has constructed, or could construct, facilities to deliver supplies of gas to a Gas Service Customer of the Company without use of the Company's facilities or another transportation of gas. The Company will reduce the applicable rate only if:

- (a) Either (1) the Customer has facilities in place and operable to use an alternative fuel or obtain gas from an alternative supplier or (2) in the Company's judgment, such facilities would be constructed;
- (b) Volumes of gas that would be transported by the Company would be displaced by an alternate fuel or an alternative source of gas unless the Company reduces its transportation rate;
- (c) The Company will not reduce the rate for transportation service below the level necessary to transport gas; and
- (d) In the Company's judgment the DMLMT Service Customer has taken all reasonable steps to minimize the cost of gas supplies delivered to the Company's system in order to help meet competition.

Where the above criteria are met, the Company may, in its discretion enter into an agreement setting either: (1) a fixed transportation rate or (2) the basis for determining the transportation rate, for the period of the Service Agreement, which will specify which portion of the rate is being reduced.

Volumes delivered as transportation service pursuant to this rate schedule shall be subject to State Tax Adjustment Surcharge

CHARGES FOR TRANSPORTATION BY OTHERS

If furnishing service, pursuant to this Rate Schedule, requires the use of a transportation service provided other than by the Company, any cost incurred by the Company, with regard thereto, shall be billed to DMLMT Service Customer by the Company.

(D) Indicates Decrease
(I) Indicates Increase

(C) Indicates Change

CHARGES UNDER OTHER RATE SCHEDULES

The Gas Service Customer receiving gas transported by the Company under this rate schedule shall pay all charges under all other applicable rate schedules and riders, irrespective of whether such Customer, in any billing period, receives only gas transported by the Company, and such Customer shall pay rates under all other applicable rate schedules for any service furnished to the Customer in addition to transportation service under this Rate Schedule. The DMLMT Customer shall be charged the customer charge under Rate Schedule LIS. The Customer may receive service under Rate Schedule LIS if the Customer so requests and the Company has sufficient gas supply available, and other customers or the Company would not be harmed by the Company providing this service to the Customer.

CHARGES FOR OVERDELIVERIES

As used in this Rate Schedule, "overdeliveries" shall mean the cumulative amount by which the volume of gas delivered to the Company for the Customer's account, since the commencement of transportation service by the Company for the Customer under any rate schedule, after adjustment for line losses and after elimination of volumes purchased from the Customer by the Company, exceeds the total amount of transportation service volumes taken by the Customer from the Company under any rate schedule since the commencement of transportation service for the Customer by the Company. Such cumulative overdelivery balance shall be computed each day, and the rates set forth below shall be applied to the maximum daily overdelivery volume occurring during the billing month.

If the DMLMT Service Customer in any billing month has overdeliveries in excess of two percent of the volume of gas transported for the customer in the billing month, the Customer shall be subject to additional charges each billing month. For a maximum daily overdelivery volume up to 37% of the volume of DMLMT service gas transported to the Customer by the Company in the billing month, the charge for overdeliveries shall be \$0.6351 per Mcf in excess of two percent of the volume of gas transported for the customer in the billing month.

For overdeliveries equal to or more than 37% of the volume of DMLMT service gas transported to the Customer by the Company during the billing month, the charge for such excess overdeliveries shall be \$0.7624 per Mcf.

The Company may reduce or eliminate the overdelivery charges and may modify the operational flow order's and daily delivery quantity ("DDQ") requirements of customers receiving service under this rate schedule in order to meet the competitive circumstances for alternative fuels or bypass situations as set forth in this Service Classification.

OPERATIONAL FLOW ORDERS

The Company may also issue OFOs which apply to transportation customers receiving service under this rate schedule as follows:

A Restriction on Access to Daily Metered Imbalances

OFOs may be issued to customers receiving service under this rate schedule to assure that adequate supplies are delivered to the Company. During such period, DMLMT customers shall not be permitted to use banked gas to cover daily underdeliveries in excess of the 2% tolerance during the term of the OFO. Furthermore, in the event an OFO is issued, metered usage in excess of 102% of confirmed deliveries on behalf of the DMLMT customer to Distribution's city gate, less line loss, shall be deemed a sale of gas by the Company to the customer. All provisions related to the price for such sales, including charges under Rate SB-Standby Service, shall apply.

B. Waiver of Overdelivery Charges

The Company may, in its discretion, waive DMLMT overdelivery charges during or following colder than normal periods and to waive undelivery premiums during or following warmer than normal periods.

MAXIMUM DAILY QUANTITY

The "Maximum Daily Quantity" shall be the maximum volume of gas, expressed in Mcf, as set forth in a DMLMT Service Customer's Service Agreement, may be delivered into the Company's distribution system, during any twenty-four hour period, for transportation by the Company to such Customer as transportation service under this rate schedule. The Company, in its sole discretion and upon request of a DMLMT Service Customer, may agree to receive and to transport, during any twenty-four period, a volume in excess of the Maximum Daily Quantity as set forth in a transportation Service Customer's Service Agreement. During any hour of any twenty-four hour period, the Company shall not be required to receive and to transport more than 1/24 of the Maximum Daily Quantity as set forth in a Transportation Service Customer's Service Agreement.

BILLING

Monthly charges, for transportation service pursuant to this rate schedule, are subject to the Late Payment Charges set forth in Section 16 of the Rules and Regulations of this Tariff.

SPECIAL PROVISIONS

A. The volume of gas delivered into the Company's distribution system, on any day in behalf of Transportation Service Customers for transportation service pursuant to this Rate Schedule, shall be determined by meters and as provided in B, below, at the delivery points specified in the Service Agreement or to another point or points acceptable to the Company.

If any such point of delivery is also a point at which the Company buys or exchanges gas for the Company's own account through the same meter, the volume of gas delivered into the Company's distribution system, in behalf of Transportation Service Customers for transportation service, shall be deemed to be the volume scheduled by the Company and such Customers to be delivered in behalf of such Customers, at such point on such day, determined after the adjustment provided in B, below, but shall not be more than the total amount actually delivered, determined after the adjustment provided in B below, through such meter into the Company's distribution system at such point on such day.

B. To compensate for line losses, the volume of gas delivered into the Company's distribution system, shall be determined for purposes of this Rate Schedule to be equal to the greater of 99.5% of the amount indicated by a meter at the point of delivery into the Company's distribution system or the rate as set forth in Rate Schedule DMT Special Provisions B, Page No.116; provided however, that, where the only Company facilities involved in transporting gas to the Gas Service Customer are meters, meter installations, house regulators, house regulator installations and industrial measuring and regulating station equipment, no amount shall be deducted as compensation for line losses. (C)

C. Service under this Rate Schedule may be interrupted during periods of supply shortages but only based upon the schedule of priority of curtailment set forth in section 26 of the Rules and Regulations of this tariff.

D. Transportation service under this Rate Schedule may be interrupted or curtailed whenever, in the event of a sudden and unforeseen supply deficiency, the Company invokes emergency curtailment provisions under Tariff Rule 26.

(C) Indicates Change

E. In the event of interruption or curtailment of transportation service, pursuant to items C and D, above, and during such period of interruption or curtailment, the DMLMT Service customer must sell to the Company all or a portion of the DMLMT Service Customer's supply of gas at the higher of (1) the Transportation Service Customer's cost of purchased gas at the point of delivery to the Company or (2) the Company's average cost of purchased gas per Mcf, as determined based upon the Company's Section 1307(f) Rate which is \$8.1835.

(I)

F. If a Gas Service Customer receiving gas transported by the Company uses less than the amount of gas delivered into the Company's system for transportation to such Customer ("excess deliveries"), the Gas Service Customer receiving gas transported by the Company may use such gas during the banking/balancing period defined below, following which the Company shall have the right, but not the obligation, to purchase remaining excess deliveries of gas from the DMLMT Service Customer at a rate equal to the lowest of (1) the cost at which it was acquired by the DMLMT Service Customer, including pipeline transportation charges, or (2) the Company's average commodity delivered cost of gas to National Fuel Gas Supply Corporation, or (3) the Company's average commodity cost of locally-produced gas during the month when excess deliveries were received by the Company. The cost at which the DMLMT Service Customer acquired the gas will be determined from such Customer's contract with the supplier or by a sworn affidavit setting forth the Customer's cost of gas, including cost of delivery of such gas to the Company's system. Upon request by the Company, the DMLMT service Customer will be required to furnish to the Company the DMLMT Service Customer's choice of (1) a copy of this contract or (2) an affidavit. The banking/balancing period shall be the three billing months after the billing month in which the Company received excess deliveries in behalf of the Customer.

G. "Underdeliveries" are volumes of gas taken from the Company by a Gas Service Customer in excess of the sum of (1) any excess deliveries of the customer at the beginning of the day and (2) the volume of gas delivered to the Company for the customer's account, after adjustment for line losses less volumes of gas determined to be sales by the Company to the customer. Cumulative underdeliveries, as determined each day, in excess of two percent of the volume of gas delivered by the Company to the customer that day, shall be a sale of gas by the Company to the customer under the applicable rate schedule plus applicable surcharges as set forth in Rate Schedule SB Special Provisions and shall not be recharacterized as transportation service under any circumstances. Cumulative underdeliveries of not more than two percent of the volume of gas delivered to a customer by the Company on any day may be offset by volumes of gas delivered to the Company for the customer's account, after adjustment for line losses, in excess of the volume of gas taken by the customer from the Company on subsequent days within the same billing month.

(D) Indicates Decrease

(I) Indicates Increase

H. Service under this rate schedule shall be available only to the extent that there is sufficient capacity for such service in those portions of the Company's system affected by providing of transportation service including but not limited to, that portion of the Company's system where gas is delivered to the Company and that portion of the Company's system where gas is delivered to the Customer. In determining the Company's ability to provide transportation service, sufficient capacity in the Company's system shall be assumed. If service shall not be supplied, based upon insufficient capacity, the burden shall be on the Company to prove the capacity limitation.

I. Where gas is received by the Company for transportation service pursuant to this Rate Schedule, title to such gas shall remain vested in the Transportation Service Customer for which such gas was received for transportation. The Company's furnishing transportation service for a Transportation Service Customer shall be complete upon delivery of gas received for transportation service, except as provided in E and F, above.

J. The Company shall not be liable, under any circumstances or in any respect, to a Gas Service Customer, Transportation Service Customer, a producer of gas or any other person or entity for damages arising either directly or indirectly from interruption, curtailment or termination of transportation service.

K. Revenues produced by charges to DMLMT customers for overdeliveries of transportation gas to such customers shall be treated in accordance with Paragraph (b)(11) of Rider "A".

L. Customers who contract for transportation service under this Rate Schedule shall have the right thereafter to purchase gas from the Company only to the extent that they have contracted for firm service under Rate Schedule SB for Standby Service. Purchases of gas from the Company by transportation service customers under this rate schedule shall be subject to both the charges under the applicable sales rate schedule and all provisions of the Rate Schedule SB, including the Special Provisions.

M. The Company may establish a BTU conversion factor in the DMLMT service agreement for volumes of gas to be received by the Customer at a factor different from the system average BTU conversion factor applied to other transportation customers.

N. Customers who elect to schedule their own gas supplies via Company's internet accessible Transportation Scheduling System and/or wish to access and/or obtain each day meter readings of the volume of gas delivered to the Company for the Customer's account and the volume of gas from the Company used by the Customer each day shall execute a Data Security Agreement pursuant to Tariff Rule 33. (C)

(C) Indicates Change

RIDER A
SECTION 1307(F) PURCHASED GAS COSTS
PROVISION FOR RECOVERY OF PURCHASED GAS COSTS

Rates for each Mcf (1,000 cubic feet) of gas supplied under Residential, Low Income Residential Assistance Service, Commercial and Public Authority, Commercial and Public Authority Load Balancing Service ("LBS"), Small Volume Industrial, Intermediate Volume Industrial, Intermediate Volume Industrial LBS, Large Industrial, Large Industrial LBS, Large Volume Industrial, Large Volume Industrial LBS and Natural Gas Vehicle Service rate schedules of this tariff, shall include \$7.5398 per Mcf for recovery of purchased gas commodity costs, calculated in the manner set forth below, pursuant to Section 1307(f) of the Public Utility Code. (I)

Rates for each Mcf (1,000 cubic feet) of gas supplied under Residential, Commercial and Public Authority, Small Volume Industrial Service, Intermediate Volume Industrial, Large Volume Industrial Service, Large Industrial Service and Standby Service rate schedules of this tariff, shall include \$1.1983 per Mcf for recovery of purchased gas demand costs, calculated in the manner set forth below, pursuant to Section 1307(f) of the Public Utility Code. (D)

Rates for each Mcf (1,000 cubic feet) of gas transported under the Small Aggregation Transportation Customer Rate Schedule shall include \$0.3055 per Mcf for the recovery of purchased gas demand costs. (I)

Such rates for gas service shall be increased or decreased, from time to time, as provided by Section 1307(f) of the Public Utility Code and the Commission's regulations, to reflect changes in the level of purchased gas costs.

The amounts per Mcf for recovery of purchased gas costs (commodity and demand) included in rates under each rate schedule of the tariff are as follows:

	Distribution		Gas Adjustment	Natural Gas	
	<u>Total</u>	<u>Charges</u>	<u>Charge</u>	<u>Supply Charge</u>	
Residential	\$9.0436	\$0.3055	\$0.8383	\$7.8998	(I)
Low Income Residential Assistance Service	\$9.0436	\$0.3055	\$0.8383	\$7.8998	(I)
Commercial/Public Authority	\$9.0436	\$0.3055	\$0.8383	\$7.8998	(I)
Small Volume Industrial	\$9.0436	\$0.3055	\$0.8383	\$7.8998	(I)
Intermediate Volume Industrial	\$9.0436	\$0.3055	\$0.8383	\$7.8998	(I)
Large Volume Industrial	\$9.0436	\$0.3055	\$0.8383	\$7.8998	(I)
Large Industrial	\$9.0436	\$0.3055	\$0.8383	\$7.8998	(I)
Standby	\$0.5297				(I)
Priority Standby	\$1.1177				(I)
Small Aggregation Transportation Customer Rate Schedule	\$0.3055	\$0.3055			(I)

(I) Indicates Decrease

(I) Indicates Increase

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 147A
Canceling Original Page No. 147A

RESERVED FOR FUTURE USE

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 67 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 147B
Canceling Original Page No. 147B

RESERVED FOR FUTURE USE

COMPUTATION OF PURCHASED GAS COMMODITY COSTS PER MCF INCLUDED IN NATURAL GAS
SUPPLY CHARGES

Purchased gas commodity costs, per Mcf, shall be computed to the nearest one-hundredth cent (0.01¢) in accordance with the formula set forth below:

$$PGCC = \frac{(CC)}{(S)}$$

Purchased gas commodity costs, so computed, shall be included in Natural Gas Supply Charge rates charged to customers for gas service under the Residential, Commercial and Public Authority, Commercial and Public Authority Load Balancing Service ("LBS"), Small Volume Industrial, Intermediate Volume Industrial, Intermediate Volume Industrial LBS, Large Industrial, Large Industrial LBS, Large Volume Industrial and Large Volume Industrial LBS Service rate schedules for an initial period determined by the Commission and for consecutive twelve month periods beginning August 1 of each year thereafter, unless such period is revised by the Commission. The amount of purchased gas commodity costs, per Mcf, will vary, if appropriate, based upon annual filings, by the Company, pursuant to Section 1307(f) of the Public Utility Code and such supplemental filings as may be required or be appropriate under Section 1307(f) or the Commission's regulations adopted pursuant thereto.

In computing purchased gas commodity costs, per Mcf, pursuant to the formula, above, the following definitions shall apply:

"PGCC" - purchased gas commodity costs determined to the nearest one-hundredth cent (0.01¢) to be included in rates for each Mcf of gas supplied under Residential, Low Income Residential Assistance Service, Commercial and Public Authority, Commercial and Public Authority Load Balancing Service ("LBS"), Small Volume Industrial, Intermediate Volume Industrial, Intermediate Volume Industrial LBS, Large Industrial, Large Industrial LBS, Large Volume Industrial, Large Volume Industrial LBS and Natural Gas Vehicle Service rate schedules of this tariff.

"CC" - the estimated current commodity cost of gas including all associated hedging costs and deferrals, shall be determined as follows: (a) for all type of purchased gas, project the commodity cost for each purchase (adjusted for net current gas stored) for the projected period when rates will be in effect plus (b) the arithmetical sum of (1) the projected book value of noncurrent gas at the beginning of the computation year minus (2) the projected book value of noncurrent gas at the end of the computation year. This factor shall include no amount for purchased gas demand or winter requirement charges of an interstate pipeline company.

(C) Indicates Change

"S" - projected Mcf of gas to be billed to customers under the commodity charges of the Residential, Commercial and Public Authority, Commercial and Public Authority Load Balancing Service ("LBS"), Small Volume Industrial, Intermediate Volume Industrial, Intermediate Volume Industrial LBS, Large Industrial, Large Industrial LBS, Large Volume Industrial and Large Volume Industrial LBS Service rate schedules of this tariff during the period when rates will be in effect.

COMPUTATION OF PURCHASED GAS DEMAND COSTS PER MCF OF GAS INCLUDED IN NATURAL GAS SUPPLY CHARGES UNDER THE RESIDENTIAL, COMMERCIAL AND PUBLIC AUTHORITY, SMALL VOLUME INDUSTRIAL, INTERMEDIATE VOLUME INDUSTRIAL, LARGE VOLUME INDUSTRIAL, LARGE INDUSTRIAL AND STANDBY SERVICE RATE SCHEDULES

Purchased gas demand costs, per Mcf, to be included in Natural Gas Supply Charge rates under Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial, Large Industrial and Standby rate schedules shall be computed to the nearest one-hundredth cent (0.01c), in accordance with the formula set forth below:

$$PGDC = \left(\frac{(DC)}{(S - (SBS))} \right)$$

Purchased gas demand costs, so computed, shall be included in the rates charged to customers for gas service, pursuant to the Residential, Commercial and Public Authority, Small Volume Industrial Service, Intermediate Volume Industrial Service, Large Volume Industrial Service, Large Industrial Service and Standby Service rate schedules, for an initial period determined by the Commission and for consecutive twelve-month periods beginning August 1 of each year thereafter unless such period is revised by the Commission. The amount of purchased gas demand costs, per Mcf, will vary, if appropriate, based upon annual filings, by the Company, pursuant to Section 1307(f) of the Public Utility Code and such supplemental filings as may be required or be appropriate under Section 1307(f) or the Commission's regulations adopted pursuant thereto.

In computing purchased gas demand costs, per Mcf, pursuant to the formula, above, the following definitions shall apply:

"PGDC" - purchased gas demand costs determined to the nearest one-hundredth cent (0.01c) to be included in rates for each Mcf of gas supplied under Residential, Commercial and Public Authority, Small Volume Industrial Service, Intermediate Volume Industrial Service, Large Volume Industrial Service, Large Industrial Service and Standby Service rate schedules of this tariff.

"DC" - the estimated current demand cost of gas, determined by projecting, for all types of purchased gas, the total demand and winter-requirement charges from any interstate pipeline company or any other source of gas supply purchased by the Company for the projected period when rates will be in effect less projected current purchased gas demand cost revenue recovered through Distribution charges.

"S" - projected Mcf to be billed to customers during the projected period under the Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Industrial and Large Volume Industrial Service rate schedules.

"SBS" - projected Mcf volume to be billed to customers during the projected period under the Standby Service rate schedule.

COMPUTATION OF PURCHASED GAS DEMAND COSTS PER MCF OF GAS INCLUDED IN THE DISTRIBUTION CHARGES UNDER THE SALES RATE SCHEDULES AND THE RATE SCHEDULE SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE

Purchased gas demand costs transportation, per Mcf, to be included in Distribution Charges under the Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Industrial and Large Volume Industrial Service rate schedules and the Rate Schedule Small Aggregation Transportation Customer Service shall be computed to the nearest one-hundredth cent (0.01c), in accordance with the formula set forth below:

$$\text{PGDCT} = \frac{(\text{DCT} + \text{DEDC})}{(\text{S} + \text{SATCV}) - (\text{SBS})}$$

"PGDCT" - Purchased gas demand costs transportation, per Mcf, to be included in Distribution Charges under the Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Industrial and Large Volume Industrial Service rate schedules and the Rate Schedule Small Aggregation Transportation Customer Service.

"DCT" - the estimated current demand cost of gas, determined by projecting, for all types of demand purchased gas capacity costs included in the Distribution Charges for Sales Service Rate Schedules and the Small Aggregation Transportation Customer Service Rates, the total usage, demand and winter-requirement charges from any interstate pipeline company or any other source of gas supply purchased by the Company for the projected period when rates will be in effect.

"DEDC" - experienced net overcollection or undercollection of purchased gas demand costs included in the Distribution Charges. Such experienced net overcollection or undercollection shall be determined for the most recent period permitted under law which shall begin with the month following the last month which was included in the previous over-under collection calculation reflected in rates.

The annual filing date shall be the date specified by the Company's Section 1307(f) tariff filing and not the date established by the Commission for pre-filing of certain information pursuant to 52 Pa. Code Sections 53.64(b)(1) and 53.65.

Supplier demand refunds received for capacity associated with the SATS capacity release provisions will be included in the calculation of the "DEDC" with interest added at the annual rate of six percent (6%) calculated from the month received to the effective month such refund is refunded. All other Supplier demand refunds received will be included in the calculation of the "DE" with interest added at the annual rate of six percent (6%) calculated from the month received to the effective month such refund is refunded.

"S" - projected Mcf to be billed to customers during the projected period under the Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Industrial and Large Volume Industrial Service rate schedules.

"SATCV" - projected Mcf to be transported to customers during the projected period under the Small Aggregation and Transportation Rate Schedule.

"SBS" - projected Mcf volume to be billed to customers during the projected period under the Standby Service rate schedule.

COMPUTATION OF OVER AND UNDER COLLECTED PURCHASED GAS COSTS PER MCF OF GAS TO BE INCLUDED IN THE GAS ADJUSTMENT CHARGE UNDER THE RESIDENTIAL, COMMERCIAL AND PUBLIC AUTHORITY, SMALL VOLUME INDUSTRIAL, INTERMEDIATE VOLUME INDUSTRIAL, LARGE VOLUME INDUSTRIAL, LARGE INDUSTRIAL, AND STANDBY SERVICE RATE SCHEDULES

Over and under collected gas costs, per Mcf, to be included in the Gas Adjustment Charge included in rates under Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial, Large Industrial, Small Aggregation Transportation Customer, and Standby rate schedules shall be computed to the nearest one-hundredth cent (0.01c), in accordance with the formula set forth below:

$$\text{GAC} = \frac{(\text{CE} + \text{DE})}{(\text{S1})} \quad (\text{C})$$

In computing the gas adjustment charge, per Mcf, pursuant to the formula above, the following definitions will apply:

"GAC" - gas adjustment charge determined to the nearest one-hundredth cent (0.01¢) to be included in rates for each Mcf of gas supplied under Residential, Low Income Residential Assistance Service, Commercial and Public Authority, Commercial and Public Authority Load Balancing Service ("LBS"), Small Volume Industrial, Intermediate Volume Industrial, Intermediate Volume Industrial LBS, Large Industrial, Large Industrial LBS, Large Volume Industrial, Large Volume Industrial LBS and Natural Gas Vehicle Service rate schedules of this tariff. (C)

"CE" - experienced net overcollection or undercollection of purchased gas commodity costs. For the initial filing, pursuant to 1307(f) of the Public Utility Code, in order to achieve an orderly transition from Gas Cost Rate procedures to Section 1307(f) procedures, such experienced net overcollection or undercollection, to be reflected in rates effective September 1, 1985, shall be the net overcollection or undercollection arising under the Gas Cost Rate procedure. The amount of such net overcollection or undercollection shall include the historic net amount as of March 31, 1985 together with the projected net overcollection or undercollection for the five-month period ending August 31, 1985.

After the transition from the Gas Cost Rate procedures, established pursuant to the Commission's order of October 1, 1978 at M-78050055, (52 Pa P.U.C. 217) as amended, to procedures established pursuant to Section 1307(f) of the Public Utility Code, such experienced net overcollection or undercollection shall be determined for the most recent period permitted under law which shall begin with the month following the last month which was included in the previous over-under collection calculation reflected in rates.

(C) Indicates Change

The annual filing date shall be the date specified by the Company's Section 1307(f) tariff filing and not the date established by the Commission for pre-filing of certain information pursuant to 52 Pa. Code Sections 53.64(b) (1) and 53.65.

Supplier commodity refunds received will be included in the calculation of "CE" with interest added at the annual rate of six percent (6%) calculated from the month received to the effective month such refund is refunded. Supplier commodity refunds will be included in the next quarterly filing after refunds are received pursuant to Case R-2013-2341534.

Pipeline penalty credits will be included in the calculation of "CE" as a credit to purchased gas costs from the month they are received to the effective month "CE" is refunded or collected. (C)

"DE" - experienced net overcollection or undercollection of purchased gas demand costs. For the initial filing, pursuant to 1307(f) of the Public Utility Code, in order to achieve an orderly transition from Gas Cost Rate procedures to Section 1307(f) procedures, such experienced net overcollection or undercollection, to be reflected in rates effective September 1, 1985, shall be the net overcollection or undercollection arising under the Gas Cost Rate procedure. The amount of such net overcollection or undercollection shall include the historic net amount as of March 31, 1985 together with the projected net overcollection or undercollection for the five-month period ending August 31, 1985.

After the transition from the Gas Cost Rate procedures, established pursuant to the Commission's order of October 1, 1978 at M-78050055, (52 Pa P.U.C. 217) as amended, to procedures established pursuant to Section 1307(f) of the Public Utility Code, such experienced net overcollection or undercollection shall be determined for the most recent period permitted under law which shall begin with the month following the last month which was included in the previous over-under collection calculation reflected in rates.

The annual filing date shall be the date specified by the Company's Section 1307(f) tariff filing and not the date established by the Commission for pre-filing of certain information pursuant to 52 Pa. Code Sections 53.64(b) (1) and 53.65.

Supplier demand refunds received will be included in the calculation of "DE" with interest added at the annual rate of six percent (6%) calculated from the month received to the effective month such refund is refunded. Supplier demand refunds will be included in the next quarterly filing after refunds are received pursuant to Case R-2013-2341534.

"S1" - projected Mcf of gas to be billed to customers under the natural gas supply charges of the Residential, Commercial and Public Authority, Commercial and Public Authority Load Balancing Service ("LBS"), Small Volume Industrial, Intermediate Volume Industrial, Intermediate Volume Industrial LBS, Large Industrial, Large Industrial LBS, Large Volume Industrial and Large Volume Industrial LBS Service rate schedules of this tariff during the period when rates will be in effect.

(C) Indicates Change

DETERMINATION OF OVER/UNDERCOLLECTION OF GAS COSTS

The Company shall determine separate commodity cost and demand cost over/undercollections. In computing the experienced over/undercollection of purchased gas demand and commodity costs for a period defined by the Commission, the following procedure shall be used:

- (a) All experienced purchased gas costs, actually incurred by the Company to serve customers pursuant to all rate schedules of this tariff shall be included as costs of purchased gas and shall be identified as demand or commodity costs;
- (b) The following amount shall be included as purchased gas commodity or purchased gas demand revenues for recovery of gas costs:
 - (1) An amount determined by multiplying commodity volumes billed under the Residential, Low Income Residential Assistance Service, Commercial and Public Authority, Commercial and Public Authority Load Balancing Service ("LBS"), Small Volume Industrial, Intermediate Volume Industrial, Intermediate Industrial LBS, Large Industrial, Large Industrial LBS, Large Volume Industrial, Large Volume Industrial LBS and Natural Gas Vehicle rate schedules, for the applicable over/undercollection period, times the PGCC component excluding E Factor; plus
 - (2) An amount determined by multiplying commodity volumes billed under the Residential, Commercial and Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial and Large Industrial rate schedules for the applicable over/undercollection period, times the PGDC charge as determined under this rider; plus
 - (3) An amount determined by multiplying demand volumes billed under Rate Schedule SB to LVIS and LIS customers times the PGDC charge; plus

- (4) An amount determined by multiplying gas billing demand units ("Gas BDU") billed under the Commercial and Public Authority Load Balancing Service ("LBS"), Intermediate Volume Industrial LBS, Large Industrial LBS and Large Volume Industrial LBS rate schedules, for the applicable over/undercollection period, times the Rate Per Gas BDU applicable to customers under the LBS rate schedules.
- (5) An amount determined by multiplying commodity volumes billed under the rate schedule for Natural Gas Vehicle Service for the applicable over/under collection period, times the applicable rate applicable to customers under the new Rate Schedule.
- (6) An amount equal to all actual purchased gas costs recovered under the rate schedule Monthly Metered Transportation Service. In computing revenues for recovery of purchased gas costs under this item (6), any adjustment to rates under Special Provision L. of the Rate Schedule for Monthly Metered Transportation Service will be eliminated from the calculation. (C)
- (7) An amount determined by multiplying the volume expressed in Mcf of gas transported under any Load Balancing Service rate schedule times the portion of the Commodity Rate for recovery of purchased gas costs.
- (8) An amount equal to seventy-five percent of the revenues before income taxes from off-system sales over the monthly average commodity cost of gas plus variable transportation costs to deliver the gas to the off-system customer. The monthly average commodity cost of gas shall be defined as the monthly average commodity cost of gas purchases for all supplies scheduled at the beginning of the month; provided, however, that, if an additional unscheduled purchase is made during the month specifically for an off-system sale, such purchase shall be considered to be the gas used to make the off-system sale and the commodity cost of such purchase will be assigned to off-system sales up to the volume of the purchase. Off-system sales for 30-day nonrefundable sales commencing on the first of the month shall be treated as specific purchase sales for determining the cost of gas assigned to the sale. Gas will not be withdrawn from storage to make off-system sales, and the prices charged for off-system sales will not reflect the price attributable to gas withdrawn from storage. Any remaining off-system sale not covered by such unscheduled purchase(s) shall be assigned a gas cost equal to the monthly average commodity cost of scheduled purchases. The Company shall retain the remaining 25%.

(C) Indicates Change

- (9) An amount determined by multiplying volumes billed under the Small Aggregation Transportation Service rate schedule times the PGDCT charge recovered through rates under rate schedule Small Aggregation Transportation Customer Service.
- (10) An amount equal to the revenues from Daily Metered Transportation customers produced by charges for overdeliveries of transportation gas to such customers.
- (11) An amount equal to 75% of the revenues generated from the release of pipeline transmission and storage capacity other than releases for SATS customers. The Company shall retain the remaining 25%.
- (12) An amount equal to 75% of the savings from gas storage fill contracts as established in Case R-0016789. The Company shall retain the remaining 25%.
- (13) An amount equal to 75% of asset management arrangements under FERC Order 712 for capacity releases associated with identified capacity contracts. The Company shall retain the remaining 25%.

Interest shall be computed monthly at the appropriate rate provided for in Section 1307(f)(5) of the Public Utility Code from the month that the over or under-collection occurs to the effective month such over-under collection is refunded or recouped as appropriate.

QUARTERLY UPDATES

The Company's rates for recovery of purchased gas costs will be subject to quarterly adjustments under procedures set forth in the Commission's regulations at 52.Pa. Code § 53.64(i)(5). Such updates will reflect, in addition to data specified in the regulation, changes in the projected commodity cost of purchased gas based upon the NYMEX source of data and method used in projecting the commodity cost of purchased gas approved by the Commission in the Company's most recent annual proceeding for recovery of purchased gas costs under Section 1307(f) of the Public Utility Code. In addition, the Company will calculate rates in the November, February and May quarterly filings using annual sales volumes to determine the purchased gas cost rates as ordered at Docket R-2017-2582461.

The Company's rate for the recovery of purchased gas costs for Monthly Metered Transportation Service will be subject to a quarterly adjustment to reflect changes in the rates of National Fuel Gas Supply Corporation when final rates are approved by the Federal Energy Regulatory Commission.

(C)
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(C) Indicates Change

ADJUSTMENT OF "CE" and "DE" FACTOR AMOUNTS

Each 1307(f) rate shall also provide for refund or recovery of amounts necessary to adjust for over or underrecoveries of "CE" and "DE" factor amounts included in prior 1307(f) rates. In computing the amount to be included for over or undercollection of "CE" and "DE" factor amounts, the amount recovered for "CE" and "DE" factor amounts under the prior 1307(f) rate shall be determined by multiplying the commodity volumes billed under the Residential, Low Income Residential Assistance Service, Commercial and Public Authority, Commercial and Public Authority Load Balancing Service ("LBS"), Small Volume Industrial, Intermediate Volume Industrial, Intermediate Volume Industrial LBS, Large Industrial, Large Industrial LBS, Large Volume Industrial, Large Volume Industrial LBS, and Natural Gas Vehicle Service rate schedules during the applicable 1307(f) period times the portions of the PGCC and PGDC component that provide for recovery of "CE" and "DE" factor amounts, and adding to that product, the amount recovered from Small Aggregation Transportation Customer Service customers for "DE" factor amounts under the prior 1307(f) rate which shall be determined by multiplying the commodity volumes billed under the Small Aggregation Transportation Customer Service rate schedules during the applicable 1307(f) period times the PGDC component that provides for recovery of "DE" factor amounts under the Small Aggregation Transportation Customer Service.

(C)

(C) Indicates change

RIDER B

STATE TAX ADJUSTMENT SURCHARGE

In addition to the charges provided in this tariff, a surcharge of (0.25%) will apply to all charges for service rendered on or after August 1, 2022. (I)

The above surcharge will be recomputed using the same elements prescribed by the Commission.

- a. Whenever any of the tax rates used in calculation of the surcharge are changed;
- b. Whenever the utility makes effective any increased or decreased rates, and
- c. On March 31, 1971, and each year thereafter.

The above recalculation will be submitted to the Commission within one (1) day after the occurrence of the event or date which occasions such recomputation; and, if the recomputed surcharge is less than the one in effect, the Company will, and if the recomputed surcharge is more than the one then in effect, the Company may submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be one (1) day after filing.

In Compliance with P-2017-2591001 Order entered October 5, 2017, the Company shall file its State Tax Adjustment Surcharge filings on one day's notice.

(C) Indicates Change

(D) Indicates Decrease

(C)

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(C) Indicates Change

Issued: January 13, 2004

Effective: January 15, 2004

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 140 to
Gas - Pa. P.U.C. No. 9
Sixth Revised Page No. 159
Cancelling Fifth Revised Page No. 159

(C)

RESERVED FOR FUTURE USE

(C) Indicates Change

Issued: February 8, 2013

Voluntarily Suspended to May 10, 2013

Effective:

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Supplement No. 140 to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 160
Canceling Original Page No. 160

(C)

RESERVED FOR FUTURE USE

(C) Indicates Change

Issued: February 8, 2013

Voluntarily Suspended to May 10, 2013

Effective:

(C)

RESERVED FOR FUTURE USE

(C) Indicates Change

Issued: February 8, 2013

Voluntarily Suspended to May 10, 2013

Effective:

RIDER E
CUSTOMER EDUCATION CHARGE

Effective April 1, 2000, a charge will be included in the rates subject to this Rider to provide for recovery of costs of providing consumer education to inform customers of the changes in the Natural Gas Utility Industry.

The charge will be designed to recover the following customer education costs ("CED costs"):

1. Costs associated with providing information necessary to assist customers in making appropriate choices as to their natural gas service; and
2. Costs associated with any and all consumer education programs as a result of restructuring under the Natural Gas Choice and Competition Act.

APPLICABILITY

In addition to the charges provided in this tariff, a charge calculated in the manner explained below shall be added to the otherwise applicable charge for each Mcf of sales and transportation volumes delivered by the Company to customers receiving service under the Residential, Commercial and Public Authority, SVIS, IVIS, and SATC rate schedules, or successor rate schedules.

CALCULATION OF RATE

A charge will be recalculated annually based upon deferred and annually projected CED costs.

Effective January 1, 2001, the rate will be calculated to produce a levelized rate reflecting all deferred CED costs, and any actual and expected CED costs for the period from January 1 through December 31 and continue annually thereafter, divided by the total projected volumes of Residential, Commercial and Public Authority, SVIS, IVIS, and SATC rate schedules, for each twelve (12) month period over which this charge will be in effect.

The charge to be included in rates shall be \$0.0001/Mcf through December 31, 2022. (I)

Effective September 29, 2004 per M-00001326 Secretarial letter Issued June 21, 2004, the rate will be recalculated to remove the third year assessment for state-wide gas consumer education costs. The filing effective September 29, 2004 will not be a reconciled filing.

- (I) Indicates Increase
- (D) Indicates Decrease
- (C) Indicates Change

ANNUAL RECONCILIATION

Commencing January 1, 2002, and annually thereafter, the levelized rate will be adjusted for over/undercollections for the prior twelve (12) month period by comparing projections of CED costs and revenues under this Rider to actual amounts experienced. The annual reconciliation filing to be effective January 1, 2002, and thereafter shall include a reconciliation of actual experienced expenses for the preceding twelve (12) month period ended December 31. All reconciliations shall be based upon actual amounts through October 31 and estimates for November and December. Estimates for November and December shall be reconciled in the following reconciliation period. The rate will be designed to recover or refund the applicable under or over recovery over the twelve (12) month period beginning January 1. Each annual reconciliation shall also provide for refund or recovery of amounts necessary to adjust for over or under recoveries of amounts also included in prior reconciliations. Annual reconciliations for the appropriate periods will be filed in accordance with 66 Pa.C.S. §1307(e) by January 30. (C)

1. Annual Filing

The annual reconciliation and projected annual CED costs shall be filed thirty (30) days prior to January 1 and the recalculated rate shall become effective for service on or after January 1 and annually thereafter. (C)

(C)Indicates Change

Issued: February 8, 2013

Voluntarily Suspended to May 10, 2013

Effective:

RIDER F
LIRA DISCOUNT CHARGE

CURRENT LIRA RATE DISCOUNT

Effective April 1, 2002, a charge will be included in the rates subject to this Rider to provide for recovery of costs of the projected LIRA rate discounts for the upcoming 12 months.

Such charge shall be updated quarterly and effective each February 1, May 1, August 1, and November 1 of the year. The charge will also be updated whenever there is a change to the Residential Sales Service Rate Customer Charge, Distribution Charge, Natural Gas Supply Charge, or Gas Adjustment Charge.

APPLICABILITY

In addition to the charges provided in this tariff, a charge calculated in the manner explained below shall be added to the otherwise applicable charge for each Mcf of sales and transportation volumes delivered by the Company to customers receiving service under the Residential Sales Service Rate Schedule and the Residential rates of the SATC, MMT, and DMT transportation rate schedules.

CALCULATION OF RATE

The charge will be recalculated as specified above.

The charge shall be equal to the total annual projected discounts for LIRA customers for the upcoming 12 month period divided by the annual normalized throughput volumes of the qualified rate classes. The total annual projected discounts for the LIRA customers for the upcoming 12 month period shall equal the sum of the individual monthly total projected discounts for LIRA customers for the upcoming 12 months. The total monthly projected discounts for LIRA customers shall equal the residential bill for the average LIRA customer consumption for the month multiplied by the average discount percentage for LIRA service multiplied by the projected number of LIRA customers for the month.

The currently effective charge for the current LIRA Rate Discount to be included in rates is \$0.1452/Mcf.

(I)

(D) Indicates Decrease

(I) Indicates Increase

RIDER F
LIRA DISCOUNT CHARGE

CAP FUNDING RECONCILIATION CHARGE

A charge will be included in the rates subject to this Rider to provide for the full recovery of costs in conjunction with the Company's LIRA rate discounts, program costs, forgiven pre-program arrearages as provided for in Docket No. M-00051923 and an incremental customer credit per Settlement of Docket Nos. R-00072420 and M-000721019. The first 12 month reconciliation period will commence October 1, 2007 through September 30, 2008 with the reconciliation charge or credit to be effective for the one year period commencing February 1, 2009. Annual reconciliations for the appropriate periods will be filed in accordance with 66 Pa.C.S. §1307(e) by October 30. (C)

Such charge shall be updated annually and effective each February 1 of the year. A review of the CAP Funding Reconciliation mechanism will be conducted in conjunction with the Triennial Filing to be made in 2010.

CALCULATION OF RECONCILIATION COMPONENT OF RATE

The charge will have five components; the first associated with the LIRA rate discount, the second with the LIRA program costs, the third with the LIRA forgiven pre-program arrearages, the fourth with the incremental customer credit and a fifth with the adjustment for over/under recovery of the prior period charge. The charge will be recalculated as specified above.

The charge associated with the LIRA rate discount will contain the following calculation;

Effective February 1, 2009, and thereafter, the annual reconciliation charge associated with the LIRA rate discounts will be based on the previous fiscal year (October through September) actual over/(under) collection determined by comparing discounts provided in bills to LIRA customers as compared to discounts billed to Residential customers under this Rider.

(C) Indicates Change

Issued: February 8, 2013

Voluntarily Suspended to May 10, 2013

Effective:

RIDER F
LIRA DISCOUNT CHARGE

(C)

CAP FUNDING RECONCILIATION CHARGE (con't.)

CALCULATION OF RECONCILIATION COMPONENT OF RATE (con't)

The charge associated with the LIRA program costs will contain the following calculation;

Effective February 1, 2009 and thereafter, the annual reconciliation charge associated with the LIRA program costs will be calculated based on the previous annual fiscal year costs (October through September) to administer the LIRA program excluding company labor and benefits less \$82,924 of net LIRA program costs embedded in base rates that became effective January 1, 2007 (Docket No. R-00061493). The calculation will recognize these LIRA administrative costs until new base rates become effective.

The charge associated with the LIRA forgiven pre-program arrearages will contain the following calculation;

Effective February 1, 2009 and thereafter, the annual reconciliation charge associated with the LIRA forgiven pre-program arrearages will be based on the previous annual fiscal year pre-program forgiven arrearages (October through September) associated with the LIRA program less \$755,591 of LIRA forgiven pre-program arrearages embedded in base rates that became effective on January 1, 2007 (Docket No. R-00061493). The calculation will recognize these LIRA pre-program forgiven arrearages until new base rates become effective.

(C) Indicates Change

RIDER F
LIRA DISCOUNT CHARGE

CAP FUNDING RECONCILIATION CHARGE (con't)
CALCULATION OF RECONCILIATION COMPONENT OF RATE (con't)

The charge associated with the incremental customer credit will contain the following calculation:

Effective February 1, 2009 and thereafter, an annual credit of \$35 per customer will be provided associated with the LIRA incremental customers. The credit will be based on the average number of LIRA customers billed during the previous fiscal period (October - September) less 11,411. The annual credit will continue until new base rates become effective as a result of a general rate proceeding. If the average number of LIRA customers billed during the previous fiscal period is 11,411 or less, the credit will be \$0.

The CAP Funding Reconciliation Charge will be the summation of the charges calculated above divided by the projected February 1 through January 31 volumes.

CAP Funding Reconciliation Charge Calculation		
	LIRA Rate Discount	\$149,855
+	LIRA Program Costs	\$(52,946)
+	LIRA Forgiven Pre-Program Arrearages	\$(238,424)
+	LIRA Incremental Customer Credit	\$0
Equals	Total	<u>\$(141,515)</u>
Divided by	Projected Feb - Jan Volumes	<u>19,865,799 Mcf</u>
	Cap Funding Reconciliation Charge / Mcf	\$(0.0071) / Mcf

ADJUSTMENT FOR OVER / UNDER RECOVERY OF PRIOR PERIOD CHARGE

The filing to be effective February 1, 2010 and every February 1 thereafter shall include a levelized rate for over/under collections for the prior (12) month period by comparing projected revenues under this Rider to actual revenue amounts experienced. The annual reconciliation shall be based upon actual revenues through December 31 and estimated revenues for January. Estimates for January shall be included in the following reconciliation period. The rate will be designed to recover or refund the applicable under or over recovery over the twelve (12) month period beginning February.

RIDER F LIRA Discount Charge Component		\$/Mcf	
	Current LIRA Rate Discount	\$0.1522	(I)
	Cap Funding Reconciliation Charge	\$(0.0071)	
	Adjustment for Over/Under Recovery of Prior Period Charge	\$0.0001	
	Total RIDER F	\$0.1452	(I)

The currently effective charge to be included in rates is \$0.1452/Mcf. (I)

(D) Indicates Decrease

(I) Indicates Increase

Rider G
Merchant Function Charge (MFC) Rider

Applicability:

The Merchant Function Charge (MFC) shall be added to the Natural Gas Supply Charge and Gas Adjustment Charge of Residential, LIRAS, Commercial and Public Authority, SVIS, IVIS, LVIS and LIS rate schedules.

Such charges shall be updated quarterly and effective each February 1, May 1, August 1, and November 1 of the year. The charge will also be updated whenever there is a change to the Sales Service Rate Customer Charge, Distribution Charge, Natural Gas Supply Charge or Gas Adjustment Charge.

Calculation of Rate:

For customers receiving service in the Residential classification, the MFC shall equal 2.2301% times the Natural Gas Supply Charge and the Gas Adjustment Clause as calculated for Rider A.

The current Residential MFC Charge is:

Natural Gas Supply Charge per Mcf	\$0.1762	(I)
Gas Adjustment clause (E-Factor) per Mcf	\$0.0187	(I)
Total Residential MFC per Mcf	\$0.1949	(I)

For customers receiving service in the Non-Residential classifications, the MFC shall equal 0.2285% times the Natural Gas Supply Charge and Gas Adjustment Clause as calculated for Rider A.

The current Non-Residential MFC Charge is:

Natural Gas Supply Charge per Mcf	\$0.0181	(I)
Gas Adjustment clause (E-Factor) per Mcf	\$0.0019	(I)
Total Non-Residential MFC per Mcf	\$0.0200	(I)

(D) Indicates Decrease

(I) Indicates Increase

Rider H
Gas Procurement Charge (GPC)

APPLICABILITY

Effective June 1, 2013, the Gas Procurement Charge will be included in the Natural Gas Supply Charge of Residential, LIRAS, Commercial and Public Authority, SVIS, IVIS, LVIS and LIS rate schedules.

The charge is designed to recover the costs of procuring natural gas pursuant to 52 Pa. Code §62.223. The natural gas procurement costs included in the GPC charge will only be updated in a base rate case.

The GPC to be included in the Natural Gas Supply Charge shall be \$0.1050 / Mcf and is not reconcilable.

Price To Compare Component	Residential (¢ per 100 cubic feet)	Non Residential (¢ per 100 cubic feet)	
Natural Gas Supply Charge			
Purchased Gas Cost Component (Rider A)	78.998	78.998	(I)
Merchant Function Charge associated with Natural Gas Supply Charge (Rider G)	1.762	0.181	(I)
Gas Procurement Charge (Rider H)	<u>1.050</u>	<u>1.050</u>	
Subtotal Natural Gas Supply Charge	81.810	80.229	(I)
Gas Adjustment Charge			
Purchased Gas Cost Component (Rider A)	8.383	8.383	(I)
Merchant Function Charge associated with Gas Adjustment Charge (Rider G)	0.187	0.019	(I)
Subtotal Gas Adjustment Charge	<u>8.570</u>	<u>8.402</u>	(I)
Total Price To Compare	<u>90.380</u>	<u>88.631</u>	(I)

(D) Indicates Decrease

(I) Indicates Increase

TCJA TEMPORARY SURCHARGE

To implement the effects of the Tax Cuts and Jobs Act (TCJA), on March 15, 2018 the Pennsylvania Public Utility Commission (Commission) issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the utility to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code. 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered Orders in the above case and at Docket No. R-2018-3000527 superseding the March 15, 2018 Temporary Rates Order directing the utility to establish temporary rates as follows:

A negative surcharge will apply as a credit to all customer bills at an equal percentage of non-gas revenue among the various customer classes, exclusive of STAS and automatic adjustment clause revenues, for bills rendered for intrastate service on and after October 1, 2022. The credit will be applied on a per Mcf basis, by service class, as indicated in the table below. The total credits provided to customers through this negative surcharge will be reconciled with actual differences in federal income tax expense of a pre- and post-TCJA basis and will remain in place until the Company files and the Commission approves new base rates for the utility pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes. Interest on over or under collections shall be computed monthly at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) from the month that the over or under collection occurs to the mid-point of the recovery period. Upon determination that the negative surcharge, if left unchanged, would result in a material over or under collection, the Company may file with the Commission, on at least 10 days' notice, for an interim revision of the TCJA Temporary Surcharge. The TCJA Temporary Surcharge will be filed with the Commission by September 1 of each year to become effective the following October 1, reflecting estimated TCJA savings for the fiscal year.

Service Class	Refund Rate Effective 10/1/22	12ME 9/2021 Recon. Rate Effective 10/1/22	Total Rate
Sales & SATC	\$ / MCF		
Residential (RSS & LIRA)	(\$0.15104)	\$0.01010	(\$0.14094)
Small Comm./Public Authority < 250	(\$0.16774)	\$0.01122	(\$0.15652)
Small Comm./Public Authority > 250	(\$0.09347)	\$0.00625	(\$0.08722)
Large Comm./Public Authority	(\$0.07827)	\$0.00523	(\$0.07304)
Small Volume Industrial Service	(\$0.14957)	\$0.01000	(\$0.13957)
Inter. Vol. Industrial Service	(\$0.07467)	\$0.00499	(\$0.06968)
MMT & DMT			
Residential	(\$0.11371)	\$0.00760	(\$0.10611)
Small Comm./Public Authority < 250	(\$0.15731)	\$0.01052	(\$0.14679)
Small Comm./Public Authority > 250	(\$0.09312)	\$0.00623	(\$0.08689)
Large Comm./Public Authority	(\$0.06315)	\$0.00422	(\$0.05893)
Small Volume Industrial Service	(\$0.13562)	\$0.00907	(\$0.12655)
Inter. Vol. Industrial Service	(\$0.05658)	\$0.00378	(\$0.05280)
Large Volume Industrial Service	(\$0.01168)	\$0.00078	(\$0.01090)
Large Industrial Service	(\$0.01541)	\$0.00103	(\$0.01438)

RIDER I OPEB TEMPORARY SURCREDIT

Effective October 1, 2021, a one-time bill credit will be applied and a surcredit will be included in the rates subject to this Rider to provide for the pass back of funds collected previously for Other Post Retirement Benefits ("OPEB") expenses that have been deferred for the benefit of ratepayers as a regulatory liability in accordance with the settlement order in Docket # R-00061493.

\$25,000,000 of the OPEB regulatory liability has been reserved to pass back to customers as a one-time bill credit. The bill credit will be applied to customers' bills for active accounts as of October 1, 2021 and in the following amounts per class:

Residential	\$100
C/PA	\$250
Industrial	\$1,500

An additional \$29,000,000 of the OPEB regulatory liability has been reserved to pass back via a surcredit over 5-years (\$5,800,000 per year). The surcredit will apply as a credit to all customer bills at a set allocation percentage equal to the allocation percentage of the Company's base rate increase in Docket # R-00061493 among the various customer classes, exclusive of STAS and automatic adjustment clause revenues, for bills rendered for intrastate service on and after October 1, 2021. The surcredit will be applied on a per Mcf basis, by service class, as indicated in the table below. The surcredit will continue for a period of 5 years without reconciliation. Interest is not applicable to the OPEB balance. The OPEB Temporary Surcredit will be filed with the Commission by October 1 of each year and will be recalculated annually during the 5-year period.

Service Class	Refund Rate Effective 10/1/22	
Sales & SATC		
Residential (RSS & LIRA)	(\$0.21054)	(D)
Small Comm./Public Authority < 250	(\$0.10607)	(D)
Small Comm./Public Authority > 250	(\$0.11915)	(D)
Large Comm./Public Authority	(\$0.09118)	(I)
Small Volume Industrial Service	(\$0.06873)	(D)
Intermediate Vol. Industrial Service	(\$0.13281)	(D)
MMT & DMT		
Residential	(\$0.12704)	(I)
Small Comm./Public Authority < 250	(\$0.08691)	(I)
Small Comm./Public Authority > 250	(\$0.11348)	(D)
Large Comm./Public Authority	(\$0.11376)	(D)
Small Volume Industrial Service	(\$0.02399)	(I)
Intermediate Vol. Industrial Service	(\$0.06678)	(D)
Large Volume Industrial Service	(\$0.06846)	(D)
Large Industrial Service	(\$0.01794)	(I)

A total of \$54,000,000 held in a grantor trust will be used for the passback of funds described above. At the conclusion of the 5-year period, the Company will terminate the grantor trust. (C)

The Company is suspending regulatory accounting associated OPEB expense because such costs are \$0 and base delivery rates have been reduced to eliminate the recovery of OPEB expenses. The \$54,000,000 passed back to ratepayers through the one-time bill credit and surcredit mechanisms described above will reduce the regulatory liability due to ratepayers. The remaining regulatory liability balance due to ratepayers will be addressed in the next base rate proceeding.

Of the regulatory liability balance that is not attributed to ratepayers, the Company will immediately record any portion of the balance attributed to the O&M component of any SFAS 106 income that has accumulated since the last base rate proceeding as a reduction to OPEB expense. The remaining regulatory liability balance not attributed to ratepayers is to be transferred into an account separate from the regulatory liability due to ratepayers and be used to reduce the cost of labor charged to capital projects and affiliates over a period of 5 years. Any remaining portion of the regulatory liability after the expiration of the 5-year period will be addressed in the next base rate proceeding.

NATIONAL FUEL EXHIBIT F

Section 2 - Proposed Tariff

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BUFFALO, NEW YORK**

RATES, RULES AND REGULATIONS

GOVERNING THE FURNISHING

OF

NATURAL GAS SERVICE

IN

TERRITORY DESCRIBED HEREIN

Issued: October 28, 2022

Effective: December 27, 2022

D. L. DeCAROLIS, PRESIDENT
BUFFALO, NEW YORK

This Supplement includes changes to existing requirements.

See page 2.

LIST OF CHANGES MADE BY THIS TARIFF

CHANGE:

1. Language and rates removed for declining blocks for all services.
Pages 36, 41, 41A, 42, 55, 65, 76, 120, and 121
2. Rider C - Weather Normalization Adjustment Rider, is being proposed.
Pages 158 and 159
3. Rider D - Energy Efficiency Pilot Cost Recovery, is being proposed.
Pages 165 and 166
4. Rider F - LIRA Discount Charge, change in effective date.
Page 164
5. Rider F - LIRA Discount Charge, update of rate language to include pre-program arrearage forgiveness and program costs, exclusive of company labor.
Page 164
6. Rider F - LIRA Discount Charge, removal of timing for first reconciliation.
Page 165
7. Rider F - LIRA Discount Charge, update of reconciliation calculation.
Page 166
8. Rider F - LIRA Discount Charge, update of average number of customers.
Page 167
9. Rider F - LIRA Discount Charge, update of calculation for CAP Funding Reconciliation Charge.
Page 167

DECREASE:

10. Rider B - State Tax Adjustment Surcharge, reduced to 0.00% for all services.
Page 157
11. Distribution Charge decreased for Residential, "Small" Commercial/Public Authority < 25,000 CCf, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial, Large Industrial, SATC - Residential, SATC - Small Commercial/Public Authority < 25,000, SATC - Small Volume Industrial and SATC - Intermediate Volume Industrial Services.
Pages 36, 41, 53, 55, 65, 76, 120, and 121

LIST OF CHANGES MADE BY THIS TARIFF (continued)

DECREASE (continued)

12. MMT Service Rates decreased for "Small" Commercial/Public Authority <25,000 and Small Volume Industrial Service Classes.
Page 100

13. DMT Service Rates decreased for "Small" Commercial/Public Authority <25,000 and Small Volume Industrial Service Classes.
Page 111

INCREASE:

14. Justified Company Investment increases for Residential, Commercial, Public Authority and Industrial.
Page 12

15. Basic Service Charge increases for Residential, Small Commercial/Public Authority, Large Commercial/Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial, and Large Industrial Service Classes.
Pages 36, 41, 41A, 42, 53, 55, 65, and 76

16. Natural Gas Supply Charge increases for Residential, Small Commercial/Public Authority, Large Commercial/Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial, and Large Industrial Service Classes.
Pages 36, 41, 41A, 42, 53, 55, 65, and 76

17. Minimum NGV, Maximum NGV and Distribution Charge rates increase for Natural Gas Vehicle Service Classes.
Page 83

18. MMT Service Rates increased for Residential, "Small" Commercial/Public Authority >25,000, "Large" Commercial/Public Authority, Intermediate Volume Industrial, Large Volume Industrial, and Large Industrial Service Classes.
Page 100 and 101

19. DMT Service Rates increased for Residential, "Small" Commercial/Public Authority >25,000, "Large" Commercial/Public Authority, Intermediate Volume Industrial, Large Volume Industrial, and Large Industrial Service Classes.
Page 100 and 101

LIST OF CHANGES MADE BY THIS TARIFF (continued)

INCREASES (continued)

20. SATC Basic Service Charge increases for Residential, Small Commercial/Public Authority, Large Commercial/Public Authority, Small Volume Industrial, and Intermediate Volume Industrial Service Classes Pages 120, and 121.

21. POR Discounts increase for Residential and Non-Residential.
Page 125

22. DMLMT Service Distribution charge increases.
Page 146C

23. Rider F - LIRA Discount Charge, increase in Current LIRA
Page 164 and 167

24. Rider G - Merchant Function Charge Rider, increase in Residential Service and Non-residential Service rates.
Page 168

25. Rider H - Gas Procurement Charge, increase in Natural Gas Supply Charge and Total Price to Compare.
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RULES AND REGULATIONS APPLYING TO ALL TERRITORIES SERVED (Cont'd)

3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
(Cont'd)

C. Determination of Justified Company Investment Per Dollar of
Additional Annual Revenue

(1) Residential

The Justified Company Investment Per Dollar of Additional Annual Revenue for residential customers is \$6.45. (I)

(2) Commercial and Public Authority; Industrial

The Justified Company Investment Per Dollar of Additional Annual Revenue for commercial, public authority or industrial customers shall be selected from the table below based upon the projected term of use by the customer of the new or upgraded facilities.

<u>Projected Term of Use of New/Upgraded Facilities (Years)</u>	<u>Justified Company Investment Per Dollar of Additional Annual Revenue</u>
1	\$0.63
2	1.21
3	1.74
4	2.23
5	2.69
6	3.11
7	3.49
8	3.85
9	4.17
10	4.47
Greater than 10	6.45

(I)

(I)

Because the term of use has a substantial effect on the determination of the Justified Company Investment Per Dollar of Additional Annual Revenue, the Company may require a letter of intent from commercial, public authority and industrial customers projecting the term of use of the new or upgraded extension of facilities being requested.

The Company reserves the right to require a guaranteed revenue contract if the customer projects a term of use of the new or upgraded facilities in excess of 10 years or if the customer does not demonstrate that the customer's term of use is reasonable.

(I) Indicates Increase

RESIDENTIAL SERVICE RATE SCHEDULE

RESIDENTIAL CLASSIFICATION

This classification shall include gas supplied for residential purposes such as a private dwelling, apartment house with a single meter supplying four or less dwelling units, separately metered apartments of a multiple dwelling, accessory buildings to dwellings or apartment houses such as garages, except at residences receiving service under Rate Schedule LIRAS for Low Income Residential Assistance Service and other places of residence where gas is used for residential purposes.

Churches and missions (places of worship) shall be entitled to Service under the Residential service rate schedule.

AVAILABILITY OF SERVICE

Gas Service shall be available at one location, except as otherwise provided, for residential customers.

APPLICABILITY

Applicable in all areas served under this tariff.

MONTHLY RATE

Basic Service Charge			
\$18.00	per Month		(I)
Distribution Charges			
30.014¢	per 100 cubic feet		(D) (C)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	
<u>0.225¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.608¢	Per 100 cubic feet	Total Gas Adjustment Charge	(I)

(D) Indicates Decrease

(I) Indicates Increase

RESIDENTIAL SERVICE RATE SCHEDULE (cont.)

Natural Gas Supply Charge				
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)		
2.124¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)	
<u>1.149¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)	
82.271¢	per 100 cubic feet Charge	Total Natural Gas Supply	(I)	

The Natural Gas Supply Charge shall include a Merchant Function Charge (I) (Rider G) to recover uncollectible costs associated with purchase gas costs of 2.6879% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223. The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge and Rider F - LIRA Discount Charge as set forth in this tariff.

RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

COMMERCIAL AND PUBLIC AUTHORITY SERVICE RATE SCHEDULE (cont.)

APPLICABILITY

Applicable in all areas served under this tariff.

MONTHLY RATE

For "Small" Commercial/Public Authority Customers using not more than 250,000 cubic feet per year:

Basic Service Charge			
\$30.00	per Month		(I)
Distribution Charges			(D)
25.329¢	per 100 cubic feet		(C)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	
<u>0.043¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.426¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
78.998	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	
0.402¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
<u>1.149¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)
80.549¢	per 100 cubic feet	Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223. (I)

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

(D) Indicates Decrease

(I) Indicates Increase

COMMERCIAL AND PUBLIC AUTHORITY SERVICE RATE SCHEDULE (Cont'd)

For "Small" Commercial/Public Authority Customers using greater than 250,000 cubic feet but not more than 1,000,000 cubic feet per year:

Basic Service Charge			
\$41.50	per Month		(I)
Distribution Charges			
22.905¢	per 100 cubic feet		(I) (C)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	
<u>0.043¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.426¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	
0.402¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
<u>1.149¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)
80.549¢	per 100 cubic feet	Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

(I)

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

(D) Indicates Decrease

(I) Indicates Increase

Commercial and Public Authority Service Rate Schedule (Cont'd)

For "Large" Commercial/Public Authority Customers:

Basic Service Charge			
	\$181.50	per Month	(I)
Distribution Charges			
	18.520¢	per 100 cubic feet for the first 300,000 cubic feet	(I) (C) (C)
Gas Adjustment Charge			
	8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)
	<u>0.043¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G) (I)
	8.426¢	per 100 cubic feet	Total Gas Adjustment Charge (I)
Natural Gas Supply Charge			
	78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)
	0.402¢	per 100 cubic feet	Merchant Function Charge (Rider G) (I)
	<u>1.149¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H) (I)
	80.549¢	per 100 cubic feet	Total Natural Gas Supply Charge (I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of 0.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223. (I)

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

APPLICATION PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

RULES AND REGULATIONS

The Rules and Regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

SVIS
Small Volume Industrial Service Rate Schedule (Cont'd)

MONTHLY RATE

Basic Service Charge			
\$98.50	per Month		(I)
Distribution Charges			
21.7970¢	per 100 cubic feet		(D)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	
<u>0.043¢</u>	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.426¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	
0.402¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
<u>1.149</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)
80.549¢	per 100 cubic feet	Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) (I) to recover uncollectible costs associated with purchase gas costs of 0.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge.

APPLICATION PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

RULES AND REGULATIONS

The Rules and Regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

IVIS
INTERMEDIATE VOLUME INDUSTRIAL SERVICE RATE SCHEDULE (Cont'd)
MONTHLY RATE

Basic Service Charge			
\$303.00	per Month		(I)
Distribution Charges			
14.7300¢	per 100 cubic feet		(D) (C) (C)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	
0.043¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
8.426¢	per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)	
0.402¢	per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
1.149¢	per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)
80.549¢	per 100 cubic feet	Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) (I) to recover uncollectible costs associated with purchase gas costs of 0.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

APPLICATION PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

RULES AND REGULATIONS

(D) Indicates Decrease

(I) Indicates Increase

LVIS

Large Volume Industrial Service (Cont'd)

- C. An Industrial Customer, for which the Company estimates that the total volumes of gas purchased from the Company or transported by the Company during the next succeeding twelve months will be not less than 50,000 Mcf, if the Industrial Customer has used total volumes of gas in at least one billing month of not less than 4,167 Mcf, even if the Customer disagrees with the Company's estimate.
- D. An Industrial Customer for which the Company estimates that total volumes of gas to be used by the customer during the next succeeding twelve months will not be less than 50,000 Mcf of gas per year whether the gas is purchased by the Industrial Customer from the Company, delivered by the Company to the Industrial Customer, or obtained by the customer from another source.

An Industrial Customer that meets the above criteria under this rate schedule at the beginning of an Application Period is required to continue to be subject to this rate schedule during all months of such Application Period. An Industrial Customer that meets the above criteria under this rate schedule during an Application Period is required to continue to be subject to this rate schedule during all or remaining months of such Application Period.

MONTHLY RATE

Basic Service Charge			
\$1213.50	per Month		(I)
Distribution Charges			
12.1100¢	per 100 cubic feet		(D)
			(C)
			(C)
			(C)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component	
		(Rider A)	
0.043¢	per 100 cubic feet	Merchant Function Charge	(I)
		(Rider G)	
8.426¢	Per 100 cubic feet	Total Gas Adjustment Charge	(I)

(D) Indicates Decrease

(I) Indicates Increase

LVIS
Large Volume Industrial Service (Cont'd)

Natural Gas Supply Charge				
78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)		
0.402¢	per 100 cubic feet	Merchant Function Charge (Rider G)		(I)
<u>1.149¢</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)		(I)
80.549¢	per 100 cubic feet Charge	Total Natural Gas Supply		(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) (I) to recover uncollectible costs associated with purchase gas costs of 0.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge.

RULES AND REGULATIONS

The Rules and Regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

APPLICABLE PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

(D) Indicates Decrease

(I) Indicates Increase

LIS

Large Industrial Service (Cont'd)

- C. An Industrial Customer, for which the Company estimates that the total volumes of gas purchased from the Company or transported by the Company during the next succeeding twelve months will be not less than 200,000 Mcf, if the Industrial Customer has used total volumes of gas in at least one billing month of not less than 17,000 Mcf, even if the Customer disagrees with the Company's estimate.

An Industrial Customer that meets the above criteria under this rate schedule at the beginning of an Application Period is required to continue to be subject to this rate schedule during all months of such Application Period. An Industrial Customer that meets the above criteria under this rate schedule during an Application Period is required to continue to be subject to this rate schedule during all or remaining months of such Application Period.

MONTHLY RATE

Basic Service Charge		
\$1,543.50	per Month	(I)
Distribution Charges		
8.5960¢	per 100 cubic feet	(D)
Gas Adjustment Charge		
8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A)
0.043¢	per 100 cubic feet	Merchant Function Charge (Rider G)
8.426¢	per 100 cubic feet	Total Gas Adjustment Charge

(D) Indicates Decrease

(I) Indicates Increase

LIS
Large Industrial Service (Cont'd)

Natural Gas Supply Charge			
78.998¢ per 100 cubic feet		Purchased Gas Cost Component (Rider A)	
0.402¢ per 100 cubic feet		Merchant Function Charge (Rider G)	(I)
<u>1.149¢</u> per 100 cubic feet		Gas Procurement Charge (Rider H)	(I)
80.549¢ per 100 cubic feet		Total Natural Gas Supply Charge	(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) (I) to recover uncollectible costs associated with purchase gas costs of 0.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge.

GAS SHORTAGE CURTAILMENT

Service under this schedule to an LIS Industrial Customer is subject to curtailment and excess consumption penalty as set forth in Rule 26 of this tariff.

RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

Natural gas vehicle customers are classified into the following categories:

NGV(1) All natural gas vehicle customers utilizing Company owned filling facilities. A uniform rate shall be established each month within the parameters set forth above, for customers utilizing Company-owned filling facilities.

The minimum NGV(1) rate shall be: \$0.96959/Ccf (I)

The current components of the minimum NGV(1) rate are as follows:

100% load factor base cost of gas:	\$0.82523/Ccf	
Incremental operating cost of Company owned NGV compression equipment:	\$0.13436/Ccf	
Transition Cost Surcharge	\$0.00000/Ccf	
State Tax Adjustment Surcharge	(\$0.00000)/Ccf	(D)
Minimum allowable Non-Gas cost	\$0.01000/Ccf	

The maximum NGV(1) rate shall be: \$1.20931/Ccf (I)

The current components of the maximum NGV(1) rate are as follows:

Distribution Charge of Large Commercial and Public Authority Service Rate schedule:	\$1.07495/Ccf	(I)
Incremental operating cost of Company owned NGV compression equipment:	\$0.13436/Ccf	
State Tax Adjustment Surcharge	(\$0.00000)/Ccf	(D)

NGV(2) Natural gas vehicle customers utilizing customer owned filling facilities. A uniform rate will be established each month within the parameters set forth above, to customers utilizing customer owned filling facilities.

The minimum NGV(2) rate shall be: \$0.83523/Ccf (I)

The current components of the minimum NGV(2) rate are as follows:

100% load factor base cost of gas:	\$0.82523/Ccf	
Transition Cost Surcharge	\$0.00000/Ccf	
State Tax Adjustment Surcharge	(\$0.00000)/Ccf	(D)
Minimum allowable Non-Gas cost	\$0.01000/Ccf	

The maximum NGV(2) rate shall be: \$1.07495/Ccf (I)

(C) Indicates Change

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE PSB

PRIORITY STANDBY SERVICE

APPLICABILITY

Throughout the territory served under this tariff.

AVAILABILITY OF SERVICE

Service under this rate schedule is available to all customers under the Residential, Commercial and Public Authority, and SVIS Rate Schedules which enter into a contract for service under this Rate Schedule. A customer will be permitted to enter into a contract, prepared by the Company, for service under this rate schedule, however, only if the Company projects that sufficient volumes of gas will be available to the Company during the period of the customer's contract for Priority Standby Service.

Service under this rate schedule is mandatory for all customers categorized as Priority 1 under the curtailment priorities of Rule 26 who enter into contracts with the Company to receive Transportation Service and who do not have dual or alternate fuel equipment on site which is installed and operable with sufficient amounts of alternate fuel available on site during each winter period of each year commencing on December 1 and ending on March 31 of the following year. Service under this rate schedule is voluntary for all other customers.

NATURE OF SERVICE

Priority standby service shall permit the customer to purchase gas on a firm basis subject to curtailment priorities of Rule 26. The Company will take all reasonable steps to obtain or to maintain gas supplies sufficient to enable the Company to provide reasonably continuous service to each Customer receiving Priority Standby Service.

MONTHLY RATE

The monthly rate shall be \$1.1177 per Mcf, which shall be applied to the total monthly volumes transported by the customer during the month. (I)

The rate shall equal the PGDC portion of the commodity rate applicable to the corresponding sales rate classification.

(D) Indicates Decrease

(I) Indicates Increase

MONTHLY RATE

The monthly rate shall be \$0.5297 per Mcf, which shall be applied to the (I) Monthly Volume, as defined below.

MONTHLY VOLUME

The Mcf volume of gas to which the Monthly Rate set forth above shall be applied, shall be determined for each billing cycle, as set forth below;

1. The volume of gas specified in the Service Agreement under this rate schedule shall be adjusted for each billing cycle by, multiplying such volume, expressed in Mcf, by a fraction. The numerator of the fraction shall be the number of days in the billing cycle applicable to the customer and the denominator shall be thirty (30).
2. If the volume determined under item 1, above, is greater than the sum of the Mcf volume of gas purchased by the customer under rate schedules other than load balancing rate schedules during the billing cycle, the Monthly Rate shall be applied to the difference between: (a) the volume determined under item 1, above, and (b) the Mcf volume of gas purchased by the customer under the rate schedules other than load balancing rate schedules during such billing cycle.
3. If the volume determined under item 1, above, is equal to or less than the Mcf volume of gas purchased by the customer under rate schedules other than load balancing rate schedules during the billing cycle, then the Monthly Volume shall be zero (0) Mcf.

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE FOR MONTHLY METERED TRANSPORTATION SCHEDULE (cont'd)

MONTHLY RATES

Commodity Rates

The commodity rates set forth below contain a component, presently \$0.3800 per Mcf, for recovery of purchased gas costs.

For transportation of gas to Residential Customers, the monthly rate for transportation of gas both within and outside the Commonwealth of Pennsylvania shall be:

\$3.0759 Mcf (I)

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$2.6074 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per year (D)

\$2.3650 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (I)

\$1.9265 per Mcf for Large Commercial/Public Authority (I)

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$2.6074 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per year (D)

\$2.3650 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (I)

\$1.9265 per Mcf for Large Commercial/Public Authority (I)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$2.2542 per Mcf for SVIS Customers (D)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$2.2542 per Mcf for SVIS Customers (D)

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE FOR MONTHLY METERED TRANSPORTATION SCHEDULE (cont'd)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:
\$1.5475 per Mcf for IVIS Customers (I)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:
\$1.5475 per Mcf for IVIS Customers (I)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:
\$1.2855 per Mcf (I)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:
\$1.2855 per Mcf (I)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:
\$0.9341 per Mcf (I)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:
\$0.9341 per Mcf (I)

Provided, however, that the Company, in its sole discretion, may reduce by contract the portion of the above rates applicable to the Customer that are for recovery of gas or the portion of the rate for recovery of non-gas costs of service if it is reasonably necessary to do so to meet competition from another supplier of energy including gas from another supplier of gas that has constructed, or could construct, facilities to deliver supplies of gas to a MMT Customer of the Company without use of the Company's facilities or another transportation of gas. The Company may also reduce or eliminate the compensation for line losses provided for in Special Provisions paragraph B of this rate schedule in order to meet the competitive circumstances for alternate fuels or bypass situations cited above excluding competition from other Pennsylvania local distribution companies. The Company will reduce the applicable rate only if:

- (a) Either (1) the MMT Customer has facilities in place and operable to use an alternative fuel or obtain gas from an alternative supplier or (2) in the Company's judgment, such facilities would be constructed;

(D) Indicates Decrease

(I) Indicates Increase

be subject to refund under any circumstances. As deemed necessary by the Company in its sole discretion, the DMT customer shall be required also to pay, in full, for costs of installing daily metering and communications equipment selected by the Company which will enable the Company to obtain each day meter readings of the volume of gas delivered to the Company or to another point or points acceptable to the Company for the Customer's account and the volume of gas from the Company used by the Customer each day. In addition, with regard to daily metering and communications equipment, the Customer shall pay an amount of money to provide for recovery of the present value of the carrying cost of income taxes on the payment for daily metering and communications equipment. Such carrying cost arises from the delay between federal and Pennsylvania income taxation and income tax deductions over the tax life of the equipment and a further amount equal to 72.67% of the carrying cost (based on present income tax rates). If additional facilities are required for furnishing of gas service, customer's payment for additional facilities required for furnishing of gas service shall be governed by Tariff Rule No. 3, "Extension of Facilities", and Tariff Rule No. 5, "Service Lines."

(C)

CHARACTER OF SERVICE

Gas, of a quality acceptable to the Company, owned by a DMT Service Customer and delivered, either directly or by displacement, into the Company's distribution system, will be transported, by the Company, to the delivery point designated by the DMT Service Customer.

TERM OF SERVICE AGREEMENT

If the requirements of this Rate Schedule are met, the Company shall offer to enter into a Service Agreement with an initial term of at least one year and successive one-year terms thereafter. The initial term of a Service Agreement may be for less than one year only with the mutual consent of both the DMT Service Customer and the Company. If the initial term of a Service Agreement is for less than one year, successive terms thereafter shall be equal in length to the initial term. Either the DMT Service Customer or the Company may terminate the Service Agreement at the end of a term upon written notice thereof to the other more than thirty (30) days prior to the end of a term; further provided, however, that the Company may terminate a Service Agreement at an earlier date as provided by law by provisions of this Tariff.

(C) Indicates Change

RATE SCHEDULE FOR DAILY METERED TRANSPORTATION SERVICE (cont'd)

MONTHLY RATES

Commodity Rates

For transportation of gas to Residential customers, the monthly rate for transportation of gas both within and outside the Commonwealth of Pennsylvania shall be:

\$2.6959 per Mcf. (I)

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$2.2274 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per year (D)

\$1.9850 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (I)

\$1.5465 per Mcf for Large Commercial/Public Authority (I)

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$2.2274 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per Year (D)

\$1.9850 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (I)

\$1.5465 per Mcf for Large Commercial/Public Authority (I)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$1.8742 per Mcf for SVIS Customers. (D)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$1.8742 per Mcf for SVIS Customers. (D)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$1.1675 per Mcf for IVIS Customers. (I)

(D) Indicates Decrease

(C) Indicates Change

(I) Indicates Increase

RATE SCHEDULE FOR DAILY METERED TRANSPORTATION SERVICE (cont'd)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$1.1675 per Mcf for IVIS Customers. (I)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$0.9055 per Mcf. (I)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$0.9055 per Mcf. (I)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

\$0.5541 per Mcf. (I)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

\$0.5541 per Mcf. (I)

Provided, however, that the Company, in its sole discretion, may reduce by contract the portion of the above rates applicable to the Customer that is for recovery of gas costs or the portion of the rate for recovery of non-gas costs of service if it is reasonably necessary to do so to meet competition from another supplier of energy including gas from another supplier of gas that has constructed, or could construct, facilities to deliver supplies of gas to a Gas Service Customer of the Company without use of the Company's facilities or another transporter of gas. The Company may also reduce or eliminate the compensation for line losses provided for in Special Provisions paragraph B of this rate schedule in order to meet the competitive circumstances for alternate fuels or bypass situations cited above excluding competition from other Pennsylvania local distribution companies. The Company will reduce the applicable rate only if:

- (a) Either (1) the Customer has facilities in place and operable to use an alternative fuel or obtain gas from an alternative supplier or (2) in the Company's judgment, such facilities would be constructed;

(D) Indicates Decrease
(I) Indicates Increase

(C) Indicates Change

RATE SCHEDULE SATC
SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE (Cont.)

1. Residential Transportation Rates

SATC Customers that meet the qualifications under the Residential Service Rate Schedule classification:

Rates per Residential SATC Customer per Month:

\$18.00	Basic Service Charge	(I)
\$0.30014	per 100 cubic feet	(D)
		(C)

2. Commercial and Public Authority Transportation Rates

SATC Customers that meet the qualifications under the Commercial and Public Authority Service Rate Schedule classification:

a. Rates per Commercial/Public Authority customer per month for "Small" Commercial/Public Customers using not more than 250,000 cubic feet per year:

\$30.00	Basic Service Charge	(I)
\$0.25329	per 100 cubic feet	(D)
		C

b. Rates per Commercial/Public Authority customer per month for "Small" Commercial/Public Customers using greater than 250,000 cubic feet but not more than 1,000,000 cubic feet per year:

\$41.50	Basic Service Charge	(I)
\$0.22905		(I)
		C

c. Rates per Commercial/Public Authority customer per month for "Large" Commercial/Public Customers:

\$181.50	Basic Service Charge	(I)
\$0.18520	per 100 cubic feet	(I)
		(C)
		(C)

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE SATC
SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE (Cont.)

3. Small Volume Industrial Service Transportation Rates

SATC Customers that meet the qualifications under the Small Volume Industrial Service Rate Schedule classification:

Rates per Small Volume Industrial Service SATC Customer per Month:

\$98.50	Basic Service Charge	(I)
\$0.21797	per 100 cubic feet	(D)

4. Intermediate Volume Industrial Service Transportation Rates

SATC Customers that meet the qualifications under the Intermediate Volume Industrial Service Rate Schedule classification:

Rates per Intermediate Volume Industrial Service SATC Customer per Month:

\$303.00	Basic Service Charge	(I)
\$0.14730	per 100 cubic feet	(D)
		(C)
		(C)

B. Miscellaneous Customer Surcharges

1. Residential rates shall be subject to surcharges in accordance with Rider F - LIRA Discount Charge as set forth in this tariff.

2. The above SATC rates shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge.

(C) Indicates Change

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

1. Billing Service Charges

For a pilot period of three years, terminable by the Company at the end of the third year following 12 months prior notice to participating Suppliers, the Company will purchase amounts receivable for SATC customers with annual consumption less than 1,000 Mcf/year as described herein and further detailed in the billing agreement.

The rate to be charged by the Company to the Supplier for Standard Billing Service shall be \$0.20 for each bill rendered to an SATC Customer for the Supplier.

The Company shall provide the Supplier receiving Standard Billing Service with meter reading information and other reports in the Company's standard electronic format on a basis corresponding to the SATC Customer's billing cycles. The Supplier shall provide the Company with all required Supplier billing and rate information necessary for customer billing as determined by the Company. The Supplier shall provide such billing information in the Company's required format. The Supplier shall provide Supplier billing information no later than three business days before the last day of the month.

The Company will bill the SATC Customer for gas supplies sold by the Supplier to the Customer subject to the Supplier entering into a billing service contract with the Company. For Consolidated billing service where the Company does not purchase the Supplier's receivable payments made by the Customer under the billing service will be applied first to amounts to past service due under an amortization agreement with the Company, next to current bills due to the Company, next to gas supply charges owed to the Supplier, next to charges for other non-regulated service charges, and lastly to any "neighbor for neighbor" contribution. The terms and charges for the Supplier billing services other than Standard Billing Services may be negotiated between the Company and the Supplier. The Company shall be under no obligation to provide the Supplier billing services other than Standard Billing Services if mutually agreeable terms and charges cannot be negotiated.

The Company will purchase the accounts receivable from POR Suppliers servicing SATC Residential, SATC Small Commercial and Public Authority customers less than 250 Mcf/year, SATC Small Commercial and Public Authority customers between 250 and 1,000 Mcf/year and SATC Small Volume Industrial customers less than 1,000 Mcf/year at a discount where the Company is providing a Utility Consolidated Bill to the customer. The residential discount is 2.7508% and the non-residential discount is 0.5726%.

(C)

To the extent that a POR customer account has an unpaid balance on its final bill's late payment date or at the time the unpaid account balance is transferred to another active account, the Company will deduct from the payment to the POR SATS Supplier for the purchase of its receivable the unpaid billed amounts in excess of the amount that would have been due had the customer received service at Distribution's otherwise applicable sales rate during the time the customer received service from the SATS Supplier (pursuant to Rate Schedule SATC Section F "Lesser of Calculation").

(C) Indicates Change

RATE SCHEDULE FOR DAILY METERED LARGE MANUFACTURING TRANSPORTATION SERVICE
(cont'd)
MONTHLY RATES

For transportation of gas to Large Industrial Manufacturing Customers,
the monthly rate for transportation shall be:

\$0.5541 per Mcf.

(I)

Provided, however, that the Company, in its sole discretion, may reduce by contract the portion of the above rates applicable to the Customer that is for recovery of gas costs or the portion of the rate for recovery of non-gas costs of service if it is reasonably necessary to do so to meet competition from another supplier of energy including gas from another supplier of gas that has constructed, or could construct, facilities to deliver supplies of gas to a Gas Service Customer of the Company without use of the Company's facilities or another transportation of gas. The Company will reduce the applicable rate only if:

- (a) Either (1) the Customer has facilities in place and operable to use an alternative fuel or obtain gas from an alternative supplier or (2) in the Company's judgment, such facilities would be constructed;
- (b) Volumes of gas that would be transported by the Company would be displaced by an alternate fuel or an alternative source of gas unless the Company reduces its transportation rate;
- (c) The Company will not reduce the rate for transportation service below the level necessary to transport gas; and
- (d) In the Company's judgment the DMLMT Service Customer has taken all reasonable steps to minimize the cost of gas supplies delivered to the Company's system in order to help meet competition.

Where the above criteria are met, the Company may, in its discretion enter into an agreement setting either: (1) a fixed transportation rate or (2) the basis for determining the transportation rate, for the period of the Service Agreement, which will specify which portion of the rate is being reduced.

Volumes delivered as transportation service pursuant to this rate schedule shall be subject to State Tax Adjustment Surcharge

CHARGES FOR TRANSPORTATION BY OTHERS

If furnishing service, pursuant to this Rate Schedule, requires the use of a transportation service provided other than by the Company, any cost incurred by the Company, with regard thereto, shall be billed to DMLMT Service Customer by the Company.

(D) Indicates Decrease
(I) Indicates Increase

(C) Indicates Change

RIDER B

STATE TAX ADJUSTMENT SURCHARGE

In addition to the charges provided in this tariff, a surcharge of (0.00%) will apply to all charges for service rendered on or after August 1, 2023. (D)

The above surcharge will be recomputed using the same elements prescribed by the Commission.

- a. Whenever any of the tax rates used in calculation of the surcharge are changed;
- b. Whenever the utility makes effective any increased or decreased rates, and
- c. On March 31, 1971, and each year thereafter.

The above recalculation will be submitted to the Commission within one (1) day after the occurrence of the event or date which occasions such recomputation; and, if the recomputed surcharge is less than the one in effect, the Company will, and if the recomputed surcharge is more than the one then in effect, the Company may submit with such recomputation a tariff or supplement to reflect such recomputed surcharge, the effective date of which shall be one (1) day after filing.

In Compliance with P-2017-2591001 Order entered October 5, 2017, the Company shall file its State Tax Adjustment Surcharge filings on one day's notice.

(C) Indicates Change

(D) Indicates Decrease

RIDER C
WEATHER NORMALIZATION ADJUSTMENT

Applicability and Purpose:

A Weather Normalization Adjustment ("WNA") shall be applied to bills of customers served under Residential, LIRA, and Commercial and Public Authority Rate Schedules, for any bills rendered during the heating season October through May.

Calculation of Adjustment Amount:

The WNA will be applied to October through May billing cycles and shall be calculated on a customer account specific basis in accordance with the formula below:

$$\begin{aligned} \text{WNBC} &= \text{BLMC} + [(\text{NHDD} / \text{AHDD}) \times (\text{AMC} - \text{BLMC})] \\ \text{WNAC} &= \text{WNBC} - \text{AMC} \\ \text{WNA} &= \text{WNAC} \times \text{Distribution Charge} \end{aligned}$$

- (a) Weather Normalized Billing Ccfs ("WNBC") will be calculated as the Base Load Monthly Ccfs ("BLMC") added to the product of the Normal Heating Degree Days ("NHDD"), divided by the Actual Heating Degree Days ("AHDD") and the Actual Monthly Ccfs ("AMC") less the BLMC. Weather Normalized Billing Ccfs (WNBC) will only be calculated if the AMC exceeds the BLMC. WNA will not be applicable for the billing period if AMC is less than the BLMC.
- (b) BLMC shall be established for each customer using the customer's actual consumption from the billing system, measured in Ccfs. (C)
- (c) AMC shall be measured for each customer and billing cycle and will be based on actual or estimated meter readings.
- (d) NHDD shall be based upon the 15-year average for the given day, as reported by the National Oceanic and Atmospheric Administration (NOAA) for the Erie International Airport weather station. NHDD shall be updated every 5 years with the next scheduled update of the NHDD to be effective on October 1, 2027, and thereafter every five years.
- (e) AHDD shall be the actual experienced heating degree days during the billing cycle. AHDD shall be based upon experienced actual Gas Day temperatures as reported by the NOAA for the Erie International Airport weather station.
- (f) AMC will be subtracted from the WNBC to compute the Weather Normalized Adjustment Ccfs ("WNAC").
- (g) The WNAC shall then be multiplied by the applicable Rate Schedule Distribution Charge based on service rendered to compute the WNA amount that will be charged or credited to each customer.

(C) Indicates Change

RIDER C
WEATHER NORMALIZATION ADJUSTMENT (Cont.)

- (h) In the event a customer's bill needs to be canceled and rebilled at any time, the WNA will be recalculated using the most recently available data for the billing period. In some cases, updates in data used in the calculation, may result in a different WNA for the billing period.
- (i) The WNA shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.
- (j) The Company will file reports detailing weather normalization information with the Commission as outlined in the Final Order at the Company's Base Rate Proceeding at Docket No. R-2022-3035730.

(C)

(C) Indicates Change

RIDER D
ENERGY EFFICIENCY PILOT COST RECOVERY

Program Description

National Fuel's Energy Efficiency Pilot ("EE Pilot") is an equipment replacement program to encourage customers to install high efficiency space heating appliances by offering rebate incentives. The eligible market for these rebates will be all residential customers, existing and new converting, who are replacing space heating equipment. This Energy Efficiency Cost Recovery Program ("Program") shall recover costs related to the Company's EE Pilot.

EE Pilot Charge

The EE Pilot Charge will be added to the delivery rates of the Residential customer class served under the Residential Service, Low-Income Residential Assistance, Monthly Metered Transportation, Daily Metered Transportation, and Small Aggregation Transportation Customer Service (SATC) Rate Schedules as follows:

EE Pilot Charge: \$0.0619/Mcf

Determination of EE Pilot Charge

The EE Pilot Charge shall be determined as follows:

1. Costs to be recovered shall include Company incurred costs to implement its Commission approved EE Pilot during each plan year (January 1 - December 31), including all costs incurred to develop and administer the EE Pilot.
2. The EE Pilot Charge shall be calculated in accordance with the formula below and shall be rounded to the fourth decimal:

EE Pilot Charge = Projected EE Costs / Projected Residential Class Usage (Mcf)

3. Net over or under collection of the EE Pilot Charge will result from the difference between the EE Pilot revenues received and the EE Pilot costs incurred. This reconciliation will be completed at the end of the 3-year pilot.

(C) Indicates Change

RIDER F
LIRA DISCOUNT CHARGE

CURRENT LIRA RATE DISCOUNT

Effective August 1, 2023, a charge will be included in the rates subject to this Rider to provide for recovery of costs of the projected LIRA rate discounts, pre-program arrearage forgiveness, and program costs exclusive of company labor for the upcoming 12 months. (C)

Such charge shall be updated quarterly and effective each February 1, May 1, August 1, and November 1 of the year. The charge will also be updated whenever there is a change to the Residential Sales Service Rate Customer Charge, Distribution Charge, Natural Gas Supply Charge, or Gas Adjustment Charge.

APPLICABILITY

In addition to the charges provided in this tariff, a charge calculated in the manner explained below shall be added to the otherwise applicable charge for each Mcf of sales and transportation volumes delivered by the Company to customers receiving service under the Residential Sales Service Rate Schedule and the Residential rates of the SATC, MMT, and DMT transportation rate schedules.

CALCULATION OF RATE

The charge will be recalculated as specified above.

The charge shall be equal to the total annual projected discounts, pre-program arrearage forgiveness and program cost exclusive of company labor for LIRA customers for the upcoming 12 month period divided by the annual normalized throughput volumes of the qualified rate classes. The total annual projected discounts for the LIRA customers for the upcoming 12 month period shall equal the sum of the individual monthly total projected discounts, pre-program arrearage forgiveness, and program cost exclusive of company labor for LIRA customers for the upcoming 12 months. The total monthly projected discounts for LIRA customers shall equal the residential bill for the average LIRA customer consumption for the month multiplied by the average discount percentage for LIRA service multiplied by the projected number of LIRA customers for the month. (C)

The currently effective charge for the current LIRA Rate Discount to be included in rates is \$0.2033/Mcf. (I)

(D) Indicates Decrease

(I) Indicates Increase

RIDER F
LIRA DISCOUNT CHARGE

CAP FUNDING RECONCILIATION CHARGE

A charge will be included in the rates subject to this Rider to provide for the full recovery of costs in conjunction with the Company's LIRA rate discounts, program costs, forgiven pre-program arrearages. Annual reconciliations for the appropriate periods will be filed in accordance with 66 Pa.C.S. §1307(e) by October 30. (C)

Such charge shall be updated annually and effective each February 1 of the year. (C)

CALCULATION OF RECONCILIATION COMPONENT OF RATE

The charge will have five components; the first associated with the LIRA rate discount, the second with the LIRA program costs, the third with the LIRA forgiven pre-program arrearages, the fourth with the incremental customer credit and a fifth with the adjustment for over/under recovery of the prior period charge. The charge will be recalculated as specified above.

The charge associated with the LIRA rate discount will contain the following calculation;

The annual reconciliation charge associated with the lira rate discounts will be based on the previous fiscal year (October through September) actual over/(under) collection determined by comparing discounts provided in bills to LIRA customers as compared to discounts billed to Residential customers under this Rider. (C)

(C) Indicates Change

RIDER F
LIRA DISCOUNT CHARGE

CAP FUNDING RECONCILIATION CHARGE (con't.)

CALCULATION OF RECONCILIATION COMPONENT OF RATE (con't)

The charge associated with the LIRA program costs will contain the following calculation;

The annual reconciliation charge associated with the LIRA program costs will be calculated based on the previous annual fiscal year costs (October through September) to administer the LIRA program excluding company labor and benefits less the projected amount included in the rider for the previous fiscal year. (C)

The charge associated with the LIRA forgiven pre-program arrearages will contain the following calculation;

The annual reconciliation charge associated with the LIRA forgiven pre-program arrearages will be based on the previous annual fiscal year pre-program forgiven arrearages (October through September) associated with the LIRA program less the projected amount included in the rider for the previous fiscal year. (C)

(C) Indicates Change

RIDER F
LIRA DISCOUNT CHARGE

CAP FUNDING RECONCILIATION CHARGE (con't)
CALCULATION OF RECONCILIATION COMPONENT OF RATE (con't)

The charge associated with the incremental customer credit will contain the following calculation:

Effective February 1, an annual credit of \$35 per customer will be provided associated with the LIRA incremental customers. The credit will be based on the average number of LIRA customers billed during the previous fiscal period (October - September) less 9,702. The annual credit will continue until new base rates become effective as a result of a general rate proceeding. If the average number of LIRA customers billed during the previous fiscal period is 9,702 or less, the credit will be \$0. (C)

The CAP Funding Reconciliation Charge will be the summation of the charges calculated above divided by the projected February 1 through January 31 volumes. (C)

ADJUSTMENT FOR OVER / UNDER RECOVERY OF PRIOR PERIOD CHARGE

The filing to be effective every February 1 shall include a levelized rate for over/under collections for the prior (12) month period by comparing projected revenues under this Rider to actual revenue amounts experienced. The annual reconciliation shall be based upon actual revenues through December 31 and estimated revenues for January. Estimates for January shall be included in the following reconciliation period. The rate will be designed to recover or refund the applicable under or over recovery over the twelve (12) month period beginning February. (C)

RIDER F LIRA Discount Charge Component	\$/Mcf	
Current LIRA Rate Discount	\$0.2103	(I)
Cap Funding Reconciliation Charge	\$(0.0071)	
Adjustment for Over/Under Recovery of Prior Period Charge	\$0.0001	
Total RIDER F	\$0.2033	(I)

The currently effective charge to be included in rates is \$0.2033/Mcf. (I)

(D) Indicates Decrease

(I) Indicates Increase

Rider G
Merchant Function Charge (MFC) Rider

Applicability:

The Merchant Function Charge (MFC) shall be added to the Natural Gas Supply Charge and Gas Adjustment Charge of Residential, LIRAS, Commercial and Public Authority, SVIS, IVIS, LVIS and LIS rate schedules.

Such charges shall be updated quarterly and effective each February 1, May 1, August 1, and November 1 of the year. The charge will also be updated whenever there is a change to the Sales Service Rate Customer Charge, Distribution Charge, Natural Gas Supply Charge or Gas Adjustment Charge.

Calculation of Rate:

For customers receiving service in the Residential classification, the MFC shall equal 2.6879% times the Natural Gas Supply Charge and the Gas Adjustment Clause as calculated for Rider A. (I)

The current Residential MFC Charge is:

Natural Gas Supply Charge per Mcf	\$0.2124	(I)
Gas Adjustment clause (E-Factor) per Mcf	\$0.0225	(I)
Total Residential MFC per Mcf	\$0.2349	(I)

For customers receiving service in the Non-Residential classifications, the MFC shall equal 0.5097% times the Natural Gas Supply Charge and Gas Adjustment Clause as calculated for Rider A. (I)

The current Non-Residential MFC Charge is:

Natural Gas Supply Charge per Mcf	\$0.0402	(I)
Gas Adjustment clause (E-Factor) per Mcf	\$0.0043	(I)
Total Non-Residential MFC per Mcf	\$0.0445	(I)

Rider H
Gas Procurement Charge (GPC)

APPLICABILITY

Effective June 1, 2013, the Gas Procurement Charge will be included in the Natural Gas Supply Charge of Residential, LIRAS, Commercial and Public Authority, SVIS, IVIS, LVIS and LIS rate schedules.

The charge is designed to recover the costs of procuring natural gas pursuant to 52 Pa. Code §62.223. The natural gas procurement costs included in the GPC charge will only be updated in a base rate case.

The GPC to be included in the Natural Gas Supply Charge shall (I) be \$0.1149 / Mcf and is not reconcilable.

	Residential (¢ per 100 cubic feet)	Non Residential (¢ per 100 cubic feet)	
Price To Compare Component			
Natural Gas Supply Charge			
Purchased Gas Cost Component (Rider A)	78.998	78.998	(I)
Merchant Function Charge associated with Natural Gas Supply Charge (Rider G)	2.124	0.402	(I)
Gas Procurement Charge (Rider H)	<u>1.149</u>	<u>1.149</u>	
Subtotal Natural Gas Supply Charge	82.271	80.549	(I)
Gas Adjustment Charge			
Purchased Gas Cost Component (Rider A)	8.383	8.383	
Merchant Function Charge associated with Gas Adjustment Charge (Rider G)	<u>0.225</u>	<u>0.043</u>	(I)
Subtotal Gas Adjustment Charge	8.608	8.426	(I)
Total Price To Compare	<u>90.879</u>	<u>88.975</u>	(I)

(D) Indicates Decrease

(I) Indicates Increase

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BUFFALO, NEW YORK**

RATES, RULES AND REGULATIONS

**GOVERNING THE FURNISHING
OF
NATURAL GAS SERVICE
IN
TERRITORY DESCRIBED HEREIN**

Issued: October 285, 2022

Effective: December 275, 2022

D. L. DeCAROLIS, PRESIDENT
BUFFALO, NEW YORK

This Supplement includes changes to existing requirements.

See page 2.

LIST OF CHANGES MADE BY THIS TARIFF (continued)

DECREASE (continued)

3. MMT Service Rates decreased for "Small" Commercial/Public Authority <25,000 and Small Volume Industrial Service Classes.
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4. DMT Service Rates decreased for "Small" Commercial/Public Authority <25,000 and Small Volume Industrial Service Classes.
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INCREASE:

1. Justified Company Investment increases for Residential, Commercial, Public Authority and Industrial.
Page 12

2. Basic Service Charge increases for Residential, Small Commercial/Public Authority, Large Commercial/Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial, and Large Industrial Service Classes.
Pages 36, 41, 41A, 42, 53, 55, 65, and 76

3. Natural Gas Supply Charge increases for Residential, Small Commercial/Public Authority, Large Commercial/Public Authority, Small Volume Industrial, Intermediate Volume Industrial, Large Volume Industrial, and Large Industrial Service Classes.
Pages 36, 41, 41A, 42, 53, 55, 65, and 76

4. Minimum NGV, Maximum NGV and Distribution Charge rates increase for Natural Gas Vehicle Service Classes.
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5. MMT Service Rates increased for Residential, "Small" Commercial/Public Authority >25,000, "Large" Commercial/Public Authority, Intermediate Volume Industrial, Large Volume Industrial, and Large Industrial Service Classes.
Page 100 and 101

6. DMT Service Rates increased for Residential, "Small" Commercial/Public Authority >25,000, "Large" Commercial/Public Authority, Intermediate Volume Industrial, Large Volume Industrial, and Large Industrial Service Classes.
Page 100 and 101

LIST OF CHANGES MADE BY THIS TARIFF (continued)

INCREASES (continued)

~~RESERVED FOR FUTURE USE~~

7. SATC Basic Service Charge increases for Residential, Small Commercial/Public Authority, Large Commercial/Public Authority, Small Volume Industrial, and Intermediate Volume Industrial Service Classes
Pages 120, and 121.

8. Rider F - LIRA Discount Charge, increase in Current LIRA

9. POR Discounts increase for Residential and Non-Residential.
Page 125

10. DMLMT Service Distribution charge increases.
Page 146C

11. Rider G - Merchant Function Charge Rider, increase in Residential Service and Non-residential Service rates.
Page 168

12. Rider H - Gas Procurement Charge, increase in Natural Gas Supply Charge and Total Price to Compare.
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3. DETERMINATION OF COMPANY INVESTMENT FOR UPGRADE/EXTENSION OF FACILITIES
 (Cont'd)

C. Determination of Justified Company Investment Per Dollar of
 Additional Annual Revenue

(1) Residential

The Justified Company Investment Per Dollar of Additional Annual Revenue for residential customers is \$~~64.4558~~. (DI)

(2) Commercial and Public Authority; Industrial

The Justified Company Investment Per Dollar of Additional Annual Revenue for commercial, public authority or industrial customers shall be selected from the table below based upon the projected term of use by the customer of the new or upgraded facilities.

<u>Projected Term of Use of New/Upgraded Facilities (Years)</u>	<u>Justified Company Investment Per Dollar of Additional Annual Revenue</u>
1	\$.470.63
2	.91 <u>1.21</u>
3	1.30 <u>1.74</u>
4	1.66 <u>2.23</u>
5	1.99 <u>2.69</u>
6	2.29 <u>3.11</u>
7	2.57 <u>3.49</u>
8	2.82 <u>3.85</u>
9	3.05 <u>4.17</u>
10	3.26 <u>4.47</u>
Greater than 10	4.58 <u>6.45</u>

Because the term of use has a substantial effect on the determination of the Justified Company Investment Per Dollar of Additional Annual Revenue, the Company may require a letter of intent from commercial, public authority and industrial customers projecting the term of use of the new or upgraded extension of facilities being requested.

The Company reserves the right to require a guaranteed revenue contract if the customer projects a term of use of the new or upgraded facilities in excess of 10 years or if the customer does not demonstrate that the customer's term of use is reasonable.

(DI) Indicates ~~Decrease~~Increase

RESIDENTIAL SERVICE RATE SCHEDULE

RESIDENTIAL CLASSIFICATION

This classification shall include gas supplied for residential purposes such as a private dwelling, apartment house with a single meter supplying four or less dwelling units, separately metered apartments of a multiple dwelling, accessory buildings to dwellings or apartment houses such as garages, except at residences receiving service under Rate Schedule LIRAS for Low Income Residential Assistance Service and other places of residence where gas is used for residential purposes.

Churches and missions (places of worship) shall be entitled to Service under the Residential service rate schedule.

AVAILABILITY OF SERVICE

Gas Service shall be available at one location, except as otherwise provided, for residential customers.

APPLICABILITY

Applicable in all areas served under this tariff.

MONTHLY RATE

Basic Service Charge

~~\$12.00~~18.0 per Month
0

(I)

Distribution Charges

~~32.20~~30.0 per 100 cubic feet ~~for the first 5,000 cubic feet~~
14¢
~~23.050¢~~ per 100 cubic feet for all over 5,000 cubic feet

(~~D~~)

)

(~~C~~)

)

Gas Adjustment Charge

8.383¢ per 100 cubic feet

Purchased Gas Cost Component
(Rider A)

(~~I~~)

~~0.18~~70.225 per 100 cubic feet
¢

Merchant Function Charge
(Rider G)

(I)

~~8.57~~08.608 Per 100 cubic feet
¢

Total Gas Adjustment Charge

(I)

(D) Indicates Decrease

(I) Indicates Increase

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RESIDENTIAL SERVICE RATE SCHEDULE (cont.)

Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component	(I)
		(Rider A)	
1.7622 <u>1.124</u>	per 100 cubic feet	Merchant Function Charge	(I)
¢		(Rider G)	
1.0501 <u>1.149</u>	per 100 cubic feet	Gas Procurement Charge	<u>(I)</u>
¢		(Rider H)	
81.8108 <u>82.2</u>	per 100 cubic feet	Total Natural Gas Supply	(I)
<u>71</u> ¢	Charge		

The Natural Gas Supply Charge shall include a Merchant Function Charge (I) (Rider G) to recover uncollectible costs associated with purchase gas costs of ~~2.2301~~2.6879% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223. The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge and Rider F - LIRA Discount Charge as set forth in this tariff.

RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

COMMERCIAL AND PUBLIC AUTHORITY SERVICE RATE SCHEDULE (cont.)

APPLICABILITY

Applicable in all areas served under this tariff.

MONTHLY RATE

For "Small" Commercial/Public Authority Customers using not more than 250,000 cubic feet per year:

Basic Service Charge

~~\$19.89~~30.0 per Month
0

(I)

Distribution Charges

~~27.20~~25.3 per 100 cubic feet ~~for the first 5,000 cubic feet~~
29¢
~~24.280¢~~ ~~per 100 cubic feet for all over 5,000 cubic feet~~

(~~I~~)

)

(~~C~~)

)

Gas Adjustment Charge

8.383¢ per 100 cubic feet
~~0.01~~90.043 per 100 cubic feet
¢
~~8.40~~28.426 per 100 cubic feet
¢

Purchased Gas Cost Component
(Rider A)

(~~I~~)

Merchant Function Charge
(Rider G)

(I)

Total Gas Adjustment Charge

(I)

Natural Gas Supply Charge

78.998 per 100 cubic feet
~~0.18~~10.402 per 100 cubic feet
¢
~~1.05~~01.149 per 100 cubic feet
¢
~~80.22~~80.54 per 100 cubic feet
99¢

Purchased Gas Cost Component
(Rider A)

(~~I~~)

Merchant Function Charge
(Rider G)

(I)

Gas Procurement Charge (Rider H)

(I)

Total Natural Gas Supply Charge

(I)

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of ~~0.22~~50.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

(I)

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

(D) Indicates Decrease

(I) Indicates Increase

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COMMERCIAL AND PUBLIC AUTHORITY SERVICE RATE SCHEDULE (Cont'd)

For "Small" Commercial/Public Authority Customers using greater than 250,000 cubic feet but not more than 1,000,000 cubic feet per year:

Basic Service Charge			
	\$27.53 <u>41.50</u>	per Month	(I)
Distribution Charges			
	21.399 <u>22.90</u>	per 100 cubic feet for the first 20,000 cubic feet	(I)
	5¢		
	20.111	per 100 cubic feet for all over 20,000 cubic feet	(C+)
)
Gas Adjustment Charge			
	8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A) (I)
	0.019 <u>0.043</u> ¢	per 100 cubic feet	Merchant Function Charge (Rider G) (I)
	8.402 <u>8.426</u> ¢	per 100 cubic feet	Total Gas Adjustment Charge (I)
Natural Gas Supply Charge			
	78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A) (I)
	0.181 <u>0.402</u> ¢	per 100 cubic feet	Merchant Function Charge (Rider G) (I)
	1.050 <u>1.149</u> ¢	per 100 cubic feet	Gas Procurement Charge (Rider H) (I)
	80.229 <u>80.54</u>	per 100 cubic feet	Total Natural Gas Supply Charge (I)
	9¢		

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of ~~0.22850.5097~~% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

(I)

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

Issued: ~~July 29~~October 28, 2022

Effective: ~~August 1~~December 27, 2022

Commercial and Public Authority Service Rate Schedule (Cont'd)

For "Large" Commercial/Public Authority Customers:

Basic Service Charge			
	\$ 121.01 <u>181.</u> per Month		(I)
	<u>50</u>		
Distribution Charges			
	18.00 <u>18.52</u> per 100 cubic feet for the first 300,000 cubic feet		(I)
	<u>0</u> ¢		
	16.867 ¢ per 100 cubic feet for the next 1,700,000 cubic feet		(±C)
	15.366 ¢ per 100 cubic feet for all over 2,000,000 cubic feet		(±C)
Gas Adjustment Charge			
	8.383¢ per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(±)
	0.0190 <u>0.043</u> ¢ per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
	8.4028 <u>8.426</u> ¢ per 100 cubic feet	Total Gas Adjustment Charge	(I)
Natural Gas Supply Charge			
	78.998¢ per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(±)
	0.181 <u>0.402</u> ¢ per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
	1.050 <u>1.149</u> ¢ per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)
	80.229 <u>80.54</u> per 100 cubic feet	Total Natural Gas Supply Charge	(I)
	<u>9</u> ¢		

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of ~~0.22850~~0.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223. (I)

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

APPLICATION PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

RULES AND REGULATIONS

The Rules and Regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

SVIS
Small Volume Industrial Service Rate Schedule (Cont'd)

MONTHLY RATE

Basic Service Charge			
	\$65.60 <u>98.50</u>	per Month	(I)
Distribution Charges			
	23.58 <u>21.79</u>	per 100 cubic feet	(±D)
	<u>70¢</u>		
Gas Adjustment Charge			
	8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A) (±)
	0.01 <u>90.043</u> ¢	per 100 cubic feet	Merchant Function Charge (Rider G) (I)
	8.40 <u>28.426</u> ¢	per 100 cubic feet	Total Gas Adjustment Charge (I)
Natural Gas Supply Charge			
	78.998¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A) (±)
	0.18 <u>10.402</u> ¢	per 100 cubic feet	Merchant Function Charge (Rider G) (I)
	1.05 <u>0.149</u>	per 100 cubic feet	Gas Procurement Charge (Rider H) (I)
	80.22 <u>980.54</u>	per 100 cubic feet	Total Natural Gas Supply Charge (I)
	<u>9¢</u>		

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) to recover uncollectible costs associated with purchase gas costs of ~~0.22850.5097~~0.22850.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223. (I)

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge.

APPLICATION PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

RULES AND REGULATIONS

The Rules and Regulations set forth in this tariff shall govern, where applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

Issued: ~~July 29, 2022~~October 28, 2022 Effective: ~~August 1, 2022~~December 27, 2022

IVIS
INTERMEDIATE VOLUME INDUSTRIAL SERVICE RATE SCHEDULE (Cont'd)
MONTHLY RATE

Basic Service Charge			
\$ 201.91 <u>303</u>	per Month		(I)
<u>.00</u>			
Distribution Charges			
18.003 <u>14.7</u>	per 100 cubic feet	for the first 100,000 cubic feet	(D)
<u>300</u> ¢)
14.054 ¢	per 100 cubic feet	for the next 1,900,000 cubic feet	(C)
)
10.963 ¢	per 100 cubic feet	for all over 2,000,000 cubic feet	(C)
)
Gas Adjustment Charge			
8.383¢	per 100 cubic feet	Purchased Gas Cost Component	(I)
		(Rider A)	
0.0190 <u>.043</u>	per 100 cubic feet	Merchant Function Charge	(I)
¢		(Rider G)	
8.402 <u>8.426</u>	per 100 cubic feet	Total Gas Adjustment Charge	(I)
¢			
Natural Gas Supply Charge			
78.998¢	per 100 cubic feet	Purchased Gas Cost Component	(I)
		(Rider A)	
0.181 <u>0.402</u>	per 100 cubic feet	Merchant Function Charge	(I)
¢		(Rider G)	
1.050 <u>1.149</u>	per 100 cubic feet	Gas Procurement Charge (Rider H)	(I)
¢			
80.229 <u>80.5</u>	per 100 cubic feet	Total Natural Gas Supply Charge	(I)
<u>49</u> ¢			

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) (I) to recover uncollectible costs associated with purchase gas costs of ~~0.22850~~0.5097% and the Gas Procurement Charge (Rider H) to recover costs of procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

APPLICATION PERIOD

The Application Period shall be the twelve months beginning March 1 of each year.

RULES AND REGULATIONS

(D) Indicates Decrease

(I) Indicates Increase

Issued: ~~July 29~~October 28, 2022

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LVIS

Large Volume Industrial Service (Cont'd)

- C. An Industrial Customer, for which the Company estimates that the total volumes of gas purchased from the Company or transported by the Company during the next succeeding twelve months will be not less than 50,000 Mcf, if the Industrial Customer has used total volumes of gas in at least one billing month of not less than 4,167 Mcf, even if the Customer disagrees with the Company's estimate.
- D. An Industrial Customer for which the Company estimates that total volumes of gas to be used by the customer during the next succeeding twelve months will not be less than 50,000 Mcf of gas per year whether the gas is purchased by the Industrial Customer from the Company, delivered by the Company to the Industrial Customer, or obtained by the customer from another source.

An Industrial Customer that meets the above criteria under this rate schedule at the beginning of an Application Period is required to continue to be subject to this rate schedule during all months of such Application Period. An Industrial Customer that meets the above criteria under this rate schedule during an Application Period is required to continue to be subject to this rate schedule during all or remaining months of such Application Period.

MONTHLY RATE

Basic Service Charge			
	\$809.00 <u>1213.50</u>	per Month	(I)
Distribution Charges			
	13.57 <u>12.11</u>	per 100 cubic feet for the first 100,000 cubic feet	(D)
	¢		
	11.830	per 100 cubic feet for the next 1,900,000 cubic feet	(C)
	9.827	per 100 cubic feet for the next 18,000,000 cubic feet	(C)
	8.512	per 100 cubic feet for all over 20,000,000 cubic feet	(C)
Gas Adjustment Charge			
	8.383¢	per 100 cubic feet	Purchased Gas Cost Component (Rider A) (I)
	0.019 <u>0.043</u> ¢	per 100 cubic feet	Merchant Function Charge (Rider G) (I)
	8.402 <u>8.426</u> ¢	Per 100 cubic feet	Total Gas Adjustment Charge (I)

(D) Indicates Decrease

(I) Indicates Increase

LVIS
Large Volume Industrial Service (Cont'd)

Natural Gas Supply Charge				
78.998¢	per 100 cubic feet	Purchased Gas Cost Component		(I)
		(Rider A)		
0.181 <u>0.402</u> ¢	per 100 cubic feet	Merchant Function Charge		(I)
		(Rider G)		
1.050 <u>1.149</u> ¢	per 100 cubic feet	Gas Procurement		<u>(I)</u>
		Charge (Rider H)		
80.229 <u>80.549</u> ¢	per 100 cubic feet	Total Natural Gas Supply		(I)
	Charge			

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) (I)
to recover uncollectible costs associated with purchase gas costs of
~~0.228~~50.5097% and the Gas Procurement Charge (Rider H) to recover costs of
procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with provisions of
Rider B - State Tax Adjustment Surcharge.

RULES AND REGULATIONS

The Rules and Regulations set forth in this tariff shall govern, where
applicable, the supply of gas service under this rate schedule.

APPLICABLE PERIOD

The Application Period shall be the twelve months beginning March 1 of
each year.

(D) Indicates Decrease

(I) Indicates Increase

Issued: ~~July 29~~October 28, 2022

Effective: ~~August 1~~December 27,

LIS

Large Industrial Service (Cont'd)

- C. An Industrial Customer, for which the Company estimates that the total volumes of gas purchased from the Company or transported by the Company during the next succeeding twelve months will be not less than 200,000 Mcf, if the Industrial Customer has used total volumes of gas in at least one billing month of not less than 17,000 Mcf, even if the Customer disagrees with the Company's estimate.

An Industrial Customer that meets the above criteria under this rate schedule at the beginning of an Application Period is required to continue to be subject to this rate schedule during all months of such Application Period. An Industrial Customer that meets the above criteria under this rate schedule during an Application Period is required to continue to be subject to this rate schedule during all or remaining months of such Application Period.

MONTHLY RATE

Basic Service Charge			
	\$1,029.00 per Month		(I)
	<u>1,543.50</u>		
Distribution Charges			
	11.5898.5 per 100 cubic feet for the first 100,000 cubic feet		(FD)
	<u>960¢</u>)
	9.815¢ per 100 cubic feet for the next 1,900,000 cubic feet		(I)
	7.775¢ per 100 cubic feet for the next 18,000,000 cubic feet		(I)
	6.436¢ per 100 cubic feet for all over 20,000,000 cubic feet		(I)
Gas Adjustment Charge			
	8.383¢ per 100 cubic feet	Purchased Gas Cost Component (Rider A)	(I)
	0.0190.04 per 100 cubic feet	Merchant Function Charge (Rider G)	(I)
	<u>3¢</u>		
	8.4028.42 per 100 cubic feet	Total Gas Adjustment Charge	(I)
	<u>6¢</u>		

(D) Indicates Decrease

(I) Indicates Increase

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LIS
Large Industrial Service (Cont'd)

Natural Gas Supply Charge				
78.998¢	per 100 cubic feet	Purchased Gas Cost Component		(I)
		(Rider A)		
0. 181 <u>402</u> ¢	per 100 cubic feet	Merchant Function Charge		(I)
		(Rider G)		
1.050 <u>1.149</u> ¢	per 100 cubic feet	Gas Procurement Charge		<u>(I)</u>
	(Rider H)			
80.229 <u>80.549</u> ¢	per 100 cubic feet	Total Natural Gas Supply		(I)
	Charge			

The Natural Gas Supply Charge shall include a Merchant Function Charge (Rider G) (I)
to recover uncollectible costs associated with purchase gas costs of
~~0.22850.5097~~% and the Gas Procurement Charge (Rider H) to recover costs of
procuring natural gas pursuant to 52 Pa. Code §62.223.

The above rates shall be subject to surcharges in accordance with
provisions of Rider B - State Tax Adjustment Surcharge.

GAS SHORTAGE CURTAILMENT

Service under this schedule to an LIS Industrial Customer is subject to
curtailment and excess consumption penalty as set forth in Rule 26 of this
tariff.

RULES AND REGULATIONS

The rules and regulations set forth in this tariff shall govern, where
applicable, the supply of gas service under this rate schedule.

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE - NGV

NATURAL GAS VEHICLE SERVICE

I. APPLICABILITY

Throughout the territory served under this tariff.

II. AVAILABILITY

Sales Service under this rate schedule is available for use of natural gas by a customer directly in a natural gas motor vehicle ("NGV").

III. NATURE OF SERVICE

Service provided in this rate schedule shall be firm service subject to the curtailment priorities of Rule 26. For curtailment purposes, service under this rate schedule shall be defined as curtailment priority number (6), firm large noncritical commercial and industrial requirements other than requirement for boiler fuel use.

IV. RATE

Rates per 100 cu. Ft. shall be established by the Company on the first day of each calendar month for each of the categories set forth below to compete with alternative vehicle fuels. The rates shall not be less than the 100% load factor base cost of gas, plus the take-or-pay surcharge, plus the surcharge for Transition Cost, plus the incremental operating cost incurred by the Company for operating Company owned NGV compression equipment on a per Ccf basis, if any, plus \$0.01 per cu. ft., plus the state tax adjustment surcharge, and not more than the tailblock rate of the Commercial and Public Authority Service Rate Schedule, including all applicable surcharges, plus the incremental operating cost incurred by the Company for operating Company owned NGV compression equipment on a per Ccf basis, if any.

The 100% load factor base cost of gas shall be \$0.82523 per 100 cu. ft. ~~(I)~~
(as calculated by adding the purchase gas components of the Load Balancing Service Rates).

Purchased Gas 100% Load Factor Demand Cost	\$0.07125/Ccf	(D)
plus Purchased Gas Commodity Cost Equals	<u>\$0.75398/Ccf</u>	(I)
100% Load Factor Base Cost of Gas	\$0.82523/Ccf	(I)

The incremental operating cost for compression shall be \$0.13436/Ccf.

(D) Indicates Decrease

(I) Indicates Increase

Natural gas vehicle customers are classified into the following categories:

NGV(1) All natural gas vehicle customers utilizing Company owned filling facilities. A uniform rate shall be established each month within the parameters set forth above, for customers utilizing Company-owned filling facilities.

The minimum NGV(1) rate shall be: \$~~0.967170~~0.96959/Ccf (I)

The current components of the minimum NGV(1) rate are as follows:

100% load factor base cost of gas:	\$0.82523/Ccf	(I)
Incremental operating cost of Company owned NGV compression equipment:	\$0.13436/Ccf	
Transition Cost Surcharge	\$0.00000/Ccf	
State Tax Adjustment Surcharge	(\$ 0.0024200000)/Ccf	(D)
Minimum allowable Non-Gas cost	\$0.01000/Ccf	

The maximum NGV(1) rate shall be: \$~~1.171391~~1.20931/Ccf (I)

The current components of the maximum NGV(1) rate are as follows:

Tailblock rate <u>Distribution Charge</u> of the Large Commercial and Public Authority Service Rate schedule:	1.039971<u>1.07495</u> /Ccf	(C) (I)
Incremental operating cost of Company owned NGV compression equipment:	\$0.13436/Ccf	
State Tax Adjustment Surcharge	(\$ 0.0029400000)/Ccf	(D)

NGV(2) Natural gas vehicle customers utilizing customer owned filling facilities. A uniform rate will be established each month within the parameters set forth above, to customers utilizing customer owned filling facilities.

The minimum NGV(2) rate shall be: \$0.~~8331483523~~0.07495/Ccf (I)

The current components of the minimum NGV(2) rate are as follows:

100% load factor base cost of gas:	\$0.82523/Ccf	(I)
Transition Cost Surcharge	\$0.00000/Ccf	
State Tax Adjustment Surcharge	(\$ 0.0020900000)/Ccf	(D)
Minimum allowable Non-Gas cost	\$0.01000/Ccf	

The maximum NGV(2) rate shall be: \$~~1.037371~~1.07495/Ccf (I)

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RATE SCHEDULE PSB

PRIORITY STANDBY SERVICE

APPLICABILITY

Throughout the territory served under this tariff.

AVAILABILITY OF SERVICE

Service under this rate schedule is available to all customers under the Residential, Commercial and Public Authority, and SVIS Rate Schedules which enter into a contract for service under this Rate Schedule. A customer will be permitted to enter into a contract, prepared by the Company, for service under this rate schedule, however, only if the Company projects that sufficient volumes of gas will be available to the Company during the period of the customer's contract for Priority Standby Service.

Service under this rate schedule is mandatory for all customers categorized as Priority 1 under the curtailment priorities of Rule 26 who enter into contracts with the Company to receive Transportation Service and who do not have dual or alternate fuel equipment on site which is installed and operable with sufficient amounts of alternate fuel available on site during each winter period of each year commencing on December 1 and ending on March 31 of the following year. Service under this rate schedule is voluntary for all other customers.

NATURE OF SERVICE

Priority standby service shall permit the customer to purchase gas on a firm basis subject to curtailment priorities of Rule 26. The Company will take all reasonable steps to obtain or to maintain gas supplies sufficient to enable the Company to provide reasonably continuous service to each Customer receiving Priority Standby Service.

MONTHLY RATE

The monthly rate shall be \$1.1177 per Mcf, which shall be applied to the total monthly volumes transported by the customer during the month. (I)

The rate shall equal the PGDC portion of the commodity rate applicable to the corresponding sales rate classification.

(D) Indicates Decrease

(I) Indicates Increase

MONTHLY RATE

The monthly rate shall be \$0.5297 per Mcf, which shall be applied to the (I)
Monthly Volume, as defined below.

MONTHLY VOLUME

The Mcf volume of gas to which the Monthly Rate set forth above shall be
applied, shall be determined for each billing cycle, as set forth below;

1. The volume of gas specified in the Service Agreement under this rate schedule shall be adjusted for each billing cycle by, multiplying such volume, expressed in Mcf, by a fraction. The numerator of the fraction shall be the number of days in the billing cycle applicable to the customer and the denominator shall be thirty (30).
2. If the volume determined under item 1, above, is greater than the sum of the Mcf volume of gas purchased by the customer under rate schedules other than load balancing rate schedules during the billing cycle, the Monthly Rate shall be applied to the difference between: (a) the volume determined under item 1, above, and (b) the Mcf volume of gas purchased by the customer under the rate schedules other than load balancing rate schedules during such billing cycle.
3. If the volume determined under item 1, above, is equal to or less than the Mcf volume of gas purchased by the customer under rate schedules other than load balancing rate schedules during the billing cycle, then the Monthly Volume shall be zero (0) Mcf.

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RATE SCHEDULE FOR MONTHLY METERED TRANSPORTATION SCHEDULE (cont'd)

MONTHLY RATES

Commodity Rates

The commodity rates set forth below contain a component, presently \$0.3800 per Mcf, for recovery of purchased gas costs.

For transportation of gas to Residential Customers, the monthly rate for transportation of gas both within and outside the Commonwealth of Pennsylvania shall be:

~~\$2.8158~~3.0759 Mcf (D) ~~(I)~~

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

~~\$2.7256~~2.6074 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per year (D)

~~\$2.2245~~2.3650 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (D) ~~(I)~~

~~\$1.7762~~1.9265 per Mcf for Large Commercial/Public Authority (D) ~~(I)~~

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$2.7256~~2.6074 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per year (D)

~~\$2.2245~~2.3650 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (D) ~~(I)~~

~~\$1.7762~~1.9265 per Mcf for Large Commercial/Public Authority (D) ~~(I)~~

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

~~\$2.5257~~2.2542 per Mcf for SVIS Customers (D)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$2.5257~~2.2542 per Mcf for SVIS Customers (D)

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE FOR MONTHLY METERED TRANSPORTATION SCHEDULE (cont'd)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

~~\$1.43041.5475~~ per Mcf for IVIS Customers (D I)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$1.43041.5475~~ per Mcf for IVIS Customers (D I)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

~~\$1.16861.2855~~ per Mcf (D I)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$1.16861.2855~~ per Mcf (D I)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

~~\$0.84390.9341~~ per Mcf (D I)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$0.84390.9341~~ per Mcf (D I)

Provided, however, that the Company, in its sole discretion, may reduce by contract the portion of the above rates applicable to the Customer that are for recovery of gas or the portion of the rate for recovery of non-gas costs of service if it is reasonably necessary to do so to meet competition from another supplier of energy including gas from another supplier of gas that has constructed, or could construct, facilities to deliver supplies of gas to a MMT Customer of the Company without use of the Company's facilities or another transportation of gas. The Company may also reduce or eliminate the compensation for line losses provided for in Special Provisions paragraph B of this rate schedule in order to meet the competitive circumstances for alternate fuels or bypass situations cited above excluding competition from other Pennsylvania local distribution companies. The Company will reduce the applicable rate only if:

- (a) Either (1) the MMT Customer has facilities in place and operable to use an alternative fuel or obtain gas from an alternative supplier or (2) in the Company's judgment, such facilities would be constructed;

(D) Indicates Decrease

(I) Indicates Increase

be subject to refund under any circumstances. As deemed necessary by the Company in its sole discretion, the DMT customer shall be required also to pay, in full, for costs of installing daily metering and communications equipment selected by the Company which will enable the Company to obtain each day meter readings of the volume of gas delivered to the Company or to another point or points acceptable to the Company for the Customer's account and the volume of gas from the Company used by the Customer each day. In addition, with regard to daily metering and communications equipment, the Customer shall pay an amount of money to provide for recovery of the present value of the carrying cost of income taxes on the payment for daily metering and communications equipment. Such carrying cost arises from the delay between federal and Pennsylvania income taxation and income tax deductions over the tax life of the equipment and a further amount equal to 72.67% of the carrying cost (based on present income tax rates). If additional facilities are required for furnishing of gas service, customer's payment for additional facilities required for furnishing of gas service shall be governed by Tariff Rule No. 3, "Extension of Facilities", and Tariff Rule No. 5, "Service Lines."

(C)

CHARACTER OF SERVICE

Gas, of a quality acceptable to the Company, owned by a DMT Service Customer and delivered, either directly or by displacement, into the Company's distribution system, will be transported, by the Company, to the delivery point designated by the DMT Service Customer.

TERM OF SERVICE AGREEMENT

If the requirements of this Rate Schedule are met, the Company shall offer to enter into a Service Agreement with an initial term of at least one year and successive one-year terms thereafter. The initial term of a Service Agreement may be for less than one year only with the mutual consent of both the DMT Service Customer and the Company. If the initial term of a Service Agreement is for less than one year, successive terms thereafter shall be equal in length to the initial term. Either the DMT Service Customer or the Company may terminate the Service Agreement at the end of a term upon written notice thereof to the other more than thirty (30) days prior to the end of a term; further provided, however, that the Company may terminate a Service Agreement at an earlier date as provided by law by provisions of this Tariff.

(C) Indicates Change

RATE SCHEDULE FOR DAILY METERED TRANSPORTATION SERVICE (cont'd)

MONTHLY RATES

Commodity Rates

For transportation of gas to Residential customers, the monthly rate for transportation of gas both within and outside the Commonwealth of Pennsylvania shall be:

~~\$2.4558~~2.6959 per Mcf. (I)

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

~~\$2.3656~~2.2274 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per year (D)
~~\$1.8645~~1.9850 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (DI)
~~\$1.4162~~1.5465 per Mcf for Large Commercial/Public Authority (I)

For transportation of gas to Commercial and Public Authority Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$2.3656~~2.2274 per Mcf for Small Commercial/Public Authority using not more than 250 Mcf per Year (D)
~~\$1.8645~~1.9850 per Mcf for Small Commercial/Public Authority using greater than 250 Mcf but not more than 1,000 Mcf per year (DI)
~~\$1.4162~~1.5465 per Mcf for Large Commercial/Public Authority (I)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

~~\$2.1657~~1.8742 per Mcf for SVIS Customers. (D)

For transportation of gas to Small Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$2.1657~~1.8742 per Mcf for SVIS Customers. (D)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced within the

Commonwealth of Pennsylvania shall be:

\$~~1.0704~~1.1675 per Mcf for IVIS Customers.

(~~D~~I)

(D) Indicates Decrease

(C) Indicates Change

(I) Indicates Increase

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RATE SCHEDULE FOR DAILY METERED TRANSPORTATION SERVICE (cont'd)

For transportation of gas to Intermediate Volume Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$1.07041.1675~~ per Mcf for IVIS Customers. (D)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

~~\$0.80860.9055~~ per Mcf. (I)

For transportation of gas to Large Volume Industrial Customers and any entity that is not a Gas Service Customer, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$0.80860.9055~~ per Mcf. (I)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced within the Commonwealth of Pennsylvania shall be:

~~\$0.48390.5541~~ per Mcf. (I)

For transportation of gas to Large Industrial Customers, the monthly rate for transportation of gas produced outside the Commonwealth of Pennsylvania shall be:

~~\$0.48390.5541~~ per Mcf. (I)

Provided, however, that the Company, in its sole discretion, may reduce by contract the portion of the above rates applicable to the Customer that is for recovery of gas costs or the portion of the rate for recovery of non-gas costs of service if it is reasonably necessary to do so to meet competition from another supplier of energy including gas from another supplier of gas that has constructed, or could construct, facilities to deliver supplies of gas to a Gas Service Customer of the Company without use of the Company's facilities or another transporter of gas. The Company may also reduce or eliminate the compensation for line losses provided for in Special Provisions paragraph B of this rate schedule in order to meet the competitive circumstances for alternate fuels or bypass situations cited above excluding competition from other Pennsylvania local distribution companies. The Company will reduce the applicable rate only if:

- (a) Either (1) the Customer has facilities in place and operable to use an alternative fuel or obtain gas from an alternative supplier or (2) in the Company's judgment, such facilities would be constructed;

(D) Indicates Decrease
(I) Indicates Increase

(C) Indicates Change

RATE SCHEDULE SATC
SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE (Cont.)

1. Residential Transportation Rates

SATC Customers that meet the qualifications under the Residential Service Rate Schedule classification:

Rates per Residential SATC Customer per Month:

\$12.00 <u>18.00</u>	Basic Service Charge	(I)
\$0.3220 <u>0.30014</u>	per 100 cubic feet for the first 5,000 cubic feet	(D)
	(I)	
\$0.23050	per 100 cubic feet for all over 5,000 cubic feet	(C I)
	(I)	

2. Commercial and Public Authority Transportation Rates

SATC Customers that meet the qualifications under the Commercial and Public Authority Service Rate Schedule classification:

a. Rates per Commercial/Public Authority customer per month for "Small" Commercial/Public Customers using not more than 250,000 cubic feet per year:

\$19.89 <u>30.00</u>	Basic Service Charge	(I)
\$0.2720 <u>0.25329</u>	per 100 cubic feet for the first 5,000 cubic feet	(D)
\$0.24280	per 100 cubic feet for all over 5,000 cubic feet	(C I)

b. Rates per Commercial/Public Authority customer per month for "Small" Commercial/Public Customers using greater than 250,000 cubic feet but not more than 1,000,000 cubic feet per year:

\$27.53 <u>41.50</u>	Basic Service Charge	(I)
\$0.2139 <u>0.22905</u>	per 100 cubic feet for the first 20,000 cubic feet	(I)
\$0.20111	per 100 cubic feet for all over 20,000 cubic feet	(C I)

c. Rates per Commercial/Public Authority customer per month for "Large" Commercial/Public Customers:

\$121.01 <u>181.50</u>	Basic Service Charge	(I D)
\$0.1800 <u>0.18520</u>	per 100 cubic feet for the first 300,000 cubic feet	(I)
\$0.16867	per 100 cubic feet for the next 1,700,000 cubic feet	(C I)
\$0.15366	per 100 cubic feet for all over 2,000,000 cubic feet	(C I)

Issued: ~~July 29, 2022~~October 28, 2022

Effective: ~~August 1~~December 27, 2022

RATE SCHEDULE SATC
SMALL AGGREGATION TRANSPORTATION CUSTOMER SERVICE (Cont.)

3. Small Volume Industrial Service Transportation Rates

SATC Customers that meet the qualifications under the Small Volume Industrial Service Rate Schedule classification:

Rates per Small Volume Industrial Service SATC Customer per Month:

\$65.60 <u>98.50</u>	Basic Service Charge	(I)
\$0.235860 <u>.21797</u>	per 100 cubic feet	(D)

4. Intermediate Volume Industrial Service Transportation Rates

SATC Customers that meet the qualifications under the Intermediate Volume Industrial Service Rate Schedule classification:

Rates per Intermediate Volume Industrial Service SATC Customer per Month:

	Basic Service Charge	(I)
\$201.91 <u>303.00</u>	per 100 cubic feet for the first 100,000 cubic feet	(D)
\$0.180030 <u>.14730</u>	per 100 cubic feet for the next 1,900,000 cubic feet	(C)
\$0.14054)
\$0.10963	per 100 cubic feet for all over 2,000,000 cubic feet	(C)

B. Miscellaneous Customer Surcharges

1. Residential rates shall be subject to surcharges in accordance with Rider F - LIRA Discount Charge as set forth in this tariff.

2. The above SATC rates shall be subject to surcharges in accordance with provisions of Rider B - State Tax Adjustment Surcharge.

(C) Indicates Change

(D) Indicates Decrease

(I) Indicates Increase

RATE SCHEDULE SATS
SMALL AGGREGATION TRANSPORTATION SUPPLIER SERVICE (Cont.)

1. Billing Service Charges

For a pilot period of three years, terminable by the Company at the end of the third year following 12 months prior notice to participating Suppliers, the Company will purchase amounts receivable for SATC customers with annual consumption less than 1,000 Mcf/year as described herein and further detailed in the billing agreement. (C)

The rate to be charged by the Company to the Supplier for Standard Billing Service shall be \$0.20 for each bill rendered to an SATC Customer for the Supplier.

The Company shall provide the Supplier receiving Standard Billing Service with meter reading information and other reports in the Company's standard electronic format on a basis corresponding to the SATC Customer's billing cycles. The Supplier shall provide the Company with all required Supplier billing and rate information necessary for customer billing as determined by the Company. The Supplier shall provide such billing information in the Company's required format. The Supplier shall provide Supplier billing information no later than three business days before the last day of the month.

The Company will bill the SATC Customer for gas supplies sold by the Supplier to the Customer subject to the Supplier entering into a billing service contract with the Company. For Consolidated billing service where the Company does not purchase the Supplier's receivable payments made by the Customer under the billing service will be applied first to amounts to past service due under an amortization agreement with the Company, next to current bills due to the Company, next to gas supply charges owed to the Supplier, next to charges for other non-regulated service charges, and lastly to any "neighbor for neighbor" contribution. The terms and charges for the Supplier billing services other than Standard Billing Services may be negotiated between the Company and the Supplier. The Company shall be under no obligation to provide the Supplier billing services other than Standard Billing Services if mutually agreeable terms and charges cannot be negotiated. (C)

The Company will purchase the accounts receivable from POR Suppliers servicing SATC Residential, SATC Small Commercial and Public Authority customers less than 250 Mcf/year, SATC Small Commercial and Public Authority customers between 250 and 1,000 Mcf/year and SATC Small Volume Industrial customers less than 1,000 Mcf/year at a discount where the Company is providing a Utility Consolidated Bill to the customer. The residential discount is ~~2.29302.7508~~% and the non-residential discount is ~~0.29140.5726~~%. (C)

To the extent that a POR customer account has an unpaid balance on its final bill's late payment date or at the time the unpaid account balance is transferred to another active account, the Company will deduct from the payment to the POR SATS Supplier for the purchase of its receivable the unpaid billed amounts in excess of the amount that would have been due had the customer received service at Distribution's otherwise applicable sales rate during the time the customer received service from the SATS Supplier (pursuant to Rate Schedule SATC Section F "Lesser of Calculation"). (C)

(C) Indicates Change

RATE SCHEDULE FOR DAILY METERED LARGE MANUFACTURING TRANSPORTATION SERVICE ~~(C)~~
(cont'd)
MONTHLY RATES

For transportation of gas to Large Industrial Manufacturing Customers,
the monthly rate for transportation shall be:

~~\$0.4839-0.5541~~ per Mcf. ~~(I)~~

Provided, however, that the Company, in its sole discretion, may reduce by contract the portion of the above rates applicable to the Customer that is for recovery of gas costs or the portion of the rate for recovery of non-gas costs of service if it is reasonably necessary to do so to meet competition from another supplier of energy including gas from another supplier of gas that has constructed, or could construct, facilities to deliver supplies of gas to a Gas Service Customer of the Company without use of the Company's facilities or another transportation of gas. The Company will reduce the applicable rate only if:

- (a) Either (1) the Customer has facilities in place and operable to use an alternative fuel or obtain gas from an alternative supplier or (2) in the Company's judgment, such facilities would be constructed;
- (b) Volumes of gas that would be transported by the Company would be displaced by an alternate fuel or an alternative source of gas unless the Company reduces its transportation rate;
- (c) The Company will not reduce the rate for transportation service below the level necessary to transport gas; and
- (d) In the Company's judgment the DMLMT Service Customer has taken all reasonable steps to minimize the cost of gas supplies delivered to the Company's system in order to help meet competition.

Where the above criteria are met, the Company may, in its discretion enter into an agreement setting either: (1) a fixed transportation rate or (2) the basis for determining the transportation rate, for the period of the Service Agreement, which will specify which portion of the rate is being reduced.

Volumes delivered as transportation service pursuant to this rate schedule shall be subject to State Tax Adjustment Surcharge

CHARGES FOR TRANSPORTATION BY OTHERS

If furnishing service, pursuant to this Rate Schedule, requires the use of a transportation service provided other than by the Company, any cost incurred by the Company, with regard thereto, shall be billed to DMLMT Service Customer by the Company.

(D) Indicates Decrease
(I) Indicates Increase

(C) Indicates Change

RIDER B

STATE TAX ADJUSTMENT SURCHARGE

In addition to the charges provided in this tariff, a surcharge of
(0.~~2500~~%) will apply to all charges for service rendered on or after August 1, ~~(D)~~
~~2022~~2023.

The above surcharge will be recomputed using the same elements
prescribed by the Commission.

- a. Whenever any of the tax rates used in calculation of the surcharge
are changed;
- b. Whenever the utility makes effective any increased or decreased
rates, and
- c. On March 31, 1971, and each year thereafter.

The above recalculation will be submitted to the Commission within one
(1) day after the occurrence of the event or date which occasions such
recomputation; and, if the recomputed surcharge is less than the one in
effect, the Company will, and if the recomputed surcharge is more than the one
then in effect, the Company may submit with such recomputation a tariff or
supplement to reflect such recomputed surcharge, the effective date of which
shall be one (1) day after filing.

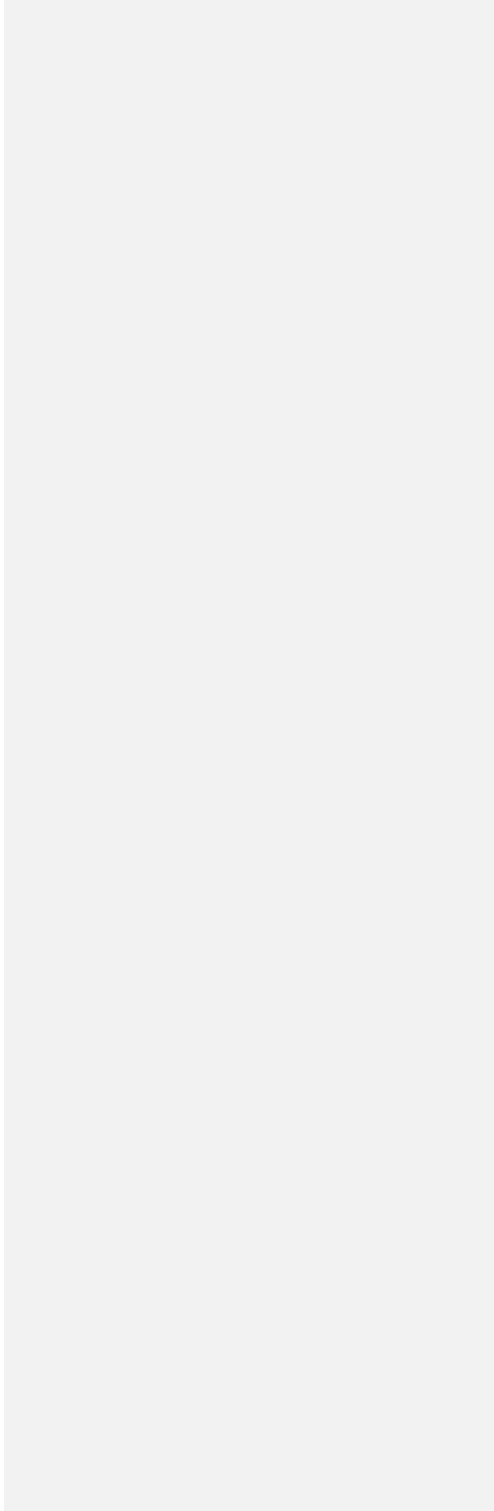
In Compliance with P-2017-2591001 Order entered October 5, 2017, the
Company shall file its State Tax Adjustment Surcharge filings on one day's
notice.

(C) Indicates Change

(D) Indicates Decrease

~~Issued: January 13, 2004 October 28, 2022 Effective: January 15, 2004 December 27, 2022~~

(c)



RIDER C

WEATHER NORMALIZATION ADJUSTMENT

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Applicability and Purpose:

A Weather Normalization Adjustment ("WNA") shall be applied to bills of customers served under Residential, LIRA, and Commercial and Public Authority Rate Schedules, for any bills rendered during the heating season October through May.

Calculation of Adjustment Amount:

The WNA will be applied to October through May billing cycles and shall be calculated on a customer account specific basis in accordance with the formula below:

$$\text{WNBC} = \text{BLMC} + [(\text{NHDD} / \text{AHDD}) \times (\text{AMC} - \text{BLMC})]$$

$$\text{WNAC} = \text{WNBC} - \text{AMC}$$

$$\text{WNA} = \text{WNAC} \times \text{Distribution Charge}$$

- (a) Weather Normalized Billing Ccfs ("WNBC") will be calculated as the Base Load Monthly Ccfs ("BLMC") added to the product of the Normal Heating Degree Days ("NHDD"), divided by the Actual Heating Degree Days ("AHDD") and the Actual Monthly Ccfs ("AMC") less the BLMC. Weather Normalized Billing Ccfs (WNBC) will only be calculated if the AMC exceeds the BLMC. WNA will not be applicable for the billing period if AMC is less than the BLMC.
- (b) BLMC shall be established for each customer using the customer's actual consumption from the billing system, measured in Ccfs.
- (c) AMC shall be measured for each customer and billing cycle and will be based on actual or estimated meter readings.
- (d) NHDD shall be based upon the 15-year average for the given day, as reported by the National Oceanic and Atmospheric Administration (NOAA) for the Erie International Airport weather station. NHDD shall be updated every 5 years with the next scheduled update of the NHDD to be effective on October 1, 2027, and thereafter every five years.
- (e) AHDD shall be the actual experienced heating degree days during the billing cycle. AHDD shall be based upon experienced actual Gas Day temperatures as reported by the NOAA for the Erie International Airport weather station.
- (f) AMC will be subtracted from the WNBC to compute the Weather Normalized Adjustment Ccfs ("WNAC").

chedule Distribution Charge based on service rendered to compute the WNA amount that will be charged or credited to each customer.

(C) Indicates Change

Issued: October 28, 2022

Effective: December 27, 2022

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~~Issued: January 13, 2004 October 28, 2022 Effective: January 15, 2004 December 27, 2022~~

~~(C)~~

RIDER C
WEATHER NORMALIZATION ADJUSTMENT (Cont.)

~~RESERVED FOR FUTURE USE~~

(h)

In the event a customer's bill needs to be canceled and rebilled at any time, the WNA will be recalculated using the most recently available data for the billing period. In some cases, updates in data used in the calculation, may result in a different WNA for the billing period.

(i) The WNA shall be subject to surcharges in accordance with the provisions of Rider B - State Tax Adjustment Surcharge as set forth in this tariff.

(j) The Company will file reports detailing weather normalization information with the Commission as outlined in the Final Order at the Company's Base Rate Proceeding at Docket No. R-2022-3035730.

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Issued: ~~February 8, 2013~~ October 28, 2022

Effective: December 27, 2022

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RIDER D
ENERGY EFFICIENCY PILOT COST RECOVERY

~~RESERVED FOR FUTURE USE~~ Program Description

National Fuel's Energy Efficiency Pilot ("EE Pilot") is an equipment replacement program to encourage customers to install high efficiency space heating appliances by offering rebate incentives. The eligible market for these rebates will be all residential customers, existing and new converting, who are replacing space heating equipment. This Energy Efficiency Cost Recovery Program ("Program") shall recover costs related to the Company's EE Pilot.

EE Pilot Charge

The EE Pilot Charge will be added to the delivery rates of the Residential customer class served under the Residential Service, Low-Income Residential Assistance, Monthly Metered Transportation, Daily Metered Transportation, and Small Aggregation Transportation Customer Service (SATC) Rate Schedules as follows:

EE Pilot Charge: \$0.0619/Mcf

Determination of EE Pilot Charge

The EE Pilot Charge shall be determined as follows:

1. Costs to be recovered shall include Company incurred costs to implement its Commission approved EE Pilot during each plan year (January 1 - December 31), including all costs incurred to develop and administer the EE Pilot.
2. The EE Pilot Charge shall be calculated in accordance with the formula below and shall be rounded to the fourth decimal:

EE Pilot Charge = Projected EE Costs / Projected Residential Class Usage (Mcf)

3. Net over or under collection of the EE Pilot Charge will result from the difference between the EE Pilot revenues received and the EE Pilot costs incurred. This reconciliation will be completed at the end of the 3-year pilot.

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Effective: December 27, 2022 ~~April 9, 2013~~

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RIDER F
LIRA DISCOUNT CHARGE

CURRENT LIRA RATE DISCOUNT

Effective ~~April 1, 2002~~ August 1, 2023, a charge will be included in the rates subject to this Rider to provide for recovery of costs of the projected LIRA rate discounts, pre-program arrearage forgiveness, and program costs exclusive of company labor for the upcoming 12 months. (C)

Such charge shall be updated quarterly and effective each February 1, May 1, August 1, and November 1 of the year. The charge will also be updated whenever there is a change to the Residential Sales Service Rate Customer Charge, Distribution Charge, Natural Gas Supply Charge, or Gas Adjustment Charge.

APPLICABILITY

In addition to the charges provided in this tariff, a charge calculated in the manner explained below shall be added to the otherwise applicable charge for each Mcf of sales and transportation volumes delivered by the Company to customers receiving service under the Residential Sales Service Rate Schedule and the Residential rates of the SATC, MMT, and DMT transportation rate schedules.

CALCULATION OF RATE

The charge will be recalculated as specified above.

The charge shall be equal to the total annual projected discounts, pre-program arrearage forgiveness and program cost exclusive of company labor for LIRA customers for the upcoming 12 month period divided by the annual normalized throughput volumes of the qualified rate classes. The total annual projected discounts for the LIRA customers for the upcoming 12 month period shall equal the sum of the individual monthly total projected discounts, pre-program arrearage forgiveness, and program cost exclusive of company labor for LIRA customers for the upcoming 12 months. The total monthly projected discounts for LIRA customers shall equal the residential bill for the average LIRA customer consumption for the month multiplied by the average discount percentage for LIRA service multiplied by the projected number of LIRA customers for the month. (C)

The currently effective charge for the current LIRA Rate Discount to be included in rates is \$0.20330.1452/Mcf. (I)

(D) Indicates Decrease

(I) Indicates Increase

Issued: ~~July 29, 2022~~ October 28, 2022

Effective: ~~August 1, 2022~~ December 27, 2022

RIDER F
LIRA DISCOUNT CHARGE

CAP FUNDING RECONCILIATION CHARGE

A charge will be included in the rates subject to this Rider to provide for the full recovery of costs in conjunction with the Company's LIRA rate discounts, program costs, forgiven pre-program arrearages. ~~as provided for in Docket No. M-00051923 and an incremental customer credit per Settlement of Docket Nos. R-00072420 and M-000721019. The first 12 month reconciliation period will commence October 1, 2007 through September 30, 2008 with the reconciliation charge or credit to be effective for the one year period commencing February 1, 2009.~~ Annual reconciliations for the appropriate periods will be filed in accordance with 66 Pa.C.S. §1307(e) by October 30. (C)

Such charge shall be updated annually and effective each February 1 of the year. ~~A review of the CAP Funding Reconciliation mechanism will be conducted in conjunction with the Triennial Filing to be made in 2010.~~ (C)

CALCULATION OF RECONCILIATION COMPONENT OF RATE

The charge will have five components; the first associated with the LIRA rate discount, the second with the LIRA program costs, the third with the LIRA forgiven pre-program arrearages, the fourth with the incremental customer credit and a fifth with the adjustment for over/under recovery of the prior period charge. The charge will be recalculated as specified above.

The charge associated with the LIRA rate discount will contain the following calculation;

~~Effective February 1, 2009, and thereafter, t~~The annual reconciliation charge associated with the LIRA rate discounts will be based on the previous fiscal year (October through September) actual over/(under) collection determined by comparing discounts provided in bills to LIRA customers as compared to discounts billed to Residential customers under this Rider. (C)

(C) Indicates Change

~~Voluntarily Suspended to May 10, 2013~~
Issued: ~~October 28, 2022~~ February 8, 2013 Effective: ~~December 27, 2022~~ April 9, 2013

RIDER F
LIRA DISCOUNT CHARGE

CAP FUNDING RECONCILIATION CHARGE (con't.)

CALCULATION OF RECONCILIATION COMPONENT OF RATE (con't)

October
28,
2022
December
18,
2007

The charge associated with the LIRA program costs will contain the following calculation;

~~Effective February 1, 2009 and thereafter, t~~The annual reconciliation charge associated with the LIRA program costs will be calculated based on the previous annual fiscal year costs (October through September) to administer the LIRA program excluding company labor and benefits less the projected amount included in the rider for the previous fiscal year ~~\$82,924 of net LIRA program costs embedded in base rates that became effective January 1, 2007 (Docket No. R-00061493). The calculation will recognize these LIRA administrative costs until new base rates become effective.~~ (C)

The charge associated with the LIRA forgiven pre-program arrearages will contain the following calculation;

~~Effective February 1, 2009 and thereafter, t~~The annual reconciliation charge associated with the LIRA forgiven pre-program arrearages will be based on the previous annual fiscal year pre-program forgiven arrearages (October through September) associated with the LIRA program less the projected amount included in the rider for the previous fiscal year. ~~\$755,591 of LIRA forgiven pre-program arrearages embedded in base rates that became effective on January 1, 2007 (Docket No. R-00061493). The calculation will recognize these LIRA pre-program forgiven arrearages until new base rates become effective.~~ (C)

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RIDER F
LIRA DISCOUNT CHARGE

CAP FUNDING RECONCILIATION CHARGE (con't)
CALCULATION OF RECONCILIATION COMPONENT OF RATE (con't)

The charge associated with the incremental customer credit will contain the following calculation:

Effective February 1, ~~2009 and thereafter~~, an annual credit of \$35 per customer will be provided associated with the LIRA incremental customers. The credit will be based on the average number of LIRA customers billed during the previous fiscal period (October - September) less 9,702~~11,411~~. The annual credit will continue until new base rates become effective as a result of a general rate proceeding. If the average number of LIRA customers billed during the previous fiscal period is 11,411~~9,702~~ or less, the credit will be \$0. (C)

The CAP Funding Reconciliation Charge will be the summation of the charges calculated above divided by the projected February 1 through January 31 volumes. (C)

CAP Funding Reconciliation Charge Calculation		
	LIRA Rate Discount	\$149,855
+	LIRA Program Costs	\$(52,946)
+	LIRA Forgiven Pre-Program Arrearages	\$(238,424)
+	LIRA Incremental Customer Credit	\$0
Equals	Total	\$(141,515)
Divided by	Projected Feb - Jan Volumes	19,865,799 Mcf
	Cap Funding Reconciliation Charge / Mcf	———\$(0.0071) / Mcf

ADJUSTMENT FOR OVER / UNDER RECOVERY OF PRIOR PERIOD CHARGE

The filing to be effective ~~February 1, 2010 and~~ every February 1 ~~thereafter~~ shall include a levelized rate for over/under collections for the prior (12) month period by comparing projected revenues under this Rider to actual revenue amounts experienced. The annual reconciliation shall be based upon actual revenues through December 31 and estimated revenues for January. Estimates for January shall be included in the following reconciliation period. The rate will be designed to recover or refund the applicable under or over recovery over the twelve (12) month period beginning February. (C)

RIDER F LIRA Discount Charge Component		\$/Mcf	
	Current LIRA Rate Discount	\$0. <u>2103</u> 1522	(I)
	Cap Funding Reconciliation Charge	\$(0.0071)	
	Adjustment for Over/Under Recovery of Prior Period Charge	\$0.0001	
	Total RIDER F	\$0. <u>2033</u> 0.1452	(I)

The currently effective charge to be included in rates is \$0.2033~~1452~~/Mcf. (I)

Issued: October 28~~July 29~~, 2022

Effective: December 27~~August 1~~, 2022

Rider G
Merchant Function Charge (MFC) Rider

Applicability:

The Merchant Function Charge (MFC) shall be added to the Natural Gas Supply Charge and Gas Adjustment Charge of Residential, LIRAS, Commercial and Public Authority, SVIS, IVIS, LVIS and LIS rate schedules.

Such charges shall be updated quarterly and effective each February 1, May 1, August 1, and November 1 of the year. The charge will also be updated whenever there is a change to the Sales Service Rate Customer Charge, Distribution Charge, Natural Gas Supply Charge or Gas Adjustment Charge.

Calculation of Rate:

For customers receiving service in the Residential classification, the MFC shall equal 2.23012.6879% times the Natural Gas Supply Charge and the Gas Adjustment Clause as calculated for Rider A. (I)

The current Residential MFC Charge is:

Natural Gas Supply Charge per Mcf	<u>\$0.17620.2124</u>	(I)
Gas Adjustment clause (E-Factor) per Mcf	<u>\$0.01870.0225</u>	(I)
Total Residential MFC per Mcf	<u>\$0.19490.2349</u>	(I)

For customers receiving service in the Non-Residential classifications, the MFC shall equal 0.22850.5097% times the Natural Gas Supply Charge and Gas Adjustment Clause as calculated for Rider A. (I)

The current Non-Residential MFC Charge is:

Natural Gas Supply Charge per Mcf	<u>\$0.01810.0402</u>	(I)
Gas Adjustment clause (E-Factor) per Mcf	<u>\$0.00190.0043</u>	(I)
Total Non-Residential MFC per Mcf	<u>\$0.02000.0445</u>	(I)

Issued: ~~July 29, 2022~~October 28, 2022

Effective: ~~August 1, 2022~~December 27,
2022

Rider H
Gas Procurement Charge (GPC)

APPLICABILITY

Effective June 1, 2013, the Gas Procurement Charge will be included in the Natural Gas Supply Charge of Residential, LIRAS, Commercial and Public Authority, SVIS, IVIS, LVIS and LIS rate schedules.

The charge is designed to recover the costs of procuring natural gas pursuant to 52 Pa. Code §62.223. The natural gas procurement costs included in the GPC charge will only be updated in a base rate case.

The GPC to be included in the Natural Gas Supply Charge shall (I) be ~~\$0.10500~~.1149 / Mcf and is not reconcilable.

Price To Compare Component	Residential (¢ per 100 cubic feet)	Non Residential (¢ per 100 cubic feet)	
Natural Gas Supply Charge			
Purchased Gas Cost Component (Rider A)	78.998	78.998	(I)
Merchant Function Charge associated with Natural Gas Supply Charge (Rider G)	1.7622 <u>1.124</u>	0.1810 <u>0.402</u>	(I)
Gas Procurement Charge (Rider H)	1.0501 <u>1.149</u>	1.0501 <u>1.149</u>	
Subtotal Natural Gas Supply Charge	81.8108 <u>2.271</u>	80.2298 <u>0.549</u>	(I)
Gas Adjustment Charge			
Purchased Gas Cost Component (Rider A)	8.383	8.383	(+)
Merchant Function Charge associated with Gas Adjustment Charge (Rider G)	0.1870 <u>0.225</u>	0.0190 <u>0.043</u>	(I)
Subtotal Gas Adjustment Charge	8.5708 <u>0.608</u>	8.4028 <u>0.426</u>	(I)
Total Price To Compare	90.3809 <u>0.879</u>	88.6318 <u>0.975</u>	(I)

(D) Indicates Decrease

(I) Indicates Increase

