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BOOK I

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

INDEX
INDEX OF DIRECT TESTIMONY
STATEMENT OF REASONS
PLAIN LANGUAGE – STATEMENT OF REASONS SECTION 53.52 FILING REQUIREMENTS SECTION 53.53E FILING REQUIREMENTS

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
GAS - PA P.U.C. NO. 9
SUPPLEMENT NO. 294

DOCKET NO. R-2025-3059428

Issued: January 28, 2026 **Effective: March 29, 2026**

INDEX

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
2026 BASE RATE CASE
DOCKET NO. R-2025-3059428

INDEX

BOOK I
Index
Index of Direct Testimony
Statement of Reasons
Plain Language – Statement of Reasons
Section 53.52 – Filing Requirements Section
53.53E – Filing Requirements (FPFTY)

BOOK II
Supplemental Data Requests – Cost of Service
Supplemental Data Requests – Rate of Return
Supplemental Data Requests – Revenue Requirements

BOOK III
National Fuel Statement No. 1 – Rebecca E. Hillery
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 – Monika M. Duszenko
National Fuel Statement No. 7 – Michael J. Maggioli
National Fuel Statement No. 8 – John J. Spanos
National Fuel Statement No. 9 – Mark C. Schaefer
National Fuel Statement No. 10 – Joshua C. Nowak

BOOK IV
National Fuel Statement No. 11 – James C. Welch
National Fuel Statement No. 12 – Erica L. Forcucci
National Fuel Statement No. 13 – Cathryn E. Hilliard
National Fuel Statement No. 14 – Courtney T. Mann
National Fuel Statement No. 15 – Wanya' D. Bruce
National Fuel Statement No. 16 – Jason C. Scouten
National Fuel Statement No. 17 – Matthew W. Stoops Jr.
National Fuel Statement No. 18 – Erik M. Solomon
National Fuel Statement No. 19 – John D. Taylor
National Fuel Statement No. 20 – Daniel J. Czechowicz

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
2026 BASE RATE CASE
DOCKET NO. R-2025-3059428

INDEX (Continued)

BOOK V
National Fuel Exhibit A – Revenue Requirement - Fully Projected
National Fuel Exhibit A – Revenue Requirement - Future
National Fuel Exhibit A – Revenue Requirement - Historic
National Fuel Exhibit B – Rate of Return (JCN-2 - JCN-10)
National Fuel Exhibit D – Cost of Service Study
National Fuel Exhibit E – Proof of Revenue

BOOK VI
National Fuel Exhibit C – Depreciation Study – Fully Projected
National Fuel Exhibit C – Depreciation Study – Future
National Fuel Exhibit C – Depreciation Study – Historic

BOOK VII
National Fuel Exhibit F – Current Tariffs
National Fuel Exhibit F – Proposed Supplement No. 294
to National Fuel Gas Distribution Corporation – Gas –
Pa. P.U.C. No. 9

INDEX OF DIRECT TESTIMONY

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
2026 BASE RATE CASE
DOCKET NO. R-2025-3059428

INDEX OF DIRECT TESTIMONY

Book III

Witness	Topics	Exhibits
Rebecca E. Hillery National Fuel Statement No. 1	• Rate Filing Overview • Key Drivers of Rate Relief • Management Effectiveness and Performance • Introduction of Witnesses	
Donald N. Koch National Fuel Statement No. 2	• Revenue Requirement • Operating Revenues and Expenses	
Anthony T. Formato National Fuel Statement No. 3	• O&M Expense • Budget Process (Capital & O&M)	ATF-1 – 4
Valerie L. Hawthorn National Fuel Statement No. 4	• Labor Market • Employee Retention	VLH-1
Michael P. Weidner National Fuel Statement No. 5	• Benefits • OPEB Regulatory Liability	MPW-1
Monika M. Duszenko National Fuel Statement No. 6	• Rate Base • Working Capital • Lead/Lag Study • Net Plant	
Michael J. Maggioli National Fuel Statement No. 7	• Balance Sheet • Historic O&M Expense	MJM-1
John J. Spanos National Fuel Statement No. 8	• Depreciation and Net Salvage	JJS-1 – 2
Mark C. Schaefer National Fuel Statement No. 9	• Capital Budget • System Reliability and Safety • LPP Replacement Program	
Joshua C. Nowak National Fuel Statement No. 10	• Fair Rate of Return	JCN-1 - 10

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
2026 BASE RATE CASE
DOCKET NO. R-2025-3059428

INDEX OF DIRECT TESTIMONY (Continued)

Book IV

Witness	Topics	Exhibits
James C. Welch National Fuel Statement No. 11	• Financial Data • Capital Structure • Cost of Debt	
Erica L. Forcucci National Fuel Statement No. 12	• Income Taxes	EF-1 – 3
Cathryn E. Hilliard National Fuel Statement No. 13	• Test Year Sales Volumes and Accounts	CEH-1 – 6
Courtney T. Mann National Fuel Statement No. 14	• Fully Projected Future Test Year Revenues • Future Test Year Revenues • Historic Test Year Revenues	CTM-1 – 10
Wanya' D. Bruce National Fuel Statement No. 15	• Tariff Changes • Gas Costs	
Jason Scouten National Fuel Statement No. 16	• System Overview • Safety Programs/Initiatives • Damage Prevention • Emergency Response • Leak Management • Reliability • Construction	JCS-1
Matthew Stoops Jr. National Fuel Statement No. 17	• Universal Service Programs • Customer Initiatives	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
2026 BASE RATE CASE
DOCKET NO. R-2025-3059428

INDEX OF DIRECT TESTIMONY (Continued)

Book IV (Continued)

Witness	Topics	Exhibits
Erik M. Solomon National Fuel Statement No. 18	• Energy Efficiency • Research, Development & Demonstration • Bypass • Marketing Initiatives	EMS-1 – 5
John D. Taylor National Fuel Statement No. 19	• Cost of Service Study • Rate Design • Weather Normalization Adjustment	JDT-1 – 3
Daniel J. Czechowicz National Fuel Statement No. 20	• Transportation Programs	DJC-1

STATEMENT OF REASONS

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
2026 Base Rate Case
Docket No. R-2025-3059428

STATEMENT OF REASONS

I. INTRODUCTION

National Fuel Gas Distribution Corporation's ("NFGDC") Pennsylvania Division ("National Fuel" or "Company") is filing Supplement No. 294 to National Fuel Gas Tariff – Pa. P.U.C. No. 9 ("Supplement No. 294"), with a proposed effective date of March 29, 2026.[1] The rates set forth in Supplement No. 294, if approved by the Pennsylvania Public Utility Commission ("PAPUC" or the "Commission"), would increase the Company's annual revenues by $19.7 million, or by 7.4%.[2] In addition, Supplement No. 294 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.

Table 1 - AVERAGE MONTHLY BILL IMPACT

Customer Class	Average Usage per Month	Current Rates	Proposed Rates	($) Increase	(%) Increase
Residential	80 ccf	$83.49	$88.44	$4.95	5.9%
Commercial / Public Authority					
SCPA < 250	103 ccf	$101.91	$107.85	$5.95	5.8%
SCPA > 250	412 ccf	$276.57	$288.37	$11.80	4.3%
LCPA	340 Mcf	$1,113.90	$1,143.80	$29.89	2.7%

[1] It is anticipated that the rates proposed in Supplement No. 294 will be suspended until October 29, 2026.
[2] As explained below and in the Company's direct testimony, the Company has also proposed a new five-year energy efficiency pilot program that would recover additional program costs from residential customers annually in a separate rider.

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 address increasing levels of operating costs, which are principally being influenced by broader macroeconomic trends; and (4) to mitigate the adverse impacts of warmer weather trends on customer usage. Each of these reasons is discussed in more detail below and in the Company's testimony. As compared to current plant and base rate levels reflected in existing rates, National Fuel projects an increase of approximately $133 million in gross plant through the Fully Projected Future Test Year ("FPFTY") ending October 30, 2027. 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 6.30%, which equates to a return on common equity of only 6.87% for the FPFTY. As explained by Company Witness Joshua C. Nowak (National Fuel Statement No. 10), those returns are not adequate based on an analysis of applicable financial market data and the risks confronted by the Company and are well below the rates of return generally afforded to public utilities. Unless National Fuel receives the requested rate relief, the Company's returns will continue to erode and jeopardize its ability to attract the capital needed 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 a 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 Amended Long Term Infrastructure Improvement Plan ("LTIIP").[3] The investment in net plant in-service for the FPFTY ended October 31, 2027 is projected to be $637 million. When the Company last requested a rate increase for the FPFTY ended July 31, 2024, the Company's investment in net plant was approximately $496 million. The $141 million increase in net plant has largely been the result of continued investments necessary to enhance and maintain the safety and reliability of the Company's distribution system, which include the replacement of aging gas plant infrastructure. Since 2016, the Company's Systematic Replacement Program has eliminated over 371 miles of leak-prone bare steel and wrought iron pipeline and 7,337 base steel services. This represents a significant acceleration of investment and replacement over historical levels.

3. Address Operating Cost Inflation

Like most businesses today, National Fuel has been impacted generally by the inflationary pressures that continue to challenge the economy. However, when considering the net impact of operating expenses since the last rate case, the biggest item impacting the increase in operating expenses is net labor. National Fuel's net labor expenses have been impacted in two ways. First, the Company continues to manage employee retention through competitive wages

[3] Docket No. P-2022-3034957.

and benefits to ensure that qualified and trained employees are not lost to other employers. Second, net labor has increased due to the results of recent negotiations and ratification of collective bargaining agreements impacting approximately half of National Fuel's workforce. These changes have resulted in net labor being the biggest driver of the increase in operating expenses since the Company's last rate case.

4. Address Weather Impacts on Usage

The Company's residential and commercial usage has been significantly impacted by warmer winters in the Company's service territory. The trend of warmer winters and extreme volatility in heating degree days from year to year has had a significant impact on the Company's throughput and revenues. 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 10-year average of heating degree days data published by NOAA as observed at the Erie, Pennsylvania International Airport from 2015 to 2024. The Company relied on a 15-year average of annual heating degree days in the last rate case and believes that updating to a 10-year average is more indicative of a normal winter in the Company's service territory. Second, the Company is proposing to make the Weather Normalization Adjustment ("WNA") mechanism permanent to protect customers from higher bills when actual weather is colder than normal and help insulate the Company's authorized delivery revenues when actual weather is warmer than normal. 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).

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. The Company plans to continue to accelerate its pipeline replacement program so that all remaining bare steel and wrought-iron mains and transmission lines will be removed by 2039. Furthermore, the Company has significantly reduced the number of leaks on its system, as well as damages to its system over the last five years.
- 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 the launch of the successful Safety Improvement Team ("SIT"), whose primary job is to proactively identify potential areas of continuous safety improvement and engage employees to reinforce the Company's commitment to safety. In 2025, National Fuel Gas Company's ("NFG") consolidated operations reported the lowest Occupational Safety and Health Administration ("OSHA") Days Away, Restricted or Transferred Rate in its history.

Quality Customer Service

- National Fuel maintains high levels of customer satisfaction. The Commission's 2024 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 lowest in call abandonment, satisfaction with representative's handling of the contact and ease of reaching the Company, and second only to one other utility in answering customer calls within 30 seconds which is particularly impressive since the Company does not employ an automated voice system to handle customer calls. The Company has also increased customer satisfaction by acknowledging that customers' time and schedules are important, by consistently maintaining over 99% of appointments kept for the last five years.

Information Technology and Cybersecurity

- National Fuel has made significant enhancements to continue to strengthen the Company's cybersecurity posture, including increasing the number of applications with single sign-on capabilities, increasing the nature and frequency of cyber trainings for employees, aggressively managing patch management practices for applications and actively addressing system vulnerabilities, and improved response times for Security Information and Event Management alerts. The Company also recently established a 24/7 cybersecurity command center for continuous monitoring, which is significantly improving detection and response capabilities for both physical and cybersecurity threats,

while also tracking system uptime and availability to enable immediate action when issues arise. In a recent review completed by the Transportation Security Administration of cybersecurity practices at the top 100 gas companies throughout the country, National Fuel ranked among the top 10%.

Affordability and Operational Efficiencies

- National Fuel currently has the lowest total bills and delivery rates in the Commonwealth amongst large natural gas utilities. Its customers have benefited from consistently low delivery rates for more than a decade while enjoying access to the lower cost natural gas supplies produced in Pennsylvania. 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. In addition, the Company's proposal includes a tariff rider that would reinstate a passback of Other-Post Employment Benefits ("OPEB") funds of approximately $6.2 million and also provide a one-time bill credit of $30, totaling approximately $1.025 million, to CAP, Level 1, and Level 2 customers.

Universal Services and Customer Payment Assistance

- National Fuel continues to be attentive to meeting the needs of its low-income customers through its customer assistance programs. 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")).

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 and NFG as a whole continue to have a significant impact on the local economies of the communities they serve and contribute to the regional economy through employee wages, payments to local vendors, taxes, royalties and capital investment.

The identified initiatives and efforts, as described by the Company's witnesses, demonstrate National Fuel's commitment to providing safe, reliable, and high 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 in 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 11.25% return on common equity requested by the Company and is discussed in the Direct Testimony of Joshua C. Nowak (National Fuel Statement No. 10).

IV. OVERVIEW OF FILING

Included with National Fuel's filing is the supporting data required by the Commission's regulations. This information includes data for the historic test year ("HTY") ended September 30, 2025, a future test year ("FTY") ending September 30, 2026, and a FPFTY ending October 30, 2027. 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 (FPFTY) and is principally supported by the Direct Testimony of Monika M. Duszenko (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 Courtney T. Mann (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 and D-5A of Exhibit A (FPFTY) and the exhibits attached to Ms. Mann'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 (FPFTY). 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 continues to reflect normalization accounting with respect to the catch-up amount of the tax repairs deduction for federal tax purposes and flow through accounting with respect to current years' federal tax deductions. The Company continues to use flow-through for rate making purposes as related to state taxes. The Company's tax claims are described and supported in the Direct Testimony of Erica L. Forcucci (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. The Company's proposed rate design was developed in conjunction with Company Witness John D. Taylor's Allocated Cost of Service Study ("ACOSS"). The proposed revenue increases were allocated to the Company's service classes based on current rates of return for each class and the desire to gradually move toward full parity. Full parity means the revenues collected from individual service classes are aligned with the cost of service associated with that service class. After allocating the revenue increase, the rate design process consists of setting the basic service charge, resetting riders, and allocating the remaining increase to the volumetric distribution charge. As part of this case, National Fuel is proposing to increase the fixed monthly customer charges for the residential, certain commercial and large industrial classes. Details of the Company's rate design proposals are found in the Direct Testimony of Courtney T. Mann (National Fuel Statement No. 14).

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 Energy Efficiency tariff rider, which will collect funding for a new energy efficiency pilot program from residential customers. A list of all proposed changes is identified in the Company's proposed tariff, Supplement No. 294.

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. 294 should be permitted to become effective as filed.

PLAIN LANGUAGE - STATEMENT OF REASONS

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
2026 Base Rate Case
Docket No. R-2025-3059428

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 $19.7 million, or by 7.4%.[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. Since 2016, the Company's Systematic Replacement Program has eliminated over 371 miles of leak-prone bare steel and wrought iron pipeline and 7,337 base steel services. This represents a significant acceleration of investment and replacement over historical levels.

- National Fuel seeks to recover increased labor and employee costs, which are necessary to attract, maintain, and promote a highly qualified work force.

- National Fuel proposes to make its Weather Normalization Adjustment ("WNA") pilot permanent, to limit the variability of over- or under-collections of non-gas margin revenues due to weather during the heating season (*i.e.*, October through May).

- 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.

- National Fuel is proposing to increase the fixed monthly customer charges for the residential, certain commercial and large industrial classes.

The Company designed the proposed rates for each customer class to recover its total

[4] As explained below and in the Company's direct testimony, the Company has also proposed a new five-year energy efficiency pilot program that would recover program costs from residential customers annually in a separate rider.

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 twenty 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. 294 to Original Tariff No. 9

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

(a) WHEN a public utility files a tariff, revision or supplement effecting changes IN RATES, INCLUDING RATE INCREASES AND RATE DECREASES, AND CHANGES TO the terms and conditions of service rendered or to be rendered, it shall [submit to] file with the Commission [with the tariff, revision or supplement,] statements showing all of the following:

(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 public utility.

213,407 total customers served as of September 30th, 2025.

(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 public 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 public 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 public 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) ORDERS or rulings, OR BOTH, applicable to the filing FROM THE FOLLOWING:

(a)(11)(i) THE FEDERAL ENERGY REGULATORY COMMISSION (FERC).
(a)(11)(ii) THE FEDERAL COMMUNICATIONS COMMISSION (FCC).
(a)(11)(iii) THE COMMISSION.
(a)(11)(iv) COURTS OF COMPETENT JURISDICTION.

There are no rulings directly applicable to this change.

(b) When a public utility files a tariff, revision or supplement which will increase or decrease the bills to its customers, it shall file with the Commission in addition to the requirements of subsection (a)[, to the Commission, with the tariff, revision or supplement,] statements showing all of the following:

(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) If a public utility files a tariff, revision or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the public utility—subsection (b)(4) divided by the operating revenues of the public utility for [a 12-month period as defined in subsection (b)(2)] the HTY—or which it is calculated will increase the bills of 5% or more of the number of customers served by the public utility—subsection (b)(3) divided by subsection (a)(2)—it shall submit to the Commission with the tariff, revision or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

(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 refer to Regulation Response 53.53 - III-F.1 for a comparative balance sheet of NFGDC at September 30, 2025. 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 September 30, 2025 Exhibit A (FTY), Schedule C-3, for the depreciation reserve as of September 30,2025, and Exhibit A (FPFTY), Schedule C-3, for the depreciation reserve as of October 31, 2025. 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 [for the 12-month period ending on the date of the balance sheet required by paragraph (2)] at the END of the HTY.

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 required by paragraph (2)] END of the HTY and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the public utility [from that] as reflected in paragraphs (1)—(5).

National Fuel has had no major changes in its operating or financial condition from September 30, 2025, through the filing date.

(d) N/A

SECTION 53.53E - FILING REQUIREMENTS

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-A - General
Delivered on January 28, 2026

III-A.1

Request:

Provide a statement indicating that the public utility is subject to the Commission's jurisdiction.

Response:

National Fuel Gas Company's public utility operations in the state of Pennsylvania are carried out by National Fuel Gas Distribution Corporation's Pennsylvania division (the "Company"). The Company is subject to the jurisdiction of the Pennsylvania Public Utility Commission.

Prepared by or under the supervision of: Rebecca E. Hillery

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-A - General
Delivered on January 28, 2026

III-A.2

Request:

Provide a statement of the total amount and percentage of the base rate increase being sought for recovery in rates under 66 Pa.C.S. § 1308(d).

Response:

The Company is seeking a filed for revenue requirement increase of $19,680,000 (exclusive of proposed Energy Efficiency rider) which represents a delivery increase of 14.09% and an overall total bill increase of 7.41%.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-A - General
Delivered on January 28, 2026

III-A.3

Request:

Provide a statement indicating the test year the public utility is using in discharging its burden of proof under 66 Pa.C.S. § 315 (relating to burden of proof).

Response:

The Company will use the Fully Projected Future Test Year (FPFTY) to support the rate proposals contained within this case.

Prepared by or under the supervision of: Rebecca E. Hillery

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-A - General
Delivered on January 28, 2026

III-A.4

Request:

To the extent THAT the public utility claims information required by this exhibit is confidential or proprietary, provide a summary statement indicating, with specificity, which Filing Requirement(s) have responses designated to be confidential or proprietary. A claim of confidentiality [shall be] IS subject to review by the presiding officer under § 5.365 (relating to orders to limit availability of proprietary information).

Response:

The following Standard Data Requests, Filing Requirement Responses, and Rate Case Exhibits are designated as confidential or proprietary:

Standard Data Requests: RR-13; RR-24; RR-25: RR-27; RR-55; COS-10, COS-11: ROR-04; ROR-10; and ROR-13.

Filing Requirement Responses: III.C.5; III.D.9; III.I.04; III.I.06; III.J.6; III.L.03; III.M.4; IV.B.3; IV.B.4; IV.B.5; AND IV.B.7

Exhibits: National Fuel Exhibits EMS – 3:5; VLH-1

All provided electronic files (including excel workbooks, models, and workpapers)

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-A - General
Delivered on January 28, 2026

III-A.5

Request:

Provide the following supplemental information when providing the information required by this regulation and in response to each discovery request relative to the current base rate case proceeding, as applicable:

III.A.5.a Provide the data for the HTY and the first year that new rates were in effect from the immediately preceding base rate case if the time periods for the data requested relative to the current base rate case do not include the HTY and first year under new rates from the immediately preceding base rate case.
III.A.5.b Explain the difference in projections and adjustments made for the immediately preceding base rate case as compared to the projections and assumptions made relative to the current base rate case.
III.A.5.c Provide details of any reconciliations and adjustments made relative to the immediately preceding base rate case and explain whether (and how) they would be expected to be rolled into base rates in the current base rate case or whether they are expected to arise relative to rates as may be established in the current base rate case.

Response:

a. Please see III-A.5 Attachment 1 for a summary comparison of the HTY September 30, 2025 ("HTY") relative to TME July 31, 2024, the first full year new rates were in effect from Docket No. R-2022-3035730 ("Last BRC"). Due to TME July 31, 2024 being a time period that crosses fiscal years and ends during a mid-quarter, TME Sept 30, 2024 ("FY 24") is also being provided for a normalized comparison to the HTY.

b. Please refer to the direct testimony of Company witnesses for any specific differences in projections and assumptions made from the Last BRC relative to the current base rate case.

c. Please refer to the direct testimony of Company witnesses for details of any specific reconciliations and adjustments made relative to the the Last BRC relative to the current base rate case.

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

III.A.5
Attachment 1

	Rate Year TME 7.31.24	FY 24 TME 9.30.24	HTY TME 9.30.25	Reconciliation/Adjustment Notes
Original Cost of Plant In Service	$787,546	$805,044	$824,511	
Less: Depreciation Reserve	280,705	280,586	292,387	
Net Plant in Service	506,841	524,458	532,124	
Additions:				
Land/Plant Held for Future Use	0	0	0	
Materials & Supplies & Fuel Stocks	6,243	12,225	7,280	
Cash Working Capital	22,696	22,696	5,196	CWC per Last BRC filed for position for Rate Year and FY24
Other	674	1,299	870	
Deductions:				
Accumulated Deferred Income Taxes				
Liberalized Depreciation	79,584	79,974	76,126	
Investment Tax Credit	0	0	0	
Other	0	0	0	
Customer Deposits	5,140	5,160	5,152	
Customer Advances	74	68	0	
Contributions in Aid of Construction	0	0	0	
Other	0	0	0	
RATE BASE	$451,656	$475,476	$464,191	
Operating Revenues	$206,953	$206,322	$239,739	
Operating Expenses				
Operation & Maintenance	141,872	142,953	174,325	Includes Purchased Gas Costs
Annual Depreciation	17,693	17,846	21,641	
Taxes - Other than Income	2,213	2,326	2,185	
State Income Tax - Current	(2,066)	(60)	461	Rate Year contains $24MM Sec 481a adjustment due to adoption of repairs and maintenance methodology
Federal Income Tax - Current	(13,067)	(8,253)	3,338	See above
Deferred Income Taxes	12,286	7,696	(994)	See above
Investment Tax Credit (Net)	0	0	0	
Total Operating Expenses	158,930	162,508	200,956	
INCOME AVAILABLE FOR RETURN	$48,023	$43,814	$38,783	
RATE OF RETURN - OVERALL	10.63%	9.21%	8.35%	

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-A - General
Delivered on January 28, 2026

III-A.6

Request:

Supplement the filing with the most recent information if more recent year-end information becomes available during the course of the current base rate case.

Response:

The Company will supplement the filing to the extent more recent year-end information becomes available during the course of this proceeding.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-A - General
Delivered on January 28, 2026

III-A.7

Request:

If a requirement calls for information for an immediately preceding year(s) or immediately following year(s) to a test year, provide information for the 12 consecutive month period conforming to the test year dates (for example, January 1 through December 31 or October 1 through September 30).

Response:

The Company acknowledges that if information is required for a preceding year(s) or immediately following year(s) to a test year, information to be provided is for the 12 consecutive month period conforming to the test year dates.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-A - General
Delivered on January 28, 2026

III-A.8

Request:

Provide a working electronic copy of filing schedules in Microsoft Excel or similar electronic spreadsheet format with all formulas intact including existing links, for the HTY, the FTY and the FPFTY, that support the proposed revenue requirement, rate structure and cost allocation, including, but not limited to, all schedules provided in response to these Filing Requirements. IF SPREADSHEETS ARE CONFIDENTIAL, THEY MUST BE FILED WITH THE COMMISSION CONFIDENTIALLY AND WILL ONLY BE MADE AVAILABLE TO COMMISSION STAFF, AND OTHER PARTIES WITH EXECUTED NON-DISCLOSURE AGREEMENTS OR UNDER A PROTECTIVE ORDER.

Response:

Working electronic copies of filing schedules, work papers, and Confidential financial models have been submitted to the Secretary of the Commission's electronic Sharepoint site.

Prepared by or under the supervision of: Various Company Witnesses

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.1

Request:

SET FORTH THE OVERALL REVENUE EFFECT, IN DOLLARS AND AS A PERCENTAGE OF CURRENT REVENUES, OF THE PROPOSED RATE CHANGE AND PROVIDE A SUMMARY DISCUSSION OF THE PRINCIPAL REASONS FOR THE REQUESTED RATE CHANGE, INCLUDING THE REVENUE REQUIREMENT EFFECT OF THE MAJOR CHANGES DRIVING THE NEED FOR THE REQUESTED RATE CHANGE.

Response:

Please refer to National Fuel Exhibit A FPFTY, Schedule A-1 for overall revenue requirement summary. The Company has provided a Statement of Reasons describing the necessity for the changes proposed within this filing.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.2

Request:

Identify the specific witnesses for each statement and schedule of revenues, expenses, taxes, cash flow, debt, debt coverage, property, valuation and the like and provide direct testimony supporting each element of the rate increase.

Response:

Please see the Direct Testimony of Rebecca E. Hillery, 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: Rebecca E. Hillery

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.3

Request:

Provide the following schedules at **present rates**. In each schedule, provide references in the pro forma adjustments column for each adjustment which ties to corresponding supporting schedule detailing and explaining each PRO FORMA adjustment.

III.B.3.a	Income Statement
III.B.3.b	Cash Flow Statement
III.B.3.c	Debt-Service Coverage Ratio schedule
III.B.3.d	Balance Sheet, showing individual columns for the following:
III.B.3.d.i	Actual amounts for each of the 2 years immediately preceding the HTY
III.B.3.d.ii	HTY actual amounts
III.B.3.d.iii	Pro forma adjustments between HTY and FTY, including the adjusted HTY for known and measurable changes between the HTY and FTY
III.B.3.d.iv	FTY claimed amounts
III.B.3.d.v	Pro forma adjustments between FTY and FPFTY, including THE 12-CONSECUTIVE-MONTH PERIOD beginning with the first [full] month that new rates will be in effect after the application of the full suspension period permitted under Section 1308(d) amounts;
III.B.3.d.vi	FPFTY claimed amounts.

Response:

3.a - Please refer to National Fuel Exhibit A, Schedule B-2 for the Income Statement at present rates for each of the three test periods.

3.b - c – The Company does not maintain these items at the PA distribution level. Due to financial system limitations, the Company is precluded from trying to do so at a Pro-Forma level.

3.d.i - See attached Pages 2 and 3 for a comparative balance sheet of National Fuel Gas Distribution Corporation at September 30, 2024 and 2023. The balance sheet provided is for the entirety of National Fuel Gas Distribution Corporation, including both the Pennsylvania and New York Divisions. Balance sheets are not maintained separately for the two divisions.

3.d.ii - See attached Pages 2 and 3 for a comparative balance sheet of National Fuel Gas

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

Distribution Corporation at September 30, 2024 and 2023. The balance sheet provided is for the entirety of National Fuel Gas Distribution Corporation, including both the Pennsylvania and New York Divisions. Balance sheets are not maintained separately for the two divisions.

3.d.iii – vi - National Fuel Gas Distribution Corporation does not maintain a separate balance sheet for the Pennsylvania division. All accounting records and financial statements are prepared on a consolidated basis for the entire Distribution Corporation. As a result, jurisdiction-specific balance sheet data for the Future Test Year (FTY) and Fully Projected Future Test Year (FPFTY) is not available.

Prepared by or under the supervision of: Donald Koch, Michael Maggioli, and James Welch

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BALANCE SHEET

Assets and Other Debits

		September 30, 2023	September 30, 2024	September 30, 2025
	Utility Plant			
101	Utility Plant	$ 2,518,237,610	$ 2,656,876,033	$ 2,812,782,009
106	Completed Construction Not Classified - Gas	-	-	-
107	Construction Work in Progress	41,146,080	50,514,181	49,837,690
		2,559,383,689	2,707,390,213	2,862,619,699
108	Accumulated Provision for Depreciation, Depletion and Amortization - (Cr.)	(1,010,785,071)	(1,045,527,118)	(1,087,601,865)
111	Provision for Depletion - Natural Gas Land	-	-	-
	Total Utility Plant	1,548,598,618	1,661,863,095	1,775,017,835
	Other Property and Investments			
121	Non-Utility Property	1,162,034	1,162,034	1,162,034
122	Accumulated Provision for Depreciation and Amortization - (Cr.)	(19,397)	(19,397)	(19,397)
124	Other Investments	9,756,485	10,663,607	4,132,720
128	Other Special Funds	142,361,457	140,274,933	126,929,282
	Total Other Property and Investments	153,260,579	152,081,177	132,204,638
	Current and Accrued Assets			
131	Cash	3,277,999	3,902,478	6,081,595
132	Interest Special Deposits	-	-	-
135	Working Funds	158,800	158,800	157,600
136	Temporary Cash Investments	13,121,049	7,546,635	8,642,762
141	Notes Receivable	1,670,931	1,560,979	1,316,802
142	Customer Accounts Receivable	67,382,801	39,933,193	38,255,504
143	Other Accounts Receivable	8,492,431	7,588,689	8,192,059
144	Accumulated Provision for Uncollectible Accts. - Cr.	(35,716,313)	(25,615,867)	(16,520,999)
146	Accounts Receivable from Assoc. Companies	6,604,765	6,344,846	9,698,072
154	Plant Materials and Operating Supplies	19,513,631	17,452,238	18,492,413
155	Merchandise	-	-	-
163	Stores Expense Undistributed	411,875	616,906	434,942
164	Gas Stored Underground - Current	32,418,469	34,965,144	33,467,810
165	Prepayments	10,811,583	11,705,871	12,119,197
171	Interest and Dividends Receivable	-	-	-
173	Accrued Utility Revenue	16,621,628	15,521,216	16,218,916
175	Derivative Instrument Assets	265,777	38,188	-
	Total Current and Accrued Assets	145,035,427	121,719,316	136,556,673
	Deferred Debits			
182	Other Regulatory Assets	142,469,195	180,441,558	205,852,856
183	Other Preliminary Survey and Invest.	3,703,196	4,013,333	5,969,477
184	Clearing Accounts	(7,407,368)	(7,942,815)	(8,094,919)
186	Miscellaneous Deferred Debits	(2,107,430)	(2,734,850)	446,736
188	Research, Development & Demonstration Expenditures	2,690,201	3,191,437	1,678,072
189	Loss on Reacquired Debt	3,387,850	2,622,022	1,898,412
190	Accumulated Deferred Income Taxes	-	-	-
191	Unrecovered Purchased Gas Costs	(58,667,817)	(42,290,745)	5,769,456
	Total Deferred Debits	84,067,828	137,299,940	213,520,090
	Total Assets and Other Debits	$ 1,930,962,453	$ 2,072,963,528	$ 2,257,299,235

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BALANCE SHEET

	Liabilities and Other Credits	September 30, 2023	September 30, 2024	September 30, 2025
	Proprietary Capital			
201	Common Stock Issued	$ 59,170,600	$ 59,170,600	$ 59,170,600
207	Premium on Capital Stock	68,500	68,500	68,500
208	Donations Received from Stockholders	163,687,234	168,377,683	222,509,559
216	Unappropriated Earned Surplus	425,126,579	434,115,972	461,765,336
219	Other Comp Income (Loss)	(8,938,812)	(10,096,681)	(12,749,624)
439	Adjustments to Retained Earn	24,693,289	24,693,289	24,693,289
	Total Proprietary Capital	663,807,390	676,329,364	755,457,661
	Long Term Debt			
223	Advances from Associated Companies	475,000,000	425,000,000	600,000,000
224	Other Long-Term Debt	-	-	-
	Total Long Term Debt	475,000,000	425,000,000	600,000,000
	Current and Accrued Liabilities			
228	Accum. Provision for Injuries & Damages	3,163,097	2,631,858	2,470,478
228	Accum. Provision for Pension and Benefits	(28,899,477)	(24,001,692)	(28,834,363)
229	Accum. Provision for Rate Refunds	370,509	370,509	247,006
230	Asset Retirement Obligations	14,715,247	14,933,097	15,887,152
232	Accounts Payable	33,041,653	39,464,578	39,775,844
233	Notes Payable to Associated Companies	105,300,000	267,300,000	191,700,000
234	Accounts Payable to Associated Companies	28,545,720	31,096,900	28,571,422
235	Customer Deposits	13,044,065	20,166,929	16,435,696
236	Taxes Accrued	(2,752,685)	(26,275,911)	(30,659,857)
237	Interest Accrued	-	-	-
238	Dividends Declared	11,600,000	13,300,000	14,500,000
241	Tax Collections Payable	888,962	(1,688,501)	1,459,434
242	Miscellaneous Current and Accrued Liabilities	19,099,180	21,763,832	25,225,316
244	Derivative Instrument Liabilities	-	8,895	70,993
	Total Current and Accrued Liabilities	198,116,272	359,070,495	276,849,121
	Deferred Credits and Resources			
252	Customer Advances for Construction	874,439	616,723	557,409
253	Other Deferred Credits	8,358,842	6,887,814	9,254,799
254	Deferred FASB 109 Liability	293,210,481	301,336,304	264,073,544
255	Accumulated Deferred Investment Tax Credit	3	3	3
263	Deferred Compensation Plan Liability	-	-	-
		302,443,766	308,840,844	273,885,756
	Accumulated Deferred Income Taxes			
282	Liberalized Depreciation	246,508,263	265,768,622	276,954,917
283	Other	45,086,762	37,954,203	74,151,782
	Total Deferred Credits	291,595,025	303,722,824	351,106,698
	Total Liabilities and Other Credits	$ 1,930,962,453	$ 2,072,963,528	$ 2,257,299,235

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.4

Request:

Provide the following schedules at **proposed rates**. In each schedule, provide references in the pro forma adjustments column for each adjustment which ties to corresponding supporting schedule detailing and explaining each PRO FORMA adjustment.

III.B.4.a	Income Statement
III.B.4.b	Cash Flow Statement
III.B.4.c	Debt-Service Coverage Ratio schedule
III.B.4.d	Balance Sheet, showing individual columns for the following:
III.B.4.d.i	Actual amounts for each of the 2 years immediately preceding the HTY
III.B.4.d.ii	HTY actual amounts
III.B.4.d.iii	Pro forma adjustments between HTY and FTY, including the adjusted HTY for known and measurable changes between the HTY and FTY
III.B.4.d.iv	FTY claimed amounts
III.B.4.d.v	Pro forma adjustments between FTY and FPFTY, including THE 12-CONSECUTIVE-MONTH PERIOD beginning with the first [full] month that new rates will be in effect after the application of the full suspension period permitted under Section 1308(d) amounts;
III.B.4.d.vi	FPFTY claimed amounts.

Response:

3.a - Please refer to National Fuel Exhibit A_FPFTY Schedule A-1 for the Income Statement at proposed rates.

3.b - c – The Company doesn't maintain these items at the PA distribution level. Due to financial system limitations, the Company is precluded from trying to do so at a Pro-Forma level.

3.d.i – ii - See response to Section 53.53-III-B.3.d.i - ii for information requested.

3.d.iii – vi - National Fuel Gas Distribution Corporation does not maintain a separate balance sheet for the Pennsylvania division. All accounting records and financial statements are prepared on a consolidated basis for the entire Distribution Corporation. As a result, jurisdiction-specific balance sheet data is not available at proposed rates.

Prepared by or under the supervision of: Donald Koch, Michael Maggioli, and James Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.5

Request:

Provide a schedule showing the number of customers by BOTH:

III.B.5.a RATE CLASSES whose bills will be increased
III.B.5.b RATE CLASSES whose bills will be decreased.

Response:

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

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.6

Request:

Provide a list of reports, data or statements requested by and submitted to the Commission during the year immediately preceding the HTY through the current date.

Response:

Supplements to Tariff Gas – Pennsylvania P.U.C No. 9
No. 274 – Issued August 30, 2024 – Effective October 1, 2024
Annual TCJA Reconciliation Docket Nos. M-2018-2641242 and R-2018-3000527

No. 275 – Issued September 20, 2024 – Effective October 1, 2024
Change in State Tax Adjustment Surcharge (STAS)

No. 276 – Issued September 30, 2024 – Effective October 1, 2024
OPEB Surcredit Update Docket No. R-2021-3027406

No. 277 – Issued October 31, 2024 – Effective November1, 2024
Quarterly 1307(f) gas cost filing Docket No. R-2024-3045177

No. 278 – Issued December 2, 2024 – Effective January 1, 2025
Rider E filing – Customer Education

No. 279 – Issued December 20, 2024 – Effective January 1, 2025
Initial Distribution System Improvement Charge ("DSIC")

No. 280 – Issued December 2, 2024 – Effective January 1, 2025
1307f Addendum

No. 281 – Issued January 31, 2025 – Effective February 1, 2025
Quarterly 1307(f) gas cost filing Docket No. R-2024-3045177

No. 282 – Issued January 31, 2025 – Effective February 1, 2025
PA Management Audit Implementation Docket No. D-2023-3040107

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

No. 283 – Issued March 7, 2025 – Effective April 1, 2025
Supp_No. 282 Suspension No. 9 Docket No. R-2025-3053193

No. 284 – Issued March 21, 2025 – Effective April 1, 2025
Quarterly DSIC Update Filing

No. 285 – Issued April 30, 2025 – Effective May 1, 2025
PGC Quarterly Update Filing Docket No. R-2024-3045177

No. 286 – Issued June 18, 2025 – Effective July 1, 2025
Quarterly DSIC Update Filing

No. 287 – Issued July 31, 2025 – Effective August 1, 2025
1307(f) 2025 8.1.25 Compliance Docket R-2025-3052742

No. 288 – Issued August 22, 2025 – Effective October 1, 2025
Annual TCJA Reconciliation

No. 289 – Issued September 19, 2025 – Effective October 1, 2025
the State Tax Adjustment Surcharge Rate Update

No. 290 – Issued September 19, 2025 – Effective October 1, 2025
Quarterly DSIC Update Filing Docket No. P-2022-3034957

No. 291– Issued September 30, 2025 – Effective October 1, 2025
OPEB Surcredit Update Docket No. R-2021-3027406

Gas Cost Rate
1307(f) 2025 – Annual 1307(f) Prefiling/supporting information at R-2025-3052742

1307(f) 2025 – Annual 1307(f) Testimony, exhibits, tariff supplements and tariff addendums for the computation of PGC rates for the twelve months ended November 30, 2024

Other Data
Annual State Tax Adjustment Surcharge (STA) calculation

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

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

1307(e) Rider E Annual Reconciliation

Annual Depreciation Report

Pennsylvania Pipeline Operator Annual Registration Form

Gas Annual Report to the Pa P.U.C

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: Wanya' D Bruce

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.7

Request:

Provide a statement of past and anticipated changes since the immediately preceding base rate case in major accounting procedures.

Response:

Since the immediately preceding base rate case in 2022, National Fuel Gas Distribution Corporation has not made any significant changes to its accounting procedures, and none are anticipated.

The Company maintains full compliance with all applicable FASB standards, GAAP requirements, and regulatory accounting guidelines. Any minor updates implemented during this period were routine in nature and did not materially affect accounting practices or financial reporting.

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.8

Request:

Provide an explanation of differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current base rate case and the basis or procedure that was used in the immediately preceding base 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: Wanya' D. Bruce

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.9

Request:

Identify each major addition to plant or facilities to be placed in service or removed from service DURING THE FTY OR THE FPFTY FOR EACH PROJECT IDENTIFIED IN D.2.A OR D.11.B THAT WILL CHANGE UTILITY PLANT BY MORE THAN 3% OF THE CHANGE IN PLANT IN SERVICE SINCE THE PUBLIC UTILITY'S LAST RATE CASE. The supporting documentation shall indicate the effect of the plant addition or removal from service upon THE PUBLIC UTILITY'S rate base, revenue, expense, tax, income and revenue requirement.

Response:

Utility plant for 12 months ended July 31, 2024 (R-2022-3035730): $781,188,473

3% of the change in utility plant in service: $24,435,654

The Company does not have any major additions/removals in D.2.A or D.11.B that meet these criteria to change plant in service by more than 3%.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III- B – Summary of Filing
Delivered on January 28, 2026

III-B.10

Request:

Provide revenues and expenses by the account classifications for the applicable industry's USoA.

Response:

Please refer to National Fuel Exhibit A (HTY), National Fuel Exhibit A (FTY), and National Fuel Exhibit A (FPFTY), Schedule B-3 and Schedule B-4, for the operating revenue and expenses by USoA.

Prepared by or under the supervision of: Donald Koch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-C-Utility Operations
Delivered on January 28, 2026

III-C.1

Request:

Provide a corporate history including the date of original incorporation and [any] EACH subsequent merger or acquisition.

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
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 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, 2977, 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.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-C-Utility Operations
Delivered on January 28, 2026

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 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.

On October 20, 2025, National Fuel Gas Company entered into a Securities Purchase Agreement with CenterPoint Energy Resources Corp., pursuant to which National Fuel will acquire all of the issued and outstanding equity interests of Vectren Energy Delivery of Ohio, LLC, a natural gas local distribution company serving the Dayton, Ohio region. The transaction is expected to close in the fourth calendar quarter of 2026.

National Fuel Gas Distribution Corporation has entered into an agreement to acquire North East Heat & Light Co. (NEHL). On October 7, 2025, NFG and NEHL filed a Joint Application with the Commission for NFG to acquire NEHL. This application is currently pending Commission approval. NEHL is a corporation formed under the laws of the Commonwealth of Pennsylvania. NEHL provides natural gas transmission, distribution, and supplier of last resort services, and is subject to the regulatory jurisdiction of the Pennsylvania Public Utility Commission. NEHL is classified as both a "public utility" and a "natural gas distribution company" under Sections 102 and 2202 of the Public Utility Code (66 Pa.C.S. §§ 102, 2202). NEHL serves approximately 2,900 customers, including about 2,600 residential meters, 200 commercial/public building meters, 70 large commercial meters, two industrial customer meters, and six large industrial customer meters. Additionally, NEHL provides transportation service to eight customers. Its service territory covers North East Township and the Borough of North East.

Prepared by or under the supervision of: Wanya' D. Bruce

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-C-Utility Operations
Delivered on January 28, 2026

III-C.2

Request:

Indicate all counties, cities and other governmental subdivisions in which service is provided (including service areas outside this Commonwealth) and the total number of customers by customer class or billed units in each State and county, estimated if not known.

Response:

Please see the tables below, which list all counties in which service is provided, the total number of customers by county, and billed consumption (MCF). This summary is based on the most recent billing data available for the reporting period.

Pennsylvania:

County	**Total Customers**	**Total Billed Consumption** (MCF)
Armstrong	614	678.6
Butler	2,185	3,649.9
Cameron	1,393	12,799.8
Clarion	4,281	105,592.8
Clearfield	7,897	58,502.2
Crawford	19,261	196,522.3
Elk	11,881	83,011.0
Erie	98,195	441,701.3
Forest	944	3,978.6
Jefferson	7,137	22,021.8
McKean	6,064	228,612.0
Mercer	28,453	403,483.5
Potter	5	2.9
Venango	15,356	102,782.90
Warren	10,391	80,004.20

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-C-Utility Operations
Delivered on January 28, 2026

New York:

County	**Total Customers**	**Total Billed Consumption** (MCF)
Allegany	11,183	60,304.0
Cattaraugus 1	3,830	21,966.0
Cattaraugus 2	10,631	54,349.9
Chautauqua	45,253	273,719.0
Erie	389,486	1,826,276.4
Genesee	12,057	109,171.5
Livingston	918	2,020.0
Monroe	1,399	3,326.4
Niagara	55,385	826,302.5
Ontario	2,390	3,841.4
Steuben 1	3,123	21,335.1
Steuben 2	3,889	10,796.3
Wyoming	4,881	119,259.5

Prepared by or under the supervision of: Wanya' D Bruce

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-C-Utility Operations
Delivered on January 28, 2026

III-C.3

Request:

Provide an organizational chart explaining the public utility's corporate relationship to affiliated companies showing the consolidated group structure and indicating whether each affiliated company is a regulated public utility under the Commission's jurisdiction or under the jurisdiction of another STATE public utility commission or both.

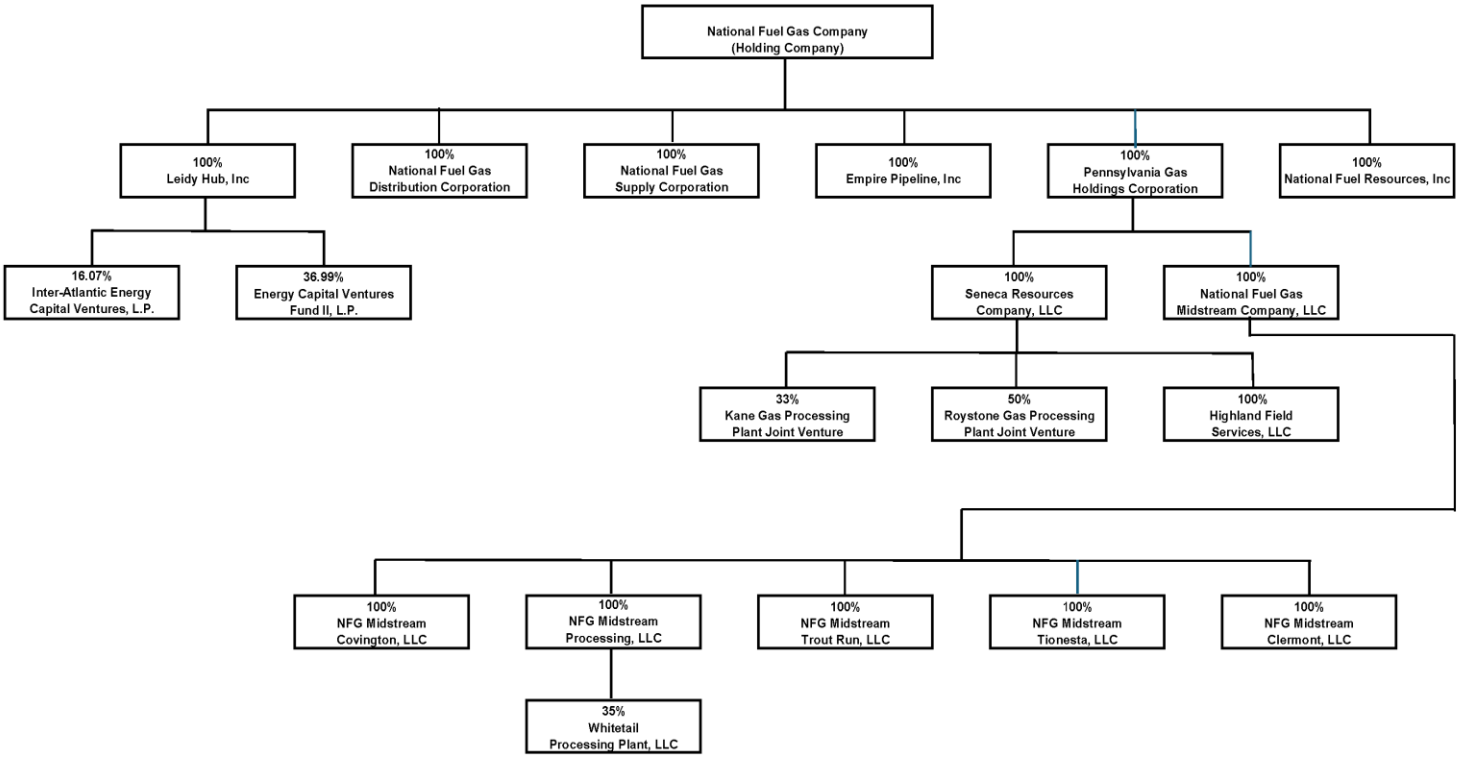
Response:

Please see the attached organizational chart on page 2.

Prepared by or under the supervision of: Wanya' D Bruce

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-C-Utility Operations
Delivered on January 28, 2026

National Fuel Gas Company
Organizational Chart of
Holding Company System
As of March 31, 2025



National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-C-Utility Operations
Delivered on January 28, 2026

III-C.4

Request:

Provide a list and brief description of the two most recent Commission- conducted audits with related docket numbers.

Response:

The two most recent Commission-conducted audits are:

Docket No. D-2024-3049831, which audited National Fuel Gas Distribution Corporation's Purchased Gas Costs for the 12-month periods ended November 30, 2023, November 30, 2022, and November 30, 2021. The report contained no findings or recommendations.

Docket No. D-2024-3049832, which audited National Fuel Gas Distribution Corporation's Low Income Residential Assistance for the 12-month periods ended September 30, 2023, September 30, 2022, and September 30, 2021. The report contained no findings or recommendations.

Prepared by or under the supervision of: Wanya' D Bruce

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-C-Utility Operations
Delivered on January 28, 2026

III-C.5

Request:

Provide a list and brief description of internal audit reports and independent audit reports for the most recent 2-year period.

Response:

Information related to internal audit reports and independent audit reports are CONFIDENTIAL. The Company is providing CONFIDENTIAL Attachment III.C.5 in a separately sealed envelope that is marked "CONFIDENTIAL". 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: Wanya' D Bruce

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.1

Request:

Provide a schedule showing the HTY rate base and rates of return at original cost less accrued depreciation under present rates and under proposed rates. Cross-reference claims made on this schedule to appropriate supporting schedules. Show pro forma adjustments for the FTY and the FPFTY.

Response:

Please refer to National Fuel's Exhibit A (Historic, Future, Fully-Projected) Schedule A-1.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.2

Request:

If a claim is made for CWIP, provide all of the following:

a. An exhibit with a description of each project.
b. A summary of all work orders.
c. Amount expended at the end of the HTY, the FTY, the FPFTY and at the completion of the project.
d. Anticipated in service dates
e. If the project is revenue producing or expense reducing, identify the revenue or expense associated with the project.

Response:

No claim is being made for CWIP.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.3

Request:

If a claim is made for plant held for future use, provide all of the following:

a. A brief description of the plant or land site and its original cost.
b. Expected date of use for each item claimed.
c. Explanation 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 the plant held for future use account.

Response:

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

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.4

Request:

If a claim is made for materials and supplies or fuel inventory, provide all of the following:

III.D.4.a A description of the methodology used to value material and supplies.
III.D.4.b The actual 13-month balances of the inventory of materials and supplies for the HTY.
III.D.4.c The 13-month average for materials and supplies as of the end of the HTY.
III.D.4.d The type of fuel, and location, as in station, and the quantity and price claimed FOR NATURAL GAS PUBLIC UTILITIES.

Response:

A. Please refer to III-B-7.
B. Please refer to National Fuel's Exhibit A (Historic), Schedule C-8
C. Please refer to National Fuel's Exhibit A (Historic), Schedule C-8.
D. Please refer to response to IV-B-2 for additional detail around gas deliveries to each customer class for the most recent 24-month period. Please refer to response RR-45 for documentation supporting the Company's claimed balance of gas stored underground.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.5

Request:

If a claim is made for cash working capital, provide a supporting schedule setting forth the method and data used to determine the cash working capital requirement. Include a lead-lag study of working capital completed no more than 6 months prior to the rate increase filing.

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 Monika M. Duszenko Statement No. 6.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.6

Request:

Indicate if amortized expenses have been removed from the lead-lag study. If so, provide documentation showing the removal. If not, provide a list of such amortization expenses included.

Response:

No expenses have been removed from the lead lag study.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.7

Request:

In the cash working capital computation, either include sales for resale and related expenses in revenues and in expenses or exclude them from revenues and expenses. Explain procedures followed.

Response:

The Company has no claims for sales for resale.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.8

Request:

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

III.D.8.a Prepayments—list and identify all items.
III.D.8.b Federal Excise Tax accrued or prepaid.
III.D.8.c Federal Income Tax accrued or prepaid.
III.D.8.d Pennsylvania State Income Tax accrued or prepaid.
III.D.8.e Pennsylvania Gross Receipts Tax accrued or prepaid.
III.D.8.f Pennsylvania Public Utility Realty Tax accrued or prepaid.
III.D.8.g State sales tax accrued or prepaid.
III.D.8.h Payroll taxes accrued or prepaid.
III.D.8.i Any adjustments related to the previously listed 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), and Exhibit No. RR-17. Federal Excise Tax and Gross Receipts Tax are not applicable to the Company.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.9

Request:

Identify fund availability arrangements or terms which the public utility has with its banks with respect to deposits of customer checks.

Response:

Information related to fund availability arrangements is CONFIDENTIAL. The Company is providing CONFIDENTIAL Attachment III.D.9 in a separately sealed envelope that is marked "CONFIDENTIAL". 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: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.10

Request:

If a claim is made for an additional item in rate base not otherwise addressed in these Filing Requirements, identify such claim and provide a statement, exhibit, or both, explaining in detail the appropriateness of such claim.

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 Monika M. Duszenko (National Fuel Statement No. 6).

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.11

Request:

Provide a schedule that shows a breakdown of plant additions and retirements by plant account for the FTY and the FPFTY, showing all of the following:

III.D.11.a Account number.
III.D.11.b Project number of each addition and each retirement.
III.D.11.c Completion date of each addition and each retirement.
III.D.11.d Description of the addition.
III.D.11.e Addition amount of each addition.
III.D.11.f Description of retirement.
III.D.11.g Retirement amount of each retirement.
III.D.11.h Totals of additions and retirements.

Response:

Please refer to ROR-014 for a breakdown of the capital budget expenditures. Please refer to the direct testimony of Anthony Formato for an explanation of the capital budget process.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.12

Request:

Explain how the plant balances for the FTY and the FPFTY were projected. Provide supporting workpapers and documentation.

Response:

Please refer to the direct testimony of Monika M. Duszenko Statement No. 6.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.13

Request:

IF THE PUBLIC UTILITY HAS INCLUDED IN RATE BASE A PORTION OF THE COST OF PLANT IN SERVICE THAT IS USED IN PART, BUT NOT EXCLUSIVELY, FOR PENNSYLVANIA JURISDICTIONAL SERVICE, IDENTIFY THE PLANT, INCLUDING THE APPLICABLE PLANT ACCOUNT NUMBERS, PROVIDE THE ESTIMATED PERCENTAGES AND AMOUNTS OF THE ASSETS USED FOR JURISDICTIONAL AND NON-JURISDICTIONAL SERVICE, AND EXPLAIN HOW THOSE PERCENTAGES AND AMOUNTS WERE DETERMINED.

Response:

Please see Attachment III-D.13-I for the Company's Cost Allocation Manual and Attachment III.D.13-II used for miscellaneous cost percentages when assets cannot be specifically attributed to a unit.

Prepared by or under the supervision of: Monika Duszenko

Cost Assignment And Allocation Manual

Table of Contents

INTRODUCTION 5
A. Purpose 5
B. Definitions of Terms and Concepts 5
C. Acronyms and Abbreviations 6
D. Cost Allocation Philosophy 6
E. Three-Step Approach 7
SECTION I. CORPORATE ORGANIZATION 8
A. Corporate Overview 8
B. Description of System Subsidiaries: 9
SECTION II. AFFILIATE SERVICES 11
A. Affiliate Services Provided 11
B. Services Provided By NFG Co 12
C. Services Provided By NFGDC – NYD 12
D. Services Provided By NFGDC - PAD 14
E. Services Provided By NFGSC 15
F. Services Provided By Midstream 16
SECTION III. TRANSACTIONS WITH AFFILIATES 17
A. Overview 17
SECTION IV. ACCOUNTING CHARGE APPLICATION 18
A. Accounting Charges 18
1. Business Unit: 18
2. Account Number: 19
3. Department ID: 19
4. Product: 20
5. Project ID 20
6. Activity ID 20
SECTION V. COST COLLECTION AND COST ASSIGNMENT 21
A. Cost Collection 21

B. Cost Assignment 21
1. Direct Charging of Costs 21
2. Indirect Charging of Costs 22
3. General (Common) Allocation 22
4. Convenience or Accommodation Payments 23
SECTION VI. LABOR CHARGES 24
A. Overview 24
B. Accounting Charges 24
C. Direct Labor 25
D. Loaned & Borrowed Labor 25
SECTION VII. COMMON COST ALLOCATION 26
A. Background 26
B. Application 26
SECTION VIII. OTHER ALLOCATION METHODS 27
A. Allocation Factors 27
B. Methodology Application 29
1. Information Technology: 29
2. Telecommunications: 30
3. Messenger Expense: 32
4. Meter Shop: 32
5. Miscellaneous Customer Services: 33
6. Supply Services: 33
7. Miscellaneous Services: 34
8. Human Resources Management Trainees 34
SECTION IX. ALLOCATION OF RENT 35
A. Main Office Rent 35
B. Other Rent 35
SECTION X. OVERHEADS 36
A. Employee Benefits 36
B. Vehicle & Tools 37
C. Engineering (Unicap) 38

D. Inventory 38
E. AFUDC 38
SECTION XI. ALLOCATION PROCESS 40
A. Overview 40
B. Processing 40
SECTION XII. BILLING AND PAYMENT 41
A. Procedures 41
1. Billing: 41
2. Payment: 41
APPENDICES 42

INTRODUCTION

A. Purpose

This Cost Assignment and Allocation Manual ("CAAM") was developed to identify the procedures that National Fuel Gas Company, ("NFG") and its affiliates follow in assigning and allocating costs among business units, among regulated services and non-regulated business activities and among jurisdictions.

B. Definitions of Terms and Concepts

Affiliate – within this manual, an affiliate may include a subsidiary or division within a business unit.

Affiliate Transaction – refers to the purchase, trade or lease of a good, service, cost or asset between or among affiliates.

Business Unit – within the PeopleSoft Financial System, a business unit refers to a business entity. The business entity may be a company or division within a company.

Common Cost – a cost incurred by one affiliate that benefits one or more affiliates and the nature of which is more general than costs that are directly assigned or that use a cost causative assignment.

Common Department – a department within the New York Division of NFG Distribution Corporation that has been specifically identified as performing work of a general nature which benefits one or more affiliates and whose costs are allocated based on a general multi-factor formula.

Cost Allocation – a process of assigning costs between and among affiliates based on a pre-determined methodology.

Cost Causative Factors – assignment of costs affecting more than one affiliate based on an identified unit of measure.

Direct Costs - costs that are specifically incurred on behalf of one or more affiliates that require no assignment or allocation factor.

FERC Accounts – the Uniform System of Accounts prescribed for natural gas companies subject to the provisions of the Natural Gas Act, published at Title 18 of the Code of Federal Regulations, Subchapter F, Part 201

Non-Regulated Affiliate – an affiliate that is not a regulated utility or pipeline.

Regulated Affiliate – an affiliate that is regulated by the FERC, NY PSC or PA PUC or any other regulatory body.

C. Acronyms and Abbreviations

FERC – Federal Energy Regulatory Commission

GAAP – Generally Accepted Accounting Principles

NFG – National Fuel Gas Company (Parent Company)

NFGDC – National Fuel Gas Distribution Corporation

NY PSC – New York Public Service Commission

NYD – National Fuel Gas Distribution Corporation – New York Division

PA PUC – Pennsylvania Public Utility Commission

PAD – National Fuel Gas Distribution Corporation – Pennsylvania Division

SEC – United States Securities and Exchange Commission

D. Cost Allocation Philosophy

Cost allocations are premised on the use of a fully distributed cost allocation methodology. A fully distributed cost allocation is based on the concept of distributing all costs to business activities, either through direct charges or allocations, based on a consistent method of determining cost causation from period to period so that reasonable cost attribution occurs. Under a fully distributed cost allocation, all direct and indirect expenses such as labor, materials, and other related expenses are included in the cost of the various business activities performed.

In addition, overhead charges, which include fringe benefits, department overhead, and corporate overhead, are applied to the direct and indirect labor charges captured to arrive at the fully distributed cost for each business activity performed. All resultant cost allocations are predicated on some relevant measure of cost causation for that business activity. This overall approach to cost allocation is followed to the extent it is administratively efficient, i.e., following the procedures does not result in incurring a cost that is uneconomical in relation to the benefits achieved.

For NFG's regulated utility affiliates, transactions with other regulated affiliates and payments of interest to NFG constitute a great majority of total affiliate transactions. For example, for PAD in calendar year 2024, transactions with NYD, transactions with NFG's regulated pipeline subsidiaries, and payments of interest to NFG collectively accounted for approximately 96% of total affiliate transactions. Interest payments by PAD and NYD to NFG are made pursuant to (i) long-term notes issued by NFGDC to NFG in accordance with orders of the PA PUC and NY PSC, and (ii) the corporate money pool agreement, which provides that borrowers of short-term funds from the money pool pay interest to NFG in its capacity as administrator of the money pool.

Given the very high percentage of utility affiliate transactions that involve other regulated affiliates or payments of interest to NFG, NFG has, across all affiliate transactions, generally applied a fully distributed cost allocation methodology. NFG's use of fully distributed costs promotes efficiency in accounting for affiliate transactions and seeks to ensure that all parties to affiliate transactions receive fair treatment.

In consideration of the application of an asymmetric pricing principle to transactions between utility affiliates and non-regulated affiliates, Common Departments will periodically evaluate their services and consider the feasibility of market alternatives. These assessments will review various service aspects, including, for example, service descriptions and associated budgets; cost competitiveness for the services provided; metrics, goals and results related to the provision of service; agreed-upon service level expectations; service level performance in comparison to agreed-upon service levels; and consequences for not meeting service level expectations.

E. Three-Step Approach

The "three-step" allocation process begins with the premise that to the maximum extent practical, all costs that can be specifically attributed to a business unit are directly charged to that business unit. Secondly, indirect costs that cannot be directly charged are allocated to business units on the basis of a causal relationship such as the level of activity within various business units, the level of output for each business unit, or the resources consumed by each business unit. The indirect costs are accumulated into clearing accounts or homogeneous pools and are allocated to various business units on the basis of such causal relationships. In the third step, any remaining costs, which cannot be associated with a specific, identifiable, causal relationship, are pooled and allocated to business units on the basis of "common" factors.

This philosophy avoids cross-subsidization between the regulated entities and the non-regulated business activities of NFG, because using this process ensures that all operations are charged for their appropriate share of costs.

SECTION I. CORPORATE ORGANIZATION

A. Corporate Overview

NFG was incorporated in 1902 under the laws of New Jersey and was established as a registered holding company under the Public Utility Holding Company Act of 1935 ("PUHCA 1935"), with oversight by the Securities and Exchange Commission ("SEC").

On August 8, 2005, the Energy Policy Act of 2005 was signed into law. This repealed PUHCA 1935 and enacted the Public Utility Holding Company Act of 2005 ("PUHCA 2005"), which became effective on February 8, 2006. Responsibility for oversight of public utility holding companies was transferred from the SEC to the Federal Energy Regulatory Commission ("FERC") as a result of the Energy Policy Act of 2005.

NFG owns the following direct subsidiaries:

Subsidiary	Abbreviation	Business Type	Regulator
National Fuel Gas Distribution Corporation	NFGDC	Regulated	NYPSC PAPUC
National Fuel Gas Supply Corporation	NFGSC	Regulated	FERC
Empire Pipeline, Inc	Empire	Regulated	FERC
National Fuel Resources, Inc	NFR	Non-Regulated	
Leidy Hub, Inc	Leidy	Non-Regulated	
Pennsylvania Gas Holdings Corporation	PGHC	Non-Regulated	

PGHC owns the following direct subsidiaries:

Subsidiary	Abbreviation	Business Type	Regulator
Seneca Resources Company, LLC	Seneca	Non-Regulated	
National Fuel Gas Midstream Company, LLC	Midstream	Non-Regulated	

B. Description of System Subsidiaries:

National Fuel Gas Distribution Corporation

National Fuel Gas Distribution Corporation is a regulated natural gas utility that operates in both Western New York and Northwestern Pennsylvania. NFGDC is regulated in the New York jurisdiction by the NY Public Service Commission, while the PA Public Utility Commission regulates the Pennsylvania jurisdiction.

National Fuel Gas Supply Corporation

National Fuel Gas Supply Corporation (NFGSC) provides affiliated and non-affiliated companies with transportation and storage services through the operation of an integrated interstate natural gas pipeline system and underground storage fields. NFGSC is regulated by the Federal Energy Regulatory Commission (FERC).

Empire Pipeline, Inc.

Empire Pipeline, Inc. (Empire) operates a natural gas pipeline and provides affiliated and non-affiliated companies with gas transportation and storage services. Empire is regulated by the Federal Energy Regulatory Commission (FERC).

Seneca Resources Company, LLC

Seneca Resources Company, LLC (Seneca) explores for, develops and produces natural gas in the Appalachian region of the United States. Seneca is a wholly owned subsidiary of Pennsylvania Gas Holdings Corporation, which in turn is a wholly owned subsidiary of NFG.

National Fuel Resources, Inc.

National Fuel Resources, Inc. (NFR) marketed gas to industrial, wholesale, commercial, public authority and residential customers in western and central New York and northwestern Pennsylvania. On August 1, 2020, NFR completed the sale of its commercial and industrial contracts and certain other assets. This sale, in conjunction with the turn back of NFR's residential customers to Distribution Corporation, effectively ended NFR's operations.

National Fuel Gas Midstream Company, LLC

National Fuel Gas Midstream Company, LLC (Midstream) operates natural gas gathering and processing facilities in the Marcellus Shale production region of Pennsylvania. Midstream is a wholly owned subsidiary of Pennsylvania Gas Holdings Corporation which in turn is a wholly owned subsidiary of NFG.

Leidy Hub, Inc.

Leidy Hub, Inc. has limited partnership interests in Inter-Atlantic Energy Capital Ventures, L.P. and Energy Capital Ventures Fund II, L.P., which make capital investments in technology-based businesses focused on the natural gas industry and gas distribution companies as well as the broader energy sector.

SECTION II. AFFILIATE SERVICES

A. Affiliate Services Provided

NFG and its affiliated subsidiaries provide a variety of service amongst and between each other. Some services are directly related to the individual company's line of business, such as providing transportation or gas storage services. Other services take advantage of synergies such as operating employees maintaining closely located facilities of other companies. Additionally, there are administrative and general services, which are performed that benefit some or all of the affiliates. This would be true of Accounting, Human Resources, Audit Services, Finance and Corporate Communications.

REGULATED SERVICES:

Service	Provider	Recipient
Administrative	Distribution, Supply	All affiliates
Finance	Distribution	All affiliates
Human Resources	Distribution	All affiliates
Legal	Distribution, Supply	All affiliates
Gas Distribution	Distribution	3rd Party
Gas Measurement	Distribution, Supply	Distribution, Supply, Empire
Gas Transmission	Supply, Empire	Distribution, 3rd Party
Gas Storage	Supply, Empire	Distribution, Empire, 3rd Party
Gas Transportation	Distribution, Supply, Empire	3rd Party
Gas Gathering	Supply	Seneca
Gas Dispatch	Supply	Distribution, Supply, Empire
Operating & Maintenance	Distribution, Supply	All Affiliates

NON-REGULATED SERVICES:

Service	Provider	Recipient
Gas Gathering	Midstream	Seneca, 3rd Party
Gas Processing	Midstream	Seneca
Office Space rental	NFG Co.	Distribution, Supply, Midstream, Empire

B. Services Provided By NFG Co

DEPARTMENT	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.

C. Services Provided By NFGDC – NYD

DEPARTMENT	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.

DEPARTMENT	DESCRIPTION
Executive	Provides management and administrative services related to the overall operation and direction of the affiliates.
Executive – Distribution	Provides management and administrative services related to the overall operation and direction of NFGDC.
Finance - General	Provides services to analyze, maintain and monitor corporate financing activities.
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 Technology	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.
Legal	Provide service related to labor and employment law, litigation, contracts, environmental matters, financial reporting and 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.
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. Provide services to manage and maintain leasing activities and disposition of leased materials.

DEPARTMENT	DESCRIPTION
Rates & Regulatory Affairs	Provide services to manage regulatory activities and relationships for NFGDC. Manage, monitor and implement regulatory programs, provide direct support for customer pricing and billing, and develop sales and load forecasts.
Risk	Provide service related to Risk mitigation, Insurance, Environmental issues and compensation and damage claims.
Safety	Provides services to strengthen our safety culture and promote continuous improvement throughout the organization.
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.
Operating & Maintenance – Distribution	Provides service to operate and maintain lines, including changing charts, servicing valves and meters, and other routine maintenance.
Operating & Maintenance – Transmission	Performs routine maintenance and operating functions on transmission lines of affiliates.

D. Services Provided By NFGDC - PAD

DEPARTMENT	DESCRIPTION
Corporate Communications	Provides services related to public and media relations, as well as communicating company information to employees and retirees.
Engineering	Provide engineering service and support functions for pipelines and construction projects.
Executive – Distribution	Provides management and administrative services related to the overall operation and direction of NFGDC.
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.
Land	Provide service related to facilities management and land support for operations and construction.
Legal	Provide service related to labor and employment law, litigation, contracts and advice on other legal matters.
Risk	Provide service related to Risk mitigation, Insurance, Environmental issues and compensation and damage claims.
Safety	Provides services to strengthen our safety culture and promote continuous improvement throughout the organization.
Security	Provide security services for company buildings, structures, work sites and personnel.
Operating & Maintenance – Distribution	Provides service to operate and maintain distribution lines for NYD, 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.

E. Services Provided By NFGSC

DEPARTMENT	DESCRIPTION
Commercial Services	Provides marketing services for pipeline affiliates.
Engineering	Provide engineering service and support functions for pipelines and construction projects.
Executive – Supply	Provides management and administrative services related to the overall operation and direction of NFGSC.
Land	Provide service related to facilities management and land support for operations and construction.
Legal	Provides legal services for NFGSC and Empire.
Regulatory	Provides regulatory services for Empire.
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.
Operating & Maintenance – Transmission	Performs routine maintenance and operating functions on transmission lines of Empire.

F. Services Provided By Midstream

SERVICE	DESCRIPTION
Gathering Service	Provides natural gas gathering services for Seneca Resources.
Gas Processing	Provides natural gas processing services for Seneca Resources.

Note: Leidy Hub and NFR do not provide services to the other affiliates at this time. As previously mentioned, the August 1, 2020 sale of NFR's commercial and industrial contracts and certain other assets combined with the turn back of NFR's residential customers to Distribution Corporation has effectively ended NFR's operations.

SECTION III. TRANSACTIONS WITH AFFILIATES

A. Overview

As a diversified energy company with an integrated product and service line, transactions between affiliates take place and must be accounted for properly. Each affiliate must be sure to accurately record the transaction in accordance with the rules and regulations set forth by the various regulatory bodies, SEC and GAAP.

The following are typical transactions between the affiliates.

TRANSACTION	DESCRIPTION
Money Pool	Invest in or borrow funds from the corporate money pool - includes the receipt or payment of interest.
Pay Dividends to Affiliates or NFG Co.	Individual affiliates pay dividends to parent entities.
Purchase Gas Transportation Services	Certain affiliates will purchase gas transportation services from affiliates.
Purchase Gas Storage Service	Certain affiliates will purchase gas storage services from affiliates.
Purchase Gas Gathering Services	Certain affiliates will purchase gas gathering services from affiliates.
Purchase Gas Processing Services	Certain affiliates will purchase gas processing services from affiliates.
Gas Used By Company	Under certain circumstances, provide gas to affiliates to heat or operate facilities.

SECTION IV. ACCOUNTING CHARGE APPLICATION

A. Accounting Charges

National Fuel Gas and most of its affiliates employs a responsibility based accounting charge methodology. This means that every charge is tied back to an individual responsibility center so someone is responsible for the cost. Seneca Resources, being a self-contained entity, employs a system driven by the account number.

Here we will focus on the responsibility-based system used by NFG and the regulated affiliates. In this system, the responsibility center is identified as a department.

Accounting charges are made up of four items – business unit, account number, department ID and product. All four pieces are required for every financial transaction.

In addition, if the charges are related to capital expenditures, a project and activity ID are also needed by the project costing system. The project costing system is used to track and analyze project expenditures, while the general ledger system only records the expenditures going into the appropriate ledger account associated with the project.

1. Business Unit:

The business unit (BU) is a code that indicates which affiliate is associated with the charges. Each affiliate has a unique BU.

Affiliate	BU	Affiliate	BU
National Fuel Gas Co	NFGG1	NFG Midstream – Covington	M01G1
NFG Distribution – NY	DNYG1	NFG Midstream – Processing	M02G1
NFG Distribution – PA	DPAG1	NFG Midstream – Trout Run	M03G1
Empire Pipeline, Inc	EMPG1	NFG Midstream – Tionesta	M06G1
NFG Supply	SUPG1	NFG Midstream - Clermont	M07G1
NFG Midstream Co LLC	MIDG1	NFG Midstream – Wellsboro	M08G1

The Organization Chart in Appendix B will display the structure and most current affiliate listing.

2. Account Number:

NFG's regulated affiliates follow the FERC Chart of Accounts – also known as the Uniform System of Accounts (USoA). The USoA account numbers group the costs at a level of detail that can be used by all utility and pipeline companies and are then comparative from a regulatory standpoint. For our purposes at NFG, we have expanded the chart of accounts to include much more detail to provide us with the ability to budget and analyze our costs in greater detail.

For instance, while the USoA specifies the use of account 816 – Storage Well Expenses, NFG adds another layer of accounts below that to provide detail for analysis of the storage well costs.

FERC	816	Storage Well Expense
NFG	520200	Sonolog Well
	520240	Bail / Swab Well
	520260	Flow Testing
	520390	Storage Well – Water Sampling

NFG's non-regulated affiliates follow a separate chart of accounts that parallels the FERC chart of accounts, but is more in line with their business.

Both the regulated and non-regulated charts of account are available on the Infonet under the E-Docs heading.

3. Department ID:

NFG's PeopleSoft entities use a Department ID to indicate the department or area that is responsible for the charges that were incurred. Each department is unique to a business unit as a control to make sure that costs are charged to the proper affiliate.

For analysis, this provides an audit trail to the source of the charges and is the key to determine the proper department for budgeting purposes.

The Department listing is available on the Infonet under the E-Docs heading.

4. Product:

NFG's PeopleSoft entities use a Product code to classify the type of cost being incurred. It categorizes the costs for analysis purposes.

For instance, while an overall cost might be considered as an Outside Service, the product will classify that Outside Service as an engineering service, legal service, computer consultant or construction contractor.

The product is valuable for budgeting, rate case analysis for the regulated companies and financial statement analysis.

A list of the products is available on the Infonet under the E-Docs heading.

5. Project ID

Project ID is used in NFG's PeopleSoft entities to group and analyze costs related to work being performed on a project. It is used to track the project costs at a detailed level, whereas the general ledger will only keep summarized information. Each project is assigned an individual project id to keep the costs separate.

The detailed information is necessary for the unitization process, which is the process that moves the costs from the in-progress construction phase into a completed asset. It is also used for analysis purposes for project management and capital budgeting.

6. Activity ID

Activity ID goes together with the Project ID and is used in NFG's PeopleSoft entities. It is a code that is the link between the general ledger account number and the project. Each project can only have one activity ID and therefore one account number. Generally speaking, a construction project will be charged to account 107000 – Construction Work in Progress.

SECTION V. COST COLLECTION AND COST ASSIGNMENT

A. Cost Collection

Costs are collected by the various accounting sub-systems and general ledger systems employed by the various affiliates. The majority of the business units use the PeopleSoft general ledger system while Seneca uses the Quorum system. The sub-systems used to collect accounting charges would include Accounts Payable, Accounts Receivable, Payroll, Inventory, Plant Accounting, Asset Management, Customer Information System, Supply Billing System, Empire Billing System, Cash Management and the Local Production System.

Within each system, specific accounts or account and department combinations are applied to transactions to assign the costs to the proper affiliate and financial line item. In most cases, these would be direct charges to O&M expenses or capital expenditures. In other cases, a specific account or groups of accounts are used to gather the costs that are to be allocated.

B. Cost Assignment

Individuals familiar with the various transactions or under the guidance of those individuals perform cost assignment following established guidelines.

The basic guideline for cost assignment can be summarized as follows:

(1) Directly assign as many costs as possible;
(2) Allocate based on cost causative factors; or
(3) Use a general allocation when costs cannot be assigned based on a cost causative factor. Costs related to Common Departments are allocated across the affiliates based on the pre-determined common cost allocation.

1. Direct Charging of Costs

Whenever possible, costs are directly assigned to specific affiliates. This is true for all transactions including labor, inventory, vendor invoices and any others.

A major portion of the directly assigned costs will be labor and labor-related items. For example, when a Supply employee works on a Supply storage well, the costs are charged to an account in the FERC detail range for storage expense with the proper Supply department ID for the storage field where the well is located. If that Supply field person performed work for Distribution, the individual's time will be charged to a FERC account for distribution expense with an associated Distribution department ID which will then generate a loaned and borrowed labor transaction and create a receivable and payable transaction between the two companies.

The same is true for vehicle charges, accounts payable invoices, and inventory transactions. When the costs pertain to a specific affiliate, they should be charged to that affiliate.

2. Indirect Charging of Costs

Where direct charging is not feasible, costs should be assigned to affiliates based on pre-determined or causal factors. There should be solid rationale for the assigning of the costs.

One example of indirect charging would be when paying sales tax and freight on an invoice. If the invoice was paying for the purchase of four items with two going to Supply and two going to DNY, the tax and freight could be charged 50% to each affiliate based on the fact that the material was split 50/50.

Another example would be labor that was used to build a report for use by DNY, Supply, and NFG. In a case where the work is being done and will benefit multiple affiliates, the charges should be split among the affiliates. The question to ask is should it be 1/3 each or is there some other mitigating factor that should be considered. If it is an equal effort, the charges should be split 1/3 each.

A third example of indirect charging is through the use of clearing accounts. In the general ledger, these are a series of accounts used to accumulate costs and then, on a monthly basis and using a causal relationship, the costs are allocated to appropriate business units and/or departments. These accounts are in the 184xxx series.

Assignment of charges should not be based on the budget; rather budgets should reflect the reality of the charges. When possible, documented surveys or studies should be used to back up the decision.

3. General (Common) Allocation

In cases where the department charging the costs is considered a Common Department, the accounting charges will be accumulated and then allocated to affiliates based on the Common Expense Formula. Common charges occur when the costs are generic in nature and benefit all or some of the affiliates. In this case, the charges are allocated based on a formula with multiple factors that attempts to provide a relative weighting that is fair to each affiliate.

As an example, an Accounting department employee working on the consolidated financial statements would need to charge all the affiliates. Unless the work could somehow be divided up by individual affiliate, an overall allocation would be used to spread the costs to each one.

The common cost should be used as a last resort method to apply accounting charges, as it applies a generic methodology to cost assignment. Costs should only be charged to the pool for those expenses that are not directly or indirectly assignable.

4. Convenience or Accommodation Payments

Payments made by one affiliate on behalf of another affiliate are considered convenience or accommodation payments. Not to be confused with actual transactions between affiliates where a good, service or product is provided, convenience or accommodation payments occur when a single payment is made to a vendor that includes amounts for multiple entities.

For example, an invoice from a legal firm is paid by NFG Co. The invoice may have amounts that relate to services provided to NFG Co., Dist-NY, and Supply. The legal service was not provided by NFG Co., but the affiliates would still book an Inter-company payable to NFG Co. and then reimburse NFG Co. for the payment.

While this is convenient, we encourage employees and vendors to identify the individual affiliates and bill them directly.

SECTION VI. LABOR CHARGES

A. Overview

Labor is generally reported to the Payroll Department through the use of a timesheet or entered directly into the Time & Labor system. In some cases, the timesheet is used to report the number of hours worked, the accounting charges, plus any exception time. This would be considered positive time reporting and is mainly used by hourly field personnel. The other method, considered exception reporting, is used mainly to report exception hours, plus any accounting charge exceptions. This is typically used for salaried employees and administrative hourly employees. Labor is reported weekly for hourly employees and monthly for salaried employees.

Within the payroll system, every employee is assigned to a home company and a home department. When time is recorded, the system compares the employee's information to the recorded company and department to determine if the labor is regular labor or loaned and borrowed labor.

Regular labor generates accounting charges within the employee's home company only. The employee's hourly pay rate is multiplied by the hours and applied to the accounting charges that were indicated. In addition, vacation & holiday load is added to the same accounting charges as the labor. If the employee indicated the use of a vehicle, the vehicle & tool load is also applied and charged to follow the labor. Fringe benefits would also be added if required.

Fringe benefits are not added on to regular labor charged to O&M. The fringe benefits related to that labor remains in the home company's fringe benefit expense accounts. Fringe benefits are loaded on to labor that is charged to a capital account, clearing account, inter-company account, and other accounts as specified. (See fringe benefit load chapter for more details).

B. Accounting Charges

Labor can be charged to O&M expense, capital accounts, undistributed accounts, clearing accounts, inter-company accounts or OID or "below the line" accounts for specific costs such as lobbying.

O&M charges are determined based on the type of work being performed. This is especially important for field personnel, as administrative employees will usually charge a more generic A&G account.

Capital work is charged by the use of a project number. Each project number has an associated capital account – CWIP, RWIP or Preliminary Survey based on the nature of the project.

Undistributed accounts are used by a small group of employees performing work that has been specifically identified as requiring special treatment based on regulatory requirements.

Clearing accounts are used by specific departments whose costs are allocated after the costs for the month have been collected.

Inter-company accounts are used when direct charging labor to the non-regulated affiliates not included in the PeopleSoft accounting system. The charges are accumulated and then billed to those companies manually each month.

Other Income and Deduction accounts are used when the charges are not to be included in the cost of service. These would specifically relate to time charged for lobbying by identified employees.

C. Direct Labor

When work is performed relating to a specific task within a specific affiliate, the labor hours and accounting charges should be directly charged. There would be no need for any breakdown or allocation of the charges or costs. This would be considered direct charging of labor.

Direct labor can be charged to any of the accounts indicated in section B.

D. Loaned & Borrowed Labor

When an employee from one affiliate performs work for another affiliate, the time spent is charged to the affiliate for which the work was performed. The charging is accomplished by indicating to payroll that a number of hours in the pay period were worked outside of the employee's home department.

Within the payroll system, the above action triggers the generation of multiple entries to record the loaned and borrowed labor. Included in the entries are: the recording of the inter-company payable and receivable, the recording of the proper accounting charges, and the loading of vacation & holiday and fringe benefits. Additionally, vehicle and tool usage would be applied as required.

SECTION VII. COMMON COST ALLOCATION

A. Background

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 Pennsylvania jurisdiction and/or to other NFG 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 in a fair manner.

The common cost formula was developed as part of a NYD rate proceeding and has been consistently used in PAD rate proceedings and Supply FERC proceedings. The three factors included in the formula are: Net Plant, O&M expense, and Total Throughput. The formula is updated at the beginning of each fiscal year using the prior year's fiscal results in the computation. The formula will be updated during the fiscal year if there is a significant acquisition or disposition that materially impacts the three factors in the formula. See the attached Common Cost Allocation Summary for a listing of the Departments included in the Common Cost allocation.

B. Application

On a monthly basis, just prior to the O&M close, the allocation is run. The specific Department and Account combinations' charges are gathered and then allocated based on the predetermined allocation percentages. The system generates the appropriate journal entries to book the expense credit in NYD and off-setting receivable from the companies being charged. For PAD, Supply, and Empire Corporation, the system also generates the appropriate expense charges and offsetting payable to NYD. For the non-regulated companies, the system generates a receivable on NYD's books and then a manual bill is prepared for the subsidiaries. The subsidiaries record the charges and remit payment to NYD for services rendered.

The allocation is done in total. Allocations are not generated on individual invoices or separate source transactions. The audit trail is the allocation summary and the various feeder system audit trail reports.

Notes:

The common cost allocation is a last resort type of allocation.

SECTION VIII. OTHER ALLOCATION METHODS

A. Allocation Factors

When costs cannot be directly charged to an affiliate company, an allocation is used to apply the accounting charges. Since many costs are shared between the affiliates, it is important to ensure that the costs are applied fairly.

While the Common Cost Allocation Methodology is used for more of the administrative and general or governance costs, NFG employs various other methods to allocate costs between and among affiliates. These allocations are based on factors that are more causative in nature. The following is a list of the various factors employed:

A	Number of customers	For costs driven by the number of Utility Customers, the ratio of customers between NYD and PAD is used.
B	Number of customer bills	For costs driven by the number of Utility Bills, the ratio of bills between NYD and PAD is used.
C	Ratio of Throughput	For gas supply administration costs between NYD and PAD.
D	Ratio of Transportation Sales	For costs related to transportation activities, the ratio of transportation sales between NYD and PAD will be used.
E	Ratio of Meters – Small	For costs related to the maintenance of small and large meters, the factor is based on the number of meters worked on by state.
F	Ratio of Meters – Large	For costs related to the maintenance of small and large meters, the factor is based on the number of meters worked on by state.
G	Percentage of IS Analyst Time Used	For IS labor costs, time is collected and then a percentage is calculated based on the work performed.
H	Number of Temperature Correctors	For costs related to the maintenance of pressure and temperature correctors, the allocation is based on the percentage of pressure and temperature correctors in the field.
I	Number of Pressure Relief Valves	For costs related to the maintenance of regulators and pressure reliefs, the factor is based on the percentage of regulators and pressure reliefs in the field.
J	Number of Employees	For costs driven by number of employees receiving the services or benefits of the department's activities.

K	Number of Messenger Stops	For messenger service costs, a ratio based on the number of messenger stops is used.
L	Number of Computers	For costs driven by computer connectivity to various systems through the NFG intranet.
M	Number of Telecommunication Basic Licenses	For telecom costs driven by connectivity to the telecom system.
N	Number of Internet connection ports.	For costs driven by computer connectivity to various systems through the NFG intranet.
O	Square footage	For costs driven by the square footage by department at the Main Office making use of the service or equipment, or costs driven by square footage occupied by affiliates at other shared locations.
P	Placement after Training	For costs related to HR rotators during their rotation.
Q	Time study, meter study, invoice analysis and shipper volume schedules for throughput	For gas measurement expense for Supply and Empire.

B. Methodology Application

The following table contains information regarding the current clearing accounts, their home business unit (BU) and the methodology used to allocate the costs:

1. Information Technology:

These are the costs to operate and maintain the Information Technology department and the various computer networks and systems. In the case of account 184150, the costs are related to capital additions and will be charged to capital accounts in the various subsidiaries.

Account	BU	Cost To Be Allocated	Allocation Methodology
184140	DNYG1	Information Technology expenses, which includes labor and benefits.	Costs are allocated based on analyst hours charged to various IT time reporting groups.
184170	DNYG1	Information Technology Network costs, which include labor, benefits, professional service provider (PCI), equipment leases, maintenance agreements, telecommunication costs, utilities and other miscellaneous costs.	Costs are allocated based on a percentage of system connections, including PCs and Tough books.
184150	DNYG1	Information Technology costs primarily related to the roll-out of new computer equipment or software (such as a new firewall) that will be capitalized across the subsidiaries.	Costs are allocated based on a percentage of system connections for each subsidiary.

2. Telecommunications:

These are the various costs of operating and maintaining the Company's telecommunication and data network. Costs include labor, contractor charges, maintenance agreements, leased lines and equipment and various other charges related to providing service.

Account	BU	Cost To Be Allocated	Allocation Methodology
184430	DNYG1	Telecom Costs for Phone Usage & Equipment	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.
184435	DNYG1	Telecom - Tie Lines & Wats	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.
184445	DNYG1	Telecom - Remote Terminal Usage	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.

Account	BU	Cost To Be Allocated	Allocation Methodology
184450	DNYG1	Telecom - Pa Phone Use & Equipment	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.
184455	DNYG1	Telecom - MSW	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.
184460	DNYG1	Telecom - Erie SC	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.

3. Messenger Expense:

These are costs related to the delivery of material and mail between NFG locations.

Account	BU	Cost To Be Allocated	Allocation Methodology
184300	DNYG1	Messenger Expense	Costs are allocated on the basis of number of messenger stops.
184300	DPAG1	Messenger Expense	Costs are allocated on the basis of number of messenger stops.
184300	SUPG1	Messenger Expense	Costs are allocated on the basis of number of messenger stops.

4. Meter Shop:

These are the costs related to maintaining the various meters and metering equipment used by affiliates.

Account	BU	Cost To Be Allocated	Allocation Methodology
184700	DNYG1	Meter Shop expenses – Regulators and Pressure Relief, includes labor, benefits, materials, repair parts	Costs are allocated based on the percentage of regulators and pressure reliefs in the field.
184705	DNYG1	Meter Shop expenses – Temperature corrector, includes labor, benefits, materials, repair parts	Costs are allocated based on the percentage of pressure and temperature connectors in the field.
184707	DNYG1	Meter Shop expenses – general shop / warehousing, includes labor, benefits, materials, repair parts	Costs are allocated based on the average of the percentages of the small and large meter programs plus temperature correction and meter regulators.
184710	DNYG1	Meter Shop expenses – small meter, includes labor, benefits, materials, repair parts	Costs are allocated based on the meters worked on by state in prior 12 months.
184720	DNYG1	Meter Shop expenses – large meter, includes labor, benefits, materials, repair parts	Costs are allocated based on the meters worked on by state in prior 12 months.

5. Miscellaneous Customer Services:

These are costs related to producing and mailing bills to customers.

Account	BU	Cost To Be Allocated	Allocation Methodology
184240	DNYG1	Customer Billing	Costs are allocated based on the ratio of customer bills between NYD & PAD.
184245	DNYG1	Customer Postage	Costs are allocated based on postage usage.

6. Supply Services:

The following are costs related to the movement of gas through the pipeline network.

Account	BU	Cost To Be Allocated	Allocation Methodology
184220	SUPG1	Gas Measurement Expenses, including labor, benefits, and contractor and office expenses.	Costs are allocated based on departmental labor hours. Study performed by department.
184250	SUPG1	Gas Supply Administration, including labor, benefits, and contractor and office expenses.	Costs are allocated based on a rolling three-year average of the throughput of Distribution NY and Distribution PA.
184270	SUPG1	Gas Control including labor, benefits, and contractor and office expenses.	Costs are allocated based on departmental labor hours. Study performed by department.

7. Miscellaneous Services:

These are costs related to the shared use of the mail, print and copy rooms throughout the main office, and also the cost of confidential document destruction.

Account	BU	Cost To Be Allocated	Allocation Methodology
184617	DNYG1	MPC Room Clearing	Costs are allocated based on the number of employees at 6363 Main St
184618	DNYG1	Certified Document Destruction	Costs are allocated based on the number of employees at 6363 Main St

8. Human Resources Management Trainees

These costs are related to the labor, benefits loads, and office supplies for the employees participating in the Management Trainee program. The employees use one home department but work in various departments throughout the company. At the end of the two years, employees are assigned a permanent work location and begin recording expense under that department ID.

Department	BU	Cost To Be Allocated	Allocation Methodology
1457	DNYG1	HR Management Trainees	Costs are allocated based on historical placement of employees upon completion of two-year program

SECTION IX. ALLOCATION OF RENT

A. Main Office Rent

There is one transaction that begins in the non-regulated affiliates that includes costs that are allocated to both regulated and other non-regulated affiliates. The one allocation based transaction is the rent for 6363 Main St.

NFG Co. owns the leasehold for the office building at 6363 Main St. in Williamsville, NY and leases space in the building to Distribution, Supply, Empire, and Midstream. The lease costs are based on an allocation related to the square footage of office space for each entity.

The lease affiliates also allocate the charges to individual departments using the square footage basis, so that the charges can be allocated across affiliates based on the work performed by the individual departments.

For instance: In NFGDC, DNY is allocated rent based on the square footage of space used. DNY then further allocates the cost to each of its departments located in the building. The individual departments then charge or allocate their costs based on the work they perform across the affiliates. So while DNY may be allocated 80% of the lease costs, they may end up with only 55% of the total costs once the allocation cycle is complete.

B. Other Rent

In addition to the Main Office, affiliates of NFG Co. may share other offices, service centers and field locations. Rent is allocated among affiliates that share space based on the square footage occupied by each affiliate.

SECTION X. OVERHEADS

Many transactions between affiliates can be directly measured and priced out based on contracted rates or tariff rates. In these transactions, multiplying a quantity and price results in the cost. Many other transactions, however, involve indirect costs.

For example, when borrowing an employee the cost includes not only the employee's labor rate, but also their fringe benefits, vacation & holiday load, and possibly vehicle charges. Constructing a pipeline results in engineering overhead being added to the costs, and requesting material from a warehouse or stockroom includes an inventory overhead.

These overheads are calculated and reviewed on a regular basis, usually annually, to ensure that the transactions between affiliates are equitable.

A. Employee Benefits

Labor transactions between affiliates are charged not only the actual labor cost, but also an amount for fringe benefits and vacation & holiday load. The purpose of loading the labor with these costs is to ensure that the total cost of labor follows the accounting charges. In addition to labor between affiliates, benefits are also included on all capitalized labor and all labor charged to clearing accounts. From a regulatory standpoint, benefits are not just expensed, but follow all labor.

There are two benefit loads within our employee benefits –Vacation & Holidays and Fringe Benefits:

Vacation & Holidays Load (V&H) is a means of spreading the cost of vacation time and holiday time across the actual work performed by the employee. Employees may spend a majority of their time performing capital work or loaning their labor to another affiliate. By adding the V&H to the labor, the actual employee labor costs directly follow the labor.

V&H is calculated annually and is the cost of vacation and holidays divided by total labor.

Fringe Benefit Load (FB) is the method of burdening the labor costs with the cost of fringe benefits when the labor is not charged to home company O&M expense. The fringe benefits represent the cost of non-labor benefits, such as medical insurance, pension, dental care, post-employment benefits, and life insurance.

Fringe benefits are added to all non-home company O&M labor, including affiliate labor, clearing account labor, capital labor and labor charged below the line. Once again, from a regulatory standpoint, fringe benefits are not just expensed, but follow the labor charges.

Fringe benefit loading is calculated based on the total fringe benefits divided by total labor. (See appendix for a sample fringe benefit and vacation & holiday calculation.)

B. Vehicle & Tools

Vehicle & Tool load (VT) is the method of distributing the costs related to operating and maintaining a fleet of vehicles and construction tools. Direct costs such as lease payments, depreciation, fuel, maintenance and repairs are coupled with indirect costs such as garage costs, fuel tank maintenance and back office expenses to determine a fair hourly rate to charge when the vehicles are used.

Vehicle costs are accumulated in clearing accounts and subsequently cleared using an hourly usage rate. The rates are calculated annually, then reviewed and adjusted throughout the fiscal year as required. The rates are calculated by taking the total cost of the vehicles divided by the number of working hours in the fiscal year. (See appendix for an example of the calculation methodology and sample rate schedule.)

Separate vehicle fleets are kept by Dist-NY, Dist-PA, Supply, and Midstream, and separate rates are determined for each entity. In cases where employees are loaned to an affiliate, the vehicle cost is also loaned using the rates of the employee's home company.

The vehicle usage is recorded through the payroll time reporting system. Employees include the Vehicle ID that they used along with their payroll hours. The system then charges the vehicle to the same accounting charges that were used for the labor. The rate is applied and charged along with other payroll overheads using a transportation product to identify the charges.

Vehicle & Tool Accounts:

Account	Tools - Description	Account	Vehicles - Description
184015	Main Line Trucks	184510	Transport Vehicles for Repair/Maint.
184020	Main Line Trucks - Leased	184515	Transportation Equipment
184025	Excavating Equipment	184520	Auto Compact
184030	Excavating Equipment - Leased	184530	Meter Reading Vehicle
184035	Miscellaneous Equipment	184532	Meter Reading Vehicle - Electric
184038	Other Construction Equipment	184535	Meter Reading Vehicle - Leased
184040	Miscellaneous Equipment - Leased	184540	Auto - Non-Compact
184050	Cranes	184545	Auto - Non-Compact - Leased
184055	Welding Equipment	184550	Trucks - 1/2 & 3/4 Ton
184060	Welding Equipment - Leased	184555	Trucks - 1/2 & 3/4 Ton - Leased
184065	General Construction Equipment	184560	Trucks - 1 Ton and Larger
184070	Construction Equipment - credit	184565	Trucks - 1 Ton and Larger - Leased
		184570	General Transportation Equipment
		184575	Transportation Vehicle - Credit
		184580	Transportation Expense Split
		184585	Vehicle Breakdown

C. Engineering (Unicap)

The Engineering Department provides many services which can be directly and indirectly related to work performed by the operations and construction groups. In cases where an engineer is directly assigned to a large project, their labor and benefit costs can be easily charged to the project. However, when the work being done provides benefits to many projects, it is much more difficult to directly assign the costs. For this reason, an engineering overhead factor is used to allocate a portion of the Engineering Department's costs across all on-going construction projects.

Each Engineering Department accumulates its own A&G costs. On a periodic basis, the department reviews the work being performed by its employees to determine the percentage to be charged to the capital projects. This percentage is then used to apply the Engineering Overhead or Unicap (IRS Sec 263 Uniform Capitalization) amount to the various projects.

The amounts are applied to the projects via an allocation in the PeopleSoft system. First an amount is determined from the department's actual expenses, then that amount is spread across the open projects.

D. Inventory

Inventory overheads are collected in account 163 as directed by the FERC instructions. Inventory and warehousing costs such as labor, rent, utilities and maintenance of the warehouse facilities, as well as freight charges, sales tax, inventory price adjustments and other inventory overheads are accumulated and form the basis for the inventory overhead.

The Inventory Overhead is added to each inventory issue by the PeopleSoft Inventory Module. The item price is multiplied by the number of units issued to determine the inventory issue value. That value is then multiplied by the overhead rate to determine the amount of inventory overhead to add to the transaction. The issue and the overhead are accounted for separately for auditing purposes, but are charged to the same accounting charges. Overhead is added to all inventory transactions whether in the home company or inter-company.

E. AFUDC

AFUDC or Allowance for Funds Used During Construction is a construction overhead related to the cost of borrowed funds or other funds used for utility construction projects. Since the construction costs aren't included in "rate base" during the construction period, the company does not earn a return on such costs. AFUDC can be viewed as a means of making us whole during the construction period.

By official definition, it is a component of the construction of Property, Plant and Equipment ("PP&E") defined in the applicable regulatory system of accounts as

including “the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used.” AFUDC is capitalized in those instances in which the related construction work in progress is not afforded rate base treatment and is reflected in the Statements of Income as a reduction to “Interest expense” and “Other income and expense, net” to the extent it represents borrowed funds and other funds used in construction, respectively.

SECTION XI. ALLOCATION PROCESS

A. Overview

Costs collected during the accounting month are aggregated and allocated as part of the month end closing process. The majority of the allocations are processed automatically through the PeopleSoft allocation module, while the three Information Services allocations are processed using a spreadsheet.

B. Processing

Allocations are performed once a month during the monthly closing process. They can be run once the feeder system journal entries are received and posted, as well as all manual journal entries that contain O&M or clearing accounts.

There is a specific order in which the allocations are run, which is detailed in the monthly processing checklist. The order is important as one allocation may generate charges that are further allocated in a later step. In most cases, the previous allocation must also be posted before continuing.

Once the allocation process is completed, report GL1601 is run to verify the allocations. This report shows the activity or balance in the accounts. If the process ran correctly, the balances in the accounts should be zero.

SECTION XII. BILLING AND PAYMENT

Once the closing cycle is complete and all the affiliate charges are identified, an inter-company billing process takes place to provide an invoice for the affiliates so that payments can be made.

A. Procedures

1. Billing:

Services and shared costs between affiliates are generated throughout the accounting month and accounting close cycle. As near as possible to the end of the monthly closing, the affiliate charges are reconciled and a detailed invoice is prepared. The invoice includes detail and references back to the transactions that generated the entries.

The review and analysis of the costs is managed through the budgetary process. Each department receives reports outlining the costs charged to them on a monthly basis. As many administrative departments within NFGDC and NFGSC perform functions that cross affiliates, the department heads review the detail costs and manage the expenditures. Variances from budget are analyzed and reported during the budget review meetings held monthly.

Additionally, an accountant reviews the inter-company reports and makes sure that the Inter-Company Receivables and Payables reconcile. Two reports are used in this process, GL1650 and GL10610.

2. Payment:

Once the invoice is reviewed and approved for payment by the Controller, monies are wired between affiliates (checks are cut for the smaller amounts).

APPENDICES

Available on InfoNet (https://infonet.natfuel.com/accounting/default.asp)

- Common Expense Documentation
- Fringe Benefit Load Rates
- Current Allocation Rates
- Vacation Holiday Load Rates
- Vehicle & Tool Load Rates

National Fuel Gas - Misc Allocations
Fiscal Year 2026

Account	Acct Description	Product	Alloc Mask	NYD	PAD	Supply	Empire	Midstream	Parent	Seneca	Total
184160	ISD Cyber Security Expense	4400	ITCYB	45.01%	26.09%	24.65%	0.94%	2.46%	0.18%	0.67%	100.00%
184165	IT Security Command Center	4405	ITCOM	30.95%	15.52%	35.09%	5.11%	10.78%	2.21%	0.34%	100.00%
184170	IS PC Expense	3802	N/A	45.01%	26.09%	24.65%	0.94%	2.46%	0.18%	0.67%	100.00%
184220	Gas Measurement Expense	3901	GM			89.00%	11.00%				100.00%
184240	Customer Billing Clearing	2932	CB	71.77%	28.23%						100.00%
184250	Contract Administration - Supply	4303	GSA	67.37%	32.63%						100.00%
184270	Gas Control Clearing	4201	TSS	9.00%	8.00%	62.00%	12.00%	9.00%			100.00%
184350	Capital Tool Repair Clearing	1285	CTR	48.72%	42.08%	9.14%	0.06%				100.00%
184445	Remote Terminal Usage	3804	TERM	54.42%	21.18%	23.23%		1.17%			100.00%
184700	Meter Shop Clearing - Regulator Work	2933	MS	52.61%	34.11%	11.20%	1.04%	1.04%			100.00%
184705	Meter Shop Clearing - Temperature Corrector Work	2933	MS	50.54%	30.40%	17.22%	0.37%	1.47%			100.00%
184707	Meter Shop Clearing - General Shop Work / Warehousing	2933	MS	59.23%	31.65%	8.14%	0.35%	0.63%			100.00%
184710	Small Meter Expense Clearing	2933	MS	71.85%	27.09%	1.06%					100.00%
184720	Large Meter Expense Clearing	2933	MS	61.92%	34.98%	3.10%	0.00%	0.00%			100.00%
	Dept 1457 - Rotating MBA's		RT	60.00%		40.00%					100.00%
	Dept 4457 - Rotating MBA's		RT		40.00%	60.00%					100.00%

updated for FY2026

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.14

Request:

IF THE PUBLIC UTILITY FURNISHES MORE THAN ONE TYPE OF PENNSYLVANIA JURISDICTIONAL SERVICE AND HAS INCLUDED IN RATE BASE PLANT IN SERVICE THAT IS USED FOR MORE THAN ONE TYPE OF SERVICE, IDENTIFY THE PLANT, INCLUDING THE APPLICABLE PLANT ACCOUNT NUMBERS, AND PROVIDE THE ESTIMATED PERCENTAGES AND AMOUNTS OF THE ASSETS USED FOR EACH TYPE OF JURISDICTIONAL SERVICE.

Response:

The Company has not included rate base that is used for more than one type of Pennsylvania jurisdictional service.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.15

Request:

Provide all workpapers and supporting documentation showing the derivation of the projected balances for the FTY and the FPFTY of each of the following:

III.D.15.a Contributions in aid of construction.
III.D.15.b Customer and developer advances for construction
III.D.15.c Customer deposits.

Response:

15.a. and b. The Company is not making any claims for projected balances.

15.c. Please refer to the direct testimony of Monika M. Duszenko.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.16

Request:

Provide schedules supporting claimed amounts for plant in service by function and by account for the HTY, the FTY and the FPFTY.

Response:

Please refer to National Fuel's Exhibit A (Historic), Exhibit A (Future) and Exhibit A (Fully Projected), Schedule C for plant balances.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.17

Request:

Provide supporting schedules which indicate the procedures and calculations employed to develop the original cost OF plant and applicable ACCUMULATED DEPRECIATION INCLUDED IN THE PUBLIC UTILITY'S CLAIMED RATE BASE FOR the HTY, the FTY and the FPFTY as APPLICABLE

Response:

The attached schedules set forth the bring forward of the original cost for the historic test year (September 30, 2025), future test year (September 30, 2026), and fully projected future test year (October 31, 2027). The attached schedule III.D.17 – Attachment 4 Reserve Bringforward.pdf set forth the development of the book reserve as of the historic test year (September 30, 2025). The schedules for the development of the book reserve for the future test year and fully projected test year are included in Exhibit C-Future and Exhibit C-Fully Projected, respectively.

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

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

BRINGFORWARD TO SEPTEMBER 30, 2025 OF THE ORIGINAL COST AS OF SEPTEMBER 30, 2024

	DEPRECIABLE GROUP	ORIGINAL COST AS OF SEPTEMBER 30, 2024	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMETNS
	(1)	(2)	(3)	(4)	(5)
DEPRECIABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	24,323,011.20	164,935.18		
PRODUCTION PLANT					
325.4	RIGHTS OF WAY	49,880.62			
328	MEASURING AND REGULATING STATION STRUCTURES	10,095.84			
329	OTHER STRUCTURES	2,650.00			
332	FIELD LINES	444,586.00			
334	MEASURING AND REGULATING STATION EQUIPMENT	3,028,493.10	290,508.40	44,208.29	
TOTAL PRODUCTION PLANT		**3,535,705.56**	**290,508.40**	**44,208.29**	**0.00**
TRANSMISSION PLANT					
365.2	RIGHTS OF WAY	2,318,603.83	135,002.88		
366.2	MEASURING AND REGULATING STATION STRUCTURES	213,539.01	2,184.33		
366.3	OTHER STRUCTURES	3,811.68			
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	60,524,856.55	2,310,742.03	279,278.11	
367.2	MAINS - CATHODIC PROTECTION	3,673,487.57	117,189.83	5,338.46	
369	MEASURING AND REGULATING STATION EQUIPMENT				
	1980 AND PRIOR	295,822.38		5,622.62	
	1981 AND SUBSEQUENT	6,874,063.62	379,599.25	13,962.06	
	TOTAL ACCOUNT 369	7,169,886.00	379,599.25	19,584.68	0.00
TOTAL TRANSMISSION PLANT		**73,904,184.64**	**2,944,718.32**	**304,201.25**	**0.00**
DISTRIBUTION PLANT					
374.2	RIGHTS OF WAY	13,849,069.49	1,246,678.48	977.56	
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	10,917,010.92	416,402.82	49,528.26	172,846.55
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	945,556.48	5,089.81	5,757.01	(129,116.56)
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	351,763,558.21	27,270,348.56	2,008,866.49	
376.2	MAINS - CATHODIC PROTECTION	2,433,262.43	74,670.40		
378	MEASURING AND REGULATING STATION EQUIPMENT	9,242,679.00	1,578,647.11	399,560.13	
380	SERVICES	210,328,378.04	8,574,927.32	2,325,865.35	
381	METERS	14,556,942.76	2,423,573.53	143,009.40	
382	METER INSTALLATIONS	3,334,008.02	39,915.00	50,243.67	
384	HOUSE REGULATOR INSTALLATIONS	1,145,736.46	23,100.00	9,810.86	
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	16,246,734.61	1,571,037.31	63,848.80	
TOTAL DISTRIBUTION PLANT		**634,762,936.42**	**43,224,390.34**	**5,057,467.53**	**43,729.99**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

BRINGFORWARD TO SEPTEMBER 30, 2025 OF THE ORIGINAL COST AS OF SEPTEMBER 30, 2024

	DEPRECIABLE GROUP	ORIGINAL COST AS OF SEPTEMBER 30, 2024	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMETNS
	(1)	(2)	(3)	(4)	(5)
GENERAL PLANT					
390.11	OTHER SMALL STRUCTURES	108,080.48	1,304,025.81		
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	267,456.09			
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	218,003.15			
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5,260,904.88	2,211,955.35		
392	TRANSPORTATION EQUIPMENT	12,634,687.75	2,053,131.96	1,285,474.45	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	7,238,135.74	1,188,459.98		
396	POWER OPERATED EQUIPMENT AND TOOLS	8,187,767.65	3,455,368.17	1,672,381.30	
397	COMMUNICATION EQUIPMENT	3,315,241.99	1,081,712.46		
TOTAL GENERAL PLANT		**37,230,277.73**	**11,294,653.73**	**2,957,855.75**	**0.00**
TOTAL DEPRECIABLE GAS PLANT		**773,756,115.55**	**57,919,205.97**	**8,363,732.82**	**43,729.99**
NONDEPRECIABLE PLANT					
	INTANGIBLE PLANT	123,845.54			
	PRODUCTION PLANT	2,840.80			
	TRANSMISSION PLANT	17,652.36			
	DISTRIBUTION PLANT	959,494.75		830.83	
	GENERAL PLANT	51,798.54	403.14		
TOTAL NONDEPRECIABLE PLANT		**1,155,631.99**	**403.14**	**830.83**	**0.00**
TOTAL GAS PLANT		**774,911,747.54**	**57,919,609.11**	**8,364,563.65**	**43,729.99**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

BRINGFORWARD TO SEPTEMBER 30, 2026 OF THE ORIGINAL COST AS OF SEPTEMBER 30, 2025

	DEPRECIABLE GROUP	ORIGINAL COST AS OF SEPTEMBER 30, 2025	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMETNS
	(1)	(2)	(3)	(4)	(5)
DEPRECIABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	24,487,946.38			
PRODUCTION PLANT					
325.4	RIGHTS OF WAY	49,880.62	6,175.80	1,049.89	
328	MEASURING AND REGULATING STATION STRUCTURES	10,095.84	1,182.60	201.04	
329	OTHER STRUCTURES	2,650.00	306.60	52.12	
332	FIELD LINES	444,586.00	52,034.40	8,845.85	
334	MEASURING AND REGULATING STATION EQUIPMENT	3,274,793.21	378,300.60	64,311.10	
TOTAL PRODUCTION PLANT		**3,782,005.67**	**438,000.00**	**74,460.00**	**0.00**
TRANSMISSION PLANT					
365.2	RIGHTS OF WAY	2,453,606.71	404,837.88	16,193.52	
366.2	MEASURING AND REGULATING STATION STRUCTURES	215,723.34	37,043.99	1,481.76	
366.3	OTHER STRUCTURES	3,811.68	1,323.00	52.92	
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	62,556,320.47	10,349,561.27	413,982.58	
367.2	MAINS - CATHODIC PROTECTION	3,785,338.94	1,149,951.25	45,998.06	
369	MEASURING AND REGULATING STATION EQUIPMENT				
	1980 AND PRIOR	290,199.76		30,831.19	
	1981 AND SUBSEQUENT	7,239,700.81	1,284,632.61	20,554.13	
	TOTAL ACCOUNT 369	7,529,900.57	1,284,632.61	51,385.32	0.00
TOTAL TRANSMISSION PLANT		**76,544,701.71**	**13,227,350.00**	**529,094.16**	**0.00**
DISTRIBUTION PLANT					
374.2	RIGHTS OF WAY	15,094,770.41	997,180.71	68,805.48	
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	11,456,732.03	209,229.88	14,436.86	
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	815,772.72	609,882.85	42,081.92	
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	377,025,040.28	24,794,809.33	1,710,842.00	
376.2	MAINS - CATHODIC PROTECTION	2,507,932.83	250,452.62	17,281.23	
378	MEASURING AND REGULATING STATION EQUIPMENT	10,421,765.98	694,465.14	47,918.10	
380	SERVICES	216,577,440.01	14,508,089.00	1,001,058.23	
381	METERS	16,837,506.89	966,018.81	66,655.30	
382	METER INSTALLATIONS	3,323,679.35	222,584.98	15,358.37	
384	HOUSE REGULATOR INSTALLATIONS	1,159,025.60	75,678.89	5,221.84	
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	17,753,923.12	1,126,280.00	77,713.33	
TOTAL DISTRIBUTION PLANT		**672,973,589.22**	**44,454,672.21**	**3,067,372.66**	**0.00**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

BRINGFORWARD TO SEPTEMBER 30, 2026 OF THE ORIGINAL COST AS OF SEPTEMBER 30, 2025

	DEPRECIABLE GROUP	ORIGINAL COST AS OF SEPTEMBER 30, 2025	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMETNS
	(1)	(2)	(3)	(4)	(5)
GENERAL PLANT					
390.11	OTHER SMALL STRUCTURES	1,412,106.29	25,116.34	9,182.05	
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	267,456.09	61,283.88		
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	218,003.15	50,232.69	23,262.00	
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	7,472,860.23	1,571,278.39	1,303,391.00	
392	TRANSPORTATION EQUIPMENT	13,402,345.26	3,096,342.70	1,138,605.79	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	8,426,595.72	1,946,014.22	75,426.00	
396	POWER OPERATED EQUIPMENT AND TOOLS	9,970,754.52	2,302,666.28	847,072.58	
397	COMMUNICATION EQUIPMENT	4,396,954.45	981,546.66	1,043,458.00	
TOTAL GENERAL PLANT		**45,567,075.71**	**10,034,481.16**	**4,440,397.42**	**0.00**
TOTAL DEPRECIABLE GAS PLANT		**823,355,318.69**	**68,154,503.36**	**8,111,324.24**	**0.00**
NONDEPRECIABLE PLANT					
INTANGIBLE PLANT		123,845.54			
PRODUCTION PLANT		2,840.80			
TRANSMISSION PLANT		17,652.36	2,646.00	105.84	
DISTRIBUTION PLANT		958,663.92	62,323.79	4,300.34	
GENERAL PLANT		52,201.68	12,055.84	4,400.58	
TOTAL NONDEPRECIABLE PLANT		**1,155,204.30**	**77,025.64**	**8,806.76**	**0.00**
TOTAL GAS PLANT		**824,510,522.99**	**68,231,529.00**	**8,120,131.00**	**0.00**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

BRINGFORWARD TO OCTOBER 31, 2027 OF THE ORIGINAL COST AS OF SEPTEMBER 30, 2026

	DEPRECIABLE GROUP	ORIGINAL COST AS OF SEPTEMBER 30, 2026	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMETNS
	(1)	(2)	(3)	(4)	(5)
DEPRECIABLE PLANT					
303	MISCELLANEOUS INTANGIBLE PLANT	24,487,946.38			
PRODUCTION PLANT					
325.4	RIGHTS OF WAY	55,006.53	6,452.47	1,138.52	
328	MEASURING AND REGULATING STATION STRUCTURES	11,077.40	1,235.58	218.01	
329	OTHER STRUCTURES	2,904.48	320.34	56.52	
332	FIELD LINES	487,774.55	54,365.51	9,592.62	
334	MEASURING AND REGULATING STATION EQUIPMENT	3,588,782.71	395,248.22	69,740.27	
TOTAL PRODUCTION PLANT		**4,145,545.67**	**457,622.12**	**80,745.94**	**0.00**
TRANSMISSION PLANT					
365.2	RIGHTS OF WAY	2,842,251.07	543,479.61	22,925.49	
366.2	MEASURING AND REGULATING STATION STRUCTURES	251,285.57	49,730.16	2,097.76	
366.3	OTHER STRUCTURES	5,081.76	1,776.08	74.92	
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	72,491,899.16	13,893,896.41	586,083.36	
367.2	MAINS - CATHODIC PROTECTION	4,889,292.14	1,543,766.27	65,120.37	
369	MEASURING AND REGULATING STATION EQUIPMENT				
	1980 AND PRIOR	259,368.57		43,648.33	
	1981 AND SUBSEQUENT	8,503,779.29	1,724,570.92	29,098.89	
	TOTAL ACCOUNT 369	8,763,147.86	1,724,570.92	72,747.22	0.00
TOTAL TRANSMISSION PLANT		**89,242,957.55**	**17,757,219.45**	**749,049.12**	**0.00**
DISTRIBUTION PLANT					
374.2	RIGHTS OF WAY	16,023,145.64	1,149,531.23	81,962.79	
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	11,651,525.05	241,196.28	17,197.55	
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	1,383,573.65	703,061.51	50,129.03	
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	400,109,007.61	28,582,991.36	2,037,997.37	
376.2	MAINS - CATHODIC PROTECTION	2,741,104.22	288,717.08	20,585.83	
378	MEASURING AND REGULATING STATION EQUIPMENT	11,068,313.02	800,566.39	57,081.23	
380	SERVICES	230,084,470.78	16,724,653.01	1,192,485.36	
381	METERS	17,736,870.40	1,113,608.38	79,401.45	
382	METER INSTALLATIONS	3,530,905.96	256,591.79	18,295.26	
384	HOUSE REGULATOR INSTALLATIONS	1,229,482.65	87,241.21	6,220.39	
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	18,802,489.79	1,298,354.47	92,574.04	
TOTAL DISTRIBUTION PLANT		**714,360,888.77**	**51,246,512.71**	**3,653,930.30**	**0.00**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

BRINGFORWARD TO OCTOBER 31, 2027 OF THE ORIGINAL COST AS OF SEPTEMBER 30, 2026

	DEPRECIABLE GROUP	ORIGINAL COST AS OF SEPTEMBER 30, 2026	ADDITIONS	RETIREMENTS	TRANSFERS/ ADJUSTMETNS
	(1)	(2)	(3)	(4)	(5)
GENERAL PLANT					
390.11	OTHER SMALL STRUCTURES	1,428,040.58	24,994.25	9,438.06	
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	328,739.97	60,985.97		
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	244,973.84	49,988.50		
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	7,740,747.62	1,563,640.27		
392	TRANSPORTATION EQUIPMENT	15,360,082.17	3,081,291.11	1,170,351.26	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	10,297,183.94	1,936,554.47	65,640.00	
396	POWER OPERATED EQUIPMENT AND TOOLS	11,426,348.22	2,291,472.82	870,689.81	
397	COMMUNICATION EQUIPMENT	4,335,043.11	976,775.28	309,457.00	
TOTAL GENERAL PLANT		**51,161,159.45**	**9,985,702.67**	**2,425,576.13**	**0.00**
TOTAL DEPRECIABLE GAS PLANT		**883,398,497.81**	**79,447,056.95**	**6,909,301.49**	**0.00**
NONDEPRECIABLE PLANT					
INTANGIBLE PLANT		123,845.54			
PRODUCTION PLANT		2,840.80			
TRANSMISSION PLANT		20,192.52	3,552.15	149.84	
DISTRIBUTION PLANT		1,016,687.37	71,845.70	5,122.67	
GENERAL PLANT		59,856.94	11,997.24	4,523.27	
TOTAL NONDEPRECIABLE PLANT		**1,223,423.18**	**87,395.09**	**9,795.78**	**0.00**
TOTAL GAS PLANT		**884,621,920.99**	**79,534,452.04**	**6,919,097.27**	**0.00**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 2. BRINGFORWARD TO SEPTEMBER 30, 2025 OF THE BOOK RESERVE AS OF SEPTEMBER 30, 2024

	ACCOUNT	BOOK RESERVE AS OF SEPTEMBER 30, 2024	+	ANNUAL ACCRUALS	-	RETIREMENTS	+	AMORTIZATION OF NET SALVAGE	+	GROSS SALVAGE	-	COST OF REMOVAL	+	MISCELLANEOUS DEBITS AND CREDITS	=	BOOK RESERVE AS OF SEPTEMBER 30, 2025
	(1)	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)
303	MISCELLANEOUS INTANGIBLE PLANT	18,801,514		2,146,528										(1)		20,948,041
325.4	RIGHTS OF WAY	36,002		416												36,418
328	MEASURING AND REGULATING STATION STRUCTURES	9,935		22												9,957
329	OTHER STRUCTURES	1,317		67												1,384
332	FIELD LINES	157,691		11,804				908						(908)		169,496
334	MEASURING AND REGULATING STATION EQUIPMENT	1,676,120		82,597		44,208		3,565				8,333		(3,565)		1,706,176
365.1	LAND	0														-
365.2	RIGHTS OF WAY	636,657		29,024										(1)		665,680
366.2	MEASURING AND REGULATING STATION STRUCTURES	111,981		4,232				241						(241)		116,213
366.3	OTHER STRUCTURES	3,637														3,637
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	19,221,430		1,047,125		279,278		95,383				122,103		(102,243)		19,860,314
367.2	MAINS - CATHODIC PROTECTION	2,095,400		114,151		5,338		435						6,425		2,211,073
369	MEASURING AND REGULATING STATION EQUIPMENT	4,261,639		153,017		19,585		9,375				10,377		(9,375)		4,384,695
374.1	LAND	24,801				831		3,658				2,974		(3,658)		20,997
374.2	RIGHTS OF WAY	3,089,067		188,648		978		91				1,597		(91)		3,275,141
375	STRUCTURES AND IMPROVEMENTS	5,833,540		451,709		55,285		76,136				45,561		(76,136)		6,184,403
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	105,494,908		7,306,470		2,008,866		988,449				1,165,857		(951,080)		109,664,023
376.2	MAINS - CATHODIC PROTECTION	1,610,612		111,549				574						(37,943)		1,684,792
378	MEASURING AND REGULATING STATION EQUIPMENT	4,098,370		371,833		399,560		61,576				99,189		(61,576)		3,971,454
380	SERVICES	82,021,910		4,711,374		2,325,865		396,948				523,729		(396,949)		83,883,689
381	METERS	5,896,890		412,897		143,009										6,166,777
382	METER INSTALLATIONS	1,889,449		49,487		50,244										1,888,692
384	HOUSE REGULATOR INSTALLATIONS	581,114		18,950		9,811										590,253
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	6,978,099		311,361		63,849		19,161				26,737		(19,161)		7,198,874
389.1	LAND	(16,289)														(16,289)
390.11	OTHER SMALL STRUCTURES	25,714		4,478				170						(170)		30,192
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	117,163		42,957										(31,231)		128,890
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	213,836		78,401										(74,233)		218,003
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	2,390,217		876,352										105,463		3,372,033
392	TRANSPORTATION EQUIPMENT	6,481,532		1,585,124		1,285,474								132,753		6,913,935
394	TOOLS, SHOP AND GARAGE EQUIPMENT	1,765,326		287,537												2,052,863
396	POWER OPERATED EQUIPMENT AND TOOLS	3,599,039		819,022		1,672,381								77,173		2,822,852
397	COMMUNICATION EQUIPMENT	1,900,129		322,102												2,222,231
TOTAL		**281,008,750**		**21,539,234**		**8,364,564**		**1,656,670**		**-**		**2,006,455**		**(1,446,747)**		**292,386,889**

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-D-Rate Base
Delivered on January 28, 2026

III-D.18

Request:

Provide a schedule showing details of THE ADJUSTMENTS TO plant in service and accumulated depreciation THAT WERE MADE TO DERIVE THE AMOUNTS INCLUDED IN THE PUBLIC UTILITY'S RATE BASE CLAIMS for the HTY, the FTY and the FPFTY AS APPLICABLE.

Response:

Please refer to National Fuel Exhibit A, Schedule C.2 HTY; FTY; and FPFTY for adjustments to plant in service.

Please refer to National Fuel Exhibit A, Schedule C.3 HTY; FTY; and FPFTY for adjustments to accumulated depreciation.

Prepared by or under the supervision of: Monika M. Duszenko

National Fuel Gas Distribution Corporation
Docket No. R- 2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.1

Request:

Provide THE ACTUAL YEAR END capitalization and capitalization ratios for the last 5-year period CONCLUDING WITH THE HTY and THE YEAR-END CAPITALIZATION AND CAPITALIZATION RATIOS projected FOR the FTY and the FPFTY, AS APPLICABLE (with short-term debt and without short-term debt) for the public utility, the parent company and the consolidated group.

Response:

The capitalization and capitalization ratios for NFGDC and National Fuel Gas Company for the last 5-year period ending with the HTY, the FTY and FPFTY both including and excluding short term debt are shown in the tables below. Note that Common Equity excludes Accumulated Other Comprehensive Income (AOCI).

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R- 2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

(III-E.1 cont'd)

National Fuel Distribution Corp. (NFGDC)

($000's)	9/30/2021	9/30/2022	9/30/2023	9/30/2024	HTY 9/30/2025	FTY 9/30/2026	FPFTY 10/31/2027
Capital Structure Excluding Short Term Debt							
Capital Structure							
Long Term Debt	374,000	374,000	475,000	475,000	600,000	600,000	750,000
Common Equity	638,449	665,539	672,744	686,424	768,205	837,483	968,511
Total Capitalization	1,012,449	1,039,539	1,147,744	1,161,424	1,368,205	1,437,483	1,718,511
Capital Ratios							
Long Term Debt	36.9%	36.0%	41.4%	40.9%	43.9%	41.7%	43.6%
Equity	63.1%	64.0%	58.6%	59.1%	56.1%	58.3%	56.4%
Total Capitalization	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Capital Structure Including Short Term Debt							
Capital Structure							
Long Term Debt	374,000	374,000	475,000	475,000	600,000	600,000	750,000
Short Term Debt	123,400	249,200	105,300	217,300	191,700	176,432	46,776
Common Equity	638,449	665,539	672,744	686,424	768,205	837,483	968,511
Total Capitalization	1,135,849	1,288,739	1,253,044	1,378,724	1,559,905	1,613,915	1,765,288
Capital Ratios							
Long Term Debt	32.9%	29.0%	37.9%	34.5%	38.5%	37.2%	42.5%
Short Term Debt	10.9%	19.3%	8.4%	15.8%	12.3%	10.9%	2.6%
Equity	56.2%	51.6%	53.7%	49.8%	49.2%	51.9%	54.9%
Total Capitalization	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

National Fuel Gas Distribution Corporation
Docket No. R- 2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

(III-E.1 cont'd)

National Fuel Gas Company (NFG)

($000's)	9/30/2021	9/30/2022	9/30/2023	9/30/2024	HTY 9/30/2025	FTY 9/30/2026	FPFTY 10/31/2027
Capital Structure Excluding Short Term Debt							
Capital Structure							
Long Term Debt	2,649,000	2,649,000	2,400,000	2,700,000	2,700,000	2,700,000	2,600,000
Common Equity	2,299,803	2,705,629	3,018,436	2,863,819	3,153,826	3,683,054	4,324,107
Total Capitalization	4,948,803	5,354,629	5,418,436	5,563,819	5,853,826	6,383,054	6,924,107
Capital Ratios							
Long Term Debt	53.5%	49.5%	44.3%	48.5%	46.1%	42.3%	37.5%
Equity	46.5%	50.5%	55.7%	51.5%	53.9%	57.7%	62.5%
Total Capitalization	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Capital Structure Including Short Term Debt							
Capital Structure							
Long Term Debt	2,649,000	2,649,000	2,400,000	2,700,000	2,700,000	2,700,000	2,600,000
Short Term Debt	158,500	60,000	287,500	90,700	150,200	49,615	-
Common Equity	2,299,803	2,705,629	3,018,436	2,863,819	3,153,826	3,683,054	4,324,107
Total Capitalization	5,107,303	5,414,629	5,705,936	5,654,519	6,004,026	6,432,669	6,924,107
Capital Ratios							
Long Term Debt	51.9%	48.9%	42.1%	47.7%	45.0%	42.0%	37.5%
Short Term Debt	3.1%	1.1%	5.0%	1.6%	2.5%	0.8%	0.0%
Equity	45.0%	50.0%	52.9%	50.6%	52.5%	57.3%	62.5%
Total Capitalization	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.2

Request:

Provide the ACTUAL year-end interest coverage ON BOTH A before TAX and after TAX BASIS for the YEAR PERIOD ENDING WITH THE HTY and FOR THE MOST RECENT AVAILABLE TWELVE MONTH PERIOD. THE INTEREST COVERAGE SHOULD BE CALCULATED ON BOTH AN indenture and Securities and Exchange Commission (SEC) basis, for the public utility, the parent company and the consolidated group.

Response:

Please refer to ROR-023 for interest coverage ratios for National Fuel Gas Company and NFGDC.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.3

Request:

Provide the year-end preferred stock dividend coverages ON A CHARTER AND SEC BASIS for the 3-YEAR PERIOD ENDING WITH THE HTY AND THE MOST RECENT AVAILABLE TWELVE-MONTH PERIOD.

Response:

Not applicable. National Fuel Gas Company and NFGDC do not have any preferred stock.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.4

Request:

PROVIDE FOR THE PUBLIC UTILITY AND ITS PARENT COMPANY:

III.E.4.a REPORT ON FORM 10-Q FILED WITH THE SEC FOR THE FOUR MOST RECENT QUARTERS.

III.E.4.b THE MOST RECENT ANNUAL REPORT ON FORM 10-K FILED WITH THE SEC.

III.E.4.c PROSPECTUSES FOR COMMON STOCK, PREFERRED STOCK OR DEBT ISSUED DURING THE TWELVE MONTHS PRECEDING THE FILING.

Response:

a. All National Fuel Gas Company SEC filings including Form 10-Q's are archived at the following link: https://investor.nationalfuelgas.com/financials/sec-filings/default.aspx

b. National Fuel Gas Company Annual Reports are available at the following link: https://investor.nationalfuelgas.com/financials/annual-reports/default.aspx

c. National Fuel Gas Company did not issue preferred stock during the twelve months preceding the filing and common stock issuances were solely related to compensation. The prospectus for the National Fuel Gas Company's debt issuance in February 2025 can be found at the following link: https://investor.nationalfuelgas.com/financials/sec-filings/default.aspx

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.5

Request:

Provide actual and projected capital requirements and sources of capital for the public utility, the parent company, and the consolidated group for the HTY, the FTY, the FPFTY and the 2 years immediately following the FPFTY.

Response:

Please see the following pages for the capital requirements and sources of capital for NFGDC and National Fuel Gas Company for the HTY, FTY, FPFTY and two years immediately following the FPFTY.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

(III-E.5 cont'd)

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PROJECTED SOURCES AND USES OF FUNDS
($000 Omitted)

	HTY	FTY	FPFTY	FPFTY +1	FPFTY + 2
USES OF FUNDS					
Construction	$192,535	$201,760	$205,739	$207,585	$210,427
Common Dividends	54,400	60,400	65,000	67,855	70,728
Working Capital	116,011	0	0	6,480	14,307
Debt Retirement and Redemption	0	0	100,000	0	0
Net Decrease in Short Term Borrowing	25,600	15,268	242,584	0	0
Total Funds Required	$388,545	$277,428	$613,323	$281,920	$295,462
SOURCES OF FUNDS					
Internal Sources					
Net Income	83,249	77,596	87,913	91,174	101,248
Depreciation	69,701	73,637	73,582	73,070	76,728
Deferred Taxes	39,626	10,893	4,407	11,707	12,152
Other	17,465	47,351	47,027	36,127	36,469
Change in Working Capital	0	7,069	25,393	0	0
Total Internal Sources	210,041	216,546	238,323	212,078	226,597
External Sources					
Net Increase in Short Term Borroring	0	0	0	169,843	68,865
Parent Contributions	50,000	50,000	100,000	25,000	0
Issuance of Long Term Debt	125,000	0	275,000	(125,000)	0
Other Investing Activities	6,778	0	0	0	0
Total External Sources	181,778	50,000	375,000	69,843	68,865
Total Sources of Funds	$391,819	$266,546	$613,323	$281,920	$295,462
Change in Cash	$3,274	($10,882)	$0	$0	$0

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

(III-E.5 cont'd)

NATIONAL FUEL GAS COMPANY
CONSOLIDATED PROJECTED SOURCES AND USES OF FUNDS
($000 Omitted)

	HTY	FTY	FPFTY	FPFTY +1	FPFTY + 2
USES OF FUNDS					
Construction	912,821	1,043,931	954,655	921,169	880,570
Common Dividends	188,438	195,592	205,508	211,284	219,140
Working Capital	190,723	68,207	6,970	16,127	26,432
Common Stock	59,087	3,184	7,719	6,055	6,080
Long-term Debt Retirement and Redemption	1,004,086	0	300,000	300,000	0
Net Decrease in Short Term Borrowing	0	100,585	246,422	0	0
Total Funds Required	2,355,155	1,411,499	1,721,275	1,454,635	1,132,222
SOURCES OF FUNDS					
Internal Sources					
Net Income	$518,504	$711,372	$767,641	$768,797	$832,838
Depreciation	456,594	498,465	535,254	562,296	589,853
Deferred Taxes	121,274	109,751	72,488	89,648	79,614
Other	194,377	82,352	78,010	68,472	67,550
Working Capital	0	0	0	0	0
Total Internal Sources	1,290,750	1,401,941	1,453,393	1,489,214	1,569,855
External Sources					
Net Increase in Short Term Borroring	59,500	0	0	0	0
Issuance of Long Term Debt	988,729	0	296,994	0	0
Sale of Assets					
Other Investing Activities	21,121	0	0	0	0
Total External Sources	1,069,350	0	296,994	0	0
Total Sources of Funds	$2,360,099	$1,401,941	$1,750,387	$1,489,214	$1,569,855
Change in Cash	$4,944	($9,558)	$29,113	$34,579	$437,632

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.6

Request:

Provide a schedule of debt and preferred stock of the public utility, the parent company and the consolidated group as of the HTY year-end and most current date. Note projected new issues, retirements, and other major changes from the comparable historical data. Include all of the following details:

III.E.6.a Date of issue.
III.E.6.b Date of maturity.
III.E.6.c Amount issued.
III.E.6.d Amount outstanding.
III.E.6.e Amount retired.
III.E.6.f Amount reacquired.
III.E.6.g Gain or loss on reacquisition.
III.E.6.h Coupon rate.
III.E.6.i Discount or premium at issuance.
III.E.6.j Issuance expenses.
III.E.6.k Net proceeds.
III.E.6.l Sinking fund requirements.
III.E.6.m Effective interest rate.
III.E.6.n Dividend rate.
III.E.6.o Effective cost rate.
III.E.6.p Total WEIGHTED average effective cost RATES FOR DEBT AND PREFFED STOCK.

Response:

Please see attached. Note there is no preferred stock in the capital structure.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Calculation of the Composite Interest Rate of Total Debt
Actual at September 30, 2025

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
3.95% Due 2027	$ 100,000,000	4.15%	$ 4,150,000	
4.75% Due 2028	125,000,000	4.97%	6,212,500	
2.95% Due 2031	50,000,000	3.06%	1,530,000	
5.50% Due 2026	150,000,000	5.79%	8,685,000	
5.949% Due 2035	175,000,000	6.12%	10,710,000	
Total Medium-Term Notes	$ 600,000,000		$ 31,287,500	5.21%
Committed Line of Credit Fee			896,275	0.15%
Total Long-Term Debt	$ 600,000,000		$ 32,183,775	5.36%

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 September 30, 2026

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
3.95% Due 2027	$ 100,000,000	4.15%	$ 4,150,000	
4.75% Due 2028	125,000,000	4.97%	6,212,500	
2.95% Due 2031	50,000,000	3.06%	1,530,000	
5.50% Due 2026	150,000,000	5.79%	8,685,000	
5.949% Due 2035	175,000,000	6.12%	10,710,000	
Total Medium-Term Notes	$ 600,000,000		$ 31,287,500	5.21%
Committed Line of Credit Fee			874,695	0.15%
Total Long-Term Debt	$ 600,000,000		$ 32,162,195	5.36%

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 October 31, 2027

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
4.75% Due 2028	125,000,000	4.97%	6,212,500	
2.95% Due 2031	50,000,000	3.06%	1,530,000	
5.949% Due 2035	175,000,000	6.12%	10,710,000	
5.50% Due 2036	125,000,000	5.63%	7,037,500	
5.50% Due 2037	275,000,000	5.63%	15,482,500	
Total Medium-Term Notes	$ 750,000,000		$ 40,972,500	5.46%
Committed Line of Credit Fee			879,504	0.12%
Total Long-Term Debt	$ 750,000,000		$ 41,852,004	5.58%

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

Series	Date of Issue	Date of Maturity	Term in Years	Principal Amount Issued	Premium or (Discount) at Issuance	Commission for Issuance	Issuance Expenses	Net Proceeds	Net Proceeds Ratio	Effective Cost Rate to Maturity
Medium-Term Notes										
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%	4.97%
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 2026	May 18, 2023	October 1, 2026	3	$150,000,000	(330,000)	(525,000)	(491,768)	$148,653,233	99.10%	5.79%
5.949% Due 2035	February 19, 2025	March 15, 2035	10	$175,000,000	(575,750)	(1,137,500)	(514,325)	$172,772,425	98.73%	6.12%
5.50% Due 2036	October 1, 2026	October 1, 2036	10	$125,000,000	-	(812,500)	(390,373)	$123,797,127	99.04%	5.63%
5.50% Due 2037	September 15, 2027	September 15, 2037	10	$275,000,000	-	(1,787,500)	(993,199)	$272,219,301	98.99%	5.63%

National Fuel Gas Company
Calculation of the Composite Interest Rate of Total Debt
Actual at September 30, 2025

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
3.95% Due 2027	$ 300,000,000	4.15%	$ 12,450,000	
4.75% Due 2028	300,000,000	4.97%	14,910,000	
2.95% Due 2031	500,000,000	3.06%	15,300,000	
5.50% Due 2026	300,000,000	5.79%	17,370,000	
5.89% Due 2026	300,000,000	6.01%	18,030,000	
5.499% Due 2030	500,000,000	5.71%	28,550,000	
5.949% Due 2035	500,000,000	6.12%	30,600,000	
Total Medium-Term Notes	$ 2,700,000,000		$ 137,210,000	5.08%
Committed Line of Credit Fee			3,432,690	0.13%
Net Premium and Issuance Expense Adjustments (2)				
2017 October	$ (2,055,090)			
2018 September	$ (3,558,318)			
2025 March (30)	(4,438,395)			
2025 March (35)	(9,167,025)			
Total Adjustments	$ (19,218,828)			
Annual Amortization of Premium (Pre-Tax) (3)				
2017 October			$ 704,700	
2018 September			946,524	
2025 March (30)			93,450	
2025 March (35)			191,625	
Reduction of Annualized Cost Resulting from Recovery of Annual Premium Amortization (4)				
2017 October			$ (206,443)	
2018 September			(292,246)	
2025 March (30)			(1,100)	
2025 March (35)			(2,442)	
			$ 1,434,068	
Total Long-Term Debt	$ 2,680,781,172		$ 142,076,758	5.30%
Short-Term Debt	$ 180,278,713 (5)	4.97% (6)	$ 8,961,921	
Total Debt	$ 2,861,059,885		$ 151,038,679	5.28%

National Fuel Gas Company
Calculation of the Composite Interest Rate of Total Debt
Estimated at September 30, 2026

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
3.95% Due 2027	$ 300,000,000	4.15%	12,450,000	
4.75% Due 2028	300,000,000	4.97%	14,910,000	
2.95% Due 2031	500,000,000	3.06%	15,300,000	
5.50% Due 2026	300,000,000	5.79%	17,370,000	
5.21% Due 2026	300,000,000	5.33%	15,990,000	
5.499% Due 2030	500,000,000	5.71%	28,550,000	
5.949% Due 2035	500,000,000	6.12%	30,600,000	
Total Medium-Term Notes	$ 2,700,000,000		$ 135,170,000	5.01%
Committed Line of Credit Fee			3,350,038	0.12%
Net Premium and Issuance Expense Adjustments (7)				
2017 October	$ (1,068,647)			
2018 September	$ (2,372,212)			
2025 March (30)	(3,452,085)			
2025 March (35)	(8,202,075)			
Total Adjustments	$ (15,095,019)			
Annual Amortization of Premium (Pre-Tax) (3)				
2017 October			$ 704,700	
2018 September			946,524	
2025 March (30)			160,200	
2025 March (35)			328,500	
Reduction of Annualized Cost Resulting from Recovery of Annual Premium Amortization (8)				
2017 October			$ (234,278)	
2018 September			(337,205)	
2025 March (30)			(8,808)	
2025 March (35)			(19,544)	
			$ 1,540,089	
Total Long-Term Debt	$ 2,684,904,981		$ 140,060,127	5.22%
Short-Term Debt	$ 117,870,078 (9)	4.50% (10)	$ 5,304,153	
Total Debt	$ 2,802,775,059		$ 145,364,281	5.19%

National Fuel Gas Company
Calculation of the Composite Interest Rate of Total Debt
Estimated at October 31, 2027

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
4.75% Due 2028	$ 300,000,000	4.97%	$ 14,910,000	
2.95% Due 2031	$ 500,000,000	3.06%	$ 15,300,000	
5.499% Due 2030	$ 500,000,000	5.71%	$ 28,550,000	
5.949% Due 2035	$ 500,000,000	6.12%	$ 30,600,000	
5.50% Due 2036	$ 500,000,000	5.63%	$ 28,150,000	
5.50% Due 2037	$ 300,000,000	5.63%	$ 16,890,000	
Total Medium-Term Notes	$ 2,600,000,000		$ 134,400,000	5.17%
Committed Line of Credit Fee			$ 3,368,458	0.13%
Net Premium and Issuance Expense Adjustments (11)				
2017 October	$ -			
2018 September	$ (1,087,264)			
2025 March (30)	$ (2,383,583)			
2025 March (35)	$ (7,156,713)			
Total Adjustments	$ (10,627,559)			
Annual Amortization of Premium (Pre-Tax) (3)				
2017 October			$ -	
2018 September			$ 946,524	
2025 March (30)			$ 160,200	
2025 March (35)			$ 328,500	
Reduction of Annualized Cost Resulting from Recovery of Annual Premium Amortization (12)				
2017 October			$ (264,434)	
2018 September			$ (385,912)	
2025 March (30)			$ (18,353)	
2025 March (35)			$ (40,719)	
			$ 725,806	
Total Long-Term Debt	$ 2,589,372,441		$ 138,494,264	5.35%
Short-Term Debt	$ 40,661,460 (13)	4.50% (14)	$ 1,829,766	
Total Debt	$ 2,630,033,902		$ 140,324,030	5.34%

National Fuel Gas Company
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 September 30, 2025

(6) Average short-term debt cost rate for the twelve months ended September 30, 2025

(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 September 30, 2026

(10) Estimated average short-term debt cost rate for the twelve months ended September 30, 2026

(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 October 31, 2027

(14) Estimated average short-term debt cost rate for the twelve months ended October 31, 2027

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

						Actual At September 30, 2025			Projected At September 30, 2026			Projected At October 31, 2027		
		Base Year Adjustment	Months of Amort.	Monthly Amort.	Start Date	# of Mos.	Amount Amortized	Balance Outstanding	# of Mos.	Amount Amortized	Balance Outstanding	# of Mos.	Amount Amortized	Balance Outstanding
1)	2017 October	$9,864,433 (1)	120	$82,204	Oct-17	95	$7,809,343	$2,055,090	107	$8,795,786	$1,068,647	120	$9,864,433	$0
2)	2018 September	$11,861,058 (2)	120	$98,842	Sep-18	84	$8,302,741	$3,558,318	96	$9,488,847	$2,372,212	109	$10,773,795	$1,087,264
3)	2025 March (30)	$4,931,550 (3)	60	$82,193	Apr-25	6	$493,155	$4,438,395	18	$1,479,465	$3,452,085	31	$2,547,968	$2,383,583
4)	2025 March (35)	$9,649,500 (4)	120	$80,413	Apr-25	6	$482,475	$9,167,025	18	$1,447,425	$8,202,075	31	$2,492,788	$7,156,713
						Total		$19,218,828	Total		$15,095,019	Total		$10,627,559

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
2017 (October) Base Year Refinancing Activity

Premiums Resulting From Refinancing	
6.50% due 2018	$ 7,047,000
Total Pre-Tax Premiums	$ 7,047,000
Expenses Resulting From Refinancing:	
3.95% Medium Term Note due 2027	
- Discount and Underwriters' Expense	$ 1,950,000
- Issuance Expenses	867,433
Total Expenses	$ 2,817,433
Adjustment to Capital Structure	$ 9,864,433

National Fuel Gas Company
2018 (September) Base Year Refinancing Activity

Premiums Resulting From Refinancing	
8.75% due 2019	$ 9,465,225
Total Pre-Tax Premiums	$ 9,465,225
Expenses Resulting From Refinancing:	
4.15% Medium Term Note due 2028	
- Discount and Underwriters' Expense	$ 1,625,000
- Issuance Expenses	770,833
Total Expenses	$ 2,395,833
Adjustment to Capital Structure	$ 11,861,058

National Fuel Gas Company
2025 (March 5-Year) Base Year Refinancing Activity

Premiums Resulting From Refinancing	
5.20% due 2025	$ 801,000
Total Pre-Tax Premiums	$ 801,000
Expenses Resulting From Refinancing:	
5.50% Medium Term Note due 2030	
- Discount and Underwriters' Expense	$ 2,808,000
- Issuance Expenses	1,322,550
Total Expenses	$ 4,130,550
Adjustment to Capital Structure	$ 4,931,550

National Fuel Gas Company
2025 (March 10-Year) Base Year Refinancing Activity

Premiums Resulting From Refinancing	
5.50% due 2026	$ 3,285,000
Total Pre-Tax Premiums	$ 3,285,000
Expenses Resulting From Refinancing:	
5.95% Medium Term Note due 2035	
- Discount and Underwriters' Expense	$ 4,895,000
- Issuance Expenses	1,469,500
Total Expenses	$ 6,364,500
Adjustment to Capital Structure	$ 9,649,500

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

Series	Date of Issue	Date of Maturity	Term in Years	Principal Amount Issued	Premium or (Discount) at Issuance	Commission for Issuance	Issuance Expenses	Net Proceeds	Net Proceeds Ratio	Effective Cost Rate to Maturity (1)
Medium-Term Notes										
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%	4.97%
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 2026	May 18, 2023	October 1, 2026	3	$300,000,000	(660,000)	(1,050,000)	(983,535)	$297,306,465	99.10%	5.79%
5.89% Due 2026	April 10, 2024 (2)	February 14, 2026 (1)	2	$300,000,000	-	-	(666,396)	$299,333,604	99.78%	6.01%
5.499% Due 2030	February 19, 2025	March 15, 2030	5	$500,000,000	(120,000)	(3,000,000)	(1,469,500)	$495,410,500	99.08%	5.71%
5.949% Due 2035	February 19, 2025	March 15, 2035	10	$500,000,000	(1,645,000)	(3,250,000)	(1,469,500)	$493,635,500	98.73%	6.12%
5.50% Due 2036	October 1, 2026	October 1, 2036	10	$500,000,000	-	(3,250,000)	(1,561,490)	$495,188,510	99.04%	5.63%
5.50% Due 2037	September 15, 2027	September 15, 2037	10	$300,000,000	-	(1,950,000)	(1,083,490)	$296,966,510	98.99%	5.63%

(1) Term loan currently due on February 14, 2026, but cost of debt calculations assume maturity is extended until October 1, 2026
(2) Term loan rate based on fiscal year 2025 average daily rate

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.7

Request:

If a claim is made for a cost of debt that exceeds the cost of debt shown in the nominal cost schedule under E.6 because of, for example, convertible features, sale with warrants or other reason, provide a full statement of the basis for such claim.

Response:

Not applicable. The Company is not claiming a cost of debt exceeding the cost of debt supported in III-E.6.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.8

Request:

PROVIDE AVAILABLE DETAILS ON COMMON STOCK OFFERINGS OF THE PUBLIC UTILITY, IF PUBLICLY TRADED, AND OF THE PARENT COMPANY, IF PUBLICLY TRADED, FOR THE FIVE-YEAR PERIOD INCLUDING THE HTY AND FOR ANY PLANNED ISSUANCE THAT OCCURRED BETWEEN THE HTY AND THE FILING DATE AND PLANNED FOR THE FTY AND THE FPFTY, INCLUDING:

III.E.8.a	Date of prospectus.
III.E.8.b	Date of offering.
III.E.8.c	Record date.
III.E.8.d	Offering period including dates and number of days.
III.E.8.e	Amount and number of shares of offering.
III.E.8.f	Offering ratio, if rights offering.
III.E.8.g	Percent subscribed.
III.E.8.h	Offering price.
III.E.8.i	Gross proceeds per share.
III.E.8.j	Expenses per share.
III.E.8.k	Net proceeds per share in previously listed 8.i and 8.j.
III.E.8.l	"Market price per share to include each of the following: i. At record date. ii. At offering date. iii. One month after close of offering."
III.E.8.m	"Average market price during offering to include each of the following: i. Price per share. ii. Rights per share-average value of rights."
III.E.8.n	Most current reported earnings per share at time of offering.
III.E.8.o	Most current reported dividends at time of offering.

Response:

For the five fiscal years ended September 30, 2025, National Fuel Gas Company issued 1,434,000 shares of common stock, issued solely under its stock and benefit plans.

Details of historical stock offerings are based on information presented in Note H in the Company’s annual 10-K filings:

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

(III-E.8 cont'd)

Stock issued (in thousands of shares):

Fiscal Year	Number of Shares
2025	237
2024	333
2023	341
2022	296
2021	227
Total	1,434

National Fuel Gas Company has not issued any stock aside from issuances related to its benefit plans since the end of the HTY. National Fuel Gas Company will likely have a common stock issuance in connection with its recently announced Ohio Gas acquisition, but timing and size of issuance is not definitively known at this time.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.9

Request:

Provide complete support for the claimed rate of return on common equity. Provide the actual earned return on common equity for the HTY and the 2 years immediately preceding the HTY.

Response:

Please refer to National Fuel Exhibit A_FPFTY, Schedule B-7 and Statement No. 10 Direct Testimony of Joshua Nowak supporting claimed rate of return on common equity. Please refer to National Fuel Exhibit A_HTY, Schedule A-1 for filed return on common equity for the HTY.

Per National Fuel's Filed Quarterly Earnings Reports:

September 30, 2023 – Per book ROE 7.29%; adjusted 9.58%
September 30, 2024 – Per book ROE 14.13%; adjusted 8.63%
September 30, 2025 – Per book ROE 11.51%; adjusted 6.03%

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.10

Request:

Provide schedules of comparative financial data and ratios for the public utility for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY. Note changes in ratings by all applicable rating agencies covering the entity on the schedules. Include the rating agencies' write-ups of these changes if available. Provide the financial data and ratio schedules and ratings change information for the parent company if the data, schedules or information are not available for the public utility. Show all of the following:

III.E.10.a	Earnings-price ratio (average).
III.E.10.b	Times interest earned ratio on a pre-tax basis and a post-tax basis.
III.E.10.c	Preferred stock dividend coverage ratio on a post-tax basis.
III.E.10.d	Times fixed charges earned ratio on a pre-tax basis.
III.E.10.e	Dividend payout ratio.
III.E.10.f	AFUDC as a percent of earnings available for common equity.
III.E.10.g	CWIP as a percent of net public utility plant.
III.E.10.h	Effective income tax rate.
III.E.10.i	Internal cash generation as a percent of total capital requirements.
III.E.10.j	Times fixed charges earned ratio on a post-tax basis.
III.E.10.k	Earnings per share.
III.E.10.l	Dividend per share.
III.E.10.m	Average dividend yield (52-week high/low common stock price).
III.E.10.n	Average book value per share.
III.E.10.o	Average market price per share.
III.E.10.p	Market price-book value ratio.
III.E.10.q	Earnings-book value ratio (per-share basis, average book value).
III.E.10.r	Debt-Service Coverage Ratio.

Response:

Please reference the table on the following page. Information is presented for NFGDC where available and National Fuel Gas Company when the requested information is not available for NFGDC.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

(III-E.10 cont'd)

		12-Month Period Ending				
	Entity	9/30/2023	9/30/2024	HTY 9/30/2025	FPY 9/30/2026	FPFTY 10/31/2027
Rating Agency Ratings						
Moody's	NFG	Baa3	Baa3	Baa3	N/A	N/A
S&P	NFG	BBB-	BBB-	BBB-	N/A	N/A
Fitch	NFG	BBB	BBB	BBB	N/A	N/A
a. Earnings to price ratio (average)[1]	NFG	9.1%	9.3%	9.2%	N/A	N/A
b. Times Interest Earned ratio - pre tax	NFGDC	2.44	2.51	2.65	2.47	2.90
b. Times Interest Earned ratio - post tax	NFGDC	2.23	2.40	2.29	2.16	2.49
c. Preferred stock dividend coverage ratio	NFG	N/A	N/A	N/A	N/A	N/A
d. Times fixed charges earned ratio - pre-tax	NFGDC	2.44	2.51	2.65	2.47	2.90
e. Dividend payout ratio	NFGDC	95.9%	81.3%	65.3%	77.8%	73.9%
f. AFUDC as % of Earnings available to common equity	NFGDC	-0.3%	0.0%	0.2%	0.0%	1.0%
g. CWIP as a percent of net public utility plant	NFGDC	2.4%	2.7%	2.5%	2.4%	2.2%
h. Effective income tax rate	NFGDC	14.7%	7.5%	22.0%	21.3%	21.5%
i. Internal cash generation as a % of capital req	NFGDC	82.8%	92.5%	106.2%	86.6%	87.0%
j. Times fixed charges earned ratio - post-tax	NFGDC	2.23	2.40	2.29	2.16	2.49
k. Earnings per share[1]	NFG	$5.17	$5.01	$6.91	$7.79	$8.37
l. Dividends per share	NFG	$1.92	$2.00	$2.08	$2.16	$2.24
m. Average Dividend Yield	NFG	3.4%	3.7%	2.8%	N/A	N/A
n. Average book value per share	NFG	$32.07	$33.52	$33.32	$38.64	$45.61
o. Average marketprice per share	NFG	$57.07	$53.63	$75.23	N/A	N/A
p. Market price-book value ratio	NFG	1.78	1.60	2.26	N/A	N/A
q. Earnings - book value ratio[1]	NFG	16.1%	14.9%	20.7%	20.2%	18.4%
r. Debt Service Coverage Ratio	NFGDC	2.44	2.51	2.65	2.47	2.90

(1) Earnings per share adjusted for non-cash impairments

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.11

Request:

Provide an AFUDC schedule that includes all of the following:

III.E.11.a AFUDC rate charged by the public utility at the end of the HTY, the FTY and the FPFTY.
III.E.11.b How the AFUDC rate was calculated.
III.E.11.c Explanation of the method used to calculate the AFUDC amounts.
III.E.11.d Cross-reference to where each of the items in previously listed 11.a—11.c is reflected in the current base rate case filing.

Response:

Please refer to ROR-005 for NFGDC's AFUDC rate calculation effective at the end of the HTY. The Company has not included AFUDC in its calculation of customer rates for the FTY and FPFTY and therefore does not have AFUDC rates to report for those periods.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.12

Request:

Provide all of the following information concerning bank notes payable for the HTY:

III.E.12.a Line of credit at each bank.
III.E.12.b Average daily balances of notes payable to each bank, by name of bank.
III.E.12.c Interest rate charged on each bank note (prime rate, formula).
III.E.12.d Purpose of each bank note (for example, construction, fuel storage, working capital, debt retirement and the like).
III.E.12.e Prospective need in the next 5 years 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 3

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

(III-E.12 cont'd)

National Fuel Gas Company
Lines of Credit by Bank
12 Months Ending 9/30/25

Bank (1)	(a) Lines of Credit (2)	(b) Average Daily Balances of Notes Payable (3)	(c) Interest Rate Charged on Each Bank Note (4)
Bank Lines			
HSBC Bank	35,000,000	-	
Bank of America	30,000,000	-	
Total Bank Lines	65,000,000		
Committed Lines of Credit			
Committed Line of Credit (5)	1,000,000,000		
Committed Line of Credit (6)	300,000,000	300,000,000	
Total Committed Lines of Credit	1,365,000,000		
Commercial Paper (1)	500,000,000	$180,278,712.88	
	1,865,000,000	480,278,713	5.5442%

(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 September 30, 2025.

(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 September 30, 2025.

(5) Commitments effective May 2, 2025		%	Allocation
JPMorgan Chase	$ 120,000,000	12%	-
Bank of America	110,000,000	11%	-
PNC Bank, National Association	110,000,000	11%	-
Wells Fargo	110,000,000	11%	-
Canadian Imperial Bank of Commerce(CIBC)	80,000,000	8%	-
KeyBank	80,000,000	8%	-
The Toronto-Dominion Bank, NY Branch	80,000,000	8%	-
US Bank National Association	80,000,000	8%	-
Comerica Bank & Trust	60,000,000	6%	-
HSBC Bank USA, National Association	60,000,000	6%	-
M&T Bank	60,000,000	6%	-
Mizuho Bank	50,000,000	5%	-
TOTAL:	$ 1,000,000,000	100%	$ -

(6) Agreement dated 2/14/24			
JP Morgan Chase	$ 70,000,000	23%	70,000,000
Bank of America	$ 70,000,000	23%	70,000,000
PNC Bank	$ 70,000,000	23%	70,000,000
US Bank	$ 30,000,000	10%	30,000,000
Wells Fargo	$ 30,000,000	10%	30,000,000
The Toronto-Dominion Bank, NY Branch	$ 30,000,000	10%	30,000,000
TOTAL:	$ 300,000,000	100%	$ 300,000,000

(III-E.12 cont'd)

D. Use of Proceeds

It is anticipated that, from time-to-time, the subsidiaries of National Fuel will need to incur short-term borrowings from sources external to the individual subsidiary. Each subsidiary may have different capital requirements in connection with their respective operations, including but not limited to, construction and development programs, margin calls on derivative financial instruments, financing of deferred accounts receivable, and general corporate purposes.

Specific to National Fuel Gas Distribution Corporation, it is anticipated that, from time-to-time, Distribution will need to incur short-term borrowings 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.

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
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.13

Request:

If a claim is made for compensating bank balances, provide all of the following information:

III.E.13.a Name and address of each bank.
III.E.13.b Types of accounts with each bank such as checking, savings, escrow, other services, and the like.
III.E.13.c Average daily balance in each account from the start of the HTY through the date of filing.
III.E.13.d Amount and percentage requirements for compensating bank balances at each bank.
III.E.13.e Average daily compensating bank balance at each bank.
III.E.13.f Documents from each bank explaining compensating bank balance requirements.
III.E.13.g Interest earned on each type of account.
III.E.13.h A calculation showing the average daily float for each bank.

Response:

No claim is being made for compensating bank balances in this filing.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.14

Request:

If a claim is made for compensating bank balances, provide the amount of compensating bank balances required under ANNUALIZED test year operations at pro forma present rates

Response:

No claim is being made for compensating bank balances.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.15

Request:

Provide the charter and indentures provisions, if applicable, for the public utility and the parent company that describe coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.

Response:

Restrictions contained in the National Fuel Gas Company Restated Certificate of Incorporation, as amended ("Charter")

The Charter provides that dividends may be declared and paid on National Fuel Gas Company 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 National Fuel Gas Company.

However, if any shares of preferred stock are outstanding, the authority of the Board of Directors to declare and pay dividends on National Fuel Gas Company 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, Exhibit No. 409, 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, Exhibit No. 409, 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 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, Exhibit 409, page 2 of 3.)

Prepared by or under the supervision of: James C. Welch

mortgage and convey real estate and personal property outside of the State of New Jersey.

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.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.16

Request:

Provide copies of the summaries of the public utility's projected revenues, expenses and capital budgets for the FTY and the FPFTY.

Response:

Please reference National Fuel Exhibit A (FPFTY) which details information on the Company's projected revenue and expenses. National Fuel's fiscal year 2025 actual capital expenditures and fiscal year 2026 and 2027 capital budgets are shown below:

	Fiscal 2025 Actual	Fiscal 2026 Budget	Fiscal 2027 Budget
Production Plant	143,000	438,000	444,000
Transmission Plant	10,911,000	13,230,000	17,000,000
Distribution Plant	32,845,000	44,517,000	49,975,000
General Plant	11,502,000	10,047,000	9,739,000
Total	55,401,000	68,232,000	77,158,000

Prepared by or under the supervision of: Anthony Formato

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.17

Request:

Describe long-term debt reacquisition by issue by the public utility and the parent company FOR THE MOST RECENT FIVE-YEAR PERIOD as follows including all of the following:

III.E.17.a Reacquisition by issue by year.
III.E.17.b Total gain or loss on reacquisitions by issue by year.
III.E.17.c Accounting for gain or loss for income tax and book purposes.
III.E.17.d Proposed treatment of gain or loss on such reacquisition for ratemaking purposes.

Response:

Please reference 53.53.III.E.6 regarding National Fuel Gas Company reacquisition of long term debt by issue and the proposed treatment of gains or losses. Note that NFGDC did not reacquire any long-term debt over the most recent five-year period.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.18

Request:

Provide a schedule showing the major components of claimed capitalization and the derivation of the weighted costs of capital to support the claim. Include a descriptive statement concerning the major elements of changes in claimed capitalization, cost rates and overall return from comparable historical data.

Response:

The major components of claimed capitalization and the derivation of the weighted costs of capital are provided in a table below. Please see 53.53.III-E.1, III-E.6 and Statements 10 and 11 for further detail on changes in claimed capitalization, cost rates and overall return from comparable historical data.

FPFTY 10/31/2027	**Capital Ratios**	**Cost**	**Weighted Cost**
Long-Term Debt	43.6%	5.58%	2.44%
Common Equity	56.4%	11.25%	6.34%
Weighted Average Cost			8.78%

Prepared by or under the supervision of: Joshua C. Nowak

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.19

Request:

Provide a schedule in the same format as the schedule provided in Filing Requirement as previously listed in E.18, except for the omission of the descriptive statement, for the most immediate comparable annual historical period prior to the HTY and the 2 calendar years most immediately preceding the rate of return claim period. Include capital ratios with and without short-term debt regardless of whether the capitalization claimed on the schedule provided in Filing Requirement as previously listed in E.18, includes short-term debt.

Response:

Please see 53.53.III-E.1, III-E.6 and Statements 10 and 11.

Prepared by or under the supervision of: Joshua C. Nowak

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.20

Request:

Provide the capitalization data requested in Filing Requirements as previously listed in E.18 and E.19, for the parent company and the consolidated group.

Response:

Please see 53.53.III-E.1, III-E.6 and Statements 10 and 11.

Prepared by or under the supervision of: Joshua C. Nowak

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.21

Request:

Provide the bond rating history for the public utility from the major credit rating agencies for the most recent 5 years.

Response:

The public utility is not rated by major credit rating agencies.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.22

Request:

Provide the bond rating history for the parent company from the major credit rating agencies for the most recent 5 years if applicable.

Response:

Please see response to ROR-03 for bond rating history for the parent company.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.23

Request:

Provide copies of each presentation and report made by management and securities analysts on the public utility's behalf, including presentations of financial projections, in the past 2 years.

Response:

NFGDC does not publish presentations and does not have any securities analyst coverage specific to that business. Please refer to the responses provided in ROR-06 and ROR-10 regarding presentations made by management and security analyst reports related to National Fuel Gas Company.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.24

Request:

Provide copies of each presentation and report made by management and securities analysts on the parent company's behalf, including presentations of financial projections, in the past 2 years if applicable.

Response:

Please refer to the responses provided in ROR-06 and ROR-10 regarding presentations made by management and security analyst reports related to National Fuel Gas Company.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.25

Request:

Provide a listing of all securities issuances for the public utility projected for the next 2 years following the end of the test year. Identify for each projected issuance all of the following:

III.E.25.a Date.
III.E.25.b Dollar amount.
III.E.25.c Type of security.
III.E.25.d Effective cost rate.

Response:

Please reference the Company's responses to 53.53.III.E.6 and 53.53.III.E.8 regarding anticipated company debt and equity issuances respectively for the next two years.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.26

Request:

Provide a listing of all securities issuances for the parent company projected for the next 2 years following the end of the test year if applicable. The response shall identify for each projected issuance all of the following:

III.E.26.a Date.
III.E.26.b Dollar amount.
III.E.26.c Type of security.
III.E.26.d Effective cost rate.

Response:

There are no projected security issuances by the parent company for the 2 years following the FPFTY.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.27

Request:

Provide the cost RATE of long-term debt for the HTY and the 2 years immediately preceding the HTY BY OUTSTANDING ISSUE AND THE OVERALL WEIGHTED AVERAGE FOR ALL OUTSTANDING LONG-TERM DEBT. Identify any plan by the public utility to refinance high-cost long-term debt or preferred stock.

Response:

Please refer to tables on the following pages for the rate of long-term debt for the HTY and the 2 years immediately preceding the HTY. Please refer to the response to 53.53.III-E.6 regarding plans to refinance long term debt. The company does not have any preferred stock.

Prepared by or under the supervision of: James C. Welch

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

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
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 2026	150,000,000	5.80%	8,700,000	
Total Medium-Term Notes	$ 475,000,000		$ 24,340,000	5.12%
Committed Line of Credit Fee			634,214	0.13%
Total Long-Term Debt	$ 475,000,000		$ 24,974,214	5.26%
Short-Term Debt	$ 189,119,178 (2)	5.395% (3)	$ 10,202,738	
Total Debt	$ 664,119,178		$ 35,176,952	5.30%

Note: Excludes any amortization on Parent's issuance-related costs
(1) From page 5 of this Schedule
(2) Short-term debt based on average outstanding balance for 12 month period
(3) Short-term effective cost rate based on weighted average money pool rate for 12 month period

National Fuel Gas Distribution Corporation
Calculation of the Composite Interest Rate of Total Debt
Estimated at September 30, 2024

Type	Amount Outstanding		Effective Cost Rate(1)		Annualized Cost	Composite Cost Rate
Medium-Term Notes						
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 2026	150,000,000		5.80%		8,700,000	
Total Medium-Term Notes	$ 475,000,000				$ 24,340,000	5.12%
Committed Line of Credit Fee					544,150	0.11%
Total Long-Term Debt	$ 475,000,000				$ 24,884,150	5.24%
Short-Term Debt	$ 123,873,770	(2)	6.380%	(3)	$ 7,903,523	
Total Debt	$ 598,873,770				$ 32,787,673	5.47%

Note: Excludes any amortization on Parent's issuance-related costs
(1) From page 5 of this Schedule
(2) Short-term debt based on average outstanding balance for 12 month period
(3) Short-term effective cost rate based on weighted average money pool rate for 12 month period

National Fuel Gas Distribution Corporation
Calculation of the Composite Interest Rate of Total Debt
Estimated at September 30, 2025

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
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 2026	150,000,000	5.80%	8,700,000	
5.95% Due 2035	175,000,000	6.12%	10,710,000	
Total Medium-Term Notes	$ 600,000,000		$ 31,290,000	5.22%
Committed Line of Credit Fee			762,820	0.13%
Total Long-Term Debt	$ 600,000,000		$ 32,052,820	5.34%
Short-Term Debt	$ 179,579,178 (2)	5.581% (3)	$ 10,022,056	
Total Debt	$ 779,579,178		$ 42,074,876	5.40%

Note: Excludes any amortization on Parent's issuance-related costs
(1) From page 5 of this Schedule
(2) Short-term debt based on average outstanding balance for 12 month period
(3) Short-term effective cost rate based on weighted average money pool rate for 12 month period

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

Series	Date of Issue	Date of Maturity	Term in Years	Principal Amount Issued	Premium or (Discount) at Issuance	Commission for Issuance	Issuance Expenses	Net Proceeds	Net Proceeds Ratio	Effective Cost Rate to Maturity (1)
Medium-Term Notes										
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 2026	May 18, 2023	October 1, 2026	3.37	$150,000,000	(330,000)	(525,000)	(505,000)	$148,640,000	99.09%	5.80%
5.95% Due 2035	March 15, 2025	March 15, 2035	10	$175,000,000	(575,750)	(1,137,500)	(514,325)	$172,772,425	98.73%	6.12%

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

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
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	
5.50% Due 2026	$ 300,000,000	5.80%	17,400,000	
Total Medium-Term Notes	$ 2,400,000,000		$ 116,815,000	4.87%
Committed Line of Credit Fee			3,204,449	0.13%
Net Premium and Issuance Expense Adjustments (2)				
1993 March	$ -			
2017 October	(4,027,977)			
2018 September	(5,930,529)			
Total Adjustments	$ (9,958,506)			
Annual Amortization of Premium (Pre-Tax) (3)				
1993 March			$ 15,324	
2017 October			704,700	
2018 September			946,524	
Reduction of Annualized Cost Resulting from Recovery of Annual Premium Amortization (4)				
1993 March			$ (22,154)	
2017 October			(150,771)	
2018 September			(202,325)	
			$ 1,291,298	
Total Long-Term Debt	$ 2,390,041,494		$ 121,310,747	5.08%
Short-Term Debt	$ 245,823,424 (5)	5.687% (6)	$ 13,979,504	
Total Debt	$ 2,635,864,918		$ 135,290,251	5.13%

National Fuel Gas Company and Subsidiaries
Calculation of the Composite Interest Rate of Total Debt
Actual at September 30, 2024

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
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	
5.50% Due 2026	$ 300,000,000	5.80%	17,400,000	
6.71% Due 2026	$ 300,000,000	6.71%	20,130,000	
Total Medium-Term Notes	$ 2,700,000,000		$ 136,945,000	5.07%
Committed Line of Credit Fee			3,093,062	0.11%
Net Premium and Issuance Expense Adjustments (7)				
2017 October	(3,041,534)			
2018 September	(4,744,423)			
Total Adjustments	$ (7,785,957)			
Annual Amortization of Premium (Pre-Tax) (3)				
2017 October			704,700	
2018 September			946,524	
Reduction of Annualized Cost Resulting from Recovery of Annual Premium Amortization (8)				
2017 October			(150,771)	
2018 September			(202,325)	
			$ 1,298,128	
Total Long-Term Debt	$ 2,692,214,043		$ 141,336,190	5.25%
Short-Term Debt	$ 186,266,530 (9)	6.098% (10)	$ 11,358,332	
Total Debt	$ 2,878,480,573		$ 152,694,522	5.30%

National Fuel Gas Company and Subsidiaries
Calculation of the Composite Interest Rate of Total Debt
Actual at September 30, 2025

Type	Amount Outstanding	Effective Cost Rate(1)	Annualized Cost	Composite Cost Rate
Medium-Term Notes				
3.95% Due 2027	$ 300,000,000	4.15%	12,450,000	
4.75% Due 2028	$ 300,000,000	4.96%	14,880,000	
2.95% Due 2031	$ 500,000,000	3.06%	15,300,000	
5.50% Due 2026	$ 300,000,000	5.80%	17,400,000	
6.71% Due 2026	$ 300,000,000	5.89%	17,670,000	
5.50% Due 2030	$ 500,000,000	5.71%	28,550,000	
5.95% Due 2035	$ 500,000,000	6.12%	30,600,000	
Total Medium-Term Notes	$ 2,700,000,000		$ 136,850,000	5.07%
Committed Line of Credit Fee			3,432,690	0.13%
Net Premium and Issuance Expense Adjustments (11)				
2017 October	$ (2,055,090)			
2018 September	(3,558,318)			
2025 March (30)	(4,438,395)			
2025 March (35)	(9,167,025)			
Total Adjustments	$ (19,218,828)			
Annual Amortization of Premium (Pre-Tax) (3)				
2017 October			704,700	
2018 September			946,524	
2025 March (30)			93,450	
2025 March (35)			191,625	
Reduction of Annualized Cost Resulting from Recovery of Annual Premium Amortization (12)				
2017 October			$ (206,443)	
2018 September			(292,246)	
2025 March (30)			(1,100)	
2025 March (35)			(2,442)	
			$ 1,434,068	
Total Long-Term Debt	$ 2,680,781,172		$ 141,716,758	5.29%
Short-Term Debt	$ 180,278,713 (13)	4.971% (14)	$ 8,961,921	
Total Debt	$ 2,861,059,885		$ 150,678,679	5.27%

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

Notes:

(1) From page 16 of this Schedule

(2) Unamortized balances of pre-tax premium and issuance expenses at September 30, 2023 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 September 30, 2023

(5) Average short-term debt balance for the twelve months ended September 30, 2025

(6) Average short-term debt cost rate for the twelve months ended September 30, 2025

(7) Unamortized balances of pre-tax premium and issuance expenses at September 30, 2024 from page 10 of this Schedule

(8) Annualized interest cost adjustment to reflect the impact of the annual amortization of pre-tax premiums at September 30, 2024

(9) Estimated average short-term debt balance for the twelve months ended September 30, 2026

(10) Estimated average short-term debt cost rate for the twelve months ended September 30, 2026

(11) Unamortized balances of pre-tax premium and issuance expenses at September 30, 2025 from page 10 of this Schedule

(12) Annualized interest cost adjustment to reflect the impact of the annual amortization of pre-tax premiums at September 30, 2025

(13) Estimated average short-term debt balance for the twelve months ended October 31, 2027

(14) Estimated average short-term debt cost rate for the twelve months ended October 31, 2027

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

						Actual At September 30, 2023			Projected At September 30, 2024			Projected At September 30, 2025		
		Base Year Adjustment	Months of Amort.	Monthly Amort.	Start Date	# of Mos.	Amount Amortized	Balance Outstanding	# of Mos.	Amount Amortized	Balance Outstanding	# of Mos.	Amount Amortized	Balance Outstanding
1)	1993 March	$1,016,313 (1)	360	$2,823	Mar-93	366	$1,016,313	$0	378	$1,016,313	$0	390	$1,016,313	$0
3)	2017 October	$9,864,433 (2)	120	$82,204	Oct-17	71	$5,836,456	$4,027,977	83	$6,822,899	$3,041,534	95	$7,809,343	$2,055,090
4)	2018 September	$11,861,058 (3)	120	$98,842	Sep-18	60	$5,930,529	$5,930,529	72	$7,116,635	$4,744,423	84	$8,302,741	$3,558,318
5)	2018 September	$4,931,550 (4)	60	$82,193	Apr-25	0	$0	$4,931,550	0	$0	$4,931,550	6	$493,155	$4,438,395
6)	2018 September	$9,649,500 (5)	120	$80,413	Apr-25	0	$0	$9,649,500	0	$0	$9,649,500	6	$482,475	$9,167,025
						Total		$24,539,556	Total		$22,367,007	Total		$19,218,828

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
(5) From page 15 of this Schedule

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

Premiums Resulting From Refinancing		
9-1/2% due 2019	$	919,504
Total Pre-Tax Premiums	$	919,504
Expenses Resulting From Refinancing:		
7.395% Medium Term Note due 2023		
- Discount and Underwriters' Expense	$	85,260
- Issuance Expenses		11,549
Total Expenses	$	96,809
Adjustment to Capital Structure	$	1,016,313

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	$ 7,047,000
Expenses Resulting From Refinancing:	
3.95% Medium Term Note due 2027	
- Discount and Underwriters' Expense	$ 1,950,000
- Issuance Expenses	867,433
Total Expenses	$ 2,817,433
Adjustment to Capital Structure	$ 9,864,433

National Fuel Gas Company and Subsidiaries
2018 (September) Base Year Refinancing Activity

Premiums Resulting From Refinancing	
8.75% due 2019	$ 9,465,225
Total Pre-Tax Premiums	$ 9,465,225
Expenses Resulting From Refinancing:	
4.15% Medium Term Note due 2028	
- Discount and Underwriters' Expense	$ 1,625,000
- Issuance Expenses	770,833
Total Expenses	$ 2,395,833
Adjustment to Capital Structure	$ 11,861,058

National Fuel Gas Company and Subsidiaries
2025 (March 5-Year) Base Year Refinancing Activity

Premiums Resulting From Refinancing	
5.20% due 2025	$ 801,000
Total Pre-Tax Premiums	$ 801,000
Expenses Resulting From Refinancing:	
5.50% Medium Term Note due 2030	
- Discount and Underwriters' Expense	$ 2,808,000
- Issuance Expenses	1,322,550
Total Expenses	$ 4,130,550
Adjustment to Capital Structure	$ 4,931,550

National Fuel Gas Company and Subsidiaries
2025 (March 10-Year) Base Year Refinancing Activity

Premiums Resulting From Refinancing	
5.50% due 2026	$ 3,285,000
Total Pre-Tax Premiums	$ 3,285,000
Expenses Resulting From Refinancing:	
5.95% Medium Term Note due 2035	
- Discount and Underwriters' Expense	$ 4,895,000
- Issuance Expenses	1,469,500
Total Expenses	$ 6,364,500
Adjustment to Capital Structure	$ 9,649,500

National Fuel Gas Company and Subsidiaries
Calculation of the Effective Interest Rate of Long-Term Debt by Series

Series	Date of Issue	Date of Maturity	Term in Years	Principal Amount Issued	Premium or (Discount) at Issuance	Commission for Issuance	Issuance Expenses	Net Proceeds	Net Proceeds Ratio	Effective Cost Rate to Maturity
Medium-Term Notes										
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%
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 2026	May 18, 2023	October 1, 2026	3.4	$300,000,000	(660,000)	(1,050,000)	(1,010,000)	$297,280,000	99.09%	5.80%
6.71% Due 2026	April 14, 2024	February 14, 2026 (1)	2	$300,000,000	-	-	-	$300,000,000	100.00%	6.71%
5.50% Due 2030	March 15, 2025	March 15, 2030	5	$500,000,000	(120,000)	(3,000,000)	(1,469,500)	$495,410,500	99.08%	5.71%
5.95% Due 2035	March 15, 2025	March 15, 2035	10	$500,000,000	(1,645,000)	(3,250,000)	(1,469,500)	$493,635,500	98.73%	6.12%

(1) Term loan currently due on February 14, 2026, but assuming maturity is extended until October 1, 2026; 2024 interest rate shown in table

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.28

Request:

Provide a listing of common equity infusions from the parent company to the public utility during the HTY if applicable. Indicate any common equity infusions made or anticipated in the FTY and anticipated in the FPFTY calculations. Identify date, dollar amount and intended use of the funds for each infusion.

Response:

The following table summarizes equity infusions from the parent company to the public utility with no change in shares during the HTY and anticipated equity infusions during the FTY and FPFTY based on the current forecast. Equity infusions from NFG to NFGDC are intended to be used in conjunction with long term debt infusions to term out short term debt balances related to the company's capital spending program.

Date	Period	Infusion Amount ($ Millions)
August 1, 2025	HTY	$50
April 2026	FTY	$50
November 2026	FPFTY	$50
August 2027	FPFTY	$50

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.29

Request:

Identify BY DATE AND AMOUNT the DIVIDENDS ON common [dividend payments] STOCK PAID BY THE PUBLIC UTILITY to the parent company for the HTY and the 2 years immediately preceding the HTY if applicable.

Response:

See the table below for dates and amounts of dividends paid to NFGC by NFGDC.

Date	Dividend Payable to Parent
Thursday October 13, 2022	$11,600,000
Thursday January 12, 2023	$11,600,000
Thursday April 13, 2023	$11,600,000
Thursday July, 13, 2023	$11,600,000
Thursday October 12, 2023	$11,600,000
Thursday Jan 11, 2024	$11,600,000
Friday April 12, 2024	$11,600,000
Friday July 12, 2024	$11,600,000
Friday October 11, 2024	$13,300,000
Tuesday January 14, 2025	$13,300,000
Monday Apr. 14, 2025	$13,300,000
Monday July 14, 2025	$14,500,000

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.30

Request:

Identify the public utility's capital structure targets (percentages of capital types) for the FTY and the FPFTY. Explain the basis for the capital structure targets. Provide a schedule showing targets and actuals for the HTY and the 2 years immediately preceding the HTY.

Response:

The table below provides the historical and forecasted capital structure for National Fuel Distribution Corp. (NFGDC). The capital structure presented is consistent with the forecasted financials provided as part of this proceeding. Please refer to testimony provided by witness Nowak regarding NFGDC's capital structure targets along with an explanation of the basis for these targets.

National Fuel Gas Distribution Corp. (NFGDC)

			HTY	FTY	FPFTY
	9/30/2023	9/30/2024	9/30/2025	9/30/2026	10/31/2027
Capital Structure					
Long Term Debt	475,000	475,000	600,000	600,000	750,000
Common Equity	672,744	686,424	768,205	837,483	968,511
Total Capitalization	1,147,744	1,161,424	1,368,205	1,437,483	1,718,511
Capital Ratios					
Long Term Debt	41.4%	40.9%	43.9%	41.7%	43.6%
Equity	58.6%	59.1%	56.1%	58.3%	56.4%
Total Capitalization	100.0%	100.0%	100.0%	100.0%	100.0%

Note: Common Equity excludes Accumulated Other Comprehensive Income

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.31

Request:

Identify the parent company's capital structure targets (percentages of capital types) for the FTY and the FPFTY if applicable. Explain the basis for the capital structure targets. Provide a schedule showing targets and actuals for the HTY and the 2 years immediately preceding the HTY.

Response:

The table below provides the historical and forecasted capital structure for National Fuel Gas Company (NFGC). The capital structure presented is consistent with the forecasted financials provided as part of this proceeding. Please refer to testimony provided by witness Nowak regarding NFGC's capital structure targets along with an explanation of the basis for these targets.

National Fuel Gas Company (NFG)					
			HTY	FTY	FPFTY
	9/30/2023	9/30/2024	9/30/2025	9/30/2026	10/31/2027
Capital Structure					
Long Term Debt	2,400,000	2,700,000	2,700,000	2,700,000	2,600,000
Common Equity	3,018,436	2,863,819	3,153,826	3,683,054	4,324,107
Total Capitalization	5,418,436	5,563,819	5,853,826	6,383,054	6,924,107
Capital Ratios					
Long Term Debt	44.3%	48.5%	46.1%	42.3%	37.5%
Equity	55.7%	51.5%	53.9%	57.7%	62.5%
Total Capitalization	100.0%	100.0%	100.0%	100.0%	100.0%

Note: Common Equity excludes Accumulated Other Comprehensive Income

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.32

Request:

For each month of the most recent 24 months, provide all of the following public utility's:

III.E.32.a Short-term debt balance.
III.E.32.b Short-term debt interest rate.
III.E.32.c Balance of CWIP.
III.E.32.d Balance of CWIP which is eligible for AFUDC accrual.

Response:

Please reference the Company's response to ROR-016.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.33

Request:

Identify debt, other than instruments traded in public markets, owed to shareholders, corporate officers, members of the board of directors, affiliated companies, parent company or subsidiary companies.

Response:

Please reference the Company's response to ROR-19.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.34

Request:

Provide a summary statement of all stock dividends, splits or par value changes during the 2-year calendar period immediately preceding the current base 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.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.35

Request:

Provide a schedule of purchases or retirements of stock of the public utility or its parent company during the 2-year calendar period immediately preceding the current base rate case filing. Provide the details of any planned purchases or retirements of stock of the public utility or its parent company in the FTY and the FPFTY.

Response:

Please see table on the following pages showing the share repurchases for the parent company and utility for the preceding two years

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

	Parent Company	
	Shares Repurchased as part of Repurchase Program	Shares Repurchased as part of Employee Benefits
Sep-23		13,493
Oct-23		10,443
Nov-23		11,134
Dec-23		88,473
Jan-24		15,968
Feb-24		15,620
Mar-24	96,133	14,322
Apr-24	125,135	14,399
May-24	34,722	12,997
Jun-24	270,662	15,476
Jul-24	266,727	13,448
Aug-24	192,781	12,807
Sep-24	160,099	13,515
Oct-24	193,352	12,525
Nov-24	168,518	12,387
Dec-24	186,726	77,241
Jan-25	77,220	12,417
Feb-25	67,812	11,221
Mar-25	81,140	10,601
Apr-25	53,952	10,725
May-25		11,376
Jun-25		11,376
Jul-25		9,923
Aug-25		9,733
Sep-25		15,996

In April 2025 the parent company suspended the share repurchase program. Going forward we would anticipate conducting repurchases in the normal course of operations to support employee benefit programs as we have done previously.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-E-Rate of Return
Delivered on January 28, 2026

III-E.36

Request:

If the rate of return claim is based on the use of the capital structure or capital costs of the parent company or the consolidated group, state and support the reasons for such a claim. If applicable, explain why a hypothetical or non-actual capital structure is being employed.

Response:

NFGDC's rate of return claim is not based on the parent company or consolidated group capital structure or capital costs.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.1

Request:

Provide the most current available balance sheet for the public utility, the parent company and the consolidated group.

Response:

Please see National Fuel Gas Company and NFGDC balance sheets on the following pages.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

(III-F.1 cont'd)

National Fuel Gas Company
Consolidated Balance Sheet
($000 OMITTED)
FY 2025

Total Gross Plant	**15,406,329**
Total Accumulated Depreciation	(7,693,687)
Net Plant	**7,712,641**
Cash	12,355
Temp Cash Investments	30,811
Notes Receivable Intercompany	-
Notes Receivable: Current Portion of LTD at Subs	-
Hedging Collateral Deposits	-
Accounts Receivable Intercompany	-
Accounts Receivable	197,901
Allowance for Doubtful Accounts	(17,099)
Unbilled Utility Revenue Receivable	16,219
Dividends Receivable Intercompany	-
Materials and Supplies	50,545
Gas Storage Inventory	33,468
Unrecovered Gas Cost	5,769
Prepaid Expenses and Other Current Assets	80,759
Deferred Tax Asset	-
Total Current Assets	**410,728**
Investment in Subsidiaries	-
Recoverable Future Taxes	89,247
Unamortized Debt Expense	6,236
Regulatory Assets	135,485
Other Deferred Charges	73,941
Other Investments	68,346
Equity Investments	-
Goodwill	5,476
Notes Receivable Intercompany LTD	-
Other Non Current Assets	177,614
Long Term Notes Receivable	-
Security Deposit to Affiliate	-
Intra Segment Security Deposit Receivable	-
FMV of Deriv Financial Instruments Asset	39,388
Total Non-Current Assets	**595,735**
Total Assets	**8,719,104**

Preferred Stock	-
Common Stock & Paid in Capital	1,141,297
Retained Earnings	2,012,529
Accumulated Other Comprehensive Income (Subs)	(59,222)
Total Common Stock Equity	**3,094,604**
Long-term portion of Total LTD	2,400,000
Unamortized Debt Expense Total LTD	17,139
Long-Term Debt, Net of Unamort Disc & Debt Issue Costs	2,382,861
Total Capitalization	**5,477,465**
Notes Payable	150,200
Notes Payable Interco	-
Notes Payable Intercompany	-
Notes Payable (Distribution to NFG)	-
Current Portion of Total LTD	300,000
Accounts Payable	184,046
Amounts Payable to Customer	968
Dividends Payable	48,353
Accounts Payable Intercompany	-
Dividends Payable Intercompany	-
Customer Advances	17,188
Customer Deposits	29,853
Reserve for Gas Replacement	-
Accrued State Taxes Payable	0
Accrued Federal Taxes Payable	-
Accrued Other Taxes Payable	318
FMV of Deriv Financial Instruments Credit	6,074
Other Current Liabilities	0
Accrued Liabilities	174,371
Total Accrued Interest	14,393
Total Current Liabilities	**925,764**
Total Accumulated Deferred Income Taxes	1,225,262
Taxes Refundable to Customer	306,335
S. Georgia Customer Refund Payable	-
Effective Tax Rate Chg Customer Ref Payable	-
ARAM Customer Refund Payable	-
Unamortized Investment Tax Credit	0
Cost of Removal Regulatory Liability	307,659
S. Georgia Regulatory Liability	-
ARAM Regulatory Liability	-
Other Regulatory Liabilities	121,944
Pension and OPEB Liability	5,251
Intra Segment Security Deposit Liability	-
Other Deferred Credit	112,637
Total Capitalization and Liabilities	**8,719,104**

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

(III-F.1 cont'd)

National Fuel Gas Distribution Company
FY 2025 - Balance Sheet
($000)

Total Gross Plant	**2,863,782**
CWIP	49,838
Total Accumulated Depreciation	(889,323)
Net Plant	**1,974,459**
Cash	6,239
Temp Cash Investments	8,643
Accounts Receivable Intercompany	9,698
Accounts Receivable	64,952
Allowance for Doubtful Accounts	(16,521)
Unbilled Utility Revenue Receivable	16,219
Dividends Receivable Intercompany	
Materials and Supplies	18,927
Gas Storage Inventory	33,468
Unrecovered Gas Cost	5,769
Prepaid Expenses and Other Current Asse	73,044
Deferred Tax Asset	-
Total Current Assets	**220,439**
Investment in Subsidiaries	-
Recoverable Future Taxes	82,609
Unamortized Debt Expense	1,898
Regulatory Assets	94,665
Other Deferred Charges	11,235
Other Investments	4,126
Equity Investments	-
Goodwill	-
Notes Receivable Intercompany LTD	-
Other Non Current Assets	144,857
Long Term Notes Receivable	-
Security Deposit to Affiliate	-
FMV of Deriv Financial Instruments Asset	-
Total Non-Current Assets	**$339,390**
Total Assets	**$2,534,289**

Common Stock & Paid in Capital	281,749
Retained Earnings	486,457
Accumulated Other Comprehensive Incom	(12,750)
Total Common Stock Equity	**755,456**
Long-term portion of Total LTD	600,000
Total Capitalization	**1,355,456**
Notes Payable Interco	191,700
Accounts Payable	41,237
Amounts Payable to Customer	968
Accounts Payable Intercompany	22,915
Dividends Payable Intercompany	14,500
Customer Advances	17,188
Customer Deposits	17,186
Accrued Other Taxes Payable	(382)
FMV of Deriv Financial Instruments Credit	71
Accrued Liabilities	37,683
Total Accrued Interest	5,656
Total Current Liabilities	**348,722**
Total Accumulated Deferred Income Taxes	351,107
Taxes Refundable to Customer	138,569
S. Georgia Customer Refund Payable	-
Effective Tax Rate Chg Customer Ref Payabl	-
ARAM Customer Refund Payable	-
Unamortized Investment Tax Credit	0
Cost of Removal Regulatory Liability	187,786
S. Georgia Regulatory Liability	-
ARAM Regulatory Liability	-
Other Regulatory Liabilities	121,592
Pension and OPEB Liability	(18,545)
Asset Retirement Obligation	15,887
Security Deposit Affiliate	-
Other Deferred Credit	33,715
Total Deferred Credits	**830,111**
Total Capitalization and Liabilities	**2,534,289**

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.2

Request:

Provide a comparative balance sheet for the HTY and the year immediately preceding the HTY.

Response:

See Attachment III.F.2 for a comparative balance sheet of National Fuel Gas Distribution Corporation at September 30, 2024 and 2025. The balance sheet provided is for the entirety of National Fuel Gas Distribution Corporation, including both the Pennsylvania and New York Divisions. Balance sheets are not maintained separately for the two divisions.

Prepared by or under the supervision of: Michael J. Maggioli

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BALANCE SHEET

Assets and Other Debits

		September 30, 2024	September 30, 2025
	Utility Plant		
101	Utility Plant	$ 2,656,876,033	$ 2,812,782,009
106	Completed Construction Not Classified - Gas	-	-
107	Construction Work in Progress	50,514,181	49,837,690
		2,707,390,213	2,862,619,699
108	Accumulated Provision for Depreciation, Depletion and Amortization - (Cr.)	(1,045,527,118)	(1,087,601,865)
111	Provision for Depletion - Natural Gas Land	-	-
	Total Utility Plant	1,661,863,095	1,775,017,835
	Other Property and Investments		
121	Non-Utility Property	1,162,034	1,162,034
122	Accumulated Provision for Depreciation and Amortization - (Cr.)	(19,397)	(19,397)
124	Other Investments	10,663,607	4,132,720
128	Other Special Funds	140,274,933	126,929,282
	Total Other Property and Investments	152,081,177	132,204,638
	Current and Accrued Assets		
131	Cash	3,902,478	6,081,595
132	Interest Special Deposits	-	-
135	Working Funds	158,800	157,600
136	Temporary Cash Investments	7,546,635	8,642,762
141	Notes Receivable	1,560,979	1,316,802
142	Customer Accounts Receivable	39,933,193	38,255,504
143	Other Accounts Receivable	7,588,689	8,192,059
144	Accumulated Provision for Uncollectible Accts. - Cr.	(25,615,867)	(16,520,999)
146	Accounts Receivable from Assoc. Companies	6,344,846	9,698,072
154	Plant Materials and Operating Supplies	17,452,238	18,492,413
155	Merchandise	-	-
163	Stores Expense Undistributed	616,906	434,942
164	Gas Stored Underground - Current	34,965,144	33,467,810
165	Prepayments	11,705,871	12,119,197
171	Interest and Dividends Receivable	-	-
173	Accrued Utility Revenue	15,521,216	16,218,916
175	Derivative Instrument Assets	38,188	-
	Total Current and Accrued Assets	121,719,316	136,556,673
	Deferred Debits		
182	Other Regulatory Assets	180,441,558	205,852,856
183	Other Preliminary Survey and Invest.	4,013,333	5,969,477
184	Clearing Accounts	(7,942,815)	(8,094,919)
186	Miscellaneous Deferred Debits	(2,734,850)	446,736
188	Research, Development & Demonstration Expenditures	- 3,191,437	- 1,678,072
189	Loss on Reacquired Debt	2,622,022	1,898,412
190	Accumulated Deferred Income Taxes	-	-
191	Unrecovered Purchased Gas Costs	(42,290,745)	5,769,456
	Total Deferred Debits	137,299,940	213,520,090
	Total Assets and Other Debits	$ 2,072,963,528	$ 2,257,299,235

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BALANCE SHEET

	Liabilities and Other Credits	September 30, 2024	September 30, 2025
	Proprietary Capital		
201	Common Stock Issued	$ 59,170,600	$ 59,170,600
207	Premium on Capital Stock	68,500	68,500
208	Donations Received from Stockholders	168,377,683	222,509,559
216	Unappropriated Earned Surplus	434,115,972	461,765,336
219	Other Comp Income (Loss)	(10,096,681)	(12,749,624)
439	Adjustments to Retained Earn	24,693,289	24,693,289
	Total Proprietary Capital	676,329,364	755,457,661
	Long Term Debt		
223	Advances from Associated Companies	425,000,000	600,000,000
224	Other Long-Term Debt	-	-
	Total Long Term Debt	425,000,000	600,000,000
	Current and Accrued Liabilities		
228.2	Accum. Provision for Injuries & Damages	2,631,858	2,470,478
228.3	Accum. Provision for Pension and Benefits	(24,001,692)	(28,834,363)
229	Accum. Provision for Rate Refunds	370,509	247,006
230	Asset Retirement Obligations	14,933,097	15,887,152
232	Accounts Payable	39,464,578	39,775,844
233	Notes Payable to Associated Companies	267,300,000	191,700,000
234	Accounts Payable to Associated Companies	31,096,900	28,571,422
235	Customer Deposits	20,166,929	16,435,696
236	Taxes Accrued	(26,275,911)	(30,659,857)
237	Interest Accrued	-	-
238	Dividends Declared	13,300,000	14,500,000
241	Tax Collections Payable	(1,688,501)	1,459,434
242	Miscellaneous Current and Accrued Liabilities	21,763,832	25,225,316
244	Derivative Instrument Liabilities	8,895	70,993
	Total Current and Accrued Liabilities	359,070,495	276,849,121
	Deferred Credits and Resources		
252	Customer Advances for Construction	616,723	557,409
253	Other Deferred Credits	6,887,814	9,254,799
254	Deferred FASB 109 Liability	301,336,304	264,073,544
255	Accumulated Deferred Investment Tax Credit	3	3
263	Deferred Compensation Plan Liability	-	-
		308,840,844	273,885,756
	Accumulated Deferred Income Taxes		
282	Liberalized Depreciation	265,768,622	276,954,917
283	Other	37,954,203	74,151,782
	Total Deferred Credits	303,722,824	351,106,698
	Total Liabilities and Other Credits	$ 2,072,963,528	$ 2,257,299,235

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.3

Request:

Provide a detail of other physical property, investments in affiliated companies, and other investments for the HTY. Provide a schedule showing any anticipated changes for the FTY and the FPFTY, if applicable.

Response:
Major items included in Account 121 - Non-Utility property and Account 124 - Other Investments for National Fuel Gas Distribution Corporation at September 30, 2025, are detailed

ACCOUNT 121 - Non-Utility Property (New York Jurisdiction only; none in Pennsylvania Jurisdiction)	$1,162,034
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.	

There are no anticipated changes to the Non-Utility Property account for the FTY and FPFTY, as this balance has historically remained unchanged.

ACCOUNT 124 - Other Investments (Pennsylvania Jurisdiction only; none in New York Jurisdiction)	$4,132,720
Balance includes shares of MetWest Low Duration Bond Fund held by Grantor Trust	

The Other Investments account reflects market activity and transactions within a grantor trust, including the sale of shares. Due to the nature of these activities, future balances cannot be reasonably projected for the FTY and FPFTY.

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.4

Request:

Supply the amounts and purpose of special cash accounts of all types, including any of the following:

III.F.4.a Interest and dividend special deposits.
III.F.4.b Working funds other than general operating cash accounts.
III.F.4.c Other special cash accounts and amounts (e.g., temporary cash investments).

Response:

The amounts and purpose of Special Cash Accounts for National Fuel Distribution Corporation at September 30, 2025 are as follows:

III.F.4.a
No interest or dividend special deposit cash accounts.

III.F.4.b
Account 135 – Working Fuds (Total Corporation) $ 157,600.00
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.

III.F.4.c
Account 136 – Temporary Cash Investments (Total Corporation) $ 8,642,762.15
The balance is largely composed of funds held in a grantor trust that are being used to refund overcollected other post-employment benefit (OPEB) expenses to Pennsylvania customers pursuant to a tariff supplement that went into effect on October 1, 2021.

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.5

Request:

Describe the nature, origin and amounts of notes receivable, accounts receivable and accounts payable to and from affiliates, and any other receivables or payables, other than customer accounts, which appear on the HTY balance sheet. Identify amounts that are greater than 15% of total receivables and payables respectively. Do not net receivables and payables unless there is a master agreement between the public utility and the third party that permits the netting of accounts receivable and accounts payable.

Response:

Account 143 - Other Accoutns Receivable (National Fuel Gas Distribution Corporation (Pennsylvania Division) at September 30, 2025)

The account balance consists of the following:

			% of total AR
Gas Line Hits		$ 482,670	46%
Reimbursable Work Billings		320,656	30%
Miscellaneous Receiveables			
Various Contractors	(104,063)		
Other	9,502	(94,561)	
Total Account 143		$ 708,765	

Account 146 - Accounts Receiveable from Associated Companies (National Fuel Gas Distribution Corporation (Pennsylvania Division) at September 30, 2025)

The account balance consists of the following:

		% of total AR
National Fuel Gas Supply Corporation	$ 231,666	22%
National Fuel Gas Midstream Company, LLC	96,730	
Empire Pipeline, Inc.	5,427	
National Fuel Gas Company	5,132	
Seneca Resources Company, LLC	4,055	
Total Account 146	$ 343,010	

Account 232 - Accounts Payable (National Fuel Gas Distribution Corporation (Pennsylvania Division) at September 30, 2025)

The account balance consists of the following:

		% of total AP
Purchase of Receivables Liabilities	$ (111,007,438)	86%
Accounts Payable to Vendors	(7,510,565)	
Gas Purchases	(3,567,350)	
Construction Retainage	(1,234,348)	
Payroll Liabilities	(569,821)	
Employee Related Liabilities	(128,145)	
Tax Liabilities (benefit)	320,288	
Total Account 234	$ (123,697,379)	

Account 234 - Accounts Payable from Associated Companies (National Fuel Gas Distribution Corporation (Pennsylvania Division) at September 30, 2025)

The account balance consists of the following:

National Fuel Gas Supply Corporation	$ (4,674,110)
National Fuel Gas Company	(221,595)
National Fuel Gas Midstream Company, LLC	(6,203)
Total Account 234	$ (4,901,907)

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.6

Request:

Provide the amount of accumulated reserve, method and rate of accrual, amounts accrued, and amounts written-off for uncollectible accounts in the HTY and the 2 years immediately preceding the HTY.

Response:

Account 144 - Accumulated Provision for Uncollectible Accounts
Accruals, Write-Offs & Recoveries for the Twelve Months Ended
September 30, 2023, 2024, and 2025

National Fuel Gas Distribution Corporation - PA Rate Jurisdiction

Period Ending	Beginning Balance	Accruals	Write-Offs	Recoveries & Other	Ending Balance
9/30/23	5,525,782	3,572,047	(2,963,333)	403,028	6,537,523
9/30/24	6,537,523	3,096,597	(4,420,277)	223,226	5,437,069
9/30/25	5,437,069	4,395,579	(6,213,281)	273,773	3,893,141

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.

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.7

Request:

Provide a list of prepayments not otherwise identified elsewhere in response to the reporting requirement in connection with rate base.

Response:

ACCOUNT 165 - Prepayments
National Fuel Gas Distribution Corporation at September 30, 2025

Prepaid Taxes Balance consists of the unamortized portion of property tax assessments.	$	5,680,126
Prepaid Insurance Balance represents unamortized portion of insurance premiums which are written-off over the period of insurance coverage.		2,104,615
Prepaid Software Balance represents unamortized portion of prepaid maintenance expenses for Peoplesoft, SAP, Microsoft, Outsystems, Checkpoint, Oracle and XBRL.		2,024,174
State of New York Public Service Commission (PSC) Balance represents unamortized portion of general New York Public Service Comission assessment.		1,543,484
Pennsylvania Public Utility Commission (PUC) Balance represents unamortized portion of general assessment.		731,466
Miscellaneous Prepaids Balance represents prepaid postage meter expenses and other prepaid expenses.		35,331
Total Account 165 - Prepayments	$	12,119,197

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.8

Request:

Provide all of the following for each deferred asset and deferred liability on the HTY balance sheet:

III.F.8.a	Description of each deferral.
III.F.8.b	Date of origin for each deferral.
III.F.8.c	Account name and number.
III.F.8.d	Reference to Commission or other regulatory authority approval, including docket number(s).
III.F.8.e	Amount contained on the balance sheet for each individual deferral and corresponding amount charged to operations for the HTY.
III.F.8.f	Disposition policy (for example, method of determining yearly amortization).
III.F.8.g	Anticipated changes to each account through THE end of the FPFTY.

Response:

Response to Request III.F.8 is included in the attached document (page 2 of 2).

Prepared by or under the supervision of: Michael J. Maggioli

III.F.8.a Description	III.F.8.b Date of Origin	III.F.8.c USoA Account Number	III.F.8.c USoA Account Name	III.F.8.d Approval Reference (Docket/Order)	III.F.8.e HTY Balance ($)	III.F.8.f Disposition Policy	III.F.8.g FTY Amortization ($)	III.F.8.g FPFTY Amortization ($)
Other regulatory assets; regulatory asset corresponding to flow-through of temporary differences	1	182303	Deferred Tax Asset – FASB 109	N/A	$ 68,298,521.44	N/A	N/A	N/A
Regulatory Asset – Deferred OPEB	1	182319	Regulatory Asset – Deferred OPEB	N/A	$ (44,750,930.68)	3	3	3
Regulatory Asset – Pension Costs	1	182325	Regulatory Asset – Pension Costs	N/A	$ (17,842,904.00)	3	3	3
Regulatory Asset – PA GTI Delta Fund	11/2006	182346	Regulatory Asset – PA GTI Delta Fund	R-2022-3035730	$ (995,082.56)	Per order; Expenditure dependent	$ 526,466.00	$ 526,467.00
Regulatory Asset – FAS 158 Adjustment Pension	1	182393	Regulatory Asset – FAS 158 Adjustment Pension	N/A	$ 33,319,174.00	3	3	3
Regulatory Asset – FAS 158 Adjustment ERP	1	182394	Regulatory Asset – FAS 158 Adjustment ERP	N/A	$ (2,143,638.00)	3	3	3
Regulatory Asset – FAS 158 Adjustment TopHat	1	182395	Regulatory Asset – FAS 158 Adjustment TopHat	N/A	$ 235,998.00	3	3	3
Regulatory Asset – INT EXP MGC PGC	2	182602	Regulatory Asset – INT EXP MGC PGC	PGC costs approved annually through 1307(f) proceeding	$ 18,390.67	PGC reconciliation	PGC reconciliation	PGC reconciliation
Regulatory Asset – Int Exp CFCTR Storage	2	182603	Regulatory Asset – Int Exp CFCTR Storage	PGC costs approved annually through 1307(f) proceeding	$ (47,119.18)	PGC reconciliation	PGC reconciliation	PGC reconciliation
Regulatory Asset – Supplier Refund PGC	2	182604	Regulatory Asset – Supplier Refund PGC	PGC costs approved annually through 1307(f) proceeding	$ 33,110.87	PGC reconciliation	PGC reconciliation	PGC reconciliation
Regulatory Asset – Supplier Refund Int Exp PGC	2	182605	Regulatory Asset – Supplier Refund Int Exp PGC	PGC costs approved annually through 1307(f) proceeding	$ (22,710.01)	PGC reconciliation	PGC reconciliation	PGC reconciliation
Regulatory Asset – PA LIRA Rider Reconciliation	2	182606	Regulatory Asset – PA LIRA Rider Reconciliation	NA	$ 64,560.74	3	3	3
Regulatory Asset – AM Arrangement Deferral	1	182933	Regulatory Asset – AM Arrangement Deferral	NA	$ 28,277.49	3	3	3
Regulatory Asset – Deferred Fringe Benefit OPEB	10/2021	182934	Regulatory Asset – Deferred Fringe Benefit OPEB	R-2021-3027406	$ (7,355,658.04)	5	5	5
Regulatory Asset – OPEB Bill Credit	10/2021	182935	Regulatory Asset – OPEB Bill Credit	R-2021-3027406	$ (483,650.00)	3	3	3
Regulatory Asset – OPEB 5-Year Surcredit	10/2021	182936	Regulatory Asset – OPEB 5-Year Surcredit	R-2021-3027406	$ (7,666,290.17)	Refund/offset mechanism; Proposed extention included in current case	$ 5,837,500.00	$ 5,837,500.00
Other Misc Def Debit	1	186038	Other Misc Def Debit	NA	$ 177,476.40	Amortize over life of new line of credit	$ 50,479.16	$ 50,479.16
Deferred EPM Cloud Forecast	1	186064	Deferred EPM Cloud Forecast	NA	$ 75,749.48	Amortize over software life	$ 20,199.88	$ 20,199.88
Deferred Environmental Software	1	186065	Deferred Environmental Software	NA	$ 64,936.01	NA	NA	NA
Reimbursable Work	1	186080	Reimbursable Work	NA	$ 666,029.04	NA	NA	NA
Regulatory Asset – LIURP Program Deferral	1	186750	Regulatory Asset – LIURP Program Deferral	NA	$ (1,951,331.21)	3	3	3
Regulatory Asset – PA Delta Funds Field Support	1	188018	Regulatory Asset – PA Delta Funds Field Support	NA	$ 4,574.89	3	3	3
Regulatory Asset – Loss-Reacquired Debt	1	189000	Regulatory Asset – Loss-Reacquired Debt	NA	$ 576,457.61	3	3	3
Regulatory Asset – Deferred Gas Cost Unbilled – Retail	2	191140	Regulatory Asset – Deferred Gas Cost Unbilled – Retail	PGC costs approved annually through 1307(f) proceeding	$ (1,394,380.45)	PGC reconciliation	PGC reconciliation	PGC reconciliation
Regulatory Asset – PAD MGC PGC	2	191220	Regulatory Asset – PAD MGC PGC	PGC costs approved annually through 1307(f) proceeding	$ 2,342,640.82	PGC reconciliation	PGC reconciliation	PGC reconciliation
Regulatory Liability – Def FASB 109	1	254001	Regulatory Liability – Def FASB 109	N/A	$ 3,975,964.23	3	3	3
Regulatory Liability – Def FASB 109 ARAM (Protected EDIT)	1	254005	Regulatory Liability – Def FASB 109 ARAM (Protected EDIT)	N/A	$ (22,887,501.00)	3	3	3
Regulatory Liability – Def FASB 109 Unprotected	1	254007	Regulatory Liability – Def FASB 109 Unprotected	N/A	$ 2,063,866.00	3	3	3
Regulatory Liability – ARAM/RSG Gross Up	3	254008	Regulatory Liability – ARAM/RSG Gross Up	N/A	$ 2,510,065.79	3	3	3
Regulatory Liability – Unprotected Gross Up	3	254009	Regulatory Liability – Unprotected Gross Up	N/A	$ (2,298,601.93)	3	3	3
Regulatory Liability – PA Tax Rate Changes	3	254017	Regulatory Liability – PA Tax Rate Changes	N/A	$ (11,797,059.00)	3	3	3
Regulatory Liability – Insurance Settlement Proceeds	3	254020	Regulatory Liability – Insurance Settlement Proceeds	N/A	$ (936,313.95)	4	4	4
Regulatory Liability – Medicare Subsidy	3	254025	Regulatory Liability – Medicare Subsidy	N/A	$ (921,649.00)	Proposed amortization included in FPFTY per current filing.	$ -	$ (307,216.33)
Accumulated deferred income taxes - other property	1	282100	Accumulated Deferred Income Taxes – Depreciation	N/A	$ (74,940,198.84)	N/A	See Exhibit A Sch C-6 for ADIT forecast	See Exhibit A Sch C-6 for ADIT forecast
Accumulated deferred income taxes - other property; impact of Tax Cuts and Jobs Act change to Federal tax rate from 35% to 21%; account not included in rate base	12/31/2017	282109	Accumulated Deferred Income Taxes – Plant FAS 109	M-2018-2641242	$ 22,887,501.00	Amortized using Average Rate Assumption Method (ARAM)	See Exhibit A Sch D-11 for ARAM forecast	See Exhibit A Sch D-11 for ARAM forecast
Accumulated deferred income taxes - other property state	1	282150	Accumulated Deferred Income Taxes – Short-Term Depreciation	N/A	$ (3,984,928.00)	N/A	See Exhibit A Sch C-6 for ADIT forecast	See Exhibit A Sch C-6 for ADIT forecast
Accumulated deferred income taxes - other property state	1	282250	Accumulated NYS Deferred Tax – Plant	N/A	$ 2,798,844.00	N/A	See Exhibit A Sch C-6 for ADIT forecast	See Exhibit A Sch C-6 for ADIT forecast
Accumulated deferred income taxes - other	1	283000	Accumulated Deferred Income Taxes – Other	N/A	$ 2,565,159.47	N/A	3	3
Accumulated deferred income taxes - other	1	283100	Accumulated Deferred Income Taxes – Federal Other	N/A	$ (5,469,911.97)	N/A	3	3
Accumulated deferred income taxes - other; debit to accumulated deferred income taxes to record the tax effect of anticipated Medicare subsidy	3/31/2007	283106	Accumulated Deferred Income Taxes – Medicare Subsidy	M-2022-3035730	$ 208,206.00	Amortized over three-year period; final amortization is in FY2026	$ 208,206.00	$ -
Accumulated deferred income taxes - other	1	283109	Accumulated Deferred Income Taxes – Other FAS 109	N/A	$ (74,016,191.65)	N/A	3	3
Accumulated deferred income taxes - other OCI	1	283133	Accumulated Deferred Income Taxes – OCI	N/A	$ 3,921,990.00	N/A	3	3
Accumulated deferred income taxes - other state	1	283150	Accumulated Deferred Income Taxes – General	N/A	$ 106,042.00	N/A	3	3
Accumulated deferred income taxes - other state	1	283217	Accumulated Deferred Income Taxes – PA Tax Rate Changes	N/A	$ 11,797,059.00	N/A	3	3
Accumulated deferred income taxes - other state	1	283250	Accumulated NYS Deferred Tax – Other	N/A	$ 95,334.00	N/A	3	3

1 Account is permanent and does not have a discrete origin date; established as part of standard accounting structure.

2 Account established under Commission tariff or regulation; no specific docket order.

3 Excluded from rate base. Amounts remain deferred pending Commission approval. Any recovery/return and amortization methodology/period will be established by Commission order (or via the applicable rider reconciliation). No carrying costs unless explicitly authorized.

4 Amount represents environmental insurance proceeds that have been deferred as a regulatory liability since the rate payor paid for the premiums on the original policy. Environmental claims are processed against this account as they arise.

5 Amount represents a fringe benefit load adjustment that will reduce the cost of labor charged to capital projects and affiliates during fiscal 2026.

N/A Not Applicable - excluded from rate base.

Prepared by or under the supervision of:
Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.9

Request:

If the public utility is not publicly traded, supply the basis for injury and damages reserve and amortization shown on the HTY balance sheet. If the public utility is publicly traded, provide the independent audit report that includes an analysis of the reserve for injuries and damages.

Response:

National Fuel Gas Distribution Corporation is not a publicly traded company.

Balance for Pennsylvania Jurisdiction at September 30, 2025

ACCOUNT 228.2 – Accumulated Provision for Injuries and Damages $ (288,941)

This amount represents an accrual for incurred by not reported claims expense. The reserve is recorded as a debit to Other Regulatory Assets.

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.10

Request:

Provide a brief description and amount for any reserves outside the ordinary course of business appearing on the HTY balance sheet.

Response:

National Fuel Gas Distribution Corporation at September 30, 2025

ACCOUNT 229 - Accumulated Provision for Rate Refunds	$	(247,006)

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

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.11

Request:

Provide an analysis of unappropriated retained earnings for the HTY and the 2 years immediately preceding the HTY.

Response:

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
UNAPPROPRIATED RETAINED EARNINGS

	Fiscal Year Ended		
	2023	2024	2025
Balance, Beginning of Year	$ 447,643,541	$ 449,819,868	$ 458,809,262
Balance Transferred from Income	48,576,327	57,089,394	83,249,364
Dividends Declared - Common Stock	46,400,000	48,100,000	55,600,000
	$ 449,819,868	$ 458,809,262	$ 486,458,625

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-F-Balance Sheet
Delivered on January 28, 2026

III-F.12

Request:

Describe the purpose of each advance made by the public utility to the parent company and describe the terms and conditions associated with such advance for the HTY and the 2 years immediately preceding the HTY. Provide an estimate of future advances or repayments by the public utility to the parent company that are expected to occur in the FTY or the FPFTY or both.

Response:

NFGDC does not make advances to National Fuel Gas Company.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-G-Income Statement and Cash Flow Statement
Delivered on January 28, 2026

III-G.1

Request:

Provide most current available income statement for the public utility, the parent company, and the consolidated group. If a claim is made for separate operating divisions of the public utility, an income statement must be shown for each operating division.

Response:

Please see the following pages for income statements for National Fuel Gas Company and NFGDC. The latest available income statement for NFGDC PA can be found in the response to ROR-013.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-G-Income Statement and Cash Flow Statement
Delivered on January 28, 2026

(III-G.1 cont'd)

NATIONAL FUEL GAS COMPANY
Income Statement
($000) Omitted

	FY 2025
Operating Revenues	$ 2,263,901
OPERATING REVENUE DEDUCTIONS	
Purchased Gas Sold	213,441
Operating & Maintenance	544,226
Other Taxes	94,380
Impairment of Assets	141,802
Depreciation, Depletion, & Amortization	456,594
Total Operating Revenue Deductions	1,450,442
Operating Income	**813,459**
Other Income & Deductions	8,100
Non-Service Pension Costs	(28,327)
Interest Expense	155,834
Income before taxes	**694,053**
Income taxes	175,548
Net Income	**$ 518,504**

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-G-Income Statement and Cash Flow Statement
Delivered on January 28, 2026

(III-G.1 cont'd)

NATIONAL FUEL GAS DISTRIBUTION COMPANY
INCOME STATEMENT
($000 OMITTED)

	FY 2025
OPERATING REVENUES	
Total Operating Revenues	**808,843**
Purchased Gas Sold	358,454
Revenue Tax	9,872
Total	**368,326**
Margin	**440,517**
Other Operating Revenues	8,786
OPERATING REVENUE DEDUCTIONS	
Total O&M Expenses	234,455
Depreciation, Depletion, & Amortization	69,701
Property, Franchise & Other Taxes	31,134
Total Operating Revenue Deductions	**335,290**
Operating Income	**114,013**
Other Income & Deductions	2,641
Non Service Pension Costs	(25,217)
Total Interest Expense	42,969
Income Before Taxes	**98,903**
Total Income Taxes	**15,653**
Net Income	**83,249**

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-G-Income Statement and Cash Flow Statement
Delivered on January 28, 2026

III-G.2

Request:

Provide copies of the summaries of the public utility's projected revenues, expenses, and capital budgets for the FTY and the FPFTY.

Response:

See the Company's response to III-E.16

Prepared by or under the supervision of: Anthony Formato

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-G-Income Statement and Cash Flow Statement
Delivered on January 28, 2026

III-G.3

Request:

Provide a summary income statement showing all of the following:

III.G.3.a Per book income statement for the HTY.
III.G.3.b FTY adjustments to annualize and normalize revenue and expenses under present rates.
III.G.3.c Pro forma FTY income statement at present rates.
III.G.3.d FPFTY adjustments to revenues and expenses at present rates.
III.G.3.e Pro forma FPFTY income statement at present rates.
III.G.3.f Requested increase and corresponding iterative changes (e.g., uncollectible accounts, assessments and income taxes) with increase.
III.G.3.g Pro forma FPFTY income statement at proposed rates.
III.G.3.h References to schedules that contain supporting details for corresponding adjustments.

Response:

a – g. 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 at present and proposed rates.

h. 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 Courtney Mann, 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 Joshua Nowak, National Fuel Statement No. 10, Direct Testimony of James Welch, 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 Courtney Mann, 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 Erica Forcucci, 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
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-G-Income Statement and Cash Flow Statement
Delivered on January 28, 2026

III-G.4

Request:

Provide comparative income statements showing increases and decreases between the following two periods of time: (1) Two years prior to the HTY and one year prior to the HTY. (2) One year prior to the HTY and the HTY. Provide explanations for each comparison for variances that are greater than 15% of the summary level account type.

Response:

National Fuel Gas Distribution Corporation (Pennsylvania Division)
Comparative Statements of Income
(In Thousands)

	Twelve Months Ended 9/30/2023	Twelve Months Ended 9/30/2024	Variance $	Variance %
Revenue				
Gas Service Revenue	$ 273,903	$ 204,763	$ (69,140)	-33.8%
Other Operating Revenue	829	1,559	730	46.9%
Total Operating Revenues	274,732	206,322	(68,411)	-33.2%
Expenses				
Operating and Maintenance Expense	229,626	141,184	(88,441)	-62.6%
Depreciation and Amortization Expense	16,200	17,846	1,645	9.2%
Other Taxes	2,041	2,326	285	12.3%
Interest (Income) / Expense	7,726	10,010	2,284	22.8%
Miscellaneous (Income) / Expense	443	(410)	(853)	207.9%
Total Expenses Before Income Taxes	256,036	170,956	(85,079)	-49.8%
Income Before Taxes	18,696	35,365	16,669	47.1%
Tax Expense/(Benefit)	1,344	(316)	(1,660)	525.4%
Net Income	$ 17,352	$ 35,681	$ 18,329	51.4%

Explanations of major variances, defined as 15% or greater of the summary level account type, are shown below (in thousands):

Gas Service Revenue – Decrease of $69,140 primarily due to a decrease in gas costs (Account 481).

Other Operating Revenue – Increase of $730 primarily due to an increase in the estimated refund of tax benefit resulting from the 2017 Tax Reform (Account 495).

Operating and Maintenance Expense – Decrease of $88,441 primarily due to a decrease in gas costs (Account 401.999).

Interest (Income)/Expense - Increase of $2,284 relates to higher interest on long term debt as a result of higher outstanding debt balances (Account 430.0), higher interest rates for money pool funds (Account 430.004), and a larger amount of overcollection of gas costs (Account 431.401).

Miscellaneous Income / Expense – Decrease of $853 primarily due to a decrease in realized losses on Grantor Trust investments partially offset by unrealized gains on such investments (Account 421).

Tax Expense – Decrease of $1,660 primarily due to permanent differences associated with repairs and maintenance deduction calculation methodology offset by an increase in federal tax credits not yet utilized.

Response:

National Fuel Gas Distribution Corporation (Pennsylvania Division)
Comparative Statements of Income
(In Thousands)

	Twelve Months Ended 9/30/2024	Twelve Months Ended 9/30/2025	Variance $	Variance %
Revenue				
Gas Service Revenue	$ 204,763	$ 238,277	$ 33,514	14.1%
Other Operating Revenue	1,559	1,463	(96)	-6.6%
Total Operating Revenues	206,322	239,740	33,417	13.9%
Expenses				
Operating and Maintenance Expense	141,184	173,226	32,042	18.5%
Depreciation and Amortization Expense	17,846	19,244	1,398	7.3%
Other Taxes	2,326	2,151	(175)	-8.1%
Interest (Income) / Expense	10,010	12,184	2,174	17.8%
Miscellaneous (Income) / Expense	(410)	(123)	287	-232.2%
Total Expenses Before Income Taxes	170,956	206,682	35,725	17.3%
Income Before Taxes	35,365	33,058	(2,307)	-7.0%
Tax (Benefit)/Expense	(316)	2,820	3,136	111.2%
Net Income	$ 35,681	$ 30,239	$ (5,442)	-18.0%

Explanations of major variances, defined as 15% or greater of the summary level account type, are shown below (in thousands):

Operating and Maintenance Expense – Increase of $32,042 primarily due to an increase in gas costs (Account 401.999)

Interest (Income)/Expense - Increase of $2,174 relates to higher interest on long term debt as a result of higher outstanding debt balances (Account 430.0), offset by lower interest rates for money pool funds (Account 430.004), offset by smaller amount of overcollection of gas costs (Account 431.401) and offset by decrease in interest income earned for Grantor Trust (Account 419.001).

Miscellaneous Income / Expense – Decrease of $287 due to a decrease in unrealized losses on Grantor Trust investments, an increase in realized losses on such investments along with an offset increase of gain on disposal of property (Account 421).

Tax Expense – Increase of $3,136 due to permanent differences associated with repairs and maintenance deduction calculation methodology, changes in credit carryforward utilization between periods, amortization of Medicare subsidy amounts pursuant to the PA PUC 2022 rate case settlement, and higher state income tax resulting from a reduced repairs and maintenance deduction.

Prepared by or under the supervision of:
Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-G-Income Statement and Cash Flow Statement
Delivered on January 28, 2026

III-G.5

Request:

Provide operating income claims and rate of return on rate base for the HTY, the FTY and the FPFTY under all of the following:

III.G.5.a Present rates.
III.G.5.b Pro forma present rates.
III.G.5.c Pro forma 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
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-G-Income Statement and Cash Flow Statement
Delivered on January 28, 2026

III-G.6

Request:

If a cash flow analysis is provided with the filing, provide a cash flow statement under present rates showing all of the following:

III.G.6.a All cash inflows from customer rates.
III.G.6.b Depreciation.
III.G.6.c Deferred taxes.
III.G.6.d External financing.
III.G.6.e Investment income.
III.G.6.f All other sources of cash.
III.G.6.g All cash outflows used to pay for public utility operations, administrative and general expenses, taxes, capital investments and dividends.
III.G.6.h All other cash outflows identifying the uses of funds.

Response:

A cash flow analysis has not been provided as part of this filing.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-G-Income Statement and Cash Flow Statement
Delivered on January 28, 2026

III-G.7

Request:

If a cash flow analysis is provided with the filing, provide a cash flow statement under the FPFTY proposed rates showing all of the following:

III.G.7.a All cash inflows from customer rates.
III.G.7.b Depreciation.
III.G.7.c Deferred taxes.
III.G.7.d External financing.
III.G.7.e Investment income.
III.G.7.f All other sources of cash.
III.G.7.g All cash outflows used to pay for public utility operations, administrative and general expenses, taxes, capital investments and dividends.
III.G.7.h All other cash outflows identifying the uses of funds.

Response:

A cash flow analysis has not been provided as part of this filing.

Prepared by or under the supervision of: James C. Welch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.1

Request:

Provide for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY all of the following by customer class:

III.H.1.a Customer count.
III.H.1.b Sales by unit.
III.H.1.c Revenues.
III.H.1.d Change in revenue expressed as a percentage and a dollar amount.
III.H.1.e Forfeited discounts.
III.H.1.f Detailed breakdown of miscellaneous revenues.
III.H.1.g Annualizing and normalizing adjustments, showing all calculations.
III.H.1.h Surcharge revenues from recorded revenues itemized by appropriate revenue category.

Response:

i. Please see Exhibit CTM-1 through CTM-7 for FPFTY, FTY, and HTY for request (a) through (h). Please see attachment III-H.1 for requests regarding 2 years immediately preceding the HTY and for late payment charges. Please refer to III-H.5 for a detailed breakdown of miscellaneous revenues.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Pennsylvania Division
Late Payment Charges
III-H.1

Rate Category	10/2022	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	Total
C_NGVS	0	-	-	1	248	-	-	-	-	-	-	-	249
DMLMT	540	-	-	-	-	-	-	-	-	-	-	-	540
IVIS	(1,252)	306	848	108	1,382	1,479	1,273	2,382	(289)	487	243	583	7,548
IVIS-LBS	45	25	111	-	-	-	-	-	-	-	-	-	181
IVIS_DMT	109	114	298	499	392	111	-	-	236	119	28	-	1,905
LCPA	482	1,200	2,179	3,581	4,411	3,289	2,637	2,125	1,217	1,172	558	599	23,450
LCPA-BYP	-	-	-	-	-	-	-	24	-	-	-	-	24
LCPA_DMT	204	366	186	834	414	370	177	43	540	249	206	48	3,635
LIS	-	-	-	-	-	-	-	-	-	-	-	-	-
LIS_DMT	208	320	378	2,434	1,785	2,400	1,275	-	412	278	-	-	9,489
LVIS	-	152	-	91	-	12	226	27	-	-	-	-	508
LVIS-LBS	-	-	-	-	-	-	-	-	-	-	-	-	-
LVIS_DMT	114	297	330	860	915	373	390	0	120	211	86	-	3,697
RSS	81,519	98,862	130,633	159,916	166,229	137,132	122,593	97,121	80,214	54,354	68,158	71,844	1,268,577
SCPA-LL	1,043	1,483	2,703	4,944	5,710	5,171	4,707	3,129	883	298	621	860	31,553
SCPA-UL	1,393	1,427	2,857	5,664	5,821	5,528	5,242	3,386	1,415	885	743	1,203	35,564
SVIS	15	36	116	392	371	603	453	480	76	(1)	499	17	3,055
SVIS-BYP	5	-											5
Total	**84,425**	**104,588**	**140,639**	**179,322**	**187,678**	**156,468**	**138,971**	**108,717**	**84,825**	**58,052**	**71,142**	**75,154**	**1,389,981**

Rate Category	10/2023	11/2023	12/2023	01/2024	02/2024	03/2024	04/2024	05/2024	06/2024	07/2024	08/2024	09/2024	Total
C_NGVS	-	-	83	236	244	244	244	-	-	-	-	-	1,050
DMLMT	-	-	-	-	-	-	-	-	-	-	-	-	-
IVIS	257	335	737	806	1,272	774	502	671	799	230	140	116	6,639
IVIS-LBS	-	-	-	-	-	(7)	-	-	-	-	-	-	(7)
IVIS_DMT	118	106	294	509	346	364	320	447	134	108	70	133	2,950
LCPA	783	808	1,711	1,919	2,389	2,779	1,106	1,255	1,328	916	559	403	15,956
LCPA-BYP	13	-	-	-	10	-	-	-	-	-	-	-	22
LCPA_DMT	-	-	604	670	801	469	659	746	646	34	32	424	5,085
LIS	-	-	-	-	-	-	-	-	-	-	-	-	-
LIS_DMT	-	297	434	1,695	1,013	1,069	2,251	2,203	883	679	305	445	11,273
LVIS	25	110	-	134	-	-	-	-	108	-	-	121	497
LVIS-LBS	-	-	-	-	-	-	-	-	-	-	-	-	-
LVIS_DMT	-	70	2,197	888	284	203	1,271	812	587	192	548	322	7,374
RSS	66,606	77,915	100,103	120,541	124,886	101,434	85,666	75,594	69,144	54,570	61,838	60,119	998,415
SCPA-LL	752	1,518	1,689	2,890	3,355	3,978	3,527	2,631	1,002	598	786	1,140	23,867
SCPA-UL	787	1,009	2,040	3,109	3,668	3,804	2,840	2,428	973	448	730	506	22,343
SVIS	13	(30)	51	134	150	270	167	91	95	(4)	24	29	990
SVIS-BYP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**69,354**	**82,138**	**109,943**	**133,530**	**138,418**	**115,381**	**98,554**	**86,879**	**75,699**	**57,771**	**65,032**	**63,758**	**1,096,457**

Rate Category	10/2024	11/2024	12/2024	01/2025	02/2025	03/2025	04/2025	05/2025	06/2025	07/2025	08/2025	09/2025	Total
C_NGVS	-	-	-	-	-	0	-	-	382	6	6	6	400
DMLMT	-	-	-	-	-	-	-	-	-	-	-	-	-
IVIS	108	479	608	911	1,196	1,341	1,541	825	1,045	460	571	766	9,851
IVIS-LBS	-	-	-	-	4	-	-	-	-	-	-	74	77
IVIS_DMT	64	193	575	477	519	951	563	329	349	53	91	313	4,476
LCPA	452	824	1,278	2,231	3,907	3,666	2,169	1,282	1,519	941	701	306	19,276
LCPA-BYP	-	-	-	-	-	-	-	-	-	-	-	49	49
LCPA_DMT	135	-	470	825	699	944	242	273	704	703	340	261	5,596
LIS	-	-	-	-	453	-	-	-	-	-	-	-	453
LIS_DMT	227	854	907	1,012	-	1,534	304	1,382	719	1,729	978	1,604	11,250
LVIS	129	99	225	148	154	-	-	335	-	114	-	-	1,202
LVIS-LBS	-	-	187	(93)	-	-	-	-	-	-	-	-	93
LVIS_DMT	222	300	1,045	1,325	786	1,338	347	893	1,071	263	67	524	8,181
RSS	58,753	68,842	97,714	118,003	130,135	127,083	96,630	87,167	68,349	54,263	63,169	65,693	1,035,802
SCPA-LL	731	1,248	2,231	3,639	4,033	4,983	4,473	2,431	707	765	1,184	978	27,403
SCPA-UL	711	794	1,799	3,392	4,038	4,098	4,104	2,555	1,237	935	1,198	621	25,484
SVIS	29	28	75	234	351	378	376	144	62	33	51	(2)	1,758
SVIS-BYP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**61,560**	**73,661**	**107,114**	**132,105**	**146,272**	**146,314**	**110,749**	**97,616**	**76,146**	**60,266**	**68,356**	**71,194**	**1,151,353**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Residential Sales Service													
Customers	171,050	171,766	172,664	173,396	173,602	173,716	173,307	172,761	171,908	171,285	170,785	170,255	2,066,493
First 5 Mcf	582,058	697,685	831,412	858,279	825,964	817,904	806,331	730,061	424,470	194,058	237,017	294,047	7,299,286
Over 5 Mcf	157,640	433,643	1,485,885	1,888,348	1,723,910	1,506,203	937,919	387,266	17,877	13,415	1,223	(10,323)	8,543,006
Total Volume	739,698	1,131,329	2,317,297	2,746,626	2,549,874	2,324,107	1,744,251	1,117,327	442,347	207,473	238,240	283,724	15,842,292
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$2,045,753	$2,048,786	$2,112,992	$2,157,003	$2,075,271	$2,066,776	$2,085,990	$2,090,878	$2,099,521	$2,013,614	$2,168,141	$2,393,915	$25,358,640
First 5 Mcf	$1,696,326	$2,033,480	$2,422,840	$2,501,422	$2,407,359	$2,383,350	$2,349,736	$2,127,876	$1,237,039	$565,548	$696,469	$871,188	$21,292,633
Over 5 Mcf	$316,201	$856,745	$2,971,065	$3,776,108	$3,446,765	$3,011,662	$1,875,580	$769,332	$36,067	$26,768	($8,384)	($20,375)	$17,057,534
Revenue Rounding	$187	$1,041	($3,026)	($2,902)	($79)	($2,004)	($1,735)	$1,345	($271)	($150)	$548	($254)	($7,299)
Rider B - State Tax Adjustment	($27,045)	($38,407)	($72,938)	($85,234)	($77,817)	($70,055)	($54,582)	($37,410)	($18,765)	($11,735)	($5,666)	$547	($499,108)
Rider E - Customer Education	$0	$1	$6	$4	($0)	($0)	($0)	($0)	($0)	$0	($0)	($0)	$11
Rider F - LIRA Discount Charge	$112,886	$164,627	$322,961	$382,576	$293,331	$208,234	$157,053	$127,845	$65,357	$29,639	$28,121	$30,282	$1,922,911
Rider G - Merchant Function Charge	$144,579	$216,528	$438,512	$519,582	$448,684	$376,611	$282,871	$173,925	$65,198	$30,723	$20,506	$13,157	$2,730,876
Rider H - Gas Procurement Charge	$77,753	$118,233	$243,339	$288,433	$267,790	$244,055	$183,160	$117,195	$46,486	$21,777	$25,606	$32,780	$1,666,608
Total Base Non Gas Cost Rate Revenue	$4,366,641	$5,401,034	$8,435,751	$9,536,992	$8,861,304	$8,218,628	$6,878,073	$5,370,986	$3,530,631	$2,676,183	$2,925,341	$3,321,241	$69,522,807
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$5,874,980	$8,716,927	$17,447,458	$20,675,701	$17,685,284	$14,673,840	$11,024,769	$6,736,659	$2,503,119	$1,182,276	$1,090,227	$1,134,988	$108,746,227
Rider A - Distribution Charge	$210,114	$320,322	$661,294	$783,667	$729,417	$668,005	$501,417	$331,868	$138,095	$64,276	$66,719	$77,146	$4,552,340
Rider A - Gas Adjustment Charge	$624,462	$1,018,284	$2,267,118	$2,683,626	$2,491,211	$2,271,520	$1,702,711	$1,088,943	$432,139	$202,363	($85,834)	($372,099)	$14,324,446
Rider F - Reconcilation	($5,428)	($8,372)	($17,038)	($20,011)	($52,910)	($83,004)	($61,928)	($39,561)	($15,383)	($7,009)	($7,941)	($9,759)	($328,343)
Rider I - OPEB Surcredit	($154,141)	($237,055)	($487,561)	($577,791)	($536,716)	($488,990)	($366,714)	($234,692)	($93,134)	($43,604)	($48,833)	($59,915)	($3,329,146)
Tax Cuts & Jobs Act Refund	($125,244)	($158,004)	($325,758)	($386,447)	($359,454)	($326,894)	($245,326)	($157,199)	($62,299)	($29,247)	($32,631)	($40,004)	($2,248,507)
Total Gas Cost Revenues	$6,424,743	$9,652,102	$19,545,514	$23,158,746	$19,956,832	$16,714,477	$12,554,929	$7,726,019	$2,902,537	$1,369,055	$981,706	$730,358	$121,717,016
Total Revenues	$10,791,384	$15,053,136	$27,981,265	$32,695,738	$28,818,136	$24,933,106	$19,433,002	$13,097,005	$6,433,169	$4,045,238	$3,907,047	$4,051,599	$191,239,823

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

Residential CAP/LIRA	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	6,870	6,819	6,742	6,780	6,815	7,035	7,329	7,510	7,523	7,570	7,729	7,953	86,675
First 5 Mcf	24,756	29,207	33,141	34,510	33,302	34,116	35,364	33,274	22,028	9,569	10,579	13,116	312,961
Over 5 Mcf	6,957	18,610	62,804	79,213	72,825	65,568	45,942	20,125	1,358	(763)	(438)	(907)	371,292
Total Volume	31,713	47,817	95,945	113,723	106,126	99,683	81,306	53,399	23,385	8,806	10,142	12,209	684,253
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$82,216	$81,400	$82,195	$84,666	$81,801	$84,214	$88,617	$90,349	$91,843	$89,605	$97,949	$111,805	$1,066,657
First 5 Mcf	$72,137	$85,140	$96,579	$100,568	$97,062	$99,413	$103,056	$96,979	$64,197	$27,882	$31,029	$38,877	$912,919
Over 5 Mcf	$13,924	$36,860	$125,590	$158,374	$145,585	$131,108	$91,911	$40,037	$2,715	($1,539)	($1,667)	($1,681)	$741,215
Revenue Rounding	($23)	$21	($135)	($121)	$8	($144)	($139)	$61	$0	$15	$44	$13	($398)
Rider B - State Tax Adjustment	($791)	($1,115)	($2,027)	($2,378)	($2,250)	($2,071)	($1,733)	($1,226)	($645)	($357)	($204)	$31	($14,765)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider G - Merchant Function Charge	$6,186	$9,138	$18,149	$21,522	$18,741	$16,146	$13,162	$8,320	$3,464	$1,306	$863	$510	$117,509
Rider H - Gas Procurement Charge	$3,333	$5,000	$10,075	$11,943	$11,143	$10,468	$8,538	$5,599	$2,457	$924	$1,069	$1,423	$71,973
LIRA Discounts	($136,852)	($187,218)	($362,581)	($422,688)	($352,956)	($321,957)	($274,202)	($182,284)	($97,306)	($52,976)	($37,666)	($41,443)	($2,470,129)
Total Base Non Gas Cost Rate Revenue	$40,130	$29,227	($32,155)	($48,114)	($866)	$17,177	$29,210	$57,834	$66,725	$64,860	$91,416	$109,535	$424,980
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$251,517	$368,480	$722,111	$856,364	$739,112	$629,295	$513,210	$322,327	$133,152	$50,124	$45,697	$47,845	$4,679,236
Rider A - Distribution Charge	$9,003	$13,538	$27,380	$32,444	$30,350	$28,646	$23,371	$15,837	$7,273	$2,742	$2,788	$3,328	$196,701
Rider A - Gas Adjustment Charge	$26,554	$42,390	$93,827	$111,194	$103,627	$97,198	$79,004	$52,047	$22,784	$8,761	($3,487)	($17,166)	$616,733
Rider I - OPEB Surcredit	($6,617)	($9,992)	($20,165)	($23,941)	($22,341)	($20,955)	($17,063)	($11,230)	($4,917)	($1,868)	($2,039)	($2,594)	($143,723)
Tax Cuts & Jobs Act Refund	($5,391)	($6,705)	($13,480)	($16,001)	($14,968)	($14,031)	($11,453)	($7,522)	($3,294)	($1,231)	($1,366)	($1,721)	($97,163)
Total Gas Cost Revenues	$275,066	$407,711	$809,673	$960,061	$835,779	$720,154	$587,069	$371,458	$154,998	$58,529	$41,593	$29,692	$5,251,784
Total Revenues	$315,196	$436,939	$777,518	$911,947	$834,913	$737,331	$616,280	$429,293	$221,723	$123,388	$133,009	$139,228	$5,676,764

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Residential SATC													
Customers	17,352	17,235	17,156	17,122	17,032	16,923	16,723	16,581	16,569	16,599	16,507	16,426	202,223
First 5 Mcf	61,154	71,537	84,063	85,703	82,416	81,041	79,548	72,045	43,167	19,729	23,846	28,692	732,939
Over 5 Mcf	17,462	43,447	154,070	191,773	173,228	150,167	93,397	38,877	2,467	1,097	187	(1,035)	865,137
Total Volume	78,616	114,984	238,133	277,475	255,644	231,208	172,945	110,922	45,634	20,826	24,032	27,657	1,598,076
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$207,199	$205,179	$209,235	$211,930	$203,388	$201,359	$200,897	$199,554	$202,238	$195,332	$210,084	$230,318	$2,476,713
First 5 Mcf	$178,220	$208,489	$244,977	$249,754	$240,198	$236,125	$231,786	$210,082	$125,801	$57,496	$69,966	$84,939	$2,137,834
Over 5 Mcf	$34,784	$85,763	$308,015	$383,500	$346,469	$300,252	$186,752	$77,169	$4,764	$2,174	($623)	($1,949)	$1,727,067
Revenue Rounding	$8	$34	($301)	($286)	($22)	($191)	($157)	($43)	($49)	($13)	$26	$11	($982)
Rider B - State Tax Adjustment	($1,065)	($1,298)	($2,036)	($2,261)	($2,168)	($2,075)	($1,740)	($1,403)	($978)	($747)	($394)	$16	($16,148)
Rider E - Customer Education	$0	$0	$1	$0	($0)	($0)	($0)	$0	($0)	$0	$0	$0	$1
Rider F - LIRA Discount Charge	$11,964	$16,731	$33,186	$38,635	$29,362	$20,731	$15,563	$12,696	$6,666	$2,984	$2,851	$2,945	$194,314
Total Base Non Gas Cost Rate Revenue	$431,111	$514,898	$793,076	$881,272	$817,228	$756,202	$633,100	$498,055	$338,442	$257,226	$281,910	$316,280	$6,518,788
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$1,755	$2,451	$5,420	$6,299	$5,583	$5,271	$3,944	$2,363	$999	$442	$382	$393	$35,301
Rider A - Distribution Charge	$22,293	$32,548	$67,950	$79,164	$73,131	$66,454	$49,715	$32,929	$14,193	$6,454	$6,751	$7,522	$459,103
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider F - Reconcilation	($574)	($782)	($1,742)	($2,019)	($5,303)	($8,253)	($6,144)	($3,815)	($1,592)	($704)	($789)	($945)	($32,664)
Rider I - OPEB Surcredit	($16,347)	($24,112)	($50,108)	($58,345)	($53,724)	($48,668)	($36,363)	($23,293)	($9,592)	($4,383)	($4,930)	($5,828)	($335,694)
Tax Cuts & Jobs Act Refund	($13,302)	($16,082)	($33,496)	($39,051)	($36,071)	($32,507)	($24,318)	($15,610)	($6,402)	($2,932)	($3,298)	($3,900)	($226,970)
Total Gas Cost Revenues	($6,175)	($5,978)	($11,978)	($13,952)	($16,384)	($17,704)	($13,166)	($7,426)	($2,396)	($1,123)	($1,884)	($2,759)	($100,924)
Total Revenues	$424,935	$508,920	$781,099	$867,320	$800,844	$738,498	$619,934	$490,629	$336,046	$256,103	$280,026	$313,521	$6,417,864

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Residential MMT													
Customers	332	313	313	330	346	346	353	352	353	452	455	455	4,400
All Mcf	3,643	7,256	14,195	18,391	17,608	15,570	13,091	7,296	2,937	867	825	1,186	102,865
Total Volume	3,643	7,256	14,195	18,391	17,608	15,570	13,091	7,296	2,937	867	825	1,186	102,865
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$3,657	$3,704	$3,788	$4,170	$4,118	$4,085	$4,249	$4,247	$4,293	$5,381	$5,656	$6,452	$53,801
All Volume	$9,767	$19,380	$38,018	$49,441	$47,159	$41,874	$35,182	$19,616	$7,883	$2,353	$2,263	$3,510	$276,447
Revenue Rounding	$643	$1,075	$2,175	$2,946	$2,698	$2,503	$2,089	$1,170	$465	$152	($30)	($46)	$15,841
Rider B - State Tax Adjustment	($38)	($68)	($126)	($163)	($158)	($147)	($125)	($77)	($39)	($24)	($11)	$1	($975)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider F - LIRA Discount Charge	$556	$1,072	$1,975	$2,566	$2,143	$1,407	$1,180	$787	$429	$126	$100	$124	$12,464
Total Base Non Gas Cost Rate Revenue	$14,585	$25,164	$45,829	$58,960	$55,960	$49,722	$42,575	$25,743	$13,031	$7,988	$7,978	$10,041	$357,578
Gas Cost Revenues:													
MMT Gas Cost Charge	$1,058	$2,131	$4,136	$5,296	$5,129	$4,483	$3,776	$2,102	$850	$243	$316	$461	$29,983
Rider F - Reconcilation	($26)	($51)	($100)	($130)	($300)	($547)	($461)	($258)	($99)	($30)	($30)	($41)	($2,072)
Rider I - OPEB Surcredit	($485)	($922)	($1,803)	($2,333)	($2,237)	($1,978)	($1,663)	($927)	($374)	($110)	($105)	($151)	($13,087)
Tax Cuts & Jobs Act Refund	($475)	($770)	($1,506)	($1,938)	($1,868)	($1,651)	($1,389)	($774)	($315)	($92)	($87)	($126)	($10,992)
Priority Standby	$499	$1,113	$1,861	$2,804	$2,236	$2,275	$1,775	$1,102	$383	$312	$242	$275	$14,874
Total Gas Cost Revenues	$571	$1,500	$2,587	$3,698	$2,961	$2,582	$2,038	$1,245	$445	$323	$336	$418	$18,706
Total Revenues	$15,156	$26,664	$48,416	$62,658	$58,921	$52,305	$44,614	$26,988	$13,476	$8,312	$8,314	$10,459	$376,284

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

SCPA < 250 Sales	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	8,337	8,386	8,477	8,541	8,523	8,473	8,440	8,376	8,255	8,188	8,160	8,130	100,283
First 5 Mcf	20,834	27,319	35,955	39,035	37,525	36,480	34,924	31,131	13,676	2,205	6,158	10,435	295,677
Over 5 Mcf	11,691	29,548	95,705	133,782	130,106	104,637	64,238	25,660	(3,999)	2,439	1,714	(85)	595,434
Total Volume	32,524	56,867	131,660	172,818	167,631	141,116	99,162	56,791	9,677	4,644	7,872	10,350	891,111
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$164,468	$164,512	$169,912	$176,161	$168,571	$168,632	$168,385	$172,397	$164,204	$165,679	$176,546	$229,912	$2,089,380
First 5 Mcf	$50,295	$65,941	$86,800	$94,293	$90,589	$88,064	$84,307	$75,133	$33,040	$5,321	$14,241	$23,936	$711,960
Over 5 Mcf	$24,818	$62,695	$203,091	$284,452	$276,162	$222,111	$136,339	$54,410	($8,477)	$5,179	$3,047	($156)	$1,263,670
Revenue Rounding	($16)	($4)	($60)	($82)	($64)	($75)	($59)	($11)	$28	$27	$32	$1	($285)
Rider B - State Tax Adjustment	($1,322)	($2,019)	($4,158)	($5,334)	($5,081)	($4,284)	($3,159)	($2,028)	($737)	($609)	($298)	$19	($29,009)
Rider E - Customer Education	$0	$0	$2	$1	$0	$0	$0	$0	$0	$0	$0	$0	$3
Rider G - Merchant Function Charge	$649	$1,113	$2,555	$3,357	$3,024	$2,338	$1,643	$910	$129	$63	$86	$107	$15,975
Rider H - Gas Procurement Charge	$3,414	$5,967	$13,817	$18,165	$17,596	$14,813	$10,410	$5,995	$1,016	$482	$839	$1,193	$93,708
Total Base Non Gas Cost Rate Revenue	$242,306	$298,206	$471,959	$571,013	$550,798	$491,598	$397,866	$306,806	$189,203	$176,142	$194,492	$255,013	$4,145,402
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$258,134	$440,253	$991,267	$1,302,769	$1,164,991	$890,772	$626,796	$345,374	$50,156	$26,811	$35,181	$42,064	$6,174,569
Rider A - Distribution Charge	$9,233	$16,182	$37,567	$49,375	$47,949	$40,550	$28,498	$16,923	$3,185	$1,426	$2,132	$2,809	$255,828
Rider A - Gas Adjustment Charge	$27,513	$51,916	$129,211	$169,364	$163,576	$137,940	$96,950	$56,135	$9,241	$4,498	($4,266)	($13,298)	$828,780
Rider I - OPEB Surcredit	($3,373)	($6,046)	($13,980)	($18,373)	($17,777)	($14,954)	($10,519)	($6,052)	($1,017)	($487)	($793)	($1,094)	($94,465)
Tax Cuts & Jobs Act Refund	($5,885)	($8,779)	($20,567)	($27,069)	($26,236)	($22,061)	($15,505)	($8,856)	($1,527)	($736)	($1,203)	($1,622)	($140,046)
DMT Standby Overrun Charge	($59)	($0)	$121	$0	$31	($31)	$0	$0	$2	$1	($3)	$0	$62
Total Gas Cost Revenues	$285,563	$493,526	$1,123,619	$1,476,065	$1,332,535	$1,032,215	$726,219	$403,524	$60,039	$31,513	$31,049	$28,860	$7,024,728
Total Revenues	$527,868	$791,732	$1,595,578	$2,047,078	$1,883,333	$1,523,813	$1,124,085	$710,330	$249,243	$207,656	$225,541	$283,873	$11,170,130

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

SCPA < 250 SATC	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	937	930	919	913	907	874	850	846	853	856	851	850	10,584
First 5 Mcf	2,725	3,288	4,181	4,334	4,161	3,999	3,709	3,465	1,604	360	662	1,221	33,709
Over 5 Mcf	1,516	3,279	11,419	15,252	14,233	11,615	6,793	3,010	(354)	153	74	(23)	66,968
Total Volume	4,241	6,568	15,600	19,586	18,394	15,614	10,502	6,475	1,251	513	736	1,199	100,677
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$18,598	$18,268	$18,508	$18,748	$17,940	$17,195	$16,960	$17,547	$17,095	$17,097	$18,505	$23,629	$220,088
First 5 Mcf	$6,578	$7,939	$10,092	$10,464	$10,040	$9,654	$8,943	$8,365	$3,860	$870	$1,524	$2,804	$81,134
Over 5 Mcf	$3,215	$6,960	$24,237	$32,371	$30,199	$24,658	$14,389	$6,391	($759)	$324	$112	($49)	$142,047
Revenue Rounding	($2)	($0)	($7)	($9)	($7)	($8)	($7)	($3)	$2	$2	$2	$0	($37)
Rider B - State Tax Adjustment	($71)	($85)	($139)	($162)	($159)	($147)	($114)	($93)	($59)	($53)	($26)	$1	($1,108)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$28,317	$33,081	$52,692	$61,411	$58,013	$51,352	$40,172	$32,206	$20,139	$18,238	$20,116	$26,386	$442,124
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$97	$147	$352	$441	$416	$351	$241	$146	$28	$11	$11	$17	$2,260
Rider A - Distribution Charge	$1,204	$1,868	$4,450	$5,587	$5,264	$4,485	$3,019	$1,923	$408	$160	$201	$326	$28,896
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($442)	($697)	($1,655)	($2,078)	($1,954)	($1,655)	($1,126)	($687)	($139)	($53)	($75)	($127)	($10,688)
Tax Cuts & Jobs Act Refund	($767)	($1,015)	($2,439)	($3,060)	($2,870)	($2,445)	($1,633)	($1,016)	($190)	($78)	($111)	($188)	($15,813)
Total Gas Cost Revenues	$91	$302	$708	$891	$856	$736	$501	$367	$107	$40	$27	$29	$4,655
Total Revenues	$28,408	$33,383	$53,400	$62,302	$58,869	$52,089	$40,673	$32,572	$20,246	$18,279	$20,143	$26,414	$446,779

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
SCPA < 250 MMT													
Customers	999	1,008	1,007	1,027	1,062	1,050	1,075	1,079	1,081	1,086	1,095	1,097	12,664
All Mcf	4,738	8,153	19,694	26,705	27,981	22,540	15,258	9,014	1,851	997	1,619	2,591	141,142
Total Volume	4,738	8,153	19,694	26,705	27,981	22,540	15,258	9,014	1,851	997	1,619	2,591	141,142
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$19,615	$19,682	$20,252	$21,222	$20,949	$20,731	$21,414	$22,602	$21,045	$21,863	$23,745	$30,920	$264,039
All Mcf	$11,203	$19,287	$46,589	$63,173	$66,215	$53,338	$36,090	$21,324	$4,379	$2,359	$3,760	$6,009	$333,727
Revenue Rounding	($0)	$0	($0)	$0	$0	($0)	$0	($0)	($0)	($1)	($2)	($1)	($5)
Rider B - State Tax Adjustment	($79)	($102)	($181)	($229)	($246)	($217)	($168)	($129)	($75)	($71)	($37)	($5)	($1,540)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$30,739	$38,868	$66,659	$84,166	$86,918	$73,852	$57,336	$43,796	$25,349	$24,151	$27,466	$36,922	$596,221
Gas Cost Revenues:													
MMT Gas Cost Charge	$1,705	$2,937	$7,090	$9,614	$10,072	$8,129	$5,491	$3,244	$666	$359	$594	$951	$50,852
Rider I - OPEB Surcredit	($421)	($708)	($1,712)	($2,321)	($2,428)	($1,967)	($1,324)	($783)	($161)	($87)	($141)	($225)	($12,277)
Tax Cuts & Jobs Act Refund	($808)	($1,189)	($2,890)	($3,920)	($4,113)	($3,338)	($2,235)	($1,319)	($271)	($146)	($237)	($380)	($20,845)
Priority Standby	$160	$220	$398	$578	$731	$449	$385	$263	$58	$36	$45	$84	$3,406
Total Gas Cost Revenues	$636	$1,259	$2,886	$3,951	$4,262	$3,273	$2,318	$1,405	$293	$162	$261	$430	$21,137
Total Revenues	$31,375	$40,127	$69,545	$88,117	$91,180	$77,125	$59,654	$45,201	$25,642	$24,313	$27,727	$37,352	$617,358

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

SCPA > 250 Sales	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	2,763	2,788	2,796	2,791	2,783	2,842	2,831	2,827	2,801	2,798	2,775	2,767	33,559
First 20 Mcf	34,677	44,756	53,425	55,467	52,782	54,593	53,543	50,380	26,841	11,928	18,314	25,365	482,070
Over 20 Mcf	17,707	39,609	122,248	163,145	154,942	135,058	87,053	41,108	3,197	5,241	3,561	(133)	772,737
Total Volume	52,384	84,365	175,673	218,612	207,724	189,651	140,596	91,488	30,038	17,170	21,874	25,232	1,254,807
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$74,916	$75,607	$78,545	$79,832	$75,995	$77,739	$78,126	$80,824	$76,703	$78,375	$83,467	$105,394	$965,524
First 20 Mcf	$63,587	$82,106	$98,006	$101,827	$96,823	$100,145	$98,222	$92,420	$49,256	$21,881	$36,088	$52,242	$892,604
Over 20 Mcf	$30,173	$67,560	$208,507	$278,492	$264,278	$230,354	$148,469	$70,120	$5,458	$8,940	$5,573	($286)	$1,317,639
Revenue Rounding	($1)	($21)	($23)	($33)	($44)	($54)	($51)	($38)	($11)	$2	$5	($5)	($274)
Rider B - State Tax Adjustment	($1,593)	($2,472)	($4,980)	($6,150)	($5,721)	($5,126)	($3,864)	($2,579)	($980)	($662)	($376)	$18	($34,483)
Rider E - Customer Education	$0	$2	$10	$6	($0)	$0	($0)	$0	$0	$0	$0	$0	$19
Rider G - Merchant Function Charge	$1,054	$1,663	$3,408	$4,244	$3,753	$3,144	$2,334	$1,468	$449	$259	$269	$248	$22,292
Rider H - Gas Procurement Charge	$5,501	$8,859	$18,447	$22,973	$21,812	$19,914	$14,764	$9,607	$3,155	$1,803	$2,374	$2,901	$132,111
Total Base Non Gas Cost Rate Revenue	$173,637	$233,305	$401,920	$481,192	$456,897	$426,117	$337,999	$251,823	$134,031	$110,598	$127,400	$160,512	$3,295,431
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$417,055	$652,966	$1,322,356	$1,646,773	$1,445,083	$1,197,657	$888,913	$555,572	$168,411	$97,718	$105,537	$102,425	$8,600,467
Rider A - Distribution Charge	$14,842	$23,975	$50,079	$62,370	$59,417	$54,449	$40,365	$27,151	$9,434	$5,330	$6,256	$6,868	$360,537
Rider A - Gas Adjustment Charge	$44,530	$75,795	$171,683	$213,698	$202,949	$185,420	$137,519	$89,201	$28,796	$16,778	($3,518)	($30,996)	$1,131,855
Rider I - OPEB Surcredit	($6,103)	($10,047)	($20,923)	($26,053)	($24,736)	($22,595)	($16,756)	($10,888)	($3,533)	($2,045)	($2,545)	($3,001)	($149,226)
Tax Cuts & Jobs Act Refund	($5,434)	($7,318)	($15,316)	($19,077)	($18,109)	($16,527)	($12,249)	($7,980)	($2,648)	($1,496)	($1,895)	($2,196)	($110,244)
DMT Standby Overrun Charge	($1,760)	($1)	$237	$0	$61	$0	$0	$0	$0	$0	$0	$0	($1,462)
Total Gas Cost Revenues	$463,131	$735,370	$1,508,117	$1,877,711	$1,664,665	$1,398,404	$1,037,792	$653,056	$200,459	$116,284	$103,836	$73,101	$9,831,927
Total Revenues	$636,768	$968,675	$1,910,037	$2,358,903	$2,121,562	$1,824,521	$1,375,792	$904,879	$334,490	$226,882	$231,236	$233,613	$13,127,358

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

SCPA > 250 SATC	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	355	349	351	357	355	366	354	360	361	360	359	361	4,286
First 20 Mcf	5,036	5,987	6,879	7,293	6,875	7,217	6,789	6,894	4,037	2,243	3,029	4,206	66,487
Over 20 Mcf	2,275	4,715	15,265	21,139	19,498	17,501	10,279	5,097	958	1,234	355	(33)	98,283
Total Volume	7,311	10,702	22,144	28,432	26,373	24,718	17,068	11,992	4,994	3,477	3,385	4,174	164,769
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$9,745	$9,476	$9,713	$10,236	$9,647	$10,034	$9,623	$10,385	$9,703	$10,101	$10,766	$13,672	$123,101
First 20 Mcf	$9,238	$10,983	$12,620	$13,379	$12,612	$13,240	$12,455	$12,648	$7,405	$4,115	$5,938	$8,659	$123,291
Over 20 Mcf	$3,880	$8,041	$26,035	$36,060	$33,256	$29,850	$17,531	$8,694	$1,634	$2,104	$575	($56)	$167,604
Revenue Rounding	$0	($3)	($3)	($4)	($6)	($7)	($7)	($5)	($2)	($1)	$0	($1)	($38)
Rider B - State Tax Adjustment	($59)	($75)	($132)	($163)	($157)	($156)	($116)	($94)	($56)	($49)	($24)	$1	($1,079)
Rider E - Customer Education	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$2
Total Base Non Gas Cost Rate Revenue	$22,805	$28,423	$48,234	$59,509	$55,352	$52,961	$39,486	$31,628	$18,684	$16,271	$17,254	$22,274	$412,880
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$162	$237	$492	$629	$586	$549	$380	$268	$111	$77	$63	$66	$3,620
Rider A - Distribution Charge	$2,073	$3,041	$6,313	$8,104	$7,544	$7,095	$4,900	$3,560	$1,558	$1,075	$980	$1,137	$47,379
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($841)	($1,276)	($2,638)	($3,380)	($3,141)	($2,944)	($2,033)	($1,428)	($595)	($414)	($401)	($497)	($19,587)
Tax Cuts & Jobs Act Refund	($769)	($926)	($1,930)	($2,482)	($2,299)	($2,154)	($1,487)	($1,045)	($436)	($303)	($293)	($364)	($14,488)
Total Gas Cost Revenues	$624	$1,077	$2,238	$2,870	$2,689	$2,546	$1,760	$1,355	$638	$435	$349	$342	$16,925
Total Revenues	$23,430	$29,500	$50,472	$62,379	$58,041	$55,507	$41,246	$32,983	$19,322	$16,706	$17,602	$22,617	$429,805

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

SCPA > 250 MMT	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	1,149	1,137	1,135	1,150	1,170	1,185	1,198	1,197	1,200	1,198	1,213	1,217	14,146
All Mcf	28,007	42,572	86,268	112,314	107,056	93,164	74,111	45,763	19,309	10,526	11,913	14,806	645,809
Total Volume	28,007	42,572	86,268	112,314	107,056	93,164	74,111	45,763	19,309	10,526	11,913	14,806	645,809
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$31,284	$31,131	$31,636	$32,901	$31,931	$32,334	$32,948	$34,399	$32,663	$33,179	$36,495	$46,067	$406,967
All Mcf	$52,219	$79,375	$160,842	$209,404	$199,604	$173,704	$138,177	$85,324	$36,010	$19,627	$23,296	$30,339	$1,207,921
Revenue Rounding	($0)	$0	$0	($0)	$0	$0	$0	($0)	($0)	($1)	($2)	($0)	($3)
Rider B - State Tax Adjustment	($226)	($309)	($555)	($700)	($689)	($640)	($528)	($373)	($216)	($162)	($93)	($2)	($4,494)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$83,277	$110,197	$191,923	$241,605	$230,847	$205,399	$170,596	$119,350	$68,456	$52,642	$59,697	$76,404	$1,610,391
Gas Cost Revenues:													
MMT Gas Cost Charge	$10,081	$15,325	$31,052	$40,430	$38,540	$33,539	$26,679	$16,474	$6,956	$3,789	$4,344	$5,474	$232,683
Rider I - OPEB Surcredit	($3,137)	($4,832)	($9,795)	($12,754)	($12,150)	($10,572)	($8,414)	($5,193)	($2,182)	($1,194)	($1,360)	($1,680)	($73,262)
Tax Cuts & Jobs Act Refund	($2,916)	($3,693)	($7,491)	($9,754)	($9,301)	($8,095)	($6,437)	($3,976)	($1,686)	($914)	($1,030)	($1,287)	($56,581)
Priority Standby	$2,959	$4,557	$7,377	$9,091	$8,043	$7,522	$5,742	$4,052	$2,413	$1,292	$1,189	$1,654	$55,890
Total Gas Cost Revenues	$6,987	$11,357	$21,144	$27,014	$25,131	$22,393	$17,570	$11,357	$5,500	$2,973	$3,143	$4,161	$158,729
Total Revenues	$90,263	$121,554	$213,067	$268,619	$255,978	$227,792	$188,166	$130,707	$73,956	$55,616	$62,839	$80,565	$1,769,121

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
LCPA Sales													
Customers	530	506	500	493	486	488	481	478	475	479	491	485	5,889
First 300 Mcf	38,631	56,902	95,751	101,512	97,350	93,064	77,900	54,267	24,651	15,875	16,439	19,299	691,640
300 - 2000 Mcf	2,159	6,748	24,880	27,245	29,220	20,273	14,498	4,622	463	1,115	548	(742)	131,030
Over 2000 Mcf	0	0	0	200	0	163	0	0	0	0	0	0	363
Total Volume	40,790	63,650	120,631	128,957	126,571	113,500	92,398	58,889	25,114	16,990	16,987	18,557	823,033
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$61,718	$61,458	$61,305	$61,346	$58,975	$58,246	$58,353	$59,790	$56,655	$58,718	$62,196	$74,359	$733,119
First 300 Mcf	$57,738	$85,057	$143,331	$154,424	$145,521	$139,112	$116,445	$81,119	$36,848	$23,729	$26,079	$32,205	$1,041,609
300 - 2000 Mcf	$2,982	$9,321	$34,637	$37,959	$40,359	$28,001	$20,024	$6,384	$639	$1,540	$755	($1,125)	$181,476
Over 2000 Mcf	$0	$0	$0	$246	$0	$201	$0	$0	$0	$0	$0	$0	$447
Revenue Rounding	($1)	($0)	($1)	($0)	($1)	($1)	($1)	($1)	($1)	($1)	$0	($0)	($8)
Rider B - State Tax Adjustment	($1,201)	($1,834)	($3,287)	($3,641)	($3,457)	($3,030)	($2,498)	($1,643)	($777)	($586)	($348)	$39	($22,263)
Rider E - Customer Education	$4	$6	$11	$8	$0	$0	$0	$0	$0	($0)	$0	$0	$29
Rider G - Merchant Function Charge	$813	$1,259	$2,225	$2,542	$2,318	$1,885	$1,534	$949	$376	$258	$226	$175	$14,560
Rider H - Gas Procurement Charge	$4,283	$6,684	$12,666	$13,754	$13,290	$11,918	$9,702	$6,184	$2,637	$1,784	$1,876	$2,139	$86,919
Total Base Non Gas Cost Rate Revenue	$126,337	$161,951	$250,887	$266,639	$257,006	$236,331	$203,559	$152,781	$96,378	$85,442	$90,784	$107,792	$2,035,887
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$322,400	$495,153	$872,233	$986,366	$893,785	$718,166	$584,274	$359,374	$140,627	$96,458	$87,441	$72,961	$5,629,239
Rider A - Distribution Charge	$11,558	$18,082	$34,403	$37,348	$36,185	$32,582	$26,528	$17,398	$7,864	$5,267	$5,048	$5,012	$237,277
Rider I - OPEB Surcredit	($5,952)	($5,805)	($10,324)	($11,924)	($11,534)	($10,374)	($8,424)	($5,369)	($2,290)	($1,547)	($1,568)	($1,685)	($76,796)
Tax Cuts & Jobs Act Refund	($4,913)	($4,650)	($9,260)	($9,549)	($9,236)	($8,310)	($6,748)	($4,301)	($1,834)	($1,239)	($1,256)	($1,350)	($62,648)
DMT Standby Overrun Charge	($4,434)	$0	$0	$0	$0	$0	$0	$108	$23	$70	($268)	$0	($4,501)
Total Gas Cost Revenues	$352,557	$559,463	$990,314	$1,130,449	$1,032,972	$842,768	$685,922	$424,748	$168,931	$115,627	$90,798	$49,810	$6,444,360
Total Revenues	$478,894	$721,414	$1,241,201	$1,397,088	$1,289,977	$1,079,099	$889,481	$577,529	$265,310	$201,070	$181,583	$157,602	$8,480,247

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

LCPA SATC	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	34	34	37	39	40	37	39	40	41	42	44	46	473
First 300 Mcf	2,172	3,385	6,431	7,958	8,091	6,683	6,403	4,841	2,704	2,222	2,051	2,378	55,319
300 - 2000 Mcf	4	437	178	1,096	693	791	254	33	0	0	0	0	3,486
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	2,176	3,822	6,609	9,054	8,784	7,473	6,658	4,874	2,704	2,222	2,051	2,378	58,804
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$3,988	$4,051	$4,564	$4,875	$4,961	$4,335	$4,698	$5,203	$4,598	$5,623	$5,320	$7,113	$59,330
First 300 Mcf	$3,247	$5,060	$9,612	$11,896	$12,094	$9,989	$9,572	$7,236	$4,043	$3,322	$3,243	$3,963	$83,276
300 - 2000 Mcf	$5	$604	$246	$1,513	$957	$1,092	$351	$46	$0	$0	$0	$0	$4,814
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	($18)	($26)	($40)	($51)	($52)	($46)	($44)	($38)	($27)	($27)	($13)	$0	($380)
Rider E - Customer Education	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$2
Total Base Non Gas Cost Rate Revenue	$7,222	$9,689	$14,383	$18,233	$17,960	$15,370	$14,577	$12,447	$8,614	$8,918	$8,551	$11,076	$147,041
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$48	$84	$146	$200	$194	$165	$147	$108	$60	$49	$39	$37	$1,277
Rider A - Distribution Charge	$617	$1,086	$1,884	$2,581	$2,511	$2,146	$1,911	$1,443	$846	$687	$596	$647	$16,956
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($315)	($339)	($603)	($825)	($801)	($681)	($607)	($444)	($247)	($203)	($187)	($217)	($5,468)
Tax Cuts & Jobs Act Refund	($259)	($271)	($483)	($661)	($642)	($546)	($486)	($356)	($198)	($162)	($150)	($174)	($4,387)
Total Gas Cost Revenues	$91	$561	$945	$1,295	$1,263	$1,084	$965	$750	$462	$371	$298	$294	$8,378
Total Revenues	$7,313	$10,250	$15,328	$19,528	$19,223	$16,454	$15,542	$13,197	$9,076	$9,289	$8,849	$11,371	$155,420

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
LCPA MMT													
Customers	991	998	1,012	1,016	1,024	1,035	1,036	1,035	1,033	1,030	1,028	1,028	12,263
All Mcf	156,684	340,928	500,393	689,677	646,684	600,045	592,843	357,002	228,990	146,800	103,999	129,557	4,493,601
Total Volume	156,684	340,928	500,393	689,677	646,684	600,045	592,843	357,002	228,990	146,800	103,999	129,557	4,493,601
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$118,313	$120,004	$123,677	$124,538	$124,640	$123,702	$125,425	$125,072	$125,203	$124,659	$128,360	$155,412	$1,519,005
All Mcf	$221,624	$482,575	$708,694	$976,730	$915,750	$849,671	$839,530	$505,494	$324,295	$207,899	$150,211	$214,549	$6,397,022
Revenue Rounding	$0	$0	($0)	$0	$0	($0)	$0	$0	$0	$0	($0)	$0	$1
Rider B - State Tax Adjustment	($984)	($1,857)	($2,624)	($3,480)	($3,320)	($3,308)	($3,283)	($2,140)	($1,554)	($1,118)	($770)	($15)	($24,455)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$338,953	$600,722	$829,746	$1,097,789	$1,037,071	$970,066	$961,672	$628,427	$447,944	$331,440	$277,800	$369,946	$7,891,574
Gas Cost Revenues:													
MMT Gas Cost Charge	$56,543	$123,001	$180,086	$248,282	$232,886	$216,185	$213,458	$128,619	$82,436	$52,848	$37,559	$47,929	$1,619,834
Rider I - OPEB Surcredit	($17,369)	($38,243)	($56,985)	($78,468)	($73,776)	($68,085)	($67,369)	($40,478)	($26,050)	($16,700)	($11,831)	($14,718)	($510,071)
Tax Cuts & Jobs Act Refund	($13,133)	($20,519)	($29,410)	($40,639)	($38,058)	($35,576)	($34,988)	($21,176)	($13,495)	($8,651)	($6,128)	($7,667)	($269,440)
Priority Standby	$30,443	$65,322	$84,306	$107,845	$104,652	$93,824	$96,469	$63,330	$43,174	$25,798	$22,740	$25,634	$763,538
Total Gas Cost Revenues	$56,484	$129,562	$177,996	$237,020	$225,705	$206,349	$207,571	$130,295	$86,066	$53,295	$42,339	$51,178	$1,603,860
Total Revenues	$395,436	$730,284	$1,007,743	$1,334,809	$1,262,775	$1,176,414	$1,169,243	$758,722	$534,010	$384,735	$320,139	$421,124	$9,495,434
Unit Margin ($/Mcf)	$2.1633	$1.7620	$1.6582	$1.5917	$1.6037	$1.6167	$1.6221	$1.7603	$1.9562	$2.2578	$2.6712	$2.8555	$1.7562
Per Book Revenue	$395,436	$730,284	$1,007,743	$1,334,809	$1,262,775	$1,176,414	$1,169,243	$758,722	$534,010	$384,735	$320,139	$421,124	$9,495,434
Variance (Total Revenues - Per Book)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Percent Variance	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%

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

LCPA DMT	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	15	15	15	15	15	15	15	15	15	15	15	15	180
Transportation Volumes	56,132	76,065	88,623	104,455	105,145	93,022	101,335	78,133	64,511	56,316	52,875	55,387	931,998
Sales - First 300 Mcf	300	(300)	0	571	0	69	0	0	0	0	0	0	640
Sales - 300 - 2000 Mcf	1,700	(1,700)	0	666	0	0	0	0	0	0	0	0	666
Sales - Over 2000 Mcf	262	(262)	0	0	0	0	0	0	0	0	0	0	0
Total Volume	58,394	73,803	88,623	105,692	105,145	93,091	101,335	78,133	64,511	56,316	52,875	55,387	933,305
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$1,815	$1,815	$1,815	$1,815	$1,815	$1,815	$1,815	$1,815	$1,815	$1,815	$1,815	$2,265	$22,232
Transportation Volumes	$79,494	$107,723	$125,508	$147,929	$148,907	$131,737	$143,510	$110,652	$91,360	$79,754	$74,881	$92,065	$1,333,521
Sales - First 300 Mcf	$448	($448)	$0	$853	$0	$104	$0	$0	$0	$0	$0	$0	$957
Sales - 300 - 2000 Mcf	$2,348	($2,348)	$0	$920	$0	$0	$0	$0	$0	$0	$0	$0	$920
Sales - Over 2000 Mcf	$322	($322)	$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	($251)	($191)	($309)	($404)	($368)	($355)	($376)	($297)	($260)	($226)	($210)	$0	($3,247)
Rider E - Customer Education	$0	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider G - Merchant Function Charge	$45	($45)	$0	$24	$0	$1	$0	$0	$0	$0	$0	$0	$25
Rider H - Gas Procurement Charge	$238	($238)	$0	$130	$0	$7	$0	$0	$0	$0	$0	$0	$137
Total Base Non Gas Cost Rate Revenue	$84,460	$105,945	$127,014	$151,268	$150,354	$133,310	$144,950	$112,170	$92,915	$81,343	$76,486	$94,330	$1,354,545
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$17,918	($17,918)	$0	$9,314	$0	$438	$0	$0	$0	$0	$0	$0	$9,752
Rider A - Distribution Charge	$641	($641)	$0	$353	$0	$20	$0	$0	$0	$0	$0	$0	$373
Rider A - Gas Adjustment Charge	$1,896	($1,896)	$0	$1,209	$0	$68	$0	$0	$0	$0	$0	$0	$1,277
Rider I - OPEB Surcredit	($6,254)	($8,411)	($10,082)	($12,024)	($11,961)	($10,590)	($11,528)	($8,888)	($7,339)	($6,406)	($6,015)	($6,301)	($105,799)
Tax Cuts & Jobs Act Refund	($5,145)	($4,283)	($5,223)	($6,228)	($6,196)	($5,486)	($5,972)	($4,604)	($3,802)	($3,319)	($3,116)	($3,264)	($56,638)
DMT Standby Overrun Charges	$2,342	($2,342)	$0	$3,147	$0	$156	$0	$0	$0	$0	$0	$0	$3,304
Market Rate Differential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Overdelivery Charges	$4,374	$5,836	$6,997	$7,811	$8,878	$8,351	$6,433	$7,269	$7,480	$6,236	$4,841	$4,064	$78,570
Total Gas Cost Revenues	$15,772	($29,656)	($8,308)	$3,582	($9,280)	($7,043)	($11,066)	($6,223)	($3,660)	($3,489)	($4,290)	($5,501)	($69,161)
Total Revenues	$100,233	$76,290	$118,706	$154,851	$141,075	$126,267	$133,883	$105,947	$89,255	$77,854	$72,196	$88,829	$1,285,385

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
PA NGV													
Customers	8	8	8	8	9	7	7	7	7	7	7	7	90
All Mcf	11,963	11,875	12,022	12,108	11,632	10,481	10,694	9,500	9,450	9,091	8,989	10,013	127,818
Total Volume	11,963	11,875	12,022	12,108	11,632	10,481	10,694	9,500	9,450	9,091	8,989	10,013	127,818
Base Non Gas Cost Rate Revenue:													
Margin	$3,589	$3,563	$3,607	$3,632	$3,490	$3,144	$3,208	$2,852	$9,450	$9,091	$8,989	$10,013	$64,628
Revenue Rounding	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)	($0)	$0
Rider B - State Tax Adjustment	($256.0)	($254.1)	($259.7)	($261.5)	($251.3)	($207.5)	($211.7)	($188.1)	($196.6)	($189.1)	($186.7)	$0.0	($2,462.3)
Total Base Non Gas Cost Rate Revenue	$3,333	$3,308	$3,347	$3,371	$3,238	$2,937	$2,996	$2,664	$9,253	$8,902	$8,802	$10,013	$62,165
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$78,870	$78,289	$74,515	$75,048	$72,095	$51,922	$52,977	$47,060	$40,871	$39,319	$38,856	$27,791	$677,612
Rider A - Distribution Charge	$8,857	$8,792	$8,920	$8,984	$8,631	$7,990	$8,152	$7,242	$7,486	$7,202	$7,121	$7,587	$96,964
Rider A - Gas Adjustment Charge	$10,995	$10,914	$12,692	$12,782	$12,280	$11,065	$11,290	$10,029	$9,976	$9,597	$9,458	($12,357)	$108,722
Tax Cuts & Jobs Act Refund	($1,978)	($867)	($878)	($884)	($850)	($766)	($781)	($694)	($690)	($664)	($657)	($731)	($10,440)
Total Gas Cost Revenues	$96,744	$97,128	$95,249	$95,930	$92,156	$70,211	$71,638	$63,637	$57,644	$55,454	$54,777	$22,290	$872,858
Total Revenues	$100,077	$100,437	$98,596	$99,301	$95,395	$73,148	$74,634	$66,301	$66,897	$64,356	$63,580	$32,303	$935,023

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
SVIS Sales													
Customers	115	115	114	117	118	120	120	117	115	115	113	114	1,391
All Mcf	875	3,069	8,024	11,078	11,352	8,238	7,428	6,281	5,162	1,309	3,134	1,627	67,578
Total Volume	875	3,069	8,024	11,078	11,352	8,238	7,428	6,281	5,162	1,309	3,134	1,627	67,578
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$7,247	$7,613	$7,732	$7,628	$7,955	$7,628	$7,881	$8,028	$7,444	$7,502	$7,626	$9,671	$93,955
All Mcf	$1,797	$6,300	$16,474	$22,744	$23,319	$16,914	$15,251	$12,896	$10,598	$2,688	$6,493	$3,373	$138,847
Revenue Rounding	($0)	($0)	$0	($0)	($0)	($0)	($0)	($0)	$0	$1	$0	$0	($0)
Rider B - State Tax Adjustment	($42)	($104)	($245)	($330)	($333)	($242)	($221)	($190)	($155)	($56)	($13)	$1	($1,929)
Rider E - Customer Education	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$2
Rider G - Merchant Function Charge	$18	$61	$156	$215	$207	$137	$123	$102	$78	$20	$31	$16	$1,163
Rider H - Gas Procurement Charge	$92	$322	$843	$1,163	$1,192	$865	$780	$660	$542	$137	$360	$187	$7,144
Total Base Non Gas Cost Rate Revenue	$9,111	$14,192	$24,960	$31,421	$32,340	$25,301	$23,814	$21,495	$18,507	$10,291	$14,498	$13,248	$239,181
Gas Cost Revenues:													
	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider A - Natural Gas Supply Charge	$6,946	$23,839	$60,405	$83,393	$80,119	$52,086	$46,980	$38,787	$29,012	$7,500	$12,943	$6,638	$448,649
Rider A - Distribution Charge	$248	$872	$2,288	$3,158	$3,237	$2,365	$2,133	$1,838	$1,605	$405	$857	$443	$19,449
Rider A - Gas Adjustment Charge	$740	$2,739	$7,841	$10,826	$10,629	$8,050	$7,259	$6,138	$5,044	$1,279	($3,637)	($2,002)	$54,906
Rider I - OPEB Surcredit	($47)	($211)	($553)	($761)	($761)	($566)	($511)	($432)	($355)	($90)	($215)	($112)	($4,613)
Tax Cuts & Jobs Act Refund	($141)	($428)	($1,118)	($1,546)	($1,611)	($1,150)	($1,037)	($877)	($721)	($183)	($437)	($227)	($9,475)
Standby Overrun	($15)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($15)
Bypass Service	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6
Total Gas Cost Revenues	$7,737	$26,810	$68,863	$95,070	$91,613	$60,786	$54,824	$45,456	$34,587	$8,911	$9,510	$4,740	$508,907
Total Revenues	$16,848	$41,002	$93,823	$126,491	$123,954	$86,087	$78,639	$66,951	$53,094	$19,202	$24,008	$17,989	$748,088

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
SVIS SATC													
Customers	16	16	16	16	16	16	16	17	14	14	14	14	185
All Mcf	84	309	988	1,828	1,050	1,308	1,220	461	127	50	47	44	7,516
Total Volume	84	309	988	1,828	1,050	1,308	1,220	461	127	50	47	44	7,516
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$984	$1,022	$1,064	$1,128	$984	$1,050	$1,039	$1,088	$918	$918	$975	$1,228	$12,398
All Mcf	$172	$635	$2,029	$3,752	$2,157	$2,685	$2,508	$946	$260	$102	$96	$91	$15,434
Revenue Rounding	($0)	$0	($0)	$0	($0)	$0	$0	($0)	($0)	$0	$0	($0)	($0)
Rider B - State Tax Adjustment	($3)	($4)	($8)	($13)	($9)	($11)	($10)	($6)	($3)	($3)	($2)	($0)	($73)
Rider E - Customer Education	$0	$0	$0	$0	($0)	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$1,154	$1,652	$3,084	$4,868	$3,132	$3,724	$3,537	$2,028	$1,175	$1,017	$1,070	$1,319	$27,760
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	$2	$7	$22	$40	$23	$29	$24	$10	$3	$1	$1	$1	$163
Rider A - Distribution Charge	$24	$88	$282	$521	$300	$376	$347	$135	$39	$15	$14	$12	$2,152
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($4)	($21)	($68)	($126)	($72)	($90)	($76)	($32)	($9)	($3)	($3)	($3)	($506)
Tax Cuts & Jobs Act Refund	($15)	($43)	($138)	($255)	($147)	($183)	($182)	($64)	($18)	($7)	($7)	($6)	($1,064)
Total Gas Cost Revenues	$7	$30	$98	$181	$105	$132	$112	$49	$16	$6	$5	$4	$744
Total Revenues	$1,161	$1,683	$3,182	$5,048	$3,237	$3,856	$3,650	$2,077	$1,191	$1,023	$1,075	$1,323	$28,504

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
SVIS MMT													
Customers	61	62	65	64	62	61	57	58	56	56	56	56	712
All Mcf	838	2,151	5,854	8,695	8,215	6,794	3,758	1,835	401	121	108	215	38,983
Total Volume	838	2,151	5,854	8,695	8,215	6,794	3,758	1,835	401	121	108	215	38,983
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$3,924	$3,965	$4,271	$4,335	$3,835	$3,901	$3,674	$3,814	$3,674	$3,531	$3,841	$4,751	$47,513
All Mcf	$1,815	$4,658	$12,678	$18,830	$17,791	$14,713	$8,139	$3,974	$869	$261	$228	$444	$84,399
Revenue Rounding	($0)	$0	($0)	$0	($0)	$0	$0	($0)	$0	$0	($0)	($0)	$0
Rider B - State Tax Adjustment	($15)	($23)	($47)	($65)	($62)	($56)	($35)	($23)	($13)	($11)	($6)	($0)	($358)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$5,725	$8,600	$16,901	$23,100	$21,563	$18,557	$11,777	$7,765	$4,529	$3,781	$4,062	$5,195	$131,555
Gas Cost Revenues:													
MMT Gas Cost Charge	$302	$774	$2,107	$3,130	$2,957	$2,446	$1,353	$661	$144	$43	$40	$79	$14,037
Rider I - OPEB Surcredit	($30)	($52)	($140)	($209)	($197)	($163)	($90)	($44)	($10)	($3)	($3)	($5)	($945)
Tax Cuts & Jobs Act Refund	($160)	($273)	($741)	($1,100)	($1,040)	($860)	($476)	($232)	($51)	($15)	($14)	($27)	($4,988)
Priority Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Gas Cost Revenues	$112	$450	$1,226	$1,821	$1,721	$1,423	$787	$384	$84	$25	$23	$47	$8,103
Total Revenues	$5,837	$9,050	$18,128	$24,921	$23,284	$19,980	$12,564	$8,149	$4,613	$3,806	$4,085	$5,242	$139,659

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
IVIS Sales													
Customers	69	63	59	59	60	58	57	58	57	56	57	58	708
First 100 Mcf	2,519	4,679	5,471	5,232	5,627	6,368	4,996	4,258	2,766	853	2,385	3,368	48,521
100 - 2000 Mcf	5,690	11,031	15,901	18,524	24,045	21,761	11,837	6,577	1,235	2,588	1,538	1,040	121,766
Over 2000 Mcf	(38)	1,105	1,135	2,618	2,514	2,274	2,188	203	0	0	0	0	11,999
Total Volume	8,171	16,815	22,506	26,374	32,186	30,403	19,021	11,038	4,001	3,441	3,922	4,408	182,286
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$12,317	$12,304	$13,320	$11,660	$11,745	$11,668	$11,675	$12,281	$11,105	$11,913	$11,215	$15,628	$146,830
First 100 Mcf	$3,765	$6,994	$8,178	$8,174	$8,528	$9,520	$7,468	$6,365	$4,135	$1,274	$3,290	$4,504	$72,195
100 - 2000 Mcf	$6,259	$12,133	$17,489	$21,685	$26,447	$23,939	$13,019	$7,233	$1,356	$2,847	$1,691	$1,144	$135,242
Over 2000 Mcf	($30)	$874	$898	$2,070	$1,988	$1,798	$1,730	$161	$0	$0	$0	$0	$9,489
Revenue Rounding	$0	($0)	($0)	$0	($0)	($0)	($0)	$0	($0)	($0)	$0	($0)	($1)
Rider B - State Tax Adjustment	($213)	($459)	($613)	($744)	($849)	($765)	($492)	($304)	($130)	($116)	($74)	($26)	($4,784)
Rider E - Customer Education	$1	$2	$2	$2	$0	$0	($0)	$0	($0)	$0	$0	$0	$7
Rider G - Merchant Function Charge	$165	$334	$437	$540	$607	$498	$309	$181	$63	$53	$51	$50	$3,288
Rider H - Gas Procurement Charge	$858	$1,766	$2,363	$2,919	$3,388	$3,192	$1,997	$1,159	$420	$361	$429	$496	$19,349
Total Base Non Gas Cost Rate Revenue	$23,122	$33,947	$42,073	$46,308	$51,855	$49,850	$35,707	$27,076	$16,948	$16,331	$16,603	$21,796	$381,615
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$65,239	$132,000	$169,694	$209,498	$234,910	$192,237	$117,453	$68,824	$22,019	$19,677	$19,727	$19,930	$1,271,208
Rider A - Distribution Charge	$2,319	$4,772	$6,416	$7,929	$9,212	$8,657	$5,466	$3,203	$1,329	$1,065	$1,151	$1,244	$52,761
Rider I - OPEB Surcredit	($656)	($2,225)	($2,988)	($3,704)	($4,285)	($3,715)	($2,526)	($1,466)	($712)	($457)	($521)	($585)	($23,841)
Tax Cuts & Jobs Act Refund	($729)	($1,175)	($1,569)	($1,934)	($2,248)	($2,197)	($1,326)	($769)	($237)	($240)	($273)	($307)	($13,004)
DMT Standby Overrun Charges	($10,136)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($10,136)
Total Gas Cost Revenues	$63,125	$147,891	$193,453	$239,077	$269,117	$221,662	$137,702	$80,578	$27,875	$23,408	$20,223	$17,449	$1,441,559
Total Revenues	$86,246	$181,838	$235,526	$285,384	$320,972	$271,512	$173,409	$107,654	$44,823	$39,740	$36,825	$39,245	$1,823,175

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

IVIS SATC	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	3	3	3	3	2	3	4	4	4	4	4	4	41
First 100 Mcf	266	300	318	318	200	282	400	400	195	131	111	171	3,093
100 - 2000 Mcf	148	265	505	713	448	795	1,063	442	5	6	0	0	4,389
Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	414	565	823	1,031	648	1,077	1,463	842	200	137	111	171	7,482
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$606	$606	$643	$643	$404	$570	$808	$808	$808	$772	$878	$1,008	$8,551
First 100 Mcf	$398	$448	$476	$476	$299	$422	$598	$598	$291	$196	$164	$228	$4,595
100 - 2000 Mcf	$163	$291	$555	$784	$493	$874	$1,169	$486	$6	$7	$0	$0	$4,827
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	($3)	($4)	($5)	($5)	($3)	($6)	($8)	($6)	($3)	($3)	($2)	$0	($47)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$1,163	$1,342	$1,669	$1,897	$1,192	$1,860	$2,567	$1,886	$1,101	$972	$1,040	$1,236	$17,927
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$9	$12	$18	$23	$14	$24	$32	$19	$4	$3	$2	$3	$164
Rider A - Distribution Charge	$117	$160	$235	$294	$185	$309	$420	$247	$62	$42	$34	$47	$2,153
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($32)	($75)	($109)	($137)	($86)	($143)	($194)	($112)	($27)	($18)	($15)	($23)	($970)
Tax Cuts & Jobs Act Refund	($38)	($40)	($57)	($72)	($45)	($75)	($102)	($59)	($14)	($10)	($8)	($12)	($530)
Total Gas Cost Revenues	$57	$59	$86	$108	$68	$115	$156	$95	$26	$18	$14	$15	$817
Total Revenues	$1,220	$1,401	$1,755	$2,005	$1,260	$1,975	$2,723	$1,982	$1,127	$989	$1,054	$1,251	$18,744

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

IVIS MMT	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	261	260	269	267	268	271	272	271	273	274	272	271	3,228
All Mcf	165,412	194,976	225,069	279,444	270,866	252,224	277,771	173,844	150,304	138,463	150,224	132,454	2,411,050
Total Volume	165,412	194,976	225,069	279,444	270,866	252,224	277,771	173,844	150,304	138,463	150,224	132,454	2,411,050
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$52,498	$51,985	$55,271	$54,492	$53,304	$54,444	$54,723	$55,219	$56,132	$55,932	$57,243	$68,590	$669,833
All Mcf	$152,083	$180,433	$231,210	$298,296	$289,935	$269,980	$297,338	$181,392	$147,522	$123,889	$128,351	$138,584	$2,439,012
DUAL IVIS Margin	$1,138	$1,138	$883	$1,393	$1,136	$255	$255	$255	$1,005	$1,005	$1,005	$1,005	$10,475
LBS Demand Margin	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LBS Commodity Margin	$8,892	$10,070	$3,452	$317	$0	$0	$0	$1,606	$4,216	$7,507	$9,978	$8,957	$54,995
Revenue Rounding	$0	($0)	($0)	($0)	$0	$0	$0	($0)	$0	$0	($0)	$0	$0
Rider B - State Tax Adjustment	($662)	($743)	($902)	($1,095)	($1,071)	($1,080)	($1,176)	($787)	($714)	($650)	($656)	$9	($9,528)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$213,949	$242,884	$289,914	$353,402	$343,304	$323,599	$351,139	$237,684	$208,162	$187,683	$195,922	$217,146	$3,164,788
Gas Cost Revenues:													
MMT Gas Cost Charge	$60,086	$70,247	$81,025	$100,465	$97,512	$90,801	$100,188	$62,582	$54,109	$49,847	$54,099	$49,032	$869,992
Rider A - Natural Gas Supply Charge	$1,226	$1,226	$1,230	$1,230	$1,230	$0	$0	$0	$0	$0	$0	$0	$6,142
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
Rider I - OPEB Surcredit	($8,231)	($11,129)	($14,540)	($19,154)	($18,237)	($16,877)	($18,246)	($11,350)	($9,347)	($7,873)	($8,121)	($7,045)	($150,150)
Tax Cuts & Jobs Act Refund	($10,397)	($9,107)	($11,496)	($14,700)	($14,419)	($13,344)	($14,876)	($8,972)	($7,370)	($6,204)	($6,400)	($5,550)	($122,835)
Priority Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Gas Cost Revenues	$42,683	$51,236	$56,219	$67,841	$66,087	$60,580	$67,066	$42,259	$37,392	$35,769	$39,578	$36,437	$603,148
Total Revenues	$256,632	$294,120	$346,133	$421,244	$409,391	$384,179	$418,205	$279,944	$245,554	$223,452	$235,500	$253,583	$3,767,936

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

IVIS DMT	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	23	23	23	23	23	23	23	23	23	22	22	23	274
Transportation Volume	43,915	58,164	69,854	84,863	90,166	80,279	85,299	58,817	51,887	41,091	36,743	45,604	746,680
Sales - First 100 Mcf	0	21	5	255	0	30	0	0	58	0	0	0	369
Sales - 100 - 2000 Mcf	0	0	0	36	0	0	0	0	0	0	0	0	36
Sales - Over 2000 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	43,915	58,185	69,859	85,153	90,166	80,308	85,299	58,817	51,944	41,091	36,743	45,604	747,084
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$4,644	$4,644	$4,644	$4,644	$4,644	$4,644	$4,644	$4,644	$4,637	$4,442	$4,442	$5,796	$56,469
Transportation Volume	$47,006	$62,258	$74,772	$90,837	$96,514	$85,930	$91,304	$62,958	$55,539	$43,984	$39,329	$60,868	$811,299
Sales - First 100 Mcf	$0	$32	$7	$381	$0	$44	$0	$0	$86	$0	$0	$0	$551
Sales - 100 - 2000 Mcf	$0	$0	$0	$39	$0	$0	$0	$0	$0	$0	$0	$0	$39
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	($126)	($166)	($206)	($256)	($279)	($256)	($262)	($200)	($186)	($144)	($132)	$0	($2,213)
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	$6	$0	$0	$0	$0	$1	$0	$0	$0	$8
Rider H - Gas Procurement Charge	$0	$2	$1	$31	$0	$3	$0	$0	$6	$0	$0	$0	$42
Total Base Non Gas Cost Rate Revenue	$51,524	$66,770	$79,218	$95,682	$100,879	$90,366	$95,685	$67,402	$60,084	$48,282	$43,639	$66,664	$866,195
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$0	$167	$37	$2,189	$0	$188	$0	$0	$331	$0	$0	$0	$2,912
Rider A - Distribution Charge	$0	$6	$1	$83	$0	$9	$0	$0	$18	$0	$0	$0	$117
Rider A - Gas Adjustment Charge	$0	$18	$5	$284	$0	$29	$0	$0	$56	$0	$0	$0	$392
Rider I - OPEB Surcredit	($2,665)	($3,886)	($4,665)	($5,687)	($6,021)	($5,363)	($5,696)	($3,928)	($3,473)	($2,744)	($2,454)	($3,045)	($49,627)
Tax Cuts & Jobs Act Refund	($3,184)	($3,072)	($3,689)	($4,496)	($4,761)	($4,240)	($4,504)	($3,106)	($2,744)	($2,170)	($1,940)	($2,408)	($40,313)
DMT Standby Overrun Charges	$0	$22	$13	$745	$0	$67	$0	$0	$49	$0	$0	$0	$896
Overdelivery Charges	$4,593	$6,299	$8,054	$9,357	$17,020	$10,028	$7,858	$10,880	$9,666	$6,002	$6,256	$6,016	$102,030
Total Gas Cost Revenues	($1,256)	($446)	($244)	$2,476	$6,238	$717	($2,342)	$3,847	$3,903	$1,088	$1,863	$563	$16,407
Total Revenues	$50,268	$66,324	$78,974	$98,158	$107,117	$91,083	$93,344	$71,249	$63,987	$49,370	$45,501	$67,226	$882,602

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
LVIS MMT													
Customers	8	8	8	8	8	8	9	9	9	9	9	9	102
All Mcf	39,415	39,498	42,050	55,617	47,086	49,112	51,396	44,448	48,888	53,651	56,420	56,624	584,204
Total Volume	39,415	39,498	42,050	55,617	47,086	49,112	51,396	44,448	48,888	53,651	56,420	56,624	584,204
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$6,472	$6,472	$6,472	$6,472	$6,472	$6,472	$6,472	$6,472	$6,472	$6,472	$6,472	$8,184	$79,376
All Mcf	$31,871	$31,938	$34,001	$44,972	$38,073	$39,712	$41,559	$35,941	$39,531	$43,382	$45,621	$58,000	$484,601
Bypass Service	$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	($120)	($124)	($136)	($174)	($150)	($168)	($175)	($154)	($173)	($188)	($197)	$0	($1,759)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$38,223	$38,286	$40,338	$51,269	$44,395	$46,016	$47,856	$42,259	$45,830	$49,666	$51,896	$66,184	$562,218
Gas Cost Revenues:													
MMT Gas Cost Charge	$14,190	$14,219	$15,138	$20,022	$16,951	$17,680	$18,503	$16,001	$17,600	$19,314	$20,311	$20,951	$210,880
Rider I - OPEB Surcredit	($2,399)	($2,704)	($2,879)	($3,808)	($3,223)	($3,362)	($3,519)	($3,043)	($3,347)	($3,673)	($3,863)	($3,876)	($39,695)
Tax Cuts & Jobs Act Refund	($2,122)	($431)	($458)	($606)	($513)	($535)	($560)	($484)	($533)	($585)	($615)	($617)	($8,060)
Priority Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Gas Cost Revenues	$9,669	$11,085	$11,801	$15,608	$13,214	$13,783	$14,424	$12,474	$13,720	$15,057	$15,834	$16,457	$163,125
Total Revenues	$47,892	$49,371	$52,138	$66,878	$57,609	$59,799	$62,280	$54,733	$59,550	$64,723	$67,730	$82,641	$725,343

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
LVIS DMT													
Customers	19	19	19	19	20	19	19	19	19	20	20	20	231
Transportation Volume	119,361	139,184	161,442	223,772	194,460	190,402	188,312	183,161	134,393	113,130	98,461	111,041	1,857,118
Sales - First 100 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
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	119,361	139,184	161,442	223,772	194,460	190,402	188,312	183,161	134,393	113,130	98,461	111,041	1,857,118
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$15,371	$15,371	$15,371	$15,371	$15,371	$15,371	$15,371	$15,371	$15,371	$16,180	$16,180	$20,460	$191,159
Transportation Volume	$94,285	$109,816	$127,979	$178,251	$154,878	$152,013	$150,338	$149,936	$110,109	$92,889	$79,616	$113,740	$1,513,849
Intrastate Volume	$0	$0	$1,808	$2,244	$0	$0	$513	$2,086	$0	$0	$0	$0	$6,651
Sales - First 100 Mcf	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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	($262)	($310)	($443)	($581)	($450)	($470)	($484)	($542)	($379)	($342)	($325)	$0	($4,588)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider G - Merchant Function Charge	$0	$0	$40	$48	$0	$0	$9	$41	$0	$0	$0	$0	$138
Rider H - Gas Procurement Charge	$0	$0	$216	$258	$0	$0	$59	$259	$0	$0	$0	$0	$792
Total Base Non Gas Cost Rate Revenue	$109,394	$124,876	$144,970	$195,591	$169,799	$166,914	$165,807	$167,151	$125,101	$108,727	$95,471	$134,200	$1,708,001
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$0	$0	$15,455	$18,504	$0	$0	$3,570	$15,581	$0	$0	$0	$0	$53,110
Rider A - Distribution Charge	$0	$0	$585	$701	$0	$0	$162	$707	$0	$0	$0	$0	$2,155
Rider A - Gas Adjustment Charge	$0	$0	$2,006	$2,402	$0	$0	$552	$2,407	$0	$0	$0	$0	$7,367
Rider I - OPEB Surcredit	($6,909)	($9,039)	($10,733)	($15,005)	($12,889)	($12,686)	($12,545)	($12,185)	($8,922)	($7,472)	($6,741)	($7,602)	($122,726)
Tax Cuts & Jobs Act Refund	($6,111)	($1,439)	($1,709)	($2,389)	($2,052)	($2,020)	($1,997)	($1,940)	($1,421)	($1,190)	($1,073)	($1,210)	($24,551)
Market Rate Differential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DMT Standby Overrun Charges	$0	$0	$4,987	$5,990	$0	$0	$487	$2,108	$0	$0	$0	$0	$13,572
Overdelivery Charges	$8,139	$9,489	$14,370	$17,063	$17,756	$15,247	$16,150	$19,107	$15,570	$17,465	$24,131	$20,711	$195,197
Total Gas Cost Revenues	($4,880)	($989)	$24,961	$27,266	$2,815	$541	$6,378	$25,785	$5,227	$8,803	$16,317	$11,899	$124,124
Total Revenues	$104,515	$123,887	$169,931	$222,857	$172,615	$167,455	$172,184	$192,937	$130,328	$117,530	$111,787	$146,099	$1,832,125

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

LVIS DMT Negotiated	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	0	0	0	1	0	0	0	0	0	0	0	0	1
Transportation Volume	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales - First 100 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transportation Volume	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales - First 100 Mcf	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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	$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
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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
Rider I - OPEB Surcredit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Tax Cuts & Jobs Act Refund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Market Rate Differential	$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	$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
Total Revenues	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
LIS MMT													
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
All Mcf	26,611	31,565	28,387	30,458	31,989	27,624	27,900	30,530	28,364	28,241	27,362	27,381	346,412
Total Volume	26,611	31,565	28,387	30,458	31,989	27,624	27,900	30,530	28,364	28,241	27,362	27,381	346,412
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,165	$12,484
All Mcf	$12,877	$15,274	$13,736	$14,739	$15,479	$13,367	$13,501	$14,773	$13,725	$13,666	$13,240	$16,409	$170,789
Revenue Rounding	$0	$0	$0	$0	($0)	$0	$0	$0	$0	$0	$0	$0	$0
Rider B - State Tax Adjustment	($55)	($67)	($63)	($67)	($70)	($66)	($66)	($72)	($70)	($69)	($67)	$0	($733)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$13,851	$16,237	$14,703	$15,701	$16,438	$14,331	$14,464	$15,730	$14,685	$14,625	$14,202	$17,574	$182,540
Gas Cost Revenues:													
MMT Gas Cost Charge	$9,580	$11,363	$10,219	$10,965	$11,516	$9,945	$10,044	$10,991	$10,211	$10,167	$9,850	$10,131	$124,982
Rider I - OPEB Surcredit	($786)	($566)	($509)	($546)	($574)	($496)	($501)	($548)	($509)	($507)	($491)	($491)	($6,523)
Tax Cuts & Jobs Act Refund	($523)	($454)	($408)	($438)	($460)	($397)	($401)	($439)	($408)	($406)	($393)	($394)	($5,122)
Priority Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Gas Cost Revenues	$8,271	$10,343	$9,302	$9,980	$10,482	$9,052	$9,142	$10,004	$9,294	$9,254	$8,966	$9,246	$113,338
Total Revenues	$22,122	$26,580	$24,005	$25,681	$26,920	$23,382	$23,606	$25,734	$23,979	$23,879	$23,168	$26,820	$295,878

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
LIS DMT													
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Transportation Volumes	231,697	279,392	330,184	369,516	384,847	359,248	370,839	284,471	230,344	215,853	223,326	235,798	3,515,514
Sales - First 100 Mcf	0	0	100	300	0	100	0	0	0	0	200	1,734	2,434
Sales - 100 - 2,000 Mcf	0	0	307	2,668	0	99	0	0	0	0	643	0	3,716
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	231,697	279,392	330,591	372,484	384,847	359,447	370,839	284,471	230,344	215,853	224,168	237,532	3,521,664
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$9,261	$9,261	$9,261	$9,261	$9,261	$9,261	$9,261	$9,261	$9,261	$9,261	$9,261	$10,485	$112,356
Transportation Volumes	$112,118	$135,198	$159,776	$178,809	$186,228	$173,840	$179,449	$137,655	$111,464	$104,451	$108,067	$141,314	$1,728,368
Sales - First 100 Mcf	$0	$0	$85	$256	$0	$85	$0	$0	$0	$0	$171	$1,039	$1,637
Sales - 100 - 2,000 Mcf	$0	$0	$207	$1,733	$0	$67	$0	$0	$0	$0	$434	$0	$2,441
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	($304)	($376)	($493)	($623)	($541)	($538)	($544)	($452)	($377)	($346)	($375)	$0	($4,970)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider G - Merchant Function Charge	$0	$0	$8	$58	$0	$3	$0	$0	$0	$0	$13	$17	$99
Rider H - Gas Procurement Charge	$0	$0	$43	$312	$0	$21	$0	$0	$0	$0	$88	$199	$663
Total Base Non Gas Cost Rate Revenue	$121,075	$144,083	$168,887	$189,805	$194,948	$182,739	$188,165	$146,465	$120,348	$113,366	$117,660	$153,055	$1,840,594
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$0	$0	$3,061	$22,344	$0	$1,257	$0	$0.00	$0	$0	$4,834	$7,145	$38,641
Rider A - Distribution Charge	$0	$0	$116	$846	$0	$57	$0	$0	$0	$0	$260	$474	$1,753
Rider A - Gas Adjustment Charge	$0	$0	$397	$2,900	$0	$194	$0	$0	$0	$0	$823	($2,040)	$2,276
Rider I - OPEB Surcredit	($6,840)	($5,012)	($5,931)	($6,682)	($6,904)	($6,448)	($6,653)	($5,103)	($4,132)	($3,872)	($4,006)	($4,230)	($65,815)
Tax Cuts & Jobs Act Refund	($4,553)	($4,018)	($4,754)	($5,356)	($5,534)	($5,169)	($5,333)	($4,091)	($3,312)	($3,104)	($3,211)	($3,391)	($51,826)
DMT Standby Overrun Charges	$0	$0	$976	$7,088	$0	$420	$0	$0	$0	$0	$662	$684	$9,830
Overdelivery Charges	$11,773	$15,098	$26,358	$27,992	$24,876	$18,711	$17,724	$23,620	$16,743	$12,651	$11,867	$11,446	$218,860
Total Gas Cost Revenues	$381	$6,068	$20,224	$49,131	$12,438	$9,022	$5,739	$14,426	$9,298	$5,675	$11,229	$10,088	$153,718
Total Revenues	$121,455	$150,150	$189,111	$238,936	$207,386	$191,761	$193,904	$160,891	$129,645	$119,041	$128,888	$163,143	$1,994,312

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

LIS DMT Negotiated	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
Transportation Volumes	399,254	367,067	368,005	385,865	445,679	422,015	458,348	401,746	377,141	345,927	335,701	367,413	4,674,161
Sales - First 100 Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
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	399,254	367,067	368,005	385,865	445,679	422,015	458,348	401,746	377,141	345,927	335,701	367,413	4,674,161
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$8,232	$8,232	$8,232	$8,232	$8,232	$8,232	$8,232	$8,232	$8,232	$8,232	$8,232	$9,320	$99,872
Transportation Volumes	$136,934	$122,814	$119,317	$124,471	$146,983	$141,883	$149,776	$135,499	$125,838	$116,903	$114,339	$128,857	$1,563,615
Sales - First 100 Mcf	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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	($377)	($370)	($383)	($383)	($443)	($465)	($468)	($446)	($428)	($409)	($394)	$0	($4,566)
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	$144,789	$130,676	$127,166	$132,320	$154,772	$149,650	$157,540	$143,285	$133,642	$124,727	$122,177	$138,177	$1,658,921
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$0	$0	$0	$0	$0	$0	$0	$0.00	$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
Rider I - OPEB Surcredit	($10,380)	($5,954)	($5,876)	($6,074)	($7,061)	($6,579)	($7,109)	($6,216)	($5,871)	($5,465)	($5,465)	($6,017)	($78,066)
Tax Cuts & Jobs Act Refund	($2,226)	($1,202)	($831)	($856)	($1,248)	($1,382)	($5,699)	($4,982)	($4,706)	($4,380)	($4,380)	($4,823)	($36,714)
DMT Standby Overrun Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Overdelivery Charges	$18,270	$24,262	$26,602	$21,670	$23,541	$23,847	$21,984	$26,711	$24,099	$25,588	$23,036	$21,967	$281,577
Total Gas Cost Revenues	$5,664	$17,107	$19,896	$14,741	$15,232	$15,886	$9,176	$15,513	$13,521	$15,742	$13,191	$11,128	$166,797
Total Revenues	$150,453	$147,783	$147,062	$147,060	$170,004	$165,536	$166,716	$158,798	$147,164	$140,469	$135,368	$149,305	$1,825,718

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2023

DMLMT Negotiated	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Total
Customers	1	1	1	1	1	1	1	1	1	0	0	0	9
Transportation Volume	132,682	130,049	156,260	182,968	174,818	213,723	209,382	100,130	82,321	95,807	123,889	128,338	1,730,367
Total Volume	132,682	130,049	156,260	182,968	174,818	213,723	209,382	100,130	82,321	95,807	123,889	128,338	1,730,367
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,029	$1,165	$12,484
Interstate Volume	$18,469	$18,103	$21,751	$26,734	$24,335	$29,750	$29,146	$13,938	$11,459	$13,787	$17,828	$18,468	$243,767
Rider B - State Tax Adjustment	($98)	($90)	($120)	($171)	($123)	($141)	($129)	($110)	($109)	($115)	($97)	$0	($1,303)
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	$36	$0	$0	$0	$0	$0	$0	$0	$0	$36
Rider H - Gas Procurement Charge	$0	$0	$0	$194	$0	$0	$0	$0	$0	$0	$0	$0	$194
Total Base Non Gas Cost Rate Revenue	$19,401	$19,042	$22,660	$27,821	$25,240	$30,638	$30,046	$14,858	$12,379	$14,700	$18,760	$19,633	$255,178
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$0	$0	$0	$13,885	$0	$0	$0	$0	$0	$0	$0	$0	$13,885
Rider A - Distribution Charge	$0	$0	$0	$526	$0	$0	$0	$0	$0	$0	$0	$0	$526
Rider A - Gas Adjustment Charge	$0	$0	$0	$1,802	$0	$0	$0	$0	$0	$0	$0	$0	$1,802
Rider I - OPEB Surcredit	$0	$0	$0	$0	$0	$0	($3,756)	($1,796)	($1,477)	($1,719)	($2,223)	($2,302)	($13,273)
Tax Cuts & Jobs Act Refund	$0	$0	$0	$0	$0	$0	($3,011)	($1,440)	($1,184)	($1,378)	($1,782)	($1,846)	($10,639)
DMT Standby Overrun Charges	$0	$0	$0	$4,427	$0	$0	$0	$0	$0	$0	$0	$0	$4,427
Overdelivery Charges	$19,559	$16,890	$23,414	$16,999	$22,011	$19,607	$22,778	$27,403	$27,858	$28,050	$18,491	$18,691	$261,751
Total Gas Cost Revenues	$19,559	$16,890	$23,414	$37,639	$22,011	$19,607	$16,011	$24,167	$25,198	$24,954	$14,487	$14,543	$258,479
Total Revenues	$38,959	$35,932	$46,075	$65,460	$47,251	$50,245	$46,057	$39,024	$37,576	$39,654	$33,247	$34,176	$513,657

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

Residential Sales Service	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	170,719	171,844	173,094	174,075	174,687	175,236	175,030	174,137	173,373	173,470	172,743	172,313	2,080,718
Total Volume	478,673	1,126,230	2,043,753	2,564,479	2,557,456	2,016,515	1,814,672	818,469	399,391	261,975	247,873	289,660	14,619,147
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$2,356,420	$2,390,949	$2,469,899	$2,526,053	$2,431,543	$2,427,737	$2,463,028	$2,435,446	$2,460,590	$2,407,856	$2,386,917	$2,425,650	$29,182,086
All Mcf	$1,426,933	$3,304,667	$6,054,639	$7,595,066	$7,570,631	$5,971,448	$5,373,786	$2,345,406	$1,184,752	$775,700	$718,226	$858,108	$43,179,360
Revenue Rounding	($548)	($146)	($905)	($1,317)	($77)	($1,351)	($1,322)	$107	($228)	$110	$888	$628	($4,161)
Rider B - State Tax Adjustment	$295	$125	$82	$4	($84)	($47)	($38)	($31)	($67)	($37)	($9)	($18)	$174
Rider E - Customer Education	($0)	$0	($0)	($0)	$0	($0)	($0)	$0	$0	$0	$0	$0	($0)
Rider F - CAP Discount Charge	$51,571	$117,428	$211,015	$264,826	$260,362	$202,672	$182,297	$82,757	$45,941	$29,906	$32,236	$43,451	$1,524,461
Rider G - Merchant Function Charge	$24,202	$64,040	$128,451	$161,573	$152,797	$111,796	$100,667	$42,616	$19,978	$13,106	$14,255	$19,108	$852,589
Rider H - Gas Procurement Charge	$55,193	$128,118	$234,834	$294,659	$293,758	$231,673	$208,477	$90,918	$45,988	$30,046	$27,677	$33,273	$1,674,615
CAP Discounts	($11)	($19)	($23)	($33)	($25)	($21)	($19)	$12	$69	$20	$6	($56)	($99)
Weather Normalization Adjustment	$88,085	$140,321	$246,788	$773,761	$962,631	$1,824,853	$544,383	$840,956	($37,391)	($7,328)	($5,588)	($2,949)	$5,368,523
Total Base Non Gas Cost Rate Revenue	$4,002,141	$6,145,483	$9,344,781	$11,614,592	$11,671,537	$10,768,760	$8,871,257	$5,838,186	$3,719,630	$3,249,378	$3,174,607	$3,377,196	$81,777,549
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$1,953,515	$4,865,308	$9,449,716	$11,865,575	$11,356,903	$8,475,925	$7,631,847	$3,250,386	$1,552,069	$1,018,037	$1,007,853	$1,272,548	$63,699,683
Rider A - Distribution Charge	$130,851	$353,370	$737,100	$925,174	$935,462	$750,522	$675,157	$291,674	$143,712	$94,161	$84,819	$99,146	$5,221,147
Rider A - Gas Adjustment Charge	($586,462)	($1,284,512)	($2,277,383)	($2,850,270)	($2,835,920)	($2,237,568)	($2,014,083)	($877,927)	($440,484)	($289,047)	($217,542)	($208,248)	($16,119,447)
Rider F - Reconcilation	($16,710)	($39,500)	($72,525)	($90,831)	($60,455)	($17,377)	($15,890)	($7,016)	($3,718)	($2,447)	($2,243)	($2,699)	($331,414)
Rider I - OPEB Surcredit	($100,591)	($233,753)	($428,689)	($537,911)	($536,063)	($423,119)	($380,658)	($166,069)	($83,964)	($54,905)	($50,611)	($60,769)	($3,057,103)
Tax Cuts & Jobs Act Refund	($31,725)	($21,066)	($40,394)	($51,272)	($51,560)	($40,524)	($36,470)	($15,967)	($8,351)	($5,441)	($4,793)	($5,895)	($313,457)
Total Gas Cost Revenues	$1,348,877	$3,639,846	$7,367,825	$9,260,463	$8,808,367	$6,507,858	$5,859,903	$2,475,081	$1,159,264	$760,357	$817,484	$1,094,083	$49,099,409
Total Revenues	$5,351,018	$9,785,330	$16,712,606	$20,875,055	$20,479,904	$17,276,618	$14,731,161	$8,313,267	$4,878,894	$4,009,736	$3,992,091	$4,471,278	$130,876,958

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

Residential CAP/LIRA	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	8,003	7,479	7,072	6,930	6,559	5,975	6,321	6,236	6,164	5,632	5,650	5,687	77,707
Total Volume	23,998	52,040	92,262	109,753	105,348	75,048	70,043	33,233	15,563	7,786	7,908	9,929	602,911
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$110,558	$103,542	$101,060	$99,995	$91,391	$82,545	$85,161	$86,813	$87,309	$77,948	$77,972	$80,375	$1,084,668
All Mcf	$71,542	$153,311	$273,366	$325,120	$312,067	$222,365	$207,306	$95,389	$46,183	$23,210	$22,595	$29,548	$1,782,000
Revenue Rounding	($15)	($20)	($50)	($52)	($25)	($51)	($53)	$0	($12)	$3	$27	$17	($231)
Rider B - State Tax Adjustment	$10	$11	$2	$2	$2	$3	($1)	$3	($3)	$7	($0)	($0)	$36
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	$1,740	$3,991	$7,645	$9,110	$8,421	$5,641	$5,287	$2,352	$1,088	$518	$569	$786	$47,149
	($534)	($1,091)	($1,853)	($2,196)	($2,113)	($1,507)	($1,397)	($651)	($309)	($164)	($121)	($133)	($12,069)
Rider G - Merchant Function Charge	$1,206	$2,900	$5,792	$6,914	$6,309	$4,134	$3,890	$1,701	$780	$354	$448	$653	$35,080
Rider H - Gas Procurement Charge	$2,766	$5,935	$10,602	$12,612	$12,105	$8,624	$8,047	$3,691	$1,793	$896	$870	$1,145	$69,084
CAP Discounts	($57,582)	($100,110)	($170,113)	($195,354)	($182,946)	($123,913)	($141,879)	($8,405)	$140,244	$162,719	$177,628	$159,118	($340,592)
Weather Normalization Adjustment	$5,633	$6,353	$10,234	$36,688	$36,745	$70,222	$21,016	$36,189	($1,257)	($486)	($207)	$64	$221,194
Total Base Non Gas Cost Rate Revenue	$134,118	$171,921	$230,894	$285,924	$275,646	$263,929	$183,485	$215,381	$275,037	$264,652	$279,332	$270,919	$2,851,240
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$97,694	$223,262	$426,450	$507,875	$469,605	$314,802	$294,622	$131,517	$60,539	$29,299	$31,728	$43,788	$2,631,181
Rider A - Distribution Charge	$6,556	$16,160	$33,274	$39,607	$38,505	$27,954	$26,058	$11,867	$5,599	$2,823	$2,668	$3,421	$214,491
Rider A - Gas Adjustment Charge	($29,468)	($60,439)	($102,906)	($122,036)	($117,349)	($83,699)	($77,664)	($36,192)	($17,143)	($9,081)	($6,885)	($7,358)	($670,221)
Rider I - OPEB Surcredit	($5,037)	($10,843)	($19,351)	($23,027)	($22,084)	($15,742)	($14,695)	($6,737)	($3,272)	($1,634)	($1,591)	($2,092)	($126,106)
Tax Cuts & Jobs Act Refund	($1,666)	($910)	($1,821)	($2,177)	($2,084)	($1,481)	($1,420)	($614)	($326)	($114)	($152)	($200)	($12,965)
Total Gas Cost Revenues	$68,078	$167,230	$335,647	$400,242	$366,592	$241,834	$226,900	$99,841	$45,396	$21,294	$25,767	$37,559	$2,036,380
Total Revenues	$202,196	$339,151	$566,541	$686,166	$642,239	$505,763	$410,386	$315,222	$320,434	$285,946	$305,099	$308,478	$4,887,620

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

Residential SATC	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	16,320	16,236	16,166	16,208	16,197	16,245	16,338	16,489	16,650	16,780	16,964	17,049	197,639
Total Volume	48,191	108,759	196,001	245,200	243,103	191,137	173,790	80,659	39,171	26,153	25,285	28,630	1,406,077
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$225,249	$225,539	$229,861	$234,367	$225,108	$225,144	$229,456	$230,156	$236,172	$233,286	$234,458	$239,052	$2,767,848
All Mcf	$143,312	$318,923	$580,601	$726,155	$719,627	$565,987	$514,455	$230,903	$116,246	$77,266	$73,091	$84,841	$4,151,407
Revenue Rounding	($31)	($46)	($99)	($128)	$30	($110)	($113)	$66	($13)	$0	$27	$23	($394)
Rider B - State Tax Adjustment	$6	$2	$2	$0	($3)	($0)	($1)	($1)	($1)	($1)	($1)	$1	$2
Rider G - Merchant Function Charge	$0	$0	$0	$1	$1	$0	($2)	$0	$0	$0	$0	$0	$0
Rider H - Gas Procurement Charge	$0	$0	$0	$1	$1	$1	($3)	$0	$0	$0	$0	$0	$0
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider F - CAP Discount Charge	$5,188	$11,338	$20,233	$25,321	$24,752	$19,204	$17,452	$8,142	$4,496	$2,980	$3,255	$4,295	$146,655
CAP Discounts	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($5)	($5)
DSIC - Distribution System Improvement Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Weather Normalization Adjustment	$8,542	$13,155	$23,600	$74,063	$91,309	$174,221	$52,194	$82,157	($3,114)	($802)	($200)	($315)	$514,811
Total Base Non Gas Cost Rate Revenue	$382,265	$568,912	$854,198	$1,059,781	$1,060,826	$984,446	$813,438	$551,424	$353,785	$312,729	$310,631	$327,887	$7,580,321
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$757	$1,857	$3,739	$4,672	$4,573	$3,676	$3,203	$1,441	$728	$471	$490	$633	$26,240
Rider A - Distribution Charge	$13,169	$34,066	$70,669	$88,454	$88,915	$71,136	$64,637	$28,712	$14,101	$9,388	$8,642	$9,801	$501,693
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider F - Reconcilation	($1,681)	($3,702)	($6,943)	($8,680)	($5,749)	($1,668)	($1,536)	($739)	($360)	($242)	($253)	($266)	($31,819)
Rider I - OPEB Surcredit	($10,120)	($22,559)	($41,115)	($51,439)	($50,957)	($40,086)	($36,445)	($16,345)	($8,226)	($5,471)	($5,152)	($6,001)	($293,916)
Tax Cuts & Jobs Act Refund	($3,226)	($2,070)	($3,880)	($4,910)	($4,917)	($3,823)	($3,485)	($1,567)	($800)	($533)	($509)	($557)	($30,278)
Total Gas Cost Revenues	($1,101)	$7,592	$22,470	$28,097	$31,865	$29,234	$26,374	$11,503	$5,443	$3,612	$3,218	$3,610	$171,919
Total Revenues	$381,164	$576,504	$876,669	$1,087,878	$1,092,691	$1,013,681	$839,812	$562,927	$359,227	$316,341	$313,849	$331,497	$7,752,240

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Residential MMT													
Customers	457	460	462	461	463	461	466	464	465	507	505	505	5,675
Total Volume	2,510	7,146	14,178	17,134	19,035	15,541	13,123	5,993	1,920	1,228	1,043	1,468	100,318
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$6,219	$6,302	$6,509	$6,686	$6,332	$6,421	$6,499	$6,584	$6,552	$6,920	$6,962	$7,040	$79,026
All Volume	$7,177	$21,157	$41,950	$50,694	$56,326	$45,921	$38,860	$17,741	$5,684	$3,635	$3,089	$4,345	$296,579
Revenue Rounding	($187)	($9)	($33)	($57)	$0	$0	$0	($5)	($0)	($1)	($0)	$0	($291)
Rider B - State Tax Adjustment	$1	$0	$0	$1	($1)	($1)	$0	$0	$0	$0	$0	$0	$1
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider F - CAP Discount Charge	$271	$757	$1,460	$1,763	$1,950	$1,572	$1,324	$619	$222	$140	$135	$219	$10,432
Weather Normalization Adjustment	$479	$1,290	$1,199	$6,840	$5,762	$13,257	$5,263	$5,976	($69)	($52)	($107)	($3)	$39,836
Total Base Non Gas Cost Rate Revenue	$13,961	$29,497	$51,086	$65,929	$70,369	$67,170	$51,946	$30,915	$12,390	$10,642	$10,078	$11,602	$425,582
Gas Cost Revenues:													
MMT Gas Cost Charge	$1,011	$2,649	$5,261	$6,366	$7,043	$5,748	$4,856	$2,337	$934	$579	$496	$689	$37,969
Rider F - Reconcilation	($87)	($251)	($499)	($604)	($523)	($151)	($122)	($54)	($18)	($11)	($10)	($14)	($2,344)
Rider I - OPEB Surcredit	($288)	($756)	($1,499)	($1,811)	($2,016)	($1,648)	($1,388)	($634)	($203)	($130)	($110)	($155)	($10,637)
Tax Cuts & Jobs Act Refund	($134)	($106)	($211)	($250)	($295)	($251)	($198)	($89)	($29)	($18)	($16)	($22)	($1,620)
Priority Standby	$528	$1,388	$2,250	$2,986	$3,633	$3,170	$2,800	$1,324	$614	$538	$328	$469	$20,027
Total Gas Cost Revenues	$1,030	$2,923	$5,301	$6,686	$7,843	$6,868	$5,948	$2,884	$1,298	$957	$689	$967	$43,394
Total Revenues	$14,991	$32,420	$56,387	$72,615	$78,212	$74,038	$57,894	$33,799	$13,687	$11,599	$10,767	$12,569	$468,976

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
SCPA < 250 Sales													
Customers	8,148	8,251	8,310	8,377	8,413	8,552	8,544	8,498	8,371	8,333	8,323	8,302	100,420
Total Volume	18,555	54,753	109,449	149,668	157,520	123,466	105,358	38,918	10,226	8,242	7,442	10,819	794,413
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$209,784	$221,884	$226,031	$238,073	$224,545	$229,440	$233,534	$240,384	$223,360	$229,174	$210,249	$234,902	$2,721,359
All Mcf	$42,825	$125,930	$251,699	$344,177	$362,221	$283,923	$242,282	$89,534	$23,532	$18,969	$17,114	$24,882	$1,827,087
Revenue Rounding	($18)	($35)	($58)	($70)	($72)	($71)	($69)	($14)	$7	$25	$31	($9)	($353)
Rider B - State Tax Adjustment	$9	$3	($4)	($1)	$2	($1)	($2)	$6	($2)	$4	$0	$0	$14
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider G - Merchant Function Charge	$186	$605	$1,302	$1,782	$1,774	$1,284	$1,098	$390	$94	$82	$83	$140	$8,821
Rider H - Gas Procurement Charge	$2,140	$6,291	$12,573	$17,196	$18,099	$14,185	$12,104	$4,474	$1,171	$945	$853	$1,241	$91,272
Weather Normalization Adjustment	$2,879	$5,934	$10,666	$37,366	$47,128	$92,072	$24,612	$36,456	($7,425)	($277)	($333)	($27)	$249,049
Total Base Non Gas Cost Rate Revenue	$257,805	$360,611	$502,209	$638,523	$653,697	$620,832	$513,559	$371,229	$240,737	$248,922	$227,997	$261,129	$4,897,249
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$75,717	$239,544	$506,310	$692,561	$700,073	$518,998	$443,216	$159,310	$37,804	$31,670	$31,137	$47,603	$3,483,944
Rider A - Distribution Charge	$5,073	$17,401	$39,512	$54,009	$57,620	$45,952	$39,199	$14,367	$3,610	$2,980	$2,590	$3,700	$286,013
Rider A - Gas Adjustment Charge	($22,869)	($62,881)	($121,734)	($166,212)	($175,193)	($137,138)	($116,941)	($43,682)	($11,242)	($9,281)	($6,480)	($7,770)	($881,422)
Rider I - OPEB Surcredit	($1,933)	($5,689)	($11,349)	($15,542)	($16,367)	($12,829)	($10,947)	($4,052)	($1,059)	($846)	($770)	($1,119)	($82,500)
Tax Cuts & Jobs Act Refund	($1,251)	($1,137)	($2,462)	($3,323)	($3,481)	($2,740)	($2,343)	($809)	($239)	($142)	($162)	($238)	($18,328)
DMT Standby Overrun Charge	$2	($2)	$0	$0	$32	$58	($89)	$0	($0)	$0	$1	$3	$4
Total Gas Cost Revenues	$54,740	$187,236	$410,277	$561,494	$562,685	$412,301	$352,094	$125,135	$28,874	$24,380	$26,316	$42,180	$2,787,711
Total Revenues	$312,545	$547,848	$912,486	$1,200,016	$1,216,382	$1,033,133	$865,654	$496,364	$269,611	$273,302	$254,313	$303,309	$7,684,961

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

SCPA < 250 SATC	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	851	845	841	839	837	840	826	811	795	776	774	775	9,809
Total Volume	2,065	5,755	11,477	15,618	16,520	12,864	10,891	4,139	1,383	786	892	1,145	83,534
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$21,890	$22,926	$22,764	$23,854	$22,260	$22,364	$22,479	$22,908	$21,421	$20,735	$19,902	$21,377	$264,880
All Mcf	$4,775	$13,235	$26,403	$35,914	$37,987	$29,583	$25,046	$9,519	$3,180	$1,808	$2,052	$2,634	$192,135
Revenue Rounding	($2)	($2)	($6)	($7)	($7)	($7)	($8)	($4)	($1)	($0)	$0	($1)	($47)
Rider B - State Tax Adjustment	$1	$0	$0	$0	($0)	$0	$0	$0	$0	$0	($0)	$0	$1
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Weather Normalization Adjustment	$348	$594	$1,152	$3,844	$4,925	$9,541	$2,492	$3,741	($646)	($79)	($18)	($2)	$25,892
Total Base Non Gas Cost Rate Revenue	$27,012	$36,753	$50,313	$63,604	$65,165	$61,480	$50,009	$36,164	$23,954	$22,463	$21,936	$24,007	$482,861
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$32	$99	$216	$293	$311	$243	$207	$80	$25	$15	$18	$25	$1,564
Rider A - Distribution Charge	$565	$1,818	$4,151	$5,639	$6,041	$4,788	$4,053	$1,526	$492	$282	$311	$392	$30,058
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($216)	($598)	($1,192)	($1,622)	($1,716)	($1,337)	($1,132)	($430)	($143)	($81)	($92)	($118)	($8,677)
Tax Cuts & Jobs Act Refund	($137)	($122)	($245)	($341)	($367)	($285)	($241)	($91)	($30)	($17)	($20)	($25)	($1,924)
Total Gas Cost Revenues	$243	$1,196	$2,931	$3,969	$4,268	$3,409	$2,887	$1,085	$344	$199	$217	$274	$21,021
Total Revenues	$27,255	$37,950	$53,244	$67,573	$69,434	$64,889	$52,896	$37,249	$24,298	$22,662	$22,153	$24,281	$503,882

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

SCPA < 250 MMT	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	1,095	1,094	1,115	1,121	1,121	1,142	1,145	1,147	1,154	1,168	1,162	1,159	13,620
Total Volume	3,341	8,860	18,209	25,417	27,268	20,959	17,805	7,079	2,164	1,361	1,711	1,763	135,935
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$27,870	$29,435	$30,291	$31,697	$29,611	$30,765	$31,006	$32,334	$31,253	$32,069	$28,886	$32,635	$367,853
All Mcf	$7,680	$20,372	$41,870	$58,440	$62,699	$48,196	$40,942	$16,278	$4,977	$3,130	$3,934	$4,053	$312,569
Revenue Rounding	($2)	($1)	($1)	($1)	($0)	($0)	($1)	($2)	($2)	($0)	$0	($1)	($11)
Rider B - State Tax Adjustment	$0	$0	$0	$0	$0	($0)	$0	$0	$0	($0)	$0	$0	$1
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Weather Normalization Adjustment	$492	$924	$1,746	$6,176	$7,817	$14,978	$4,476	$6,309	($1,057)	($54)	($49)	($33)	$41,725
Total Base Non Gas Cost Rate Revenue	$36,040	$50,730	$73,906	$96,313	$100,127	$93,937	$76,424	$54,918	$35,171	$35,145	$32,771	$36,654	$722,137
Gas Cost Revenues:													
MMT Gas Cost Charge	$1,237	$3,279	$6,738	$9,405	$10,090	$7,755	$6,588	$2,812	$1,102	$652	$808	$832	$51,299
Rider I - OPEB Surcredit	($300)	($810)	($1,665)	($2,324)	($2,493)	($1,916)	($1,628)	($647)	($198)	($125)	($157)	($161)	($12,425)
Tax Cuts & Jobs Act Refund	($218)	($179)	($377)	($527)	($565)	($443)	($371)	($147)	($45)	($29)	($35)	($36)	($2,972)
Priority Standby	$160	$317	$608	$682	$916	$818	$705	$358	$165	$151	$122	$147	$5,149
Total Gas Cost Revenues	$879	$2,606	$5,304	$7,236	$7,948	$6,214	$5,295	$2,376	$1,025	$649	$738	$781	$41,052
Total Revenues	$36,918	$53,337	$79,210	$103,549	$108,075	$100,151	$81,719	$57,294	$36,196	$35,794	$33,510	$37,436	$763,189

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
SCPA > 250 Sales													
Customers	2,765	2,778	2,787	2,797	2,810	2,726	2,730	2,728	2,703	2,703	2,705	2,707	32,937
Total Volume	35,857	83,199	152,580	204,932	205,745	159,685	142,307	62,355	29,073	20,701	22,469	25,937	1,144,838
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$98,049	$102,250	$104,598	$108,223	$103,010	$100,005	$101,566	$104,742	$99,031	$102,071	$94,689	$104,861	$1,223,095
All Mcf	$73,862	$171,185	$313,468	$421,302	$422,890	$328,233	$292,554	$128,142	$59,768	$42,924	$46,181	$53,343	$2,353,851
Revenue Rounding	($1)	($6)	$0	($1)	($2)	$1	$0	$3	($3)	$0	$6	($0)	($3)
Rider B - State Tax Adjustment	$17	$13	($13)	$6	($2)	$0	$3	($2)	$1	$28	($1)	$2	$52
Rider E - Customer Education	$0	($0)	$0	$0	$0	$0	($0)	$0	$0	($0)	$0	$0	($0)
Rider G - Merchant Function Charge	$355	$904	$1,819	$2,438	$2,320	$1,658	$1,479	$628	$265	$183	$242	$321	$12,612
Rider H - Gas Procurement Charge	$4,124	$9,564	$17,527	$23,550	$23,639	$18,348	$16,353	$7,164	$3,340	$2,388	$2,581	$2,981	$131,559
Weather Normalization Adjustment	$3,865	$6,823	$11,872	$41,969	$50,541	$97,119	$27,720	$40,123	($4,953)	($351)	($235)	($86)	$274,404
Total Base Non Gas Cost Rate Revenue	$180,271	$290,732	$449,269	$597,486	$602,396	$545,365	$439,676	$280,797	$157,449	$147,243	$143,463	$161,422	$3,995,569
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$146,373	$361,450	$706,974	$947,640	$915,573	$670,523	$597,914	$256,117	$111,303	$76,922	$92,477	$113,273	$4,996,540
Rider A - Distribution Charge	$9,772	$26,170	$55,029	$73,996	$75,243	$59,444	$52,972	$22,964	$10,407	$7,520	$7,895	$8,888	$410,300
Rider A - Gas Adjustment Charge	($43,516)	($96,358)	($168,524)	($228,209)	($228,519)	($177,467)	($158,357)	($69,119)	($32,370)	($25,229)	($20,819)	($19,010)	($1,267,497)
Rider I - OPEB Surcredit	($4,131)	($9,322)	($17,112)	($22,984)	($23,072)	($17,905)	($15,962)	($6,991)	($3,259)	($2,313)	($2,519)	($2,907)	($128,476)
Tax Cuts & Jobs Act Refund	($1,633)	($975)	($1,932)	($2,514)	($2,551)	($1,982)	($1,754)	($781)	($357)	($176)	($280)	($315)	($15,248)
DMT Standby Overrun Charge	$0	$0	($0)	$0	$143	$82	($225)	$34	($34)	$0	$41	$80	$120
Total Gas Cost Revenues	$106,866	$280,965	$574,435	$767,929	$736,817	$532,696	$474,588	$202,224	$85,689	$56,725	$76,796	$100,009	$3,995,740
Total Revenues	$287,137	$571,697	$1,023,705	$1,365,415	$1,339,213	$1,078,061	$914,264	$483,021	$243,138	$203,968	$220,259	$261,431	$7,991,309

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

SCPA > 250 SATC	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	370	368	361	361	361	343	337	339	333	328	324	328	4,152
Total Volume	5,614	11,769	19,918	26,203	25,752	20,646	18,444	8,606	4,554	3,463	3,576	3,777	152,321
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$13,118	$13,602	$13,520	$14,204	$13,037	$12,500	$12,619	$12,637	$12,434	$12,324	$11,523	$12,363	$153,881
All Mcf	$11,539	$24,197	$40,941	$53,861	$52,932	$42,437	$37,911	$17,690	$9,361	$7,118	$7,351	$7,764	$313,102
Revenue Rounding	($0)	($1)	$0	($0)	($0)	$0	($0)	($0)	($0)	($0)	($0)	($0)	($2)
Rider B - State Tax Adjustment	$1	($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
Weather Normalization Adjustment	$553	$802	$1,501	$5,200	$6,308	$12,705	$3,201	$4,919	($507)	($42)	($28)	($2)	$34,611
Total Base Non Gas Cost Rate Revenue	$25,211	$38,599	$55,963	$73,264	$72,278	$67,643	$53,732	$35,246	$21,287	$19,400	$18,846	$20,125	$501,593
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$89	$201	$368	$485	$476	$382	$341	$159	$84	$64	$71	$83	$2,805
Rider A - Distribution Charge	$1,530	$3,684	$7,197	$9,459	$9,419	$7,687	$6,861	$3,170	$1,633	$1,246	$1,260	$1,294	$54,438
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($649)	($1,319)	($2,233)	($2,939)	($2,888)	($2,315)	($2,068)	($965)	($511)	($388)	($401)	($423)	($17,097)
Tax Cuts & Jobs Act Refund	($275)	($136)	($247)	($325)	($319)	($255)	($229)	($107)	($57)	($43)	($44)	($47)	($2,083)
Total Gas Cost Revenues	$695	$2,431	$5,085	$6,681	$6,688	$5,499	$4,905	$2,257	$1,151	$878	$886	$907	$38,063
Total Revenues	$25,906	$41,031	$61,048	$79,945	$78,966	$73,142	$58,637	$37,504	$22,438	$20,278	$19,732	$21,032	$539,656

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
SCPA > 250 MMT													
Customers	1,220	1,231	1,238	1,248	1,239	1,245	1,243	1,242	1,251	1,258	1,257	1,253	14,923
Total Volume	20,417	44,788	84,270	110,330	112,722	91,510	77,921	37,474	17,841	13,477	10,812	14,778	636,341
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$43,326	$45,119	$46,408	$48,284	$45,492	$45,805	$45,810	$47,730	$46,113	$47,439	$43,639	$47,868	$553,035
All Mcf	$41,959	$92,009	$173,273	$226,784	$231,699	$188,075	$160,171	$77,028	$36,673	$27,703	$22,224	$30,377	$1,307,975
Revenue Rounding	($1)	($0)	($0)	($0)	($0)	($1)	($0)	($0)	($1)	($1)	($0)	($1)	($5)
Rider B - State Tax Adjustment	($0)	($1)	$2	$0	$0	($1)	$0	$0	$0	$0	$0	$0	($0)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Weather Normalization Adjustment	$1,881	$3,677	$5,863	$24,111	$24,827	$52,894	$16,833	$22,146	($1,882)	($47)	($156)	$0	$150,147
Total Base Non Gas Cost Rate Revenue	$87,166	$140,804	$225,546	$299,179	$302,018	$286,773	$222,814	$146,904	$80,904	$75,094	$65,706	$78,244	$2,011,151
Gas Cost Revenues:													
MMT Gas Cost Charge	$7,555	$16,565	$31,182	$40,823	$41,708	$33,858	$28,832	$14,817	$8,605	$6,357	$5,222	$6,946	$242,469
Rider I - OPEB Surcredit	($2,377)	($5,360)	($10,066)	($13,176)	($13,461)	($10,927)	($9,305)	($4,475)	($2,131)	($1,609)	($1,291)	($1,765)	($75,942)
Tax Cuts & Jobs Act Refund	($1,021)	($565)	($1,015)	($1,360)	($1,391)	($1,137)	($959)	($462)	($220)	($166)	($133)	($182)	($8,610)
Priority Standby	$2,734	$4,439	$7,073	$8,491	$9,964	$10,156	$8,884	$5,088	$3,020	$2,017	$2,013	$2,029	$65,908
Total Gas Cost Revenues	$6,891	$15,079	$27,175	$34,778	$36,820	$31,949	$27,452	$14,968	$9,275	$6,598	$5,811	$7,028	$223,824
Total Revenues	$94,057	$155,883	$252,721	$333,956	$338,838	$318,722	$250,266	$161,871	$90,179	$81,692	$71,517	$85,273	$2,234,975

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
LCPA Sales													
Customers	487	475	477	485	489	460	455	451	460	442	439	444	5,561
Total Volume	26,776	54,519	94,886	122,577	128,687	98,771	94,797	50,578	28,239	21,120	18,221	19,928	759,100
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$71,613	$71,461	$73,639	$77,311	$72,198	$69,739	$67,971	$71,094	$67,487	$67,376	$63,300	$68,667	$841,857
All Mcf	$44,497	$91,025	$157,719	$203,495	$213,942	$164,049	$157,436	$84,066	$46,940	$35,106	$30,287	$33,125	$1,261,687
Bypass Service	$0	$0	$0	$0	$0	$0	$0	$0	$1,451	$0	$207	$1,854	$3,511
Revenue Rounding	$0	$0	$2	$1	$2	$1	$1	$0	($0)	($0)	$0	$0	$6
Rider B - State Tax Adjustment	($1)	$8	$0	($31)	$6	($20)	($18)	($2)	$0	$0	$0	$0	($58)
Rider E - Customer Education	$0	$0	$0	$0	($0)	$0	$0	$0	$0	$0	$0	$0	$0
Rider G - Merchant Function Charge	$268	$587	$1,127	$1,465	$1,467	$1,034	$993	$514	$265	$197	$191	$245	$8,352
Rider H - Gas Procurement Charge	$3,076	$6,291	$10,902	$14,072	$14,788	$11,341	$10,885	$5,811	$3,245	$2,427	$2,093	$2,290	$87,222
Total Base Non Gas Cost Rate Revenue	$119,453	$169,372	$243,388	$296,313	$302,403	$246,143	$237,268	$161,484	$119,388	$105,105	$96,079	$106,180	$2,202,577
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$110,411	$235,924	$438,311	$569,277	$576,897	$417,574	$400,760	$209,120	$110,411	$82,122	$74,226	$86,968	$3,312,001
Rider A - Distribution Charge	$7,317	$16,849	$34,136	$44,123	$46,944	$36,701	$35,082	$18,678	$10,170	$7,604	$6,434	$6,840	$270,879
Rider I - OPEB Surcredit	($2,607)	($5,742)	($9,949)	($12,836)	($13,491)	($10,348)	($9,920)	($5,303)	($2,961)	($2,214)	($1,910)	($2,089)	($79,371)
Tax Cuts & Jobs Act Refund	($1,195)	($550)	($983)	($1,345)	($1,314)	($1,064)	($1,073)	($526)	($293)	($219)	($189)	($206)	($8,957)
DMT Standby Overrun Charge	$0	$397	$748	$0	$0	$108	($108)	$0	$0	$0	$0	$269	$1,414
Total Gas Cost Revenues	$82,560	$183,259	$356,735	$465,482	$465,587	$334,812	$320,829	$165,820	$85,944	$63,822	$61,043	$77,045	$2,662,939
Total Revenues	$202,013	$352,632	$600,123	$761,796	$767,990	$580,956	$558,097	$327,304	$205,332	$168,927	$157,122	$183,225	$4,865,516

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

LCPA SATC	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	47	52	53	54	51	49	49	49	51	53	52	52	612
Total Volume	2,987	6,969	10,309	12,584	12,616	9,823	9,142	4,062	3,327	2,725	2,454	3,020	80,017
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$6,741	$7,825	$8,187	$8,341	$7,647	$7,518	$7,248	$7,647	$7,399	$8,278	$7,416	$7,926	$92,173
All Mcf	$4,964	$11,584	$17,136	$20,917	$20,961	$16,328	$15,175	$6,751	$5,530	$4,530	$4,079	$5,020	$132,975
Revenue Rounding	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)	($0)	$0
Rider B - State Tax Adjustment	$0	$0	$0	$0	($0)	$0	($1)	$0	$0	$0	$0	$0	($1)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$11,705	$19,409	$25,322	$29,258	$28,608	$23,846	$22,423	$14,399	$12,929	$12,808	$11,494	$12,946	$225,148
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$48	$118	$190	$233	$234	$182	$169	$75	$62	$50	$49	$65	$1,476
Rider A - Distribution Charge	$816	$2,144	$3,714	$4,560	$4,597	$3,656	$3,392	$1,498	$1,195	$981	$863	$1,038	$28,454
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($289)	($730)	($1,081)	($1,320)	($1,322)	($1,030)	($957)	($426)	($349)	($286)	($257)	($317)	($8,364)
Tax Cuts & Jobs Act Refund	($139)	($73)	($107)	($129)	($135)	($102)	($102)	($42)	($34)	($28)	($25)	($31)	($948)
Total Gas Cost Revenues	$435	$1,458	$2,717	$3,345	$3,373	$2,706	$2,503	$1,105	$873	$717	$630	$755	$20,618
Total Revenues	$12,140	$20,867	$28,039	$32,603	$31,982	$26,552	$24,926	$15,504	$13,802	$13,526	$12,124	$13,701	$245,766

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
LCPA MMT													
Customers	1,025	1,028	1,030	1,031	1,039	1,009	1,011	1,011	1,012	1,012	1,011	1,010	12,225
Total Volume	144,478	295,940	490,884	581,468	696,408	572,174	489,657	333,828	164,124	118,031	110,492	123,840	4,121,322
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$153,071	$155,773	$156,421	$158,440	$155,777	$152,341	$152,335	$153,185	$154,648	$151,819	$149,687	$152,661	$1,846,157
All Mcf	$240,158	$491,913	$815,993	$966,516	$1,157,491	$951,063	$813,908	$554,889	$272,807	$195,941	$183,659	$205,846	$6,850,184
Revenue Rounding	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	$0	($0)	($1)	($2)
Rider B - State Tax Adjustment	$0	$0	$1	$0	($1)	($0)	$0	$0	$0	($4)	$0	$0	($5)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$393,229	$647,686	$972,415	$1,124,955	$1,313,266	$1,103,403	$966,243	$708,073	$427,454	$347,756	$333,346	$358,507	$8,696,334
Gas Cost Revenues:													
MMT Gas Cost Charge	$53,457	$109,498	$181,629	$215,143	$257,669	$211,704	$181,173	$125,301	$78,407	$55,326	$51,890	$58,246	$1,579,445
Rider I - OPEB Surcredit	($16,522)	($34,964)	($58,004)	($68,706)	($82,286)	($67,608)	($57,858)	($39,445)	($19,393)	($13,942)	($13,056)	($14,633)	($486,417)
Tax Cuts & Jobs Act Refund	($7,529)	($2,526)	($4,089)	($4,861)	($5,840)	($4,784)	($4,094)	($2,791)	($1,372)	($1,039)	($924)	($1,035)	($40,883)
Priority Standby	$29,891	$56,972	$90,853	$102,749	$128,764	$127,459	$118,210	$72,449	$41,984	$22,108	$23,980	$26,424	$841,843
Total Gas Cost Revenues	$59,298	$128,980	$210,389	$244,325	$298,307	$266,771	$237,432	$155,513	$99,626	$62,453	$61,891	$69,002	$1,893,988
Total Revenues	$452,527	$776,666	$1,182,805	$1,369,281	$1,611,572	$1,370,174	$1,203,675	$863,587	$527,080	$410,209	$395,237	$427,509	$10,590,322

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

LCPA DMT	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	15	15	15	15	15	15	15	15	15	15	14	14	178
Transportation Volumes	55,335	73,813	91,892	93,314	107,176	96,632	90,862	76,579	54,860	54,926	43,293	51,328	890,010
Sales - First 300 Mcf	0	7,238	4,097	(11,334)	0	0	0	0	0	1,747	(1,747)	272	272
Total Volume	55,335	81,050	95,989	81,980	107,176	96,632	90,862	76,579	54,860	56,673	41,546	51,600	890,282
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$2,265	$2,265	$2,265	$2,265	$2,265	$2,265	$2,265	$2,265	$2,265	$2,567	$1,812	$2,114	$26,878
Transportation Volumes	$91,978	$122,691	$152,743	$155,107	$178,147	$160,622	$151,031	$127,289	$91,188	$91,298	$71,962	$85,318	$1,479,375
Sales - Mcf	$0	$12,030	$6,810	($18,840)	$0	$0	$0	$0	$0	$2,904	($2,904)	$452	$452
Revenue Rounding	$0	$0	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider B - State Tax Adjustment	$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
Rider G - Merchant Function Charge	$0	$72	$63	($135)	$0	$0	$0	$0	$0	$16	($16)	$3	$3
Rider H - Gas Procurement Charge	$0	$832	$471	($1,302)	$0	$0	$0	$0	$0	$201	($201)	$31	$31
Total Base Non Gas Cost Rate Revenue	$94,243	$137,891	$162,351	$137,095	$180,412	$162,887	$153,296	$129,554	$93,453	$96,986	$70,653	$87,918	$1,506,740
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$0	$29,820	$22,614	($52,434)	$0	$0	$0	$0	$0	$6,780	($6,780)	$1,187	$1,187
Rider A - Distribution Charge	$0	$1,977	$2,114	($4,091)	$0	$0	$0	$0	$0	$629	($629)	$93	$93
Rider A - Gas Adjustment Charge	$0	($8,512)	($4,084)	$12,596	$0	$0	$0	$0	$0	($1,942)	$1,942	($200)	($200)
Rider I - OPEB Surcredit	($6,295)	($9,481)	($11,288)	($9,838)	($12,664)	($11,418)	($10,736)	($9,049)	($6,482)	($6,673)	($4,932)	($6,093)	($104,949)
Tax Cuts & Jobs Act Refund	($3,261)	($692)	($811)	($663)	($896)	($808)	($760)	($640)	($459)	($477)	($344)	($432)	($10,242)
DMT Standby Overrun Charges	$0	$3,539	$12,186	($15,725)	$0	$0	$0	$0	$0	$839	($839)	$154	$154
Market Rate Differential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Overdelivery Charges	$3,858	$4,892	$4,665	$5,590	$9,064	$6,881	$6,401	$6,290	$6,359	$5,536	$3,175	$3,737	$66,450
Total Gas Cost Revenues	($5,698)	$21,544	$25,397	($64,564)	($4,496)	($5,345)	($5,095)	($3,398)	($582)	$4,692	($8,407)	($1,554)	($47,507)
Total Revenues	$88,545	$159,434	$187,748	$72,531	$175,916	$157,542	$148,201	$126,155	$92,872	$101,678	$62,246	$86,364	$1,459,233

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
PA NGV													
Customers	7	7	7	7	7	7	7	7	7	7	7	7	84
Total Volume	16,839	1,601	9,122	11,902	6,349	8,871	8,908	9,134	8,537	9,151	7,328	11,812	109,554
Base Non Gas Cost Rate Revenue:													
Margin	$16,839	$1,603	$13,684	$17,853	$9,524	$15,081	$15,144	$15,528	$17,074	$18,302	$14,656	$24,059	$179,346
Revenue Rounding	$0	($0)	($0)	$0	($0)	$0	($0)	($0)	($0)	($0)	$0	$0	($0)
Rider B - State Tax Adjustment	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000	$0.000
Total Base Non Gas Cost Rate Revenue	$16,839	$1,602	$13,683	$17,853	$9,524	$15,081	$15,144	$15,528	$17,074	$18,302	$14,656	$24,059	$179,346
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$46,737	$4,444	$25,672	$33,496	$17,867	$20,802	$20,889	$21,419	$17,790	$19,070	$15,272	$32,439	$275,897
Rider A - Distribution Charge	$12,759	$1,214	$9,313	$12,151	$6,482	$9,296	$9,335	$9,571	$8,652	$9,275	$7,427	$11,096	$106,570
Rider A - Gas Adjustment Charge	($20,781)	($1,976)	($10,966)	($14,307)	($7,632)	($10,664)	($10,708)	($10,980)	($10,262)	($11,000)	($8,808)	($9,832)	($127,917)
Tax Cuts & Jobs Act Refund	($1,230)	$484	($95)	($123)	($66)	($92)	($92)	($95)	($88)	($95)	($76)	($122)	($1,689)
Total Gas Cost Revenues	$37,485	$4,166	$23,925	$31,216	$16,650	$19,343	$19,423	$19,916	$16,092	$17,249	$13,815	$33,581	$252,860
Total Revenues	$54,324	$5,769	$37,608	$49,069	$26,175	$34,423	$34,567	$35,444	$33,166	$35,551	$28,471	$57,639	$432,206

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
SVIS Sales													
Customers	110	113	117	117	117	121	123	122	117	117	116	117	1,405
Total Volume	573	2,493	7,060	9,222	10,513	7,778	6,093	2,344	728	150	395	375	47,722
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$8,480	$9,288	$10,017	$9,926	$9,523	$10,017	$10,210	$9,835	$9,922	$9,380	$9,304	$10,015	$115,919
All Mcf	$1,187	$5,163	$14,630	$19,109	$21,785	$16,117	$12,625	$4,858	$1,509	$310	$818	$776	$98,886
Bypass Service	$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	$1
Rider B - State Tax Adjustment	$0	($5)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($4)
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider G - Merchant Function Charge	$6	$28	$84	$110	$120	$81	$63	$24	$7	$1	$4	$5	$532
Rider H - Gas Procurement Charge	$66	$285	$811	$1,060	$1,208	$894	$700	$269	$84	$17	$45	$43	$5,481
Total Base Non Gas Cost Rate Revenue	$9,740	$14,759	$25,542	$30,204	$32,636	$27,108	$23,599	$14,986	$11,521	$9,709	$10,172	$10,839	$220,815
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$2,336	$11,167	$32,571	$42,660	$47,167	$32,727	$25,612	$9,674	$2,799	$535	$1,626	$1,647	$210,521
Rider A - Distribution Charge	$156	$781	$2,533	$3,328	$3,834	$2,894	$2,268	$866	$261	$52	$139	$128	$17,239
Rider A - Gas Adjustment Charge	($706)	($2,489)	($7,857)	($10,248)	($11,683)	($8,643)	($6,771)	($2,605)	($809)	($166)	($364)	($266)	($52,608)
Rider I - OPEB Surcredit	($40)	($173)	($491)	($642)	($731)	($541)	($424)	($163)	($51)	($10)	($28)	($26)	($3,320)
Tax Cuts & Jobs Act Refund	($39)	($75)	($140)	($183)	($208)	($154)	($121)	($46)	($14)	($3)	($8)	($7)	($998)
Total Gas Cost Revenues	$1,708	$9,211	$26,616	$34,916	$38,378	$26,283	$20,565	$7,725	$2,186	$407	$1,366	$1,475	$170,834
Total Revenues	$11,448	$23,970	$52,158	$65,120	$71,014	$53,391	$44,163	$22,711	$13,707	$10,116	$11,537	$12,314	$391,650

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
SVIS SATC													
Customers	14	14	14	15	14	11	11	10	10	10	10	10	143
Total Volume	38	267	800	1,424	949	633	519	160	10	52	(18)	54	4,887
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$1,066	$1,148	$1,163	$1,369	$1,011	$902	$902	$885	$738	$1,081	$554	$969	$11,788
All Mcf	$80	$553	$1,659	$2,951	$1,965	$1,311	$1,075	$332	$21	$107	($38)	$112	$10,127
Revenue Rounding	($0)	$0	$0	$0	$0	$0	$0	$0	($0)	$0	($0)	$0	($0)
Rider B - State Tax Adjustment	$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	$1,146	$1,701	$2,822	$4,320	$2,976	$2,213	$1,977	$1,217	$759	$1,188	$516	$1,082	$21,915
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$1	$4	$15	$26	$18	$12	$10	$3	$0	$1	($0)	$1	$90
Rider A - Distribution Charge	$10	$80	$287	$514	$345	$235	$193	$59	$3	$19	($7)	$19	$1,759
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($3)	($19)	($56)	($99)	($66)	($44)	($36)	($11)	($1)	($4)	$1	($4)	($340)
Tax Cuts & Jobs Act Refund	($3)	($6)	($16)	($28)	($19)	($13)	($10)	($3)	($0)	($1)	$0	($1)	($99)
Total Gas Cost Revenues	$6	$61	$231	$413	$278	$191	$156	$48	$3	$15	($5)	$15	$1,410
Total Revenues	$1,151	$1,761	$3,052	$4,733	$3,254	$2,403	$2,133	$1,265	$762	$1,203	$510	$1,097	$23,325

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
SVIS MMT													
Customers	57	57	57	58	58	62	65	66	66	66	66	67	745
Total Volume	380	2,005	3,945	5,718	5,995	4,848	3,993	1,448	415	271	205	305	29,527
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$4,311	$4,592	$4,734	$4,978	$4,637	$5,067	$5,149	$5,242	$5,313	$5,427	$5,142	$5,401	$59,992
All Mcf	$786	$4,155	$8,174	$11,849	$12,423	$10,046	$8,275	$3,000	$860	$562	$424	$632	$61,186
Revenue Rounding	($0)	($0)	$0	($0)	$0	$0	$0	($0)	($0)	$0	($0)	($0)	($0)
Rider B - State Tax Adjustment	$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	$5,098	$8,747	$12,908	$16,827	$17,060	$15,113	$13,424	$8,242	$6,172	$5,989	$5,565	$6,033	$121,178
Gas Cost Revenues:													
MMT Gas Cost Charge	$140	$742	$1,460	$2,116	$2,218	$1,794	$1,478	$563	$200	$127	$96	$143	$11,078
Rider I - OPEB Surcredit	($9)	($45)	($88)	($127)	($133)	($108)	($89)	($32)	($9)	($6)	($5)	($7)	($657)
Tax Cuts & Jobs Act Refund	($20)	($37)	($71)	($103)	($108)	($87)	($72)	($26)	($7)	($5)	($4)	($5)	($544)
Priority Standby	$0	$351	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$351
Total Gas Cost Revenues	$112	$1,012	$1,301	$1,886	$1,977	$1,599	$1,317	$505	$184	$116	$88	$131	$10,229
Total Revenues	$5,210	$9,759	$14,209	$18,713	$19,037	$16,712	$14,741	$8,748	$6,356	$6,105	$5,653	$6,164	$131,407

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
IVIS Sales													
Customers	58	58	60	61	62	59	60	57	55	56	57	57	698
Total Volume	8,912	8,466	19,200	25,415	25,600	21,919	18,348	9,714	4,636	3,755	7,627	4,039	157,630
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$13,547	$14,311	$15,645	$16,002	$15,277	$15,571	$14,715	$14,322	$13,860	$14,607	$13,782	$14,691	$176,329
All Mcf	$11,894	$11,299	$25,626	$33,921	$34,147	$29,256	$24,489	$12,965	$6,188	$5,012	$10,179	$5,390	$210,368
Revenue Rounding	($0)	$0	$1	$0	$1	$1	$0	$0	($0)	$0	($0)	$0	$3
Rider B - State Tax Adjustment	$0	$0	$0	$0	$3	$0	$0	$0	$0	$0	$0	$0	$3
Rider E - Customer Education	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider G - Merchant Function Charge	$89	$89	$227	$303	$296	$228	$191	$100	$43	$35	$82	$49	$1,733
Rider H - Gas Procurement Charge	$1,024	$973	$2,206	$2,920	$2,943	$2,519	$2,108	$1,116	$533	$431	$876	$464	$18,113
Total Base Non Gas Cost Rate Revenue	$26,554	$26,672	$43,705	$53,147	$52,668	$47,574	$41,503	$28,504	$20,623	$20,085	$24,919	$20,594	$406,549
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$36,718	$36,018	$88,517	$117,580	$116,087	$92,260	$77,132	$40,583	$17,964	$14,571	$31,397	$17,542	$686,369
Rider A - Distribution Charge	$2,435	$2,511	$6,877	$9,174	$9,317	$8,155	$6,829	$3,606	$1,668	$1,351	$2,682	$1,388	$55,994
Rider I - OPEB Surcredit	($1,148)	($866)	($1,969)	($2,607)	($2,621)	($2,248)	($1,882)	($996)	($476)	($385)	($782)	($414)	($16,394)
Tax Cuts & Jobs Act Refund	($551)	($79)	($190)	($251)	($244)	($217)	($181)	($96)	($46)	($37)	($75)	($40)	($2,007)
DMT Standby Overrun Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Gas Cost Revenues	$26,973	$27,773	$71,859	$95,653	$93,819	$73,591	$61,508	$32,302	$13,958	$11,327	$26,138	$15,434	$550,336
Total Revenues	$53,527	$54,445	$115,564	$148,800	$146,486	$121,166	$103,011	$60,805	$34,581	$31,412	$51,058	$36,028	$956,884

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
IVIS SATC													
Customers	4	4	3	3	3	4	4	4	4	4	4	4	45
Total Volume	289	869	1,622	1,859	1,672	1,472	873	411	37	59	1	39	9,204
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$1,008	$1,008	$756	$756	$756	$1,008	$1,008	$963	$1,008	$1,008	$1,008	$922	$11,209
All Mcf	$386	$1,160	$2,165	$2,481	$2,232	$1,965	$1,165	$549	$49	$79	$1	$53	$12,285
Revenue Rounding	($0)	$0	$0	$0	$0	$0	$0	$0	($0)	($0)	$0	$0	$0
Rider B - State Tax Adjustment	$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	$1,394	$2,168	$2,921	$3,237	$2,988	$2,973	$2,173	$1,512	$1,057	$1,087	$1,009	$974	$23,494
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$5	$15	$30	$34	$31	$27	$16	$8	$1	$1	$0	$1	$168
Rider A - Distribution Charge	$79	$271	$581	$671	$611	$548	$325	$152	$13	$21	($0)	$14	$3,286
Rider A - Gas Adjustment Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider I - OPEB Surcredit	($36)	($89)	($166)	($191)	($172)	($151)	($90)	($42)	($4)	($6)	($0)	($4)	($950)
Tax Cuts & Jobs Act Refund	($14)	($9)	($16)	($18)	($17)	($15)	($9)	($4)	($0)	($1)	$0	($0)	($103)
Total Gas Cost Revenues	$34	$188	$429	$496	$454	$409	$243	$114	$9	$16	($0)	$10	$2,402
Total Revenues	$1,428	$2,357	$3,350	$3,733	$3,442	$3,383	$2,416	$1,626	$1,066	$1,103	$1,009	$984	$25,896

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

IVIS MMT	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	271	271	273	273	273	269	264	265	262	262	263	263	3,208
Total Volume	168,696	171,704	236,659	264,836	306,179	268,376	243,684	176,422	132,405	109,024	106,073	113,410	2,297,469
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$69,973	$68,559	$71,221	$69,194	$68,593	$68,522	$65,426	$67,237	$69,638	$65,536	$66,705	$67,867	$818,473
All Mcf	$187,708	$204,018	$303,038	$353,476	$408,657	$358,202	$325,246	$231,468	$164,996	$122,037	$117,805	$125,860	$2,902,511
LBS Demand Margin	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LBS Commodity Margin	$8,863	$6,850	$3,277	$0	$0	$0	$0	$1,085	$3,098	$5,959	$5,946	$6,410	$41,488
DUAL IVIS Margin	$1,005	$1,005	$1,005	$1,005	$1,005	$6	$0	$0	$0	$0	$0	$0	$5,033
Revenue Rounding	$0	($0)	($0)	($0)	($0)	($0)	$0	($0)	($0)	($0)	($0)	($0)	($1)
Rider B - State Tax Adjustment	$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	$267,550	$280,432	$378,542	$423,676	$478,256	$426,730	$390,672	$299,789	$237,733	$193,533	$190,456	$200,137	$3,767,505
Gas Cost Revenues:													
MMT Gas Cost Charge	$62,417	$63,530	$87,564	$97,989	$113,286	$99,299	$90,163	$65,631	$62,167	$51,245	$49,855	$53,303	$896,450
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
Rider I - OPEB Surcredit	($9,529)	($9,978)	($14,803)	($17,243)	($19,914)	($17,341)	($15,740)	($11,201)	($7,985)	($5,906)	($5,701)	($6,091)	($141,431)
Tax Cuts & Jobs Act Refund	($7,389)	($491)	($1,714)	($1,997)	($2,307)	($2,011)	($1,825)	($1,299)	($926)	($685)	($661)	($706)	($22,010)
Priority Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Gas Cost Revenues	$45,499	$53,062	$71,048	$78,749	$91,066	$79,947	$72,598	$53,130	$53,257	$44,655	$43,493	$46,506	$733,009
Total Revenues	$313,049	$333,494	$449,589	$502,425	$569,322	$506,678	$463,270	$352,920	$290,989	$238,188	$233,949	$246,643	$4,500,514

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
IVIS DMT													
Customers	23	23	23	23	23	24	23	24	24	24	24	24	282
Transportation Volume	41,960	54,918	70,688	70,079	88,109	79,791	63,742	59,345	42,453	36,881	36,321	38,541	682,827
Sales - Mcf	0	0	0	10	90	0	0	0	0	0	0	0	100
Total Volume	41,960	54,918	70,688	70,089	88,199	79,791	63,742	59,345	42,453	36,881	36,321	38,541	682,927
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$5,796	$5,796	$5,796	$5,796	$5,796	$6,048	$5,796	$6,048	$6,048	$6,048	$6,048	$6,048	$71,064
Transportation Volume	$56,004	$73,299	$94,348	$93,534	$117,599	$106,497	$85,077	$79,207	$56,662	$49,225	$48,477	$51,441	$911,369
Sales - Mcf	$0	$0	$0	$14	$120	$0	$0	$0	$0	$0	$0	$0	$134
Revenue Rounding	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider B - State Tax Adjustment	$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
Rider G - Merchant Function Charge	$0	$0	$0	$0	$1	$0	$0	$0	$0	$0	$0	$0	$1
Rider H - Gas Procurement Charge	$0	$0	$0	$1	$10	$0	$0	$0	$0	$0	$0	$0	$12
Total Base Non Gas Cost Rate Revenue	$61,800	$79,095	$100,144	$99,345	$123,526	$112,545	$90,873	$85,255	$62,710	$55,273	$54,525	$57,489	$982,580
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$0	$0	$0	$47	$416	$0	$0	$0	$0	$0	$0	$0	$463
Rider A - Distribution Charge	$0	$0	$0	$4	$32	$0	$0	$0	$0	$0	$0	$0	$36
Rider A - Gas Adjustment Charge	$0	$0	$0	($11)	($100)	$0	$0	$0	$0	$0	$0	$0	($111)
Rider I - OPEB Surcredit	($2,802)	($3,547)	($4,566)	($4,527)	($5,700)	($5,154)	($4,117)	($3,833)	($2,742)	($2,382)	($2,346)	($2,489)	($44,206)
Tax Cuts & Jobs Act Refund	($2,215)	($411)	($529)	($525)	($661)	($598)	($477)	($444)	($318)	($276)	($272)	($289)	($7,017)
Market Rate Differential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DMT Standby Overrun Charges	$0	$0	$0	$13	$117	$0	$0	$0	$0	$0	$0	$0	$131
Overdelivery Charges	$5,630	$7,850	$8,682	$10,469	$13,234	$10,834	$7,982	$8,014	$7,098	$6,659	$6,964	$6,567	$99,984
Total Gas Cost Revenues	$613	$3,891	$3,587	$5,469	$7,339	$5,083	$3,387	$3,736	$4,038	$4,001	$4,346	$3,789	$49,280
Total Revenues	$62,412	$82,987	$103,731	$104,815	$130,866	$117,628	$94,260	$88,991	$66,748	$59,274	$58,871	$61,278	$1,031,860

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
LVIS MMT													
Customers	9	9	9	8	8	8	8	8	8	8	8	8	99
Total Volume	55,687	69,953	82,146	37,555	40,231	39,309	41,032	35,069	36,874	31,529	34,264	36,826	540,475
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$8,184	$8,184	$8,184	$7,161	$7,161	$7,161	$7,161	$7,161	$7,161	$7,161	$7,161	$7,161	$89,001
All Mcf	$57,040	$71,653	$84,142	$38,468	$41,209	$40,264	$42,029	$35,921	$37,770	$32,295	$35,097	$37,721	$553,609
Bypass Service	$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	$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	$65,224	$79,837	$92,326	$45,629	$48,370	$47,425	$49,190	$43,082	$44,931	$39,456	$42,258	$44,882	$642,610
Gas Cost Revenues:													
MMT Gas Cost Charge	$20,604	$25,883	$30,394	$13,895	$14,885	$14,544	$15,182	$12,976	$17,331	$14,819	$16,104	$17,308	$213,925
Rider I - OPEB Surcredit	($3,812)	($4,404)	($5,172)	($2,364)	($2,533)	($2,475)	($2,583)	($2,208)	($2,322)	($1,985)	($2,157)	($2,319)	($34,335)
Tax Cuts & Jobs Act Refund	($607)	($108)	($127)	($58)	($62)	($61)	($64)	($54)	($57)	($49)	($53)	($57)	($1,358)
Priority Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Gas Cost Revenues	$16,185	$21,370	$25,095	$11,473	$12,290	$12,008	$12,535	$10,713	$14,952	$12,785	$13,894	$14,933	$178,232
Total Revenues	$81,409	$101,207	$117,421	$57,101	$60,660	$59,434	$61,725	$53,795	$59,883	$52,241	$56,151	$59,814	$820,842

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
LVIS DMT													
Customers	20	20	20	21	20	20	21	21	21	21	21	21	247
Transportation Volume	117,375	220,268	285,769	170,346	243,017	175,317	211,824	226,934	147,750	117,070	122,043	119,896	2,157,609
Sales - Mcf	0	5,991	3,542	270	0	0	0	4,790	0	0	0	0	14,593
Total Volume	117,375	226,259	289,311	170,617	243,017	175,317	211,824	231,724	147,750	117,070	122,043	119,896	2,172,202
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$20,460	$20,460	$20,460	$20,460	$20,460	$20,460	$21,483	$21,483	$21,483	$21,483	$21,483	$21,483	$251,658
Transportation Volume	$120,229	$225,678	$292,888	$174,683	$249,150	$179,768	$216,971	$232,448	$151,340	$119,914	$125,008	$122,810	$2,210,889
Sales - Mcf	$0	$6,137	$3,628	$277	$0	$0	$0	$4,906	$0	$0	$0	$0	$14,947
Revenue Rounding	$0	($0)	$0	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider B - State Tax Adjustment	$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
Rider G - Merchant Function Charge	$0	$60	$42	$3	$0	$0	$0	$50	$0	$0	$0	$0	$155
Rider H - Gas Procurement Charge	$0	$688	$407	$31	$0	$0	$0	$550	$0	$0	$0	$0	$1,677
Total Base Non Gas Cost Rate Revenue	$140,689	$253,023	$317,425	$195,454	$269,610	$200,228	$238,454	$259,438	$172,823	$141,397	$146,491	$144,293	$2,479,326
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$0	$24,684	$16,385	$1,250	$0	$0	$0	$20,135	$0	$0	$0	$0	$62,454
Rider A - Distribution Charge	$0	$1,637	$1,278	$98	$0	$0	$0	$1,783	$0	$0	$0	$0	$4,795
Rider A - Gas Adjustment Charge	$0	($7,046)	($3,936)	($300)	$0	$0	$0	($5,323)	$0	$0	$0	$0	($16,605)
Rider I - OPEB Surcredit	($8,035)	($13,842)	($17,912)	($10,635)	($15,197)	($10,951)	($13,336)	($14,288)	($9,302)	($7,371)	($7,684)	($7,549)	($136,101)
Tax Cuts & Jobs Act Refund	($1,279)	($341)	($441)	($262)	($374)	($270)	($328)	($352)	($229)	($181)	($189)	($186)	($4,432)
Market Rate Differential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DMT Standby Overrun Charges	$0	$2,616	$4,451	$340	$0	$0	$0	$2,210	$0	$0	$0	$0	$9,617
Overdelivery Charges	$16,945	$13,439	$17,371	$18,609	$27,989	$16,295	$16,163	$21,681	$16,241	$13,732	$16,462	$15,312	$210,237
Total Gas Cost Revenues	$7,631	$21,148	$17,196	$9,098	$12,418	$5,074	$2,498	$25,846	$6,710	$6,179	$8,589	$7,578	$129,965
Total Revenues	$148,320	$274,171	$334,621	$204,552	$282,027	$205,302	$240,953	$285,284	$179,533	$147,577	$155,080	$151,870	$2,609,290

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
LIS DMT Negotiated													
Customers	0	0	0	1	0	0	0	0	0	0	0	0	1
Transportation Volumes	0	0	0	37,749	0	0	0	0	0	0	0	0	37,749
Sales - Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	0	0	0	37,749	0	0	0	0	0	0	0	0	37,749
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$0	$0	$0	$1,023	$0	$0	$0	$0	$0	$0	$0	$0	$1,023
Transportation Volumes	$0	$0	$0	$9,437	$0	$0	$0	$0	$0	$0	$0	$0	$9,437
Sales - 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	$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
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	$0	$0	$0	$10,460	$0	$0	$0	$0	$0	$0	$0	$0	$10,460
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
Rider I - OPEB Surcredit	$0	$0	$0	($2,377)	$0	$0	$0	$0	$0	$0	$0	$0	($2,377)
Tax Cuts & Jobs Act Refund	$0	$0	$0	($59)	$0	$0	$0	$0	$0	$0	$0	$0	($59)
DMT Standby Overrun Charges	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Overdelivery Charges	$0	$0	$0	$1,874	$0	$0	$0	$0	$0	$0	$0	$0	$1,874
Total Gas Cost Revenues	$0	$0	$0	($562)	$0	$0	$0	$0	$0	$0	$0	$0	($562)
Total Revenues	$0	$0	$0	$9,899	$0	$0	$0	$0	$0	$0	$0	$0	$9,899

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

LIS MMT	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Gas Cost Revenues:													
Tax Cuts & Jobs Act Refund	($290)	($58)	($56)	($50)	($70)	($68)	($68)	($31)	($48)	($56)	($58)	($54)	($907)
Priority Standby	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Gas Cost Revenues	$6,805	$10,090	$9,678	$8,563	$12,040	$11,666	$11,736	$5,291	$10,566	$12,500	$12,940	$12,045	$123,919
Total Revenues	$20,047	$28,436	$27,323	$24,310	$33,705	$32,695	$32,884	$15,464	$25,742	$30,240	$31,264	$29,182	$331,295

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
LIS DMT													
Customers	10	10	10	10	11	11	13	11	11	12	11	11	131
Transportation Volumes	196,395	275,428	335,804	325,513	406,715	360,513	344,804	309,031	255,470	224,252	234,763	234,006	3,502,694
Sales - Mcf	0	4,365	120	791	138	0	0	0	511	0	0	28	5,952
Total Volume	196,395	279,793	335,924	326,303	406,853	360,513	344,804	309,031	255,981	224,252	234,763	234,034	3,508,646
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$10,485	$10,485	$10,485	$10,485	$10,485	$10,485	$10,485	$10,485	$10,485	$10,485	$10,485	$10,485	$125,820
Transportation Volumes	$117,700	$165,064	$201,247	$195,080	$243,744	$216,056	$206,641	$185,202	$153,103	$134,394	$140,693	$140,240	$2,099,164
Sales - Mcf	$0	$2,616	$72	$0	$0	$0	$0	$0	$306	$0	$0	$0	$2,994
Revenue Rounding	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rider B - State Tax Adjustment	$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
Rider G - Merchant Function Charge	$0	$44	$1	$0	$0	$0	$0	$0	$5	$0	$0	$0	$50
Rider H - Gas Procurement Charge	$0	$502	$14	$0	$0	$0	$0	$0	$59	$0	$0	$0	$574
Total Base Non Gas Cost Rate Revenue	$128,185	$178,710	$211,819	$205,565	$254,229	$226,541	$217,126	$195,687	$163,958	$144,879	$151,178	$150,725	$2,228,603
Gas Cost Revenues:													
Rider I - OPEB Surcredit	($3,523)	($4,410)	($5,376)	($5,211)	($6,512)	($5,772)	($5,520)	($4,948)	($4,090)	($3,590)	($3,759)	($3,746)	($56,457)
Tax Cuts & Jobs Act Refund	($2,824)	($562)	($685)	($664)	($830)	($735)	($703)	($630)	($521)	($457)	($479)	($477)	($9,569)
DMT Standby Overrun Charges	$0	$1,721	$138	$0	$0	$0	$0	$0	$197	$0	$0	$0	$2,056
Overdelivery Charges	$13,661	$17,305	$16,713	$19,870	$20,202	$18,021	$17,240	$21,372	$16,435	$20,206	$19,248	$19,095	$219,367
Total Gas Cost Revenues	$7,313	$28,098	$11,255	$13,995	$12,860	$11,513	$11,016	$15,794	$13,620	$16,159	$15,010	$14,871	$171,506
Total Revenues	$135,498	$206,808	$223,074	$219,560	$267,090	$238,054	$228,142	$211,482	$177,578	$161,038	$166,189	$165,596	$2,400,108

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

LIS DMT Negotiated	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	7	7	7	7	7	7	7	7	7	8	8	8	87
Transportation Volumes	339,884	370,081	389,714	436,026	505,718	489,927	478,413	473,181	401,818	535,921	497,774	590,786	5,509,243
Sales - Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	339,884	370,081	389,714	436,026	505,718	489,927	478,413	473,181	401,818	535,921	497,774	590,786	5,509,243
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$9,320	$9,320	$9,320	$9,320	$10,485	$10,485	$10,485	$10,485	$10,485	$11,650	$11,650	$11,650	$124,655
Transportation Volumes	$117,895	$128,693	$135,289	$158,542	$170,872	$168,164	$167,589	$168,015	$143,466	$165,570	$152,917	$184,270	$1,861,282
Sales - Mcf	$0	$0	$0	$474	$83	$0	$0	$0	$0	$0	$0	$17	$573
Revenue Rounding	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($0)	$0
Rider B - State Tax Adjustment	$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
Rider G - Merchant Function Charge	$0	$0	$0	$9	$2	$0	$0	$0	$0	$0	$0	$0	$11
Rider H - Gas Procurement Charge	$0	$0	$0	$91	$16	$0	$0	$0	$0	$0	$0	$3	$110
Total Base Non Gas Cost Rate Revenue	$127,215	$138,013	$144,609	$168,436	$181,457	$178,649	$178,074	$178,500	$153,951	$177,220	$164,567	$195,940	$1,986,631
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	$0	$0	$0	$3,657	$637	$0	$0	$0	$0	$0	$0	$120	$4,415
Rider A - Distribution Charge	$0	$0	$0	$285	$50	$0	$0	$0	$0	$0	$0	$9	$345
Rider A - Gas Adjustment Charge	$0	$0	$0	($878)	($153)	$0	$0	$0	$0	$0	$0	($20)	($1,052)
Rider I - OPEB Surcredit	($5,439)	($5,334)	($5,492)	($6,288)	($7,268)	($6,990)	($6,768)	($6,734)	($5,920)	($7,960)	($7,435)	($8,835)	($80,463)
Tax Cuts & Jobs Act Refund	($4,360)	($680)	($700)	($801)	($892)	($891)	($862)	($858)	($754)	($1,014)	($947)	($1,118)	($13,877)
Market Rate Differential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DMT Standby Overrun Charges	$0	$0	$0	$909	$167	$0	$0	$0	$0	$0	$0	$14	$1,090
Overdelivery Charges	$25,474	$29,556	$23,173	$23,535	$29,573	$24,766	$26,390	$24,079	$28,617	$47,916	$52,024	$46,080	$381,182
Total Gas Cost Revenues	$15,675	$23,543	$16,982	$20,419	$22,114	$16,885	$18,759	$16,487	$21,942	$38,942	$43,641	$36,251	$291,640
Total Revenues	$142,890	$161,556	$161,591	$188,854	$203,571	$195,534	$196,834	$194,987	$175,893	$216,162	$208,208	$232,191	$2,278,271

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2024

DMLMT Negotiated	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Total
Customers	1	1	1	1	1	1	1	1	1	0	0	0	9
Total Volume	157,462	117,772	162,967	196,209	202,835	190,156	133,281	165,046	259,393	(129,696)	0	0	1,455,425
Base Non Gas Cost Rate Revenue:													
Minimum Bill	$1,165	$1,165	$1,165	$1,165	$1,165	$1,165	$1,165	$1,165	$2,330	($1,165)	$0	$0	$10,485
Interstate Volume	$22,659	$16,947	$23,451	$28,234	$29,188	$27,364	$19,179	$23,750	$37,327	($18,663)	$0	$0	$209,436
Rider B - State Tax Adjustment	$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
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
	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Base Non Gas Cost Rate Revenue	$23,824	$18,112	$24,616	$29,399	$30,353	$28,529	$20,344	$24,915	$39,657	($19,828)	$0	$0	$219,921
Gas Cost Revenues:													
Tax Cuts & Jobs Act Refund	($2,264)	($240)	($332)	($400)	($414)	($388)	($272)	($337)	($529)	$265	$0	$0	($4,912)
OPEB Surcredit - Rider I	($2,825)	($1,886)	($2,609)	($3,141)	($3,247)	($3,044)	($2,134)	($2,642)	($4,153)	$2,076	$0	$0	($23,605)
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	$17,820	$20,647	$32,828	$17,065	$20,136	$23,199	$34,282	$24,263	$54,609	($27,305)	$0	$0	$217,544
Total Gas Cost Revenues	$12,730	$18,521	$29,887	$13,523	$16,475	$19,767	$31,876	$21,284	$49,927	($24,964)	$0	$0	$189,027
Total Revenues	$36,554	$36,634	$54,503	$42,923	$46,828	$48,295	$52,220	$46,199	$89,584	($44,792)	$0	$0	$408,947

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.2

Request:

State the manner in which revenues are being presented for ratemaking purposes, and provide details, using one of the following methods:

III.H.2.a Unbilled Revenues.
III.H.2.b Billed Revenues.
III.H.2.c Cash Revenues.

Response:

Revenues are reported for rate making purposes on an "as billed" basis. Unbilled revenues are not included in the Future Test Year or Fully Projected Future Test Year.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.3

Request:

If unbilled revenue is recorded at the end of the public utility's fiscal period, provide unbilled revenue at the end of the HTY, at the year-end immediately preceding the HTY and at the beginning of the FTY. State whether recovery is reversed for ratemaking purposes and the impact on the FPFTY. Provide a detailed explanation of the procedures and methods used in developing unbilled revenues and the impact on the FTY and the FPFTY.

Response:

Please see Exhibit CTM-5-1 for HTY Unbilled Revenue. See below for the year-end preceding HTY unbilled revenue. Unbilled revenues are not included in the Future Test Year or Fully Projected Future Test Year.

TME 09/30/2024	Total Revenue	Total Gas Cost	Total Delivery
Gas Revenue	(87,750)	(89,669)	1,919
Transportation Revenue	44,083	0	44,083
Total Unbilled Revenue	**(43,667)**	**(89,669)**	**46,002**

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.4

Request:

Provide a schedule of present rates and proposed rates showing dollar change and percent of change by customer class. Prepare a comparative schedule of monthly (or quarterly where applicable) billings at present rates and at proposed rates to demonstrate the impact of proposed rates over a range of usages. Identify any changes in rate design or any rate re-structure and provide supporting explanations.

Response:

Please see Exhibit CTM-8 for a schedule of present and proposed rates and Exhibit CTM-9 for a comparative schedule of monthly bills. Please refer to the testimony and exhibits of Courtney T. Mann for changes in rate design and supporting explanations.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.5

Request:

Provide a detailed breakdown of miscellaneous revenues for the HTY and the 2 years immediately preceding the HTY. For the HTY, provide a monthly breakdown and an explanation of monthly variances greater than 15%. Detail any anticipated variances in the FTY and the FPFTY ON AN ANNUAL BASIS.

Response:

Please see attachment III-H-5 for a monthly breakdown of miscellaneous revenues for the HTY and 2 years immediately preceding the HTY. Forfeited discounts variances are due to seasonality of late payment charges. Rent from gas property variances greater than 15% are due to annual adjustments. Capacity release variances are due to seasonality/random variation. TCJA variances are due to monthly revenue seasonality and adjusted provision estimates throughout the fiscal year. Other gas revenues variances are due to miscellaneous activity. Rent is held flat in the FTY and FPFTY. Within other revenues, capacity release has been removed from the FTY, FPFTY, and HTY normalized schedules. In the FTY and FPFTY, late payment charges are forecasted by applying a percentage to total forecasted revenues by month.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.6

Request:

Provide for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY all of the following by customer class:

III.H.6.a Monthly customer counts.
III.H.6.b Monthly customer usage.

Response:

Please see Attachment III-H.6.

Prepared by or under the supervision of: Cathryn E. Hilliard

National Fuel Gas Distribution Corporation
Pennsylvania Division
Number of Accounts - Monthly
2 years before Historical Test Year (Oct 2022 - Sep 2023)

	Actuals (HTY-2)											
	Oct-22	**Nov-22**	**Dec-22**	**Jan-23**	**Feb-23**	**Mar-23**	**Apr-23**	**May-23**	**Jun-23**	**Jul-23**	**Aug-23**	**Sep-23**
Retail Sales												
Residential	177,868	178,695	179,584	180,178	180,447	180,700	180,616	180,093	179,415	178,761	178,454	178,292
Commercial	10,987	11,057	11,140	11,202	11,198	11,206	11,162	11,076	10,955	10,895	10,872	10,835
Industrial	186	182	175	178	180	180	178	176	175	172	173	174
Public Authority	647	645	649	641	615	615	617	618	609	602	586	574
Subtotal Retail Sales	**189,688**	**190,579**	**191,548**	**192,199**	**192,440**	**192,701**	**192,573**	**191,963**	**191,154**	**190,430**	**190,085**	**189,875**
Company Use	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Retail Sales	**189,688**	**190,579**	**191,548**	**192,199**	**192,440**	**192,701**	**192,573**	**191,963**	**191,154**	**190,430**	**190,085**	**189,875**
Transportation Service												
Residential MMT Transportation	373	352	353	369	385	384	390	389	393	494	497	497
Commercial MMT Transportation	2,610	2,621	2,628	2,662	2,699	2,712	2,753	2,756	2,752	2,748	2,749	2,747
Industrial MMT Transportation	331	331	341	341	340	341	338	339	339	340	339	337
Public Authority MMT Transportation	489	490	487	494	521	521	519	520	525	529	548	555
Total MMT Service	**3,803**	**3,794**	**3,809**	**3,866**	**3,945**	**3,958**	**4,000**	**4,004**	**4,009**	**4,111**	**4,133**	**4,136**
Residential SATC Transportation	17,344	17,253	17,166	17,122	17,045	16,929	16,727	16,593	16,576	16,608	16,516	16,432
Commercial SATC Transportation	1,266	1,250	1,249	1,247	1,244	1,217	1,187	1,184	1,200	1,200	1,196	1,198
Industrial SATC Transportation	19	19	19	19	18	19	20	20	19	18	18	18
Public Authority SATC Transportation	62	64	62	62	61	58	56	57	56	56	56	58
Total SATC Service	**18,691**	**18,586**	**18,496**	**18,450**	**18,368**	**18,223**	**17,990**	**17,854**	**17,851**	**17,882**	**17,786**	**17,706**
Residential DMT Transportation (CTS)												
Commercial DMT Transportation (CTS)	13	13	13	12	12	12	12	12	13	13	13	13
Industrial DMT Transportation (CTS)	60	60	60	61	62	61	61	61	60	60	60	61
Public Authority DMT Transportation (CTS)	2	2	2	2	2	2	2	2	2	2	2	2
Total DMT Service	**75**	**75**	**75**	**75**	**76**	**75**	**75**	**75**	**75**	**75**	**75**	**76**
Residential Transportation Service	17,717	17,605	17,519	17,491	17,430	17,313	17,117	16,982	16,969	17,102	17,013	16,929
Commercial Transportation Service	3,889	3,884	3,890	3,921	3,955	3,941	3,952	3,952	3,965	3,961	3,958	3,958
Industrial Transportation Service	410	410	420	421	420	421	419	420	418	418	417	416
Public Authority Transportation Service	553	556	551	558	584	581	577	579	583	587	606	615
Total Transportation	**22,569**	**22,455**	**22,380**	**22,391**	**22,389**	**22,256**	**22,065**	**21,933**	**21,935**	**22,068**	**21,994**	**21,918**
Total	**212,257**	**213,034**	**213,928**	**214,590**	**214,829**	**214,957**	**214,638**	**213,896**	**213,089**	**212,498**	**212,079**	**211,793**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Number of Accounts - Monthly
Year before Historical Test Year (Oct 2023 - Sep 2024)

	Actuals (HTY-1)											
	Oct-23	**Nov-23**	**Dec-23**	**Jan-24**	**Feb-24**	**Mar-24**	**Apr-24**	**May-24**	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**
Retail Sales												
Residential	178,601	179,421	180,400	180,968	181,200	181,244	181,229	180,294	179,565	178,999	178,364	178,021
Commercial	10,853	10,957	11,030	11,112	11,154	11,174	11,161	11,102	11,009	10,941	10,931	10,915
Industrial	171	173	178	179	180	181	185	182	176	174	174	175
Public Authority	573	575	577	576	583	585	584	584	579	577	580	581
Subtotal Retail Sales	**190,198**	**191,126**	**192,185**	**192,835**	**193,117**	**193,184**	**193,159**	**192,162**	**191,329**	**190,691**	**190,049**	**189,692**
Company Use	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Retail Sales	**190,198**	**191,126**	**192,185**	**192,835**	**193,117**	**193,184**	**193,159**	**192,162**	**191,329**	**190,691**	**190,049**	**189,692**
Transportation Service												
Residential MMT Transportation	499	502	504	504	505	506	509	508	527	569	569	567
Commercial MMT Transportation	2,748	2,756	2,789	2,799	2,805	2,803	2,805	2,803	2,799	2,808	2,808	2,789
Industrial MMT Transportation	339	338	340	340	340	339	339	340	338	337	338	337
Public Authority MMT Transportation	555	555	556	557	555	552	553	553	564	568	569	566
Total MMT Service	**4,141**	**4,151**	**4,189**	**4,200**	**4,205**	**4,200**	**4,206**	**4,204**	**4,228**	**4,282**	**4,284**	**4,259**
Residential SATC Transportation	16,321	16,250	16,181	16,216	16,202	16,261	16,329	16,491	16,668	16,778	16,971	17,054
Commercial SATC Transportation	1,209	1,205	1,195	1,195	1,191	1,172	1,154	1,138	1,131	1,112	1,103	1,103
Industrial SATC Transportation	18	18	17	17	17	16	15	14	14	14	14	14
Public Authority SATC Transportation	58	59	59	59	60	60	60	60	51	47	48	47
Total SATC Service	**17,606**	**17,532**	**17,452**	**17,487**	**17,470**	**17,509**	**17,558**	**17,703**	**17,864**	**17,951**	**18,136**	**18,218**
Residential DMT Transportation (CTS)												
Commercial DMT Transportation (CTS)	13	13	13	13	13	13	13	13	13	13	12	12
Industrial DMT Transportation (CTS)	61	61	61	62	62	63	63	64	64	64	64	64
Public Authority DMT Transportation (CTS)	2	2	2	2	2	2	2	2	2	2	2	2
Total DMT Service	**76**	**76**	**76**	**77**	**77**	**78**	**78**	**79**	**79**	**79**	**78**	**78**
Residential Transportation Service	16,820	16,752	16,685	16,720	16,707	16,767	16,838	16,999	17,195	17,347	17,540	17,621
Commercial Transportation Service	3,970	3,974	3,997	4,007	4,009	3,988	3,972	3,954	3,943	3,933	3,923	3,904
Industrial Transportation Service	418	417	418	419	419	418	417	418	416	415	416	415
Public Authority Transportation Service	615	616	617	618	617	614	615	615	617	617	619	615
Total Transportation	**21,823**	**21,759**	**21,717**	**21,764**	**21,752**	**21,787**	**21,842**	**21,986**	**22,171**	**22,312**	**22,498**	**22,555**
Total	**212,021**	**212,885**	**213,902**	**214,599**	**214,869**	**214,971**	**215,001**	**214,148**	**213,500**	**213,003**	**212,547**	**212,247**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Number of Accounts - Monthly
Historical Test Year (Oct 2024 - Sep 2025)

	Actuals (HTY)											
	Oct-24	**Nov-24**	**Dec-24**	**Jan-25**	**Feb-25**	**Mar-25**	**Apr-25**	**May-25**	**Jun-25**	**Jul-25**	**Aug-25**	**Sep-25**
Retail Sales												
Residential	177,917	178,287	178,815	179,183	179,155	179,115	178,784	177,999	177,358	176,772	176,382	176,212
Commercial	10,968	11,048	11,156	11,252	11,318	11,367	11,344	11,308	11,181	11,154	11,119	11,111
Industrial	178	183	190	186	187	188	189	187	185	183	178	180
Public Authority	586	591	595	599	599	601	600	605	600	595	593	595
Subtotal Retail Sales	**189,649**	**190,109**	**190,756**	**191,220**	**191,259**	**191,271**	**190,917**	**190,099**	**189,324**	**188,704**	**188,272**	**188,098**
Company Use	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Retail Sales	**189,649**	**190,109**	**190,756**	**191,220**	**191,259**	**191,271**	**190,917**	**190,099**	**189,324**	**188,704**	**188,272**	**188,098**
Transportation Service												
Residential MMT Transportation	567	562	560	555	557	555	560	568	565	565	562	561
Commercial MMT Transportation	2,788	2,801	2,799	2,790	2,770	2,737	2,733	2,705	2,762	2,755	2,755	2,744
Industrial MMT Transportation	339	337	338	337	337	336	335	335	335	333	333	332
Public Authority MMT Transportation	567	562	563	565	565	568	568	566	569	569	569	567
Total MMT Service	**4,261**	**4,262**	**4,260**	**4,247**	**4,229**	**4,196**	**4,196**	**4,174**	**4,231**	**4,222**	**4,219**	**4,204**
Residential SATC Transportation	17,190	17,379	17,622	17,897	18,162	18,308	18,321	18,354	18,378	18,365	18,300	18,349
Commercial SATC Transportation	1,108	1,096	1,097	1,088	1,081	1,071	1,058	1,032	1,009	1,002	989	976
Industrial SATC Transportation	13	13	14	14	14	15	15	15	15	14	14	14
Public Authority SATC Transportation	45	45	44	43	43	43	39	35	35	35	35	35
Total SATC Service	**18,356**	**18,533**	**18,777**	**19,042**	**19,300**	**19,437**	**19,433**	**19,436**	**19,437**	**19,416**	**19,338**	**19,374**
Residential DMT Transportation (CTS)												
Commercial DMT Transportation (CTS)	12	12	12	12	12	10	11	11	11	11	11	11
Industrial DMT Transportation (CTS)	64	64	64	64	64	65	64	64	64	65	65	65
Public Authority DMT Transportation (CTS)	2	2	2	2	2	2	2	2	2	2	2	2
Total DMT Service	**78**	**78**	**78**	**78**	**78**	**77**	**77**	**77**	**77**	**78**	**78**	**78**
Residential Transportation Service	17,757	17,941	18,182	18,452	18,719	18,863	18,881	18,922	18,943	18,930	18,862	18,910
Commercial Transportation Service	3,908	3,909	3,908	3,890	3,863	3,818	3,802	3,748	3,782	3,768	3,755	3,731
Industrial Transportation Service	416	414	416	415	415	416	414	414	414	412	412	411
Public Authority Transportation Service	614	609	609	610	610	613	609	603	606	606	606	604
Total Transportation	**22,695**	**22,873**	**23,115**	**23,367**	**23,607**	**23,710**	**23,706**	**23,687**	**23,745**	**23,716**	**23,635**	**23,656**
Total	**212,344**	**212,982**	**213,871**	**214,587**	**214,866**	**214,981**	**214,623**	**213,786**	**213,069**	**212,420**	**211,907**	**211,754**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Number of Accounts - Monthly
Future Test Year (Oct 2025 - Sep 2026)

	Forecast (FTY)											
	Oct-25	**Nov-25**	**Dec-25**	**Jan-26**	**Feb-26**	**Mar-26**	**Apr-26**	**May-26**	**Jun-26**	**Jul-26**	**Aug-26**	**Sep-26**
Retail Sales												
Residential	179,181	179,464	180,773	181,487	181,829	181,985	181,762	181,189	180,358	179,642	178,924	178,608
Commercial	10,994	11,108	11,277	11,383	11,426	11,411	11,397	11,355	11,252	11,156	11,097	11,084
Industrial	183	182	182	182	183	183	184	183	178	184	180	180
Public Authority	542	542	565	558	532	532	533	534	525	537	520	509
Subtotal Retail Sales	**190,900**	**191,296**	**192,797**	**193,610**	**193,970**	**194,111**	**193,876**	**193,261**	**192,313**	**191,519**	**190,721**	**190,381**
Company Use	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Retail Sales	**190,900**	**191,296**	**192,797**	**193,610**	**193,970**	**194,111**	**193,876**	**193,261**	**192,313**	**191,519**	**190,721**	**190,381**
Transportation Service												
Residential MMT Transportation	523	525	530	531	533	532	534	534	537	575	575	573
Commercial MMT Transportation	2,870	2,877	2,890	2,904	2,906	2,899	2,917	2,925	2,926	2,927	2,947	2,952
Industrial MMT Transportation	337	337	345	345	344	345	341	342	345	336	338	338
Public Authority MMT Transportation	612	613	599	604	631	631	629	630	638	625	642	650
Total MMT Service	**4,342**	**4,352**	**4,364**	**4,384**	**4,414**	**4,407**	**4,421**	**4,431**	**4,446**	**4,463**	**4,502**	**4,513**
Residential SATC Transportation	16,373	16,254	16,215	16,263	16,259	16,328	16,377	16,573	16,740	16,837	17,023	17,108
Commercial SATC Transportation	1,015	1,019	1,009	991	978	953	952	948	942	942	938	936
Industrial SATC Transportation	14	14	14	14	14	14	14	14	14	14	14	14
Public Authority SATC Transportation	44	44	44	44	44	44	44	44	44	44	44	44
Total SATC Service	**17,446**	**17,331**	**17,282**	**17,312**	**17,295**	**17,339**	**17,387**	**17,579**	**17,740**	**17,837**	**18,019**	**18,102**
Residential DMT Transportation (CTS)	-	-	-	-	-	-	-	-	-	-	-	-
Commercial DMT Transportation (CTS)	11	11	11	11	11	11	11	11	11	11	11	11
Industrial DMT Transportation (CTS)	62	62	62	62	62	62	62	62	62	62	62	62
Public Authority DMT Transportation (CTS)	3	3	3	3	3	3	3	3	3	3	3	3
Total DMT Service	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**
Residential Transportation Service	16,896	16,779	16,745	16,794	16,791	16,860	16,911	17,107	17,277	17,412	17,597	17,681
Commercial Transportation Service	3,896	3,907	3,910	3,906	3,895	3,863	3,880	3,884	3,879	3,880	3,896	3,899
Industrial Transportation Service	413	413	421	421	420	421	417	418	421	412	414	414
Public Authority Transportation Service	659	660	646	651	678	678	676	677	685	672	689	697
Total Transportation	**21,864**	**21,759**	**21,722**	**21,772**	**21,784**	**21,822**	**21,884**	**22,086**	**22,262**	**22,376**	**22,596**	**22,691**
Total	**212,764**	**213,055**	**214,519**	**215,382**	**215,754**	**215,933**	**215,760**	**215,347**	**214,575**	**213,895**	**213,317**	**213,072**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Number of Accounts - Monthly
Fully Projected Future Test Year (Nov 2026 - Oct 2027)

	Forecast (FPFTY)											
	Nov-26	**Dec-26**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**
Retail Sales												
Residential	179,764	181,075	181,788	182,129	182,286	182,063	181,489	180,659	179,943	179,223	178,907	179,781
Commercial	11,209	11,377	11,482	11,524	11,511	11,498	11,455	11,353	11,255	11,198	11,184	11,194
Industrial	182	182	182	185	185	184	183	179	184	181	180	183
Public Authority	509	531	525	499	498	500	500	492	503	487	476	476
Subtotal Retail Sales	**191,664**	**193,165**	**193,977**	**194,337**	**194,480**	**194,245**	**193,627**	**192,683**	**191,885**	**191,089**	**190,747**	**191,634**
Company Use	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Retail Sales	**191,664**	**193,165**	**193,977**	**194,337**	**194,480**	**194,245**	**193,627**	**192,683**	**191,885**	**191,089**	**190,747**	**191,634**
Transportation Service												
Residential MMT Transportation	529	532	533	534	534	536	536	539	577	576	575	528
Commercial MMT Transportation	2,960	2,973	2,987	2,990	2,983	3,000	3,008	3,010	3,011	3,029	3,037	3,037
Industrial MMT Transportation	338	347	347	346	347	343	343	347	338	339	339	341
Public Authority MMT Transportation	651	636	642	668	669	667	667	675	662	679	687	687
Total MMT Service	**4,478**	**4,488**	**4,509**	**4,538**	**4,533**	**4,546**	**4,554**	**4,571**	**4,588**	**4,623**	**4,638**	**4,593**
Residential SATC Transportation	16,281	16,242	16,290	16,286	16,355	16,404	16,600	16,768	16,865	17,051	17,137	16,428
Commercial SATC Transportation	927	917	900	886	861	860	856	850	851	846	845	832
Industrial SATC Transportation	14	14	14	14	14	14	14	14	14	14	14	14
Public Authority SATC Transportation	44	44	44	44	44	44	44	44	44	44	44	44
Total SATC Service	**17,266**	**17,217**	**17,248**	**17,230**	**17,274**	**17,322**	**17,514**	**17,676**	**17,774**	**17,955**	**18,040**	**17,318**
Residential DMT Transportation (CTS)	-	-	-	-	-	-	-	-	-	-	-	-
Commercial DMT Transportation (CTS)	11	11	11	11	11	11	11	11	11	11	11	11
Industrial DMT Transportation (CTS)	62	62	62	62	62	62	62	62	62	62	62	62
Public Authority DMT Transportation (CTS)	3	3	3	3	3	3	3	3	3	3	3	3
Total DMT Service	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**	**76**
Residential Transportation Service	16,810	16,773	16,823	16,820	16,889	16,940	17,136	17,306	17,441	17,628	17,712	16,956
Commercial Transportation Service	3,898	3,901	3,898	3,887	3,855	3,871	3,875	3,871	3,873	3,886	3,893	3,880
Industrial Transportation Service	414	423	423	422	423	419	419	423	414	415	415	417
Public Authority Transportation Service	698	683	689	715	716	714	714	722	709	726	734	734
Total Transportation	**21,820**	**21,780**	**21,833**	**21,844**	**21,883**	**21,944**	**22,144**	**22,322**	**22,437**	**22,655**	**22,754**	**21,987**
Total	**213,484**	**214,945**	**215,810**	**216,181**	**216,363**	**216,189**	**215,771**	**215,005**	**214,322**	**213,744**	**213,501**	**213,621**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF - Monthly
2 years before Historical Test Year (Oct 2022 - Sep 2023)

	Actuals (HTY-2)											
	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23
Retail Sales												
Residential	760,512	1,179,781	2,397,593	2,853,402	2,646,080	2,418,955	1,806,276	1,115,131	487,428	277,013	262,077	306,576
Commercial	123,002	204,348	395,748	497,284	475,317	418,420	314,296	173,369	88,370	58,478	54,857	62,583
Industrial	9,537	19,742	31,920	40,118	38,879	33,826	29,269	16,492	9,171	7,662	8,304	5,188
Public Authority	8,895	15,329	31,025	38,657	34,718	31,894	24,911	12,872	5,227	3,196	1,827	2,653
Subtotal Retail Sales	**901,945**	**1,419,200**	**2,856,287**	**3,429,461**	**3,194,994**	**2,903,095**	**2,174,752**	**1,317,863**	**590,196**	**346,349**	**327,064**	**377,001**
Company Use	**416**	**836**	**1,910**	**2,289**	**2,163**	**1,997**	**1,336**	**781**	**239**	**124**	**53**	**127**
Total Retail Sales	**902,361**	**1,420,036**	**2,858,197**	**3,431,749**	**3,197,157**	**2,905,092**	**2,176,088**	**1,318,644**	**590,435**	**346,472**	**327,117**	**377,127**
Transportation Service												
Residential MMT Transportation	7,925	15,713	27,456	39,223	36,794	33,314	29,673	17,422	9,871	5,042	4,123	4,576
Commercial MMT Transportation	132,852	231,616	387,203	521,867	488,328	441,725	399,007	241,029	160,565	100,817	89,712	98,174
Industrial MMT Transportation	207,098	263,574	298,906	377,963	359,071	340,795	348,360	253,255	226,307	220,115	231,302	220,171
Public Authority MMT Transportation	60,921	139,182	204,424	294,340	275,845	256,751	255,448	143,435	92,500	45,780	38,894	40,717
Total MMT Service	**408,796**	**650,085**	**917,989**	**1,233,393**	**1,160,038**	**1,072,584**	**1,032,488**	**655,140**	**489,243**	**371,754**	**364,032**	**363,637**
Residential SATC Transportation	77,485	115,202	236,593	276,011	254,260	231,287	171,359	105,934	46,605	26,462	24,981	28,815
Commercial SATC Transportation	12,433	21,034	42,243	54,858	51,232	44,950	32,451	19,130	10,337	6,905	6,479	7,618
Industrial SATC Transportation	500	907	1,873	2,557	2,145	2,285	2,335	1,203	426	179	162	213
Public Authority SATC Transportation	539	909	2,290	2,797	2,348	2,187	1,554	779	434	360	189	158
Total SATC Service	**90,956**	**138,053**	**282,999**	**336,223**	**309,986**	**280,709**	**207,699**	**127,046**	**57,802**	**33,905**	**31,810**	**36,803**
Residential DMT Transportation (CTS)												
Commercial DMT Transportation (CTS)	47,390	59,740	67,006	62,277	62,121	55,997	61,335	49,526	58,847	48,772	45,806	48,854
Industrial DMT Transportation (CTS)	926,908	973,877	1,088,210	1,064,388	1,306,251	1,279,831	1,327,987	1,042,443	876,143	811,808	818,962	889,928
Public Authority DMT Transportation (CTS)	8,742	16,325	21,617	27,160	26,744	23,158	24,756	16,953	5,664	7,544	7,069	6,534
Total DMT Service	**983,040**	**1,049,942**	**1,176,833**	**1,153,825**	**1,395,115**	**1,358,986**	**1,414,078**	**1,108,922**	**940,654**	**868,124**	**871,836**	**945,315**
Residential Transportation Service	85,410	130,915	264,049	315,234	291,054	264,601	201,032	123,356	56,476	31,503	29,104	33,390
Commercial Transportation Service	192,675	312,390	496,452	639,002	601,680	542,672	492,794	309,685	229,749	156,495	141,996	154,645
Industrial Transportation Service	1,134,506	1,238,359	1,388,989	1,444,908	1,667,467	1,622,910	1,678,682	1,296,900	1,102,876	1,032,102	1,050,426	1,110,313
Public Authority Transportation Service	70,202	156,417	228,331	324,296	304,937	282,096	281,757	161,167	98,598	53,683	46,152	47,408
Total Transportation Service	1,482,793	1,838,080	2,377,821	2,723,441	2,865,138	2,712,279	2,654,265	1,891,107	1,487,698	1,273,782	1,267,678	1,345,756
Total Requirements	**2,385,154**	**3,258,116**	**5,236,018**	**6,155,190**	**6,062,295**	**5,617,371**	**4,830,353**	**3,209,751**	**2,078,133**	**1,620,255**	**1,594,795**	**1,722,883**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF - Monthly
Year before Historical Test Year (Oct 2023 - Sep 2024)

	Actuals (HTY-1)											
	Oct-23	**Nov-23**	**Dec-23**	**Jan-24**	**Feb-24**	**Mar-24**	**Apr-24**	**May-24**	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**
Retail Sales												
Residential	515,815	1,165,677	2,129,797	2,670,066	2,652,931	2,100,785	1,860,712	829,362	416,642	283,551	260,828	302,822
Commercial	86,184	189,582	341,463	453,546	468,547	366,899	318,359	143,420	78,785	60,616	55,319	67,745
Industrial	9,301	10,946	25,442	34,161	37,963	29,314	23,775	12,368	5,131	4,540	7,992	6,202
Public Authority	4,287	12,276	23,237	32,767	32,465	25,612	21,284	10,349	3,698	2,700	1,867	1,939
Subtotal Retail Sales	**615,587**	**1,378,481**	**2,519,939**	**3,190,540**	**3,191,906**	**2,522,609**	**2,224,130**	**995,498**	**504,256**	**351,407**	**326,006**	**378,707**
Company Use	**237**	**745**	**1,583**	**2,147**	**2,202**	**1,712**	**1,308**	**595**	**163**	**73**	**53**	**85**
Total Retail Sales	**615,824**	**1,379,226**	**2,521,522**	**3,192,687**	**3,194,108**	**2,524,322**	**2,225,438**	**996,093**	**504,419**	**351,479**	**326,059**	**378,793**
Transportation Service												
Residential MMT Transportation	6,122	14,877	27,633	33,696	39,597	31,680	27,786	15,644	7,471	5,076	4,493	4,470
Commercial MMT Transportation	114,905	226,844	375,923	462,567	524,876	423,723	370,328	222,123	124,237	96,432	88,762	98,602
Industrial MMT Transportation	228,503	289,113	347,955	338,207	391,316	346,462	322,216	221,648	188,946	172,754	167,956	176,245
Public Authority MMT Transportation	50,194	113,160	201,113	237,298	294,231	236,425	209,456	133,247	62,825	40,530	33,230	38,830
Total MMT Service	**399,723**	**643,993**	**952,624**	**1,071,768**	**1,250,020**	**1,038,290**	**929,787**	**592,662**	**383,480**	**314,792**	**294,441**	**318,146**
Residential SATC Transportation	48,994	107,854	195,733	245,123	242,010	192,005	171,622	77,538	39,125	27,337	24,978	29,107
Commercial SATC Transportation	10,161	23,152	39,512	51,659	52,163	40,524	35,857	15,943	9,658	7,193	6,892	7,588
Industrial SATC Transportation	332	1,136	2,423	3,027	2,844	1,957	1,557	505	127	54	41	47
Public Authority SATC Transportation	367	928	2,029	2,758	2,878	2,295	1,906	681	301	358	216	156
Total SATC Service	**59,854**	**133,070**	**239,696**	**302,568**	**299,895**	**236,780**	**210,942**	**94,667**	**49,211**	**34,943**	**32,127**	**36,897**
Residential DMT Transportation (CTS)												
Commercial DMT Transportation (CTS)	48,425	59,867	70,886	71,078	83,437	72,984	70,131	60,799	51,529	44,410	40,147	44,647
Industrial DMT Transportation (CTS)	853,076	1,048,823	1,248,603	1,236,992	1,446,623	1,295,704	1,232,064	1,238,327	977,699	914,123	890,900	983,257
Public Authority DMT Transportation (CTS)	6,910	13,946	21,007	22,236	23,739	23,648	20,731	15,780	3,331	7,019	6,644	6,953
Total DMT Service	**908,411**	**1,122,636**	**1,340,496**	**1,330,306**	**1,553,798**	**1,392,336**	**1,322,926**	**1,314,906**	**1,032,559**	**965,552**	**937,691**	**1,034,858**
Residential Transportation Service	55,116	122,731	223,366	278,819	281,607	223,685	199,408	93,182	46,597	32,414	29,471	33,576
Commercial Transportation Service	173,491	309,863	486,320	585,304	660,475	537,231	476,316	298,865	185,424	148,035	135,801	150,837
Industrial Transportation Service	1,081,910	1,339,072	1,598,981	1,578,226	1,840,783	1,644,123	1,555,837	1,460,479	1,166,772	1,086,931	1,058,897	1,159,550
Public Authority Transportation Service	57,470	128,034	224,148	262,292	320,848	262,368	232,093	149,708	66,457	47,907	40,090	45,938
Total Transportation Service	1,367,988	1,899,699	2,532,815	2,704,642	3,103,713	2,667,407	2,463,654	2,002,234	1,465,249	1,315,287	1,264,259	1,389,901
Total Requirements	**1,983,811**	**3,278,925**	**5,054,337**	**5,897,328**	**6,297,821**	**5,191,728**	**4,689,092**	**2,998,328**	**1,969,668**	**1,666,766**	**1,590,318**	**1,768,694**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF - Monthly
Historical Test Year (Oct 2024 - Sep 2025)

	Actuals (HTY)											
	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25
Retail Sales												
Residential	465,687	983,020	2,324,604	3,216,315	3,300,387	2,613,795	1,759,473	940,519	536,071	263,129	266,781	353,689
Commercial	84,484	166,947	375,063	561,364	618,183	497,660	322,105	169,600	103,877	64,816	62,590	81,474
Industrial	8,340	14,492	28,586	50,369	53,236	44,103	28,185	15,992	8,883	5,711	6,799	7,393
Public Authority	4,116	10,408	25,214	42,288	41,850	33,457	22,390	10,861	5,914	3,472	2,473	3,100
Subtotal Retail Sales	**562,627**	**1,174,867**	**2,753,467**	**3,870,336**	**4,013,656**	**3,189,016**	**2,132,153**	**1,136,973**	**654,745**	**337,128**	**338,644**	**445,655**
Company Use	**174**	**588**	**1,766**	**2,656**	**2,788**	**2,282**	**1,308**	**655**	**296**	**68**	**44**	**140**
Total Retail Sales	**562,801**	**1,175,455**	**2,755,233**	**3,872,991**	**4,016,444**	**3,191,298**	**2,133,461**	**1,137,627**	**655,041**	**337,196**	**338,688**	**445,795**
Transportation Service												
Residential MMT Transportation	6,046	13,600	26,790	43,140	49,202	39,732	28,952	17,490	10,279	4,820	4,229	5,075
Commercial MMT Transportation	112,160	205,560	363,439	553,497	618,388	507,701	364,756	235,499	147,848	93,719	84,362	103,853
Industrial MMT Transportation	177,978	222,507	263,477	347,159	428,362	369,518	307,364	246,487	199,375	182,324	173,910	194,653
Public Authority MMT Transportation	46,280	108,717	175,166	280,801	348,171	292,347	211,453	146,020	86,908	45,147	38,109	56,103
Total MMT Service	**342,464**	**550,383**	**828,873**	**1,224,597**	**1,444,122**	**1,209,298**	**912,525**	**645,495**	**444,409**	**326,010**	**300,610**	**359,684**
Residential SATC Transportation	45,481	96,463	232,795	325,768	340,026	272,202	183,395	98,046	56,238	27,193	27,541	36,548
Commercial SATC Transportation	9,714	19,153	41,214	60,000	61,561	51,281	31,243	17,343	9,660	6,756	6,040	7,806
Industrial SATC Transportation	59	338	1,189	2,394	2,297	1,833	1,423	668	162	37	33	41
Public Authority SATC Transportation	267	729	1,837	3,008	2,999	2,292	1,421	532	421	249	129	157
Total SATC Service	**55,521**	**116,683**	**277,035**	**391,170**	**406,883**	**327,608**	**217,482**	**116,588**	**66,481**	**34,236**	**33,742**	**44,552**
Residential DMT Transportation (CTS)												
Commercial DMT Transportation (CTS)	47,940	55,211	62,269	75,890	87,971	59,050	70,146	61,514	53,617	45,860	47,215	44,482
Industrial DMT Transportation (CTS)	967,763	1,052,429	1,148,385	1,340,755	1,590,312	1,440,009	1,403,919	1,093,985	970,474	861,230	941,982	913,189
Public Authority DMT Transportation (CTS)	7,039	12,489	18,961	27,053	27,149	26,403	22,450	15,466	662	5,440	6,395	6,415
Total DMT Service	**1,022,742**	**1,120,129**	**1,229,616**	**1,443,699**	**1,705,432**	**1,525,462**	**1,496,515**	**1,170,965**	**1,024,753**	**912,530**	**995,592**	**964,086**
Residential Transportation Service	51,528	110,063	259,586	368,909	389,228	311,933	212,347	115,536	66,517	32,013	31,769	41,623
Commercial Transportation Service	169,814	279,923	466,923	689,387	767,920	618,032	466,146	314,355	211,125	146,335	137,617	156,141
Industrial Transportation Service	1,145,801	1,275,274	1,413,051	1,690,308	2,020,970	1,811,361	1,712,706	1,341,140	1,170,011	1,043,591	1,115,925	1,107,883
Public Authority Transportation Service	53,585	121,934	195,964	310,863	378,320	321,042	235,324	162,017	87,991	50,836	44,633	62,675
Total Transportation Service	1,420,727	1,787,195	2,335,523	3,059,466	3,556,438	3,062,368	2,626,523	1,933,048	1,535,644	1,272,776	1,329,944	1,368,322
Total Requirements	**1,983,528**	**2,962,650**	**5,090,756**	**6,932,457**	**7,572,882**	**6,253,667**	**4,759,984**	**3,070,675**	**2,190,685**	**1,609,972**	**1,668,632**	**1,814,117**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Forecasted MCF - Monthly
Future Test Year (Oct 2025 - Sep 2026)

Shrinkage: 0.15%

	Forecast (FTY)											
	Oct-25	**Nov-25**	**Dec-25**	**Jan-26**	**Feb-26**	**Mar-26**	**Apr-26**	**May-26**	**Jun-26**	**Jul-26**	**Aug-26**	**Sep-26**
Retail Sales												
Residential	551,913	1,279,185	2,348,483	2,991,851	2,976,857	2,589,587	1,961,046	1,223,479	506,109	254,987	225,697	269,132
Commercial	95,608	217,613	396,872	514,308	516,913	448,479	342,032	211,075	91,263	51,522	44,924	54,248
Industrial	7,232	13,563	28,540	38,685	42,742	35,492	26,565	16,065	7,611	6,088	3,668	4,199
Public Authority	4,892	12,243	25,684	33,587	31,898	27,478	20,927	11,842	3,836	1,565	936	1,491
Subtotal Retail Sales	**659,645**	**1,522,603**	**2,799,579**	**3,578,431**	**3,568,410**	**3,101,035**	**2,350,570**	**1,462,462**	**608,818**	**314,162**	**275,225**	**329,070**
Company Use	**237**	**745**	**1,583**	**2,147**	**2,202**	**1,712**	**1,308**	**595**	**163**	**73**	**53**	**85**
Total Retail Sales	**659,882**	**1,523,348**	**2,801,163**	**3,580,578**	**3,570,611**	**3,102,747**	**2,351,878**	**1,463,057**	**608,981**	**314,235**	**275,278**	**329,155**
Retail Sales Shrinkage	**991**	**2,288**	**4,208**	**5,379**	**5,364**	**4,661**	**3,533**	**2,198**	**915**	**472**	**414**	**494**
Total Retail Sales Requirements	**660,873**	**1,525,636**	**2,805,371**	**3,585,957**	**3,575,975**	**3,107,408**	**2,355,411**	**1,465,255**	**609,896**	**314,707**	**275,692**	**329,649**
Transportation Service												
Residential MMT Transportation	7,185	17,526	32,497	44,751	49,119	42,764	35,280	23,375	11,881	5,832	4,830	5,289
Commercial MMT Transportation	118,571	233,122	403,135	531,893	566,846	495,084	406,139	264,133	145,208	91,603	83,040	91,349
Industrial MMT Transportation	213,779	262,221	310,955	349,128	393,590	360,698	338,170	254,616	232,444	213,504	209,931	217,551
Public Authority MMT Transportation	50,087	114,823	203,779	274,276	311,469	276,241	242,541	158,460	83,636	41,151	35,012	36,330
Total MMT Service	**389,622**	**627,693**	**950,365**	**1,200,048**	**1,321,023**	**1,174,787**	**1,022,130**	**700,584**	**473,170**	**352,090**	**332,814**	**350,519**
MMT Service Shrinkage	**585**	942	1,428	1,802	1,985	1,765	1,535	1,052	711	530	500	527
Total MMT Service Requirements	**390,207**	**628,635**	**951,793**	**1,201,850**	**1,323,008**	**1,176,552**	**1,023,665**	**701,636**	**473,881**	**352,620**	**333,314**	**351,046**
Residential SATC Transportation	52,463	118,276	216,001	274,669	271,954	236,937	180,873	114,606	47,372	24,478	21,798	25,688
Commercial SATC Transportation	9,418	22,097	38,037	48,102	46,664	40,266	30,290	18,835	8,294	4,422	3,896	5,019
Industrial SATC Transportation	229	568	1,447	1,939	2,125	1,678	1,292	635	267	125	114	140
Public Authority SATC Transportation	460	1,003	2,118	3,040	3,111	2,675	1,938	884	433	376	103	155
Total SATC Service	**62,570**	**141,943**	**257,603**	**327,750**	**323,854**	**281,557**	**214,393**	**134,961**	**56,365**	**29,401**	**25,911**	**31,002**
SATC Service Shrinkage	**94**	214	386	493	487	423	323	202	84	45	39	47
Total SATC Service Requirements	**62,664**	**142,157**	**257,989**	**328,243**	**324,341**	**281,980**	**214,716**	**135,163**	**56,449**	**29,446**	**25,950**	**31,049**
Residential DMT Transportation (CTS)	0	0	0	0	0	0	0	0	0	0	0	0
Commercial DMT Transportation (CTS)	50,901	65,881	67,309	73,313	81,879	73,457	66,268	54,419	47,325	43,823	43,997	48,110
Industrial DMT Transportation (CTS)	1,032,267	1,108,773	1,235,077	1,384,780	1,514,170	1,417,705	1,387,264	1,165,507	1,054,678	1,017,029	973,405	1,030,617
Public Authority DMT Transportation (CTS)	10,699	20,147	22,056	26,360	25,242	27,343	19,326	14,449	3,770	7,255	15,421	11,095
Total DMT Service	**1,093,867**	**1,194,801**	**1,324,442**	**1,484,453**	**1,621,291**	**1,518,504**	**1,472,858**	**1,234,376**	**1,105,773**	**1,068,107**	**1,032,822**	**1,089,822**
DMT Service Shrinkage	**1,643**	1,795	1,989	2,230	2,436	2,281	2,213	1,855	1,661	1,605	1,551	1,637
Total DMT Service Requirements	**1,095,510**	**1,196,596**	**1,326,431**	**1,486,683**	**1,623,727**	**1,520,785**	**1,475,071**	**1,236,231**	**1,107,434**	**1,069,712**	**1,034,373**	**1,091,459**
Residential Transportation Service	59,648	135,802	248,498	319,420	321,073	279,702	216,154	137,982	59,253	30,310	26,629	30,976
Commercial Transportation Service	178,889	321,100	508,481	653,308	695,389	608,806	502,698	337,387	200,827	139,848	130,933	144,478
Industrial Transportation Service	1,246,275	1,371,562	1,547,479	1,735,847	1,909,885	1,780,080	1,726,726	1,420,759	1,287,389	1,230,658	1,183,450	1,248,308
Public Authority Transportation Service	61,246	135,973	227,953	303,676	339,821	306,259	263,804	173,793	87,839	48,782	50,536	47,580
Total Transportation Service	1,546,058	1,964,437	2,532,410	3,012,252	3,266,168	2,974,848	2,709,381	2,069,920	1,635,309	1,449,599	1,391,547	1,471,343
Total Transportation Shrinkage	2,322	2,951	3,803	4,525	4,908	4,469	4,071	3,109	2,456	2,180	2,090	2,211
Total Transportation Requirements	**1,548,380**	**1,967,388**	**2,536,213**	**3,016,777**	**3,271,076**	**2,979,317**	**2,713,452**	**2,073,029**	**1,637,765**	**1,451,779**	**1,393,637**	**1,473,554**
Total Requirements	**2,209,253**	**3,493,024**	**5,341,584**	**6,602,734**	**6,847,051**	**6,086,725**	**5,068,863**	**3,538,284**	**2,247,661**	**1,766,485**	**1,669,329**	**1,803,203**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Forecasted MCF - Monthly
Fully Projected Future Test Year (Nov 2026 - Oct 2027)

Shrinkage: 0.15%

	Forecast (FPFTY)											
	Nov-26	**Dec-26**	**Jan-27**	**Feb-27**	**Mar-27**	**Apr-27**	**May-27**	**Jun-27**	**Jul-27**	**Aug-27**	**Sep-27**	**Oct-27**
Retail Sales												
Residential	1,283,898	2,355,917	3,000,230	2,985,135	2,597,119	1,967,444	1,228,626	510,008	258,383	229,031	272,568	561,049
Commercial	219,850	400,652	519,115	521,683	452,901	345,420	213,191	92,175	51,942	45,297	54,694	97,473
Industrial	13,241	27,931	37,897	42,516	35,248	25,942	15,658	7,510	5,916	3,556	4,082	6,837
Public Authority	10,980	22,980	30,485	28,818	24,467	18,596	10,437	3,368	1,331	756	1,269	3,803
Subtotal Retail Sales	**1,527,968**	**2,807,480**	**3,587,727**	**3,578,151**	**3,109,735**	**2,357,403**	**1,467,912**	**613,061**	**317,571**	**278,641**	**332,613**	**669,162**
Company Use	**745**	**1,583**	**2,147**	**2,202**	**1,712**	**1,308**	**595**	**163**	**73**	**53**	**85**	**237**
Total Retail Sales	**1,528,713**	**2,809,064**	**3,589,874**	**3,580,353**	**3,111,447**	**2,358,710**	**1,468,508**	**613,224**	**317,644**	**278,694**	**332,698**	**669,400**
Retail Sales Shrinkage	**2,297**	**4,220**	**5,393**	**5,379**	**4,674**	**3,543**	**2,206**	**921**	**477**	**419**	**500**	**1,006**
Total Retail Sales Requirements	**1,531,010**	**2,813,284**	**3,595,267**	**3,585,732**	**3,116,121**	**2,362,253**	**1,470,714**	**614,145**	**318,121**	**279,113**	**333,198**	**670,406**
Transportation Service												
Residential MMT Transportation	17,967	32,647	44,928	49,297	42,927	35,419	23,485	11,963	5,896	4,893	5,372	7,475
Commercial MMT Transportation	235,273	407,125	537,169	572,249	499,704	409,582	266,191	146,117	92,110	83,474	91,979	120,456
Industrial MMT Transportation	264,905	312,289	350,193	394,794	361,723	339,226	254,934	233,489	214,058	210,316	217,742	219,217
Public Authority MMT Transportation	115,255	204,748	275,659	312,608	277,290	243,077	158,671	83,588	41,065	34,925	36,282	50,325
Total MMT Service	**633,401**	**956,809**	**1,207,948**	**1,328,949**	**1,181,644**	**1,027,305**	**703,281**	**475,157**	**353,129**	**333,608**	**351,376**	**397,473**
MMT Service Shrinkage	**951**	1,438	1,814	1,997	1,775	1,543	1,056	715	531	500	528	597
Total MMT Service Requirements	**634,352**	**958,247**	**1,209,762**	**1,330,946**	**1,183,419**	**1,028,848**	**704,337**	**475,872**	**353,660**	**334,108**	**351,904**	**398,070**
Residential SATC Transportation	118,711	216,685	275,438	272,711	237,626	181,463	115,089	47,737	24,804	22,120	26,016	53,332
Commercial SATC Transportation	20,511	35,116	44,408	42,974	37,064	27,870	17,334	7,692	4,144	3,646	4,714	8,041
Industrial SATC Transportation	568	1,447	1,939	2,125	1,678	1,292	635	267	125	114	140	229
Public Authority SATC Transportation	1,003	2,118	3,040	3,111	2,675	1,938	884	433	376	103	155	460
Total SATC Service	**140,793**	**255,366**	**324,826**	**320,920**	**279,044**	**212,563**	**133,942**	**56,129**	**29,449**	**25,983**	**31,026**	**62,062**
SATC Service Shrinkage	**212**	384	489	483	420	320	201	85	44	38	46	93
Total SATC Service Requirements	**141,005**	**255,750**	**325,315**	**321,403**	**279,464**	**212,883**	**134,143**	**56,214**	**29,493**	**26,021**	**31,072**	**62,155**
Residential DMT Transportation (CTS)	0	0	0	0	0	0	0	0	0	0	0	0
Commercial DMT Transportation (CTS)	65,881	67,309	73,313	81,879	73,457	66,268	54,419	47,325	43,823	43,997	48,110	50,901
Industrial DMT Transportation (CTS)	1,111,346	1,240,852	1,450,257	1,591,630	1,486,505	1,455,520	1,221,563	1,092,805	1,055,781	1,011,643	1,073,610	1,068,261
Public Authority DMT Transportation (CTS)	20,147	22,056	26,360	25,242	27,343	19,326	14,449	3,770	7,255	15,421	11,095	10,699
Total DMT Service	**1,197,373**	**1,330,216**	**1,549,931**	**1,698,751**	**1,587,304**	**1,541,114**	**1,290,431**	**1,143,900**	**1,106,860**	**1,071,060**	**1,132,815**	**1,129,861**
DMT Service Shrinkage	**1,799**	1,998	2,329	2,552	2,384	2,316	1,939	1,719	1,663	1,609	1,702	1,697
Total DMT Service Requirements	**1,199,172**	**1,332,214**	**1,552,260**	**1,701,303**	**1,589,688**	**1,543,430**	**1,292,370**	**1,145,619**	**1,108,523**	**1,072,669**	**1,134,517**	**1,131,558**
Residential Transportation Service	136,679	249,332	320,366	322,008	280,554	216,883	138,573	59,701	30,701	27,013	31,388	60,807
Commercial Transportation Service	321,665	509,550	654,890	697,102	610,225	503,721	337,944	201,133	140,077	131,116	144,803	179,398
Industrial Transportation Service	1,376,819	1,554,588	1,802,389	1,988,549	1,849,906	1,796,038	1,477,132	1,326,561	1,269,964	1,222,073	1,291,493	1,287,707
Public Authority Transportation Service	136,405	228,922	305,059	340,960	307,308	264,340	174,004	87,791	48,696	50,449	47,532	61,484
Total Transportation Service	1,971,568	2,542,391	3,082,705	3,348,620	3,047,992	2,780,982	2,127,653	1,675,185	1,489,438	1,430,651	1,515,216	1,589,396
Total Transportation Shrinkage	2,962	3,820	4,632	5,032	4,579	4,179	3,196	2,519	2,238	2,147	2,276	2,387
Total Transportation Requirements	**1,974,530**	**2,546,211**	**3,087,337**	**3,353,652**	**3,052,571**	**2,785,161**	**2,130,849**	**1,677,704**	**1,491,676**	**1,432,798**	**1,517,492**	**1,591,783**
Total Requirements	**3,505,540**	**5,359,495**	**6,682,604**	**6,939,384**	**6,168,692**	**5,147,414**	**3,601,563**	**2,291,849**	**1,809,797**	**1,711,911**	**1,850,690**	**2,262,188**

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.7

Request:

Provide growth patterns of usage and customer numbers by customer class, using historical and projected data.

Response:

Please see Attachment III-H.7.

Prepared by or under the supervision of: Cathryn E. Hilliard

National Fuel Gas Distribution Corporation
Pennsylvania Division
Customer Numbers Trends

	Number of Accounts by Fiscal Year (October - September)											
FY:	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Start	Oct-18	Oct-19	Oct-20	Oct-21	Oct-22	Oct-23	Oct-24	Oct-25	Oct-26	Oct-27	Oct-28	Oct-29
Stop	Sep-19	Sep-20	Sep-21	Sep-22	Sep-23	Sep-24	Sep-25	Sep-26	Sep-27	Sep-28	Sep-29	Sep-30
Retail Sales												
Residential	170,612	172,703	178,220	179,173	179,425	179,859	177,998	180,434	180,734	181,034	181,335	181,635
Commercial	10,571	10,654	10,772	10,969	11,049	11,028	11,194	11,245	11,345	11,446	11,545	11,646
Industrial	168	175	173	178	177	177	185	182	183	183	184	184
Public Authority	611	629	642	648	618	580	597	535	502	470	437	404
Subtotal Retail Sales	**181,962**	**184,161**	**189,807**	**190,967**	**191,270**	**191,644**	**189,973**	**192,396**	**192,764**	**193,133**	**193,501**	**193,869**
Company Use	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail Sales	**181,962**	**184,161**	**189,807**	**190,967**	**191,270**	**191,644**	**189,973**	**192,396**	**192,764**	**193,133**	**193,501**	**193,869**
Transportation Service												
Residential MMT Transportation	337	342	332	361	406	522	561	542	544	546	549	551
Commercial MMT Transportation	2,460	2,562	2,670	2,682	2,703	2,793	2,762	2,911	2,995	3,080	3,162	3,246
Industrial MMT Transportation	341	340	339	338	338	339	336	341	343	344	346	347
Public Authority MMT Transportation	452	475	488	490	517	559	567	626	663	701	738	775
Total MMT Service	**3,590**	**3,719**	**3,829**	**3,870**	**3,964**	**4,212**	**4,225**	**4,420**	**4,545**	**4,671**	**4,795**	**4,919**
Residential SATC Transportation	24,533	23,370	18,359	17,410	16,859	16,477	18,052	16,529	16,557	16,584	16,612	16,639
Commercial SATC Transportation	1,756	1,579	1,417	1,293	1,220	1,159	1,051	969	877	787	695	603
Industrial SATC Transportation	22	21	20	18	19	16	14	14	14	14	14	14
Public Authority SATC Transportation	61	64	61	64	59	56	40	44	44	44	44	44
Total SATC Service	**26,372**	**25,034**	**19,857**	**18,785**	**18,157**	**17,707**	**19,157**	**17,556**	**17,492**	**17,429**	**17,365**	**17,300**
Residential DMT Transportation (CTS)	0	0	0	0	0	0	0	0	0	0	0	0
Commercial DMT Transportation (CTS)	14	13	13	12	13	13	11	11	11	11	11	11
Industrial DMT Transportation (CTS)	63	63	62	61	61	63	64	62	62	62	62	62
Public Authority DMT Transportation (CTS)	2	2	2	2	2	2	2	3	3	3	3	3
Total DMT Service	**79**	**79**	**77**	**76**	**75**	**78**	**78**	**76**	**76**	**76**	**76**	**76**
Residential Transportation Service	24,870	23,712	18,691	17,771	17,266	16,999	18,614	17,071	17,101	17,130	17,161	17,190
Commercial Transportation Service	4,230	4,155	4,100	3,987	3,936	3,965	3,824	3,891	3,883	3,878	3,868	3,860
Industrial Transportation Service	426	424	421	417	418	417	414	417	419	420	422	423
Public Authority Transportation Service	515	540	551	556	578	616	608	673	710	748	785	822
Total Transportation	**30,042**	**28,831**	**23,763**	**22,731**	**22,196**	**21,997**	**23,459**	**22,052**	**22,113**	**22,176**	**22,236**	**22,295**
Total	**212,004**	**212,992**	**213,570**	**213,698**	**213,466**	**213,641**	**213,433**	**214,448**	**214,877**	**215,309**	**215,737**	**216,164**

National Fuel Gas Distribution Corporation
Pennsylvania Division
Customer Numbers Trends

	Percent Year-over-Year Change in Number of Accounts by Fiscal Year (October - September)										
FY:	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Start	Oct-19	Oct-20	Oct-21	Oct-22	Oct-23	Oct-24	Oct-25	Oct-26	Oct-27	Oct-28	Oct-29
Stop	Sep-20	Sep-21	Sep-22	Sep-23	Sep-24	Sep-25	Sep-26	Sep-27	Sep-28	Sep-29	Sep-30
Retail Sales											
Residential	1.2%	3.2%	0.5%	0.1%	0.2%	-1.0%	1.4%	0.2%	0.2%	0.2%	0.2%
Commercial	0.8%	1.1%	1.8%	0.7%	-0.2%	1.5%	0.5%	0.9%	0.9%	0.9%	0.9%
Industrial	4.5%	-1.1%	2.7%	-0.2%	0.0%	4.0%	-1.4%	0.5%	0.0%	0.5%	0.0%
Public Authority	2.9%	2.0%	1.0%	-4.6%	-6.3%	2.9%	-10.3%	-6.2%	-6.4%	-7.0%	-7.6%
Subtotal Retail Sales	**1.2%**	**3.1%**	**0.6%**	**0.2%**	**0.2%**	**-0.9%**	**1.3%**	**0.2%**	**0.2%**	**0.2%**	**0.2%**
Company Use	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Retail Sales	**1.2%**	**3.1%**	**0.6%**	**0.2%**	**0.2%**	**-0.9%**	**1.3%**	**0.2%**	**0.2%**	**0.2%**	**0.2%**
Transportation Service											
Residential MMT Transportation	1.5%	-3.0%	8.7%	12.6%	28.6%	7.5%	-3.5%	0.4%	0.4%	0.5%	0.4%
Commercial MMT Transportation	4.2%	4.2%	0.4%	0.8%	3.3%	-1.1%	5.4%	2.9%	2.8%	2.7%	2.7%
Industrial MMT Transportation	-0.5%	-0.1%	-0.4%	0.1%	0.2%	-0.9%	1.6%	0.6%	0.3%	0.6%	0.3%
Public Authority MMT Transportation	5.1%	2.8%	0.4%	5.4%	8.1%	1.4%	10.5%	5.9%	5.7%	5.3%	5.0%
Total MMT Service	**3.6%**	**3.0%**	**1.1%**	**2.4%**	**6.3%**	**0.3%**	**4.6%**	**2.8%**	**2.8%**	**2.7%**	**2.6%**
Residential SATC Transportation	-4.7%	-21.4%	-5.2%	-3.2%	-2.3%	9.6%	-8.4%	0.2%	0.2%	0.2%	0.2%
Commercial SATC Transportation	-10.1%	-10.3%	-8.7%	-5.7%	-5.0%	-9.4%	-7.8%	-9.5%	-10.3%	-11.7%	-13.2%
Industrial SATC Transportation	-1.9%	-5.9%	-7.6%	2.7%	-16.8%	-9.6%	-1.2%	0.0%	0.0%	0.0%	0.0%
Public Authority SATC Transportation	4.4%	-3.7%	4.4%	-7.7%	-5.6%	-28.6%	10.7%	0.0%	0.0%	0.0%	0.0%
Total SATC Service	**-5.1%**	**-20.7%**	**-5.4%**	**-3.3%**	**-2.5%**	**8.2%**	**-8.4%**	**-0.4%**	**-0.4%**	**-0.4%**	**-0.4%**
Residential DMT Transportation (CTS)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commercial DMT Transportation (CTS)	-4.2%	-3.1%	-5.1%	2.0%	2.0%	-11.7%	-2.9%	0.0%	0.0%	0.0%	0.0%
Industrial DMT Transportation (CTS)	-0.5%	-1.3%	-1.7%	-1.0%	3.6%	2.5%	-3.6%	0.0%	0.0%	0.0%	0.0%
Public Authority DMT Transportation (CTS)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%	0.0%	0.0%
Total DMT Service	**-1.2%**	**-1.6%**	**-2.3%**	**-0.4%**	**3.2%**	**0.1%**	**-2.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Residential Transportation Service	-4.7%	-21.2%	-4.9%	-2.8%	-1.5%	9.5%	-8.3%	0.2%	0.2%	0.2%	0.2%
Commercial Transportation Service	-1.8%	-1.3%	-2.8%	-1.3%	0.7%	-3.6%	1.8%	-0.2%	-0.1%	-0.3%	-0.2%
Industrial Transportation Service	-0.6%	-0.6%	-0.9%	0.1%	-0.1%	-0.7%	0.7%	0.5%	0.2%	0.5%	0.2%
Public Authority Transportation Service	5.0%	2.0%	0.9%	3.9%	6.7%	-1.3%	10.6%	5.5%	5.4%	4.9%	4.7%
Total Transportation	**-4.0%**	**-17.6%**	**-4.3%**	**-2.4%**	**-0.9%**	**6.6%**	**-6.0%**	**0.3%**	**0.3%**	**0.3%**	**0.3%**
Total	**0.5%**	**0.3%**	**0.1%**	**-0.1%**	**0.1%**	**-0.1%**	**0.5%**	**0.2%**	**0.2%**	**0.2%**	**0.2%**

National Fuel Gas Distribution Corporation
Pennsylvania Division
MCF Trends

Shrinkage: 0.15%

	Usage (MCF) by Fiscal Year (October - September)											
FY:	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Start	**Oct-18**	**Oct-19**	**Oct-20**	**Oct-21**	**Oct-22**	**Oct-23**	**Oct-24**	**Oct-25**	**Oct-26**	**Oct-27**	**Oct-28**	**Oct-29**
Stop	**Sep-19**	**Sep-20**	**Sep-21**	**Sep-22**	**Sep-23**	**Sep-24**	**Sep-25**	**Sep-26**	**Sep-27**	**Sep-28**	**Sep-29**	**Sep-30**
Retail Sales												
Residential	17,267,182	16,177,932	16,678,688	17,136,647	16,510,822	15,188,987	17,023,470	17,178,326	17,245,446	17,432,149	17,402,703	17,461,721
Commercial	3,094,508	2,776,224	2,768,970	2,932,501	2,866,071	2,630,465	3,108,164	2,984,857	3,013,423	3,060,221	3,071,021	3,099,619
Industrial	221,206	220,770	232,644	300,327	250,107	207,133	272,089	230,450	226,532	223,703	217,715	213,740
Public Authority	213,247	212,746	233,582	217,842	211,205	172,481	205,543	176,378	157,815	141,909	123,569	105,513
Subtotal Retail Sales	**20,796,143**	**19,387,672**	**19,913,885**	**20,587,317**	**19,838,205**	**18,199,066**	**20,609,266**	**20,570,010**	**20,643,216**	**20,857,982**	**20,815,009**	**20,880,592**
Company Use	14,877	13,593	13,361	14,164	12,268	10,903	12,765	10,903	10,903	10,977	10,903	10,903
Total Retail Sales	**20,811,020**	**19,401,265**	**19,927,246**	**20,601,481**	**19,850,474**	**18,209,969**	**20,622,031**	**20,580,914**	**20,654,120**	**20,868,959**	**20,825,913**	**20,891,496**
Transportation Service												
Residential MMT Transportation	244,396	235,202	230,778	230,787	231,131	218,545	249,355	280,330	282,191	286,915	290,056	292,117
Commercial MMT Transportation	3,634,737	3,256,099	3,341,576	3,358,915	3,292,896	3,129,321	3,390,782	3,430,122	3,460,488	3,511,652	3,523,173	3,554,335
Industrial MMT Transportation	3,777,428	3,277,652	3,182,664	3,335,679	3,346,917	3,191,320	3,113,114	3,356,588	3,371,537	3,374,465	3,333,430	3,322,611
Public Authority MMT Transportation	1,840,016	1,817,673	1,729,676	1,911,945	1,848,236	1,650,539	1,835,221	1,827,805	1,833,377	1,849,879	1,844,208	1,849,592
Total MMT Service	**9,496,577**	**8,586,625**	**8,484,694**	**8,837,325**	**8,719,179**	**8,189,725**	**8,588,472**	**8,894,845**	**8,947,593**	**9,022,911**	**8,990,867**	**9,018,654**
Residential SATC Transportation	2,588,485	2,344,181	1,788,939	1,708,001	1,594,993	1,401,426	1,741,697	1,585,116	1,591,357	1,608,578	1,605,991	1,611,475
Commercial SATC Transportation	450,949	368,230	322,202	309,077	309,668	300,301	321,770	275,340	254,224	234,551	212,331	191,046
Industrial SATC Transportation	17,681	13,747	10,671	11,166	14,786	14,049	10,474	10,558	10,558	10,633	10,558	10,558
Public Authority SATC Transportation	19,276	16,934	15,626	15,811	14,542	14,873	14,040	16,296	16,296	16,405	16,296	16,296
Total SATC Service	**3,076,391**	**2,743,092**	**2,137,438**	**2,044,056**	**1,933,990**	**1,730,649**	**2,087,980**	**1,887,311**	**1,872,436**	**1,870,166**	**1,845,177**	**1,829,375**
Residential DMT Transportation (CTS)	0	0	0	0	0	0	0	0	0	0	0	0
Commercial DMT Transportation (CTS)	690,556	693,105	708,145	684,155	667,670	718,340	711,166	716,683	716,683	716,683	716,683	716,683
Industrial DMT Transportation (CTS)	15,339,154	13,537,215	13,733,198	14,104,276	12,406,735	13,366,191	13,724,432	14,321,271	14,825,711	14,983,029	14,932,474	14,933,552
Public Authority DMT Transportation (CTS)	208,280	210,763	205,402	198,423	192,265	171,943	175,923	203,162	203,162	204,073	203,162	203,162
Total DMT Service	**16,237,991**	**14,441,083**	**14,646,746**	**14,986,854**	**13,266,670**	**14,256,473**	**14,611,521**	**15,241,116**	**15,745,555**	**15,903,785**	**15,852,319**	**15,853,396**
Residential Transportation Service	2,832,881	2,579,383	2,019,717	1,938,788	1,826,123	1,619,971	1,991,051	1,865,447	1,873,549	1,895,492	1,896,047	1,903,592
Commercial Transportation Service	4,776,242	4,317,434	4,371,923	4,352,147	4,270,234	4,147,961	4,423,718	4,422,145	4,431,395	4,462,885	4,452,187	4,462,063
Industrial Transportation Service	19,134,263	16,828,614	16,926,533	17,451,122	15,768,438	16,571,560	16,848,020	17,688,417	18,207,806	18,368,126	18,276,462	18,266,721
Public Authority Transportation Service	2,067,572	2,045,369	1,950,704	2,126,179	2,055,043	1,837,355	2,025,184	2,047,263	2,052,834	2,070,358	2,063,666	2,069,050
Total Transportation Service	**28,810,959**	**25,770,800**	**25,268,877**	**25,868,235**	**23,919,838**	**24,176,848**	**25,287,973**	**26,023,272**	**26,565,584**	**26,796,862**	**26,688,362**	**26,701,426**
Total Requirements	**49,621,979**	**45,172,065**	**45,196,123**	**46,469,716**	**43,770,312**	**42,386,817**	**45,910,003**	**46,604,186**	**47,219,703**	**47,665,821**	**47,514,275**	**47,592,922**

National Fuel Gas Distribution Corporation
Pennsylvania Division
MCF Trends

	Percent Year-over-Year change in Usage (MCF) by Fiscal Year (October - September)										
FY:	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Start	**Oct-19**	**Oct-20**	**Oct-21**	**Oct-22**	**Oct-23**	**Oct-24**	**Oct-25**	**Oct-26**	**Oct-27**	**Oct-28**	**Oct-29**
Stop	**Sep-20**	**Sep-21**	**Sep-22**	**Sep-23**	**Sep-24**	**Sep-25**	**Sep-26**	**Sep-27**	**Sep-28**	**Sep-29**	**Sep-30**
Retail Sales											
Residential	-6.3%	3.1%	2.7%	-3.7%	-8.0%	12.1%	0.9%	0.4%	1.1%	-0.2%	0.3%
Commercial	-10.3%	-0.3%	5.9%	-2.3%	-8.2%	18.2%	-4.0%	1.0%	1.6%	0.4%	0.9%
Industrial	-0.2%	5.4%	29.1%	-16.7%	-17.2%	31.4%	-15.3%	-1.7%	-1.2%	-2.7%	-1.8%
Public Authority	-0.2%	9.8%	-6.7%	-3.0%	-18.3%	19.2%	-14.2%	-10.5%	-10.1%	-12.9%	-14.6%
Subtotal Retail Sales	**-6.8%**	**2.7%**	**3.4%**	**-3.6%**	**-8.3%**	**13.2%**	**-0.2%**	**0.4%**	**1.0%**	**-0.2%**	**0.3%**
Company Use	-8.6%	-1.7%	6.0%	-13.4%	-11.1%	17.1%	-14.6%	0.0%	0.7%	-0.7%	0.0%
Total Retail Sales	**-6.8%**	**2.7%**	**3.4%**	**-3.6%**	**-8.3%**	**13.2%**	**-0.2%**	**0.4%**	**1.0%**	**-0.2%**	**0.3%**
Transportation Service											
Residential MMT Transportation	-3.8%	-1.9%	0.0%	0.1%	-5.4%	14.1%	12.4%	0.7%	1.7%	1.1%	0.7%
Commercial MMT Transportation	-10.4%	2.6%	0.5%	-2.0%	-5.0%	8.4%	1.2%	0.9%	1.5%	0.3%	0.9%
Industrial MMT Transportation	-13.2%	-2.9%	4.8%	0.3%	-4.6%	-2.5%	7.8%	0.4%	0.1%	-1.2%	-0.3%
Public Authority MMT Transportation	-1.2%	-4.8%	10.5%	-3.3%	-10.7%	11.2%	-0.4%	0.3%	0.9%	-0.3%	0.3%
Total MMT Service	**-9.6%**	**-1.2%**	**4.2%**	**-1.3%**	**-6.1%**	**4.9%**	**3.6%**	**0.6%**	**0.8%**	**-0.4%**	**0.3%**
Residential SATC Transportation	-9.4%	-23.7%	-4.5%	-6.6%	-12.1%	24.3%	-9.0%	0.4%	1.1%	-0.2%	0.3%
Commercial SATC Transportation	-18.3%	-12.5%	-4.1%	0.2%	-3.0%	7.1%	-14.4%	-7.7%	-7.7%	-9.5%	-10.0%
Industrial SATC Transportation	-22.2%	-22.4%	4.6%	32.4%	-5.0%	-25.4%	0.8%	0.0%	0.7%	-0.7%	0.0%
Public Authority SATC Transportation	-12.1%	-7.7%	1.2%	-8.0%	2.3%	-5.6%	16.1%	0.0%	0.7%	-0.7%	0.0%
Total SATC Service	**-10.8%**	**-22.1%**	**-4.4%**	**-5.4%**	**-10.5%**	**20.6%**	**-9.6%**	**-0.8%**	**-0.1%**	**-1.3%**	**-0.9%**
	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Residential DMT Transportation (CTS)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Commercial DMT Transportation (CTS)	0.4%	2.2%	-3.4%	-2.4%	7.6%	-1.0%	0.8%	0.0%	0.0%	0.0%	0.0%
Industrial DMT Transportation (CTS)	-11.7%	1.4%	2.7%	-12.0%	7.7%	2.7%	4.3%	3.5%	1.1%	-0.3%	0.0%
Public Authority DMT Transportation (CTS)	1.2%	-2.5%	-3.4%	-3.1%	-10.6%	2.3%	15.5%	0.0%	0.4%	-0.4%	0.0%
Total DMT Service	**-11.1%**	**1.4%**	**2.3%**	**-11.5%**	**7.5%**	**2.5%**	**4.3%**	**3.3%**	**1.0%**	**-0.3%**	**0.0%**
Residential Transportation Service	-8.9%	-21.7%	-4.0%	-5.8%	-11.3%	22.9%	-6.3%	0.4%	1.2%	0.0%	0.4%
Commercial Transportation Service	-9.6%	1.3%	-0.5%	-1.9%	-2.9%	6.6%	0.0%	0.2%	0.7%	-0.2%	0.2%
Industrial Transportation Service	-12.0%	0.6%	3.1%	-9.6%	5.1%	1.7%	5.0%	2.9%	0.9%	-0.5%	-0.1%
Public Authority Transportation Service	-1.1%	-4.6%	9.0%	-3.3%	-10.6%	10.2%	1.1%	0.3%	0.9%	-0.3%	0.3%
Total Transportation Service	**-10.6%**	**-1.9%**	**2.4%**	**-7.5%**	**1.1%**	**4.6%**	**2.9%**	**2.1%**	**0.9%**	**-0.4%**	**0.0%**
Total Requirements	**-9.0%**	**0.1%**	**2.8%**	**-5.8%**	**-3.2%**	**8.3%**	**1.5%**	**1.3%**	**0.9%**	**-0.3%**	**0.2%**

National Fuel Gas Distribution Corporation
Docket No. R- 2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.8

Request:

If the public utility is affiliated with another public utility within a consolidated group, explain the effects, if any, upon allocation factors used in the current base rate case or in any recent rate increases allowed to the other public utility segment (or segments) of the consolidated group.

Response:

The National Fuel Gas Distribution Corporation (National Fuel) does not have another segment, such as water or electric segment. However, National Fuel does have a New York Division jurisdictional segment (NYD) that is part of National Fuel. Please refer to the Direct Testimony of James Welch, Statement No. 11 for more detail regarding Capital Structure and to the Direct Testimony of Michael J. Maggioli, Statement No. 7 regarding historic balance sheet as the limited areas where NYD affects any of the allocations utilized in this current base rate case.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.9

Request:

If the public utility has a curtailment rate in its current or proposed tariff, provide supporting data detailing curtailment adjustments, procedures and policies.

Response:

There is no specific monetary curtailment rate charge detailed in the Company's tariff. Curtailments are enforced administratively via Rule 26 and Operational Flow Orders (OFOs), specified in the Company's respective tariff and Gas Transportation Operating Procedures.

Prepared by or under the supervision of: Christopher A. Cej

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.10

Request:

Provide details of the public utility's attempts, since the immediately preceding rate case filing, 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 Gas Distribution Corporation ("Company") or the Pennsylvania Public Utility Commission; or
   d. A certified medical emergency exists

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

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

   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

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

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 15, 2025, 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.
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 Gas Distribution Corporation 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.

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

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 Gas Distribution Corporation 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 Gas Distribution Corporation. 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 ninety (90) days after the mailing of the final statement or sixty-seven (67) 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.

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET
HARRISBURG, PENNSYLVANIA 17120

August 15, 2025

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) for premises where heat-related services, including any landlord-ratepayer accounts, have been terminated during the year. Utilities are reminded that all heating 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 survey, within 90 days prior to December 1, and attempt to make post-termination personal contact with an occupant or responsible adult at the premises. Utilities must make a good faith attempt to reach an agreement regarding payment of any arrearages and restoration of service. To ensure personal contact is made prior to December 1, the Bureau of Consumer Services (BCS) recommends beginning to survey off accounts starting September 1, 2025.

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, 2025, and has not been reconnected.

For any accounts terminated in 2025, 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.

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

When reporting the results of the 2025 CWS, please use the attached *2025 Cold Weather Survey A Template* (Excel Workbook) to report the status of accounts terminated through November 30, 2025. The report should be returned to BCS no later than the close of business on December 15, 2025. Reporting instructions are provided with the template.

In addition to the 2025 CWS results, BCS requests that utilities provide a follow-up count of premises where services were terminated and reported in the 2024-2025 CWS, not re-established, and have remained off through 2025. Please submit 2024 follow-up data on the separate spreadsheet tab of the template labeled "2024 Follow-up." BCS asks that you make sure to include these premises in your 2025-2026 contact attempts, but they should not be reported again.

BCS monitors accounts categorized and reported as vacant in the survey and requests detailed information for each property, including the address, zip code, date verified, and means of determination. Please provide this information by completing the 2025 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, Hardship Fund Program, 211 website, and county assistance offices). Utilities should also 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 Collins at kathecolli@pa.gov and Sarah Dewey sdewey@pa.gov.

Sincerely,

Lori Mohr

Lori Mohr, Director
Bureau of Consumer Services

Attachments

cc: Jennifer Berrier, Executive Director
Kelly Monaghan, Deputy Executive Director

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

Form A

2025 Cold Weather Survey
Pennsylvania Public Utility Comission
Bureau of Consumer Services

	Only HEAT-related properties should be included in the survey	Initial Survey (1/1 - 11/30)	Update to Initial Survey (1/1 - 11/30)	December Survey (12/1 - 12/31)	Final Survey Results (As of 2/1/2025)
		Due 12/15	*Due 2/1*		
1	Total Number of heat-related residential premises terminated.		(SAME as Initial Survey)		0
2	Number of heat-related residential premises to be surveyed (those your records show as not reconnected).		(SAME as Initial Survey)		0
	Total of A through E below: #2 above must match this total	*0*	*0*	*0*	0
			See Regs Tab	See Regs Tab	
3	Number of heat-related residential premises terminated this year but reconnected prior to Cold Weather Survey (i.e., NOT included in the survey)				

Results

Place each of the premises from Item #2 above into one of the following categories:

A	**Number of vacant premises (reasonably sure), service is still off.**				**0**
B	**Number of premises where contact was made and service was reconnected with a payment arrangement/settlement agreement, or service was connected in a new name, or service was reconnected for other reasons.**				**0**
	(ii.) WATER Utilities ONLY: Number of premises 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 premises where unauthorized use was discovered. No payment arrangement established, service will remain on (with or without contact).**				**0**
D	**Number of premises where no contact was made, premises appear to be occupied, and service is still off:**				**0**
	(i.) Number of premises in D (above) identified as non-low-income customers or income is unknown.				0
	(ii.) Number of premises in D (above) identified as low-income customers (Do not include CAP customers, report CAP customers in (iii) below).				0
	(iii.) Number of premises in D (above) identified as CAP customers who have defaulted on their agreement				0
	Total of D(i) through D(iii) above: D must match this total	*0*	*0*	*0*	0
E	**Number of premises that are occupied, contact was made, and service is still off:**				**0**
	(i.) Number of premises in E (above) identified as non low income customers or income is unknown.				0
	(ii.) Number of premises in E (above) identified as low income customers (Do not include CAP customers, report CAP customers in (iii) below).				0
	(iii.) Number of premises in E (above) identified as CAP customers who have defaulted on their agreement				0
	Total of E(i) through E(iii) above: E must match this total	*0*	*0*	*0*	0
	(iv.) Number of premises in E (above) who are using an alternative heating source.				0
	Identify Alternative Heating Sources from E(iv):				
	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
	Total of 1 through 7 (heat source) above: E(iv) must match this total	*0*	*0*	*0*	0
	For December only, EXPLAIN why any CAP/low-income premises were terminated (in D(ii), D(iii), E(ii), and/or E(iii) above):				

Utility Name:	
Contact Person:	
Phone Number:	
Email Address:	

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

Prepared by or under the supervision of: Matthew W. Stoops Jr.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.11

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 the 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: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.12

Request:

Provide annualization of revenues as a result of rate changes occurring during the test year, at the level of operations as of the end of the test year.

Response:

Please refer to the testimony and exhibits of Company witness Courtney T. Mann, 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 Ms. Mann's exhibits show 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 Ms. Mann's exhibits.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.13

Request:

Provide a schedule showing sales from all customer classes by unit per month for the HTY and for each of the 2 years immediately preceding the HTY. Provide the projections for the FTY and the FPFTY.

Response:

Please refer to National Fuel Exhibit CTM-1-4 for FPFTY, CTM-3-4 for FTY and CTM-5-4 for HTY. Refer to Attachment III-H.1 showing the 2 years immediately preceding the HTY.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.14

Request:

Provide an analysis showing the average usage per customer by rate schedule in the operating revenue detailed in previously listed 13. If the public utility is projecting a change in the average usage per customer, provide all of the following for each rate schedule listed in the tariff:

III.H.14.a A monthly history of the average usage per rate schedule that the public utility is projecting will change covering at least 5 years; indicate if data are weather normalized.
III.H.14.b A detailed description, analysis and rationale for historical or projected, or both, changes in usage per customer and support for the change by rate schedule.
III.H.14.c The proposed year-end usage per rate schedule that the public utility is projecting for the FPFTY.
III.H.14.d The change in volume in the HTY, the FTY and the FPFTY.
III.H.14.e The dollar impact in the HTY, the FTY and the FPFTY.

Response:

Please see Attachment FRR-III.H.14

Prepared by or under the supervision of: Cathryn E. Hilliard and Courtney T. Mann.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF per Account by Rate Schedule
III.H.14.a

	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Total
Residential	**3.6**	**6.7**	**12.3**	**16.6**	**17.7**	**14.4**	**8.7**	**6.4**	**2.8**	**1.7**	**1.5**	**1.6**	**94.0**
NFG RSS	3.5	6.6	12.2	16.4	17.5	14.3	8.6	6.3	2.8	1.7	1.5	1.6	93.2
LIRA	3.8	7.1	13.0	17.3	18.4	15.2	9.1	7.0	2.9	1.6	1.4	1.5	98.3
CAP	-	-	-	-	-	-	-	-	-	-	-	-	0.0
UCB RSS	3.7	6.8	12.7	16.9	18.1	14.7	8.9	6.6	2.9	1.7	1.6	1.7	96.2
DUAL RSS	9.9	21.4	40.3	61.8	65.7	60.1	33.0	23.3	9.5	3.6	2.6	3.2	334.4
Small C/PA	**7.5**	**14.6**	**27.4**	**38.9**	**43.8**	**36.1**	**21.1**	**13.7**	**6.7**	**4.3**	**4.1**	**4.4**	**222.7**
NGV	1,170.3	1,613.6	1,298.4	1,342.5	1,483.0	1,128.6	1,449.9	1,463.1	1,339.0	1,313.6	1,345.6	1,281.8	16,229.4
NFG SCPA-LL	2.8	6.4	13.5	19.6	22.6	18.2	9.9	5.8	2.2	1.1	1.0	1.1	104.3
NFG SCPA-UL	15.6	29.1	54.5	77.5	85.9	72.4	42.5	28.1	13.8	9.1	8.5	9.0	446.1
UCB SCPA-LL	3.0	6.6	13.8	20.2	23.5	19.4	10.6	6.4	2.4	1.4	1.1	1.4	109.7
UCB SCPA-UL	15.4	28.6	54.9	74.7	84.5	69.8	41.1	28.2	13.5	9.3	9.3	9.5	438.9
DUAL SCPA-LL	3.5	7.6	16.4	24.4	28.6	23.3	12.3	7.3	2.9	1.6	1.5	1.6	131.0
DUAL SCPA-UL	18.7	34.6	66.5	94.5	103.7	89.1	52.9	34.5	17.6	10.6	10.0	11.0	543.8
Large C/PA	**157.5**	**272.0**	**407.4**	**583.0**	**625.7**	**599.9**	**429.9**	**316.5**	**213.6**	**128.7**	**123.4**	**123.4**	**3,980.9**
NFG LCPA	65.2	118.9	198.7	277.9	294.3	256.4	162.9	118.7	65.7	45.5	41.5	41.9	1,687.4
UCB LCPA	45.6	111.4	160.0	250.1	276.0	235.6	134.8	96.0	45.0	32.0	34.8	30.7	1,451.9
DUAL LCPA	152.3	285.1	441.1	647.5	700.6	673.4	474.6	340.8	226.6	117.1	111.2	111.7	4,282.2
DMT_LCPA	3,700.8	4,628.6	5,393.0	6,870.9	7,107.9	6,888.2	6,236.7	5,159.1	4,151.9	3,634.2	3,566.4	3,565.5	60,903.2
Industrial	**1,608.4**	**2,086.2**	**2,210.5**	**2,841.4**	**3,113.3**	**3,010.7**	**2,711.0**	**2,423.6**	**2,085.0**	**2,261.2**	**2,173.0**	**2,420.1**	**28,944.5**
NFG SVIS	8.4	22.1	68.3	92.3	104.4	80.2	42.6	19.3	8.6	2.8	3.3	3.2	455.4
NFG IVIS	100.0	196.5	342.1	494.4	551.5	521.4	345.4	211.3	116.1	78.1	67.6	41.8	3,066.5
NFG LVIS	-	-	-	-	-	-	-	-	-	-	-	-	0.0
LBS	3,992.0	4,689.3	2,121.5	16.3	22.5	0.0	5.0	970.3	2,974.5	5,325.5	4,053.0	5,850.0	30,019.8
UCB SVIS	5.3	28.0	54.8	90.0	103.7	77.2	41.8	24.6	8.2	1.5	3.5	1.6	440.1
UCB IVIS	31.0	83.5	166.5	201.0	253.0	182.5	125.5	90.0	70.5	52.5	63.0	56.5	1,375.5
DUAL SVIS	11.1	34.8	79.6	120.4	131.8	98.8	50.0	27.0	10.6	3.9	3.4	3.5	574.9
DUAL IVIS	397.4	555.0	679.2	1,002.0	1,087.7	1,090.6	841.7	639.5	523.2	415.3	397.7	425.1	8,054.4
DUAL LVIS	3,789.5	4,381.1	3,990.3	4,641.7	4,906.5	5,013.3	5,039.1	4,680.6	4,872.2	5,399.0	4,637.1	4,657.5	56,007.7
DUAL LIS	26,224.0	28,144.0	30,437.0	30,931.0	32,561.0	31,080.0	34,373.0	30,062.0	32,373.0	29,287.0	31,010.0	23,373.0	359,855.0
DMT_IVIS	1,629.8	1,917.8	2,213.1	2,800.5	3,140.2	3,208.4	2,787.5	2,238.9	1,881.9	1,607.8	1,570.6	1,696.3	26,692.9
DMT_LVIS	5,575.8	7,110.5	7,201.4	8,806.0	9,427.4	9,267.0	8,411.5	6,874.8	5,832.3	5,899.2	5,778.0	6,371.7	86,555.6
DMT_LIS	29,452.2	35,997.2	38,616.5	49,493.1	54,085.5	51,939.6	46,642.1	40,229.5	33,667.2	33,958.8	33,483.6	40,311.8	487,877.1
DMLMT	61,463.0	93,128.5	97,087.8	120,536.7	137,692.8	130,954.2	139,131.3	161,050.0	143,614.0	200,754.5	191,151.5	195,263.6	1,671,827.6

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF per Account by Rate Schedule
III.H.14.a

	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
Residential	**2.2**	**6.4**	**12.5**	**16.9**	**18.6**	**14.5**	**11.1**	**6.5**	**2.4**	**1.6**	**1.5**	**1.7**	**95.9**
NFG RSS	2.2	6.4	12.4	16.7	18.5	14.3	11.0	6.4	2.4	1.6	1.5	1.7	95.1
LIRA	2.3	6.5	13.0	17.2	19.3	15.0	11.7	7.0	2.5	1.5	1.4	1.6	99.1
CAP	-	-	-	-	-	-	-	-	-	-	-	-	0.0
UCB RSS	2.3	6.5	12.8	17.3	19.0	14.7	11.4	6.6	2.5	1.6	1.5	1.7	98.0
DUAL RSS	5.2	19.5	43.0	60.1	68.4	53.2	39.0	22.4	7.3	3.3	3.0	3.6	328.0
Small C/PA	**5.3**	**14.5**	**28.6**	**40.5**	**47.6**	**36.5**	**27.5**	**14.6**	**6.1**	**4.4**	**4.1**	**4.6**	**234.3**
NGV	1,162.1	1,370.1	1,265.6	1,362.5	1,232.6	1,014.1	1,363.1	1,380.8	1,307.6	1,372.1	1,458.1	1,457.3	15,746.1
NFG SCPA-LL	1.7	6.5	14.0	20.7	24.9	18.6	13.4	6.4	2.0	1.2	1.0	1.2	111.6
NFG SCPA-UL	11.0	29.3	57.8	81.1	93.9	72.1	54.8	29.2	12.2	9.0	8.0	9.1	467.6
UCB SCPA-LL	1.9	7.0	15.0	22.3	26.5	20.3	14.4	6.9	2.2	1.4	1.2	1.4	120.6
UCB SCPA-UL	11.5	29.2	56.0	77.0	89.8	70.6	56.0	30.1	13.6	10.6	9.6	11.3	465.2
DUAL SCPA-LL	2.2	7.7	16.8	25.9	32.0	24.3	17.2	7.9	2.8	1.7	1.3	1.6	141.4
DUAL SCPA-UL	13.3	34.8	69.6	96.7	113.6	89.4	67.5	37.7	16.0	10.9	9.9	11.3	570.5
Large C/PA	**143.9**	**239.6**	**465.2**	**556.1**	**729.9**	**587.4**	**495.6**	**357.3**	**182.8**	**130.2**	**118.8**	**124.8**	**4,131.7**
NFG LCPA	48.5	111.1	203.3	270.3	321.9	249.5	202.6	119.8	56.4	52.1	43.6	44.4	1,723.3
UCB LCPA	46.2	128.5	149.7	228.7	254.5	206.6	152.3	101.1	49.3	30.5	39.1	35.2	1,421.8
DUAL LCPA	135.8	238.6	505.4	608.4	815.9	655.4	548.3	396.2	188.2	123.4	111.5	117.8	4,444.9
DMT_LCPA	3,759.1	4,415.0	6,285.6	6,472.8	8,275.3	6,929.5	6,509.7	5,554.0	4,025.8	3,569.0	3,406.3	3,542.7	62,744.8
Industrial	**2,363.6**	**2,352.2**	**2,700.6**	**2,941.2**	**3,402.3**	**2,899.1**	**2,831.0**	**2,291.6**	**2,087.0**	**1,981.0**	**1,956.8**	**2,017.0**	**29,823.1**
NFG SVIS	4.3	22.1	59.0	93.5	110.8	81.7	57.4	28.1	7.4	2.7	2.5	2.6	472.1
NFG IVIS	83.1	151.2	457.4	574.8	723.4	533.0	372.2	230.8	95.7	192.4	137.8	108.3	3,660.0
NFG LVIS	-	-	-	-	-	-	-	-	-	-	-	-	0.0
LBS	8,819.8	6,986.5	2,993.8	0.0	0.0	0.0	29.3	411.8	4,185.5	6,002.3	6,079.3	6,717.0	42,225.0
UCB SVIS	2.0	16.3	63.0	87.8	116.3	76.0	52.2	23.5	9.2	1.9	2.4	2.2	453.0
UCB IVIS	61.5	123.0	203.0	297.5	286.5	175.5	194.0	119.5	77.0	49.0	84.0	80.3	1,750.8
DUAL SVIS	5.5	30.5	72.4	108.8	138.2	101.1	70.8	44.4	9.9	3.9	3.2	4.2	592.8
DUAL IVIS	417.8	497.6	820.7	922.4	1,204.7	1,022.1	923.0	730.4	504.9	408.9	435.5	441.2	8,329.1
DUAL LVIS	4,423.0	5,341.5	5,454.3	5,588.9	6,961.2	6,448.4	6,166.3	5,730.6	5,330.0	4,799.3	4,415.2	5,794.0	66,452.8
DUAL LIS	27,702.0	31,395.0	28,836.0	30,570.0	31,414.0	24,566.0	33,754.0	31,307.0	30,982.0	29,677.0	27,781.0	29,690.0	357,674.0
DMT_IVIS	1,619.9	1,940.6	2,828.3	2,971.9	3,816.1	3,357.9	3,431.5	2,776.2	2,191.6	1,979.7	1,828.6	1,907.8	30,650.3
DMT_LVIS	5,461.3	6,144.7	8,993.5	8,793.9	11,889.2	9,410.3	9,768.7	8,300.7	6,966.9	7,239.4	7,625.4	7,613.7	98,207.6
DMT_LIS	39,999.0	40,351.7	46,696.6	49,097.1	56,988.1	49,384.5	51,451.8	41,234.4	39,402.3	37,938.1	37,367.7	37,861.8	527,773.1
DMLMT	185,769.1	158,600.2	106,894.9	141,017.0	120,301.3	106,904.7	117,000.9	93,204.7	93,153.9	129,342.0	110,853.0	121,665.0	1,484,706.6

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF per Account by Rate Schedule
III.H.14.a

	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
Residential	**4.3**	**6.6**	**13.4**	**15.9**	**14.7**	**13.5**	**10.1**	**6.2**	**2.7**	**1.6**	**1.5**	**1.7**	**92.3**
NFG RSS	4.3	6.6	13.3	15.8	14.6	13.4	10.0	6.2	2.7	1.5	1.5	1.7	91.5
LIRA	4.5	6.9	14.1	16.6	15.4	14.0	10.9	6.9	3.0	1.5	1.4	1.6	97.0
CAP	-	-	-	-	-	-	-	-	-	-	-	-	0.0
UCB RSS	4.5	6.7	13.8	16.1	14.9	13.7	10.2	6.4	2.8	1.6	1.5	1.8	93.9
DUAL RSS	10.9	23.3	45.0	57.2	50.8	44.8	36.3	19.9	8.0	2.6	2.2	2.8	304.0
Small C/PA	**9.3**	**15.4**	**31.4**	**40.0**	**38.1**	**33.3**	**24.7**	**13.5**	**6.7**	**4.3**	**4.1**	**4.6**	**225.4**
NGV	1,495.4	1,484.4	1,502.8	1,510.6	1,456.9	1,307.9	1,530.3	1,357.1	1,350.0	1,298.7	1,284.1	1,430.3	17,008.4
NFG SCPA-LL	3.6	7.0	15.6	20.3	19.6	16.4	11.5	5.7	2.2	1.1	1.0	1.2	105.2
NFG SCPA-UL	18.2	30.5	62.3	78.2	74.5	66.4	49.1	27.1	13.2	8.4	8.2	8.9	445.0
UCB SCPA-LL	4.2	7.3	16.9	21.5	20.6	17.5	12.5	6.2	2.3	1.3	1.0	1.4	112.5
UCB SCPA-UL	19.8	31.8	63.6	80.0	75.4	66.0	48.2	28.6	15.3	11.1	10.1	11.3	461.1
DUAL SCPA-LL	4.4	8.6	19.1	27.1	25.3	21.0	14.5	7.2	3.0	1.7	1.5	1.6	135.1
DUAL SCPA-UL	23.9	37.7	76.0	97.6	91.0	79.3	61.2	34.4	18.8	11.0	10.4	11.6	552.7
Large C/PA	**167.8**	**302.9**	**449.6**	**603.0**	**565.6**	**515.8**	**497.6**	**306.2**	**211.4**	**136.5**	**119.7**	**129.7**	**4,005.8**
NFG LCPA	74.7	126.2	216.6	268.6	253.2	230.7	191.1	110.2	61.0	42.0	34.0	41.9	1,650.4
UCB LCPA	58.5	118.8	178.5	243.6	202.9	208.7	164.0	112.0	79.4	52.2	50.0	55.0	1,523.6
DUAL LCPA	167.7	327.5	494.3	684.1	635.3	578.9	562.7	333.8	227.0	131.4	114.2	122.8	4,379.7
DMT_LCPA	3,742.1	5,071.0	5,908.2	7,046.1	7,009.7	6,206.1	6,755.7	5,208.9	4,300.7	3,754.4	3,525.0	3,692.5	62,220.3
Industrial	**1,926.0**	**2,132.1**	**2,392.1**	**2,460.2**	**2,826.2**	**2,742.6**	**2,844.9**	**2,190.7**	**1,868.5**	**1,750.7**	**1,775.4**	**1,866.8**	**26,776.2**
NFG SVIS	7.7	24.9	71.0	94.6	88.6	69.6	62.4	49.1	27.7	32.9	28.0	15.2	571.7
NFG IVIS	123.6	261.1	402.6	483.9	472.0	437.8	381.9	185.1	104.1	69.2	89.1	59.4	3,069.8
NFG LVIS	-	-	-	-	-	-	-	-	-	-	-	-	0.0
LBS	5,838.0	6,611.3	2,474.5	0.0	0.0	0.0	0.0	1,095.5	3,121.3	5,680.5	7,692.8	7,276.3	39,790.0
UCB SVIS	5.4	21.4	65.6	95.4	93.6	75.5	54.5	27.8	9.5	3.0	3.7	3.0	458.3
UCB IVIS	138.0	188.3	274.3	343.7	324.0	359.0	365.7	189.5	71.0	34.3	27.7	42.8	2,358.3
DUAL SVIS	14.1	33.9	91.6	134.2	132.7	109.9	67.5	28.6	8.7	3.3	2.1	3.2	629.9
DUAL IVIS	454.7	640.5	805.7	1,073.1	1,028.9	963.9	989.6	640.4	504.0	425.5	432.0	398.8	8,357.1
DUAL LVIS	4,926.9	4,937.3	5,256.2	6,952.1	5,885.7	6,139.0	6,424.5	5,556.0	6,111.1	6,706.4	7,052.5	7,078.0	73,025.5
DUAL LIS	26,611.0	31,565.0	28,387.0	30,458.0	31,989.0	27,624.0	27,900.0	30,530.0	28,364.0	28,241.0	27,362.0	27,381.0	346,412.0
DMT_IVIS	1,909.3	2,529.8	3,037.4	3,702.3	3,920.3	3,491.7	3,708.6	2,557.3	2,258.5	1,867.8	1,670.1	1,982.8	32,635.7
DMT_LVIS	6,282.2	7,325.5	8,605.0	11,906.8	9,723.0	10,021.1	9,940.9	9,744.8	6,861.3	5,227.5	4,271.4	4,755.7	94,665.0
DMT_LIS	37,114.7	38,027.0	41,093.9	32,466.9	48,854.5	45,968.3	48,775.7	40,365.7	35,734.4	33,045.9	32,933.5	35,585.0	469,965.5
DMLMT	132,681.7	130,049.0	156,260.4	184,812.2	174,817.8	213,723.1	209,381.6	100,130.2	82,320.9	95,807.0	123,889.0	128,338.3	1,732,211.2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF per Account by Rate Schedule
III.H.14.a

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Residential	**2.9**	**6.5**	**11.9**	**14.8**	**14.7**	**11.6**	**10.3**	**4.6**	**2.3**	**1.6**	**1.5**	**1.7**	**84.5**
NFG RSS	2.9	6.5	11.8	14.7	14.6	11.5	10.2	4.6	2.3	1.6	1.5	1.7	83.8
LIRA	3.1	7.0	13.0	15.9	16.0	12.6	11.0	5.2	2.5	1.6	1.4	1.7	90.9
CAP	-	-	-	-	-	-	-	-	-	-	-	-	0.0
UCB RSS	3.0	6.6	12.1	15.1	14.9	11.8	10.5	4.7	2.3	1.6	1.5	1.7	85.9
DUAL RSS	5.6	15.6	30.0	38.2	41.2	32.8	27.9	12.4	4.8	2.6	2.2	2.8	216.0
Small C/PA	**6.6**	**14.9**	**27.5**	**36.7**	**37.5**	**29.4**	**25.3**	**10.8**	**5.7**	**4.4**	**3.9**	**4.8**	**207.5**
NGV	1,263.7	1,370.4	1,290.0	1,452.1	1,168.6	1,267.3	1,272.6	1,304.9	1,219.6	1,307.1	1,047.0	1,687.4	15,650.7
NFG SCPA-LL	2.3	6.5	13.2	18.0	18.8	14.3	11.9	4.3	1.8	1.1	1.0	1.2	94.5
NFG SCPA-UL	13.2	29.7	54.3	73.2	72.8	59.1	51.1	21.9	11.8	9.0	8.5	9.5	413.9
UCB SCPA-LL	2.5	6.7	13.8	18.6	19.7	15.2	12.9	4.8	2.1	1.4	1.2	1.4	100.2
UCB SCPA-UL	15.2	31.8	55.6	72.1	72.7	60.4	53.5	23.4	14.2	11.6	11.0	11.6	433.1
DUAL SCPA-LL	3.1	8.2	16.2	22.9	24.3	18.4	15.3	5.6	2.3	1.7	1.4	1.7	121.2
DUAL SCPA-UL	16.7	36.3	67.7	87.4	91.0	72.6	62.9	28.5	15.1	11.4	10.1	11.9	511.6
Large C/PA	**145.9**	**273.0**	**433.1**	**509.5**	**595.0**	**502.2**	**449.1**	**296.9**	**167.1**	**131.0**	**117.4**	**131.5**	**3,751.7**
NFG LCPA	55.4	116.1	196.4	249.9	267.5	217.7	195.6	107.4	59.5	46.8	41.9	49.0	1,603.4
UCB LCPA	59.4	129.0	188.1	237.9	235.7	192.2	185.6	99.7	69.6	50.5	51.1	55.2	1,553.9
DUAL LCPA	140.9	286.0	473.7	563.3	672.9	559.7	493.8	320.2	168.3	123.1	109.1	122.7	4,033.6
DMT_LCPA	3,689.0	4,920.8	6,126.2	6,220.9	7,145.0	6,442.2	6,057.5	5,105.2	3,657.3	3,428.6	3,342.2	3,685.7	59,820.7
Industrial	**1,833.8**	**2,286.6**	**2,720.7**	**2,700.8**	**3,141.7**	**2,798.4**	**2,623.9**	**2,458.1**	**1,979.8**	**1,846.8**	**1,800.7**	**1,968.2**	**28,159.5**
NFG SVIS	5.5	20.4	59.6	79.1	90.8	62.6	48.2	18.2	5.7	3.9	3.2	3.7	400.8
NFG IVIS	147.3	148.5	306.7	408.2	440.5	368.3	291.3	174.6	79.4	72.9	133.6	99.4	2,670.7
NFG LVIS	-	-	-	-	-	-	-	-	-	-	-	-	0.0
LBS	6,832.5	4,894.0	2,403.3	0.0	0.0	0.0	0.0	749.8	2,196.3	4,397.5	4,452.5	4,777.8	30,703.5
UCB SVIS	3.1	19.1	57.2	83.5	83.7	55.0	46.3	14.8	3.6	1.9	1.6	2.0	371.5
UCB IVIS	72.3	217.3	540.8	619.5	557.5	324.4	262.0	89.2	22.8	8.8	6.2	6.8	2,727.5
DUAL SVIS	7.8	34.6	68.9	99.5	102.5	78.9	65.3	25.3	7.8	5.5	3.9	4.5	504.5
DUAL IVIS	464.3	630.4	832.5	1,002.0	1,151.6	1,015.5	929.8	636.9	459.2	369.2	334.6	360.5	8,186.4
DUAL LVIS	6,960.9	8,744.2	10,268.2	5,365.0	5,747.3	5,615.6	5,861.7	5,009.9	5,267.7	4,504.1	4,894.9	5,260.9	73,500.3
DUAL LIS	20,152.0	28,669.0	27,499.0	24,331.0	34,208.0	33,146.0	33,345.0	15,032.0	23,379.0	27,658.0	28,632.0	26,651.0	322,702.0
DMT_IVIS	1,824.3	2,387.8	3,073.4	3,047.4	3,834.7	3,324.6	2,771.4	2,472.7	1,768.9	1,536.7	1,513.4	1,605.9	29,161.1
DMT_LVIS	5,222.9	11,154.0	14,321.9	9,922.1	12,150.9	8,765.8	10,086.9	11,014.0	6,947.7	5,311.2	5,513.3	5,399.8	105,810.5
DMT_LIS	31,545.8	38,227.9	42,684.6	44,842.9	50,698.4	47,246.7	45,734.3	43,456.3	36,544.4	40,009.1	38,554.6	43,411.6	502,956.4
DMLMT	157,461.8	117,772.1	162,966.6	196,208.9	202,835.2	190,156.4	133,280.9	165,046.4	129,696.3	-	-	-	1,455,424.6

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF per Account by Rate Schedule
III.H.14.a

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Total
Residential	**2.6**	**5.5**	**13.1**	**18.0**	**18.5**	**14.7**	**9.9**	**5.3**	**3.0**	**1.5**	**1.5**	**1.9**	**95.5**
NFG RSS	2.6	5.5	13.0	17.9	18.4	14.5	9.8	5.2	3.0	1.5	1.5	1.9	94.8
LIRA	2.8	6.1	14.2	19.6	20.1	16.0	10.9	6.0	3.4	1.5	1.5	1.9	104.0
CAP	-	-	-	-	-	-	-	-	-	-	-	-	0.0
UCB RSS	2.6	5.5	13.2	18.2	18.7	14.9	10.0	5.3	3.0	1.5	1.5	1.9	96.4
DUAL RSS	4.3	12.0	28.4	43.5	47.5	36.6	24.3	12.9	6.7	2.3	2.1	2.9	223.5
Small C/PA	**6.3**	**13.0**	**30.5**	**45.5**	**49.2**	**38.8**	**24.4**	**12.2**	**7.2**	**4.3**	**4.1**	**4.9**	**240.4**
NGV	1,148.3	1,446.0	1,356.0	1,253.6	1,316.0	1,303.0	1,276.4	1,148.9	1,207.9	1,272.4	1,251.4	1,377.4	15,357.3
NFG SCPA-LL	2.0	5.5	14.8	22.8	25.5	19.5	11.5	4.9	2.4	1.1	1.0	1.3	112.3
NFG SCPA-UL	13.1	26.5	61.8	90.6	97.4	78.9	50.8	26.2	15.7	9.5	9.0	11.0	490.6
UCB SCPA-LL	2.3	5.9	15.8	24.7	26.4	21.8	12.5	5.5	2.6	1.1	1.1	1.4	121.1
UCB SCPA-UL	15.0	28.2	61.7	91.2	92.4	77.6	49.2	27.5	16.7	12.0	11.2	13.3	495.9
DUAL SCPA-LL	2.8	7.2	18.7	29.1	32.5	24.2	13.5	6.2	3.1	1.4	1.2	1.6	141.4
DUAL SCPA-UL	16.0	31.8	72.6	111.1	116.6	94.4	61.0	31.9	19.2	10.6	10.1	12.1	587.5
Large C/PA	**146.6**	**259.1**	**407.1**	**616.8**	**712.2**	**617.9**	**470.7**	**329.6**	**209.2**	**138.7**	**128.5**	**145.7**	**4,181.9**
NFG LCPA	59.2	106.4	203.3	311.8	329.3	299.1	217.0	130.5	84.7	53.6	51.5	59.8	1,906.2
UCB LCPA	63.1	120.0	208.9	302.2	316.4	274.0	175.9	126.0	71.8	59.9	49.1	62.3	1,829.4
DUAL LCPA	137.7	271.6	436.5	682.4	811.2	687.7	512.0	355.1	219.4	130.7	113.6	137.9	4,495.8
DMT_LCPA	3,927.1	4,835.7	5,802.2	7,353.1	8,222.9	7,815.7	7,122.8	5,921.5	4,175.3	3,946.2	4,123.9	3,915.2	67,161.4
Industrial	**1,937.5**	**2,148.7**	**2,385.9**	**2,905.5**	**3,456.7**	**3,060.1**	**2,896.6**	**2,262.9**	**1,966.8**	**1,754.7**	**1,894.0**	**1,859.7**	**28,529.2**
NFG SVIS	5.4	19.2	63.5	111.5	111.4	83.1	51.2	21.2	9.5	3.3	2.7	3.2	485.0
NFG IVIS	130.5	199.1	344.8	630.7	680.1	582.9	395.3	246.5	140.0	97.3	126.1	127.6	3,700.7
NFG LVIS	-	-	-	-	-	-	-	-	-	-	-	-	0.0
LBS	5,139.8	5,128.0	1,656.0	1.8	0.8	0.0	0.0	1,363.0	2,543.5	4,369.0	6,107.3	5,896.0	32,205.0
UCB SVIS	2.9	11.2	40.8	69.5	84.1	70.5	38.2	18.4	5.2	2.1	2.6	1.8	347.3
UCB IVIS	10.1	75.5	246.7	424.8	363.9	329.3	321.7	149.0	33.0	4.7	1.3	3.0	1,962.9
DUAL SVIS	12.1	47.5	84.8	144.1	161.1	116.2	70.0	31.8	14.6	5.2	4.2	4.7	696.6
DUAL IVIS	366.3	505.3	678.0	1,024.6	1,275.3	1,110.5	871.6	617.5	446.2	378.2	337.0	385.2	7,995.4
DUAL LVIS	4,296.1	5,298.7	5,933.9	5,851.7	7,056.0	5,764.6	6,132.9	6,790.1	6,058.6	5,756.9	5,107.4	6,290.7	70,337.6
DUAL LIS	30,946.0	30,426.0	32,253.0	29,558.0	35,804.0	32,014.0	33,409.0	30,961.0	29,869.0	26,644.0	26,501.0	27,507.0	365,892.0
DMT_IVIS	1,582.0	2,060.4	2,233.9	3,190.4	4,047.1	3,449.9	3,006.6	2,429.3	1,909.2	1,749.9	1,678.3	1,586.9	28,923.9
DMT_LVIS	5,382.0	6,370.3	7,289.9	8,847.7	11,427.0	10,146.0	9,220.7	6,993.6	6,548.4	5,443.2	5,225.0	5,382.8	88,276.7
DMT_LIS	42,715.8	45,379.2	49,536.5	56,757.0	65,958.7	59,368.0	57,678.0	44,943.8	39,784.0	35,268.3	39,502.9	37,518.0	574,410.3
DMLMT	-	-	-	-	-	-	-	-	-	-	-	-	0.0

National Fuel Gas Distribution Corporation
Pennsylvania Division
2026 Base Rate Case
Filing Requirement Response III.H.14.b

III.H.14.b A detailed description, analysis and rationale for historical or projected, or both, changes in usage per customer and support for the change by rate schedule.

Usage per customer is forecasted for each service class using econometric models informed by recent historical data. For further details regarding the forecasting methodology, please refer to the direct testimony of Cathryn E. Hilliard and Exhibit CEH-3.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF per Account by Rate Schedule
III.H.14.c

	FPFTY (11/26-10/27)
Residential	**95.6**
NFG RSS	94.7
LIRA	103.1
CAP	0.0
UCB RSS	97.2
DUAL RSS	247.3
Small C/PA	**235.9**
NGV	18,922.0
NFG SCPA-LL	109.0
NFG SCPA-UL	464.1
UCB SCPA-LL	116.2
UCB SCPA-UL	469.3
DUAL SCPA-LL	140.3
DUAL SCPA-UL	569.7
Large C/PA	**4,081.7**
NFG LCPA	1,699.5
UCB LCPA	1,582.6
DUAL LCPA	4,442.5
DMT_LCPA	65,703.2
Industrial	**30,729.8**
NFG SVIS	468.1
NFG IVIS	3,082.8
NFG LVIS	0.0
LBS	34,157.6
UCB SVIS	445.5
UCB IVIS	1,885.9
DUAL SVIS	603.0
DUAL IVIS	8,870.9
DUAL LVIS	66,857.1
DUAL LIS	358,268.3
DMT_IVIS	29,633.3
DMT_LVIS	92,942.8
DMT_LIS	651,718.9
DMLMT	0.0

National Fuel Gas Distribution Corporation
Pennsylvania Division
Actual MCF by Rate Schedule
III.H.14.d

	Total Volume			Change in Volume from HTY		% Change in Volume from HTY	
	HTY (10/24-09/25)	FTY (10/25-09/26)	FPFTY (11/26-10/27)	FTY (10/25-09/26)	FPFTY (11/26-10/27)	FTY (10/25-09/26)	FPFTY (11/26-10/27)
Residential	18,843,090	18,879,957	18,958,326	36,867	115,236	0.2%	0.6%
NFG RSS	16,378,426	16,501,733	16,570,240	123,306	191,814	0.8%	1.2%
LIRA	616,234	678,491	681,296	62,257	65,061	10.1%	10.6%
CAP	0	0	0	0	0	0.0%	0.0%
UCB RSS	1,737,576	1,584,984	1,591,601	(152,593)	(145,975)	-8.8%	-8.4%
DUAL RSS	110,853	114,750	115,189	3,896	4,336	3.5%	3.9%
Small C/PA	3,570,576	3,510,212	3,544,953	(60,364)	(25,623)	-1.7%	-0.7%
NGV	108,649	132,038	132,454	23,389	23,805	21.5%	21.9%
NFG SCPA-LL	969,885	936,076	941,174	(33,808)	(28,711)	-3.5%	-3.0%
NFG SCPA-UL	1,345,159	1,295,043	1,304,979	(50,116)	(40,180)	-3.7%	-3.0%
UCB SCPA-LL	91,096	79,764	72,391	(11,332)	(18,705)	-12.4%	-20.5%
UCB SCPA-UL	157,560	135,114	120,718	(22,446)	(36,841)	-14.2%	-23.4%
DUAL SCPA-LL	162,632	175,746	185,908	13,114	23,276	8.1%	14.3%
DUAL SCPA-UL	735,595	756,431	787,328	20,836	51,733	2.8%	7.0%
Large C/PA	6,324,589	6,284,282	6,276,426	(40,307)	(48,163)	-0.6%	-0.8%
NFG LCPA	880,358	796,215	790,983	(84,143)	(89,375)	-9.6%	-10.2%
UCB LCPA	86,626	76,891	76,833	(9,735)	(9,793)	-11.2%	-11.3%
DUAL LCPA	4,454,365	4,491,331	4,488,765	36,966	34,400	0.8%	0.8%
DMT_LCPA	903,240	919,844	919,844	16,605	16,605	1.8%	1.8%
Industrial	17,050,226	17,918,832	18,469,516	868,606	1,419,291	5.1%	8.3%
NFG SVIS	62,289	59,062	60,192	(3,227)	(2,097)	-5.2%	-3.4%
NFG IVIS	208,410	171,352	166,107	(37,057)	(42,303)	-17.8%	-20.3%
NFG LVIS	0	0	0	0	0	0.0%	0.0%
LBS	128,820	129,209	136,630	389	7,810	0.3%	6.1%
UCB SVIS	3,785	4,900	4,900	1,116	1,116	29.5%	29.5%
UCB IVIS	6,678	5,658	5,658	(1,020)	(1,020)	-15.3%	-15.3%
DUAL SVIS	44,404	38,326	39,506	(6,078)	(4,898)	-13.7%	-11.0%
DUAL IVIS	2,081,364	2,371,147	2,370,483	289,783	289,119	13.9%	13.9%
DUAL LVIS	492,363	467,907	468,000	(24,456)	(24,363)	-5.0%	-4.9%
DUAL LIS	365,892	349,999	358,268	(15,893)	(7,624)	-4.3%	-2.1%
DMT_IVIS	711,548	711,214	711,200	(335)	(348)	0.0%	0.0%
DMT_LVIS	1,776,183	1,743,516	1,765,913	(32,668)	(10,270)	-1.8%	-0.6%
DMT_LIS	11,168,490	11,866,542	12,382,658	698,051	1,214,168	6.3%	10.9%
DMLMT	0	0	0	0	0	0.0%	0.0%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Dollar Impact
III.H.14.e

	HTY	FPFTY		HTY	FTY		FPFTY	FTY	
	Distribution Charges	Distribution Charges	Difference	Distribution Charges	Distribution Charges	Difference	Distribution Charges	Distribution Charges	Difference
Residential Sales	48,519,899	49,066,137	(546,238)	48,519,899	48,863,281	(343,381)	49,066,137	48,863,281	202,856
Residential CAP	1,820,873	2,017,384	(196,511)	1,820,873	2,009,080	(188,207)	2,017,384	2,009,080	8,304
Residential SATC	5,146,001	4,712,891	433,110	5,146,001	4,693,295	452,706	4,712,891	4,693,295	19,596
Residential MMT	328,335	341,087	(12,752)	328,335	339,785	(11,450)	341,087	339,785	1,302
Total Residential	55,815,109	56,137,499	(322,391)	55,815,109	55,905,441	(90,332)	56,137,499	55,905,441	232,059
SCPA < 250 Sales	2,238,220	2,382,014	(143,794)	2,238,220	2,366,005	(127,785)	2,382,014	2,366,005	16,009
SCPA < 250 SATC	209,949	166,456	43,492	209,949	183,410	26,539	166,456	183,410	(16,954)
SCPA < 250 MMT	377,321	427,477	(50,156)	377,321	404,110	(26,789)	427,477	404,110	23,367
SCPA > 250 Sales	2,769,972	2,658,913	111,059	2,769,972	2,625,286	144,686	2,658,913	2,625,286	33,627
SCPA > 250 SATC	325,398	248,137	77,262	325,398	277,726	47,672	248,137	277,726	(29,589)
SCPA > 250 MMT	1,514,249	1,618,353	(104,105)	1,514,249	1,554,845	(40,596)	1,618,353	1,554,845	63,509
LCPA	1,469,662	1,280,006	189,656	1,469,662	1,285,551	184,111	1,280,006	1,285,551	(5,545)
LCPA SATC	144,141	127,712	16,428	144,141	127,808	16,332	127,712	127,808	(96)
LCPA MMT	7,429,402	7,461,226	(31,824)	7,429,402	7,465,490	(36,088)	7,461,226	7,465,490	(4,264)
LCPA DMT	1,501,365	1,528,965	(27,600)	1,501,365	1,528,965	(27,600)	1,528,965	1,528,965	(0)
Natural Gas Vehicles	236,291	125,333	110,958	236,291	143,274	93,017	125,333	143,274	(17,941)
Total Commercial & Public Authority	18,215,969	18,024,592	191,378	18,215,969	17,962,471	253,499	18,024,592	17,962,471	62,121
SVIS Sales	129,298	124,730	4,567	129,298	122,389	6,909	124,730	122,389	2,342
SVIS SATC	7,796	10,155	(2,359)	7,796	10,155	(2,359)	10,155	10,155	0
SVIS MMT	93,516	81,865	11,651	93,516	79,419	14,097	81,865	79,419	2,446
IVIS Sales	280,962	221,703	59,259	280,962	228,704	52,258	221,703	228,704	(7,001)
IVIS SATC	8,896	7,551	1,345	8,896	7,551	1,345	7,551	7,551	0
IVIS MMT	2,820,095	3,346,244	(526,150)	2,820,095	3,337,225	(517,131)	3,346,244	3,337,225	9,019
IVIS DMT	953,086	949,239	3,847	953,086	949,257	3,829	949,239	949,257	(19)
LVIS MMT	504,327	479,372	24,955	504,327	479,277	25,050	479,372	479,277	95
LVIS DMT	1,872,669	1,808,824	63,844	1,872,669	1,785,883	86,786	1,808,824	1,785,883	22,942
LIS MMT	219,279	214,710	4,569	219,279	209,754	9,525	214,710	209,754	4,956
LIS DMT	2,046,477	2,004,648	41,829	2,046,477	1,936,072	110,405	2,004,648	1,936,072	68,576
LIS DMT Negotiated	2,336,285	2,672,862	(336,577)	2,336,285	2,564,333	(228,048)	2,672,862	2,564,333	108,529
Total Industrial	11,272,685	11,921,905	(649,220)	11,272,685	11,710,020	(437,335)	11,921,905	11,710,020	211,884
Grand Total	85,303,763	86,083,996	(780,233)	85,303,763	85,577,932	(274,169)	86,083,996	85,577,932	506,064

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.15

Request:

If the public utility uses an alternative ratemaking mechanism, provide an analysis showing the alternative ratemaking mechanism's proposed impact on revenues in the FTY and the FPFTY. If the public utility is projecting an increase or decrease in the average usage per customer as a result of the alternative ratemaking mechanism, provide all of the following for each rate schedule listed on the tariff:

III.H.15.a The non-adjusted sales used in the calculation.
III.H.15.b The alternative ratemaking mechanism used.
III.H.15.c The proposed average usage per rate schedule that the public utility is projecting for the FPFTY.
III.H.15.d The change in volume in the HTY, the FTY and the FPFTY.
III.H.15.e The dollar impact in the HTY, the FTY and the FPFTY.

Response:

The Company has a weather normalization adjustment mechanism as an alternative ratemaking mechanism for the HTY. Please see testimony and exhibits of witness Courtney T. Mann and see Exhibit CTM-5 for HTY. Since the FTY and FPFTY utilize a demand forecast based on normal weather, the weather normalization adjustment is assumed to have no impact on the FTY and FPFTY.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.16

Request:

If the public utility uses an alternative ratemaking mechanism adjustment in the tariff, provide the most recent 2-year calculation of the alternative ratemaking calculation used to adjust rates, summarizing the revenue received by the public utility or credited to the customers by rate schedule each year.

Response:

The Company uses a Weather Normalization Adjustment which is found on page 158 of Pa. P.U.C No. 9 (Included in this filing under National Fuel Gas Exhibit F – Current Tariff). Please see Exhibit CTM-5-4 for a breakdown of revenues by rate schedule associated with the Weather Normalization Adjustment. The Company does not consider the Distribution System Improvement Charge as an alternative ratemaking adjustment.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.17

Request:

If the public utility's present tariff uses an alternative ratemaking adjustment, describe how the revenue received by the public utility or credited to customers was reflected in the filing.

Response:

The Company uses a Weather Normalization Adjustment as an alternative ratemaking adjustment. The Weather Normalization Adjustment revenue is reflected in Exhibit CTM-5. The Company does not consider the Distribution System Improvement Charge as an alternative ratemaking adjustment.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-H-Operating Revenues
Delivered on January 28, 2026

III-H.18

Request:

Provide a schedule that shows the actual monthly amount received from each of the following sources for the HTY and the 2 years immediately preceding the HTY. State how revenues are presented for ratemaking purposes. Provide a breakdown of the amount projected to be received from each of the following sources that supports the amount reflected on the FTY and the FPFTY Income Statements:

III.H.18.a Forfeited discounts.
III.H.18.b Late payment fees.
III.H.18.c Miscellaneous revenues.
III.H.18.d Other revenues.
III.H.18.e Interest and Dividend Income.
III.H.18.f Other public utility Operating Income.
III.H.18.g Revenues from merchandising, jobbing and contract work.
III.H.18.h Revenues from non-public utility operations.
III.H.18.i Rental income.
III.H.18.j Equity in earnings of subsidiary companies.
III.H.18.k Interest and dividend income.
III.H.18.l AFUDC.
III.H.18.m Miscellaneous nonoperating income.
III.H.18.n Gain on disposition of property.
III.H.18.o Rent from public utility property.
III.H.18.p Revenues from transporting water, gas or electricity for others.

Response:

a. Not applicable. Any amounts shown under FERC Account 487 (Forfeited Discounts) throughout the Company's filing represent late payment fees – see (b).
b. See Attachment III-H.5 for the HTY and two years preceding the HTY. Late payment fees are reflected in Other Operating Revenues for ratemaking purposes. For the projected periods, see National Fuel Exhibit CTM-1, Schedule 5 (FPFTY at Current Rates) and National Fuel Exhibit CTM-3, Schedule 5 (FTY at Current Rates).
c. The Company has not booked any amounts to FERC Account 488 (miscellaneous revenues) in historical periods and is not claiming any miscellaneous revenue in its projections for ratemaking purposes.
d. For other revenues booked to FERC Account 495, see Attachment III-H.5 for the HTY and two years preceding the HTY. Other revenues are reflected in Other Operating Revenues for ratemaking purposes. For the projected periods, see National Fuel Exhibit CTM-1, Schedule 1 (FPFTY at Current Rates) and National Fuel Exhibit CTM-3,

Schedule 1 (FTY at Current Rates). The amounts presented match the HTY (excluding capacity release revenues as discussed in the testimony of Courtney T. Mann (National Fuel Statement No. 14).

e. Interest and dividend income is reflected in FERC Account 419. See III.H.18 Attachment 1 for the HTY and two years preceding the HTY. Amounts for interest and dividend income are not reflected in my FTY or FPFTY exhibits.
f. Not applicable.
g. See III.H.18 Attachment 1 for the HTY and two years preceding the HTY. Jobbing revenue is reflected as a credit to O&M expense on the Company's books and for ratemaking purposes. In the FTY and FPFTY, these amounts are reflected in National Fuel Exhibit A, Schedule B-4 under FERC Account 903.
h. Not applicable.
i. For rental income booked to FERC Account 493, see Attachment III-H.5 for the HTY and two years preceding the HTY. Other revenues are reflected in Other Operating Revenues for ratemaking purposes. For the projected periods, see National Fuel Exhibit CTM-1, Schedule 1 (FPFTY at Current Rates) and National Fuel Exhibit CTM-3, Schedule 1 (FTY at Current Rates). The amounts presented match the HTY amounts.
j. Not applicable.
k. See subpart (e).
l. See III.H.18 Attachment 1 for the HTY and two years preceding the HTY. The Company is not making a claim for construction work in progress in the FTY or FPFTY and has not included any AFUDC in its revenue requirement.
m. Miscellaneous nonoperating income is booked to FERC Account 421. See III.H.18 Attachment 1 for the HTY and two years preceding the HTY. The amounts for misc. nonoperating revenue are booked to general ledger account 421000. No amounts for this item are reflected in my FTY or FPFTY exhibits for ratemaking purposes.
n. Gains on disposition of property are booked to FERC Account 421. See III.H.18 Attachment 1 for the HTY and two years preceding the HTY. No amounts for this item are reflected in my FTY or FPFTY exhibits for ratemaking purposes.
o. Not applicable.
p. Amounts booked to FERC Account 489 are presented in National Fuel Exhibits CTM-5 (HTY), CTM-3 (FTY at Current Rates) and CTM-1 (FPFTY at Current Rates). Amounts for the two years preceding the HTY can be found in my response to III.H.1.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Pennsylvania Division
Attachment 1
III.H.18.e

Sum of Amount	Column Labels				
	419001	419007	419015	419100	Grand Total
Row Labels	INTEREST & DIVIDEND INCOME - TAXABLE	INTEREST INCOME - DEFERRED GAS COST	PAD - C-Factor Storage Int Inc	AFUDC - ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	
2023					
1	(70,442.08)	(59,185.58)		(5,280.22)	(134,907.88)
2	(63,402.25)	(65,665.14)		(4,060.43)	(133,127.82)
3	(68,525.36)	(65,665.14)		(3,736.55)	(137,927.05)
4	(74,303.20)	(65,665.14)			(139,968.34)
5	(100,607.09)	(65,665.14)		42,078.04	(124,194.19)
6	(80,726.66)	(54,720.95)			(135,447.61)
7	(82,054.42)	(76,609.33)			(158,663.75)
8	(87,374.89)	(65,665.14)			(153,040.03)
9	(85,584.17)	(65,665.14)			(151,249.31)
10	(88,903.09)	(65,665.14)			(154,568.23)
11	(93,868.95)				(93,868.95)
12	(88,781.29)				(88,781.29)
2023 Total	**(984,573.45)**	**(650,171.84)**		**29,000.84**	**(1,605,744.45)**
2024					
1	(93,962.76)	(24.04)			(93,986.80)
2	(69,055.99)				(69,055.99)
3	(68,588.87)	(3.22)			(68,592.09)
4	(70,224.00)				(70,224.00)
5	(62,952.38)				(62,952.38)
6	(70,967.92)	(48.61)			(71,016.53)
7	(69,758.13)				(69,758.13)
8	(71,649.15)				(71,649.15)
9	(71,336.24)				(71,336.24)
10	(72,834.54)	(34.64)			(72,869.18)
11	(70,721.43)				(70,721.43)
12	(63,238.90)		(178,214.00)		(241,452.90)
2024 Total	**(855,290.31)**	**(110.51)**	**(178,214.00)**		**(1,033,614.82)**
2025					
1	(56,806.57)				(56,806.57)
2	(54,230.56)				(54,230.56)
3	(47,138.61)				(47,138.61)
4	(42,413.35)				(42,413.35)
5	(44,052.82)			(45,674.45)	(89,727.27)
6	(42,591.07)				(42,591.07)
7	(38,780.45)				(38,780.45)
8	(50,892.15)				(50,892.15)
9	(41,757.28)				(41,757.28)
10	(36,551.95)				(36,551.95)
11	(42,261.35)	(60,010.58)			(102,271.93)
12	(45,286.08)	(60,010.58)			(105,296.66)
2025 Total	**(542,762.24)**	**(120,021.16)**		**(45,674.45)**	**(708,457.85)**
Grand Total	**(2,382,626.00)**	**(770,303.51)**	**(178,214.00)**	**(16,673.61)**	**(3,347,817.12)**

Sum of Amount	Column Labels	
	551500	Grand Total
Row Labels	RECONNECTION CHARGE	
2023		
1	(40,779.00)	(40,779.00)
2	(29,660.16)	(29,660.16)
3	(8,807.40)	(8,807.40)
4	(2,617.08)	(2,617.08)
5	(1,720.08)	(1,720.08)
6	(690.00)	(690.00)
7	(48,290.04)	(48,290.04)
8	(46,023.00)	(46,023.00)
9	(38,211.24)	(38,211.24)
10	(33,464.88)	(33,464.88)
11	(38,842.08)	(38,842.08)
12	(43,593.24)	(43,593.24)
2023 Total	**(332,698.20)**	**(332,698.20)**
2024		
1	(57,264.96)	(57,264.96)
2	(37,136.88)	(37,136.88)
3	(7,121.88)	(7,121.88)
4	(3,730.92)	(3,730.92)
5	(1,582.08)	(1,582.08)
6	(1,246.92)	(1,246.92)
7	(57,885.96)	(57,885.96)
8	(43,923.48)	(43,923.48)
9	(37,595.16)	(37,595.16)
10	(30,636.00)	(30,636.00)
11	(38,166.84)	(38,166.84)
12	(36,658.68)	(36,658.68)
2024 Total	**(352,949.76)**	**(352,949.76)**
2025		
1	(58,334.52)	(58,334.52)
2	(33,519.24)	(33,519.24)
3	(12,991.80)	(12,991.80)
4	(3,292.32)	(3,292.32)
5	(2,281.92)	(2,281.92)
6	(1,863.00)	(1,863.00)
7	(67,644.48)	(67,644.48)
8	(66,688.56)	(66,688.56)
9	(43,174.32)	(43,174.32)
10	(44,524.68)	(44,524.68)
11	(43,923.48)	(43,923.48)
12	(43,479.84)	(43,479.84)
2025 Total	**(421,718.16)**	**(421,718.16)**
Grand Total	**(1,107,366.12)**	**(1,107,366.12)**

Sum of Amount	Column Labels					
Row Labels	421200 LOSS - DISPOSAL OF PROPERTY	421011 Unrealized Gain/Loss on Investments	421012 Realized Gain/Loss on Investments	421100 GAIN - DISPOSAL OF PROPERTY	421000 MISCELLANEOUS NON-OPERATING REVENUE	Grand Total
2023						
1		(574,180.56)	691,199.51			117,018.95
2		(92,909.34)				(92,909.34)
3		(11,647.53)				(11,647.53)
4	6,681.18	(140,184.79)			(34.78)	(133,538.39)
5		152,347.69			-	152,347.69
6	-	(129,303.34)		(48,990.33)	(4,042.50)	(182,336.17)
8		82,835.82			(20.76)	82,815.06
9	41.00	71,254.53		(31,421.90)		39,873.63
10		(23,832.81)				(23,832.81)
11	(365.12)	11,958.20				11,593.08
12	-	96,029.00		(178,755.55)		(82,726.55)
2023 Total	**6,357.06**	**(557,633.13)**	**691,199.51**	**(259,167.78)**	**(4,098.04)**	**(123,342.38)**
2024						
1		48,180.17				48,180.17
2	-	(169,264.59)		(37,784.41)	(34.77)	(207,083.77)
3		(145,621.86)				(145,621.86)
4		(24,358.96)			(203,662.20)	(228,021.16)
5		97,804.80			(28.98)	97,775.82
6	223.31	(12,265.85)		(58,919.08)	203,652.20	132,690.58
7	-	110,818.12		(2,255.84)	(4,042.50)	104,519.78
8	9,533.00	(49,442.37)				(39,909.37)
9	(28,225.00)	(37,226.23)		(14,646.73)	(100.00)	(80,197.96)
10	16,684.67	(124,573.74)		(45,572.90)	(66.65)	(153,528.62)
11	4,444.71	(75,034.75)		(16,718.00)	(66.69)	(87,374.73)
12	-	(75,307.87)		(67,258.35)		(142,566.22)
2024 Total	**2,660.69**	**(456,293.13)**		**(243,155.31)**	**(4,349.59)**	**(701,137.34)**
2025						
1	3,939.85	163,668.12		(66,122.30)	(50.00)	101,435.67
2	801.41	(12,642.26)		(49,057.80)		(60,898.65)
3	-	38,100.97		(19,463.62)		18,637.35
4	-	(12,750.09)		(52,373.00)	(40.00)	(65,163.09)
5	-	(76,766.06)		(13,500.68)	(41.80)	(90,308.54)
6	6,905.01			(49,439.00)	(4,042.50)	(46,576.49)
7		(38,655.46)				(38,655.46)
8	-	38,774.65		(13,466.64)	(187.60)	25,120.41
9	(10,205.00)	(51,915.92)		(2,413.25)		(64,534.17)
10	0.00	39,066.55		(94,350.11)	(20.55)	(55,304.11)
11		(78,354.60)			(12.50)	(78,367.10)
12	640.57	(188,851.62)	184,023.35	(105,979.40)		(110,167.10)
2025 Total	**2,081.84**	**(180,325.72)**	**184,023.35**	**(466,165.80)**	**(4,394.95)**	**(464,781.28)**
Grand Total	**11,099.59**	**(1,194,251.98)**	**875,222.86**	**(968,488.89)**	**(12,842.58)**	**(1,289,261.00)**

Fiscal Year	Month	PA AFUDC	PA BFUDC
2023	October	$5,280	($3,441)
2023	November	$4,060	($2,646)
2023	December	$3,737	($2,435)
2023	January	$0	$29,847
2023	February	($42,078)	($65,549)
2023	March	$0	($4,772)
2023	April	$0	($14,503)
2023	May	$0	($11,968)
2023	June	$0	($18,663)
2023	July	$0	($42,375)
2023	August	$0	($54,046)
2023	September	$0	($59,196)
2024	October	$0	($18,514)
2024	November	$0	($20,286)
2024	December	$0	($12,183)
2024	January	$0	($5,309)
2024	February	$0	($65,000)
2024	March	$0	($16,548)
2024	April	$0	($14,087)
2024	May	$0	($20,681)
2024	June	$0	($39,244)
2024	July	$0	($46,896)
2024	August	$0	($66,657)
2024	September	$0	($42,856)
2025	October	$0	($24,902)
2025	November	$0	($25,038)
2025	December	$0	($24,706)
2025	January	$0	($18,801)
2025	February	$45,674	$34,975
2025	March	$0	($10,020)
2025	April	$0	($1,557)
2025	May	$0	($6,286)
2025	June	$0	($3,718)
2025	July	$0	($18,218)
2025	August	$0	($24,401)
2025	September	$0	($51,280)
2023		($29,001)	($249,747)
2024		$0	($368,262)
2025		$45,674	($173,952)

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.1

Request:

Provide a list of operating expenses BY ACCOUNT for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY. THE PUBLIC UTILITY SHALL EXPLAIN ADJUSTMENTS TO OPERATING EXPENSES IN FILED TESTIMONY AND IN ADDITIONAL SCHEDULES SHOWING DETAILS OF THE CLAIMED EXPENSES.

Response:

Please see III-I.1 Attachment A for operating expenses by account for the HTY, 2 years immediately prior to the HTY. Please refer to National Fuel Exhibit A_FTY and National Fuel Exhibit A_FPFTY, Schedules D-1 for operating expenses of the projected test periods. Please refer to the direct testimony of Anthony Formato, Statement No. 3 for explanations of any adjustments to O&M operating expenses. Please refer to the direct testimony of Michael Weidner, Statement No. 5 for explanations of any adjustments to benefit expenses.

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

9.30.23 Summary

Row Labels	Sum of Sum Total Amt
DT_753000	$ 68,602.80
DT_754000	$ 1,217.98
DT_756000	$ 69.34
DT_757000	$ 833.40
DT_759000	$ 670.83
DT_762000	$ 418.32
DT_764000	$ (3,591.95)
DT_769000	$ 4,019.71
DT_807200	$ 91,206.47
DT_807300	$ 29,771.47
DT_807500	$ 102,750.62
DT_812000	$ (47,758.48)
DT_850000	$ 2,695.02
DT_851000	$ 11,337.97
DT_853000	$ 4,224.60
DT_856000	$ 439,303.93
DT_857000	$ 65,710.13
DT_859000	$ 24,801.42
DT_860000	$ 6.60
DT_862000	$ 8,565.74
DT_863000	$ 58,975.70
DT_865000	$ 28,557.54
DT_867000	$ 12,874.77
DT_870000	$ 5,050,818.24
DT_871000	$ 723,666.93
DT_872000	$ 27,628.41
DT_874000	$ 4,172,017.73
DT_875000	$ 295,094.35
DT_876000	$ 129,211.29
DT_877000	$ 9,415.10
DT_878000	$ 894,196.72
DT_879000	$ 934,446.88
DT_880000	$ 4,906,658.17
DT_881000	$ 93,415.61
DT_885000	$ 651,543.36
DT_886000	$ 441,657.62
DT_887000	$ 2,013,356.31
DT_889000	$ 182,056.39
DT_890000	$ 114,529.99
DT_892000	$ 408,931.26
DT_893000	$ 420,508.20
DT_894000	$ 149,220.01
DT_901000	$ 992,511.90
DT_902000	$ 1,582,167.16
DT_903000	$ 6,067,725.44
DT_904000	$ 3,561,664.90
DT_905000	$ 576,647.98
DT_907000	$ 58,151.23
DT_908000	$ 2,710,891.08
DT_909N00	$ 792,858.49
DT_910N00	$ 461,166.58
DT_913N00	$ 41,635.64
DT_920000	$ 9,909,326.87
DT_921000	$ 4,127,759.87
DT_922000	$ (1,044,245.28)
DT_923000	$ 675,653.12
DT_924000	$ 76,482.00
DT_925000	$ 1,378,259.47
DT_926000	$ 7,477,277.22
DT_928000	$ 1,659,368.01
DT_930200	$ 602,313.94
DT_931000	$ 1,080,386.93
DT_932000	$ 269,976.22
Grand Total	**$ 65,581,615.27**

9.30.24 Summary

Row Labels	Sum of Sum Total Amt
DT_753000	$ (21,551.81)
DT_754000	$ 5,857.16
DT_756000	$ 9.44
DT_757000	$ 753.76
DT_759000	$ 183.63
DT_762000	$ 132.50
DT_764000	$ 998.87
DT_767000	$ 59.65
DT_769000	$ 471.40
DT_807200	$ 73,956.30
DT_807300	$ 15,692.54
DT_807500	$ 90,332.33
DT_812000	$ (18,891.55)
DT_850000	$ 4,010.26
DT_851000	$ 17,614.51
DT_853000	$ 12,085.41
DT_854000	$ 86.41
DT_856000	$ 574,214.04
DT_857000	$ 48,209.53
DT_859000	$ 42,343.67
DT_860000	$ 6.60
DT_862000	$ 3,377.53
DT_863000	$ 234,492.50
DT_864000	$ 21.20
DT_865000	$ 39,860.25
DT_867000	$ 20,851.24
DT_870000	$ 5,567,912.16
DT_871000	$ 728,215.19
DT_872000	$ 19,160.35
DT_873000	$ 60.08
DT_874000	$ 4,376,061.39
DT_875000	$ 289,791.59
DT_876000	$ 137,277.72
DT_877000	$ 3,298.06
DT_878000	$ 933,142.05
DT_879000	$ 850,970.09
DT_880000	$ 5,176,719.24
DT_881000	$ 96,596.69
DT_885000	$ 694,373.02
DT_886000	$ 392,960.66
DT_887000	$ 1,850,184.58
DT_888000	$ 294.95
DT_889000	$ 152,218.10
DT_890000	$ 65,488.45
DT_891000	$ 10,711.81
DT_892000	$ 458,672.67
DT_893000	$ 352,482.11
DT_894000	$ 201,648.16
DT_901000	$ 1,231,369.21
DT_902000	$ 1,573,405.50
DT_903000	$ 6,648,409.31
DT_904000	$ 3,082,512.36
DT_905000	$ 467,746.29
DT_907000	$ 66,425.47
DT_908000	$ 2,900,708.77
DT_909N00	$ 690,686.41
DT_910N00	$ 584,115.92
DT_913N00	$ 63,554.89
DT_920000	$ 10,683,894.79
DT_921000	$ 4,116,664.52
DT_922000	$ (1,104,035.22)
DT_923000	$ 563,243.46
DT_924000	$ 90,502.11
DT_925000	$ 1,726,667.03
DT_926000	$ 6,736,224.95
DT_928000	$ 1,470,000.57
DT_930200	$ 1,522,054.67
DT_931000	$ 1,138,689.02
DT_932000	$ 476,339.41
Grand Total	**$ 68,232,595.93**

9.30.25 Summary

Row Labels	Sum of Sum Total Amt
DT_750000	$ 23.80
DT_753000	$ 18,085.60
DT_754000	$ 3,792.09
DT_756000	$ 365.80
DT_757000	$ 713.73
DT_759000	$ (21.13)
DT_764000	$ 468.57
DT_765000	$ (255.83)
DT_766000	$ 45.55
DT_767000	$ 10.94
DT_769000	$ 3,186.79
DT_807200	$ 76,192.34
DT_807300	$ 11,807.54
DT_807500	$ 84,546.84
DT_812000	$ (37,576.41)
DT_850000	$ 3,277.70
DT_851000	$ 31,172.88
DT_853000	$ 9,093.16
DT_854000	$ 395.65
DT_856000	$ 615,691.14
DT_857000	$ 50,796.90
DT_859000	$ 48,688.55
DT_860000	$ 6.60
DT_861000	$ 58.00
DT_862000	$ 16,613.79
DT_863000	$ 130,538.04
DT_865000	$ 24,419.43
DT_867000	$ 15,041.17
DT_870000	$ 5,762,209.13
DT_871000	$ 710,165.01
DT_872000	$ 29,353.10
DT_874000	$ 4,161,472.26
DT_875000	$ 336,713.88
DT_876000	$ 108,185.92
DT_877000	$ 8,078.18
DT_878000	$ 931,255.01
DT_879000	$ 1,013,896.74
DT_880000	$ 5,452,566.84
DT_881000	$ 109,955.18
DT_885000	$ 719,451.59
DT_886000	$ 505,652.05
DT_887000	$ 1,514,068.80
DT_888000	$ 91.82
DT_889000	$ 184,670.16
DT_890000	$ 76,524.92
DT_892000	$ 332,207.35
DT_893000	$ 399,089.33
DT_894000	$ 135,312.49
DT_901000	$ 1,290,863.44
DT_902000	$ 1,626,214.79
DT_903000	$ 6,728,076.79
DT_904000	$ 4,375,851.43
DT_905000	$ 449,998.63
DT_907000	$ 110,888.43
DT_908000	$ 2,665,299.03
DT_909N00	$ 783,027.53
DT_910N00	$ 648,486.57
DT_913N00	$ 3,536.70
DT_920000	$ 12,895,841.77
DT_921000	$ 3,189,235.03
DT_922000	$ (1,291,537.83)
DT_923000	$ 681,500.08
DT_924000	$ 93,793.53
DT_925000	$ 1,657,648.61
DT_926000	$ 6,506,567.05
DT_928000	$ 1,603,421.04
DT_930200	$ 1,741,875.90
DT_931000	$ 1,205,612.09
DT_932000	$ 442,236.75
Grand Total	**$ 71,006,536.35**

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.2

Request:

Provide a summary of claimed operating expenses for the HTY (with similar account breakdown to previously listed H.1), including annualizing and normalizing adjustments fully supported (including explanations, documentation and calculations) to arrive at adjusted future operating expenses for ratemaking, including supporting data for the FTY and the FPFTY.

Response:

For all benefit related operating expenses please refer to Exhibit No. MPW-1 Schedule 1 (Pages 1 and 2) and Schedule 2 (Pages 1-16). For the remainder of operating expenses, refer to National Fuel Exhibit ATF-1 which summarizes O&M expenses for the HTY, FTY, and the FPFTY. Additionally, National Fuel Exhibit ATF-2, ATF-3, and ATF-4 provide details on the adjustments for the FTY and FPFTY.

Prepared by or under the supervision of: Michael P. Weidner & Anthony Formato

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.3

Request:

List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization (not included in cost of service when the gain or loss on this property has occurred or is likely to occur in the FTY or the FPFTY). Provide the proposed ratemaking treatment of extraordinary gains and losses. Provide supporting data including an explanation and breakdown of costs.

Response:

The Company has not incurred any extraordinary gains or losses during the HTY, FTY or FPFTY and has not included any extraordinary gains or losses in proposed rates.

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.4

Request:

For the base rate case expense claim, provide all of the following:

III.I.4.a Detailed calculations of normalized base rate case expense, including supporting data for outside services rendered.
III.I.4.b Justification for the proposed normalization period for the current base rate case.
III.I.4.c Details and related dollar amounts by category of the base rate case expense claim. Include the actual billings or invoices and the applicable contracts in support of each category of base rate case expense.
III.I.4.d Docket numbers and filing dates, indicating fully litigated or settled, for the immediately preceding three base rate cases filed with the Commission.
III.I.4.e Details and related dollar amounts by category of the PUBLIC UTILITY'S actual RATE CASE expenses FOR BASE RATE CASES FILED WITH THE COMMISSION DURING THE preceding FOUR YEARS OR THE PRECEDING BASE RATE CASE, WHICHEVER IS GREATER.

Response:

a. Refer to National Fuel Exhibit ATF-2, Schedule 10.
b. The Company is proposing a 3-year normalization period based on the time between the Company's prior filing in October 2022 and this filing in January 2026.
c. Refer to National Fuel Exhibit ATF-2, Schedule 10. The Company will provide updated actuals as the case progresses. Information related to contracted rate case support is CONFIDENTIAL. The Company is providing CONFIDENTIAL Attachment III.I.4 in a separately sealed envelope that is marked "CONFIDENTIAL". 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.
d. R-2022-3035730 filed October 28, 2022 – settled

   R-00061493 filed May 31, 2006 - settled

   R-00049656 filed Sept 15, 2004 – settled

e. Costs for the 2022 case are as follows:

External Consultants	$290,725
Legal	$296,444
Advertising/Other	$74,259
Total	$661,428

Prepared by or under the supervision of: Anthony Formato

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.5

Request:

Provide a list by applicable industry's USoA of charges by affiliates (service corporations, and the like) to the public utility, grouped by the claimed operating expenses and capitalized amounts for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY. Include all of the following:

III.I.5.a Copy of contract(s) governing the services provided and charges, if any.
III.I.5.b Explanation of the nature of the services provided.
III.I.5.c Explanation of the basis on which charges are made.
III.I.5.d If charges are allocated to the public utility, identify the affiliate provider of the charges, allocation factors and dollar amounts used for all affiliated companies not receiving allocation and explain why there is no allocation.

Response:

III.I.5.a – Copy of Contract(s) Governing Services and Charges

The governing Service Agreement among National Fuel Gas Company and its affiliates is provided on pages 7–17 of the attached document.

Compliance Note: While the version provided does not display executed signature pages, this agreement is the operative version currently in effect and on file with the Pennsylvania Public Utility Commission. Executed copies are maintained internally. The omission of signatures does not alter the applicability or enforceability of the agreement for purposes of cost assignment and affiliate transactions.

III.I.5.b – Explanation of the Nature of Services Provided

Descriptions of affiliate services are included in Exhibit B – Cost Assignment and Allocation Manual, Section II (Affiliate Services) on pages 19–23. These descriptions cover regulated and non-regulated services.

III.I.5.c – Explanation of the Basis on Which Charges Are Made

Articles III and IV of the Service Agreement (pages 9–12) explain the principles for cost assignment and determination of charges. Exhibit C – Section VIII (Other Allocation Methods) on pages 24–31 details allocation factors and methodologies applied to clearing accounts.

III.I.5.d – Allocation Details and Non-Allocation Explanation

Affiliate providers, allocation factors, and methodologies are identified in Exhibit C (pages 24–31). The document also notes affiliates that do not currently provide services and explains why no allocation applies in those cases (page 23).

Affiliate Charges by USoA – HTY and Two Preceding Years

Detailed tables of charges to National Fuel Gas Distribution Corporation – Pennsylvania Division by USoA account, grouped into capitalized amounts and operating expenses are provided for:

Historic Test Year (HTY): Twelve months ended September 30, 2025 (pages 40–43)

Two immediately preceding years: Twelve months ended September 30, 2024 (pages 36–39) and September 30, 2023 (pages 32–35).

Affiliates covered: National Fuel Gas Supply Corporation, Empire Pipeline, National Fuel Gas Midstream Corporation, and National Fuel Gas Company.

Future Test Year (FTY) and Fully Projected Future Test Year (FPFTY)

For affiliate charge detail for the FTY and FPFTY, please refer to National Fuel Exhibits ATF-1 and ATF-4.

Prepared by or under the supervision of:
Michael J. Maggioli

National Fuel®

September 29, 2025

VIA ELECTRONIC FILING

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
Harrisburg, Pennsylvania 17105-3265

Re: National Fuel Gas Distribution Corporation – Service Agreement with National Fuel Gas Company and Subsidiary Companies
Docket No. G-2025-

Dear Secretary Homsher:

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 September 21, 2018, at Docket No. G-2018-3002838. Distribution is proposing to make changes to its existing Service Agreement as recommended in the Management and Operations Audit Docket No. D-2023-3040107. The proposed changes are to: (1) update the Service Agreement to include a description of permitted transfers of assets (new Article II of the proposed Service Agreement); and (2) revise the Service Agreement to add detail and terms consistent with National's Cost Assignment and Allocation Manual (the "Manual").

Regarding the addition of detail and terms consistent with the Manual, the Company proposes to replace the description of services found in Exhibit B of the existing Service Agreement with the description found in Section II of the Manual (entitled "Affiliate Services). The Company also proposes to add a new Exhibit C to the Service Agreement consisting of Section VIII of the Manual (entitled "Other Allocation Methods"), which sets forth factors and methodologies used for the allocation of indirect costs.

The proposed Service Agreement expands, consistent with the Manual, the terms governing assignment of costs (Article III of the proposed Service Agreement) and determination of cost (Article IV of the proposed Service Agreement). The proposed Service Agreement adds terms governing billing practices and, consistent with the Manual, addresses convenience payments

(Article V of the proposed Service Agreement). Finally, the proposed Service Agreement provides that the Company shall re-file the agreement with the Commission when subsidiaries are added as parties (Article VI of the proposed Service Agreement).

Clean and red-lined versions of the Service Agreement are provided in Attachment 1 hereto.

Please direct any questions regarding this matter to the undersigned.

Respectfully submitted,

James P. Baetzhold

James P. Baetzhold
Associate General Counsel

Enclosure

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants listed below in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA E-MAIL

Allison Kaster, Esquire
Bureau of Investigation & Enforcement
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

NazAarah Sabree
Office of Small Business Advocate
555 Walnut Street
Forum Place, 1st Floor
Harrisburg, PA 17101-1923

Daryl Lawrence, Esquire
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Dated this 29th day of September 2025.

James P. Baetzhold

Attachment 1

SERVICE AGREEMENT

AGREEMENT, dated as of the ___ day of _____, ____, 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, 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, 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 Section II of National's Cost Assignment and Allocation Manual, which section is filed as Exhibit B to this Agreement. In addition to the services listed in Exhibit B, National leases office space at its corporate headquarters, 6363 Main Street, Williamsville, NY (the "Main Office") to certain affiliates, and affiliates lease space to each other at various other offices, service centers and field locations.

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

CERTAIN ASSET TRANSFERS

Distribution Corporation's Pennsylvania operating division (the "PA Division") may from time to time wish to transfer assets to, or receive assets from, Distribution Corporation's New York operating division (the "NY Division") or other affiliated members of the System. The PA Division may, pursuant to this agreement, participate in the following types of asset transfers: (i) emergency transfers, and (ii) non-

emergency transfers where the amount of consideration involved is not in excess of $10,000. Emergency transfers may occur, for example, to address breakdowns in vehicles, equipment, tools, systems or other assets, or to restore or ensure safe, reliable service in response to disruptions or other incidents or circumstances impacting service. With respect to non-emergency transfers permitted under this agreement, regularly recurring payments under a general or continuing arrangement which aggregate a greater annual amount shall not be broken down into a series of transactions each within the $10,000 limit.

The PA Division and its counterparties to transfers permitted under this agreement shall adjust their books in an appropriate manner to reflect such transfers.

Asset transfers in which the PA Division wishes to participate, other than those permitted under this agreement, require the prior written approval of the Pennsylvania Public Utility Commission, under Section 2102 of the Pennsylvania Public Utility Code.

ARTICLE III

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. To the maximum extent practical, costs that can be specifically attributed to a business unit are directly charged to that business unit. For example, labor costs,

inventory costs and vendor invoices that pertain to a specific business unit are charged to that unit.

2. Costs that cannot be directly charged are allocated to business units on the basis of a causal relationship where applicable, such as the level of activity within various business units, the level of output for each business unit, or the resources consumed by each business unit. The indirect costs are accumulated into clearing accounts or homogeneous pools and are allocated to various business units on the basis of such causal relationships. 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. Factors and methodologies employed for the allocation of indirect costs are included in Section VIII of National's Cost Assignment and Allocation Manual, which section is filed as Exhibit C to this Agreement.

3. Remaining costs that are not associated with a specific, identifiable, causal relationship are pooled and allocated to business units on the basis of "common" factors. This allocation method 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 IV

DETERMINATION OF COST

In determining the cost to be assessed as provided in Article III, 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.

For National's regulated utility affiliates, transactions with other regulated affiliates and payments of interest to National constitute a great majority of total affiliate transactions. For example, for the PA Division in calendar year 2024, transactions with the NY Division, transactions with National's regulated pipeline subsidiaries, and payments of interest to National collectively accounted for approximately 96% of total affiliate transactions. Interest payments by the PA Division and NY Division to National are made pursuant to (i) long-term notes issued by Distribution Corporation to National in accordance with orders of the Pennsylvania Public Utility Commission and New York Public Service Commission, and (ii) the corporate money pool agreement, which

provides that borrowers of short-term funds from the money pool pay interest to National in its capacity as administrator of the money pool.

Given the very high percentage of utility affiliate transactions that involve other regulated affiliates or payments of interest to National, National has, across all affiliate transactions, generally applied a fully distributed cost allocation methodology. National's use of fully distributed costs promotes efficiency in accounting for affiliate transactions and seeks to ensure that all parties to affiliate transactions receive fair treatment.

In consideration of the application of an asymmetric pricing principle to transactions between utility affiliates and non-regulated affiliates, common departments will periodically evaluate their services and consider the feasibility of market alternatives. These assessments will review various service aspects, including, for example, service descriptions and associated budgets; cost competitiveness for the services provided; metrics, goals and results related to the provision of service; agreed-upon service level expectations; service level performance in comparison to agreed-upon service levels; and consequences for not meeting service level expectations.

ARTICLE V

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 identify services and expenses in reasonable detail and include itemized charges. Amounts billed shall be due and payable upon receipt. If an invoice

remains outstanding after 30 days, the service provider may assess interest upon the unpaid amount at a rate equal to 2% per annum above the Daily Rate, as calculated pursuant to National's then effective money pool agreement. 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.

Payments to third parties made by one affiliate on behalf of another affiliate are considered convenience or accommodation payments. Not to be confused with actual transactions between affiliates where a good, service or product is provided, convenience or accommodation payments occur when a single payment is made to a vendor that includes amounts for multiple entities. Affiliates on whose behalf a convenience or accommodation payment is made shall, within 30 days of receipt of an invoice with respect to such payment, reimburse the affiliate that made the payment.

ARTICLE VI

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. Distribution Corporation shall re-file this Agreement with the PUC when subsidiaries are added.

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: _____
D. P. Bauer, President and Chief Executive Officer

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

By: _____
M. D. Colpoys, President

NATIONAL FUEL GAS SUPPLY CORPORATION

By: _____
J. N. Del Vecchio, President

EMPIRE PIPELINE, INC.

By: _____
J. N. Del Vecchio, President

PENNSYLVANIA GAS HOLDINGS CORPORATION

By: _____
J. I. Loweth, Vice President

SENECA RESOURCES COMPANY, LLC

By: _____
J. I. Loweth, President

HIGHLAND FIELD SERVICES, LLC

By: _____
J. I. Loweth, President

NATIONAL FUEL GAS MIDSTREAM COMPANY, LLC

By: _____
J. I. Loweth, President

NFG MIDSTREAM COVINGTON, LLC

By: _____
J. M. Morris, Manager

NFG MIDSTREAM PROCESSING, LLC

By: _____
J. M. Morris, Manager

NFG MIDSTREAM TROUT RUN, LLC

By: _____
J. M. Morris, Manager

NFG MIDSTREAM TIONESTA, LLC

By: _____
J. M. Morris, Manager

NFG MIDSTREAM CLERMONT, LLC

By: _____
J. M. Morris, Manager

LEIDY HUB, INC.

By: _____
_____, Senior Vice President

NATIONAL FUEL RESOURCES, INC.

By: _____
J. N. Del Vecchio, Vice 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

Highland Field Services, LLC

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

Leidy Hub, Inc.

National Fuel Resources, Inc.

EXHIBIT B

COST ASSIGNMENT AND ALLOCATION MANUAL

SECTION II AFFILIATE SERVICES

A. Affiliate Services Provided

NFG and its affiliated subsidiaries provide a variety of service amongst and between each other. Some services are directly related to the individual company's line of business, such as providing transportation or gas storage services. Other services take advantage of synergies such as operating employees maintaining closely located facilities of other companies. Additionally, there are administrative and general services, which are performed that benefit some or all of the affiliates. This would be true of Accounting, Human Resources, Audit Services, Finance and Corporate Communications.

REGULATED SERVICES:

Service	Provider	Recipient
Administrative	Distribution, Supply	All affiliates
Finance	Distribution	All affiliates
Human Resources	Distribution	All affiliates
Legal	Distribution, Supply	All affiliates
Gas Distribution	Distribution	3rd Party
Gas Measurement	Distribution, Supply	Distribution, Supply, Empire
Gas Transmission	Supply, Empire	Distribution, 3rd Party
Gas Storage	Supply, Empire	Distribution, Empire, 3rd Party
Gas Transportation	Distribution, Supply, Empire	3rd Party
Gas Gathering	Supply	Seneca
Gas Dispatch	Supply	Distribution, Supply, Empire
Operating & Maintenance	Distribution, Supply	All Affiliates

NON-REGULATED SERVICES:

Service	Provider	Recipient
Gas Gathering	Midstream	Seneca, 3rd Party
Gas Processing	Midstream	Seneca
Office Space rental	NFG Co.	Distribution, Supply, Midstream, Empire

B. Services Provided By NFG Co

DEPARTMENT	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.

C. Services Provided By NFGDC – NYD

DEPARTMENT	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.

DEPARTMENT	DESCRIPTION
Executive – Distribution	Provides management and administrative services related to the overall operation and direction of NFGDC.
Finance - General	Provides services to analyze, maintain and monitor corporate financing activities.
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 Technology	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.
Legal	Provide service related to labor and employment law, litigation, contracts, environmental matters, financial reporting and 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.
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. Provide services to manage and maintain leasing activities and disposition of leased materials.
Rates & Regulatory Affairs	Provide services to manage regulatory activities and relationships for NFGDC. Manage, monitor and implement regulatory programs, provide direct support for customer pricing and billing, and develop sales and load forecasts.
Risk	Provide service related to Risk mitigation, Insurance, Environmental issues and compensation and damage claims.

DEPARTMENT	DESCRIPTION
Safety	Provides services to strengthen our safety culture and promote continuous improvement throughout the organization.
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.
Operating & Maintenance – Distribution	Provides service to operate and maintain lines, including changing charts, servicing valves and meters, and other routine maintenance.
Operating & Maintenance – Transmission	Performs routine maintenance and operating functions on transmission lines of affiliates.

D. Services Provided By NFGDC - PAD

DEPARTMENT	DESCRIPTION
Corporate Communications	Provides services related to public and media relations, as well as communicating company information to employees and retirees.
Engineering	Provide engineering service and support functions for pipelines and construction projects.
Executive – Distribution	Provides management and administrative services related to the overall operation and direction of NFGDC.
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.
Land	Provide service related to facilities management and land support for operations and construction.
Legal	Provide service related to labor and employment law, litigation, contracts and advice on other legal matters.
Risk	Provide service related to Risk mitigation, Insurance, Environmental issues and compensation and damage claims.

Safety	Provides services to strengthen our safety culture and promote continuous improvement throughout the organization.
Security	Provide security services for company buildings, structures, work sites and personnel.
Operating & Maintenance – Distribution	Provides service to operate and maintain distribution lines for NYD, 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.

E. Services Provided By NFGSC

DEPARTMENT	DESCRIPTION
Commercial Services	Provides marketing services for pipeline affiliates.
Engineering	Provide engineering service and support functions for pipelines and construction projects.
Executive – Supply	Provides management and administrative services related to the overall operation and direction of NFGSC.
Land	Provide service related to facilities management and land support for operations and construction.
Legal	Provides legal services for NFGSC and Empire.
Regulatory	Provides regulatory services for Empire.
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.
Operating & Maintenance – Transmission	Performs routine maintenance and operating functions on transmission lines of Empire.

F. Services Provided By Midstream

SERVICE	DESCRIPTION
Gathering Service	Provides natural gas gathering services for Seneca Resources.
Gas Processing	Provides natural gas processing services for Seneca Resources.

Note: Leidy Hub and NFR do not provide services to the other affiliates at this time. As previously mentioned, the August 1, 2020 sale of NFR's commercial and industrial contracts and certain other assets combined with the turn back of NFR's residential customers to Distribution Corporation has effectively ended NFR's operations.

EXHIBIT C

COST ASSIGNMENT AND ALLOCATION MANUAL

SECTION VIII OTHER ALLOCATION METHODS

A. Allocation Factors

When costs cannot be directly charged to an affiliate company, an allocation is used to apply the accounting charges. Since many costs are shared between the affiliates, it is important to ensure that the costs are applied fairly.

While the Common Cost Allocation Methodology is used for more of the administrative and general or governance costs, NFG employs various other methods to allocate costs between and among affiliates. These allocations are based on factors that are more causative in nature. The following is a list of the various factors employed:

A	Number of customers	For costs driven by the number of Utility Customers, the ratio of customers between NYD and PAD is used.
B	Number of customer bills	For costs driven by the number of Utility Bills, the ratio of bills between NYD and PAD is used.
C	Ratio of Throughput	For gas supply administration costs between NYD and PAD.
D	Ratio of Transportation Sales	For costs related to transportation activities, the ratio of transportation sales between NYD and PAD will be used.
E	Ratio of Meters – Small	For costs related to the maintenance of small and large meters, the factor is based on the number of meters worked on by state.
F	Ratio of Meters – Large	For costs related to the maintenance of small and large meters, the factor is based on the number of meters worked on by state.
G	Percentage of IS Analyst Time Used	For IS labor costs, time is collected and then a percentage is calculated based on the work performed.
H	Number of Temperature Correctors	For costs related to the maintenance of pressure and temperature correctors, the allocation is based on the percentage of pressure and temperature correctors in the field.
I	Number of Pressure Relief Valves	For costs related to the maintenance of regulators and pressure reliefs, the factor is based on the percentage of regulators and pressure reliefs in the field.

J	Number of Employees	For costs driven by number of employees receiving the services or benefits of the department's activities.
K	Number of Messenger Stops	For messenger service costs, a ratio based on the number of messenger stops is used.
L	Number of Computers	For costs driven by computer connectivity to various systems through the NFG intranet.
M	Number of Telecommunication Basic Licenses	For telecom costs driven by connectivity to the telecom system.
N	Number of Internet connection ports.	For costs driven by computer connectivity to various systems through the NFG intranet.
O	Square footage	For costs driven by the square footage by department at the Main Office making use of the service or equipment, or costs driven by square footage occupied by affiliates at other shared locations.
P	Placement after Training	For costs related to HR rotators during their rotation.
Q	Time study, meter study, invoice analysis and shipper volume schedules for throughput	For gas measurement expense for Supply and Empire.

B. Methodology Application

The following table contains information regarding the current clearing accounts, their home business unit (BU) and the methodology used to allocate the costs:

1. Information Technology:

These are the costs to operate and maintain the Information Technology department and the various computer networks and systems. In the case of account 184150, the costs are related to capital additions and will be charged to capital accounts in the various subsidiaries.

Account	BU	Cost To Be Allocated	Allocation Methodology
184140	DNYG1	Information Technology expenses, which includes labor and benefits.	Costs are allocated based on analyst hours charged to various IT time reporting groups.
184170	DNYG1	Information Technology Network costs, which include labor, benefits, professional service provider (PCI), equipment leases, maintenance agreements, telecommunication costs, utilities and other miscellaneous costs.	Costs are allocated based on a percentage of system connections, including PCs and Tough books.
184150	DNYG1	Information Technology costs primarily related to the roll-out of new computer equipment or software (such as a new firewall) that will be capitalized across the subsidiaries.	Costs are allocated based on a percentage of system connections for each subsidiary.

2. Telecommunications:

These are the various costs of operating and maintaining the Company's telecommunication and data network. Costs include labor, contractor charges, maintenance agreements, leased lines and equipment and various other charges related to providing service.

Account	BU	Cost To Be Allocated	Allocation Methodology
184430	DNYG1	Telecom Costs for Phone Usage & Equipment	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.
184435	DNYG1	Telecom - Tie Lines & Wats	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.
184445	DNYG1	Telecom - Remote Terminal Usage	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.

Account	BU	Cost To Be Allocated	Allocation Methodology
184450	DNYG1	Telecom - Pa Phone Use & Equipment	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.
184455	DNYG1	Telecom - MSW	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.
184460	DNYG1	Telecom - Erie SC	Costs are allocated based on a count of all computing devices used for telecom purposes. That is PC hardware (including PC's, laptops tablets, etc.), cellular devices, and desk phones. All device counts were applied to the companies that use them. The totals for each company then determine the new percentage allocation when compared to the overall count.

3. Messenger Expense:

These are costs related to the delivery of material and mail between NFG locations.

Account	BU	Cost To Be Allocated	Allocation Methodology
184300	DNYG1	Messenger Expense	Costs are allocated on the basis of number of messenger stops.
184300	DPAG1	Messenger Expense	Costs are allocated on the basis of number of messenger stops.
184300	SUPG1	Messenger Expense	Costs are allocated on the basis of number of messenger stops.

4. Meter Shop:

These are the costs related to maintaining the various meters and metering equipment used by affiliates.

Account	BU	Cost To Be Allocated	Allocation Methodology
184700	DNYG1	Meter Shop expenses – Regulators and Pressure Relief, includes labor, benefits, materials, repair parts	Costs are allocated based on the percentage of regulators and pressure reliefs in the field.
184705	DNYG1	Meter Shop expenses – Temperature corrector, includes labor, benefits, materials, repair parts	Costs are allocated based on the percentage of pressure and temperature connectors in the field.
184707	DNYG1	Meter Shop expenses – general shop / warehousing, includes labor, benefits, materials, repair parts	Costs are allocated based on the average of the percentages of the small and large meter programs plus temperature correction and meter regulators.
184710	DNYG1	Meter Shop expenses – small meter, includes labor, benefits, materials, repair parts	Costs are allocated based on the meters worked on by state in prior 12 months.
184720	DNYG1	Meter Shop expenses – large meter, includes labor, benefits, materials, repair parts	Costs are allocated based on the meters worked on by state in prior 12 months.

5. Miscellaneous Customer Services:

These are costs related to producing and mailing bills to customers.

Account	BU	Cost To Be Allocated	Allocation Methodology
184240	DNYG1	Customer Billing	Costs are allocated based on the ratio of customer bills between NYD & PAD.
184245	DNYG1	Customer Postage	Costs are allocated based on postage usage.

6. Supply Services:

The following are costs related to the movement of gas through the pipeline network.

Account	BU	Cost To Be Allocated	Allocation Methodology
184220	SUPG1	Gas Measurement Expenses, including labor, benefits, and contractor and office expenses.	Costs are allocated based on departmental labor hours. Study performed by department.
184250	SUPG1	Gas Supply Administration, including labor, benefits, and contractor and office expenses.	Costs are allocated based on a rolling three-year average of the throughput of Distribution NY and Distribution PA.
184270	SUPG1	Gas Control including labor, benefits, and contractor and office expenses.	Costs are allocated based on departmental labor hours. Study performed by department.

7. Miscellaneous Services:

These are costs related to the shared use of the mail, print and copy rooms throughout the main office, and also the cost of confidential document destruction.

Account	BU	Cost To Be Allocated	Allocation Methodology
184617	DNYG1	MPC Room Clearing	Costs are allocated based on the number of employees at 6363 Main St
184618	DNYG1	Certified Document Destruction	Costs are allocated based on the number of employees at 6363 Main St

8. Human Resources Management Trainees

These costs are related to the labor, benefits loads, and office supplies for the employees participating in the Management Trainee program. The employees use one home department but work in various departments throughout the company. At the end of the two years, employees are assigned a permanent work location and begin recording expense under that department ID.

Department	BU	Cost To Be Allocated	Allocation Methodology
1457	DNYG1	HR Management Trainees	Costs are allocated based on historical placement of employees upon completion of two-year program

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS SUPPLY CORPORATION
TWELVE MONTHS ENDED September 30, 2023
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ 990,612
108000	Accumulated Depreciation	Actual	69,333
	Operating		
401200	Natural Gas Production	Actual	519
401300	Gas Supplies	Actual & *Allocation	125,274
401400	Storage	Actual	-
401500	Transmission	Actual	110,081
401600	Distribution	Actual	1,451,027
401700	Customer Accounts	Actual	42,891
401800	Customer Service	Actual	66,162
401900	Administrative & General	Actual & ^Allocation	1,466,330
	Maintenance		
402200	Natural Gas Production	Actual	1,086
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	161,502
402600	Distribution	Actual	224,354
402900	Administrative & General	Actual	40,937
			$ 4,750,109

*Allocated based on total throughput
^Allocated based on area of responsibility

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
EMPIRE PIPELINE
TWELVE MONTHS ENDED September 30, 2023
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ -
108000	Accumulated Depreciation	Actual	-
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual	-
401400	Storage	Actual	-
401500	Transmission	Actual	-
401600	Distribution	Actual	-
401700	Customer Accounts	Actual	-
401800	Customer Service	Actual	-
401900	Administrative & General	Actual	-
	Maintenance		
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	-
402600	Distribution	Actual	-
402900	Administrative & General	Actual	477
			$ 477

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS MIDSTREAM CORPORATION
TWELVE MONTHS ENDED September 30, 2023
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ 13,788
108000	Accumulated Depreciation	Actual	-
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual	-
401400	Storage	Actual	-
401500	Transmission	Actual	-
401600	Distribution	Actual	6,932
401700	Customer Accounts	Actual	-
401800	Customer Service	Actual	-
401900	Administrative & General	Actual & ^Allocation	17,513
	Maintenance		
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	-
402600	Distribution	Actual	1,125
402900	Administrative & General	Actual	462
			$ 39,820

^Allocated based on area of responsibility

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS COMPANY
TWELVE MONTHS ENDED September 30, 2023
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ -
108000	Accumulated Depreciation	Actual	-
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual	-
401400	Storage	Actual	-
401500	Transmission	Actual	-
401600	Distribution	Actual	462
401700	Customer Accounts	Actual	-
401800	Customer Service	Actual	-
401900	Administrative & General	Actual	49,903
	Maintenance		
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	-
402600	Distribution	Actual	-
402900	Administrative & General	Actual	-
			$ 50,365

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS SUPPLY CORPORATION
TWELVE MONTHS ENDED September 30, 2024
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ 1,299,087
108000	Accumulated Depreciation	Actual	102,357
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual & *Allocation	107,237
401400	Storage	Actual	-
401500	Transmission	Actual	121,326
401600	Distribution	Actual & ^Allocation	1,443,540
401700	Customer Accounts	Actual	34,254
401800	Customer Service	Actual	62,151
401900	Administrative & General	Actual & ^Allocation	1,555,691
	Maintenance		
402200	Natural Gas Production	Actual	359
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	74,484
402600	Distribution	Actual	273,725
402900	Administrative & General	Actual	52,997
			$ 5,127,207

*Allocated based on total throughput
^Allocated based on area of responsibility

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
EMPIRE PIPELINE
TWELVE MONTHS ENDED September 30, 2024
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ 1,700
108000	Accumulated Depreciation	Actual	-
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual	-
401400	Storage	Actual	-
401500	Transmission	Actual	-
401600	Distribution	Actual	-
401700	Customer Accounts	Actual	-
401800	Customer Service	Actual	-
401900	Administrative & General	Actual	281
	Maintenance		
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	-
402600	Distribution	Actual	-
402900	Administrative & General	Actual	-
			$ 1,981

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS MIDSTREAM CORPORATION
TWELVE MONTHS ENDED September 30, 2024
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ 4,539
108000	Accumulated Depreciation	Actual	-
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual	-
401400	Storage	Actual	-
401500	Transmission	Actual	-
401600	Distribution	Actual	2,767
401700	Customer Accounts	Actual	-
401800	Customer Service	Actual	-
401900	Administrative & General	Actual & ^Allocation	11,335
	Maintenance		
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	-
402600	Distribution	Actual	-
402900	Administrative & General	Actual	-
			$ 18,641

^Allocated based on area of responsibility

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS COMPANY
TWELVE MONTHS ENDED September 30, 2024
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ -
108000	Accumulated Depreciation	Actual	-
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual	-
401400	Storage	Actual	-
401500	Transmission	Actual	-
401600	Distribution	Actual	-
401700	Customer Accounts	Actual	-
401800	Customer Service	Actual	-
401900	Administrative & General	Actual	50,607
	Maintenance		
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	-
402600	Distribution	Actual	-
402900	Administrative & General	Actual	-
			$ 50,607

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS SUPPLY CORPORATION
TWELVE MONTHS ENDED September 30, 2025
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ 1,734,864
108000	Accumulated Depreciation	Actual	82,432
	Operating		
401200	Natural Gas Production	Actual	883
401300	Gas Supplies	Actual & *Allocation	102,049
401400	Storage	Actual	-
401500	Transmission	Actual	196,095
401600	Distribution	Actual & ^Allocation	1,379,372
401700	Customer Accounts	Actual	31,149
401800	Customer Service	Actual	65,193
401900	Administrative & General	Actual & ^Allocation	1,633,320
	Maintenance		
402200	Natural Gas Production	Actual	622
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	49,478
402600	Distribution	Actual	232,162
402900	Administrative & General	Actual	54,715
			$ 5,562,334

*Allocated based on total throughput
^Allocated based on area of responsibility

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
EMPIRE PIPELINE
TWELVE MONTHS ENDED September 30, 2025
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ -
108000	Accumulated Depreciation	Actual	-
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual	-
401400	Storage	Actual	-
401500	Transmission	Actual	-
401600	Distribution	Actual	-
401700	Customer Accounts	Actual	-
401800	Customer Service	Actual	-
401900	Administrative & General	Actual	-
	Maintenance		
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	-
402600	Distribution	Actual	22
402900	Administrative & General	Actual	-
			$ 22

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS MIDSTREAM CORPORATION
TWELVE MONTHS ENDED September 30, 2025
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ 5,439
108000	Accumulated Depreciation	Actual	3,162
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual	-
401400	Storage	Actual	-
401500	Transmission	Actual	-
401600	Distribution	Actual	1,168
401700	Customer Accounts	Actual	-
401800	Customer Service	Actual	-
401900	Administrative & General	Actual & ^Allocation	4,613
	Maintenance		
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	-
402600	Distribution	Actual	-
402900	Administrative & General	Actual	-
			$ 14,382

^Allocated based on area of responsibility

CHARGES TO NATIONAL FUEL GAS DISTRIBUTION CORPORATION FROM
NATIONAL FUEL GAS COMPANY
TWELVE MONTHS ENDED September 30, 2025
PENNSYLVANIA DIVISION

ACCOUNT	FUNCTION	BASIS OF CHARGE	AMOUNT
	Capital		
107000	CWIP	Actual	$ 405
108000	Accumulated Depreciation	Actual	-
	Operating		
401200	Natural Gas Production	Actual	-
401300	Gas Supplies	Actual	-
401400	Storage	Actual	-
401500	Transmission	Actual	-
401600	Distribution	Actual	-
401700	Customer Accounts	Actual	-
401800	Customer Service	Actual	-
401900	Administrative & General	Actual	56,989
	Maintenance		
402200	Natural Gas Production	Actual	-
402300	Gas Supplies	Actual	-
402400	Storage	Actual	-
402500	Transmission	Actual	-
402600	Distribution	Actual	-
402900	Administrative & General	Actual	-
			$ 57,394

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.6

Request:

For the HTY, the FTY and the FPFTY, describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease (including but not limited to, beginning and end date(s) of lease(s), monthly or annual dollar amount of payment(s)) and copies of contracts for each. Explain the method of calculating monthly or annual payments. If allocated from the parent company or an affiliated company, provide an explanation and supporting documentation for the method of allocation.

Response:

Information related to fund availability arrangements is CONFIDENTIAL. The Company is providing CONFIDENTIAL Attachment III.I.6 pages 6 through I06 in a separately sealed envelope that is marked "CONFIDENTIAL". 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.

Please see Attachment III.I.6 as follows:

HTY, FTY and FPFTY describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease (including but not limited to, beginning and end date(s) of lease(s), monthly or annual dollar amount of payment(s))

Costs for HTY, FTY and FPFTY are presented on pages 2-4 of the attached document.

Copies of contracts for each

Contracts for each lease are included on pages 6-106, while a summary of contracts is available on page 5 of the attached document.

Explain the method of calculating monthly or annual payments. If allocated from the parent company or an affiliated company, provide an explanation and supporting documentation for the method of allocation

The method of calculating monthly or annual payments are presented on pages 2-4 of the

attached document. The amounts presented are exclusive of National Fuel Gas Distribution Corporation (Pennsylvania Division) and are not allocated to or from the parent company or an affiliated company.

Prepared by or under the supervision of:

Michael J. Maggiol

National Fuel Gas Distribution Corporation
Pennsylvania Division
Costs Relative to Leasing Equipment, Computer Rental, and Office Space
12 Months Ended 9/30/2025

	Annual Expense	Method of Computing Payment	Terms of Lease or Rental Agreements
Land	$ 29,580.31	Monthly payments per lease or rental agreements	2020-2050
Office Space	18,315.57	Monthly payments per lease or rental agreements	Auto-renews annually
Office Equipment	967.12	Monthly payments per lease or rental agreements	Auto-renews monthly
	$ 48,863.00		

Footnotes:

The balances above include both long-term (12 months or more) and short-term (12 months or less) leases and rental agreements.

Method of Computing Payments for HTY: Monthly or annual payments are determined in accordance with the rate schedule in the prior executed agreement.

Terms of Lease or Rental Agreements HTY: Certain agreements reached the end of their initial term and continue under auto-renewal provisions (monthly or annual) in the absence of newly executed contracts. For these items, the "Terms of Lease or Rental Agreements" column indicates "auto-renews monthly" or "auto-renews annually," and we have provided the last executed agreement.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Costs Relative to Leasing Equipment, Computer Rental, and Office Space
12 Months Ended 9/30/2026

	Annual Expense	Method of Computing Payment	Terms of Lease or Rental Agreements
Land	$ 29,580.31	Monthly payments per lease or rental agreements	2020-2050
Office Space	18,315.57	Monthly payments per lease or rental agreements	Auto-renews annually
Office Equipment	967.12	Monthly payments per lease or rental agreements	Auto-renews monthly
	$ 48,863.00		

Footnotes:

The balances above include both long-term (12 months or more) and short-term (12 months or less) leases and rental agreements.

Method of Computing Payments for FTY: Monthly or annual payments are determined in accordance with the rate schedule in the prior executed agreement.

Terms of Lease or Rental Agreements FTY: Certain agreements reached the end of their initial term and continue under auto-renewal provisions (monthly or annual) in the absence of newly executed contracts. For these items, the “Terms of Lease or Rental Agreements” column indicates “auto-renews monthly” or “auto-renews annually,” and we have provided the last executed agreement.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Costs Relative to Leasing Equipment, Computer Rental, and Office Space
12 Months Ended 10/31/2027

	Annual Expense	Method of Computing Payment	Terms of Lease or Rental Agreements
Land	$ 29,580.31	Monthly payments per lease or rental agreements	2020-2050
Office Space	18,315.57	Monthly payments per lease or rental agreements	Auto-renews annually
Office Equipment	967.12	Monthly payments per lease or rental agreements	Auto-renews monthly
	$ 48,863.00		

Footnotes:

The balances above include both long-term (12 months or more) and short-term (12 months or less) leases and rental agreements.

Method of Computing Payments for FPFTY: Monthly or annual payments are determined in accordance with the rate schedule in the prior executed agreement.

Terms of Lease or Rental Agreements FPFTY: Certain agreements reached the end of their initial term and continue under auto-renewal provisions (monthly or annual) in the absence of newly executed contracts. For these items, the "Terms of Lease or Rental Agreements" column indicates "auto-renews monthly" or "auto-renews annually," and we have provided the last executed agreement.

National Fuel Gas Distribution Corporation
Pennsylvania Division
Adoption of ASC 842 - Leases
Final Lease Population Summary as of December 31, 2025

Lease Name	Lease Asset Type		Terms of Lease or Rental Agreements	Page(s)
Butler Communication Tower	Land		8/1/2025 - 7/31/2030	6-7
Crawford Communication Tower	Land		11/1/2024 - 10/31/2029	8-21
Erie Communication Tower	Land		10/11/2024 - 10/10/2029	22-34
Jefferson Communication Tower	Land	*	Auto-renews annually	35-53
Jefferson Communication Tower-Intercompany	Land	*	Auto-renews annually	54-58
McKean Communication Tower	Land	*	Auto-renews annually	59-66
Mercer Communication Tower	Land	*	Auto-renews every five years	67-69
Woodcock Creek Lake	Land		4/28/2020 - 4/27/2050	70-83
Pennsylvania Place - Harrisburg Office	Office Space	*	Auto-renews annually	84-91
Postage Meter - Erie, PA	Office Equipment	*	Auto-renews monthly	92-106

Footnotes:

* Terms of Lease or Rental Agreements: Certain agreements reached the end of their initial term and continue under auto-renewal provisions (monthly, annually or every five years) in the absence of newly executed contracts. For these items, the “Terms of Lease or Rental Agreements” column indicates the periodicity of auto renewal and we have provided the last executed agreement.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.7

Request:

For the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY, provide detailed calculations of the cost by year resulting from storm damage. Explain the method and basis for estimates.

Response:

The Company has not experienced any storm damage costs in the HTY, FTY or FPFTY and has not included any storm damage costs in proposed rates.

Prepared by or under the supervision of: Michael J. Maggioli

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.8

Request:

For the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY, submit schedules showing, by applicable industry's USoA, the claimed expenses incurred in all of the following expense categories:

III.I.8.a Miscellaneous general expenses
III.I.8.b Outside service expense
III.I.8.c Regulatory commission expenses
III.I.8.d Advertising expenses broken down by category for claimed amounts, including but not limited to advertising engaged in by trade associations whenever the public utility has claimed a contribution to the trade association as a ratemaking claim. Explain the basis for recovery.

III.I.8.e Research and development expenses, showing a list of major projects.
III.I.8.f Charitable and civic contributions, by recipient and amount, showing types of social and service organization memberships paid for, the cost thereof, the accounting and tax treatment, and whether included in above-the-line claimed expenses. Explain the basis for recovery.
III.I.8.g Lobbying expenses, including but not limited to amounts that are a portion of membership dues. Explain the basis for recovery.

Prepared by or under the supervision of: Michael J. Maggioli

Response:

III.I.8.a Miscellaneous general expenses

Account 930 - Miscellaneous general expenses (National Fuel Gas Distribution Corporation (Pennsylvania Division) for the tweleve months ending September 30:

	2023	2024	2025
Bank and Miscellaneous Fees	$ 135,899	$ 139,960	$ 111,725
Community and Outreach	22,681	22,784	31,948
Corporate Responsibility	-	3,134	19,104
Cyber Security	-	1,006,278	1,243,933
Dues and Memberships	230,815	221,094	215,629
Human Resources and Employee Development	1,436	1,322	156
Office Expenses	8,840	4,331	4,152
Other	1,854	8,697	7,037
Professional Services	19,342	20,374	13,287
Program and Project	108,197	47,876	22,865
Safety and Compliance	73,248	46,203	72,041
	$ 602,314	$ 1,522,055	$ 1,741,876

Response:

III.I.8.b Outside service expense

Account 923 - Outside Service Expenses (National Fuel Gas Distribution Corporation (Pennsylvania Division) for the twelve months ending September 30:

	2023	2024	2025
Legal Expenses	$ 50,257	$ 23,017	$ 42,353
Office Expenses	9,368	11,252	5,724
Other	433	442	4,674
Professional Services	448,478	381,841	429,922
Software and Maintenance	122,705	113,915	171,002
Shared Services*	44,414	32,777	27,825
	$ 675,653	$ 563,243	$ 681,500

* This amount represents costs aggregated at the National Fuel Gas Distribution Corporation level and allocated to the PA Division based on established allocation methodologies. Detailed vendor-level information is not available because these expenses are recorded in consolidated accounts.

Response:

III.I.8.c Regulatory commission expenses

Account 928 - Regulatory Commission Expenses (National Fuel Gas Distribution Corporation (Pennsylvania Division) for the tweleve months ending September 30:

	2023	**2024**	**2025**
Bank and Miscellaneous Fees	$ 1,856	$ 311	$ 970
Human Resources and Employee Development	402,709	531,249	600,600
Other	76	13,170	6,552
Professional Services	521,563	44,825	41,137
Regulatory Fees	733,164	880,446	954,163
	$ 1,659,368	$ 1,470,001	$ 1,603,421

Response:

III.I.8.d Advertising expenses

Account 913 - Advertising Expenses (National Fuel Gas Distribution Corporation (Pennsylvania Division) for the twelve months ending September 30:

	2023	2024	2025
Cooperative Advertising Reimbursement Program	$ 41,636	$ 56,093	$ -
Professional Services	-	3,462	3,537
Other	-	4,000	-
	$ 41,636	$ 63,555	$ 3,537

III.I.8.e

Account 930.2 - Research and Development Expenses were not incurred for the HTY or the 2 years immediately preceding the HTY. There is no anticipated costs to be incurred for the FTY and the FPFTY.

III.I.8.f

Account 426.1 - Charitable and Civic Contributions are considered non-operating expenses and are not claimed expenses for the HTY or the 2 years immediately preceding the HTY. There is no anticipated costs to be claimed for the FTY and the FPFTY.

III.I.8.g

Account 426.4 - Lobbying Expenses are considered non-operating expenses and are not claimed expenses for the HTY or the 2 years immediately preceding the HTY. There is no anticipated costs to be claimed for the FTY and the FPFTY.

Note: For all FTY anf FPFTY information see National Fuel Exhibit ATF-1, Schedule 1.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.9

Request:

For the HTY, the FTY and the FPFTY, provide a schedule showing insurance expense (other than employee benefits) for each type of insurance coverage. Include all of the following:

III.I.9.a A statement as to whether the public utility is self-insured or third-party insured.
III.I.9.b Amounts of any reserves for claims.
III.I.9.c Explanation of how insurance expense claims in the FPFTY are calculated.

Response:

A schedule providing details on insurance expense by each type of coverage is provided on page two of this document.

III.I.9.a The Company maintains a self-insured retention for general liability, auto, and property coverages, and has a self-insured retention for workers' compensation and cyber coverages. The Company procures excess third-party coverage as detailed on the next page.

III.I.9.b The Company currently has $268,937 booked as reserves for ongoing workers' compensation claims. The Company has no other reserves booked.

III.I.9.c Insurance expense for the FPFTY has been calculated using a compound annual growth rate based on actuals from FY2023 to FY2025.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.9 (Continued)

Policy	Allocated Premium for HTY (FY 25)	Estimated Premium for FTY (FY 26)	Estimated Premium for FPFTY (TME 10/31/27)	Coverages
Directors & Officers Liability	113,240	124,372	136,598	Provides protection for Directors and Officers if sued as individuals for breach of corporate duties. Includes entity coverage to protect the company.
Excess Liability	516,013	566,737	622,447	Provides excess liability coverage above the corporate self-insured retention.
Fiduciary Insurance	46,697	51,288	56,329	Provides coverage for claims alleging improper advice/errors/omissions in administration of employee benefit plans.
Energy Package	24,646	27,068	29,729	Provides coverage for Stored Gas.
Workers' Compensation (excess)	58,540	64,294	70,615	Provides excess workers compensation coverage, over and above corporate self-insured retention.
Professional Liability	2,697	2,963	3,254	Provides professional liability coverage for lawyers directly employed by National Fuel Gas.
Crime	3,953	4,342	4,769	Provides coverage for employee dishonesty, messenger and independent contractor dishonesty, robbery, burglary an embezzlement. Social fraud coverage included.
Executive Risk	165	182	200	Provides coverage for various insurance protection to executives.
Property	93,648	102,853	112,964	Provides coverage for risk of loss of real property excess the corporate self-insured retention.
Auto Insurance	7,930	8,710	9,566	Provides auto coverage for limited number of company vehicles where drivers have additional driving privileges.
Excess Liability	6,733	7,394	8,121	Provides coverage for punitive damage claims.
Cyber Insurance	119,119	130,828	143,689	Provides data, privacy and security breach as well as business interruption coverage excess the corporate self-insured retention.
Bonds	13,881	15,246	16,744	Bond expenses
Broker Service Agreement	19,212	21,101	23,175	Broker services to assist with corporate insurance program
Other	(5,395)	(5,925)	(6,508)	Includes insurance policy credits and miscellaneous expenses
Total Expense	1,021,080	1,121,451	1,231,690	

Prepared by or under the supervision of: A. Formato

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.10

Request:

For the HTY, the FTY and the FPFTY, show the amounts paid or claimed for INDUSTRY ORGANIZATIONS INCLUDED IN THE COST OF SERVICE ALONG WITH A DESCRIPTION OF EACH PAYEE ORGANIZATION.

Response:

The table below shows the amounts and descriptions of industry organizations of which the Company is a member. The Company assumes that the FTY and FPFTY expenses remain consistent with the HTY.

	HTY	FTY	FPFTY	Description
Chambers of Commerce	$ 3,430	$ 3,430	$ 3,430	Chambers of Commerce for local municipalities within the service territory of the Company
Economic Development	16,579	16,579	16,579	Builders associations and other corporations focused on providing economic growth and betterment to local communities
Associations	214,258	214,258	214,258	Industry and professional associations related to the energy sector, professional associations and community involvement
	$ 234,266	$ 234,266	$ 234,266	

Prepared by or under the supervision of: Anthony Formato

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-I-Operating Expenses
Delivered on January 28, 2026

III-I.11

Request:

Submit costs claimed for recovery in the FTY associated with cancelled construction projects or obsolete inventory. Separately identify all of the following:

III.I.11.a Projects (including employee costs broken down by payroll and benefits) or inventory.
III.I.11.b All other expense categories.
III.I.11.c Related amounts and explain the reason for the cancellation or obsolescence.

Response:

There are no costs in the FTY forecast for canceled construction projects or obsolete inventory. During the HTY, there were no cancelled construction projects and the only obsolete inventory was a $8.09 clamp.

Prepared by or under the supervision of: Anthony Formato

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.1

Request:

Provide all of the following information for employee counts for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY:

III.J.1.a Actual and projected month-end employee counts by union, nonunion and temporary employee categories.
III.J.1.b Explanation of any material changes in employee counts.

Response (III.J.1.a):
Please see Attachments 1-5 (III.J.1.a)_Employee Counts for the union and nonunion employee counts for the HTY the 2 years preceding the HTY, the FTY and the FPFTY. National Fuel Gas Distribution Corporation does not have a temporary workforce.

Response (III.J.1.b):

There were no material changes in employee counts.

Prepared by or under the supervision of: Valerie L. Hawthorn Wagner

	10/2022	11/2022	12/2022	1/2023	2/2023	3/2023	4/2023	5/2023	6/2023	7/2023	8/2023	9/2023
Union	203	205	205	207	204	202	202	200	198	199	202	205
Non-Union	215	219	214	213	211	223	222	221	220	223	219	220
Temporary	0	0	0	0	0	0	0	0	0	0	0	0
Total	418	424	419	420	415	425	424	421	418	422	421	425

Attachment 2 (III.J.1.a)
(10/1/23-9/30/24)

	10/2023	11/2023	12/2023	1/2024	2/2024	3/2024	4/2024	5/2024	6/2024	7/2024	8/2024	9/2024
Union	206	207	206	207	210	209	204	205	204	204	205	203
Non-Union	229	229	225	232	234	236	238	236	237	234	233	233
Temporary	0	0	0	0	0	0	0	0	0	0	0	0
Total	435	436	431	439	444	445	442	441	441	438	438	436

	10/2024	11/2024	12/2024	1/2025	2/2025	3/2025	4/2025	5/2025	6/2025	7/2025	8/2025	9/2025
Union	204	210	210	209	206	207	206	208	211	211	210	210
Non-Union	231	231	232	239	237	235	235	235	237	234	228	226
Temporary	0	0	0	0	0	0	0	0	0	0	0	0
Total	435	441	442	448	443	442	441	443	448	445	438	436

Attachment 4 (III.J.1.a)
FTY (10/1/25-9/30/26)

	10/2025	11/2025	12/2025	1/2026	2/2026	3/2026	4/2026	5/2026	6/2026	7/2026	8/2026	9/2026
Union	204	210	210	212	212	212	212	212	212	212	212	212
Non-Union	231	230	230	231	231	231	231	231	232	232	232	232
Temporary	0	0	0	0	0	0	0	0	0	0	0	0
Total	435	440	440	443	443	443	443	443	444	444	444	444

Attachment 5 (III.J.1.a)
FPFTY (10/1/26-9/30/27)

	10/2026	11/2026	12/2026	1/2027	2/2027	3/227	4/2027	5/2027	6/2027	7/2027	8/2027	9/2027
Union	215	215	215	215	215	215	215	215	215	215	215	215
Non-Union	235	235	235	235	235	235	235	235	235	235	235	235
Temporary	0	0	0	0	0	0	0	0	0	0	0	0
Total	450	450	450	450	450	450	450	450	450	450	450	450

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.2

Request:

Provide all of the following payroll expense information, by union, nonunion and temporary employee categories:

III.J.2.a	Total annual payroll and overtime for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY.
III.J.2.b	Percentage and annual amount of payroll expense increases for the HTY, the FTY and the FPFTY. For increases not attributable to routine cost of living wage rate increases or union contracts, provide the percentage and annual amount of payroll expense increases for the 2 years immediately preceding the HTY.
III.J.2.c	Percentage and annual amount of payroll expense increases attributable to incentive plans or bonuses for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY.
III.J.2.d	Dates and percentages of pay increases for the 2 years immediately preceding the HTY in the same format for test year data provided in response to previously listed J.2.c.
III.J.2.e	Document(s) or statement(s) verifying that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses) for the HTY.
III.J.2.f	Document(s) or statement(s) showing that the verification shown in J.2.e will be conducted for the FTY and the FPFTY. Indicating the procedures for addressing any material differences between estimated expenses and actual expenses for the FTY and the FPFTY.
III.J.2.g	Copy of incentive compensation and bonus compensation plan documents.

Response:

III.J.2.a Please see summary on page 2 of this document for detail on the HTY and the preceding 2 years. Please refer to National Fuel Exhibit ATF-4 for detailed support on the FYT and FPFTY.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.2 (continued)

Total Payroll Attributable to PA Employees			
All Expense Types			
Classification	**FY23**	**FY24**	**FY25 (HTY)**
Non-Supervisory Wages			
2154 PA Suppl 93-2003	$ 77,702	$ 78,248	$ 79,120
Excluded	654,498	578,216	484,925
IBFO Local 22 Supplemental	5,961,186	6,129,358	6,396,312
Local 2154 PA New Supplemental	6,874,728	7,100,233	7,364,036
Local 2154 PA Production	263,228	250,948	236,144
Local 22 Firemen/Oilers	182,209	110,668	80,392
PA Non-Union Hourly	4,457,195	5,070,819	5,213,866
Total Salaries			
Supervisory (including Variable Pay)	11,108,576	13,290,895	14,647,524
Executive Compensation			
Executive Salaries	597,250	647,250	479,208
Executive Bonus	318,000	313,000	355,000
Other Annualized Payroll			
Temporary Payroll (Summer Help/Interns)	33,266	23,850	46,534
Payroll not subject to wage increases	420,402	335,420	270,228
Overtime - Total for All Nonsalaried Employees	1,453,526	1,242,618	1,319,913
Total PAD Payroll	$ 32,401,767	$ 35,171,523	$ 36,973,199

III.J.2.b Please refer to RR-28 for the HTY and preceding 2 years raise information. The assumed raises for the FTY and FPFTY can be found in National Fuel Exhibit ATF-4.

III-J.2 (continued)

III.J.2.c Please see below table for detail on the HTY and the 2 years preceding the HTY. Please refer to National Fuel Exhibit ATF-4 for detailed support on the FTY and FPFTY. The below amounts represent the actual cash payments made in the fiscal year related to the prior fiscal year's results.

PAD Net O&M Labor			
Incentive/Bonus Cash Payments			
	FY23	**FY24**	**FY25**
Executive Bonus	$ 879,832	$ 769,322	$ 779,752
O&M Variable Pay	$ 602,865	$ 1,283,696	$ 1,315,708

III.J.2.d Please refer to RR-28 for the HTY and preceding 2 year raise information. The assumed raises for the FTY and FPFTY can be found in National Fuel Exhibit ATF-4.

III.J.2.e Please refer to National Fuel Exhibit ATF-4 for detailed support.

III.J.2.f Please refer to National Fuel Exhibit ATF-4 for detailed support.

III.J.2.g Please refer to RR-27 for a copy of the Company's annual at risk compensation plan documents. Additionally, please refer to National Fuel Exhibit VLH-1 for a copy of the annual cash bonus program (Variable Pay) documents.

Prepared by or under the supervision of: Anthony Formato

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.3

Request:

Provide all of the following employee benefit information by union, nonunion and temporary employee categories:

III.J.3.a Actual and projected expenses, by benefit type, for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY, separately identifying specific benefits and costs for executives and officers.

III.J.3.b Total annual insurance premiums for each type of employee insurance coverage for the HTY, the FTY and the FPFTY, indicating whether the public utility is self-insured or third-party-insured.

III.J.3.c Explanation of any projected increases in employee insurance expenses for the FTY and the FPFTY.

III.J.3.d Actual and projected total annual contributions by employees for insurance coverage for the HTY, the FTY and the FPFTY.

Response:

III.J.3.a Please see National Fuel Exhibit MPW-1 and note that, where possible, benefit costs have been broken down by employee type.

III.J.3.b Please see National Fuel Exhibit MPW-1 and note that hospitalization (including prescription drug coverage) is self-insured, and group life insurance is third-party-insured.

III.J.3.c For medical and prescription insurance, a trend rate is established based on rolling twelve month claims data in which the rolling twelve month average claims per enrolled participant at the end of the HTY is compared to the rolling twelve month average claims per enrolled participant at the beginning of the HTY. This trend rate is then applied to the estimated claims per enrolled participant from HTY to FTY and FPFTY. These trend rates are shown on National Fuel Exhibit No. MPW-1 Pages 5 and 6. In addition, expected changes in participant counts are also taken into consideration. For life insurance (including AD&D), since the Company has entered into a multi-year rate agreement with the carrier, the only expected increases are due to increases in expected participants.

III.J.3.d Please see National Fuel Exhibit MPW-1.

Prepared by or under the supervision of: Michael P. Weidner

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.4

Request:

Provide capitalized percentages and amounts of payroll and employee benefit expense for the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY.

Response:

	TME 9/30/2023	TME 9/30/2024	HTY	FTY	FPFTY
Operating & Maintenance (O&M) Labor	76.48%	74.10%	74.49%	75.02%	75.02%
Construction & Retirements (CAR) Labor	11.00%	12.42%	11.71%	11.71%	11.71%
Other Income & Deductions (OID) Labor	0.08%	0.09%	0.12%	0.10%	0.10%
Undistributed (UND) Labor	1.69%	1.55%	2.47%	1.90%	1.90%
Intercompany Expense (ITC) Labor	10.75%	11.84%	11.21%	11.27%	11.27%
Total	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Operating & Maintenance (O&M) Labor	$ 31,338,281	$ 32,263,511	$ 34,569,322	$ 32,723,705	$ 32,723,705
Construction & Retirements (CAR) Labor	$ 4,509,309	$ 5,407,026	$ 5,435,179	$ 5,117,171	$ 5,117,171
Other Income & Deductions (OID) Labor	$ 32,699	$ 40,017	$ 53,712	$ 42,142	$ 42,142
Undistributed (UND) Labor	$ 691,184	$ 674,350	$ 1,148,400	$ 837,978	$ 837,978
Intercompany Expense (ITC) Labor	$ 4,405,838	$ 5,157,060	$ 5,201,942	$ 4,921,613	$ 4,921,613
Total	$ 40,977,311	$ 43,541,963	$ 46,408,555	$ 43,642,610	$ 43,642,610

Note: the percentages and amounts above are based on net labor, and include the impact of loaned/borrowed labor between the Company and its affiliates. In addition, the FTY $s and FPFTY %s are based on 3-Year averages. Please note that O&M% of the Company's labor of 73.14%, which is used in the Benefits and Labor exhibits, are specific to the Company's employees and do not include the impact of loaned or borrowed labor

Prepared by or under the supervision of:

Michael P. Weidner

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.5

Request:

If deferred compensation is a part of the payroll and employee benefit expense claim, provide the actual and projected annual total of any deferred income paid to employees in the HTY, the 2 years immediately preceding the HTY, the FTY and the FPFTY.

Response:

Deferred compensation is not part of the payroll and employee benefits claims.

Prepared by or under the supervision of: Michael P Weidner

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.6

Request:

Provide all of the following pension information for the HTY, the FTY and the FPFTY:

III.J.6.a Total annual pension expense claimed.
III.J.6.b Method used to develop the pension plan claim.
III.J.6.c Breakdown between capitalized and expensed pension amounts.
III.J.6.d Actual cash pension contribution amounts for the HTY and 2 years immediately preceding the HTY, and projected cash pension contributions for the FTY and the FPFTY.
III.J.6.e Most recent actuarial studies for the pension plan.
III.J.6.f Actuarial support, if any, for actual and projected pension cash contribution amounts for the FTY, the FPFTY and any additional future periods.
III.J.6.g Credit balance in the test year used to make the base rate claim. If not reflected in the claim, state why not.
III.J.6.h Copy of the pension funding policy.
III.J.6.i Copy of retirement plan documents.
III.J.6.j If the pension cost figures include any unfunded pension costs, state the unfunded portion.

Response:

III.J.6.a There is no requested pension expense rate recovery.
III.J.6.b Pension rate recovery is derived from forecasted contributions, and there are no forecasted contributions.
III.J.6.c There are no contributions in the HTY or forecasted contributions in the FTY or FPFTY, and there no requested rate recovery. As such, there is no breakdown between capitalized and expensed amounts.
III.J.6.d There were contributions of $971,989 and $2,325,957 during the 12 months ended 9/30/2024 and 9/30/2023, respectively. There are no contributions in the HTY or forecasted contributions for the FTY or FPFTY.
III.J.6.e Information related to actuarial studies is CONFIDENTIAL. The Company is providing CONFIDENTIAL Attachment III.6.e in a separately sealed envelope that is marked “CONFIDENTIAL”. 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

III.J.6.f There are no contributions for the FTY. At the time of the filing, there is no requested rate recovery, as there were no projected contributions for the FTY, FPFTY or additional future periods. As such, this is not applicable.

III.J.6.g Based on the responses above, there is no credit balance that is part of a base rate claim.

III.J.6.h National Fuel Gas Company's ("NFG's") policy is to fund the Retirement Plan ("Plan") with 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 calculation of NFG's annual cash contribution to the Plan requires the extensive use of assumptions including, but not limited to, projections of future discount rates, returns on plan assets, compensation levels, mortality, and employee turnover. To assist it in developing reasonable estimates of prospective pension contributions, NFG utilizes the services of Mercer Human Resource Consulting ("Mercer"), its outside actuarial consultant. Working with NFG's personnel, Mercer prepares a report annually that analyzes past financial results, evaluates current and future economic conditions and quantifies a range of amounts that NFG may contribute for pensions in a given year. The low end of the range represents the minimum contribution necessary to comply with the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The top end of the range represents the maximum pension contribution that is deductible on a current basis under the Internal Revenue Code.

Using this information NFG determines the amount it will fund for a given year. In making that determination, NFG considers, among other things, the funded status of the plan, the current and expected return on the plan's investments, the level of cash expected to flow out of the plan in the form of retiree benefits, and estimates of future minimum funding requirements. The amount of the contribution is then allocated to each portion of the NFG's system, including the Company, on the basis of normal pension cost (that is, based upon each subsidiary's share of the pension plan's service and interest cost).

III.J.6.i Information related to retirement plan documents is CONFIDENTIAL. The Company is providing CONFIDENTIAL Attachment III.6.i in a separately sealed envelope that is marked "CONFIDENTIAL". 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

III.J.6.j Not applicable.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.7

Request:

Provide for other post-employment benefits expense (OPEB) all of the following:

III.J.7.a Actual and projected OPEB expenses for the HTY, the FTY and the FPFTY.
III.J.7.b Explanation of the basis for the claim, for example, accrual, pay-as-you-go, some other method, or combination of bases.
III.J.7.c Most recent actuarial studies for OPEBs.
III.J.7.d Documentation necessary to support the claimed amounts.

Response:

III.J.7.a There were no expenses for the HTY and there are no forecasted expenses for the FTY or FPFTY. As such, there is no requested rate recovery.
III.J.7.b There is no requested rate recovery, so this is not applicable
III.J.7.c Please see attached.
III.J.7.d There is no requested rate recovery, so this is not applicable.

Prepared by or under the supervision of: Michael P Weidner

Mercer

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ASC 715 (US GAAP) Actuarial Valuation Report as of September 30, 2025

National Fuel Gas Company Postretirement Benefits

National Fuel Gas Company
November 4, 2025

Contents

1. Highlights 1

2. Accounting information 6

3. Plan assets 24

4. Basis of valuation 32

Appendix A: NPPBC for fiscal year ending September 30, 2025 by division and employment status

Appendix B: Reconciliation of funded status as of September 30, 2025 by division and employment status

Section 1

Highlights

This report presents the results under US accounting standards for the National Fuel Gas Company postretirement medical and life insurance plans for management's use in the preparation of the Company's financial statements for the accounting period October 1, 2024 through September 30, 2025.

Section 2 presents the basic valuation results and disclosures, including the components of the net periodic postretirement benefit cost (NPPBC) and a reconciliation of the financial information. **Section 3** presents information regarding plan assets. **Section 4** describes the actuarial basis on which the results of an application of the standards are founded.

The other comprehensive income/(loss) items for the fiscal year ending September 30, 2025 due to plan changes and net gain/(loss) arising during the year were $0 and $(19,722,202), respectively. The sources of the net loss are described in Section 2.4.

For the fiscal year ending September 30, 2025, reclassification adjustments of other comprehensive income/(loss) recognized as components of NPPBC consist of $(428,689) of prior service cost/(credit) and $37,012 of net loss/(gain).

The total other comprehensive income/(loss) for the fiscal year ending September 30, 2025 is $(20,113,879).

This valuation reflects the impact of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003.

Summary of principal plan results

	Fiscal year ending	
	September 30, 2025	September 30, 2024
Service cost with interest to end of year	$ 518,981	$ 434,446
Net periodic postretirement benefit cost/(income)	(11,515,835)	(13,341,794)
Estimated pay-as-you-go cost	24,040,094	23,547,335

	Fiscal year ending	
	September 30, 2025	September 30, 2024
Accumulated postretirement benefit obligation (APBO)		
Inactives	$ 283,976,937	$ 272,096,832
Actives fully eligible	34,719,004	34,995,147
Actives not yet fully eligible	11,887,766	13,932,887
Total	$ 330,583,707	$ 321,024,866
Fair value of assets	496,105,580	496,064,799
Unfunded APBO	$ (165,521,873)	$ (175,039,933)

	Fiscal year ending	
	September 30, 2025	September 30, 2024
Number of participants in the medical valuation		
Inactives	1,904	1,960
Actives	180	212
Total	2,084	2,172

Important notices

Mercer has prepared this report exclusively for National Fuel Gas Company. Subject to this limitation, National Fuel Gas Company may direct that this report be provided to its auditors in connection with an audit of its financial statements. Mercer is not responsible for use of this report by any other party.

The only purpose of this report is to present Mercer's actuarial estimates of liabilities as of September 30, 2025 for the National Fuel Gas Company postretirement medical and life insurance benefits for National Fuel Gas Company to incorporate, as it deems appropriate, in its financial statements under US accounting standards.

This report may not be used for any other purpose. Mercer is not responsible for the consequences of any unauthorized use. Its contents may not be modified, incorporated into or used in other material, sold or otherwise provided, in whole or in part, to any other person or entity without Mercer's permission.

This report was prepared in accordance with generally accepted actuarial principles and procedures. The results reported herein are based on the assumptions and methods described in Section 4 of this report. The actuarial assumptions were selected by National Fuel Gas Company. Based on the information provided to us, we believe that the actuarial assumptions are reasonable for the purposes described in this report.

All parts of this report, including any documents incorporated by reference, are integral to understanding and explaining its contents. No part may be taken out of context, used, or relied upon without reference to the report as a whole.

Decisions about benefit changes, granting new benefits, investment policy, funding policy, benefit security, and/or benefit-related issues should not be made solely on the basis of this valuation, but only after careful consideration of alternative economic, financial, demographic, and societal factors, including financial scenarios that assume future sustained investment losses.

National Fuel Gas Company is ultimately responsible for selecting the plan's accounting policies, methods, and assumptions. The policies, methods, and assumptions used for the valuation are described in Section 4 of this report. National Fuel Gas Company is solely responsible for communicating to Mercer any changes required to the policies, methods, or assumptions.

National Fuel Gas Company is solely responsible for selecting the plan's investment policies, asset allocations, and individual investments. The Mercer consultants who prepared this report have not provided any investment advice to National Fuel Gas Company.

This report is based on our understanding of applicable law and regulations as of the valuation date. Mercer is not an accountant or auditor and is not responsible for the interpretation of, or compliance with, accounting standards. Citations to and descriptions of accounting standards provided in this report are for reference purposes only. Mercer is not a law firm and this analysis is not intended to be a legal opinion. National Fuel Gas Company should consider securing the advice of legal counsel with respect to any legal matters related to this document and any attachments.

To prepare this report, we have used Mercer's suite of proprietary valuation software and tools. The purpose of a valuation is to measure the plan's liabilities, reflecting the applicable census data and provisions and using the methods and assumptions selected by National Fuel Gas Company based on

the applicable laws, regulations, and other guidance in effect as of the measurement date. We have relied on the experts who developed each of the following:

- Mercer's portfolio return calculator
- Mercer's capital market assumptions
- Mercer's yield curve models
- Mercer's retiree medical trend model
- Mercer's retiree aging model

The first three tools were used in setting the discount rate and in evaluating the reasonableness of the economic assumptions, such as the expected rate of return on plan assets. The final two tools were used in developing the trend table and in developing the aging table.

Actuarial Standard of Practice No. 56 requires the actuary to identify and disclose any material inconsistencies among actuarial assumptions, and, for assumptions that are not prescribed by applicable law, the reason for such inconsistencies. To our knowledge, there are no material inconsistencies in assumptions.

National Fuel Gas Company should notify Mercer promptly after receipt of this report if it disagrees with anything contained herein or is aware of any information that would affect the results of the valuation that has not been communicated to Mercer or incorporated herein. This report will be deemed final and acceptable to National Fuel Gas Company unless such notice is promptly provided to Mercer.

Professional qualifications

We are available to answer any questions on the material contained in this report or to provide explanations or further detail as may be appropriate. Collectively, the undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report. We are not aware of any direct or material indirect financial interest or relationship, including investment consulting or other services provided to National Fuel Gas Company by the actuaries signing this report that could create a conflict or impair the objectivity of this work. To the extent that other Mercer professionals have provided investment services to National Fuel Gas Company, we do not believe those services would result in a conflict of interest nor affect the objectivity of this work.



November 4, 2025

Emily Taddeo, Principal, FSA, EA

Date

Mercer (US) LLC
70 Linden Oaks, Suite 310
Rochester, New York 14625
585 389 8700



November 4, 2025

Roshni Shah, Principal, ASA, MAAA

Date

Mercer (US) LLC
1717 Main Street
Dallas, Texas 75201
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Section 2

Accounting information

US accounting standards require that certain information about postretirement benefits other than pension benefits be disclosed in the footnotes to the sponsor's financial statements. The disclosures include a statement of the net periodic postretirement benefit cost, a reconciliation of the plan's funded status, a statement of assumptions and methods, and benefit payments expected to be paid in the next ten years. Presented in this section are illustrations of this information.

Section 2.1 Disclosure of net periodic postretirement benefit cost for fiscal year ending September 30, 2025

Section 2.2 Reconciliation of funded status

Section 2.3 Disclosure of sensitivity to changes in health care cost trend rates for fiscal year ending September 30, 2025

Section 2.4 Supporting documentation

A. Reconciliation of cumulative employer contributions in excess of net periodic postretirement benefit cost during fiscal year ending September 30, 2025
B. Determination of net (gain)/loss for fiscal year ending September 30, 2025
C. Effect of assumption changes for fiscal year ending September 30, 2025
D. Amortization of (gains)/losses applicable to entities other than NY Distribution Corporation for the period October 1, 2024 to September 30, 2025
E. Amortization of vintage (gains)/losses applicable to NY Distribution Corporation for the period October 1, 2024 to September 30, 2025
F. Amortization of prior service (credit)/cost for fiscal year ending September 30, 2025
G. Other changes recognized in other comprehensive income

Section 2.5 Employer disclosure information

Section 2.1: Net periodic postretirement benefit cost for fiscal year ending September 30, 2025

		Fiscal year ending September 30, 2025
1.	**Service cost**	$ 518,981
2.	**Interest cost**	$ 14,501,221
3.	**Actual return on assets**	
	a. Expected return	$ 26,144,360
	b. Asset (gain)/loss	2,650,462
	c. Actual return (a. – b.)	$ 23,493,898
4.	**Other NPPBC components**	
	a. Amortization of prior service (credit)/cost	$ (428,689)
	b. Amortization of (gain)/loss	37,012
	c. Deferral of asset (gain)/loss	2,650,462
	d. Total (a. + b. - c.)	$ (3,042,139)
5.	**Net periodic postretirement benefit cost** (1. + 2. – 3.c. + 4.d.)	**$ (11,515,835)**

Section 2.2: Reconciliation of funded status

		Fiscal year ending	
		September 30, 2025	September 30, 2024
1.	Accumulated postretirement benefit obligation	$ 330,583,707	$ 321,024,866
2.	Fair value of assets	496,105,580	496,064,799
3.	Funded status (2. – 1.)	$ 165,521,873	$ 175,039,933
4.	Net amount recognized	$ 165,521,873	$ 175,039,933
Amounts not yet reflected in net periodic postretirement benefit cost and included in accumulated other comprehensive income			
5.	Prior service credit/(cost)	$ 257,210	$ 685,899
6.	Accumulated gain/(loss)	(19,813,186)	(127,996)
7.	Accumulated other comprehensive income/(loss) (5. + 6.)	$ (19,555,976)	$ 557,903
8.	Cumulative employer contributions in excess of net periodic postretirement benefit cost	$ 185,077,849	$ 174,482,030
9.	**Net amount recognized in statement of financial position** (7. + 8.)	**$ 165,521,873**	**$ 175,039,933**

Section 2.3: Supporting documentation

Sensitivity to changes in health care cost trend rates for fiscal year ending September 30, 2025

	Valuation trend	Valuation trend +1%	Difference	% change
The aggregate of the service cost and interest cost	$ 15,020,202	$ 16,800,767	$ 1,780,565	11.85%
Accumulated postretirement benefit obligation as of September 30, 2025	$ 330,583,707	$ 362,507,371	$ 31,923,664	9.66%

	Valuation trend	Valuation trend -1%	Difference	% change
The aggregate of the service cost and interest cost	$ 15,020,202	$ 13,582,616	$ (1,437,586)	(9.57)%
Accumulated postretirement benefit obligation as of September 30, 2025	$ 330,583,707	$ 302,979,911	$ (27,603,796)	(8.35)%

Trend rate assumptions

Health care cost trend rates on eligible charges as of September 30, 2025	Medical		Prescription drug	Medicare Part B premium	Retiree drug subsidy
	Pre 65	Post 65			
Initial trend (2025)	7.25%	5.75%	11.75%	5.75%	4.00%
Ultimate trend	4.00%	4.00%	4.00%	4.00%	4.00%
Number of years to ultimate trend	25	25	25	25	25

Section 2.4: Supporting documentation

A. Reconciliation of cumulative employer contributions in excess of net periodic postretirement benefit cost

			Fiscal year ending September 30, 2025
1.	Cumulative employer contributions in excess of net periodic postretirement benefit cost at September 30, 2024	$	174,482,030
2.	Employer contributions during fiscal 2025		593,848
3.	Net periodic postretirement benefit (cost)/income for fiscal 2025		11,515,835
4.	Subsidy payment received		(1,513,864)
5.	**Cumulative employer contributions in excess of net periodic postretirement benefit cost at September 30, 2025** (1. + 2. + 3. + 4.)	**$**	**185,077,849**

The net contributions shown in item 2 above include funding contributions and benefit payments made by National Fuel Gas Company on a pay-as-you-go basis as follows:		
Contributions to trust	$	0
Benefits paid by employer on a pay-as-you-go basis		593,848
Total	$	593,848

B. Determination of net (gain)/loss for fiscal year ending September 30, 2025

Components of net (gain)/loss for fiscal year ending September 30, 2025		
1. Change in demographics/claims experience		
a. Projected APBO as of September 30, 2025	$	312,004,974
b. APBO as of September 30, 2025 before change in assumptions		322,507,932
c. (Gain)/loss from change in demographics/claims[1] (b. – a.)	$	10,502,958
2. Change in assumptions		
a. APBO as of September 30, 2025 before change in assumptions	$	322,507,932
b. APBO as of September 30, 2025 after change in assumptions		330,583,707
c. (Gain)/loss due to assumption changes (b. – a.)	$	8,075,775
3. Net benefit payments		
a. Expected net benefit payments for fiscal year ending September 30, 2025	$	24,040,094
b. Actual net benefit payments for fiscal year ending September 30, 2025		22,533,101
c. (Gain)/loss from benefit payments (b. – a.)	$	(1,506,993)
4. Investment results		
a. Expected return on assets for fiscal year ending September 30, 2025	$	26,144,360
b. Actual return on assets for fiscal year ending September 30, 2025		23,493,898
c. (Gain)/loss from investment results (a. – b.)	$	2,650,462

Summary of net (gain)/loss arising during 2025		
1. Change in demographics/claims experience	$	10,502,958
2. Change in assumptions		8,075,775
3. Net benefit payments		(1,506,993)
4. Investment results		2,650,462
Net (gain)/loss arising during 2025 (1. + 2. + 3. + 4.)	**$**	**19,722,202**

(Gain)/loss balance as of September 30, 2025		
1. (Gain)/loss balance as of September 30, 2024	$	127,996
2. Amount amortized during 2025		37,012
3. Net (gain)/loss arising during 2025		19,722,202
(Gain)/loss balance as of September 30, 2025 (1. – 2. + 3.)	**$**	**19,813,186**

[1] Reflects a loss of $4,077,506 due to demographic experience and a loss of $6,425,452 due to claims experience.

C. Effect of assumption changes for fiscal year ending September 30, 2025

The effective discount rate for determining the benefit obligation increased from 4.98% per annum as of September 30, 2024 to 5.30% per annum as of September 30, 2025. This assumption change decreased the APBO by $9,913,263 as of the end of the period. Effective September 30, 2025, the mortality improvement projection scale assumption was updated to reflect the publication of additional mortality data. This assumption change decreased the APBO by $243,484 as of the end of the period. Effective September 30, 2025, the trend assumption was updated to better reflect anticipated experience. This assumption change increased the APBO by $18,232,522 as of the end of the period.

D. Amortization of (gains)/losses applicable to entities other than NY Distribution Corporation for the period October 1, 2024 to September 30, 2025

			Total	PA Distribution	Supply	SRC	Parent	Empire Pipeline	Midstream
1.	**Accumulated postretirement benefit obligation (APBO)**	$	142,264,070	57,874,500	80,878,458	1,712,928	1,614,830	0	183,354
2.	**Fair value of plan assets**	$	215,539,005	106,314,575	109,224,430	0	0	0	0
3.	**Prior service (credit)/cost**	$	(282,708)	(116,204)	(162,298)	(3,702)	(504)	0	0
4.	**Cumulative employer contributions in excess of net periodic postretirement benefit cost**	$	93,313,270	61,532,824	36,237,633	(1,969,886)	(2,041,074)	(7,712)	(438,515)
5.	**Unrecognized (gain)/loss** (1. – 2. – 3. + 4.)	$	20,321,043	13,208,953	8,053,959	(253,256)	(425,740)	(7,712)	(255,161)
6.	**Market-related value of plan assets (MRV)**	$	215,539,005	106,314,575	109,224,430	0	0	0	0
7.	**Excess of fair value over market-related value** (2. – 6.)		0	0	0	0	0	0	0
8.	**Unrecognized (gain)/loss potentially subject to amortization** (5. + 7.)			13,208,953	8,053,959	(253,256)	(425,740)	(7,712)	(255,161)
9.	**Corridor (calculated separately for union and nonunion based on 10% of the larger of APBO or MRV)**			10,631,458	10,922,443	171,293	161,483	0	18,335
10.	**Unrecognized (gain)/loss subject to amortization**[2]			3,435,261	1,317,990	(81,963)	(264,257)	(7,712)	(236,826)
11.	**Average future service of active participants**			4.06	4.06	4.06	4.06	4.06	4.06
12.	**Weighted amortization amount** (10. ÷ 11.)	**$**	**1,025,244**	**846,123**	**324,628**	**(20,188)**	**(65,088)**	**(1,900)**	**(58,331)**

[2] Generally, this is the excess of the absolute value of 8. over 9. However, the unrecognized (gain)/loss subject to amortization is determined separately for collectively and non-collectively bargained employees, which can produce a different result. See Appendix A for additional details.

E. Amortization of vintage (gains)/losses applicable to NY Distribution Corporation for the period October 1, 2024 to September 30, 2025

	Summary for fiscal year 2025		
	Balance at beginning of period	Amount recognized	Balance at end of period
Prior vintage year	$ 1,830,358	1,830,358	$ 0
Vintage year 1	7,738,368	3,869,186	3,869,182
Vintage year 2	(12,999,293)	(4,333,099)	(8,666,194)
Vintage year 3	(3,194,472)	(798,618)	(2,395,854)
Vintage year 4	10,870,194	2,174,039	8,696,155
Vintage year 5	(865,995)	(144,333)	(721,662)
Vintage year 6	(28,132,320)	(4,018,903)	(24,113,417)
Vintage year 7	1,565,223	195,653	1,369,570
Vintage year 8	(5,580,399)	(620,044)	(4,960,355)
Vintage year 9	8,575,289	857,529	7,717,760
Vintage year 10	N/A	N/A	9,614,932
Total	**$ (20,193,047)**	**(988,232)**	**$ (9,589,883)**

The base associated with vintage year 10 was established as of September 30, 2025, the base associated with vintage year 9 was established as of September 30, 2024, etc.

F. Amortization of prior service (credit)/cost for fiscal year ending September 30, 2025

Description	Amortization period			Balances		Payment
	Date created	Initial years	Years left	Initial	Outstanding	
Prior service (credit)/cost						
Plan amendment – 2011	10/1/2011	14.60	0.60	$ (6,258,856)	$ (257,210)	$ (257,210)
Total				**$ (6,258,856)**	**$ (257,210)**	**$ (257,210)**

Prior service (credit)/cost amount		
1.	Amount of base	$ (6,258,856)
2.	Amortization period	14.60 years
3.	Effective date	10/01/2011

Amortization schedule

Year	Beginning balance	Amortization amount	Ending balance
2011	$ 0	$ 0	$ (6,258,856)
2012	(6,258,856)	(428,689)	(5,830,167)
2013	(5,830,167)	(428,689)	(5,401,478)
2014	(5,401,478)	(428,689)	(4,972,789)
2015	(4,972,789)	(428,689)	(4,544,100)
2016	(4,544,100)	(428,689)	(4,115,411)
2017	(4,115,411)	(428,689)	(3,686,722)
2018	(3,686,722)	(428,689)	(3,258,033)
2019	(3,258,033)	(428,689)	(2,829,344)
2020	(2,829,344)	(428,689)	(2,400,655)
2021	(2,400,655)	(428,689)	(1,971,966)
2022	(1,971,966)	(428,689)	(1,543,277)
2023	(1,543,277)	(428,689)	(1,114,588)
2024	(1,114,588)	(428,689)	(685,899)
2025	(685,899)	(428,689)	(257,210)
2026	(257,210)	(257,210)	0

G. Other changes recognized in other comprehensive income

	Fiscal year ending September 30, 2025	Fiscal year ending September 30, 2024
Prior service cost/(credit) arising during period	$ 0	$ 0
Net loss/(gain) arising during period	19,722,202	16,301,573
Amortizations		
Prior service (cost)/credit	428,689	428,689
(Loss)/gain	(37,012)	2,266,499
Total recognized in other comprehensive (income)/loss	**$ 20,113,879**	**$ 18,996,761**
Total recognized in NPPBC and other comprehensive (income)/loss	**$ 8,598,044**	**$ 5,654,967**

Section 2.5: Employer disclosure information

	Fiscal year ending September 30, 2025	Fiscal year ending September 30, 2024
Change in benefit obligation		
Benefit obligation at beginning of period	$ 321,024,866	$ 274,278,704
Service cost	518,981	434,446
Interest cost	14,501,221	15,560,929
Plan participants' contributions	3,597,332	3,401,115
Retiree drug subsidy receipts[3]	1,513,864	1,207,655
Actuarial (gain)/loss	17,071,740	54,441,980
Amendments	0	0
Special termination benefits	0	0
Benefits paid	(27,644,297)	(28,299,963)
Benefit obligation at end of period	**$ 330,583,707**	**$ 321,024,866**
Change in plan assets		
Fair value of plan assets at beginning of period	$ 496,064,799	$ 455,702,334
Actual return on plan assets	23,493,898	64,782,388
Employer contributions	593,848	478,925
Plan participants' contributions	3,597,332	3,401,115
Benefits paid	(27,644,297)	(28,299,963)
Fair value of assets at end of period	**$ 496,105,580**	**$ 496,064,799**
Funded status	**$ 165,521,873**	**$ 175,039,933**
Amounts recognized[4] in the statement of financial position consist of		
Noncurrent assets	$ 169,227,570	$ 178,551,045
Current liabilities	(224,452)	(220,156)
Noncurrent liabilities	(3,481,245)	(3,290,956)
Net amount recognized at year-end	**$ 165,521,873**	**$ 175,039,933**

[3] National Fuel Gas Company recognizes Retiree Drug Subsidy (RDS) receipts as they are received.

[4] Amounts are determined on a company by company basis and then aggregated.

	Fiscal year ending September 30, 2025	Fiscal year ending September 30, 2024
Amounts not yet reflected in net periodic benefit cost and included in accumulated other comprehensive income/(loss)		
Transition asset/(obligation)	$ 0	$ 0
Prior service credit/(cost)	257,210	685,899
Accumulated gain/(loss)	(19,813,186)	(127,996)
Accumulated other comprehensive income/(loss)	**$ (19,555,976)**	**$ 557,903**
Cumulative employer contributions in excess of NPPBC	185,077,849	174,482,030
Net amount recognized in statement of financial position	**$ 165,521,873**	**$ 175,039,933**

Weighted-average assumptions used to determine benefit obligations as of September 30		
Effective discount rate	5.30%	4.98%
Average rate of compensation increase	N/A	N/A
	See Exhibit A	See Exhibit B
Components of net periodic benefit cost		
Service cost	$ 518,981	$ 434,446
Interest cost	14,501,221	15,560,929
Expected return on plan assets	(26,144,360)	(26,641,981)
Amortization of transition (asset)/obligation	0	0
Amortization of prior service (credit)/cost	(428,689)	(428,689)
Amortization of actuarial (gain)/loss	37,012	(2,266,499)
Net periodic benefit cost	**$ (11,515,835)**	**$ (13,341,794)**

Weighted-average assumptions used to determine net periodic postretirement benefit cost		
Effective discount rate for benefit obligation	4.98%	5.99%
Effective rate for interest on benefit obligation	4.69%	5.93%
Effective discount rate for service cost	5.21%	5.99%
Effective rate for interest on service cost	5.14%	6.01%
Expected long-term rate of return on plan assets	5.40%	6.00%
Average rate of compensation increase	N/A	N/A
Health care trend rates	See Exhibit B	See Exhibit C

	Fiscal year ending September 30, 2025	Fiscal year ending September 30, 2024
Expected cash flows		
Expected employer contributions for fiscal year ending September 30, 2026	$ 224,452	
Expected future benefit payments, net of retiree contributions and Medicare subsidy receipts, for fiscal year ending:		
September 30, 2026	$ 25,339,394	
September 30, 2027	25,981,651	
September 30, 2028	26,482,955	
September 30, 2029	26,767,306	
September 30, 2030	26,837,918	
Next five years	127,760,656	
Expected Medicare subsidy receipts for fiscal year ending:		
September 30, 2026	$ (1,559,756)	
September 30, 2027	(1,574,137)	
September 30, 2028	(1,576,905)	
September 30, 2029	(1,576,656)	
September 30, 2030	(1,568,152)	
Next five years	(7,535,970)	
Effect of one percentage point change in the assumed health care cost trend rates		
One percentage point increase		
Effect on total of service and interest cost components	$ 1,780,565	$ 1,676,000
Effect on postretirement benefit obligation	31,923,664	32,128,111
One percentage point decrease		
Effect on total of service and interest cost components	$ (1,437,586)	$ (1,408,162)
Effect on postretirement benefit obligation	(27,603,796)	(27,699,518)

	Fiscal year ending September 30, 2025	Fiscal year ending September 30, 2024
Cumulative employer contributions in excess of net periodic benefit cost		
Amount as of beginning of year	$ 174,482,030	$ 161,868,966
Net periodic benefit (cost)/income for year	11,515,835	13,341,794
Employer contributions made in fiscal year	593,848	478,925
Subsidy payments received	(1,513,864)	(1,207,655)
Amount as of end of year	**$ 185,077,849**	**$ 174,482,030**
Reconciliation of prior service cost/(credit)		
Amount at beginning of year	$ (685,899)	$ (1,114,588)
Amortization	428,689	428,689
Amount arising during year due to plan change	0	0
Amount at end of year	**$ (257,210)**	**$ (685,899)**
Reconciliation of net loss/(gain)		
Amount at beginning of year	$ 127,996	$ (18,440,076)
Amortization	(37,012)	2,266,499
Obligation loss/(gain) during year	17,071,740	54,441,980
Asset loss/(gain) during year	2,650,462	(38,140,407)
Amount at end of year	**$ 19,813,186**	**$ 127,996**

Exhibit A – Trend rates for determining the benefit obligation at September 30, 2025

	Medical				
Year	Pre-65	Post-65	Drug	Medicare Part B	Retiree drug subsidy
2025	7.25%	5.75%	11.75%	5.75%	4.00%
2026	6.91	5.62	10.76	5.62	4.00
2027	6.56	5.49	9.78	5.49	4.00
2028	6.22	5.36	8.79	5.36	4.00
2029	5.88	5.23	7.81	5.23	4.00
2030	5.53	5.11	6.82	5.11	4.00
2031	5.19	4.98	5.83	4.98	4.00
2032	4.85	4.85	4.85	4.85	4.00
2033	4.80	4.80	4.80	4.80	4.00
2034	4.75	4.75	4.75	4.75	4.00
2035	4.71	4.71	4.71	4.71	4.00
2036	4.66	4.66	4.66	4.66	4.00
2037	4.61	4.61	4.61	4.61	4.00
2038	4.57	4.57	4.57	4.57	4.00
2039	4.52	4.52	4.52	4.52	4.00
2040	4.47	4.47	4.47	4.47	4.00
2041	4.42	4.42	4.42	4.42	4.00
2042	4.38	4.38	4.38	4.38	4.00
2043	4.33	4.33	4.33	4.33	4.00
2044	4.28	4.28	4.28	4.28	4.00
2045	4.24	4.24	4.24	4.24	4.00
2046	4.19	4.19	4.19	4.19	4.00
2047	4.14	4.14	4.14	4.14	4.00
2048	4.09	4.09	4.09	4.09	4.00
2049	4.05	4.05	4.05	4.05	4.00
2050+	4.00	4.00	4.00	4.00	4.00

Exhibit B – Trend rates for determining the benefit obligation at September 30, 2024 and the net periodic postretirement benefit cost for 2025

Year	Medical		Drug	Medicare Part B	Retiree Drug Subsidy
	Pre-65	Post-65			
2024	6.25%	5.75%	10.25%	5.75%	4.00%
2025	6.04	5.62	9.47	5.62	4.00
2026	5.84	5.48	8.70	5.48	4.00
2027	5.63	5.35	7.92	5.35	4.00
2028	5.43	5.21	7.14	5.21	4.00
2029	5.22	5.08	6.36	5.08	4.00
2030	5.01	4.94	5.59	4.94	4.00
2031	4.81	4.81	4.81	4.81	4.00
2032	4.76	4.76	4.76	4.76	4.00
2033	4.72	4.72	4.72	4.72	4.00
2034	4.67	4.67	4.67	4.67	4.00
2035	4.63	4.63	4.63	4.63	4.00
2036	4.58	4.58	4.58	4.58	4.00
2037	4.54	4.54	4.54	4.54	4.00
2038	4.49	4.49	4.49	4.49	4.00
2039	4.45	4.45	4.45	4.45	4.00
2040	4.40	4.40	4.40	4.40	4.00
2041	4.36	4.36	4.36	4.36	4.00
2042	4.31	4.31	4.31	4.31	4.00
2043	4.27	4.27	4.27	4.27	4.00
2044	4.22	4.22	4.22	4.22	4.00
2045	4.18	4.18	4.18	4.18	4.00
2046	4.13	4.13	4.13	4.13	4.00
2047	4.09	4.09	4.09	4.09	4.00
2048	4.04	4.04	4.04	4.04	4.00
2049+	4.00	4.00	4.00	4.00	4.00

Exhibit C – Trend rates used for determining the net periodic postretirement benefit cost for 2024

Year	Medical		Drug	Medicare Part B	Retiree Drug Subsidy
	Pre-65	Post-65			
2023	6.25%	5.00%	6.85%	5.00%	6.60%
2024	5.97	4.97	6.45	4.97	6.25
2025	5.69	4.94	6.05	4.94	5.90
2026	5.40	4.90	5.64	4.90	5.54
2027	5.12	4.87	5.24	4.87	5.19
2028	4.84	4.84	4.84	4.84	4.84
2029	4.80	4.80	4.80	4.80	4.80
2030	4.76	4.76	4.76	4.76	4.76
2031	4.71	4.71	4.71	4.71	4.71
2032	4.67	4.67	4.67	4.67	4.67
2033	4.63	4.63	4.63	4.63	4.63
2034	4.59	4.59	4.59	4.59	4.59
2035	4.55	4.55	4.55	4.55	4.55
2036	4.50	4.50	4.50	4.50	4.50
2037	4.46	4.46	4.46	4.46	4.46
2038	4.42	4.42	4.42	4.42	4.42
2039	4.38	4.38	4.38	4.38	4.38
2040	4.34	4.34	4.34	4.34	4.34
2041	4.29	4.29	4.29	4.29	4.29
2042	4.25	4.25	4.25	4.25	4.25
2043	4.21	4.21	4.21	4.21	4.21
2044	4.17	4.17	4.17	4.17	4.17
2045	4.13	4.13	4.13	4.13	4.13
2046	4.08	4.08	4.08	4.08	4.08
2047	4.04	4.04	4.04	4.04	4.04
2048+	4.00	4.00	4.00	4.00	4.00

Section 3
Plan assets

In this section, we present information regarding plan assets as reported by National Fuel Gas Company. The plan assets represent the portion of total plan liabilities which have been funded as of the valuation date.

Section 3.1 Summary of market value of assets as of September 30, 2025

Section 3.2 Reconciliation of assets for fiscal year ending September 30, 2025

Section 3.3 Asset (gain)/loss for fiscal year ending September 30, 2025

Section 3.4 Contributions for fiscal years ending September 30, 2025 and September 30, 2026

Section 3.1: Summary of market value of assets as of September 30, 2025

Summary of VEBA market value of assets as of September 30, 2025

Asset categories	New York Distribution Nonbargaining VEBA	New York Distribution Bargaining VEBA	Pennsylvania Distribution Nonbargaining VEBA	Pennsylvania Distribution Bargaining VEBA	Supply Nonbargaining VEBA	Supply Bargaining VEBA	Total market value
1. Fund assets							
a. Cash and cash equivalents	$ 2,904,161	$ 2,835,011	$ 1,665,786	$ 1,513,165	$ 1,698,859	$ 1,685,070	$ 12,302,052
b. Fixed income	14,125,572	75,465,706	15,642,916	24,974,870	10,686,881	24,704,677	165,600,622
c. Real estate	0	0	0	0	0	0	0
d. Equities	22,383,057	114,722,718	4,948,478	37,145,388	16,912,672	36,282,998	232,395,311
e. Accrued income	9,287	8,784	5,712	5,040	5,563	5,707	40,093
f. Settlement cash	55,256	1,000	(116,625)	1,000	(107,708)	1,000	(166,077)
g. Total fund assets	$ 39,477,333	$ 193,033,219	$ 22,146,267	$ 63,639,463	$ 29,196,267	$ 62,679,452	$ 410,172,001
2. Receivables or payables							
a. Employer contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
b. Accrued admin. expenses	(22,883)	(46,681)	(14,339)	(17,151)	(15,255)	(19,038)	(135,347)
c. Other reimbursement	0	0	0	0	0	0	0
d. Federal income taxes	743,036	0	381,437	0	571,509	0	1,695,982
e. Accumulated deferred income taxes	290,239	0	87,627	0	148,632	0	526,498
f. Contribution correction	0	0	0	0	0	0	0
g. Accrued benefits	(333,498)	(851,710)	(283,759)	(233,020)	(211,697)	(333,031)	(2,246,715)
3. Market value as of September 30, 2025	**$ 40,154,227**	**$ 192,134,828**	**$ 22,317,233**	**$ 63,389,292**	**$ 29,689,456**	**$ 62,327,383**	**$ 410,012,419**

Summary of 401(h) market value of assets as of September 30, 2025

Asset categories	New York Distribution Nonbargaining 401(h)	Pennsylvania Distribution Nonbargaining 401(h)	Supply Nonbargaining 401(h)	Total market value
1. Fund assets				
a. Cash and cash equivalents	$ 1,890,937	$ 826,532	$ 674,976	$ 3,392,445
b. Equities	4,416,180	1,930,320	1,576,369	7,922,869
c. Fixed income	36,376,767	15,900,354	12,984,796	65,261,917
d. Real estate	5,680,601	2,483,002	2,027,708	10,191,311
e. Venture capital	0	0	0	0
f. Accrued income	310,017	135,509	110,661	556,187
g. Other (hedge fund to fund)	0	0	0	0
h. Total fund assets	$ 48,674,502	$ 21,275,717	$ 17,374,510	$ 87,324,729
2. Receivables or payables				
a. Employer contributions	$ 0	$ 0	$ 0	$ 0
b. Accrued admin. expenses	0	0	0	0
c. Payable to brokers	(686,472)	(300,058)	(245,038)	(1,231,568)
3. Market value as of September 30, 2025	**$ 47,988,030**	**$ 20,975,659**	**$ 17,129,472**	**$ 86,093,161**

Section 3.2: Reconciliation of assets for fiscal year ending September 30, 2025

Reconciliation of VEBA assets

Asset categories	New York Distribution Nonbargaining VEBA	New York Distribution Bargaining VEBA	Pennsylvania Distribution Nonbargaining VEBA	Pennsylvania Distribution Bargaining VEBA	Supply Nonbargaining VEBA	Supply Bargaining VEBA	Total Market Value
1. Market value as of October 1, 2024	**$ 42,382,831**	**$ 191,499,183**	**$ 23,918,799**	**$ 62,007,691**	**$ 30,762,180**	**$ 61,812,613**	**$ 412,383,297**
2. Receipts							
a. Employer contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
b. Participant contributions	792,005	1,263,107	317,120	407,195	348,169	469,736	3,597,332
c. Total	$ 792,005	$ 1,263,107	$ 317,120	$ 407,195	348,169	469,736	3,597,332
3. Disbursements							
a. Benefit payments	$ (4,518,952)	$ (11,482,911)	$ (2,571,988)	$ (2,580,491)	$ (2,452,225)	$ (3,443,882)	$ (27,050,449)
b. Administrative expenses	(239,650)	(507,656)	(289,255)	(169,901)	(297,067)	(190,693)	(1,694,222)
c. Change in tax position	(636,030)	0	(356,711)	0	(462,791)	0	(1,455,532)
d. Total	$ (5,394,632)	$ (11,990,567)	$ (3,217,954)	$ (2,750,392)	$ (3,212,083)	$ (3,634,575)	$ (30,200,203)
4. Investment income							
a. Interest and dividends	$ 1,388,577	$ 6,734,799	$ 770,783	$ 2,205,569	$ 1,022,472	$ 2,181,832	$ 14,304,032
b. Net realized appreciation/(depreciation)	(5,120,733)	(22,054,273)	(2,733,103)	(7,370,708)	(3,675,177)	(7,072,216)	(48,026,210)
c. Net unrealized appreciation/(depreciation)	6,106,179	26,682,579	3,261,588	8,889,937	4,443,895	8,569,993	57,954,171
d. Total	$ 2,374,023	$ 11,363,105	$ 1,299,268	$ 3,724,798	$ 1,791,190	$ 3,679,609	$ 24,231,993
5. Market value as of September 30, 2025	**$ 40,154,227**	**$ 192,134,828**	**$ 22,317,233**	**$ 63,389,292**	**$ 29,689,456**	**$ 62,327,383**	**$ 410,012,419**

Reconciliation of 401(h) assets

Asset categories	New York Distribution Nonbargaining 401(h)	Pennsylvania Distribution Nonbargaining 401(h)	Supply Nonbargaining 401(h)	Total market value
1. Market value as of October 1, 2024	**$ 46,643,780**	**$ 20,388,085**	**$ 16,649,637**	**$ 83,681,502**
2. Receipts				
a. Employer contributions	$ 0	$ 0	$ 0	$ 0
b. Participant contributions	0	0	0	0
c. Total	$ 0	$ 0	$ 0	$ 0
3. Disbursements				
a. Benefit payments	$ 0	$ 0	$ 0	$ 0
b. Administrative expenses	(149,272)	(65,247)	(53,283)	(267,802)
c. Change in tax position	0	0	0	0
d. Total	$ (149,272)	(65,247)	(53,283)	(267,802)
4. Investment income				
a. Interest and dividends	$ 1,956,091	$ 855,011	$ 698,233	$ 3,509,335
b. Net realized appreciation/(depreciation)	(1,075,607)	(470,150)	(383,941)	(1,929,698)
c. Net unrealized appreciation/(depreciation)	613,038	267,960	218,826	1,099,824
d. Total	$ 1,493,522	$ 652,821	$ 533,118	$ 2,679,461
5. Market value as of September 30, 2025	**$ 47,988,030**	**$ 20,975,659**	**$ 17,129,472**	**$ 86,093,161**

Section 3.3: Asset (gain)/loss

Determination of asset (gain)/loss

			Fiscal year ending September 30, 2025
1.	Market value at September 30, 2025	$	496,105,580
2.	Net actual distributions[5]		22,533,101
3.	Actual employer contributions[6]		(920,016)
4.	Market value at September 30, 2024		496,064,799
5.	Actual return on assets (1. + 2. - 3. - 4.)	$	23,493,898
6.	Expected return on assets		26,144,360
7.	**Asset (gain)/loss** (6. - 5.)	**$**	**2,650,462**

[5] Net of retiree drug subsidy receipts and participant contributions.
[6] Net of retiree drug subsidy receipts.

Section 3.4: Contributions

Employer VEBA contributions for fiscal year ending September 30, 2025

Date	New York Distribution Nonbargaining VEBA	New York Distribution Bargaining VEBA	Pennsylvania Distribution Nonbargaining VEBA	Pennsylvania Distribution Bargaining VEBA	Supply Nonbargaining VEBA	Supply Bargaining VEBA	Total contributions
N/A	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Expected employer VEBA contributions for the fiscal year ending September 30, 2026

Date	New York Distribution Nonbargaining VEBA	New York Distribution Bargaining VEBA	Pennsylvania Distribution Nonbargaining VEBA	Pennsylvania Distribution Bargaining VEBA	Supply Nonbargaining VEBA	Supply Bargaining VEBA	Total contributions
N/A	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

Employer 401(h) contributions for fiscal year ending September 30, 2025

Date	New York Distribution Nonbargaining 401(H)	Pennsylvania Distribution Nonbargaining 401(H)	Supply Nonbargaining 401(H)	Total contributions
N/A	$ 0	$ 0	$ 0	$ 0

Expected employer 401(h) contributions for fiscal year ending September 30, 2026

Date	New York Distribution Nonbargaining 401(H)	Pennsylvania Distribution Nonbargaining 401(H)	Supply Nonbargaining 401(H)	Total contributions
N/A	$ 0	$ 0	$ 0	$ 0

Section 4

Basis of valuation

In this section, the basis of the valuation is presented. The provisions of the plan and the participant census are the foundation of the valuation, since these are the present facts upon which the projection of benefit payments depends. The valuation is based on the premise that the plan will continue in existence, so that future events must also be considered. These future events are assumed to occur in accordance with the actuarial assumptions and methods described in this section.

Section 4.1 Plan participants

Section 4.2 Actuarial basis

Section 4.3 Summary of plan provisions

Section 4.4 Claim cost development and medical rate information

Section 4.1: Plan participants

Mercer has used and relied on participant data supplied by National Fuel Gas Company. National Fuel Gas Company is responsible for ensuring that the participant data provides an accurate description of all persons who are participants under the terms of the plan or otherwise entitled to benefits as of January 1, 2025 and that the data is sufficiently comprehensive and accurate for its intended purpose. If the data supplied is not sufficiently comprehensive and accurate for its intended purpose, the results of our calculations may differ significantly from the results that would be obtained with such data. Although Mercer has reviewed the suitability of the data for its intended use in accordance with Actuarial Standard of Practice No. 23, Mercer has not verified or audited any of the data or information provided.

A. Prescription drug participation statistics by subsidiary

	Actives			Retirees			Surviving spouses			
	Bargaining	Non-bargaining	Total	Bargaining	Non-bargaining	Total	Bargaining	Non-bargaining	Total	Grand total
NY Distribution	26	54	80	726	326	1,052	38	25	63	1,195
PA Distribution	5	18	23	175	145	320	0	10	10	353
Supply	14	33	47	229	192	421	2	11	13	481
SRC	0	1	1	0	6	6	0	2	2	9
Parent	0	0	0	0	9	9	0	1	1	10
Empire Pipeline	0	0	0	0	0	0	0	0	0	0
Midstream	0	1	1	0	0	0	0	0	0	1
Total	45	107	152	1,130	678	1,808	40	49	89	2,049

B. Medical plan participation statistics by subsidiary

	Actives			Retirees			Surviving spouses			Grand total
	Bargaining	Non-bargaining	Total	Bargaining	Non-bargaining	Total	Bargaining	Non-bargaining	Total	
NY Distribution	45	54	99	734	326	1,060	38	25	63	1,222
PA Distribution	5	18	23	175	145	320	0	10	10	353
Supply	23	33	56	229	191	420	2	11	13	489
SRC	0	1	1	0	6	6	0	2	2	9
Parent	0	0	0	0	9	9	0	1	1	10
Empire Pipeline	0	0	0	0	0	0	0	0	0	0
Midstream	0	1	1	0	0	0	0	0	0	1
Total	73	107	180	1,138	677	1,815	40	49	89	2,084

C. Life insurance participation statistics by subsidiary

	Actives			Retirees				
	Bargaining	Non-bargaining	Total	Bargaining	Non-bargaining	Total	Surviving spouses	Grand Total
NY Distribution	45	49	94	781	334	1,115	0	1,209
PA Distribution	5	17	22	177	145	322	0	344
Supply	23	29	52	235	188	423	0	475
SRC	0	6	6	0	40	40	0	46
Parent	0	0	0	0	8	8	0	8
Empire Pipeline	0	0	0	0	0	0	0	0
Midstream	0	1	1	0	0	0	0	1
Total	73	102	175	1,193	715	1,908	0	2,083

D. Medicare Part B reimbursement participation statistics by subsidiary

	Actives			Retirees				
	Bargaining	Non-bargaining	Total	Bargaining	Non-bargaining	Total	Surviving spouses	Grand Total
NY Distribution	35	0	35	523	73	596	0	631
PA Distribution	5	0	5	177	32	209	0	214
Supply	20	0	20	227	52	279	0	299
SRC	0	0	0	0	1	1	0	1
Parent	0	0	0	0	1	1	0	1
Empire Pipeline	0	0	0	0	0	0	0	0
Midstream	0	0	0	0	0	0	0	0
Total	60	0	60	927	159	1,086	0	1,146

E. Participant data reconciliation – Prescription drug

	Actives	Inactive participants		Total
		Retirees	Surviving spouses	
As of January 1, 2024	184	1,860	93	2,137
Retirements	(30)	30	0	0
Active deaths with surviving spouses	0	0	0	0
Active deaths without surviving spouses	0	0	0	0
Inactive deaths with surviving spouse	0	(5)	5	0
Inactive deaths without surviving spouse	0	(72)	(9)	(81)
Terminations with no benefit due	0	0	0	0
Discontinued coverage	(2)	(8)	0	(10)
Renewed coverage	0	3	0	3
Data adjustments	0	0	0	0
Net change	(32)	(52)	(4)	(88)
As of December 31, 2024	152	1,808	89	2,049

F. Participant data reconciliation – Medical

	Actives	Inactive participants		Total
		Retirees	Surviving spouses	
As of January 1, 2024	212	1,867	93	2,172
Retirements	(31)	31	0	0
Active deaths with surviving spouses	0	0	0	0
Active deaths without surviving spouses	0	0	0	0
Inactive deaths with surviving spouse	0	(5)	5	0
Inactive deaths without surviving spouse	0	(72)	(9)	(81)
Terminations with no benefit due	0	0	0	0
Discontinued coverage	(1)	(9)	0	(10)
Renewed coverage	0	3	0	3
Data adjustments	0	0	0	0
Net change	(32)	(52)	(4)	(88)
As of December 31, 2024	180	1,815	89	2,084

G. Participant data reconciliation – Life insurance

	Actives	Inactive participants		Total
		Retirees	Surviving spouses	
As of January 1, 2024	209	1,952	0	2,161
Retirements	(34)	34	0	0
Active deaths	0	0	0	0
Inactive deaths	0	(78)	0	(78)
Terminations with no benefit due	0	0	0	0
Data adjustments	0	0	0	0
Net change	(34)	(44)	0	(78)
As of December 31, 2024	175	1,908	0	2,083

H. Participant data reconciliation – Medicare Part B reimbursement

	Actives	Inactive participants		Total
		Retirees	Surviving spouses	
As of January 1, 2024	68	1,140	0	1,208
Retirements	(8)	8	0	0
Active deaths	0	0	0	0
Inactive deaths	0	(62)	0	(62)
Terminations with no benefit due	0	0	0	0
No longer eligible	0	0	0	0
Data adjustments	0	0	0	0
Net change	(8)	(54)	0	(62)
As of December 31, 2024	60	1,086	0	1,146

I. Distribution of active participants as of December 31, 2024 – Prescription drug

Age	Years of service									Total
	< 5	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	
< 25										
25 - 29										
30 - 34										
35 - 39										
40 - 44					2	1				3
45 - 49					9	5				14
50 - 54					7	8	7	1		23
55 - 59					12	12	23	11		58
60 - 64					6	2	6	17	8	39
65 - 69					1		1	2	7	11
70 - 74									2	2
75 +									2	2
Total					37	28	37	31	19	152

J. Distribution of active participants as of December 31, 2024 – Medical

Age	Years of service									Total
	< 5	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	
< 25										
25 - 29										
30 - 34										
35 - 39										
40 - 44					2	1				3
45 - 49					12	7				19
50 - 54					15	14	7	1		37
55 - 59					14	14	23	11		62
60 - 64					10	2	6	17	8	43
65 - 69					1		1	2	7	11
70 - 74						1			2	3
75 +									2	2
Total					54	39	37	31	19	180

K. Distribution of active participants as of December 31, 2024 – Life insurance

Age	Years of service									Total
	< 5	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	
< 25										
25 - 29										
30 - 34										
35 - 39										
40 - 44					2	1				3
45 - 49					12	7				19
50 - 54					17	15	6	1		39
55 - 59					13	13	21	11		58
60 - 64					10	2	6	17	8	43
65 - 69					1			2	5	8
70 - 74						1			2	3
75 +									2	2
Total					55	39	33	31	17	175

L. Distribution of active participants as of December 31, 2024 – Medicare Part B reimbursement

Age	Years of service									Total
	< 5	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	
< 25										
25 - 29										
30 - 34										
35 - 39										
40 - 44					1	1				2
45 - 49					4	4				8
50 - 54					12	8	1			21
55 - 59					7	6	3	1		17
60 - 64					9			2		11
65 - 69						1				1
70 - 74										
75 +										
Total					33	20	4	3		60

M. Distribution of inactive participants as of December 31, 2024 – Prescription drug

Age	Retirees	Surviving spouses	Total
< 50	0	0	0
50-54	0	0	0
55-59	20	0	20
60-64	146	0	146
65-69	260	6	266
70-74	359	8	367
75-79	445	30	475
80-84	299	15	314
85-89	184	16	200
90-94	73	10	83
95 +	22	4	26
Total	1,808	89	1,897

N. Distribution of inactive participants as of December 31, 2024 – Medical

Age	Retirees	Surviving spouses	Total
< 50	0	0	0
50-54	1	0	1
55-59	21	0	21
60-64	148	0	148
65-69	264	6	270
70-74	360	8	368
75-79	444	30	474
80-84	299	15	314
85-89	183	16	199
90-94	73	10	83
95 +	22	4	26
Total	1,815	89	1,904

O. Distribution of inactive participants as of December 31, 2024 – Life insurance

Age	Retirees	Surviving spouses	Total
< 50	0	0	0
50-54	1	0	1
55-59	25	0	25
60-64	159	0	159
65-69	309	0	309
70-74	380	0	380
75-79	453	0	453
80-84	302	0	302
85-89	185	0	185
90-94	72	0	72
95 +	22	0	22
Total	1,908	0	1,908

P. Distribution of inactive participants as of December 31, 2024 – Medicare Part B reimbursement

Age	Retirees	Surviving spouses	Total
< 50	0	0	0
50-54	1	0	1
55-59	9	0	9
60-64	57	0	57
65-69	101	0	101
70-74	170	0	170
75-79	228	0	228
80-84	248	0	248
85-89	176	0	176
90-94	74	0	74
95 +	22	0	22
Total	1,086	0	1,086

Section 4.2: Actuarial basis

An actuarial valuation is only a snapshot of a plan's estimated financial condition at a particular point in time; it does not predict a plan's future financial condition or its ability to pay benefits in the future and does not provide any guarantee of future financial soundness of a plan. Over time, a plan's total cost will depend on a number of factors, including the amount of benefits the plan pays, the number of people paid benefits, the period of time over which benefits are paid, plan expenses, and the amount earned on any assets invested to pay benefits. These amounts and other variables are uncertain and unknowable at the valuation date.

Because modeling all aspects of a situation is not possible or practical, we may use summary information, estimates, or simplifications of calculations to facilitate the modeling of future events in an efficient and cost-effective manner. We may also exclude factors or data that, if used, would not, in our judgment, significantly affect our results. Use of such simplifying techniques does not, in our judgment, affect the reasonableness of valuation results for a plan.

Valuations do not affect the ultimate cost of a plan, only the timing of when benefit costs are recognized. Cost recognition occurs over time. If the costs recognized over a period of years are lower or higher than necessary, for whatever reason, normal and expected practice is to adjust future cost levels to recognize the entire cost of a plan over time.

A. Accounting methods

Actuarial cost method

Benefit obligations are estimated using the Projected Unit Credit method. The objective under this method is to expense each participant's benefits under the plan as they would accrue, taking into consideration the plan's benefit allocation formula. Thus, the estimated total benefit to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future service.

An individual's estimated accrued benefit for valuation purposes is the projected benefit at full eligibility date, or current age if later, multiplied by the ratio of service at the valuation date over service at full eligibility date. Service for this purpose is measured from date of hire. The portion of the present value which is attributed to the current year is the service cost. The portion of the present value attributed to prior periods is the accumulated postretirement benefit obligation (APBO) or accrued liability. The APBO can also be viewed as the accumulated value of past service costs. This amount includes the entire present value for actives who are eligible to retire and those who are already retired.

The plan's service cost is estimated by combining the individual service costs, and the plan's APBO is estimated by combining the individual benefit obligations.

Asset method

The market-related value of assets is equal to the market value.

Changes since prior valuation

None.

B. Accounting policies

Measurement date

September 30.

Amortization of prior service costs/credits
Prior service costs/credits that arise due to a plan change during a fiscal year are amortized on a straight-line basis over the average remaining service period to full eligibility of participants who are expected to receive a benefit and are active at the date of the plan amendment.

Amortization of gains/losses
New York Distribution: Gains/losses are amortized on a vintage-year basis over 10 years. This is the method prescribed by the New York Public Service Commission in their policy statement for rate reimbursement in New York and is acceptable under US GAAP since it results in more rapid amortization of gains/losses than the minimum imposed under the standards.

All entities other than New York Distribution: Gains/losses in excess of 10% of the greater of the APBO or market-related value of plan assets (determined solely with respect to those entities) are amortized on a straight-line basis over the average future working lifetime of the employees of those entities expected to receive benefits under the plan.

Changes since prior valuation
None.

C. Valuation procedures

Financial and claims data
We have used financial data, claims, and premiums supplied by the plan sponsor, without further audit. Customarily, this information would not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

Determination of benefit obligations
The benefit obligations are determined by discounting each year's cash flows using the corresponding rate from the Above Mean Mercer Yield Curve as of the measurement date.

Calculation of interest
Interest on the benefit obligations for purposes of determining the interest cost and service cost components of the net periodic postretirement benefit cost is calculated by applying interest to the present value of the expected payment at each payment date. For this purpose, interest is determined using the same spot rate used to determine the present value of the associated payment.

Effective discount rate
The effective discount rate is the single equivalent rate such that the present value of the plan's APBO cash flows using the single rate equals the present value of those cash flows using the corresponding spot rates along the Above Mean Mercer Yield Curve. The same process is applied to the plan's service cost cash flows to determine the effective discount rate associated with the service cost.

Effective rate for interest
The effective rate for interest on the benefit obligation is the single equivalent rate such that interest on the plan's APBO using the single rate equals the sum of the interest on each year's discounted cash flow determined using the corresponding spot rates along the Above Mean Mercer Yield Curve. The same process is applied to the plan's discounted service cost cash flows to determine the effective rate for interest on the service cost.

Projection of obligations

APBO and service cost cash flows are determined as of the census date reflecting disclosed assumption changes and then adjusted to the measurement date to reflect additional service accruals during the interim period and to exclude payments expected to be made prior to the measurement date. Differences between actual and expected benefit payments for the period between the census date and the measurement date are recognized proportionally in all future cash flows.

Changes since prior valuation

None.

D. Actuarial assumptions

To prepare an actuarial valuation, assumptions are used in a forward-looking financial and demographic model to present a single scenario from a wide range of possibilities. The future is uncertain and the plan's actual experience will differ from those assumptions. These differences may be significant or material because actuarial estimates can be very sensitive to the assumptions made and, in some cases, to the interaction between the assumptions.

Different assumptions or scenarios within the range of possibilities may also be reasonable and results based on alternative assumptions would be different. As a result of the uncertainty inherent in a forward-looking projection over a very long period of time, no one projection is uniquely "correct" and many alternative projections of the future could also be regarded as reasonable. Two different actuaries could, quite reasonably, arrive at different results based on the same data and different views of the future. A "sensitivity analysis" shows the degree to which results would be different if alternative assumptions are used for the actuarial estimates. At National Fuel Gas Company's request, Mercer is available to perform such an analysis.

Assumptions may change from one valuation to the next because of changes in requirements, plan experience, changes in expectations about the future, and other factors. A change in assumptions is not an indication that prior assumptions were unreasonable when made.

Economic assumptions

Effective discount rate for benefit obligation

- 5.99% per annum for determining the 2024 net periodic postretirement benefit cost.
- 4.98% per annum for determining the September 30, 2024 benefit obligation and the 2025 net periodic postretirement benefit cost.
- 5.30% per annum for determining the September 30, 2025 benefit obligation.

Effective rate for interest on the benefit obligation

- 5.93% per annum for determining the 2024 net periodic postretirement benefit cost.
- 4.69% per annum for determining the 2025 net periodic postretirement benefit cost.

Effective discount rate for service cost

- 5.99% per annum for determining the 2024 net periodic postretirement benefit cost.
- 5.21% per annum for determining the 2025 net periodic postretirement benefit cost.

Effective rate for interest on the service cost

- 6.01% per annum for determining the 2024 net periodic postretirement benefit cost.
- 5.14% per annum for determining the 2025 net periodic postretirement benefit cost.

Rationale: The effective rates are determined using Mercer's proprietary Above Mean Yield Curve, under which the plan's projected benefit payments are matched against a series of spot rates derived from a market basket of high-quality fixed income securities.

Expected long-term rate of return on assets

- 6.00% per annum for determining the 2024 net periodic postretirement benefit cost.
- 5.40% per annum for determining the 2025 net periodic postretirement benefit cost.

Rationale: To develop the expected rate of return on assets, the Company considered the current level of expected returns on risk-free investments (primarily government bonds), the historical level of the risk premium associated with the other asset classes in which the portfolio is invested, and the expectations for future returns of each asset class. The expected rate of return for each asset class was then weighted based on the asset allocation to develop the expected rate of return on assets for the plan.

Salary increases

Age	Rate
25	9.50%
30	8.50
35	6.50
40	6.00
45	5.50
50	5.00
55	4.50
60	4.00

Rationale: These rates have been used historically and have not produced significant gains or losses.

Demographic assumptions

Mortality

- Pri-2012 mortality tables (with no collar adjustment), with separate rates for males/females, healthy/disabled participants, and annuitants/non-annuitants, projected with generational improvement using scale MSS-2023 for determining the 2024 net periodic postretirement benefit cost.
- Pri-2012 mortality tables (with no collar adjustment), with separate rates for males/females, healthy/disabled participants, and annuitants/non-annuitants, projected with generational improvement using Scale MSS-2024 for determining the September 30, 2024 benefit obligation and the 2025 net periodic postretirement benefit cost.
- Pri-2012 mortality tables (with no collar adjustment), with separate rates for males/females, healthy/disabled participants, and annuitants/non-annuitants, projected with generational improvement using Scale MSS-2025 for determining the September 30, 2025 benefit obligation.

Rationale: Mortality is based on the Society of Actuaries' Pri-2012 tables. The rates based on the full data set are used because the plan's participants are a mix of blue-collar and white-collar individuals. Future mortality improvement is based on the 2025 Trustees Report of the Social Security Administration, as reflected in the Mercer-developed MSS-2025 improvement scale. The improvement rates implied by the report's mortality projections are based on an analysis of the specific factors that impact mortality improvement as well as potential long-term trends for those factors.

Termination rates

0.50% of the active population is assumed to terminate employment annually.

Retirement rates

Age	Rate
55 - 56	7%
57 - 59	10
60 - 61	25
62	75
63 - 64	50
65	100

Rationale: These rates have been used historically and have not produced significant gains or losses.

Disability incidence

1985 pension disability class 1 incidence rates.

Spouse assumptions

80% of active male participants and 60% of active female participants are assumed to be married, and a female is assumed to be three years younger than her spouse. Actual spousal data was used for participants in pay status if available.

Participation	**Medical and Drug coverage:** 100% of eligible retirees are assumed to elect coverage. 100% of retirees electing coverage who have spouses are assumed to elect spousal coverage. It is assumed that upon retiring, participants remain in the same medical plan category (PPO, traditional, or Independent Health). For participants who do not have coverage as active employees, it is assumed that they elect coverage under the traditional plan upon retirement. Upon reaching age 65, it is assumed that participants in the PPO plan elect a traditional plan, and that all others remain in the same plan category (traditional or Independent Health). Further, it is assumed that actives in medical grid numbers 7, 8, 11, and 12 will remain in those groups at retirement and, therefore, receive prescription drug coverage through the Medical Plan. For all other eligible actives, it is assumed that they will have prescription drug coverage under a 3-tier plan upon retirement. **Life Insurance coverage:** It is assumed that upon retiring, all employees who are eligible for Basic Life Insurance will be covered. Only those employees who elect Supplemental Life Insurance as active employees are assumed to elect Supplemental Life Insurance upon retirement. Note that National Fuel Gas Company does not subsidize any portion of the Supplemental Life Insurance with the exception of a small group of retirees hired prior to 1978.

Rationale: Assumed participation is based on recent plan experience and the options available to retirees.

Claims assumptions

Medical and prescription drug starting claim costs

The starting claim costs for National Fuel Gas Company's Independent Health Plan are based on the premium rates shown in Section 4.4 since that plan is community rated. Since all other plans are self-insured, the average per person gross costs of medical and prescription drug benefits, excluding expenses, were derived from claims data provided by National Fuel Gas Company. These starting claim costs are shown below. A description of the methodology used to develop these claim costs is contained in Section 4.4.

Annual age 65 per capita claim costs

	2024 Disclosure/ 2025 NPPBC	2025 Disclosure/ 2026 NPPBC
Prescription drug plans		
$0/$1 Plan and $0/$2 Plan	$4,484	$4,974
$5/$10 Plan	$4,191	$4,648
Tier Plans[7]	$3,366	$3,733
Rx for grids 7/8/11/12	$3,834	$4,253

Medical plans	Pre 65	Post 65	Pre 65	Post 65
PPO Plan	$8,629	$2,136	$8,496	$2,394
Traditional Plans[8]	$8,865	$2,136	$8,728	$2,394
Forever Blue	N/A	$1,580	N/A	$1,687
Independent Health	$7,992	$2,338	$8,639	$2,394

Rationale: The development of the average annual age 65 per capita claim costs is described in Section 4.4.

[7] Includes prescription drug plans with tier copayments of $12.50/$24/$40 for generic/brand/specialty.

[8] For participants in the medical plan "comprehensive with Rx" (medical grids 7, 8, 11, and 12), the drug portion of the benefit was valued separately using the claim costs shown for that plan in the prescription drug section, above.

Medicare reform

The Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (the "Act") is reflected assuming that National Fuel Gas Company will continue to provide a post-65 prescription drug benefit to retirees that is at least actuarially equivalent to Medicare Part D and that National Fuel Gas Company will receive the federal subsidy for all retirees and their spouses.

The Act was recognized for the 2024 disclosure and 2025 net periodic postretirement benefit cost by assuming an annual savings of $548 at age 65, and for the 2025 disclosure by assuming an annual savings of $537 at age 65.

Rationale: The RDS assumption was developed based on actual claims and enrollment from the 2021, 2022 and 2023 RDS applications, trended forward to the valuation year, and adjusted for plan design changes and participation.

Medicare Part B premium

In addition to medical costs, National Fuel Gas Company pays the Medicare Part B premium for retirees and their spouses (except for post-12/31/2000 non-union and IBEW Local 2199 and 2199-J retirements) until the death of the retiree. The assumed Medicare Part B premiums are shown below.

	2024 Disclosure/ 2025 NPPBC	2025 Disclosure/ 2026 NPPBC
Monthly	$174.70	$185.00
Annual	$2,096.40	$2,220.00

Rationale: The 2025 Medicare Part B premium rate is the rate as announced by the Centers for Medicare & Medicaid Services.

Life insurance costs

Life insurance coverage is provided to eligible retirees as summarized in Section 4.3. Note that National Fuel Gas Company does not subsidize any portion of the Supplemental Life Insurance with the exception of a small group of retirees hired prior to 1978.

Administrative expenses

Expenses are assumed to be equal to the following, where percentages represent a percentage of the respective claim costs:

	2024 Disclosure/ 2025 NPPBC	2025 Disclosure/ 2026 NPPBC
Life insurance	10%	10%
Medical[9]	$993.41 per contract	$1,104.34 per contract
Drug	0% (Included in claim costs)	0% (Included in claim costs)

Administrative expenses on a per capita basis for the Medical Plan are expected to grow at 4% per year.

Life Insurance expenses are assumed to remain at 10% of claims.

Rationale: Assumed administrative expenses for the life insurance are based on the actuary's experience with similar plans. Assumed administrative expenses for the self-insured medical plans are based on administrative fees provided by National Fuel Gas. The premiums for insured coverage are assumed to include administrative fees.

Retiree contributions

See Section 4.4.

For non-grandfathered[10] participants, the contribution amounts shown in Section 4.4 are allocated to medical versus drug coverage as follows:

	Medical	Drug
Pre-65	61.2%	38.8%
Post-65	39.6%	60.4%

Assumed retiree contributions are based on per capita claims costs and the provisions of the plan.

Future increases in retiree contribution levels

For grandfathered participants, no increases in retiree contribution amounts are assumed.

For non-grandfathered participants, retiree contribution amounts are assumed to increase at assumed health care trend rates.

Rationale: This assumption is based on our understanding that future increases to healthcare costs for non-grandfathered participants will be passed on to the participants.

[9] For the 2024 disclosure/2025 NPPBC, this represents the weighted administrative expense assumption for the 2024 calendar year, based on $990.05 per non-executive contract and $2,505.84 per executive contract. For the 2025 disclosure/2026 NPPBC, this represents the weighted administrative expense assumption for the 2025 calendar year, based on $1,100.54 per non-executive contract and $2,769.72 per executive contract.

[10] Participants who are grandfathered, and therefore unaffected by the 2008 and 2009 plan changes, include those already retired at the plan change date for their respective employee group. All others are non-grandfathered.

Death benefits

Medicare Part B reimbursement benefits cease upon death of the retiree. Spouses are assumed to continue medical and prescription drug coverage for life, 3 years, or not at all (COBRA), depending on their eligibility as defined in Section 3.3. Spouses of post-12/31/2000 non-union and IBEW Local 2199 and 2199-J retirees continue to contribute the amount the retiree was contributing before death. For all others, the spousal death benefit coverage is offset by the widow rate reimbursement identified in Section 4.3. Widow rates are increased in the future for health care trend.

Rationale: This assumption has been used historically and has not produced significant gains or losses.

Aging

The Medical Aging Factors shown below apply to all medical plans offered. The Drug Aging Factors apply to all drug plans offered.

Attained age	Medical Aging Factor	Drug Aging Factor
55	0.680	0.780
60	0.820	0.899
65	1.000	1.000
70	1.130	1.077
75	1.245	1.097
80	1.330	1.097
85	1.370	1.097
90+	1.390	1.097

Rationale: The aging assumption was based on a review of health care costs by age sponsored by the Society of Actuaries titled ***Health Care Costs – From Birth to Death*** *and published in June 2013 as well as Mercer and vendor databases of prescription drug cost results by age.*

Health care trend

- Trend rates for determining the benefit obligation at September 30, 2025:

	Medical				
Year	Pre-65	Post-65	Drug	Medicare Part B	Retiree drug subsidy
2025	7.25%	5.75%	11.75%	5.75%	4.00%
2026	6.91	5.62	10.76	5.62	4.00
2027	6.56	5.49	9.78	5.49	4.00
2028	6.22	5.36	8.79	5.36	4.00
2029	5.88	5.23	7.81	5.23	4.00
2030	5.53	5.11	6.82	5.11	4.00
2031	5.19	4.98	5.83	4.98	4.00
2032	4.85	4.85	4.85	4.85	4.00
2033	4.80	4.80	4.80	4.80	4.00
2034	4.75	4.75	4.75	4.75	4.00
2035	4.71	4.71	4.71	4.71	4.00
2036	4.66	4.66	4.66	4.66	4.00
2037	4.61	4.61	4.61	4.61	4.00
2038	4.57	4.57	4.57	4.57	4.00
2039	4.52	4.52	4.52	4.52	4.00
2040	4.47	4.47	4.47	4.47	4.00
2041	4.42	4.42	4.42	4.42	4.00
2042	4.38	4.38	4.38	4.38	4.00
2043	4.33	4.33	4.33	4.33	4.00
2044	4.28	4.28	4.28	4.28	4.00
2045	4.24	4.24	4.24	4.24	4.00
2046	4.19	4.19	4.19	4.19	4.00
2047	4.14	4.14	4.14	4.14	4.00
2048	4.09	4.09	4.09	4.09	4.00
2049	4.05	4.05	4.05	4.05	4.00
2050+	4.00	4.00	4.00	4.00	4.00

- Trend rates for determining the benefit obligation at September 30, 2024 and the net periodic postretirement benefit cost for 2025:

	Medical				
Year	Pre-65	Post-65	Drug	Medicare Part B	Retiree drug subsidy
2024	6.25%	5.75%	10.25%	5.75%	4.00%
2025	6.04	5.62	9.47	5.62	4.00
2026	5.84	5.48	8.70	5.48	4.00
2027	5.63	5.35	7.92	5.35	4.00
2028	5.43	5.21	7.14	5.21	4.00
2029	5.22	5.08	6.36	5.08	4.00
2030	5.01	4.94	5.59	4.94	4.00
2031	4.81	4.81	4.81	4.81	4.00
2032	4.76	4.76	4.76	4.76	4.00
2033	4.72	4.72	4.72	4.72	4.00
2034	4.67	4.67	4.67	4.67	4.00
2035	4.63	4.63	4.63	4.63	4.00
2036	4.58	4.58	4.58	4.58	4.00
2037	4.54	4.54	4.54	4.54	4.00
2038	4.49	4.49	4.49	4.49	4.00
2039	4.45	4.45	4.45	4.45	4.00
2040	4.40	4.40	4.40	4.40	4.00
2041	4.36	4.36	4.36	4.36	4.00
2042	4.31	4.31	4.31	4.31	4.00
2043	4.27	4.27	4.27	4.27	4.00
2044	4.22	4.22	4.22	4.22	4.00
2045	4.18	4.18	4.18	4.18	4.00
2046	4.13	4.13	4.13	4.13	4.00
2047	4.09	4.09	4.09	4.09	4.00
2048	4.04	4.04	4.04	4.04	4.00
2049+	4.00	4.00	4.00	4.00	4.00

- Trend rates for determining the net periodic postretirement benefit cost for 2024:

	Medical				
Year	Pre-65	Post-65	Drug	Medicare Part B	Retiree drug subsidy
2023	6.25%	5.00%	6.85%	5.00%	6.60%
2024	5.97	4.97	6.45	4.97	6.25
2025	5.69	4.94	6.05	4.94	5.90
2026	5.40	4.90	5.64	4.90	5.54
2027	5.12	4.87	5.24	4.87	5.19
2028	4.84	4.84	4.84	4.84	4.84
2029	4.80	4.80	4.80	4.80	4.80
2030	4.76	4.76	4.76	4.76	4.76
2031	4.71	4.71	4.71	4.71	4.71
2032	4.67	4.67	4.67	4.67	4.67
2033	4.63	4.63	4.63	4.63	4.63
2034	4.59	4.59	4.59	4.59	4.59
2035	4.55	4.55	4.55	4.55	4.55
2036	4.50	4.50	4.50	4.50	4.50
2037	4.46	4.46	4.46	4.46	4.46
2038	4.42	4.42	4.42	4.42	4.42
2039	4.38	4.38	4.38	4.38	4.38
2040	4.34	4.34	4.34	4.34	4.34
2041	4.29	4.29	4.29	4.29	4.29
2042	4.25	4.25	4.25	4.25	4.25
2043	4.21	4.21	4.21	4.21	4.21
2044	4.17	4.17	4.17	4.17	4.17
2045	4.13	4.13	4.13	4.13	4.13
2046	4.08	4.08	4.08	4.08	4.08
2047	4.04	4.04	4.04	4.04	4.04
2048+	4.00	4.00	4.00	4.00	4.00

Rationale: Initial rates are based on market assessments and surveys and take into account actual historical experience, expected unit cost information, changes in utilization, plan design leveraging, cost shifting, and new technology. The assumed ultimate trend rate and grade-down period are based on a long term projection of Gross Domestic Product (GDP) per capita.

Changes reflected in the September 30, 2025 benefit obligation

- The effective discount rate increased from 4.98% per annum to 5.30% per annum.
- The mortality improvement projection scale was updated from Scale MSS-2024 to Scale MSS-2025.
- The starting per-capita claims cost, premiums, retiree contributions, and RDS assumptions were updated to better reflect anticipated experience, taking into account actual experience over the past year, actual rates provided, and actual claims and enrollment from the RDS applications.
- The healthcare cost trend rates were updated to reflect Mercer’s most up-to-date trend model.

Section 4.3: Summary of plan provisions

				Deductible				Coinsurance			Copayment					
Grid #	Class ID's	Active Retire	Medical Program	Hospital	Medical / Surgical	Major Medical (MM)	Combined	Hospital	Medical / Surgical	Major Medical	PCP	Specialist	ER	OOP Maximum (deduct. not included)	Lifetime Maximum	Prescription Drugs
3	0C03	Active	Comprehensive Catastrophic				$1,000	80%	80%	80%				$2,000	Unlimited	
4	0C04, 0C27	Active	Comprehensive (PA)				$200	80%	80%	80%				$1,000 $1,900	Unlimited	
9	0C32, 0C33	Retiree	Comprehensive (PA)				$200	80%	80%	80%				$1,000 $1,900	$1,000,000	
5	0C05, 0C28	Active	Comprehensive (NY)				$200	80%	80%	80%				$1,000 $1,900	Unlimited	
10	0C10, 0C36	Retiree	Comprehensive (NY)				$200	80%	80%	80%				$1,000 $1,900	$1,000,000	
7	0C07, 0C30	Active	Comprehensive w/RX (NY)				$200	80%	80%	80%				$1,000 $1,900	Unlimited	80% after deductible
11	0C11, 0C37	Retiree	Comprehensive w/RX (NY)				$200	80%	80%	80%				$1,000 $1,900	$1,000,000	80% after deductible
8	0C08, 0C31	Active	Comprehensive w/RX (PA)				$200	80%	80%	80%				$1,000 $1,900	Unlimited	80% after deductible
12	0C12, 0C38	Retiree	Comprehensive w/RX (PA)				$200	80%	80%	80%				$1,000 $1,900	$1,000,000	80% after deductible
10	0P10	Active	PPO (NY, TX, PA & CA)				$0 in/$250 out	100% in network / 80% out			$10 in	$10 in	$20	$1,000 out	Unlimited	
	0P28	Retiree	PPO (NY)				$0 in/$250 out	100% in network / 80% out			$10 in	$15 in	$100	$1,000 out	$2,000,000	
	0P29	Retiree	PPO (PA)				$0 in/$250 out	100% in network / 80% out			$10 in	$15 in	$100	$1,000 out	$2,000,000	
12	0T12	Active	Indemnity (NY)	$0	$0	$50		100%	100%	80%				$400 MM	Unlimited	
13	0T13	Retiree	Indemnity (NY)	$0	$0	$50		100%	100%	80%				$400 MM	$1,000,000 MM	
15	0T15	Active	Indemnity (PA)	$0	$0	$100		100%	100%	80%				$400 MM	Unlimited	
16	0T16	Active	Executive	$0	$0	$0		100%	100%	100%				n/a	Unlimited	
17	0T17	Retiree	Indemnity (PA)	$0	$0	$100		100%	100%	80%				$400 MM	$1,250,000 MM	
27	0T27	Retiree	Executive	$0	$0	$0		100%	100%	100%				n/a	$1,500,000 MM / EM	

It is assumed that plans coordinate with Medicare on a carve-out basis.

"Variable Annual Rate Retirees"

Employee Group	Executives	NY Management	PA Management	Non-Union NY F/T Hourly	Non-Union PA F/T Hourly	IBEW LU 2154	IBEW LU 2154N	IBEW LU 2199 & 2199J	IBEW LU 2154P	IBEW LU 2154PN	NCFO/SEIU Chapter 22	NCFO/SEIU Chapter 22/22S
Active Benefit Eligibility Code	EXE	SPV, MDD	SPV, MDD	EXN	EXP	UPN	USR	UCN, UFE	UPP, UPR	SPR	UFN, UFP, UFQ, UFR	SFN, SFP
Retiree Benefit Eligibility Code	REX	R01	R02	R03	R04	R05	R06	R07	R08	R09	R10	R11
New Entrants	National Fuel Gas Company's postretirement medical and life insurance benefits plan was closed to new entrants at various dates in 2002 and 2003 for each employee group. The closed group is generally made up of "Variable Annual Rate Retirees and Future Retirees", "Post 2001 Grandfathered Retirees", and "Pre 2001 Grandfathered Retirees". Active employees who are in the closed group and therefore eligible for postretirement medical and life insurance benefits upon retirement must also meet the eligibility requirement below in order to receive benefits.											
Eligibility	10 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled	12 years of service at age 55, or age 50 if disabled	10 years of service at age 55, or age 50 if disabled
Retirement Date for "Variable Rate" Retirees	**N/A**	NYD, Supply: On or after 1/1/2008	PAD, Supply: On or after 1/1/2008	NYD, Supply: On or after 1/1/2008	PAD, Supply: On or after 1/1/2008	NYD, Supply: On or after 3/1/2008	NYD, Supply: On or after 3/1/2008	NYD, Supply: On or after 3/1/2008	PAD, Supply: On or after 5/1/2009	PAD, Supply: On or after 5/1/2009	PAD, Supply: On or after 6/1/2009	PAD, Supply: On or after 6/1/2009
Prescription Drug Plan	3-tier plan	3-tier plan	3-tier plan	3-tier plan	3-tier plan	3-tier plan	Included with medical plan if comprehensive elected	3-tier plan	3-tier plan	Included with medical plan if comprehensive elected	3-tier plan	Included with medical plan if comprehensive elected
Basic Life Insurance at Retirement	By individual	$15,000 max (50% of pay at time of retirement)	$15,000 max (50% of pay at time of retirement)	$7,500 reduction schedule 2	$5,000 reduction schedule 1	$7,500 reduction schedule 2	$7,500 reduction schedule 2	$7,500 reduction schedule 2	$5,000 reduction schedule 1	$5,000 reduction schedule 1	$5,000 reduction schedule 1	$5,000 reduction schedule 1
Supplemental Life Insurance at Retirement (if elected)	By individual	$10,000 max, ending at age 70 (50% of supplemental amount at time of retirement)	$10,000 max, ending at age 70 (50% of supplemental amount at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	None	None	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)
Medicare Part B Reimbursement (at the standard premium)	If disabled prior to age 65	If disabled prior to age 65	If disabled prior to age 65	If disabled prior to age 65	If disabled prior to age 65	Eligible	Eligible	If disabled prior to age 65	Eligible	Eligible	Eligible	Eligible
Surviving Spouse Benefit	Lifetime	Lifetime	Lifetime	Lifetime	Lifetime	Lifetime	Lifetime	Lifetime	36 months	36 months	Lifetime	Lifetime
Surviving Spouse Contribution	Based on retiree healthcare plan rates	Based on retiree healthcare plan rates	Based on retiree healthcare plan rates	Based on retiree healthcare plan rates	Based on retiree healthcare plan rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on retiree healthcare plan rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates

"Post 2001 Grandfathered Retirees"

Employee Group	Executives	Non-Union SRC Management	Non-Union NY Management	Non-Union PA Management	Non-Union NY F/T Hourly	Non-Union PA F/T Hourly	IBEW LU 2154	IBEW LU 2154N	IBEW LU 2199 & 2199J	IBEW LU 2154P	IBEW LU 2154PN	NCFO/SEIU Chapter 22	NCFO/SEIU Chapter 22/22S
Retiree Benefit Eligibility Code	REX RNY or RPA after 18 months	NHB	RNY	RPA	RNY	RPA	RNY	RNY	RNY	RPA	RPA	RPA	RPA
Retirement Date Closed to "Grandfathered" Retirees	N/A	N/A	1/1/2008	1/1/2008	1/1/2008	1/1/2008	3/1/2008	3/1/2008	3/1/2008	5/1/2009	5/1/2009	6/1/2009	6/1/2009
Prescription Drug Plan	$5/$10 Plan or Core Plan	N/A	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	Included with medical plan if comprehensive elected	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	Included with medical plan if comprehensive elected	$5/$10 Plan or Core Plan	Included with medical plan if comprehensive elected
Basic Life Insurance at Retirement	By individual	$15,000 max (50% of active rate at time of retirement)	$15,000 max (50% of active rate at time of retirement)	$15,000 max (50% of active rate at time of retirement)	$7,500 reduction schedule 2	$5,000 reduction schedule 1	$7,500 reduction schedule 2	$7,500 reduction schedule 2	$7,500 reduction schedule 2	$5,000 reduction schedule 1	$5,000 reduction schedule 1	$5,000 reduction schedule 1	$5,000 reduction schedule 1
Supplemental Life Insurance at Retirement (if elected)	By individual	$10,000 max, ending at age 70 (50% of supp amount at time of retirement)	$10,000 max, ending at age 70 (50% of supp amount at time of retirement)	$10,000 max, ending at age 70 (50% of supp amount at time of retirement)	$10,000 max, ending at age 70 (50% of supp amount at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	None	None	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)
Medicare Part B Reimbursement (at the standard premium)	If disabled prior to age 65	N/A	If disabled prior to age 65	If disabled prior to age 65	If disabled prior to age 65	If disabled prior to age 65	Eligible	Eligible	If disabled prior to age 65	Eligible	Eligible	Eligible	Eligible
Surviving Spouse Benefit	Lifetime	N/A	Lifetime	Lifetime	Lifetime	Lifetime	Lifetime	Lifetime	Lifetime	36 months	36 months	Lifetime	Lifetime
Surviving Spouse Contribution	By individual	N/A	Based on historical retiree rates	Based on historical retiree rates	Based on historical retiree rates	Based on historical retiree rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on historical retiree rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates

"Pre 2001 Grandfathered Retirees"

Employee Group	Executives	Non-Union SRC Management	Non-Union NY Management	Non-Union PA Management	Non-Union NY F/T Hourly	Non-Union PA F/T Hourly	IBEW LU 2154	IBEW LU 2154N	IBEW LU 2199 & 2199J	IBEW LU 2154P	IBEW LU 2154PN	NCFO/SEIU Chapter 22	NCFO/SEIU Chapter 22/22S
Retiree Benefit Eligibility Code	REX RNY or RPA after 18 months	NHB	RNY	RPA	RNY	RPA	RNY	RNY	RNY	RPA	RPA	RPA	RPA
Retirement Date Closed to "Grandfathered" Retirees	1/1/2001	N/A	1/1/2001	1/1/2001	1/1/2001	1/1/2001	1/1/2001	1/1/2001	1/1/2001	1/1/2001	1/1/2001	1/1/2001	1/1/2001
Prescription Drug Plan	$5/$10 Plan or Core Plan	N/A	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	Included with medical plan if comprehensive elected	$5/$10 Plan or Core Plan	$5/$10 Plan or Core Plan	Included with medical plan if comprehensive elected	$5/$10 Plan or Core Plan	Included with medical plan if comprehensive elected
Basic Life Insurance at Retirement	By individual	$15,000 maximum (50% of active rate at time of retirement)	$15,000 maximum (50% of active rate at time of retirement)	$15,000 maximum (50% of active rate at time of retirement)	$7,500 reduction schedule 2	$5,000 reduction schedule 1	$7,500 reduction schedule 2	$7,500 reduction schedule 2	$7,500 reduction schedule 2	$5,000 reduction schedule 1	$5,000 reduction schedule 1	$5,000 reduction schedule 1	$5,000 reduction schedule 1
Supplemental Life Insurance at Retirement (if elected)	By individual	$10,000 max, ending at age 70 (50% of supp rate at time of retirement)	$35,000 max, ending at age 70 (50% of active rate at time of retirement)	$35,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of supp amount at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	None	None	$10,000 max, ending at age 70 (50% of active rate at time of retirement)	$10,000 max, ending at age 70 (50% of active rate at time of retirement)
Medicare Part B Reimbursement (at the standard premium)	Eligible	N/A	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Surviving Spouse Benefit	Lifetime	N/A	Lifetime	36 months	Lifetime	36 months	Lifetime	Lifetime	Lifetime	36 months	36 months	Lifetime	Lifetime
Surviving Spouse Contribution	Based on survinving spouse COBRA rates	N/A	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates	Based on surviving spouse COBRA rates

Additional Plan Details:

Prescription Drug Plan

Retiree copayments in the Core Plan are $0/$1 (generic/brand).
Retiree copayments in the $5/$10 Plan are $5/$10 (generic/brand).
Retiree copayments in the 3-tier Plan are $12.50/$24/$40 (generic/brand/specialty).

Basic Life Insurance Plan

Retirement Reduction Schedule 1
(Pennsylvania - Union & Non-Union Hourly)

60 & under	$12,500
61	$11,500
62	$10,500
63	$9,500
64	$8,500
65-69	$7,500
70 & over	$5,000

Retirement Reduction Schedule 2
(New York - Union & Non-Union Hourly)

60 & under	$12,500
61	$11,500
62	$10,500
63	$9,500
64	$8,500
65 & over	$7,500

Section 4.4: Claims cost development and medical rate information

Claim cost development

The claim costs were developed using the aggregate claims experience, separately for pre-65 and post-65 retirees, for the 36-month period ending December 2024 (for the 2025 disclosure) and December 2023 (for the 2024 disclosure and 2025 NPPBC) adjusted for the relative plan value, trend, and demographics of each individual plan. The prescription drug claim cost was also adjusted to reflect historical drug rebate information provided by National Fuel Gas Company. The pre-65 retiree experience was given credibility of 69% and the post-65 retiree experience was given full credibility.

Note, the medical plans described under grids 7, 8, 11, and 12 include prescription drug coverage. For valuation purposes, the prescription drug portion of the cost of these plans was valued separately. Since the prescription drug claims for plans under these grids were unavailable, this claim cost was developed by applying a relative value factor determined using actuarial equivalent rate relationships to the $5/$10 copayment plan claim cost.

Summary of premium rates for community rated plans

	Monthly premiums	
	2025	2024
Under 65 Rates (Independent Health FlexFit)		
Single, with Caremark	per Rx plan	per Rx plan
Single, w/o Caremark	$635.76	$582.62
Family, with Caremark	per Rx plan	per Rx plan
Family, w/o Caremark	1,716.54	1,573.08
Over 65 Rates (Independent Health Encompass 65)		
Single over	$240.00	$233.00
Two person over	480.00	466.00
One under/one over	875.76	815.62
Family, 1/more over	1,956.54	1,806.08

Retiree healthcare plan rates as of 1/1/2025

Below is a summary of the monthly retiree healthcare contribution amounts for those who retire after the 2008/2009 plan changes. For such retirees, the rates are assumed to change with healthcare trend throughout retirement, as described in Section 4.2. The contribution amounts shown are for medical and prescription drug coverage. For valuation purposes, they are allocated between medical and drug as described in Section 4.2.

Non-Medicare primary (pre-65)

Employee Group	Non-Union	IBEW LU 2154	IBEW LU 2154N	IBEW LU 2199 & 2199J	IBEW LU 2154P	IBEW LU 2154PN	NCFO/SEIU Chapter 22/22S	NCFO/SEIU Chapter 22/22S
Retiree Contribution Changes	1/1/2025	1/1/2025	1/1/2025	1/1/2025	1/1/2025	1/1/2025	1/1/2025	1/1/2025
Active Benefit Eligibility Code	SPV, EXN, EXP	UPN	USR	UCN, UFE	UPP, UPR	SPR	UFN, UFP, UFQ, UFR	SFN, SFP
Retiree Benefit Eligibility Code	R01, R02, R03, R04	R05	R06	R07	R08	R09	R10	R11
SINGLE COVERAGE								
Indemnity	178.00	231.20	N/A	231.20	231.20	N/A	231.20	N/A
Comprehensive	157.40	N/A	N/A	N/A	204.50	N/A	204.50	N/A
Comprehensive w/RX	N/A	N/A	180.20	N/A	N/A	180.20	N/A	180.20
PPO	167.00	217.00	155.50	217.00	217.00	155.50	217.00	N/A
IHA FlexFit	169.70	220.40	158.90	220.40	N/A	N/A	N/A	N/A
FAMILY COVERAGE								
Indemnity	483.30	627.70	N/A	627.70	627.70	N/A	627.70	N/A
Comprehensive	426.70	N/A	N/A	N/A	554.20	N/A	554.20	N/A
Comprehensive w/RX	N/A	N/A	459.20	N/A	N/A	459.20	N/A	459.20
PPO	453.20	588.70	421.00	588.70	588.70	421.00	588.70	N/A
IHA FlexFit	459.60	596.80	429.10	596.80	N/A	N/A	N/A	N/A

Retiree healthcare plan rates as of 1/1/2025 (continued)

Medicare primary (post-65)

Employee Group	Non-Union	IBEW LU 2154	IBEW LU 2154N	IBEW LU 2199 & 2199J	IBEW LU 2154P	IBEW LU 2154PN	NCFO/SEIU Chapter 22/22S	NCFO/SEIU Chapter 22/22S
Retiree Contribution Changes	1/1/2025	1/1/2025	1/1/2025	1/1/2025	1/1/2025	1/1/2025	1/1/2025	1/1/2025
Active Benefit Eligibility Code	SPV, EXN, EXP	UPN	USR	UCN, UFE	UPP, UPR	SPR	UFN, UFP, UFQ, UFR	SFN, SFP
Retiree Benefit Eligibility Code	R01, R02, R03, R04	R05	R06	R07	R08	R09	R10	R11
SINGLE COVERAGE								
Indemnity	150.30	195.20	N/A	195.20	195.20	N/A	195.20	N/A
Comprehensive	144.90	N/A	N/A	N/A	188.20	N/A	188.20	N/A
Comprehensive w/RX	N/A	N/A	105.50	N/A	N/A	105.50	N/A	105.50
PPO	145.90	189.50	62.00	189.50	189.50	62.00	189.50	N/A
IHA Encompass 65	144.30	187.50	60.00	187.50	N/A	N/A	N/A	N/A
Forever Blue, In-Area	126.40	164.20	N/A	164.20	N/A	N/A	N/A	N/A
Forever Blue, Out-of-Area	139.30	181.00	N/A	181.00	181.00	N/A	181.00	N/A
FAMILY COVERAGE								
Indemnity	301.80	392.00	N/A	392.00	392.00	N/A	392.00	N/A
Comprehensive	287.40	N/A	N/A	N/A	373.20	N/A	373.20	N/A
Comprehensive w/RX	N/A	N/A	210.70	N/A	N/A	210.70	N/A	210.70
PPO	291.20	378.20	122.00	378.20	378.20	122.00	378.20	N/A
IHA Encompass 65	289.70	376.20	120.00	376.20	N/A	N/A	N/A	N/A
Forever Blue, In-Area	253.90	329.70	N/A	329.70	N/A	N/A	N/A	N/A
Forever Blue, Out-of-Area	279.70	363.20	N/A	363.20	363.20	N/A	363.20	N/A

Summary of historical retiree healthcare plan rates

Below is a summary of the monthly retiree healthcare contribution amounts for those who retired prior to the 2008/2009 plan changes. For such retirees there is no additional contribution for spousal/dependent coverage and the contribution amount determined at retirement does not change with healthcare trend or Medicare status. Further, the whole contribution is allocated to medical coverage.

Blue Cross/Blue Shield Plan	Monthly Contribution	Effective Date
1. Participants who retired prior to 1/1/1991	$0.00	N/A
2. Participants who retired 1/1/1991 - 2/29/2008:		
a) Comprehensive 80/20 Plan[1]	$0.00	N/A
b) Locals 2154, 2199, and 2199J IBEW (NY)	$21.66	2/17/1991
Hired on/before 4/13/1996	$26.00	2/16/1992
	$30.33	2/16/1993
	$34.66	2/13/1994
	$39.00	2/11/1996
	$39.00	thru 2/14/2008
c) Local 2154P (formerly Local 2279 IBEW) (PA)[2]	$21.66	4/13/1991
Hired on/before 4/13/1996, retired prior to 5/1/2009 and selected Indemnity Plan (Note: retirees that selected the PPO Plan have no monthly contributions).	$22.53	4/13/1992
	$28.16	4/13/1993
	$28.16	4/13/1994
	$28.16	4/13/1995
	$34.58	6/1/1996
	$44.29	6/1/1997
	$50.40	7/1/1998
	$63.14	4/13/2002
	$70.46	4/13/2003
	$68.00	1/1/2004
	$71.00	4/13/2005
	$88.00	4/10/2006
	$113.00	1/1/2007
	$117.05	1/1/2008
	$117.05	thru 5/1/2009
d) NCFO/SEIU, Chapter 22	$11.91	5/1/1991
Hired on/before 5/1/1996	$21.66	5/1/1992
	$28.16	5/1/1993
	$34.66	5/1/1994
	$39.00	5/1/1995
	$43.33	5/1/1999
	$47.66	5/1/2000
	$52.00	5/1/2001
	$52.00	thru 5/1/2009

[1] Amount applies to union and non-union retirees in the comprehensive plan.

[2] If the company cost increases over 5%, the percentage above 5% will be shared jointly 50/50 between the employee and the Company.

Summary of historical retiree healthcare plan rates (continued)

Blue Cross/Blue Shield Plan		Monthly Contribution	Effective Date
e)	Non-Union Non-Supervisory Employees	$21.66	7/1/1991
	Hired on/before 6/1/2003	$26.00	1/1/1993
		$28.16	11/1/1993
		$32.50	1/1/1995
		$36.83	1/1/1997
		$47.97	1/1/2000
		$51.00	1/1/2001
		$56.00	1/1/2002
		$61.00	1/1/2003
		$68.00	1/1/2004
		$71.00	1/1/2005
		$88.00	1/1/2006
		$120.00	1/1/2007
		$120.00	thru 1/1/2008
f)	Supervisory/Excluded, Executive employees and Seneca Resources, not in POS plan	10% of benefit at retirement	
	Hired on/before 6/1/2003	$28.00	1/1/1991
		$30.00	1/1/1992
		$33.00	1/1/1993
		$37.00	1/1/1994
		$37.00	1/1/1995
		$33.00	1/1/1996
		$37.00	1/1/1997
		$42.00	1/1/1999
		$48.00	1/1/2000
		$51.00	1/1/2001
		$56.00	1/1/2002
		$61.00	1/1/2003
		$68.00	1/1/2004
		$71.00	1/1/2005
		$88.00	1/1/2006
		$120.00	1/1/2007
		$120.00	thru 1/1/2008
g)	Supervisory/Excluded, Executive employees, in POS plan	$56.00	1/1/2002
	Hired prior to 6/1/2003	$61.00	1/1/2003
		$68.00	1/1/2004
		$71.00	1/1/2005
		$88.00	1/1/2006
		$120.00	1/1/2007
		$120.00	thru 1/1/2008

Summary of historical retiree healthcare plan rates (continued)

Retirees under age 65 who participate in a community rated plan pay the contribution amount identified earlier in this section– based on the group they are in – plus an active differential. Retirees who are age 65 and over and participate in a community rated plan pay only the amount identified earlier in this section.

The monthly active differentials for 1991 through 2025 are as follows:

Year of Retirement	Independent Health	
	Single	Family
1991	$4.48	$9.36
1992	$5.40	$11.76
1993	$5.01	$11.05
1994	$0.00	$0.00
1995	$2.40	$2.88
1996	$11.12	$25.60
1997	$0.00	$0.00
1998	$0.00	$0.00
1999	$0.00	$29.92
2000	$0.00	$0.00
2001	$3.92	$45.64
2002	$0.00	$41.40
2003 - 2025	$0.00	$0.00

Surviving spouse contribution rates

If a participant retires on or after 1/1/2001 and is either 1) management, 2) non-union hourly, 3) union division 2199, or 4) union division 2199-J, then the surviving spouse contribution upon that retiree's death is the same amount that the retiree was contributing. For all other retirees, the surviving spouse contribution is as shown in this section.

Carrier & Plan Names	2024		2025	
	Single	Family	Single	Family
BlueCross BlueShield of Western New York				
Indemnity (Traditional)				
Non Medicare Primary (Under 65)	$840.00	$2,090.00	$998.00	$2,480.00
Medicare Primary (Over 65)	$232.00	$464.00	$271.00	$543.00
Comprehensive 80/20				
Non Medicare Primary (Under 65)	$445.00	$1,216.00	$529.00	$1,443.00
Medicare Primary (Over 65)	$208.00	$400.00	$243.00	$468.00
Comprehensive 80/20 with Rx				
Non Medicare Primary (Under 65)	$607.00	$1,548.00	$721.00	$1,837.00
Medicare Primary (Over 65)	$361.00	$720.00	$422.00	$843.00
PPO Plan				
Non Medicare Primary (Under 65)	$645.00	$1,779.00	$766.00	$2,111.00
Medicare Primary (Over 65)	$212.00	$417.00	$248.00	$488.00
Executives (includes BCBSWNY Indemnity)				
Under and Over 65	$744.00	$2,018.00	$801.00	$2,173.00
Independent Health				
FlexFit				
Non Medicare Primary (Under 65)	$582.62	$1,573.08	$635.76	$1,716.54
Encompass 65				
Medicare Primary (Over 65)	$233.00	$466.00	$240.00	$480.00
Forever Blue PPO 799 (Over 65)				
In-Area	$137.00	$274.00	$147.00	$294.00
Out-of-Area	$200.00	$400.00	$214.00	$428.00
CVS Caremark Prescription Drug:				
$0/$1 Core Plan	$586.00	$1,179.00	$682.00	$1,373.00
$5/$10 Core Plan	$564.00	$1,131.00	$656.00	$1,317.00
3-Tier Plan ($12.50/$24.00/$40.00 Copays)	$438.00	$881.00	$510.00	$1,025.00

Appendices

Appendix A These exhibits summarize the net periodic postretirement benefit cost for the fiscal year ending September 30, 2025 by division and employment status (bargaining and non-bargaining).

Appendix B These exhibits summarize the reconciliation of funded status for the fiscal year ending September 30, 2025 by division and employment status (bargaining and non-bargaining).

Appendix A: NPPBC for fiscal year ending September 30, 2025

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Parent	Empire Pipeline	Midstream	Total
Collectively Bargained Employees								
1. Service Cost	189,663	7,034	94,999	0	0	0	0	291,696
2. Interest Cost[1]								
a. Beginning of year APBO	115,604,120	31,289,817	43,462,456	0	0	0	0	190,356,393
b. Weighted benefit payments	4,797,288	1,287,475	1,627,032	0	0	0	0	7,711,795
c. Average APBO = a. - b.	110,806,832	30,002,342	41,835,424	0	0	0	0	182,644,598
d. Discount rate	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%
e. Interest cost = c. x d.	5,200,030	1,407,974	1,963,286	0	0	0	0	8,571,290
3. Expected Return on Assets								
a. Beginning of year assets	191,499,183	62,007,691	61,812,613	0	0	0	0	315,319,487
b. Weighted benefit payments	4,797,288	1,287,475	1,627,032	0	0	0	0	7,711,795
c. Weighted contributions	0	0	0	0	0	0	0	0
d. Average assets = a. - b. + c.	186,701,895	60,720,216	60,185,581	0	0	0	0	307,607,692
e. Rate of return	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%
f. Expected return = d. x e.	10,081,902	3,278,892	3,250,021	0	0	0	0	16,610,815
4. Amortizations								
a. Transition (asset) / obligation	0	0	0	0	0	0	0	0
b. Prior service (credit) / cost	(184,312)	(49,131)	(66,795)	0	0	0	0	(300,238)
c. (Gains) / losses								
Corridor		0	0	0	0	0	0	0
Vintage 1	1,201,693							
Vintage 2	2,603,605							
Vintage 3	(2,982,108)							
Vintage 4	(545,455)							
Vintage 5	1,281,986							
Vintage 6	(254,407)							
Vintage 7	(2,751,644)							
Vintage 8	605,825							
Vintage 9	(673,954)							
Vintage 10	140,538							
Vintage Total	(1,373,921)							(1,373,921)
d. Total amortizations	(1,558,233)	(49,131)	(66,795)	0	0	0	0	(1,674,159)
5. Net Postretirement Benefit Cost / (Income) = 1. + 2.e. - 3.f. + 4.d.	**(6,250,442)**	**(1,913,015)**	**(1,258,531)**	**0**	**0**	**0**	**0**	**(9,421,988)**

[1] The Interest Cost is determined using a spot-rate approach by applying the specific rates along the Above Mean Mercer Yield Curve to the relevant cash flows. The calculation presented here shows the application of the resulting effective rate for interest applied to the APBO (adjusted for expected benefit payments), which yields the same result. Although the effective rate for interest on the APBO is shown to two decimal places, the actual rate is unrounded.

Appendix A: NPPBC for fiscal year ending September 30, 2025

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Parent	Empire Pipeline	Midstream	Total
Non-Collectively Bargained Employees								
1. Service Cost	143,711	22,983	52,364	475	0	0	7,752	227,285
2. Interest Cost[1]								
a. Beginning of year APBO	63,156,676	26,584,683	37,416,002	1,712,928	1,614,830	0	183,354	130,668,473
b. Weighted benefit payments	2,098,344	884,236	1,215,598	53,282	56,796	0	0	4,308,256
c. Average APBO = a. - b.	61,058,332	25,700,447	36,200,404	1,659,646	1,558,034	0	183,354	126,360,217
d. Discount rate	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%
e. Interest cost = c. x d.	2,865,393	1,206,091	1,698,841	77,885	73,117	0	8,604	5,929,931
3. Expected Return on Assets								
a. Beginning of year assets	89,026,611	44,306,884	47,411,817	0	0	0	0	180,745,312
b. Weighted benefit payments	2,098,344	884,236	1,215,598	53,282	56,796	0	0	4,308,256
c. Weighted contributions	0	0	0	53,282	56,796	0	0	110,078
d. Average assets = a. - b. + c.	86,928,267	43,422,648	46,196,219	0	0	0	0	176,547,134
e. Rate of return	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%
f. Expected return = d. x e.	4,694,126	2,344,823	2,494,596	0	0	0	0	9,533,545
4. Amortizations								
a. Transition (asset) / obligation	0	0	0	0	0	0	0	0
b. Prior service (credit) / cost	(67,680)	(23,496)	(34,646)	(2,311)	(318)	0	0	(128,451)
c. (Gains) / losses								
Corridor		846,123	324,628	(20,188)	(65,088)	(1,900)	(58,331)	1,025,244
Vintage 1	628,665							
Vintage 2	1,265,581							
Vintage 3	(1,350,991)							
Vintage 4	(253,163)							
Vintage 5	892,053							
Vintage 6	110,074							
Vintage 7	(1,267,259)							
Vintage 8	(410,172)							
Vintage 9	53,910							
Vintage 10	716,991							
Vintage Total	385,689							385,689
d. Total amortizations	318,009	822,627	289,982	(22,499)	(65,406)	(1,900)	(58,331)	1,282,482
5. Net Postretirement Benefit Cost / (Income) = 1. + 2.e. - 3.f. + 4.d.	**(1,367,013)**	**(293,122)**	**(453,409)**	**55,861**	**7,711**	**(1,900)**	**(41,975)**	**(2,093,847)**

[1] The Interest Cost is determined using a spot-rate approach by applying the specific rates along the Above Mean Mercer Yield Curve to the relevant cash flows. The calculation presented here shows the application of the resulting effective rate for interest applied to the APBO (adjusted for expected benefit payments), which yields the same result. Although the effective rate for interest on the APBO is shown to two decimal places, the actual rate is unrounded.

Appendix A: NPPBC for fiscal year ending September 30, 2025

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Parent	Empire Pipeline	Midstream	Total
All Employees								
1. Service Cost	333,374	30,017	147,363	475	0	0	7,752	518,981
2. Interest Cost[1]								
a. Beginning of year APBO	178,760,796	57,874,500	80,878,458	1,712,928	1,614,830	0	183,354	321,024,866
b. Weighted benefit payments	6,895,632	2,171,711	2,842,630	53,282	56,796	0	0	12,020,051
c. Average APBO = a. - b.	171,865,164	55,702,789	78,035,828	1,659,646	1,558,034	0	183,354	309,004,815
d. Discount rate	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%
e. Interest cost = c. x d.	8,065,423	2,614,065	3,662,127	77,885	73,117	0	8,604	14,501,221
3. Expected Return on Assets								
a. Beginning of year assets	280,525,794	106,314,575	109,224,430	0	0	0	0	496,064,799
b. Weighted benefit payments	6,895,632	2,171,711	2,842,630	53,282	56,796	0	0	12,020,051
c. Weighted contributions	0	0	0	53,282	56,796	0	0	110,078
d. Average assets = a. - b. + c.	273,630,162	104,142,864	106,381,800	0	0	0	0	484,154,826
e. Rate of return	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%	5.40%
f. Expected return = d. x e.	14,776,028	5,623,715	5,744,617	0	0	0	0	26,144,360
4. Amortizations								
a. Transition (asset) / obligation	0	0	0	0	0	0	0	0
b. Prior service (credit) / cost	(251,992)	(72,627)	(101,441)	(2,311)	(318)	0	0	(428,689)
c. (Gains) / losses								
Corridor		846,123	324,628	(20,188)	(65,088)	(1,900)	(58,331)	1,025,244
Vintage 1	1,830,358							
Vintage 2	3,869,186							
Vintage 3	(4,333,099)							
Vintage 4	(798,618)							
Vintage 5	2,174,039							
Vintage 6	(144,333)							
Vintage 7	(4,018,903)							
Vintage 8	195,653							
Vintage 9	(620,044)							
Vintage 10	857,529							
Vintage Total	(988,232)							(988,232)
d. Total amortizations	(1,240,224)	773,496	223,187	(22,499)	(65,406)	(1,900)	(58,331)	(391,677)
5. Net Postretirement Benefit Cost / (Income) = 1. + 2.e. - 3.f. + 4.d.	**(7,617,455)**	**(2,206,137)**	**(1,711,940)**	**55,861**	**7,711**	**(1,900)**	**(41,975)**	**(11,515,835)**

[1] The Interest Cost is determined using a spot-rate approach by applying the specific rates along the Above Mean Mercer Yield Curve to the relevant cash flows. The calculation presented here shows the application of the resulting effective rate for interest applied to the APBO (adjusted for expected benefit payments), which yields the same result. Although the effective rate for interest on the APBO is shown to two decimal places, the actual rate is unrounded.

Appendix B: Reconciliation of funded status as of September 30, 2025

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Parent	Empire Pipeline	Midstream	Total
Collectively Bargained Employees								
1. Accumulated Postretirement Benefit Obligation (APBO)								
a. Inactives	105,512,620	31,203,011	39,539,722	0	0	0	0	176,255,353
b. Actives fully eligible	6,879,679	1,235,317	4,004,651	0	0	0	0	12,119,647
c. Actives not fully eligible	4,417,430	280,448	2,072,969	0	0	0	0	6,770,847
d. Total APBO	116,809,729	32,718,776	45,617,342	0	0	0	0	195,145,847
2. Fair Value of Assets	192,134,828	63,389,292	62,327,383	0	0	0	0	317,851,503
3. Funded Status = 2. - 1d.	**75,325,099**	**30,670,516**	**16,710,041**	**0**	**0**	**0**	**0**	**122,705,656**
4. Unrecog Transition (Asset)/Obligation	0	0	0	0	0	0	0	0
5. Unrecog Prior Service (Credit)/Cost	(110,585)	(29,485)	(40,066)	0	0	0	0	(180,136)
6. Unrecog (Gains)/Losses								
Corridor		7,116,782	4,637,079	0	0	0	0	11,753,861
Vintage 1	2,603,606							
Vintage 2	(5,964,217)							
Vintage 3	(1,636,361)							
Vintage 4	5,127,945							
Vintage 5	(1,272,033)							
Vintage 6	(16,509,863)							
Vintage 7	4,240,777							
Vintage 8	(5,391,634)							
Vintage 9	1,264,841							
Vintage 10	4,599,082							
Vintage Total	(12,937,857)							(12,937,857)
7. Accumulated other comprehensive income (AOCI) [- (4. + 5. + 6.)]	**13,048,442**	**(7,087,297)**	**(4,597,013)**	**0**	**0**	**0**	**0**	**1,364,132**
8. Cumulative employer contributions in excess of net periodic benefit cost (3. - 7.)	62,276,657	37,757,813	21,307,054	0	0	0	0	121,341,524
9. Net amount recognized in statement of financial position (7. + 8.)	**75,325,099**	**30,670,516**	**16,710,041**	**0**	**0**	**0**	**0**	**122,705,656**
Amounts recognized in the statement of financial position consist of								
Noncurrent assets	75,325,099	30,670,516	16,710,041	0	0	0	0	122,705,656
Current liabilities	0	0	0	0	0	0	0	0
Noncurrent liabilities	0	0	0	0	0	0	0	0
Net amount recognized at year end	**75,325,099**	**30,670,516**	**16,710,041**	**0**	**0**	**0**	**0**	**122,705,656**

Appendix B: Reconciliation of funded status as of September 30, 2025

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Parent	Empire Pipeline	Midstream	Total
Non-Collectively Bargained Employees								
1. Accumulated Postretirement Benefit Obligation (APBO)								
a. Inactives	51,303,052	22,511,928	30,713,516	1,458,636	1,734,452	0	0	107,721,584
b. Actives fully eligible	10,633,405	4,362,488	7,311,542	291,922	0	0	0	22,599,357
c. Actives not fully eligible	3,547,199	222,922	1,126,111	12,515	0	0	208,172	5,116,919
d. Total APBO	65,483,656	27,097,338	39,151,169	1,763,073	1,734,452	0	208,172	135,437,860
2. Fair Value of Assets	88,142,257	43,292,892	46,818,928	0	0	0	0	178,254,077
3. Funded Status = 2. - 1d.	**22,658,601**	**16,195,554**	**7,667,759**	**(1,763,073)**	**(1,734,452)**	**0**	**(208,172)**	**42,816,217**
4. Unrecog Transition (Asset)/Obligation	0	0	0	0	0	0	0	0
5. Unrecog Prior Service (Credit)/Cost	(40,614)	(14,092)	(20,791)	(1,391)	(186)	0	0	(77,074)
6. Unrecog (Gains)/Losses								
Corridor		9,571,623	8,689,311	(212,068)	(205,478)	(5,812)	(188,368)	17,649,208
Vintage 1	1,265,576							
Vintage 2	(2,701,977)							
Vintage 3	(759,493)							
Vintage 4	3,568,210							
Vintage 5	550,371							
Vintage 6	(7,603,554)							
Vintage 7	(2,871,207)							
Vintage 8	431,279							
Vintage 9	6,452,919							
Vintage 10	5,015,850							
Vintage Total	3,347,974							3,347,974
7. Accumulated other comprehensive income (AOCI) [- (4. + 5. + 6.)]	**(3,307,360)**	**(9,557,531)**	**(8,668,520)**	**213,459**	**205,664**	**5,812**	**188,368**	**(20,920,108)**
8. Cumulative employer contributions in excess of net periodic benefit cost (3. - 7.)	25,965,961	25,753,085	16,336,279	(1,976,532)	(1,940,116)	(5,812)	(396,540)	63,736,325
9. Net amount recognized in statement of financial position (7. + 8.)	**22,658,601**	**16,195,554**	**7,667,759**	**(1,763,073)**	**(1,734,452)**	**0**	**(208,172)**	**42,816,217**
Amounts recognized in the statement of financial position consist of								
Noncurrent assets	22,658,601	16,195,554	7,667,759	0	0	0	0	46,521,914
Current liabilities	0	0	0	(112,080)	(112,368)	0	(4)	(224,452)
Noncurrent liabilities	0	0	0	(1,650,993)	(1,622,084)	0	(208,168)	(3,481,245)
Net amount recognized at year end	**22,658,601**	**16,195,554**	**7,667,759**	**(1,763,073)**	**(1,734,452)**	**0**	**(208,172)**	**42,816,217**

Appendix B: Reconciliation of funded status as of September 30, 2025

	New York Distribution	Pennsylvania Distribution	Supply	SRC	Parent	Empire Pipeline	Midstream	Total
All Employees								
1. Accumulated Postretirement Benefit Obligation (APBO)								
a. Inactives	156,815,672	53,714,939	70,253,238	1,458,636	1,734,452	0	0	283,976,937
b. Actives fully eligible	17,513,084	5,597,805	11,316,193	291,922	0	0	0	34,719,004
c. Actives not fully eligible	7,964,629	503,370	3,199,080	12,515	0	0	208,172	11,887,766
d. Total APBO	182,293,385	59,816,114	84,768,511	1,763,073	1,734,452	0	208,172	330,583,707
2. Fair Value of Assets	280,277,085	106,682,184	109,146,311	0	0	0	0	496,105,580
3. Funded Status = 2. - 1d.	**97,983,700**	**46,866,070**	**24,377,800**	**(1,763,073)**	**(1,734,452)**	**0**	**(208,172)**	**165,521,873**
4. Unrecog Transition (Asset)/Obligation	0	0	0	0	0	0	0	0
5. Unrecog Prior Service (Credit)/Cost	(151,199)	(43,577)	(60,857)	(1,391)	(186)	0	0	(257,210)
6. Unrecog (Gains)/Losses								
Corridor		16,688,405	13,326,390	(212,068)	(205,478)	(5,812)	(188,368)	29,403,069
Vintage 1	3,869,182							
Vintage 2	(8,666,194)							
Vintage 3	(2,395,854)							
Vintage 4	8,696,155							
Vintage 5	(721,662)							
Vintage 6	(24,113,417)							
Vintage 7	1,369,570							
Vintage 8	(4,960,355)							
Vintage 9	7,717,760							
Vintage 10	9,614,932							
Vintage Total	(9,589,883)							(9,589,883)
7. Accumulated other comprehensive income (AOCI) [- (4. + 5. + 6.)]	**9,741,082**	**(16,644,828)**	**(13,265,533)**	**213,459**	**205,664**	**5,812**	**188,368**	**(19,555,976)**
8. Cumulative employer contributions in excess of net periodic benefit cost (3. - 7.)	88,242,618	63,510,898	37,643,333	(1,976,532)	(1,940,116)	(5,812)	(396,540)	185,077,849
9. Net amount recognized in statement of financial position (7. + 8.)	**97,983,700**	**46,866,070**	**24,377,800**	**(1,763,073)**	**(1,734,452)**	**0**	**(208,172)**	**165,521,873**
Amounts recognized in the statement of financial position consist of								
Noncurrent assets	97,983,700	46,866,070	24,377,800	0	0	0	0	169,227,570
Current liabilities	0	0	0	(112,080)	(112,368)	0	(4)	(224,452)
Noncurrent liabilities	0	0	0	(1,650,993)	(1,622,084)	0	(208,168)	(3,481,245)
Net amount recognized at year end	**97,983,700**	**46,866,070**	**24,377,800**	**(1,763,073)**	**(1,734,452)**	**0**	**(208,172)**	**165,521,873**

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A business of Marsh McLennan

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.8

Request:

List and explain all non-recurring abnormal or extraordinary expenses related to employee costs incurred in the HTY which will not be present in the FTY or the FPFTY. List and explain all non-recurring abnormal or extraordinary expenses related to employee costs expected to be incurred in the FTY or FPFTY which were not present in the HTY.

Response:

There are no expenses of this nature.

Prepared by or under the supervision of: Michael P Weidner

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-J-Payroll, Benefits, and Retiree Costs
Delivered on January 28, 2026

III-J.9

Request:

List and explain expenses related to employee costs included in the HTY, the FTY and the FPFTY which do not occur yearly but are of a nature that they do occur within an extended period of years.

Response:

There are no expenses of this nature.

Prepared by or under the supervision of: Michael P Weidner

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-K-Depreciation
Delivered on January 28, 2026

III-K.1

Request:

Provide a description of the depreciation methods used to calculate annual depreciation amounts and depreciation reserves, together with a discussion of the factors which were considered in arriving at estimates of service life and dispersion by account. Provide a comprehensive statement of any changes made in the method of depreciation since the immediately preceding base rate case

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. C-Future 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 continuing through page III-7.

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 Exhibit No. C-Future.

The estimated survivor curves used in this filing have not changed from those used in the most recent service life study filed in May 2023 and annual depreciation report filed in March 2025.

Field trips and facilities visited over the years for National Fuel Gas Distribution Corporation are presented in Exhibit No. C-Future, in the section "Field Trips", beginning on page III-2.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-K-Depreciation
Delivered on January 28, 2026

III-K.2

Request:

Provide a description of the amortization methods used to calculate annual amortization amounts and amortization reserves FOR THOSE PROPERTY ACCOUNTS FOR WHICH AN AMORTIZATION METHOD IS EMPLOYED. Provide a comprehensive statement of any changes made in the method of amortization since the immediately preceding base rate case.

Response:

Please see pages II-7 through II-61 of Exhibit C-Historic for the surviving original cost as of September 30, 2025 by vintage by account with the applicable book reserve, future accruals and annual accruals.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-K-Depreciation
Delivered on January 28, 2026

III-K.3

Request:

Provide an exhibit and charts depicting the original and estimated survivor curves and a table presenting the original life table plotted on the chart for each account where the retirement rate method of analysis is used. THE ORIGINAL SURVIVOR CURVE IS THE SURVIVOR CURVE DRAWN THROUGH THE POINTS CALCULATED FROM THE ORIGINAL DATA WITHOUT ADJUSTMENT. WHERE AN ORIGINAL SURVIVOR CURVE ENDS AT A PERCENT SURVIVING THAT IS GREATER THAN ZERO, OR WHERE IT IS DESIRABLE TO ELIMINATE IRREGULARITIES, THE ORIGINAL SURVIVOR CURVE MAY BE SMOOTHED USING AN ADJUSTED, OR ESTIMATED, SURVIVOR CURVE. DIFFERENT ADJUSTED SURVIVOR CURVES MAY BE EVALUATED TO DECIDE WHICH CURVE APPEARS TO BE THE BEST FIT.

Response:

The service life statistics which sets forth smooth survivor curves and original life tables by account are set forth in the section beginning on page VI-1 of Exhibit No. C-Future. These service life statistics set forth the last service life study performed consistent with Pennsylvania regulations.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-K-Depreciation
Delivered on January 28, 2026

III-K.4

Request:

Provide the surviving original cost at the HTY year-end by vintage by account and include applicable depreciation reserves and accruals. Provide these calculations for plant in service as well as other categories of plant, including contributions in aid of construction and customers' advances for construction, and anticipated retirements associated with any CWIP claims if applicable.

Response:

Please see pages II-7 through II-61 of Exhibit C-Historic for the surviving original cost as of September 30, 2025 by vintage by account with the applicable book reserve, future accruals and annual accruals.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-K-Depreciation
Delivered on January 28, 2026

III-K.5

Request:

Provide a comparison of the calculated depreciation reserve used for ratemaking purposes compared to the book reserve by account at the end of the HTY, the FTY and the FPFTY.

Response:

A comparison of the calculated accrued depreciation (calculated depreciation reserve) vs. book reserve by account as of September 30, 2025, is listed on Pages 2 and 3 of this response.

See Pages 4 through 7 for the comparison of the calculated accrued depreciation (calculated depreciation reserve) vs. book reserve as of September 30, 2026 and as of October 31, 2027.

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

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	20,978,969	20,948,041
PRODUCTION PLANT			
325.4	RIGHTS OF WAY	29,673	36,419
328	MEASURING AND REGULATING STATION STRUCTURES	9,058	9,957
329	OTHER STRUCTURES	1,408	1,384
332	FIELD LINES	199,094	169,496
334	MEASURING AND REGULATING STATION EQUIPMENT	1,429,423	1,706,176
TOTAL PRODUCTION PLANT		**1,668,656**	**1,923,431**
TRANSMISSION PLANT			
365.2	RIGHTS OF WAY	620,296	665,680
366.2	MEASURING AND REGULATING STATION STRUCTURES	122,124	116,213
366.3	OTHER STRUCTURES	3,013	3,637
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	17,759,984	19,860,314
367.2	MAINS - CATHODIC PROTECTION	2,100,884	2,211,073
369	MEASURING AND REGULATING STATION EQUIPMENT		
	1980 AND PRIOR	264,549	290,200
	1981 AND SUBSEQUENT	2,652,404	4,094,495
	TOTAL ACCOUNT 369	2,916,953	4,384,695
TOTAL TRANSMISSION PLANT		**23,523,254**	**27,241,612**
DISTRIBUTION PLANT			
374.2	RIGHTS OF WAY	3,062,896	3,275,141
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	5,002,482	5,863,903
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	299,594	320,500
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	116,815,979	109,664,023
376.2	MAINS - CATHODIC PROTECTION	1,491,471	1,684,792
378	MEASURING AND REGULATING STATION EQUIPMENT	4,108,563	3,971,454
380	SERVICES	76,829,138	83,883,689
381	METERS	5,994,546	6,166,777
382	METER INSTALLATIONS	1,636,039	1,888,692
384	HOUSE REGULATOR INSTALLATIONS	469,079	590,253
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	6,162,562	7,198,874
TOTAL DISTRIBUTION PLANT		**221,872,349**	**224,508,098**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION RESERVE AS OF SEPTEMBER 30, 2025

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
GENERAL PLANT			
390.11	OTHER SMALL STRUCTURES	80,677	30,192
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	110,154	128,890
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	208,035	218,003
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	3,786,812	3,372,033
392	TRANSPORTATION EQUIPMENT	6,913,935	6,913,935
394	TOOLS, SHOP AND GARAGE EQUIPMENT	2,067,358	2,052,863
396	POWER OPERATED EQUIPMENT AND TOOLS	2,822,852	2,822,852
397	COMMUNICATION EQUIPMENT	2,278,697	2,222,231
TOTAL GENERAL PLANT		**18,268,520**	**17,760,999**
TOTAL DEPRECIABLE GAS PLANT		**286,311,748**	**292,382,180**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION AS OF SEPTEMBER 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	22,595,671	22,593,631
PRODUCTION PLANT			
325.4	RIGHTS OF WAY	29,503	35,810
328	MEASURING AND REGULATING STATION STRUCTURES	8,935	9,773
329	OTHER STRUCTURES	1,451	1,403
332	FIELD LINES	200,655	171,978
334	MEASURING AND REGULATING STATION EQUIPMENT	1,478,789	1,733,727
TOTAL PRODUCTION PLANT		**1,719,333**	**1,952,691**
TRANSMISSION PLANT			
365.2	RIGHTS OF WAY	640,457	682,851
366.2	MEASURING AND REGULATING STATION STRUCTURES	124,114	118,684
366.3	OTHER STRUCTURES	3,018	3,593
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	18,568,420	20,383,572
367.2	MAINS - CATHODIC PROTECTION	2,191,985	2,294,098
369	MEASURING AND REGULATING STATION EQUIPMENT		
	1980 AND PRIOR	232,610	259,369
	1981 AND SUBSEQUENT	2,782,728	4,153,033
	TOTAL ACCOUNT 369	3,015,338	4,412,402
TOTAL TRANSMISSION PLANT		**24,543,332**	**27,895,200**
DISTRIBUTION PLANT			
374.2	RIGHTS OF WAY	3,205,473	3,338,953
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	5,384,804	6,224,278
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	282,819	326,910
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	121,401,715	114,664,307
376.2	MAINS - CATHODIC PROTECTION	1,548,424	1,732,866
378	MEASURING AND REGULATING STATION EQUIPMENT	4,309,129	4,293,395
380	SERVICES	80,009,942	87,631,319
381	METERS	6,344,405	6,622,195
382	METER INSTALLATIONS	1,673,024	1,924,742
384	HOUSE REGULATOR INSTALLATIONS	484,676	604,497
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	6,430,251	7,424,326
TOTAL DISTRIBUTION PLANT		**231,074,662**	**234,787,788**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION AS OF SEPTEMBER 30, 2026

	DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
GENERAL PLANT			
390.11	OTHER SMALL STRUCTURES	103,161	98,290
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	122,563	138,489
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	191,598	210,181
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	3,703,512	3,553,490
392	TRANSPORTATION EQUIPMENT	7,508,111	7,508,111
394	TOOLS, SHOP AND GARAGE EQUIPMENT	2,359,617	2,350,040
396	POWER OPERATED EQUIPMENT AND TOOLS	2,967,643	2,967,643
397	COMMUNICATION EQUIPMENT	1,647,594	1,603,148
TOTAL GENERAL PLANT		**18,603,799**	**18,429,392**
TOTAL DEPRECIABLE GAS PLANT		**298,536,797**	**305,658,702**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2027

	DEPRECIABLE GROUP	ORIGINAL COST AS OF OCTOBER 31, 2027	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
DEPRECIABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	23,009,585	22,980,541
PRODUCTION PLANT			
325.4	RIGHTS OF WAY	29,299	35,207
328	MEASURING AND REGULATING STATION STRUCTURES	8,841	9,624
329	OTHER STRUCTURES	1,499	1,425
332	FIELD LINES	203,589	174,997
334	MEASURING AND REGULATING STATION EQUIPMENT	1,548,041	1,776,611
TOTAL PRODUCTION PLANT		**1,791,269**	**1,997,864**
TRANSMISSION PLANT			
365.2	RIGHTS OF WAY	664,975	698,575
366.2	MEASURING AND REGULATING STATION STRUCTURES	126,389	121,248
366.3	OTHER STRUCTURES	3,033	3,565
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	19,512,951	20,884,359
367.2	MAINS - CATHODIC PROTECTION	2,316,028	2,404,973
369	MEASURING AND REGULATING STATION EQUIPMENT		
	1980 AND PRIOR	195,413	215,720
	1981 AND SUBSEQUENT	2,944,489	4,227,037
	TOTAL ACCOUNT 369	3,139,902	4,442,757
TOTAL TRANSMISSION PLANT		**25,763,278**	**28,555,477**
DISTRIBUTION PLANT			
374.2	RIGHTS OF WAY	3,379,134	3,404,730
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	5,824,920	6,615,862
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	274,300	311,546
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	126,664,809	119,581,152
376.2	MAINS - CATHODIC PROTECTION	1,612,728	1,786,229
378	MEASURING AND REGULATING STATION EQUIPMENT	4,542,172	4,610,360
380	SERVICES	83,707,829	91,471,655
381	METERS	6,776,363	7,079,694
382	METER INSTALLATIONS	1,715,988	1,965,147
384	HOUSE REGULATOR INSTALLATIONS	502,524	620,091
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	6,741,631	7,654,318
TOTAL DISTRIBUTION PLANT		**241,742,398**	**245,100,784**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND
BOOK DEPRECIATION RESERVE AS OF OCTOBER 31, 2027

	DEPRECIABLE GROUP	ORIGINAL COST AS OF OCTOBER 31, 2027	BOOK DEPRECIATION RESERVE
	(1)	(2)	(3)
GENERAL PLANT			
390.11	OTHER SMALL STRUCTURES	151,897	156,669
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	137,473	150,489
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	199,582	212,829
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5,241,720	5,059,293
392	TRANSPORTATION EQUIPMENT	8,517,958	8,517,958
394	TOOLS, SHOP AND GARAGE EQUIPMENT	2,761,401	2,723,391
396	POWER OPERATED EQUIPMENT AND TOOLS	3,400,852	3,400,852
397	COMMUNICATION EQUIPMENT	1,806,207	1,750,649
TOTAL GENERAL PLANT		**22,217,090**	**21,972,130**
TOTAL DEPRECIABLE GAS PLANT		**314,523,620**	**320,606,796**

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-K-Depreciation
Delivered on January 28, 2026

III-K.6

Request:

Provide a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate and changes in annual accrual rates by account or by depreciable group for all of the following:

III.K.6.a For the purposes of this current filing.
III.K.6.b For the purposes of the immediately preceding rate increase filing prior to the current proceeding.

Response:

a. Please refer to pages I-3 and I-4 in Exhibit No. C-Historic; pages VI-3 throughVI-7 in Exhibit No. C-Future; and pages I-3 and I-4 in Exhibit No. C-Fully Projected.

b. Please refer to the attached, Pages 2 through 7 for the most recent prior filing of all three test years.

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

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	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
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	2,998,094.84	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							
	1980 AND PRIOR	24-L1	298,205.78	298,206	0	0	-	-
	1981 AND SUBSEQUENT	35-R1.5	6,477,018.73	3,691,227	2,785,792	143,319	2.21	19.4
	TOTAL ACCOUNT 369		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	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2022	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(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						1,725,389		
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**		

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* LIFE SPAN PROCEDURE WAS USED. INTERIM SURVIVOR CURVES ARE 65-S0 AND 60-R0.5.
** ASSETS ARE INDIVIDUALLY DEPRECIATED.

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	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
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							
	1980 AND PRIOR	24-L1	298,205.78	298,206	0	0	-	-
	1981 AND SUBSEQUENT	35-R1.5	6,571,720.72	3,839,921	2,731,800	141,979	2.16	19.2
	TOTAL ACCOUNT 369		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	SURVIVOR CURVE	ORIGINAL COST AS OF JUNE 30, 2023	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
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**		

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* LIFE SPAN PROCEDURE WAS USED. INTERIM SURVIVOR CURVES ARE 65-S0 AND 60-R0.5.
** ASSETS ARE INDIVIDUALLY DEPRECIATED.

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	SURVIVOR CURVE	ORIGINAL COST AS OF JULY 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
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							
	1980 AND PRIOR	24-L1	298,205.78	294,580	3,626	649	0.22	5.6
	1981 AND SUBSEQUENT	35-R1.5	6,789,525.74	3,999,555	2,789,971	146,032	2.15	19.1
	TOTAL ACCOUNT 369		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	SURVIVOR CURVE	ORIGINAL COST AS OF JULY 31, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
GENERAL PLANT								
390.11	OTHER SMALL STRUCTURES	40-R0.5	25,917.70	(14,052)	39,970	3,691	14.24	10.8
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	25-SQ	321,096.71	131,140	189,957	10,895	3.39	17.4
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	247,970.22	223,168	24,802	3,946	1.59	6.3
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	10,375,161.10	3,528,902	6,846,259	1,788,842	17.24	3.8
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	18.9
396	POWER OPERATED EQUIPMENT AND TOOLS		6,212,509.43	2,885,531	3,326,978	577,392	**	
397	COMMUNICATION EQUIPMENT	10-SQ	3,964,182.42	2,068,214	1,895,968	360,120	9.08	5.3
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**		

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* LIFE SPAN PROCEDURE WAS USED. INTERIM SURVIVOR CURVES ARE 65-S0 AND 60-R0.5.
** ASSETS ARE INDIVIDUALLY DEPRECIATED.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-K-Depreciation
Delivered on January 28, 2026

III-K.7

Request:

Provide a comprehensive statement of any changes made in method of depreciation and in the selection of average service lives

Response:

Please see the response to III.K.1 and III.K.6

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-K-Depreciation
Delivered on January 28, 2026

III-K.8

Request:

Provide a table showing the cumulative depreciated original cost by year of installation for public utility plant by USOA in service at the end of the HTY, the FTY and the FPFTY (depreciable plant only) as claimed in the measures of value. Formulate the table with all of the following:

III.K.8.a Column 1: Year installed.
III.K.8.b Column 2: Original cost.
III.K.8.c Column 3: Accrued depreciation.
III.K.8.d Column 4: Depreciated original cost (which is original cost minus accrued depreciation); total this column.
III.K.8.e Column 5: Cumulative depreciated original cost, increased year by year.
III.K.8.f Column 6: Cumulative depreciated original cost, year by year, divided by the total of column 4, shown as a percent.

Response:

Please reference pages II-3 through II-5 of National Fuel's Historic Test Year depreciation study included in Exhibit No. C-Historic.

Please refer to pages VII-3 through VII-5 of National Fuel's Future Test Year depreciation study included in Exhibit No. C-Future.

Please refer to pages II-3 through II-5 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-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-K-Depreciation
Delivered on January 28, 2026

III-K.9

Request:

Provide an exhibit showing, by account, the gross salvage, cost of removal, and net salvage for the HTY and the 4 years immediately preceding the HTY.

Response:

Please refer to pages III-2 and III-3 of National Fuel's Historic Test Year depreciation study included in Exhibit No. C-Historic.

Please refer to pages VIII-2 and VIII-3 of National Fuel's Future Test Year depreciation study included in Exhibit No. C-Future.

Please refer to pages III-2 and III-3 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-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.1

Request:

Provide a copy of the Federal Tax Returns and State Tax Returns and amended returns, including supporting schedules, for the most recent 3 tax years for the public utility.

Response:

Please refer to Exhibit SDR-RR-55 for the CONFIDENTIAL Federal Tax Return excerpts for the most recent three tax years.

Please refer to Exhibit III.L.3 for the State Tax Returns filed for the most recent three tax years.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.2

Request:

Provide a schedule of Federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per book, pro forma at present rates, and pro forma at proposed rates, to include all of the following categories:

III.L.2.a Social Security.
III.L.2.b Unemployment.
III.L.2.c Public Utility Realty.
III.L.2.d Commission assessment.
III.L.2.e Other property.
III.L.2.f PENNSYLVANIA SALES and use tax.
III.L.2.g Other taxes.

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
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.3

Request:

Provide the three most recently filed Pennsylvania Corporate Tax reports and any associated Pennsylvania Corporate Tax Determinations.

Response:

Please refer to CONFIDENTIAL Attachment III.L.3. The Company is providing CONFIDENTIAL Attachment III.L.3 in a separately sealed envelope that is marked "CONFIDENTIAL". 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: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.4

Request:

Submit a schedule showing the Gross Receipts Tax base used in computing Pennsylvania Gross Receipts Tax adjustment if applicable.

Response:
The Company is not subject to Gross Receipts Tax in Pennsylvania, therefore, no schedule has been prepared or provided.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.5

Request:

Submit details of calculations for taxes, other than income, where a public utility is assessed taxes for doing business in another state or on its property located in another state.

Response:

Please see Attachment III.L.5 for taxes, other than income, for doing business in another state or on its property located in another state.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribtuion Corporation
III.L5 Attachment Taxes Other than Income
Twelve Months Ending September 30, 2025

NYS Gross Receipts Tax	9,872,245
New York Property Tax	23,250,926
NYS Sales Tax	20,350
NYS Insurance Premium Tax	40,103
NYS Capital Tax	211,044
NYS Income Tax	1,184,715
Total	34,579,383

National Fuel Gas Distribution
Corporation Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.6

Request:

State amount of the debt interest used for income tax calculations and details of debt interest computations for each of the following:

III.L.6.a Actual HTY.
III.L.6.b Annualized HTY year-end.
III.L.6.c Claimed FTY year-end, using present rates and proposed rates.
III.L.6.d Claimed FPFTY year-end, using present rates and proposed rates.

Response:

a. The actual amount for the twelve months ended September 30, 2025 is $12.1 million.

b. The annualized amount for the twelve months ended September 30, 2025 is $10.9 million.

c. The claimed amount at present rates for the twelve months ended September 30, 2026 is $12.2 million.

   The claimed amount at proposed rates for the twelve months ended September 30, 2026 is $11.5 million.

d. The claimed amount at present rates for the twelve months ended October 31, 2027 is $13.6 million.

   The claimed amount at proposed rates for the twelve months ended October 31, 2027 is $13.9 million.

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

National Fuel Gas Distribution
Corporation Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.7

Request:

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

III.L.7.a Actual HTY.
III.L.7.b Annualized HTY year-end.
III.L.7.c Claimed FTY year-end, using present rates and proposed rates.
III.L.7.d Claimed FPFTY year-end, using present rates and proposed rates.

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
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.8

Request:

PROVIDE THE CALCULATION OF THE DIFFERENTIAL, IF ANY, THAT ACCRUES TO THE PUBLIC UTILITY TO DETERMINE COMPLIANCE WITH 66 PA.C.S. § 1301.1 FOR RATE FILINGS PROPOSING BASE RATES TO BECOME EFFECTIVE PRIOR TO JANUARY 1, 2026.

Response:

Not applicable. The Company does not have a rate filing proposing base rates to become effective prior to January 1, 2026. Accordingly, no differential calculation is required under 66 PA. C.S. § 1301.1.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.9

Request:

Provide a schedule showing for the last 3 years' income tax refunds, plus interest, net of taxes, received from the Federal government due to prior year claims.

Response:

There have been no forms filed for the last three years to claim federal refunds on behalf of the Company.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.10

Request:

To account for the difference between tax depreciation and ratemaking depreciation include all of the following:

III.L.10.a Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 public utility property for both increasing and non-increasing productive capacity, and accelerated depreciation rates (ADR) on property, separating between Federal and State and rate used. Justify if based on the HTY.

III.L.10.b State whether tax depreciation is based on all rate base items claimed as of the end of the FTY, and whether it is the annual tax depreciation at the end of the FTY.

III.L.10.c 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.

III.L.10.d Make appropriate adjustment and projections for the FPFTY.

Response:

a. Please refer to Schedules D-11 in Exhibit A (Historic), Exhibit A (Future), and Exhibit A (Fully Projected) for the computation of federal and state deferred income taxes.

b. There is no difference between tax depreciation and ratemaking depreciation. Tax depreciation is based on all rate base items claimed as of the end of the FTY. The tax depreciation presented reflects the annual tax depreciation applicable at the end of the FTY.

c. The accumulated deferred income tax balance ("ADIT") as shown on the balance sheet represents the net tax effects of the timing differences between book depreciation and tax depreciation of plant assets that are placed in service. The tax basis of the plant assets is based on book basis, adjusted by tax repairs, Contributions in Aid of Construction ("CIAC") and Uniform Capitalization Rules under IRC § 263A ("UNICAP"). The ADIT also includes Average Rate of Assumption Method ("ARAM") amortization related to the excess ADIT from the Tax Cuts and Jobs Act ("TCJA ").

The ADIT balance used as a reduction to rate base includes projected plant activities for the FPFTY. Also, the ADIT balance is prorated according to the normalization rules under Treasury Regulation 1.167(l)-1(h)(6)(ii).

d. Please refer to Schedules D-11 in Exhibit A (Historic), Exhibit A (Future) and Exhibit A (Fully Projected) for the projections for the FPFTY.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.11

Request:

Provide a schedule showing a breakdown of the deferred income taxes by Federal and State per book, pro forma, present rates and under proposed rates.

Response:

Please refer to Exhibit EF-1 in Exhibit A (Historic), Exhibit A (Future), and Exhibit A (Fully Projected) for the breakdown of accumulated deferred income tax ("ADIT") by federal and state.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.12

Request:

Regarding the Tax Cuts and Jobs Act of 2017 (TCJA) (Pub.L. No. 115-97) which became effective January 1, 2018, provide all of the following:

III.L.12.a Explanation of the method used to return excess accumulated deferred income tax (ADIT) to ratepayers as a result of the TCJA and the resulting reduced Federal income tax rate.

III.L.12.b Verification that the remaining excess ADIT balance is being subtracted from rate base in the FPFTY claim.

III.L.12.c Breakdown between ADIT and excess ADIT (broken down by protected and unprotected) and explain how many years remain on the amortization.

III.L.12.d Amount of excess ADIT being flowed back to ratepayers in the HTY, the FTY and the FPFTY, indicating where this is accomplished in the base rate case filing schedules.

Response:

a. The protected excess ADIT is being amortized under the tax normalization requirements per IRC Section 168(i)(9). The amortization is calculated using the Average Rate of Assumption Method ('ARAM"). The Company utilizes the PowerTax software to calculate ARAM and maintain the ADIT balance. The deficient unprotected ADIT balance is amortized over a ten-year period from 2018 through 2027 on a straight-line basis. The result is annual amortization of approximately $1.0 million. The treatment of protected excess ADIT and deficient unprotected ADIT balances were previously documented and explained in Dockets M-2018-2641242 and R-2018-3000527. This was also discussed in the tax testimony of Case-R-2022-3035730.

b. The remaining unamortized excess ADIT balance is included in the total ADIT balance, and is subtracted from the rate base in the FPFTY claim. It will continue to reduce the rate base until it is fully returned to ratepayers.

c. The total ADIT balance in HTY is $(76,126,283), which included $(22,887,501) remaining excess protected ADIT and $(53,238,782) of ADIT. The remaining deficient unprotected ADIT balance of $2,063,866 is not included in the total ADIT balance that is included in the rate base.

d. Please refer to Exhibit EF-1 in Exhibit A (Historic), Exhibit A (Future), and Exhibit A (Fully Projected) for the amortization of excess protected ADIT being flowed back to ratepayers.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.13

Request:

Submit a schedule showing a breakdown of accumulated investment tax credits (3%, 4%, 7%, 10% and 11%), together with details of methods used to write-off the unamortized balances.

Response:

NFGDC no longer has any accumulated investment tax credits.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.14

Request:

Submit a schedule showing the adjustments for taxable net income per book, including below-the-line items, and pro forma under present rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for ratemaking purposes.

Response:

Please refer to Schedule D-11 in Exhibit A (Historic), Exhibit A (Future), and Exhibit A (Fully Projected) for the adjustments for taxable net income per book.

Charitable donations and contributions are not included for ratemaking purposes.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.15

Request:

Submit detailed calculations supporting taxable net income before Federal and State income taxes where the income tax is subject to allocation due to the operations in another state, or due to operation of other taxable utilities or non-public utility businesses, or by operating divisions or areas.

Response:

NFGDC files as part of a New York combined tax return with its Parent, and it includes the other subsidiaries of the Parent. NFGDC files a separate tax return in the state of Pennsylvania. Taxable income is allocated to Pennsylvania based on cubic foot capacity.

Please see Attachment III.L.15.

Prepared by or under the supervision of: Erica Forcucci

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
TAXABLE INCOME PER BOOKS

	Twelve Months Ending 9/30/25		
	TOTAL DIST	NFGD NY	NFGD PA
BOOK INCOME	83,249,364	53,010,606	30,238,758
FEDERAL INCOME TAX	13,916,994	10,830,367	3,086,627
STATE INCOME TAX	1,736,318	2,003,407	(267,089)
PRE TAX NET BOOK INCOME	98,902,676	65,844,380	33,058,296
TOTAL PERM DIFFS	(19,711,968)	1,690,552	(21,402,520)
TOTAL TEMP DIFFS	(180,043,325)	(154,489,277)	(25,554,048)
TAXABLE INCOME BEFORE STATE TAX DEDUCTION	**(100,852,618)**	**(86,954,346)**	**(13,898,272)**

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.16

Request:

State the public utility's policy and practice on capitalization of repairs maintenance. If the public utility has opted out of Treasury Regulations 26 CFR 1.162—1.263, submit a depreciation/amortization schedule to reflect depreciation as taken over the useful life of the asset(s).

Response:

The Company treats certain expenditures that are capitalized for book purposes as deductible for tax repair purposes. The Company has not opted out of Treasury Regulations 26 CFR 1.162-1.263. For linear property, the Company follows the guidance detailed in Revenue Procedure 2023-15. For non-linear property, the Company deducts the costs of repairs incurred in connection with the repair and maintenance of their network assets pursuant to Internal Revenue Code Section 162.

In 2009, the Company filed an application for change in method of accounting with the IRS National Office to change its accounting method to treat certain expenditures that were capitalized for book purposes as deductible repairs for tax purposes. The IRS National Office approved the request, subject to review by local IRS examiners. This application was for both linear and non-linear property. As discussed in Case R-2022-3035730 Statement No. 12, the IRS neither accepted nor rejected the position taken in the tax returns related to the proper method of accounting for expenditures related to natural gas transmission and distribution property due to lack of guidance at the time. On April 14, 2023, the IRS released Revenue Procedure 2023-15, providing a "natural gas transmission and distribution property safe harbor method of accounting" ("NGSH Method") that taxpayers may use to determine whether expenses to repair, maintain, replace, or improve natural gas transmission and distribution property must be capitalized or be allowable as deductions for repairs. The revenue procedure is effective for taxable years ending after May 1, 2023. Adopting the NGSH Method requires a change in accounting method, and the new guidance provides detailed implementation procedures.

For the Company's fiscal year 2023 tax return, an application for change in method of accounting was filed to adopt Revenue Procedure 2023-15 for linear property only. The fiscal year 2023 application for change in accounting method and corresponding section 481(a) adjustment were reviewed and accepted by the IRS. In conformity with the Revenue Procedure 2023-15, the Company notified the Pennsylvania Public Utility Commission in August 2024 of the change in the method of accounting and provided the related IRS Form 3115 at that time. The Company has since followed Revenue Procedure 2023-15 in determining linear property tax repairs.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.17

Request:

Submit detailed calculations OF THE AMORTIZATION OF ANY ADJUSTMENT MADE BY THE PUBLIC UTILITY UNDER INTERNAL REVENUE CODE SECTION 481(a) DUE TO A CHANGE IN ACCOUNTING METHOD TO REFLECT EXPENDITURES THAT ARE CAPITALIZED PER BOOKS AND TREATED AS DEDUCTIBLE REPAIR EXPENSES FOR FEDERAL INCOME TAX PURPOSES. Submit schedules for each accounting area if the public utility has more than one accounting area.

Response:

The Company made two Internal Revenue Code Section 481(a) adjustments for expenditures that are capitalized per books and treated as deductible repair expenses for federal income tax purposes. The first Section 481(a) adjustment was made for fiscal year 2009. The second Section 481(a) adjustment was made for fiscal year 2023. Amortization was not taken for either Section 481(a) adjustments. Both Section 481(a) adjustments made by the Company were negative and limited to an adjustment period of one year per the Internal Revenue Service Instructions for Form 3115, line 25.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.18

Request:

Furnish a breakdown of major items comprising DEFERRED TAX ASSETS and deferred income tax charges and other deferred income tax credits, reserves and associated reversals on liberalized depreciation.

Response:
Please refer to Schedule C-6 in Exhibit A (Historic), Exhibit A (Future), and Exhibit A (Fully Projected) for the accumulated deferred income tax ("ADIT") balance associated with liberalized depreciation. The HTY ADIT balance is $(76,126,283), which included tax depreciation, Contributions in Aid of Construction ("CIAC"), Uniform Capitalization ("UNICAP") and amortization of excess deferred tax from the Tax Cut and Job Act of 2017.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.19

Request:

Submit all of the following data applicable to Pennsylvania Corporate Income Tax deferment:

III.L.19.a Amounts of straight-line depreciation and accelerated tax depreciation, indicating the difference between these categories, and explaining which category gave rise to the normalizing tax charged back to the HTY operating statement.
III.L.19.b Normalization for both Federal and State income taxes.
III.L.19.c Tax rates used to calculate tax deferment amount.

Response:

a. & b.
Please refer to Schedule D-12 in Exhibit A (Historic), 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 the rate used to calculate the deferment amount becomes 19.217%. The state tax rate is 8.49%.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.20

Request:

State whether all tax effects due to accelerated depreciation on property installed prior to 1970 have been flowed through to income. If not, explain why not.

Response:

The Company does not defer taxes on tax depreciation related to property installed prior to 1970.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.21

Request:

Explain whether the public utility MADE AN ACCOUNTING METHOD CHANGE TO TREAT CERTAIN EXPENDITURES THAT ARE CAPITALIZED PER BOOKS AS DEDUCTIBLE REPAIR EXPENSES AND, IF SO, THE FIRST TAXABLE YEAR TO WHICH SUCH CHANGE APPLIED. IDENTIFY THE AMOUNTS OF PER BOOK CAPITAL EXPENDITURES THAT ARE BEING DEDUCTED AS REPAIR EXPENSES IN CALCULATING TAX EXPENSE INCLUDED IN REVENUE REQUIREMENT FOR THE HTY AND, AS APPLICABLE, THE FTY AND THE FPFTY.

Response:

The Company has made two accounting method changes to treat certain expenditures that are capitalized per books as deductible repair expenses. The first accounting method change was made for fiscal year 2009. The second accounting method change was made for fiscal year 2023 to adopt Revenue Procedure 2023-15. See III.L.16 for more information.

The amounts of per book capital expenditures that are being deducted as repair expenses are as follows:

- HTY: $27,430,000
- FTY: $34,340,000
- FPFTY: $37,685,000

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.22

Request:

Show any income tax loss/gain carryovers from previous years that may affect the HTY income taxes, the FTY income taxes or the FPFTY Income Taxes. Show loss or gain carryovers by years of origin and amounts remaining by years at the end of the HTY.

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.

For ratemaking purposes, income tax expense is calculated using the standalone methodology required by the PAPUC. Under this approach, the Company's taxable income excludes certain book to tax differences (Schedule M adjustments). Although the Company's separate Pennsylvania tax return reflects a net operating loss (NOL) due to Schedule M adjustments, the ratemaking calculation results in taxable income for the Historic Test Year (HTY), Future Test Year (FTY), and Fully Projected Future Test Year (FPFTY). While the Company's actual tax filings may include NOL carryforwards, these do not impact the ratemaking calculation.

Accordingly, there are no NOL carryovers applicable to the ratemaking income tax computation for HTY, FTY, or FPFTY. No loss or gain carryovers by year of origin or remaining amounts exist at the end of the HTY for ratemaking purposes.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.23

Request:

STATE WHETHER THE INTEREST COMPONENT OF AFUDC IS CALCULATED ON A PRE-TAX BASIS (I.E., WITHOUT REFLECTING TAX SAVINGS FOR INTEREST DEDUCTIBILITY) OR ON AN AFTER-TAX BASIS (I.E., BY REDUCING THE AFUDC INTEREST RATE TO REFLECT THE TAX SAVINGS FOR INTEREST DEDUCTIBILITY). IF THE FORMER, STATE HOW THE TAX SAVING IS RECOGNIZED, IF AT ALL, IN ESTABLISHING THE BASE-RATE REVENUE REQUIREMENT IN THE FOLLOWING:

III.L.23.a Amount of construction claimed in this tax savings reduction. Explain the basis for this amount.
III.L.23.b MANNER in which the debt portion of this construction is determined for purposes of the deferral calculations.
III.L.23.c Interest rate used to calculate interest on this construction debt portion and the manner in which it is derived.
III.L.23.d Details of calculation to determine tax savings reduction. State whether state taxes are increased to reflect the construction interest elimination.

Response:

The interest component of AFUDC is calculated on a pre-tax basis by NFGDC.

a. The amount of construction claimed is $56,242,685. This is calculated by determining the 13-month average balance of: Construction Work in Process (CWIP), less Construction Completed Not Capitalized (CCNC) less any quarterly accruals recorded in the General Ledger (these are not made on a project level and AFUDC is applied at the project level, thus accruals are not reflected at the project level). However, since the calculated short-term debt balance is higher than the calculated construction balance for the year, the construction balance is set to equal the short-term debt balance and the assumption is that the construction would be totally funded by short-term debt.

b. The manner in which the debt portion of this construction is determined for purposes of the deferral calculations is:
   – Not Applicable. There are no tax deferrals as a result of this calculation because there is no book to tax difference.

National Fuel Gas Distribution Corporation
Docket No. R-2026-
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

c. The interest rate used to calculate interest on the construction debt portion and the manner in which it is derived is:
   – (Calculated short-term interest rate multiplied by average short-term debt/average CWIP balance, plus the calculated weighted average long-term interest rate) * (Prior year long-term debt ending balance divided by (prior year end long-term debt balance, plus prior year end preferred stock balance, plus prior year end common equity before accumulated other comprehensive income), all multiplied by (1 minus average short-term debt balance / 13 month average CWIP balance).

d. State whether state taxes are increased to reflect the construction interest elimination.
   – Not applicable. There are no construction interest eliminations.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.24

Request:

Provide a detailed analysis of taxes accrued per books as of year-end for the HTY and as anticipated for the FTY and the FPFTY. Provide the basis for the accrual and the amount of taxes accrued monthly.

Response:

Please refer to response III.L.5 for a schedule of taxes accrued as of year-end for the HTY. For FTY and FPFTY, please refer to Schedules D-9 and D-10 in Exhibit A (Future), and Exhibit A (Fully Projected) for taxes other than income and income taxes, respectively.

Prepared by or under the supervision of: Erica Forcucci

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCRUED TAXES AND BASIS FOR ACCRUALS
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

Taxes Accrued	Pennsylvania Rate Jurisdiction	Basis for Accrual of Tax	Amount of Tax Accrued Monthly
Taxes Other than Income			
Federal Insurance Contribution Act	1,952,468	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	10,732	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.
State Unemployment Compensation	98,722	State Unemployment taxes are based on rates set by the state and applied to gross earnings. The earnings base subject to tax is adjusted annually by the state. 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	112,501	Tax is based on the market value of public utility land, building, and other structures. The monthly accrual is based on an estimate of the final tax liability that the Company will incur	Monthly accrual is one twelfth of total estimated tax.
Property Tax	83,601	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.
Income Taxes			
Federal Income Tax	2,902,138	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.
State Corporate Net Income Tax	-	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 8.49% 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.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.25

Request:

For the HTY as recorded on the HTY's operating statement, supply all of the following:

III.L.25.a Amount of Federal income taxes actually paid.
III.L.25.b Amount of the Federal income tax normalizing charge to tax expense due to excess of accelerated tax depreciation over book depreciation.
III.L.25.c Normalizing tax charge to Federal income taxes for the 10% Job Development Credit during the test year.
III.L.25.d 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.
III.L.25.e Amount of the credit to Federal income taxes for the normalizing of any 3% Investment Tax Credit Reserve that may remain on the public utility's books.

Response:

a & b. Refer to NFGDC Exhibit A, Schedule D-11 for the Historic test year.

c. None.

d. None.

e. None.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution
Corporation Docket No. R-2026-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.26

Request:

Provide the debit and credit for THE Job Development Credits for the HTY.

Response:

NFGDC has no Job Development Credits.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.27

Request:

RECONCILE 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 FOR BOTH STATE AND FEDERAL INCOME TAXES.

Response:

Refer to Schedules D-11 and D-12 in Exhibit A (Historic), Exhibit A (Future), and Exhibit A (Fully Projected). Also, refer to the Direct Testimony of Erica Forcucci, Statement No. 12.

The Company does not have investment tax or development credits.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-L-Taxes
Delivered on January 28, 2026

III-L.28

Request:

With respect to determination of Federal and State income taxes, provide all of the following:

III.L.28.a Income tax results of the annualizing and normalizing adjustments to the HTY and the FTY before any rate increase.
III.L.28.b Income taxes, annualized and normalized, for the HTY and the FTY.
III.L.28.c Income tax effect of the requested rate increase.
III.L.28.d Income taxes for the normalized and annualized test year after application of the full requested rate increase.
III.L.28.e Projections for the FPFTY.

Response:

Refer to Schedules D-11 and D-12 in Exhibit A (Historic), Exhibit A (Future), and Exhibit A (Fully Projected), Section D.

Prepared by or under the supervision of: Erica Forcucci

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-M-Rate Structure, COSS, Bill Freq, and Special Contracts
Delivered on January 28, 2026

III-M.1

Request:

Rate Structure:

III.M.1.a Provide copies of THE present TARIFF OR TARIFFS and THE proposed TARIFF OR tariffs OR TARIFF SUPPLEMENT OR TARIFF SUPPLEMENTS.

III.M.1.b Provide a redlined document showing the changes [to a tariff] between the present tariff OR TARIFFS and the proposed tariff OR TARIFFS OR TARIFF SUPPLEMENT OR TARIFF SUPPLEMENTS.

III.M.1.c "Provide a schedule SHOWING, FOR each tariffed rate, all of the following information for the FPFTY:

i. Rate schedule designation.

ii. At present rates each of the following:

(a) Customers served as of end of FPFTY.

(b) Annual sales per billing determinant.

(c) Base rate revenues ANNUALIZED AT THE RATES IN EFFECT AS OF THE END OF the FPFTY.

(d) Tax surcharge revenues.

(e) Revenues received from other clauses or riders separately accounted for.

(f) Total of all revenues for FPFTY.

iii. At proposed rates, each of the following:

(a) Estimated number of customers whose charges for service will be increased or decreased as a result of this filing.

(b) The increase or decrease in base rate revenues and THE RESULTING percentage change.

(c) ANNUALIZED TAX SURCHARGE REVENUES UNDER PRESENT RATES AND AMOUNTS ROLLED-INTO BASE RATES.

(d) Revenues received from other clauses or riders separately accounted for.

(e) The increase or decrease in total of all revenues shown in annual dollar amount change and percentage change.

iv. PROVIDE A SUMMARY OF TOTAL revenue THAT SHOWS UTILITY REVENUE FROM ALL SOURCES, INCLUDING UTILITY OPERATING REVENUE (SEPARATELY FOR SALES AND OTHER OPERATING REVENUE), REVENUE FROM NON-JURISDICTIONAL SALES, AND NON-UTILITY REVENUE.

v. Provide the grand total revenue requirement showing both total sales and

revenues, as adjusted, and the various increases and decreases in rates, including percentage effects, at present and proposed rates.

Response:

a. Please see National Fuel Exhibit F.

b. Please see National Fuel Exhibit F.

c. (i) Please see Exhibits CTM-1-4 and CTM-2-4 for FPFTY rate schedule.

(ii) Please see testimony and exhibits of Company witness Courtney T. Mann, statement No. 14. The information requested in subparts (a) through (f) is summarized in Exhibit CTM-1.

(iii) Please see the testimony and exhibits of Company witness Courtney T. Mann, Statement No. 14. The information requested in subparts (a) through (e) is summarized in Exhibit CTM-2 and Exhibit E.

(iv) Not applicable.

(v) Please see Exhibit E – Proof of Revenue.

Prepared by or under the supervision of: Wanya' D. Bruce and Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-M-Rate Structure, COSS, Bill Freq, and Special Contracts
Delivered on January 28, 2026

III-M.2

Request:

Cost of Service Allocation Study.

III.M.2.a	PROVIDE A COST OF SERVICE ALLOCATION STUDY ALLOCATING THE RATE BASE AND CLAIMED TOTAL COST OF SERVICE, OR REVENUE REQUIREMENT, TO EACH PROPOSED TARIFF RATE SCHEDULE. RATE SCHEDULES MAY BE COMBINED INTO CUSTOMER CLASSES FOR THIS PURPOSE. PROVIDE A STATEMENT DESCRIBING WHICH RATE SCHEDULES WERE COMBINED AND THE SUPPORTING EXPLANATIONS.
III.M.2.b	PROVIDE A COMPARATIVE SCHEDULE SHOWING THE REVENUES, FULLY ALLOCATED COSTS, AND RATE OF RETURN FOR EACH CUSTOMER CLASS, AND SERVICE AREA, IF APPLICABLE, AT BOTH PRESENT RATES AND PROPOSED RATES. IF THE STUDY CONSIDERS REVENUE SOURCES OTHER THAN BASE RATE REVENUES, PROVIDE AN EXPLANATION OF OTHER REVENUE SOURCES INCLUDED AND REASONS THEREFOR.
III.M.2.c	Provide a description of the complete methodologies used in the cost of service allocation study.
III.M.2.d	PROVIDE A STATEMENT ALONG WITH THE NECESSARY DATA SHOWING HOW THE PUBLIC UTILITY'S PROPOSED ASSIGNMENT OF THE OVERALL RATE CHANGE AMONG CUSTOMER CLASSES IS CONSISTENT WITH THE RESULTS OF THE COST OF SERVICE ALLOCATION STUDY AND OTHER ESTABLISHED REGULATORY CRITERIA.
III.M.2.e	Provide a statement along with the necessary data showing how the rate structure is JUST AND REASONABLE to all customer classes.
III.M.2.f	Provide a complete description and back-up calculations for each allocation factor. Provide a description of the allocation method used, such as, peak responsibility, average and excess, or any other method.
III.M.2.g	Provide a schedule of the allocated revenue requirement by customer class, and service area, if applicable, at both present rates and proposed rates.
III.M.2.h	Indicate if the allocation method used for the current rate case is consistent with the ALLOCATION METHOD USED IN THE immediately preceding base rate case. Explain the impact of any changes.
III.M.2.i	Provide a detailed cost analysis supporting the customer charges, showing all direct and indirect costs included.
III.M.2.j	Supply the average day, the maximum day and the maximum hour deliveries to the system, adjusted for storage, for the HTY and the 2 years immediately preceding the HTY.
III.M.2.k	Provide workpapers, analyses, comparative data or other documentation supporting the estimated maximum day and peak hour demands by customer class for the HTY, the FTY and the FPFTY.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-M-Rate Structure, COSS, Bill Freq, and Special Contracts
Delivered on January 28, 2026

III.M.2.l PROVIDE THE FOLLOWING:
(2) FOR NATURAL GAS PUBLIC UTILITIES: EXPLAIN THE METHODOLOGY USED TO IDENTIFY TRANSMISSION MAINS FROM DISTRIBUTION MAINS."

III.M.2.m Provide a detailed explanation of how storage is used to meet base maximum day and maximum hour demands if applicable.

Response:

Please refer to Exhibit D and the Direct Testimony of John D. Taylor, National Fuel Gas Statement No. 19.

The response to III.M.2.j is attached.

Prepared by or under the supervision of: John D. Taylor

National Fuel Gas Distribution Corporation

Question: III.M.2.j - Supply the average day, the maximum day and the maximum hour deliveries to the system, adjusted for storage, for the HTY and the 2 years immediately preceding the HTY.

Response: Below is the Average and Max Day deliveries to the NFGDC PA Distribution system by month. Please note that this includes storage volumes delivered to the system as storage is upstream of the Distribution system.
The maximum hourly data is not available at this time.

Month	Average Day Dth	Max Day Dth
Oct-22	103,842	173,161
Nov-22	154,461	249,362
Dec-22	212,852	378,723
Jan-23	203,141	276,416
Feb-23	206,643	343,580
Mar-23	192,331	264,629
Apr-23	117,636	183,728
May-23	80,132	169,922
Jun-23	58,283	74,763
Jul-23	52,947	66,543
Aug-23	56,569	66,766
Sep-23	59,035	75,896
Oct-23	96,850	171,171
Nov-23	161,607	269,022
Dec-23	170,403	239,684
Jan-24	231,335	330,288
Feb-24	200,560	260,329
Mar-24	161,594	239,393
Apr-24	119,645	194,416
May-24	66,733	92,915
Jun-24	57,769	80,924
Jul-24	53,046	65,272
Aug-24	57,191	70,586
Sep-24	59,049	72,372
Oct-24	90,761	130,426
Nov-24	139,042	224,496
Dec-24	208,812	293,405
Jan-25	272,954	375,187
Feb-25	250,900	333,473
Mar-25	171,613	279,575
Apr-25	124,095	224,961
May-25	79,867	118,230
Jun-25	56,883	85,667
Jul-25	54,118	70,566
Aug-25	56,033	73,599
Sep-25	59,420	72,566

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-M-Rate Structure, COSS, Bill Freq, and Special Contracts
Delivered on January 28, 2026

III-M.3

Request:

Bill Frequency Analysis.

III.M.3.a Submit a bill frequency analysis for each tariffed rate schedule. The billing analysis may consist of the use of bill frequency distributions or individual customer billing records for the most recent annual periods available. Display all billing determinants. Apply the blocking and corresponding prices of the present rates and the proposed rates to the determinants to derive the base rate revenues under both present rates and proposed rates. Use the derived base rate revenues as the basis for measuring the annual base rate effect of the rates in question for the test year.

III.M.3.b Supply a chart or tabulation of base rate bills for each rate schedule comparing the present rates to proposed rates. Show the dollar difference and the per cent increase or decrease.

Response:

Please see Exhibit CTM-9 for bill frequency analysis and tabulation.

Prepared by or under the supervision of: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-M-Rate Structure, COSS, Bill Freq, and Special Contracts
Delivered on January 28, 2026

III-M.4

Request:

Special Rate Contracts:

III.M.4.a State whether the public utility has negotiated special rates not specified in the currently effective tariff.

III.M.4.b Provide a listing of negotiated special rate contracts. Include a comparison of revenues for special rate contracts and under tariff rates.

Response:

The Company has negotiated special rates not specified in the currently effective tariff. Information related to these rates is CONFIDENTIAL. The Company is providing CONFIDENTIAL Attachment III-M-4 in a separately sealed envelope that is marked "CONFIDENTIAL". 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: Courtney T. Mann

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-N-LTIIP/AAOP
Delivered on January 28, 2026

III-N.1

Request:

Provide docket numbers for the most recent LTIIP approved by the Commission as well as any pending LTIIP filed by the public utility.

Response:

Please refer to Docket No. P-2022-3034957 for the Company's First approved LTIIP filed on September 2, 2022. Also, refer to Docket No. P-2022-3034957 for the Company's modified LTIIP filed on December 11, 2025 and still pending before the Commission.

Prepared by or under the supervision of:

Donald N. Koch

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 - III-N-LTIIP/AAOP
Delivered on January 28, 2026

III-N.2

Request:

Provide docket numbers for AAO Plan(s) approved since the most recent approved LTIIP and a copy of pending AAO Plan(s) filed by the public utility.

Response:

Please refer to Docket No's M-2024-3047561 and M-2025-3053683 for approved AAO Plans.

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

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 – IV-B-Natural Gas Utilities
Delivered on January 28, 2026

IV-B.1

Request:

Address lost and unaccounted-for gas:

IV.B.1.a Provide a schedule that shows the percentage of lost and unaccounted-for gas for the natural gas distribution system for the HTY and 2 years immediately preceding the HTY.

IV.B.1.b Describe how the amount in previously listed B.1. was determined and explain any steps taken to reduce lost and unaccounted-for gas.

Response:

a. Please see Attachment IV-B.1 for a schedule that shows the percentage of lost and unaccounted-for gas for the natural gas distribution system for the HTY and 2 years immediately preceding the HTY.
b. The Company's method for calculating lost and unaccounted-for gas, as well as the steps taken to reduce it, is detailed in 1307(f) (Docket No. R-2026-3059551), within the direct testimony of Shannon Putnam, detailed in Exhibit CEH-2.

Prepared by or under the supervision of: Cathryn E. Hilliard

National Fuel Gas Distribution Corporation
Pennsylvania Division
Historical Loss and Unaccounted For
Volumes in Mcf

	A				B			C			D		E			
	(1) Gas Received From Production Facilities	(2) Gas Received From Interstate Pipelines	(3) Gas Received From Other Sources	(4) Gas Received Total	(5) Gas Delivered To Customers	(6) Gas Delivered To Interstate Pipeline	(7) Gas Delivered Total	(8) Located & Repaired Breaks in Mains/Services	(9) Distribution Company Use	(10) Adjustments Total	(11) Distribution Unaccounted-For- Gas	(12) Percent Unaccounted-For- Gas	(13) 12 Mth Unaccounted-For- Gas	(14) 60 Mth Unaccounted-For- Gas	(15) 12 Mth Company Use	(16) 60 Mth Company Use
Sep-25	174,813	1,554,233	2,973	1,732,243	1,339,822	0	1,737,046	3	71	74	-4,877	-0.28%	-0.50%	-0.49%	0.02%	0.02%
Aug-25	174,405	1,512,008	1,925	1,688,395	1,343,935	0	1,756,308	1,277	26	1303	-69,216	-4.10%	-0.55%	-0.51%	0.02%	0.02%
Jul-25	173,154	1,481,129	1,864	1,656,262	1,329,265	0	1,655,616	219	86	305	341	0.02%	-0.44%	-0.49%	0.02%	0.02%
Jun-25	172,911	1,510,800	2,462	1,686,628	1,280,487	0	1,655,702	134	311	445	30,481	1.81%	-0.38%	-0.50%	0.02%	0.02%
May-25	184,070	2,207,658	6,619	2,399,013	1,583,868	0	2,496,284	3	418	421	-97,692	-4.07%	-0.47%	-0.56%	0.02%	0.02%
Apr-25	175,685	3,412,518	8,793	3,597,915	2,036,778	0	3,700,719	1,081	763	1844	-104,648	-2.91%	-0.39%	-0.54%	0.02%	0.02%
Mar-25	181,786	4,925,394	12,276	5,121,154	2,722,471	0	5,301,301	20	1212	1232	-181,379	-3.54%	-0.25%	-0.52%	0.02%	0.02%
Feb-25	153,281	6,571,552	5,581	6,732,225	3,159,596	0	6,877,717	954	-830	124	-145,616	-2.16%	-0.20%	-0.57%	0.02%	0.02%
Jan-25	159,395	7,906,373	24,343	8,091,905	3,614,064	0	7,874,248	26	2714	2740	214,917	2.66%	-0.04%	-0.44%	0.02%	0.02%
Dec-24	172,936	6,017,720	5,760	6,197,735	2,906,405	0	6,067,710	56	1794	1850	128,175	2.07%	-0.20%	-0.48%	0.02%	0.02%
Nov-24	179,833	3,829,465	6,174	4,016,002	2,155,554	0	3,958,876	139	650	789	56,337	1.40%	-0.46%	-0.44%	0.02%	0.02%
Oct-24	187,138	2,527,239	5,025	2,719,575	1,756,156	0	2,774,075	269	212	481	-54,981	-2.02%	-0.46%	-0.34%	0.02%	0.02%
Sep-24	184,519	1,537,408	2,295	1,724,358	1,383,425	0	1,752,164	373	109	482	-28,288	-1.64%	-0.39%	-0.42%	0.01%	0.02%
Aug-24	185,479	1,538,424	2,175	1,726,165	1,388,573	0	1,744,455	121	65	186	-18,476	-1.07%	-0.41%	-0.44%	0.01%	0.02%
Jul-24	186,571	1,408,657	3,302	1,598,969	1,264,842	0	1,572,811	523	173	696	25,463	1.59%	-0.45%	-0.44%	0.01%	0.02%
Jun-24	183,629	1,495,687	4,704	1,684,278	1,319,656	0	1,693,139	64	255	319	-9,180	-0.55%	-0.46%	-0.46%	0.01%	0.02%
May-24	205,203	1,809,898	6,115	2,021,966	1,485,109	0	2,079,237	58	365	423	-57,694	-2.85%	-0.48%	-0.47%	0.01%	0.02%
Apr-24	193,878	3,257,680	13,277	3,465,894	2,088,932	0	3,508,546	95	700	795	-43,447	-1.25%	-0.53%	-0.52%	0.01%	0.02%
Mar-24	194,888	4,587,257	15,394	4,798,926	2,507,526	0	4,955,215	5	904	909	-157,198	-3.28%	-0.61%	-0.55%	0.01%	0.02%
Feb-24	189,199	5,361,008	20,683	5,572,693	2,737,099	0	5,645,913	24	1228	1252	-74,472	-1.34%	-0.34%	-0.47%	0.01%	0.02%
Jan-24	197,264	6,675,235	15,145	6,889,474	3,176,930	0	6,740,832	2	1097	1099	147,543	2.14%	-0.21%	-0.56%	0.01%	0.02%
Dec-23	197,798	4,874,761	11,040	5,084,992	2,565,318	0	5,062,001	2	833	835	22,157	0.44%	-0.77%	-0.38%	0.01%	0.02%
Nov-23	202,956	4,445,106	16,591	4,665,393	2,461,785	0	4,610,162	4	372	376	54,855	1.18%	-0.48%	-0.42%	0.01%	0.02%
Oct-23	212,555	2,678,628	7,607	2,899,065	1,843,630	0	2,923,329	198	114	312	-24,576	-0.85%	-0.34%	-0.32%	0.01%	0.02%
Sep-23	195,732	1,530,944	6,314	1,733,181	1,333,753	0	1,770,305	528	49	577	-37,701	-2.18%	-0.44%	-0.33%	0.01%	0.02%
Aug-23	208,976	1,484,997	6,783	1,700,756	1,737,926	0	1,737,926	235	30	265	-37,435	-2.20%	-0.62%	-0.36%	0.01%	0.02%
Jul-23	197,424	1,397,558	6,173	1,601,155	1,580,214	0	1,580,214	373	50	423	20,518	1.28%	-0.80%	-0.34%	0.01%	0.02%
Jun-23	206,476	1,499,433	6,477	1,712,386	1,726,124	0	1,726,124	162	226	388	-14,126	-0.82%	-0.78%	-0.35%	0.01%	0.02%
May-23	211,957	2,191,054	8,291	2,411,302	2,491,338	0	2,491,338	178	384	562	-80,598	-3.34%	-0.84%	-0.36%	0.01%	0.02%
Apr-23	200,506	3,175,443	7,414	3,383,363	3,463,779	0	3,463,779	155	659	814	-81,230	-2.40%	-0.92%	-0.49%	0.01%	0.02%
Mar-23	204,627	5,493,793	11,169	5,709,589	5,753,045	0	5,753,045	2	1042	1044	-44,500	-0.78%	-0.99%	-0.38%	0.02%	0.02%
Feb-23	185,022	5,339,487	19,776	5,544,285	5,559,492	0	5,559,492	10	1210	1220	-16,427	-0.30%	-1.20%	-0.25%	0.02%	0.02%
Jan-23	211,610	5,818,905	838	6,031,353	6,122,211	0	6,122,211	3	1202	1205	-92,063	-1.53%	-0.92%	-0.31%	0.02%	0.02%
Dec-22	208,955	6,084,031	13,865	6,306,851	6,161,663	0	6,161,663	5	1021	1026	144,162	2.29%	-0.48%	-0.15%	0.02%	0.02%
Nov-22	212,684	4,211,824	10,209	4,434,717	4,318,782	0	4,318,782	81	389	470	115,465	2.60%	-0.67%	-0.12%	0.02%	0.02%
Oct-22	237,731	2,845,360	1,405	3,084,496	3,153,301	0	3,153,301	212	262	474	-69,279	-2.25%	-0.65%	-0.14%	0.02%	0.02%

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 – IV-B-Natural Gas Utilities
Delivered on January 28, 2026

IV-B.2

Request:

Supply an exhibit showing the gas deliveries to each customer class for the most recent 24-month period. 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.2 for a schedule that shows the gas deliveries to each customer class for the most recent 24-month period and the source of the gas.

Prepared by or under the supervision of: Cathryn E. Hilliard and Courtney T. Mann.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
MONTHLY USAGE & SUPPLY - TWELVE MONTHS ENDED SEPTEMBER 30, 2025
VOLUMES IN MCF

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25
Requirements												
Residential	465,669	983,008	2,324,607	3,216,276	3,300,097	2,612,976	1,757,786	938,270	533,774	261,990	262,783	331,513
Commercial	84,492	166,956	375,083	561,342	618,169	497,591	321,789	169,309	103,643	64,132	61,685	73,734
Industrial	8,340	14,492	28,586	50,369	53,236	44,103	28,185	15,872	8,797	5,679	6,769	7,041
Public Authority	4,116	10,408	25,214	42,288	41,850	33,457	22,390	10,861	5,901	3,471	2,462	2,853
Total Retail	562,617	1,174,863	2,753,490	3,870,275	4,013,352	3,188,127	2,130,150	1,134,311	652,115	335,272	333,699	415,141
Company Use	174	588	1,766	2,656	2,788	2,282	1,308	655	296	68	44	114
Total Requirements	562,791	1,175,452	2,755,256	3,872,930	4,016,140	3,190,409	2,131,458	1,134,966	652,411	335,340	333,743	415,255
Supply												
Upstream Purchases	1,307,527	1,715,483	1,183,127	1,979,359	2,394,613	2,225,700	1,502,095	1,971,289	1,769,437	1,586,304	1,350,533	1,348,820
Local Purchases	18,878	15,736	21,909	16,864	15,988	11,970	17,951	19,662	20,310	19,572	14,364	12,720
Other	(587)	(512)	2,413	3,617	2,845	19,314	1,024	986	12,249	(2,782)	(454)	(612)
Off-System Sales	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchases	1,325,818	1,730,707	1,207,449	1,999,840	2,413,446	2,256,984	1,521,070	1,991,937	1,801,996	1,603,094	1,364,443	1,360,928
Storage	(1,000,271)	(803,451)	780,068	1,231,026	2,275,264	1,488,133	795,475	(360,568)	(1,001,543)	(1,126,959)	(979,070)	(958,910)
Shrinkage	(25,241)	(30,560)	(23,041)	(39,744)	(56,205)	(45,525)	(30,815)	(41,213)	(38,885)	(34,888)	(30,424)	(32,226)
Unaccounted For	63,763	140,422	(206,436)	(52,454)	(435,797)	70,351	590,540	206,590	216,457	(405,383)	(102,005)	51,388
Unbilled Estimate	(9,164)	477,522	591,640	364,959	316,039	(255,923)	(515,568)	(381,026)	(216,890)	(420,620)	10,319	83,198
Total Supply	354,905	1,514,640	2,349,680	3,503,627	4,512,747	3,514,020	2,360,702	1,415,720	761,135	(384,756)	263,263	504,378

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
MONTHLY USAGE & SUPPLY - TWELVE MONTHS ENDED SEPTEMBER 30, 2024
VOLUMES IN MCF

	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
Requirements												
Residential	515,817	1,165,674	2,129,779	2,670,058	2,652,924	2,100,762	1,860,693	829,343	416,625	283,543	260,822	302,811
Commercial	86,188	189,604	341,519	453,670	468,674	366,993	318,440	143,444	78,796	60,618	55,321	67,749
Industrial	9,301	10,946	25,442	34,161	37,963	29,314	23,775	12,368	5,131	4,540	7,992	6,202
Public Authority	4,287	12,276	23,237	32,767	32,465	25,612	21,284	10,349	3,698	2,700	1,867	1,939
Total Retail	615,593	1,378,499	2,519,977	3,190,655	3,192,026	2,522,680	2,224,192	995,504	504,250	351,401	326,003	378,700
Company Use	174	588	1,766	2,656	2,788	2,282	1,308	655	296	68	44	114
Total Requirements	615,767	1,379,087	2,521,743	3,193,311	3,194,814	2,524,963	2,225,500	996,159	504,547	351,469	326,046	378,814
Supply												
Upstream Purchases	1,540,427	2,087,257	1,416,342	1,532,248	1,800,135	1,547,683	1,272,261	1,875,792	1,477,639	1,291,083	1,265,281	1,358,553
Local Purchases	20,285	19,617	17,478	16,228	17,809	17,641	15,452	18,778	24,823	18,943	15,046	22,048
Other	3,449	3,536	(57,667)	13,144	8,135	10,837	16,359	11,777	3,952	3,495	1,777	341
Off-System Sales	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchases	1,564,161	2,110,410	1,376,153	1,561,620	1,826,079	1,576,161	1,304,072	1,906,347	1,506,414	1,313,521	1,282,104	1,380,942
Storage	(1,155,322)	(1,044,896)	795,714	937,677	1,958,921	1,357,267	1,024,197	(470,544)	(979,391)	(973,927)	(913,395)	(979,866)
Shrinkage	(23,667)	(31,039)	(21,791)	(24,545)	(35,862)	(29,895)	(20,839)	(34,573)	(28,831)	(24,420)	(23,945)	(25,385)
Unaccounted For	44,584	49,930	(1,348)	2,309	(255,424)	6,444	186,134	124,256	106,920	64,710	(26,064)	(35,201)
Unbilled Estimate	61,627	473,155	758,987	(59,820)	304,890	(288,313)	(19,399)	(735,722)	(397,489)	(118,546)	(16,150)	28,499
Total Supply	491,383	1,557,560	2,907,715	2,417,241	3,798,604	2,621,664	2,474,165	789,764	207,623	261,338	302,550	368,989

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 – IV-B-Natural Gas Utilities
Delivered on January 28, 2026

IV.B.3

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 plans for significant future expansion, modification or other alteration of facilities. Include all of the following:

IV.B.3.a If the public utility has multiple natural gas service areas, indicate if the service areas are integrated such that the gas supply is available to all customers.

IV.B.3.b Provide pertinent data regarding policy related to the addition of new consumers in the public utility's service area.

Response:

IV.B.3.a
See attached and please note these pages are CONFIDENTIAL. The Company is providing these pages in a separately sealed envelope that is marked "CONFIDENTIAL." 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.

The National Fuel Gas Distribution Corporation ("Distribution") – Pennsylvania Rate Jurisdiction is a public utility providing, in a 14-county area of northwestern Pennsylvania, gas service to 195,342 residential, 16,021 commercial and public authority customers and 591 industrial customers as of October 2025. 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 Distribution include Erie, Meadville, Sharon, Franklin, Oil City, Clarion, Corry, Warren, DuBois, and Bradford. The majority of gas supplies for the Pennsylvania Division gas requirement are brought to Distribution 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"). See attached Schedule No. 1 for a summary and the most recent agreements with the pipelines listed above Distribution

IV.B.3 (Continued)

allocates portions of the Supply EFT Service Agreement #E00528 contract and the TGP Service Agreement 2752 contract to New York and Pennsylvania.

IV.B.3.b

Distribution 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.

Prepared by or under the supervision of: Christopher A. Cej

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 – IV-B-Natural Gas Utilities
Delivered on January 28, 2026

IV-B.4

Request:

Explain how the public utility obtains its gas supply for each of the following:

IV.B.4.a Explain how it stores or manufactures gas if applicable.
IV.B.4.b State whether it has peak shaving facilities.
IV.B.4.c Provide details of coal-gasification programs if any.
IV.B.4.d Describe the potential and process for emergency purchases of gas.
IV.B.4.e Provide the amount of gas in MCF supplied by various suppliers in the test year. (Include a copy of all contracts).
IV.B.4.f Provide the amount of gas in MCF supplied from public utility-owned wells during the HTY and projected for the FTY and FPFTY.

Response:

IV.B.4.a See attached and please note these pages are CONFIDENTIAL. The Company is providing these pages in a separately sealed envelope that is marked "CONFIDENTIAL." 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.

Distribution has no facilities to store or manufacture gas but has entered into gas storage service agreements with Supply and Columbia. Of these storage agreements, Distribution 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. Distribution allocates portions of the Supply Service Agreement #G00539 contract to New York and Pennsylvania.

IV.B.4.b Distribution does not own or operate peak shaving facilities.

IV.B.4.c Distribution is unaware of gas supplies obtained from its suppliers as produced through coal gasification processes or programs.

IV.B.4.d Distribution does not expect to make any emergency purchases of gas.

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 – IV-B-Natural Gas Utilities
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IV.B.4.e Please refer to Exhibit No. IV.B.14 for the gas supplied by upstream suppliers. This is the volume figure noted in the row called "Upstream Purchases" at pages 2 and 3. Gas purchased from independent producers is shown in total in the next row. 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.

IV.B.4.f Distribution does not own gas wells.

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IV.B.5

Request:

Address plans for future gas supply including each of the following:

IV.B.5.a Supply details of anticipated gas supply from its near-term development of gas wells, if any.

IV.B.5.b Provide gas supply agreements and well development ventures and identify the parties thereto.

Response:

IV.B.5.a Distribution does not own gas wells, nor does it plan to drill or otherwise acquire gas wells in the future.

IV.B.5.b

See attached and please note these pages are CONFIDENTIAL. The Company is providing these pages in a separately sealed envelope that is marked "CONFIDENTIAL." 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.

Schedule No. 3 contains sample copies of Distribution's Master and NAESB contracts. Distribution would execute a NAESB contract for future gas supply transactions with future suppliers. As stated in response (a), Distribution does not plan to participate in future gas well development ventures.

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IV.B.6

Request:

Indicate curtailments in the HTY and anticipated curtailments in the FTY and the FPFTY. Explain the reasons for the curtailments and the basis for projected the anticipated curtailments.

Response:

There were no curtailments in the HTY nor does Distribution anticipate curtailments in the FTY or the FPFTY.

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IV.B.7

Request:

Provide current data on any FERC action or programs that may affect or tend to affect the natural gas supply to the public utility.

Response:

Distribution can be impacted by Federal regulations and actions covering the sources, transportation, and prices associated with suppliers providing gas to Distribution.

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

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IV-B.8

Request:

To the extent applicable, provide the annual recorded expenses by USoA for the HTY and as projected for the FTY and FPFTY by account. Identify all accounts used but not specifically listed in B.9 as follows.

Response:

Please refer to the response to III-B.10.

Prepared by or under the supervision of: Donald Koch

National Fuel Gas Distribution Corporation
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IV-B.9

Request:

To the extent applicable, provide the annual recorded natural gas production expenses by USoA for the HTY and as projected for the FTY and FPFTY by all of the following accounts: (See List)

Natural Gas Production and Gathering Operation Acct 750 – 760
Maintenance 761 – 769
Products Extraction Operation 760 – 783
Maintenance 784 – 791
Exploration and Development Expenses Operation 795 – 798
Other Gas Supply Expenses Operation 800 – 813
Underground Storage Expenses Operation 814 – 826
Maintenance 830 – 837
Other Storage Expenses Operation 840 – 842.4
Maintenance 843 – 848.3
Transmission Expenses Operation 850 – 860
Maintenance 861 - 867

Response:

Natural Gas Production Expenses for National Fuel Gas Distribution Corporation (Pennsylvania Division), for applicable accounts, for periods ending September 30, 2025 (HTY), September 30, 2026 (FTY) and October 31, 2027 (FPFTY).

Natural Gas Production and Gathering Operation 750 – 760:

		September 30, 2025	September 30, 2026	October 31, 2027
750	Operation Supervision & Engineering	$ 24	$ 9	$ 9
753	Field Line Expense	18,086	19,538	19,948
754	Field Compressor Station Expenses	3,792	4,039	3,043
756	Field Meas. & Reg. Station Expense	366	383	403
757	Purification Expense	714	778	789
759	Other Expense	(21)	(23)	(23)
	Total Natural Gas Production and Gathering Operation Expenses	$ 22,960	$ 24,723	$ 24,169

Maintenance 761 – 769:

		September 30, 2025	September 30, 2026	October 31, 2027
764	Maintenance of Field Lines	$ 469	$ 416	$ 445
765	Maintenance of Field Compressor Station Equipment	(256)	(279)	(283)
766	Maintenance of Field Meas. & Reg Station Equipment	46	46	-
767	Maintenance of Purification Equipment	11	11	12
769	Maintenance of Other Equipment	3,187	2,973	4,393
	Total Maintenance Expenses	$ 3,456	$ 3,167	$ 4,567

National Fuel Gas Distribution Corporation
Docket No. R-2025-3059428
2026 Base Rate Case
Responses to Section 53.53 – IV-B-Natural Gas Utilities
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Other Gas Supply Operation Expenses 800 – 813:

		September 30, 2025	September 30, 2026	October 31, 2027
801	Natural Gas Field Line Expense	$ 61,792,871	$ 61,557,342	$ 64,644,919
804	Natural Gas City Gate Purchases	50,523	50,330	52,855
805.1	Purchased Gas Cost Adjustments	527,763	0	0
805.13	Other Purchased Gas Adjustments	(15,446,022)	0	0
806	Transportation Imbalance	538,525	536,472	563,381
807.2	Operation Purchase Gas Measuring St	76,192	0	0
807.3	Maintenance Purchase Gas Med Str	11,808	0	0
807.5	Other Purchase Gas Expense	84,547	0	0
808.1	Gas Withdrawn From Storage	39,840,504	39,688,648	41,679,341
808.2	Gas Delivered To Storage	(38,889,719)	(38,741,487)	(40,684,673)
812	Gas Used Othr Utility Operations	(37,576)	0	0
	Total Other Gas Supply Operation Expenses	$ 48,549,414	$ 63,091,305	$ 66,255,822

Underground Storage Operation Expenses 814 – 826:

		September 30, 2025	September 30, 2026	October 31, 2027
826.1	Storage Rents	$ 15,746,340	$ 15,686,321	$ 16,473,112

Page 2

Transmission Operation Expenses 850 – 860:

		September 30, 2025	September 30, 2026	October 31, 2027
850	Transporation Operation Supervison & Engineering	$ 3,278	$ 1,660	$ 1,715
851	Transportation Operation Controll & Load Dispatch	31,173	31,918	31,918
853	Transporation Compressor Labor	9,093	9,119	4,538
854	Transportation Gas for Compressor Fuel	396	0	0
856	Transportation Maintenance Expense	615,691	618,242	641,575
857	Transportation Measurement & Regulator Expense	50,797	52,643	68,242
858.1	Transportation & Compressor by Others	38,058,518	37,913,455	39,815,108
859	Transportation Other Expenses	48,689	50,329	45,329
860	Transportation Rents	7	7	7
	Total Transmission Operation Expenses	$ 38,817,641	$ 38,677,372	$ 40,608,432

Maintenance 861 - 867:

		September 30, 2025	September 30, 2026	October 31, 2027
861	Transportation Maintenance Supervision & Engineering	$ 58	$ 22	$ 22
862	Transportation Maintenance Structures	16,614	16,608	14,577
863	Transportation Maintenance Mains	130,538	128,839	115,872
865	Transportation Maintenance Measurement & Regultor Statation Equipment	24,419	24,743	31,657
867	Transportation Maintainance Other Equipment	15,041	15,272	24,769
		$ 186,670	$ 185,484	$ 186,897

Prepared by or under the supervision of: Michael J. Maggioli and Donald N. Koch