

National Fuel Gas Distribution Corporation
 Pennsylvania Division
 Attachment COS-19
 WP_Uncollectible

ATTACHMENT 2
Statistics Related to Uncollectible Accounts: Calendar Year 2021
(Pennsylvania Jurisdictional Activities Only)
Company: NATIONAL FUEL

	Total Amount Actually Written Off as Uncollectible (Dollars)	Recoveries of Previously Written Off Accounts* (Dollars)	Revenues from Direct Sales** (Dollars)	Number of Accounts Written Off
Commercial	\$85,169	\$23,305	\$22,405,479	142
Industrial	\$10,932	\$2,133	\$38,364,731	8
Residential ¹	\$2,556,280	\$1,184,699	\$145,155,802	15,996
Total	\$2,652,381	\$1,210,137	\$205,926,012	16,146

*All recoveries made during 2021.

**Excluding sales for resale

¹ Does the amount reported above as uncollectible write-offs for residential accounts include arrearages written-off for your CAP customers?

(YES)

NO

If yes, please complete the following:

Dollars & Accounts Actually Written Off as Uncollectible in 2021	
CAP Write-Offs	\$508,385
Non-CAP Write-Offs	\$2,047,895
Total	\$2,556,280
Number of CAP Accounts Written Off in 2021 ²	11,153

² In 2016, CAP accounts began to be written-off monthly as they occur, previously was annually on the 12th month.