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File #: 154939

June 19, 2018

VIA ELECTRONIC FILING

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

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

Dear Secretary Chiavetta:

Enclosed for filing on behalf of National Fuel Gas Distribution Corporation (“Distribution” or the “Company”) is a revised 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 Company’s currently existing Service Agreement was approved by the Pennsylvania Public Utility Commission (“Commission”) on June 16, 2015 at Docket No. G-2014-2441017. Distribution is not proposing to make any substantive changes to its existing Service Agreement. The only proposed changes are to the affiliated entities to the Agreement. These proposed changes are to: (1) add a new unregulated affiliate, Pennsylvania Gas Holdings Corporation (“PA Gas Holdings”); (2) change the name of Seneca Resources Corporation to Seneca Resources Company, LLC (“Seneca”); (3) change the name of National Fuel Gas Midstream Corporation to National Fuel Gas Midstream Company, LLC (“Midstream”); and (4) eliminate Horizon Power, Inc. (“Horizon”). Clean and red-lined versions of the Service Agreement are provided in Attachment 1 hereto.

On June 14, 2018, National’s Board approved the creation of PA Gas Holdings to own Seneca and Midstream (which will be converted from Pennsylvania Corporations). None of these entities, PA Gas Holdings, Seneca or Midstream are within the chain of ownership between

Rosemary Chiavetta, Secretary
June 19, 2018
Page 2

National and Distribution. However, they are affiliates of Distribution. Corporate charts showing the corporate structure before and after the creation of PA Gas Holdings are provided in Attachment 2 hereto.

PA Gas Holdings will not have any employees and will not provide services to Distribution. PA Gas Holdings will receive administrative services from Distribution and other entities pursuant to the terms of the Service Agreement.

As stated above, Seneca and Midstream are being converted to LLC's and the name changes are reflected in the updated Service Agreement. Horizon no longer is an affiliated entity and is being removed from the Service Agreement.

National seeks to implement the corporate changes discussed herein by August 1, 2018. Therefore, Distribution respectfully requests that the Commission approve the changes to the Service Agreement by July 25, 2018.

Please direct any questions regarding this matter to the undersigned.

Respectfully submitted,



Anthony D. Kanagy

ADK/jl
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).

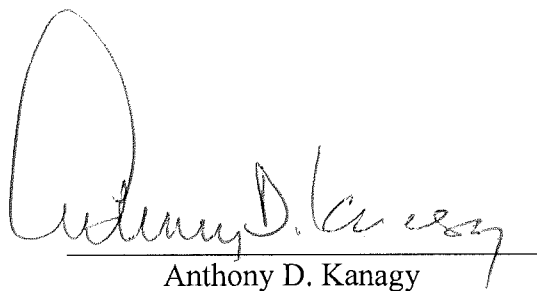
VIA FIRST CLASS MAIL

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: June 19, 2018


Anthony D. Kanagy

Attachment 1

SERVICE AGREEMENT

AGREEMENT, dated as of the ____ day of _____, 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: _____
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: _____
[Name, Title]

SENECA RESOURCES COMPANY, LLC

By: _____
J. P. McGinnis, President

NATIONAL FUEL RESOURCES, INC.

By: _____
J. F. Hart, Vice President

NATIONAL FUEL GAS MIDSTREAM COMPANY, LLC

By: _____
M. P. Kasprzak, Vice 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 MT. JEWETT, LLC

By: _____
M. P. Kasprzak, Manager

SENECA-NFG MIDSTREAM OWLS NEST, LLC

By: _____
M. P. Kasprzak, Manager

NFG MIDSTREAM TIONESTA, LLC

By: _____
M. P. Kasprzak, Manager

NFG MIDSTREAM CLERMONT, LLC

By: _____
M. P. Kasprzak, Manager

NFG MIDSTREAM WELLSBORO, LLC

By: _____
M. P. Kasprzak, Manager

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

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 Mt. Jewett, LLC

Seneca- NFG Midstream Owls Nest, 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.

SERVICE AGREEMENT

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

Deleted: 6th
Deleted: April
Deleted: 2015

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.

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

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

By: _____
C. M. Carlotti, President

Deleted: A. M. Cellino

NATIONAL FUEL GAS SUPPLY CORPORATION

By: _____
D. P. Bauer, President

Deleted: J. R. Pustulka

EMPIRE PIPELINE, INC.

By: _____
R. C. Kraemer, President

PENNSYLVANIA GAS HOLDINGS CORPORATION

By: _____
[Name, Title]

SENECA RESOURCES COMPANY, LLC

Deleted: CORPORATION

By: _____
J. P. McGinnis, President

Deleted: M. D. Cabell

NATIONAL FUEL RESOURCES, INC.

By: _____
J. F. Hart, Vice President

Deleted: B. D. Heine
Deleted: Senior

NATIONAL FUEL GAS MIDSTREAM COMPANY, LLC

Deleted: CORPORATION

By: _____
M. P. Kasprzak, Vice President

Deleted: D. A. Wassum

NFG MIDSTREAM COVINGTON, LLC

By: _____
M. P. Kasprzak, Manager

Deleted: D. A. Wassum

NFG MIDSTREAM PROCESSING, LLC

By: _____
M. P. Kasprzak, Manager

Deleted: D. A. Wassum

NFG MIDSTREAM TROUT RUN, LLC

By: _____
M. P. Kasprzak, Manager

Deleted: D. A. Wassum

NFG MIDSTREAM MT. JEWETT, LLC

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M. P. Kasprzak, Manager

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M. P. Kasprzak, Manager

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M. P. Kasprzak, Manager

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NFG MIDSTREAM WELLSBORO, LLC

By: _____
M. P. Kasprzak, Manager

Deleted: D. A. Wassum

LEIDY HUB, INC.

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

Deleted: HORIZON POWER, INC.¶
¶
By: _____¶
D. L. DeCarolis, President¶
¶

NATIONAL FUEL GAS SUPPLY HOLDINGS CORPORATION

By: _____
J. R. Pustulka, President

NATIONAL FUEL GAS SUPPLY, LLC

By: _____
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

Deleted: Corporation

National Fuel Resources, Inc.

National Fuel Gas Midstream Company, LLC

Deleted: Corporation

NFG Midstream Covington, LLC

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NFG Midstream Trout Run, LLC

NFG Midstream Mt. Jewett, LLC

Seneca- NFG Midstream Owls Nest, LLC

NFG Midstream Tionesta, LLC

NFG Midstream Clermont, LLC

NFG Midstream Wellsboro, LLC

Leidy Hub, Inc.

Deleted: Horizon Power, 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.

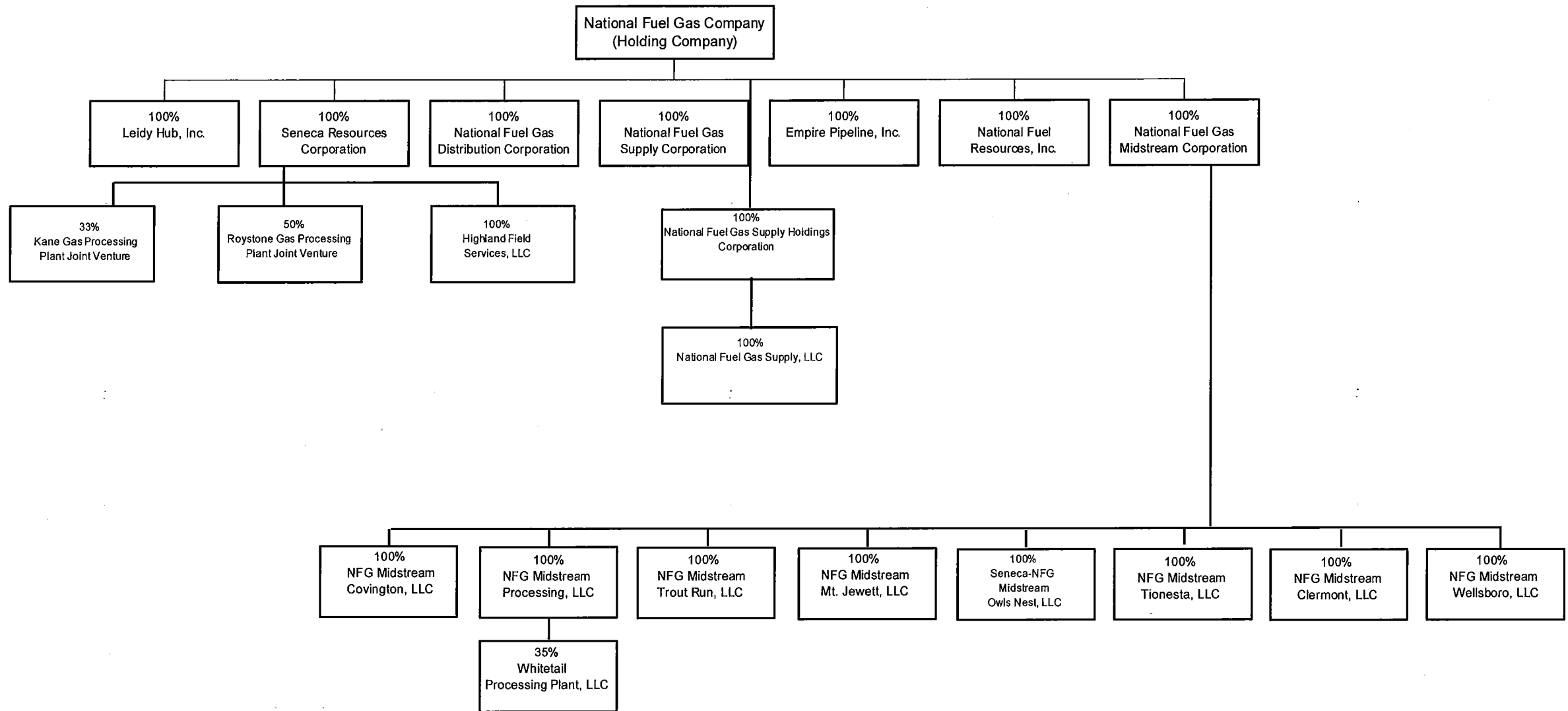
SERVICE	DESCRIPTION
Financial Planning	Provide services to prepare, analyze and maintain the corporate earnings forecast, cash and financing needs.
Government Affairs	Provides services to monitor the political arena and maintain relationships with governmental institutions on a state and federal level.
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.

Attachment 2

National Fuel Gas Company
Organizational Chart of
Holding Company System
As of February 13, 2017



National Fuel Gas Company
Organizational Chart of
Holding Company System
Pro-Forma as of June 13, 2018

