



December 8, 2025

VIA ELECTRONIC FILING

Mr. Matthew Homsher
Pennsylvania Public Utility Commission
400 North Street, Second Floor North
P.O. Box 3265
Harrisburg, PA 17120-3265

RE: National Fuel Gas Distribution Corporation's ("**National Fuel**" or "**Company**")
Response to Secretarial Letter dated December 4, 2025 (the "**Secretarial Letter**")
Regarding Corporate Net Income Tax ("**CNIT**") and State Tax Adjustment
Surcharge ("**STAS**")
Docket No. M-2025-3059055

Dear Secretary Homsher:

In response to the Secretarial Letter, National Fuel hereby reports that its tax year runs annually from October 1 through the following September 30 ("**Fiscal Year**"). Since the "step-down" in CNIT to 7.49% is effective at the beginning of the calendar year *or fiscal year* beginning on or after January 1, 2026, the 7.49% CNIT step-down will not result in a modification to National Fuel's STAS Rider B until October 1, 2026.

Based on past discussion with Commission Staff, the Company: (a) was requested to provide this information via the instant filing with the Commission; and (b) directed to provide the supporting information specified in the Secretarial Letters at least ten (10) days prior to the start of its Fiscal Year beginning on October 1, 2026.¹

Copies of this filing are being provided to the statutory parties and Commission Staff as indicated below. Should you have any questions or concerns, please do not hesitate to contact me at (814) 871-8177.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Dominick A. Sisinni", written over a horizontal line.

Dominick A. Sisinni

cc: Allison Kaster, Bureau of Investigation and Enforcement – (akaster@pa.gov)
Darryl A. Lawrence, Office of Consumer Advocate – (ra-oca@paoca.org)
NazAarah Sabree, Office of Small Business Advocate – (ra-sba@pa.gov)
Marc Hoffer, Bureau of Technical Utility Standards – (mhoffer@pa.gov)

¹This approach is consistent with the manner in which National Fuel has handled previous CNIT "step-downs." See, e.g., Letter from National Fuel filed at Docket No. M-2023-3045040 on December 20, 2023; Letter from National Fuel filed at Docket No. M-2024-3052174 on December 3, 2024.

VERIFICATION

I, Brendan M. Harrington, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: 12/8/2025

Signed by:

Brendan Harrington

Brendan M. Harrington
Assistant Vice President