

BOOK IV

**NATIONAL FUEL GAS
DISTRIBUTION CORPORATION**

BEFORE

THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Information Submitted Pursuant to

Section 53.51 et seq of the Commission's Regulations

**NATIONAL FUEL STATEMENT NO. 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
GAS - PA P.U.C. NO. 9
SUPPLEMENT NO. 294**

DOCKET NO. R-2025-3059428

Issued: January 28, 2026

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NATIONAL FUEL STATEMENT NO. 11

JAMES C. WELCH

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 11

Direct Testimony of James C. Welch

Topics Addressed: Financial Data, Capital Structure and Cost of Debt

Dated: January 28, 2026

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is James C. Welch. My business address is 6363 Main Street, Williamsville,
4 NY 14221.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as Treasurer
8 and Vice President of Finance.

9
10 **Q. Please provide your educational background.**

11 A. I graduated from the State University of New York at Buffalo in 2000 with a Bachelor of
12 Science degree in Physical Therapy and in 2002 with a Master of Business
13 Administration (“MBA”) degree with concentrations in Finance and Marketing.

14
15 **Q. Please provide your professional experience.**

16 A. In June 2002 I began my employment with NFGDC in the MBA Associate rotational
17 program. I joined the Rates & Regulatory Affairs department in April 2004, as a Rate
18 Analyst II. From 2006 to 2025, I worked for a number of subsidiaries within National
19 Fuel Gas Company (“NFG”) in various financial, commercial and operational roles with
20 increasing levels of responsibility. As of April 2025, I transferred to my current role.

1 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
2 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
3 **agency?**

4 A. Yes, I testified before the PAPUC on behalf of NFGDC’s Pennsylvania Division
5 (“National Fuel” or the “Company”) in Docket No. R-00049656.
6

7 **II. PURPOSE OF TESTIMONY**

8 **Q. Please describe the purpose of your testimony.**

9 A. My testimony supports the financial information that was provided to Company witness
10 Josh Nowak for preparation of his testimony (National Fuel Statement No. 10)
11 concerning the fair rate of return and recommended capital structure for NFGDC. My
12 testimony also supports the cost of debt used by Mr. Nowak.
13

14 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

15 A. I am sponsoring the following the filing requirements 53.53 III-D-9, 53.53 III-E.1
16 through E.17, E-21 through E-36, 53.53 III-G-1, G-6 and G-7. I am also sponsoring
17 standard data requests, ROR-1 through ROR-13, ROR-15 through ROR-20, ROR-22
18 through ROR-23.
19

20 **III. CORPORATE STRUCTURE**

21 **Q. Please provide an overview of National Fuel Gas Company and its subsidiaries.**

22 A. National Fuel Gas Company (“NFG” or “Parent”) is a holding company that owns
23 directly or indirectly all the outstanding securities of its subsidiaries. Across its three

1 major business segments, NFG operates an integrated natural gas company in New York
2 and Pennsylvania that spans the natural gas value chain from wellhead to burner tip. The
3 common geographic footprint of NFG's subsidiaries enables it to share management,
4 labor, facilities and support services to cost-effectively develop, gather, transport and
5 store, and ultimately distribute natural gas to end-users.

6
7 **Q. How do NFG and its subsidiaries raise capital?**

8 A. NFG raises long-term debt, short-term debt, and common equity from external sources
9 and provides capital to its subsidiaries through intercompany debt agreements and capital
10 contributions.

11
12 **Q. Does NFGDC raise capital from external sources?**

13 A. No, NFG provides all short-term and long-term debt, as well as common equity.

14
15 **Q. Does the PAPUC approve NFGDC's short-term and long-term financing strategy?**

16 A. Yes, the PAPUC grants the authority for NFGDC to issue promissory notes to NFG, most
17 recently in 2023 (Docket No. S-2023-3041669). The PAPUC also approved NFG's
18 Money Pool Agreement – to which NFGDC is a party – most recently in 2018 (Docket
19 No. G-2009-2092081).

20
21 **IV. CAPITAL STRUCTURE**

22 **Q. How does NFGDC determine an appropriate capital structure?**

1 A. Over the long term, NFGDC targets a capital structure that optimizes debt and equity
2 relative to the risk of operations and is within the range of capital structures used by other
3 similar utilities.

4
5 **Q. Is it appropriate to use NFGDC's capital structure for purposes of this proceeding?**

6 A. Yes. NFGDC's capital structure represents the optimal mix of debt and equity given its
7 specific utility risk profile. I further note that NFGDC's common equity ratio is within
8 the range of the proxy group identified by Company witness Josh Nowak.

9
10
11 **Q. Mr. Josh Nowak has presented direct testimony (Statement No. 10) concerning the**
12 **fair rate of return and capital structure in this proceeding. In preparation of that**
13 **testimony Mr. Nowak relied, to a certain degree, on financial information provided**
14 **to him by the Company. Was the financial information provided to him by the**
15 **Company prepared by you or under your supervision?**

16 A. Yes, the information provided to Mr. Nowak for preparation of his testimony was
17 prepared under my supervision.

18 **Q. What is the proposed capital structure for this filing?**

19 A. As stated in Mr. Nowak's testimony, the proposed capital structure consists of 56.4%
20 common equity and 43.6% long-term debt.

21
22 **Q. How was the proposed capital structure determined?**

1 A. The proposed capital structure reflects NFGDC's long-term debt and common equity, as
2 currently projected at the end of the fully projected future test year ending October 31,
3 2027 ("FPFTY"). As Mr. Nowak provides in his testimony, the common equity
4 percentage is consistent with other precedent rate filings.

5
6 **Q. Prior to the HTY, was there any material changes to NFGDC's capital structure?**

7 A. No, NFGDC's capital structure has remained relatively consistent over the past several
8 years. As NFGDC's debt has increased, infusions of common equity commensurate with
9 that increase has occurred, and would be considered in the future. As an example, in
10 August 2025, NFGDC received an equity infusion of \$50 million from NFG, which
11 brought the equity component of the capital structure up to 56.1%. NFGDC's capital
12 structure is included in table III-E.1 for reference.

13
14 **V. SHORT-TERM DEBT**

15 **Q. Please describe National Fuel's and NFGDC's available sources of short-term**
16 **borrowings.**

17 A. NFG has established both uncommitted and committed lines of credit that are available to
18 its subsidiaries, including NFGDC, via its Money Pool Agreement. These facilities have
19 been established for general corporate purposes and are used as needed, on a temporary
20 basis. NFG currently has arrangements to borrow up to \$1.0 billion from committed
21 credit facilities, that consists of an unsecured revolving credit facility with a February
22 2029 maturity date. This level of short-term liquidity is adequate to meet the needs of all
23 of NFG's subsidiaries. In addition, the \$1 billion credit facility backstops a \$500 million

1 commercial paper program, which alongside its investment grade credit rating, provides
2 NFG access to the commercial paper market. Commercial paper typically represents a
3 more cost-effective borrowing option to meet fluctuating interim capital needs when
4 compared to the credit facility. The Parent's uncommitted and committed lines of credit
5 provide adequate liquidity to cost effectively manage the cash needs of NFG and NFGDC
6 in all market conditions.

7
8 **Q. How does NFGDC typically utilize short-term debt financing?**

9 A. NFGDC uses short-term debt for two purposes. First, to support its working capital
10 needs, which are driven primarily by purchases of gas for customers. Second, to finance
11 its capital spending program in the near-term. Over time, as NFGDC builds up a large
12 enough balance of short-term debt that is used to fund its capital program, it looks to term
13 out that more permanent investment with a long-term debt issuance and/or common
14 equity such that the permanent financing mix is generally in line with its target long-term
15 capital structure.

16
17 **Q. What was NFGDC's average short-term debt balance during the HTY?**

18 A. NFGDC's short-term debt averaged \$180 million during the twelve months ended
19 September 30, 2025.

20
21 **Q. What is the expected short-term debt average balance during the FTY and what is**
22 **driving the change from the HTY?**

1 A. The average short-term debt balance during the FTY is expected to be \$191 million.
2 Although the majority of NFGDC's capital program is funded out of cash flows
3 generated by NFGDC, there continues to be a need to use short term debt funded via the
4 Money Pool as a near-term funding mechanism to finance these investments.

5
6 **Q. What short-term debt balance will be outstanding at the end of the FPFTY?**

7 A. NFGDC expects to have \$47 million of short-term debt outstanding at the end of the
8 FPFTY. Given the continued short-term borrowings during the HTY and the FTY,
9 NFGDC expects to permanently finance the portion of its short-term debt related to
10 capital investments using a combination of long-term debt and equity contributions.
11 Short term debt balances is being used to finance Construction Work in Progress.
12 Construction Work in Progress is not included in rate base so the short term debt balance
13 at the end of the FPFTY has been excluded from NFGDC's capital structure.

14
15 **Q. Given that there is no short-term debt included in the proposed capital structure,**
16 **how are the costs associated with maintaining adequate access to short-term**
17 **liquidity sources accounted for?**

18 A. To account for the costs of maintaining sufficient liquidity, all upfront and ongoing
19 expenses are incorporated into the cost of long-term debt, which is further discussed in
20 the next section.

21
22 **VI. LONG-TERM DEBT**

1 **Q. What cost rate for long-term debt is most appropriate for use in your cost of capital**
2 **determination?**

3 A. Given the utilization of NFGDC's capital structure, it is appropriate to use the cost of
4 debt that represents the debt allocated to NFGDC. Using this methodology, the proposed
5 long-term debt cost rate at the end of the FPFTY is 5.58% as shown on page 4 of the
6 Company's response to 53.53.III-E-6.

7
8 **Q. How is long-term debt allocated to NFGDC?**

9 A. NFG allocates new debt issuances down to one or more of its subsidiaries based
10 on anticipated needs at the time of the new issuance and to ensure capital structures for
11 each of its subsidiaries align with the risk profiles of those businesses over the long term.
12 For issuances that NFG allocates funds to NFGDC, NFGDC in turn issues a promissory
13 note, as approved by the Commission, to NFG that is tied to a specific debt issuance at
14 NFG.

15
16 **Q. For purposes of the intercompany promissory notes, how is the cost of long-term**
17 **debt determined?**

18 A. The cost of debt reflects the coupon on that issuance, any premium or discount to par, and
19 any costs related to issuing new securities (e.g. Securities and Exchange Commission
20 registration costs, underwriting expenses, legal costs, rating agency fees, etc.). This is all
21 reflected in an interest rate such that NFG is made whole over the life of the issuance.

22
23 **Q. Are there any additional costs that are included in the cost rate for long-term debt?**

1 A. Yes, there are costs associated with maintaining access to liquidity, via the previously
2 discussed short-term liquidity facilities, that need to be recovered. Given that there is no
3 short-term debt proposed in the capital structure at the end of the FPFTY, but there are
4 ongoing costs allocated to NFGDC to maintain access to these liquidity facilities, it is
5 necessary to recover these costs. As a result, the Company proposes recovering these
6 costs through the cost of long-term debt, which is embedded in the 5.58% stated above.
7 Included in these costs are amortized upfront transaction costs, and ongoing annual
8 expenses related to NFGDC's share of the committed credit facility. Those are just and
9 reasonable costs to maintain an adequate amount of liquidity to preserve financial
10 strength. This methodology is consistent with how the Company recovered these costs in
11 its last base rate proceeding.

12
13 **Q. Are there any new issuances anticipated between now and the end of the FPFTY?**

14 A. Yes. NFG anticipates issuing a new \$500 million 10-year note in October 2026 and a
15 new \$300 million 10-year note in September 2027. NFGDC will be allocated \$125
16 million and \$275 million of the new issuances, respectively. The proceeds are intended
17 to pay down existing long-term debt borrowings and short-term debt on the balance sheet.

18
19 **Q. How much long-term debt can NFGDC issue under its currently approved financing
20 authority (Docket No. S-2023-3041669)?**

21 A. NFGDC was granted the ability to issue up to \$300 million of new promissory notes
22 under its existing authority. It issued a \$175 million promissory note in February 2025
23 and has \$125 million remaining through December 31, 2026. This remaining authority

1 aligns with the expected proceeds it will receive from a new issuance October 2026. The
2 additional \$275 million promissory note to be issued by NFGDC in September 2027
3 occurs beyond the current authorization. The Company will seek authorization from the
4 Commission prior to issuance.

5
6 **Q. How has the cost rate of the projected new issuance been determined?**

7 A. I am assuming NFG issues new 10-year notes. This was done to prevent the potential of
8 carrying a higher than historical coupon for longer term debt for an extended period of
9 time. The coupon rate of 5.50% is based upon an average of the recent historical yields
10 published in the November 2025 issue of the Mergent Bond Record, representing the
11 average Moody's Public Utility Baa credit rating, adjusted for a 10-year tenor. The
12 effective cost rate includes projected transaction related costs similar to precedent NFG
13 long-term debt issuances.

14
15 **Q. Does this conclude your direct testimony at this time?**

16 A. Yes.

NATIONAL FUEL STATEMENT NO. 12

ERICA L. FORCUCCI

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 12

**Direct Testimony of
Erica L. Forcucci**

Topics Addressed: Income Taxes

Dated: January 28, 2026

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Erica L. Forcucci. My business address is 6363 Main Street, Williamsville,
4 NY 14221.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as Managing
8 Director, Tax department.

9
10 **Q. Please provide your educational background.**

11 A. I graduated from the State University of New York at Oswego in 1999 with a Bachelor of
12 Science degree in Accounting, with a minor in Economics. In 2000, I graduated from the
13 State University of New York at Oswego with a Master of Business Administration
14 degree. I was certified by New York State as a Public Accountant in 2002.

15
16 **Q. Please provide your professional experience.**

17 A. From 2000-2007, I worked for the public accounting firms KPMG, LLP and Ernst &
18 Young, LLP and from 2008-2009, I worked for Sanderson and Company, LLC and Mark
19 IV Industries. In 2010, I became Corporate Tax Manager at Cobham Management
20 Services Inc. and was promoted in 2016 to Director of Tax at Cobham Management
21 Services Inc., transferring in the same position to Cobham Advanced Electronic
22 Solutions, Inc. in 2020. In 2023, I was hired by NFGDC as Managing Director of the
23 Tax department.

1 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
2 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
3 **agency?**

4 A. No.

6 **II. PURPOSE OF TESTIMONY**

7 **Q. Please describe the purpose of your testimony.**

8 A. I am presenting testimony in support of NFGDC’s Pennsylvania Division’s (“National
9 Fuel” or the “Company”) federal and state income tax claims. I will explain the tax
10 adjustments made to the results of the historic test year ended September 30, 2025
11 (“HTY”) and future test year ending September 30, 2026 (“FTY”). I will also explain the
12 Company’s *pro forma* tax adjustments to its principal accounting exhibits for the fully
13 projected future test year ending October 31, 2027 (“FPFTY”).

15 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

16 A. Yes. I am sponsoring National Fuel Exhibits EF-1, EF-2, and EF-3. Together with other
17 Company witnesses, I am sponsoring portions of Exhibit A (Fully Projected), Exhibit A
18 (Future) and Exhibit A (Historic) that pertain to tax-related issues. I am also sponsoring
19 certain responses to the Commission’s filing requirements and standard data requests.

21 **III. TAX ADJUSTMENTS**

22 **Q. Please provide an overview of National Fuel’s principal accounting exhibits relative**
23 **to its proposed tax adjustments.**

1 A. As explained in the Direct Testimony of Donald N. Koch (National Fuel Statement No.
2 2), National Fuel's principal accounting exhibit is Exhibit A (Fully Projected), which
3 includes a presentation for the FPFTY ending October 31, 2027. Section D of this
4 exhibit presents necessary adjustments to budgeted levels of expense items and revenues.
5 The *pro forma* adjustments related to income taxes are summarized in Schedules D-11
6 and D-12. These adjustments are used to derive National Fuel's *pro forma* income at
7 present and proposed rates as set forth in Schedule A-1 of the same exhibit.

8 Exhibit A (Historic) and Exhibit A (Future) follow the same format but reflect
9 data for the HTY ended September 30, 2025 and FTY ending September 30, 2026,
10 respectively. This information is provided to comply with the Commission's filing
11 requirements and provides a basis for comparing National Fuel's FPFTY claims with
12 actual book results from the HTY and adjusted FTY results.

13 14 IV. TAXES OTHER THAN INCOME TAXES

15 **Q. How was the provision for taxes-other-than-income taxes ("TOTI") determined for**
16 **the FPFTY?**

17 A. TOTI consists of the Pennsylvania Utility Realty Tax, Pennsylvania and Local Property
18 taxes, Social Security taxes, Federal Unemployment tax, and State Unemployment tax.
19 TOTI amounts were based on the plan year budget, as adjusted for reasonably known and
20 measurable changes to various payroll taxes as supported by the Direct Testimony of
21 Donald N. Koch (National Fuel Statement No. 2). These adjustments are shown on
22 Exhibit A (Fully Projected), Schedule D-10. The net adjustment is brought forward to
23 Schedule D-3, page 2.

1 **V. INCOME TAXES**

2 **Q. Please describe the Company's claim for income taxes.**

3 A. Income tax expense for the FPFTY at present and proposed rates is set forth in Exhibit A
4 (Fully Projected), Schedule D-11. Income taxes are calculated using the procedures
5 normally followed by the Commission, including the use of debt interest synchronization,
6 the normalization method for accelerated depreciation used in the calculation of federal
7 income taxes, and the flow-through of accelerated depreciation benefits for state tax
8 purposes. The Company continues to flow through the annual repairs tax deduction for
9 federal and state tax purposes. The fully adjusted claim for the FPFTY income tax
10 expense is shown on Exhibit A (Fully Projected), Schedule D-1, Lines 19 and 20.

11
12 **Q. Please explain how the Company's claim for current income tax was calculated.**

13 A. Schedule D-11 shows the calculation of *pro forma* income taxes for the FPFTY at present
14 and proposed rates. Line 1 shows revenue at present and proposed rates, while Line 2
15 shows operating expenses at present and proposed rates from Schedule D-1. Line 3
16 reflects operating income before debt interest deduction and is calculated by netting Line
17 1 from Line 2. Debt interest expense is synchronized using the rate base claim from
18 Schedule C-1, with the cost of debt and the debt component of the Company's capital
19 structure recommended in the direct testimony of Josh Nowak (National Fuel Statement
20 No. 10) and shown on Schedule B-7. The resulting interest expense on Line 6 is
21 subtracted from net income before debt interest to calculate base taxable income on Line
22 7.

1 In accordance with established Commission practice, Lines 8 through 10 of
2 Schedule D-11 reduce the base taxable income, for state tax purposes, by the total
3 difference between accelerated tax depreciation shown on Line 8 and the *pro forma* book
4 depreciation shown on Line 9. Line 11 includes a further reduction to state taxable
5 income from other state income tax adjustments as detailed on National Fuel Exhibit EF-
6 2, which is explained below. The statutory state corporate net income tax rate (7.49%, in
7 FPFTY further explained below) was then applied to determine the *pro forma* state
8 income tax expense shown on Line 13. Lines 14 through 19 show the federal current
9 income tax expense calculation at current and proposed rates, while Line 20 sums the
10 state and federal current tax expense amounts before application of deferred income
11 taxes.

12
13 **Q. Please explain how the Company's claim for deferred income taxes was calculated.**

14 A. Total federal temporary differences are shown on Line 25 of Schedule D-11. These
15 include differences between accelerated tax depreciation and book depreciation adjusted
16 for book flow through depreciation, shown on Line 22, as well as other deferred
17 adjustments on Line 24, which are detailed on National Fuel Exhibit EF-2 and explained
18 below. The statutory federal corporate income tax rate (21%) is applied to the total
19 federal temporary differences to determine the deferred federal income tax benefit on
20 Line 27. As state tax consequences are flowed through, there are no state deferred
21 income taxes, except for the 2009 repairs and maintenance Section 481(a) amortization as
22 agreed upon in Docket No. R-2022-3035730 ("2022 Rate Case") on Line 28.

23 Other tax adjustments are shown on Lines 31 through 34. These include
24 amortizations for the federal benefit of 2009 repairs and maintenance Section 481(a)

1 amortization, Average Rate Assumption Method (“ARAM”) and unprotected deficient
2 income taxes. These adjustments are explained in testimony below.

3 **Q. Please explain what is represented on National Fuel Exhibit EF-2 Other Income Tax**
4 **Adjustments.**

5 A. National Fuel Exhibit EF-2 details other income tax adjustments which flow into both the
6 current and deferred income tax calculations on Schedule D-11. Other state and federal
7 adjustments to current income tax expense total \$36.1 million as shown on Lines 5 and
8 10, respectively, of Exhibit EF-2. These adjustments include the permanent differences
9 resulting from the current year repair and maintenance deduction, the non-deductible
10 portion of meals and entertainment, and other temporary differences resulting from
11 contributions in aid of construction (“CIAC”) and uniform capitalization (“UNICAP”) rules per Internal Revenue Code (“IRC”) Section 263A. Other adjustments to the federal
12 deferred calculation represent the deferred impact of the temporary differences for CIAC
13 and UNICAP.
14
15

16 **Q. How does the Company plan to account for the deferred tax asset and related**
17 **regulatory liability established for the Medicare subsidy?**

18 A. The Medicare Prescription Drug Improvement and Modernization Act of 2003
19 established a tax-free subsidy for a portion of an employer’s annual prescription drug
20 costs. The Patient Protection and Affordable Care Act of 2010 eliminated the “tax-free”
21 nature of these subsidies for tax years beginning after December 31, 2012. During this
22 period, the Company received the tax benefit of the tax-free subsidies and recorded a

1 deferred tax asset and regulatory liability to preserve this benefit for the ratepayers, as
2 detailed on National Fuel Exhibit EF-3.

3 **Q. How was the deferred tax asset handled in the 2022 Rate Case?**

4 A. The total amount of the deferred tax asset was \$624,618. The Company proposed to pass
5 back the deferred tax asset to ratepayers over a 3-year straight-line amortization period.
6 The Company amortized \$416,412 of the deferred tax asset by the completion of the
7 historic test year ended September 30, 2025. The remaining \$208,206 will be amortized
8 and passed back to ratepayers in fiscal year 2026.

9
10 **Q. How does the Company propose to address the remaining regulatory liability?**

11 A. The amortization of the regulatory liability established for the Medicare subsidy of
12 \$921,649 was not included in the revenue requirement calculation in the 2022 Rate Case.
13 The Company proposes to amortize the full regulatory liability balance over three years,
14 which results in an increase to the revenue requirement of \$307,216 annually over the
15 three-year period.

16
17 **Q. What is the total FPFTY income tax expense for National Fuel?**

18 A. The *pro forma* tax expense at present and proposed rates is shown on Schedule D-11 at
19 Line 35 is \$2.2 million.

20
21 **Q. Does the Company have any income tax loss carryovers that affect the HTY, FTY,**
22 **or FPFTY?**

1 A. No. For ratemaking purposes, income tax expense is calculated using the standalone
2 methodology required by PAPUC. This approach excludes certain book-to-tax
3 differences from the taxable income calculation. While the Company's separate
4 Pennsylvania tax return may reflect a net operating loss ("NOL") due to book-to-tax
5 differences, the ratemaking calculation results in taxable income for the HTY, FTY, and
6 FPFTY. Therefore, no NOL carryovers are generated or applied in determining income
7 tax expense for this proceeding.

8
9 **VI. ACCUMULATED DEFERRED INCOME TAXES**

10 **Q. How are Accumulated Deferred Income Taxes ("ADIT") calculated?**

11 A. Schedule C-6 of Exhibit A (FPFTY) shows the ending balance for federal ADIT as of
12 October 31, 2027. This amount is deducted from rate base. The total shown on Line 1
13 reflects the difference in income tax expense for book and tax purposes attributable to the
14 difference between accelerated tax depreciation and straight-line book depreciation on
15 FPFTY plant balances, net of basis differences associated with CIAC and UNICAP rules
16 per IRC Section 263A. As state tax consequences are flowed through, there is no
17 associated state ADIT balance.

18
19 **Q. What is the amount of the ADIT offset to rate base?**

20 A. As shown on Line 4 of Schedule C-6 and on Line 6 of Schedule A-1, the ADIT offset is
21 \$73.9 million, which includes the amount related to excess ADIT discussed further in
22 Section F.

1 **Q. Would a net operating loss carryforward be included in a utility’s ADIT?**

2 A. No, a NOL carryforward is not includable in ADIT, as deferred tax assets (if applicable)
3 are not recorded in Account 282 (Accumulated Deferred Income Taxes – Plant Related).
4 Since only items from Account 282 are included in ADIT for the purpose of rate base,
5 NOLs do not affect the Company’s rate base calculation.

6
7 **Q. Has the Company’s ADIT rate base deduction been calculated in compliance with**
8 **the normalization requirements of the IRC?**

9 A. Yes. The Company’s calculation accurately reflects the proration methodology of the
10 ADIT rate base component in accordance with Treasury Regulation 1.167(l)-1(h)(6)(ii).
11 The proration methodology is a specific method promulgated by the Internal Revenue
12 Service (“IRS”) for calculating ADIT, for any rate filing that includes a future test period,
13 which must be followed for ratemaking purposes to comply with IRS normalization
14 requirements. Compliance with the normalization rules is necessary for a company to
15 claim accelerated depreciation for tax filing purposes. Accelerated tax depreciation,
16 versus straight-line depreciation, provides a cash-flow benefit for a company. The
17 Company receives a cash-flow benefit from accelerated tax depreciation (via a reduction
18 in current income taxes payable) and ratepayers receive a benefit via a rate base reduction
19 resulting from netting ADIT against rate base. The methodology is designed to account
20 for the period of time the Company has received the ADIT and provide the appropriate
21 limit on the amount of ADIT that can be excluded from rate base as determined by the
22 IRS. See National Fuel Exhibit EF-1, Page 2 for the calculation of the pro-rata
23 adjustment.

1
2 **VII. CONSOLIDATED TAX ADJUSTMENT**

3 **Q. Does the Company's proposed revenue requirement reflect a federal consolidated**
4 **tax adjustment?**

5 A. No. The Company's revenue requirement is established based on its stand-alone federal
6 income tax attributes. It is my understanding that Act 40 of 2016, which added 66 Pa.
7 C.S § 1301.1 to the Public Utility Code, eliminates the need to show a consolidated tax
8 adjustment for ratemaking purposes. There are no consolidated tax savings adjustments
9 due to the Company being in a taxable loss prior to the ratemaking adjustments.
10

11 **VIII. IRS UPDATE**

12 **Q. Is the Company currently under audit by the IRS?**

13 A. The Company is in the IRS Compliance Assurance Process ("CAP") Program. The
14 Company is in the Bridge Plus phase of the CAP program. The CAP program is intended
15 for taxpayers with a low risk of non-compliance who are cooperative and transparent
16 with few, if any, material issues that require resolution. To participate in the Bridge Plus
17 phase, the taxpayer must submit a documentation package no later than four months after
18 the end of the fiscal year. The IRS conducts a risk assessment review, and a draft tax
19 return must be submitted to the IRS 30 days before filing the final return. If the filed
20 return is consistent with the documentation package, and no issues were found, the
21 taxpayer will be issued a full acceptance letter and a No Change Letter one month after
22 filing the return.

1 **Q. Please explain the Company’s accounting treatment of the Repairs Tax Method and**
2 **changes related to Revenue Procedure 2023-15.**

3 A. The Company treats certain expenditures that are capitalized for book purposes as
4 deductible for tax repair purposes. For linear property, the Company follows the
5 guidance detailed in Revenue Procedure 2023-15. For non-linear property, the Company
6 deducts the costs of repairs incurred in connection with the repair and maintenance of
7 their network assets pursuant to Internal Revenue Code Section 162. On April 14, 2023,
8 the IRS released Revenue Procedure 2023-15, providing a “natural gas transmission and
9 distribution property safe harbor method of accounting” (“NGSH Method”) that
10 taxpayers may use to determine whether expenses to repair, maintain, replace, or improve
11 natural gas transmission and distribution property must be capitalized or be allowable as
12 deductions for repairs. The revenue procedure is effective for taxable years ending after
13 May 1, 2023. Adopting the NGSH Method requires a change in accounting method, and
14 the new guidance provides detailed implementation procedures. For the Company’s
15 fiscal year 2023 tax return, an application for change in method of accounting was filed
16 to adopt Revenue Procedure 2023-15 for linear property only. The fiscal year 2023
17 application for the change in accounting method and corresponding Section 481(a)
18 adjustment was reviewed and accepted by the IRS as part of the CAP program. In
19 conformity with the Revenue Procedure 2023-15, the Company notified the PAPUC in
20 August 2024 of the change in the method of accounting and provided the related IRS
21 Form 3115 at that time. The Company has since followed Revenue Procedure 2023-15 in
22 determining linear property tax repairs.

1 **Q. What effect or benefit does the Repairs Tax Method have for ratepayers?**

2 A. When comparing the repairs deduction (\$37.7 million) to the repairs deduction included
3 in the previous PA rate case (\$6.8 million), and based on the lower taxable income,
4 excluding the impact of other tax effects, it is estimated that rate payers are saving
5 approximately \$10 million in tax expense from the reduction in taxable income due to the
6 increase in repairs deductions.

7
8 **Q. Does the Company have any unresolved tax issues related to any IRS audits?**

9 A. No. The issue discussed in the 2022 Rate Case has been resolved due to the release of
10 Revenue Procedure 2023-15 as discussed above.

11
12 **IX. EXCESS ACCUMULATED DEFERRED INCOME TAXES**

13 **Q. Has the Company reflected the amortization of Excess Accumulated Deferred**
14 **Income Taxes (“excess ADIT”), as a result of the TCJA, as part of its income tax**
15 **calculation?**

16 A. Yes, the Company has calculated the amount of the excess ADIT that will be amortized
17 and flowed back to ratepayers in its FPFTY. This amount of amortization of protected
18 excess ADIT is included in the overall federal deferred tax expense calculated on
19 Schedule D-11. The FPFTY amortization is \$1.0 million, calculated using the ARAM as
20 required by tax normalization rules. The Company utilizes the PowerTax software to
21 calculate and maintain the ADIT balances on the ARAM. The Company has calculated
22 the amount of the deficient unprotected ADIT that will be amortized and recovered from
23 the ratepayers over a ten-year period (FY 2018-2027) on a straight-line basis. The

1 amortization will conclude on September 30, 2027. The amortization for unprotected
2 deficient ADIT is \$0.9 million and is included in the overall federal deferred tax expense
3 calculated on Schedule D-11. Both amounts were previously documented and explained
4 in Docket Nos. M-2018-2641242 and R-2018-3000527.

5
6 **X. PENNSYLVANIA CORPORATE TAX RATE DECREASE**

7 **Q. How does the Company plan to account for the Pennsylvania corporate tax rate**
8 **decrease?**

9 A. On July 8, 2022, House Bill 1342 was signed into law in Pennsylvania. The law reduced
10 the corporate income tax rate from 9.99% to 8.99% initially and reduces the rate by 0.5%
11 annually until it reaches 4.99% each calendar year, with the new rate effective for tax
12 year beginning on or after January 1 each year. The tax rate will gradually decrease each
13 year through fiscal year 2032. Since the Company is a fiscal year taxpayer, its tax year
14 begins on October 1 and runs through September 30. For the Company's HTY and FTY,
15 8.49% and 7.99% are used, respectively. Since the FPFTY includes the Company's
16 fiscal 2027 tax year, the tax rate of 7.49% has been utilized on Schedule D-11.

17
18 **XI. POWERTAX UPGRADE**

19 **Q. Why is National Fuel transitioning from PowerTax software to the cloud-based Tax**
20 **Fixed Assets platform, and how are the associated costs reflected in the O&M**
21 **forecast in FFPTY?**

22 A. National Fuel currently utilizes PowerTax for tax depreciation and deferred tax
23 calculations. PowerTax standard support will end on December 31, 2025 and will reach

1 end-of-life by December 31, 2027. To ensure continuity, National Fuel will be upgrading
2 the software to the software provider's cloud-based solution Tax Fixed Assets during
3 fiscal year 2026. The associated implementation and Software-as-a-Service (SaaS) fees
4 have been incorporated into the Operations and Maintenance (O&M) forecast. Please
5 refer to the Direct Testimony of Anthony T. Formato (National Fuel Statement No. 3) for
6 additional information.

7
8 **Q. Does this conclude your direct testimony at this time?**

9 **A. Yes.**

NATIONAL FUEL EXHIBIT EF-1

National Fuel Gas Distribution Corporation
Pennsylvania Division
Accumulated Deferred Income Tax Rollforward
Twelve Months Ending October 31, 2027
(\$000)

Exhibit: EF-1
Witness: E. Forcucci
Page 1 **of** 2

	Deferred Tax Expense			Account
	ARAM/R			282
				Acc. Def.
				Inc. Tax
	&M	FED	Total	Dr/(Cr)
Balance at Sept 30, 2025 - Per Books				(76,126)
Deferral: 10/1/25 - 9/30/26 (12 mos)				
Depreciation, Depletion and Amortization		(276)	(276)	
CIAC		(189)	(189)	
UNICAP		(126)	(126)	
ARAM Amortization	(950)		(950)	
	(950)	(591)	(1,541)	1,541
Balance at Sept 30, 2026				(74,585)
Link Month Deferral: 10/1/2026-10/31/2026	(79)	19	(60)	60
				(74,525)
Deferral: 11/1/26 - 10/31/27 (12 mos)				
Depreciation, Depletion and Amortization		(38)	(38)	
CIAC		(189)	(189)	
UNICAP		(126)	(126)	
ARAM Amortization	(950)		(950)	
	(950)	(353)	(1,303)	1,303
Balance at October 31, 2027				(73,222)
Prorated Balance				(73,925)

National Fuel Gas Distribution Corporation
Pennsylvania Division
Calculation of Pro-Rata Accumulated Deferred Income Tax
Twelve Months Ending October 31, 2027
Fully Projected Future Test Year
(\$000)

Exhibit: EF-1
 Witness: E. Forcucci
 Page 2 of 2

				Deferred Tax Expense			Net	ACCT. 282		
				ARAM/R&M	FED	Total	(Incr)/Decr	Balance		
									Total	Prorated
									Proration	ACCT. 282
Link Month	Oct	2026						(74,525)		(74,525)
	365			21%						
30	335	Nov	2026	(81)	(33)	(114)	114	(74,411)	91.78%	105 (74,420)
31	304	Dec	2026	(79)	(29)	(108)	108	(74,303)	83.29%	90 (74,330)
31	273	Jan	2027	(79)	(29)	(108)	108	(74,195)	74.79%	81 (74,249)
28	245	Feb	2027	(79)	(29)	(108)	108	(74,087)	67.12%	72 (74,177)
31	214	Mar	2027	(79)	(29)	(108)	108	(73,979)	58.63%	63 (74,114)
30	184	Apr	2027	(79)	(29)	(108)	108	(73,871)	50.41%	54 (74,060)
31	153	May	2027	(79)	(29)	(108)	108	(73,763)	41.92%	45 (74,015)
30	123	Jun	2027	(79)	(29)	(108)	108	(73,655)	33.70%	36 (73,979)
31	92	Jul	2027	(79)	(29)	(108)	108	(73,547)	25.21%	27 (73,952)
31	61	Aug	2027	(79)	(29)	(108)	108	(73,439)	16.71%	18 (73,934)
30	31	Sep	2027	(79)	(29)	(108)	108	(73,331)	8.49%	9 (73,925)
31	0	Oct	2027	(79)	(30)	(109)	109	(73,222)	0.00%	- (73,925)
12 MOS END	Oct	2027		(950)	(353)	(1,303)	1,303			600

NATIONAL FUEL EXHIBIT EF-2

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Historic Test Period - 12 Months Ended September 30, 2025
(\$ in Thousands)

Exhibit EF-2
Witness: E. Forcucci
Page 1 of 1

Other Income Tax Adjustments				
Line #	Description	[1] Factor Or Reference	[2] Element Or Amount	[3] Pro Forma Test Year At Present Rates
<u>Other Adjustments - State Current</u>				
1	Repair & Maintenance Perm. Difference		(27,430)	
2	CIAC		1,200	
3	UNICAP		584	
4	Meals/Entertainment Adjustment (TRA-86)		70	
5	Total Other Adjustments - State	Sum (L 1 to L4)		<u>(25,576)</u>
 <u>Other Adjustments - Federal Current</u>				
6	Repair & Maintenance Perm. Difference		(27,430)	
7	CIAC		1,200	
8	UNICAP		584	
9	Meals/Entertainment Adjustment (TRA-86)		70	
10	Total Other Adjustments - Federal	Sum (L 6 to L 9)		<u>(25,576)</u>
 <u>Depreciation Adjustment - Federal Deferred</u>				
11	Adjust for Book Flow Through Depreciation		6,401	6,401
 <u>Other Adjustments - Federal Deferred</u>				
12	CIAC		1,200	
13	UNICAP		584	
14	Total Other Adjustments - Deferred	Sum (L 12 to L 13)		<u>1,784</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Future Test Period - 12 Months Ended September 30, 2026
(\$ in Thousands)

Exhibit EF-2
Witness: E. Forcucci
Page 1 of 1

		[1]	[2]	[3]
		Factor	Element	Pro Forma
Line		Or	Or	Test Year At
#	Description	Reference	Amount	Present Rates
	<u>Other Adjustments - State Current</u>			
1	Repair & Maintenance Perm. Difference State		(34,340)	
2	CIAC		900	
3	UNICAP		600	
4	Meals/Entertainment Adjustment (TRA-86)		72	
5	Total Other Adjustments - State	Sum (L1 to L4)		<u>(32,768)</u>
	<u>Other Adjustments - Federal Current</u>			
6	Repair & Maintenance Perm. Difference State		(34,340)	
7	CIAC		900	
8	UNICAP		600	
9	Meals/Entertainment Adjustment (TRA-86)		72	
10	Total Other Adjustments - Federal	Sum (L6 to L9)		<u>(32,768)</u>
	<u>Depreciation Adjustment - Federal Deferred</u>			
11	Adjust for Book Flow Through Depreciation		6,800	6,800
	<u>Other Adjustments - Federal Deferred</u>			
12	CIAC		900	
13	UNICAP		600	
14	Total Other Adjustments - Deferred	Sum (L12 to L13)		<u>1,500</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Fully Projected Future Period- 12 Months Ended October 31, 2027
(\$ in Thousands)

Exhibit EF-2
Witness: E. Forcucci
Page 1 of 1

[1]					[2]		[3]	
Other Income Tax Adjustments								
Line #	Description	Factor Or Reference	Element Or Amount	Pro Forma Test Year At Present Rates				
<u>Other Adjustments - State Current</u>								
1	Repair & Maintenance Perm. Difference State		(37,685)					
2	CIAC		900					
3	UNICAP		600					
4	Meals/Entertainment Adjustment (TRA-86)		76					
5	Total Other Adjustments - State	Sum (L1 to L4)		(36,109)				
<u>Other Adjustments - Federal Current</u>								
6	Repair & Maintenance Perm. Difference State		(37,685)					
7	CIAC		900					
8	UNICAP		600					
9	Meals/Entertainment Adjustment (TRA-86)		76					
10	Total Other Adjustments - Federal	Sum (L6 to L9)		(36,109)				
<u>Depreciation Adjustment - Federal Deferred</u>								
11	Adjust for Book Flow Through Depreciation		7,938	7,938				
<u>Other Adjustments - Federal Deferred</u>								
12	CIAC		900					
13	UNICAP		600					
14	Total Other Adjustments - Deferred	Sum (L12 to L13)		1,500				

NATIONAL FUEL EXHIBIT EF-3

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
Before the Pennsylvania Public Utility Commission
Twelve Months Ended September 30, 2025
(\$ in Thousands)

Exhibit
Witness:
Page

1

EF-3
E. Forcucci
of 1

MEDICARE DRUG SUBSIDY ACTIVITY SUMMARY

ACC DEF TA\ REG LIAB

Activity By Year	2,430,035	(2,430,035)
FY 2006	816,989	(816,989)
FY 2007	683,586	(683,586)
FY 2008	806,724	(806,724)
FY 2009	(4,150,634)	3,853,604
FY 2010	-	-
FY 2011	-	-
FY 2012	37,918	(37,918)
FY 2013		
FY 2024 Amortization	(208,206)	
FY 2025 Amortization	(208,206)	
Bal as of September 30, 2025	<u>208,206</u>	<u>(921,648)</u>

NATIONAL FUEL STATEMENT NO. 13

CATHRYN E. HILLIARD

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 13

**Direct Testimony of
Cathryn E. Hilliard**

Topics Addressed: Test Year Sales Volumes and Accounts

Dated: January 28, 2026

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Cathryn E. Hilliard. My business address is 6363 Main Street, Williamsville,
4 NY 14221.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as a Lead
8 Utility Analyst in the Rates and Regulatory Affairs department. In this role, I oversee
9 demand forecasting for NFGDC’s Pennsylvania Division (“National Fuel” or the
10 “Company”).

11
12 **Q. Please provide your educational background.**

13 A. I received a Bachelor of Arts degree in Psychology and Political Science from the State
14 University of New York (“SUNY”) at Buffalo in May 2012. I received a Master of
15 Business Administration degree from SUNY Buffalo in May 2014.

16
17 **Q. Please provide your professional experience.**

18 A. In May 2014, I began my employment with National Fuel in the MBA Associate
19 rotational program, working six-month cycles in the Rates and Regulatory Affairs,
20 Finance, Energy Services, and Engineering departments. Upon completion of this
21 program, I joined the Energy Services department in June 2016, as an Energy Consultant,
22 and was promoted in February 2020 to Senior Energy Consultant. In 2022, I was
23 promoted to Director of Energy Transition Development in the Finance department. I

1 joined the Rates and Regulatory Affairs department in February 2025, as Lead Utility
2 Analyst to oversee the market planning team.

3
4 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
5 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
6 **agency?**

7 A. No, I have not.

8
9 **II. PURPOSE OF TESTIMONY**

10 **Q. Please describe the purpose of your testimony.**

11 A. I will address the development of National Fuel’s sales and account forecast for the
12 historic test year ended September 30, 2025 (“HTY”), future test year ending September
13 30, 2026 (“FTY”), and fully projected future test year ending October 31, 2027
14 (“FPFTY”).

15
16 **Q. Are any other witnesses providing testimony on the areas you identified above?**

17 A. Yes. The Direct Testimony of Courtney T. Mann (National Fuel Statement No. 14)
18 discusses the Company’s revenue forecast, which utilizes the sales and account forecast.

19
20 **Q. Are you sponsoring any exhibits in this proceeding?**

21 A. Yes, I am sponsoring the following exhibits: National Fuel Exhibit CEH-1 (10 Year
22 Normal Heating Degree Days), National Fuel Exhibit CEH-2 (Peak Day Results &
23 Methodology), National Fuel Exhibit CEH-3 (Forecast Methodology), National Fuel

Exhibit CEH-4 (FTY & FPFTY Accounts), National Fuel Exhibit CEH-5 (Erie, Pennsylvania Annual Heating Degree Days), and National Fuel Exhibit CEH-6 (Heating Degree Day Comparison). Each of these exhibits are described later in my testimony.

III. SALES AND ACCOUNT FORECASTING PROCESS

Q. Please provide a general overview of the Company's throughput forecast.

A. Each year, for system planning purposes, the Company prepares a five-year forecast ("Master Estimate") of natural gas consumption for its sales and transportation customers. The Company has based the forecast of sales and transportation volumes and the number of customers used in this proceeding on its most recently completed Master Estimate. The Company's Master Estimate segments its market into residential, commercial, public authority and industrial categories. The Master Estimate provides monthly sales and transportation volumes and the number of customers on a fiscal year (12 months ended September) time frame. The commercial, industrial, and public authority categories are further segregated into small and large volume categories using a throughput limit of 25,000 Mcf per year. Further detail on the forecast process, including sources of data, methodology, dependent, and independent variables used in the forecast are detailed in National Fuel Exhibit CEH-3.

Q. Please describe the residential, small commercial, small industrial, and public authority sales forecast.

A. The Company sales forecast for residential, commercial, industrial, and public authority customers under the 25,000 Mcf/year threshold is the product of separate econometric

forecasts for usage per account and the number of accounts. The results of the volumetric FTY and FPFTY forecasts are detailed in SDR-COS-18 and the results of the account FTY and FPFTY forecasts are detailed in National Fuel Exhibit CEH-4.

Q. Why have you chosen econometric modeling to forecast use-per-account?

A. The word “econometric” means measuring economic relationships. The technique of econometric modeling incorporates hypotheses from economic theory and statistical tests of those hypotheses. The economic theory of consumer behavior, for example, postulates that the price of natural gas, weather, and historical usage trends independent of weather (e.g., consumer preference) are major determinants of household natural gas usage.

Q. Please explain why separate forecasts are specified for use-per-account and the number of accounts.

A. Each of these components of total consumption is influenced by different factors, which require independent and dependent variables to be applied and analyzed separately. Total consumption for a customer class is the summation of the products of average use-per-account and the number-of-accounts for each summarized tariff service class. The greater structure afforded by separate analyses of use-per-account and number-of-accounts is desirable for both model specification and forecast validation purposes. This is true for the residential, commercial, industrial, and public authority customer categories under the 25,000 Mcf per year threshold. Large volume customers’ (accounts consuming greater than 25,000 Mcf per year) usage per account and number of accounts

are forecasted separately within the Large Volume Forecast process detailed below in this testimony.

Q. Why were industrial accounts in the greater-than-25,000 Mcf per year category forecasted individually, as opposed to an econometric derivation?

A. The lack of homogeneity in this group renders it unsuitable for econometric forecasting. These larger accounts have different natural gas requirements, applications, and alternate fuel-burning capabilities. Consequently, an individual customer forecast approach has been, and continues to be, the most appropriate.

Q. Did the Company always use 25,000 Mcf/year as the segmentation threshold between large and small volume customers?

A. No. In Docket No. R-2022-3035730 (the “2022 Rate Case”), the Company used a segmentation threshold of 50,000 Mcf per year to differentiate between large and small volume customers.

Q. Why did the Company reduce the segmentation threshold between large and small volume customers from 50,000 Mcf/year to 25,000 Mcf/year since the 2022 Rate Case?

A. Based on the volumetric variability seen within customer accounts utilizing 25,000 – 50,000 Mcf /year and given that customers in these segments utilize gas for a wide variety of purposes other than just space heating, these customers were included within the large volume category starting in 2023.

1
2 **Q. Which customer service classes are included within the large volume customer**
3 **segments that are individually forecasted?**

4 A. The large volume industrial category consists of Intermediate Volume Industrial Service
5 (“IVIS”) customers consuming between 25,000 and 50,000 Mcf per year, Large Volume
6 Industrial Service (“LVIS”), industrial customers consuming between 50,000 and
7 200,000 Mcf per year, Large Industrial Service (“LIS”), which consists of industrial
8 customers consuming over 200,000 Mcf per year, and Daily Metered Large
9 Manufacturing Transportation Service (“DMLMTS”), which consists of customers
10 consuming greater than 2,000,000 Mcf per year. The large volume commercial category
11 consists of customers consuming at least 25,000 Mcf per year, and NGV customers. The
12 large volume public authority category consists of large public authority customers
13 consuming at least 25,000 Mcf per year.

14
15 **Q. How was the Large Volume Forecast prepared for accounts consuming greater-**
16 **than-25,000 Mcf per year?**

17 A. The large volume customers are forecasted based on individual customer account
18 historical usage and feedback. Each customer was contacted by the Company’s
19 appropriate major account representative of the Energy Services department, who is the
20 primary liaison between the Company and the customer and is the individual most
21 familiar with each customer’s energy decisions. The customers were asked to estimate
22 their monthly and annual usage, paying particular attention to any events that may alter
23 their estimated future consumption levels. The results of these forecasts are then assessed

1 by the Company's Rates and Regulatory Affairs and Energy Services departments. If
2 contact with a large volume customer is unable to be established, monthly historical
3 usage is analyzed to determine their projected annual throughput.
4

5 **Q. What level of annual heating degree days ("HDD") were used to develop the**
6 **projected sales volumes?**

7 A. The level of HDDs used to project weather impacted customers in this proceeding is
8 5,485. Normal HDDs ("NHDD") values utilize a 10-year average based on the period
9 2015-2024 as published by the National Oceanic and Atmospheric Administration
10 ("NOAA"), for the first-order National Weather Service Office located at the Erie,
11 Pennsylvania International Airport. National Fuel Exhibit CEH-1 details the forecasted
12 HDD on a monthly and daily basis.
13

14 **Q. Is the use of average temperature data as provided by NOAA for the Erie,**
15 **Pennsylvania station (ERIE INTL AP, PA US USW00014860) consistent with the**
16 **methodology used for calculating NHDD in previous National Fuel base rate cases?**

17 A. Yes. National Fuel has consistently used the NHDD averages as provided by NOAA in
18 previous base rate cases.
19

20 **Q. Why is National Fuel utilizing a 10-year average of NOAA Summary of Daily**
21 **Normals 2015-2024, for the Erie, Pennsylvania Station ("10-Year NOAA HDD Set")**
22 **for normalization in this forecast?**

1 A. The Company made this adjustment in normalization to more accurately reflect the
2 recently experienced weather trends relevant to forecasting monthly billed sales for rate
3 setting purposes. Further, the Company completed a review of the actual heating degree
4 days experienced at the Erie, Pennsylvania station per month from January 2006 through
5 September 2025. This review, as detailed in National Fuel Exhibit CEH-5, showed that
6 HDDs have decreased relative to time. This indicates an annual warming trend in the
7 Company's service territory. Additionally, the Company also conducted a comparison of
8 actual heating degree days versus both the historical NOAA 10-year HDD average (2015-
9 2024) and NOAA 15-year HDD average (2006-2020). The results of this comparison can
10 be found in National Fuel Exhibit CEH-6, which demonstrates the standard deviation of
11 the difference between actual experienced HDDs and the 10- or 15-year degree day sets.
12 The results of this comparison show that in the more recent years the standard deviation
13 for the 10-year degree day set is less than that of the 15-year set. Thus, the 10-year set
14 more accurately captures the current weather trends.

15
16 **Q. Has the Commission relied upon a 10-year HDD average in any other**
17 **circumstances?**

18 A. Yes. In Columbia Gas of Pennsylvania's ("Columbia") last base rate proceeding (Docket
19 No. R-2025-3053499) the Commission directed Columbia to use a 10-year average HDD
20 for its Weather Normalization Adjustment. Therein, the Commission noted that the 20-
21 year average HDD appears to result in "historical bias" that diminishes the effect of
22 recent warming trends. In addition, Valley Energy, Inc. (Docket No. R-2022-3032300),
23 has utilized a 10-year normal heating degree day average during its rate case. The

1 Company believes that a 10-year NHDD average is appropriate for the sales forecast
2 based on industry trends and recent weather patterns.

3
4 **Q. Does using the 10-Year NOAA HDD Set for normalization in this forecast impact**
5 **anything beyond the demand forecast?**

6 A. Yes. The 10-Year NOAA HDD Set is also being applied to the calculation of the Weather
7 Normalization Adjustment. This is detailed in the Direct Testimony of John D. Taylor,
8 National Fuel Statement No. 19.

9
10 **Q. Why did National Fuel utilize a multi-year regression period for the residential,**
11 **small commercial, small industrial, and small public authority forecasts?**

12 A. Consistent with the approach in the Company's previous rate cases, multi-year regression
13 periods were utilized because it provided a larger sample size of data to smooth out short-
14 term variations and capture underlying long-term usage per account trends. Historically,
15 this method has provided more accurate usage per customer during periods where rates
16 are in effect.

17
18 **Q. Would you please summarize the volumetric results of your forecast?**

19 A. The Company's volumetric forecast is shown on SDR-RR-07 and SDR-COS-18. These
20 data requests detail the projected volumetric usage by Revenue Class Type and by
21 Service Class Type for the FTY and the FPFTY. In addition, the accounts and Mcf per
22 account forecast regression methodology is detailed in National Fuel Exhibit CEH-3 and
23 the results detailed in SDR-RR-11.

Q. Please explain SDR-COS-18.

A. National Fuel Exhibit SDR-COS-18 pages 2 and 3 summarize by month and in total the projected sales and transportation volumes for the FTY and the FPFTY. National Fuel Exhibit CEH-4 summarizes by month and in total the projected number of sales and transportation accounts for the FTY and the FPFTY.

Q. Please explain National Fuel Exhibit CEH-4.

National Fuel Exhibit CEH-4 summarizes by month and in total the projected number of sales and transportation accounts for the FTY and the FPFTY. For purposes of the forecasting process, the Company interprets the historical customer counts as the customer monthly cycle bills plus 50% of the final and 50% of the initial bills issued to customers.

Q. How were normalized sales determined for the FTY?

A. The actual historic usage per customer and customer accounts serve as the starting point for the development of the normalized FTY sales, as shown in SDR-COS 18. All the adjustments made in the development of the FPFTY sales forecast were also made in the development of the FTY sales forecast.

Q. Does this conclude your direct testimony at this time?

A. Yes, it does.

NATIONAL FUEL EXHIBIT CEH-1

National Oceanic and Atmospheric Association (NOAA)
Erie, Pennsylvania
Normal Degree Days 2015 - 2024
FINAL

Day	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	31	35	28	24	10	3	0	0	1	6	16	27	
2	32	36	32	23	11	3	0	0	1	5	16	23	
3	31	34	32	20	9	2	0	0	1	6	15	25	
4	32	33	34	22	10	2	0	0	0	5	12	27	
5	38	37	35	22	12	2	0	0	1	6	9	27	
6	39	37	32	17	13	3	0	0	1	2	10	29	
7	38	30	29	20	11	2	0	0	1	4	15	30	
8	36	34	26	19	13	3	0	0	1	7	17	30	
9	34	34	23	17	12	3	0	0	2	7	17	25	
10	33	36	25	18	10	2	0	0	1	7	17	26	
11	30	34	29	14	11	1	0	0	1	5	18	27	
12	30	37	30	12	9	1	0	0	1	5	23	29	
13	37	41	27	12	10	2	0	0	1	9	25	30	
14	40	39	24	15	9	2	0	0	1	10	25	30	
15	38	35	28	16	8	1	0	0	2	9	22	29	
16	38	36	25	15	5	1	0	0	1	12	22	27	
17	37	38	24	18	6	1	0	0	0	15	21	28	
18	35	36	27	16	6	1	0	0	1	14	20	32	
19	35	34	29	15	3	0	0	0	2	12	22	34	
20	39	32	27	18	6	0	0	0	2	9	25	32	
21	38	27	28	17	5	0	0	0	1	8	25	30	
22	35	28	28	20	5	1	0	0	2	8	28	28	
23	32	28	27	16	4	0	0	0	3	9	27	28	
24	35	28	22	18	2	0	0	0	2	11	24	28	
25	34	32	22	16	2	0	0	1	1	12	22	31	
26	34	35	22	18	2	0	0	0	2	15	21	30	
27	35	31	24	15	3	1	0	0	2	15	23	26	
28	37	29	25	14	3	1	0	0	2	14	26	27	
29	38		25	15	3	0	0	0	5	13	27	27	
30	41		22	16	2	0	0	0	6	15	26	27	
31	38		20		4		0	1		15		28	
													Annual
Total	1100	946	831	518	219	38	0	2	48	290	616	877	5485

NATIONAL FUEL EXHIBIT CEH-2

Distribution PGC Statement No. 6

TESTIMONY OF
SHANNON L. PUTNAM
ON BEHALF OF
NATIONAL FUEL GAS DISTRIBUTION CORPORATION

PENNSYLVANIA PUBLIC UTILITY COMMISSION
v.
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
(PURCHASED GAS COSTS -- 66 PA.C.S. SECTION 1307(f)),
DOCKET NO. R-2026-3059551

DIRECT TESTIMONY OF Shannon L. Putnam
PGC R-2026-3059551

1 Q. Please state your name and business address.

2 A. My name is Shannon Putnam, and my business address
3 is 6363 Main Street, Williamsville, New York 14221.

4 Q. By whom are you employed and in what capacity?

5 A. I am employed by National Fuel Gas Distribution
6 Corporation ("Distribution" or the "Company") as a
7 Compliance and Project Analyst in the Rates and
8 Regulatory Affairs Department.

9 Q. Please state briefly your educational and
10 professional experience.

11 A. In 2020, I received a bachelor's degree in economics
12 from Allegheny College. For 3 years prior to working
13 at the Company, I worked for GEICO in their
14 Management Development Program. I have worked for
15 the Company within Rates & Regulatory Affairs
16 department as a Utility Analyst since 2023.

17 Q. Have you previously testified before the
18 Pennsylvania Public Utility Commission
19 ("Commission")?

20 A. Yes. I have previously testified before the
21 Commission in the Company's last 1307(f) proceeding

DIRECT TESTIMONY OF Shannon L. Putnam
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1 under docket number R-2025-3052742.

2 Q. Have you previously testified before any other
3 regulatory commissions?

4 A. No. I have not previously testified before any other
5 regulatory commissions.

6 Q. What is the subject of your testimony?

7 A. I am testifying regarding PGC Exhibit Nos. 7-A, 10,
8 11, 14, 15, 16, 22, 25, 26-A, 27.

9 Q. Were these exhibits prepared by you or prepared
10 under your supervision and direction?

11 A. Yes, they were.

12 Q. Is the content of these exhibits true and correct to
13 the best of your knowledge, information, and belief?

14 A. Yes, it is.

15 Q. Please explain PGC Exhibit No. 7-A.

16 A. PGC Exhibit No. 7-A is Distribution's work product
17 for the filing requirement at 52 Pa. Code §53.64
18 (c)(5), which requires that a list and update of any
19 gas supply and demand projections be provided to the
20 Commission for any purpose. Page 2 of PGC Exhibit
21 No. 7-A provides a copy of Distribution's Form-IRP-

DIRECT TESTIMONY OF Shannon L. Putnam
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1 GAS-1A: Annual Gas Demand Requirements, which has
2 been filed pursuant to 52 Pa. Code §59.81-84.

3 Q. Please explain PGC Exhibit No. 10.

4 A. PGC Exhibit No. 10 explains that Distribution
5 maintains transportation agreements with its Daily
6 Metered Transportation customers and Natural Gas
7 Suppliers that provide Monthly Metered
8 Transportation service to customers.

9 Q. Please explain PGC Exhibit No. 11.

10 A. PGC Exhibit No. 11 provides monthly transportation
11 volumes by service classification (within the Daily
12 Metered Transportation and Monthly Metered
13 Transportation categories), average customer counts
14 for the past twelve months ending November 2025, and
15 a summary of current rates for transportation
16 service. Daily Metered Transportation volumes, and
17 customer counts by service class for Commercial,
18 Industrial, and Public Authority, are provided on
19 page 2. Page 3 provides Monthly Metered
20 Transportation volumes, and customer counts by
21 service class for Residential and Commercial. Page 4

DIRECT TESTIMONY OF Shannon L. Putnam
PGC R-2026-3059551

1 provides Monthly Metered Transportation volumes, and
2 customer counts by service class for Industrial and
3 Public Authority. Pages 5 and 6 provide a summary of
4 current transportation rates, extracted from
5 Distribution's tariff.

6 Q. When did the portions of rates set forth in PGC
7 Exhibit No. 11, that provide for recovery of
8 purchased gas costs, become effective?

9 A. The portion of rates that provide for recovery of
10 purchased gas costs, as provided in PGC Exhibit No.
11 11, became effective on November 1, 2025, in
12 compliance with the Commission's Order issued on
13 June 5, 2025. This Order was from Distribution's
14 most recent annual gas cost proceeding, under
15 Section 1307(f) of the Public Utility Code, at
16 Docket No. R-2025-3052742. Under the procedure for
17 quarterly updates of purchased gas costs,
18 transportation rates may be adjusted quarterly
19 (i.e., November, February, May, and August). The
20 most recent filing was submitted on October 31,
21 2025, at Docket No. R-2025-3052742, with an

DIRECT TESTIMONY OF Shannon L. Putnam
PGC R-2026-3059551

1 effective date of November 1, 2025.

2 Q. Briefly describe Distribution's system-wide choice
3 plan.

4 A. Under the Natural Gas Choice and Competition Act
5 ("Act"), each natural gas utility in the
6 Commonwealth of Pennsylvania was required to submit
7 a restructuring plan to the Commission by November
8 1, 1999. Distribution's system-wide choice plan
9 under the Act was filed on October 1, 1999, at
10 docket R-00994785. Even before then, Distribution
11 offered choice to almost all customers, under a
12 prior plan that became effective on March 4, 1999.
13 Since then, Distribution's customers (except for one
14 group described below), have been allowed to choose
15 their own natural gas supplier for natural gas
16 service. That gas supply is transported through
17 natural gas delivery service that is provided by the
18 Company. Only customers who elect to participate in
19 the Customer Assistance Program ("CAP") program are
20 not eligible to select a supplier other than
21 Distribution. Effective July 15, 2010, Distribution

DIRECT TESTIMONY OF Shannon L. Putnam
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1 instituted a Purchase of Receivables ("POR") program
2 for qualified natural gas suppliers on the Company's
3 system.

4 The September 30, 2025, report filed with the
5 Commission regarding the number and percentage of
6 customers using alternative suppliers (i.e., NGDC
7 Customer Switching Statistics) explains that 9.7% of
8 residential customers, 27.0% of commercial
9 customers, and 69.6% of industrial customers chose
10 an alternative supplier. The percentage of load from
11 alternative suppliers is 10.6% for the residential
12 class, 76.6% for the commercial class, and 99.4% for
13 the industrial class. In total, for the month of
14 September 2025, 77.0% of the load is supplied by
15 alternative suppliers.

16 Q. Please explain PGC Exhibit No. 14.

17 A. PGC Exhibit No. 14 is a schedule showing, for the
18 most recent five years (i.e., November 2020 -
19 October 2021 through November 2024 through October
20 2025), consecutive three-day peak throughput data
21 (retail sales and end-user transportation service),

DIRECT TESTIMONY OF Shannon L. Putnam
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1 by customer class (residential, commercial,
2 industrial, and public authority) for Distribution's
3 Pennsylvania Division. It also shows the high, low,
4 and average temperature for each consecutive three
5 days. January 20, 2025 - January 22, 2025, is the
6 most recent consecutive three-day peak. January 21,
7 2025, is the most recent peak day within that three-
8 day period specified in PGC Exhibit No. 14.

9 Q. Please explain PGC Exhibit No. 15.

10 A. PGC Exhibit No. 15 identifies and supports
11 Distribution's projected design peak day
12 requirements for the twelve months ending September
13 30, 2027. Page 3 shows the projected peak day
14 requirement. Data based on 74 heating degree days is
15 provided because this level of degree days was used
16 for peak day planning purposes, as further described
17 in PGC Exhibit No. 24. Pages 4 through 12 establish
18 the base case design peak day. For the heat sensitive
19 classes (both retail sales and transportation
20 service) such as residential, commercial, and public
21 authority, Distribution utilizes a method of

DIRECT TESTIMONY OF Shannon L. Putnam
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1 extracting a base load volume and computing a daily
2 heating volume for 74 heating degree days. The daily
3 base load volume is added to the daily heating volume
4 to determine the base case peak day sales. Gas usage
5 of customers in the industrial classes, Small Volume
6 Industrial Service ("SVIS"), Intermediate Volume
7 Industrial Service ("IVIS"), Large Volume Industrial
8 Service ("LVIS"), Large Industrial Service ("LIS"),
9 and Daily Metered Large Manufacturing Transportation
10 Service ("DMLMTS"), is computed based on an operating
11 schedule. For the SVIS and IVIS classes, Distribution
12 utilizes an operating schedule of 21 working days in
13 a month to calculate peak day sales. For the LVIS,
14 LIS and DMLMTS classes, Distribution utilizes
15 customer operating schedules, as shown on Pages 11
16 and 12, to calculate peak day sales. Pages 13 and 15
17 show the residential model variables, pages 13 and 15
18 show the commercial model variables, pages 14, and 16
19 show the industrial model variables, and pages 14 and
20 16 show the public authority model variables used in
21 the econometric models for each of the respective

DIRECT TESTIMONY OF Shannon L. Putnam
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1 revenue classes. Page 17 provides the number of
2 extreme degree days based on a National Oceanic and
3 Atmospheric Administration ("NOAA") calendar day
4 (12am - 12am), including the mean temperature, for
5 the most recent heating seasons over the previous 30
6 years.

7 Q. Please explain PGC Exhibit No. 16.

8 A. PGC Exhibit No. 16 reflects Distribution's gas
9 requirements to provide reliable and uninterrupted
10 service to its priority one customers (residential
11 and firm critical commercial and public authority
12 essential human needs customers) during peak
13 periods. These requirements are calculated on both
14 historic and projected bases.

15 Q. Please explain PGC Exhibit No. 22.

16 A. PGC Exhibit No. 22 is composed of four pages. Page 2
17 provides the historic levels of retail sales volumes
18 in Mcf for Distribution's Pennsylvania Division for
19 the twelve months ended November 30, 2025. Page 3 of
20 PGC Exhibit No. 22 provides the projected levels of
21 retail sales volumes in Mcf for Distribution's

DIRECT TESTIMONY OF Shannon L. Putnam
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1 Pennsylvania Division for the eight months ending
2 July 31, 2026. Page 4 provides the projected levels
3 of retail sales volumes in Mcf for the Company's
4 Pennsylvania Division for the twelve months ending
5 July 31, 2027. The projected retail sales volume of
6 21,436,362 Mcf, provided on page 4 of PGC Exhibit
7 No. 22, is the projected sales volume that is used
8 as Factor "S" in the computation of purchased gas
9 costs in PGC Exhibit 21.

10 Q. Please explain the methodology employed to project
11 the levels of sales volumes contained in PGC Exhibit
12 No. 22.

13 A. Distribution's forecasting methodology continues to
14 be based on an econometric forecast as was presented
15 in its most recent base rate proceeding, docket at
16 R-2022-3035730, which was approved by a Commission
17 issued Order on June 15, 2023.

18 The residential, commercial and public authority
19 classes have econometric models run for usage per
20 account and number of accounts. Regressions for
21 usage per account are run for each service class

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1 within the revenue classes and have historical
2 periods between five and seven years. Variables for
3 these regressions can include monthly degree days,
4 gas price, actual historical monthly usage and date.
5 Account regressions are also run for each service
6 class and can include variables of date and
7 historical monthly accounts. Account regressions are
8 run with historical periods between six and fifteen
9 years.

10 The methodology for the company's large volume
11 industrial customers also remains largely unchanged
12 from R-2022-3035730. The only change being the
13 expansion of the group to any customer with over
14 25,000 Mcf of yearly usage.

15 Q. Please explain PGC Exhibit No. 25.

16 A. PGC Exhibit No. 25 provides Distribution's NYMEX
17 price for December 2025 through January 2028. This
18 wellhead price projection is based on the New York
19 Mercantile Exchange ("NYMEX") projection of natural
20 gas prices at Henry Hub.

21 Q. Please explain PGC Exhibit No. 26-A.

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1 A. PGC Exhibit No. 26-A, page 2, provides
2 Distribution's estimate of the 2026 design peak day
3 requirements based on 74 heating degree days. The
4 term "design peak day" refers to the practice that
5 is standard in the natural gas industry under which
6 pipeline capacity planning, storage capacity
7 planning, and natural gas supply planning are based
8 on customers' requirements on the coldest winter day
9 reasonably expected to be experienced. An
10 explanation of Distribution's design peak day
11 requirements, including the requirements of
12 transportation service customers, is provided in PGC
13 Exhibit No. 15.

14 Q. Why were 74 heating degree days used in the
15 calculation of design peak day requirements?

16 A. After a review of the coldest days experienced
17 during several winter heating seasons across various
18 portions of the Company's service territory, as well
19 as a review of what design peak days other local
20 distribution companies ("LDCs") prepare for,
21 Distribution determined that the most appropriate

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1 level of degree days for peak day planning in its
2 service territory was 74 heating degree days.
3 Distribution has had multiple days in the past 30
4 years where the territory has come within a few
5 degrees of 74 heating degree days, based on a
6 typical gas day (10am - 10am). In Distribution's
7 2000 1307(f) proceeding, the Commission concluded
8 that this was a reasonable level of heating degree
9 days to use for system planning purposes.

10 "Upon our careful review of the recommendation of
11 the ALJ and the position of the Parties, we find
12 that the ALJ's recommendation of approval of
13 NFGD's proposal to use 74 heating degree days for
14 purposes of both planning the necessary levels of
15 pipeline and storage capacity on interstate
16 pipeline companies and for allocating costs of
17 capacity among classes of customers is
18 reasonable." (Opinion and Order, R-994898,
19 Adopted: August 17, 2000, pg. 17.)
20

21 Q. Please explain PGC Exhibit No. 27.

22 A. PGC Exhibit No. 27 shows historical levels of
23 Unaccounted for Gas (UFG).

24 The Company considers multiples of twelve-month
25 periods ending in August to be the proper periods in
26 which to measure UFG. Twelve-month periods ending

DIRECT TESTIMONY OF Shannon L. Putnam
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1 in August represent periods in which receipts and
2 deliveries are least affected by weather, thus
3 providing the most representative UFG information.
4 Page 2 shows the Company's actual, historical level
5 of UFG for the sixty months ended August 2021, 2022,
6 2023, 2024 and 2025. Page 3 provides the monthly
7 UFG levels for September 2020 - August 2025. The
8 Gas Received Total (Column 4) includes Gas Received
9 From Production Facilities (Column 1), Gas Received
10 From Interstate Pipelines (Column 2), and Gas
11 Received From Other Sources (Column 3). The Gas
12 Delivered Total (Column 7) includes Gas Delivered To
13 Customers (Column 5) and Gas Delivered To Interstate
14 Pipeline (Column 6). The Adjustments Total (Column
15 10) includes Located & Repaired Breaks in
16 Mains/Services (Column 8) and Company Use (Column
17 9). Distribution UFG (Column 11) is calculated as
18 follows: Gas Received Total (Column 4) less Gas
19 Delivered Total (Column 7) less Adjustments Total
20 (Column 10). The twelve-month percent of UFG shown
21 in Column 13 equals the sum of twelve months of

DIRECT TESTIMONY OF Shannon L. Putnam
PGC R-2026-3059551

1 Column 11 divided by the sum of twelve months of
2 Column 4.

3 Q. How has the Company addressed UFG?

4 A. It is important to note that the actual volume of
5 gas that is physically "unaccounted-for" is not
6 substantial. Most UFG is the difference between gas
7 metered going into the system and gas metered at
8 customer premises. Meters measuring gas going into
9 the system and meters measuring gas at customer
10 premises have error tolerances. The Company
11 continually strives to improve the measurement of
12 UFG. For example, temperature compensated meters
13 have been installed during meter change outs.
14 Temperature compensated meters record gas usage more
15 accurately than non-temperature compensated meters.
16 Most UFG remedies provide only for better
17 "accounting" of the differential between receipts
18 and deliveries. This type of activity, although
19 "reducing" UFG, does not change the amount of gas
20 being brought into the system. Leak repair is a UFG
21 element that reduces gas purchases without changing

DIRECT TESTIMONY OF Shannon L. Putnam
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1 gas deliveries. Leak repair physically reduces UFG.
2 Consequently, field priorities require the repair of
3 all higher volume leaks, regardless of leak safety
4 classification. Finally, UFG due to leakage has
5 been added as a factor with significant weighting in
6 the Company's pipeline replacement evaluation
7 program ("PREP").

8 Q. What is the current retainage rate charged to
9 transportation customers?

10 A. As indicated in the Company's tariff, to compensate
11 for line losses, the volume of gas delivered into
12 the Company's distribution system for daily and
13 monthly metered transportation service shall be
14 determined to be equal to 99.85 percent of the
15 amount indicated by a meter at the point of delivery
16 into the Company's distribution system or a 0.15
17 percent retainage rate. The retainage rate of 0.15
18 percent includes 0.13 percent for UFG and 0.02
19 percent for Company use.

20 Q. Is the Company proposing any changes to the
21 retainage rate in this proceeding?

DIRECT TESTIMONY OF Shannon L. Putnam
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1 A. No, the Company is proposing to keep the currently
2 effective retainage rate of 0.15 percent in place
3 for all customer classes.

4 Q. Does this conclude your direct testimony at this
5 time?

6 A. Yes, it does.

Verification

I, *Shannon L. Putnam*, Utility Analyst, of the Rates and Regulatory Affairs Department of National Fuel Gas Distribution Corporation state that the facts set forth in the foregoing Purchased Gas Cost Filing under Section 1307(f) of the Public Utility Code and 52 Pa. Code §§ 53.64 and 53.65 Docketed at R-2026-3059551 including:

Distribution PGC Statement No. 6 - Direct Testimony of Shannon L. Putnam
Exhibit Nos. 7-A, 10, 11, 14, 15, 16, 22, 25, 26-A, and 27

are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. This statement is made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsifications to authorities.

Shannon L. Putnam

Shannon L. Putnam

This 30th day of January, 2026

NATIONAL FUEL EXHIBIT CEH-3

National Fuel Gas Distribution Corporation - Pennsylvania Division
2026 Long-Range Requirements
Fiscal Years 2026 – 2030

Profile

The Pennsylvania Division of National Fuel Gas Distribution Corporation (National Fuel or the Company), is a gas only public utility, which provides service in counties located in Western Pennsylvania. The service area covers the counties of Armstrong, Butler, Erie, Crawford, Mercer, Venango, Clarion, Forest, Warren, McKean, Elk, Jefferson, Clearfield, and Cameron County including but not limited to the cities and townships of Erie, Clarion, Franklin, Meadville, Mercer, Millcreek, Oil City, Smethport, and Warren.

Forecast Methodology

For forecasting purposes, the Company segments its market into the following classes: residential, commercial, industrial, and public authority. The commercial, industrial, and public authority classes are further segmented into small and large volume categories using a throughput threshold of 25,000 Mcf/year. The residential classes are segmented into two categories: 1) a typical residential home, and 2) a non-typical residential home like those used as a small business.

The residential and the small volume categories for commercial, industrial, and public authority classes are segregated into two forecasts: usage per account and number of accounts. To establish the appropriate length of historical data for each forecast (usage per account, number of accounts), regression analyses are performed across all revenue classes (residential, commercial, industrial, and public authority). These are conducted for historical periods ranging from 5 to 15 years, in one-year increments. For each combination of forecast type and revenue class, the timeframe associated with the highest R-squared value is selected as the historical period for the forecast.

The usage per account forecast is determined using econometric models, which describe average annual usage as a function of one or more econometric variables. When a usage per account forecast does not produce a statistically significant result in the regression – defined as producing an R Square of at least 0.97 – an average of past monthly values is used instead. The forecasted number of accounts is determined using the Forecast.ETS function, which describe the number of accounts as a function of time and seasonality. When a forecasting group has less than 25 accounts, the forecasted number of accounts is held steady at the last reported figure. Projected throughput for each of the classes is the product of monthly usage per account and the number of accounts.

The large volume commercial, large volume industrial, and large volume public authority classes (greater than 25,000 Mcf/year) consist of 97 customers for the 2026 rate case estimate. The largest customers within this group are contacted by the appropriate major account representatives of the Company's Energy Services Department ("Energy Services") to determine their monthly and annual usage, on a throughput basis, over a six-year horizon. The large volume customers are asked to estimate their monthly and annual usage, paying particular attention to any events that may alter their estimated future consumption levels. Customers with usage over 25,000 Mcf/year who do not respond to the request or are not contacted have their monthly usage forecasted based on their

historical consumptions and the Company's last communications with the customer. The large volume forecasting process includes an assessment of significant load changes, which is based on input and data provided to the Company's Rates and Regulatory Affairs Department, by both the Company's Engineering Services and Energy Services Departments.

A summarization of the aforementioned forecast methodology by customer category is shown below:

Residential – Typical Residential Home

Segregated between usage/account and number of accounts. Usage/account is based upon a regression analysis for the whole revenue class for a 7-year time period (January 2018 – December 2024). The regression output is then allocated to each summarized tariff service class based on the spread of the most recently completed fiscal year. Number of accounts is based upon the Forecast.ETS function for a time period of 14 years (January 2011 – December 2024) and is then allocated through the same process as usage/account. Data includes both retail and transportation (throughput and accounts) in order to maintain an intact data stream.

Usage Per Account

Dependent Variable: **Residential Gas Throughput (Mcf/Account)**

Independent Variables:

Constant (intercept of the regression), **Monthly Degree Days** (Actuals), **Monthly Real Residential Gas Price** (lagged 12 periods), and **Historical Monthly Gas Usage** (Actuals).

Number of Accounts

Dependent Variable: **Residential Number of Accounts**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing)**, and **Historical Monthly Accounts**

Residential – Non-Typical Residential

Segregated between usage/account and number of accounts. Usage/account is based upon a regression analysis by summarized tariff class for 6 years (January 2019 - December 2024). Number of accounts is based upon the Forecast.ETS function for 15 years (January 2010 – December 2024). Data includes both retail and transportation (throughput and accounts) in order to maintain an intact data stream.

Usage Per Account

Dependent Variable: **Residential Gas Throughput (Mcf/Account)**

Independent Variables:

Constant (intercept of the regression), **Monthly Degree Days** (actuals), **Historical Monthly Gas Usage** (actuals), and **Trend** (Linear with Seasonality and Exponential Smoothing).

Number of Accounts

Dependent Variable: **Residential Number of Accounts**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing)**, and **Historical Monthly Accounts**

Commercial (Customers <25,000 Mcf/year)

Segregated between usage/account and number of accounts. Usage/account is based upon regression analyses by summarized tariff class for the 6 years (January 2019 – December 2024), with the exception of Commercial Res MMT, which was reduced to a 5-year average due to volatility of data prior to 2020. Number of accounts is based upon the Forecast.ETS function for 8 years (January 2017 – December 2024). Data includes both retail and transportation (throughput and accounts) in order to maintain an intact data stream.

Usage Per Account

Dependent Variable: **Commercial Gas Throughput (Mcf/Account)**

Independent Variables:

Constant (intercept of the regression), **Monthly Degree Days** (actuals), **Historical Monthly Gas Usage** (actuals), **Trend** (Linear with Seasonality and Exponential Smoothing).

Number of Accounts

Dependent Variable: **Commercial Number of Accounts**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing)**, and **Historical Monthly Accounts**

Industrial (Customers <25,000 Mcf/year)

Segregated between usage/account and number of accounts. Usage/account is based upon regression analyses by summarized tariff class for the periods of 8 years (January 2017 – December 2024). Number of accounts is based upon the Forecast.ETS function for 3 years (January 2022 – December 2024). Data includes both retail and transportation (throughput and accounts) in order to maintain an intact data stream.

Usage Per Account

Dependent Variable: **Small Industrial Gas Throughput (Mcf/Account)**

Independent Variables:

Constant (intercept of the regression), **Trend** (Linear with Seasonality and Exponential Smoothing), **and Historical Monthly Accounts**

Number of Accounts

Dependent Variable: **Small Industrial Number of Accounts**

Independent Variables:

Constant (intercept of the regression), **Trend** (Linear with Seasonality and Exponential Smoothing), **and Historical Monthly Accounts**

Public Authority (Customers <25,000 Mcf/year)

Segregated between usage/account and number of accounts. Usage/account is based upon a regression analysis by summarized tariff class for the period of 6 years (January 2019 - December 2024). Number of accounts is based upon the Forecast.ETS function for 3 years (January 2022 – December 2024). Data includes both retail and transportation (throughput) in order to maintain an intact data stream.

Usage Per Account

Dependent Variable: **Public Authority Gas Throughput (Mcf/Account)**

Independent Variables:

Constant (intercept of the regression), **Monthly Degree Days** (Actuals), **Monthly Real Public Authority Gas Price** (lagged 12 periods), **Heating Season** (binary variable) and **Historical Monthly Gas Usage** (Actuals).

Number of Accounts

Dependent Variable: **Public Authority Number of Accounts**

Independent Variables:

Constant (intercept of the regression), **Trend (Linear with Seasonality and Exponential Smoothing)**, and **Historical Monthly Accounts**

Large Volume Commercial Customers (>25,000 Mcf/year)

The large volume commercial customers consist of 18 customers who are forecasted through a joint effort between the Energy Services Department account representatives, the Rates and Regulatory Affairs' Market Planning group, and the individual customers via usage surveys and historical consumption data.

Large Volume Industrial Customers (>25,000 Mcf/year)

The large volume industrial customers consist of 76 customers who are forecasted through a joint effort between the Energy Services Department account representatives, the Rates and Regulatory Affairs' Market Planning group, and the individual customers via usage surveys and historical consumption data.

Large Volume Public Authority Customers (>25,000 Mcf/year)

The large volume public authority customers consist of 3 customers who are forecasted through a joint effort between the Energy Services Department account representatives, the Rates and Regulatory Affairs' Market Planning group, and the individual customers via usage surveys and historical consumption data.

Company Use

Actual volumes, based on the twelve months ended September 2024.

Unaccounted For (retail and transportation service)

0.15% of total throughput – LAUF target in National Fuel's System Performance Adjustment Mechanism (SPAM).

Capacity Planning Peak Day Requirements

For Residential, Commercial, and Public Authority customers, Peak Day consumption is forecasted by first calculating the average single-day heat load for January and then extrapolating it to the required heating degree days (HDDs).

The January heat load is determined by subtracting the base load – defined as the average monthly consumption of the two lowest-use months, which is typically July and August – from January's total consumption. This adjusted figure is then divided by the forecasted number of January HDDs to establish the January heat per degree day factor. To estimate the Peak Day heat load, the factor is multiplied by the peak HDDs, which is set at 74. Finally, the single-day base load estimate is added back to the heat load to arrive at the total Peak Day consumption requirement.

For Industrial customers, consumption is not considered heat-sensitive, so the methodology differs. Peak Day consumption is calculated by dividing January's total consumption by the average number of operational days in the month. Customers operating seven days per week use 31 as the divisor, while those operating five days per week use 21. This approach ensures that Industrial forecasted consumption remains consistent and does not increase during a Peak Day.

The Company's method for forecasting Peak Day usage is detailed in 1307(f) (Docket No. R-2026-3059551), within the direct testimony of Shannon Putnam, detailed in Exhibit CEH-2.

NATIONAL FUEL EXHIBIT CEH-4

National Fuel Gas Distribution Corporation
Pennsylvania Division
Projected Number of Accounts
Rev Mth Accts

Gas Requirements
2026RC

FTY Forecast - Accounts

	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	July 2026	August 2026	September 2026	Average
Total Requirements													
Residential Retail Sales	179,181	179,464	180,773	181,487	181,829	181,985	181,762	181,189	180,358	179,642	178,924	178,608	180,434
Residential MMT Transportation	523	525	530	531	533	532	534	534	537	575	575	573	542
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	16,529
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Residential Number of Accounts	196,077	196,243	197,518	198,281	198,620	198,845	198,673	198,296	197,635	197,054	196,521	196,289	197,505
 Commercial Retail Sales	 10,994	 11,108	 11,277	 11,383	 11,426	 11,411	 11,397	 11,355	 11,252	 11,156	 11,097	 11,084	 11,245
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	2,911
Commercial SATC Transportation	1,015	1,019	1,009	991	978	953	952	948	942	942	938	936	969
Commercial DMT Transportation	11	11	11	11	11	11	11	11	11	11	11	11	11
Total Commercial Number of Accounts	14,890	15,015	15,187	15,289	15,321	15,274	15,277	15,239	15,131	15,036	14,993	14,983	15,136
 Industrial Retail Sales	 183	 182	 182	 182	 183	 183	 184	 183	 178	 184	 180	 180	 182
Industrial MMT Transportation	337	337	345	345	344	345	341	342	345	336	338	338	341
Industrial SATC Transportation	14	14	14	14	14	14	14	14	14	14	14	14	14
Industrial DMT Transportation	62	62	62	62	62	62	62	62	62	62	62	62	62
Total Industrial Number of Accounts	596	595	603	603	603	604	601	601	599	596	594	594	599
 Public Authority Retail Sales	 542	 542	 565	 558	 532	 532	 533	 534	 525	 537	 520	 509	 535
Public Authority MMT Transportation	612	613	599	604	631	631	629	630	638	625	642	650	626
Public Authority SATC Transportation	44	44	44	44	44	44	44	44	44	44	44	44	44
Public Authority DMT Transportation	3	3	3	3	3	3	3	3	3	3	3	3	3
Total Public Authority Number of Accounts	1,201	1,202	1,211	1,209	1,210	1,210	1,209	1,211	1,210	1,209	1,209	1,206	1,208
 Subtotal Number of Accounts	 212,764	 213,055	 214,519	 215,382	 215,754	 215,933	 215,760	 215,347	 214,575	 213,895	 213,317	 213,072	 214,448
 Company Use	 0	 0	 0	 0	 0	 0	 0	 0	 0	 0	 0	 0	 0
 Total Number of Accounts	 212,764	 213,055	 214,519	 215,382	 215,754	 215,933	 215,760	 215,347	 214,575	 213,895	 213,317	 213,072	 214,448

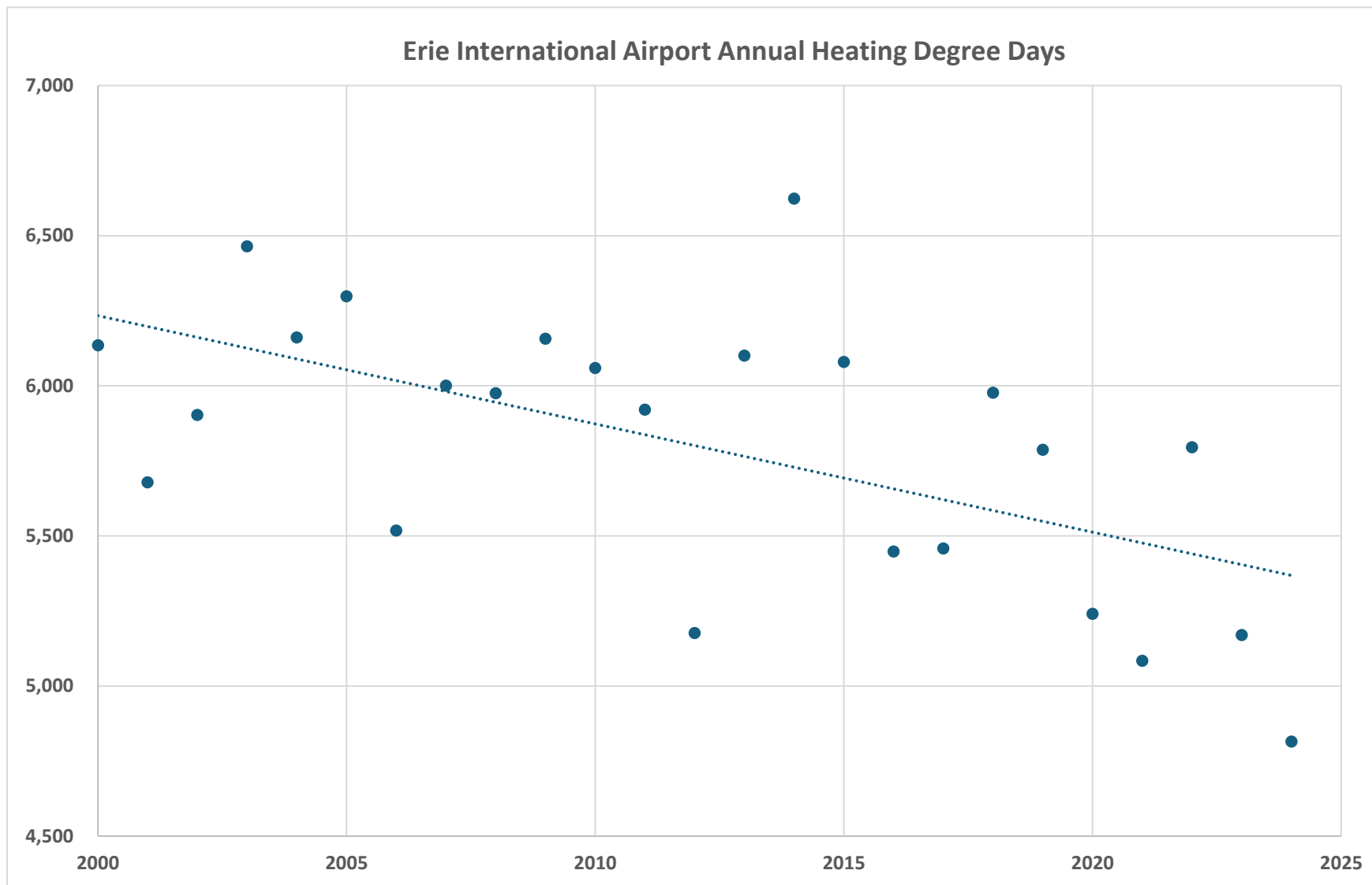
National Fuel Gas Distribution Corporation
Pennsylvania Division
Projected Number of Accounts
Rev Mth Accts

Gas Requirements
2026RC

FPFTY Forecast - Accounts

	November 2026	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027	July 2027	August 2027	September 2027	October 2027	Average
Total Requirements													
Residential Retail Sales	179,764	181,075	181,788	182,129	182,286	182,063	181,489	180,659	179,943	179,223	178,907	179,781	180,759
Residential MMT Transportation	529	532	533	534	534	536	536	539	577	576	575	528	544
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	16,559
Residential DMT Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Residential Number of Accounts	196,574	197,848	198,611	198,949	199,175	199,003	198,625	197,965	197,384	196,851	196,619	196,737	197,862
 Commercial Retail Sales	 11,209	 11,377	 11,482	 11,524	 11,511	 11,498	 11,455	 11,353	 11,255	 11,198	 11,184	 11,194	 11,353
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	3,002
Commercial SATC Transportation	927	917	900	886	861	860	856	850	851	846	845	832	869
Commercial DMT Transportation	11	11	11	11	11	11	11	11	11	11	11	11	11
Total Commercial Number of Accounts	15,107	15,278	15,380	15,411	15,366	15,369	15,330	15,224	15,128	15,084	15,077	15,074	15,236
 Industrial Retail Sales	 182	 182	 182	 185	 185	 184	 183	 179	 184	 181	 180	 183	 183
Industrial MMT Transportation	338	347	347	346	347	343	343	347	338	339	339	341	343
Industrial SATC Transportation	14	14	14	14	14	14	14	14	14	14	14	14	14
Industrial DMT Transportation	62	62	62	62	62	62	62	62	62	62	62	62	62
Total Industrial Number of Accounts	596	605	605	607	608	603	602	602	598	596	595	600	601
 Public Authority Retail Sales	 509	 531	 525	 499	 498	 500	 500	 492	 503	 487	 476	 476	 500
Public Authority MMT Transportation	651	636	642	668	669	667	667	675	662	679	687	687	666
Public Authority SATC Transportation	44	44	44	44	44	44	44	44	44	44	44	44	44
Public Authority DMT Transportation	3	3	3	3	3	3	3	3	3	3	3	3	3
Total Public Authority Number of Accounts	1,207	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,212	1,213	1,210	1,210	1,213
 Subtotal Number of Accounts	 213,484	 214,945	 215,810	 216,181	 216,363	 216,189	 215,771	 215,005	 214,322	 213,744	 213,501	 213,621	 214,911
 Company Use	 0	 0	 0	 0	 0	 0	 0	 0	 0	 0	 0	 0	 0
 Total Number of Accounts	 213,484	 214,945	 215,810	 216,181	 216,363	 216,189	 215,771	 215,005	 214,322	 213,744	 213,501	 213,621	 214,911

NATIONAL FUEL EXHIBIT CEH-5



NATIONAL FUEL EXHIBIT CEH-6

Month	Actual HDD	10 Year HDD (2015-2024)	Difference	NOAA 15-Year HDD (2006-2020)	Difference
1/1/2006	847	1100	253	1116	269
2/1/2006	961	946	-15	1022	61
3/1/2006	897	831	-66	885	-12
4/1/2006	497	518	21	528	31
5/1/2006	261	219	-42	210	-51
6/1/2006	54	38	-16	38	-16
7/1/2006	1	0	-1	4	3
8/1/2006	3	2	-1	6	3
9/1/2006	119	48	-71	68	-51
10/1/2006	466	290	-176	328	-138
11/1/2006	587	616	29	638	51
12/1/2006	825	877	52	928	103
1/1/2007	1023	1100	77	1116	93
2/1/2007	1287	946	-341	1022	-265
3/1/2007	842	831	-11	885	43
4/1/2007	627	518	-109	528	-99
5/1/2007	231	219	-12	210	-21
6/1/2007	42	38	-4	38	-4
7/1/2007	10	0	-10	4	-6
8/1/2007	11	2	-9	6	-5
9/1/2007	56	48	-8	68	12
10/1/2007	190	290	100	328	138
11/1/2007	690	616	-74	638	-52
12/1/2007	991	877	-114	928	-63
1/1/2008	1019	1100	81	1116	97
2/1/2008	1088	946	-142	1022	-66
3/1/2008	997	831	-166	885	-112
4/1/2008	417	518	101	528	111
5/1/2008	323	219	-104	210	-113
6/1/2008	22	38	16	38	16
7/1/2008	1	0	-1	4	3
8/1/2008	4	2	-2	6	2
9/1/2008	37	48	11	68	31
10/1/2008	388	290	-98	328	-60
11/1/2008	677	616	-61	638	-39
12/1/2008	1002	877	-125	928	-74
1/1/2009	1341	1100	-241	1116	-225
2/1/2009	961	946	-15	1022	61
3/1/2009	874	831	-43	885	11
4/1/2009	513	518	5	528	15
5/1/2009	239	219	-20	210	-29
6/1/2009	69	38	-31	38	-31
7/1/2009	17	0	-17	4	-13
8/1/2009	12	2	-10	6	-6
9/1/2009	83	48	-35	68	-15
10/1/2009	444	290	-154	328	-116
11/1/2009	556	616	60	638	82
12/1/2009	1048	877	-171	928	-120
1/1/2010	1223	1100	-123	1116	-107
2/1/2010	1108	946	-162	1022	-86
3/1/2010	832	831	-1	885	53
4/1/2010	399	518	119	528	129
5/1/2010	205	219	14	210	5
6/1/2010	27	38	11	38	11
7/1/2010	8	0	-8	4	-4
8/1/2010	2	2	0	6	4
9/1/2010	95	48	-47	68	-27
10/1/2010	361	290	-71	328	-33
11/1/2010	654	616	-38	638	-16
12/1/2010	1145	877	-268	928	-217
1/1/2011	1295	1100	-195	1116	-179
2/1/2011	1051	946	-105	1022	-29
3/1/2011	966	831	-135	885	-81
4/1/2011	542	518	-24	528	-14
5/1/2011	235	219	-16	210	-25
6/1/2011	37	38	1	38	1
7/1/2011	0	0	0	4	4
8/1/2011	1	2	1	6	5
9/1/2011	72	48	-24	68	-4
10/1/2011	371	290	-81	328	-43
11/1/2011	509	616	107	638	129
12/1/2011	841	877	36	928	87
1/1/2012	1014	1100	86	1116	102
2/1/2012	890	946	56	1022	132
3/1/2012	499	831	332	885	386
4/1/2012	578	518	-60	528	-50
5/1/2012	130	219	89	210	80
6/1/2012	43	38	-5	38	-5
7/1/2012	0	0	0	4	4
8/1/2012	3	2	-1	6	3
9/1/2012	121	48	-73	68	-53
10/1/2012	346	290	-56	328	-18
11/1/2012	732	616	-116	638	-94
12/1/2012	820	877	57	928	108
1/1/2013	1018	1100	82	1116	98
2/1/2013	1054	946	-108	1022	-32

Colder than Actual HDDs
Warmer than Actual HDDs

Standard Deviation		
	10 Year (2015-2024)	15 Year (2006-2020)
Last 3	78.99035002	86.01045987
Last 5	78.47640473	86.67101735
Last 10	87.13465139	92.04979079
Last 15	103.8407635	104.9778038

3/1/2013	995	831	-164	885	-110
4/1/2013	538	518	-20	528	-10
5/1/2013	185	219	34	210	25
6/1/2013	68	38	-30	38	-30
7/1/2013	3	0	-3	4	1
8/1/2013	9	2	-7	6	-3
9/1/2013	120	48	-72	68	-52
10/1/2013	312	290	-22	328	16
11/1/2013	755	616	-139	638	-117
12/1/2013	1043	877	-166	928	-115
1/1/2014	1339	1100	-239	1116	-223
2/1/2014	1240	946	-294	1022	-218
3/1/2014	1139	831	-308	885	-254
4/1/2014	530	518	-12	528	-2
5/1/2014	237	219	-18	210	-27
6/1/2014	30	38	8	38	8
7/1/2014	5	0	-5	4	-1
8/1/2014	13	2	-11	6	-7
9/1/2014	99	48	-51	68	-31
10/1/2014	330	290	-40	328	-2
11/1/2014	768	616	-152	638	-130
12/1/2014	893	877	-16	928	35
1/1/2015	1323	1100	-223	1116	-207
2/1/2015	1446	946	-500	1022	-424
3/1/2015	1046	831	-215	885	-161
4/1/2015	530	518	-12	528	-2
5/1/2015	162	219	57	210	48
6/1/2015	37	38	1	38	1
7/1/2015	12	0	-12	4	-8
8/1/2015	6	2	-4	6	0
9/1/2015	33	48	15	68	35
10/1/2015	336	290	-46	328	-8
11/1/2015	504	616	112	638	134
12/1/2015	644	877	233	928	284
1/1/2016	1119	1100	-19	1116	-3
2/1/2016	944	946	2	1022	78
3/1/2016	676	831	155	885	209
4/1/2016	627	518	-109	528	-99
5/1/2016	269	219	-50	210	-59
6/1/2016	40	38	-2	38	-2
7/1/2016	0	0	0	4	4
8/1/2016	0	2	2	6	6
9/1/2016	23	48	25	68	45
10/1/2016	253	290	37	328	75
11/1/2016	504	616	112	638	134
12/1/2016	993	877	-116	928	-65
1/1/2017	978	1100	122	1116	138
2/1/2017	753	946	193	1022	269
3/1/2017	896	831	-65	885	-11
4/1/2017	380	518	138	528	148
5/1/2017	277	219	-58	210	-67
6/1/2017	48	38	-10	38	-10
7/1/2017	0	0	0	4	4
8/1/2017	10	2	-8	6	-4
9/1/2017	87	48	-39	68	-19
10/1/2017	234	290	56	328	94
11/1/2017	666	616	-50	638	-28
12/1/2017	1129	877	-252	928	-201
1/1/2018	1205	1100	-105	1116	-89
2/1/2018	847	946	99	1022	175
3/1/2018	1023	831	-192	885	-138
4/1/2018	700	518	-182	528	-172
5/1/2018	103	219	116	210	107
6/1/2018	22	38	16	38	16
7/1/2018	0	0	0	4	4
8/1/2018	0	2	2	6	6
9/1/2018	47	48	1	68	21
10/1/2018	359	290	-69	328	-31
11/1/2018	797	616	-181	638	-159
12/1/2018	874	877	3	928	54
1/1/2019	1176	1100	-76	1116	-60
2/1/2019	953	946	-7	1022	69
3/1/2019	967	831	-136	885	-82
4/1/2019	505	518	13	528	23
5/1/2019	230	219	-11	210	-20
6/1/2019	38	38	0	38	0
7/1/2019	0	0	0	4	4
8/1/2019	1	2	1	6	5
9/1/2019	11	48	37	68	57
10/1/2019	261	290	29	328	67
11/1/2019	778	616	-162	638	-140
12/1/2019	867	877	10	928	61
1/1/2020	919	1100	181	1116	197
2/1/2020	956	946	-10	1022	66
3/1/2020	680	831	151	885	205
4/1/2020	591	518	-73	528	-63
5/1/2020	298	219	-79	210	-88
6/1/2020	31	38	7	38	7
7/1/2020	0	0	0	4	4

8/1/2020	0	2	2	6	6
9/1/2020	68	48	-20	68	0
10/1/2020	323	290	-33	328	5
11/1/2020	470	616	146	638	168
12/1/2020	904	877	-27	928	24
1/1/2021	1021	1100	79	1116	95
2/1/2021	1057	946	-111	1022	-35
3/1/2021	672	831	159	885	213
4/1/2021	455	518	63	528	73
5/1/2021	270	219	-51	210	-60
6/1/2021	16	38	22	38	22
7/1/2021	0	0	0	4	4
8/1/2021	0	2	2	6	6
9/1/2021	33	48	15	68	35
10/1/2021	175	290	115	328	153
11/1/2021	654	616	-38	638	-16
12/1/2021	731	877	146	928	197
1/1/2022	1265	1100	-165	1116	-149
2/1/2022	946	946	0	1022	76
3/1/2022	762	831	69	885	123
4/1/2022	529	518	-11	528	-1
5/1/2022	179	219	40	210	31
6/1/2022	33	38	5	38	5
7/1/2022	0	0	0	4	4
8/1/2022	0	2	2	6	6
9/1/2022	94	48	-46	68	-26
10/1/2022	393	290	-103	328	-65
11/1/2022	618	616	-2	638	20
12/1/2022	976	877	-99	928	-48
1/1/2023	942	1100	158	1116	174
2/1/2023	826	946	120	1022	196
3/1/2023	877	831	-46	885	8
4/1/2023	453	518	65	528	75
5/1/2023	285	219	-66	210	-75
6/1/2023	64	38	-26	38	-26
7/1/2023	0	0	0	4	4
8/1/2023	8	2	-6	6	-2
9/1/2023	51	48	-3	68	17
10/1/2023	293	290	-3	328	35
11/1/2023	648	616	-32	638	-10
12/1/2023	723	877	154	928	205
1/1/2024	1051	1100	49	1116	65
2/1/2024	827	946	119	1022	195
3/1/2024	698	831	133	885	187
4/1/2024	393	518	125	528	135
5/1/2024	102	219	117	210	108
6/1/2024	24	38	14	38	14
7/1/2024	0	0	0	4	4
8/1/2024	6	2	-4	6	0
9/1/2024	17	48	31	68	51
10/1/2024	258	290	32	328	70
11/1/2024	508	616	108	638	130
12/1/2024	931	877	-54	928	-3
1/1/2025	1243	1100	-143	1116	-127
2/1/2025	1057	946	-111	1022	-35
3/1/2025	717	831	114	885	168
4/1/2025	501	518	17	528	27
5/1/2025	286	219	-67	210	-76
6/1/2025	26	38	12	38	12
7/1/2025	0	0	0	4	4
8/1/2025	30	2	-28	6	-24
9/1/2025	40	48	8	68	28

NATIONAL FUEL STATEMENT NO. 14

COURTNEY T. MANN

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 14

**Direct Testimony of
Courtney T. Mann**

Topics Addressed: **Fully Projected Future Test Year Revenues
Future Test Year Revenues
Historic Test Year Revenues
Tariff Rider Proposals
Rate Design and Bill Impacts**

Dated: January 28, 2026

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Courtney T. Mann. My business address is 6363 Main Street, Williamsville,
4 NY 14221.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed as a Rate Analyst in the Rates & Regulatory Affairs department of
8 National Fuel Gas Distribution Corporation (“NFGDC”).

9
10 **Q. Please provide your educational background and professional experience.**

11 A. In 2024, I earned a Bachelor of Science degree in Business Administration with a
12 concentration in Finance from the State University of New York at Buffalo. In January
13 2024, I began employment with NFGDC as a Rate Analyst, which is my current position.

14
15 **Q. Have you previously testified in other proceedings before the Pennsylvania Public
16 Utility Commission (“PAPUC” or the “Commission”) or any other state or federal
17 agency?**

18 A. No.

19
20 **Q. Please describe the purpose of your testimony.**

21 A. I will address the development of revenue for NFGDC’s Pennsylvania Division
22 (“National Fuel” or the “Company”) for the fully projected future test year ending
23 October 31, 2027 (“FPFTY”), the future test year ending September 30, 2026 (“FTY”),

1 and for the historic test year ended September 30, 2025 (“HTY”). I will also address the
2 Company’s proposed rate design.

3
4 **Q. Are any other witnesses providing testimony on the areas you identified above?**

5 A. Yes. Company witness Cathryn E. Hilliard is providing testimony on the demand
6 forecast methodology in National Fuel Statement No. 13. The demand forecast provides
7 the customer counts and usage that serve as the basis for my revenue projections.
8 Company witness John D. Taylor of Atrium Economics (National Fuel Statement No. 19)
9 is sponsoring National Fuel Exhibit D – Cost of Service Study, which influences
10 elements of the proposed rate design presented in my exhibits.

11
12 **II. DESCRIPTION OF EXHIBITS**

13 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

14 A. Yes, I am sponsoring the following Exhibits:

- 15 • National Fuel Exhibit E (Proof of Revenue)
- 16 • National Fuel Exhibit CTM-1 (FPFTY at Current Rates)
- 17 • National Fuel Exhibit CTM-2 (FPFTY at Proposed Rates)
- 18 • National Fuel Exhibit CTM-3 (FTY at Current Rates)
- 19 • National Fuel Exhibit CTM-4 (FTY at Proposed Rates)
- 20 • National Fuel Exhibit CTM-5 (HTY at Current Rates)
- 21 • National Fuel Exhibit CTM-6 (Normalized HTY at Current Rates)
- 22 • National Fuel Exhibit CTM-7 (Normalized HTY at Proposed Rates)
- 23 • National Fuel Exhibit CTM-8 (Rate Design)
- 24 • National Fuel Exhibit CTM-9 (Bill Impacts)
- 25 • National Fuel Exhibit CTM-10 (Company Justified Investment)

Each of these exhibits contains several schedules, which are described later in this section of testimony. I am also sponsoring certain responses to the Commission's standard filing requirements, as indicated on the master list accompanying this filing, which were prepared by me or under my direction.

Q. Please describe National Fuel Exhibit E.

A. Exhibit E is National Fuel's Proof of Revenue. It summarizes revenue by service class at current and proposed rates. The total difference (proposed revenues less current revenues) ties to the Company's revenue requirement shown in National Fuel Exhibit A (FPFTY). Page 1 of Exhibit E shows total revenues including revenues for purchased gas costs ("PGC"). Page 2 of Exhibit E excludes revenue for PGC and is therefore presenting delivery revenues only.

Q. Please describe National Fuel Exhibit CTM-1.

A. Exhibit CTM-1 consists of five schedules supporting FPFTY revenues at current rates. The schedules are as follows:

- Schedule 1 – Summary of Revenues
- Schedule 2 – Summary of Revenues by Service Class
- Schedule 3 – Billed Delivery Revenues by Rate Type
- Schedule 4 – Detailed Billed Revenue Workpapers
- Schedule 5 – Late Payment Charge Workpapers

The schedules are progressively more detailed. Schedule 1 summarizes revenue by Federal Energy Regulatory Commission ("FERC") account and includes columns for total revenue, gas cost, and delivery revenue. Schedule 2 supports Schedule 1 and

1 provides more granularity by service class. Schedule 3 provides a breakdown of billed
2 delivery revenues by rate type, with the total supporting the delivery revenue column of
3 Schedule 2. Schedule 4 is a detailed workpaper showing a price out of revenues at
4 current rates, including customer counts, usage, and the revenues produced by
5 multiplication of applicable units by current rates. Schedule 5 supports the Company's
6 late payment charge revenue forecast included in Other Operating Revenues.

7
8 **Q. Do National Fuel Exhibits CTM-2 through CTM-7 follow a similar format?**

9 A. Yes, the subsequent exhibits have a nearly identical structure to National Fuel Exhibit
10 CTM-1. The difference is the period to which the exhibit applies and whether it is
11 presented at current or proposed rates. These variables are indicated in the listing of
12 exhibits provided at the beginning of Section II of this testimony. For example, National
13 Fuel Exhibit CTM-2 is identical to CTM-1 in terms of structure, consisting of five
14 schedules supporting FPFTY revenues. However, it shows revenues at proposed rates
15 instead of at current rates. The exhibits applicable to the HTY (National Fuel Exhibits
16 CTM-5 through CTM-7) do not include Schedule 5 for late payment charges.

17
18 **Q. Please provide a brief overview of National Fuel Exhibits CTM-8 and CTM-9.**

19 A. National Fuel Exhibit CTM-8 presents the Company's rate design proposals, which are
20 laid out in detail in Section VI of this testimony. National Fuel Exhibit CTM-9 provides
21 a series of bill impact analyses. These schedules demonstrate the impacts of the
22 Company's rate design on customers in each service class with varying levels of usage.

1 **III. FORECASTED TEST YEAR REVENUE**

2 **Q. Please explain the process for developing the Company’s forecasted FPFTY and**
3 **FTY revenues.**

4 A. The Company prepares an annual five-year econometric and revenue forecast. The
5 forecast is developed on a revenue month basis and includes detail for all billed revenue
6 line items by service class, including delivery revenues, gas costs and taxes. The revenue
7 forecast relies on customer and usage projections provided by Market Planning, a
8 subgroup within NFGDC’s Rates & Regulatory Affairs department. The Direct
9 Testimony of Cathryn E. Hilliard (National Fuel Statement No. 13) provides a thorough
10 overview of Market Planning’s forecasting methodology. The FPFTY and FTY exhibits
11 at current and proposed rates are built around the monthly information contained in
12 National Fuel’s annual forecast.

13
14 **Q. Describe “current rates” in the context of your testimony and exhibits.**

15 A. Current rates refer to rates that have been previously approved by the PAPUC.
16 Generally, these will be the rates in effect at the time the forecast was prepared.

17
18 **Q. Describe “proposed rates” in the context of your testimony and exhibits.**

19 A. Proposed rates refer to rates that the Company has filed for in this proceeding. These
20 rates are supported by testimony and exhibits around revenue requirement, cost of
21 service, and rate design. The rates used in my revenue exhibits at proposed rates are
22 sourced from National Fuel Exhibit CTM-8 and are discussed later in this testimony.

1 **Q. Is the process of forecasting revenues at proposed rates different than forecasting**
2 **revenues at current rates?**

3 A. No. The process and exhibits are identical. The current and proposed exhibits for the
4 FPFTY and FTY use the same customer and usage forecasts. The only difference is the
5 rates that are applied.
6

7 **Q. How does the Company forecast revenue for basic service charges?**

8 A. For each month in the forecast period, the projected number of customers in each service
9 class is multiplied by the applicable basic service charge.
10

11 **Q. Please describe distribution charges.**

12 A. Distribution charges are the volumetric component of rate design, dependent on customer
13 usage. These charges have a single rate that applies to all usage. For example, customers
14 served under the Residential Service Rate Schedule currently pay a single rate per 100
15 cubic foot (“Ccf”) of gas usage.
16

17 **Q. How does the Company forecast revenue for distribution charges at current and**
18 **proposed rates?**

19 A. For each month in the forecast period at current and proposed rates, the total projected
20 usage by service class is multiplied by the current or proposed distribution charge,
21 respectively.

1 **Q. How does the Company calculate forecasted revenues for the various riders in its**
2 **tariff?**

3 A. The methodology varies by rider. Most of the riders are volumetric rates, meaning the
4 rate is charged on a dollar per Ccf basis. These rates are simply multiplied by the total
5 usage for each applicable service class to produce forecasted revenues. This applies to
6 Rider A – Purchased Gas Costs, Rider E – Customer Education, Rider F – Customer
7 Assistance Program (“CAP”) Discount Charge, Rider G – Merchant Function Charge
8 (“MFC”), Rider H – Gas Procurement Charge (“GPC”), and Rider I – Other-Post
9 Employment Benefits (“OPEB”) Surcredit.

10
11 **Q. How is the revenue forecasted for other riders?**

12 A. The rate for the Distribution System Improvement Charge (“DSIC”) is a percentage that
13 applies to billed delivery charges, excluding Rider B – the State Tax Adjustment
14 Surcharge (“STAS”). In the detailed revenue price-out schedules in my exhibits, the total
15 base non-gas cost revenue for each service class is multiplied by a DSIC percentage.
16 Similarly, the STAS is a percentage that is applied to all billed delivery charges, inclusive
17 of DSIC. Since the current STAS rate is negative, Rider B reduces the customer’s bill
18 and the Company’s revenues at current rates.

19
20 **Q. Are the billed revenues from these riders considered base delivery revenues for the**
21 **purpose of calculating revenue requirement?**

22 A. Rider B, Rider E, Rider G, Rider H, and the DSIC are considered base delivery revenue
23 and therefore impact the calculation of revenue requirement. The STAS and DSIC

percentages will be reset to zero as part of National Fuel's proposed rate design, as discussed later in this testimony. Rider A, Rider F, and Rider I are included in gas cost revenue in the forecast and do not factor into the calculation of revenue requirement. Rider A includes a PGC Distribution Charge (not to be confused with the base delivery rate discussed on page 6 of this testimony), Natural Gas Supply Charge ("NGS"), and Gas Adjustment Charge ("GAC"). Rider F and Rider I are not technically gas costs; however, they are categorized as such because they have offsetting funding sources and should affect the determination of base delivery rates.

Q. Are revenues for CAP customers inclusive of CAP discounts expected to be provided in the FTY and FPFTY?

A. No. Revenues for CAP customers are forecasted at undiscounted tariff rates. Since CAP is funded through a rider, this methodology has no bearing on delivery revenues used in calculating revenue requirement. Residential rate design treats all residential customers alike, whether they're CAP participants who receive discounts or non-participants who fund those discounts through Rider F.

Q. How are customers with negotiated rate contracts reflected in the forecast?

A. The Company has negotiated rate contracts with several large industrial customers that are bypass threats. As discussed in the Direct Testimony of Erik M. Solomon in National Fuel Statement No. 18, many customers in the Company's service territory have an opportunity to bypass National Fuel by connecting directly to an interstate pipeline, local producer, or gathering system at a lower cost. To retain these customers, the Company

1 negotiates a competitive delivery rate that is lower than the tariff rate for the applicable
2 service class. This group of customers is forecasted separately from customers receiving
3 tariff rates. Each negotiated customer's usage is multiplied by the projected negotiated
4 rate, which may increase annually due to inflation escalators specified in the contract.
5 The exhibit rolls up the total usage for all negotiated customers within a service class and
6 multiplies that usage by the weighted average negotiated rate for that service class. All of
7 the Company's customers that are currently on negotiated rate contracts are served under
8 Large Industrial Service.

9
10 **Q. What is the Company including in its forecast of Other Operating Revenues?**

11 A. Other Operating Revenues are comprised of late payment charges ("LPCs"), rent from
12 gas property, and other gas revenues. LPCs are included in FERC account 487 (forfeited
13 discounts) and account for most of the forecasted Other Operating Revenues. Rent from
14 gas property includes rents received for the use by others of land, buildings, and other
15 property devoted to gas operations by the utility. Other gas revenues include any
16 revenues derived from gas operations not includible in any other revenue accounts –
17 primarily capacity release revenues and marketer billing charges.

18
19 **Q. How did the Company forecast LPC revenue?**

20 A. LPC revenue for the FPFTY and FTY was forecasted by applying a percentage to total
21 forecasted revenues by month. The percentage applied varies by month, since the
22 forecast is comprised of monthly data and LPCs fluctuate throughout the year.
23 Customers are more likely to pay bills late during the winter heating season. The

percentages utilized in the forecast are based on a trend analysis comprised of three years of historical data.

Q. How did the Company forecast rent from gas property and other gas revenues?

A. Revenues for these categories were assumed to remain at the same level as reported for the HTY in National Fuel Exhibit CTM-5, except for capacity release revenues which have been removed from the FTY and FPFTY.

Q. Why is it appropriate to remove capacity release revenues from the FTY and FPFTY?

A. Under its tariff, the Company is to retain 25% of revenues generated from capacity releases, while the other 75% is refunded to customers through purchased gas cost rates. This sharing arrangement incentivizes the Company to optimize its use of pipeline capacity. These revenues should be treated as below the line for ratemaking purposes.

IV. HISTORIC TEST YEAR REVENUE

Q. Describe the Company's process for developing HTY revenues.

A. HTY revenues are based on actual billed revenue as reported by the Company's SAP billing system. SAP reports provide detailed billed revenue and usage data by service class and billing line item. On a monthly basis, this data is reconciled to the Company's financial statements. Actual revenues for the HTY (i.e., those seen in National Fuel Exhibit CTM-5, before normalization) are not based on a price out of units multiplied by rates. Additionally, rates are not presented in the detailed revenue workpapers provided

1 in Schedule 4 of National Fuel Exhibit CTM-5. In practice, multiplying the effective
2 rates for a given month by customer counts and volumes reported by SAP would not
3 yield the exact billed revenue. This is primarily due to prorated bills and prior period bill
4 adjustments.

5
6 **Q. What is a prorated bill?**

7 A. If the length of a customer's billing period is between 26 to 35 days, the customer will be
8 billed the full tariff rate. If the billing period is shorter than 26 days or longer than 35
9 days, the bill will be prorated. The most common reason for a prorated bill is a
10 residential customer moving out of their residence during the billing period. If a
11 customer moved out 15 days into their bill cycle, the current basic service charge of \$14
12 would be prorated: $\$14 \times (15 \text{ days} / (365 \text{ days} / 12 \text{ months})) = \$6.90$

13 Longer bill periods are sometimes the result of holidays that extend the typical
14 meter reading and/or billing schedules. Due to the wide variety of prorated billing
15 charges, the number of customers cannot simply be multiplied by the tariff rate to
16 produce an accurate revenue amount.

17
18 **Q. How do prior period bill adjustments factor into HTY revenues?**

19 A. Prior period bill adjustments are typically the result of estimated meter reads and can
20 span several months. The reported usage for the revenue month is the net of the current
21 month's usage and any prior period adjustments. The reported revenues will include the
22 net of current charges and any adjustments, each billed at the appropriate rates in effect
23 for the prior period.

1 **Q. How does weather impact the HTY revenues in National Fuel Exhibit CTM-5?**

2 A. The exhibit shows actual usage and revenue, which can be influenced by weather.

3 Warmer weather results in lower gas usage, which leads to lower revenue. National Fuel
4 Exhibit CTM-5 also includes Weather Normalization Adjustment revenue for the HTY,
5 which partially offsets the impacts of weather on revenues.
6

7 **Q. National Fuel Exhibits CTM-6 and CTM-7 present normalized HTY revenues.**
8 **Explain the normalization methodology.**

9 A. Since the HTY revenues presented in National Fuel Exhibit CTM-5 are impacted by
10 weather, they are not necessarily comparable to the FTY and FPFTY revenues based on
11 forecasted normalized usage. To develop HTY exhibits that are comparable, the
12 Company utilized an application to perform load normalization calculations by service
13 class. The application contains a database of historical customer billing information. It
14 calculates base and heating loads by month for each applicable service class and
15 determines a heating degree day factor based on the heating load per actual degree day.
16 It then applies that factor to normal heating degree days (“NHDDs”) for the month to
17 establish a normalized heating load. NHDDs are based on a 10-year average (2015-2024)
18 as reported by the National Oceanic and Atmospheric Administration. The normalized
19 heating load is added to the base load to determine normalized usage per account. The
20 normalized usage per account is multiplied by the number of customers to produce
21 normalized usage by month for the service class. The resulting normalized usage was
22 then flowed through the Company’s revenue price-out.

1 **Q. Were all customer revenues adjusted for usage at normal weather?**

2 A. No, industrial customers are not considered weather sensitive. Only usage for residential,
3 commercial, and public authority customers has been normalized for weather.

4
5 **V. TARIFF RIDER PROPOSALS**

6 **A. Rider I (OPEB Surcredit) Proposal**

7 **Q. Provide an overview of the Company's Rider I.**

8 A. Rider I was established in Docket Nos. R-2021-3027406 and C-2021-3028654
9 (collectively the "2021 OPEB Dockets"). In those proceedings, the Commission
10 approved the Company's petition to refund \$54 million of OPEB funds in its grantor trust
11 through 2026.

12
13 **Q. How were funds returned to customers?**

14 A. The funds were passed back to customers through a combination of a one-time bill credit
15 followed by a volumetric surcredit over five years. \$25 million was earmarked for the
16 one-time credit and the remainder was to be passed back through Rider I. The Company
17 has a regulatory liability on its books of \$0.484 million related to the one-time bill
18 credits, as the full \$25 million set aside for those credits was not necessary based on
19 customer counts at the time of the credit's issuance. As it stands, the volumetric surcredit
20 via Rider I will end September 30, 2026, prior to the start of the FPFTY.

1 **Q. What is the Company proposing in this proceeding?**

2 A. As discussed in Direct Testimony of Michael P. Weidner in National Fuel Statement No.
3 5, the Company has an additional \$6.7 million of available funds in the grantor trust.
4 Including the previously mentioned regulatory liability of \$0.484 million, the Company is
5 proposing to provide rate relief to customers totaling approximately \$7.2 million during
6 the FPFTY. First, a one-time bill credit of \$30 would be provided to verified low-income
7 customers. This is expected to total around \$1.025 million. The remainder,
8 approximately \$6.2 million, would be passed back to customers during the FPFTY using
9 the existing Rider I. The amount to be refunded through Rider I has been allocated to the
10 Company's service classes using the same allocation from the settlement reached in the
11 2021 OPEB Dockets.

12
13 **Q. How does this proposal impact proposed customer bills in the FPFTY?**

14 A. Revenues at current rates were based on Rider I ending prior to the start of the FPFTY.
15 Revenues at proposed rates reflect the Company's proposal to re-activate the OPEB
16 Surcredit. The effect of this proposal is shown in National Fuel Exhibit E, Schedule 3.
17 Note that the Rider I proposal does not impact the proof of revenue shown on National
18 Fuel Exhibit E, Schedule 2, which ties to the Company's FPFTY revenue requirement
19 presented in National Fuel Exhibit A. Since the proposed surcredit is funded by the
20 grantor trust, there is no revenue requirement impact. The \$30 bill credit to verified low
21 income customers is not reflected in the bill impact analyses provided in my exhibits.

1 **B. Energy Efficiency Rider Proposal**

2 **Q. Is the Company proposing a new pilot program related to energy efficiency (“EE”)?**

3 A. Yes. The proposal is discussed in the Direct Testimony of Erik M. Solomon in National
4 Fuel Statement No. 18.

5
6 **Q. How does the Company propose to recover the costs associated with the EE pilot
7 program?**

8 A. National Fuel proposes creating a new rider through which it will collect funding for the
9 EE pilot program from residential customers. The rider would be added to the
10 Company’s tariff as Rider D – Energy Efficiency Pilot Program.

11
12 **Q. Have you calculated bill impacts for the proposed EE rider?**

13 A. Yes, the average residential customer’s annual program cost would result in a bill
14 increase of \$3.72 or less than 1% of the average delivery bill.

15
16 **VI. BASE RATE DESIGN & CUSTOMER BILL IMPACTS**

17 **Q. Please provide an overview of how the Company developed its proposed rate design.**

18 A. The Company’s proposed rate design was developed in conjunction with Company
19 witness John D. Taylor’s Allocated Cost of Service Study (“ACOSS”). The ACOSS is
20 presented in National Fuel Exhibit D. As discussed in Mr. Taylor’s testimony (National
21 Fuel Statement No. 19), the proposed revenue increases were allocated to the Company’s
22 service classes based on current rates of return for each class and the desire to gradually
23 move toward full parity. Full parity means the revenues collected from individual service

1 classes are aligned with the cost of service associated with that service class. After
2 allocating the revenue increase, the rate design process consists of setting the basic
3 service charge, resetting riders, and allocating the remaining increase to the volumetric
4 distribution charge.

5
6 **Q. Have you provided an exhibit that summarizes the change in revenue by rate class?**

7 A. Yes. National Fuel Exhibit E – Proof of Revenue shows a comparison of present and
8 proposed revenues for each rate class. Page 1 of the exhibit presents total revenues
9 including PGC revenues, while page 2 excludes PGC revenues and shows only base
10 delivery revenues. Both pages include the total change in revenue and the percentage
11 change in revenue by rate class, as well as allocation of the total rate increase by rate
12 class.

13
14 **Q. Have you prepared a summary of current and proposed rates?**

15 A. Yes. National Fuel Exhibit CTM-8 supports the Company's rate design and includes a
16 summary of current and proposed rates by rate class.

17
18 **Q. Provide an overview of proposed changes to basic service charges.**

19 A. As shown in Table 1 on the following page, the Company proposes to increase the basic
20 service charge for Residential, SCPA-LL, SCPA-UL, LVIS, and LIS service classes. The
21 Company is not proposing changes to the basic service charges for LCPA, SVIS, and
22 IVIS service classes.

Table 1: Summary of Basic Service Charges

Service Class	ACOSS Customer Charge	Current Basic Service Charge	Proposed Basic Service Charge	% Change
Residential	\$27.15	\$14.00	\$19.00	35.7%
SCPA-LL	\$30.38	\$27.00	\$30.00	11.1%
SCPA-UL	\$70.53	\$37.00	\$50.00	35.1%
LCPA	\$100.65	\$151.00	\$151.00	0.0%
SVIS	\$76.99	\$82.00	\$82.00	0.0%
IVIS	\$213.39	\$252.00	\$252.00	0.0%
LVIS	\$1,406.51	\$1,023.00	\$1,400.00	36.9%
LIS	\$1,750.80	\$1,165.00	\$1,700.00	45.9%

Q. Will the proposed fixed customer charges recover all of the Company's fixed distribution costs?

A. No. The ACOSS categorizes the Company's distribution costs as customer-related, demand-related, and energy-related. Customer-related costs are incurred to serve each customer regardless of usage and are appropriately recovered, in part, through a fixed monthly customer charge. Demand-related costs reflect the infrastructure and capacity required to safely and reliability meet customers' peak-day requirements. These costs are driven by system design needs rather than by monthly consumption levels and do not vary with short-term changes in customer usage. Under current rates, the Company recovers the majority of fixed customer and demand-related costs through volumetric charges. As a result, a significant portion of costs that are fixed or capacity-driven are recovered through rates that vary with customer usage (and weather). This creates a misalignment between cost incurrence and revenue recovery. For example, while most of the Company's distribution costs are fixed, only 40% of residential delivery revenue will be recovered through a fixed monthly charge under the proposed rate design. This

1 still leaves the Company subject to considerably volatility with respect to cost recovery
2 because the remaining costs are recovered through volumetric rates which can be
3 substantially affected by weather.
4

5 **Q. Are you proposing to collect demand-related costs through the residential fixed**
6 **monthly charge?**

7 A. No. While it would not be inappropriate for fixed demand-related costs to be recovered
8 through a fixed rate, the residential basic service charge increases in the proposed rate
9 design are based only on the ACOSS's customer-related costs.
10

11 **Q. Why is the Company's proposed increase to the residential basic service charge**
12 **appropriate?**

13 A. While the ACOSS supports a monthly charge of \$27, the Company's proposed
14 movement from \$14 to \$19 per month represents less than half of the difference between
15 current rates and full ACOSS alignment. If approved, this would be just the second
16 increase to the basic service charge in nearly 20 years. The Company recognizes that the
17 Commission has recently expressed concerns regarding fixed customer charge increases.
18 A \$19 monthly charge would be within the range of outcomes approved by the
19 Commission for National Fuel's peers.
20

21 **Q. Does this proposed increase affect all residential customers equally?**

22 A. No. Customers that use less gas each month will see slightly higher bill impacts than
23 average-use or high-use customers. In performing its rate design, the Company kept in

1 mind the range of bill impacts that its proposals would have on customers with different
2 usage patterns. In winter months, the number of high-usage customers that would benefit
3 from a higher basic service charge heavily outnumber the low-usage customers would see
4 slightly higher bill impacts. Additionally, low-income customers tend to be higher-use
5 customers.

6
7 **Q. Why is the Company proposing to increase the basic service charge for SCPA-LL,**
8 **SCPA-UL, LVIS, and LIS service classes and not LCPA, SVIS, and IVIS?**

9 A. The Company proposes increasing the basic service charge for SCPA-LL, SCPA-UL,
10 LVIS, and LIS service classes to better align with the ACOSS. The Company does not
11 propose to increase the basic service charge for LCPA, SVIS, and IVIS service classes
12 because their current basic service charge exceeds the ACOSS.

13
14 **Q. Is the Company proposing to modify or reset any current rate mechanisms or**
15 **riders?**

16 A. Yes. National Fuel's tariff requires the Company to reset Rider B and the DSIC rate
17 when filing for new base rates. Additionally, the Company is proposing an update to the
18 MFC uncollectible percentage included in the calculation of Rider G. These changes are
19 reflected in Exhibit F – Proposed Tariff, as discussed in the Direct Testimony of
20 Wanya' D. Bruce in National Fuel Statement No. 15.

1 **Q. Please explain the Rider B reset.**

2 A. The goal of the STAS is to pass on the effects of any changes in state tax rates to
3 customers, compared to when base rates were last established. For example, the recent
4 step down in the corporate tax rate has been flowed through the STAS as a negative
5 percentage applied to the delivery portion of the bill, compensating customers for the fact
6 that National Fuel is experiencing lower state income tax expense than when base rates
7 were set in the Company's 2022 Rate Case. The Company's tariff requires that the STAS
8 is recomputed whenever the utility makes effective an increase or decrease in base rates,
9 exclusive of PGC rates and applicable rider rates. Since the lower state income tax rate
10 has been reflected in the Company's FPFTY revenue requirement in this filing, the STAS
11 is reset to zero in the proposed rate design presented in National Fuel Exhibit CTM-8,
12 Schedule 1.

13
14 **Q. Explain the DSIC reset.**

15 A. The DSIC allows the Company to accelerate the replacement of aging infrastructure by
16 providing recovery between rate cases of prudently incurred costs incurred to repair,
17 improve, or replace certain types of property. National Fuel's tariff requires that the
18 DSIC be reset at zero when new base rates become effective. At that point, the costs
19 previously recovered through the DSIC will have been rolled into the Company's rate
20 base used to calculate revenue requirement and to set the new base rates. In National
21 Fuel Exhibit CTM-8, Schedule 1, the DSIC revenue that's included in revenues at current
22 rates is set to zero when calculating revenue at proposed rates. This action shifts the cost
23 recovery from a surcharge into base delivery rates.

1 **Q. What is the Company proposing to change in Rider G?**

2 A. Rider G recovers MFC uncollectible expenses, or the amount of PGC revenue that the
3 Company expects it will not collect from customers due to non-payment. Residential and
4 non-residential rates are individually calculated by multiplying a percentage by the Rider
5 A NGS and GAC rates. The Company is proposing to update the residential and non-
6 residential percentages. The calculation for the proposed percentages is shown in
7 National Fuel Exhibit CTM-8, Schedule 3.

8
9 **Q. Explain how changes to volumetric rates were determined for each service class.**

10 A. Each class started with a targeted delivery revenue amount. After accounting for revenue
11 impacts from changes to basic service charges and riders, the remaining balance for each
12 service class was allocated to the volumetric distribution charge. The balance was
13 divided by the forecasted usage to determine the necessary change in the unit rate to meet
14 the targeted delivery revenue. These calculations are shown for each service class on
15 National Fuel Exhibit CTM-8, Schedule 1.

16
17 **Q. Have you prepared bill impact analyses that demonstrate the effect of the proposed**
18 **rate design?**

19 A. Yes. Refer to National Fuel Exhibit E for a high-level summary of impacts by service
20 class. National Fuel Exhibit CTM-9 provides a detailed bill impact analysis, including
21 bill impact tables for a range of usage levels by service class. The bill impact tables
22 include the number of cycle bills by usage for the most recent January and July billing
23 months.

1 **Q. Are you sponsoring any other exhibits?**

2 A. Yes, I have prepared National Fuel Exhibit CTM-10. This exhibit supports updated
3 factors presented in the Company's proposed tariff (see National Fuel Exhibit F) for
4 determination of Company investment for upgrade/extension of facilities. The
5 calculation produces justified Company investment per dollar of additional annual
6 revenue. National Fuel's tariff permits modifications to these factors as deemed
7 necessary and/or convenient by the Company. These factors are based primarily on
8 outputs from National Fuel Exhibit A. I recommend that these factors be updated later in
9 this proceeding, as part of a tariff compliance filing, to reflect the outcome determined by
10 the Commission.

11
12 **Q. Does this conclude your direct testimony at this time?**

13 A. Yes.

NATIONAL FUEL EXHIBIT CTM-1
FULLY PROJECTED FUTURE TEST YEAR
CURRENT RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Summary of Revenues (Current Rates)

	<u>Account</u>	<u>Reference</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>					
Residential	480	CTM-1, Sch. 2	189,133,311	100,054,941	89,078,370
Commercial	481	""	28,281,397	16,764,586	11,516,811
Industrial	481	""	1,983,369	1,285,900	697,469
Public Authority	481	""	1,989,940	1,245,973	743,967
Subtotal			221,388,017	119,351,400	102,036,617
<u>Transportation</u>					
Residential	489	CTM-1, Sch. 2	9,053,857	765,184	8,288,673
Commercial	489	""	12,701,242	1,808,495	10,892,747
Industrial	489	""	15,425,698	1,657,414	13,768,284
Public Authority	489	""	5,681,638	988,089	4,693,549
Subtotal			42,862,436	5,219,182	37,643,254
Total Billed Revenue			264,250,453	124,570,582	139,679,870
<u>Other Operating Revenues</u>					
Forfeited Discounts	487	CTM-1, Sch. 5	1,125,448	0	1,125,448
Rent From Gas Property	493		100,267	0	100,267
Other Gas Revenues	495		47,653	0	47,653
Subtotal			1,273,368	0	1,273,368
Total Operating Revenue			265,523,820	124,570,582	140,953,238

National Fuel Exhibit CTM-1
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Summary of Revenues by Service Class (Current Rates)

	<u>Account</u>	<u>Reference</u> (CTM-2, Sch. 4)	<u>Average</u> <u>Customers</u>	<u>Total</u> <u>Usage (Mcf)</u>	<u>Total</u> <u>Revenue</u>	<u>Total</u> <u>Gas Cost</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	174,314	16,570,240	181,860,489	96,183,614	85,676,875
Residential CAP	480	Page 2	6,478	681,296	7,272,822	3,871,327	3,401,495
Residential SATC	489	Page 3	16,558	1,591,601	8,556,660	708,740	7,847,920
Residential MMT	489	Page 4	475	115,189	497,197	56,444	440,753
Total Residential			197,825	18,958,326	198,187,168	100,820,125	97,367,043
Small Commercial < 250 Sales	481	Page 5	8,181	903,474	10,210,208	5,133,809	5,076,399
Small Commercial < 250 SATC	489	Page 6	589	69,868	399,092	31,113	367,979
Small Commercial < 250 MMT	489	Page 7	1,107	151,202	813,671	74,089	739,582
Small Commercial > 250 Sales	481	Page 8	2,709	1,255,860	11,273,150	7,136,173	4,136,977
Small Commercial > 250 SATC	489	Page 9	234	110,600	396,026	49,252	346,774
Small Commercial > 250 MMT	489	Page 10	1,163	664,215	2,295,728	325,465	1,970,263
Large Commercial	481	Page 11	431	720,949	6,268,841	4,096,650	2,172,191
Large Commercial SATC	489	Page 12	47	73,045	248,212	32,527	215,685
Large Commercial MMT	489	Page 13	728	2,644,998	7,280,231	1,296,049	5,984,182
Large Commercial DMT	489	Page 14	11	716,683	1,268,282	0	1,268,282
Natural Gas Vehicles	481	Page 15	7	70,034	529,199	397,954	131,245
Total Commercial			15,204	7,380,929	40,982,639	18,573,081	22,409,558
Small Public Authority < 250 Sales	481	Page 16	364	132,454	1,213,452	752,646	460,806
Small Public Authority < 250 SATC	489	Page 17	23	2,523	15,000	1,123	13,877
Small Public Authority < 250 MMT	489	Page 18	228	34,706	177,838	17,005	160,833
Small Public Authority > 250 Sales	481	Page 19	99	37,700	346,558	214,220	132,338
Small Public Authority > 250 SATC	489	Page 20	19	10,118	35,116	4,504	30,612
Small Public Authority > 250 MMT	489	Page 21	230	123,113	432,176	60,327	371,849
Large Public Authority	481	Page 22	31	49,118	429,930	279,107	150,823
Large Public Authority SATC	489	Page 23	3	3,788	13,970	1,685	12,285
Large Public Authority MMT	489	Page 24	282	1,843,767	4,648,231	903,445	3,744,786
Large Public Authority DMT	489	Page 25	3	203,162	359,308	0	359,308
Total Public Authority			1,282	2,440,449	7,671,579	2,234,062	5,437,517
SVIS Sales	481	Page 26	127	60,192	611,951	342,031	269,920
SVIS SATC	489	Page 27	11	4,900	24,150	2,182	21,968
SVIS MMT	489	Page 28	64	39,506	171,199	19,357	151,842
IVIS Sales	481	Page 29	54	166,107	1,371,418	943,869	427,549
IVIS SATC	489	Page 30	3	5,658	19,927	2,520	17,407
IVIS MMT	489	Page 31	271	2,507,113	5,589,771	1,228,484	4,361,287
IVIS DMT	489	Page 32	24	711,200	1,069,977	0	1,069,977
LVIS MMT	489	Page 33	7	468,000	821,263	229,318	591,945
LVIS DMT	489	Page 34	19	1,765,913	2,138,309	0	2,138,309
LIS MMT	489	Page 35	1	358,268	415,020	175,553	239,467
LIS DMT	489	Page 36	9	3,344,983	2,230,887	0	2,230,887
LIS DMT Negotiated	489	Page 37	10	9,037,676	2,945,197	0	2,945,197
Total Industrial			600	18,469,516	17,409,066	2,943,314	14,465,752
Grand Total			214,911	47,249,221	264,250,453	124,570,582	139,679,870

National Fuel Exhibit CTM-1
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Billed Delivery Revenues by Rate Type (Current Rates)

	Account	Reference (CTM-2, Sch. 4)	Basic Service Charge	Distribution Charge	Rider B	DSIC	Rider E	Rider G	Rider H	Total Delivery
Residential Sales	480	Page 1	29,284,703	49,066,137	(233,650)	4,090,977	0	1,564,787	1,903,921	85,676,875
Residential CAP	480	Page 2	1,088,381	2,017,384	(9,307)	162,419	0	64,337	78,281	3,401,495
Residential SATC	489	Page 3	2,781,713	4,712,891	(21,414)	374,730	0	0	0	7,847,920
Residential MMT	489	Page 4	79,818	341,087	(1,197)	21,045	0	0	0	440,753
Total Residential			33,234,614	56,137,499	(265,568)	4,649,172	0	1,629,124	1,982,201	97,367,043
Small Commercial < 250 Sales	481	Page 5	2,650,536	2,077,448	(13,866)	242,394	0	16,078	103,809	5,076,399
Small Commercial < 250 SATC	489	Page 6	190,755	160,656	(1,002)	17,571	0	0	0	367,979
Small Commercial < 250 MMT	489	Page 7	358,614	347,675	(2,021)	35,314	0	0	0	739,582
Small Commercial > 250 Sales	481	Page 8	1,202,648	2,581,421	(11,274)	197,536	0	22,348	144,298	4,136,977
Small Commercial > 250 SATC	489	Page 9	103,822	227,339	(945)	16,558	0	0	0	346,774
Small Commercial > 250 MMT	489	Page 10	516,261	1,365,294	(5,369)	94,078	0	0	0	1,970,263
Large Commercial	481	Page 11	780,368	1,198,361	(5,925)	103,720	0	12,830	82,837	2,172,191
Large Commercial SATC	489	Page 12	84,560	121,415	(589)	10,299	0	0	0	215,685
Large Commercial MMT	489	Page 13	1,318,230	4,396,516	(16,302)	285,737	0	0	0	5,984,182
Large Commercial DMT	489	Page 14	19,932	1,191,270	(3,480)	60,560	0	0	0	1,268,282
Natural Gas Vehicles	481	Page 15	0	125,333	(355)	6,267	0	0	0	131,245
Total Commercial			7,225,726	13,792,728	(61,128)	1,070,033	0	51,256	330,945	22,409,558
Small Public Authority < 250 Sales	481	Page 16	117,936	304,565	(1,275)	22,004	0	2,357	15,219	460,806
Small Public Authority < 250 SATC	489	Page 17	7,452	5,801	(39)	663	0	0	0	13,877
Small Public Authority < 250 MMT	489	Page 18	73,791	79,802	(440)	7,680	0	0	0	160,833
Small Public Authority > 250 Sales	481	Page 19	43,882	77,492	(358)	6,319	0	671	4,332	132,338
Small Public Authority > 250 SATC	489	Page 20	8,436	20,798	(83)	1,462	0	0	0	30,612
Small Public Authority > 250 MMT	489	Page 21	102,046	253,059	(1,012)	17,755	0	0	0	371,849
Large Public Authority	481	Page 22	55,870	81,645	(411)	7,202	0	874	5,644	150,823
Large Public Authority SATC	489	Page 23	5,436	6,297	(34)	587	0	0	0	12,285
Large Public Authority MMT	489	Page 24	511,437	3,064,709	(10,168)	178,807	0	0	0	3,744,786
Large Public Authority DMT	489	Page 25	5,436	337,695	(980)	17,157	0	0	0	359,308
Total Public Authority			931,722	4,231,864	(14,800)	259,634	0	3,902	25,194	5,437,517
SVIS Sales	481	Page 26	125,050	124,730	(736)	12,888	0	1,071	6,916	269,920
SVIS SATC	489	Page 27	10,824	10,155	(60)	1,049	0	0	0	21,968
SVIS MMT	489	Page 28	63,140	81,865	(413)	7,250	0	0	0	151,842
IVIS Sales	481	Page 29	164,556	221,703	(1,167)	20,415	0	2,956	19,086	427,549
IVIS SATC	489	Page 30	9,072	7,551	(48)	831	0	0	0	17,407
IVIS MMT	489	Page 31	818,748	3,346,244	(11,955)	208,250	0	0	0	4,361,287
IVIS DMT	489	Page 32	72,576	949,239	(2,928)	51,091	0	0	0	1,069,977
LVIS MMT	489	Page 33	85,932	479,372	(1,625)	28,265	0	0	0	591,945
LVIS DMT	489	Page 34	233,244	1,808,824	(5,863)	102,103	0	0	0	2,138,309
LIS MMT	489	Page 35	13,980	214,710	(658)	11,435	0	0	0	239,467
LIS DMT	489	Page 36	125,820	2,004,648	(6,105)	106,523	0	0	0	2,230,887
LIS DMT Negotiated	489	Page 37	139,800	2,672,862	(8,099)	140,633	0	0	0	2,945,197
Total Industrial			1,862,742	11,921,905	(39,657)	690,734	0	4,027	26,002	14,465,752
Grand Total			43,254,804	86,083,996	(381,153)	6,669,573	0	1,688,309	2,364,342	139,679,870

National Fuel Exhibit CTM-1
Schedule 4
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National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Residential Sales Service	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	172,279	173,990	174,858	175,562	176,296	176,225	175,236	174,483	174,312	173,568	173,213	171,743	2,091,764
Total Volume	1,227,199	2,254,822	2,876,116	2,867,698	2,503,507	1,899,677	1,180,335	490,669	250,110	221,828	263,885	534,395	16,570,240
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,411,908	\$2,435,854	\$2,448,010	\$2,457,864	\$2,468,151	\$2,467,146	\$2,453,304	\$2,442,766	\$2,440,368	\$2,429,956	\$2,424,980	\$2,404,398	\$29,284,703
Volumetric Distribution Charge	3,633,858	6,676,753	8,516,468	8,491,540	7,413,134	5,625,133	3,495,091	1,452,919	740,601	656,854	781,390	1,582,398	49,066,137
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	115,889	212,931	271,602	270,807	236,415	179,393	111,463	46,336	23,619	20,948	24,920	50,465	1,564,787
Rider H - Gas Procurement Charge	141,005	259,079	330,466	329,498	287,653	218,273	135,621	56,378	28,738	25,488	30,320	61,402	1,903,921
DSIC - Distribution System Improvement Charge	315,133	479,231	578,327	577,485	520,268	424,497	309,774	199,920	161,666	156,662	163,080	204,933	4,090,977
Total Base Non Gas Cost Rate Revenue	\$6,617,792	\$10,063,847	\$12,144,873	\$12,127,195	\$10,925,620	\$8,914,442	\$6,505,252	\$4,198,318	\$3,394,991	\$3,289,908	\$3,424,690	\$4,303,596	\$85,910,525
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
Rider F - CAP Discount Charge	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$546,472	\$1,004,072	\$1,280,735	\$1,276,986	\$1,114,812	\$845,926	\$525,603	\$218,495	\$111,374	\$98,780	\$117,508	\$237,966	\$7,378,729
Natural Gas Supply Charge (\$/Mcf) - Rider A	6,176,981	11,349,420	14,476,645	14,434,271	12,601,151	9,561,832	5,941,099	2,469,731	1,258,904	1,116,547	1,328,238	2,689,826	83,404,645
Gas Adjustment Charge (\$/Mcf) - Rider A	249,858	459,082	585,577	583,863	509,714	386,774	240,316	99,900	50,922	45,164	53,727	108,803	3,373,700
Rider F - CAP Discount Charge	150,086	275,765	351,749	350,719	306,179	232,330	144,355	60,009	30,588	27,130	32,273	65,357	2,026,540
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$7,123,397	\$13,088,339	\$16,694,706	\$16,645,839	\$14,531,856	\$11,026,862	\$6,851,373	\$2,848,135	\$1,451,788	\$1,287,621	\$1,531,746	\$3,101,952	\$96,183,614
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$17,726)	(\$26,956)	(\$32,530)	(\$32,483)	(\$29,265)	(\$23,878)	(\$17,425)	(\$11,245)	(\$9,094)	(\$8,812)	(\$9,173)	(\$15,063)	(\$233,650)
Total Revenues	\$13,723,464	\$23,125,230	\$28,807,049	\$28,740,552	\$25,428,211	\$19,917,426	\$13,339,200	\$7,035,207	\$4,837,686	\$4,568,717	\$4,947,263	\$7,390,484	\$181,860,489
Unit Margin (\$/Mcf)	\$5.3926	\$4.4633	\$4.2227	\$4.2289	\$4.3641	\$4.6926	\$5.5114	\$8.5563	\$13.5740	\$14.8309	\$12.9780	\$8.0532	\$5.1846

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Residential CAP	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	7,513	7,115	6,964	6,602	6,027	5,875	6,289	6,210	5,665	5,689	5,725	8,067	77,741
Total Volume	56,871	101,383	124,609	117,863	94,031	68,113	48,442	19,338	8,208	7,153	8,629	26,656	681,296
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$105,180	\$99,610	\$97,497	\$92,432	\$84,378	\$82,253	\$88,043	\$86,944	\$79,303	\$79,647	\$80,150	\$112,944	\$1,088,381
Volumetric Distribution Charge	168,401	300,206	368,979	349,006	278,436	201,690	143,441	57,261	24,303	21,179	25,552	78,930	2,017,384
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	5,371	9,574	11,767	11,130	8,880	6,432	4,575	1,826	775	675	815	2,517	64,337
Rider H - Gas Procurement Charge	6,534	11,649	14,318	13,543	10,804	7,826	5,566	2,222	943	822	992	3,063	78,281
DSIC - Distribution System Improvement Charge	14,274	21,052	24,628	23,306	19,125	14,910	12,081	7,413	5,266	5,116	5,375	9,873	162,419
Total Base Non Gas Cost Rate Revenue	\$299,760	\$442,091	\$517,189	\$489,416	\$401,623	\$313,111	\$253,705	\$155,666	\$110,591	\$107,440	\$112,884	\$207,328	\$3,410,802
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$25,325	\$45,146	\$55,488	\$52,485	\$41,872	\$30,331	\$21,571	\$8,611	\$3,655	\$3,185	\$3,843	\$11,870	\$303,382
Natural Gas Supply Charge (\$/Mcf) - Rider A	286,254	510,302	627,205	593,254	473,298	342,841	243,827	97,335	41,312	36,001	43,435	134,169	3,429,233
Gas Adjustment Charge (\$/Mcf) - Rider A	11,579	20,642	25,370	23,997	19,145	13,868	9,863	3,937	1,671	1,456	1,757	5,427	138,712
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$323,158	\$576,090	\$708,063	\$669,736	\$534,315	\$387,040	\$275,261	\$109,883	\$46,638	\$40,642	\$49,035	\$151,466	\$3,871,327
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$803)	(\$1,184)	(\$1,385)	(\$1,311)	(\$1,076)	(\$839)	(\$680)	(\$417)	(\$296)	(\$288)	(\$302)	(\$726)	(\$9,307)
Total Revenues	\$622,115	\$1,016,997	\$1,223,867	\$1,157,841	\$934,862	\$699,312	\$528,286	\$265,132	\$156,933	\$147,794	\$161,617	\$358,068	\$7,272,822
Unit Margin (\$/Mcf)	\$5.2709	\$4.3606	\$4.1505	\$4.1524	\$4.2712	\$4.5969	\$5.2373	\$8.0498	\$13.4743	\$15.0213	\$13.0813	\$7.7780	\$5.0063

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Residential SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	16,280	16,241	16,289	16,285	16,354	16,403	16,599	16,767	16,864	17,050	17,136	16,427	198,694
Total Volume	118,701	216,665	275,420	272,691	237,611	181,451	115,077	47,731	24,800	22,117	26,013	53,326	1,591,601
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$227,922	\$227,370	\$228,046	\$227,984	\$228,954	\$229,641	\$232,389	\$234,733	\$236,094	\$238,703	\$239,900	\$229,976	\$2,781,713
Volumetric Distribution Charge	351,484	641,566	815,546	807,465	703,590	537,295	340,753	141,336	73,435	65,490	77,026	157,904	4,712,891
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	28,970	43,447	52,180	51,772	46,627	38,347	28,657	18,803	15,476	15,210	15,846	19,394	374,730
Total Base Non Gas Cost Rate Revenue	\$608,377	\$912,382	\$1,095,772	\$1,087,222	\$979,171	\$805,283	\$601,799	\$394,873	\$325,006	\$319,403	\$332,772	\$407,274	\$7,869,334
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$52,857	\$96,481	\$122,645	\$121,429	\$105,808	\$80,800	\$51,244	\$21,255	\$11,043	\$9,849	\$11,583	\$23,746	\$708,740
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$52,857	\$96,481	\$122,645	\$121,429	\$105,808	\$80,800	\$51,244	\$21,255	\$11,043	\$9,849	\$11,583	\$23,746	\$708,740
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$1,630)	(\$2,444)	(\$2,935)	(\$2,912)	(\$2,623)	(\$2,157)	(\$1,612)	(\$1,058)	(\$871)	(\$856)	(\$891)	(\$1,425)	(\$21,414)
Total Revenues	\$659,604	\$1,006,419	\$1,215,482	\$1,205,739	\$1,082,356	\$883,926	\$651,431	\$415,070	\$335,178	\$328,396	\$343,464	\$429,595	\$8,556,660
Unit Margin (\$/Mcf)	\$5.1253	\$4.2110	\$3.9785	\$3.9870	\$4.1209	\$4.4380	\$5.2296	\$8.2729	\$13.1051	\$14.4416	\$12.7927	\$7.6374	\$4.9443

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Residential MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	460	463	463	464	466	468	467	468	509	508	506	459	5,701
Total Volume	7,987	14,928	20,246	21,184	18,655	14,194	8,410	3,173	1,249	1,005	1,345	2,814	115,189
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,439	6,478	6,484	6,501	6,519	6,554	6,539	6,549	7,121	7,118	7,090	6,426	79,818
Volumetric Distribution Charge	23,650	44,204	59,949	62,727	55,239	42,030	24,902	9,396	3,697	2,976	3,983	8,333	341,087
DSIC - Distribution System Improvement Charge	1,504	2,534	3,322	3,461	3,088	2,429	1,572	797	541	505	554	738	21,045
Total Base Non Gas Cost Rate Revenue	\$31,593	\$53,216	\$69,754	\$72,690	\$64,846	\$51,013	\$33,013	\$16,743	\$11,359	\$10,599	\$11,627	\$15,497	\$441,950
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49001
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$3,914	\$7,315	\$9,920	\$10,380	\$9,141	\$6,955	\$4,121	\$1,555	\$612	\$493	\$659	\$1,379	\$56,444
OPEB Surcredit - Rider I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$3,914	\$7,315	\$9,920	\$10,380	\$9,141	\$6,955	\$4,121	\$1,555	\$612	\$493	\$659	\$1,379	\$56,444
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$85)	(\$143)	(\$187)	(\$195)	(\$174)	(\$137)	(\$88)	(\$45)	(\$30)	(\$28)	(\$31)	(\$54)	(\$1,197)
Total Revenues	\$35,422	\$60,388	\$79,487	\$82,875	\$73,813	\$57,831	\$37,046	\$18,253	\$11,941	\$11,064	\$12,255	\$16,822	\$497,197
Unit Margin (\$/Mcf)	\$3.9556	\$3.5648	\$3.4454	\$3.4314	\$3.4761	\$3.5940	\$3.9256	\$5.2761	\$9.0971	\$10.5441	\$8.6434	\$5.5068	\$3.8367

National Fuel Exhibit CTM-1
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National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	8,081	8,224	8,307	8,335	8,309	8,293	8,250	8,175	8,087	8,041	8,029	8,037	98,168
Total Volume	65,148	131,357	171,832	171,148	146,590	107,838	62,353	18,218	2,915	1,175	3,791	21,108	903,474
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$218,187	\$222,048	\$224,289	\$225,045	\$224,343	\$223,911	\$222,750	\$220,725	\$218,349	\$217,107	\$216,783	\$216,999	\$2,650,536
Volumetric Distribution Charge	149,801	302,043	395,111	393,538	337,069	247,964	143,375	41,890	6,702	2,702	8,717	48,537	2,077,448
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	1,159	2,338	3,058	3,046	2,609	1,919	1,110	324	52	21	67	376	16,078
Rider H - Gas Procurement Charge	7,485	15,093	19,744	19,665	16,843	12,391	7,164	2,093	335	135	436	2,425	103,809
DSIC - Distribution System Improvement Charge	18,832	27,076	32,110	32,065	29,043	24,309	18,720	13,252	11,272	10,998	11,300	13,417	242,394
Total Base Non Gas Cost Rate Revenue	\$395,464	\$568,598	\$674,311	\$673,358	\$609,907	\$510,493	\$393,119	\$278,284	\$236,710	\$230,963	\$237,303	\$281,754	\$5,090,265
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$29,010	\$58,493	\$76,517	\$76,212	\$65,277	\$48,020	\$27,766	\$8,112	\$1,298	\$523	\$1,688	\$9,400	\$402,316
Natural Gas Supply Charge (\$/Mcf) - Rider A	327,915	661,174	864,900	861,456	737,846	542,794	313,849	91,698	14,672	5,914	19,081	106,247	\$4,547,546
Gas Adjustment Charge (\$/Mcf) - Rider A	13,264	26,744	34,985	34,846	29,846	21,956	12,695	3,709	593	239	772	4,298	\$183,947
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$370,189	\$746,411	\$976,402	\$972,514	\$832,969	\$612,770	\$354,310	\$103,519	\$16,563	\$6,676	\$21,541	\$119,945	\$5,133,809
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$1,059)	(\$1,523)	(\$1,806)	(\$1,804)	(\$1,634)	(\$1,367)	(\$1,053)	(\$745)	(\$634)	(\$619)	(\$636)	(\$986)	(\$13,866)
Total Revenues	\$764,594	\$1,313,486	\$1,648,907	\$1,644,068	\$1,441,242	\$1,121,896	\$746,376	\$381,058	\$252,639	\$237,020	\$258,208	\$400,713	\$10,210,208
Unit Margin (\$/Mcf)	\$6.0703	\$4.3286	\$3.9242	\$3.9344	\$4.1606	\$4.7339	\$6.3047	\$15.2753	\$81.2083	\$196.5826	\$62.5990	\$13.3479	\$5.6341

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	625	618	614	605	582	583	581	578	578	571	569	561	7,065
Total Volume	5,379	10,457	13,430	13,137	10,868	8,046	4,692	1,429	293	161	354	1,622	69,868
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$16,875	\$16,686	\$16,578	\$16,335	\$15,714	\$15,741	\$15,687	\$15,606	\$15,606	\$15,417	\$15,363	\$15,147	\$190,755
Volumetric Distribution Charge	12,368	24,044	30,881	30,207	24,990	18,500	10,790	3,287	675	371	815	3,729	160,656
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	1,462	2,037	2,373	2,327	2,035	1,712	1,324	945	814	789	809	944	17,571
Total Base Non Gas Cost Rate Revenue	\$30,705	\$42,767	\$49,832	\$48,869	\$42,739	\$35,953	\$27,800	\$19,838	\$17,095	\$16,577	\$16,987	\$19,819	\$368,981
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,395	\$4,656	\$5,980	\$5,850	\$4,839	\$3,583	\$2,090	\$637	\$131	\$72	\$158	\$722	\$31,113
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$2,395	\$4,656	\$5,980	\$5,850	\$4,839	\$3,583	\$2,090	\$637	\$131	\$72	\$158	\$722	\$31,113
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$82)	(\$115)	(\$133)	(\$131)	(\$114)	(\$96)	(\$74)	(\$53)	(\$46)	(\$44)	(\$45)	(\$69)	(\$1,002)
Total Revenues	\$33,018	\$47,308	\$55,679	\$54,588	\$47,464	\$39,440	\$29,816	\$20,422	\$17,180	\$16,605	\$17,100	\$20,472	\$399,092
Unit Margin (\$/Mcf)	\$5.7085	\$4.0899	\$3.7105	\$3.7200	\$3.9326	\$4.4687	\$5.9246	\$13.8773	\$58.2727	\$102.7975	\$47.9319	\$12.2225	\$5.2811

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	1,089	1,096	1,106	1,109	1,092	1,098	1,103	1,109	1,110	1,120	1,122	1,128	13,282
Total Volume	9,121	19,400	29,489	31,401	24,933	16,910	7,855	3,138	1,971	1,502	1,995	3,489	151,202
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	29,403	29,592	29,862	29,943	29,484	29,646	29,781	29,943	29,970	30,240	30,294	30,456	358,614
Volumetric Distribution Charge	20,972	44,608	67,806	72,204	57,330	38,882	18,061	7,214	4,532	3,455	4,586	8,024	347,675
DSIC - Distribution System Improvement Charge	2,519	3,710	4,883	5,107	4,341	3,426	2,392	1,858	1,725	1,685	1,744	1,924	35,314
Total Base Non Gas Cost Rate Revenue	\$52,894	\$77,910	\$102,552	\$107,254	\$91,155	\$71,955	\$50,235	\$39,015	\$36,227	\$35,380	\$36,624	\$40,404	\$741,603
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$4,469	\$9,506	\$14,449	\$15,387	\$12,217	\$8,286	\$3,849	\$1,537	\$966	\$736	\$977	\$1,710	\$74,089
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$4,469	\$9,506	\$14,449	\$15,387	\$12,217	\$8,286	\$3,849	\$1,537	\$966	\$736	\$977	\$1,710	\$74,089
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$142)	(\$209)	(\$275)	(\$287)	(\$244)	(\$193)	(\$135)	(\$105)	(\$97)	(\$95)	(\$98)	(\$141)	(\$2,021)
Total Revenues	\$57,221	\$87,207	\$116,726	\$122,354	\$103,128	\$80,048	\$53,949	\$40,447	\$37,096	\$36,021	\$37,503	\$41,973	\$813,671
Unit Margin (\$/Mcf)	\$5.7994	\$4.0160	\$3.4777	\$3.4156	\$3.6560	\$4.2552	\$6.3954	\$12.4350	\$18.3817	\$23.5474	\$18.3622	\$11.5787	\$4.9047

National Fuel Exhibit CTM-1
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National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	2,671	2,690	2,702	2,712	2,725	2,736	2,738	2,721	2,711	2,700	2,697	2,701	32,504
Total Volume	92,983	170,680	217,485	216,896	189,376	144,230	90,416	37,383	18,902	16,708	19,846	40,955	1,255,860
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$98,827	\$99,530	\$99,974	\$100,344	\$100,825	\$101,232	\$101,306	\$100,677	\$100,307	\$99,900	\$99,789	\$99,937	\$1,202,648
Volumetric Distribution Charge	191,126	350,834	447,040	445,831	389,262	296,465	185,850	76,840	38,852	34,344	40,793	84,183	2,581,421
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	1,655	3,037	3,870	3,860	3,370	2,567	1,609	665	336	297	353	729	22,348
Rider H - Gas Procurement Charge	10,684	19,611	24,989	24,921	21,759	16,572	10,389	4,295	2,172	1,920	2,280	4,706	144,298
DSIC - Distribution System Improvement Charge	15,115	23,651	28,794	28,748	25,761	20,842	14,958	9,124	7,083	6,823	7,161	9,478	197,536
Total Base Non Gas Cost Rate Revenue	\$317,406	\$496,663	\$604,667	\$603,704	\$540,978	\$437,678	\$314,112	\$191,601	\$148,751	\$143,284	\$150,376	\$199,032	\$4,148,251
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$41,405	\$76,004	\$96,846	\$96,584	\$84,329	\$64,226	\$40,262	\$16,646	\$8,417	\$7,440	\$8,837	\$18,237	\$559,233
Natural Gas Supply Charge (\$/Mcf) - Rider A	468,020	859,103	1,094,688	1,091,727	953,205	725,968	455,101	188,162	95,139	84,100	99,891	206,143	6,321,247
Gas Adjustment Charge (\$/Mcf) - Rider A	18,931	34,751	44,280	44,160	38,557	29,365	18,409	7,611	3,848	3,402	4,041	8,338	255,693
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$528,356	\$969,858	\$1,235,814	\$1,232,471	\$1,076,091	\$819,559	\$513,772	\$212,419	\$107,404	\$94,942	\$112,769	\$232,718	\$7,136,173
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$850)	(\$1,330)	(\$1,620)	(\$1,617)	(\$1,449)	(\$1,172)	(\$841)	(\$513)	(\$398)	(\$384)	(\$403)	(\$697)	(\$11,274)
Total Revenues	\$844,912	\$1,465,191	\$1,838,861	\$1,834,558	\$1,615,620	\$1,256,065	\$827,043	\$403,507	\$255,757	\$237,842	\$262,742	\$431,053	\$11,273,150
Unit Margin (\$/Mcf)	\$3.4136	\$2.9099	\$2.7803	\$2.7834	\$2.8566	\$3.0346	\$3.4741	\$5.1254	\$7.8697	\$8.5756	\$7.5773	\$4.8598	\$3.3031

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	254	251	241	237	237	233	227	224	225	227	227	223	2,806
Total Volume	8,914	15,660	18,956	18,517	16,151	12,150	7,571	3,350	1,913	1,762	2,016	3,641	110,600
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$9,398	\$9,287	\$8,917	\$8,769	\$8,769	\$8,621	\$8,399	\$8,288	\$8,325	\$8,399	\$8,399	\$8,251	\$103,822
Volumetric Distribution Charge	18,322	32,190	38,963	38,062	33,198	24,975	15,563	6,886	3,932	3,622	4,143	7,483	227,339
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	1,386	2,074	2,394	2,342	2,098	1,680	1,198	759	613	601	627	787	16,558
Total Base Non Gas Cost Rate Revenue	\$29,106	\$43,551	\$50,274	\$49,172	\$44,066	\$35,276	\$25,160	\$15,933	\$12,870	\$12,622	\$13,169	\$16,521	\$347,719
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44532
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,969	\$6,974	\$8,441	\$8,246	\$7,192	\$5,411	\$3,371	\$1,492	\$852	\$785	\$898	\$1,621	\$49,252
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$3,969	\$6,974	\$8,441	\$8,246	\$7,192	\$5,411	\$3,371	\$1,492	\$852	\$785	\$898	\$1,621	\$49,252
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$78)	(\$117)	(\$135)	(\$132)	(\$118)	(\$94)	(\$67)	(\$43)	(\$34)	(\$34)	(\$35)	(\$58)	(\$945)
Total Revenues	\$32,997	\$50,408	\$58,580	\$57,286	\$51,140	\$40,593	\$28,464	\$17,382	\$13,688	\$13,373	\$14,032	\$18,084	\$396,026
Unit Margin (\$/Mcf)	\$3.2653	\$2.7809	\$2.6522	\$2.6555	\$2.7284	\$2.9033	\$3.3231	\$4.7560	\$6.7282	\$7.1634	\$6.5333	\$4.5380	\$3.1439

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 MMT	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	1,142	1,146	1,148	1,145	1,160	1,169	1,171	1,168	1,173	1,177	1,178	1,176	13,953
Total Volume	49,398	89,971	114,236	113,164	99,692	76,312	48,021	20,148	10,458	9,370	11,078	22,367	664,215
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	42,254	42,402	42,476	42,365	42,920	43,253	43,327	43,216	43,401	43,549	43,586	43,512	516,261
Volumetric Distribution Charge	101,537	184,936	234,812	232,609	204,917	156,858	98,707	41,415	21,496	19,260	22,772	45,975	1,365,294
DSIC - Distribution System Improvement Charge	7,190	11,367	13,864	13,749	12,392	10,006	7,102	4,232	3,245	3,140	3,318	4,474	94,078
Total Base Non Gas Cost Rate Revenue	\$150,980	\$238,705	\$291,152	\$288,723	\$260,229	\$210,117	\$149,136	\$88,862	\$68,142	\$65,950	\$69,675	\$93,962	\$1,975,632
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$24,205	\$44,086	\$55,976	\$55,450	\$48,849	\$37,393	\$23,530	\$9,873	\$5,124	\$4,591	\$5,428	\$10,960	\$325,465
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$24,205	\$44,086	\$55,976	\$55,450	\$48,849	\$37,393	\$23,530	\$9,873	\$5,124	\$4,591	\$5,428	\$10,960	\$325,465
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$404)	(\$639)	(\$780)	(\$773)	(\$697)	(\$563)	(\$399)	(\$238)	(\$183)	(\$177)	(\$187)	(\$329)	(\$5,369)
Total Revenues	\$174,781	\$282,152	\$346,348	\$343,400	\$308,381	\$246,947	\$172,267	\$98,497	\$73,083	\$70,364	\$74,916	\$104,593	\$2,295,728
Unit Margin (\$/Mcf)	\$3.0564	\$2.6531	\$2.5487	\$2.5514	\$2.6103	\$2.7534	\$3.1056	\$4.4104	\$6.5159	\$7.0383	\$6.2893	\$4.2009	\$2.9744

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	429	433	439	442	440	432	431	422	423	423	427	427	5,168
Total Volume	49,963	88,907	118,285	124,667	107,462	83,890	51,231	27,893	20,952	19,208	6,040	22,451	720,949
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$64,779	\$65,383	\$66,289	\$66,742	\$66,440	\$65,232	\$65,081	\$63,722	\$63,873	\$63,873	\$64,477	\$64,477	\$780,368
Volumetric Distribution Charge	83,048	147,780	196,614	207,221	178,623	139,443	85,155	46,364	34,827	31,928	10,040	37,318	1,198,361
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	889	1,582	2,105	2,218	1,912	1,493	912	496	373	342	107	400	12,830
Rider H - Gas Procurement Charge	5,741	10,215	13,591	14,324	12,347	9,639	5,886	3,205	2,407	2,207	694	2,580	82,837
DSIC - Distribution System Improvement Charge	7,723	11,248	13,930	14,525	12,966	10,790	7,852	5,689	5,074	4,917	3,766	5,239	103,720
Total Base Non Gas Cost Rate Revenue	\$162,180	\$236,209	\$292,529	\$305,031	\$272,289	\$226,597	\$164,886	\$119,477	\$106,554	\$103,267	\$79,084	\$110,013	\$2,178,116
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$22,248	\$39,590	\$52,673	\$55,514	\$47,853	\$37,356	\$22,813	\$12,421	\$9,330	\$8,553	\$2,690	\$9,998	\$321,039
Natural Gas Supply Charge (\$/Mcf) - Rider A	251,483	447,502	595,378	627,497	540,898	422,254	257,864	140,398	105,461	96,683	30,402	113,006	3,628,826
Gas Adjustment Charge (\$/Mcf) - Rider A	10,172	18,101	24,083	25,382	21,879	17,080	10,431	5,679	4,266	3,911	1,230	4,571	146,785
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$283,903	\$505,193	\$672,134	\$708,393	\$610,630	\$476,690	\$291,108	\$158,498	\$119,057	\$109,147	\$34,322	\$127,575	\$4,096,650
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$434)	(\$633)	(\$784)	(\$817)	(\$729)	(\$607)	(\$442)	(\$320)	(\$285)	(\$277)	(\$212)	(\$385)	(\$5,925)
Total Revenues	\$445,649	\$740,769	\$963,879	\$1,012,607	\$882,190	\$702,680	\$455,552	\$277,655	\$225,326	\$212,137	\$113,194	\$237,203	\$6,268,841
Unit Margin (\$/Mcf)	\$3.2460	\$2.6568	\$2.4731	\$2.4468	\$2.5338	\$2.7011	\$3.2185	\$4.2834	\$5.0856	\$5.3762	\$13.0935	\$4.9001	\$3.0212

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	48	48	45	44	42	44	48	48	48	48	49	48	560
Total Volume	6,218	8,999	12,023	11,320	10,045	7,674	5,070	2,912	1,938	1,723	2,344	2,779	73,045
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,248	\$7,248	\$6,795	\$6,644	\$6,342	\$6,644	\$7,248	\$7,248	\$7,248	\$7,248	\$7,399	\$7,248	\$84,560
Volumetric Distribution Charge	10,336	14,958	19,984	18,817	16,697	12,756	8,427	4,840	3,221	2,863	3,896	4,619	121,415
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	879	1,110	1,339	1,273	1,152	970	784	604	523	506	565	593	10,299
Total Base Non Gas Cost Rate Revenue	\$18,463	\$23,316	\$28,118	\$26,734	\$24,191	\$20,370	\$16,459	\$12,693	\$10,993	\$10,617	\$11,860	\$12,461	\$216,274
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,769	\$4,007	\$5,354	\$5,041	\$4,473	\$3,417	\$2,258	\$1,297	\$863	\$767	\$1,044	\$1,237	\$32,527
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$2,769	\$4,007	\$5,354	\$5,041	\$4,473	\$3,417	\$2,258	\$1,297	\$863	\$767	\$1,044	\$1,237	\$32,527
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$49)	(\$62)	(\$75)	(\$72)	(\$65)	(\$55)	(\$44)	(\$34)	(\$29)	(\$28)	(\$32)	(\$44)	(\$589)
Total Revenues	\$21,183	\$27,261	\$33,397	\$31,703	\$28,599	\$23,732	\$18,673	\$13,956	\$11,827	\$11,356	\$12,872	\$13,654	\$248,212
Unit Margin (\$/Mcf)	\$2.9692	\$2.5910	\$2.3388	\$2.3616	\$2.4082	\$2.6543	\$3.2464	\$4.3588	\$5.6724	\$6.1632	\$5.0596	\$4.4839	\$2.9608

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial MMT	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	724	726	728	731	726	728	729	728	723	727	732	728	8,730
Total Volume	176,681	297,655	393,301	427,544	374,958	316,259	210,251	122,784	79,620	72,567	78,823	94,556	2,644,998
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	109,324	109,626	109,928	110,381	109,626	109,928	110,079	109,928	109,173	109,777	110,532	109,928	1,318,230
Volumetric Distribution Charge	293,679	494,762	653,744	710,664	623,255	525,686	349,479	204,091	132,345	120,621	131,020	157,171	4,396,516
DSIC - Distribution System Improvement Charge	20,150	30,219	38,184	41,052	36,644	31,781	22,978	15,701	12,076	11,520	12,078	13,355	285,737
Total Base Non Gas Cost Rate Revenue	\$423,153	\$634,607	\$801,856	\$862,097	\$769,525	\$667,395	\$482,536	\$329,720	\$253,593	\$241,918	\$253,630	\$280,454	\$6,000,484
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$86,574	\$145,851	\$192,717	\$209,497	\$183,729	\$154,967	\$103,023	\$60,164	\$39,014	\$35,558	\$38,623	\$46,332	\$1,296,049
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$86,574	\$145,851	\$192,717	\$209,497	\$183,729	\$154,967	\$103,023	\$60,164	\$39,014	\$35,558	\$38,623	\$46,332	\$1,296,049
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$1,133)	(\$1,700)	(\$2,148)	(\$2,309)	(\$2,061)	(\$1,788)	(\$1,292)	(\$883)	(\$679)	(\$648)	(\$679)	(\$982)	(\$16,302)
Total Revenues	\$508,594	\$778,758	\$992,425	\$1,069,285	\$951,193	\$820,574	\$584,267	\$389,001	\$291,928	\$276,828	\$291,574	\$325,804	\$7,280,231
Unit Margin (\$/Mcf)	\$2.3950	\$2.1320	\$2.0388	\$2.0164	\$2.0523	\$2.1103	\$2.2950	\$2.6854	\$3.1850	\$3.3337	\$3.2177	\$2.9660	\$2.2686

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial DMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	65,881	67,309	73,313	81,879	73,457	66,268	54,419	47,325	43,823	43,997	48,110	50,901	716,683
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	19,932
Volumetric Distribution Charge	109,507	111,881	121,862	136,099	122,099	110,151	90,456	78,664	72,843	73,132	79,969	84,607	1,191,270
DSIC - Distribution System Improvement Charge	5,558	5,677	6,176	6,888	6,188	5,591	4,606	4,016	3,725	3,740	4,081	4,313	60,560
Total Base Non Gas Cost Rate Revenue	\$116,727	\$119,219	\$129,699	\$144,648	\$129,949	\$117,403	\$96,723	\$84,341	\$78,229	\$78,532	\$85,711	\$90,582	\$1,271,762
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$313)	(\$319)	(\$347)	(\$387)	(\$348)	(\$314)	(\$259)	(\$226)	(\$210)	(\$210)	(\$230)	(\$317)	(\$3,480)
Total Revenues	\$116,414	\$118,900	\$129,352	\$144,261	\$129,601	\$117,089	\$96,464	\$84,115	\$78,019	\$78,322	\$85,481	\$90,265	\$1,268,282
Unit Margin (\$/Mcf)	\$1.7718	\$1.7712	\$1.7691	\$1.7666	\$1.7691	\$1.7716	\$1.7774	\$1.7822	\$1.7851	\$1.7850	\$1.7816	\$1.7796	\$1.7745

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	366	383	380	364	365	366	363	361	361	356	352	351	4,368
Total Volume	11,616	9,486	11,103	8,632	9,118	9,174	9,070	8,700	9,248	8,259	25,081	12,968	132,454
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$9,882	\$10,341	\$10,260	\$9,828	\$9,855	\$9,882	\$9,801	\$9,747	\$9,747	\$9,612	\$9,504	\$9,477	\$117,936
Volumetric Distribution Charge	26,711	21,811	25,531	19,847	20,966	21,094	20,855	20,005	21,264	18,990	57,672	29,819	304,565
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	207	169	198	154	162	163	161	155	165	147	446	231	2,357
Rider H - Gas Procurement Charge	1,335	1,090	1,276	992	1,048	1,054	1,042	1,000	1,063	949	2,882	1,490	15,219
DSIC - Distribution System Improvement Charge	1,907	1,671	1,863	1,541	1,602	1,610	1,593	1,545	1,612	1,485	3,525	2,051	22,004
Total Base Non Gas Cost Rate Revenue	\$40,041	\$35,081	\$39,128	\$32,362	\$33,632	\$33,803	\$33,453	\$32,452	\$33,850	\$31,182	\$74,030	\$43,068	\$462,081
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$5,173	\$4,224	\$4,944	\$3,844	\$4,060	\$4,085	\$4,039	\$3,874	\$4,118	\$3,678	\$11,169	\$5,775	\$58,983
Natural Gas Supply Charge (\$/Mcf) - Rider A	58,470	47,745	55,888	43,446	45,894	46,174	45,652	43,791	46,548	41,569	126,245	65,274	666,696
Gas Adjustment Charge (\$/Mcf) - Rider A	2,365	1,931	2,261	1,757	1,856	1,868	1,847	1,771	1,883	1,681	5,107	2,640	26,967
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$66,008	\$53,900	\$63,093	\$49,047	\$51,810	\$52,127	\$51,538	\$49,436	\$52,549	\$46,928	\$142,521	\$73,689	\$752,646
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.28%
Rider B - State Tax Adjustment	(\$107)	(\$94)	(\$105)	(\$87)	(\$90)	(\$91)	(\$90)	(\$87)	(\$91)	(\$84)	(\$198)	(\$151)	(\$1,275)
Total Revenues	\$105,942	\$88,887	\$102,116	\$81,322	\$85,352	\$85,839	\$84,901	\$81,801	\$86,308	\$78,026	\$216,353	\$116,606	\$1,213,452
Unit Margin (\$/Mcf)	\$3.4469	\$3.6984	\$3.5239	\$3.7492	\$3.6886	\$3.6848	\$3.6883	\$3.7301	\$3.6604	\$3.7758	\$2.9516	\$3.3210	\$3.4886

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 SATC	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	23	23	23	23	23	23	23	23	23	23	23	23	276
Total Volume	156	337	472	473	407	291	135	66	76	18	37	55	2,523
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$7,452
Volumetric Distribution Charge	358	774	1,086	1,087	937	669	309	153	176	40	86	125	5,801
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	49	70	85	85	78	65	47	39	40	33	35	37	663
Total Base Non Gas Cost Rate Revenue	\$1,028	\$1,465	\$1,793	\$1,793	\$1,636	\$1,355	\$977	\$813	\$836	\$694	\$742	\$784	\$13,916
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44515
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$69	\$150	\$210	\$210	\$181	\$130	\$60	\$30	\$34	\$8	\$17	\$24	\$1,123
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$69	\$150	\$210	\$210	\$181	\$130	\$60	\$30	\$34	\$8	\$17	\$24	\$1,123
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.28%
Rider B - State Tax Adjustment	(\$3)	(\$4)	(\$5)	(\$5)	(\$4)	(\$4)	(\$3)	(\$2)	(\$2)	(\$2)	(\$2)	(\$3)	(\$39)
Total Revenues	\$1,094	\$1,611	\$1,998	\$1,998	\$1,813	\$1,481	\$1,034	\$841	\$868	\$700	\$757	\$805	\$15,000
Unit Margin (\$/Mcf)	\$6.6031	\$4.3507	\$3.7946	\$3.7943	\$4.0145	\$4.6543	\$7.2619	\$12.2240	\$10.9495	\$39.5527	\$19.8590	\$14.3757	\$5.5160

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	217	212	214	230	227	228	228	232	231	236	239	239	2,733
Total Volume	1,999	4,371	6,274	6,834	5,943	4,032	2,068	926	439	327	520	974	34,706
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	5,859	5,724	5,778	6,210	6,129	6,156	6,156	6,264	6,237	6,372	6,453	6,453	73,791
Volumetric Distribution Charge	4,596	10,050	14,426	15,713	13,666	9,271	4,754	2,128	1,010	753	1,197	2,239	79,802
DSIC - Distribution System Improvement Charge	523	789	1,010	1,096	990	771	546	420	362	356	382	435	7,680
Total Base Non Gas Cost Rate Revenue	\$10,978	\$16,562	\$21,214	\$23,019	\$20,785	\$16,198	\$11,456	\$8,812	\$7,609	\$7,481	\$8,032	\$9,127	\$161,273
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.48998
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$979	\$2,142	\$3,074	\$3,348	\$2,912	\$1,976	\$1,013	\$454	\$215	\$160	\$255	\$477	\$17,005
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$979	\$2,142	\$3,074	\$3,348	\$2,912	\$1,976	\$1,013	\$454	\$215	\$160	\$255	\$477	\$17,005
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$29)	(\$44)	(\$57)	(\$62)	(\$56)	(\$43)	(\$31)	(\$24)	(\$20)	(\$20)	(\$22)	(\$32)	(\$440)
Total Revenues	\$11,928	\$18,660	\$24,231	\$26,305	\$23,641	\$18,131	\$12,438	\$9,242	\$7,804	\$7,621	\$8,265	\$9,572	\$177,838
Unit Margin (\$/Mcf)	\$5.4923	\$3.7895	\$3.3814	\$3.3686	\$3.4972	\$4.0176	\$5.5407	\$9.5198	\$17.3273	\$22.8469	\$15.4324	\$9.3725	\$4.6469

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	105	111	108	99	97	98	101	96	100	93	89	89	1,186
Total Volume	2,345	5,204	7,576	7,325	6,254	4,323	1,910	723	498	262	490	791	37,700
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$3,885	\$4,107	\$3,996	\$3,663	\$3,589	\$3,626	\$3,737	\$3,552	\$3,700	\$3,441	\$3,293	\$3,293	\$43,882
Volumetric Distribution Charge	4,820	10,697	15,572	15,056	12,854	8,885	3,925	1,486	1,025	539	1,008	1,627	77,492
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	42	93	135	130	111	77	34	13	9	5	9	14	671
Rider H - Gas Procurement Charge	269	598	870	842	719	497	219	83	57	30	56	91	4,332
DSIC - Distribution System Improvement Charge	451	775	1,029	985	864	654	396	257	240	201	218	251	6,319
Total Base Non Gas Cost Rate Revenue	\$9,467	\$16,270	\$21,602	\$20,676	\$18,137	\$13,739	\$8,311	\$5,390	\$5,030	\$4,215	\$4,584	\$5,276	\$132,696
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44528
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03339
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20355
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,044	\$2,317	\$3,373	\$3,262	\$2,785	\$1,925	\$850	\$322	\$222	\$117	\$218	\$352	\$16,787
Natural Gas Supply Charge (\$/Mcf) - Rider A	11,803	26,195	38,131	36,869	31,477	21,757	9,611	3,638	2,509	1,319	2,467	3,983	189,759
Gas Adjustment Charge (\$/Mcf) - Rider A	477	1,060	1,542	1,491	1,273	880	389	147	101	53	100	161	7,674
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$13,324	\$29,572	\$43,046	\$41,622	\$35,535	\$24,562	\$10,850	\$4,107	\$2,832	\$1,489	\$2,785	\$4,496	\$214,220
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$25)	(\$44)	(\$58)	(\$55)	(\$49)	(\$37)	(\$22)	(\$14)	(\$13)	(\$11)	(\$12)	(\$18)	(\$358)
Total Revenues	\$22,766	\$45,798	\$64,590	\$62,243	\$53,623	\$38,264	\$19,139	\$9,483	\$7,849	\$5,693	\$7,357	\$9,754	\$346,558
Unit Margin (\$/Mcf)	\$4.0372	\$3.1262	\$2.8515	\$2.8227	\$2.9002	\$3.1784	\$4.3525	\$7.4581	\$10.0913	\$16.0870	\$9.3509	\$6.6670	\$3.5198

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 SATC	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
Total Volume	652	1,384	1,959	1,948	1,696	1,172	520	244	218	44	70	213	10,118
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$8,436
Volumetric Distribution Charge	1,340	2,844	4,027	4,003	3,487	2,408	1,068	501	449	91	143	438	20,798
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	102	177	237	235	210	156	89	60	58	40	42	57	1,462
Total Base Non Gas Cost Rate Revenue	\$2,145	\$3,724	\$4,967	\$4,942	\$4,400	\$3,267	\$1,860	\$1,264	\$1,209	\$833	\$888	\$1,198	\$30,695
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44514
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$290	\$616	\$872	\$867	\$755	\$522	\$231	\$108	\$97	\$20	\$31	\$95	\$4,504
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$290	\$616	\$872	\$867	\$755	\$522	\$231	\$108	\$97	\$20	\$31	\$95	\$4,504
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$6)	(\$10)	(\$13)	(\$13)	(\$12)	(\$9)	(\$5)	(\$3)	(\$3)	(\$2)	(\$2)	(\$4)	(\$83)
Total Revenues	\$2,429	\$4,330	\$5,826	\$5,795	\$5,143	\$3,780	\$2,086	\$1,368	\$1,303	\$851	\$917	\$1,288	\$35,116
Unit Margin (\$/Mcf)	\$3.2908	\$2.6918	\$2.5350	\$2.5373	\$2.5934	\$2.7883	\$3.5786	\$5.1889	\$5.5405	\$18.9148	\$12.7784	\$5.6260	\$3.0337

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 MMT	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	225	216	220	229	233	230	229	235	228	235	239	239	2,758
Total Volume	9,091	16,697	21,833	22,587	19,855	14,616	8,728	3,121	1,012	795	1,181	3,597	123,113
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	8,325	7,992	8,140	8,473	8,621	8,510	8,473	8,695	8,436	8,695	8,843	8,843	102,046
Volumetric Distribution Charge	18,687	34,320	44,878	46,428	40,813	30,043	17,940	6,415	2,079	1,635	2,428	7,394	253,059
DSIC - Distribution System Improvement Charge	1,351	2,116	2,651	2,745	2,472	1,928	1,321	755	526	516	564	812	17,755
Total Base Non Gas Cost Rate Revenue	\$28,362	\$44,427	\$55,669	\$57,646	\$51,906	\$40,480	\$27,734	\$15,865	\$11,041	\$10,846	\$11,835	\$17,049	\$372,861
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49001
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$4,455	\$8,181	\$10,698	\$11,068	\$9,729	\$7,162	\$4,277	\$1,529	\$496	\$390	\$579	\$1,763	\$60,327
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$4,455	\$8,181	\$10,698	\$11,068	\$9,729	\$7,162	\$4,277	\$1,529	\$496	\$390	\$579	\$1,763	\$60,327
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$76)	(\$119)	(\$149)	(\$154)	(\$139)	(\$108)	(\$74)	(\$42)	(\$30)	(\$29)	(\$32)	(\$60)	(\$1,012)
Total Revenues	\$32,741	\$52,489	\$66,218	\$68,560	\$61,496	\$47,534	\$31,937	\$17,352	\$11,507	\$11,207	\$12,382	\$18,752	\$432,176
Unit Margin (\$/Mcf)	\$3.1198	\$2.6609	\$2.5497	\$2.5522	\$2.6142	\$2.7696	\$3.1776	\$5.0837	\$10.9148	\$13.6386	\$10.0187	\$4.7394	\$3.0286

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	32	31	31	30	30	30	30	29	36	32	29	30	370
Total Volume	3,721	7,798	9,827	8,942	7,526	5,604	3,355	937	153	54	179	1,024	49,118
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,832	\$4,681	\$4,681	\$4,530	\$4,530	\$4,530	\$4,530	\$4,379	\$5,436	\$4,832	\$4,379	\$4,530	\$55,870
Volumetric Distribution Charge	6,185	12,961	16,334	14,863	12,510	9,315	5,577	1,557	254	90	297	1,702	81,645
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	66	139	175	159	134	100	60	17	3	1	3	18	874
Rider H - Gas Procurement Charge	428	896	1,129	1,027	865	644	385	108	18	6	21	118	5,644
DSIC - Distribution System Improvement Charge	576	934	1,116	1,029	902	729	528	303	285	246	235	318	7,202
Total Base Non Gas Cost Rate Revenue	\$12,086	\$19,611	\$23,435	\$21,609	\$18,941	\$15,318	\$11,079	\$6,363	\$5,995	\$5,176	\$4,935	\$6,686	\$151,234
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03341
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20361
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,657	\$3,472	\$4,376	\$3,982	\$3,351	\$2,496	\$1,494	\$417	\$68	\$24	\$80	\$456	\$21,873
Natural Gas Supply Charge (\$/Mcf) - Rider A	18,728	39,249	49,462	45,008	37,883	28,208	16,887	4,714	768	273	900	5,153	247,233
Gas Adjustment Charge (\$/Mcf) - Rider A	758	1,588	2,001	1,821	1,532	1,141	683	191	31	11	36	208	10,001
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$21,143	\$44,309	\$55,839	\$50,811	\$42,766	\$31,845	\$19,064	\$5,322	\$867	\$308	\$1,016	\$5,817	\$279,107
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$32)	(\$53)	(\$63)	(\$58)	(\$51)	(\$41)	(\$30)	(\$17)	(\$16)	(\$14)	(\$13)	(\$23)	(\$411)
Total Revenues	\$33,197	\$63,867	\$79,211	\$72,362	\$61,656	\$47,122	\$30,113	\$11,668	\$6,846	\$5,470	\$5,938	\$12,480	\$429,930
Unit Margin (\$/Mcf)	\$3.2482	\$2.5150	\$2.3848	\$2.4166	\$2.5166	\$2.7334	\$3.3024	\$6.7940	\$39.3092	\$95.5372	\$27.6135	\$6.5307	\$3.0790

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority SATC	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	206	418	627	711	587	488	242	129	86	45	52	198	3,788
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$5,436
Volumetric Distribution Charge	343	695	1,042	1,181	976	810	403	215	142	74	86	330	6,297
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	40	57	75	82	71	63	43	33	30	26	27	39	587
Total Base Non Gas Cost Rate Revenue	\$836	\$1,206	\$1,570	\$1,716	\$1,500	\$1,327	\$898	\$701	\$625	\$554	\$566	\$822	\$12,319
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44481
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$92	\$186	\$279	\$316	\$261	\$217	\$108	\$57	\$38	\$20	\$23	\$88	\$1,685
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$92	\$186	\$279	\$316	\$261	\$217	\$108	\$57	\$38	\$20	\$23	\$88	\$1,685
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.28%
Rider B - State Tax Adjustment	(\$2)	(\$3)	(\$4)	(\$5)	(\$4)	(\$4)	(\$2)	(\$2)	(\$2)	(\$1)	(\$2)	(\$3)	(\$34)
Total Revenues	\$926	\$1,389	\$1,845	\$2,027	\$1,757	\$1,540	\$1,004	\$756	\$661	\$573	\$587	\$907	\$13,970
Unit Margin (\$/Mcf)	\$4.0506	\$2.8821	\$2.5042	\$2.4148	\$2.5556	\$2.7208	\$3.7095	\$5.4301	\$7.3031	\$12.3941	\$10.9366	\$4.1435	\$3.2521

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority MMT	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	283	282	283	284	282	282	284	284	276	281	283	283	3,387
Total Volume	114,221	201,498	272,378	311,441	275,885	245,756	163,015	88,379	44,323	37,724	38,690	50,458	1,843,767
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	42,733	42,582	42,733	42,884	42,582	42,582	42,884	42,884	41,676	42,431	42,733	42,733	511,437
Volumetric Distribution Charge	189,858	334,930	452,746	517,676	458,575	408,496	270,963	146,904	73,674	62,704	64,310	83,871	3,064,709
DSIC - Distribution System Improvement Charge	11,630	18,876	24,774	28,028	25,058	22,554	15,692	9,489	5,768	5,257	5,352	6,330	178,807
Total Base Non Gas Cost Rate Revenue	\$244,220	\$396,388	\$520,253	\$588,588	\$526,215	\$473,632	\$329,540	\$199,277	\$121,118	\$110,392	\$112,396	\$132,934	\$3,754,954
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$55,968	\$98,734	\$133,465	\$152,606	\$135,183	\$120,421	\$79,877	\$43,306	\$21,718	\$18,485	\$18,958	\$24,724	\$903,445
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$55,968	\$98,734	\$133,465	\$152,606	\$135,183	\$120,421	\$79,877	\$43,306	\$21,718	\$18,485	\$18,958	\$24,724	\$903,445
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$654)	(\$1,062)	(\$1,394)	(\$1,577)	(\$1,409)	(\$1,269)	(\$883)	(\$534)	(\$324)	(\$296)	(\$301)	(\$465)	(\$10,168)
Total Revenues	\$299,534	\$494,060	\$652,324	\$739,617	\$659,989	\$592,784	\$408,534	\$242,049	\$142,512	\$128,581	\$131,053	\$157,193	\$4,648,231
Unit Margin (\$/Mcf)	\$2.1381	\$1.9672	\$1.9100	\$1.8899	\$1.9074	\$1.9272	\$2.0215	\$2.2548	\$2.7326	\$2.9263	\$2.9050	\$2.6346	\$2.0366

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority DMT	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	20,147	22,056	26,360	25,242	27,343	19,326	14,449	3,770	7,255	15,421	11,095	10,699	203,162
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	453	453	453	453	453	453	453	453	453	453	453	453	5,436
Volumetric Distribution Charge	33,488	36,661	43,816	41,957	45,449	32,123	24,017	6,266	12,060	25,633	18,442	17,784	337,695
DSIC - Distribution System Improvement Charge	1,697	1,856	2,213	2,120	2,295	1,629	1,223	336	626	1,304	945	912	17,157
Total Base Non Gas Cost Rate Revenue	\$35,638	\$38,970	\$46,482	\$44,530	\$48,197	\$34,205	\$25,693	\$7,055	\$13,138	\$27,390	\$19,840	\$19,149	\$360,288
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$95)	(\$104)	(\$125)	(\$119)	(\$129)	(\$92)	(\$69)	(\$19)	(\$35)	(\$73)	(\$53)	(\$67)	(\$980)
Total Revenues	\$35,543	\$38,866	\$46,357	\$44,411	\$48,068	\$34,113	\$25,624	\$7,036	\$13,103	\$27,317	\$19,787	\$19,082	\$359,308
Unit Margin (\$/Mcf)	\$1.7689	\$1.7669	\$1.7634	\$1.7642	\$1.7627	\$1.7699	\$1.7782	\$1.8715	\$1.8109	\$1.7762	\$1.7882	\$1.7898	\$1.7734

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

SVIS Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	125	128	127	129	131	131	129	127	125	125	124	124	1,525
Total Volume	2,913	8,338	11,665	13,202	10,070	6,980	3,442	1,295	630	303	596	759	60,192
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,250	\$10,496	\$10,414	\$10,578	\$10,742	\$10,742	\$10,578	\$10,414	\$10,250	\$10,250	\$10,168	\$10,168	\$125,050
Volumetric Distribution Charge	6,036	17,278	24,173	27,357	20,867	14,464	7,132	2,683	1,306	627	1,234	1,573	124,730
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	52	148	208	235	179	124	61	23	11	5	11	14	1,071
Rider H - Gas Procurement Charge	335	958	1,340	1,517	1,157	802	395	149	72	35	68	87	6,916
DSIC - Distribution System Improvement Charge	834	1,444	1,807	1,984	1,647	1,307	908	663	582	546	574	592	12,888
Total Base Non Gas Cost Rate Revenue	\$17,506	\$30,325	\$37,942	\$41,672	\$34,593	\$27,439	\$19,075	\$13,932	\$12,221	\$11,463	\$12,055	\$12,434	\$270,656
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03339
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20361
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,297	\$3,713	\$5,195	\$5,879	\$4,484	\$3,108	\$1,533	\$576	\$281	\$135	\$265	\$338	\$26,804
Natural Gas Supply Charge (\$/Mcf) - Rider A	14,661	41,969	58,717	66,451	50,687	35,133	17,323	6,516	3,172	1,523	2,998	3,821	302,971
Gas Adjustment Charge (\$/Mcf) - Rider A	593	1,698	2,375	2,688	2,050	1,421	701	264	128	62	121	155	12,256
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$16,551	\$47,380	\$66,287	\$75,018	\$57,221	\$39,662	\$19,557	\$7,356	\$3,581	\$1,720	\$3,384	\$4,314	\$342,031
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$47)	(\$81)	(\$102)	(\$112)	(\$93)	(\$73)	(\$51)	(\$37)	(\$33)	(\$31)	(\$32)	(\$44)	(\$736)
Total Revenues	\$34,010	\$77,624	\$104,127	\$116,578	\$91,721	\$67,028	\$38,581	\$21,251	\$15,769	\$13,152	\$15,407	\$16,704	\$611,951
Unit Margin (\$/Mcf)	\$6.0100	\$3.6369	\$3.2525	\$3.1564	\$3.4352	\$3.9310	\$5.5423	\$10.7614	\$19.3934	\$37.8918	\$20.2386	\$16.3795	\$4.4965

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

SVIS SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	226	652	992	1,117	846	595	248	109	26	16	31	44	4,900
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$10,824
Volumetric Distribution Charge	468	1,351	2,055	2,314	1,753	1,233	514	225	55	32	64	91	10,155
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	68	113	148	161	133	107	71	56	48	47	48	50	1,049
Total Base Non Gas Cost Rate Revenue	\$1,438	\$2,365	\$3,105	\$3,377	\$2,787	\$2,242	\$1,487	\$1,183	\$1,004	\$981	\$1,015	\$1,042	\$22,028
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44527
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$100	\$290	\$442	\$497	\$377	\$265	\$111	\$48	\$12	\$7	\$14	\$19	\$2,182
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$100	\$290	\$442	\$497	\$377	\$265	\$111	\$48	\$12	\$7	\$14	\$19	\$2,182
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$4)	(\$6)	(\$8)	(\$9)	(\$7)	(\$6)	(\$4)	(\$3)	(\$3)	(\$3)	(\$3)	(\$4)	(\$60)
Total Revenues	\$1,534	\$2,649	\$3,539	\$3,865	\$3,157	\$2,501	\$1,594	\$1,228	\$1,013	\$985	\$1,026	\$1,057	\$24,150
Unit Margin (\$/Mcf)	\$6.3738	\$3.6288	\$3.1307	\$3.0239	\$3.2955	\$3.7671	\$5.9915	\$10.8953	\$38.1013	\$63.0831	\$32.7118	\$23.8233	\$4.4950

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

SVIS MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	62	68	68	67	65	61	61	65	63	63	63	64	770
Total Volume	2,267	5,600	8,088	8,683	6,478	4,113	1,982	718	324	272	327	655	39,506
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	5,084	5,576	5,576	5,494	5,330	5,002	5,002	5,330	5,166	5,166	5,166	5,248	63,140
Volumetric Distribution Charge	4,698	11,605	16,759	17,992	13,424	8,524	4,107	1,488	671	563	677	1,358	81,865
DSIC - Distribution System Improvement Charge	489	859	1,117	1,174	938	676	455	341	292	286	292	330	7,250
Total Base Non Gas Cost Rate Revenue	<u>\$10,271</u>	<u>\$18,040</u>	<u>\$23,452</u>	<u>\$24,660</u>	<u>\$19,691</u>	<u>\$14,202</u>	<u>\$9,564</u>	<u>\$7,159</u>	<u>\$6,129</u>	<u>\$6,015</u>	<u>\$6,136</u>	<u>\$6,936</u>	<u>\$152,255</u>
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.48998
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,111	\$2,744	\$3,963	\$4,254	\$3,174	\$2,015	\$971	\$352	\$159	\$133	\$160	\$321	\$19,357
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$1,111</u>	<u>\$2,744</u>	<u>\$3,963</u>	<u>\$4,254</u>	<u>\$3,174</u>	<u>\$2,015</u>	<u>\$971</u>	<u>\$352</u>	<u>\$159</u>	<u>\$133</u>	<u>\$160</u>	<u>\$321</u>	<u>\$19,357</u>
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	<u>(\$28)</u>	<u>(\$48)</u>	<u>(\$63)</u>	<u>(\$66)</u>	<u>(\$53)</u>	<u>(\$38)</u>	<u>(\$26)</u>	<u>(\$19)</u>	<u>(\$16)</u>	<u>(\$16)</u>	<u>(\$16)</u>	<u>(\$24)</u>	<u>(\$413)</u>
Total Revenues	<u>\$11,354</u>	<u>\$20,736</u>	<u>\$27,352</u>	<u>\$28,848</u>	<u>\$22,812</u>	<u>\$16,179</u>	<u>\$10,509</u>	<u>\$7,492</u>	<u>\$6,272</u>	<u>\$6,132</u>	<u>\$6,280</u>	<u>\$7,233</u>	<u>\$171,199</u>
Unit Margin (\$/Mcf)	<u>\$4.5306</u>	<u>\$3.2213</u>	<u>\$2.8997</u>	<u>\$2.8402</u>	<u>\$3.0397</u>	<u>\$3.4527</u>	<u>\$4.8260</u>	<u>\$9.9707</u>	<u>\$18.9190</u>	<u>\$22.1538</u>	<u>\$18.7702</u>	<u>\$10.5849</u>	<u>\$3.8540</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

IVIS Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	56	53	54	55	53	52	53	51	58	55	55	58	653
Total Volume	10,325	19,589	26,227	29,307	25,173	18,957	12,214	6,212	5,285	3,253	3,485	6,077	166,107
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$14,112	\$13,356	\$13,608	\$13,860	\$13,356	\$13,104	\$13,356	\$12,852	\$14,616	\$13,860	\$13,860	\$14,616	\$164,556
Volumetric Distribution Charge	13,781	26,145	35,006	39,116	33,598	25,302	16,302	8,292	7,054	4,342	4,652	8,112	221,703
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	184	349	467	522	448	337	217	111	94	58	62	108	2,956
Rider H - Gas Procurement Charge	1,186	2,251	3,014	3,367	2,892	2,178	1,403	714	607	374	400	698	19,086
DSIC - Distribution System Improvement Charge	1,463	2,105	2,605	2,843	2,515	2,046	1,564	1,098	1,119	932	949	1,177	20,415
Total Base Non Gas Cost Rate Revenue	\$30,727	\$44,206	\$54,699	\$59,708	\$52,809	\$42,967	\$32,843	\$23,066	\$23,490	\$19,566	\$19,923	\$24,711	\$428,716
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$4,598	\$8,723	\$11,679	\$13,050	\$11,210	\$8,442	\$5,439	\$2,766	\$2,354	\$1,449	\$1,552	\$2,706	\$73,968
Natural Gas Supply Charge (\$/Mcf) - Rider A	51,972	98,599	132,013	147,514	126,706	95,418	61,479	31,269	26,603	16,376	17,543	30,590	836,082
Gas Adjustment Charge (\$/Mcf) - Rider A	2,102	3,988	5,340	5,967	5,125	3,860	2,487	1,265	1,076	662	710	1,237	33,819
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$58,672	\$111,310	\$149,032	\$166,531	\$143,041	\$107,720	\$69,405	\$35,300	\$30,033	\$18,487	\$19,805	\$34,533	\$943,869
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$82)	(\$118)	(\$147)	(\$160)	(\$141)	(\$115)	(\$88)	(\$62)	(\$63)	(\$52)	(\$53)	(\$86)	(\$1,167)
Total Revenues	\$89,317	\$155,398	\$203,584	\$226,079	\$195,709	\$150,572	\$102,160	\$58,304	\$53,460	\$38,001	\$39,675	\$59,158	\$1,371,418
Unit Margin (\$/Mcf)	\$2.9758	\$2.2567	\$2.0856	\$2.0373	\$2.0979	\$2.2666	\$2.6889	\$3.7130	\$4.4444	\$6.0138	\$5.7162	\$4.0660	\$2.5810

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

IVIS SATC	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	342	795	947	1,008	832	696	387	158	99	98	109	185	5,658
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$9,072
Volumetric Distribution Charge	457	1,061	1,264	1,345	1,111	930	516	211	132	131	146	247	7,551
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	61	91	101	105	93	84	64	48	44	44	45	50	831
Total Base Non Gas Cost Rate Revenue	\$1,273	\$1,908	\$2,121	\$2,207	\$1,960	\$1,770	\$1,336	\$1,016	\$932	\$932	\$947	\$1,053	\$17,455
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44541
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$152	\$354	\$422	\$449	\$371	\$310	\$172	\$71	\$44	\$44	\$49	\$82	\$2,520
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$152	\$354	\$422	\$449	\$371	\$310	\$172	\$71	\$44	\$44	\$49	\$82	\$2,520
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$3)	(\$5)	(\$6)	(\$6)	(\$5)	(\$5)	(\$4)	(\$3)	(\$2)	(\$2)	(\$3)	(\$4)	(\$48)
Total Revenues	\$1,422	\$2,257	\$2,537	\$2,650	\$2,326	\$2,075	\$1,504	\$1,084	\$974	\$974	\$993	\$1,131	\$19,927
Unit Margin (\$/Mcf)	\$3.7220	\$2.4000	\$2.2395	\$2.1889	\$2.3553	\$2.5412	\$3.4535	\$6.4110	\$9.4425	\$9.4660	\$8.6661	\$5.6898	\$3.0851

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS MMT	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	268	271	271	271	274	274	274	274	267	268	268	269	3,249
Total Volume	195,005	235,685	270,037	308,686	283,815	257,929	187,364	164,387	149,320	147,127	149,938	157,821	2,507,113
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	67,536	68,292	68,292	68,292	69,048	69,048	69,048	69,048	67,284	67,536	67,536	67,788	818,748
Volumetric Distribution Charge	260,273	314,569	360,419	412,004	378,808	344,258	250,074	219,407	199,297	196,370	200,122	210,644	3,346,244
DSIC - Distribution System Improvement Charge	16,390	19,143	21,436	24,015	22,393	20,665	15,956	14,423	13,329	13,195	13,383	13,922	208,250
Total Base Non Gas Cost Rate Revenue	\$344,199	\$402,004	\$450,146	\$504,311	\$470,249	\$433,972	\$335,078	\$302,878	\$279,910	\$277,101	\$281,041	\$292,354	\$4,373,242
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$95,552	\$115,486	\$132,318	\$151,256	\$139,069	\$126,385	\$91,808	\$80,550	\$73,167	\$72,092	\$73,469	\$77,332	\$1,228,484
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$95,552	\$115,486	\$132,318	\$151,256	\$139,069	\$126,385	\$91,808	\$80,550	\$73,167	\$72,092	\$73,469	\$77,332	\$1,228,484
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$922)	(\$1,077)	(\$1,206)	(\$1,351)	(\$1,260)	(\$1,162)	(\$898)	(\$811)	(\$750)	(\$742)	(\$753)	(\$1,023)	(\$11,955)
Total Revenues	\$438,829	\$516,413	\$581,258	\$654,216	\$608,058	\$559,195	\$425,988	\$382,617	\$352,327	\$348,451	\$353,757	\$368,663	\$5,589,771
Unit Margin (\$/Mcf)	\$1.7651	\$1.7057	\$1.6670	\$1.6337	\$1.6569	\$1.6825	\$1.7884	\$1.8425	\$1.8746	\$1.8834	\$1.8744	\$1.8524	\$1.7443

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS DMT	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
Total Volume	54,117	62,029	71,279	87,132	78,033	75,170	60,981	51,344	44,999	40,448	43,225	42,443	711,200
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	72,576
Volumetric Distribution Charge	72,229	82,790	95,136	116,295	104,151	100,330	81,391	68,528	60,060	53,986	57,692	56,649	949,239
DSIC - Distribution System Improvement Charge	3,914	4,442	5,059	6,117	5,510	5,319	4,372	3,729	3,305	3,002	3,187	3,135	51,091
Total Base Non Gas Cost Rate Revenue	\$82,191	\$93,280	\$106,244	\$128,461	\$115,709	\$111,696	\$91,811	\$78,305	\$69,414	\$63,036	\$66,927	\$65,832	\$1,072,905
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$220)	(\$250)	(\$285)	(\$344)	(\$310)	(\$299)	(\$246)	(\$210)	(\$186)	(\$169)	(\$179)	(\$230)	(\$2,928)
Total Revenues	\$81,971	\$93,030	\$105,959	\$128,117	\$115,399	\$111,397	\$91,565	\$78,095	\$69,228	\$62,867	\$66,748	\$65,602	\$1,069,977
Unit Margin (\$/Mcf)	\$1.5188	\$1.5038	\$1.4905	\$1.4743	\$1.4828	\$1.4859	\$1.5056	\$1.5251	\$1.5426	\$1.5584	\$1.5484	\$1.5511	\$1.5086

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

LVIS MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	7	7	7	7	7	7	7	7	7	7	7	7	84
Total Volume	36,901	41,126	42,306	43,391	41,676	44,060	38,786	39,540	34,576	33,708	38,286	33,646	468,000
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	85,932
Volumetric Distribution Charge	37,797	42,125	43,334	44,445	42,689	45,130	39,729	40,500	35,416	34,527	39,217	34,463	479,372
DSIC - Distribution System Improvement Charge	2,248	2,464	2,525	2,580	2,492	2,615	2,344	2,383	2,129	2,084	2,319	2,081	28,265
Total Base Non Gas Cost Rate Revenue	\$47,206	\$51,751	\$53,019	\$54,186	\$52,342	\$54,906	\$49,234	\$50,044	\$44,706	\$43,773	\$48,696	\$43,705	\$593,570
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$18,081	\$20,152	\$20,730	\$21,261	\$20,421	\$21,589	\$19,005	\$19,374	\$16,942	\$16,517	\$18,760	\$16,486	\$229,318
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$18,081	\$20,152	\$20,730	\$21,261	\$20,421	\$21,589	\$19,005	\$19,374	\$16,942	\$16,517	\$18,760	\$16,486	\$229,318
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$126)	(\$139)	(\$142)	(\$145)	(\$140)	(\$147)	(\$132)	(\$134)	(\$120)	(\$117)	(\$130)	(\$153)	(\$1,625)
Total Revenues	\$65,161	\$71,764	\$73,607	\$75,302	\$72,623	\$76,348	\$68,107	\$69,284	\$61,528	\$60,173	\$67,326	\$60,038	\$821,263
Unit Margin (\$/Mcf)	\$1.2793	\$1.2583	\$1.2532	\$1.2488	\$1.2559	\$1.2462	\$1.2694	\$1.2657	\$1.2930	\$1.2986	\$1.2719	\$1.2990	\$1.2683

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

LVIS DMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
Total Volume	133,163	153,375	177,581	214,035	185,108	179,093	146,081	126,324	112,847	106,904	115,405	115,998	1,765,913
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	233,244
Volumetric Distribution Charge	136,399	157,102	181,896	219,236	189,606	183,445	149,631	129,393	115,589	109,501	118,209	118,817	1,808,824
DSIC - Distribution System Improvement Charge	7,792	8,827	10,067	11,934	10,452	10,144	8,453	7,442	6,751	6,447	6,882	6,913	102,103
Total Base Non Gas Cost Rate Revenue	\$163,627	\$185,366	\$211,399	\$250,607	\$219,495	\$213,026	\$177,522	\$156,272	\$141,778	\$135,385	\$144,528	\$145,166	\$2,144,172
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$438)	(\$497)	(\$566)	(\$671)	(\$588)	(\$571)	(\$475)	(\$419)	(\$380)	(\$363)	(\$387)	(\$508)	(\$5,863)
Total Revenues	\$163,189	\$184,869	\$210,833	\$249,936	\$218,907	\$212,455	\$177,047	\$155,853	\$141,398	\$135,022	\$144,141	\$144,658	\$2,138,309
Unit Margin (\$/Mcf)	\$1.2288	\$1.2086	\$1.1904	\$1.1709	\$1.1858	\$1.1895	\$1.2152	\$1.2371	\$1.2564	\$1.2664	\$1.2524	\$1.2515	\$1.2142

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

LIS MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	30,733	29,878	29,763	34,035	29,755	33,124	26,802	28,844	29,838	29,210	29,192	27,095	358,268
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	13,980
Volumetric Distribution Charge	18,418	17,906	17,837	20,397	17,832	19,851	16,063	17,286	17,882	17,506	17,495	16,238	214,710
DSIC - Distribution System Improvement Charge	979	954	950	1,078	950	1,051	861	923	952	934	933	870	11,435
Total Base Non Gas Cost Rate Revenue	\$20,562	\$20,025	\$19,952	\$22,640	\$19,947	\$22,067	\$18,089	\$19,374	\$19,999	\$19,604	\$19,593	\$18,273	\$240,125
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$15,059	\$14,640	\$14,584	\$16,677	\$14,580	\$16,231	\$13,133	\$14,134	\$14,621	\$14,313	\$14,304	\$13,277	\$175,553
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$15,059	\$14,640	\$14,584	\$16,677	\$14,580	\$16,231	\$13,133	\$14,134	\$14,621	\$14,313	\$14,304	\$13,277	\$175,553
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$55)	(\$54)	(\$53)	(\$61)	(\$53)	(\$59)	(\$48)	(\$52)	(\$54)	(\$53)	(\$52)	(\$64)	(\$658)
Total Revenues	\$35,566	\$34,611	\$34,483	\$39,256	\$34,474	\$38,239	\$31,174	\$33,456	\$34,566	\$33,864	\$33,845	\$31,486	\$415,020
Unit Margin (\$/Mcf)	\$0.6691	\$0.6702	\$0.6704	\$0.6652	\$0.6704	\$0.6662	\$0.6749	\$0.6717	\$0.6703	\$0.6711	\$0.6712	\$0.6744	\$0.6702

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
Total Volume	246,967	288,594	354,916	402,090	367,786	357,486	268,110	212,395	210,027	213,653	218,273	204,686	3,344,983
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	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
Volumetric Distribution Charge	148,007	172,954	212,701	240,973	220,414	214,242	160,678	127,289	125,869	128,042	130,811	122,668	2,004,648
DSIC - Distribution System Improvement Charge	7,925	9,172	11,159	12,573	11,545	11,236	8,558	6,889	6,818	6,926	7,065	6,658	106,523
Total Base Non Gas Cost Rate Revenue	\$166,417	\$192,611	\$234,346	\$264,031	\$242,444	\$235,963	\$179,721	\$144,662	\$143,172	\$145,453	\$148,361	\$139,811	\$2,236,992
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$446)	(\$516)	(\$628)	(\$707)	(\$649)	(\$632)	(\$481)	(\$387)	(\$383)	(\$390)	(\$397)	(\$489)	(\$6,105)
Total Revenues	\$165,971	\$192,095	\$233,718	\$263,324	\$241,795	\$235,331	\$179,240	\$144,275	\$142,789	\$145,063	\$147,964	\$139,322	\$2,230,887
Unit Margin (\$/Mcf)	\$0.6738	\$0.6674	\$0.6603	\$0.6566	\$0.6592	\$0.6601	\$0.6703	\$0.6811	\$0.6817	\$0.6808	\$0.6797	\$0.6831	\$0.6688

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT Negotiated	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	10	10	10	10	10	10	10	10	10	10	10	10	120
Total Volume	677,100	736,854	846,481	888,373	855,577	843,770	746,391	702,742	687,908	650,639	696,708	705,134	9,037,676
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.29480	\$0.28940	\$0.28280	\$0.28540	\$0.28450	\$0.28580	\$0.29060	\$0.29030	\$0.32220	\$0.32290	\$0.32300	\$0.29050	\$0.29575
DSIC - Distribution System Improvement Charge	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	139,800
Volumetric Distribution Charge	199,609	213,245	239,385	253,542	243,412	241,149	216,901	204,006	221,644	210,091	225,037	204,841	2,672,862
DSIC - Distribution System Improvement Charge	10,563	11,245	12,552	13,260	12,753	12,640	11,428	10,783	11,665	11,087	11,834	10,825	140,633
Total Base Non Gas Cost Rate Revenue	\$221,822	\$236,140	\$263,587	\$278,451	\$267,815	\$265,439	\$239,979	\$226,439	\$244,959	\$232,828	\$248,521	\$227,316	\$2,953,296
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.27%	-0.35%	-0.27%
Rider B - State Tax Adjustment	(\$594)	(\$633)	(\$706)	(\$746)	(\$717)	(\$711)	(\$643)	(\$607)	(\$656)	(\$624)	(\$666)	(\$796)	(\$8,099)
Total Revenues	\$221,228	\$235,507	\$262,881	\$277,705	\$267,098	\$264,728	\$239,336	\$225,832	\$244,303	\$232,204	\$247,855	\$226,520	\$2,945,197
Unit Margin (\$/Mcf)	\$0.3276	\$0.3205	\$0.3114	\$0.3134	\$0.3130	\$0.3146	\$0.3215	\$0.3222	\$0.3561	\$0.3578	\$0.3567	\$0.3224	\$0.3268

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Forfeited Discounts (Current Rates)

	Revenues						Factor	Forfeited Discounts
	<u>Residential</u>	<u>Commercial</u>	<u>Public Authority</u>	<u>Industrial</u>	<u>Transportation</u>	<u>Total</u>		
11/30/2026	14,345,578	2,092,066	161,905	123,327	3,209,654	19,932,530	0.44545%	88,790
12/31/2026	24,142,227	3,594,379	198,552	233,021	4,424,137	32,592,316	0.27170%	88,554
1/31/2027	30,030,916	4,549,887	245,916	307,711	5,362,441	40,496,871	0.33147%	134,233
2/28/2027	29,898,393	4,585,472	215,926	342,657	5,723,422	40,765,870	0.35173%	143,384
3/31/2027	26,363,073	4,019,361	200,631	287,430	5,164,231	36,034,726	0.35526%	128,016
4/30/2027	20,616,738	3,145,750	171,225	217,600	4,527,991	28,679,304	0.35146%	100,795
5/31/2027	13,867,486	2,067,849	134,153	140,741	3,381,098	19,591,328	0.50074%	98,101
6/30/2027	7,300,339	1,075,022	102,952	79,555	2,475,003	11,032,871	0.70686%	77,988
7/31/2027	4,994,618	738,791	101,004	69,230	2,102,096	8,005,739	0.73932%	59,188
8/31/2027	4,716,511	690,311	89,189	51,153	2,044,913	7,592,077	0.89896%	68,250
9/30/2027	5,108,880	638,605	229,647	55,083	2,132,879	8,165,094	0.84404%	68,917
10/31/2027	7,748,552	1,083,903	138,839	75,862	2,314,572	11,361,727	0.60935%	69,232
Total	\$ 189,133,311	\$ 28,281,397	\$ 1,989,940	\$ 1,983,369	\$ 42,862,436	\$ 264,250,453	0.42590%	\$1,125,448

NATIONAL FUEL EXHIBIT CTM-2
FULLY PROJECTED FUTURE TEST YEAR
PROPOSED RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Summary of Revenues (Proposed Rates)

	<u>Account</u>	<u>Reference</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>					
Residential	480	CTM-2, Sch. 2	203,176,401	100,054,941	103,121,460
Commercial	481	""	29,604,694	16,764,586	12,840,108
Industrial	481	""	2,029,552	1,285,900	743,652
Public Authority	481	""	2,092,849	1,245,973	846,876
Subtotal			236,903,496	119,351,400	117,552,096
<u>Transportation</u>					
Residential	489	CTM-2, Sch. 2	10,414,303	765,184	9,649,119
Commercial	489	""	13,889,589	1,808,495	12,081,094
Industrial	489	""	16,422,736	1,657,414	14,765,322
Public Authority	489	""	6,217,015	988,089	5,228,926
Subtotal			46,943,643	5,219,182	41,724,461
Total Billed Revenue			283,847,139	124,570,582	159,276,556
<u>Other Operating Revenues</u>					
Forfeited Discounts	487	CTM-2, Sch. 5	1,209,265	0	1,209,265
Rent From Gas Property	493		100,267	0	100,267
Other Gas Revenues	495		47,653	0	47,653
Subtotal			1,357,185	0	1,357,185
Total Operating Revenue			285,204,324	124,570,582	160,633,741

National Fuel Exhibit CTM-2
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Summary of Revenues by Service Class (Proposed Rates)

	<u>Account</u>	<u>Reference</u> (CTM-2, Sch. 4)	<u>Average</u> <u>Customers</u>	<u>Total</u> <u>Usage (Mcf)</u>	<u>Total</u> <u>Revenue</u>	<u>Total</u> <u>Gas Cost</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	174,314	16,570,240	195,383,405	96,183,614	99,199,791
Residential CAP	480	Page 2	6,478	681,296	7,792,996	3,871,327	3,921,669
Residential SATC	489	Page 3	16,558	1,591,601	9,860,420	708,740	9,151,680
Residential MMT	489	Page 4	475	115,189	553,883	56,444	497,439
Total Residential			197,825	18,958,326	213,590,704	100,820,125	112,770,578
Small Commercial < 250 Sales	481	Page 5	8,181	903,474	10,843,721	5,133,809	5,709,912
Small Commercial < 250 SATC	489	Page 6	589	69,868	447,338	31,113	416,225
Small Commercial < 250 MMT	489	Page 7	1,107	151,202	914,620	74,089	840,531
Small Commercial > 250 Sales	481	Page 8	2,709	1,255,860	11,810,703	7,136,173	4,674,530
Small Commercial > 250 SATC	489	Page 9	234	110,600	442,995	49,252	393,743
Small Commercial > 250 MMT	489	Page 10	1,163	664,215	2,545,175	325,465	2,219,710
Large Commercial	481	Page 11	431	720,949	6,400,309	4,096,650	2,303,659
Large Commercial SATC	489	Page 12	47	73,045	261,448	32,527	228,921
Large Commercial MMT	489	Page 13	728	2,644,998	7,841,677	1,296,049	6,545,628
Large Commercial DMT	489	Page 14	11	716,683	1,436,336	0	1,436,336
Natural Gas Vehicles	481	Page 15	7	70,034	549,962	397,954	152,008
Total Commercial			15,204	7,380,929	43,494,283	18,573,081	24,921,202
Small Public Authority < 250 Sales	481	Page 16	364	132,454	1,289,032	752,646	536,386
Small Public Authority < 250 SATC	489	Page 17	23	2,523	16,779	1,123	15,656
Small Public Authority < 250 MMT	489	Page 18	228	34,706	200,464	17,005	183,459
Small Public Authority > 250 Sales	481	Page 19	99	37,700	365,059	214,220	150,839
Small Public Authority > 250 SATC	489	Page 20	19	10,118	39,090	4,504	34,586
Small Public Authority > 250 MMT	489	Page 21	230	123,113	480,343	60,327	420,016
Large Public Authority	481	Page 22	31	49,118	438,759	279,107	159,652
Large Public Authority SATC	489	Page 23	3	3,788	14,608	1,685	12,923
Large Public Authority MMT	489	Page 24	282	1,843,767	5,058,780	903,445	4,155,335
Large Public Authority DMT	489	Page 25	3	203,162	406,951	0	406,951
Total Public Authority			1,282	2,440,449	8,309,864	2,234,062	6,075,802
SVIS Sales	481	Page 26	127	60,192	636,031	342,031	294,000
SVIS SATC	489	Page 27	11	4,900	26,092	2,182	23,910
SVIS MMT	489	Page 28	64	39,506	187,989	19,357	168,632
IVIS Sales	481	Page 29	54	166,107	1,393,520	943,869	449,651
IVIS SATC	489	Page 30	3	5,658	20,530	2,520	18,010
IVIS MMT	489	Page 31	271	2,507,113	6,007,898	1,228,484	4,779,414
IVIS DMT	489	Page 32	24	711,200	1,196,109	0	1,196,109
LVIS MMT	489	Page 33	7	468,000	882,579	229,318	653,261
LVIS DMT	489	Page 34	19	1,765,913	2,340,420	0	2,340,420
LIS MMT	489	Page 35	1	358,268	438,269	175,553	262,716
LIS DMT	489	Page 36	9	3,344,983	2,445,989	0	2,445,989
LIS DMT Negotiated	489	Page 37	10	9,037,676	2,876,862	0	2,876,862
Total Industrial			600	18,469,516	18,452,288	2,943,314	15,508,974
Grand Total			214,911	47,249,221	283,847,139	124,570,582	159,276,556

National Fuel Exhibit CTM-2
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Billed Delivery Revenues by Rate Type (Proposed Rates)

	Account	Reference (CTM-2, Sch. 4)	Basic Service Charge	Distribution Charge	Rider B	DSIC	Rider E	Rider G	Rider H	Total Delivery
Residential Sales	480	Page 1	39,743,525	55,974,984	0	0	0	1,577,362	1,903,921	99,199,791
Residential CAP	480	Page 2	1,477,088	2,301,446	0	0	0	64,854	78,281	3,921,669
Residential SATC	489	Page 3	3,775,182	5,376,498	0	0	0	0	0	9,151,680
Residential MMT	489	Page 4	108,324	389,115	0	0	0	0	0	497,439
Total Residential			45,104,119	64,042,042	0	0	0	1,642,216	1,982,201	112,770,578
Small Commercial < 250 Sales	481	Page 5	2,945,040	2,641,490	0	0	0	19,572	103,809	5,709,912
Small Commercial < 250 SATC	489	Page 6	211,950	204,275	0	0	0	0	0	416,225
Small Commercial < 250 MMT	489	Page 7	398,460	442,071	0	0	0	0	0	840,531
Small Commercial > 250 Sales	481	Page 8	1,625,200	2,877,826	0	0	0	27,206	144,298	4,674,530
Small Commercial > 250 SATC	489	Page 9	140,300	253,443	0	0	0	0	0	393,743
Small Commercial > 250 MMT	489	Page 10	697,650	1,522,060	0	0	0	0	0	2,219,710
Large Commercial	481	Page 11	780,368	1,424,835	0	0	0	15,618	82,837	2,303,659
Large Commercial SATC	489	Page 12	84,560	144,361	0	0	0	0	0	228,921
Large Commercial MMT	489	Page 13	1,318,230	5,227,398	0	0	0	0	0	6,545,628
Large Commercial DMT	489	Page 14	19,932	1,416,404	0	0	0	0	0	1,436,336
Natural Gas Vechicles	481	Page 15	0	152,008	0	0	0	0	0	152,008
Total Commercial			8,221,690	16,306,170	0	0	0	62,397	330,945	24,921,202
Small Public Authority < 250 Sales	481	Page 16	131,040	387,257	0	0	0	2,869	15,219	536,386
Small Public Authority < 250 SATC	489	Page 17	8,280	7,376	0	0	0	0	0	15,656
Small Public Authority < 250 MMT	489	Page 18	81,990	101,469	0	0	0	0	0	183,459
Small Public Authority > 250 Sales	481	Page 19	59,300	86,390	0	0	0	817	4,332	150,839
Small Public Authority > 250 SATC	489	Page 20	11,400	23,186	0	0	0	0	0	34,586
Small Public Authority > 250 MMT	489	Page 21	137,900	282,116	0	0	0	0	0	420,016
Large Public Authority	481	Page 22	55,870	97,074	0	0	0	1,064	5,644	159,652
Large Public Authority SATC	489	Page 23	5,436	7,487	0	0	0	0	0	12,923
Large Public Authority MMT	489	Page 24	511,437	3,643,898	0	0	0	0	0	4,155,335
Large Public Authority DMT	489	Page 25	5,436	401,515	0	0	0	0	0	406,951
Total Public Authority			1,008,089	5,037,769	0	0	0	4,750	25,194	6,075,802
SVIS Sales	481	Page 26	125,050	160,730	0	0	0	1,304	6,916	294,000
SVIS SATC	489	Page 27	10,824	13,086	0	0	0	0	0	23,910
SVIS MMT	489	Page 28	63,140	105,492	0	0	0	0	0	168,632
IVIS Sales	481	Page 29	164,556	262,411	0	0	0	3,598	19,086	449,651
IVIS SATC	489	Page 30	9,072	8,938	0	0	0	0	0	18,010
IVIS MMT	489	Page 31	818,748	3,960,666	0	0	0	0	0	4,779,414
IVIS DMT	489	Page 32	72,576	1,123,533	0	0	0	0	0	1,196,109
LVIS MMT	489	Page 33	117,600	535,661	0	0	0	0	0	653,261
LVIS DMT	489	Page 34	319,200	2,021,220	0	0	0	0	0	2,340,420
LIS MMT	489	Page 35	20,400	242,316	0	0	0	0	0	262,716
LIS DMT	489	Page 36	183,600	2,262,389	0	0	0	0	0	2,445,989
LIS DMT Negotiated	489	Page 37	204,000	2,672,862	0	0	0	0	0	2,876,862
Total Industrial			2,108,766	13,369,304	0	0	0	4,902	26,002	15,508,974
Grand Total			56,442,664	98,755,285	0	0	0	1,714,265	2,364,342	159,276,556

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Schedule 4
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National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential Sales Service	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	172,279	173,990	174,858	175,562	176,296	176,225	175,236	174,483	174,312	173,568	173,213	171,743	2,091,764
Total Volume	1,227,199	2,254,822	2,876,116	2,867,698	2,503,507	1,899,677	1,180,335	490,669	250,110	221,828	263,885	534,395	16,570,240
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00
Volumetric Distribution Charge	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$3,273,303	\$3,305,802	\$3,322,299	\$3,335,673	\$3,349,633	\$3,348,269	\$3,329,484	\$3,315,182	\$3,311,928	\$3,297,798	\$3,291,045	\$3,263,111	\$39,743,525
Volumetric Distribution Charge	4,145,530	7,616,885	9,715,645	9,687,207	8,456,954	6,417,190	3,987,223	1,657,500	844,882	749,343	891,415	1,805,211	55,974,984
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	116,820	214,642	273,785	272,983	238,315	180,835	112,359	46,708	23,809	21,116	25,120	50,870	1,577,362
Rider H - Gas Procurement Charge	141,005	259,079	330,466	329,498	287,653	218,273	135,621	56,378	28,738	25,488	30,320	61,402	1,903,921
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$7,676,658</u>	<u>\$11,396,408</u>	<u>\$13,642,194</u>	<u>\$13,625,361</u>	<u>\$12,332,555</u>	<u>\$10,164,567</u>	<u>\$7,564,686</u>	<u>\$5,075,767</u>	<u>\$4,209,356</u>	<u>\$4,093,745</u>	<u>\$4,237,899</u>	<u>\$5,180,594</u>	<u>\$99,199,791</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
Rider F - CAP Discount Charge	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$546,472	\$1,004,072	\$1,280,735	\$1,276,986	\$1,114,812	\$845,926	\$525,603	\$218,495	\$111,374	\$98,780	\$117,508	\$237,966	\$7,378,729
Natural Gas Supply Charge (\$/Mcf) - Rider A	6,176,981	11,349,420	14,476,645	14,434,271	12,601,151	9,561,832	5,941,099	2,469,731	1,258,904	1,116,547	1,328,238	2,689,826	83,404,645
Gas Adjustment Charge (\$/Mcf) - Rider A	249,858	459,082	585,577	583,863	509,714	386,774	240,316	99,900	50,922	45,164	53,727	108,803	3,373,700
Rider F - CAP Discount Charge	150,086	275,765	351,749	350,719	306,179	232,330	144,355	60,009	30,588	27,130	32,273	65,357	2,026,540
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$7,123,397</u>	<u>\$13,088,339</u>	<u>\$16,694,706</u>	<u>\$16,645,839</u>	<u>\$14,531,856</u>	<u>\$11,026,862</u>	<u>\$6,851,373</u>	<u>\$2,848,135</u>	<u>\$1,451,788</u>	<u>\$1,287,621</u>	<u>\$1,531,746</u>	<u>\$3,101,952</u>	<u>\$96,183,614</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$14,800,055</u>	<u>\$24,484,747</u>	<u>\$30,336,900</u>	<u>\$30,271,201</u>	<u>\$26,864,411</u>	<u>\$21,191,429</u>	<u>\$14,416,059</u>	<u>\$7,923,902</u>	<u>\$5,661,145</u>	<u>\$5,381,366</u>	<u>\$5,769,645</u>	<u>\$8,282,546</u>	<u>\$195,383,405</u>
Unit Margin (\$/Mcf)	<u>\$6.2554</u>	<u>\$5.0542</u>	<u>\$4.7433</u>	<u>\$4.7513</u>	<u>\$4.9261</u>	<u>\$5.3507</u>	<u>\$6.4089</u>	<u>\$10.3446</u>	<u>\$16.8300</u>	<u>\$18.4546</u>	<u>\$16.0597</u>	<u>\$9.6943</u>	<u>\$5.9866</u>

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential CAP	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	7,513	7,115	6,964	6,602	6,027	5,875	6,289	6,210	5,665	5,689	5,725	8,067	77,741
Total Volume	56,871	101,383	124,609	117,863	94,031	68,113	48,442	19,338	8,208	7,153	8,629	26,656	681,296
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00
Volumetric Distribution Charge	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$142,744	\$135,185	\$132,317	\$125,444	\$114,512	\$111,629	\$119,486	\$117,995	\$107,626	\$108,093	\$108,774	\$153,282	\$1,477,088
Volumetric Distribution Charge	192,113	342,477	420,934	398,148	317,642	230,089	163,638	65,324	27,725	24,162	29,150	90,044	2,301,446
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	5,414	9,651	11,862	11,220	8,951	6,484	4,611	1,841	781	681	821	2,537	64,854
Rider H - Gas Procurement Charge	6,534	11,649	14,318	13,543	10,804	7,826	5,566	2,222	943	822	992	3,063	78,281
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$346,805</u>	<u>\$498,962</u>	<u>\$579,430</u>	<u>\$548,354</u>	<u>\$451,910</u>	<u>\$356,028</u>	<u>\$293,302</u>	<u>\$187,382</u>	<u>\$137,076</u>	<u>\$133,757</u>	<u>\$139,738</u>	<u>\$248,926</u>	<u>\$3,921,669</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$25,325	\$45,146	\$55,488	\$52,485	\$41,872	\$30,331	\$21,571	\$8,611	\$3,655	\$3,185	\$3,843	\$11,870	\$303,382
Natural Gas Supply Charge (\$/Mcf) - Rider A	286,254	510,302	627,205	593,254	473,298	342,841	243,827	97,335	41,312	36,001	43,435	134,169	3,429,233
Gas Adjustment Charge (\$/Mcf) - Rider A	11,579	20,642	25,370	23,997	19,145	13,868	9,863	3,937	1,671	1,456	1,757	5,427	138,712
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$323,158</u>	<u>\$576,090</u>	<u>\$708,063</u>	<u>\$669,736</u>	<u>\$534,315</u>	<u>\$387,040</u>	<u>\$275,261</u>	<u>\$109,883</u>	<u>\$46,638</u>	<u>\$40,642</u>	<u>\$49,035</u>	<u>\$151,466</u>	<u>\$3,871,327</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$669,963</u>	<u>\$1,075,052</u>	<u>\$1,287,493</u>	<u>\$1,218,090</u>	<u>\$986,225</u>	<u>\$743,068</u>	<u>\$568,563</u>	<u>\$297,265</u>	<u>\$183,714</u>	<u>\$174,399</u>	<u>\$188,773</u>	<u>\$400,392</u>	<u>\$7,792,996</u>
Unit Margin (\$/Mcf)	<u>\$6.0981</u>	<u>\$4.9215</u>	<u>\$4.6500</u>	<u>\$4.6524</u>	<u>\$4.8059</u>	<u>\$5.2270</u>	<u>\$6.0547</u>	<u>\$9.6899</u>	<u>\$16.7012</u>	<u>\$18.7007</u>	<u>\$16.1933</u>	<u>\$9.3386</u>	<u>\$5.7562</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	16,280	16,241	16,289	16,285	16,354	16,403	16,599	16,767	16,864	17,050	17,136	16,427	198,694
Total Volume	118,701	216,665	275,420	272,691	237,611	181,451	115,077	47,731	24,800	22,117	26,013	53,326	1,591,601
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00
Volumetric Distribution Charge	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$309,323	\$308,573	\$309,491	\$309,407	\$310,724	\$311,656	\$315,385	\$318,567	\$320,414	\$323,954	\$325,578	\$312,110	\$3,775,182
Volumetric Distribution Charge	400,976	731,903	930,381	921,162	802,660	612,950	388,734	161,237	83,775	74,712	87,872	180,138	5,376,498
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$710,299</u>	<u>\$1,040,476</u>	<u>\$1,239,872</u>	<u>\$1,230,569</u>	<u>\$1,113,384</u>	<u>\$924,606</u>	<u>\$704,119</u>	<u>\$479,803</u>	<u>\$404,189</u>	<u>\$398,666</u>	<u>\$413,450</u>	<u>\$492,249</u>	<u>\$9,151,680</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$52,857	\$96,481	\$122,645	\$121,429	\$105,808	\$80,800	\$51,244	\$21,255	\$11,043	\$9,849	\$11,583	\$23,746	\$708,740
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$52,857</u>	<u>\$96,481</u>	<u>\$122,645</u>	<u>\$121,429</u>	<u>\$105,808</u>	<u>\$80,800</u>	<u>\$51,244</u>	<u>\$21,255</u>	<u>\$11,043</u>	<u>\$9,849</u>	<u>\$11,583</u>	<u>\$23,746</u>	<u>\$708,740</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$763,156</u>	<u>\$1,136,957</u>	<u>\$1,362,517</u>	<u>\$1,351,998</u>	<u>\$1,219,192</u>	<u>\$1,005,406</u>	<u>\$755,363</u>	<u>\$501,058</u>	<u>\$415,232</u>	<u>\$408,515</u>	<u>\$425,033</u>	<u>\$515,995</u>	<u>\$9,860,420</u>
Unit Margin (\$/Mcf)	<u>\$5.9840</u>	<u>\$4.8022</u>	<u>\$4.5017</u>	<u>\$4.5127</u>	<u>\$4.6857</u>	<u>\$5.0956</u>	<u>\$6.1187</u>	<u>\$10.0523</u>	<u>\$16.2979</u>	<u>\$18.0254</u>	<u>\$15.8942</u>	<u>\$9.2309</u>	<u>\$5.7500</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	460	463	463	464	466	468	467	468	509	508	506	459	5,701
Total Volume	7,987	14,928	20,246	21,184	18,655	14,194	8,410	3,173	1,249	1,005	1,345	2,814	115,189
Base Non Gas Cost Rate:													
Basic Service Charge	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00
Volumetric Distribution Charge	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804	\$3.37804
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	8,738	8,792	8,799	8,823	8,848	8,895	8,874	8,888	9,664	9,660	9,623	8,721	108,324
Volumetric Distribution Charge	26,980	50,428	68,390	71,559	63,017	47,948	28,409	10,720	4,218	3,396	4,544	9,507	389,115
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$35,718	\$59,220	\$77,190	\$80,383	\$71,865	\$56,843	\$37,283	\$19,607	\$13,882	\$13,055	\$14,167	\$18,228	\$497,439
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49001
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$3,914	\$7,315	\$9,920	\$10,380	\$9,141	\$6,955	\$4,121	\$1,555	\$612	\$493	\$659	\$1,379	\$56,444
OPEB Surcredit - Rider I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$3,914	\$7,315	\$9,920	\$10,380	\$9,141	\$6,955	\$4,121	\$1,555	\$612	\$493	\$659	\$1,379	\$56,444
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$39,632	\$66,535	\$87,110	\$90,763	\$81,006	\$63,798	\$41,404	\$21,162	\$14,494	\$13,548	\$14,826	\$19,607	\$553,883
Unit Margin (\$/Mcf)	\$4.4721	\$3.9670	\$3.8127	\$3.7946	\$3.8523	\$4.0047	\$4.4333	\$6.1788	\$11.1176	\$12.9878	\$10.5312	\$6.4770	\$4.3184

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	8,081	8,224	8,307	8,335	8,309	8,293	8,250	8,175	8,087	8,041	8,029	8,037	98,168
Total Volume	65,148	131,357	171,832	171,148	146,590	107,838	62,353	18,218	2,915	1,175	3,791	21,108	903,474
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$242,430	\$246,720	\$249,210	\$250,050	\$249,270	\$248,790	\$247,500	\$245,250	\$242,610	\$241,230	\$240,870	\$241,110	\$2,945,040
Volumetric Distribution Charge	190,473	384,050	502,387	500,386	428,586	315,287	182,303	53,264	8,522	3,435	11,083	61,715	2,641,490
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	1,411	2,846	3,722	3,708	3,176	2,336	1,351	395	63	25	82	457	19,572
Rider H - Gas Procurement Charge	7,485	15,093	19,744	19,665	16,843	12,391	7,164	2,093	335	135	436	2,425	103,809
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$441,800	\$648,709	\$775,063	\$773,808	\$697,875	\$578,804	\$438,318	\$301,002	\$251,530	\$244,825	\$252,471	\$305,708	\$5,709,912
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$29,010	\$58,493	\$76,517	\$76,212	\$65,277	\$48,020	\$27,766	\$8,112	\$1,298	\$523	\$1,688	\$9,400	\$402,316
Natural Gas Supply Charge (\$/Mcf) - Rider A	327,915	661,174	864,900	861,456	737,846	542,794	313,849	91,698	14,672	5,914	19,081	106,247	\$4,547,546
Gas Adjustment Charge (\$/Mcf) - Rider A	13,264	26,744	34,985	34,846	29,846	21,956	12,695	3,709	593	239	772	4,298	\$183,947
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$370,189	\$746,411	\$976,402	\$972,514	\$832,969	\$612,770	\$354,310	\$103,519	\$16,563	\$6,676	\$21,541	\$119,945	\$5,133,809
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$811,989	\$1,395,120	\$1,751,465	\$1,746,322	\$1,530,844	\$1,191,574	\$792,628	\$404,521	\$268,093	\$251,501	\$274,012	\$425,653	\$10,843,721
Unit Margin (\$/Mcf)	\$6.7815	\$4.9385	\$4.5106	\$4.5213	\$4.7607	\$5.3673	\$7.0296	\$16.5223	\$86.2927	\$208.3819	\$66.6002	\$14.4827	\$6.3200

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	625	618	614	605	582	583	581	578	578	571	569	561	7,065
Total Volume	5,379	10,457	13,430	13,137	10,868	8,046	4,692	1,429	293	161	354	1,622	69,868
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$18,750	\$18,540	\$18,420	\$18,150	\$17,460	\$17,490	\$17,430	\$17,340	\$17,340	\$17,130	\$17,070	\$16,830	\$211,950
Volumetric Distribution Charge	15,726	30,573	39,265	38,408	31,774	23,523	13,719	4,179	858	471	1,036	4,741	204,275
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$34,476</u>	<u>\$49,113</u>	<u>\$57,685</u>	<u>\$56,558</u>	<u>\$49,234</u>	<u>\$41,013</u>	<u>\$31,149</u>	<u>\$21,519</u>	<u>\$18,198</u>	<u>\$17,601</u>	<u>\$18,106</u>	<u>\$21,571</u>	<u>\$416,225</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,395	\$4,656	\$5,980	\$5,850	\$4,839	\$3,583	\$2,090	\$637	\$131	\$72	\$158	\$722	\$31,113
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$2,395</u>	<u>\$4,656</u>	<u>\$5,980</u>	<u>\$5,850</u>	<u>\$4,839</u>	<u>\$3,583</u>	<u>\$2,090</u>	<u>\$637</u>	<u>\$131</u>	<u>\$72</u>	<u>\$158</u>	<u>\$722</u>	<u>\$31,113</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$36,871</u>	<u>\$53,769</u>	<u>\$63,665</u>	<u>\$62,408</u>	<u>\$54,073</u>	<u>\$44,596</u>	<u>\$33,239</u>	<u>\$22,156</u>	<u>\$18,329</u>	<u>\$17,673</u>	<u>\$18,264</u>	<u>\$22,293</u>	<u>\$447,338</u>
Unit Margin (\$/Mcf)	<u>\$6.4096</u>	<u>\$4.6967</u>	<u>\$4.2953</u>	<u>\$4.3053</u>	<u>\$4.5303</u>	<u>\$5.0976</u>	<u>\$6.6382</u>	<u>\$15.0538</u>	<u>\$62.0330</u>	<u>\$109.1493</u>	<u>\$51.0904</u>	<u>\$13.3026</u>	<u>\$5.9573</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	1,089	1,096	1,106	1,109	1,092	1,098	1,103	1,109	1,110	1,120	1,122	1,128	13,282
Total Volume	9,121	19,400	29,489	31,401	24,933	16,910	7,855	3,138	1,971	1,502	1,995	3,489	151,202
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	32,670	32,880	33,180	33,270	32,760	32,940	33,090	33,270	33,300	33,600	33,660	33,840	398,460
Volumetric Distribution Charge	26,666	56,719	86,216	91,808	72,896	49,439	22,965	9,173	5,762	4,393	5,831	10,202	442,071
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$59,336	\$89,599	\$119,396	\$125,078	\$105,656	\$82,379	\$56,055	\$42,443	\$39,062	\$37,993	\$39,491	\$44,042	\$840,531
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$4,469	\$9,506	\$14,449	\$15,387	\$12,217	\$8,286	\$3,849	\$1,537	\$966	\$736	\$977	\$1,710	\$74,089
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$4,469	\$9,506	\$14,449	\$15,387	\$12,217	\$8,286	\$3,849	\$1,537	\$966	\$736	\$977	\$1,710	\$74,089
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$63,805	\$99,105	\$133,845	\$140,465	\$117,873	\$90,665	\$59,904	\$43,980	\$40,028	\$38,729	\$40,468	\$45,752	\$914,620
Unit Margin (\$/Mcf)	\$6.5057	\$4.6186	\$4.0489	\$3.9832	\$4.2376	\$4.8717	\$7.1364	\$13.5275	\$19.8204	\$25.2867	\$19.7998	\$12.6215	\$5.5590

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 Sales	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	2,671	2,690	2,702	2,712	2,725	2,736	2,738	2,721	2,711	2,700	2,697	2,701	32,504
Total Volume	92,983	170,680	217,485	216,896	189,376	144,230	90,416	37,383	18,902	16,708	19,846	40,955	1,255,860
Base Non Gas Cost Rate:													
Basic Service Charge	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Volumetric Distribution Charge	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$133,550	\$134,500	\$135,100	\$135,600	\$136,250	\$136,800	\$136,900	\$136,050	\$135,550	\$135,000	\$134,850	\$135,050	\$1,625,200
Volumetric Distribution Charge	213,072	391,117	498,370	497,022	433,958	330,506	207,190	85,663	43,313	38,288	45,477	93,849	2,877,826
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	2,014	3,698	4,711	4,699	4,103	3,125	1,959	810	409	362	430	887	27,206
Rider H - Gas Procurement Charge	10,684	19,611	24,989	24,921	21,759	16,572	10,389	4,295	2,172	1,920	2,280	4,706	144,298
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$359,320	\$548,926	\$663,171	\$662,242	\$596,070	\$487,002	\$356,438	\$226,818	\$181,445	\$175,570	\$183,037	\$234,492	\$4,674,530
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$41,405	\$76,004	\$96,846	\$96,584	\$84,329	\$64,226	\$40,262	\$16,646	\$8,417	\$7,440	\$8,837	\$18,237	\$559,233
Natural Gas Supply Charge (\$/Mcf) - Rider A	468,020	859,103	1,094,688	1,091,727	953,205	725,968	455,101	188,162	95,139	84,100	99,891	206,143	6,321,247
Gas Adjustment Charge (\$/Mcf) - Rider A	18,931	34,751	44,280	44,160	38,557	29,365	18,409	7,611	3,848	3,402	4,041	8,338	255,693
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$528,356	\$969,858	\$1,235,814	\$1,232,471	\$1,076,091	\$819,559	\$513,772	\$212,419	\$107,404	\$94,942	\$112,769	\$232,718	\$7,136,173
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$887,676	\$1,518,784	\$1,898,985	\$1,894,713	\$1,672,161	\$1,306,561	\$870,210	\$439,237	\$288,849	\$270,512	\$295,806	\$467,210	\$11,810,703
Unit Margin (\$/Mcf)	\$3.8644	\$3.2161	\$3.0493	\$3.0533	\$3.1475	\$3.3766	\$3.9422	\$6.0675	\$9.5994	\$10.5078	\$9.2230	\$5.7256	\$3.7222

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	254	251	241	237	237	233	227	224	225	227	227	223	2,806
Total Volume	8,914	15,660	18,956	18,517	16,151	12,150	7,571	3,350	1,913	1,762	2,016	3,641	110,600
Base Non Gas Cost Rate:													
Basic Service Charge	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Volumetric Distribution Charge	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$12,700	\$12,550	\$12,050	\$11,850	\$11,850	\$11,650	\$11,350	\$11,200	\$11,250	\$11,350	\$11,350	\$11,150	\$140,300
Volumetric Distribution Charge	20,426	35,886	43,437	42,432	37,010	27,843	17,350	7,677	4,383	4,038	4,619	8,342	253,443
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$33,126</u>	<u>\$48,436</u>	<u>\$55,487</u>	<u>\$54,282</u>	<u>\$48,860</u>	<u>\$39,493</u>	<u>\$28,700</u>	<u>\$18,877</u>	<u>\$15,633</u>	<u>\$15,388</u>	<u>\$15,969</u>	<u>\$19,492</u>	<u>\$393,743</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44532
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,969	\$6,974	\$8,441	\$8,246	\$7,192	\$5,411	\$3,371	\$1,492	\$852	\$785	\$898	\$1,621	\$49,252
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$3,969</u>	<u>\$6,974</u>	<u>\$8,441</u>	<u>\$8,246</u>	<u>\$7,192</u>	<u>\$5,411</u>	<u>\$3,371</u>	<u>\$1,492</u>	<u>\$852</u>	<u>\$785</u>	<u>\$898</u>	<u>\$1,621</u>	<u>\$49,252</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$37,095</u>	<u>\$55,410</u>	<u>\$63,928</u>	<u>\$62,528</u>	<u>\$56,052</u>	<u>\$44,904</u>	<u>\$32,071</u>	<u>\$20,369</u>	<u>\$16,485</u>	<u>\$16,173</u>	<u>\$16,867</u>	<u>\$21,113</u>	<u>\$442,995</u>
Unit Margin (\$/Mcf)	<u>\$3.7163</u>	<u>\$3.0929</u>	<u>\$2.9272</u>	<u>\$2.9315</u>	<u>\$3.0252</u>	<u>\$3.2503</u>	<u>\$3.7906</u>	<u>\$5.6348</u>	<u>\$8.1730</u>	<u>\$8.7331</u>	<u>\$7.9222</u>	<u>\$5.3542</u>	<u>\$3.5600</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	1,142	1,146	1,148	1,145	1,160	1,169	1,171	1,168	1,173	1,177	1,178	1,176	13,953
Total Volume	49,398	89,971	114,236	113,164	99,692	76,312	48,021	20,148	10,458	9,370	11,078	22,367	664,215
Base Non Gas Cost Rate:													
Basic Service Charge	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Volumetric Distribution Charge	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	57,100	57,300	57,400	57,250	58,000	58,450	58,550	58,400	58,650	58,850	58,900	58,800	697,650
Volumetric Distribution Charge	113,195	206,171	261,773	259,318	228,446	174,869	110,041	46,170	23,964	21,472	25,386	51,254	1,522,060
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$170,295	\$263,471	\$319,173	\$316,568	\$286,446	\$233,319	\$168,591	\$104,570	\$82,614	\$80,322	\$84,286	\$110,054	\$2,219,710
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$24,205	\$44,086	\$55,976	\$55,450	\$48,849	\$37,393	\$23,530	\$9,873	\$5,124	\$4,591	\$5,428	\$10,960	\$325,465
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$24,205	\$44,086	\$55,976	\$55,450	\$48,849	\$37,393	\$23,530	\$9,873	\$5,124	\$4,591	\$5,428	\$10,960	\$325,465
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$194,500	\$307,557	\$375,149	\$372,018	\$335,295	\$270,712	\$192,121	\$114,443	\$87,738	\$84,913	\$89,714	\$121,014	\$2,545,175
Unit Margin (\$/Mcf)	\$3.4474	\$2.9284	\$2.7940	\$2.7974	\$2.8733	\$3.0575	\$3.5108	\$5.1900	\$7.8997	\$8.5722	\$7.6082	\$4.9204	\$3.3419

National Fuel Exhibit CTM-2
Schedule 4
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National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	429	433	439	442	440	432	431	422	423	423	427	427	5,168
Total Volume	49,963	88,907	118,285	124,667	107,462	83,890	51,231	27,893	20,952	19,208	6,040	22,451	720,949
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$64,779	\$65,383	\$66,289	\$66,742	\$66,440	\$65,232	\$65,081	\$63,722	\$63,873	\$63,873	\$64,477	\$64,477	\$780,368
Volumetric Distribution Charge	98,743	175,709	233,771	246,383	212,380	165,795	101,249	55,126	41,408	37,962	11,937	44,371	1,424,835
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	1,082	1,926	2,562	2,701	2,328	1,817	1,110	604	454	416	131	486	15,618
Rider H - Gas Procurement Charge	5,741	10,215	13,591	14,324	12,347	9,639	5,886	3,205	2,407	2,207	694	2,580	82,837
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$170,345</u>	<u>\$253,233</u>	<u>\$316,214</u>	<u>\$330,149</u>	<u>\$293,495</u>	<u>\$242,484</u>	<u>\$173,326</u>	<u>\$122,658</u>	<u>\$108,143</u>	<u>\$104,458</u>	<u>\$77,239</u>	<u>\$111,914</u>	<u>\$2,303,659</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$22,248	\$39,590	\$52,673	\$55,514	\$47,853	\$37,356	\$22,813	\$12,421	\$9,330	\$8,553	\$2,690	\$9,998	\$321,039
Natural Gas Supply Charge (\$/Mcf) - Rider A	251,483	447,502	595,378	627,497	540,898	422,254	257,864	140,398	105,461	96,683	30,402	113,006	3,628,826
Gas Adjustment Charge (\$/Mcf) - Rider A	10,172	18,101	24,083	25,382	21,879	17,080	10,431	5,679	4,266	3,911	1,230	4,571	146,785
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$283,903</u>	<u>\$505,193</u>	<u>\$672,134</u>	<u>\$708,393</u>	<u>\$610,630</u>	<u>\$476,690</u>	<u>\$291,108</u>	<u>\$158,498</u>	<u>\$119,057</u>	<u>\$109,147</u>	<u>\$34,322</u>	<u>\$127,575</u>	<u>\$4,096,650</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	<u>\$454,248</u>	<u>\$758,426</u>	<u>\$988,348</u>	<u>\$1,038,542</u>	<u>\$904,125</u>	<u>\$719,174</u>	<u>\$464,434</u>	<u>\$281,156</u>	<u>\$227,200</u>	<u>\$213,605</u>	<u>\$111,561</u>	<u>\$239,489</u>	<u>\$6,400,309</u>
Unit Margin (\$/Mcf)	<u>\$3.4094</u>	<u>\$2.8483</u>	<u>\$2.6733</u>	<u>\$2.6483</u>	<u>\$2.7312</u>	<u>\$2.8905</u>	<u>\$3.3833</u>	<u>\$4.3974</u>	<u>\$5.1614</u>	<u>\$5.4382</u>	<u>\$12.7880</u>	<u>\$4.9848</u>	<u>\$3.1953</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	48	48	45	44	42	44	48	48	48	48	49	48	560
Total Volume	6,218	8,999	12,023	11,320	10,045	7,674	5,070	2,912	1,938	1,723	2,344	2,779	73,045
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,248	\$7,248	\$6,795	\$6,644	\$6,342	\$6,644	\$7,248	\$7,248	\$7,248	\$7,248	\$7,399	\$7,248	\$84,560
Volumetric Distribution Charge	12,290	17,784	23,761	22,373	19,853	15,167	10,020	5,755	3,830	3,404	4,633	5,492	144,361
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$19,538</u>	<u>\$25,032</u>	<u>\$30,556</u>	<u>\$29,017</u>	<u>\$26,195</u>	<u>\$21,811</u>	<u>\$17,268</u>	<u>\$13,003</u>	<u>\$11,078</u>	<u>\$10,652</u>	<u>\$12,032</u>	<u>\$12,740</u>	<u>\$228,921</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,769	\$4,007	\$5,354	\$5,041	\$4,473	\$3,417	\$2,258	\$1,297	\$863	\$767	\$1,044	\$1,237	\$32,527
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$2,769</u>	<u>\$4,007</u>	<u>\$5,354</u>	<u>\$5,041</u>	<u>\$4,473</u>	<u>\$3,417</u>	<u>\$2,258</u>	<u>\$1,297</u>	<u>\$863</u>	<u>\$767</u>	<u>\$1,044</u>	<u>\$1,237</u>	<u>\$32,527</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$22,307</u>	<u>\$29,039</u>	<u>\$35,910</u>	<u>\$34,058</u>	<u>\$30,668</u>	<u>\$25,228</u>	<u>\$19,526</u>	<u>\$14,300</u>	<u>\$11,941</u>	<u>\$11,419</u>	<u>\$13,076</u>	<u>\$13,977</u>	<u>\$261,448</u>
Unit Margin (\$/Mcf)	<u>\$3.1419</u>	<u>\$2.7818</u>	<u>\$2.5415</u>	<u>\$2.5632</u>	<u>\$2.6077</u>	<u>\$2.8421</u>	<u>\$3.4059</u>	<u>\$4.4653</u>	<u>\$5.7164</u>	<u>\$6.1838</u>	<u>\$5.1328</u>	<u>\$4.5845</u>	<u>\$3.1340</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	724	726	728	731	726	728	729	728	723	727	732	728	8,730
Total Volume	176,681	297,655	393,301	427,544	374,958	316,259	210,251	122,784	79,620	72,567	78,823	94,556	2,644,998
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	109,324	109,626	109,928	110,381	109,626	109,928	110,079	109,928	109,173	109,777	110,532	109,928	1,318,230
Volumetric Distribution Charge	349,180	588,265	777,293	844,970	741,042	625,034	415,525	242,661	157,356	143,417	155,781	186,874	5,227,398
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$458,504	\$697,891	\$887,221	\$955,351	\$850,668	\$734,962	\$525,604	\$352,589	\$266,529	\$253,194	\$266,313	\$296,802	\$6,545,628
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$86,574	\$145,851	\$192,717	\$209,497	\$183,729	\$154,967	\$103,023	\$60,164	\$39,014	\$35,558	\$38,623	\$46,332	\$1,296,049
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$86,574	\$145,851	\$192,717	\$209,497	\$183,729	\$154,967	\$103,023	\$60,164	\$39,014	\$35,558	\$38,623	\$46,332	\$1,296,049
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$545,078	\$843,742	\$1,079,938	\$1,164,848	\$1,034,397	\$889,929	\$628,627	\$412,753	\$305,543	\$288,752	\$304,936	\$343,134	\$7,841,677
Unit Margin (\$/Mcf)	\$2.5951	\$2.3446	\$2.2558	\$2.2345	\$2.2687	\$2.3239	\$2.4999	\$2.8716	\$3.3475	\$3.4891	\$3.3786	\$3.1389	\$2.4747

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial DMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	65,881	67,309	73,313	81,879	73,457	66,268	54,419	47,325	43,823	43,997	48,110	50,901	716,683
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	19,932
Volumetric Distribution Charge	130,203	133,025	144,892	161,820	145,175	130,969	107,551	93,531	86,609	86,952	95,082	100,597	1,416,404
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$131,864	\$134,686	\$146,553	\$163,481	\$146,836	\$132,630	\$109,212	\$95,192	\$88,270	\$88,613	\$96,743	\$102,258	\$1,436,336
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$131,864	\$134,686	\$146,553	\$163,481	\$146,836	\$132,630	\$109,212	\$95,192	\$88,270	\$88,613	\$96,743	\$102,258	\$1,436,336
Unit Margin (\$/Mcf)	\$2.0015	\$2.0010	\$1.9990	\$1.9966	\$1.9989	\$2.0014	\$2.0069	\$2.0114	\$2.0142	\$2.0141	\$2.0109	\$2.0090	\$2.0041

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	366	383	380	364	365	366	363	361	361	356	352	351	4,368
Total Volume	11,616	9,486	11,103	8,632	9,118	9,174	9,070	8,700	9,248	8,259	25,081	12,968	132,454
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,980	\$11,490	\$11,400	\$10,920	\$10,950	\$10,980	\$10,890	\$10,830	\$10,830	\$10,680	\$10,560	\$10,530	\$131,040
Volumetric Distribution Charge	33,963	27,733	32,463	25,236	26,658	26,821	26,518	25,436	27,038	24,146	73,331	37,915	387,257
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	252	205	241	187	198	199	196	188	200	179	543	281	2,869
Rider H - Gas Procurement Charge	1,335	1,090	1,276	992	1,048	1,054	1,042	1,000	1,063	949	2,882	1,490	15,219
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$46,529	\$40,518	\$45,379	\$37,335	\$38,853	\$39,054	\$38,646	\$37,455	\$39,131	\$35,953	\$87,316	\$50,216	\$536,386
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$5,173	\$4,224	\$4,944	\$3,844	\$4,060	\$4,085	\$4,039	\$3,874	\$4,118	\$3,678	\$11,169	\$5,775	\$58,983
Natural Gas Supply Charge (\$/Mcf) - Rider A	58,470	47,745	55,888	43,446	45,894	46,174	45,652	43,791	46,548	41,569	126,245	65,274	666,696
Gas Adjustment Charge (\$/Mcf) - Rider A	2,365	1,931	2,261	1,757	1,856	1,868	1,847	1,771	1,883	1,681	5,107	2,640	26,967
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$66,008	\$53,900	\$63,093	\$49,047	\$51,810	\$52,127	\$51,538	\$49,436	\$52,549	\$46,928	\$142,521	\$73,689	\$752,646
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$112,537	\$94,418	\$108,472	\$86,382	\$90,663	\$91,181	\$90,184	\$86,891	\$91,680	\$82,881	\$229,837	\$123,905	\$1,289,032
Unit Margin (\$/Mcf)	\$4.0055	\$4.2716	\$4.0870	\$4.3254	\$4.2612	\$4.2572	\$4.2609	\$4.3051	\$4.2314	\$4.3535	\$3.4813	\$3.8723	\$4.0496

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	23	23	23	23	23	23	23	23	23	23	23	23	276
Total Volume	156	337	472	473	407	291	135	66	76	18	37	55	2,523
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$690	\$690	\$690	\$690	\$690	\$690	\$690	\$690	\$690	\$690	\$690	\$690	\$8,280
Volumetric Distribution Charge	455	985	1,381	1,382	1,191	851	393	194	223	51	109	159	7,376
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$1,145</u>	<u>\$1,675</u>	<u>\$2,071</u>	<u>\$2,072</u>	<u>\$1,881</u>	<u>\$1,541</u>	<u>\$1,083</u>	<u>\$884</u>	<u>\$913</u>	<u>\$741</u>	<u>\$799</u>	<u>\$849</u>	<u>\$15,656</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44515
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$69	\$150	\$210	\$210	\$181	\$130	\$60	\$30	\$34	\$8	\$17	\$24	\$1,123
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$69</u>	<u>\$150</u>	<u>\$210</u>	<u>\$210</u>	<u>\$181</u>	<u>\$130</u>	<u>\$60</u>	<u>\$30</u>	<u>\$34</u>	<u>\$8</u>	<u>\$17</u>	<u>\$24</u>	<u>\$1,123</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$1,214</u>	<u>\$1,825</u>	<u>\$2,281</u>	<u>\$2,282</u>	<u>\$2,062</u>	<u>\$1,671</u>	<u>\$1,143</u>	<u>\$914</u>	<u>\$947</u>	<u>\$749</u>	<u>\$816</u>	<u>\$873</u>	<u>\$16,779</u>
Unit Margin (\$/Mcf)	<u>\$7.3563</u>	<u>\$4.9727</u>	<u>\$4.3843</u>	<u>\$4.3840</u>	<u>\$4.6170</u>	<u>\$5.2940</u>	<u>\$8.0533</u>	<u>\$13.3043</u>	<u>\$11.9556</u>	<u>\$42.2235</u>	<u>\$21.3836</u>	<u>\$15.5812</u>	<u>\$6.2058</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	217	212	214	230	227	228	228	232	231	236	239	239	2,733
Total Volume	1,999	4,371	6,274	6,834	5,943	4,032	2,068	926	439	327	520	974	34,706
Base Non Gas Cost Rate:													
Basic Service Charge	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Volumetric Distribution Charge	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370	\$2.92370
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,510	6,360	6,420	6,900	6,810	6,840	6,840	6,960	6,930	7,080	7,170	7,170	81,990
Volumetric Distribution Charge	5,844	12,778	18,342	19,979	17,377	11,788	6,045	2,706	1,284	957	1,522	2,847	101,469
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$12,354	\$19,138	\$24,762	\$26,879	\$24,187	\$18,628	\$12,885	\$9,666	\$8,214	\$8,037	\$8,692	\$10,017	\$183,459
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.48998
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$979	\$2,142	\$3,074	\$3,348	\$2,912	\$1,976	\$1,013	\$454	\$215	\$160	\$255	\$477	\$17,005
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$979	\$2,142	\$3,074	\$3,348	\$2,912	\$1,976	\$1,013	\$454	\$215	\$160	\$255	\$477	\$17,005
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$13,333	\$21,280	\$27,836	\$30,227	\$27,099	\$20,604	\$13,898	\$10,120	\$8,429	\$8,197	\$8,947	\$10,494	\$200,464
Unit Margin (\$/Mcf)	\$6.1808	\$4.3789	\$3.9470	\$3.9334	\$4.0695	\$4.6202	\$6.2320	\$10.4427	\$18.7046	\$24.5455	\$16.6994	\$10.2868	\$5.2861

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	105	111	108	99	97	98	101	96	100	93	89	89	1,186
Total Volume	2,345	5,204	7,576	7,325	6,254	4,323	1,910	723	498	262	490	791	37,700
Base Non Gas Cost Rate:													
Basic Service Charge	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Volumetric Distribution Charge	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$5,250	\$5,550	\$5,400	\$4,950	\$4,850	\$4,900	\$5,050	\$4,800	\$5,000	\$4,650	\$4,450	\$4,450	\$59,300
Volumetric Distribution Charge	5,373	11,926	17,360	16,785	14,330	9,905	4,376	1,656	1,142	600	1,123	1,813	86,390
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	51	113	164	159	135	94	41	16	11	6	11	17	817
Rider H - Gas Procurement Charge	269	598	870	842	719	497	219	83	57	30	56	91	4,332
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$10,944	\$18,186	\$23,794	\$22,735	\$20,034	\$15,396	\$9,686	\$6,555	\$6,210	\$5,286	\$5,640	\$6,371	\$150,839
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44528
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03339
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20355
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,044	\$2,317	\$3,373	\$3,262	\$2,785	\$1,925	\$850	\$322	\$222	\$117	\$218	\$352	\$16,787
Natural Gas Supply Charge (\$/Mcf) - Rider A	11,803	26,195	38,131	36,869	31,477	21,757	9,611	3,638	2,509	1,319	2,467	3,983	189,759
Gas Adjustment Charge (\$/Mcf) - Rider A	477	1,060	1,542	1,491	1,273	880	389	147	101	53	100	161	7,674
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$13,324	\$29,572	\$43,046	\$41,622	\$35,535	\$24,562	\$10,850	\$4,107	\$2,832	\$1,489	\$2,785	\$4,496	\$214,220
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$24,268	\$47,758	\$66,840	\$64,357	\$55,569	\$39,958	\$20,536	\$10,662	\$9,042	\$6,775	\$8,425	\$10,867	\$365,059
Unit Margin (\$/Mcf)	\$4.6670	\$3.4945	\$3.1409	\$3.1039	\$3.2036	\$3.5617	\$5.0728	\$9.0696	\$12.4586	\$20.1751	\$11.5057	\$8.0515	\$4.0010

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
Total Volume	652	1,384	1,959	1,948	1,696	1,172	520	244	218	44	70	213	10,118
Base Non Gas Cost Rate:													
Basic Service Charge	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Volumetric Distribution Charge	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$11,400
Volumetric Distribution Charge	1,494	3,170	4,490	4,463	3,887	2,685	1,191	558	500	101	159	488	23,186
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$2,444</u>	<u>\$4,120</u>	<u>\$5,440</u>	<u>\$5,413</u>	<u>\$4,837</u>	<u>\$3,635</u>	<u>\$2,141</u>	<u>\$1,508</u>	<u>\$1,450</u>	<u>\$1,051</u>	<u>\$1,109</u>	<u>\$1,438</u>	<u>\$34,586</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44514
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$290	\$616	\$872	\$867	\$755	\$522	\$231	\$108	\$97	\$20	\$31	\$95	\$4,504
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$290</u>	<u>\$616</u>	<u>\$872</u>	<u>\$867</u>	<u>\$755</u>	<u>\$522</u>	<u>\$231</u>	<u>\$108</u>	<u>\$97</u>	<u>\$20</u>	<u>\$31</u>	<u>\$95</u>	<u>\$4,504</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$2,734</u>	<u>\$4,736</u>	<u>\$6,312</u>	<u>\$6,280</u>	<u>\$5,592</u>	<u>\$4,157</u>	<u>\$2,372</u>	<u>\$1,616</u>	<u>\$1,547</u>	<u>\$1,071</u>	<u>\$1,140</u>	<u>\$1,533</u>	<u>\$39,090</u>
Unit Margin (\$/Mcf)	<u>\$3.7491</u>	<u>\$2.9782</u>	<u>\$2.7764</u>	<u>\$2.7793</u>	<u>\$2.8515</u>	<u>\$3.1024</u>	<u>\$4.1195</u>	<u>\$6.1920</u>	<u>\$6.6444</u>	<u>\$23.8571</u>	<u>\$15.9595</u>	<u>\$6.7545</u>	<u>\$3.4182</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	225	216	220	229	233	230	229	235	228	235	239	239	2,758
Total Volume	9,091	16,697	21,833	22,587	19,855	14,616	8,728	3,121	1,012	795	1,181	3,597	123,113
Base Non Gas Cost Rate:													
Basic Service Charge	\$50.00000	\$50.00000	\$50.00000	\$50.00000	\$50.00000	\$50.00000	\$50.00000	\$50.00000	\$50.00000	\$50.00000	\$50.00000	\$50.00000	\$50.00
Volumetric Distribution Charge	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152	\$2.29152
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	11,250	10,800	11,000	11,450	11,650	11,500	11,450	11,750	11,400	11,750	11,950	11,950	137,900
Volumetric Distribution Charge	20,832	38,260	50,031	51,759	45,499	33,492	20,000	7,152	2,318	1,822	2,707	8,243	282,116
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$32,082	\$49,060	\$61,031	\$63,209	\$57,149	\$44,992	\$31,450	\$18,902	\$13,718	\$13,572	\$14,657	\$20,193	\$420,016
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49001
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$4,455	\$8,181	\$10,698	\$11,068	\$9,729	\$7,162	\$4,277	\$1,529	\$496	\$390	\$579	\$1,763	\$60,327
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$4,455	\$8,181	\$10,698	\$11,068	\$9,729	\$7,162	\$4,277	\$1,529	\$496	\$390	\$579	\$1,763	\$60,327
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$36,537	\$57,241	\$71,729	\$74,277	\$66,878	\$52,154	\$35,727	\$20,431	\$14,214	\$13,962	\$15,236	\$21,956	\$480,343
Unit Margin (\$/Mcf)	\$3.5290	\$2.9384	\$2.7953	\$2.7984	\$2.8783	\$3.0783	\$3.6034	\$6.0565	\$13.5612	\$17.0667	\$12.4079	\$5.6134	\$3.4116

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	32	31	31	30	30	30	30	29	36	32	29	30	370
Total Volume	3,721	7,798	9,827	8,942	7,526	5,604	3,355	937	153	54	179	1,024	49,118
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,832	\$4,681	\$4,681	\$4,530	\$4,530	\$4,530	\$4,530	\$4,379	\$5,436	\$4,832	\$4,379	\$4,530	\$55,870
Volumetric Distribution Charge	7,354	15,411	19,421	17,672	14,874	11,076	6,631	1,851	301	107	353	2,023	97,074
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	81	169	213	194	163	121	73	20	3	1	4	22	1,064
Rider H - Gas Procurement Charge	428	896	1,129	1,027	865	644	385	108	18	6	21	118	5,644
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$12,694	\$21,157	\$25,444	\$23,423	\$20,432	\$16,371	\$11,619	\$6,358	\$5,758	\$4,946	\$4,757	\$6,693	\$159,652
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03341
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20361
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,657	\$3,472	\$4,376	\$3,982	\$3,351	\$2,496	\$1,494	\$417	\$68	\$24	\$80	\$456	\$21,873
Natural Gas Supply Charge (\$/Mcf) - Rider A	18,728	39,249	49,462	45,008	37,883	28,208	16,887	4,714	768	273	900	5,153	247,233
Gas Adjustment Charge (\$/Mcf) - Rider A	758	1,588	2,001	1,821	1,532	1,141	683	191	31	11	36	208	10,001
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$21,143	\$44,309	\$55,839	\$50,811	\$42,766	\$31,845	\$19,064	\$5,322	\$867	\$308	\$1,016	\$5,817	\$279,107
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$33,837	\$65,466	\$81,283	\$74,234	\$63,198	\$48,216	\$30,683	\$11,680	\$6,625	\$5,254	\$5,773	\$12,510	\$438,759
Unit Margin (\$/Mcf)	\$3.4115	\$2.7132	\$2.5893	\$2.6195	\$2.7148	\$2.9212	\$3.4631	\$6.7885	\$37.7553	\$91.3058	\$26.6166	\$6.5377	\$3.2504

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	206	418	627	711	587	488	242	129	86	45	52	198	3,788
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$5,436
Volumetric Distribution Charge	408	827	1,239	1,404	1,160	964	479	255	169	88	102	392	7,487
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$861</u>	<u>\$1,280</u>	<u>\$1,692</u>	<u>\$1,857</u>	<u>\$1,613</u>	<u>\$1,417</u>	<u>\$932</u>	<u>\$708</u>	<u>\$622</u>	<u>\$541</u>	<u>\$555</u>	<u>\$845</u>	<u>\$12,923</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44481
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$92	\$186	\$279	\$316	\$261	\$217	\$108	\$57	\$38	\$20	\$23	\$88	\$1,685
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$92</u>	<u>\$186</u>	<u>\$279</u>	<u>\$316</u>	<u>\$261</u>	<u>\$217</u>	<u>\$108</u>	<u>\$57</u>	<u>\$38</u>	<u>\$20</u>	<u>\$23</u>	<u>\$88</u>	<u>\$1,685</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$953</u>	<u>\$1,466</u>	<u>\$1,971</u>	<u>\$2,173</u>	<u>\$1,874</u>	<u>\$1,634</u>	<u>\$1,040</u>	<u>\$765</u>	<u>\$660</u>	<u>\$561</u>	<u>\$578</u>	<u>\$933</u>	<u>\$14,608</u>
Unit Margin (\$/Mcf)	<u>\$4.1718</u>	<u>\$3.0590</u>	<u>\$2.6991</u>	<u>\$2.6139</u>	<u>\$2.7481</u>	<u>\$2.9054</u>	<u>\$3.8469</u>	<u>\$5.4857</u>	<u>\$7.2694</u>	<u>\$12.1183</u>	<u>\$10.7300</u>	<u>\$4.2603</u>	<u>\$3.4113</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	283	282	283	284	282	282	284	284	276	281	283	283	3,387
Total Volume	114,221	201,498	272,378	311,441	275,885	245,756	163,015	88,379	44,323	37,724	38,690	50,458	1,843,767
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00
Volumetric Distribution Charge	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	42,733	42,582	42,733	42,884	42,582	42,582	42,884	42,884	41,676	42,431	42,733	42,733	511,437
Volumetric Distribution Charge	225,738	398,228	538,309	615,510	545,240	485,696	322,172	174,667	87,598	74,555	76,464	99,721	3,643,898
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$268,471	\$440,810	\$581,042	\$658,394	\$587,822	\$528,278	\$365,056	\$217,551	\$129,274	\$116,986	\$119,197	\$142,454	\$4,155,335
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$55,968	\$98,734	\$133,465	\$152,606	\$135,183	\$120,421	\$79,877	\$43,306	\$21,718	\$18,485	\$18,958	\$24,724	\$903,445
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$55,968	\$98,734	\$133,465	\$152,606	\$135,183	\$120,421	\$79,877	\$43,306	\$21,718	\$18,485	\$18,958	\$24,724	\$903,445
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$324,439	\$539,544	\$714,507	\$811,000	\$723,005	\$648,699	\$444,933	\$260,857	\$150,992	\$135,471	\$138,155	\$167,178	\$5,058,780
Unit Margin (\$/Mcf)	\$2.3505	\$2.1877	\$2.1332	\$2.1140	\$2.1307	\$2.1496	\$2.2394	\$2.4616	\$2.9166	\$3.1011	\$3.0808	\$2.8232	\$2.2537

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority DMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	20,147	22,056	26,360	25,242	27,343	19,326	14,449	3,770	7,255	15,421	11,095	10,699	203,162
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633	\$1.97633
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	453	453	453	453	453	453	453	453	453	453	453	453	5,436
Volumetric Distribution Charge	39,817	43,590	52,097	49,886	54,038	38,194	28,556	7,450	14,339	30,477	21,927	21,145	401,515
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$40,270	\$44,043	\$52,550	\$50,339	\$54,491	\$38,647	\$29,009	\$7,903	\$14,792	\$30,930	\$22,380	\$21,598	\$406,951
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$40,270	\$44,043	\$52,550	\$50,339	\$54,491	\$38,647	\$29,009	\$7,903	\$14,792	\$30,930	\$22,380	\$21,598	\$406,951
Unit Margin (\$/Mcf)	\$1.9988	\$1.9969	\$1.9935	\$1.9943	\$1.9929	\$1.9998	\$2.0077	\$2.0965	\$2.0388	\$2.0057	\$2.0172	\$2.0187	\$2.0031

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	125	128	127	129	131	131	129	127	125	125	124	124	1,525
Total Volume	2,913	8,338	11,665	13,202	10,070	6,980	3,442	1,295	630	303	596	759	60,192
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,250	\$10,496	\$10,414	\$10,578	\$10,742	\$10,742	\$10,578	\$10,414	\$10,250	\$10,250	\$10,168	\$10,168	\$125,050
Volumetric Distribution Charge	7,778	22,265	31,150	35,253	26,890	18,639	9,190	3,457	1,683	808	1,591	2,027	160,730
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	63	181	253	286	218	151	75	28	14	7	13	16	1,304
Rider H - Gas Procurement Charge	335	958	1,340	1,517	1,157	802	395	149	72	35	68	87	6,916
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$18,426	\$33,900	\$43,157	\$47,634	\$39,007	\$30,334	\$20,238	\$14,048	\$12,019	\$11,099	\$11,840	\$12,299	\$294,000
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03339
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20361
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,297	\$3,713	\$5,195	\$5,879	\$4,484	\$3,108	\$1,533	\$576	\$281	\$135	\$265	\$338	\$26,804
Natural Gas Supply Charge (\$/Mcf) - Rider A	14,661	41,969	58,717	66,451	50,687	35,133	17,323	6,516	3,172	1,523	2,998	3,821	302,971
Gas Adjustment Charge (\$/Mcf) - Rider A	593	1,698	2,375	2,688	2,050	1,421	701	264	128	62	121	155	12,256
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$16,551	\$47,380	\$66,287	\$75,018	\$57,221	\$39,662	\$19,557	\$7,356	\$3,581	\$1,720	\$3,384	\$4,314	\$342,031
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$34,977	\$81,280	\$109,444	\$122,652	\$96,228	\$69,996	\$39,795	\$21,404	\$15,600	\$12,819	\$15,224	\$16,613	\$636,031
Unit Margin (\$/Mcf)	\$6.3258	\$4.0657	\$3.6996	\$3.6081	\$3.8736	\$4.3458	\$5.8804	\$10.8509	\$19.0718	\$36.6894	\$19.8768	\$16.2014	\$4.8844

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS SATC	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	226	652	992	1,117	846	595	248	109	26	16	31	44	4,900
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$10,824
Volumetric Distribution Charge	602	1,741	2,648	2,982	2,259	1,589	663	290	70	42	83	117	13,086
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$1,504	\$2,643	\$3,550	\$3,884	\$3,161	\$2,491	\$1,565	\$1,192	\$972	\$944	\$985	\$1,019	\$23,910
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44527
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$100	\$290	\$442	\$497	\$377	\$265	\$111	\$48	\$12	\$7	\$14	\$19	\$2,182
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$100	\$290	\$442	\$497	\$377	\$265	\$111	\$48	\$12	\$7	\$14	\$19	\$2,182
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$1,604	\$2,933	\$3,992	\$4,381	\$3,538	\$2,756	\$1,676	\$1,240	\$984	\$951	\$999	\$1,038	\$26,092
Unit Margin (\$/Mcf)	\$6.6684	\$4.0541	\$3.5797	\$3.4780	\$3.7367	\$4.1858	\$6.3043	\$10.9746	\$36.8851	\$60.6772	\$31.7522	\$23.2869	\$4.8791

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	62	68	68	67	65	61	61	65	63	63	63	64	770
Total Volume	2,267	5,600	8,088	8,683	6,478	4,113	1,982	718	324	272	327	655	39,506
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028	\$2.67028
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	5,084	5,576	5,576	5,494	5,330	5,002	5,002	5,330	5,166	5,166	5,166	5,248	63,140
Volumetric Distribution Charge	6,053	14,954	21,597	23,185	17,298	10,984	5,292	1,917	865	725	873	1,750	105,492
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$11,137	\$20,530	\$27,173	\$28,679	\$22,628	\$15,986	\$10,294	\$7,247	\$6,031	\$5,891	\$6,039	\$6,998	\$168,632
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.48998
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,111	\$2,744	\$3,963	\$4,254	\$3,174	\$2,015	\$971	\$352	\$159	\$133	\$160	\$321	\$19,357
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$1,111	\$2,744	\$3,963	\$4,254	\$3,174	\$2,015	\$971	\$352	\$159	\$133	\$160	\$321	\$19,357
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$12,248	\$23,274	\$31,136	\$32,933	\$25,802	\$18,001	\$11,265	\$7,599	\$6,190	\$6,024	\$6,199	\$7,319	\$187,989
Unit Margin (\$/Mcf)	\$4.9130	\$3.6660	\$3.3597	\$3.3030	\$3.4931	\$3.8864	\$5.1942	\$10.0939	\$18.6162	\$21.6969	\$18.4745	\$10.6790	\$4.2685

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS Sales	Nov 26	Dec 26	Jan 27	Feb 27	Mar 27	Apr 27	May 27	Jun 27	Jul 27	Aug 27	Sep 27	Oct 27	Total
Customers	56	53	54	55	53	52	53	51	58	55	55	58	653
Total Volume	10,325	19,589	26,227	29,307	25,173	18,957	12,214	6,212	5,285	3,253	3,485	6,077	166,107
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$14,112	\$13,356	\$13,608	\$13,860	\$13,356	\$13,104	\$13,356	\$12,852	\$14,616	\$13,860	\$13,860	\$14,616	\$164,556
Volumetric Distribution Charge	16,312	30,946	41,433	46,299	39,768	29,948	19,296	9,814	8,350	5,140	5,506	9,601	262,411
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	224	424	568	635	545	411	265	135	115	70	76	132	3,598
Rider H - Gas Procurement Charge	1,186	2,251	3,014	3,367	2,892	2,178	1,403	714	607	374	400	698	19,086
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$31,834	\$46,977	\$58,623	\$64,161	\$56,561	\$45,641	\$34,320	\$23,514	\$23,687	\$19,444	\$19,842	\$25,047	\$449,651
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$4,598	\$8,723	\$11,679	\$13,050	\$11,210	\$8,442	\$5,439	\$2,766	\$2,354	\$1,449	\$1,552	\$2,706	\$73,968
Natural Gas Supply Charge (\$/Mcf) - Rider A	51,972	98,599	132,013	147,514	126,706	95,418	61,479	31,269	26,603	16,376	17,543	30,590	836,082
Gas Adjustment Charge (\$/Mcf) - Rider A	2,102	3,988	5,340	5,967	5,125	3,860	2,487	1,265	1,076	662	710	1,237	33,819
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$58,672	\$111,310	\$149,032	\$166,531	\$143,041	\$107,720	\$69,405	\$35,300	\$30,033	\$18,487	\$19,805	\$34,533	\$943,869
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$90,506	\$158,287	\$207,655	\$230,692	\$199,602	\$153,361	\$103,725	\$58,814	\$53,720	\$37,931	\$39,647	\$59,580	\$1,393,520
Unit Margin (\$/Mcf)	\$3.0831	\$2.3981	\$2.2352	\$2.1893	\$2.2469	\$2.4076	\$2.8098	\$3.7851	\$4.4817	\$5.9764	\$5.6929	\$4.1213	\$2.7070

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS SATC	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	342	795	947	1,008	832	696	387	158	99	98	109	185	5,658
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$9,072
Volumetric Distribution Charge	540	1,256	1,496	1,592	1,315	1,100	611	250	156	155	173	292	8,938
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$1,296</u>	<u>\$2,012</u>	<u>\$2,252</u>	<u>\$2,348</u>	<u>\$2,071</u>	<u>\$1,856</u>	<u>\$1,367</u>	<u>\$1,006</u>	<u>\$912</u>	<u>\$911</u>	<u>\$929</u>	<u>\$1,048</u>	<u>\$18,010</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44541
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$152	\$354	\$422	\$449	\$371	\$310	\$172	\$71	\$44	\$44	\$49	\$82	\$2,520
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	<u>\$152</u>	<u>\$354</u>	<u>\$422</u>	<u>\$449</u>	<u>\$371</u>	<u>\$310</u>	<u>\$172</u>	<u>\$71</u>	<u>\$44</u>	<u>\$44</u>	<u>\$49</u>	<u>\$82</u>	<u>\$2,520</u>
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$1,448</u>	<u>\$2,366</u>	<u>\$2,674</u>	<u>\$2,797</u>	<u>\$2,442</u>	<u>\$2,166</u>	<u>\$1,539</u>	<u>\$1,077</u>	<u>\$956</u>	<u>\$955</u>	<u>\$978</u>	<u>\$1,130</u>	<u>\$20,530</u>
Unit Margin (\$/Mcf)	<u>\$3.7898</u>	<u>\$2.5307</u>	<u>\$2.3779</u>	<u>\$2.3297</u>	<u>\$2.4882</u>	<u>\$2.6652</u>	<u>\$3.5341</u>	<u>\$6.3508</u>	<u>\$9.2379</u>	<u>\$9.2603</u>	<u>\$8.4985</u>	<u>\$5.6639</u>	<u>\$3.1832</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	268	271	271	271	274	274	274	274	267	268	268	269	3,249
Total Volume	195,005	235,685	270,037	308,686	283,815	257,929	187,364	164,387	149,320	147,127	149,938	157,821	2,507,113
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	67,536	68,292	68,292	68,292	69,048	69,048	69,048	69,048	67,284	67,536	67,536	67,788	818,748
Volumetric Distribution Charge	308,063	372,328	426,597	487,654	448,363	407,469	295,992	259,694	235,891	232,426	236,867	249,322	3,960,666
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$375,599	\$440,620	\$494,889	\$555,946	\$517,411	\$476,517	\$365,040	\$328,742	\$303,175	\$299,962	\$304,403	\$317,110	\$4,779,414
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$95,552	\$115,486	\$132,318	\$151,256	\$139,069	\$126,385	\$91,808	\$80,550	\$73,167	\$72,092	\$73,469	\$77,332	\$1,228,484
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$95,552	\$115,486	\$132,318	\$151,256	\$139,069	\$126,385	\$91,808	\$80,550	\$73,167	\$72,092	\$73,469	\$77,332	\$1,228,484
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$471,151	\$556,106	\$627,207	\$707,202	\$656,480	\$602,902	\$456,848	\$409,292	\$376,342	\$372,054	\$377,872	\$394,442	\$6,007,898
Unit Margin (\$/Mcf)	\$1.9261	\$1.8695	\$1.8327	\$1.8010	\$1.8231	\$1.8475	\$1.9483	\$1.9998	\$2.0304	\$2.0388	\$2.0302	\$2.0093	\$1.9063

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS DMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
Total Volume	54,117	62,029	71,279	87,132	78,033	75,170	60,981	51,344	44,999	40,448	43,225	42,443	711,200
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977	\$1.57977
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	72,576
Volumetric Distribution Charge	85,492	97,991	112,605	137,649	123,274	118,752	96,336	81,111	71,088	63,899	68,285	67,051	1,123,533
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$91,540	\$104,039	\$118,653	\$143,697	\$129,322	\$124,800	\$102,384	\$87,159	\$77,136	\$69,947	\$74,333	\$73,099	\$1,196,109
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$91,540	\$104,039	\$118,653	\$143,697	\$129,322	\$124,800	\$102,384	\$87,159	\$77,136	\$69,947	\$74,333	\$73,099	\$1,196,109
Unit Margin (\$/Mcf)	\$1.6915	\$1.6773	\$1.6646	\$1.6492	\$1.6573	\$1.6602	\$1.6789	\$1.6976	\$1.7142	\$1.7293	\$1.7197	\$1.7223	\$1.6818

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	7	7	7	7	7	7	7	7	7	7	7	7	84
Total Volume	36,901	41,126	42,306	43,391	41,676	44,060	38,786	39,540	34,576	33,708	38,286	33,646	468,000
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00
Volumetric Distribution Charge	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	117,600
Volumetric Distribution Charge	42,236	47,072	48,422	49,664	47,701	50,430	44,394	45,256	39,575	38,581	43,821	38,510	535,661
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$52,036	\$56,872	\$58,222	\$59,464	\$57,501	\$60,230	\$54,194	\$55,056	\$49,375	\$48,381	\$53,621	\$48,310	\$653,261
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$18,081	\$20,152	\$20,730	\$21,261	\$20,421	\$21,589	\$19,005	\$19,374	\$16,942	\$16,517	\$18,760	\$16,486	\$229,318
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$18,081	\$20,152	\$20,730	\$21,261	\$20,421	\$21,589	\$19,005	\$19,374	\$16,942	\$16,517	\$18,760	\$16,486	\$229,318
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$70,117	\$77,024	\$78,952	\$80,725	\$77,922	\$81,819	\$73,199	\$74,430	\$66,317	\$64,898	\$72,381	\$64,796	\$882,579
Unit Margin (\$/Mcf)	\$1.4102	\$1.3829	\$1.3762	\$1.3704	\$1.3797	\$1.3670	\$1.3972	\$1.3924	\$1.4280	\$1.4353	\$1.4005	\$1.4358	\$1.3959

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS DMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
Total Volume	133,163	153,375	177,581	214,035	185,108	179,093	146,081	126,324	112,847	106,904	115,405	115,998	1,765,913
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00
Volumetric Distribution Charge	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458	\$1.14458
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	26,600	26,600	26,600	26,600	26,600	26,600	26,600	26,600	26,600	26,600	26,600	26,600	319,200
Volumetric Distribution Charge	152,415	175,549	203,254	244,979	211,870	204,985	167,201	144,587	129,162	122,359	132,089	132,768	2,021,220
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$179,015	\$202,149	\$229,854	\$271,579	\$238,470	\$231,585	\$193,801	\$171,187	\$155,762	\$148,959	\$158,689	\$159,368	\$2,340,420
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$179,015	\$202,149	\$229,854	\$271,579	\$238,470	\$231,585	\$193,801	\$171,187	\$155,762	\$148,959	\$158,689	\$159,368	\$2,340,420
Unit Margin (\$/Mcf)	\$1.3443	\$1.3180	\$1.2944	\$1.2689	\$1.2883	\$1.2931	\$1.3267	\$1.3551	\$1.3803	\$1.3934	\$1.3751	\$1.3739	\$1.3253

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS MMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	30,733	29,878	29,763	34,035	29,755	33,124	26,802	28,844	29,838	29,210	29,192	27,095	358,268
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00
Volumetric Distribution Charge	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	20,400
Volumetric Distribution Charge	20,786	20,208	20,130	23,019	20,125	22,403	18,128	19,509	20,181	19,756	19,744	18,326	242,316
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$22,486	\$21,908	\$21,830	\$24,719	\$21,825	\$24,103	\$19,828	\$21,209	\$21,881	\$21,456	\$21,444	\$20,026	\$262,716
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
MMT Gas Cost Charge	\$15,059	\$14,640	\$14,584	\$16,677	\$14,580	\$16,231	\$13,133	\$14,134	\$14,621	\$14,313	\$14,304	\$13,277	\$175,553
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$15,059	\$14,640	\$14,584	\$16,677	\$14,580	\$16,231	\$13,133	\$14,134	\$14,621	\$14,313	\$14,304	\$13,277	\$175,553
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$37,545	\$36,548	\$36,414	\$41,396	\$36,405	\$40,334	\$32,961	\$35,343	\$36,502	\$35,769	\$35,748	\$33,303	\$438,269
Unit Margin (\$/Mcf)	\$0.7317	\$0.7333	\$0.7335	\$0.7263	\$0.7335	\$0.7277	\$0.7398	\$0.7353	\$0.7333	\$0.7346	\$0.7346	\$0.7391	\$0.7333

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
Total Volume	246,967	288,594	354,916	402,090	367,786	357,486	268,110	212,395	210,027	213,653	218,273	204,686	3,344,983
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00
Volumetric Distribution Charge	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635	\$0.67635
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	183,600
Volumetric Distribution Charge	167,036	195,191	240,049	271,955	248,753	241,787	181,337	143,654	142,052	144,504	147,629	138,440	2,262,389
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$182,336	\$210,491	\$255,349	\$287,255	\$264,053	\$257,087	\$196,637	\$158,954	\$157,352	\$159,804	\$162,929	\$153,740	\$2,445,989
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$182,336	\$210,491	\$255,349	\$287,255	\$264,053	\$257,087	\$196,637	\$158,954	\$157,352	\$159,804	\$162,929	\$153,740	\$2,445,989
Unit Margin (\$/Mcf)	\$0.7383	\$0.7294	\$0.7195	\$0.7144	\$0.7180	\$0.7192	\$0.7334	\$0.7484	\$0.7492	\$0.7480	\$0.7464	\$0.7511	\$0.7312

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT Negotiated	<u>Nov 26</u>	<u>Dec 26</u>	<u>Jan 27</u>	<u>Feb 27</u>	<u>Mar 27</u>	<u>Apr 27</u>	<u>May 27</u>	<u>Jun 27</u>	<u>Jul 27</u>	<u>Aug 27</u>	<u>Sep 27</u>	<u>Oct 27</u>	<u>Total</u>
Customers	10	10	10	10	10	10	10	10	10	10	10	10	120
Total Volume	677,100	736,854	846,481	888,373	855,577	843,770	746,391	702,742	687,908	650,639	696,708	705,134	9,037,676
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00
Volumetric Distribution Charge	\$0.29480	\$0.28940	\$0.28280	\$0.28540	\$0.28450	\$0.28580	\$0.29060	\$0.29030	\$0.32220	\$0.32290	\$0.32300	\$0.29050	\$0.29575
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	204,000
Volumetric Distribution Charge	199,609	213,245	239,385	253,542	243,412	241,149	216,901	204,006	221,644	210,091	225,037	204,841	2,672,862
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$216,609	\$230,245	\$256,385	\$270,542	\$260,412	\$258,149	\$233,901	\$221,006	\$238,644	\$227,091	\$242,037	\$221,841	\$2,876,862
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Gas Cost Revenues													
OPEB Surcredit - Rider I	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gas Cost Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Rider B - State Tax Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$216,609	\$230,245	\$256,385	\$270,542	\$260,412	\$258,149	\$233,901	\$221,006	\$238,644	\$227,091	\$242,037	\$221,841	\$2,876,862
Unit Margin (\$/Mcf)	\$0.3199	\$0.3125	\$0.3029	\$0.3045	\$0.3044	\$0.3059	\$0.3134	\$0.3145	\$0.3469	\$0.3490	\$0.3474	\$0.3146	\$0.3183

National Fuel Gas Distribution Corporation
Pennsylvania Division
Fully Projected Future Test Year Ended October 31, 2027
Forfeited Discounts (Proposed Rates)

	<u>Reference</u>	<u>Amount</u>
Revenue Requirement	Exhibit A, Schedule A-1	19,680,000
Late Payment Charge Factor	CTM-1, Schedule 5	<u>0.42590%</u>
Incremental LPC Revenue		83,817
Revenue Requirement		19,680,000
Incremental LPC Revenue		<u>(83,817)</u>
Remaining Revenue Requirement		19,596,183
LPC Revenue at Current Rates		1,125,448
Incremental LPC Revenue		<u>83,817</u>
LPC Revenue at Proposed Rates		1,209,265

NATIONAL FUEL EXHIBIT CTM-3

FUTURE TEST YEAR

CURRENT RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Summary of Revenues (Current Rates)

	<u>Account</u>	<u>Reference</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>					
Residential	480	CTM-1, Sch. 2	184,369,039	96,107,327	88,261,712
Commercial	481	""	27,724,261	16,366,271	11,357,990
Industrial	481	""	1,986,639	1,284,084	702,555
Public Authority	481	""	2,052,667	1,275,764	776,903
Subtotal			216,132,606	115,033,446	101,099,160
<u>Transportation</u>					
Residential	489	CTM-1, Sch. 2	8,626,227	413,160	8,213,067
Commercial	489	""	12,109,283	1,295,828	10,813,455
Industrial	489	""	14,599,445	1,127,451	13,471,994
Public Authority	489	""	5,358,724	725,224	4,633,500
Subtotal			40,693,679	3,561,663	37,132,016
Total Billed Revenue			256,826,285	118,595,109	138,231,177
<u>Other Operating Revenues</u>					
Forfeited Discounts	487	CTM-1, Sch. 5	1,208,090	0	1,208,090
Rent From Gas Property	493		100,267	0	100,267
Other Gas Revenues	495		47,653	0	47,653
Subtotal			1,356,010	0	1,356,010
Total Operating Revenue			258,182,295	118,595,109	139,587,186

National Fuel Exhibit CTM-3
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Summary of Revenues by Service Class (Current Rates)

	<u>Account</u>	<u>Reference</u> (CTM-2, Sch. 4)	<u>Average</u> <u>Customers</u>	<u>Total</u> <u>Usage (Mcf)</u>	<u>Total</u> <u>Revenue</u>	<u>Total</u> <u>Gas Cost</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	173,999	16,501,733	177,284,180	92,390,814	84,893,366
Residential CAP	480	Page 2	6,467	678,491	7,084,859	3,716,513	3,368,346
Residential SATC	489	Page 3	16,528	1,584,984	8,145,721	369,241	7,776,480
Residential MMT	489	Page 4	474	114,750	480,507	43,919	436,588
Total Residential			197,467	18,879,957	192,995,266	96,520,487	96,474,780
Small Commercial < 250 Sales	481	Page 5	8,117	896,928	10,015,585	5,006,137	5,009,448
Small Commercial < 250 SATC	489	Page 6	656	77,242	432,287	26,251	406,036
Small Commercial < 250 MMT	489	Page 7	1,055	144,547	761,718	59,569	702,149
Small Commercial > 250 Sales	481	Page 8	2,668	1,238,053	10,950,356	6,897,310	4,053,046
Small Commercial > 250 SATC	489	Page 9	266	124,996	431,348	40,966	390,382
Small Commercial > 250 MMT	489	Page 10	1,125	643,436	2,143,060	246,544	1,896,516
Large Commercial	481	Page 11	428	716,414	6,155,300	4,008,843	2,146,457
Large Commercial SATC	489	Page 12	47	73,103	240,494	25,777	214,717
Large Commercial MMT	489	Page 13	726	2,641,126	6,923,789	981,547	5,942,242
Large Commercial DMT	489	Page 14	11	716,683	1,176,588	(84,826)	1,261,414
Natural Gas Vehicles	481	Page 15	7	79,802	603,021	453,981	149,040
Total Commercial			15,107	7,352,328	39,833,544	17,662,099	22,171,445
Small Public Authority < 250 Sales	481	Page 16	379	132,038	1,201,593	738,925	462,668
Small Public Authority < 250 SATC	489	Page 17	23	2,523	14,659	856	13,803
Small Public Authority < 250 MMT	489	Page 18	204	31,199	156,284	12,858	143,426
Small Public Authority > 250 Sales	481	Page 19	116	39,148	360,902	218,017	142,885
Small Public Authority > 250 SATC	489	Page 20	19	10,118	33,739	3,313	30,426
Small Public Authority > 250 MMT	489	Page 21	211	112,995	382,588	43,297	339,291
Large Public Authority	481	Page 22	34	56,990	490,173	318,822	171,351
Large Public Authority SATC	489	Page 23	3	3,788	13,553	1,336	12,217
Large Public Authority MMT	489	Page 24	283	1,850,205	4,424,782	687,610	3,737,172
Large Public Authority DMT	489	Page 25	3	203,162	333,118	(24,046)	357,164
Total Public Authority			1,276	2,442,165	7,411,391	2,000,988	5,410,403
SVIS Sales	481	Page 26	125	59,062	595,428	332,094	263,334
SVIS SATC	489	Page 27	11	4,900	23,723	1,880	21,843
SVIS MMT	489	Page 28	62	38,326	164,401	17,967	146,434
IVIS Sales	481	Page 29	56	171,352	1,391,211	951,990	439,221
IVIS SATC	489	Page 30	3	5,658	19,072	1,762	17,310
IVIS MMT	489	Page 31	271	2,500,356	5,403,158	1,073,403	4,329,755
IVIS DMT	489	Page 32	24	711,214	1,021,500	(43,172)	1,064,672
LVIS MMT	489	Page 33	7	467,907	785,072	196,067	589,005
LVIS DMT	489	Page 34	19	1,743,516	1,980,018	(123,737)	2,103,755
LIS MMT	489	Page 35	1	349,999	399,822	166,683	233,139
LIS DMT	489	Page 36	9	3,230,556	2,103,760	(44,484)	2,148,244
LIS DMT Negotiated	489	Page 37	10	8,635,986	2,698,919	(118,918)	2,817,837
Total Industrial			598	17,918,832	16,586,084	2,411,535	14,174,549
Grand Total			214,448	46,593,282	256,826,285	118,595,109	138,231,177

National Fuel Exhibit CTM-3
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Billed Delivery Revenues by Rate Type (Current Rates)

	Account	Reference (CTM-2, Sch. 4)	Basic Service Charge	Distribution Charge	Rider B	DSIC	Rider E	Rider G	Rider H	Total Delivery
Residential Sales	480	Page 1	29,231,761	48,863,281	(144,565)	3,486,647	0	1,560,194	1,896,049	84,893,366
Residential CAP	480	Page 2	1,086,383	2,009,080	(5,736)	136,494	0	64,166	77,959	3,368,346
Residential SATC	489	Page 3	2,776,706	4,693,295	(13,243)	319,722	0	0	0	7,776,480
Residential MMT	489	Page 4	79,676	339,785	(743)	17,870	0	0	0	436,588
Total Residential			33,174,526	55,905,441	(164,287)	3,960,733	0	1,624,360	1,974,008	96,474,780
Small Commercial < 250 Sales	481	Page 5	2,629,962	2,062,397	(8,530)	206,587	0	15,975	103,057	5,009,448
Small Commercial < 250 SATC	489	Page 6	212,436	177,609	(690)	16,681	0	0	0	406,036
Small Commercial < 250 MMT	489	Page 7	341,955	332,371	(1,197)	29,020	0	0	0	702,149
Small Commercial > 250 Sales	481	Page 8	1,184,666	2,544,817	(6,901)	166,153	0	22,058	142,252	4,053,046
Small Commercial > 250 SATC	489	Page 9	118,178	256,929	(665)	15,940	0	0	0	390,382
Small Commercial > 250 MMT	489	Page 10	499,463	1,322,583	(3,229)	77,699	0	0	0	1,896,516
Large Commercial	481	Page 11	775,536	1,190,823	(3,656)	88,675	0	12,764	82,316	2,146,457
Large Commercial SATC	489	Page 12	84,711	121,512	(366)	8,860	0	0	0	214,717
Large Commercial MMT	489	Page 13	1,316,116	4,390,080	(10,121)	246,167	0	0	0	5,942,242
Large Commercial DMT	489	Page 14	19,932	1,191,270	(2,148)	52,360	0	0	0	1,261,414
Natural Gas Vechicles	481	Page 15	0	143,274	(255)	6,020	0	0	0	149,040
Total Commercial			7,182,955	13,733,664	(37,758)	914,161	0	50,797	327,625	22,171,445
Small Public Authority < 250 Sales	481	Page 16	122,823	303,608	(788)	19,496	0	2,358	15,171	462,668
Small Public Authority < 250 SATC	489	Page 17	7,452	5,801	(22)	572	0	0	0	13,803
Small Public Authority < 250 MMT	489	Page 18	65,988	71,739	(245)	5,945	0	0	0	143,426
Small Public Authority > 250 Sales	481	Page 19	51,615	80,469	(243)	5,848	0	697	4,498	142,885
Small Public Authority > 250 SATC	489	Page 20	8,436	20,798	(52)	1,245	0	0	0	30,426
Small Public Authority > 250 MMT	489	Page 21	93,721	232,262	(579)	13,888	0	0	0	339,291
Large Public Authority	481	Page 22	62,363	94,728	(292)	6,988	0	1,015	6,548	171,351
Large Public Authority SATC	489	Page 23	5,436	6,297	(21)	506	0	0	0	12,217
Large Public Authority MMT	489	Page 24	513,098	3,075,410	(6,363)	155,026	0	0	0	3,737,172
Large Public Authority DMT	489	Page 25	5,436	337,695	(608)	14,640	0	0	0	357,164
Total Public Authority			936,368	4,228,806	(9,213)	224,154	0	4,071	26,217	5,410,403
SVIS Sales	481	Page 26	122,672	122,389	(448)	10,883	0	1,052	6,786	263,334
SVIS SATC	489	Page 27	10,824	10,155	(39)	904	0	0	0	21,843
SVIS MMT	489	Page 28	61,254	79,419	(248)	6,009	0	0	0	146,434
IVIS Sales	481	Page 29	170,352	228,704	(748)	18,171	0	3,054	19,688	439,221
IVIS SATC	489	Page 30	9,072	7,551	(31)	717	0	0	0	17,310
IVIS MMT	489	Page 31	819,000	3,337,225	(7,374)	180,903	0	0	0	4,329,755
IVIS DMT	489	Page 32	72,576	949,257	(1,812)	44,651	0	0	0	1,064,672
LVIS MMT	489	Page 33	85,932	479,277	(1,001)	24,797	0	0	0	589,005
LVIS DMT	489	Page 34	233,244	1,785,883	(3,583)	88,211	0	0	0	2,103,755
LIS MMT	489	Page 35	13,980	209,754	(396)	9,801	0	0	0	233,139
LIS DMT	489	Page 36	125,820	1,936,072	(3,658)	90,010	0	0	0	2,148,244
LIS DMT Negotiated	489	Page 37	139,800	2,564,333	(4,798)	118,502	0	0	0	2,817,837
Total Industrial			1,864,526	11,710,020	(24,136)	593,559	0	4,105	26,475	14,174,549
Grand Total			43,158,375	85,577,932	(235,394)	5,692,606	0	1,683,333	2,354,325	138,231,177

National Fuel Exhibit CTM-3
Schedule 4
Page 1 of 37

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Residential Sales Service	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	171,166	171,990	173,698	174,567	175,271	176,003	175,931	174,946	174,192	174,020	173,276	172,922	2,087,983
Total Volume	525,681	1,222,673	2,247,666	2,868,059	2,859,720	2,496,202	1,893,466	1,175,381	486,914	246,821	218,596	260,555	16,501,733
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.09800	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09455
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.28%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,396,325	\$2,407,854	\$2,431,775	\$2,443,940	\$2,453,797	\$2,464,045	\$2,463,038	\$2,449,238	\$2,438,691	\$2,436,286	\$2,425,866	\$2,420,906	\$29,231,761
Volumetric Distribution Charge	1,556,593	3,620,456	6,655,564	8,492,609	8,467,917	7,391,504	5,606,742	3,480,420	1,441,801	730,861	647,284	771,529	48,863,281
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	51,518	115,461	212,255	270,841	270,054	235,725	178,807	110,995	45,981	23,308	20,643	24,605	1,560,194
Rider H - Gas Procurement Charge	60,401	140,485	258,257	329,540	328,582	286,814	217,559	135,051	55,946	28,360	25,117	29,938	1,896,049
DSIC - Distribution System Improvement Charge	134,546	208,009	316,365	490,320	489,615	441,069	421,614	307,550	198,324	160,941	155,945	162,349	3,486,647
Total Base Non Gas Cost Rate Revenue	\$4,199,382	\$6,492,266	\$9,874,216	\$12,027,250	\$12,009,964	\$10,819,157	\$8,887,760	\$6,483,254	\$4,180,744	\$3,379,756	\$3,274,855	\$3,409,327	\$85,037,931
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03911
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20420
Rider F - CAP Discount Charge	\$0.13140	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12259
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$234,927	\$544,456	\$1,000,886	\$1,277,147	\$1,273,433	\$1,111,559	\$843,160	\$523,397	\$216,823	\$109,909	\$97,341	\$116,025	\$7,349,063
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,740,163	6,154,200	11,313,403	14,436,088	14,394,115	12,564,384	9,530,571	5,916,161	2,450,833	1,242,348	1,100,280	1,311,476	83,154,022
Gas Adjustment Charge (\$/Mcf) - Rider A	116,859	248,936	457,625	583,937	582,239	508,227	385,510	239,308	99,136	50,253	44,506	53,049	3,369,585
Rider F - CAP Discount Charge	69,074	149,533	274,890	350,764	349,744	305,286	231,571	143,749	59,550	30,186	26,734	31,866	2,022,946
OPEB Surcredit - Rider I	(111,649)	(259,683)	(477,382)	(609,147)	(607,376)	(530,168)	(402,153)	(249,639)	(103,416)	(52,422)	(46,428)	(55,339)	(3,504,802)
Total Gas Cost Revenues	\$3,049,374	\$6,837,442	\$12,569,422	\$16,038,789	\$15,992,155	\$13,959,288	\$10,588,659	\$6,572,976	\$2,722,926	\$1,380,274	\$1,222,433	\$1,457,077	\$92,390,814
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$7,139)	(\$11,037)	(\$16,786)	(\$20,446)	(\$20,417)	(\$18,393)	(\$15,109)	(\$11,022)	(\$7,107)	(\$5,746)	(\$5,567)	(\$5,796)	(\$144,565)
Total Revenues	\$7,241,618	\$13,318,670	\$22,426,851	\$28,045,592	\$27,981,702	\$24,760,052	\$19,461,310	\$13,045,209	\$6,896,563	\$4,754,284	\$4,491,722	\$4,860,608	\$177,284,180
Unit Margin (\$/Mcf)	\$7.9885	\$5.3099	\$4.3931	\$4.1935	\$4.1997	\$4.3342	\$4.6939	\$5.5159	\$8.5862	\$13.6931	\$14.9813	\$13.0849	\$5.1533

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Residential CAP	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	8,041	7,500	7,103	6,953	6,591	6,017	5,865	6,278	6,200	5,655	5,680	5,715	77,599
Total Volume	26,222	56,662	101,063	124,261	117,536	93,759	67,892	48,239	19,190	8,100	7,048	8,521	678,491
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.09800	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09443	\$0.09457
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.22%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$112,567	\$105,004	\$99,445	\$97,335	\$92,280	\$84,238	\$82,117	\$87,897	\$86,799	\$79,171	\$79,514	\$80,016	\$1,086,383
Volumetric Distribution Charge	77,645	167,782	299,258	367,948	348,037	277,629	201,034	142,840	56,823	23,984	20,871	25,230	2,009,080
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	2,570	5,351	9,544	11,734	11,099	8,854	6,411	4,555	1,812	765	666	805	64,166
Rider H - Gas Procurement Charge	3,013	6,510	11,612	14,278	13,505	10,773	7,801	5,543	2,205	931	810	979	77,959
DSIC - Distribution System Improvement Charge	6,481	9,422	13,897	20,880	19,759	16,213	14,809	11,994	7,352	5,243	5,093	5,351	136,494
Total Base Non Gas Cost Rate Revenue	\$202,275	\$294,070	\$433,756	\$512,175	\$484,680	\$397,707	\$312,171	\$252,828	\$154,992	\$110,093	\$106,953	\$112,381	\$3,374,082
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44536
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.04032
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20432
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$11,718	\$25,232	\$45,003	\$55,333	\$52,339	\$41,751	\$30,232	\$21,481	\$8,545	\$3,607	\$3,139	\$3,794	\$302,174
Natural Gas Supply Charge (\$/Mcf) - Rider A	136,682	285,203	508,691	625,453	591,608	471,924	341,725	242,805	96,590	40,769	35,477	42,887	3,419,814
Gas Adjustment Charge (\$/Mcf) - Rider A	5,829	11,536	20,576	25,299	23,930	19,089	13,823	9,821	3,907	1,649	1,435	1,735	138,629
OPEB Surcredit - Rider I	(5,569)	(12,034)	(21,465)	(26,392)	(24,964)	(19,913)	(14,419)	(10,245)	(4,076)	(1,720)	(1,497)	(1,810)	(144,104)
Total Gas Cost Revenues	\$148,660	\$309,937	\$552,805	\$679,693	\$642,913	\$512,851	\$371,361	\$263,862	\$104,966	\$44,305	\$38,554	\$46,606	\$3,716,513
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$344)	(\$500)	(\$737)	(\$871)	(\$824)	(\$676)	(\$531)	(\$430)	(\$263)	(\$187)	(\$182)	(\$191)	(\$5,736)
Total Revenues	\$350,591	\$603,507	\$985,824	\$1,190,997	\$1,126,769	\$909,882	\$683,001	\$516,260	\$259,695	\$154,211	\$145,325	\$158,796	\$7,084,859
Unit Margin (\$/Mcf)	\$7.7141	\$5.1899	\$4.2919	\$4.1218	\$4.1237	\$4.2418	\$4.5981	\$5.2412	\$8.0768	\$13.5923	\$15.1743	\$13.1894	\$4.9729

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Residential SATC	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	16,372	16,253	16,214	16,262	16,258	16,327	16,376	16,572	16,739	16,836	17,022	17,107	198,336
Total Volume	52,458	118,265	215,981	274,651	271,934	236,922	180,861	114,594	47,366	24,474	21,795	25,684	1,584,984
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.28%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$229,208	\$227,542	\$226,991	\$227,668	\$227,608	\$228,576	\$229,262	\$232,005	\$234,343	\$235,701	\$238,304	\$239,500	\$2,776,706
Volumetric Distribution Charge	155,332	350,194	639,541	813,268	805,225	701,548	535,547	339,325	140,255	72,470	64,537	76,054	4,693,295
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	12,728	19,123	28,682	44,240	43,895	39,530	38,087	28,452	18,655	15,409	15,142	15,778	319,722
Total Base Non Gas Cost Rate Revenue	\$397,268	\$596,858	\$895,214	\$1,085,175	\$1,076,729	\$969,655	\$802,896	\$599,782	\$393,253	\$323,579	\$317,982	\$331,332	\$7,789,723
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$23,443	\$52,663	\$96,176	\$122,302	\$121,092	\$105,501	\$80,537	\$51,029	\$21,092	\$10,898	\$9,705	\$11,437	\$705,875
OPEB Surcredit - Rider I	(11,141)	(25,118)	(45,872)	(58,333)	(57,756)	(50,320)	(38,413)	(24,339)	(10,060)	(5,198)	(4,629)	(5,455)	(336,634)
Total Gas Cost Revenues	\$12,302	\$27,545	\$50,304	\$63,969	\$63,336	\$55,181	\$42,124	\$26,690	\$11,032	\$5,700	\$5,076	\$5,982	\$369,241
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$675)	(\$1,015)	(\$1,522)	(\$1,845)	(\$1,830)	(\$1,648)	(\$1,365)	(\$1,020)	(\$669)	(\$550)	(\$541)	(\$563)	(\$13,243)
Total Revenues	\$408,895	\$623,388	\$943,996	\$1,147,299	\$1,138,235	\$1,023,188	\$843,655	\$625,452	\$403,616	\$328,729	\$322,517	\$336,751	\$8,145,721
Unit Margin (\$/Mcf)	\$7.5731	\$5.0468	\$4.1449	\$3.9511	\$3.9595	\$4.0927	\$4.4393	\$5.2340	\$8.3025	\$13.2214	\$14.5898	\$12.9001	\$4.9147

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Residential MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	457	459	462	462	464	465	467	466	467	508	508	506	5,691
Total Volume	2,769	7,958	14,881	20,189	21,125	18,601	14,148	8,375	3,149	1,233	991	1,329	114,750
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.26%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,405	6,428	6,468	6,473	6,491	6,509	6,543	6,528	6,538	7,109	7,106	7,079	79,676
Volumetric Distribution Charge	8,200	23,564	44,065	59,783	62,554	55,080	41,894	24,799	9,326	3,651	2,935	3,936	339,785
DSIC - Distribution System Improvement Charge	483	993	1,673	2,816	2,934	2,618	2,412	1,560	790	538	502	551	17,870
Total Base Non Gas Cost Rate Revenue	\$15,088	\$30,984	\$52,205	\$69,072	\$71,979	\$64,206	\$50,849	\$32,887	\$16,654	\$11,298	\$10,542	\$11,565	\$437,331
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49001
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10727)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,357	\$3,899	\$7,292	\$9,893	\$10,351	\$9,115	\$6,933	\$4,104	\$1,543	\$604	\$486	\$651	\$56,228
OPEB Surcredit - Rider I	(\$297)	(\$854)	(\$1,596)	(\$2,166)	(\$2,266)	(\$1,995)	(\$1,518)	(\$898)	(\$338)	(\$132)	(\$106)	(\$143)	(\$12,309)
Total Gas Cost Revenues	\$1,060	\$3,045	\$5,696	\$7,727	\$8,085	\$7,120	\$5,415	\$3,206	\$1,205	\$472	\$380	\$508	\$43,919
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$26)	(\$53)	(\$89)	(\$117)	(\$122)	(\$109)	(\$86)	(\$56)	(\$28)	(\$19)	(\$18)	(\$20)	(\$743)
Total Revenues	\$16,122	\$33,976	\$57,812	\$76,682	\$79,942	\$71,217	\$56,178	\$36,037	\$17,831	\$11,751	\$10,904	\$12,053	\$480,507
Unit Margin (\$/Mcf)	\$5.4487	\$3.8936	\$3.5081	\$3.4212	\$3.4073	\$3.4517	\$3.5941	\$3.9269	\$5.2879	\$9.1629	\$10.6377	\$8.7005	\$3.8112

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	7,920	8,023	8,165	8,248	8,277	8,251	8,234	8,192	8,116	8,028	7,982	7,970	97,406
Total Volume	20,801	64,680	130,415	170,612	169,957	145,567	107,071	61,915	18,086	2,894	1,166	3,763	896,928
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01847	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01781
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.29%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$213,840	\$216,621	\$220,455	\$222,696	\$223,479	\$222,777	\$222,318	\$221,184	\$219,132	\$216,756	\$215,514	\$215,190	\$2,629,962
Volumetric Distribution Charge	47,831	148,726	299,876	392,305	390,799	334,716	246,199	142,367	41,588	6,654	2,682	8,653	2,062,397
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	384	1,151	2,321	3,036	3,024	2,590	1,905	1,102	322	52	21	67	15,975
Rider H - Gas Procurement Charge	2,390	7,432	14,985	19,603	19,528	16,726	12,302	7,114	2,078	332	134	432	103,057
DSIC - Distribution System Improvement Charge	8,753	12,377	17,796	27,100	27,065	24,514	24,040	18,514	13,103	11,190	10,918	11,217	206,587
Total Base Non Gas Cost Rate Revenue	\$273,198	\$386,306	\$555,433	\$664,740	\$663,896	\$601,324	\$506,765	\$390,281	\$276,223	\$234,984	\$229,268	\$235,560	\$5,017,978
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44534
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03755
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20403
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$9,296	\$28,802	\$58,074	\$75,973	\$75,682	\$64,821	\$47,679	\$27,571	\$8,054	\$1,289	\$519	\$1,676	\$399,436
Natural Gas Supply Charge (\$/Mcf) - Rider A	108,429	325,561	656,431	858,758	855,461	732,696	538,932	311,642	91,036	14,566	5,871	18,942	\$4,518,325
Gas Adjustment Charge (\$/Mcf) - Rider A	4,624	13,169	26,552	34,737	34,603	29,637	21,800	12,606	3,682	589	237	766	\$183,002
OPEB Surcredit - Rider I	(2,195)	(6,824)	(13,759)	(18,000)	(17,930)	(15,357)	(11,296)	(6,532)	(1,908)	(305)	(123)	(397)	(94,626)
Total Gas Cost Revenues	\$120,154	\$360,708	\$727,298	\$951,468	\$947,816	\$811,797	\$597,115	\$345,287	\$100,864	\$16,139	\$6,504	\$20,987	\$5,006,137
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$464)	(\$657)	(\$944)	(\$1,130)	(\$1,129)	(\$1,022)	(\$862)	(\$663)	(\$470)	(\$399)	(\$390)	(\$400)	(\$8,530)
Total Revenues	\$392,888	\$746,357	\$1,281,787	\$1,615,078	\$1,610,583	\$1,412,099	\$1,103,018	\$734,905	\$376,617	\$250,724	\$235,382	\$256,147	\$10,015,585
Unit Margin (\$/Mcf)	\$13.1336	\$5.9726	\$4.2590	\$3.8962	\$3.9063	\$4.1309	\$4.7330	\$6.3035	\$15.2724	\$81.2032	\$196.5529	\$62.5941	\$5.5946

National Fuel Exhibit CTM-3
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National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	684	687	680	675	667	644	645	643	640	640	633	630	7,868
Total Volume	1,977	5,912	11,506	14,764	14,483	12,026	8,901	5,193	1,583	325	179	392	77,242
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.28%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$18,468	\$18,549	\$18,360	\$18,225	\$18,009	\$17,388	\$17,415	\$17,361	\$17,280	\$17,280	\$17,091	\$17,010	\$212,436
Volumetric Distribution Charge	4,546	13,595	26,457	33,949	33,302	27,652	20,468	11,941	3,640	747	411	902	177,609
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	762	1,064	1,483	2,217	2,181	1,914	1,887	1,459	1,042	901	875	896	16,681
Total Base Non Gas Cost Rate Revenue	\$23,776	\$33,208	\$46,300	\$54,391	\$53,492	\$46,954	\$39,769	\$30,761	\$21,961	\$18,928	\$18,377	\$18,808	\$406,726
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44537
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10551)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$884	\$2,633	\$5,124	\$6,575	\$6,449	\$5,355	\$3,964	\$2,312	\$705	\$145	\$80	\$175	\$34,401
OPEB Surcredit - Rider I	(209)	(624)	(1,214)	(1,558)	(1,528)	(1,269)	(939)	(548)	(167)	(34)	(19)	(41)	(8,150)
Total Gas Cost Revenues	\$675	\$2,009	\$3,910	\$5,017	\$4,921	\$4,086	\$3,025	\$1,764	\$538	\$111	\$61	\$134	\$26,251
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$40)	(\$56)	(\$79)	(\$92)	(\$91)	(\$80)	(\$68)	(\$52)	(\$37)	(\$32)	(\$31)	(\$32)	(\$690)
Total Revenues	\$24,411	\$35,161	\$50,131	\$59,316	\$58,322	\$50,960	\$42,726	\$32,473	\$22,462	\$19,007	\$18,407	\$18,910	\$432,287
Unit Margin (\$/Mcf)	\$12.0257	\$5.6166	\$4.0240	\$3.6840	\$3.6934	\$3.9045	\$4.4678	\$5.9235	\$13.8747	\$58.2727	\$102.7975	\$47.9319	\$5.2656

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial < 250 MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	1,033	1,042	1,049	1,059	1,061	1,044	1,051	1,056	1,061	1,062	1,073	1,074	12,665
Total Volume	3,196	8,727	18,568	28,236	30,042	23,837	16,186	7,520	3,002	1,886	1,439	1,909	144,547
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.30%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	27,891	28,134	28,323	28,593	28,647	28,188	28,377	28,512	28,647	28,674	28,971	28,998	341,955
Volumetric Distribution Charge	7,348	20,067	42,695	64,925	69,079	54,810	37,218	17,292	6,902	4,336	3,310	4,390	332,371
DSIC - Distribution System Improvement Charge	1,166	1,595	2,351	3,975	4,153	3,527	3,267	2,281	1,770	1,650	1,614	1,669	29,020
Total Base Non Gas Cost Rate Revenue	\$36,405	\$49,796	\$73,369	\$97,492	\$101,879	\$86,526	\$68,862	\$48,085	\$37,320	\$34,660	\$33,895	\$35,057	\$703,346
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07789)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,566	\$4,276	\$9,098	\$13,835	\$14,721	\$11,680	\$7,931	\$3,685	\$1,471	\$924	\$705	\$936	\$70,828
OPEB Surcredit - Rider I	(249)	(680)	(1,446)	(2,199)	(2,340)	(1,856)	(1,261)	(586)	(234)	(147)	(112)	(149)	(11,259)
Total Gas Cost Revenues	\$1,317	\$3,596	\$7,652	\$11,636	\$12,381	\$9,824	\$6,670	\$3,099	\$1,237	\$777	\$593	\$787	\$59,569
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$62)	(\$85)	(\$125)	(\$166)	(\$173)	(\$147)	(\$117)	(\$82)	(\$63)	(\$59)	(\$58)	(\$60)	(\$1,197)
Total Revenues	\$37,660	\$53,307	\$80,896	\$108,962	\$114,087	\$96,203	\$75,415	\$51,102	\$38,494	\$35,378	\$34,430	\$35,784	\$761,718
Unit Margin (\$/Mcf)	\$11.3924	\$5.7060	\$3.9514	\$3.4528	\$3.3912	\$3.6299	\$4.2544	\$6.3941	\$12.4326	\$18.3817	\$23.5474	\$18.3622	\$4.8659

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	2,626	2,633	2,653	2,665	2,675	2,688	2,699	2,700	2,683	2,674	2,662	2,660	32,018
Total Volume	39,818	91,659	168,332	214,506	213,938	186,805	142,280	89,162	36,861	18,644	16,474	19,574	1,238,053
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01847	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01782
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.27%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$97,162	\$97,421	\$98,161	\$98,605	\$98,975	\$99,456	\$99,863	\$99,900	\$99,271	\$98,938	\$98,494	\$98,420	\$1,184,666
Volumetric Distribution Charge	81,847	188,405	346,007	440,917	439,749	383,977	292,456	183,272	75,768	38,324	33,862	40,234	2,544,817
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	735	1,631	2,996	3,817	3,807	3,324	2,532	1,587	656	332	293	348	22,058
Rider H - Gas Procurement Charge	4,575	10,532	19,341	24,647	24,581	21,464	16,348	10,245	4,235	2,142	1,893	2,249	142,252
DSIC - Distribution System Improvement Charge	6,101	9,863	15,441	24,139	24,102	21,599	20,478	14,691	8,961	6,987	6,727	7,063	166,153
Total Base Non Gas Cost Rate Revenue	\$190,420	\$307,852	\$481,947	\$592,125	\$591,215	\$529,821	\$431,676	\$309,695	\$188,891	\$146,722	\$141,269	\$148,314	\$4,059,947
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03916
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20420
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$17,795	\$40,816	\$74,958	\$95,519	\$95,267	\$83,184	\$63,357	\$39,704	\$16,414	\$8,302	\$7,336	\$8,716	\$551,368
Natural Gas Supply Charge (\$/Mcf) - Rider A	207,557	461,357	847,285	1,079,693	1,076,835	940,263	716,150	448,787	185,537	93,845	82,919	98,522	6,238,750
Gas Adjustment Charge (\$/Mcf) - Rider A	8,852	18,662	34,272	43,673	43,558	38,033	28,968	18,153	7,505	3,796	3,354	3,985	252,811
OPEB Surcredit - Rider I	(4,683)	(10,781)	(19,799)	(25,230)	(25,163)	(21,972)	(16,735)	(10,487)	(4,336)	(2,193)	(1,938)	(2,302)	(145,619)
Total Gas Cost Revenues	\$229,521	\$510,054	\$936,716	\$1,193,655	\$1,190,497	\$1,039,508	\$791,740	\$496,157	\$205,120	\$103,750	\$91,671	\$108,921	\$6,897,310
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$324)	(\$523)	(\$819)	(\$1,007)	(\$1,005)	(\$901)	(\$734)	(\$526)	(\$321)	(\$249)	(\$240)	(\$252)	(\$6,901)
Total Revenues	\$419,617	\$817,383	\$1,417,844	\$1,784,773	\$1,780,707	\$1,568,428	\$1,222,682	\$805,326	\$393,690	\$250,223	\$232,700	\$256,983	\$10,950,356
Unit Margin (\$/Mcf)	\$4.7822	\$3.3587	\$2.8631	\$2.7604	\$2.7635	\$2.8362	\$3.0340	\$3.4734	\$5.1244	\$7.8695	\$8.5754	\$7.5772	\$3.2793

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 SATC	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	282	284	281	271	267	267	263	257	254	254	257	257	3,194
Total Volume	4,604	9,966	17,532	21,315	20,861	18,195	13,715	8,572	3,799	2,159	1,995	2,282	124,996
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.25%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,434	\$10,508	\$10,397	\$10,027	\$9,879	\$9,879	\$9,731	\$9,509	\$9,398	\$9,398	\$9,509	\$9,509	\$118,178
Volumetric Distribution Charge	9,463	20,486	36,038	43,813	42,880	37,401	28,191	17,619	7,808	4,438	4,100	4,691	256,929
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	659	1,026	1,537	2,288	2,242	2,009	1,889	1,351	857	692	680	710	15,940
Total Base Non Gas Cost Rate Revenue	\$20,556	\$32,020	\$47,971	\$56,129	\$55,001	\$49,289	\$39,810	\$28,479	\$18,063	\$14,528	\$14,290	\$14,910	\$391,047
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11761)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,057	\$4,438	\$7,807	\$9,492	\$9,289	\$8,102	\$6,107	\$3,817	\$1,692	\$962	\$888	\$1,016	\$55,667
OPEB Surcredit - Rider I	(541)	(1,172)	(2,062)	(2,507)	(2,454)	(2,140)	(1,613)	(1,008)	(447)	(254)	(235)	(268)	(14,701)
Total Gas Cost Revenues	\$1,516	\$3,266	\$5,745	\$6,985	\$6,835	\$5,962	\$4,494	\$2,809	\$1,245	\$708	\$653	\$748	\$40,966
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$35)	(\$54)	(\$82)	(\$95)	(\$94)	(\$84)	(\$68)	(\$48)	(\$31)	(\$25)	(\$24)	(\$25)	(\$665)
Total Revenues	\$22,037	\$35,232	\$53,634	\$63,019	\$61,742	\$55,167	\$44,236	\$31,240	\$19,277	\$15,211	\$14,919	\$15,633	\$431,348
Unit Margin (\$/Mcf)	\$4.4649	\$3.2128	\$2.7362	\$2.6333	\$2.6365	\$2.7089	\$2.9027	\$3.3224	\$4.7551	\$6.7282	\$7.1634	\$6.5333	\$3.1285

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Small Commercial > 250 MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	1,106	1,107	1,111	1,113	1,110	1,125	1,134	1,136	1,133	1,138	1,143	1,143	13,499
Total Volume	21,036	47,884	87,223	110,753	109,705	96,684	74,027	46,586	19,544	10,146	9,099	10,749	643,436
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.26%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	40,922	40,959	41,107	41,181	41,070	41,625	41,958	42,032	41,921	42,106	42,291	42,291	499,463
Volumetric Distribution Charge	43,239	98,425	179,288	227,653	225,499	198,734	152,162	95,757	40,174	20,855	18,704	22,095	1,322,583
DSIC - Distribution System Improvement Charge	2,786	4,614	7,295	11,425	11,329	10,215	9,667	6,862	4,088	3,148	3,050	3,219	77,699
Total Base Non Gas Cost Rate Revenue	\$86,946	\$143,997	\$227,690	\$280,259	\$277,898	\$250,574	\$203,787	\$144,651	\$86,183	\$66,109	\$64,044	\$67,605	\$1,899,745
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)
Gas Cost Revenues													
MMT Gas Cost Charge	\$10,307	\$23,463	\$42,739	\$54,269	\$53,755	\$47,375	\$36,273	\$22,827	\$9,577	\$4,971	\$4,459	\$5,267	\$315,282
OPEB Surcredit - Rider I	(2,247)	(5,115)	(9,318)	(11,832)	(11,720)	(10,329)	(7,908)	(4,977)	(2,088)	(1,084)	(972)	(1,148)	(68,738)
Total Gas Cost Revenues	\$8,060	\$18,348	\$33,421	\$42,437	\$42,035	\$37,046	\$28,365	\$17,850	\$7,489	\$3,887	\$3,487	\$4,119	\$246,544
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$148)	(\$245)	(\$387)	(\$476)	(\$472)	(\$426)	(\$346)	(\$246)	(\$147)	(\$112)	(\$109)	(\$115)	(\$3,229)
Total Revenues	\$94,858	\$162,100	\$260,724	\$322,220	\$319,461	\$287,194	\$231,806	\$162,255	\$93,525	\$69,884	\$67,422	\$71,609	\$2,143,060
Unit Margin (\$/Mcf)	\$4.1333	\$3.0072	\$2.6104	\$2.5305	\$2.5331	\$2.5917	\$2.7529	\$3.1050	\$4.4096	\$6.5159	\$7.0383	\$6.2893	\$2.9525

National Fuel Exhibit CTM-3
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National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	422	426	431	437	440	437	429	428	419	421	421	425	5,136
Total Volume	22,085	49,540	88,460	117,750	124,113	106,718	83,296	50,859	27,677	20,855	19,122	5,938	716,414
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01847	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01782
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.30%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$63,722	\$64,326	\$65,081	\$65,987	\$66,440	\$65,987	\$64,779	\$64,628	\$63,269	\$63,571	\$63,571	\$64,175	\$775,536
Volumetric Distribution Charge	36,709	82,345	147,039	195,723	206,301	177,387	138,455	84,538	46,005	34,664	31,785	9,870	1,190,823
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	408	882	1,574	2,095	2,209	1,899	1,482	905	493	371	340	106	12,764
Rider H - Gas Procurement Charge	2,538	5,692	10,164	13,529	14,261	12,262	9,571	5,844	3,180	2,396	2,197	682	82,316
DSIC - Distribution System Improvement Charge	3,422	5,072	7,410	11,787	12,291	10,945	10,672	7,765	5,625	5,050	4,895	3,742	88,675
Total Base Non Gas Cost Rate Revenue	\$106,799	\$158,317	\$231,267	\$289,122	\$301,502	\$268,481	\$224,959	\$163,679	\$118,572	\$106,053	\$102,788	\$78,574	\$2,150,113
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03893
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20418
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$9,870	\$22,060	\$39,391	\$52,434	\$55,268	\$47,522	\$37,092	\$22,647	\$12,325	\$9,287	\$8,515	\$2,644	\$319,055
Natural Gas Supply Charge (\$/Mcf) - Rider A	115,119	249,354	445,256	592,680	624,713	537,157	419,264	255,993	139,311	104,969	96,251	29,887	3,609,954
Gas Adjustment Charge (\$/Mcf) - Rider A	4,909	10,086	18,010	23,974	25,270	21,728	16,959	10,355	5,635	4,246	3,893	1,209	146,274
OPEB Surcredit - Rider I	(2,048)	(4,594)	(8,204)	(10,920)	(11,510)	(9,897)	(7,725)	(4,717)	(2,567)	(1,934)	(1,773)	(551)	(66,440)
Total Gas Cost Revenues	\$127,850	\$276,906	\$494,453	\$658,168	\$693,741	\$596,510	\$465,590	\$284,278	\$154,704	\$116,568	\$106,886	\$33,189	\$4,008,843
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$182)	(\$269)	(\$393)	(\$492)	(\$513)	(\$456)	(\$382)	(\$278)	(\$202)	(\$180)	(\$175)	(\$134)	(\$3,656)
Total Revenues	\$234,467	\$434,954	\$725,327	\$946,798	\$994,730	\$864,535	\$690,167	\$447,679	\$273,074	\$222,441	\$209,499	\$111,629	\$6,155,300
Unit Margin (\$/Mcf)	\$4.8358	\$3.1958	\$2.6144	\$2.4554	\$2.4292	\$2.5158	\$2.7007	\$3.2183	\$4.2841	\$5.0854	\$5.3753	\$13.2332	\$3.0012

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	49	48	48	45	44	42	44	48	48	48	48	49	561
Total Volume	2,837	6,218	8,999	12,023	11,320	10,045	7,674	5,070	2,912	1,938	1,723	2,344	73,103
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.30%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,399	\$7,248	\$7,248	\$6,795	\$6,644	\$6,342	\$6,644	\$7,248	\$7,248	\$7,248	\$7,248	\$7,399	\$84,711
Volumetric Distribution Charge	4,715	10,336	14,958	19,984	18,817	16,697	12,756	8,427	4,840	3,221	2,863	3,896	121,512
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	401	582	735	1,138	1,082	979	966	781	602	523	506	565	8,860
Total Base Non Gas Cost Rate Revenue	\$12,515	\$18,166	\$22,941	\$27,917	\$26,543	\$24,018	\$20,367	\$16,456	\$12,690	\$10,993	\$10,617	\$11,860	\$215,083
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44537
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09276)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,268	\$2,769	\$4,007	\$5,354	\$5,041	\$4,473	\$3,417	\$2,258	\$1,297	\$863	\$767	\$1,044	\$32,558
OPEB Surcredit - Rider I	(263)	(577)	(835)	(1,115)	(1,050)	(932)	(712)	(470)	(270)	(180)	(160)	(217)	(6,781)
Total Gas Cost Revenues	\$1,005	\$2,192	\$3,172	\$4,239	\$3,991	\$3,541	\$2,705	\$1,788	\$1,027	\$683	\$607	\$827	\$25,777
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$21)	(\$31)	(\$39)	(\$47)	(\$45)	(\$41)	(\$35)	(\$28)	(\$22)	(\$19)	(\$18)	(\$20)	(\$366)
Total Revenues	\$13,499	\$20,327	\$26,074	\$32,109	\$30,489	\$27,518	\$23,037	\$18,216	\$13,695	\$11,657	\$11,206	\$12,667	\$240,494
Unit Margin (\$/Mcf)	\$4.4117	\$2.9214	\$2.5493	\$2.3220	\$2.3447	\$2.3910	\$2.6538	\$3.2458	\$4.3579	\$5.6724	\$6.1632	\$5.0596	\$2.9422

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	726	723	725	727	730	725	727	728	727	722	726	730	8,716
Total Volume	94,296	176,437	297,245	392,760	426,959	374,441	315,825	209,962	122,615	79,510	72,467	78,608	2,641,126
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.31%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	109,626	109,173	109,475	109,777	110,230	109,475	109,777	109,928	109,777	109,022	109,626	110,230	1,316,116
Volumetric Distribution Charge	156,739	293,273	494,080	652,846	709,692	622,397	524,964	348,999	203,810	132,162	120,455	130,662	4,390,080
DSIC - Distribution System Improvement Charge	8,817	13,321	19,978	32,411	34,847	31,105	31,610	22,855	15,617	12,059	11,504	12,045	246,167
Total Base Non Gas Cost Rate Revenue	\$275,182	\$415,767	\$623,533	\$795,035	\$854,769	\$762,976	\$666,352	\$481,782	\$329,204	\$253,243	\$241,585	\$252,937	\$5,952,363
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)
Gas Cost Revenues													
MMT Gas Cost Charge	\$46,205	\$86,454	\$145,650	\$192,453	\$209,210	\$183,476	\$154,754	\$102,881	\$60,081	\$38,960	\$35,509	\$38,518	\$1,294,151
OPEB Surcredit - Rider I	(11,161)	(20,883)	(35,182)	(46,487)	(50,535)	(44,319)	(37,381)	(24,851)	(14,513)	(9,411)	(8,577)	(9,304)	(312,604)
Total Gas Cost Revenues	\$35,044	\$65,571	\$110,468	\$145,966	\$158,675	\$139,157	\$117,373	\$78,030	\$45,568	\$29,549	\$26,932	\$29,214	\$981,547
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$468)	(\$707)	(\$1,060)	(\$1,352)	(\$1,453)	(\$1,297)	(\$1,133)	(\$819)	(\$560)	(\$431)	(\$411)	(\$430)	(\$10,121)
Total Revenues	\$309,758	\$480,631	\$732,941	\$939,649	\$1,011,991	\$900,836	\$782,592	\$558,993	\$374,212	\$282,361	\$268,106	\$281,721	\$6,923,789
Unit Margin (\$/Mcf)	\$2.9183	\$2.3565	\$2.0977	\$2.0242	\$2.0020	\$2.0376	\$2.1099	\$2.2946	\$2.6849	\$3.1850	\$3.3337	\$3.2177	\$2.2537

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Commercial DMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	50,901	65,881	67,309	73,313	81,879	73,457	66,268	54,419	47,325	43,823	43,997	48,110	716,683
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.32%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	19,932
Volumetric Distribution Charge	84,607	109,507	111,881	121,862	136,099	122,099	110,151	90,456	78,664	72,843	73,132	79,969	1,191,270
DSIC - Distribution System Improvement Charge	2,855	3,680	3,758	5,250	5,855	5,260	5,568	4,587	4,000	3,725	3,740	4,081	52,360
Total Base Non Gas Cost Rate Revenue	\$89,124	\$114,848	\$117,300	\$128,772	\$143,615	\$129,020	\$117,381	\$96,704	\$84,325	\$78,229	\$78,532	\$85,711	\$1,263,562
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(6,025)	(7,798)	(7,967)	(8,677)	(9,691)	(8,694)	(7,844)	(6,441)	(5,601)	(5,187)	(5,207)	(5,694)	(84,826)
Total Gas Cost Revenues	(\$6,025)	(\$7,798)	(\$7,967)	(\$8,677)	(\$9,691)	(\$8,694)	(\$7,844)	(\$6,441)	(\$5,601)	(\$5,187)	(\$5,207)	(\$5,694)	(\$84,826)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$152)	(\$195)	(\$199)	(\$219)	(\$244)	(\$219)	(\$200)	(\$164)	(\$143)	(\$133)	(\$134)	(\$146)	(\$2,148)
Total Revenues	\$82,947	\$106,855	\$109,134	\$119,876	\$133,680	\$120,107	\$109,337	\$90,099	\$78,581	\$72,909	\$73,191	\$79,871	\$1,176,588
Unit Margin (\$/Mcf)	\$1.7509	\$1.7433	\$1.7427	\$1.7565	\$1.7540	\$1.7564	\$1.7713	\$1.7770	\$1.7818	\$1.7851	\$1.7850	\$1.7816	\$1.7631

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Natural Gas Vehicles	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	7	7	7	7	7	7	7	7	7	7	7	7	84
Total Volume	2,634	5,491	11,306	14,368	13,825	12,157	9,879	5,945	1,978	860	599	761	79,802
Base Non Gas Cost Rate:													
Volumetric Distribution Charge	\$1.96470	\$1.78960	\$1.78960	\$1.78960	\$1.78960	\$1.78960	\$1.78960	\$1.78960	\$1.78960	\$1.78960	\$1.78960	\$1.78960	\$1.79538
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.20%
Base Non Gas Cost Rate Revenue:													
Volumetric Distribution Charge	5,175	9,827	20,232	25,712	24,742	21,756	17,679	10,639	3,539	1,539	1,072	1,361	143,274
DSIC - Distribution System Improvement Charge	171	325	670	1,093	1,052	925	880	530	176	77	54	68	6,020
Total Base Non Gas Cost Rate Revenue	\$5,347	\$10,152	\$20,902	\$26,805	\$25,793	\$22,681	\$18,560	\$11,169	\$3,715	\$1,615	\$1,125	\$1,429	\$149,295
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03929
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20422
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,177	\$2,445	\$5,034	\$6,398	\$6,156	\$5,414	\$4,399	\$2,647	\$881	\$383	\$267	\$339	\$35,540
Natural Gas Supply Charge (\$/Mcf) - Rider A	13,731	27,639	56,905	72,318	69,589	61,191	49,724	29,924	9,954	4,327	3,014	3,828	402,144
Gas Adjustment Charge (\$/Mcf) - Rider A	586	1,118	2,302	2,925	2,815	2,475	2,011	1,210	403	175	122	155	16,297
Total Gas Cost Revenues	\$15,494	\$31,202	\$64,241	\$81,641	\$78,560	\$69,080	\$56,134	\$33,781	\$11,238	\$4,885	\$3,403	\$4,322	\$453,981
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$9)	(\$17)	(\$36)	(\$46)	(\$44)	(\$39)	(\$32)	(\$19)	(\$6)	(\$3)	(\$2)	(\$2)	(\$255)
Total Revenues	\$20,832	\$41,337	\$85,107	\$108,400	\$104,309	\$91,722	\$74,662	\$44,931	\$14,947	\$6,497	\$4,526	\$5,749	\$603,021
Unit Margin (\$/Mcf)	\$2.0297	\$1.8488	\$1.8488	\$1.8657	\$1.8657	\$1.8657	\$1.8787	\$1.8787	\$1.8787	\$1.8791	\$1.8791	\$1.8791	\$1.8708

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National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	379	380	397	394	378	379	379	377	375	375	370	366	4,549
Total Volume	12,926	11,616	9,485	11,059	8,591	9,079	9,132	9,029	8,660	9,205	8,217	25,040	132,038
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01847	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01786
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.39%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,233	\$10,260	\$10,719	\$10,638	\$10,206	\$10,233	\$10,233	\$10,179	\$10,125	\$10,125	\$9,990	\$9,882	\$122,823
Volumetric Distribution Charge	29,723	26,709	21,809	25,429	19,754	20,876	20,997	20,760	19,913	21,166	18,894	57,578	303,608
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	239	207	169	197	153	162	163	161	154	164	146	446	2,358
Rider H - Gas Procurement Charge	1,485	1,335	1,090	1,271	987	1,043	1,049	1,037	995	1,058	944	2,877	15,171
DSIC - Distribution System Improvement Charge	1,380	1,275	1,118	1,595	1,322	1,373	1,616	1,600	1,553	1,626	1,499	3,539	19,496
Total Base Non Gas Cost Rate Revenue	\$43,060	\$39,785	\$34,905	\$39,130	\$32,421	\$33,687	\$34,058	\$33,738	\$32,740	\$34,138	\$31,473	\$74,321	\$463,456
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44546
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.05094
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20543
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10551)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$5,777	\$5,172	\$4,224	\$4,925	\$3,826	\$4,043	\$4,066	\$4,020	\$3,856	\$4,099	\$3,659	\$11,150	\$58,817
Natural Gas Supply Charge (\$/Mcf) - Rider A	67,380	58,466	47,740	55,665	43,241	45,697	45,963	45,445	43,590	46,332	41,358	126,038	666,915
Gas Adjustment Charge (\$/Mcf) - Rider A	2,874	2,365	1,931	2,252	1,749	1,848	1,859	1,838	1,763	1,874	1,673	5,098	27,124
OPEB Surcredit - Rider I	(1,364)	(1,225)	(1,001)	(1,167)	(906)	(958)	(963)	(953)	(914)	(971)	(867)	(2,642)	(13,931)
Total Gas Cost Revenues	\$74,667	\$64,778	\$52,894	\$61,675	\$47,910	\$50,630	\$50,925	\$50,350	\$48,295	\$51,334	\$45,823	\$139,644	\$738,925
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$73)	(\$68)	(\$59)	(\$67)	(\$55)	(\$57)	(\$58)	(\$57)	(\$56)	(\$58)	(\$54)	(\$126)	(\$788)
Total Revenues	\$117,654	\$104,495	\$87,740	\$100,738	\$80,276	\$84,260	\$84,925	\$84,031	\$80,979	\$85,414	\$77,242	\$213,839	\$1,201,593
Unit Margin (\$/Mcf)	\$3.3311	\$3.4251	\$3.6801	\$3.5383	\$3.7740	\$3.7105	\$3.7296	\$3.7368	\$3.7806	\$3.7086	\$3.8303	\$2.9681	\$3.5100

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	23	23	23	23	23	23	23	23	23	23	23	23	276
Total Volume	55	156	337	472	473	407	291	135	66	76	18	37	2,523
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.32%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$7,452
Volumetric Distribution Charge	125	358	774	1,086	1,087	937	669	309	153	176	40	86	5,801
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	25	32	46	73	73	66	64	46	39	40	33	35	572
Total Base Non Gas Cost Rate Revenue	\$771	\$1,011	\$1,441	\$1,780	\$1,780	\$1,624	\$1,355	\$977	\$812	\$836	\$694	\$742	\$13,825
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44515
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10584)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$24	\$69	\$150	\$210	\$210	\$181	\$130	\$60	\$30	\$34	\$8	\$17	\$1,123
OPEB Surcredit - Rider I	(6)	(16)	(36)	(50)	(50)	(43)	(31)	(14)	(7)	(8)	(2)	(4)	(267)
Total Gas Cost Revenues	\$18	\$53	\$114	\$160	\$160	\$138	\$99	\$46	\$23	\$26	\$6	\$13	\$856
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.16%
Rider B - State Tax Adjustment	(\$1)	(\$2)	(\$2)	(\$3)	(\$3)	(\$3)	(\$2)	(\$2)	(\$1)	(\$1)	(\$1)	(\$1)	(\$22)
Total Revenues	\$788	\$1,062	\$1,553	\$1,937	\$1,937	\$1,759	\$1,452	\$1,021	\$834	\$861	\$699	\$754	\$14,659
Unit Margin (\$/Mcf)	\$14.1444	\$6.4969	\$4.2807	\$3.7675	\$3.7672	\$3.9858	\$4.6535	\$7.2605	\$12.2217	\$10.9495	\$39.5527	\$19.8590	\$5.4800

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority < 250 MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	194	194	190	192	208	205	205	206	210	209	214	217	2,444
Total Volume	798	1,789	3,921	5,628	6,182	5,366	3,627	1,870	842	401	300	476	31,199
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.32%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	5,238	5,238	5,130	5,184	5,616	5,535	5,535	5,562	5,670	5,643	5,778	5,859	65,988
Volumetric Distribution Charge	1,835	4,115	9,016	12,940	14,214	12,338	8,340	4,300	1,937	921	689	1,095	71,739
DSIC - Distribution System Improvement Charge	234	310	468	770	843	760	691	491	379	328	323	348	5,945
Total Base Non Gas Cost Rate Revenue	\$7,307	\$9,662	\$14,614	\$18,894	\$20,673	\$18,632	\$14,566	\$10,354	\$7,985	\$6,892	\$6,790	\$7,301	\$143,671
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.48995
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07782)
Gas Cost Revenues													
MMT Gas Cost Charge	\$391	\$877	\$1,921	\$2,757	\$3,029	\$2,629	\$1,777	\$916	\$413	\$196	\$147	\$233	\$15,286
OPEB Surcredit - Rider I	(62)	(139)	(305)	(438)	(481)	(418)	(282)	(146)	(66)	(31)	(23)	(37)	(2,428)
Total Gas Cost Revenues	\$329	\$738	\$1,616	\$2,319	\$2,548	\$2,211	\$1,495	\$770	\$347	\$165	\$124	\$196	\$12,858
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$12)	(\$16)	(\$25)	(\$32)	(\$35)	(\$32)	(\$25)	(\$18)	(\$14)	(\$12)	(\$12)	(\$12)	(\$245)
Total Revenues	\$7,624	\$10,384	\$16,205	\$21,181	\$23,186	\$20,811	\$16,036	\$11,106	\$8,318	\$7,045	\$6,902	\$7,485	\$156,284
Unit Margin (\$/Mcf)	\$9.1582	\$5.3996	\$3.7272	\$3.3575	\$3.3442	\$3.4725	\$4.0159	\$5.5360	\$9.4817	\$17.2042	\$22.6664	\$15.3353	\$4.6050

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	121	121	127	124	115	113	114	117	112	117	109	105	1,395
Total Volume	854	2,435	5,394	7,855	7,607	6,493	4,476	1,983	751	518	272	510	39,148
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01847	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01781
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.26%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,477	\$4,477	\$4,699	\$4,588	\$4,255	\$4,181	\$4,218	\$4,329	\$4,144	\$4,329	\$4,033	\$3,885	\$51,615
Volumetric Distribution Charge	1,756	5,004	11,088	16,146	15,635	13,347	9,201	4,076	1,543	1,064	560	1,048	80,469
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	16	43	96	140	135	116	80	35	13	9	5	9	697
Rider H - Gas Procurement Charge	98	280	620	903	874	746	514	228	86	60	31	59	4,498
DSIC - Distribution System Improvement Charge	210	325	546	925	888	782	698	432	288	273	231	250	5,848
Total Base Non Gas Cost Rate Revenue	\$6,557	\$10,129	\$17,049	\$22,701	\$21,788	\$19,171	\$14,710	\$9,100	\$6,075	\$5,735	\$4,860	\$5,250	\$143,128
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44534
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03731
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20400
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11761)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$382	\$1,084	\$2,402	\$3,498	\$3,387	\$2,892	\$1,993	\$883	\$334	\$231	\$121	\$227	\$17,434
Natural Gas Supply Charge (\$/Mcf) - Rider A	4,454	12,254	27,152	39,536	38,287	32,684	22,530	9,982	3,779	2,606	1,371	2,566	197,201
Gas Adjustment Charge (\$/Mcf) - Rider A	190	496	1,098	1,599	1,549	1,322	911	404	153	105	55	104	7,986
OPEB Surcredit - Rider I	(101)	(286)	(634)	(924)	(895)	(764)	(526)	(233)	(88)	(61)	(32)	(60)	(4,604)
Total Gas Cost Revenues	\$4,925	\$13,548	\$30,018	\$43,709	\$42,328	\$36,134	\$24,908	\$11,036	\$4,178	\$2,881	\$1,515	\$2,837	\$218,017
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$11)	(\$17)	(\$29)	(\$39)	(\$37)	(\$33)	(\$25)	(\$15)	(\$10)	(\$10)	(\$8)	(\$9)	(\$243)
Total Revenues	\$11,471	\$23,660	\$47,038	\$66,371	\$64,079	\$55,272	\$39,593	\$20,121	\$10,243	\$8,606	\$6,367	\$8,078	\$360,902
Unit Margin (\$/Mcf)	\$7.6743	\$4.1604	\$3.1605	\$2.8901	\$2.8644	\$2.9524	\$3.2864	\$4.5888	\$8.0919	\$11.0758	\$17.8479	\$10.3006	\$3.6561

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
Total Volume	213	652	1,384	1,959	1,948	1,696	1,172	520	244	218	44	70	10,118
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.26%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$8,436
Volumetric Distribution Charge	438	1,340	2,844	4,027	4,003	3,487	2,408	1,068	501	449	91	143	20,798
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	38	68	117	201	200	178	155	88	60	58	40	42	1,245
Total Base Non Gas Cost Rate Revenue	\$1,178	\$2,110	\$3,664	\$4,931	\$4,906	\$4,368	\$3,266	\$1,859	\$1,264	\$1,209	\$833	\$888	\$30,478
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44514
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11771)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$95	\$290	\$616	\$872	\$867	\$755	\$522	\$231	\$108	\$97	\$20	\$31	\$4,504
OPEB Surcredit - Rider I	(25)	(77)	(163)	(230)	(229)	(200)	(138)	(61)	(29)	(26)	(5)	(8)	(1,191)
Total Gas Cost Revenues	\$70	\$213	\$453	\$642	\$638	\$555	\$384	\$170	\$79	\$71	\$15	\$23	\$3,313
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$2)	(\$4)	(\$6)	(\$8)	(\$8)	(\$7)	(\$6)	(\$3)	(\$2)	(\$2)	(\$1)	(\$2)	(\$52)
Total Revenues	\$1,246	\$2,320	\$4,111	\$5,565	\$5,536	\$4,916	\$3,644	\$2,026	\$1,340	\$1,278	\$847	\$910	\$33,739
Unit Margin (\$/Mcf)	\$5.5355	\$3.2379	\$2.6485	\$2.5169	\$2.5192	\$2.5749	\$2.7878	\$3.5779	\$5.1879	\$5.5405	\$18.9148	\$12.7784	\$3.0123

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Small Public Authority > 250 MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	205	207	199	202	212	215	213	212	218	211	218	221	2,533
Total Volume	3,054	8,334	15,338	19,989	20,856	18,274	13,499	8,054	2,879	925	726	1,067	112,995
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.26%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,585	7,659	7,363	7,474	7,844	7,955	7,881	7,844	8,066	7,807	8,066	8,177	93,721
Volumetric Distribution Charge	6,278	17,131	31,528	41,087	42,870	37,563	27,746	16,555	5,917	1,901	1,492	2,194	232,262
DSIC - Distribution System Improvement Charge	459	821	1,287	2,064	2,155	1,935	1,774	1,215	696	485	478	519	13,888
Total Base Non Gas Cost Rate Revenue	\$14,321	\$25,611	\$40,178	\$50,625	\$52,870	\$47,453	\$37,402	\$25,614	\$14,680	\$10,193	\$10,036	\$10,889	\$339,870
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,496	\$4,084	\$7,516	\$9,795	\$10,220	\$8,954	\$6,614	\$3,946	\$1,411	\$453	\$356	\$523	\$55,368
OPEB Surcredit - Rider I	(326)	(890)	(1,639)	(2,135)	(2,228)	(1,952)	(1,442)	(860)	(308)	(99)	(78)	(114)	(12,071)
Total Gas Cost Revenues	\$1,170	\$3,194	\$5,877	\$7,660	\$7,992	\$7,002	\$5,172	\$3,086	\$1,103	\$354	\$278	\$409	\$43,297
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$24)	(\$44)	(\$68)	(\$86)	(\$90)	(\$81)	(\$64)	(\$44)	(\$25)	(\$17)	(\$17)	(\$19)	(\$579)
Total Revenues	\$15,467	\$28,761	\$45,987	\$58,199	\$60,772	\$54,374	\$42,510	\$28,656	\$15,758	\$10,530	\$10,297	\$11,279	\$382,588
Unit Margin (\$/Mcf)	\$4.6894	\$3.0729	\$2.6195	\$2.5327	\$2.5349	\$2.5967	\$2.7708	\$3.1803	\$5.0993	\$11.0232	\$13.8284	\$10.2034	\$3.0078

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	36	35	35	34	33	34	34	34	32	39	35	32	413
Total Volume	1,392	4,288	8,922	11,283	10,387	8,768	6,519	3,887	1,093	178	63	211	56,990
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01847	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01781
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.24%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$5,436	\$5,285	\$5,285	\$5,134	\$4,983	\$5,134	\$5,134	\$5,134	\$4,832	\$5,889	\$5,285	\$4,832	\$62,363
Volumetric Distribution Charge	2,314	7,127	14,830	18,754	17,265	14,574	10,836	6,460	1,816	297	106	350	94,728
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	26	76	159	201	185	156	116	69	19	3	1	4	1,015
Rider H - Gas Procurement Charge	160	493	1,025	1,296	1,193	1,007	749	447	126	21	7	24	6,548
DSIC - Distribution System Improvement Charge	263	430	705	1,079	1,004	887	838	603	338	310	270	261	6,988
Total Base Non Gas Cost Rate Revenue	\$8,198	\$13,411	\$22,004	\$26,464	\$24,631	\$21,758	\$17,674	\$12,713	\$7,132	\$6,520	\$5,669	\$5,471	\$171,643
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44533
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03776
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20402
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$622	\$1,909	\$3,973	\$5,024	\$4,625	\$3,904	\$2,903	\$1,731	\$487	\$79	\$28	\$94	\$25,379
Natural Gas Supply Charge (\$/Mcf) - Rider A	7,255	21,582	44,907	56,789	52,282	44,131	32,814	19,562	5,500	898	320	1,061	287,101
Gas Adjustment Charge (\$/Mcf) - Rider A	309	873	1,816	2,297	2,115	1,785	1,327	791	222	36	13	43	11,627
OPEB Surcredit - Rider I	(129)	(398)	(827)	(1,046)	(963)	(813)	(605)	(360)	(101)	(17)	(6)	(20)	(5,285)
Total Gas Cost Revenues	\$8,057	\$23,966	\$49,869	\$63,064	\$58,059	\$49,007	\$36,439	\$21,724	\$6,108	\$996	\$355	\$1,178	\$318,822
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$14)	(\$23)	(\$37)	(\$45)	(\$42)	(\$37)	(\$30)	(\$22)	(\$12)	(\$11)	(\$10)	(\$9)	(\$292)
Total Revenues	\$16,241	\$37,354	\$71,836	\$89,483	\$82,648	\$70,728	\$54,083	\$34,415	\$13,228	\$7,505	\$6,014	\$6,640	\$490,173
Unit Margin (\$/Mcf)	\$5.8898	\$3.1277	\$2.4663	\$2.3456	\$2.3713	\$2.4816	\$2.7110	\$3.2710	\$6.5268	\$36.5371	\$89.2813	\$25.9489	\$3.0118

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	198	206	418	627	711	587	488	242	129	86	45	52	3,788
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.31%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$5,436
Volumetric Distribution Charge	330	343	695	1,042	1,181	976	810	403	215	142	74	86	6,297
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	26	26	38	64	69	61	63	43	33	30	26	27	506
Total Base Non Gas Cost Rate Revenue	\$809	\$822	\$1,187	\$1,558	\$1,703	\$1,489	\$1,326	\$898	\$701	\$625	\$554	\$566	\$12,238
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44507
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09239)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$89	\$92	\$186	\$279	\$316	\$261	\$217	\$108	\$57	\$38	\$20	\$23	\$1,686
OPEB Surcredit - Rider I	(18)	(19)	(39)	(58)	(66)	(54)	(45)	(22)	(12)	(8)	(4)	(5)	(350)
Total Gas Cost Revenues	\$71	\$73	\$147	\$221	\$250	\$207	\$172	\$86	\$45	\$30	\$16	\$18	\$1,336
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$1)	(\$1)	(\$2)	(\$3)	(\$3)	(\$3)	(\$2)	(\$2)	(\$1)	(\$1)	(\$1)	(\$1)	(\$21)
Total Revenues	\$879	\$894	\$1,332	\$1,776	\$1,950	\$1,693	\$1,496	\$982	\$745	\$654	\$569	\$583	\$13,553
Unit Margin (\$/Mcf)	\$4.0769	\$3.9854	\$2.8357	\$2.4863	\$2.3975	\$2.5374	\$2.7203	\$3.7088	\$5.4291	\$7.3031	\$12.3941	\$10.9366	\$3.2307

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	284	283	283	284	285	283	283	285	285	277	282	284	3,398
Total Volume	50,694	114,343	202,234	273,365	312,564	276,886	246,649	163,601	88,695	44,486	37,860	38,829	1,850,205
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.32%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	42,884	42,733	42,733	42,884	43,035	42,733	42,733	43,035	43,035	41,827	42,582	42,884	513,098
Volumetric Distribution Charge	84,264	190,061	336,154	454,387	519,544	460,239	409,979	271,937	147,428	73,945	62,931	64,541	3,075,410
DSIC - Distribution System Improvement Charge	4,209	7,705	12,541	21,134	23,910	21,376	22,545	15,686	9,485	5,789	5,276	5,371	155,026
Total Base Non Gas Cost Rate Revenue	\$131,357	\$240,499	\$391,428	\$518,405	\$586,488	\$524,349	\$475,257	\$330,657	\$199,948	\$121,561	\$110,789	\$112,796	\$3,743,535
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)
Gas Cost Revenues													
MMT Gas Cost Charge	\$24,840	\$56,028	\$99,095	\$133,949	\$153,156	\$135,674	\$120,858	\$80,164	\$43,460	\$21,798	\$18,551	\$19,026	\$906,599
OPEB Surcredit - Rider I	(6,000)	(13,534)	(23,936)	(32,355)	(36,995)	(32,772)	(29,193)	(19,364)	(10,498)	(5,265)	(4,481)	(4,596)	(218,989)
Total Gas Cost Revenues	\$18,840	\$42,494	\$75,159	\$101,594	\$116,161	\$102,902	\$91,665	\$60,800	\$32,962	\$16,533	\$14,070	\$14,430	\$687,610
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$223)	(\$409)	(\$665)	(\$881)	(\$997)	(\$891)	(\$808)	(\$562)	(\$340)	(\$207)	(\$188)	(\$192)	(\$6,363)
Total Revenues	\$149,974	\$282,584	\$465,922	\$619,118	\$701,652	\$626,360	\$566,114	\$390,895	\$232,570	\$137,887	\$124,671	\$127,034	\$4,424,782
Unit Margin (\$/Mcf)	\$2.5912	\$2.1033	\$1.9355	\$1.8964	\$1.8764	\$1.8937	\$1.9269	\$2.0211	\$2.2543	\$2.7325	\$2.9263	\$2.9050	\$2.0233

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

Large Public Authority DMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	10,699	20,147	22,056	26,360	25,242	27,343	19,326	14,449	3,770	7,255	15,421	11,095	203,162
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.27%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	453	453	453	453	453	453	453	453	453	453	453	453	5,436
Volumetric Distribution Charge	17,784	33,488	36,661	43,816	41,957	45,449	32,123	24,017	6,266	12,060	25,633	18,442	337,695
DSIC - Distribution System Improvement Charge	604	1,123	1,228	1,881	1,802	1,951	1,622	1,219	335	626	1,304	945	14,640
Total Base Non Gas Cost Rate Revenue	\$18,841	\$35,065	\$38,343	\$46,150	\$44,212	\$47,853	\$34,198	\$25,689	\$7,054	\$13,138	\$27,390	\$19,840	\$357,772
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(1,266)	(2,385)	(2,611)	(3,120)	(2,988)	(3,236)	(2,287)	(1,710)	(446)	(859)	(1,825)	(1,313)	(24,046)
Total Gas Cost Revenues	(\$1,266)	(\$2,385)	(\$2,611)	(\$3,120)	(\$2,988)	(\$3,236)	(\$2,287)	(\$1,710)	(\$446)	(\$859)	(\$1,825)	(\$1,313)	(\$24,046)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$32)	(\$60)	(\$65)	(\$78)	(\$75)	(\$81)	(\$58)	(\$44)	(\$12)	(\$22)	(\$47)	(\$34)	(\$608)
Total Revenues	\$17,543	\$32,620	\$35,667	\$42,952	\$41,149	\$44,536	\$31,853	\$23,935	\$6,596	\$12,257	\$25,518	\$18,493	\$333,118
Unit Margin (\$/Mcf)	\$1.7610	\$1.7404	\$1.7384	\$1.7508	\$1.7516	\$1.7501	\$1.7696	\$1.7779	\$1.8711	\$1.8109	\$1.7762	\$1.7882	\$1.7610

National Fuel Gas Distribution Corporation
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Detailed Billed Revenue Workpapers (Current Rates)

SVIS Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	120	123	126	125	126	128	129	127	125	123	122	122	1,496
Total Volume	735	2,866	8,208	11,482	12,895	9,839	6,873	3,388	1,274	620	295	586	59,062
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01847	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.30%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$9,840	\$10,086	\$10,332	\$10,250	\$10,332	\$10,496	\$10,578	\$10,414	\$10,250	\$10,086	\$10,004	\$10,004	\$122,672
Volumetric Distribution Charge	1,522	5,939	17,008	23,792	26,721	20,389	14,243	7,021	2,640	1,285	612	1,214	122,389
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	14	51	146	204	229	175	122	60	23	11	5	10	1,052
Rider H - Gas Procurement Charge	84	329	943	1,319	1,482	1,131	790	389	146	71	34	67	6,786
DSIC - Distribution System Improvement Charge	379	543	941	1,512	1,647	1,368	1,282	891	650	573	533	565	10,883
Total Base Non Gas Cost Rate Revenue	\$11,840	\$16,949	\$29,370	\$37,078	\$40,412	\$33,559	\$27,015	\$18,776	\$13,710	\$12,026	\$11,188	\$11,861	\$263,782
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03563
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20380
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06197)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$328	\$1,276	\$3,655	\$5,113	\$5,742	\$4,382	\$3,061	\$1,509	\$567	\$276	\$131	\$261	\$26,301
Natural Gas Supply Charge (\$/Mcf) - Rider A	3,829	14,427	41,313	57,792	64,906	49,526	34,597	17,055	6,414	3,121	1,486	2,950	297,416
Gas Adjustment Charge (\$/Mcf) - Rider A	163	584	1,671	2,338	2,625	2,003	1,399	690	259	126	60	119	12,037
OPEB Surcredit - Rider I	(46)	(178)	(509)	(711)	(799)	(610)	(426)	(210)	(79)	(38)	(18)	(36)	(3,660)
Total Gas Cost Revenues	\$4,274	\$16,109	\$46,130	\$64,532	\$72,474	\$55,301	\$38,631	\$19,044	\$7,161	\$3,485	\$1,659	\$3,294	\$332,094
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$20)	(\$29)	(\$50)	(\$63)	(\$69)	(\$57)	(\$46)	(\$32)	(\$23)	(\$20)	(\$19)	(\$20)	(\$448)
Total Revenues	\$16,094	\$33,029	\$75,450	\$101,547	\$112,817	\$88,803	\$65,600	\$37,788	\$20,848	\$15,491	\$12,828	\$15,135	\$595,428
Unit Margin (\$/Mcf)	\$16.1165	\$5.9133	\$3.5784	\$3.2293	\$3.1339	\$3.4107	\$3.9303	\$5.5413	\$10.7593	\$19.3934	\$37.8918	\$20.2386	\$4.4662

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

SVIS SATC	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	44	226	652	992	1,117	846	595	248	109	26	16	31	4,900
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.31%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$10,824
Volumetric Distribution Charge	91	468	1,351	2,055	2,314	1,753	1,233	514	225	55	32	64	10,155
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	33	45	75	126	137	113	106	71	56	48	47	48	904
Total Base Non Gas Cost Rate Revenue	\$1,026	\$1,415	\$2,327	\$3,083	\$3,353	\$2,768	\$2,242	\$1,487	\$1,183	\$1,004	\$981	\$1,015	\$21,882
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44547
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06183)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$20	\$100	\$290	\$442	\$497	\$377	\$265	\$111	\$48	\$12	\$7	\$14	\$2,183
OPEB Surcredit - Rider I	(3)	(14)	(40)	(61)	(69)	(52)	(37)	(15)	(7)	(2)	(1)	(2)	(303)
Total Gas Cost Revenues	\$17	\$86	\$250	\$381	\$428	\$325	\$228	\$96	\$41	\$10	\$6	\$12	\$1,880
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.18%
Rider B - State Tax Adjustment	(\$2)	(\$2)	(\$4)	(\$5)	(\$6)	(\$5)	(\$4)	(\$3)	(\$2)	(\$2)	(\$2)	(\$2)	(\$39)
Total Revenues	\$1,041	\$1,499	\$2,573	\$3,459	\$3,775	\$3,088	\$2,466	\$1,580	\$1,222	\$1,012	\$985	\$1,025	\$23,723
Unit Margin (\$/Mcf)	\$23.4398	\$6.2712	\$3.5704	\$3.1084	\$3.0023	\$3.2720	\$3.7664	\$5.9904	\$10.8933	\$38.1013	\$63.0831	\$32.7118	\$4.4654

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

SVIS MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	60	61	66	66	65	63	59	59	63	61	62	62	747
Total Volume	614	2,230	5,435	7,850	8,423	6,279	3,978	1,917	696	314	267	322	38,326
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.27%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,920	5,002	5,412	5,412	5,330	5,166	4,838	4,838	5,166	5,002	5,084	5,084	61,254
Volumetric Distribution Charge	1,273	4,622	11,263	16,267	17,455	13,011	8,244	3,972	1,442	650	554	667	79,419
DSIC - Distribution System Improvement Charge	205	319	552	921	968	773	651	439	329	283	282	288	6,009
Total Base Non Gas Cost Rate Revenue	\$6,398	\$9,942	\$17,227	\$22,600	\$23,753	\$18,949	\$13,734	\$9,249	\$6,937	\$5,935	\$5,920	\$6,038	\$146,682
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.48998
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02119)
Gas Cost Revenues													
MMT Gas Cost Charge	\$301	\$1,093	\$2,663	\$3,846	\$4,127	\$3,077	\$1,949	\$939	\$341	\$154	\$131	\$158	\$18,779
OPEB Surcredit - Rider I	(13)	(47)	(115)	(166)	(178)	(133)	(84)	(41)	(15)	(7)	(6)	(7)	(812)
Total Gas Cost Revenues	\$288	\$1,046	\$2,548	\$3,680	\$3,949	\$2,944	\$1,865	\$898	\$326	\$147	\$125	\$151	\$17,967
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$11)	(\$17)	(\$29)	(\$38)	(\$40)	(\$32)	(\$23)	(\$16)	(\$12)	(\$10)	(\$10)	(\$10)	(\$248)
Total Revenues	\$6,675	\$10,971	\$19,746	\$26,242	\$27,662	\$21,861	\$15,576	\$10,131	\$7,251	\$6,072	\$6,035	\$6,179	\$164,401
Unit Margin (\$/Mcf)	\$10.4146	\$4.4577	\$3.1694	\$2.8790	\$2.8199	\$3.0180	\$3.4520	\$4.8250	\$9.9688	\$18.9191	\$22.1538	\$18.7702	\$3.8272

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	62	58	55	56	56	54	54	55	52	60	57	57	676
Total Volume	6,497	10,694	20,328	27,199	29,840	25,648	19,686	12,675	6,334	5,468	3,372	3,612	171,352
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01847	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01780	\$0.01782
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.31%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$15,624	\$14,616	\$13,860	\$14,112	\$14,112	\$13,608	\$13,608	\$13,860	\$13,104	\$15,120	\$14,364	\$14,364	\$170,352
Volumetric Distribution Charge	8,671	14,274	27,132	36,302	39,827	34,232	26,275	16,917	8,454	7,298	4,500	4,821	228,704
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	120	190	362	484	531	456	350	226	113	97	60	64	3,054
Rider H - Gas Procurement Charge	746	1,229	2,336	3,125	3,429	2,947	2,262	1,456	728	628	387	415	19,688
DSIC - Distribution System Improvement Charge	833	1,003	1,446	2,296	2,461	2,178	2,116	1,616	1,115	1,157	966	983	18,171
Total Base Non Gas Cost Rate Revenue	\$25,994	\$31,312	\$45,135	\$56,319	\$60,360	\$53,422	\$44,612	\$34,076	\$23,514	\$24,300	\$20,277	\$20,648	\$439,969
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44536
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.04019
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20430
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13410)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,903	\$4,762	\$9,052	\$12,112	\$13,288	\$11,421	\$8,766	\$5,644	\$2,821	\$2,435	\$1,501	\$1,608	\$76,313
Natural Gas Supply Charge (\$/Mcf) - Rider A	33,864	53,828	102,319	136,902	150,197	129,096	99,088	63,799	31,882	27,521	16,971	18,181	863,648
Gas Adjustment Charge (\$/Mcf) - Rider A	1,444	2,177	4,139	5,538	6,075	5,222	4,008	2,581	1,290	1,113	686	735	35,008
OPEB Surcredit - Rider I	(871)	(1,434)	(2,726)	(3,648)	(4,002)	(3,440)	(2,640)	(1,700)	(849)	(733)	(452)	(484)	(22,979)
Total Gas Cost Revenues	\$37,340	\$59,333	\$112,784	\$150,904	\$165,558	\$142,299	\$109,222	\$70,324	\$35,144	\$30,336	\$18,706	\$20,040	\$951,990
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$44)	(\$53)	(\$77)	(\$96)	(\$103)	(\$91)	(\$76)	(\$58)	(\$40)	(\$41)	(\$34)	(\$35)	(\$748)
Total Revenues	\$63,290	\$90,592	\$157,842	\$207,127	\$225,815	\$195,630	\$153,758	\$104,342	\$58,618	\$54,595	\$38,949	\$40,653	\$1,391,211
Unit Margin (\$/Mcf)	\$4.0012	\$2.9279	\$2.2203	\$2.0707	\$2.0228	\$2.0829	\$2.2661	\$2.6884	\$3.7123	\$4.4444	\$6.0138	\$5.7162	\$2.5676

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	185	342	795	947	1,008	832	696	387	158	99	98	109	5,658
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.32%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$9,072
Volumetric Distribution Charge	247	457	1,061	1,264	1,345	1,111	930	516	211	132	131	146	7,551
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	33	40	60	86	89	79	84	63	48	44	44	45	717
Total Base Non Gas Cost Rate Revenue	\$1,036	\$1,253	\$1,877	\$2,106	\$2,191	\$1,946	\$1,770	\$1,336	\$1,016	\$932	\$932	\$947	\$17,341
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44558
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13415)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$83	\$152	\$354	\$422	\$449	\$371	\$310	\$172	\$71	\$44	\$44	\$49	\$2,521
OPEB Surcredit - Rider I	(25)	(46)	(107)	(127)	(135)	(112)	(93)	(52)	(21)	(13)	(13)	(15)	(759)
Total Gas Cost Revenues	\$58	\$106	\$247	\$295	\$314	\$259	\$217	\$120	\$50	\$31	\$31	\$34	\$1,762
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.18%
Rider B - State Tax Adjustment	(\$2)	(\$2)	(\$3)	(\$4)	(\$4)	(\$3)	(\$3)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$31)
Total Revenues	\$1,092	\$1,357	\$2,121	\$2,397	\$2,501	\$2,202	\$1,984	\$1,454	\$1,064	\$961	\$961	\$979	\$19,072
Unit Margin (\$/Mcf)	\$5.5982	\$3.6621	\$2.3613	\$2.2235	\$2.1733	\$2.3385	\$2.5407	\$3.4528	\$6.4098	\$9.4425	\$9.4660	\$8.6661	\$3.0649

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	269	268	271	271	271	274	274	275	274	267	268	268	3,250
Total Volume	153,212	192,380	234,551	270,037	308,686	283,815	257,928	187,855	164,166	149,605	147,557	150,562	2,500,356
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.35%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	67,788	67,536	68,292	68,292	68,292	69,048	69,048	69,300	69,048	67,284	67,536	67,536	819,000
Volumetric Distribution Charge	204,492	256,769	313,056	360,419	412,004	378,808	344,257	250,731	219,112	199,678	196,945	200,956	3,337,225
DSIC - Distribution System Improvement Charge	9,012	10,734	12,623	18,220	20,413	19,034	20,583	15,938	14,350	13,348	13,224	13,425	180,903
Total Base Non Gas Cost Rate Revenue	\$281,293	\$335,039	\$393,970	\$446,931	\$500,708	\$466,890	\$433,888	\$335,968	\$302,510	\$280,310	\$277,705	\$281,916	\$4,337,129
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)
Gas Cost Revenues													
MMT Gas Cost Charge	\$75,074	\$94,266	\$114,930	\$132,318	\$151,256	\$139,069	\$126,385	\$92,049	\$80,441	\$73,307	\$72,303	\$73,776	\$1,225,174
OPEB Surcredit - Rider I	(9,300)	(11,677)	(14,237)	(16,391)	(18,737)	(17,228)	(15,656)	(11,403)	(9,965)	(9,081)	(8,957)	(9,139)	(151,771)
Total Gas Cost Revenues	\$65,774	\$82,589	\$100,693	\$115,927	\$132,519	\$121,841	\$110,729	\$80,646	\$70,476	\$64,226	\$63,346	\$64,637	\$1,073,403
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$478)	(\$570)	(\$670)	(\$760)	(\$851)	(\$794)	(\$738)	(\$571)	(\$514)	(\$477)	(\$472)	(\$479)	(\$7,374)
Total Revenues	\$346,589	\$417,058	\$493,993	\$562,098	\$632,376	\$587,937	\$543,879	\$416,043	\$372,472	\$344,059	\$340,579	\$346,074	\$5,403,158
Unit Margin (\$/Mcf)	\$1.8360	\$1.7416	\$1.6797	\$1.6551	\$1.6221	\$1.6450	\$1.6822	\$1.7884	\$1.8427	\$1.8737	\$1.8820	\$1.8724	\$1.7346

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS DMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
Total Volume	42,439	54,108	62,056	71,279	87,132	78,033	75,170	60,981	51,344	44,999	40,448	43,225	711,214
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.37%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	72,576
Volumetric Distribution Charge	56,643	72,218	82,826	95,136	116,295	104,151	100,330	81,391	68,528	60,060	53,986	57,692	949,257
DSIC - Distribution System Improvement Charge	2,075	2,591	2,942	4,300	5,200	4,683	5,298	4,354	3,714	3,305	3,002	3,187	44,651
Total Base Non Gas Cost Rate Revenue	\$64,766	\$80,856	\$91,816	\$105,485	\$127,543	\$114,882	\$111,675	\$91,794	\$78,290	\$69,414	\$63,036	\$66,927	\$1,066,484
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(2,576)	(3,284)	(3,767)	(4,327)	(5,289)	(4,737)	(4,563)	(3,702)	(3,117)	(2,731)	(2,455)	(2,624)	(43,172)
Total Gas Cost Revenues	(\$2,576)	(\$3,284)	(\$3,767)	(\$4,327)	(\$5,289)	(\$4,737)	(\$4,563)	(\$3,702)	(\$3,117)	(\$2,731)	(\$2,455)	(\$2,624)	(\$43,172)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$110)	(\$137)	(\$156)	(\$179)	(\$217)	(\$195)	(\$190)	(\$156)	(\$133)	(\$118)	(\$107)	(\$114)	(\$1,812)
Total Revenues	\$62,080	\$77,435	\$87,893	\$100,979	\$122,037	\$109,950	\$106,922	\$87,936	\$75,040	\$66,565	\$60,474	\$64,189	\$1,021,500
Unit Margin (\$/Mcf)	\$1.5261	\$1.4944	\$1.4796	\$1.4799	\$1.4638	\$1.4722	\$1.4856	\$1.5053	\$1.5248	\$1.5426	\$1.5584	\$1.5484	\$1.4995

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

LVIS MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	7	7	7	7	7	7	7	7	7	7	7	7	84
Total Volume	33,611	36,879	41,090	42,306	43,391	41,676	44,060	38,786	39,540	34,576	33,708	38,286	467,907
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.39%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	85,932
Volumetric Distribution Charge	34,427	37,776	42,088	43,334	44,445	42,689	45,130	39,729	40,500	35,416	34,527	39,217	479,277
DSIC - Distribution System Improvement Charge	1,377	1,487	1,630	2,146	2,193	2,119	2,604	2,335	2,374	2,129	2,084	2,319	24,797
Total Base Non Gas Cost Rate Revenue	\$42,965	\$46,424	\$50,879	\$52,641	\$53,799	\$51,968	\$54,896	\$49,225	\$50,035	\$44,706	\$43,773	\$48,696	\$590,006
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)
Gas Cost Revenues													
MMT Gas Cost Charge	\$16,469	\$18,071	\$20,134	\$20,730	\$21,261	\$20,421	\$21,589	\$19,005	\$19,374	\$16,942	\$16,517	\$18,760	\$229,273
OPEB Surcredit - Rider I	(2,385)	(2,617)	(2,916)	(3,002)	(3,079)	(2,958)	(3,127)	(2,753)	(2,806)	(2,454)	(2,392)	(2,717)	(33,206)
Total Gas Cost Revenues	\$14,084	\$15,454	\$17,218	\$17,728	\$18,182	\$17,463	\$18,462	\$16,252	\$16,568	\$14,488	\$14,125	\$16,043	\$196,067
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$73)	(\$79)	(\$86)	(\$89)	(\$91)	(\$88)	(\$93)	(\$84)	(\$85)	(\$76)	(\$74)	(\$83)	(\$1,001)
Total Revenues	\$56,976	\$61,799	\$68,011	\$70,280	\$71,890	\$69,343	\$73,265	\$65,393	\$66,518	\$59,118	\$57,824	\$64,656	\$785,072
Unit Margin (\$/Mcf)	\$1.2783	\$1.2588	\$1.2382	\$1.2443	\$1.2399	\$1.2470	\$1.2459	\$1.2691	\$1.2654	\$1.2930	\$1.2986	\$1.2719	\$1.2609

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

LVIS DMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
Total Volume	114,122	130,876	150,894	174,744	210,953	182,707	176,912	144,444	125,034	112,155	105,726	114,949	1,743,516
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.37%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	233,244
Volumetric Distribution Charge	116,895	134,056	154,561	178,991	216,079	187,146	181,211	147,954	128,073	114,880	108,295	117,742	1,785,883
DSIC - Distribution System Improvement Charge	4,513	5,081	5,759	8,433	10,009	8,780	9,992	8,336	7,346	6,716	6,387	6,859	88,211
Total Base Non Gas Cost Rate Revenue	\$140,845	\$158,574	\$179,757	\$206,861	\$245,525	\$215,363	\$210,640	\$175,727	\$154,856	\$141,033	\$134,119	\$144,038	\$2,107,338
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(8,099)	(9,288)	(10,709)	(12,402)	(14,971)	(12,967)	(12,555)	(10,251)	(8,874)	(7,960)	(7,503)	(8,158)	(123,737)
Total Gas Cost Revenues	(\$8,099)	(\$9,288)	(\$10,709)	(\$12,402)	(\$14,971)	(\$12,967)	(\$12,555)	(\$10,251)	(\$8,874)	(\$7,960)	(\$7,503)	(\$8,158)	(\$123,737)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$239)	(\$270)	(\$306)	(\$352)	(\$417)	(\$366)	(\$358)	(\$299)	(\$263)	(\$240)	(\$228)	(\$245)	(\$3,583)
Total Revenues	\$132,507	\$149,016	\$168,742	\$194,107	\$230,137	\$202,030	\$197,727	\$165,177	\$145,719	\$132,833	\$126,388	\$135,635	\$1,980,018
Unit Margin (\$/Mcf)	\$1.2342	\$1.2116	\$1.1913	\$1.1838	\$1.1639	\$1.1787	\$1.1907	\$1.2166	\$1.2385	\$1.2575	\$1.2686	\$1.2531	\$1.2087

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

LIS MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	26,342	30,732	29,878	28,936	33,089	28,928	32,204	26,058	28,043	29,009	28,399	28,381	349,999
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.38%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	13,980
Volumetric Distribution Charge	15,787	18,418	17,906	17,341	19,830	17,337	19,300	15,616	16,806	17,385	17,019	17,009	209,754
DSIC - Distribution System Improvement Charge	561	648	631	787	892	786	1,019	836	895	928	909	909	9,801
Total Base Non Gas Cost Rate Revenue	\$17,513	\$20,231	\$19,702	\$19,293	\$21,888	\$19,288	\$21,484	\$17,617	\$18,866	\$19,478	\$19,094	\$19,082	\$233,535
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49001
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)
Gas Cost Revenues													
MMT Gas Cost Charge	\$12,908	\$15,059	\$14,640	\$14,179	\$16,214	\$14,175	\$15,780	\$12,768	\$13,741	\$14,215	\$13,915	\$13,907	\$171,501
OPEB Surcredit - Rider I	(363)	(423)	(411)	(398)	(456)	(398)	(443)	(359)	(386)	(399)	(391)	(391)	(4,818)
Total Gas Cost Revenues	\$12,545	\$14,636	\$14,229	\$13,781	\$15,758	\$13,777	\$15,337	\$12,409	\$13,355	\$13,816	\$13,524	\$13,516	\$166,683
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$30)	(\$34)	(\$33)	(\$33)	(\$37)	(\$33)	(\$37)	(\$30)	(\$32)	(\$33)	(\$32)	(\$32)	(\$396)
Total Revenues	\$30,028	\$34,833	\$33,898	\$33,041	\$37,609	\$33,032	\$36,784	\$29,996	\$32,189	\$33,261	\$32,586	\$32,566	\$399,822
Unit Margin (\$/Mcf)	\$0.6648	\$0.6583	\$0.6594	\$0.6667	\$0.6615	\$0.6668	\$0.6671	\$0.6761	\$0.6728	\$0.6714	\$0.6723	\$0.6724	\$0.6672

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
Total Volume	204,103	246,691	280,271	339,344	379,438	351,214	341,685	257,124	211,848	208,813	202,412	207,612	3,230,556
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.37%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	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
Volumetric Distribution Charge	122,319	147,842	167,966	203,369	227,397	210,483	204,772	154,095	126,961	125,142	121,305	124,422	1,936,072
DSIC - Distribution System Improvement Charge	4,396	5,241	5,907	9,089	10,110	9,391	10,720	8,196	6,845	6,781	6,590	6,745	90,010
Total Base Non Gas Cost Rate Revenue	\$137,200	\$163,568	\$184,358	\$222,943	\$247,992	\$230,359	\$225,977	\$172,776	\$144,291	\$142,408	\$138,380	\$141,652	\$2,151,902
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(2,810)	(3,397)	(3,859)	(4,673)	(5,225)	(4,836)	(4,705)	(3,541)	(2,917)	(2,875)	(2,787)	(2,859)	(44,484)
Total Gas Cost Revenues	(\$2,810)	(\$3,397)	(\$3,859)	(\$4,673)	(\$5,225)	(\$4,836)	(\$4,705)	(\$3,541)	(\$2,917)	(\$2,875)	(\$2,787)	(\$2,859)	(\$44,484)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$233)	(\$278)	(\$313)	(\$379)	(\$422)	(\$392)	(\$384)	(\$294)	(\$245)	(\$242)	(\$235)	(\$241)	(\$3,658)
Total Revenues	\$134,157	\$159,893	\$180,186	\$217,891	\$242,345	\$225,131	\$220,888	\$168,941	\$141,129	\$139,291	\$135,358	\$138,552	\$2,103,760
Unit Margin (\$/Mcf)	\$0.6722	\$0.6630	\$0.6578	\$0.6570	\$0.6536	\$0.6559	\$0.6614	\$0.6720	\$0.6811	\$0.6820	\$0.6837	\$0.6823	\$0.6661

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT Negotiated	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	10	10	10	10	10	10	10	10	10	10	10	10	120
Total Volume	671,603	677,098	741,856	799,412	836,647	805,751	793,497	702,958	666,452	651,062	624,819	664,831	8,635,986
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.31170	\$0.30460	\$0.28260	\$0.27920	\$0.28270	\$0.28230	\$0.28430	\$0.29050	\$0.29290	\$0.32130	\$0.32520	\$0.32270	\$0.29694
DSIC - Distribution System Improvement Charge	3.31%	3.31%	3.31%	4.25%	4.25%	4.25%	4.98%	4.98%	4.98%	5.00%	5.00%	5.00%	4.38%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	139,800
Volumetric Distribution Charge	209,339	206,244	209,649	223,196	236,520	227,463	225,591	204,209	195,204	209,186	203,191	214,541	2,564,333
DSIC - Distribution System Improvement Charge	7,315	7,212	7,325	9,981	10,547	10,162	11,815	10,750	10,301	11,042	10,742	11,310	118,502
Total Base Non Gas Cost Rate Revenue	\$228,303	\$225,106	\$228,623	\$244,827	\$258,717	\$249,276	\$249,056	\$226,609	\$217,155	\$231,878	\$225,583	\$237,501	\$2,822,635
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(9,248)	(9,324)	(10,215)	(11,008)	(11,521)	(11,095)	(10,926)	(9,680)	(9,177)	(8,965)	(8,604)	(9,155)	(118,918)
Total Gas Cost Revenues	(\$9,248)	(\$9,324)	(\$10,215)	(\$11,008)	(\$11,521)	(\$11,095)	(\$10,926)	(\$9,680)	(\$9,177)	(\$8,965)	(\$8,604)	(\$9,155)	(\$118,918)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$388)	(\$383)	(\$389)	(\$416)	(\$440)	(\$424)	(\$423)	(\$385)	(\$369)	(\$394)	(\$383)	(\$404)	(\$4,798)
Total Revenues	\$218,667	\$215,399	\$218,019	\$233,403	\$246,756	\$237,757	\$237,707	\$216,544	\$207,609	\$222,519	\$216,596	\$227,942	\$2,698,919
Unit Margin (\$/Mcf)	\$0.3399	\$0.3325	\$0.3082	\$0.3063	\$0.3092	\$0.3094	\$0.3139	\$0.3224	\$0.3258	\$0.3562	\$0.3610	\$0.3572	\$0.3268

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Forfeited Discounts (Current Rates)

	Revenues						Factor	Forfeited Discounts
	<u>Residential</u>	<u>Commercial</u>	<u>Public Authority</u>	<u>Industrial</u>	<u>Transportation</u>	<u>Total</u>		
10/31/2025	7,592,209	1,067,803	145,366	79,384	2,193,518	11,078,280	0.71120%	78,789
11/30/2025	13,922,177	2,040,032	165,509	123,621	3,038,863	19,290,202	0.49120%	94,753
12/31/2025	23,412,675	3,510,065	206,614	233,293	4,161,303	31,523,950	0.31277%	98,599
1/31/2026	29,236,590	4,455,049	256,592	308,674	5,063,757	39,320,662	0.37254%	146,485
2/28/2026	29,108,472	4,490,330	227,003	338,631	5,401,219	39,565,655	0.39280%	155,414
3/31/2026	25,669,934	3,936,783	210,260	284,433	4,879,170	34,980,580	0.39633%	138,639
4/30/2026	20,144,311	3,090,528	178,601	219,357	4,309,282	27,942,080	0.39253%	109,681
5/31/2026	13,561,469	2,032,840	138,567	142,129	3,227,683	19,102,688	0.54181%	103,501
6/30/2026	7,156,258	1,058,329	104,450	79,466	2,378,068	10,776,570	0.74794%	80,602
7/31/2026	4,908,495	729,885	101,525	70,086	2,023,091	7,833,082	0.78040%	61,129
8/31/2026	4,637,047	682,108	89,623	51,777	1,968,389	7,428,944	0.94003%	69,835
9/30/2026	5,019,404	630,508	228,558	55,788	2,049,335	7,983,592	0.88512%	70,664
Total	\$ 184,369,039	\$ 27,724,261	\$ 2,052,667	\$ 1,986,639	\$ 40,693,679	\$ 256,826,285	0.47039%	\$1,208,090

NATIONAL FUEL EXHIBIT CTM-4

FUTURE TEST YEAR

PROPOSED RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Summary of Revenues (Proposed Rates)

	<u>Account</u>	<u>Reference</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>					
Residential	480	CTM-4, Sch. 2	180,765,090	96,107,327	84,657,764
Commercial	481	""	27,268,646	16,366,271	10,902,375
Industrial	481	""	1,958,527	1,284,084	674,443
Public Authority	481	""	2,021,272	1,275,764	745,508
Subtotal			212,013,535	115,033,446	96,980,090
<u>Transportation</u>					
Residential	489	CTM-4, Sch. 2	8,289,210	413,160	7,876,050
Commercial	489	""	11,663,313	1,295,828	10,367,485
Industrial	489	""	14,035,893	1,127,451	12,908,442
Public Authority	489	""	5,167,229	725,224	4,442,005
Subtotal			39,155,646	3,561,663	35,593,983
Total Billed Revenue			251,169,181	118,595,109	132,574,073
<u>Other Operating Revenues</u>					
Forfeited Discounts	487	CTM-4, Sch. 5	1,179,370	0	1,179,370
Rent From Gas Property	493		100,267	0	100,267
Other Gas Revenues	495		47,653	0	47,653
Subtotal			1,327,289	0	1,327,289
Total Operating Revenue			252,496,471	118,595,109	133,901,362

National Fuel Exhibit CTM-4
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Summary of Revenues by Service Class (Proposed Rates)

	<u>Account</u>	<u>Reference</u> (CTM-4, Sch. 4)	<u>Average</u> <u>Customers</u>	<u>Total</u> <u>Usage (Mcf)</u>	<u>Total</u> <u>Revenue</u>	<u>Total</u> <u>Gas Cost</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	173,999	16,501,733	173,815,979	92,390,814	81,425,165
Residential CAP	480	Page 2	6,467	678,491	6,949,111	3,716,513	3,232,598
Residential SATC	489	Page 3	16,528	1,584,984	7,826,543	369,241	7,457,302
Residential MMT	489	Page 4	474	114,750	462,667	43,919	418,748
Total Residential			197,467	18,879,957	189,054,300	96,520,487	92,533,814
Small Commercial < 250 Sales	481	Page 5	8,117	896,928	9,812,817	5,006,137	4,806,680
Small Commercial < 250 SATC	489	Page 6	656	77,242	415,632	26,251	389,381
Small Commercial < 250 MMT	489	Page 7	1,055	144,547	732,748	59,569	673,179
Small Commercial > 250 Sales	481	Page 8	2,668	1,238,053	10,789,272	6,897,310	3,891,962
Small Commercial > 250 SATC	489	Page 9	266	124,996	415,435	40,966	374,469
Small Commercial > 250 MMT	489	Page 10	1,125	643,436	2,065,492	246,544	1,818,948
Large Commercial	481	Page 11	428	716,414	6,069,547	4,008,843	2,060,704
Large Commercial SATC	489	Page 12	47	73,103	231,648	25,777	205,871
Large Commercial MMT	489	Page 13	726	2,641,126	6,678,043	981,547	5,696,496
Large Commercial DMT	489	Page 14	11	716,683	1,124,316	(84,826)	1,209,142
Natural Gas Vehicles	481	Page 15	7	79,802	597,011	453,981	143,030
Total Commercial			15,107	7,352,328	38,931,959	17,662,099	21,269,860
Small Public Authority < 250 Sales	481	Page 16	379	132,038	1,182,643	738,925	443,718
Small Public Authority < 250 SATC	489	Page 17	23	2,523	14,087	856	13,231
Small Public Authority < 250 MMT	489	Page 18	204	31,199	150,350	12,858	137,492
Small Public Authority > 250 Sales	481	Page 19	116	39,148	355,213	218,017	137,196
Small Public Authority > 250 SATC	489	Page 20	19	10,118	32,497	3,313	29,184
Small Public Authority > 250 MMT	489	Page 21	211	112,995	368,725	43,297	325,428
Large Public Authority	481	Page 22	34	56,990	483,416	318,822	164,594
Large Public Authority SATC	489	Page 23	3	3,788	13,050	1,336	11,714
Large Public Authority MMT	489	Page 24	283	1,850,205	4,270,018	687,610	3,582,408
Large Public Authority DMT	489	Page 25	3	203,162	318,503	(24,046)	342,549
Total Public Authority			1,276	2,442,165	7,188,501	2,000,988	5,187,513
SVIS Sales	481	Page 26	125	59,062	584,792	332,094	252,698
SVIS SATC	489	Page 27	11	4,900	22,822	1,880	20,942
SVIS MMT	489	Page 28	62	38,326	158,400	17,967	140,433
IVIS Sales	481	Page 29	56	171,352	1,373,735	951,990	421,745
IVIS SATC	489	Page 30	3	5,658	18,355	1,762	16,593
IVIS MMT	489	Page 31	271	2,500,356	5,222,562	1,073,403	4,149,159
IVIS DMT	489	Page 32	24	711,214	976,924	(43,172)	1,020,096
LVIS MMT	489	Page 33	7	467,907	760,314	196,067	564,247
LVIS DMT	489	Page 34	19	1,743,516	1,891,958	(123,737)	2,015,695
LIS MMT	489	Page 35	1	349,999	390,036	166,683	223,353
LIS DMT	489	Page 36	9	3,230,556	2,013,902	(44,484)	2,058,386
LIS DMT Negotiated	489	Page 37	10	8,635,986	2,580,619	(118,918)	2,699,537
Total Industrial			598	17,918,832	15,994,420	2,411,535	13,582,885
Grand Total			214,448	46,593,282	251,169,181	118,595,109	132,574,073

National Fuel Exhibit CTM-4
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Billed Delivery Revenues by Rate Type (Proposed Rates)

	Account	Reference (CTM-4, Sch. 4)	Basic Service Charge	Distribution Charge	Rider B	DSIC	Rider E	Rider G	Rider H	Total Delivery
Residential Sales	480	Page 1	29,231,761	48,863,281	(138,657)	0	0	1,572,731	1,896,049	81,425,165
Residential CAP	480	Page 2	1,086,383	2,009,080	(5,505)	0	0	64,682	77,959	3,232,598
Residential SATC	489	Page 3	2,776,706	4,693,295	(12,699)	0	0	0	0	7,457,302
Residential MMT	489	Page 4	79,676	339,785	(713)	0	0	0	0	418,748
Total Residential			33,174,526	55,905,441	(157,574)	0	0	1,637,413	1,974,008	92,533,814
Small Commercial < 250 Sales	481	Page 5	2,629,962	2,062,397	(8,184)	0	0	19,448	103,057	4,806,680
Small Commercial < 250 SATC	489	Page 6	212,436	177,609	(664)	0	0	0	0	389,381
Small Commercial < 250 MMT	489	Page 7	341,955	332,371	(1,147)	0	0	0	0	673,179
Small Commercial > 250 Sales	481	Page 8	1,184,666	2,544,817	(6,627)	0	0	26,853	142,252	3,891,962
Small Commercial > 250 SATC	489	Page 9	118,178	256,929	(638)	0	0	0	0	374,469
Small Commercial > 250 MMT	489	Page 10	499,463	1,322,583	(3,098)	0	0	0	0	1,818,948
Large Commercial	481	Page 11	775,536	1,190,823	(3,509)	0	0	15,538	82,316	2,060,704
Large Commercial SATC	489	Page 12	84,711	121,512	(352)	0	0	0	0	205,871
Large Commercial MMT	489	Page 13	1,316,116	4,390,080	(9,700)	0	0	0	0	5,696,496
Large Commercial DMT	489	Page 14	19,932	1,191,270	(2,060)	0	0	0	0	1,209,142
Natural Gas Vehcicles	481	Page 15	0	143,274	(244)	0	0	0	0	143,030
Total Commercial			7,182,955	13,733,664	(36,223)	0	0	61,839	327,625	21,269,860
Small Public Authority < 250 Sales	481	Page 16	122,823	303,608	(755)	0	0	2,871	15,171	443,718
Small Public Authority < 250 SATC	489	Page 17	7,452	5,801	(22)	0	0	0	0	13,231
Small Public Authority < 250 MMT	489	Page 18	65,988	71,739	(235)	0	0	0	0	137,492
Small Public Authority > 250 Sales	481	Page 19	51,615	80,469	(235)	0	0	849	4,498	137,196
Small Public Authority > 250 SATC	489	Page 20	8,436	20,798	(50)	0	0	0	0	29,184
Small Public Authority > 250 MMT	489	Page 21	93,721	232,262	(555)	0	0	0	0	325,428
Large Public Authority	481	Page 22	62,363	94,728	(281)	0	0	1,236	6,548	164,594
Large Public Authority SATC	489	Page 23	5,436	6,297	(19)	0	0	0	0	11,714
Large Public Authority MMT	489	Page 24	513,098	3,075,410	(6,100)	0	0	0	0	3,582,408
Large Public Authority DMT	489	Page 25	5,436	337,695	(582)	0	0	0	0	342,549
Total Public Authority			936,368	4,228,806	(8,834)	0	0	4,955	26,217	5,187,513
SVIS Sales	481	Page 26	122,672	122,389	(429)	0	0	1,280	6,786	252,698
SVIS SATC	489	Page 27	10,824	10,155	(37)	0	0	0	0	20,942
SVIS MMT	489	Page 28	61,254	79,419	(240)	0	0	0	0	140,433
IVIS Sales	481	Page 29	170,352	228,704	(717)	0	0	3,717	19,688	421,745
IVIS SATC	489	Page 30	9,072	7,551	(30)	0	0	0	0	16,593
IVIS MMT	489	Page 31	819,000	3,337,225	(7,066)	0	0	0	0	4,149,159
IVIS DMT	489	Page 32	72,576	949,257	(1,737)	0	0	0	0	1,020,096
LVIS MMT	489	Page 33	85,932	479,277	(962)	0	0	0	0	564,247
LVIS DMT	489	Page 34	233,244	1,785,883	(3,432)	0	0	0	0	2,015,695
LIS MMT	489	Page 35	13,980	209,754	(381)	0	0	0	0	223,353
LIS DMT	489	Page 36	125,820	1,936,072	(3,506)	0	0	0	0	2,058,386
LIS DMT Negotiated	489	Page 37	139,800	2,564,333	(4,596)	0	0	0	0	2,699,537
Total Industrial			1,864,526	11,710,020	(23,133)	0	0	4,997	26,475	13,582,885
Grand Total			43,158,375	85,577,932	(225,764)	0	0	1,709,205	2,354,325	132,574,073

National Fuel Exhibit CTM-4
Schedule 4
Page 1 of 37

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential Sales Service	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	171,166	171,990	173,698	174,567	175,271	176,003	175,931	174,946	174,192	174,020	173,276	172,922	2,087,983
Total Volume	525,681	1,222,673	2,247,666	2,868,059	2,859,720	2,496,202	1,893,466	1,175,381	486,914	246,821	218,596	260,555	16,501,733
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.09879	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09531
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,396,325	\$2,407,854	\$2,431,775	\$2,443,940	\$2,453,797	\$2,464,045	\$2,463,038	\$2,449,238	\$2,438,691	\$2,436,286	\$2,425,866	\$2,420,906	\$29,231,761
Volumetric Distribution Charge	1,556,593	3,620,456	6,655,564	8,492,609	8,467,917	7,391,504	5,606,742	3,480,420	1,441,801	730,861	647,284	771,529	48,863,281
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	51,932	116,389	213,961	273,018	272,224	237,620	180,244	111,887	46,351	23,495	20,809	24,803	1,572,731
Rider H - Gas Procurement Charge	60,401	140,485	258,257	329,540	328,582	286,814	217,559	135,051	55,946	28,360	25,117	29,938	1,896,049
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$4,065,250	\$6,285,185	\$9,559,557	\$11,539,107	\$11,522,520	\$10,379,983	\$8,467,583	\$6,176,596	\$3,982,789	\$3,219,002	\$3,119,076	\$3,247,176	\$81,563,822
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03911
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20420
Rider F - CAP Discount Charge	\$0.13140	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12230	\$0.12259
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$234,927	\$544,456	\$1,000,886	\$1,277,147	\$1,273,433	\$1,111,559	\$843,160	\$523,397	\$216,823	\$109,909	\$97,341	\$116,025	\$7,349,063
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,740,163	6,154,200	11,313,403	14,436,088	14,394,115	12,564,384	9,530,571	5,916,161	2,450,833	1,242,348	1,100,280	1,311,476	83,154,022
Gas Adjustment Charge (\$/Mcf) - Rider A	116,859	248,936	457,625	583,937	582,239	508,227	385,510	239,308	99,136	50,253	44,506	53,049	3,369,585
Rider F - CAP Discount Charge	69,074	149,533	274,890	350,764	349,744	305,286	231,571	143,749	59,550	30,186	26,734	31,866	2,022,946
OPEB Surcredit - Rider I	(111,649)	(259,683)	(477,382)	(609,147)	(607,376)	(530,168)	(402,153)	(249,639)	(103,416)	(52,422)	(46,428)	(55,339)	(3,504,802)
Total Gas Cost Revenues	\$3,049,374	\$6,837,442	\$12,569,422	\$16,038,789	\$15,992,155	\$13,959,288	\$10,588,659	\$6,572,976	\$2,722,926	\$1,380,274	\$1,222,433	\$1,457,077	\$92,390,814
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$6,911)	(\$10,685)	(\$16,251)	(\$19,616)	(\$19,588)	(\$17,646)	(\$14,395)	(\$10,500)	(\$6,771)	(\$5,472)	(\$5,302)	(\$5,520)	(\$138,657)
Total Revenues	\$7,107,714	\$13,111,941	\$22,112,727	\$27,558,279	\$27,495,086	\$24,321,624	\$19,041,847	\$12,739,072	\$6,698,944	\$4,593,804	\$4,336,207	\$4,698,732	\$173,815,979
Unit Margin (\$/Mcf)	\$7.7333	\$5.1405	\$4.2531	\$4.0233	\$4.0292	\$4.1583	\$4.4720	\$5.2550	\$8.1797	\$13.0419	\$14.2687	\$12.4625	\$4.9427

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential CAP	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	8,041	7,500	7,103	6,953	6,591	6,017	5,865	6,278	6,200	5,655	5,680	5,715	77,599
Total Volume	26,222	56,662	101,063	124,261	117,536	93,759	67,892	48,239	19,190	8,100	7,048	8,521	678,491
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.09879	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09519	\$0.09533
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$112,567	\$105,004	\$99,445	\$97,335	\$92,280	\$84,238	\$82,117	\$87,897	\$86,799	\$79,171	\$79,514	\$80,016	\$1,086,383
Volumetric Distribution Charge	77,645	167,782	299,258	367,948	348,037	277,629	201,034	142,840	56,823	23,984	20,871	25,230	2,009,080
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	2,590	5,394	9,620	11,829	11,189	8,925	6,463	4,592	1,827	771	671	811	64,682
Rider H - Gas Procurement Charge	3,013	6,510	11,612	14,278	13,505	10,773	7,801	5,543	2,205	931	810	979	77,959
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$195,815	\$284,691	\$419,935	\$491,390	\$465,011	\$381,565	\$297,414	\$240,871	\$147,654	\$104,856	\$101,866	\$107,036	\$3,238,103
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44536
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.04032
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20432
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$11,718	\$25,232	\$45,003	\$55,333	\$52,339	\$41,751	\$30,232	\$21,481	\$8,545	\$3,607	\$3,139	\$3,794	\$302,174
Natural Gas Supply Charge (\$/Mcf) - Rider A	136,682	285,203	508,691	625,453	591,608	471,924	341,725	242,805	96,590	40,769	35,477	42,887	3,419,814
Gas Adjustment Charge (\$/Mcf) - Rider A	5,829	11,536	20,576	25,299	23,930	19,089	13,823	9,821	3,907	1,649	1,435	1,735	138,629
OPEB Surcredit - Rider I	(5,569)	(12,034)	(21,465)	(26,392)	(24,964)	(19,913)	(14,419)	(10,245)	(4,076)	(1,720)	(1,497)	(1,810)	(144,104)
Total Gas Cost Revenues	\$148,660	\$309,937	\$552,805	\$679,693	\$642,913	\$512,851	\$371,361	\$263,862	\$104,966	\$44,305	\$38,554	\$46,606	\$3,716,513
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$333)	(\$484)	(\$714)	(\$835)	(\$791)	(\$649)	(\$506)	(\$409)	(\$251)	(\$178)	(\$173)	(\$182)	(\$5,505)
Total Revenues	\$344,142	\$594,144	\$972,026	\$1,170,248	\$1,107,133	\$893,767	\$668,269	\$504,324	\$252,369	\$148,983	\$140,247	\$153,460	\$6,949,111
Unit Margin (\$/Mcf)	\$7.4677	\$5.0244	\$4.1552	\$3.9545	\$3.9563	\$4.0697	\$4.3807	\$4.9933	\$7.6944	\$12.9458	\$14.4524	\$12.5621	\$4.7725

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Residential SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	16,372	16,253	16,214	16,262	16,258	16,327	16,376	16,572	16,739	16,836	17,022	17,107	198,336
Total Volume	52,458	118,265	215,981	274,651	271,934	236,922	180,861	114,594	47,366	24,474	21,795	25,684	1,584,984
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$229,208	\$227,542	\$226,991	\$227,668	\$227,608	\$228,576	\$229,262	\$232,005	\$234,343	\$235,701	\$238,304	\$239,500	\$2,776,706
Volumetric Distribution Charge	155,332	350,194	639,541	813,268	805,225	701,548	535,547	339,325	140,255	72,470	64,537	76,054	4,693,295
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$384,540	\$577,735	\$866,532	\$1,040,936	\$1,032,833	\$930,124	\$764,808	\$571,330	\$374,598	\$308,170	\$302,840	\$315,554	\$7,470,001
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)	(\$0.21239)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$23,443	\$52,663	\$96,176	\$122,302	\$121,092	\$105,501	\$80,537	\$51,029	\$21,092	\$10,898	\$9,705	\$11,437	\$705,875
OPEB Surcredit - Rider I	(11,141)	(25,118)	(45,872)	(58,333)	(57,756)	(50,320)	(38,413)	(24,339)	(10,060)	(5,198)	(4,629)	(5,455)	(336,634)
Total Gas Cost Revenues	\$12,302	\$27,545	\$50,304	\$63,969	\$63,336	\$55,181	\$42,124	\$26,690	\$11,032	\$5,700	\$5,076	\$5,982	\$369,241
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$654)	(\$982)	(\$1,473)	(\$1,770)	(\$1,756)	(\$1,581)	(\$1,300)	(\$971)	(\$637)	(\$524)	(\$515)	(\$536)	(\$12,699)
Total Revenues	\$396,188	\$604,298	\$915,363	\$1,103,135	\$1,094,413	\$983,724	\$805,632	\$597,049	\$384,993	\$313,346	\$307,401	\$321,000	\$7,826,543
Unit Margin (\$/Mcf)	\$7.3305	\$4.8851	\$4.0121	\$3.7900	\$3.7981	\$3.9259	\$4.2287	\$4.9857	\$7.9086	\$12.5918	\$13.8950	\$12.2858	\$4.7130

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Residential MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	457	459	462	462	464	465	467	466	467	508	508	506	5,691
Total Volume	2,769	7,958	14,881	20,189	21,125	18,601	14,148	8,375	3,149	1,233	991	1,329	114,750
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,405	6,428	6,468	6,473	6,491	6,509	6,543	6,528	6,538	7,109	7,106	7,079	79,676
Volumetric Distribution Charge	8,200	23,564	44,065	59,783	62,554	55,080	41,894	24,799	9,326	3,651	2,935	3,936	339,785
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$14,604	\$29,991	\$50,533	\$66,256	\$69,045	\$61,589	\$48,437	\$31,327	\$15,864	\$10,760	\$10,040	\$11,015	\$419,461
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49001
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10726)	(\$0.10727)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,357	\$3,899	\$7,292	\$9,893	\$10,351	\$9,115	\$6,933	\$4,104	\$1,543	\$604	\$486	\$651	\$56,228
OPEB Surcredit - Rider I	(\$297)	(\$854)	(\$1,596)	(\$2,166)	(\$2,266)	(\$1,995)	(\$1,518)	(\$898)	(\$338)	(\$132)	(\$106)	(\$143)	(\$12,309)
Total Gas Cost Revenues	\$1,060	\$3,045	\$5,696	\$7,727	\$8,085	\$7,120	\$5,415	\$3,206	\$1,205	\$472	\$380	\$508	\$43,919
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$25)	(\$51)	(\$86)	(\$113)	(\$117)	(\$105)	(\$82)	(\$53)	(\$27)	(\$18)	(\$17)	(\$19)	(\$713)
Total Revenues	\$15,639	\$32,985	\$56,143	\$73,870	\$77,013	\$68,604	\$53,770	\$34,480	\$17,042	\$11,214	\$10,403	\$11,504	\$462,667
Unit Margin (\$/Mcf)	\$5.2741	\$3.7689	\$3.3957	\$3.2817	\$3.2684	\$3.3110	\$3.4236	\$3.7406	\$5.0371	\$8.7266	\$10.1311	\$8.2862	\$3.6554

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	7,920	8,023	8,165	8,248	8,277	8,251	8,234	8,192	8,116	8,028	7,982	7,970	97,406
Total Volume	20,801	64,680	130,415	170,612	169,957	145,567	107,071	61,915	18,086	2,894	1,166	3,763	896,928
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02248	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02168
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$213,840	\$216,621	\$220,455	\$222,696	\$223,479	\$222,777	\$222,318	\$221,184	\$219,132	\$216,756	\$215,514	\$215,190	\$2,629,962
Volumetric Distribution Charge	47,831	148,726	299,876	392,305	390,799	334,716	246,199	142,367	41,588	6,654	2,682	8,653	2,062,397
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	468	1,401	2,825	3,696	3,682	3,153	2,320	1,341	392	63	25	82	19,448
Rider H - Gas Procurement Charge	2,390	7,432	14,985	19,603	19,528	16,726	12,302	7,114	2,078	332	134	432	103,057
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$264,529	\$374,180	\$538,141	\$638,300	\$637,488	\$577,373	\$483,139	\$372,006	\$263,190	\$223,805	\$218,355	\$224,357	\$4,814,864
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44534
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03755
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20403
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$9,296	\$28,802	\$58,074	\$75,973	\$75,682	\$64,821	\$47,679	\$27,571	\$8,054	\$1,289	\$519	\$1,676	\$399,436
Natural Gas Supply Charge (\$/Mcf) - Rider A	108,429	325,561	656,431	858,758	855,461	732,696	538,932	311,642	91,036	14,566	5,871	18,942	\$4,518,325
Gas Adjustment Charge (\$/Mcf) - Rider A	4,624	13,169	26,552	34,737	34,603	29,637	21,800	12,606	3,682	589	237	766	\$183,002
OPEB Surcredit - Rider I	(2,195)	(6,824)	(13,759)	(18,000)	(17,930)	(15,357)	(11,296)	(6,532)	(1,908)	(305)	(123)	(397)	(94,626)
Total Gas Cost Revenues	\$120,154	\$360,708	\$727,298	\$951,468	\$947,816	\$811,797	\$597,115	\$345,287	\$100,864	\$16,139	\$6,504	\$20,987	\$5,006,137
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$450)	(\$636)	(\$915)	(\$1,085)	(\$1,084)	(\$982)	(\$821)	(\$632)	(\$447)	(\$380)	(\$371)	(\$381)	(\$8,184)
Total Revenues	\$384,233	\$734,252	\$1,264,524	\$1,588,683	\$1,584,220	\$1,388,188	\$1,079,433	\$716,661	\$363,607	\$239,564	\$224,488	\$244,963	\$9,812,817
Unit Margin (\$/Mcf)	\$12.7169	\$5.7851	\$4.1264	\$3.7412	\$3.7509	\$3.9664	\$4.5123	\$6.0084	\$14.5518	\$77.3403	\$187.1971	\$59.6173	\$5.3682

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Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	684	687	680	675	667	644	645	643	640	640	633	630	7,868
Total Volume	1,977	5,912	11,506	14,764	14,483	12,026	8,901	5,193	1,583	325	179	392	77,242
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$18,468	\$18,549	\$18,360	\$18,225	\$18,009	\$17,388	\$17,415	\$17,361	\$17,280	\$17,280	\$17,091	\$17,010	\$212,436
Volumetric Distribution Charge	4,546	13,595	26,457	33,949	33,302	27,652	20,468	11,941	3,640	747	411	902	177,609
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$23,014	\$32,144	\$44,817	\$52,174	\$51,311	\$45,040	\$37,883	\$29,302	\$20,920	\$18,027	\$17,502	\$17,912	\$390,045
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44537
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10551)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$884	\$2,633	\$5,124	\$6,575	\$6,449	\$5,355	\$3,964	\$2,312	\$705	\$145	\$80	\$175	\$34,401
OPEB Surcredit - Rider I	(209)	(624)	(1,214)	(1,558)	(1,528)	(1,269)	(939)	(548)	(167)	(34)	(19)	(41)	(8,150)
Total Gas Cost Revenues	\$675	\$2,009	\$3,910	\$5,017	\$4,921	\$4,086	\$3,025	\$1,764	\$538	\$111	\$61	\$134	\$26,251
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$39)	(\$55)	(\$76)	(\$89)	(\$87)	(\$77)	(\$64)	(\$50)	(\$36)	(\$31)	(\$30)	(\$30)	(\$664)
Total Revenues	\$23,650	\$34,098	\$48,651	\$57,102	\$56,145	\$49,049	\$40,844	\$31,016	\$21,422	\$18,107	\$17,533	\$18,016	\$415,632
Unit Margin (\$/Mcf)	\$11.6404	\$5.4367	\$3.8951	\$3.5338	\$3.5429	\$3.7453	\$4.2559	\$5.6425	\$13.2165	\$55.4978	\$97.9024	\$45.6494	\$5.0497

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Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial < 250 MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	1,033	1,042	1,049	1,059	1,061	1,044	1,051	1,056	1,061	1,062	1,073	1,074	12,665
Total Volume	3,196	8,727	18,568	28,236	30,042	23,837	16,186	7,520	3,002	1,886	1,439	1,909	144,547
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	27,891	28,134	28,323	28,593	28,647	28,188	28,377	28,512	28,647	28,674	28,971	28,998	341,955
Volumetric Distribution Charge	7,348	20,067	42,695	64,925	69,079	54,810	37,218	17,292	6,902	4,336	3,310	4,390	332,371
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$35,239	\$48,201	\$71,018	\$93,518	\$97,726	\$82,998	\$65,595	\$45,804	\$35,549	\$33,010	\$32,281	\$33,388	\$674,326
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,566	\$4,276	\$9,098	\$13,835	\$14,721	\$11,680	\$7,931	\$3,685	\$1,471	\$924	\$705	\$936	\$70,828
OPEB Surcredit - Rider I	(249)	(680)	(1,446)	(2,199)	(2,340)	(1,856)	(1,261)	(586)	(234)	(147)	(112)	(149)	(11,259)
Total Gas Cost Revenues	\$1,317	\$3,596	\$7,652	\$11,636	\$12,381	\$9,824	\$6,670	\$3,099	\$1,237	\$777	\$593	\$787	\$59,569
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$60)	(\$82)	(\$121)	(\$159)	(\$166)	(\$141)	(\$112)	(\$78)	(\$60)	(\$56)	(\$55)	(\$57)	(\$1,147)
Total Revenues	\$36,496	\$51,715	\$78,549	\$104,995	\$109,941	\$92,681	\$72,153	\$48,825	\$36,726	\$33,731	\$32,819	\$34,118	\$732,748
Unit Margin (\$/Mcf)	\$11.0274	\$5.5232	\$3.8248	\$3.3121	\$3.2530	\$3.4819	\$4.0526	\$6.0908	\$11.8428	\$17.5064	\$22.4261	\$17.4879	\$4.6651

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	2,626	2,633	2,653	2,665	2,675	2,688	2,699	2,700	2,683	2,674	2,662	2,660	32,018
Total Volume	39,818	91,659	168,332	214,506	213,938	186,805	142,280	89,162	36,861	18,644	16,474	19,574	1,238,053
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02248	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02169
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$97,162	\$97,421	\$98,161	\$98,605	\$98,975	\$99,456	\$99,863	\$99,900	\$99,271	\$98,938	\$98,494	\$98,420	\$1,184,666
Volumetric Distribution Charge	81,847	188,405	346,007	440,917	439,749	383,977	292,456	183,272	75,768	38,324	33,862	40,234	2,544,817
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	895	1,986	3,647	4,647	4,635	4,047	3,082	1,932	799	404	357	424	26,853
Rider H - Gas Procurement Charge	4,575	10,532	19,341	24,647	24,581	21,464	16,348	10,245	4,235	2,142	1,893	2,249	142,252
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$184,479	\$298,344	\$467,156	\$568,815	\$567,940	\$508,944	\$411,749	\$295,348	\$180,073	\$139,808	\$134,606	\$141,327	\$3,898,589
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03916
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20420
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$17,795	\$40,816	\$74,958	\$95,519	\$95,267	\$83,184	\$63,357	\$39,704	\$16,414	\$8,302	\$7,336	\$8,716	\$551,368
Natural Gas Supply Charge (\$/Mcf) - Rider A	207,557	461,357	847,285	1,079,693	1,076,835	940,263	716,150	448,787	185,537	93,845	82,919	98,522	6,238,750
Gas Adjustment Charge (\$/Mcf) - Rider A	8,852	18,662	34,272	43,673	43,558	38,033	28,968	18,153	7,505	3,796	3,354	3,985	252,811
OPEB Surcredit - Rider I	(4,683)	(10,781)	(19,799)	(25,230)	(25,163)	(21,972)	(16,735)	(10,487)	(4,336)	(2,193)	(1,938)	(2,302)	(145,619)
Total Gas Cost Revenues	\$229,521	\$510,054	\$936,716	\$1,193,655	\$1,190,497	\$1,039,508	\$791,740	\$496,157	\$205,120	\$103,750	\$91,671	\$108,921	\$6,897,310
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$314)	(\$507)	(\$794)	(\$967)	(\$965)	(\$865)	(\$700)	(\$502)	(\$306)	(\$238)	(\$229)	(\$240)	(\$6,627)
Total Revenues	\$413,686	\$807,891	\$1,403,078	\$1,761,503	\$1,757,472	\$1,547,587	\$1,202,789	\$791,003	\$384,887	\$243,320	\$226,048	\$250,008	\$10,789,272
Unit Margin (\$/Mcf)	\$4.6330	\$3.2549	\$2.7752	\$2.6517	\$2.6547	\$2.7245	\$2.8939	\$3.3125	\$4.8852	\$7.4986	\$8.1709	\$7.2202	\$3.1490

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 SATC	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	282	284	281	271	267	267	263	257	254	254	257	257	3,194
Total Volume	4,604	9,966	17,532	21,315	20,861	18,195	13,715	8,572	3,799	2,159	1,995	2,282	124,996
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,434	\$10,508	\$10,397	\$10,027	\$9,879	\$9,879	\$9,731	\$9,509	\$9,398	\$9,398	\$9,509	\$9,509	\$118,178
Volumetric Distribution Charge	9,463	20,486	36,038	43,813	42,880	37,401	28,191	17,619	7,808	4,438	4,100	4,691	256,929
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$19,897	\$30,994	\$46,435	\$53,840	\$52,759	\$47,280	\$37,922	\$27,128	\$17,206	\$13,836	\$13,609	\$14,200	\$375,107
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11761)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,057	\$4,438	\$7,807	\$9,492	\$9,289	\$8,102	\$6,107	\$3,817	\$1,692	\$962	\$888	\$1,016	\$55,667
OPEB Surcredit - Rider I	(541)	(1,172)	(2,062)	(2,507)	(2,454)	(2,140)	(1,613)	(1,008)	(447)	(254)	(235)	(268)	(14,701)
Total Gas Cost Revenues	\$1,516	\$3,266	\$5,745	\$6,985	\$6,835	\$5,962	\$4,494	\$2,809	\$1,245	\$708	\$653	\$748	\$40,966
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$34)	(\$53)	(\$79)	(\$92)	(\$90)	(\$80)	(\$64)	(\$46)	(\$29)	(\$24)	(\$23)	(\$24)	(\$638)
Total Revenues	\$21,379	\$34,207	\$52,101	\$60,733	\$59,504	\$53,162	\$42,352	\$29,891	\$18,422	\$14,520	\$14,239	\$14,924	\$415,435
Unit Margin (\$/Mcf)	\$4.3219	\$3.1098	\$2.6485	\$2.5259	\$2.5291	\$2.5984	\$2.7650	\$3.1648	\$4.5295	\$6.4078	\$6.8222	\$6.2222	\$3.0010

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Commercial > 250 MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	1,106	1,107	1,111	1,113	1,110	1,125	1,134	1,136	1,133	1,138	1,143	1,143	13,499
Total Volume	21,036	47,884	87,223	110,753	109,705	96,684	74,027	46,586	19,544	10,146	9,099	10,749	643,436
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	40,922	40,959	41,107	41,181	41,070	41,625	41,958	42,032	41,921	42,106	42,291	42,291	499,463
Volumetric Distribution Charge	43,239	98,425	179,288	227,653	225,499	198,734	152,162	95,757	40,174	20,855	18,704	22,095	1,322,583
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$84,161	\$139,384	\$220,395	\$268,834	\$266,569	\$240,359	\$194,120	\$137,789	\$82,095	\$62,961	\$60,995	\$64,386	\$1,822,046
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)
Gas Cost Revenues													
MMT Gas Cost Charge	\$10,307	\$23,463	\$42,739	\$54,269	\$53,755	\$47,375	\$36,273	\$22,827	\$9,577	\$4,971	\$4,459	\$5,267	\$315,282
OPEB Surcredit - Rider I	(2,247)	(5,115)	(9,318)	(11,832)	(11,720)	(10,329)	(7,908)	(4,977)	(2,088)	(1,084)	(972)	(1,148)	(68,738)
Total Gas Cost Revenues	\$8,060	\$18,348	\$33,421	\$42,437	\$42,035	\$37,046	\$28,365	\$17,850	\$7,489	\$3,887	\$3,487	\$4,119	\$246,544
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$143)	(\$237)	(\$375)	(\$457)	(\$453)	(\$409)	(\$330)	(\$234)	(\$140)	(\$107)	(\$104)	(\$109)	(\$3,098)
Total Revenues	\$92,078	\$157,495	\$253,441	\$310,814	\$308,151	\$276,996	\$222,155	\$155,405	\$89,444	\$66,741	\$64,378	\$68,396	\$2,065,492
Unit Margin (\$/Mcf)	\$4.0009	\$2.9109	\$2.5268	\$2.4273	\$2.4299	\$2.4860	\$2.6223	\$2.9577	\$4.2004	\$6.2056	\$6.7032	\$5.9898	\$2.8317

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	422	426	431	437	440	437	429	428	419	421	421	425	5,136
Total Volume	22,085	49,540	88,460	117,750	124,113	106,718	83,296	50,859	27,677	20,855	19,122	5,938	716,414
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02248	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02169
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$63,722	\$64,326	\$65,081	\$65,987	\$66,440	\$65,987	\$64,779	\$64,628	\$63,269	\$63,571	\$63,571	\$64,175	\$775,536
Volumetric Distribution Charge	36,709	82,345	147,039	195,723	206,301	177,387	138,455	84,538	46,005	34,664	31,785	9,870	1,190,823
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	497	1,073	1,916	2,551	2,689	2,312	1,804	1,102	600	452	414	129	15,538
Rider H - Gas Procurement Charge	2,538	5,692	10,164	13,529	14,261	12,262	9,571	5,844	3,180	2,396	2,197	682	82,316
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$103,465	\$153,437	\$224,200	\$277,791	\$289,691	\$257,948	\$214,609	\$156,111	\$113,054	\$101,083	\$97,968	\$74,855	\$2,064,213
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44535
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03893
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20418
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$9,870	\$22,060	\$39,391	\$52,434	\$55,268	\$47,522	\$37,092	\$22,647	\$12,325	\$9,287	\$8,515	\$2,644	\$319,055
Natural Gas Supply Charge (\$/Mcf) - Rider A	115,119	249,354	445,256	592,680	624,713	537,157	419,264	255,993	139,311	104,969	96,251	29,887	3,609,954
Gas Adjustment Charge (\$/Mcf) - Rider A	4,909	10,086	18,010	23,974	25,270	21,728	16,959	10,355	5,635	4,246	3,893	1,209	146,274
OPEB Surcredit - Rider I	(2,048)	(4,594)	(8,204)	(10,920)	(11,510)	(9,897)	(7,725)	(4,717)	(2,567)	(1,934)	(1,773)	(551)	(66,440)
Total Gas Cost Revenues	\$127,850	\$276,906	\$494,453	\$658,168	\$693,741	\$596,510	\$465,590	\$284,278	\$154,704	\$116,568	\$106,886	\$33,189	\$4,008,843
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$176)	(\$261)	(\$381)	(\$472)	(\$492)	(\$439)	(\$365)	(\$265)	(\$192)	(\$172)	(\$167)	(\$127)	(\$3,509)
Total Revenues	\$231,139	\$430,082	\$718,272	\$935,487	\$982,940	\$854,019	\$679,834	\$440,124	\$267,566	\$217,479	\$204,687	\$107,917	\$6,069,547
Unit Margin (\$/Mcf)	\$4.6849	\$3.0972	\$2.5345	\$2.3592	\$2.3341	\$2.4171	\$2.5765	\$3.0695	\$4.0847	\$4.8471	\$5.1232	\$12.6069	\$2.8813

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	49	48	48	45	44	42	44	48	48	48	48	49	561
Total Volume	2,837	6,218	8,999	12,023	11,320	10,045	7,674	5,070	2,912	1,938	1,723	2,344	73,103
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,399	\$7,248	\$7,248	\$6,795	\$6,644	\$6,342	\$6,644	\$7,248	\$7,248	\$7,248	\$7,248	\$7,399	\$84,711
Volumetric Distribution Charge	4,715	10,336	14,958	19,984	18,817	16,697	12,756	8,427	4,840	3,221	2,863	3,896	121,512
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$12,114	\$17,584	\$22,206	\$26,779	\$25,461	\$23,039	\$19,400	\$15,675	\$12,088	\$10,469	\$10,111	\$11,295	\$206,223
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44537
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09276)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,268	\$2,769	\$4,007	\$5,354	\$5,041	\$4,473	\$3,417	\$2,258	\$1,297	\$863	\$767	\$1,044	\$32,558
OPEB Surcredit - Rider I	(263)	(577)	(835)	(1,115)	(1,050)	(932)	(712)	(470)	(270)	(180)	(160)	(217)	(6,781)
Total Gas Cost Revenues	\$1,005	\$2,192	\$3,172	\$4,239	\$3,991	\$3,541	\$2,705	\$1,788	\$1,027	\$683	\$607	\$827	\$25,777
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$21)	(\$30)	(\$38)	(\$46)	(\$43)	(\$39)	(\$33)	(\$27)	(\$21)	(\$18)	(\$17)	(\$19)	(\$352)
Total Revenues	\$13,098	\$19,746	\$25,340	\$30,972	\$29,409	\$26,541	\$22,072	\$17,436	\$13,094	\$11,134	\$10,701	\$12,103	\$231,648
Unit Margin (\$/Mcf)	\$4.2704	\$2.8278	\$2.4677	\$2.2274	\$2.2491	\$2.2935	\$2.5279	\$3.0918	\$4.1512	\$5.4023	\$5.8697	\$4.8187	\$2.8210

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	726	723	725	727	730	725	727	728	727	722	726	730	8,716
Total Volume	94,296	176,437	297,245	392,760	426,959	374,441	315,825	209,962	122,615	79,510	72,467	78,608	2,641,126
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	109,626	109,173	109,475	109,777	110,230	109,475	109,777	109,928	109,777	109,022	109,626	110,230	1,316,116
Volumetric Distribution Charge	156,739	293,273	494,080	652,846	709,692	622,397	524,964	348,999	203,810	132,162	120,455	130,662	4,390,080
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$266,365</u>	<u>\$402,446</u>	<u>\$603,555</u>	<u>\$762,623</u>	<u>\$819,922</u>	<u>\$731,872</u>	<u>\$634,741</u>	<u>\$458,927</u>	<u>\$313,587</u>	<u>\$241,184</u>	<u>\$230,081</u>	<u>\$240,892</u>	<u>\$5,706,196</u>
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)
Gas Cost Revenues													
MMT Gas Cost Charge	\$46,205	\$86,454	\$145,650	\$192,453	\$209,210	\$183,476	\$154,754	\$102,881	\$60,081	\$38,960	\$35,509	\$38,518	\$1,294,151
OPEB Surcredit - Rider I	(11,161)	(20,883)	(35,182)	(46,487)	(50,535)	(44,319)	(37,381)	(24,851)	(14,513)	(9,411)	(8,577)	(9,304)	(312,604)
Total Gas Cost Revenues	<u>\$35,044</u>	<u>\$65,571</u>	<u>\$110,468</u>	<u>\$145,966</u>	<u>\$158,675</u>	<u>\$139,157</u>	<u>\$117,373</u>	<u>\$78,030</u>	<u>\$45,568</u>	<u>\$29,549</u>	<u>\$26,932</u>	<u>\$29,214</u>	<u>\$981,547</u>
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	<u>(\$453)</u>	<u>(\$684)</u>	<u>(\$1,026)</u>	<u>(\$1,296)</u>	<u>(\$1,394)</u>	<u>(\$1,244)</u>	<u>(\$1,079)</u>	<u>(\$780)</u>	<u>(\$533)</u>	<u>(\$410)</u>	<u>(\$391)</u>	<u>(\$410)</u>	<u>(\$9,700)</u>
Total Revenues	<u>\$300,956</u>	<u>\$467,333</u>	<u>\$712,997</u>	<u>\$907,293</u>	<u>\$977,203</u>	<u>\$869,785</u>	<u>\$751,035</u>	<u>\$536,177</u>	<u>\$358,622</u>	<u>\$270,323</u>	<u>\$256,622</u>	<u>\$269,696</u>	<u>\$6,678,043</u>
Unit Margin (\$/Mcf)	<u>\$2.8248</u>	<u>\$2.2810</u>	<u>\$2.0305</u>	<u>\$1.9417</u>	<u>\$1.9204</u>	<u>\$1.9546</u>	<u>\$2.0098</u>	<u>\$2.1858</u>	<u>\$2.5575</u>	<u>\$3.0334</u>	<u>\$3.1750</u>	<u>\$3.0645</u>	<u>\$2.1605</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Large Commercial DMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	50,901	65,881	67,309	73,313	81,879	73,457	66,268	54,419	47,325	43,823	43,997	48,110	716,683
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	19,932
Volumetric Distribution Charge	84,607	109,507	111,881	121,862	136,099	122,099	110,151	90,456	78,664	72,843	73,132	79,969	1,191,270
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$86,268	\$111,168	\$113,542	\$123,523	\$137,760	\$123,760	\$111,812	\$92,117	\$80,325	\$74,504	\$74,793	\$81,630	\$1,211,202
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(6,025)	(7,798)	(7,967)	(8,677)	(9,691)	(8,694)	(7,844)	(6,441)	(5,601)	(5,187)	(5,207)	(5,694)	(84,826)
Total Gas Cost Revenues	(\$6,025)	(\$7,798)	(\$7,967)	(\$8,677)	(\$9,691)	(\$8,694)	(\$7,844)	(\$6,441)	(\$5,601)	(\$5,187)	(\$5,207)	(\$5,694)	(\$84,826)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$147)	(\$189)	(\$193)	(\$210)	(\$234)	(\$210)	(\$190)	(\$157)	(\$137)	(\$127)	(\$127)	(\$139)	(\$2,060)
Total Revenues	\$80,096	\$103,181	\$105,382	\$114,636	\$127,835	\$114,856	\$103,778	\$85,519	\$74,587	\$69,190	\$69,459	\$75,797	\$1,124,316
Unit Margin (\$/Mcf)	\$1.6948	\$1.6874	\$1.6869	\$1.6849	\$1.6825	\$1.6848	\$1.6873	\$1.6927	\$1.6973	\$1.7001	\$1.7000	\$1.6967	\$1.6900

[illegible]

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	379	380	397	394	378	379	379	377	375	375	370	366	4,549
Total Volume	12,926	11,616	9,485	11,059	8,591	9,079	9,132	9,029	8,660	9,205	8,217	25,040	132,038
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02248	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02174
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$10,233	\$10,260	\$10,719	\$10,638	\$10,206	\$10,233	\$10,233	\$10,179	\$10,125	\$10,125	\$9,990	\$9,882	\$122,823
Volumetric Distribution Charge	29,723	26,709	21,809	25,429	19,754	20,876	20,997	20,760	19,913	21,166	18,894	57,578	303,608
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	291	252	205	240	186	197	198	196	188	199	178	542	2,871
Rider H - Gas Procurement Charge	1,485	1,335	1,090	1,271	987	1,043	1,049	1,037	995	1,058	944	2,877	15,171
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$41,732	\$38,555	\$33,823	\$37,578	\$31,133	\$32,349	\$32,477	\$32,172	\$31,221	\$32,548	\$30,006	\$70,879	\$444,473
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44546
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.05094
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20543
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10551)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$5,777	\$5,172	\$4,224	\$4,925	\$3,826	\$4,043	\$4,066	\$4,020	\$3,856	\$4,099	\$3,659	\$11,150	\$58,817
Natural Gas Supply Charge (\$/Mcf) - Rider A	67,380	58,466	47,740	55,665	43,241	45,697	45,963	45,445	43,590	46,332	41,358	126,038	666,915
Gas Adjustment Charge (\$/Mcf) - Rider A	2,874	2,365	1,931	2,252	1,749	1,848	1,859	1,838	1,763	1,874	1,673	5,098	27,124
OPEB Surcredit - Rider I	(1,364)	(1,225)	(1,001)	(1,167)	(906)	(958)	(963)	(953)	(914)	(971)	(867)	(2,642)	(13,931)
Total Gas Cost Revenues	\$74,667	\$64,778	\$52,894	\$61,675	\$47,910	\$50,630	\$50,925	\$50,350	\$48,295	\$51,334	\$45,823	\$139,644	\$738,925
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$71)	(\$66)	(\$57)	(\$64)	(\$53)	(\$55)	(\$55)	(\$55)	(\$53)	(\$55)	(\$51)	(\$120)	(\$755)
Total Revenues	\$116,328	\$103,267	\$86,660	\$99,189	\$78,990	\$82,924	\$83,347	\$82,467	\$79,463	\$83,827	\$75,778	\$210,403	\$1,182,643
Unit Margin (\$/Mcf)	\$3.2284	\$3.3193	\$3.5661	\$3.3979	\$3.6240	\$3.5631	\$3.5566	\$3.5634	\$3.6051	\$3.5359	\$3.6518	\$2.8306	\$3.3663

National Fuel Gas Distribution Corporation
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Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	23	23	23	23	23	23	23	23	23	23	23	23	276
Total Volume	55	156	337	472	473	407	291	135	66	76	18	37	2,523
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$621	\$7,452
Volumetric Distribution Charge	125	358	774	1,086	1,087	937	669	309	153	176	40	86	5,801
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$746	\$979	\$1,395	\$1,707	\$1,708	\$1,558	\$1,290	\$930	\$774	\$797	\$661	\$707	\$13,253
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44515
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10550)	(\$0.10584)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$24	\$69	\$150	\$210	\$210	\$181	\$130	\$60	\$30	\$34	\$8	\$17	\$1,123
OPEB Surcredit - Rider I	(6)	(16)	(36)	(50)	(50)	(43)	(31)	(14)	(7)	(8)	(2)	(4)	(267)
Total Gas Cost Revenues	\$18	\$53	\$114	\$160	\$160	\$138	\$99	\$46	\$23	\$26	\$6	\$13	\$856
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$1)	(\$2)	(\$2)	(\$3)	(\$3)	(\$3)	(\$2)	(\$2)	(\$1)	(\$1)	(\$1)	(\$1)	(\$22)
Total Revenues	\$763	\$1,030	\$1,507	\$1,864	\$1,865	\$1,693	\$1,387	\$974	\$796	\$822	\$666	\$719	\$14,087
Unit Margin (\$/Mcf)	\$13.6912	\$6.2887	\$4.1435	\$3.6139	\$3.6136	\$3.8233	\$4.4327	\$6.9161	\$11.6419	\$10.4281	\$37.6692	\$18.9133	\$5.2533

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority < 250 MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	194	194	190	192	208	205	205	206	210	209	214	217	2,444
Total Volume	798	1,789	3,921	5,628	6,182	5,366	3,627	1,870	842	401	300	476	31,199
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	5,238	5,238	5,130	5,184	5,616	5,535	5,535	5,562	5,670	5,643	5,778	5,859	65,988
Volumetric Distribution Charge	1,835	4,115	9,016	12,940	14,214	12,338	8,340	4,300	1,937	921	689	1,095	71,739
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$7,073	\$9,353	\$14,146	\$18,124	\$19,830	\$17,873	\$13,875	\$9,862	\$7,607	\$6,564	\$6,467	\$6,954	\$137,727
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.48995
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07788)	(\$0.07782)
Gas Cost Revenues													
MMT Gas Cost Charge	\$391	\$877	\$1,921	\$2,757	\$3,029	\$2,629	\$1,777	\$916	\$413	\$196	\$147	\$233	\$15,286
OPEB Surcredit - Rider I	(62)	(139)	(305)	(438)	(481)	(418)	(282)	(146)	(66)	(31)	(23)	(37)	(2,428)
Total Gas Cost Revenues	\$329	\$738	\$1,616	\$2,319	\$2,548	\$2,211	\$1,495	\$770	\$347	\$165	\$124	\$196	\$12,858
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$12)	(\$16)	(\$24)	(\$31)	(\$34)	(\$30)	(\$24)	(\$17)	(\$13)	(\$11)	(\$11)	(\$12)	(\$235)
Total Revenues	\$7,390	\$10,075	\$15,738	\$20,412	\$22,344	\$20,054	\$15,346	\$10,615	\$7,941	\$6,718	\$6,580	\$7,138	\$150,350
Unit Margin (\$/Mcf)	\$8.8648	\$5.2266	\$3.6078	\$3.2206	\$3.2079	\$3.3310	\$3.8254	\$5.2734	\$9.0319	\$16.3850	\$21.5870	\$14.6050	\$4.4145

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	121	121	127	124	115	113	114	117	112	117	109	105	1,395
Total Volume	854	2,435	5,394	7,855	7,607	6,493	4,476	1,983	751	518	272	510	39,148
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02248	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02168
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$4,477	\$4,477	\$4,699	\$4,588	\$4,255	\$4,181	\$4,218	\$4,329	\$4,144	\$4,329	\$4,033	\$3,885	\$51,615
Volumetric Distribution Charge	1,756	5,004	11,088	16,146	15,635	13,347	9,201	4,076	1,543	1,064	560	1,048	80,469
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	19	53	117	170	165	141	97	43	16	11	6	11	849
Rider H - Gas Procurement Charge	98	280	620	903	874	746	514	228	86	60	31	59	4,498
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$6,351	\$9,814	\$16,524	\$21,806	\$20,929	\$18,415	\$14,030	\$8,676	\$5,790	\$5,464	\$4,630	\$5,002	\$137,431
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44534
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03731
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20400
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11761)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$382	\$1,084	\$2,402	\$3,498	\$3,387	\$2,892	\$1,993	\$883	\$334	\$231	\$121	\$227	\$17,434
Natural Gas Supply Charge (\$/Mcf) - Rider A	4,454	12,254	27,152	39,536	38,287	32,684	22,530	9,982	3,779	2,606	1,371	2,566	197,201
Gas Adjustment Charge (\$/Mcf) - Rider A	190	496	1,098	1,599	1,549	1,322	911	404	153	105	55	104	7,986
OPEB Surcredit - Rider I	(101)	(286)	(634)	(924)	(895)	(764)	(526)	(233)	(88)	(61)	(32)	(60)	(4,604)
Total Gas Cost Revenues	\$4,925	\$13,548	\$30,018	\$43,709	\$42,328	\$36,134	\$24,908	\$11,036	\$4,178	\$2,881	\$1,515	\$2,837	\$218,017
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$11)	(\$17)	(\$28)	(\$37)	(\$36)	(\$31)	(\$24)	(\$15)	(\$10)	(\$9)	(\$8)	(\$9)	(\$235)
Total Revenues	\$11,265	\$23,345	\$46,514	\$65,478	\$63,221	\$54,518	\$38,914	\$19,697	\$9,958	\$8,336	\$6,137	\$7,830	\$355,213
Unit Margin (\$/Mcf)	\$7.4325	\$4.0310	\$3.0631	\$2.7762	\$2.7514	\$2.8359	\$3.1344	\$4.3750	\$7.7119	\$10.5522	\$17.0018	\$9.8140	\$3.5105

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
Total Volume	213	652	1,384	1,959	1,948	1,696	1,172	520	244	218	44	70	10,118
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$703	\$8,436
Volumetric Distribution Charge	438	1,340	2,844	4,027	4,003	3,487	2,408	1,068	501	449	91	143	20,798
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$1,141	\$2,043	\$3,547	\$4,730	\$4,706	\$4,190	\$3,111	\$1,771	\$1,204	\$1,152	\$794	\$846	\$29,234
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44514
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11762)	(\$0.11771)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$95	\$290	\$616	\$872	\$867	\$755	\$522	\$231	\$108	\$97	\$20	\$31	\$4,504
OPEB Surcredit - Rider I	(25)	(77)	(163)	(230)	(229)	(200)	(138)	(61)	(29)	(26)	(5)	(8)	(1,191)
Total Gas Cost Revenues	\$70	\$213	\$453	\$642	\$638	\$555	\$384	\$170	\$79	\$71	\$15	\$23	\$3,313
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$2)	(\$3)	(\$6)	(\$8)	(\$8)	(\$7)	(\$5)	(\$3)	(\$2)	(\$2)	(\$1)	(\$1)	(\$50)
Total Revenues	\$1,209	\$2,252	\$3,994	\$5,364	\$5,336	\$4,738	\$3,490	\$1,938	\$1,281	\$1,221	\$807	\$867	\$32,497
Unit Margin (\$/Mcf)	\$5.3581	\$3.1341	\$2.5636	\$2.4143	\$2.4165	\$2.4699	\$2.6556	\$3.4082	\$4.9418	\$5.2766	\$18.0141	\$12.1699	\$2.8893

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Small Public Authority > 250 MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	205	207	199	202	212	215	213	212	218	211	218	221	2,533
Total Volume	3,054	8,334	15,338	19,989	20,856	18,274	13,499	8,054	2,879	925	726	1,067	112,995
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00000	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,585	7,659	7,363	7,474	7,844	7,955	7,881	7,844	8,066	7,807	8,066	8,177	93,721
Volumetric Distribution Charge	6,278	17,131	31,528	41,087	42,870	37,563	27,746	16,555	5,917	1,901	1,492	2,194	232,262
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$13,863	\$24,790	\$38,891	\$48,561	\$50,714	\$45,518	\$35,627	\$24,399	\$13,983	\$9,708	\$9,558	\$10,371	\$325,983
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)	(\$0.10683)
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,496	\$4,084	\$7,516	\$9,795	\$10,220	\$8,954	\$6,614	\$3,946	\$1,411	\$453	\$356	\$523	\$55,368
OPEB Surcredit - Rider I	(326)	(890)	(1,639)	(2,135)	(2,228)	(1,952)	(1,442)	(860)	(308)	(99)	(78)	(114)	(12,071)
Total Gas Cost Revenues	\$1,170	\$3,194	\$5,877	\$7,660	\$7,992	\$7,002	\$5,172	\$3,086	\$1,103	\$354	\$278	\$409	\$43,297
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$24)	(\$42)	(\$66)	(\$83)	(\$86)	(\$77)	(\$61)	(\$41)	(\$24)	(\$17)	(\$16)	(\$18)	(\$555)
Total Revenues	\$15,009	\$27,942	\$44,702	\$56,138	\$58,620	\$52,443	\$40,738	\$27,444	\$15,062	\$10,045	\$9,820	\$10,762	\$368,725
Unit Margin (\$/Mcf)	\$4.5391	\$2.9745	\$2.5355	\$2.4294	\$2.4316	\$2.4908	\$2.6393	\$3.0294	\$4.8574	\$10.4983	\$13.1699	\$9.7175	\$2.8849

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	36	35	35	34	33	34	34	34	32	39	35	32	413
Total Volume	1,392	4,288	8,922	11,283	10,387	8,768	6,519	3,887	1,093	178	63	211	56,990
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02248	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02168
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$5,436	\$5,285	\$5,285	\$5,134	\$4,983	\$5,134	\$5,134	\$5,134	\$4,832	\$5,889	\$5,285	\$4,832	\$62,363
Volumetric Distribution Charge	2,314	7,127	14,830	18,754	17,265	14,574	10,836	6,460	1,816	297	106	350	94,728
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	31	93	193	244	225	190	141	84	24	4	1	5	1,236
Rider H - Gas Procurement Charge	160	493	1,025	1,296	1,193	1,007	749	447	126	21	7	24	6,548
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$7,941	\$12,998	\$21,333	\$25,429	\$23,667	\$20,905	\$16,860	\$12,125	\$6,797	\$6,210	\$5,399	\$5,211	\$164,875
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44533
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03776
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20402
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$622	\$1,909	\$3,973	\$5,024	\$4,625	\$3,904	\$2,903	\$1,731	\$487	\$79	\$28	\$94	\$25,379
Natural Gas Supply Charge (\$/Mcf) - Rider A	7,255	21,582	44,907	56,789	52,282	44,131	32,814	19,562	5,500	898	320	1,061	287,101
Gas Adjustment Charge (\$/Mcf) - Rider A	309	873	1,816	2,297	2,115	1,785	1,327	791	222	36	13	43	11,627
OPEB Surcredit - Rider I	(129)	(398)	(827)	(1,046)	(963)	(813)	(605)	(360)	(101)	(17)	(6)	(20)	(5,285)
Total Gas Cost Revenues	\$8,057	\$23,966	\$49,869	\$63,064	\$58,059	\$49,007	\$36,439	\$21,724	\$6,108	\$996	\$355	\$1,178	\$318,822
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$13)	(\$22)	(\$36)	(\$43)	(\$40)	(\$36)	(\$29)	(\$21)	(\$12)	(\$11)	(\$9)	(\$9)	(\$281)
Total Revenues	\$15,985	\$36,942	\$71,166	\$88,450	\$81,686	\$69,876	\$53,270	\$33,828	\$12,893	\$7,195	\$5,745	\$6,380	\$483,416
Unit Margin (\$/Mcf)	\$5.7051	\$3.0313	\$2.3911	\$2.2538	\$2.2785	\$2.3843	\$2.5863	\$3.1197	\$6.2210	\$34.8011	\$85.0338	\$24.7171	\$2.8931

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	198	206	418	627	711	587	488	242	129	86	45	52	3,788
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$453	\$5,436
Volumetric Distribution Charge	330	343	695	1,042	1,181	976	810	403	215	142	74	86	6,297
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$783	\$796	\$1,148	\$1,495	\$1,634	\$1,429	\$1,263	\$856	\$668	\$595	\$527	\$539	\$11,733
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44507
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09274)	(\$0.09239)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$89	\$92	\$186	\$279	\$316	\$261	\$217	\$108	\$57	\$38	\$20	\$23	\$1,686
OPEB Surcredit - Rider I	(18)	(19)	(39)	(58)	(66)	(54)	(45)	(22)	(12)	(8)	(4)	(5)	(350)
Total Gas Cost Revenues	\$71	\$73	\$147	\$221	\$250	\$207	\$172	\$86	\$45	\$30	\$16	\$18	\$1,336
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.16%
Rider B - State Tax Adjustment	(\$1)	(\$1)	(\$2)	(\$3)	(\$3)	(\$2)	(\$2)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$19)
Total Revenues	\$853	\$868	\$1,293	\$1,713	\$1,881	\$1,634	\$1,433	\$941	\$712	\$624	\$542	\$556	\$13,050
Unit Margin (\$/Mcf)	\$3.9462	\$3.8577	\$2.7448	\$2.3850	\$2.2998	\$2.4339	\$2.5913	\$3.5328	\$5.1715	\$6.9553	\$11.8039	\$10.4158	\$3.0972

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	284	283	283	284	285	283	283	285	285	277	282	284	3,398
Total Volume	50,694	114,343	202,234	273,365	312,564	276,886	246,649	163,601	88,695	44,486	37,860	38,829	1,850,205
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00000	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	42,884	42,733	42,733	42,884	43,035	42,733	42,733	43,035	43,035	41,827	42,582	42,884	513,098
Volumetric Distribution Charge	84,264	190,061	336,154	454,387	519,544	460,239	409,979	271,937	147,428	73,945	62,931	64,541	3,075,410
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$127,148	\$232,794	\$378,887	\$497,271	\$562,579	\$502,972	\$452,712	\$314,972	\$190,463	\$115,772	\$105,513	\$107,425	\$3,588,508
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)
Gas Cost Revenues													
MMT Gas Cost Charge	\$24,840	\$56,028	\$99,095	\$133,949	\$153,156	\$135,674	\$120,858	\$80,164	\$43,460	\$21,798	\$18,551	\$19,026	\$906,599
OPEB Surcredit - Rider I	(6,000)	(13,534)	(23,936)	(32,355)	(36,995)	(32,772)	(29,193)	(19,364)	(10,498)	(5,265)	(4,481)	(4,596)	(218,989)
Total Gas Cost Revenues	\$18,840	\$42,494	\$75,159	\$101,594	\$116,161	\$102,902	\$91,665	\$60,800	\$32,962	\$16,533	\$14,070	\$14,430	\$687,610
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$216)	(\$396)	(\$644)	(\$845)	(\$956)	(\$855)	(\$770)	(\$535)	(\$324)	(\$197)	(\$179)	(\$183)	(\$6,100)
Total Revenues	\$145,772	\$274,892	\$453,402	\$598,020	\$677,784	\$605,019	\$543,607	\$375,237	\$223,101	\$132,108	\$119,404	\$121,672	\$4,270,018
Unit Margin (\$/Mcf)	\$2.5081	\$2.0359	\$1.8735	\$1.8191	\$1.7999	\$1.8165	\$1.8355	\$1.9252	\$2.1474	\$2.6024	\$2.7869	\$2.7666	\$1.9395

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

Large Public Authority DMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	10,699	20,147	22,056	26,360	25,242	27,343	19,326	14,449	3,770	7,255	15,421	11,095	203,162
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	453	453	453	453	453	453	453	453	453	453	453	453	5,436
Volumetric Distribution Charge	17,784	33,488	36,661	43,816	41,957	45,449	32,123	24,017	6,266	12,060	25,633	18,442	337,695
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$18,237	\$33,941	\$37,114	\$44,269	\$42,410	\$45,902	\$32,576	\$24,470	\$6,719	\$12,513	\$26,086	\$18,895	\$343,131
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)	(\$0.11836)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(1,266)	(2,385)	(2,611)	(3,120)	(2,988)	(3,236)	(2,287)	(1,710)	(446)	(859)	(1,825)	(1,313)	(24,046)
Total Gas Cost Revenues	(\$1,266)	(\$2,385)	(\$2,611)	(\$3,120)	(\$2,988)	(\$3,236)	(\$2,287)	(\$1,710)	(\$446)	(\$859)	(\$1,825)	(\$1,313)	(\$24,046)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$31)	(\$58)	(\$63)	(\$75)	(\$72)	(\$78)	(\$55)	(\$42)	(\$11)	(\$21)	(\$44)	(\$32)	(\$582)
Total Revenues	\$16,940	\$31,498	\$34,440	\$41,074	\$39,350	\$42,588	\$30,234	\$22,718	\$6,262	\$11,633	\$24,217	\$17,550	\$318,503
Unit Margin (\$/Mcf)	\$1.7045	\$1.6847	\$1.6827	\$1.6794	\$1.6801	\$1.6788	\$1.6856	\$1.6936	\$1.7824	\$1.7246	\$1.6916	\$1.7030	\$1.6890

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	120	123	126	125	126	128	129	127	125	123	122	122	1,496
Total Volume	735	2,866	8,208	11,482	12,895	9,839	6,873	3,388	1,274	620	295	586	59,062
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02248	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02167
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$9,840	\$10,086	\$10,332	\$10,250	\$10,332	\$10,496	\$10,578	\$10,414	\$10,250	\$10,086	\$10,004	\$10,004	\$122,672
Volumetric Distribution Charge	1,522	5,939	17,008	23,792	26,721	20,389	14,243	7,021	2,640	1,285	612	1,214	122,389
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	17	62	178	249	279	213	149	73	28	13	6	13	1,280
Rider H - Gas Procurement Charge	84	329	943	1,319	1,482	1,131	790	389	146	71	34	67	6,786
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$11,463	\$16,417	\$28,461	\$35,610	\$38,814	\$32,229	\$25,760	\$17,898	\$13,064	\$11,456	\$10,656	\$11,298	\$253,127
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44531
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03563
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20380
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06197)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$328	\$1,276	\$3,655	\$5,113	\$5,742	\$4,382	\$3,061	\$1,509	\$567	\$276	\$131	\$261	\$26,301
Natural Gas Supply Charge (\$/Mcf) - Rider A	3,829	14,427	41,313	57,792	64,906	49,526	34,597	17,055	6,414	3,121	1,486	2,950	297,416
Gas Adjustment Charge (\$/Mcf) - Rider A	163	584	1,671	2,338	2,625	2,003	1,399	690	259	126	60	119	12,037
OPEB Surcredit - Rider I	(46)	(178)	(509)	(711)	(799)	(610)	(426)	(210)	(79)	(38)	(18)	(36)	(3,660)
Total Gas Cost Revenues	\$4,274	\$16,109	\$46,130	\$64,532	\$72,474	\$55,301	\$38,631	\$19,044	\$7,161	\$3,485	\$1,659	\$3,294	\$332,094
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$19)	(\$28)	(\$48)	(\$61)	(\$66)	(\$55)	(\$44)	(\$30)	(\$22)	(\$19)	(\$18)	(\$19)	(\$429)
Total Revenues	\$15,718	\$32,498	\$74,543	\$100,081	\$111,222	\$87,475	\$64,347	\$36,912	\$20,203	\$14,922	\$12,297	\$14,573	\$584,792
Unit Margin (\$/Mcf)	\$15.6042	\$5.7277	\$3.4676	\$3.1015	\$3.0100	\$3.2755	\$3.7477	\$5.2823	\$10.2528	\$18.4738	\$36.0913	\$19.2788	\$4.2858

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS SATC	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
Total Volume	44	226	652	992	1,117	846	595	248	109	26	16	31	4,900
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$902	\$10,824
Volumetric Distribution Charge	91	468	1,351	2,055	2,314	1,753	1,233	514	225	55	32	64	10,155
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$993	\$1,370	\$2,253	\$2,957	\$3,216	\$2,655	\$2,135	\$1,416	\$1,127	\$957	\$934	\$966	\$20,979
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44547
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06196)	(\$0.06183)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$20	\$100	\$290	\$442	\$497	\$377	\$265	\$111	\$48	\$12	\$7	\$14	\$2,183
OPEB Surcredit - Rider I	(3)	(14)	(40)	(61)	(69)	(52)	(37)	(15)	(7)	(2)	(1)	(2)	(303)
Total Gas Cost Revenues	\$17	\$86	\$250	\$381	\$428	\$325	\$228	\$96	\$41	\$10	\$6	\$12	\$1,880
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.18%
Rider B - State Tax Adjustment	(\$2)	(\$2)	(\$4)	(\$5)	(\$5)	(\$5)	(\$4)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$37)
Total Revenues	\$1,008	\$1,454	\$2,499	\$3,333	\$3,639	\$2,975	\$2,359	\$1,510	\$1,166	\$965	\$938	\$976	\$22,822
Unit Margin (\$/Mcf)	\$22.6888	\$6.0703	\$3.4560	\$2.9817	\$2.8799	\$3.1386	\$3.5877	\$5.7062	\$10.3765	\$36.2870	\$60.0791	\$31.1541	\$4.2810

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	60	61	66	66	65	63	59	59	63	61	62	62	747
Total Volume	614	2,230	5,435	7,850	8,423	6,279	3,978	1,917	696	314	267	322	38,326
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	4,920	5,002	5,412	5,412	5,330	5,166	4,838	4,838	5,166	5,002	5,084	5,084	61,254
Volumetric Distribution Charge	1,273	4,622	11,263	16,267	17,455	13,011	8,244	3,972	1,442	650	554	667	79,419
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$6,193	\$9,624	\$16,675	\$21,679	\$22,785	\$18,177	\$13,082	\$8,810	\$6,608	\$5,652	\$5,638	\$5,751	\$140,673
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.48998
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02116)	(\$0.02119)
Gas Cost Revenues													
MMT Gas Cost Charge	\$301	\$1,093	\$2,663	\$3,846	\$4,127	\$3,077	\$1,949	\$939	\$341	\$154	\$131	\$158	\$18,779
OPEB Surcredit - Rider I	(13)	(47)	(115)	(166)	(178)	(133)	(84)	(41)	(15)	(7)	(6)	(7)	(812)
Total Gas Cost Revenues	\$288	\$1,046	\$2,548	\$3,680	\$3,949	\$2,944	\$1,865	\$898	\$326	\$147	\$125	\$151	\$17,967
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$11)	(\$16)	(\$28)	(\$37)	(\$39)	(\$31)	(\$22)	(\$15)	(\$11)	(\$10)	(\$10)	(\$10)	(\$240)
Total Revenues	\$6,470	\$10,654	\$19,195	\$25,322	\$26,695	\$21,090	\$14,925	\$9,693	\$6,923	\$5,789	\$5,753	\$5,892	\$158,400
Unit Margin (\$/Mcf)	\$10.0809	\$4.3149	\$3.0679	\$2.7616	\$2.7050	\$2.8950	\$3.2883	\$4.5962	\$9.4959	\$18.0181	\$21.0988	\$17.8764	\$3.6704

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS Sales	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	62	58	55	56	56	54	54	55	52	60	57	57	676
Total Volume	6,497	10,694	20,328	27,199	29,840	25,648	19,686	12,675	6,334	5,468	3,372	3,612	171,352
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.02248	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02166	\$0.02169
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$15,624	\$14,616	\$13,860	\$14,112	\$14,112	\$13,608	\$13,608	\$13,860	\$13,104	\$15,120	\$14,364	\$14,364	\$170,352
Volumetric Distribution Charge	8,671	14,274	27,132	36,302	39,827	34,232	26,275	16,917	8,454	7,298	4,500	4,821	228,704
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	146	232	440	589	646	556	426	275	137	118	73	78	3,717
Rider H - Gas Procurement Charge	746	1,229	2,336	3,125	3,429	2,947	2,262	1,456	728	628	387	415	19,688
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$25,187	\$30,350	\$43,768	\$54,129	\$58,014	\$51,343	\$42,571	\$32,508	\$22,423	\$23,164	\$19,325	\$19,678	\$422,462
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44536
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$5.21260	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.03340	\$5.04019
Gas Adjustment Charge (\$/Mcf) - Rider A	\$0.22230	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20360	\$0.20430
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13410)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,903	\$4,762	\$9,052	\$12,112	\$13,288	\$11,421	\$8,766	\$5,644	\$2,821	\$2,435	\$1,501	\$1,608	\$76,313
Natural Gas Supply Charge (\$/Mcf) - Rider A	33,864	53,828	102,319	136,902	150,197	129,096	99,088	63,799	31,882	27,521	16,971	18,181	863,648
Gas Adjustment Charge (\$/Mcf) - Rider A	1,444	2,177	4,139	5,538	6,075	5,222	4,008	2,581	1,290	1,113	686	735	35,008
OPEB Surcredit - Rider I	(871)	(1,434)	(2,726)	(3,648)	(4,002)	(3,440)	(2,640)	(1,700)	(849)	(733)	(452)	(484)	(22,979)
Total Gas Cost Revenues	\$37,340	\$59,333	\$112,784	\$150,904	\$165,558	\$142,299	\$109,222	\$70,324	\$35,144	\$30,336	\$18,706	\$20,040	\$951,990
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$43)	(\$52)	(\$74)	(\$92)	(\$99)	(\$87)	(\$72)	(\$55)	(\$38)	(\$39)	(\$33)	(\$33)	(\$717)
Total Revenues	\$62,484	\$89,631	\$156,478	\$204,941	\$223,473	\$193,555	\$151,721	\$102,777	\$57,529	\$53,461	\$37,998	\$39,685	\$1,373,735
Unit Margin (\$/Mcf)	\$3.8770	\$2.8380	\$2.1531	\$1.9901	\$1.9442	\$2.0018	\$2.1625	\$2.5647	\$3.5400	\$4.2366	\$5.7313	\$5.4478	\$2.4655

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS SATC	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
Total Volume	185	342	795	947	1,008	832	696	387	158	99	98	109	5,658
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$9,072
Volumetric Distribution Charge	247	457	1,061	1,264	1,345	1,111	930	516	211	132	131	146	7,551
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$1,003	\$1,213	\$1,817	\$2,020	\$2,101	\$1,867	\$1,686	\$1,272	\$967	\$888	\$887	\$902	\$16,623
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.44690	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44530	\$0.44558
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13411)	(\$0.13415)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$83	\$152	\$354	\$422	\$449	\$371	\$310	\$172	\$71	\$44	\$44	\$49	\$2,521
OPEB Surcredit - Rider I	(25)	(46)	(107)	(127)	(135)	(112)	(93)	(52)	(21)	(13)	(13)	(15)	(759)
Total Gas Cost Revenues	\$58	\$106	\$247	\$295	\$314	\$259	\$217	\$120	\$50	\$31	\$31	\$34	\$1,762
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.18%
Rider B - State Tax Adjustment	(\$2)	(\$2)	(\$3)	(\$3)	(\$4)	(\$3)	(\$3)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$30)
Total Revenues	\$1,059	\$1,317	\$2,061	\$2,312	\$2,411	\$2,123	\$1,900	\$1,390	\$1,015	\$917	\$916	\$934	\$18,355
Unit Margin (\$/Mcf)	\$5.4188	\$3.5447	\$2.2857	\$2.1328	\$2.0847	\$2.2432	\$2.4201	\$3.2890	\$6.1057	\$8.9928	\$9.0152	\$8.2534	\$2.9382

National Fuel Gas Distribution Corporation
Pennsylvania Division
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IVIS MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	269	268	271	271	271	274	274	275	274	267	268	268	3,250
Total Volume	153,212	192,380	234,551	270,037	308,686	283,815	257,928	187,855	164,166	149,605	147,557	150,562	2,500,356
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	67,788	67,536	68,292	68,292	68,292	69,048	69,048	69,300	69,048	67,284	67,536	67,536	819,000
Volumetric Distribution Charge	204,492	256,769	313,056	360,419	412,004	378,808	344,257	250,731	219,112	199,678	196,945	200,956	3,337,225
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$272,280</u>	<u>\$324,305</u>	<u>\$381,348</u>	<u>\$428,711</u>	<u>\$480,296</u>	<u>\$447,856</u>	<u>\$413,305</u>	<u>\$320,031</u>	<u>\$288,160</u>	<u>\$266,962</u>	<u>\$264,481</u>	<u>\$268,492</u>	<u>\$4,156,225</u>
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)
Gas Cost Revenues													
MMT Gas Cost Charge	\$75,074	\$94,266	\$114,930	\$132,318	\$151,256	\$139,069	\$126,385	\$92,049	\$80,441	\$73,307	\$72,303	\$73,776	\$1,225,174
OPEB Surcredit - Rider I	(9,300)	(11,677)	(14,237)	(16,391)	(18,737)	(17,228)	(15,656)	(11,403)	(9,965)	(9,081)	(8,957)	(9,139)	(151,771)
Total Gas Cost Revenues	<u>\$65,774</u>	<u>\$82,589</u>	<u>\$100,693</u>	<u>\$115,927</u>	<u>\$132,519</u>	<u>\$121,841</u>	<u>\$110,729</u>	<u>\$80,646</u>	<u>\$70,476</u>	<u>\$64,226</u>	<u>\$63,346</u>	<u>\$64,637</u>	<u>\$1,073,403</u>
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	<u>(\$463)</u>	<u>(\$551)</u>	<u>(\$648)</u>	<u>(\$729)</u>	<u>(\$817)</u>	<u>(\$761)</u>	<u>(\$703)</u>	<u>(\$544)</u>	<u>(\$490)</u>	<u>(\$454)</u>	<u>(\$450)</u>	<u>(\$456)</u>	<u>(\$7,066)</u>
Total Revenues	<u>\$337,591</u>	<u>\$406,343</u>	<u>\$481,393</u>	<u>\$543,909</u>	<u>\$611,998</u>	<u>\$568,936</u>	<u>\$523,331</u>	<u>\$400,133</u>	<u>\$358,146</u>	<u>\$330,734</u>	<u>\$327,377</u>	<u>\$332,673</u>	<u>\$5,222,562</u>
Unit Margin (\$/Mcf)	<u>\$1.7771</u>	<u>\$1.6858</u>	<u>\$1.6259</u>	<u>\$1.5876</u>	<u>\$1.5559</u>	<u>\$1.5780</u>	<u>\$1.6024</u>	<u>\$1.7036</u>	<u>\$1.7553</u>	<u>\$1.7844</u>	<u>\$1.7924</u>	<u>\$1.7833</u>	<u>\$1.6623</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS DMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
Total Volume	42,439	54,108	62,056	71,279	87,132	78,033	75,170	60,981	51,344	44,999	40,448	43,225	711,214
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048	72,576
Volumetric Distribution Charge	56,643	72,218	82,826	95,136	116,295	104,151	100,330	81,391	68,528	60,060	53,986	57,692	949,257
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$62,691	\$78,266	\$88,874	\$101,184	\$122,343	\$110,199	\$106,378	\$87,439	\$74,576	\$66,108	\$60,034	\$63,740	\$1,021,833
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)	(\$0.06070)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(2,576)	(3,284)	(3,767)	(4,327)	(5,289)	(4,737)	(4,563)	(3,702)	(3,117)	(2,731)	(2,455)	(2,624)	(43,172)
Total Gas Cost Revenues	(\$2,576)	(\$3,284)	(\$3,767)	(\$4,327)	(\$5,289)	(\$4,737)	(\$4,563)	(\$3,702)	(\$3,117)	(\$2,731)	(\$2,455)	(\$2,624)	(\$43,172)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$107)	(\$133)	(\$151)	(\$172)	(\$208)	(\$187)	(\$181)	(\$149)	(\$127)	(\$112)	(\$102)	(\$108)	(\$1,737)
Total Revenues	\$60,008	\$74,849	\$84,956	\$96,685	\$116,846	\$105,275	\$101,634	\$83,588	\$71,332	\$63,265	\$57,477	\$61,008	\$976,924
Unit Margin (\$/Mcf)	\$1.4772	\$1.4465	\$1.4322	\$1.4195	\$1.4041	\$1.4122	\$1.4152	\$1.4339	\$1.4525	\$1.4691	\$1.4842	\$1.4746	\$1.4367

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS MMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	7	7	7	7	7	7	7	7	7	7	7	7	84
Total Volume	33,611	36,879	41,090	42,306	43,391	41,676	44,060	38,786	39,540	34,576	33,708	38,286	467,907
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	85,932
Volumetric Distribution Charge	34,427	37,776	42,088	43,334	44,445	42,689	45,130	39,729	40,500	35,416	34,527	39,217	479,277
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$41,588	\$44,937	\$49,249	\$50,495	\$51,606	\$49,850	\$52,291	\$46,890	\$47,661	\$42,577	\$41,688	\$46,378	\$565,209
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)
Gas Cost Revenues													
MMT Gas Cost Charge	\$16,469	\$18,071	\$20,134	\$20,730	\$21,261	\$20,421	\$21,589	\$19,005	\$19,374	\$16,942	\$16,517	\$18,760	\$229,273
OPEB Surcredit - Rider I	(2,385)	(2,617)	(2,916)	(3,002)	(3,079)	(2,958)	(3,127)	(2,753)	(2,806)	(2,454)	(2,392)	(2,717)	(33,206)
Total Gas Cost Revenues	\$14,084	\$15,454	\$17,218	\$17,728	\$18,182	\$17,463	\$18,462	\$16,252	\$16,568	\$14,488	\$14,125	\$16,043	\$196,067
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$71)	(\$76)	(\$84)	(\$86)	(\$88)	(\$85)	(\$89)	(\$80)	(\$81)	(\$72)	(\$71)	(\$79)	(\$962)
Total Revenues	\$55,601	\$60,315	\$66,383	\$68,137	\$69,700	\$67,228	\$70,664	\$63,062	\$64,148	\$56,993	\$55,742	\$62,342	\$760,314
Unit Margin (\$/Mcf)	\$1.2374	\$1.2185	\$1.1986	\$1.1936	\$1.1893	\$1.1961	\$1.1868	\$1.2089	\$1.2054	\$1.2314	\$1.2367	\$1.2113	\$1.2080

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

LVIS DMT	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	19	19	19	19	19	19	19	19	19	19	19	19	228
Total Volume	114,122	130,876	150,894	174,744	210,953	182,707	176,912	144,444	125,034	112,155	105,726	114,949	1,743,516
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	19,437	233,244
Volumetric Distribution Charge	116,895	134,056	154,561	178,991	216,079	187,146	181,211	147,954	128,073	114,880	108,295	117,742	1,785,883
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$136,332</u>	<u>\$153,493</u>	<u>\$173,998</u>	<u>\$198,428</u>	<u>\$235,516</u>	<u>\$206,583</u>	<u>\$200,648</u>	<u>\$167,391</u>	<u>\$147,510</u>	<u>\$134,317</u>	<u>\$127,732</u>	<u>\$137,179</u>	<u>\$2,019,127</u>
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)	(\$0.07097)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(8,099)	(9,288)	(10,709)	(12,402)	(14,971)	(12,967)	(12,555)	(10,251)	(8,874)	(7,960)	(7,503)	(8,158)	(123,737)
Total Gas Cost Revenues	<u>(\$8,099)</u>	<u>(\$9,288)</u>	<u>(\$10,709)</u>	<u>(\$12,402)</u>	<u>(\$14,971)</u>	<u>(\$12,967)</u>	<u>(\$12,555)</u>	<u>(\$10,251)</u>	<u>(\$8,874)</u>	<u>(\$7,960)</u>	<u>(\$7,503)</u>	<u>(\$8,158)</u>	<u>(\$123,737)</u>
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$232)	(\$261)	(\$296)	(\$337)	(\$400)	(\$351)	(\$341)	(\$285)	(\$251)	(\$228)	(\$217)	(\$233)	(\$3,432)
Total Revenues	<u>\$128,001</u>	<u>\$143,944</u>	<u>\$162,993</u>	<u>\$185,689</u>	<u>\$220,145</u>	<u>\$193,265</u>	<u>\$187,752</u>	<u>\$156,855</u>	<u>\$138,385</u>	<u>\$126,129</u>	<u>\$120,012</u>	<u>\$128,788</u>	<u>\$1,891,958</u>
Unit Margin (\$/Mcf)	<u>\$1.1946</u>	<u>\$1.1728</u>	<u>\$1.1531</u>	<u>\$1.1355</u>	<u>\$1.1164</u>	<u>\$1.1307</u>	<u>\$1.1342</u>	<u>\$1.1589</u>	<u>\$1.1798</u>	<u>\$1.1976</u>	<u>\$1.2081</u>	<u>\$1.1934</u>	<u>\$1.1581</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS MMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	26,342	30,732	29,878	28,936	33,089	28,928	32,204	26,058	28,043	29,009	28,399	28,381	349,999
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	13,980
Volumetric Distribution Charge	15,787	18,418	17,906	17,341	19,830	17,337	19,300	15,616	16,806	17,385	17,019	17,009	209,754
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$16,952	\$19,583	\$19,071	\$18,506	\$20,995	\$18,502	\$20,465	\$16,781	\$17,971	\$18,550	\$18,184	\$18,174	\$223,734
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49000	\$0.49001
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)
Gas Cost Revenues													
MMT Gas Cost Charge	\$12,908	\$15,059	\$14,640	\$14,179	\$16,214	\$14,175	\$15,780	\$12,768	\$13,741	\$14,215	\$13,915	\$13,907	\$171,501
OPEB Surcredit - Rider I	(363)	(423)	(411)	(398)	(456)	(398)	(443)	(359)	(386)	(399)	(391)	(391)	(4,818)
Total Gas Cost Revenues	\$12,545	\$14,636	\$14,229	\$13,781	\$15,758	\$13,777	\$15,337	\$12,409	\$13,355	\$13,816	\$13,524	\$13,516	\$166,683
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$29)	(\$33)	(\$32)	(\$31)	(\$36)	(\$31)	(\$35)	(\$29)	(\$31)	(\$32)	(\$31)	(\$31)	(\$381)
Total Revenues	\$29,468	\$34,186	\$33,268	\$32,256	\$36,717	\$32,248	\$35,767	\$29,161	\$31,295	\$32,334	\$31,677	\$31,659	\$390,036
Unit Margin (\$/Mcf)	\$0.6435	\$0.6372	\$0.6383	\$0.6396	\$0.6345	\$0.6396	\$0.6355	\$0.6440	\$0.6408	\$0.6395	\$0.6403	\$0.6403	\$0.6392

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	Total
Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
Total Volume	204,103	246,691	280,271	339,344	379,438	351,214	341,685	257,124	211,848	208,813	202,412	207,612	3,230,556
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	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
Volumetric Distribution Charge	122,319	147,842	167,966	203,369	227,397	210,483	204,772	154,095	126,961	125,142	121,305	124,422	1,936,072
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$132,804	\$158,327	\$178,451	\$213,854	\$237,882	\$220,968	\$215,257	\$164,580	\$137,446	\$135,627	\$131,790	\$134,907	\$2,061,892
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(2,810)	(3,397)	(3,859)	(4,673)	(5,225)	(4,836)	(4,705)	(3,541)	(2,917)	(2,875)	(2,787)	(2,859)	(44,484)
Total Gas Cost Revenues	(\$2,810)	(\$3,397)	(\$3,859)	(\$4,673)	(\$5,225)	(\$4,836)	(\$4,705)	(\$3,541)	(\$2,917)	(\$2,875)	(\$2,787)	(\$2,859)	(\$44,484)
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$226)	(\$269)	(\$303)	(\$364)	(\$404)	(\$376)	(\$366)	(\$280)	(\$234)	(\$231)	(\$224)	(\$229)	(\$3,506)
Total Revenues	\$129,768	\$154,661	\$174,289	\$208,817	\$232,253	\$215,756	\$210,186	\$160,759	\$134,295	\$132,521	\$128,779	\$131,819	\$2,013,902
Unit Margin (\$/Mcf)	\$0.6507	\$0.6418	\$0.6367	\$0.6302	\$0.6269	\$0.6292	\$0.6300	\$0.6401	\$0.6488	\$0.6495	\$0.6511	\$0.6498	\$0.6382

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT Negotiated	<u>Oct 25</u>	<u>Nov 25</u>	<u>Dec 25</u>	<u>Jan 26</u>	<u>Feb 26</u>	<u>Mar 26</u>	<u>Apr 26</u>	<u>May 26</u>	<u>Jun 26</u>	<u>Jul 26</u>	<u>Aug 26</u>	<u>Sep 26</u>	<u>Total</u>
Customers	10	10	10	10	10	10	10	10	10	10	10	10	120
Total Volume	671,603	677,098	741,856	799,412	836,647	805,751	793,497	702,958	666,452	651,062	624,819	664,831	8,635,986
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.31170	\$0.30460	\$0.28260	\$0.27920	\$0.28270	\$0.28230	\$0.28430	\$0.29050	\$0.29290	\$0.32130	\$0.32520	\$0.32270	\$0.29694
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	139,800
Volumetric Distribution Charge	209,339	206,244	209,649	223,196	236,520	227,463	225,591	204,209	195,204	209,186	203,191	214,541	2,564,333
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$220,989</u>	<u>\$217,894</u>	<u>\$221,299</u>	<u>\$234,846</u>	<u>\$248,170</u>	<u>\$239,113</u>	<u>\$237,241</u>	<u>\$215,859</u>	<u>\$206,854</u>	<u>\$220,836</u>	<u>\$214,841</u>	<u>\$226,191</u>	<u>\$2,704,133</u>
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)	(\$0.01377)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(9,248)	(9,324)	(10,215)	(11,008)	(11,521)	(11,095)	(10,926)	(9,680)	(9,177)	(8,965)	(8,604)	(9,155)	(118,918)
Total Gas Cost Revenues	<u>(\$9,248)</u>	<u>(\$9,324)</u>	<u>(\$10,215)</u>	<u>(\$11,008)</u>	<u>(\$11,521)</u>	<u>(\$11,095)</u>	<u>(\$10,926)</u>	<u>(\$9,680)</u>	<u>(\$9,177)</u>	<u>(\$8,965)</u>	<u>(\$8,604)</u>	<u>(\$9,155)</u>	<u>(\$118,918)</u>
Rider B - State Tax Adjustment %	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%
Rider B - State Tax Adjustment	(\$376)	(\$370)	(\$376)	(\$399)	(\$422)	(\$406)	(\$403)	(\$367)	(\$352)	(\$375)	(\$365)	(\$385)	(\$4,596)
Total Revenues	<u>\$211,365</u>	<u>\$208,200</u>	<u>\$210,708</u>	<u>\$223,439</u>	<u>\$236,227</u>	<u>\$227,612</u>	<u>\$225,912</u>	<u>\$205,812</u>	<u>\$197,325</u>	<u>\$211,496</u>	<u>\$205,872</u>	<u>\$216,651</u>	<u>\$2,580,619</u>
Unit Margin (\$/Mcf)	<u>\$0.3290</u>	<u>\$0.3218</u>	<u>\$0.2983</u>	<u>\$0.2938</u>	<u>\$0.2966</u>	<u>\$0.2968</u>	<u>\$0.2990</u>	<u>\$0.3071</u>	<u>\$0.3104</u>	<u>\$0.3392</u>	<u>\$0.3438</u>	<u>\$0.3402</u>	<u>\$0.3131</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Future Test Year Ended September 30, 2026
Forfeited Discounts (Proposed Rates)

	Revenues						Factor	Forfeited Discounts
	<u>Residential</u>	<u>Commercial</u>	<u>Public Authority</u>	<u>Industrial</u>	<u>Transportation</u>	<u>Total</u>		
10/31/2025	7,451,855	1,049,718	143,577	78,203	2,127,854	10,851,208	0.71120%	77,174
11/30/2025	13,706,085	2,013,236	163,554	122,129	2,949,536	18,954,539	0.49120%	93,105
12/31/2025	23,084,753	3,470,314	204,341	231,021	4,040,786	31,031,215	0.31277%	97,058
1/31/2026	28,728,527	4,392,982	253,116	305,022	4,878,033	38,557,681	0.37254%	143,642
2/28/2026	28,602,219	4,427,892	223,897	334,696	5,203,425	38,792,128	0.39280%	152,375
3/31/2026	25,215,391	3,880,593	207,318	281,030	4,700,074	34,284,405	0.39633%	135,880
4/30/2026	19,710,116	3,035,840	175,532	216,068	4,124,458	27,262,014	0.39253%	107,011
5/31/2026	13,243,397	1,992,191	135,992	139,689	3,087,630	18,598,899	0.54181%	100,771
6/30/2026	6,951,313	1,030,831	102,314	77,733	2,273,537	10,435,728	0.74794%	78,053
7/31/2026	4,742,788	706,784	99,358	68,383	1,932,619	7,549,932	0.78040%	58,920
8/31/2026	4,476,454	659,695	87,660	50,295	1,880,136	7,154,240	0.94003%	67,252
9/30/2026	4,852,192	608,570	224,614	54,259	1,957,558	7,697,193	0.88512%	68,129
Total	\$ 180,765,090	\$ 27,268,646	\$ 2,021,272	\$ 1,958,527	\$ 39,155,646	\$ 251,169,181	0.46955%	\$1,179,370

NATIONAL FUEL EXHIBIT CTM-5

HISTORIC TEST YEAR

CURRENT RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Historic Test Year Ended September 30, 2025
Summary of Revenues (Current Rates)

	<u>Account</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>				
Residential	480	160,933,865	74,552,437	86,381,428
Commercial/Public Authority	481	26,928,940	14,768,549	12,160,391
Industrial	481	1,950,308	1,209,949	740,359
Subtotal		189,813,114	90,530,936	99,282,178
<u>Transportation</u>				
Residential	489	9,617,413	521,060	9,096,353
Commercial/Public Authority	489	18,082,482	3,218,774	14,863,708
Industrial	489	14,967,819	2,466,943	12,500,876
Subtotal		42,667,713	6,206,777	36,460,936
Total Billed Revenue		232,480,827	96,737,713	135,743,114
<u>Unbilled</u>				
Gas Revenue	480/481	493,304	527,763	(34,459)
Transportation Revenue	489	(86,187)	0	(86,187)
Total Unbilled Revenue		407,117	527,763	(120,646)
Miscellaneous	48X	435,277	0	435,277
<u>Other Operating Revenues</u>				
Forfeited Discounts	487	1,145,810	0	1,145,810
Rent From Gas Property	493	100,267	0	100,267
Other Gas Revenues	495	216,854	0	216,854
Subtotal		1,462,930	0	1,462,930
Total Operating Revenue		234,786,150	97,265,476	137,520,675

National Fuel Exhibit CTM-5
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Historic Test Year Ended September 30, 2025
Summary of Revenues (Current Rates)

	<u>Account</u>	<u>Reference</u> <u>(CTM-7, Sch. 4)</u>	<u>Average</u> <u>Customers</u>	<u>Total</u> <u>Usage (Mcf)</u>	<u>Total</u> <u>Revenue</u>	<u>Total</u> <u>Gas Cost</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	172,195	16,434,223	156,787,920	71,853,991	84,933,929
Residential CAP	480	Page 2	5,828	616,984	4,145,945	2,698,446	1,447,499
Residential SATC	489	Page 3	18,045	1,743,073	9,102,052	448,170	8,653,882
Residential MMT	489	Page 4	498	110,883	515,361	72,890	442,471
Total Residential			196,566	18,905,164	170,551,278	75,073,497	95,477,781
SCPA < 250 Sales	481	Page 5	8,578	973,094	9,640,002	4,391,223	5,248,779
SCPA < 250 SATC	489	Page 6	730	91,298	492,131	35,916	456,215
SCPA < 250 MMT	489	Page 7	1,152	164,079	856,208	89,043	767,166
SCPA > 250 Sales	481	Page 8	2,720	1,346,728	10,280,348	6,021,429	4,258,919
SCPA > 250 SATC	489	Page 9	313	158,306	529,158	52,477	476,681
SCPA > 250 MMT	489	Page 10	1,248	736,699	2,515,627	389,375	2,126,252
LCPA	481	Page 11	452	884,151	6,395,558	3,983,043	2,412,515
LCPA SATC	489	Page 12	46	86,717	259,715	30,574	229,142
LCPA MMT	489	Page 13	988	4,469,750	11,883,510	2,608,022	9,275,489
LCPA DMT	489	Page 14	13	903,240	1,546,131	13,368	1,532,763
Natural Gas Vehicles	481	Page 15	7	108,656	613,032	372,854	240,178
Total Commercial & Public Authority			16,247	9,922,718	45,011,422	17,987,323	27,024,099
SVIS Sales	481	Page 16	126	62,396	543,975	281,427	262,548
SVIS SATC	489	Page 17	11	3,762	19,935	1,577	18,357
SVIS MMT	489	Page 18	64	45,129	179,704	23,823	155,881
IVIS Sales	481	Page 19	55	210,506	1,406,333	928,522	477,811
IVIS SATC	489	Page 20	3	6,665	20,539	1,950	18,589
IVIS MMT	489	Page 21	263	2,209,460	4,626,798	981,328	3,645,470
IVIS DMT	489	Page 22	25	714,082	1,113,840	80,457	1,033,383
LVIS MMT	489	Page 23	8	492,363	809,853	214,767	595,086
LVIS DMT	489	Page 24	20	1,828,242	2,286,380	156,457	2,129,923
LIS MMT	489	Page 25	1	365,892	406,655	171,154	235,502
LIS DMT	489	Page 26	10	3,418,371	2,406,661	216,486	2,190,175
LIS DMT Negotiated	489	Page 27	10	7,750,120	3,097,454	618,944	2,478,510
Total Industrial			594	17,106,989	16,918,127	3,676,892	13,241,234
Grand Total			213,407	45,934,870	232,480,827	96,737,713	135,743,114

National Fuel Exhibit CTM-5
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Historic Test Year Ended September 30, 2025
Billed Delivery Revenues by Rate Type (Current Rates)

	<u>Account</u>	<u>Reference</u> (CTM-5, Sch. 4)	<u>Basic</u> <u>Service Charge</u>	<u>Distribution</u> <u>Charge</u>	<u>Rounding</u>	<u>Rider B</u>	<u>DSIC</u>	<u>Rider E</u>	<u>Rider F</u>	<u>Rider G</u>	<u>Rider H</u>	<u>Weather</u> <u>Norm</u>	<u>Bypass</u> <u>Service</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	28,978,236	48,519,899	(1,958)	(75,870)	521,816	0	2,196,120	1,219,915	1,882,045	1,693,725	0	84,933,929
Residential CAP	480	Page 2	986,760	1,820,873	7	(2,689)	18,123	0	(1,561,395)	45,689	70,631	69,499	0	1,447,499
Residential SATC	489	Page 3	3,033,804	5,146,001	(69)	(8,015)	55,862	0	248,292	3,340	4,230	177,999	0	8,653,882
Residential MMT	489	Page 4	83,863	328,335	(1)	(457)	2,631	0	15,781	0	0	12,317	0	442,471
Total Residential			33,082,663	55,815,109	(2,021)	(87,031)	598,433	0	898,799	1,265,607	1,952,680	1,953,541	0	95,477,781
SCPA < 250 Sales	481	Page 5	2,780,795	2,238,220	(129)	(4,843)	35,928	0	0	13,612	111,815	73,382	0	5,248,779
SCPA < 250 SATC	489	Page 6	236,523	209,949	(7)	(432)	3,054	0	0	0	0	7,128	0	456,215
SCPA < 250 MMT	489	Page 7	373,230	377,321	(5)	(752)	5,244	0	0	0	0	12,127	0	767,166
SCPA > 250 Sales	481	Page 8	1,207,770	2,769,972	(31)	(3,996)	26,942	(0)	0	18,915	154,836	84,510	0	4,258,919
SCPA > 250 SATC	489	Page 9	138,599	325,398	(2)	(465)	3,151	0	0	0	0	10,000	0	476,681
SCPA > 250 MMT	489	Page 10	553,886	1,514,249	(10)	(2,218)	14,253	0	0	0	0	46,093	0	2,126,252
LCPA	481	Page 11	812,172	1,469,662	(2)	(2,285)	15,992	0	0	12,458	101,590	0	2,928	2,412,515
LCPA SATC	489	Page 12	83,669	144,141	(0)	(227)	1,559	0	0	0	0	0	0	229,142
LCPA MMT	489	Page 13	1,795,106	7,429,402	(3)	(10,346)	61,329	0	0	0	0	0	0	9,275,489
LCPA DMT	489	Page 14	24,311	1,501,365	0	(1,242)	8,250	0	0	8	71	0	0	1,532,763
Natural Gas Vehicles	481	Page 15	0	236,291	(0)	(458)	4,345	0	0	0	0	0	0	240,178
Total Commercial & Public Authority			8,006,062	18,215,969	(190)	(27,264)	180,048	(0)	0	44,993	368,313	233,241	2,928	27,024,099
SVIS Sales	481	Page 16	123,794	129,298	1	(247)	1,667	0	0	867	7,169	0	0	262,548
SVIS SATC	489	Page 17	10,447	7,796	(0)	(18)	132	0	0	0	0	0	0	18,357
SVIS MMT	489	Page 18	61,584	93,516	(1)	(157)	938	0	0	0	0	0	0	155,881
IVIS Sales	481	Page 19	167,290	280,962	(3)	(442)	2,876	0	0	2,941	24,187	0	0	477,811
IVIS SATC	489	Page 20	9,594	8,896	(0)	(18)	117	0	0	0	0	0	0	18,589
IVIS MMT	489	Page 21	802,908	2,820,095	0	(3,955)	26,422	0	0	0	0	0	0	3,645,470
IVIS DMT	489	Page 22	75,088	953,086	(0)	(864)	6,055	0	0	2	17	0	0	1,033,383
LVIS MMT	489	Page 23	85,932	504,327	0	(684)	5,511	0	0	0	0	0	0	595,086
LVIS DMT	489	Page 24	246,543	1,872,669	(0)	(1,739)	12,180	0	0	32	238	0	0	2,129,923
LIS MMT	489	Page 25	13,980	219,279	0	(336)	2,578	0	0	0	0	0	0	235,502
LIS DMT	489	Page 26	132,810	2,046,477	(0)	(1,836)	12,548	0	0	20	156	0	0	2,190,175
LIS DMT Negotiated	489	Page 27	139,800	2,336,285	(0)	(2,000)	3,965	0	0	47	413	0	0	2,478,510
Total Industrial			1,869,771	11,272,685	(2)	(12,296)	74,989	0	0	3,909	32,179	0	0	13,241,234
Grand Total			42,958,496	85,303,763	(2,213)	(126,591)	853,470	(0)	898,799	1,314,509	2,353,172	2,186,781	2,928	135,743,114

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>Residential Sales Service</u>													
Customers	172,198	172,172	172,832	173,303	173,146	173,231	172,969	172,212	171,733	171,229	170,732	170,588	2,066,341
Total Volume	474,764	950,578	2,257,339	3,112,952	3,187,737	2,523,770	1,727,148	942,595	517,454	178,483	247,548	313,857	16,434,223
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$2,380,940	\$2,404,719	\$2,468,273	\$2,489,303	\$2,410,566	\$2,407,336	\$2,424,149	\$2,429,650	\$2,486,356	\$2,302,849	\$2,394,095	\$2,380,000	\$28,978,236
All Mcf	\$1,318,411	\$2,783,403	\$6,673,752	\$9,218,321	\$9,437,752	\$7,473,765	\$5,114,454	\$2,791,532	\$1,532,330	\$528,532	\$716,712	\$930,935	\$48,519,899
Revenue Rounding	\$1,157	(\$199)	(\$1,317)	(\$1,461)	\$179	\$77	\$99	\$321	(\$355)	(\$197)	(\$499)	\$236	(\$1,958)
Rider B - State Tax Adjustment	(\$1,925)	(\$5,788)	(\$9,071)	(\$11,473)	(\$11,645)	(\$10,283)	(\$7,942)	(\$5,125)	(\$3,842)	(\$2,758)	(\$2,770)	(\$3,248)	(\$75,870)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider F - CAP Discount Charge	\$66,278	\$130,483	\$287,131	\$396,559	\$456,869	\$402,846	\$275,586	\$144,819	\$75,638	\$26,063	\$34,915	\$45,311	\$2,342,496
Rider G - Merchant Function Charge	\$29,180	\$63,054	\$155,777	\$215,117	\$236,502	\$200,026	\$136,913	\$74,662	\$41,034	\$14,188	\$22,247	\$31,217	\$1,219,915
Rider H - Gas Procurement Charge	\$50,996	\$107,944	\$258,920	\$357,658	\$366,180	\$289,955	\$198,471	\$108,294	\$59,435	\$20,455	\$27,639	\$36,097	\$1,882,045
CAP Discounts	(\$63,820)	(\$16,071)	(\$21,893)	(\$11,966)	(\$415)	\$473	(\$949)	(\$1,679)	(\$2,528)	(\$9,968)	(\$9,382)	(\$8,179)	(\$146,376)
DSIC - Distribution System Improvement Charge	\$0	\$0	\$13	\$47,818	\$52,942	\$47,067	\$88,052	\$57,171	\$43,139	\$58,457	\$61,419	\$65,738	\$521,816
Weather Normalization Adjustment	\$271,418	\$824,145	\$80,969	(\$187,001)	(\$233,145)	\$447,173	\$458,631	\$36,644	(\$2,534)	(\$339)	(\$1,380)	(\$855)	\$1,693,725
Total Base Non Gas Cost Rate Revenue	<u>\$4,052,635</u>	<u>\$6,291,689</u>	<u>\$9,892,554</u>	<u>\$12,512,875</u>	<u>\$12,715,785</u>	<u>\$11,258,435</u>	<u>\$8,687,464</u>	<u>\$5,636,289</u>	<u>\$4,228,671</u>	<u>\$2,937,283</u>	<u>\$3,242,995</u>	<u>\$3,477,254</u>	<u>\$84,933,929</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$1,947,028	\$4,163,848	\$10,135,323	\$13,999,179	\$15,235,607	\$12,774,481	\$8,741,185	\$4,768,140	\$2,618,221	\$903,010	\$1,251,534	\$1,647,405	\$78,184,961
Rider A - Distribution Charge	\$152,472	\$322,794	\$775,241	\$1,070,848	\$1,113,063	\$894,266	\$611,785	\$333,926	\$183,384	\$63,329	\$97,771	\$136,919	\$5,755,798
Rider A - Gas Adjustment Charge	(\$327,130)	(\$648,909)	(\$1,444,178)	(\$1,995,975)	(\$2,043,546)	(\$1,618,547)	(\$1,106,785)	(\$604,562)	(\$331,642)	(\$114,492)	(\$20,820)	\$87,680	(\$10,168,905)
Rider F - Reconciliation	(\$4,073)	(\$8,266)	(\$20,034)	(\$28,052)	(\$35,943)	(\$33,945)	(\$23,346)	(\$12,718)	(\$6,885)	(\$2,282)	(\$3,162)	(\$4,133)	(\$182,840)
Rider I - OPEB Surcredit	(\$97,060)	(\$208,474)	(\$499,881)	(\$690,474)	(\$706,747)	(\$559,812)	(\$383,098)	(\$209,106)	(\$114,767)	(\$39,561)	(\$53,609)	(\$69,708)	(\$3,632,296)
Tax Cuts & Jobs Act Refund	\$34,520	\$110,828	\$263,179	\$363,615	\$372,951	\$294,504	\$201,141	\$109,847	\$60,420	\$20,953	\$28,464	\$36,851	\$1,897,274
Total Gas Cost Revenues	<u>\$1,705,758</u>	<u>\$3,731,821</u>	<u>\$9,209,650</u>	<u>\$12,719,155</u>	<u>\$13,935,371</u>	<u>\$11,750,947</u>	<u>\$8,040,883</u>	<u>\$4,385,527</u>	<u>\$2,408,731</u>	<u>\$830,956</u>	<u>\$1,300,179</u>	<u>\$1,835,013</u>	<u>\$71,853,991</u>
Total Revenues	<u>\$5,758,392</u>	<u>\$10,023,510</u>	<u>\$19,102,204</u>	<u>\$25,232,030</u>	<u>\$26,651,156</u>	<u>\$23,009,382</u>	<u>\$16,728,347</u>	<u>\$10,021,816</u>	<u>\$6,637,402</u>	<u>\$3,768,239</u>	<u>\$4,543,174</u>	<u>\$5,312,268</u>	<u>\$156,787,920</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>Residential CAP</u>													
Customers	5,791	5,931	5,920	5,925	5,975	5,971	5,928	5,839	5,708	5,614	5,649	5,685	69,934
Total Volume	17,084	36,401	84,555	116,311	119,527	95,709	64,417	35,414	22,197	5,946	8,889	10,533	616,984
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$80,054	\$82,799	\$84,894	\$85,897	\$83,545	\$82,989	\$83,683	\$82,324	\$84,275	\$76,546	\$79,907	\$79,846	\$986,760
All Mcf	\$46,321	\$106,852	\$250,109	\$344,402	\$353,889	\$283,473	\$190,770	\$104,889	\$65,691	\$17,597	\$25,441	\$31,439	\$1,820,873
Revenue Rounding	\$37	\$6	\$3	(\$4)	\$0	\$0	\$3	\$2	(\$10)	(\$7)	(\$31)	\$8	\$7
Rider B - State Tax Adjustment	(\$64)	(\$210)	(\$323)	(\$410)	(\$415)	(\$367)	(\$283)	(\$182)	(\$144)	(\$89)	(\$94)	(\$108)	(\$2,689)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$1,025	\$2,421	\$5,826	\$8,037	\$8,826	\$7,585	\$5,108	\$2,808	\$1,753	\$471	\$778	\$1,051	\$45,689
Rider H - Gas Procurement Charge	\$1,793	\$4,144	\$9,702	\$13,363	\$13,731	\$10,998	\$7,402	\$4,069	\$2,548	\$681	\$982	\$1,219	\$70,631
CAP Discounts	\$102,892	(\$45,333)	(\$363,565)	(\$582,554)	(\$619,918)	(\$494,173)	(\$252,195)	(\$13,825)	\$104,605	\$206,856	\$215,454	\$180,361	(\$1,561,395)
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$1,727	\$1,887	\$1,686	\$3,155	\$2,015	\$1,537	\$1,909	\$2,030	\$2,175	\$18,123
Weather Normalization Adjustment	\$12,602	\$32,436	\$4,024	(\$6,487)	(\$9,100)	\$14,954	\$19,112	\$1,943	\$68	(\$29)	\$5	(\$29)	\$69,499
Total Base Non Gas Cost Rate Revenue	<u>\$244,660</u>	<u>\$183,114</u>	<u>(\$9,329)</u>	<u>(\$136,029)</u>	<u>(\$167,554)</u>	<u>(\$92,856)</u>	<u>\$56,757</u>	<u>\$184,042</u>	<u>\$260,323</u>	<u>\$303,936</u>	<u>\$324,473</u>	<u>\$295,962</u>	<u>\$1,447,499</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$68,412	\$159,802	\$379,486	\$523,014	\$569,151	\$484,498	\$326,160	\$179,209	\$111,763	\$29,977	\$44,179	\$55,602	\$2,931,253
Rider A - Distribution Charge	\$5,355	\$12,390	\$29,050	\$40,007	\$41,701	\$33,921	\$22,823	\$12,546	\$7,848	\$2,107	\$3,433	\$4,609	\$215,790
Rider A - Gas Adjustment Charge	(\$11,455)	(\$24,950)	(\$54,201)	(\$74,557)	(\$76,719)	(\$61,421)	(\$41,284)	(\$22,685)	(\$14,141)	(\$3,817)	(\$1,152)	\$2,808	(\$383,573)
Rider I - OPEB Surcredit	(\$3,413)	(\$8,003)	(\$18,731)	(\$25,797)	(\$26,497)	(\$21,238)	(\$14,292)	(\$7,858)	(\$4,921)	(\$1,317)	(\$1,903)	(\$2,354)	(\$136,324)
Tax Cuts & Jobs Act Refund	\$1,227	\$4,227	\$9,914	\$13,589	\$13,988	\$11,185	\$7,519	\$4,135	\$2,571	\$695	\$1,005	\$1,244	\$71,300
Total Gas Cost Revenues	<u>\$60,126</u>	<u>\$143,466</u>	<u>\$345,519</u>	<u>\$476,257</u>	<u>\$521,625</u>	<u>\$446,944</u>	<u>\$300,926</u>	<u>\$165,348</u>	<u>\$103,120</u>	<u>\$27,645</u>	<u>\$45,563</u>	<u>\$61,908</u>	<u>\$2,698,446</u>
Total Revenues	<u>\$304,786</u>	<u>\$326,580</u>	<u>\$336,190</u>	<u>\$340,227</u>	<u>\$354,070</u>	<u>\$354,088</u>	<u>\$357,683</u>	<u>\$349,390</u>	<u>\$363,443</u>	<u>\$331,580</u>	<u>\$370,035</u>	<u>\$357,870</u>	<u>\$4,145,945</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>Residential SATC</u>													
Customers	17,176	17,380	17,598	17,894	18,150	18,295	18,332	18,340	18,376	18,351	18,300	18,346	216,535
Total Volume	47,391	96,500	233,847	326,337	340,707	271,963	187,546	101,189	58,460	18,577	26,700	33,856	1,743,073
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$237,533	\$241,961	\$250,835	\$256,458	\$252,440	\$253,699	\$256,803	\$258,203	\$266,012	\$247,201	\$256,621	\$256,037	\$3,033,804
All Mcf	\$131,552	\$282,512	\$691,255	\$966,363	\$1,008,872	\$805,366	\$555,323	\$299,426	\$172,567	\$54,933	\$77,497	\$100,334	\$5,146,001
Revenue Rounding	\$61	\$9	(\$103)	(\$107)	\$29	\$6	\$2	\$52	(\$4)	(\$8)	(\$41)	\$36	(\$69)
Rider B - State Tax Adjustment	(\$190)	(\$583)	(\$935)	(\$1,199)	(\$1,239)	(\$1,102)	(\$854)	(\$549)	(\$420)	(\$295)	(\$298)	(\$352)	(\$8,015)
Rider G - Merchant Function Charge	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$1,480	\$0	\$3
Rider H - Gas Procurement Charge	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$4
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider F - CAP Discount Charge	\$6,598	\$13,269	\$29,739	\$41,560	\$48,769	\$43,401	\$29,908	\$15,544	\$8,522	\$2,704	\$3,778	\$4,885	\$248,676
CAP Discounts	(\$63)	(\$137)	\$81	\$0	\$0	(\$26)	\$0	\$0	(\$238)	\$0	\$37	(\$37)	(\$383)
DSIC - Distribution System Improvement Charge	\$0	\$0	\$1	\$5,004	\$5,633	\$5,046	\$9,458	\$6,116	\$4,707	\$6,236	\$6,597	\$7,064	\$55,862
Weather Normalization Adjustment	\$27,987	\$84,028	\$9,546	(\$19,195)	(\$24,907)	\$46,653	\$50,186	\$4,502	(\$429)	(\$122)	(\$168)	(\$80)	\$177,999
Total Base Non Gas Cost Rate Revenue	\$403,477	\$621,058	\$980,420	\$1,248,884	\$1,289,598	\$1,153,048	\$900,827	\$583,293	\$450,716	\$310,649	\$344,025	\$367,887	\$8,653,882
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$967	\$2,156	\$5,536	\$7,739	\$8,040	\$6,559	\$4,460	\$2,403	\$1,378	\$432	\$543	\$514	\$40,725
Rider A - Distribution Charge	\$15,208	\$32,757	\$80,292	\$112,257	\$118,959	\$96,366	\$66,430	\$35,820	\$20,651	\$6,584	\$10,534	\$14,734	\$610,591
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider F - Reconciliation	(\$423)	(\$879)	(\$2,102)	(\$2,966)	(\$3,829)	(\$3,650)	(\$2,534)	(\$1,364)	(\$771)	(\$234)	(\$280)	(\$446)	(\$19,478)
Rider I - OPEB Surcredit	(\$9,683)	(\$21,155)	(\$51,766)	(\$72,380)	(\$75,535)	(\$60,320)	(\$41,598)	(\$22,428)	(\$12,925)	(\$4,111)	(\$5,797)	(\$7,514)	(\$385,212)
Tax Cuts & Jobs Act Refund	\$3,501	\$11,312	\$27,289	\$38,136	\$39,868	\$31,761	\$21,849	\$11,783	\$6,819	\$2,172	\$3,082	\$3,972	\$201,543
Total Gas Cost Revenues	\$9,569	\$24,191	\$59,249	\$82,787	\$87,502	\$70,715	\$48,608	\$26,214	\$15,152	\$4,842	\$8,081	\$11,259	\$448,170
Total Revenues	\$413,046	\$645,249	\$1,039,669	\$1,331,671	\$1,377,100	\$1,223,763	\$949,435	\$609,507	\$465,868	\$315,491	\$352,107	\$379,146	\$9,102,052

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>Residential MMT</u>													
Customers	503	498	497	492	494	493	498	504	502	502	498	498	5,977
Total Volume	2,187	6,042	14,375	20,717	23,399	19,008	12,746	6,606	3,690	130	860	1,124	110,883
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$6,990	\$6,965	\$7,004	\$7,467	\$6,677	\$6,943	\$6,915	\$7,149	\$7,077	\$6,841	\$7,003	\$6,833	\$83,863
All Volume	\$6,477	\$17,890	\$42,565	\$61,346	\$69,285	\$56,285	\$37,743	\$19,561	\$10,926	\$383	\$2,547	\$3,328	\$328,335
Revenue Rounding	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$1)	(\$0)	\$0	(\$1)
Rider B - State Tax Adjustment	(\$8)	(\$32)	(\$56)	(\$76)	(\$83)	(\$73)	(\$54)	(\$30)	(\$19)	(\$7)	(\$10)	(\$10)	(\$457)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider F - CAP Discount Charge	\$324	\$854	\$1,828	\$2,635	\$3,236	\$3,010	\$2,029	\$1,025	\$537	\$17	\$125	\$162	\$15,781
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$255	\$377	\$326	\$513	\$341	\$207	\$178	\$209	\$224	\$2,631
Weather Normalization Adjustment	\$1,656	\$5,367	\$2,190	(\$806)	(\$2,640)	\$2,195	\$4,233	\$611	(\$449)	\$6	(\$31)	(\$13)	\$12,317
Total Base Non Gas Cost Rate Revenue	\$15,439	\$31,044	\$53,530	\$70,821	\$76,853	\$68,686	\$51,380	\$28,657	\$18,279	\$7,417	\$9,842	\$10,524	\$442,471
Gas Cost Revenues:													
MMT Gas Cost Charge	\$1,028	\$2,840	\$6,756	\$9,737	\$10,998	\$8,934	\$5,991	\$3,105	\$1,735	\$61	\$417	\$558	\$52,159
Rider F - Reconciliation	(\$21)	(\$56)	(\$134)	(\$193)	(\$249)	(\$249)	(\$168)	(\$87)	(\$49)	(\$1)	(\$11)	(\$15)	(\$1,233)
Rider I - OPEB Surcredit	(\$176)	(\$408)	(\$970)	(\$1,399)	(\$1,580)	(\$1,284)	(\$861)	(\$446)	(\$249)	(\$9)	(\$58)	(\$76)	(\$7,517)
Tax Cuts & Jobs Act Refund	\$108	\$502	\$1,198	\$1,724	\$1,948	\$1,583	\$1,061	\$550	\$307	\$11	\$71	\$93	\$9,156
Priority Standby	\$486	\$1,278	\$2,396	\$3,914	\$3,890	\$3,094	\$2,115	\$1,484	\$537	\$332	\$369	\$428	\$20,324
Total Gas Cost Revenues	\$1,425	\$4,156	\$9,246	\$13,784	\$15,006	\$12,078	\$8,139	\$4,606	\$2,281	\$394	\$788	\$988	\$72,890
Total Revenues	\$16,864	\$35,200	\$62,777	\$84,605	\$91,859	\$80,764	\$59,519	\$33,262	\$20,560	\$7,810	\$10,630	\$11,512	\$515,361

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>SCPA < 250 Sales</u>													
Customers	8,357	8,395	8,505	8,578	8,624	8,794	8,766	8,711	8,588	8,562	8,535	8,526	102,937
Total Volume	16,814	45,596	126,666	193,852	222,232	174,102	108,318	49,126	14,535	1,951	7,340	12,563	973,094
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$210,658	\$226,048	\$233,082	\$238,602	\$230,448	\$235,746	\$237,911	\$242,792	\$235,215	\$224,274	\$229,374	\$236,645	\$2,780,795
All Mcf	\$38,667	\$104,863	\$291,283	\$445,770	\$511,035	\$400,359	\$249,094	\$113,141	\$33,432	\$4,485	\$17,198	\$28,892	\$2,238,220
Revenue Rounding	(\$8)	\$6	(\$12)	(\$9)	(\$27)	(\$5)	(\$14)	(\$21)	(\$16)	(\$2)	(\$17)	(\$7)	(\$129)
Rider B - State Tax Adjustment	(\$116)	(\$346)	(\$520)	(\$676)	(\$736)	(\$660)	(\$503)	(\$343)	(\$254)	(\$222)	(\$215)	(\$253)	(\$4,843)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$209	\$580	\$1,648	\$2,519	\$3,094	\$2,594	\$1,615	\$735	\$223	\$36	\$129	\$229	\$13,612
Rider H - Gas Procurement Charge	\$1,930	\$5,238	\$14,553	\$22,273	\$25,531	\$19,996	\$12,456	\$5,651	\$1,668	\$219	\$857	\$1,442	\$111,815
DSIC - Distribution System Improvement Charge	\$0	\$0	\$1	\$2,847	\$3,345	\$3,021	\$5,579	\$3,803	\$2,793	\$4,650	\$4,745	\$5,146	\$35,928
Weather Normalization Adjustment	\$9,547	\$33,501	\$3,118	(\$8,812)	(\$13,283)	\$24,418	\$24,622	\$927	(\$604)	(\$7)	(\$2)	(\$43)	\$73,382
Total Base Non Gas Cost Rate Revenue	<u>\$260,888</u>	<u>\$369,892</u>	<u>\$543,153</u>	<u>\$702,514</u>	<u>\$759,407</u>	<u>\$685,469</u>	<u>\$530,760</u>	<u>\$366,685</u>	<u>\$272,457</u>	<u>\$233,433</u>	<u>\$252,069</u>	<u>\$272,051</u>	<u>\$5,248,779</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$73,571	\$201,925	\$569,834	\$871,727	\$1,060,162	\$880,488	\$548,148	\$248,680	\$73,598	\$9,849	\$38,766	\$65,872	\$4,642,621
Rider A - Distribution Charge	\$5,769	\$15,656	\$43,573	\$66,691	\$77,572	\$61,687	\$38,374	\$17,425	\$5,154	\$699	\$3,068	\$5,485	\$341,154
Rider A - Gas Adjustment Charge	(\$12,349)	(\$31,517)	(\$81,152)	(\$124,427)	(\$142,598)	(\$111,591)	(\$69,581)	(\$31,551)	(\$9,317)	(\$1,244)	(\$95)	\$3,693	(\$611,729)
Rider I - OPEB Surcredit	(\$1,767)	(\$4,829)	(\$13,413)	(\$20,523)	(\$23,523)	(\$18,434)	(\$11,469)	(\$5,210)	(\$1,537)	(\$200)	(\$788)	(\$1,328)	(\$103,021)
Tax Cuts & Jobs Act Refund	\$1,625	\$5,788	\$15,962	\$24,431	\$27,999	\$21,938	\$13,635	\$6,204	\$1,836	\$249	\$946	\$1,587	\$122,201
DMT Standby Overrun Charge	(\$4)	\$0	\$0	\$264	(\$264)	\$0	\$0	\$0	\$23	(\$23)	\$0	\$2	(\$2)
Total Gas Cost Revenues	<u>\$66,846</u>	<u>\$187,023</u>	<u>\$534,804</u>	<u>\$818,163</u>	<u>\$999,348</u>	<u>\$834,088</u>	<u>\$519,107</u>	<u>\$235,548</u>	<u>\$69,758</u>	<u>\$9,330</u>	<u>\$41,897</u>	<u>\$75,312</u>	<u>\$4,391,223</u>
Total Revenues	<u>\$327,734</u>	<u>\$556,915</u>	<u>\$1,077,957</u>	<u>\$1,520,677</u>	<u>\$1,758,755</u>	<u>\$1,519,557</u>	<u>\$1,049,867</u>	<u>\$602,232</u>	<u>\$342,215</u>	<u>\$242,763</u>	<u>\$293,966</u>	<u>\$347,363</u>	<u>\$9,640,002</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>SCPA < 250 SATC</u>													
Customers	768	763	761	759	760	753	735	715	700	695	682	673	8,761
Total Volume	1,746	4,470	11,969	18,684	20,299	16,604	9,694	4,700	1,303	(1)	662	1,169	91,298
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$19,832	\$20,509	\$20,810	\$20,996	\$20,214	\$20,231	\$19,826	\$19,998	\$19,447	\$17,689	\$18,485	\$18,487	\$236,523
All Mcf	\$4,017	\$10,281	\$27,523	\$42,963	\$46,677	\$38,182	\$22,292	\$10,808	\$2,998	(\$2)	\$1,522	\$2,687	\$209,949
Revenue Rounding	(\$2)	\$0	(\$1)	(\$1)	(\$2)	(\$0)	(\$1)	(\$1)	(\$1)	\$0	\$1	\$0	(\$7)
Rider B - State Tax Adjustment	(\$10)	(\$33)	(\$48)	(\$64)	(\$66)	(\$61)	(\$44)	(\$30)	(\$21)	(\$17)	(\$17)	(\$20)	(\$432)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$262	\$302	\$276	\$489	\$332	\$232	\$368	\$385	\$408	\$3,054
Weather Normalization Adjustment	\$1,037	\$3,116	\$408	(\$778)	(\$1,257)	\$2,056	\$2,457	\$187	(\$79)	(\$15)	(\$7)	\$4	\$7,128
Total Base Non Gas Cost Rate Revenue	<u>\$24,873</u>	<u>\$33,873</u>	<u>\$48,692</u>	<u>\$63,380</u>	<u>\$65,867</u>	<u>\$60,684</u>	<u>\$45,019</u>	<u>\$31,295</u>	<u>\$22,576</u>	<u>\$18,022</u>	<u>\$20,368</u>	<u>\$21,566</u>	<u>\$456,215</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$38	\$99	\$284	\$443	\$481	\$394	\$230	\$112	\$31	(\$0)	\$11	\$19	\$2,141
Rider A - Distribution Charge	\$599	\$1,535	\$4,117	\$6,427	\$7,079	\$5,884	\$3,435	\$1,665	\$462	\$1	\$269	\$501	\$31,971
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	(\$183)	(\$473)	(\$1,268)	(\$1,978)	(\$2,149)	(\$1,758)	(\$1,026)	(\$498)	(\$138)	\$1	(\$70)	(\$124)	(\$9,664)
Tax Cuts & Jobs Act Refund	\$157	\$571	\$1,516	\$2,358	\$2,558	\$2,096	\$1,223	\$593	\$164	(\$0)	\$84	\$148	\$11,468
Total Gas Cost Revenues	<u>\$611</u>	<u>\$1,732</u>	<u>\$4,650</u>	<u>\$7,250</u>	<u>\$7,969</u>	<u>\$6,615</u>	<u>\$3,862</u>	<u>\$1,872</u>	<u>\$519</u>	<u>\$1</u>	<u>\$294</u>	<u>\$543</u>	<u>\$35,916</u>
Total Revenues	<u>\$25,484</u>	<u>\$35,605</u>	<u>\$53,342</u>	<u>\$70,630</u>	<u>\$73,836</u>	<u>\$67,298</u>	<u>\$48,881</u>	<u>\$33,167</u>	<u>\$23,095</u>	<u>\$18,023</u>	<u>\$20,662</u>	<u>\$22,109</u>	<u>\$492,131</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>SCPA < 250 MMT</u>													
Customers	1,156	1,165	1,167	1,168	1,139	1,130	1,128	1,119	1,168	1,164	1,162	1,155	13,818
Total Volume	3,431	8,315	21,712	33,790	38,465	27,377	16,328	7,454	3,409	427	1,384	1,988	164,079
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$29,292	\$31,382	\$31,839	\$32,567	\$30,429	\$30,329	\$30,403	\$31,614	\$31,886	\$30,308	\$31,181	\$31,999	\$373,230
All Mcf	\$7,889	\$19,119	\$49,924	\$77,696	\$88,478	\$62,952	\$37,546	\$17,141	\$7,840	\$982	\$3,183	\$4,573	\$377,321
Revenue Rounding	\$0	\$0	(\$1)	(\$0)	(\$1)	(\$1)	(\$0)	(\$1)	(\$1)	\$2	(\$1)	(\$1)	(\$5)
Rider B - State Tax Adjustment	(\$17)	(\$55)	(\$84)	(\$114)	(\$125)	(\$101)	(\$73)	(\$48)	(\$38)	(\$31)	(\$30)	(\$35)	(\$752)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$456	\$553	\$462	\$793	\$541	\$415	\$638	\$669	\$717	\$5,244
Weather Normalization Adjustment	\$2,020	\$5,573	\$822	(\$1,702)	(\$2,081)	\$3,568	\$3,893	\$78	(\$46)	\$10	(\$9)	\$0	\$12,127
Total Base Non Gas Cost Rate Revenue	\$39,184	\$56,020	\$82,501	\$108,901	\$117,253	\$97,210	\$72,561	\$49,325	\$40,055	\$31,909	\$34,993	\$37,253	\$767,166
Gas Cost Revenues:													
MMT Gas Cost Charge	\$1,614	\$3,910	\$10,205	\$15,883	\$18,001	\$12,868	\$7,663	\$3,504	\$1,593	\$201	\$670	\$979	\$77,091
Rider I - OPEB Surcredit	(\$295)	(\$695)	(\$1,814)	(\$2,824)	(\$3,222)	(\$2,288)	(\$1,366)	(\$623)	(\$286)	(\$37)	(\$116)	(\$166)	(\$13,733)
Tax Cuts & Jobs Act Refund	\$248	\$917	\$2,386	\$3,714	\$4,063	\$3,007	\$1,778	\$819	\$355	\$46	\$151	\$218	\$17,701
Priority Standby	\$192	\$401	\$843	\$1,323	\$1,543	\$1,305	\$1,048	\$448	\$374	\$94	\$210	\$201	\$7,983
Total Gas Cost Revenues	\$1,759	\$4,532	\$11,619	\$18,097	\$20,385	\$14,892	\$9,124	\$4,149	\$2,036	\$304	\$915	\$1,231	\$89,043
Total Revenues	\$40,943	\$60,552	\$94,120	\$126,998	\$137,638	\$112,102	\$81,685	\$53,474	\$42,091	\$32,213	\$35,909	\$38,484	\$856,208

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>SCPA > 250 Sales</u>													
Customers	2,720	2,732	2,747	2,764	2,771	2,691	2,698	2,711	2,702	2,698	2,701	2,702	32,634
Total Volume	35,775	71,822	172,106	250,344	268,670	214,533	143,229	81,339	35,095	18,456	24,510	30,849	1,346,728
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$93,981	\$100,941	\$103,523	\$105,249	\$101,172	\$99,052	\$99,007	\$104,417	\$101,192	\$97,411	\$99,806	\$102,019	\$1,207,770
All Mcf	\$73,536	\$147,618	\$353,765	\$514,583	\$552,252	\$440,973	\$294,407	\$167,547	\$72,138	\$37,938	\$51,804	\$63,411	\$2,769,972
Revenue Rounding	(\$3)	(\$4)	(\$2)	(\$1)	\$2	\$0	(\$2)	(\$0)	(\$3)	(\$4)	(\$8)	(\$5)	(\$31)
Rider B - State Tax Adjustment	(\$87)	(\$281)	(\$465)	(\$625)	(\$658)	(\$576)	(\$425)	(\$272)	(\$167)	(\$130)	(\$147)	(\$162)	(\$3,996)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)
Rider G - Merchant Function Charge	\$440	\$906	\$2,238	\$3,254	\$3,741	\$3,197	\$2,133	\$1,211	\$522	\$277	\$418	\$576	\$18,915
Rider H - Gas Procurement Charge	\$4,110	\$8,252	\$19,775	\$28,765	\$30,870	\$24,650	\$16,457	\$9,366	\$4,032	\$2,120	\$2,895	\$3,545	\$154,836
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$2,566	\$2,995	\$2,627	\$4,626	\$3,009	\$1,877	\$2,848	\$2,993	\$3,400	\$26,942
Weather Normalization Adjustment	\$12,814	\$37,977	\$3,617	(\$9,598)	(\$13,848)	\$25,423	\$26,710	\$2,008	(\$713)	\$23	\$197	(\$100)	\$84,510
Total Base Non Gas Cost Rate Revenue	<u>\$184,790</u>	<u>\$295,408</u>	<u>\$482,451</u>	<u>\$644,194</u>	<u>\$676,525</u>	<u>\$595,347</u>	<u>\$442,914</u>	<u>\$287,286</u>	<u>\$178,879</u>	<u>\$140,483</u>	<u>\$157,959</u>	<u>\$172,683</u>	<u>\$4,258,919</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$156,240	\$317,814	\$774,019	\$1,125,748	\$1,281,474	\$1,085,387	\$724,316	\$411,581	\$177,405	\$93,431	\$129,065	\$161,799	\$6,438,280
Rider A - Distribution Charge	\$12,271	\$24,659	\$59,202	\$86,118	\$93,778	\$76,043	\$50,766	\$28,886	\$12,436	\$6,538	\$9,898	\$13,408	\$474,003
Rider A - Gas Adjustment Charge	(\$26,326)	(\$49,723)	(\$110,277)	(\$160,554)	(\$172,295)	(\$137,692)	(\$91,925)	(\$52,533)	(\$22,508)	(\$11,743)	(\$5,384)	\$8,384	(\$832,576)
Rider I - OPEB Surcredit	(\$4,136)	(\$8,451)	(\$20,250)	(\$29,458)	(\$31,615)	(\$25,241)	(\$16,849)	(\$9,584)	(\$4,129)	(\$2,172)	(\$2,962)	(\$3,630)	(\$158,476)
Tax Cuts & Jobs Act Refund	\$1,528	\$5,424	\$12,930	\$18,789	\$20,165	\$16,081	\$10,736	\$6,069	\$2,635	\$1,409	\$1,853	\$2,328	\$99,947
DMT Standby Overrun Charge	(\$120)	\$0	\$0	\$183	(\$183)	\$151	\$100	\$8	\$43	\$27	\$0	\$41	\$250
Total Gas Cost Revenues	<u>\$139,456</u>	<u>\$289,725</u>	<u>\$715,623</u>	<u>\$1,040,826</u>	<u>\$1,191,324</u>	<u>\$1,014,729</u>	<u>\$677,145</u>	<u>\$384,428</u>	<u>\$165,883</u>	<u>\$87,489</u>	<u>\$132,470</u>	<u>\$182,330</u>	<u>\$6,021,429</u>
Total Revenues	<u>\$324,246</u>	<u>\$585,133</u>	<u>\$1,198,075</u>	<u>\$1,685,020</u>	<u>\$1,867,849</u>	<u>\$1,610,075</u>	<u>\$1,120,059</u>	<u>\$671,714</u>	<u>\$344,762</u>	<u>\$227,972</u>	<u>\$290,429</u>	<u>\$355,013</u>	<u>\$10,280,348</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>SCPA > 250 SATC</u>													
Customers	330	327	330	323	317	317	317	308	302	299	295	293	3,754
Total Volume	5,057	9,155	20,643	29,230	29,470	25,043	16,363	8,791	4,497	2,774	3,279	4,003	158,306
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$11,614	\$11,998	\$12,380	\$12,101	\$11,630	\$11,726	\$11,600	\$11,612	\$11,312	\$10,834	\$10,680	\$11,112	\$138,599
All Mcf	\$10,394	\$18,818	\$42,432	\$60,083	\$60,576	\$51,476	\$33,634	\$18,071	\$9,243	\$5,702	\$6,741	\$8,229	\$325,398
Revenue Rounding	(\$1)	(\$1)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$1)	(\$0)	(\$0)	(\$2)
Rider B - State Tax Adjustment	(\$11)	(\$35)	(\$56)	(\$73)	(\$73)	(\$67)	(\$48)	(\$30)	(\$20)	(\$16)	(\$17)	(\$19)	(\$465)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$320	\$330	\$305	\$534	\$337	\$223	\$351	\$356	\$395	\$3,151
Weather Normalization Adjustment	\$1,680	\$4,699	\$357	(\$1,137)	(\$1,319)	\$2,940	\$2,562	\$330	(\$115)	\$10	(\$8)	\$1	\$10,000
Total Base Non Gas Cost Rate Revenue	\$23,676	\$35,479	\$55,113	\$71,293	\$71,145	\$66,380	\$48,281	\$30,320	\$20,642	\$16,881	\$17,753	\$19,719	\$476,681
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$111	\$206	\$487	\$690	\$696	\$591	\$386	\$207	\$106	\$65	\$65	\$66	\$3,677
Rider A - Distribution Charge	\$1,734	\$3,144	\$7,101	\$10,055	\$10,290	\$8,875	\$5,800	\$3,117	\$1,594	\$983	\$1,296	\$1,725	\$55,711
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	(\$583)	(\$1,077)	(\$2,429)	(\$3,440)	(\$3,468)	(\$2,946)	(\$1,925)	(\$1,034)	(\$529)	(\$326)	(\$386)	(\$471)	(\$18,613)
Tax Cuts & Jobs Act Refund	\$188	\$693	\$1,553	\$2,196	\$2,211	\$1,880	\$1,228	\$660	\$338	\$209	\$246	\$301	\$11,702
Total Gas Cost Revenues	\$1,450	\$2,966	\$6,712	\$9,502	\$9,729	\$8,399	\$5,489	\$2,950	\$1,508	\$931	\$1,221	\$1,621	\$52,477
Total Revenues	\$25,126	\$38,445	\$61,825	\$80,795	\$80,874	\$74,779	\$53,769	\$33,269	\$22,151	\$17,812	\$18,974	\$21,339	\$529,158

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>SCPA > 250 MMT</u>													
Customers	1,248	1,254	1,252	1,253	1,252	1,252	1,255	1,240	1,246	1,247	1,241	1,235	14,973
Total Volume	19,945	39,280	91,471	139,737	147,155	117,973	78,236	42,962	22,722	9,195	13,020	15,005	736,699
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$43,872	\$46,187	\$47,035	\$47,830	\$46,005	\$45,778	\$46,316	\$46,947	\$47,208	\$44,649	\$45,754	\$46,304	\$553,886
All Mcf	\$40,996	\$80,740	\$188,018	\$287,229	\$302,438	\$242,493	\$160,813	\$88,308	\$46,704	\$18,901	\$26,763	\$30,844	\$1,514,249
Revenue Rounding	(\$1)	(\$1)	(\$0)	(\$1)	(\$0)	(\$0)	(\$1)	(\$1)	(\$1)	(\$1)	(\$2)	(\$1)	(\$10)
Rider B - State Tax Adjustment	(\$44)	(\$152)	(\$258)	(\$364)	(\$375)	(\$326)	(\$240)	(\$146)	(\$97)	(\$64)	(\$74)	(\$79)	(\$2,218)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$1,361	\$1,695	\$1,492	\$2,483	\$1,627	\$1,084	\$1,362	\$1,521	\$1,627	\$14,253
Weather Normalization Adjustment	\$6,556	\$20,254	\$4,796	(\$4,836)	(\$8,634)	\$11,530	\$15,789	\$1,275	(\$648)	\$50	\$2	(\$41)	\$46,093
Total Base Non Gas Cost Rate Revenue	<u>\$91,379</u>	<u>\$147,028</u>	<u>\$239,591</u>	<u>\$331,220</u>	<u>\$341,130</u>	<u>\$300,967</u>	<u>\$225,161</u>	<u>\$138,011</u>	<u>\$94,250</u>	<u>\$64,897</u>	<u>\$73,964</u>	<u>\$78,655</u>	<u>\$2,126,252</u>
Gas Cost Revenues:													
MMT Gas Cost Charge	\$9,388	\$18,471	\$42,992	\$65,677	\$69,111	\$55,448	\$36,771	\$20,193	\$10,680	\$4,322	\$6,245	\$7,368	\$346,666
Rider I - OPEB Surcredit	(\$2,309)	(\$4,439)	(\$10,341)	(\$15,797)	(\$16,638)	(\$13,337)	(\$8,844)	(\$4,857)	(\$2,569)	(\$1,040)	(\$1,472)	(\$1,696)	(\$83,339)
Tax Cuts & Jobs Act Refund	\$674	\$2,701	\$6,263	\$9,568	\$10,016	\$8,078	\$5,357	\$2,942	\$1,556	\$630	\$892	\$1,027	\$49,704
Priority Standby	\$3,056	\$4,659	\$8,144	\$12,866	\$12,663	\$10,921	\$7,936	\$5,694	\$3,714	\$2,041	\$2,256	\$2,394	\$76,344
Total Gas Cost Revenues	<u>\$10,810</u>	<u>\$21,392</u>	<u>\$47,058</u>	<u>\$72,315</u>	<u>\$75,153</u>	<u>\$61,109</u>	<u>\$41,219</u>	<u>\$23,972</u>	<u>\$13,381</u>	<u>\$5,953</u>	<u>\$7,921</u>	<u>\$9,092</u>	<u>\$389,375</u>
Total Revenues	<u>\$102,189</u>	<u>\$168,421</u>	<u>\$286,649</u>	<u>\$403,535</u>	<u>\$416,283</u>	<u>\$362,077</u>	<u>\$266,380</u>	<u>\$161,983</u>	<u>\$107,631</u>	<u>\$70,850</u>	<u>\$81,885</u>	<u>\$87,747</u>	<u>\$2,515,627</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>LCPA Sales</u>													
Customers	453	453	461	473	479	457	446	443	444	444	438	440	5,428
Total Volume	26,361	47,013	95,908	145,470	163,454	138,262	99,393	60,578	36,853	23,696	24,161	23,003	884,151
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$64,922	\$67,596	\$72,160	\$73,281	\$71,140	\$68,148	\$66,516	\$64,411	\$68,583	\$65,608	\$63,198	\$66,609	\$812,172
All Mcf	\$43,818	\$78,145	\$159,418	\$241,800	\$271,693	\$229,820	\$165,210	\$100,693	\$61,257	\$39,387	\$40,160	\$38,261	\$1,469,662
Bypass Service	\$0	\$613	\$424	\$0	(\$2,891)	\$948	\$1,879	\$0	\$0	\$0	\$1,954	\$0	\$2,928
Revenue Rounding	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$2)
Rider B - State Tax Adjustment	(\$43)	(\$145)	(\$239)	(\$330)	(\$356)	(\$315)	(\$244)	(\$172)	(\$130)	(\$104)	(\$105)	(\$102)	(\$2,285)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$324	\$590	\$1,246	\$1,891	\$2,225	\$2,059	\$1,481	\$905	\$549	\$353	\$394	\$440	\$12,458
Rider H - Gas Procurement Charge	\$3,029	\$5,402	\$11,020	\$16,715	\$18,781	\$15,886	\$11,420	\$6,960	\$4,234	\$2,723	\$2,776	\$2,645	\$101,590
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$1,051	\$1,601	\$1,431	\$2,160	\$1,927	\$1,459	\$1,921	\$2,199	\$2,243	\$15,992
Total Base Non Gas Cost Rate Revenue	<u>\$112,050</u>	<u>\$152,201</u>	<u>\$244,029</u>	<u>\$334,408</u>	<u>\$362,192</u>	<u>\$317,978</u>	<u>\$248,422</u>	<u>\$174,723</u>	<u>\$135,952</u>	<u>\$109,888</u>	<u>\$110,575</u>	<u>\$110,096</u>	<u>\$2,412,515</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$115,110	\$207,488	\$431,209	\$654,173	\$764,779	\$699,019	\$502,771	\$306,827	\$186,422	\$119,839	\$123,892	\$120,585	\$4,232,115
Rider A - Distribution Charge	\$9,041	\$16,140	\$32,994	\$50,037	\$56,784	\$48,993	\$35,225	\$21,467	\$13,061	\$8,397	\$9,276	\$10,248	\$311,662
Rider I - OPEB Surcredit	(\$2,618)	(\$4,390)	(\$8,951)	(\$13,575)	(\$15,282)	(\$12,903)	(\$9,276)	(\$5,647)	(\$3,439)	(\$2,211)	(\$2,255)	(\$2,147)	(\$82,695)
Tax Cuts & Jobs Act Refund	\$778	\$3,381	\$6,933	\$10,530	\$11,627	\$10,005	\$7,192	\$4,428	\$2,667	\$1,715	\$1,748	\$1,687	\$62,690
DMT Standby Overrun Charge	(\$269)	\$0	\$0	\$398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
Total Gas Cost Revenues	<u>\$102,652</u>	<u>\$189,652</u>	<u>\$400,549</u>	<u>\$608,325</u>	<u>\$712,751</u>	<u>\$656,446</u>	<u>\$472,172</u>	<u>\$288,483</u>	<u>\$175,077</u>	<u>\$112,544</u>	<u>\$125,255</u>	<u>\$139,136</u>	<u>\$3,983,043</u>
Total Revenues	<u>\$214,701</u>	<u>\$341,853</u>	<u>\$644,578</u>	<u>\$942,733</u>	<u>\$1,074,944</u>	<u>\$974,425</u>	<u>\$720,594</u>	<u>\$463,206</u>	<u>\$311,029</u>	<u>\$222,432</u>	<u>\$235,830</u>	<u>\$249,232</u>	<u>\$6,395,558</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>LCPA SATC</u>													
Customers	51	51	51	48	49	45	44	44	45	43	43	43	556
Total Volume	3,245	6,183	10,867	15,066	14,931	12,610	7,710	6,188	2,648	2,521	2,176	2,573	86,717
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$7,523	\$7,674	\$7,998	\$7,356	\$7,194	\$6,768	\$6,536	\$6,946	\$6,392	\$6,644	\$6,439	\$6,199	\$83,669
All Mcf	\$5,393	\$10,277	\$18,063	\$25,042	\$24,818	\$20,960	\$12,816	\$10,285	\$4,402	\$4,190	\$3,618	\$4,276	\$144,141
Revenue Rounding	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)
Rider B - State Tax Adjustment	(\$5)	(\$18)	(\$27)	(\$34)	(\$34)	(\$29)	(\$20)	(\$18)	(\$11)	(\$11)	(\$10)	(\$11)	(\$227)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$123	\$153	\$132	\$201	\$196	\$119	\$210	\$207	\$219	\$1,559
Total Base Non Gas Cost Rate Revenue	<u>\$12,911</u>	<u>\$17,934</u>	<u>\$26,034</u>	<u>\$32,487</u>	<u>\$32,132</u>	<u>\$27,830</u>	<u>\$19,533</u>	<u>\$17,410</u>	<u>\$10,902</u>	<u>\$11,033</u>	<u>\$10,253</u>	<u>\$10,683</u>	<u>\$229,142</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$71	\$139	\$257	\$356	\$353	\$298	\$182	\$146	\$63	\$60	\$45	\$42	\$2,012
Rider A - Distribution Charge	\$1,113	\$2,123	\$3,738	\$5,183	\$5,200	\$4,468	\$2,733	\$2,193	\$939	\$893	\$839	\$1,111	\$30,533
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	(\$321)	(\$577)	(\$1,014)	(\$1,406)	(\$1,393)	(\$1,177)	(\$720)	(\$577)	(\$247)	(\$235)	(\$203)	(\$240)	(\$8,112)
Tax Cuts & Jobs Act Refund	\$101	\$447	\$786	\$1,090	\$1,080	\$912	\$558	\$448	\$192	\$182	\$157	\$186	\$6,140
Total Gas Cost Revenues	<u>\$963</u>	<u>\$2,132</u>	<u>\$3,767</u>	<u>\$5,223</u>	<u>\$5,240</u>	<u>\$4,502</u>	<u>\$2,753</u>	<u>\$2,209</u>	<u>\$946</u>	<u>\$900</u>	<u>\$839</u>	<u>\$1,100</u>	<u>\$30,574</u>
Total Revenues	<u>\$13,874</u>	<u>\$20,065</u>	<u>\$29,801</u>	<u>\$37,710</u>	<u>\$37,372</u>	<u>\$32,332</u>	<u>\$22,286</u>	<u>\$19,619</u>	<u>\$11,847</u>	<u>\$11,934</u>	<u>\$11,092</u>	<u>\$11,783</u>	<u>\$259,715</u>

HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>LCPA DMT</u>													
Customers	14	14	14	14	14	13	13	13	13	13	13	13	161
Transportation Volumes	54,866	67,241	81,230	117,176	100,885	101,603	92,597	76,980	54,279	51,300	53,609	50,853	902,620
Sales - First 300 Mcf	113	458	0	0	2	1	0	0	0	0	1	44	619
Total Volume	54,979	67,699	81,230	117,176	100,887	101,604	92,597	76,980	54,279	51,300	53,610	50,898	903,240
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$2,114	\$2,114	\$2,114	\$2,265	\$1,963	\$1,963	\$1,963	\$1,963	\$1,963	\$1,963	\$1,963	\$1,963	\$24,311
Transportation Volumes	\$91,198	\$111,768	\$135,021	\$194,770	\$167,691	\$168,885	\$153,914	\$127,956	\$90,222	\$85,271	\$89,110	\$84,529	\$1,500,336
Sales - Mcf	\$188	\$761	\$0	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$2	\$73	\$1,029
Revenue Rounding	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0
Rider B - State Tax Adjustment	\$0	(\$99)	(\$118)	(\$170)	(\$147)	(\$148)	(\$135)	(\$113)	(\$80)	(\$76)	(\$80)	(\$76)	(\$1,242)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$1	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$8
Rider H - Gas Procurement Charge	\$13	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$71
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$0	\$759	\$671	\$612	\$1,256	\$892	\$844	\$1,649	\$1,567	\$8,250
Total Base Non Gas Cost Rate Revenue	\$93,514	\$114,603	\$137,017	\$196,866	\$170,271	\$171,372	\$156,354	\$131,062	\$92,996	\$88,002	\$92,643	\$88,062	\$1,532,763
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$494	\$1,999	\$0	\$0	\$9	\$4	\$0	\$0	\$0	\$0	\$5	\$231	\$2,743
Rider A - Distribution Charge	\$39	\$157	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$216
Rider A - Gas Adjustment Charge	(\$83)	(\$337)	\$0	\$0	(\$1)	(\$1)	\$0	\$0	\$0	\$0	(\$1)	\$10	(\$413)
Rider I - OPEB Surcredit	(\$6,495)	(\$8,144)	(\$9,787)	(\$14,117)	(\$12,155)	(\$12,241)	(\$11,156)	(\$9,275)	(\$6,539)	(\$6,181)	(\$6,459)	(\$6,131)	(\$108,679)
Tax Cuts & Jobs Act Refund	(\$460)	\$3,309	\$3,958	\$5,709	\$4,915	\$4,950	\$4,511	\$3,750	\$2,644	\$2,499	\$2,612	\$2,481	\$40,879
DMT Standby Overrun Charges	\$64	\$263	\$0	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$1	\$34	\$366
Market Rate Differential	\$0	\$0	\$0	\$0	\$2	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$5
Overdelivery Charges	\$4,126	\$4,651	\$5,150	\$8,174	\$8,588	\$7,554	\$6,759	\$6,898	\$6,750	\$7,375	\$6,161	\$6,064	\$78,251
Total Gas Cost Revenues	(\$2,316)	\$1,899	(\$679)	(\$235)	\$1,362	\$272	\$115	\$1,374	\$2,855	\$3,694	\$2,319	\$2,708	\$13,368
Total Revenues	\$91,199	\$116,502	\$136,338	\$196,631	\$171,633	\$171,644	\$156,469	\$132,436	\$95,852	\$91,696	\$94,962	\$90,770	\$1,546,131

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>PANGV</u>													
Customers	7	7	7	7	7	8	6	7	7	7	7	7	84
Total Volume	9,186	10,122	9,492	8,775	9,212	10,783	7,273	8,042	8,455	8,913	8,754	9,649	108,656
Base Non Gas Cost Rate Revenue:													
Margin	\$18,710	\$20,616	\$19,333	\$17,873	\$18,763	\$25,200	\$16,997	\$18,794	\$19,759	\$20,830	\$20,457	\$18,957	\$236,291
Revenue Rounding	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)
Rider B - State Tax Adjustment	\$0.000	\$0.000	(\$42.710)	(\$39.490)	(\$41.460)	(\$57.150)	(\$38.550)	(\$42.630)	(\$44.810)	(\$47.240)	(\$46.400)	(\$57.880)	(\$458.320)
DSIC - Distribution System Improvement Charge	\$0.000	\$0.000	\$0.000	\$0.250	\$193.340	\$261.030	\$176.080	\$479.550	\$504.180	\$532.010	\$976.870	\$1,222.090	\$4,345.400
Total Base Non Gas Cost Rate Revenue	<u>\$18,710</u>	<u>\$20,616</u>	<u>\$19,291</u>	<u>\$17,834</u>	<u>\$18,915</u>	<u>\$25,404</u>	<u>\$17,135</u>	<u>\$19,231</u>	<u>\$20,219</u>	<u>\$21,314</u>	<u>\$21,388</u>	<u>\$20,122</u>	<u>\$240,178</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$25,228	\$27,798	\$26,670	\$24,655	\$25,883	\$34,710	\$23,412	\$25,887	\$27,217	\$28,691	\$28,180	\$33,860	\$332,191
Rider A - Distribution Charge	\$8,629	\$9,509	\$9,298	\$8,596	\$9,024	\$11,389	\$7,682	\$8,494	\$8,930	\$9,414	\$9,246	\$9,873	\$110,084
Rider A - Gas Adjustment Charge	(\$7,646)	(\$8,425)	(\$7,358)	(\$6,802)	(\$7,141)	(\$8,359)	(\$5,638)	(\$6,234)	(\$6,554)	(\$6,909)	(\$6,784)	\$1,330	(\$76,523)
Tax Cuts & Jobs Act Refund	(\$95)	\$732	\$687	\$635	\$667	\$780	\$526	\$582	\$612	\$645	\$633	\$698	\$7,103
Total Gas Cost Revenues	<u>\$26,115</u>	<u>\$29,614</u>	<u>\$29,297</u>	<u>\$27,084</u>	<u>\$28,433</u>	<u>\$38,521</u>	<u>\$25,982</u>	<u>\$28,729</u>	<u>\$30,204</u>	<u>\$31,840</u>	<u>\$31,275</u>	<u>\$45,761</u>	<u>\$372,854</u>
Total Revenues	<u>\$44,825</u>	<u>\$50,230</u>	<u>\$48,587</u>	<u>\$44,917</u>	<u>\$47,348</u>	<u>\$63,925</u>	<u>\$43,116</u>	<u>\$47,960</u>	<u>\$50,423</u>	<u>\$53,155</u>	<u>\$52,663</u>	<u>\$65,883</u>	<u>\$613,032</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>SVIS Sales</u>													
Customers	116	118	125	126	127	128	134	130	129	127	125	126	1,509
Total Volume	665	2,307	8,667	13,582	14,455	11,851	5,511	3,357	1,302	160	357	184	62,396
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$8,828	\$9,670	\$10,507	\$10,792	\$10,605	\$10,343	\$10,878	\$10,968	\$10,697	\$10,204	\$10,002	\$10,302	\$123,794
All Mcf	\$1,379	\$4,780	\$17,959	\$28,145	\$29,953	\$24,557	\$11,419	\$6,957	\$2,697	\$332	\$740	\$380	\$129,298
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	(\$4)	(\$14)	(\$29)	(\$40)	(\$42)	(\$36)	(\$22)	(\$18)	(\$13)	(\$10)	(\$10)	(\$10)	(\$247)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$8	\$29	\$113	\$177	\$199	\$176	\$82	\$50	\$19	\$2	\$6	\$4	\$867
Rider H - Gas Procurement Charge	\$76	\$265	\$996	\$1,561	\$1,661	\$1,362	\$633	\$386	\$149	\$18	\$41	\$21	\$7,169
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$138	\$191	\$165	\$231	\$194	\$143	\$193	\$207	\$207	\$1,667
Total Base Non Gas Cost Rate Revenue	<u>\$10,287</u>	<u>\$14,731</u>	<u>\$29,545</u>	<u>\$40,772</u>	<u>\$42,566</u>	<u>\$36,566</u>	<u>\$23,221</u>	<u>\$18,537</u>	<u>\$13,693</u>	<u>\$10,740</u>	<u>\$10,986</u>	<u>\$10,904</u>	<u>\$262,548</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$2,905	\$10,211	\$38,970	\$61,077	\$68,355	\$59,913	\$27,875	\$16,950	\$6,584	\$811	\$1,850	\$995	\$296,495
Rider A - Distribution Charge	\$228	\$792	\$2,981	\$4,672	\$5,034	\$4,199	\$1,953	\$1,189	\$461	\$57	\$146	\$95	\$21,809
Rider A - Gas Adjustment Charge	(\$490)	(\$1,597)	(\$5,559)	(\$8,710)	(\$9,270)	(\$7,600)	(\$3,534)	(\$2,153)	(\$835)	(\$103)	(\$9)	\$219	(\$39,640)
Rider I - OPEB Surcredit	(\$42)	(\$138)	(\$517)	(\$811)	(\$863)	(\$707)	(\$329)	(\$200)	(\$78)	(\$10)	(\$21)	(\$11)	(\$3,728)
Tax Cuts & Jobs Act Refund	\$38	\$239	\$906	\$1,420	\$1,512	\$1,239	\$576	\$351	\$136	\$17	\$37	\$19	\$6,491
Total Gas Cost Revenues	<u>\$2,640</u>	<u>\$9,508</u>	<u>\$36,782</u>	<u>\$57,648</u>	<u>\$64,768</u>	<u>\$57,045</u>	<u>\$26,541</u>	<u>\$16,136</u>	<u>\$6,269</u>	<u>\$772</u>	<u>\$2,002</u>	<u>\$1,316</u>	<u>\$281,427</u>
Total Revenues	<u>\$12,927</u>	<u>\$24,239</u>	<u>\$66,327</u>	<u>\$98,420</u>	<u>\$107,335</u>	<u>\$93,611</u>	<u>\$49,762</u>	<u>\$34,674</u>	<u>\$19,962</u>	<u>\$11,512</u>	<u>\$12,988</u>	<u>\$12,220</u>	<u>\$543,975</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>SVIS SATC</u>													
Customers	10	10	11	10	10	11	12	13	11	11	11	11	130
Total Volume	4	103	449	756	900	918	491	242	(182)	37	14	31	3,762
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$641	\$835	\$917	\$835	\$791	\$902	\$952	\$1,079	\$820	\$902	\$887	\$885	\$10,447
All Mcf	\$7	\$214	\$930	\$1,566	\$1,865	\$1,901	\$1,018	\$501	(\$376)	\$76	\$29	\$65	\$7,796
Revenue Rounding	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)
Rider B - State Tax Adjustment	(\$0)	(\$1)	(\$2)	(\$2)	(\$3)	(\$3)	(\$2)	(\$2)	(\$0)	(\$1)	(\$1)	(\$1)	(\$18)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$9	\$12	\$13	\$20	\$17	\$6	\$18	\$17	\$18	\$132
Total Base Non Gas Cost Rate Revenue	\$649	\$1,048	\$1,845	\$2,408	\$2,665	\$2,814	\$1,988	\$1,596	\$450	\$995	\$933	\$967	\$18,357
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$0	\$2	\$11	\$18	\$21	\$22	\$12	\$6	(\$4)	\$1	\$0	\$1	\$89
Rider A - Distribution Charge	\$1	\$35	\$154	\$260	\$312	\$325	\$174	\$86	(\$63)	\$13	\$6	\$13	\$1,317
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	(\$0)	(\$6)	(\$27)	(\$45)	(\$54)	(\$55)	(\$29)	(\$14)	\$11	(\$2)	(\$1)	(\$2)	(\$224)
Tax Cuts & Jobs Act Refund	\$3	\$11	\$47	\$79	\$94	\$96	\$51	\$25	(\$19)	\$4	\$1	\$3	\$396
Total Gas Cost Revenues	\$4	\$42	\$185	\$312	\$374	\$388	\$208	\$102	(\$76)	\$16	\$7	\$15	\$1,577
Total Revenues	\$653	\$1,090	\$2,031	\$2,719	\$3,039	\$3,202	\$2,196	\$1,698	\$374	\$1,011	\$940	\$982	\$19,935

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>SVIS MMT</u>													
Customers	64	65	64	64	64	63	63	63	63	63	63	63	762
Total Volume	649	2,930	5,044	8,606	9,518	6,749	3,878	1,703	666	4,821	264	301	45,129
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$5,069	\$5,237	\$5,278	\$5,421	\$5,119	\$5,044	\$5,035	\$5,067	\$5,084	\$5,069	\$5,105	\$5,055	\$61,584
All Mcf	\$1,345	\$6,072	\$10,451	\$17,834	\$19,724	\$13,985	\$8,036	\$3,528	\$1,379	\$9,991	\$547	\$623	\$93,516
Revenue Rounding	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)
Rider B - State Tax Adjustment	(\$2)	(\$13)	(\$15)	(\$25)	(\$27)	(\$21)	(\$14)	(\$9)	(\$6)	(\$14)	(\$5)	(\$5)	(\$157)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$76	\$123	\$93	\$129	\$96	\$69	\$132	\$110	\$110	\$938
Total Base Non Gas Cost Rate Revenue	<u>\$6,412</u>	<u>\$11,297</u>	<u>\$15,714</u>	<u>\$23,306</u>	<u>\$24,939</u>	<u>\$19,101</u>	<u>\$13,186</u>	<u>\$8,682</u>	<u>\$6,526</u>	<u>\$15,178</u>	<u>\$5,756</u>	<u>\$5,783</u>	<u>\$155,881</u>
Gas Cost Revenues:													
MMT Gas Cost Charge	\$305	\$1,377	\$2,371	\$4,045	\$4,474	\$3,172	\$1,823	\$800	\$313	\$2,212	\$125	\$148	\$21,164
Rider I - OPEB Surcredit	(\$15)	(\$69)	(\$119)	(\$202)	(\$224)	(\$159)	(\$91)	(\$40)	(\$16)	(\$112)	(\$6)	(\$7)	(\$1,060)
Tax Cuts & Jobs Act Refund	\$32	\$271	\$469	\$800	\$885	\$627	\$360	\$158	\$62	\$353	\$25	\$28	\$4,070
Priority Standby	\$0	\$1,334	(\$1,685)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$351)
Total Gas Cost Revenues	<u>\$322</u>	<u>\$2,913</u>	<u>\$1,036</u>	<u>\$4,642</u>	<u>\$5,135</u>	<u>\$3,641</u>	<u>\$2,092</u>	<u>\$919</u>	<u>\$359</u>	<u>\$2,453</u>	<u>\$144</u>	<u>\$168</u>	<u>\$23,823</u>
Total Revenues	<u>\$6,734</u>	<u>\$14,210</u>	<u>\$16,749</u>	<u>\$27,948</u>	<u>\$30,074</u>	<u>\$22,742</u>	<u>\$15,278</u>	<u>\$9,601</u>	<u>\$6,885</u>	<u>\$17,631</u>	<u>\$5,900</u>	<u>\$5,951</u>	<u>\$179,704</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>IVIS Sales</u>													
Customers	59	60	59	57	57	57	53	53	54	54	51	52	665
Total Volume	9,501	12,234	20,860	36,140	38,828	32,288	21,695	13,198	7,599	4,931	6,495	6,738	210,506
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$14,478	\$14,076	\$15,522	\$14,384	\$14,213	\$13,879	\$13,551	\$13,563	\$13,724	\$12,936	\$12,852	\$14,112	\$167,290
All Mcf	\$12,680	\$16,328	\$27,842	\$48,236	\$51,824	\$43,094	\$28,957	\$17,615	\$10,142	\$6,581	\$8,668	\$8,994	\$280,962
Revenue Rounding	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$3)
Rider B - State Tax Adjustment	(\$8)	(\$30)	(\$44)	(\$66)	(\$70)	(\$60)	(\$44)	(\$32)	(\$24)	(\$19)	(\$22)	(\$23)	(\$442)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$117	\$153	\$271	\$470	\$519	\$481	\$325	\$197	\$113	\$73	\$98	\$124	\$2,941
Rider H - Gas Procurement Charge	\$1,092	\$1,406	\$2,397	\$4,152	\$4,461	\$3,710	\$2,493	\$1,516	\$873	\$567	\$746	\$774	\$24,187
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$124	\$320	\$273	\$314	\$355	\$266	\$296	\$444	\$483	\$2,876
Total Base Non Gas Cost Rate Revenue	<u>\$28,359</u>	<u>\$31,932</u>	<u>\$45,986</u>	<u>\$67,301</u>	<u>\$71,267</u>	<u>\$61,377</u>	<u>\$45,595</u>	<u>\$33,214</u>	<u>\$25,095</u>	<u>\$20,435</u>	<u>\$22,786</u>	<u>\$24,464</u>	<u>\$477,811</u>
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$41,477	\$53,902	\$93,779	\$162,519	\$178,881	\$163,177	\$110,240	\$66,760	\$38,438	\$24,943	\$32,895	\$35,225	\$1,002,235
Rider A - Distribution Charge	\$3,259	\$4,200	\$7,176	\$12,432	\$13,436	\$11,440	\$7,698	\$4,677	\$2,693	\$1,748	\$2,321	\$2,896	\$73,975
Rider I - OPEB Surcredit	(\$1,073)	(\$1,629)	(\$2,798)	(\$4,847)	(\$5,208)	(\$4,331)	(\$2,910)	(\$1,770)	(\$1,019)	(\$661)	(\$871)	(\$904)	(\$28,022)
Tax Cuts & Jobs Act Refund	\$108	\$645	\$1,139	\$1,974	\$2,120	\$1,764	\$1,185	\$721	\$415	\$269	\$355	\$368	\$11,062
DMT Standby Overrun Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	<u>\$36,775</u>	<u>\$48,466</u>	<u>\$85,900</u>	<u>\$148,902</u>	<u>\$164,329</u>	<u>\$151,347</u>	<u>\$102,304</u>	<u>\$61,924</u>	<u>\$35,654</u>	<u>\$23,136</u>	<u>\$30,752</u>	<u>\$39,033</u>	<u>\$928,522</u>
Total Revenues	<u>\$65,134</u>	<u>\$80,399</u>	<u>\$131,887</u>	<u>\$216,203</u>	<u>\$235,596</u>	<u>\$212,723</u>	<u>\$147,899</u>	<u>\$95,138</u>	<u>\$60,749</u>	<u>\$43,571</u>	<u>\$53,538</u>	<u>\$63,497</u>	<u>\$1,406,333</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>IVIS SATC</u>													
Customers	3	3	3	4	4	3	3	3	3	3	3	3	38
Total Volume	18	226	740	1,699	1,456	988	965	447	99	14	4	9	6,665
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$756	\$756	\$756	\$1,079	\$955	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$9,594
All Mcf	\$24	\$302	\$988	\$2,268	\$1,943	\$1,319	\$1,288	\$597	\$132	\$19	\$5	\$12	\$8,896
Revenue Rounding	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)
Rider B - State Tax Adjustment	(\$0)	(\$1)	(\$2)	(\$3)	(\$3)	(\$2)	(\$2)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$18)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$8	\$14	\$10	\$17	\$15	\$9	\$15	\$14	\$15	\$117
Total Base Non Gas Cost Rate Revenue	\$780	\$1,057	\$1,742	\$3,352	\$2,908	\$2,082	\$2,059	\$1,366	\$897	\$789	\$775	\$782	\$18,589
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$0	\$5	\$17	\$40	\$34	\$23	\$23	\$11	\$2	\$0	\$0	\$0	\$157
Rider A - Distribution Charge	\$6	\$78	\$255	\$584	\$504	\$350	\$342	\$158	\$35	\$5	\$2	\$4	\$2,323
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider I - OPEB Surcredit	(\$2)	(\$30)	(\$99)	(\$228)	(\$195)	(\$133)	(\$129)	(\$60)	(\$13)	(\$2)	(\$1)	(\$1)	(\$894)
Tax Cuts & Jobs Act Refund	\$1	\$12	\$40	\$93	\$79	\$54	\$53	\$24	\$5	\$1	\$0	\$0	\$364
Total Gas Cost Revenues	\$5	\$65	\$213	\$490	\$423	\$295	\$288	\$133	\$30	\$4	\$1	\$3	\$1,950
Total Revenues	\$785	\$1,122	\$1,955	\$3,841	\$3,331	\$2,377	\$2,347	\$1,500	\$926	\$793	\$776	\$785	\$20,539

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>IVIS MMT</u>													
Customers	262	264	264	264	264	264	263	264	261	261	262	259	3,151
Total Volume	115,719	156,127	186,292	261,371	328,793	289,140	228,299	166,918	125,632	116,316	111,196	123,660	2,209,460
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$65,958	\$67,701	\$69,746	\$65,603	\$66,287	\$65,204	\$67,537	\$67,382	\$68,262	\$65,349	\$67,083	\$66,795	\$802,908
All Mcf	\$127,010	\$181,005	\$235,441	\$353,204	\$438,835	\$385,915	\$304,710	\$215,509	\$154,101	\$131,579	\$115,807	\$133,572	\$2,776,687
LBS Demand Margin	\$0	\$0	\$0	\$0	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$28
LBS Commodity Margin	\$7,138	\$6,876	\$3,570	(\$1,111)	\$1	\$0	\$0	\$1,876	\$3,521	\$5,728	\$8,099	\$7,679	\$43,379
Revenue Rounding	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0
Rider B - State Tax Adjustment	(\$11)	(\$288)	(\$352)	(\$485)	(\$590)	(\$524)	(\$428)	(\$326)	(\$256)	(\$232)	(\$221)	(\$242)	(\$3,955)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$294	\$2,695	\$2,385	\$2,244	\$3,620	\$2,852	\$2,785	\$4,555	\$4,993	\$26,422
Total Base Non Gas Cost Rate Revenue	<u>\$200,095</u>	<u>\$255,295</u>	<u>\$308,405</u>	<u>\$417,505</u>	<u>\$507,232</u>	<u>\$452,984</u>	<u>\$374,067</u>	<u>\$288,064</u>	<u>\$228,484</u>	<u>\$205,212</u>	<u>\$195,328</u>	<u>\$212,801</u>	<u>\$3,645,470</u>
Gas Cost Revenues:													
MMT Gas Cost Charge	\$54,388	\$73,379	\$87,557	\$122,844	\$154,533	\$135,896	\$107,300	\$78,451	\$59,047	\$54,332	\$52,322	\$60,476	\$1,040,526
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	(\$6,151)	(\$8,940)	(\$11,632)	(\$17,454)	(\$21,682)	(\$19,066)	(\$15,054)	(\$10,647)	(\$7,613)	(\$6,516)	(\$5,721)	(\$6,598)	(\$137,073)
Tax Cuts & Jobs Act Refund	(\$563)	\$5,267	\$6,986	\$10,610	\$13,073	\$11,450	\$9,031	\$6,394	\$4,572	\$3,699	\$3,436	\$3,920	\$77,875
Priority Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	<u>\$47,674</u>	<u>\$69,707</u>	<u>\$82,912</u>	<u>\$116,001</u>	<u>\$145,924</u>	<u>\$128,280</u>	<u>\$101,277</u>	<u>\$74,198</u>	<u>\$56,006</u>	<u>\$51,515</u>	<u>\$50,037</u>	<u>\$57,798</u>	<u>\$981,328</u>
Total Revenues	<u>\$247,769</u>	<u>\$325,001</u>	<u>\$391,317</u>	<u>\$533,506</u>	<u>\$653,155</u>	<u>\$581,263</u>	<u>\$475,344</u>	<u>\$362,263</u>	<u>\$284,489</u>	<u>\$256,727</u>	<u>\$245,364</u>	<u>\$270,599</u>	<u>\$4,626,798</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>IVIS DMT</u>													
Customers	24	24	24	24	24	24	25	25	26	26	26	26	298
Transportation Volume	37,967	49,449	53,613	76,570	97,112	82,668	75,166	60,733	50,263	45,497	43,636	41,260	713,934
Sales - Mcf	0	0	0	0	18	131	0	0	0	0	0	0	148
Total Volume	37,967	49,449	53,613	76,570	97,129	82,799	75,166	60,733	50,263	45,497	43,636	41,260	714,082
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$6,048	\$6,048	\$6,048	\$6,048	\$6,048	\$6,048	\$6,300	\$6,300	\$6,552	\$6,552	\$6,552	\$6,544	\$75,088
Transportation Volume	\$50,675	\$66,000	\$71,558	\$102,198	\$129,615	\$110,337	\$100,324	\$81,061	\$67,087	\$60,725	\$58,240	\$55,069	\$952,888
Sales - Mcf	\$0	\$0	\$0	\$0	\$23	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$198
Revenue Rounding	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
Rider B - State Tax Adjustment	\$0	(\$64)	(\$69)	(\$96)	(\$120)	(\$103)	(\$95)	(\$78)	(\$66)	(\$60)	(\$58)	(\$55)	(\$864)
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	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
Rider H - Gas Procurement Charge	\$0	\$0	\$0	\$0	\$2	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$17
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$0	\$546	\$469	\$429	\$866	\$731	\$668	\$1,203	\$1,144	\$6,055
Total Base Non Gas Cost Rate Revenue	\$56,723	\$71,984	\$77,537	\$108,150	\$136,114	\$116,942	\$106,958	\$88,149	\$74,303	\$67,885	\$65,937	\$62,702	\$1,033,383
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$0	\$0	\$0	\$0	\$79	\$662	\$0	\$0	\$0	\$0	\$0	\$0	\$741
Rider A - Distribution Charge	\$0	\$0	\$0	\$0	\$6	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$52
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	(\$11)	(\$84)	\$0	\$0	\$0	\$0	\$0	\$0	(\$95)
Rider I - OPEB Surcredit	(\$2,452)	(\$3,261)	(\$3,535)	(\$5,049)	(\$6,406)	(\$5,469)	(\$4,956)	(\$4,005)	(\$3,314)	(\$3,000)	(\$2,877)	(\$2,721)	(\$47,046)
Tax Cuts & Jobs Act Refund	(\$284)	\$1,958	\$2,123	\$3,032	\$3,847	\$3,281	\$2,977	\$2,405	\$1,990	\$1,802	\$1,728	\$1,634	\$26,492
Market Rate Differential	\$0	\$0	\$0	\$0	\$16	\$518	\$0	\$0	\$0	\$0	\$0	\$0	\$534
DMT Standby Overrun Charges	\$0	\$0	\$0	\$0	\$24	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$226
Overdelivery Charges	\$6,175	\$7,495	\$8,277	\$7,904	\$10,366	\$8,898	\$9,367	\$9,812	\$8,854	\$7,441	\$8,149	\$6,816	\$99,553
Total Gas Cost Revenues	\$3,439	\$6,192	\$6,865	\$5,887	\$7,920	\$8,054	\$7,387	\$8,212	\$7,530	\$6,243	\$6,999	\$5,729	\$80,457
Total Revenues	\$60,162	\$78,177	\$84,402	\$114,037	\$144,034	\$124,996	\$114,345	\$96,362	\$81,833	\$74,127	\$72,936	\$68,431	\$1,113,840

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>LVIS MMT</u>													
Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
Total Volume	30,073	37,091	41,537	40,962	49,392	40,352	42,930	47,531	42,410	40,298	35,752	44,035	492,363
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$7,161	\$7,161	\$7,161	\$7,161	\$7,161	\$7,161	\$7,161	\$7,161	\$7,161	\$7,161	\$7,161	\$7,161	\$85,932
All Mcf	\$30,804	\$37,992	\$42,546	\$41,957	\$50,592	\$41,333	\$43,973	\$48,686	\$43,441	\$41,277	\$36,621	\$45,105	\$504,327
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	(\$55)	(\$61)	(\$60)	(\$72)	(\$60)	(\$63)	(\$70)	(\$63)	(\$60)	(\$54)	(\$66)	(\$684)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$0	\$325	\$271	\$286	\$773	\$698	\$667	\$1,122	\$1,368	\$5,511
Total Base Non Gas Cost Rate Revenue	\$37,965	\$45,098	\$49,646	\$49,058	\$58,007	\$48,705	\$51,358	\$56,551	\$51,237	\$49,045	\$44,850	\$53,567	\$595,086
Gas Cost Revenues:													
MMT Gas Cost Charge	\$14,134	\$17,433	\$19,522	\$19,252	\$23,214	\$18,965	\$20,177	\$22,340	\$19,933	\$18,940	\$16,803	\$21,577	\$232,291
Rider I - OPEB Surcredit	(\$1,893)	(\$2,300)	(\$2,575)	(\$2,540)	(\$3,062)	(\$2,502)	(\$2,662)	(\$2,947)	(\$2,629)	(\$2,498)	(\$2,217)	(\$2,730)	(\$30,555)
Tax Cuts & Jobs Act Refund	(\$47)	\$1,049	\$1,175	\$1,159	\$1,397	\$1,142	\$1,214	\$1,345	\$1,200	\$1,140	\$1,011	\$1,246	\$13,032
Priority Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$12,194	\$16,182	\$18,122	\$17,871	\$21,549	\$17,605	\$18,730	\$20,737	\$18,503	\$17,582	\$15,598	\$20,093	\$214,767
Total Revenues	\$50,159	\$61,281	\$67,768	\$66,929	\$79,556	\$66,310	\$70,087	\$77,288	\$69,740	\$66,627	\$60,448	\$73,660	\$809,853

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>LVIS DMT</u>													
Customers	21	21	21	21	21	21	19	19	19	19	19	19	240
Transportation Volume	118,163	140,776	153,459	185,786	239,941	211,716	175,193	134,375	127,065	110,366	122,837	106,497	1,826,174
Sales - Mcf	33	0	120	16	26	1,350	0	0	0	0	14,548	(14,024)	2,068
Total Volume	118,195	140,776	153,578	185,802	239,968	213,066	175,193	134,375	127,065	110,366	137,384	92,473	1,828,242
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$21,483	\$21,483	\$21,483	\$21,483	\$21,483	\$21,483	\$19,437	\$19,437	\$19,437	\$19,437	\$20,460	\$19,437	\$246,543
Transportation Volume	\$121,034	\$144,197	\$157,188	\$190,300	\$245,772	\$216,861	\$179,450	\$137,641	\$130,153	\$113,048	\$125,822	\$109,085	\$1,870,550
Sales - Mcf	\$33	\$0	\$123	\$17	\$27	\$1,383	\$0	\$0	\$0	\$0	\$14,901	(\$14,365)	\$2,118
Revenue Rounding	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)
Rider B - State Tax Adjustment	\$0	(\$145)	(\$156)	(\$185)	(\$234)	(\$211)	(\$174)	(\$139)	(\$132)	(\$117)	(\$149)	(\$97)	(\$1,739)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$0	\$0	\$2	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$217	(\$207)	\$32
Rider H - Gas Procurement Charge	\$4	\$0	\$14	\$2	\$3	\$155	\$0	\$0	\$0	\$0	\$1,672	(\$1,611)	\$238
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$0	\$1,063	\$956	\$791	\$1,541	\$1,468	\$1,300	\$3,072	\$1,990	\$12,180
Total Base Non Gas Cost Rate Revenue	\$142,555	\$165,535	\$178,652	\$211,617	\$268,114	\$240,647	\$199,504	\$158,480	\$150,926	\$133,668	\$165,994	\$114,232	\$2,129,923
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$142	\$0	\$539	\$73	\$118	\$6,829	\$0	\$0	\$0	\$0	\$73,588	(\$70,851)	\$10,438
Rider A - Distribution Charge	\$11	\$0	\$41	\$6	\$9	\$478	\$0	\$0	\$0	\$0	\$5,156	(\$4,930)	\$771
Rider A - Gas Adjustment Charge	(\$24)	\$0	(\$77)	(\$10)	(\$17)	(\$866)	\$0	\$0	\$0	\$0	(\$9,329)	\$9,446	(\$877)
Rider I - OPEB Surcredit	(\$7,440)	(\$8,728)	(\$9,514)	(\$11,519)	(\$14,876)	(\$13,126)	(\$10,862)	(\$8,331)	(\$7,878)	(\$6,843)	(\$7,616)	(\$6,603)	(\$113,336)
Tax Cuts & Jobs Act Refund	(\$183)	\$3,982	\$4,341	\$5,256	\$6,788	\$5,989	\$4,956	\$3,801	\$3,595	\$3,122	\$3,475	\$3,013	\$48,136
Market Rate Differential	\$0	\$0	\$0	\$0	\$23	\$5,343	\$0	\$0	\$0	\$0	\$0	\$0	\$5,366
DMT Standby Overrun Charges	\$17	\$0	\$160	\$22	\$35	\$2,000	\$0	\$0	\$0	\$0	\$8,620	(\$8,252)	\$2,602
Overdelivery Charges	\$14,418	\$17,795	\$16,476	\$19,016	\$24,897	\$22,420	\$15,539	\$18,266	\$13,221	\$13,272	\$15,855	\$12,183	\$203,357
Total Gas Cost Revenues	\$6,941	\$13,049	\$11,967	\$12,843	\$16,977	\$29,067	\$9,633	\$13,736	\$8,938	\$9,552	\$89,749	(\$65,995)	\$156,457
Total Revenues	\$149,496	\$178,584	\$190,619	\$224,460	\$285,091	\$269,714	\$209,137	\$172,215	\$159,864	\$143,220	\$255,743	\$48,237	\$2,286,380

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>LIS MMT</u>													
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	30,946	30,426	32,253	29,558	35,804	32,014	33,409	30,961	29,869	26,644	26,501	27,507	365,892
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$1,165	\$1,165	\$1,165	\$1,165	\$1,165	\$1,165	\$1,165	\$1,165	\$1,165	\$1,165	\$1,165	\$1,165	\$13,980
All Mcf	\$18,546	\$18,234	\$19,329	\$17,714	\$21,457	\$19,186	\$20,022	\$18,555	\$17,900	\$15,968	\$15,882	\$16,485	\$219,279
Revenue Rounding	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0
Rider B - State Tax Adjustment	\$0	(\$30)	(\$32)	(\$29)	(\$36)	(\$32)	(\$33)	(\$31)	(\$30)	(\$27)	(\$27)	(\$28)	(\$336)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$0	\$161	\$145	\$151	\$345	\$334	\$299	\$556	\$587	\$2,578
Total Base Non Gas Cost Rate Revenue	\$19,711	\$19,369	\$20,462	\$18,850	\$22,748	\$20,464	\$21,305	\$20,034	\$19,369	\$17,405	\$17,576	\$18,209	\$235,502
Gas Cost Revenues:													
MMT Gas Cost Charge	\$14,545	\$14,300	\$15,159	\$13,892	\$16,828	\$15,047	\$15,702	\$14,552	\$14,038	\$12,523	\$12,455	\$13,478	\$172,519
Rider I - OPEB Surcredit	(\$495)	(\$425)	(\$450)	(\$413)	(\$500)	(\$447)	(\$466)	(\$432)	(\$417)	(\$372)	(\$370)	(\$384)	(\$5,171)
Tax Cuts & Jobs Act Refund	(\$63)	\$351	\$373	\$341	\$414	\$370	\$386	\$358	\$345	\$308	\$306	\$318	\$3,806
Priority Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Gas Cost Revenues	\$13,986	\$14,227	\$15,081	\$13,821	\$16,742	\$14,969	\$15,622	\$14,477	\$13,966	\$12,458	\$12,392	\$13,412	\$171,154
Total Revenues	\$33,697	\$33,596	\$35,543	\$32,671	\$39,490	\$35,433	\$36,926	\$34,511	\$33,336	\$29,863	\$29,968	\$31,621	\$406,655

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>LIS DMT</u>													
Customers	9	9	9	9	9	9	10	10	10	10	10	10	114
Transportation Volumes	224,392	255,936	285,279	366,592	422,581	389,864	382,886	285,535	215,840	177,881	207,824	198,815	3,413,425
Sales - Mcf	0	0	0	523	2,974	534	0	600	0	0	314	0	4,945
Total Volume	224,392	255,936	285,279	367,115	425,555	390,398	382,886	286,135	215,840	177,881	208,138	198,815	3,418,371
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$10,485	\$10,485	\$10,485	\$10,485	\$10,485	\$10,485	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$132,810
Transportation Volumes	\$134,478	\$153,383	\$170,968	\$219,699	\$253,253	\$233,645	\$229,464	\$171,121	\$129,353	\$106,604	\$124,549	\$119,150	\$2,045,666
Sales - Mcf	\$0	\$0	\$0	\$0	\$165	\$98	\$0	\$360	\$0	\$0	\$188	\$0	\$811
Revenue Rounding	\$0	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)
Rider B - State Tax Adjustment	\$0	(\$147)	(\$163)	(\$206)	(\$238)	(\$220)	(\$217)	(\$166)	(\$128)	(\$107)	(\$125)	(\$120)	(\$1,836)
Rider E - Customer Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rider G - Merchant Function Charge	\$0	\$0	\$0	\$0	\$4	\$2	\$0	\$9	\$0	\$0	\$5	\$0	\$20
Rider H - Gas Procurement Charge	\$0	\$0	\$0	\$0	\$32	\$19	\$0	\$69	\$0	\$0	\$36	\$0	\$156
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$0	\$1,078	\$998	\$985	\$1,845	\$1,419	\$1,190	\$2,571	\$2,463	\$12,548
Total Base Non Gas Cost Rate Revenue	\$144,963	\$163,721	\$181,290	\$229,977	\$264,779	\$245,028	\$241,881	\$184,888	\$142,294	\$119,337	\$138,874	\$133,143	\$2,190,175
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$0	\$0	\$0	\$0	\$1,240	\$830	\$0	\$3,034.55	\$0	\$0	\$1,589	\$0	\$6,693
Rider A - Distribution Charge	\$0	\$0	\$0	\$0	\$95	\$58	\$0	\$213	\$0	\$0	\$111	\$0	\$477
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	\$0	(\$177)	(\$105)	\$0	(\$385)	\$0	\$0	(\$201)	\$0	(\$868)
Rider I - OPEB Surcredit	(\$3,593)	(\$3,573)	(\$3,982)	(\$5,118)	(\$5,899)	(\$5,442)	(\$5,345)	(\$3,986)	(\$3,013)	(\$2,483)	(\$2,901)	(\$2,775)	(\$48,111)
Tax Cuts & Jobs Act Refund	(\$458)	\$2,956	\$3,295	\$4,234	\$4,881	\$4,503	\$4,422	\$3,298	\$2,493	\$2,055	\$2,400	\$2,296	\$36,376
Market Rate Differential	\$0	\$0	\$0	\$0	\$247	\$649	\$0	\$0	\$0	\$0	\$0	\$0	\$896
DMT Standby Overrun Charges	\$0	\$0	\$0	\$0	\$340	\$226	\$0	\$330	\$0	\$0	\$173	\$0	\$1,068
Overdelivery Charges	\$22,180	\$23,782	\$19,894	\$20,673	\$20,645	\$16,477	\$18,132	\$17,336	\$15,254	\$18,084	\$16,485	\$11,016	\$219,956
Total Gas Cost Revenues	\$18,129	\$23,165	\$19,206	\$19,790	\$21,371	\$17,194	\$17,209	\$19,840	\$14,734	\$17,655	\$17,656	\$10,537	\$216,486
Total Revenues	\$163,093	\$186,886	\$200,496	\$249,767	\$286,150	\$262,222	\$259,091	\$204,727	\$157,027	\$136,992	\$156,530	\$143,680	\$2,406,661

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
HISTORIC TEST YEAR ACTUAL BILLED REVENUES
TWELVE MONTHS ENDED SEPTEMBER 30, 2025

	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
<u>LIS DMT Negotiated</u>													
Customers	10	10	10	10	10	10	10	10	10	10	10	10	120
Transportation Volumes	587,209	606,268	655,915	711,269	827,660	737,595	770,674	612,741	579,840	527,486	581,920	551,544	7,750,120
Sales - Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Volume	587,209	606,268	655,915	711,269	827,660	737,595	770,674	612,741	579,840	527,486	581,920	551,544	7,750,120
Base Non Gas Cost Rate Revenue:													
Minimum Bill	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$11,650	\$139,800
Transportation Volumes	\$184,459	\$190,153	\$198,111	\$214,681	\$238,082	\$213,884	\$222,090	\$181,733	\$169,246	\$170,937	\$176,042	\$174,714	\$2,334,132
Sales - Mcf	\$0	\$0	\$0	\$313	\$1,617	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$2,152
Revenue Rounding	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
Rider B - State Tax Adjustment	\$0	(\$172)	(\$179)	(\$194)	(\$217)	(\$194)	(\$209)	(\$173)	(\$162)	(\$164)	(\$169)	(\$167)	(\$2,000)
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	\$7	\$35	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$47
Rider H - Gas Procurement Charge	\$0	\$0	\$0	\$60	\$310	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$413
DSIC - Distribution System Improvement Charge	\$0	\$0	\$0	\$0	\$221	\$192	\$195	\$453	\$451	\$511	\$979	\$962	\$3,965
Total Base Non Gas Cost Rate Revenue	\$196,109	\$201,631	\$209,582	\$226,517	\$251,698	\$225,802	\$233,726	\$193,663	\$181,184	\$182,935	\$188,503	\$187,159	\$2,478,510
Gas Cost Revenues:													
Rider A - Natural Gas Supply Charge	\$0	\$0	\$0	\$2,351	\$12,134	\$1,873	\$0	\$0	\$0	\$0	\$0	\$0	\$16,359
Rider A - Distribution Charge	\$0	\$0	\$0	\$180	\$928	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$1,239
Rider A - Gas Adjustment Charge	\$0	\$0	\$0	(\$335)	(\$1,731)	(\$237)	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,303)
Rider I - OPEB Surcredit	(\$8,859)	(\$7,967)	(\$8,569)	(\$9,305)	(\$10,718)	(\$9,488)	(\$10,759)	(\$8,554)	(\$8,095)	(\$7,364)	(\$8,124)	(\$7,700)	(\$105,500)
Tax Cuts & Jobs Act Refund	(\$1,129)	\$6,592	\$7,089	\$7,698	\$8,880	\$7,850	\$8,901	\$7,077	\$6,697	\$6,092	\$6,721	\$6,370	\$78,840
Market Rate Differential	\$0	\$0	\$0	\$0	\$2,419	\$1,466	\$0	\$0	\$0	\$0	\$0	\$0	\$3,884
DMT Standby Overrun Charges	\$0	\$0	\$0	\$644	\$3,327	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$4,480
Overdelivery Charges	\$48,472	\$40,364	\$42,882	\$43,959	\$56,242	\$68,822	\$49,932	\$58,684	\$60,397	\$57,408	\$47,832	\$46,951	\$621,945
Total Gas Cost Revenues	\$38,484	\$38,989	\$41,403	\$45,193	\$71,481	\$70,926	\$48,074	\$57,207	\$59,000	\$56,136	\$46,430	\$45,622	\$618,944
Total Revenues	\$234,593	\$240,619	\$250,985	\$271,710	\$323,179	\$296,728	\$281,801	\$250,870	\$240,185	\$239,071	\$234,932	\$232,781	\$3,097,454

NATIONAL FUEL EXHIBIT CTM-6
NORMALIZED HISTORIC TEST YEAR
CURRENT RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Summary of Revenues (Current Rates)

	<u>Account</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>				
Residential	480	159,999,067	76,789,695	83,209,372
Commercial/Public Authority	481	27,465,986	15,387,314	12,078,672
Industrial	481	1,982,549	1,241,737	740,812
Subtotal		189,447,603	93,418,746	96,028,857
<u>Transportation</u>				
Residential	489	9,076,141	517,530	8,558,611
Commercial/Public Authority	489	17,057,478	2,243,155	14,814,323
Industrial	489	13,861,427	1,204,682	12,656,745
Subtotal		39,995,046	3,965,367	36,029,679
Total Billed Revenue		229,442,649	97,384,113	132,058,536
<u>Other Operating Revenues</u>				
Forfeited Discounts	487	1,130,835	0	1,130,835
Rent From Gas Property	493	100,267	0	100,267
Other Gas Revenues	495	47,653	0	47,653
Subtotal		1,278,755	0	1,278,755
Total Operating Revenue		230,721,404	97,384,113	133,337,291

National Fuel Exhibit CTM-6
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Summary of Revenues by Service Class (Current Rates)

	<u>Account</u>	<u>Reference</u> <u>(CTM-7, Sch. 4)</u>	<u>Average</u> <u>Customers</u>	<u>Total</u> <u>Usage (Mcf)</u>	<u>Total</u> <u>Revenue</u>	<u>Total</u> <u>Gas Cost</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	172,195	16,169,581	154,392,536	74,090,278	80,302,258
Residential CAP	480	Page 2	5,828	607,145	5,606,531	2,699,417	2,907,114
Residential SATC	489	Page 3	18,045	1,712,357	8,609,147	463,746	8,145,401
Residential MMT	489	Page 4	498	110,652	466,994	53,784	413,210
Total Residential			196,566	18,599,735	169,075,209	77,307,225	91,767,984
SCPA < 250 Sales	481	Page 5	8,578	957,108	9,508,330	4,375,516	5,132,814
SCPA < 250 SATC	489	Page 6	730	90,131	481,801	35,593	446,208
SCPA < 250 MMT	489	Page 7	1,152	161,947	829,985	80,412	749,573
SCPA > 250 Sales	481	Page 8	2,720	1,330,563	10,162,185	6,026,810	4,135,375
SCPA > 250 SATC	489	Page 9	313	156,376	514,830	52,156	462,674
SCPA > 250 MMT	489	Page 10	1,248	729,636	2,375,035	310,869	2,064,166
LCPA	481	Page 11	452	970,223	7,034,816	4,461,820	2,572,996
LCPA SATC	489	Page 12	46	87,049	260,808	30,992	229,816
LCPA MMT	489	Page 13	988	4,502,690	11,124,514	1,797,950	9,326,564
LCPA DMT	489	Page 14	13	903,240	1,470,504	(64,817)	1,535,321
Natural Gas Vehicles	481	Page 15	7	108,656	760,656	523,168	237,488
Total Commercial & Public Authority			16,247	9,997,619	44,523,464	17,630,469	26,892,995
SVIS Sales	481	Page 16	126	62,396	549,053	286,545	262,508
SVIS SATC	489	Page 17	11	4,081	20,951	1,715	19,236
SVIS MMT	489	Page 18	64	45,129	181,280	24,354	156,926
IVIS Sales	481	Page 19	55	210,506	1,433,497	955,192	478,305
IVIS SATC	489	Page 20	3	6,665	20,535	1,961	18,574
IVIS MMT	489	Page 21	263	2,209,460	4,751,685	984,946	3,766,739
IVIS DMT	489	Page 22	25	714,082	1,016,282	(18,809)	1,035,091
LVIS MMT	489	Page 23	8	492,363	823,456	216,407	607,049
LVIS DMT	489	Page 24	20	1,828,242	2,069,869	(61,629)	2,131,498
LIS MMT	489	Page 25	1	365,892	407,056	172,168	234,888
LIS DMT	489	Page 26	10	3,418,371	2,187,256	(8,238)	2,195,494
LIS DMT Negotiated	489	Page 27	10	7,750,120	2,383,057	(108,193)	2,491,250
Total Industrial			594	17,107,308	15,843,976	2,446,419	13,397,557
Grand Total			213,407	45,704,661	229,442,649	97,384,113	132,058,536

National Fuel Exhibit CTM-6
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Summary of Revenues by Service Class (Current Rates)

	<u>Account</u>	<u>Reference</u> <u>(CTM-7, Sch. 4)</u>	<u>Basic Service</u> <u>Charge</u>	<u>Distribution</u> <u>Charge</u>	<u>Rider B</u>	<u>DSIC</u>	<u>Rider E</u>	<u>Rider G</u>	<u>Rider H</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	28,928,774	47,880,353	(72,335)	489,357	0	1,218,224	1,857,885	80,302,258
Residential CAP	480	Page 2	979,069	1,797,840	(2,618)	17,348	0	45,714	69,761	2,907,114
Residential SATC	489	Page 3	3,031,490	5,070,525	(7,338)	50,725	0	0	0	8,145,401
Residential MMT	489	Page 4	83,678	327,652	(373)	2,253	0	0	0	413,210
Total Residential			33,023,011	55,076,369	(82,664)	559,683	0	1,263,938	1,927,646	91,767,984
SCPA < 250 Sales	481	Page 5	2,779,286	2,200,811	(4,623)	33,785	0	13,583	109,972	5,132,814
SCPA < 250 SATC	489	Page 6	236,534	207,251	(401)	2,825	0	0	0	446,208
SCPA < 250 MMT	489	Page 7	373,086	372,381	(673)	4,779	0	0	0	749,573
SCPA > 250 Sales	481	Page 8	1,207,458	2,734,972	(3,726)	24,817	0	18,972	152,882	4,135,375
SCPA > 250 SATC	489	Page 9	138,898	321,431	(416)	2,761	0	0	0	462,674
SCPA > 250 MMT	489	Page 10	554,001	1,499,767	(1,859)	12,258	0	0	0	2,064,166
LCPA	481	Page 11	819,628	1,612,727	(2,316)	17,494	0	13,984	111,479	2,572,996
LCPA SATC	489	Page 12	83,881	144,695	(208)	1,449	0	0	0	229,816
LCPA MMT	489	Page 13	1,790,558	7,484,371	(8,403)	60,037	0	0	0	9,326,564
LCPA DMT	489	Page 14	24,311	1,501,365	(1,382)	11,028	0	0	0	1,535,321
Natural Gas Vechicles	481	Page 15	0	235,798	(213)	1,903	0	0	0	237,488
Total Commercial & Public Authority			8,007,640	18,315,568	(24,220)	173,136	0	46,539	374,332	26,892,995
SVIS Sales	481	Page 16	123,738	129,298	(235)	1,653	0	885	7,169	262,508
SVIS SATC	489	Page 17	10,660	8,457	(17)	137	0	0	0	19,236
SVIS MMT	489	Page 18	62,484	93,516	(141)	1,067	0	0	0	156,926
IVIS Sales	481	Page 19	167,454	280,962	(432)	3,102	0	3,032	24,187	478,305
IVIS SATC	489	Page 20	9,576	8,896	(19)	121	0	0	0	18,574
IVIS MMT	489	Page 21	793,926	2,948,967	(3,393)	27,239	0	0	0	3,766,739
IVIS DMT	489	Page 22	75,096	953,086	(933)	7,842	0	0	0	1,035,091
LVIS MMT	489	Page 23	98,208	504,327	(547)	5,061	0	0	0	607,049
LVIS DMT	489	Page 24	245,009	1,872,668	(1,921)	15,742	0	0	0	2,131,498
LIS MMT	489	Page 25	13,980	219,279	(210)	1,839	0	0	0	234,888
LIS DMT	489	Page 26	132,810	2,048,629	(1,975)	16,030	0	0	0	2,195,494
LIS DMT Negotiated	489	Page 27	139,800	2,334,156	(2,245)	19,539	0	0	0	2,491,250
Total Industrial			1,872,741	11,402,241	(12,068)	99,370	0	3,917	31,356	13,397,557
Grand Total			42,903,391	84,794,179	(118,952)	832,189	0	1,314,394	2,333,334	132,058,536

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

Residential Sales Service	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
Customers	172,198	172,172	172,832	173,303	173,146	173,231	172,969	172,212	171,733	171,229	170,732	170,588	2,066,341
Total Volume	543,831	1,163,392	2,240,364	2,882,081	2,898,653	2,525,295	1,823,589	1,023,732	401,382	210,689	210,129	246,444	16,169,581
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96110	\$2.96110	\$2.96114
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.06505	\$0.06910	\$0.06910	\$0.06910	\$0.07922	\$0.07922	\$0.07922	\$0.07922	\$0.07922	\$0.07922	\$0.09800	\$0.09800	\$0.07534
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.61%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,410,765	\$2,410,408	\$2,419,641	\$2,426,235	\$2,424,037	\$2,425,227	\$2,421,559	\$2,410,961	\$2,404,255	\$2,397,206	\$2,390,248	\$2,388,232	\$28,928,774
Volumetric Distribution Charge	1,610,338	3,444,967	6,634,031	8,534,245	8,583,317	7,477,752	5,399,902	3,031,414	1,188,548	623,880	622,213	729,745	47,880,353
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	35,377	80,387	154,802	199,143	229,642	200,063	144,471	81,104	31,799	16,692	20,593	24,152	1,218,224
Rider H - Gas Procurement Charge	62,486	133,674	257,418	331,151	333,055	290,156	209,530	117,627	46,119	24,208	24,144	28,316	1,857,885
DSIC - Distribution System Improvement Charge	0	0	0	47,112	47,437	42,612	82,572	56,975	37,074	57,872	57,781	59,921	489,357
Total Base Non Gas Cost Rate Revenue	\$4,118,967	\$6,069,435	\$9,465,892	\$11,537,886	\$11,617,488	\$10,435,810	\$8,258,035	\$5,698,080	\$3,707,795	\$3,119,857	\$3,114,979	\$3,230,367	\$80,374,593
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37546
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.79826
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.62011)
Rider F - CAP Discount Charge	\$0.13960	\$0.11790	\$0.11790	\$0.11790	\$0.14600	\$0.14600	\$0.14600	\$0.13390	\$0.13390	\$0.13390	\$0.13140	\$0.13140	\$0.02354
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)
TCJA Surcredit (\$/Mcf)	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$198,390	\$427,663	\$823,558	\$1,059,453	\$1,095,691	\$954,562	\$689,317	\$386,971	\$151,722	\$79,640	\$93,907	\$110,136	\$6,071,010
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,362,347	5,204,085	10,021,596	12,892,125	14,594,138	12,714,355	9,181,406	5,154,286	2,020,878	1,060,777	1,095,318	1,284,614	77,585,925
Gas Adjustment Charge (\$/Mcf) - Rider A	(400,423)	(746,083)	(1,436,745)	(1,848,279)	(1,858,906)	(1,619,472)	(1,169,468)	(656,519)	(257,406)	(135,115)	46,712	54,785	(10,026,919)
Rider F - CAP Discount Charge	75,919	137,164	264,139	339,797	423,203	368,693	266,244	137,078	53,745	28,211	27,611	32,383	2,154,187
OPEB Surcredit - Rider I	(120,595)	(257,982)	(496,801)	(639,101)	(642,776)	(559,984)	(404,381)	(227,013)	(89,006)	(46,720)	(46,596)	(54,649)	(3,585,604)
TCJA Surcredit	63,623	136,105	262,100	337,175	339,113	295,434	213,342	119,766	46,958	24,649	24,583	28,831	1,891,679
Total Gas Cost Revenues	\$2,179,261	\$4,900,952	\$9,437,847	\$12,141,170	\$13,950,463	\$12,153,588	\$8,776,460	\$4,914,569	\$1,926,891	\$1,011,442	\$1,241,535	\$1,456,100	\$74,090,278
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$3,707)	(\$5,462)	(\$8,519)	(\$10,384)	(\$10,456)	(\$9,392)	(\$7,432)	(\$5,128)	(\$3,337)	(\$2,808)	(\$2,803)	(\$2,907)	(\$72,335)
Total Revenues	\$6,294,520	\$10,964,925	\$18,895,220	\$23,668,673	\$25,557,496	\$22,580,007	\$17,027,063	\$10,607,521	\$5,631,349	\$4,128,491	\$4,353,711	\$4,683,560	\$154,392,536
Unit Margin (\$/Mcf)	\$7.5740	\$5.2170	\$4.2252	\$4.0033	\$4.0079	\$4.1325	\$4.5285	\$5.5660	\$9.2376	\$14.8079	\$14.8241	\$13.1079	\$4.9707

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

Residential CAP	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	5,791	5,931	5,920	5,925	5,975	5,971	5,928	5,839	5,708	5,614	5,649	5,685	69,934
Total Volume	19,228	44,777	84,399	107,995	108,724	95,035	68,142	38,977	16,507	7,998	7,089	8,274	607,145
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96110	\$2.96110	\$2.96114
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.06505	\$0.06910	\$0.06910	\$0.06910	\$0.07922	\$0.07922	\$0.07922	\$0.07922	\$0.07922	\$0.07922	\$0.09800	\$0.09800	\$0.07529
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.60%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$81,074	\$83,034	\$82,873	\$82,943	\$83,650	\$83,594	\$82,985	\$81,746	\$79,905	\$78,589	\$79,086	\$79,590	\$979,069
Volumetric Distribution Charge	56,936	132,591	249,917	319,788	321,947	281,412	201,778	115,416	48,880	23,683	20,991	24,500	1,797,840
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	1,251	3,094	5,832	7,462	8,614	7,529	5,398	3,088	1,308	634	695	811	45,714
Rider H - Gas Procurement Charge	2,209	5,145	9,697	12,409	12,492	10,920	7,830	4,478	1,897	919	815	951	69,761
DSIC - Distribution System Improvement Charge	0	0	0	1,733	1,749	1,572	3,010	2,068	1,333	1,962	1,920	2,001	17,348
Total Base Non Gas Cost Rate Revenue	\$141,470	\$223,864	\$348,319	\$424,335	\$428,452	\$385,027	\$301,001	\$206,796	\$133,322	\$105,787	\$103,506	\$107,852	\$2,909,732
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37526
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.79804
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.62246)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)
TCJA Surcredit (\$/Mcf)	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,014	\$16,460	\$31,025	\$39,699	\$41,098	\$35,923	\$25,758	\$14,733	\$6,240	\$3,023	\$3,168	\$3,698	\$227,839
Natural Gas Supply Charge (\$/Mcf) - Rider A	83,525	200,296	377,534	483,083	547,404	478,482	343,081	196,241	83,109	40,268	36,952	43,129	2,913,104
Gas Adjustment Charge (\$/Mcf) - Rider A	(14,158)	(28,715)	(54,125)	(69,257)	(69,725)	(60,946)	(43,699)	(24,996)	(10,586)	(5,129)	1,576	1,839	(377,921)
OPEB Surcredit - Rider I	(4,264)	(9,929)	(18,715)	(23,948)	(24,110)	(21,074)	(15,110)	(8,643)	(3,660)	(1,774)	(1,572)	(1,835)	(134,634)
TCJA Surcredit	2,249	5,238	9,874	12,634	12,720	11,118	7,972	4,560	1,931	936	829	968	71,029
Total Gas Cost Revenues	\$74,366	\$183,350	\$345,593	\$442,211	\$507,387	\$443,503	\$318,002	\$181,895	\$77,034	\$37,324	\$40,953	\$47,799	\$2,699,417
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$127)	(\$201)	(\$313)	(\$382)	(\$386)	(\$347)	(\$271)	(\$186)	(\$120)	(\$95)	(\$93)	(\$97)	(\$2,618)
Total Revenues	\$215,709	\$407,013	\$693,599	\$866,164	\$935,453	\$828,183	\$618,732	\$388,505	\$210,236	\$143,016	\$144,366	\$155,554	\$5,606,531
Unit Margin (\$/Mcf)	\$7.3575	\$4.9995	\$4.1271	\$3.9292	\$3.9407	\$4.0514	\$4.4173	\$5.3056	\$8.0767	\$13.2267	\$14.6010	\$13.0351	\$4.7925

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

Residential SATC	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	17,176	17,380	17,598	17,894	18,150	18,295	18,332	18,340	18,376	18,351	18,300	18,346	216,535
Total Volume	53,793	117,990	232,398	302,375	309,888	272,004	197,865	110,014	44,791	22,457	22,406	26,376	1,712,357
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96110	\$2.96110	\$2.96114
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.63%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$240,457	\$243,313	\$246,372	\$250,516	\$254,100	\$256,130	\$256,641	\$256,760	\$257,257	\$256,907	\$256,193	\$256,844	\$3,031,490
Volumetric Distribution Charge	159,286	349,385	688,163	895,375	917,622	805,442	585,906	325,767	132,632	66,498	66,346	78,102	5,070,525
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	4,698	4,804	4,352	8,510	5,884	3,938	6,112	6,096	6,330	50,725
Total Base Non Gas Cost Rate Revenue	<u>\$399,743</u>	<u>\$592,698</u>	<u>\$934,535</u>	<u>\$1,150,589</u>	<u>\$1,176,526</u>	<u>\$1,065,924</u>	<u>\$851,057</u>	<u>\$588,410</u>	<u>\$393,827</u>	<u>\$329,518</u>	<u>\$328,635</u>	<u>\$341,276</u>	<u>\$8,152,739</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37558
TCJA Surcredit (\$/Mcf)	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$19,624	\$43,373	\$85,430	\$111,153	\$117,138	\$102,818	\$74,793	\$41,585	\$16,931	\$8,489	\$10,013	\$11,787	\$643,134
TCJA Surcredit	6,293	13,804	27,188	35,375	36,254	31,822	23,148	12,871	5,240	2,627	2,621	3,086	200,329
OPEB Surcredit - Rider I	(11,929)	(26,164)	(51,534)	(67,052)	(68,718)	(60,317)	(43,877)	(24,396)	(9,932)	(4,980)	(4,969)	(5,849)	(379,717)
Total Gas Cost Revenues	<u>\$13,988</u>	<u>\$31,013</u>	<u>\$61,084</u>	<u>\$79,476</u>	<u>\$84,674</u>	<u>\$74,323</u>	<u>\$54,064</u>	<u>\$30,060</u>	<u>\$12,239</u>	<u>\$6,136</u>	<u>\$7,665</u>	<u>\$9,024</u>	<u>\$463,746</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	<u>(\$360)</u>	<u>(\$533)</u>	<u>(\$841)</u>	<u>(\$1,036)</u>	<u>(\$1,059)</u>	<u>(\$959)</u>	<u>(\$766)</u>	<u>(\$530)</u>	<u>(\$354)</u>	<u>(\$297)</u>	<u>(\$296)</u>	<u>(\$307)</u>	<u>(\$7,338)</u>
Total Revenues	<u>\$413,371</u>	<u>\$623,178</u>	<u>\$994,778</u>	<u>\$1,229,029</u>	<u>\$1,260,141</u>	<u>\$1,139,288</u>	<u>\$904,355</u>	<u>\$617,940</u>	<u>\$405,712</u>	<u>\$335,357</u>	<u>\$336,004</u>	<u>\$349,993</u>	<u>\$8,609,147</u>
Unit Margin (\$/Mcf)	<u>\$7.4311</u>	<u>\$5.0233</u>	<u>\$4.0213</u>	<u>\$3.8052</u>	<u>\$3.7966</u>	<u>\$3.9188</u>	<u>\$4.3012</u>	<u>\$5.3485</u>	<u>\$8.7926</u>	<u>\$14.6733</u>	<u>\$14.6673</u>	<u>\$12.9389</u>	<u>\$4.7611</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

Residential MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	503	498	497	492	494	493	498	504	502	502	498	498	5,977
Total Volume	2,820	7,442	15,242	19,391	21,031	18,583	13,882	7,322	2,572	776	712	879	110,652
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.55%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,042	6,972	6,951	6,888	6,916	6,902	6,972	7,056	7,021	7,021	6,972	6,965	83,678
Volumetric Distribution Charge	8,350	22,037	45,133	57,419	62,275	55,026	41,106	21,681	7,616	2,298	2,108	2,603	327,652
DSIC - Distribution System Improvement Charge	0	0	0	264	284	254	486	290	148	176	172	181	2,253
Total Base Non Gas Cost Rate Revenue	\$15,392	\$29,009	\$52,084	\$64,570	\$69,475	\$62,182	\$48,564	\$29,027	\$14,785	\$9,495	\$9,252	\$9,749	\$413,583
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47030
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06751)
TCJA Surcredit (\$/Mcf)	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,325	\$3,498	\$7,164	\$9,114	\$9,885	\$8,734	\$6,525	\$3,441	\$1,209	\$365	\$349	\$431	\$52,040
OPEB Surcredit - Rider I	(\$190)	(\$503)	(\$1,029)	(\$1,309)	(\$1,420)	(\$1,255)	(\$937)	(\$494)	(\$174)	(\$52)	(\$48)	(\$59)	(\$7,470)
TCJA Surcredit	235	620	1,269	1,615	1,751	1,547	1,156	610	214	65	59	73	9,214
Total Gas Cost Revenues	\$1,370	\$3,615	\$7,404	\$9,420	\$10,216	\$9,026	\$6,744	\$3,557	\$1,249	\$378	\$360	\$445	\$53,784
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$14)	(\$26)	(\$47)	(\$58)	(\$63)	(\$56)	(\$44)	(\$26)	(\$13)	(\$9)	(\$8)	(\$9)	(\$373)
Total Revenues	\$16,748	\$32,598	\$59,441	\$73,932	\$79,628	\$71,152	\$55,264	\$32,558	\$16,021	\$9,864	\$9,604	\$10,185	\$466,994
Unit Margin (\$/Mcf)	\$5.4583	\$3.8979	\$3.4171	\$3.3299	\$3.3034	\$3.3462	\$3.4983	\$3.9644	\$5.7484	\$12.2357	\$12.9943	\$11.0906	\$3.7377

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

SCPA < 250 Sales	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
Customers	8,357	8,395	8,505	8,578	8,624	8,794	8,766	8,711	8,588	8,562	8,535	8,526	102,937
Total Volume	20,704	58,226	126,182	178,738	201,420	174,344	115,070	54,302	11,420	4,627	4,655	7,420	957,108
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29940	\$2.29940	\$2.29944
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01226	\$0.01302	\$0.01302	\$0.01302	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01847	\$0.01847	\$0.01419
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.66%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$225,626	\$226,652	\$229,622	\$231,593	\$232,835	\$237,425	\$236,669	\$235,197	\$231,876	\$231,174	\$230,432	\$230,189	\$2,779,286
Volumetric Distribution Charge	47,607	133,887	290,148	410,997	463,153	400,894	264,597	124,864	26,260	10,640	10,704	17,062	2,200,811
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	254	758	1,643	2,327	3,007	2,603	1,718	811	170	69	86	137	13,583
Rider H - Gas Procurement Charge	2,379	6,690	14,498	20,537	23,143	20,032	13,222	6,239	1,312	532	535	853	109,972
DSIC - Distribution System Improvement Charge	0	0	0	2,728	2,961	2,710	5,214	3,708	2,622	4,582	4,569	4,692	33,785
Total Base Non Gas Cost Rate Revenue	\$275,865	\$367,987	\$535,911	\$668,182	\$725,099	\$663,663	\$521,418	\$370,819	\$262,240	\$246,996	\$246,325	\$252,931	\$5,137,437
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37464
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.80901
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.63246)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)
TCJA Surcredit (\$/Mcf)	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,553	\$21,404	\$46,385	\$65,704	\$76,137	\$65,902	\$43,496	\$20,526	\$4,317	\$1,749	\$2,080	\$3,316	\$358,569
Natural Gas Supply Charge (\$/Mcf) - Rider A	89,936	260,457	564,437	799,531	1,014,109	877,787	579,354	273,400	57,497	23,296	24,265	38,677	\$4,602,746
Gas Adjustment Charge (\$/Mcf) - Rider A	(15,244)	(37,340)	(80,921)	(114,625)	(129,171)	(111,807)	(73,794)	(34,824)	(7,324)	(2,967)	1,035	1,649	(\$605,333)
TCJA Surcredit	2,614	7,352	15,933	22,569	25,433	22,014	14,530	6,857	1,442	584	588	937	120,853
OPEB Surcredit - Rider I	(2,192)	(6,164)	(13,358)	(18,921)	(21,322)	(18,456)	(12,181)	(5,748)	(1,209)	(490)	(493)	(785)	(101,319)
Total Gas Cost Revenues	\$82,667	\$245,709	\$532,476	\$754,258	\$965,186	\$835,440	\$551,405	\$260,211	\$54,723	\$22,172	\$27,475	\$43,794	\$4,375,516
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$248)	(\$331)	(\$482)	(\$601)	(\$653)	(\$597)	(\$469)	(\$334)	(\$236)	(\$222)	(\$222)	(\$228)	(\$4,623)
Total Revenues	\$358,284	\$613,365	\$1,067,905	\$1,421,839	\$1,689,632	\$1,498,506	\$1,072,354	\$630,696	\$316,727	\$268,946	\$273,578	\$296,497	\$9,508,330
Unit Margin (\$/Mcf)	\$13.3242	\$6.3200	\$4.2471	\$3.7383	\$3.5999	\$3.8066	\$4.5313	\$6.8288	\$22.9633	\$53.3814	\$52.9163	\$34.0878	\$5.3677

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

SCPA < 250 SATC	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
Customers	768	763	761	759	760	753	735	715	700	695	682	673	8,761
Total Volume	2,329	5,642	11,963	17,285	18,375	16,499	10,286	5,210	1,010	436	432	664	90,131
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29940	\$2.29944
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.64%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$20,723	\$20,588	\$20,534	\$20,493	\$20,507	\$20,318	\$19,845	\$19,292	\$18,887	\$18,765	\$18,414	\$18,171	\$236,534
Volumetric Distribution Charge	5,355	12,973	27,508	39,746	42,252	37,938	23,652	11,980	2,322	1,003	993	1,527	207,251
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	247	257	239	439	316	214	374	367	372	2,825
Total Base Non Gas Cost Rate Revenue	\$26,078	\$33,561	\$48,042	\$60,486	\$63,016	\$58,495	\$43,936	\$31,587	\$21,423	\$20,141	\$19,774	\$20,070	\$446,609
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37449
TCJA Surcredit (\$/Mcf)	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12628
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10587)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$850	\$2,074	\$4,398	\$6,354	\$6,946	\$6,237	\$3,888	\$1,969	\$382	\$165	\$193	\$297	\$33,753
TCJA Surcredit	294	712	1,511	2,183	2,320	2,083	1,299	658	128	55	55	84	11,382
OPEB Surcredit - Rider I	(247)	(597)	(1,266)	(1,830)	(1,945)	(1,747)	(1,089)	(552)	(107)	(46)	(46)	(70)	(9,542)
Total Gas Cost Revenues	\$897	\$2,189	\$4,643	\$6,707	\$7,321	\$6,573	\$4,098	\$2,075	\$403	\$174	\$202	\$311	\$35,593
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$23)	(\$30)	(\$43)	(\$54)	(\$57)	(\$53)	(\$40)	(\$28)	(\$19)	(\$18)	(\$18)	(\$18)	(\$401)
Total Revenues	\$26,952	\$35,720	\$52,642	\$67,139	\$70,280	\$65,015	\$47,994	\$33,634	\$21,807	\$20,297	\$19,958	\$20,363	\$481,801
Unit Margin (\$/Mcf)	\$11.1970	\$5.9484	\$4.0159	\$3.4993	\$3.4294	\$3.5454	\$4.2715	\$6.0628	\$21.2110	\$46.1953	\$45.7735	\$30.2260	\$4.9551

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

SCPA < 250 MMT	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
Customers	1,156	1,165	1,167	1,168	1,139	1,130	1,128	1,119	1,168	1,164	1,162	1,155	13,818
Total Volume	4,543	10,540	21,677	31,157	34,837	27,309	17,463	8,267	2,609	1,256	986	1,303	161,947
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.64%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	31,212	31,442	31,496	31,536	30,740	30,510	30,456	30,200	31,536	31,428	31,361	31,172	373,086
Volumetric Distribution Charge	10,446	24,236	49,844	71,642	80,104	62,794	40,154	19,009	5,999	2,888	2,267	2,996	372,381
DSIC - Distribution System Improvement Charge	0	0	0	423	454	383	713	497	379	649	636	646	4,779
Total Base Non Gas Cost Rate Revenue	\$41,658	\$55,677	\$81,340	\$103,601	\$111,298	\$93,687	\$71,324	\$49,706	\$37,914	\$34,965	\$34,263	\$34,813	\$750,246
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47027
TCJA Surcredit (\$/Mcf)	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)
Gas Cost Revenues													
MMT Gas Cost Charge	\$2,135	\$4,954	\$10,188	\$14,644	\$16,373	\$12,835	\$8,208	\$3,885	\$1,226	\$590	\$483	\$638	\$76,159
TCJA Surcredit	499	1,158	2,381	3,422	3,826	2,999	1,918	908	287	138	108	143	17,787
OPEB Surcredit - Rider I	(380)	(881)	(1,812)	(2,604)	(2,911)	(2,282)	(1,459)	(691)	(218)	(105)	(82)	(109)	(13,534)
Total Gas Cost Revenues	\$2,254	\$5,231	\$10,757	\$15,462	\$17,288	\$13,552	\$8,667	\$4,102	\$1,295	\$623	\$509	\$672	\$80,412
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$37)	(\$50)	(\$73)	(\$93)	(\$100)	(\$84)	(\$64)	(\$45)	(\$34)	(\$31)	(\$31)	(\$31)	(\$673)
Total Revenues	\$43,875	\$60,858	\$92,024	\$118,970	\$128,486	\$107,155	\$79,927	\$53,763	\$39,175	\$35,557	\$34,741	\$35,454	\$829,985
Unit Margin (\$/Mcf)	\$9.1697	\$5.2825	\$3.7523	\$3.3251	\$3.1948	\$3.4306	\$4.0843	\$6.0125	\$14.5321	\$27.8381	\$34.7498	\$26.7179	\$4.6327

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

SCPA > 250 Sales	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
Customers	2,720	2,732	2,747	2,764	2,771	2,691	2,698	2,711	2,702	2,698	2,701	2,702	32,634
Total Volume	41,346	87,512	172,052	233,096	245,897	215,574	151,720	88,288	29,869	20,532	20,704	23,973	1,330,563
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01226	\$0.01302	\$0.01302	\$0.01302	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01847	\$0.01847	\$0.01426
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.60%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$100,640	\$101,084	\$101,621	\$102,250	\$102,509	\$99,567	\$99,808	\$100,307	\$99,956	\$99,826	\$99,919	\$99,974	\$1,207,458
Volumetric Distribution Charge	84,987	179,881	353,653	479,129	505,441	443,112	311,860	181,476	61,396	42,204	42,557	49,277	2,734,972
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	507	1,139	2,240	3,035	3,671	3,218	2,265	1,318	446	307	382	443	18,972
Rider H - Gas Procurement Charge	4,751	10,055	19,769	26,783	28,254	24,769	17,433	10,144	3,432	2,359	2,379	2,755	152,882
DSIC - Distribution System Improvement Charge	0	0	0	2,506	2,623	2,340	4,357	2,962	1,669	2,735	2,745	2,881	24,817
Total Base Non Gas Cost Rate Revenue	\$190,884	\$292,160	\$477,282	\$613,702	\$642,498	\$573,007	\$435,722	\$296,207	\$166,898	\$147,430	\$147,982	\$155,329	\$4,139,101
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37605
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.81136
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.61526)
TCJA Surcredit (\$/Mcf)	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$15,083	\$32,169	\$63,246	\$85,686	\$92,949	\$81,487	\$57,350	\$33,373	\$11,290	\$7,761	\$9,253	\$10,714	\$500,361
Natural Gas Supply Charge (\$/Mcf) - Rider A	179,603	391,459	769,623	1,042,685	1,238,042	1,085,372	763,880	444,512	150,384	103,375	107,922	124,962	6,401,819
Gas Adjustment Charge (\$/Mcf) - Rider A	(30,443)	(56,121)	(110,337)	(149,484)	(157,694)	(138,248)	(97,298)	(56,619)	(19,155)	(13,167)	4,602	5,329	(818,635)
TCJA Surcredit	3,104	6,570	12,916	17,499	18,459	16,183	11,390	6,628	2,242	1,541	1,554	1,800	99,886
OPEB Surcredit - Rider I	(4,867)	(10,301)	(20,252)	(27,438)	(28,945)	(25,375)	(17,859)	(10,392)	(3,516)	(2,417)	(2,437)	(2,822)	(156,621)
Total Gas Cost Revenues	\$162,480	\$363,776	\$715,196	\$968,948	\$1,162,811	\$1,019,419	\$717,463	\$417,502	\$141,245	\$97,093	\$120,894	\$139,983	\$6,026,810
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$172)	(\$263)	(\$430)	(\$552)	(\$578)	(\$516)	(\$392)	(\$267)	(\$150)	(\$133)	(\$133)	(\$140)	(\$3,726)
Total Revenues	\$353,192	\$655,673	\$1,192,048	\$1,582,098	\$1,804,731	\$1,591,910	\$1,152,793	\$713,442	\$307,993	\$244,390	\$268,743	\$295,172	\$10,162,185
Unit Margin (\$/Mcf)	\$4.6168	\$3.3385	\$2.7741	\$2.6328	\$2.6129	\$2.6581	\$2.8719	\$3.3550	\$5.5877	\$7.1805	\$7.1475	\$6.4793	\$3.1108

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

SCPA > 250 SATC	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
Customers	330	327	330	323	317	317	317	308	302	299	295	293	3,754
Total Volume	6,112	10,950	20,582	27,093	26,936	25,158	17,087	9,588	3,908	3,095	2,757	3,110	156,376
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.60%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$12,192	\$12,099	\$12,210	\$11,933	\$11,711	\$11,729	\$11,711	\$11,378	\$11,156	\$11,063	\$10,897	\$10,823	\$138,898
Volumetric Distribution Charge	12,563	22,508	42,306	55,690	55,367	51,712	35,122	19,708	8,033	6,362	5,667	6,393	321,431
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	277	275	260	473	314	194	329	313	325	2,761
Total Base Non Gas Cost Rate Revenue	\$24,755	\$34,607	\$54,516	\$67,899	\$67,352	\$63,701	\$47,306	\$31,400	\$19,382	\$17,754	\$16,877	\$17,540	\$463,090
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37617
TCJA Surcredit (\$/Mcf)	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,230	\$4,025	\$7,566	\$9,959	\$10,182	\$9,510	\$6,459	\$3,624	\$1,477	\$1,170	\$1,232	\$1,390	\$58,824
TCJA Surcredit	459	822	1,545	2,034	2,022	1,889	1,283	720	293	232	207	233	11,739
OPEB Surcredit - Rider I	(719)	(1,289)	(2,423)	(3,189)	(3,171)	(2,961)	(2,011)	(1,129)	(460)	(364)	(325)	(366)	(18,407)
Total Gas Cost Revenues	\$1,970	\$3,558	\$6,688	\$8,804	\$9,033	\$8,438	\$5,731	\$3,215	\$1,310	\$1,038	\$1,114	\$1,257	\$52,156
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$22)	(\$31)	(\$49)	(\$61)	(\$61)	(\$57)	(\$43)	(\$28)	(\$17)	(\$16)	(\$15)	(\$16)	(\$416)
Total Revenues	\$26,703	\$38,134	\$61,155	\$76,642	\$76,324	\$72,082	\$52,994	\$34,587	\$20,675	\$18,776	\$17,976	\$18,781	\$514,830
Unit Margin (\$/Mcf)	\$4.0502	\$3.1604	\$2.6487	\$2.5062	\$2.5005	\$2.5321	\$2.7685	\$3.2749	\$4.9596	\$5.7364	\$6.1213	\$5.6400	\$2.9614

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

SCPA > 250 MMT	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
Customers	1,248	1,254	1,252	1,253	1,252	1,252	1,255	1,240	1,246	1,247	1,241	1,235	14,973
Total Volume	24,939	47,236	92,783	129,843	133,570	116,651	83,809	46,362	18,442	12,605	10,996	12,400	729,636
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.60%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	46,176	46,398	46,324	46,343	46,324	46,324	46,417	45,880	46,084	46,139	45,899	45,695	554,001
Volumetric Distribution Charge	51,262	97,094	190,715	266,892	274,553	239,776	172,269	95,297	37,908	25,910	22,602	25,488	1,499,767
DSIC - Distribution System Improvement Charge	0	0	0	1,284	1,316	1,173	2,209	1,426	848	1,362	1,295	1,345	12,258
Total Base Non Gas Cost Rate Revenue	\$97,438	\$143,492	\$237,039	\$314,519	\$322,193	\$287,273	\$220,895	\$142,603	\$84,839	\$73,410	\$69,795	\$72,529	\$2,066,025
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47064
TCJA Surcredit (\$/Mcf)	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)
Gas Cost Revenues													
MMT Gas Cost Charge	\$11,721	\$22,201	\$43,608	\$61,026	\$62,778	\$54,826	\$39,390	\$21,790	\$8,668	\$5,924	\$5,388	\$6,076	\$343,396
TCJA Surcredit	1,708	3,234	6,353	8,890	9,146	7,987	5,738	3,174	1,263	863	753	849	49,958
OPEB Surcredit - Rider I	(2,819)	(5,340)	(10,489)	(14,679)	(15,100)	(13,187)	(9,475)	(5,241)	(2,085)	(1,425)	(1,243)	(1,402)	(82,485)
Total Gas Cost Revenues	\$10,610	\$20,095	\$39,472	\$55,237	\$56,824	\$49,626	\$35,653	\$19,723	\$7,846	\$5,362	\$4,898	\$5,523	\$310,869
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$88)	(\$129)	(\$213)	(\$283)	(\$290)	(\$259)	(\$199)	(\$128)	(\$76)	(\$66)	(\$63)	(\$65)	(\$1,859)
Total Revenues	\$107,960	\$163,458	\$276,298	\$369,473	\$378,727	\$336,640	\$256,349	\$162,198	\$92,609	\$78,706	\$74,630	\$77,987	\$2,375,035
Unit Margin (\$/Mcf)	\$3.9071	\$3.0378	\$2.5548	\$2.4223	\$2.4122	\$2.4627	\$2.6357	\$3.0759	\$4.6003	\$5.8239	\$6.3473	\$5.8491	\$2.8316

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

LCPA Sales	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
Customers	453	453	461	473	479	457	446	443	444	444	438	440	5,428
Total Volume	36,381	63,926	108,834	141,390	152,957	139,524	111,628	70,115	37,262	52,814	26,516	28,876	970,223
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66220	\$1.66220	\$1.66222
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01226	\$0.01302	\$0.01302	\$0.01302	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01847	\$0.01847	\$0.01441
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.68%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$68,403	\$68,328	\$69,536	\$71,423	\$72,254	\$69,007	\$67,271	\$66,893	\$66,969	\$67,044	\$66,063	\$66,440	\$819,628
Volumetric Distribution Charge	60,473	106,258	180,904	235,018	254,251	231,922	185,553	116,548	61,938	87,790	44,075	47,998	1,612,727
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	446	832	1,417	1,841	2,284	2,083	1,667	1,047	556	788	490	533	13,984
Rider H - Gas Procurement Charge	4,180	7,345	12,505	16,246	17,575	16,031	12,826	8,056	4,281	6,068	3,047	3,318	111,479
DSIC - Distribution System Improvement Charge	0	0	0	1,331	1,420	1,308	2,700	1,945	1,351	3,056	2,148	2,236	17,494
Total Base Non Gas Cost Rate Revenue	\$133,502	\$182,763	\$264,362	\$325,859	\$347,783	\$320,352	\$270,015	\$194,489	\$135,095	\$164,746	\$115,822	\$120,524	\$2,575,312
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37807
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.83720
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.59556)
TCJA Surcredit (\$/Mcf)	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$13,272	\$23,499	\$40,007	\$51,975	\$57,818	\$52,740	\$42,195	\$26,503	\$14,085	\$19,964	\$11,850	\$12,905	\$366,813
Natural Gas Supply Charge (\$/Mcf) - Rider A	158,035	285,954	486,836	632,466	770,108	702,475	562,025	353,015	187,607	265,908	138,217	150,519	4,693,165
Gas Adjustment Charge (\$/Mcf) - Rider A	(26,787)	(40,996)	(69,795)	(90,673)	(98,091)	(89,477)	(71,587)	(44,965)	(23,896)	(33,870)	5,895	6,419	(577,823)
TCJA Surcredit	2,633	4,626	7,875	10,231	11,068	10,096	8,077	5,074	2,696	3,822	1,919	2,089	70,206
OPEB Surcredit - Rider I	(3,395)	(5,966)	(10,156)	(13,195)	(14,274)	(13,020)	(10,417)	(6,543)	(3,477)	(4,929)	(2,474)	(2,695)	(90,541)
Total Gas Cost Revenues	\$143,758	\$267,117	\$454,767	\$590,804	\$726,629	\$662,814	\$530,293	\$333,084	\$177,015	\$250,895	\$155,407	\$169,237	\$4,461,820
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$120)	(\$164)	(\$238)	(\$293)	(\$313)	(\$288)	(\$243)	(\$175)	(\$122)	(\$148)	(\$104)	(\$108)	(\$2,316)
Total Revenues	\$277,140	\$449,716	\$718,891	\$916,370	\$1,074,099	\$982,878	\$800,065	\$527,398	\$311,988	\$415,493	\$271,125	\$289,653	\$7,034,816
Unit Margin (\$/Mcf)	\$3.6695	\$2.8590	\$2.4290	\$2.3047	\$2.2737	\$2.2960	\$2.4189	\$2.7739	\$3.6256	\$3.1194	\$4.3680	\$4.1739	\$2.6544

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LCPA SATC	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	51	51	51	48	49	45	44	44	45	43	43	43	556
Total Volume	3,777	7,349	11,145	14,105	13,695	12,354	8,494	6,302	2,630	2,835	2,102	2,261	87,049
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66220	\$1.66220	\$1.66222
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.63%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,701	\$7,701	\$7,701	\$7,248	\$7,324	\$6,795	\$6,644	\$6,644	\$6,720	\$6,493	\$6,493	\$6,418	\$83,881
Volumetric Distribution Charge	6,278	12,216	18,525	23,445	22,764	20,535	14,119	10,475	4,372	4,712	3,494	3,758	144,695
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	126	123	112	210	173	112	212	189	192	1,449
Total Base Non Gas Cost Rate Revenue	\$13,979	\$19,917	\$26,226	\$30,819	\$30,211	\$27,442	\$20,973	\$17,292	\$11,203	\$11,417	\$10,176	\$10,368	\$230,024
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37698
TCJA Surcredit (\$/Mcf)	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,378	\$2,701	\$4,097	\$5,185	\$5,177	\$4,670	\$3,211	\$2,382	\$994	\$1,072	\$939	\$1,010	\$32,816
TCJA Surcredit	273	532	806	1,021	991	894	615	456	190	205	152	164	6,299
OPEB Surcredit - Rider I	(352)	(686)	(1,040)	(1,316)	(1,278)	(1,153)	(793)	(588)	(245)	(265)	(196)	(211)	(8,123)
Total Gas Cost Revenues	\$1,299	\$2,547	\$3,863	\$4,890	\$4,890	\$4,411	\$3,033	\$2,250	\$939	\$1,012	\$895	\$963	\$30,992
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$13)	(\$18)	(\$24)	(\$28)	(\$27)	(\$25)	(\$19)	(\$16)	(\$10)	(\$10)	(\$9)	(\$9)	(\$208)
Total Revenues	\$15,265	\$22,446	\$30,065	\$35,681	\$35,074	\$31,828	\$23,987	\$19,526	\$12,132	\$12,419	\$11,062	\$11,322	\$260,808
Unit Margin (\$/Mcf)	\$3.7011	\$2.7101	\$2.3532	\$2.1850	\$2.2060	\$2.2213	\$2.4691	\$2.7439	\$4.2598	\$4.0272	\$4.8410	\$4.5856	\$2.6425

National Fuel Gas Distribution Corporation
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LCPA MMT	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
Customers	1,007	1,003	1,003	1,001	996	983	978	975	975	977	982	980	11,858
Total Volume	149,560	296,435	532,465	637,115	727,487	621,402	580,528	365,572	183,190	169,051	118,136	121,749	4,502,690
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.65%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	151,982	151,453	151,378	151,076	150,396	148,433	147,678	147,225	147,150	147,527	148,282	147,980	1,790,558
Volumetric Distribution Charge	248,599	492,734	885,063	1,059,013	1,209,229	1,032,894	964,954	607,654	304,498	280,997	196,366	202,371	7,484,371
DSIC - Distribution System Improvement Charge	0	0	0	4,961	5,574	4,843	11,238	7,624	4,562	8,099	6,514	6,622	60,037
Total Base Non Gas Cost Rate Revenue	\$400,580	\$644,187	\$1,036,441	\$1,215,049	\$1,365,199	\$1,186,171	\$1,123,869	\$762,503	\$456,210	\$436,623	\$351,162	\$356,973	\$9,334,967
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47107
TCJA Surcredit (\$/Mcf)	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)
Gas Cost Revenues													
MMT Gas Cost Charge	\$70,293	\$139,324	\$250,259	\$299,444	\$341,919	\$292,059	\$272,848	\$171,819	\$86,099	\$79,454	\$57,887	\$59,657	\$2,121,062
TCJA Surcredit	7,287	14,442	25,942	31,040	35,443	30,275	28,283	17,811	8,925	8,236	5,756	5,932	219,372
OPEB Surcredit - Rider I	(18,019)	(35,714)	(64,151)	(76,760)	(87,648)	(74,867)	(69,942)	(44,044)	(22,071)	(20,367)	(14,233)	(14,668)	(542,484)
Total Gas Cost Revenues	\$59,561	\$118,052	\$212,050	\$253,724	\$289,714	\$247,467	\$231,189	\$145,586	\$72,953	\$67,323	\$49,410	\$50,921	\$1,797,950
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$361)	(\$580)	(\$933)	(\$1,094)	(\$1,229)	(\$1,068)	(\$1,011)	(\$686)	(\$411)	(\$393)	(\$316)	(\$321)	(\$8,403)
Total Revenues	\$459,780	\$761,659	\$1,247,558	\$1,467,679	\$1,653,684	\$1,432,570	\$1,354,047	\$907,403	\$528,752	\$503,553	\$400,256	\$407,573	\$11,124,514
Unit Margin (\$/Mcf)	\$2.6784	\$2.1731	\$1.9465	\$1.9071	\$1.8766	\$1.9089	\$1.9359	\$2.0858	\$2.4904	\$2.5828	\$2.9725	\$2.9320	\$2.0732

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LCPA DMT	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
Customers	14	14	14	14	14	13	13	13	13	13	13	13	161
Total Volume	54,979	67,699	81,230	117,176	100,887	101,604	92,597	76,980	54,279	51,300	53,610	50,898	903,240
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.72%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,114	2,114	2,114	2,114	2,114	1,963	1,963	1,963	1,963	1,963	1,963	1,963	24,311
Volumetric Distribution Charge	91,386	112,530	135,021	194,770	167,695	168,887	153,914	127,956	90,222	85,271	89,111	84,602	1,501,365
DSIC - Distribution System Improvement Charge	0	0	0	807	696	700	1,574	1,312	931	1,649	1,721	1,636	11,028
Total Base Non Gas Cost Rate Revenue	\$93,500	\$114,644	\$137,135	\$197,692	\$170,505	\$171,550	\$157,452	\$131,231	\$93,116	\$88,883	\$92,796	\$88,201	\$1,536,703
Gas Cost Rates:													
TCJA Surcredit (\$/Mcf)	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)
Gas Cost Revenues													
TCJA Surcredit	2,679	3,298	3,958	5,709	4,915	4,950	4,511	3,750	2,644	2,499	2,612	2,480	44,005
OPEB Surcredit - Rider I	(6,624)	(8,156)	(9,787)	(14,117)	(12,155)	(12,241)	(11,156)	(9,275)	(6,539)	(6,181)	(6,459)	(6,132)	(108,822)
Total Gas Cost Revenues	(\$3,945)	(\$4,858)	(\$5,829)	(\$8,408)	(\$7,240)	(\$7,291)	(\$6,645)	(\$5,525)	(\$3,895)	(\$3,682)	(\$3,847)	(\$3,652)	(\$64,817)
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$84)	(\$103)	(\$123)	(\$178)	(\$153)	(\$154)	(\$142)	(\$118)	(\$84)	(\$80)	(\$84)	(\$79)	(\$1,382)
Total Revenues	\$89,471	\$109,683	\$131,183	\$189,106	\$163,112	\$164,105	\$150,665	\$125,588	\$89,137	\$85,121	\$88,865	\$84,470	\$1,470,504
Unit Margin (\$/Mcf)	\$1.7007	\$1.6934	\$1.6882	\$1.6871	\$1.6901	\$1.6884	\$1.7004	\$1.7047	\$1.7155	\$1.7326	\$1.7309	\$1.7329	\$1.7013

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Natural Gas Vehicles	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	7	7	7	7	7	8	6	7	7	7	7	7	84
Total Volume	9,186	10,122	9,492	8,775	9,212	10,783	7,273	8,042	8,455	8,913	8,754	9,649	108,656
Base Non Gas Cost Rate:													
Volumetric Distribution Charge	\$2.03680	\$2.03680	\$2.03680	\$2.03680	\$2.33700	\$2.33700	\$2.33700	\$2.33700	\$2.33700	\$2.33700	\$1.96470	\$1.96470	\$2.17013
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.81%
Base Non Gas Cost Rate Revenue:													
Volumetric Distribution Charge	18,710	20,616	19,333	17,873	21,528	25,200	16,997	18,794	19,759	20,830	17,199	18,957	235,798
DSIC - Distribution System Improvement Charge	0	0	0	73	88	103	172	190	200	394	325	358	1,903
Total Base Non Gas Cost Rate Revenue	\$18,710	\$20,616	\$19,333	\$17,946	\$21,617	\$25,303	\$17,169	\$18,984	\$19,959	\$21,223	\$17,524	\$19,316	\$237,701
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.38583
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.85977
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.50306)
TCJA Surcredit (\$/Mcf)	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,351	\$3,721	\$3,489	\$3,226	\$3,482	\$4,076	\$2,749	\$3,040	\$3,196	\$3,369	\$3,912	\$4,312	\$41,923
Natural Gas Supply Charge (\$/Mcf) - Rider A	39,903	45,278	42,460	39,252	46,381	54,290	36,618	40,490	42,569	44,875	45,631	50,296	528,043
Gas Adjustment Charge (\$/Mcf) - Rider A	(6,764)	(6,491)	(6,087)	(5,627)	(5,908)	(6,915)	(4,664)	(5,157)	(5,422)	(5,716)	1,946	2,145	(54,660)
TCJA Surcredit	665	732	687	635	667	780	526	582	612	645	633	698	7,862
Total Gas Cost Revenues	\$37,155	\$43,240	\$40,549	\$37,486	\$44,622	\$52,231	\$35,229	\$38,955	\$40,955	\$43,173	\$52,122	\$57,451	\$523,168
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$17)	(\$19)	(\$17)	(\$16)	(\$19)	(\$23)	(\$15)	(\$17)	(\$18)	(\$19)	(\$16)	(\$17)	(\$213)
Total Revenues	\$55,848	\$63,837	\$59,865	\$55,416	\$66,220	\$77,511	\$52,383	\$57,922	\$60,896	\$64,377	\$69,630	\$76,750	\$760,656
Unit Margin (\$/Mcf)	\$2.0368	\$2.0368	\$2.0368	\$2.0452	\$2.3466	\$2.3466	\$2.3606	\$2.3606	\$2.3606	\$2.3812	\$2.0018	\$2.0018	\$2.1876

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SVIS Sales	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	116	118	125	126	127	128	134	130	129	127	125	126	1,509
Total Volume	665	2,307	8,667	13,582	14,455	11,851	5,511	3,357	1,302	160	357	184	62,396
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01226	\$0.01302	\$0.01302	\$0.01302	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01847	\$0.01847	\$0.01418
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.63%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$9,512	\$9,676	\$10,209	\$10,332	\$10,414	\$10,496	\$10,988	\$10,660	\$10,537	\$10,373	\$10,250	\$10,291	\$123,738
Volumetric Distribution Charge	1,379	4,780	17,959	28,145	29,953	24,557	11,419	6,957	2,697	332	740	380	129,298
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	8	30	113	177	216	177	82	50	19	2	7	3	885
Rider H - Gas Procurement Charge	76	265	996	1,561	1,661	1,362	633	386	150	18	41	21	7,169
DSIC - Distribution System Improvement Charge	0	0	0	165	173	150	234	182	135	203	209	202	1,653
Total Base Non Gas Cost Rate Revenue	<u>\$10,975</u>	<u>\$14,751</u>	<u>\$29,276</u>	<u>\$40,379</u>	<u>\$42,416</u>	<u>\$36,741</u>	<u>\$23,356</u>	<u>\$18,235</u>	<u>\$13,539</u>	<u>\$10,929</u>	<u>\$11,246</u>	<u>\$10,898</u>	<u>\$262,743</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37438
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.80795
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.63485)
TCJA Surcredit (\$/Mcf)	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10456
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$243	\$848	\$3,186	\$4,993	\$5,464	\$4,479	\$2,083	\$1,269	\$492	\$61	\$160	\$82	\$23,360
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,890	10,319	38,767	60,755	72,776	59,665	27,745	16,903	6,553	807	1,861	957	299,998
Gas Adjustment Charge (\$/Mcf) - Rider A	(490)	(1,479)	(5,558)	(8,710)	(9,270)	(7,600)	(3,534)	(2,153)	(835)	(103)	79	41	(39,612)
TCJA Surcredit	70	241	906	1,420	1,512	1,239	576	351	136	17	37	19	6,524
OPEB Surcredit - Rider I	(40)	(138)	(517)	(811)	(863)	(707)	(329)	(200)	(78)	(10)	(21)	(11)	(3,725)
Total Gas Cost Revenues	<u>\$2,673</u>	<u>\$9,791</u>	<u>\$36,784</u>	<u>\$57,647</u>	<u>\$69,619</u>	<u>\$57,076</u>	<u>\$26,541</u>	<u>\$16,170</u>	<u>\$6,268</u>	<u>\$772</u>	<u>\$2,116</u>	<u>\$1,088</u>	<u>\$286,545</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	<u>(\$10)</u>	<u>(\$13)</u>	<u>(\$26)</u>	<u>(\$36)</u>	<u>(\$38)</u>	<u>(\$33)</u>	<u>(\$21)</u>	<u>(\$16)</u>	<u>(\$12)</u>	<u>(\$10)</u>	<u>(\$10)</u>	<u>(\$10)</u>	<u>(\$235)</u>
Total Revenues	<u>\$13,638</u>	<u>\$24,529</u>	<u>\$66,034</u>	<u>\$97,990</u>	<u>\$111,997</u>	<u>\$93,784</u>	<u>\$49,876</u>	<u>\$34,389</u>	<u>\$19,795</u>	<u>\$11,691</u>	<u>\$13,352</u>	<u>\$11,976</u>	<u>\$549,053</u>
Unit Margin (\$/Mcf)	<u>\$16.4945</u>	<u>\$6.3947</u>	<u>\$3.3781</u>	<u>\$2.9730</u>	<u>\$2.9345</u>	<u>\$3.1004</u>	<u>\$4.2383</u>	<u>\$5.4315</u>	<u>\$10.4015</u>	<u>\$68.1766</u>	<u>\$31.4932</u>	<u>\$59.3889</u>	<u>\$4.2109</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

SVIS SATC	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	10	10	11	10	10	11	12	13	11	11	11	11	130
Total Volume	48	128	466	697	808	872	550	274	50	153	15	20	4,081
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.72%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$820	\$820	\$861	\$820	\$820	\$902	\$984	\$1,025	\$902	\$902	\$902	\$902	\$10,660
Volumetric Distribution Charge	99	265	966	1,444	1,674	1,807	1,140	568	104	317	31	41	8,457
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	9	10	11	21	16	10	23	18	18	137
Total Base Non Gas Cost Rate Revenue	<u>\$919</u>	<u>\$1,085</u>	<u>\$1,827</u>	<u>\$2,274</u>	<u>\$2,505</u>	<u>\$2,720</u>	<u>\$2,145</u>	<u>\$1,609</u>	<u>\$1,016</u>	<u>\$1,242</u>	<u>\$951</u>	<u>\$961</u>	<u>\$19,253</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37540
TCJA Surcredit (\$/Mcf)	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10463
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05979)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$18	\$47	\$171	\$256	\$305	\$330	\$208	\$104	\$19	\$58	\$7	\$9	\$1,532
TCJA Surcredit	5	13	49	73	84	91	58	29	5	16	2	2	427
OPEB Surcredit - Rider I	(3)	(8)	(28)	(42)	(48)	(52)	(33)	(16)	(3)	(9)	(1)	(1)	(244)
Total Gas Cost Revenues	<u>\$20</u>	<u>\$52</u>	<u>\$192</u>	<u>\$287</u>	<u>\$341</u>	<u>\$369</u>	<u>\$233</u>	<u>\$117</u>	<u>\$21</u>	<u>\$65</u>	<u>\$8</u>	<u>\$10</u>	<u>\$1,715</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$17)</u>
Total Revenues	<u>\$938</u>	<u>\$1,136</u>	<u>\$2,017</u>	<u>\$2,559</u>	<u>\$2,844</u>	<u>\$3,087</u>	<u>\$2,376</u>	<u>\$1,725</u>	<u>\$1,036</u>	<u>\$1,306</u>	<u>\$958</u>	<u>\$970</u>	<u>\$20,951</u>
Unit Margin (\$/Mcf)	<u>\$19.1555</u>	<u>\$8.4785</u>	<u>\$3.9198</u>	<u>\$3.2620</u>	<u>\$3.0997</u>	<u>\$3.1193</u>	<u>\$3.9003</u>	<u>\$5.8718</u>	<u>\$20.3153</u>	<u>\$8.1182</u>	<u>\$63.3812</u>	<u>\$48.0638</u>	<u>\$4.7178</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

SVIS MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	64	65	64	64	64	63	63	63	63	63	63	63	762
Total Volume	649	2,930	5,044	8,606	9,518	6,749	3,878	1,703	666	4,821	264	301	45,129
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.68%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	5,248	5,330	5,248	5,248	5,248	5,166	5,166	5,166	5,166	5,166	5,166	5,166	62,484
Volumetric Distribution Charge	1,345	6,072	10,451	17,834	19,724	13,985	8,036	3,528	1,379	9,991	547	623	93,516
DSIC - Distribution System Improvement Charge	0	0	0	95	102	79	133	88	66	286	108	109	1,067
Total Base Non Gas Cost Rate Revenue	\$6,593	\$11,402	\$15,699	\$23,176	\$25,074	\$19,229	\$13,336	\$8,782	\$6,611	\$15,443	\$5,821	\$5,899	\$157,067
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47023
TCJA Surcredit (\$/Mcf)	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)
Gas Cost Revenues													
MMT Gas Cost Charge	\$305	\$1,377	\$2,370	\$4,045	\$4,474	\$3,172	\$1,823	\$800	\$313	\$2,266	\$129	\$147	\$21,221
TCJA Surcredit	60	272	469	800	885	627	361	158	62	448	25	28	4,195
OPEB Surcredit - Rider I	(15)	(69)	(119)	(203)	(224)	(159)	(91)	(40)	(16)	(113)	(6)	(7)	(1,062)
Total Gas Cost Revenues	\$350	\$1,580	\$2,720	\$4,642	\$5,135	\$3,640	\$2,093	\$918	\$359	\$2,601	\$148	\$168	\$24,354
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$6)	(\$10)	(\$14)	(\$21)	(\$23)	(\$17)	(\$12)	(\$8)	(\$6)	(\$14)	(\$5)	(\$5)	(\$141)
Total Revenues	\$6,937	\$12,972	\$18,405	\$27,797	\$30,186	\$22,852	\$15,417	\$9,692	\$6,964	\$18,030	\$5,964	\$6,062	\$181,280
Unit Margin (\$/Mcf)	\$10.1572	\$3.8911	\$3.1127	\$2.6930	\$2.6343	\$2.8493	\$3.4387	\$5.1580	\$9.9329	\$3.2031	\$22.0343	\$19.6160	\$3.4804

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS Sales	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
Customers	59	60	59	57	57	57	53	53	54	54	51	52	665
Total Volume	9,501	12,234	20,860	36,140	38,828	32,288	21,695	13,198	7,599	4,931	6,495	6,738	210,506
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01226	\$0.01302	\$0.01302	\$0.01302	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01493	\$0.01847	\$0.01847	\$0.01440
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.65%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$14,868	\$15,120	\$14,868	\$14,364	\$14,364	\$14,364	\$13,356	\$13,356	\$13,482	\$13,482	\$12,852	\$12,978	\$167,454
Volumetric Distribution Charge	12,680	16,328	27,842	48,236	51,824	43,094	28,957	17,615	10,142	6,581	8,668	8,994	280,962
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	116	159	272	471	580	482	324	197	113	74	120	124	3,032
Rider H - Gas Procurement Charge	1,092	1,406	2,397	4,153	4,461	3,710	2,493	1,516	873	567	746	774	24,187
DSIC - Distribution System Improvement Charge	0	0	0	276	292	253	456	330	249	391	423	432	3,102
Total Base Non Gas Cost Rate Revenue	\$28,757	\$33,013	\$45,378	\$67,499	\$71,521	\$61,903	\$45,585	\$33,015	\$24,859	\$21,095	\$22,809	\$23,303	\$478,737
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37831
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.83010
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.59129)
TCJA Surcredit (\$/Mcf)	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,466	\$4,497	\$7,668	\$13,285	\$14,677	\$12,205	\$8,201	\$4,989	\$2,872	\$1,864	\$2,902	\$3,011	\$79,637
Natural Gas Supply Charge (\$/Mcf) - Rider A	41,270	54,724	93,311	161,662	195,492	162,562	109,232	66,448	38,258	24,827	33,853	35,124	1,016,763
Gas Adjustment Charge (\$/Mcf) - Rider A	(6,995)	(7,845)	(13,377)	(23,177)	(24,900)	(20,706)	(13,913)	(8,464)	(4,873)	(3,162)	1,444	1,498	(124,470)
TCJA Surcredit	519	668	1,139	1,974	2,120	1,763	1,185	721	415	269	355	368	11,496
OPEB Surcredit - Rider I	(1,274)	(1,641)	(2,798)	(4,847)	(5,208)	(4,331)	(2,910)	(1,770)	(1,019)	(661)	(871)	(904)	(28,234)
Total Gas Cost Revenues	\$36,986	\$50,403	\$85,943	\$148,897	\$182,181	\$151,493	\$101,795	\$61,924	\$35,653	\$23,137	\$37,683	\$39,097	\$955,192
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$26)	(\$30)	(\$41)	(\$61)	(\$64)	(\$56)	(\$41)	(\$30)	(\$22)	(\$19)	(\$21)	(\$21)	(\$432)
Total Revenues	\$65,717	\$83,386	\$131,280	\$216,335	\$253,638	\$213,340	\$147,339	\$94,909	\$60,490	\$44,213	\$60,471	\$62,379	\$1,433,497
Unit Margin (\$/Mcf)	\$3.0268	\$2.6986	\$2.1754	\$1.8677	\$1.8420	\$1.9172	\$2.1012	\$2.5015	\$3.2715	\$4.2780	\$3.5121	\$3.4582	\$2.2742

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS SATC	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	3	3	3	4	4	3	3	3	3	3	3	3	38
Total Volume	18	226	740	1,699	1,456	988	965	447	99	14	4	9	6,665
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.65%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$756	\$756	\$756	\$1,008	\$1,008	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$9,576
Volumetric Distribution Charge	24	302	988	2,268	1,943	1,319	1,288	597	132	19	5	12	8,896
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	13	12	9	21	14	9	15	14	15	121
Total Base Non Gas Cost Rate Revenue	<u>\$780</u>	<u>\$1,058</u>	<u>\$1,744</u>	<u>\$3,289</u>	<u>\$2,963</u>	<u>\$2,083</u>	<u>\$2,065</u>	<u>\$1,366</u>	<u>\$897</u>	<u>\$789</u>	<u>\$776</u>	<u>\$783</u>	<u>\$18,593</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37388
TCJA Surcredit (\$/Mcf)	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05431
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13398)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7	\$83	\$272	\$625	\$550	\$373	\$365	\$169	\$37	\$5	\$2	\$4	\$2,492
TCJA Surcredit	1	12	40	93	79	54	53	24	5	1	0	0	362
OPEB Surcredit - Rider I	(2)	(30)	(99)	(228)	(195)	(133)	(129)	(60)	(13)	(2)	(1)	(1)	(893)
Total Gas Cost Revenues	<u>\$6</u>	<u>\$65</u>	<u>\$213</u>	<u>\$490</u>	<u>\$434</u>	<u>\$294</u>	<u>\$289</u>	<u>\$133</u>	<u>\$29</u>	<u>\$4</u>	<u>\$1</u>	<u>\$3</u>	<u>\$1,961</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.10%
Rider B - State Tax Adjustment	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$2)</u>	<u>(\$3)</u>	<u>(\$3)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$19)</u>
Total Revenues	<u>\$785</u>	<u>\$1,122</u>	<u>\$1,955</u>	<u>\$3,776</u>	<u>\$3,394</u>	<u>\$2,375</u>	<u>\$2,352</u>	<u>\$1,498</u>	<u>\$925</u>	<u>\$792</u>	<u>\$776</u>	<u>\$785</u>	<u>\$20,535</u>
Unit Margin (\$/Mcf)	<u>\$43.3347</u>	<u>\$4.6739</u>	<u>\$2.3560</u>	<u>\$1.9359</u>	<u>\$2.0355</u>	<u>\$2.1085</u>	<u>\$2.1395</u>	<u>\$3.0565</u>	<u>\$9.0617</u>	<u>\$56.3805</u>	<u>\$193.9320</u>	<u>\$86.9475</u>	<u>\$2.7895</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

IVIS MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	262	264	264	264	264	264	263	264	261	261	262	259	3,151
Total Volume	115,719	156,127	186,292	261,371	328,793	289,140	228,299	166,918	125,632	116,316	111,196	123,660	2,209,460
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.73%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	66,024	66,402	66,402	66,528	66,528	66,528	66,276	66,402	65,772	65,772	66,024	65,268	793,926
Volumetric Distribution Charge	154,450	208,382	248,644	348,851	438,839	385,915	304,710	222,785	167,681	155,247	148,413	165,049	2,948,967
DSIC - Distribution System Improvement Charge	0	0	0	1,703	2,072	1,855	3,747	2,921	2,358	4,177	4,053	4,353	27,239
Total Base Non Gas Cost Rate Revenue	<u>\$220,474</u>	<u>\$274,784</u>	<u>\$315,046</u>	<u>\$417,082</u>	<u>\$507,439</u>	<u>\$454,298</u>	<u>\$374,733</u>	<u>\$292,108</u>	<u>\$235,811</u>	<u>\$225,197</u>	<u>\$218,490</u>	<u>\$234,670</u>	<u>\$3,770,132</u>
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47213
TCJA Surcredit (\$/Mcf)	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)
Gas Cost Revenues													
MMT Gas Cost Charge	\$54,388	\$73,379	\$87,557	\$122,844	\$154,533	\$135,896	\$107,300	\$78,451	\$59,047	\$54,669	\$54,486	\$60,594	\$1,043,144
TCJA Surcredit	4,582	6,183	7,377	10,350	13,020	11,450	9,041	6,610	4,975	4,606	4,403	4,897	87,494
OPEB Surcredit - Rider I	(7,630)	(10,295)	(12,284)	(17,235)	(21,681)	(19,066)	(15,054)	(11,007)	(8,284)	(7,670)	(7,332)	(8,154)	(145,692)
Total Gas Cost Revenues	<u>\$51,340</u>	<u>\$69,267</u>	<u>\$82,650</u>	<u>\$115,959</u>	<u>\$145,872</u>	<u>\$128,280</u>	<u>\$101,287</u>	<u>\$74,054</u>	<u>\$55,738</u>	<u>\$51,605</u>	<u>\$51,557</u>	<u>\$57,337</u>	<u>\$984,946</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	<u>(\$198)</u>	<u>(\$247)</u>	<u>(\$284)</u>	<u>(\$375)</u>	<u>(\$457)</u>	<u>(\$409)</u>	<u>(\$337)</u>	<u>(\$263)</u>	<u>(\$212)</u>	<u>(\$203)</u>	<u>(\$197)</u>	<u>(\$211)</u>	<u>(\$3,393)</u>
Total Revenues	<u>\$271,616</u>	<u>\$343,804</u>	<u>\$397,412</u>	<u>\$532,666</u>	<u>\$652,854</u>	<u>\$582,169</u>	<u>\$475,683</u>	<u>\$365,899</u>	<u>\$291,337</u>	<u>\$276,599</u>	<u>\$269,850</u>	<u>\$291,796</u>	<u>\$4,751,685</u>
Unit Margin (\$/Mcf)	<u>\$1.9053</u>	<u>\$1.7600</u>	<u>\$1.6911</u>	<u>\$1.5958</u>	<u>\$1.5433</u>	<u>\$1.5712</u>	<u>\$1.6414</u>	<u>\$1.7500</u>	<u>\$1.8770</u>	<u>\$1.9361</u>	<u>\$1.9649</u>	<u>\$1.8977</u>	<u>\$1.7064</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
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IVIS DMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	24	24	24	24	24	24	25	25	26	26	26	26	298
Total Volume	37,967	49,449	53,613	76,570	97,129	82,799	75,166	60,733	50,263	45,497	43,636	41,260	714,082
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.76%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,048	6,048	6,048	6,048	6,048	6,048	6,300	6,300	6,552	6,552	6,552	6,552	75,096
Volumetric Distribution Charge	50,675	66,000	71,558	102,198	129,638	110,511	100,324	81,061	67,087	60,725	58,240	55,069	953,086
DSIC - Distribution System Improvement Charge	0	0	0	444	556	478	1,077	882	744	1,272	1,225	1,165	7,842
Total Base Non Gas Cost Rate Revenue	\$56,723	\$72,048	\$77,606	\$108,690	\$136,243	\$117,037	\$107,700	\$88,243	\$74,382	\$68,549	\$66,017	\$62,786	\$1,036,024
Gas Cost Rates:													
TCJA Surcredit (\$/Mcf)	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)
Gas Cost Revenues													
TCJA Surcredit	1,504	1,958	2,123	3,032	3,846	3,279	2,977	2,405	1,990	1,802	1,728	1,634	28,278
OPEB Surcredit - Rider I	(2,504)	(3,261)	(3,535)	(5,049)	(6,405)	(5,460)	(4,956)	(4,005)	(3,314)	(3,000)	(2,877)	(2,721)	(47,087)
Total Gas Cost Revenues	(\$1,000)	(\$1,303)	(\$1,412)	(\$2,017)	(\$2,559)	(\$2,181)	(\$1,979)	(\$1,600)	(\$1,324)	(\$1,198)	(\$1,149)	(\$1,087)	(\$18,809)
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$51)	(\$65)	(\$70)	(\$98)	(\$123)	(\$105)	(\$97)	(\$79)	(\$67)	(\$62)	(\$59)	(\$57)	(\$933)
Total Revenues	\$55,672	\$70,680	\$76,124	\$106,575	\$133,561	\$114,751	\$105,624	\$86,564	\$72,991	\$67,289	\$64,809	\$61,642	\$1,016,282
Unit Margin (\$/Mcf)	\$1.4940	\$1.4570	\$1.4475	\$1.4195	\$1.4027	\$1.4135	\$1.4328	\$1.4530	\$1.4799	\$1.5067	\$1.5129	\$1.5217	\$1.4508

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Current Rates)

LVIS MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
Total Volume	30,073	37,091	41,537	40,962	49,392	40,352	42,930	47,531	42,410	40,298	35,752	44,035	492,363
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.01%	1.89%	1.89%	0.84%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	98,208
Volumetric Distribution Charge	30,804	37,992	42,546	41,957	50,592	41,333	43,973	48,686	43,441	41,277	36,621	45,105	504,327
DSIC - Distribution System Improvement Charge	0	0	0	206	241	203	527	574	521	935	847	1,007	5,061
Total Base Non Gas Cost Rate Revenue	\$38,988	\$46,176	\$50,730	\$50,347	\$59,017	\$49,720	\$52,684	\$57,444	\$52,146	\$50,396	\$45,652	\$54,296	\$607,596
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47324
TCJA Surcredit (\$/Mcf)	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)
Gas Cost Revenues													
MMT Gas Cost Charge	\$14,134	\$17,433	\$19,522	\$19,252	\$23,214	\$18,965	\$20,177	\$22,340	\$19,933	\$18,940	\$17,518	\$21,577	\$233,005
TCJA Surcredit	851	1,049	1,175	1,159	1,397	1,142	1,214	1,345	1,200	1,140	1,011	1,246	13,929
OPEB Surcredit - Rider I	(1,865)	(2,300)	(2,575)	(2,540)	(3,062)	(2,502)	(2,662)	(2,947)	(2,629)	(2,498)	(2,217)	(2,730)	(30,527)
Total Gas Cost Revenues	\$13,120	\$16,182	\$18,122	\$17,871	\$21,549	\$17,605	\$18,729	\$20,738	\$18,504	\$17,582	\$16,312	\$20,093	\$216,407
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$35)	(\$42)	(\$46)	(\$45)	(\$53)	(\$45)	(\$47)	(\$52)	(\$47)	(\$45)	(\$41)	(\$49)	(\$547)
Total Revenues	\$52,073	\$62,316	\$68,806	\$68,173	\$80,513	\$67,280	\$71,366	\$78,130	\$70,603	\$67,933	\$61,923	\$74,340	\$823,456
Unit Margin (\$/Mcf)	\$1.2964	\$1.2449	\$1.2213	\$1.2291	\$1.1949	\$1.2321	\$1.2272	\$1.2086	\$1.2296	\$1.2506	\$1.2769	\$1.2330	\$1.2340

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Pennsylvania Division
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LVIS DMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	21	21	21	21	21	21	19	19	19	19	19	19	240
Total Volume	118,195	140,776	153,578	185,802	239,968	213,066	175,193	134,375	127,065	110,366	137,384	92,473	1,828,242
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.74%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	21,483	20,972	21,483	21,483	21,483	21,483	19,437	19,437	19,437	19,437	19,437	19,437	245,009
Volumetric Distribution Charge	121,068	144,197	157,310	190,317	245,799	218,244	179,450	137,641	130,153	113,048	140,723	94,720	1,872,668
DSIC - Distribution System Improvement Charge	0	0	0	868	1,096	983	2,009	1,586	1,511	2,504	3,027	2,158	15,742
Total Base Non Gas Cost Rate Revenue	<u>\$142,551</u>	<u>\$165,168</u>	<u>\$178,793</u>	<u>\$212,668</u>	<u>\$268,378</u>	<u>\$240,710</u>	<u>\$200,896</u>	<u>\$158,664</u>	<u>\$151,101</u>	<u>\$134,989</u>	<u>\$163,187</u>	<u>\$116,315</u>	<u>\$2,133,419</u>
Gas Cost Rates:													
TCJA Surcredit (\$/Mcf)	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)
Gas Cost Revenues													
TCJA Surcredit	3,344	3,983	4,345	5,256	6,789	6,028	4,956	3,801	3,595	3,122	3,887	2,616	51,722
OPEB Surcredit - Rider I	(7,328)	(8,728)	(9,522)	(11,520)	(14,878)	(13,210)	(10,862)	(8,331)	(7,878)	(6,843)	(8,518)	(5,733)	(113,351)
Total Gas Cost Revenues	<u>(\$3,984)</u>	<u>(\$4,745)</u>	<u>(\$5,177)</u>	<u>(\$6,264)</u>	<u>(\$8,089)</u>	<u>(\$7,182)</u>	<u>(\$5,906)</u>	<u>(\$4,530)</u>	<u>(\$4,283)</u>	<u>(\$3,721)</u>	<u>(\$4,631)</u>	<u>(\$3,117)</u>	<u>(\$61,629)</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	<u>(\$128)</u>	<u>(\$149)</u>	<u>(\$161)</u>	<u>(\$191)</u>	<u>(\$242)</u>	<u>(\$217)</u>	<u>(\$181)</u>	<u>(\$143)</u>	<u>(\$136)</u>	<u>(\$121)</u>	<u>(\$147)</u>	<u>(\$105)</u>	<u>(\$1,921)</u>
Total Revenues	<u>\$138,439</u>	<u>\$160,274</u>	<u>\$173,455</u>	<u>\$206,213</u>	<u>\$260,047</u>	<u>\$233,311</u>	<u>\$194,809</u>	<u>\$153,991</u>	<u>\$146,682</u>	<u>\$131,147</u>	<u>\$158,409</u>	<u>\$113,093</u>	<u>\$2,069,869</u>
Unit Margin (\$/Mcf)	<u>\$1.2061</u>	<u>\$1.1733</u>	<u>\$1.1642</u>	<u>\$1.1446</u>	<u>\$1.1184</u>	<u>\$1.1297</u>	<u>\$1.1467</u>	<u>\$1.1808</u>	<u>\$1.1892</u>	<u>\$1.2231</u>	<u>\$1.1878</u>	<u>\$1.2578</u>	<u>\$1.1669</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

LIS MMT	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
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	30,946	30,426	32,253	29,558	35,804	32,014	33,409	30,961	29,869	26,644	26,501	27,507	365,892
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.79%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	13,980
Volumetric Distribution Charge	18,546	18,234	19,329	17,714	21,457	19,186	20,022	18,555	17,900	15,968	15,882	16,485	219,279
DSIC - Distribution System Improvement Charge	0	0	0	77	93	83	214	199	193	324	322	334	1,839
Total Base Non Gas Cost Rate Revenue	\$19,711	\$19,399	\$20,494	\$18,957	\$22,715	\$20,434	\$21,401	\$19,919	\$19,258	\$17,457	\$17,369	\$17,984	\$235,098
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47295
TCJA Surcredit (\$/Mcf)	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)
Gas Cost Revenues													
MMT Gas Cost Charge	\$14,545	\$14,300	\$15,159	\$13,892	\$16,828	\$15,047	\$15,702	\$14,552	\$14,038	\$12,523	\$12,985	\$13,478	\$173,049
TCJA Surcredit	357	351	373	341	414	370	386	358	345	308	306	318	4,227
OPEB Surcredit - Rider I	(432)	(425)	(450)	(413)	(500)	(447)	(466)	(432)	(417)	(372)	(370)	(384)	(5,108)
Total Gas Cost Revenues	\$14,470	\$14,226	\$15,082	\$13,820	\$16,742	\$14,970	\$15,622	\$14,478	\$13,966	\$12,459	\$12,921	\$13,412	\$172,168
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$18)	(\$17)	(\$18)	(\$17)	(\$20)	(\$18)	(\$19)	(\$18)	(\$17)	(\$16)	(\$16)	(\$16)	(\$210)
Total Revenues	\$34,163	\$33,608	\$35,558	\$32,760	\$39,437	\$35,386	\$37,004	\$34,379	\$33,207	\$29,900	\$30,274	\$31,380	\$407,056
Unit Margin (\$/Mcf)	\$0.6369	\$0.6376	\$0.6354	\$0.6413	\$0.6344	\$0.6383	\$0.6406	\$0.6434	\$0.6448	\$0.6552	\$0.6554	\$0.6538	\$0.6425

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	9	9	9	9	9	9	10	10	10	10	10	10	114
Total Volume	224,392	255,936	285,279	367,115	425,555	390,398	382,886	286,135	215,840	177,881	208,138	198,815	3,418,371
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.73%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	10,485	10,485	10,485	10,485	10,485	10,485	11,650	11,650	11,650	11,650	11,650	11,650	132,810
Volumetric Distribution Charge	134,478	153,383	170,968	220,012	255,035	233,966	229,464	171,481	129,353	106,604	124,737	119,150	2,048,629
DSIC - Distribution System Improvement Charge	0	0	0	945	1,089	1,002	2,435	1,850	1,424	2,235	2,578	2,472	16,030
Total Base Non Gas Cost Rate Revenue	<u>\$144,963</u>	<u>\$163,868</u>	<u>\$181,453</u>	<u>\$231,442</u>	<u>\$266,609</u>	<u>\$245,453</u>	<u>\$243,549</u>	<u>\$184,980</u>	<u>\$142,427</u>	<u>\$120,489</u>	<u>\$138,965</u>	<u>\$133,272</u>	<u>\$2,197,469</u>
Gas Cost Rates:													
TCJA Surcredit (\$/Mcf)	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.00241)
Gas Cost Revenues													
TCJA Surcredit	2,592	2,956	3,295	4,240	4,915	4,509	4,422	3,305	2,493	2,055	2,404	2,296	39,482
OPEB Surcredit - Rider I	(3,133)	(3,573)	(3,982)	(5,125)	(5,941)	(5,450)	(5,345)	(3,994)	(3,013)	(2,483)	(2,906)	(2,775)	(47,720)
Total Gas Cost Revenues	<u>(\$541)</u>	<u>(\$617)</u>	<u>(\$687)</u>	<u>(\$885)</u>	<u>(\$1,026)</u>	<u>(\$941)</u>	<u>(\$923)</u>	<u>(\$689)</u>	<u>(\$520)</u>	<u>(\$428)</u>	<u>(\$502)</u>	<u>(\$479)</u>	<u>(\$8,238)</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	<u>(\$130)</u>	<u>(\$147)</u>	<u>(\$163)</u>	<u>(\$208)</u>	<u>(\$240)</u>	<u>(\$221)</u>	<u>(\$219)</u>	<u>(\$166)</u>	<u>(\$128)</u>	<u>(\$108)</u>	<u>(\$125)</u>	<u>(\$120)</u>	<u>(\$1,975)</u>
Total Revenues	<u>\$144,292</u>	<u>\$163,104</u>	<u>\$180,603</u>	<u>\$230,349</u>	<u>\$265,343</u>	<u>\$244,291</u>	<u>\$242,407</u>	<u>\$184,125</u>	<u>\$141,779</u>	<u>\$119,953</u>	<u>\$138,338</u>	<u>\$132,673</u>	<u>\$2,187,256</u>
Unit Margin (\$/Mcf)	<u>\$0.6460</u>	<u>\$0.6403</u>	<u>\$0.6361</u>	<u>\$0.6304</u>	<u>\$0.6265</u>	<u>\$0.6287</u>	<u>\$0.6361</u>	<u>\$0.6465</u>	<u>\$0.6599</u>	<u>\$0.6774</u>	<u>\$0.6677</u>	<u>\$0.6703</u>	<u>\$0.6428</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Current Rates)

LIS DMT Negotiated	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
Customers	10	10	10	10	10	10	10	10	10	10	10	10	120
Total Volume	587,209	606,268	655,915	711,269	827,660	737,595	770,674	612,741	579,840	527,486	581,920	551,544	7,750,120
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.31410	\$0.31360	\$0.30200	\$0.30180	\$0.28770	\$0.29000	\$0.28820	\$0.29660	\$0.29190	\$0.32410	\$0.30250	\$0.31680	\$0.30118
DSIC - Distribution System Improvement Charge	0.00%	0.00%	0.00%	0.41%	0.41%	0.41%	1.01%	1.01%	1.01%	1.89%	1.89%	1.89%	0.79%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	139,800
Volumetric Distribution Charge	184,442	190,126	198,086	214,661	238,118	213,902	222,108	181,739	169,255	170,958	176,031	174,729	2,334,156
DSIC - Distribution System Improvement Charge	0	0	0	928	1,024	925	2,361	1,953	1,827	3,451	3,547	3,523	19,539
Total Base Non Gas Cost Rate Revenue	\$196,092	\$201,776	\$209,736	\$227,239	\$250,792	\$226,477	\$236,119	\$195,342	\$182,732	\$186,059	\$191,228	\$189,902	\$2,493,495
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(8,197)	(8,463)	(9,157)	(9,929)	(11,554)	(10,297)	(10,759)	(8,554)	(8,095)	(7,364)	(8,124)	(7,700)	(108,193)
Total Gas Cost Revenues	(\$8,197)	(\$8,463)	(\$9,157)	(\$9,929)	(\$11,554)	(\$10,297)	(\$10,759)	(\$8,554)	(\$8,095)	(\$7,364)	(\$8,124)	(\$7,700)	(\$108,193)
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$176)	(\$182)	(\$189)	(\$205)	(\$226)	(\$204)	(\$213)	(\$176)	(\$164)	(\$167)	(\$172)	(\$171)	(\$2,245)
Total Revenues	\$187,719	\$193,131	\$200,390	\$217,105	\$239,012	\$215,976	\$225,147	\$186,612	\$174,473	\$178,528	\$182,932	\$182,031	\$2,383,057
Unit Margin (\$/Mcf)	\$0.3339	\$0.3328	\$0.3198	\$0.3195	\$0.3030	\$0.3070	\$0.3064	\$0.3188	\$0.3151	\$0.3527	\$0.3286	\$0.3443	\$0.3217

NATIONAL FUEL EXHIBIT CTM-7
NORMALIZED HISTORIC TEST YEAR
PROPOSED RATES

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Summary of Revenues (Proposed Rates)

	<u>Account</u>	<u>Total Revenue</u>	<u>Total Gas Cost</u>	<u>Total Delivery</u>
<u>Gas Sales</u>				
Residential	480	159,502,965	76,789,695	82,713,270
Commercial/Public Authority	481	27,398,161	15,387,314	12,010,847
Industrial	481	1,978,648	1,241,737	736,911
Subtotal		188,879,775	93,418,746	95,461,029
<u>Transportation</u>				
Residential	489	9,023,214	517,530	8,505,684
Commercial/Public Authority	489	16,962,426	2,243,155	14,719,271
Industrial	489	13,766,896	1,204,682	12,562,214
Subtotal		39,752,537	3,965,367	35,787,170
Total Billed Revenue		228,632,312	97,384,113	131,248,199
<u>Other Operating Revenues</u>				
Forfeited Discounts	487	1,126,842	0	1,126,842
Rent From Gas Property	493	100,267	0	100,267
Other Gas Revenues	495	47,653	0	47,653
Subtotal		1,274,761	0	1,274,761
Total Operating Revenue		229,907,073	97,384,113	132,522,960

National Fuel Exhibit CTM-7
Schedule 2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Summary of Revenues by Service Class (Proposed Rates)

	<u>Account</u>	<u>Reference</u> <u>(CTM-7, Sch. 4)</u>	<u>Average</u> <u>Customers</u>	<u>Total</u> <u>Usage (Mcf)</u>	<u>Total</u> <u>Revenue</u>	<u>Total</u> <u>Gas Cost</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	172,195	16,169,581	153,913,398	74,090,278	79,823,120
Residential CAP	480	Page 2	5,828	607,145	5,589,568	2,699,417	2,890,151
Residential SATC	489	Page 3	18,045	1,712,357	8,558,471	463,746	8,094,725
Residential MMT	489	Page 4	498	110,652	464,744	53,784	410,960
Total Residential			196,566	18,599,735	168,526,180	77,307,225	91,218,955
SCPA < 250 Sales	481	Page 5	8,578	957,108	9,477,524	4,375,516	5,102,008
SCPA < 250 SATC	489	Page 6	730	90,131	478,980	35,593	443,387
SCPA < 250 MMT	489	Page 7	1,152	161,947	825,208	80,412	744,796
SCPA > 250 Sales	481	Page 8	2,720	1,330,563	10,141,510	6,026,810	4,114,700
SCPA > 250 SATC	489	Page 9	313	156,376	512,072	52,156	459,916
SCPA > 250 MMT	489	Page 10	1,248	729,636	2,362,788	310,869	2,051,919
LCPA	481	Page 11	452	970,223	7,020,373	4,461,820	2,558,553
LCPA SATC	489	Page 12	46	87,049	259,360	30,992	228,368
LCPA MMT	489	Page 13	988	4,502,690	11,064,532	1,797,950	9,266,582
LCPA DMT	489	Page 14	13	903,240	1,459,486	(64,817)	1,524,303
Natural Gas Vehicles	481	Page 15	7	108,656	758,754	523,168	235,586
Total Commercial & Public Authority			16,247	9,997,619	44,360,588	17,630,469	26,730,119
SVIS Sales	481	Page 16	126	62,396	547,592	286,545	261,047
SVIS SATC	489	Page 17	11	4,081	20,815	1,715	19,100
SVIS MMT	489	Page 18	64	45,129	180,214	24,354	155,860
IVIS Sales	481	Page 19	55	210,506	1,431,056	955,192	475,864
IVIS SATC	489	Page 20	3	6,665	20,414	1,961	18,453
IVIS MMT	489	Page 21	263	2,209,460	4,724,471	984,946	3,739,525
IVIS DMT	489	Page 22	25	714,082	1,008,448	(18,809)	1,027,257
LVIS MMT	489	Page 23	8	492,363	818,399	216,407	601,992
LVIS DMT	489	Page 24	20	1,828,242	2,054,141	(61,629)	2,115,770
LIS MMT	489	Page 25	1	365,892	405,219	172,168	233,051
LIS DMT	489	Page 26	10	3,418,371	2,171,239	(8,238)	2,179,477
LIS DMT Negotiated	489	Page 27	10	7,750,120	2,363,536	(108,193)	2,471,729
Total Industrial			594	17,107,308	15,745,545	2,446,419	13,299,126
Grand Total			213,407	45,704,661	228,632,312	97,384,113	131,248,199

National Fuel Exhibit CTM-7
Schedule 3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Billed Delivery Revenues by Rate Type (Proposed Rates)

	<u>Account</u>	<u>Reference</u> <u>(CTM-7, Sch. 4)</u>	<u>Basic Service</u> <u>Charge</u>	<u>Distribution</u> <u>Charge</u>	<u>Rider B</u>	<u>DSIC</u>	<u>Rider E</u>	<u>Rider G</u>	<u>Rider H</u>	<u>Total</u> <u>Delivery</u>
Residential Sales	480	Page 1	28,928,774	47,880,353	(71,906)	0	0	1,228,014	1,857,885	79,823,120
Residential CAP	480	Page 2	979,069	1,797,840	(2,601)	0	0	46,082	69,761	2,890,151
Residential SATC	489	Page 3	3,031,490	5,070,525	(7,290)	0	0	0	0	8,094,725
Residential MMT	489	Page 4	83,678	327,652	(370)	0	0	0	0	410,960
Total Residential			33,023,011	55,076,369	(82,167)	0	0	1,274,095	1,927,646	91,218,955
SCPA < 250 Sales	481	Page 5	2,779,286	2,200,811	(4,596)	0	0	16,536	109,972	5,102,008
SCPA < 250 SATC	489	Page 6	236,534	207,251	(397)	0	0	0	0	443,387
SCPA < 250 MMT	489	Page 7	373,086	372,381	(671)	0	0	0	0	744,796
SCPA > 250 Sales	481	Page 8	1,207,458	2,734,972	(3,707)	0	0	23,095	152,882	4,114,700
SCPA > 250 SATC	489	Page 9	138,898	321,431	(413)	0	0	0	0	459,916
SCPA > 250 MMT	489	Page 10	554,001	1,499,767	(1,849)	0	0	0	0	2,051,919
LCPA	481	Page 11	819,628	1,612,727	(2,304)	0	0	17,024	111,479	2,558,553
LCPA SATC	489	Page 12	83,881	144,695	(207)	0	0	0	0	228,368
LCPA MMT	489	Page 13	1,790,558	7,484,371	(8,347)	0	0	0	0	9,266,582
LCPA DMT	489	Page 14	24,311	1,501,365	(1,373)	0	0	0	0	1,524,303
Natural Gas Vehicles	481	Page 15	0	235,798	(212)	0	0	0	0	235,586
Total Commercial & Public Authority			8,007,640	18,315,568	(24,076)	0	0	56,655	374,332	26,730,119
SVIS Sales	481	Page 16	123,738	129,298	(235)	0	0	1,077	7,169	261,047
SVIS SATC	489	Page 17	10,660	8,457	(17)	0	0	0	0	19,100
SVIS MMT	489	Page 18	62,484	93,516	(140)	0	0	0	0	155,860
IVIS Sales	481	Page 19	167,454	280,962	(430)	0	0	3,691	24,187	475,864
IVIS SATC	489	Page 20	9,576	8,896	(19)	0	0	0	0	18,453
IVIS MMT	489	Page 21	793,926	2,948,967	(3,368)	0	0	0	0	3,739,525
IVIS DMT	489	Page 22	75,096	953,086	(925)	0	0	0	0	1,027,257
LVIS MMT	489	Page 23	98,208	504,327	(543)	0	0	0	0	601,992
LVIS DMT	489	Page 24	245,009	1,872,668	(1,907)	0	0	0	0	2,115,770
LIS MMT	489	Page 25	13,980	219,279	(208)	0	0	0	0	233,051
LIS DMT	489	Page 26	132,810	2,048,629	(1,962)	0	0	0	0	2,179,477
LIS DMT Negotiated	489	Page 27	139,800	2,334,156	(2,227)	0	0	0	0	2,471,729
Total Industrial			1,872,741	11,402,241	(11,981)	0	0	4,768	31,356	13,299,126
Grand Total			42,903,391	84,794,179	(118,224)	0	0	1,335,518	2,333,334	131,248,199

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential Sales Service	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	172,198	172,172	172,832	173,303	173,146	173,231	172,969	172,212	171,733	171,229	170,732	170,588	2,066,341
Total Volume	543,831	1,163,392	2,240,364	2,882,081	2,898,653	2,525,295	1,823,589	1,023,732	401,382	210,689	210,129	246,444	16,169,581
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96110	\$2.96110	\$2.96114
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.06558	\$0.06965	\$0.06965	\$0.06965	\$0.07986	\$0.07986	\$0.07986	\$0.07986	\$0.07986	\$0.07986	\$0.09879	\$0.09879	\$0.07595
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$2,410,765	\$2,410,408	\$2,419,641	\$2,426,235	\$2,424,037	\$2,425,227	\$2,421,559	\$2,410,961	\$2,404,255	\$2,397,206	\$2,390,248	\$2,388,232	\$28,928,774
Volumetric Distribution Charge	1,610,338	3,444,967	6,634,031	8,534,245	8,583,317	7,477,752	5,399,902	3,031,414	1,188,548	623,880	622,213	729,745	47,880,353
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	35,662	81,033	156,046	200,743	231,487	201,671	145,632	81,755	32,054	16,826	20,759	24,346	1,228,014
Rider H - Gas Procurement Charge	62,486	133,674	257,418	331,151	333,055	290,156	209,530	117,627	46,119	24,208	24,144	28,316	1,857,885
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$4,119,251</u>	<u>\$6,070,081</u>	<u>\$9,467,136</u>	<u>\$11,492,374</u>	<u>\$11,571,897</u>	<u>\$10,394,806</u>	<u>\$8,176,624</u>	<u>\$5,641,757</u>	<u>\$3,670,977</u>	<u>\$3,062,119</u>	<u>\$3,057,363</u>	<u>\$3,170,640</u>	<u>\$79,895,026</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37546
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.79826
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.62011)
Rider F - CAP Discount Charge	\$0.13960	\$0.11790	\$0.11790	\$0.11790	\$0.14600	\$0.14600	\$0.14600	\$0.13390	\$0.13390	\$0.13390	\$0.13140	\$0.13140	\$0.02368
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)
TCJA Surcredit (\$/Mcf)	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$198,390	\$427,663	\$823,558	\$1,059,453	\$1,095,691	\$954,562	\$689,317	\$386,971	\$151,722	\$79,640	\$93,907	\$110,136	\$6,071,010
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,362,347	5,204,085	10,021,596	12,892,125	14,594,138	12,714,355	9,181,406	5,154,286	2,020,878	1,060,777	1,095,318	1,284,614	77,585,925
Gas Adjustment Charge (\$/Mcf) - Rider A	(400,423)	(746,083)	(1,436,745)	(1,848,279)	(1,858,906)	(1,619,472)	(1,169,468)	(656,519)	(257,406)	(135,115)	46,712	54,785	(10,026,919)
Rider F - CAP Discount Charge	75,919	137,164	264,139	339,797	423,203	368,693	266,244	137,078	53,745	28,211	27,611	32,383	2,154,187
OPEB Surcredit - Rider I	(120,595)	(257,982)	(496,801)	(639,101)	(642,776)	(559,984)	(404,381)	(227,013)	(89,006)	(46,720)	(46,596)	(54,649)	(3,585,604)
TCJA Surcredit	63,623	136,105	262,100	337,175	339,113	295,434	213,342	119,766	46,958	24,649	24,583	28,831	1,891,679
Total Gas Cost Revenues	<u>\$2,179,261</u>	<u>\$4,900,952</u>	<u>\$9,437,847</u>	<u>\$12,141,170</u>	<u>\$13,950,463</u>	<u>\$12,153,588</u>	<u>\$8,776,460</u>	<u>\$4,914,569</u>	<u>\$1,926,891</u>	<u>\$1,011,442</u>	<u>\$1,241,535</u>	<u>\$1,456,100</u>	<u>\$74,090,278</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	<u>(\$3,707)</u>	<u>(\$5,463)</u>	<u>(\$8,520)</u>	<u>(\$10,343)</u>	<u>(\$10,415)</u>	<u>(\$9,355)</u>	<u>(\$7,359)</u>	<u>(\$5,078)</u>	<u>(\$3,304)</u>	<u>(\$2,756)</u>	<u>(\$2,752)</u>	<u>(\$2,854)</u>	<u>(\$71,906)</u>
Total Revenues	<u>\$6,294,805</u>	<u>\$10,965,570</u>	<u>\$18,896,463</u>	<u>\$23,623,202</u>	<u>\$25,511,945</u>	<u>\$22,539,039</u>	<u>\$16,945,725</u>	<u>\$10,551,248</u>	<u>\$5,594,564</u>	<u>\$4,070,806</u>	<u>\$4,296,146</u>	<u>\$4,623,886</u>	<u>\$153,913,398</u>
Unit Margin (\$/Mcf)	<u>\$7.5745</u>	<u>\$5.2176</u>	<u>\$4.2257</u>	<u>\$3.9875</u>	<u>\$3.9922</u>	<u>\$4.1163</u>	<u>\$4.4838</u>	<u>\$5.5110</u>	<u>\$9.1458</u>	<u>\$14.5338</u>	<u>\$14.5499</u>	<u>\$12.8656</u>	<u>\$4.9411</u>

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential CAP	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	5,791	5,931	5,920	5,925	5,975	5,971	5,928	5,839	5,708	5,614	5,649	5,685	69,934
Total Volume	19,228	44,777	84,399	107,995	108,724	95,035	68,142	38,977	16,507	7,998	7,089	8,274	607,145
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96110	\$2.96110	\$2.96114
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.06558	\$0.06965	\$0.06965	\$0.06965	\$0.07986	\$0.07986	\$0.07986	\$0.07986	\$0.07986	\$0.07986	\$0.09879	\$0.09879	\$0.07590
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$81,074	\$83,034	\$82,873	\$82,943	\$83,650	\$83,594	\$82,985	\$81,746	\$79,905	\$78,589	\$79,086	\$79,590	\$979,069
Volumetric Distribution Charge	56,936	132,591	249,917	319,788	321,947	281,412	201,778	115,416	48,880	23,683	20,991	24,500	1,797,840
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	1,261	3,119	5,879	7,522	8,683	7,590	5,442	3,113	1,318	639	700	817	46,082
Rider H - Gas Procurement Charge	2,209	5,145	9,697	12,409	12,492	10,920	7,830	4,478	1,897	919	815	951	69,761
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$141,480	\$223,889	\$348,366	\$422,662	\$426,772	\$383,515	\$298,034	\$204,754	\$131,999	\$103,830	\$101,592	\$105,858	\$2,892,752
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37526
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.79804
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.62246)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)
TCJA Surcredit (\$/Mcf)	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,014	\$16,460	\$31,025	\$39,699	\$41,098	\$35,923	\$25,758	\$14,733	\$6,240	\$3,023	\$3,168	\$3,698	\$227,839
Natural Gas Supply Charge (\$/Mcf) - Rider A	83,525	200,296	377,534	483,083	547,404	478,482	343,081	196,241	83,109	40,268	36,952	43,129	2,913,104
Gas Adjustment Charge (\$/Mcf) - Rider A	(14,158)	(28,715)	(54,125)	(69,257)	(69,725)	(60,946)	(43,699)	(24,996)	(10,586)	(5,129)	1,576	1,839	(377,921)
OPEB Surcredit - Rider I	(4,264)	(9,929)	(18,715)	(23,948)	(24,110)	(21,074)	(15,110)	(8,643)	(3,660)	(1,774)	(1,572)	(1,835)	(134,634)
TCJA Surcredit	2,249	5,238	9,874	12,634	12,720	11,118	7,972	4,560	1,931	936	829	968	71,029
Total Gas Cost Revenues	\$74,366	\$183,350	\$345,593	\$442,211	\$507,387	\$443,503	\$318,002	\$181,895	\$77,034	\$37,324	\$40,953	\$47,799	\$2,699,417
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$127)	(\$201)	(\$314)	(\$380)	(\$384)	(\$345)	(\$268)	(\$184)	(\$119)	(\$93)	(\$91)	(\$95)	(\$2,601)
Total Revenues	\$215,719	\$407,038	\$693,645	\$864,493	\$933,775	\$826,673	\$615,768	\$386,465	\$208,914	\$141,061	\$142,454	\$153,562	\$5,589,568
Unit Margin (\$/Mcf)	\$7.3580	\$5.0001	\$4.1276	\$3.9137	\$3.9253	\$4.0355	\$4.3737	\$5.2532	\$7.9966	\$12.9820	\$14.3309	\$12.7941	\$4.7645

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential SATC	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	17,176	17,380	17,598	17,894	18,150	18,295	18,332	18,340	18,376	18,351	18,300	18,346	216,535
Total Volume	53,793	117,990	232,398	302,375	309,888	272,004	197,865	110,014	44,791	22,457	22,406	26,376	1,712,357
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96114	\$2.96110	\$2.96110	\$2.96114
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$240,457	\$243,313	\$246,372	\$250,516	\$254,100	\$256,130	\$256,641	\$256,760	\$257,257	\$256,907	\$256,193	\$256,844	\$3,031,490
Volumetric Distribution Charge	159,286	349,385	688,163	895,375	917,622	805,442	585,906	325,767	132,632	66,498	66,346	78,102	5,070,525
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$399,743</u>	<u>\$592,698</u>	<u>\$934,535</u>	<u>\$1,145,891</u>	<u>\$1,171,722</u>	<u>\$1,061,572</u>	<u>\$842,547</u>	<u>\$582,527</u>	<u>\$389,889</u>	<u>\$323,405</u>	<u>\$322,539</u>	<u>\$334,946</u>	<u>\$8,102,015</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37558
TCJA Surcredit (\$/Mcf)	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699	\$0.11699
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)	(\$0.22175)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$19,624	\$43,373	\$85,430	\$111,153	\$117,138	\$102,818	\$74,793	\$41,585	\$16,931	\$8,489	\$10,013	\$11,787	\$643,134
TCJA Surcredit	6,293	13,804	27,188	35,375	36,254	31,822	23,148	12,871	5,240	2,627	2,621	3,086	200,329
OPEB Surcredit - Rider I	(11,929)	(26,164)	(51,534)	(67,052)	(68,718)	(60,317)	(43,877)	(24,396)	(9,932)	(4,980)	(4,969)	(5,849)	(379,717)
Total Gas Cost Revenues	<u>\$13,988</u>	<u>\$31,013</u>	<u>\$61,084</u>	<u>\$79,476</u>	<u>\$84,674</u>	<u>\$74,323</u>	<u>\$54,064</u>	<u>\$30,060</u>	<u>\$12,239</u>	<u>\$6,136</u>	<u>\$7,665</u>	<u>\$9,024</u>	<u>\$463,746</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	<u>(\$360)</u>	<u>(\$533)</u>	<u>(\$841)</u>	<u>(\$1,031)</u>	<u>(\$1,055)</u>	<u>(\$955)</u>	<u>(\$758)</u>	<u>(\$524)</u>	<u>(\$351)</u>	<u>(\$291)</u>	<u>(\$290)</u>	<u>(\$301)</u>	<u>(\$7,290)</u>
Total Revenues	<u>\$413,371</u>	<u>\$623,178</u>	<u>\$994,778</u>	<u>\$1,224,336</u>	<u>\$1,255,341</u>	<u>\$1,134,940</u>	<u>\$895,853</u>	<u>\$612,063</u>	<u>\$401,777</u>	<u>\$329,250</u>	<u>\$329,914</u>	<u>\$343,669</u>	<u>\$8,558,471</u>
Unit Margin (\$/Mcf)	<u>\$7.4311</u>	<u>\$5.0233</u>	<u>\$4.0213</u>	<u>\$3.7896</u>	<u>\$3.7811</u>	<u>\$3.9028</u>	<u>\$4.2582</u>	<u>\$5.2950</u>	<u>\$8.7046</u>	<u>\$14.4011</u>	<u>\$14.3952</u>	<u>\$12.6989</u>	<u>\$4.7315</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

Residential MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	503	498	497	492	494	493	498	504	502	502	498	498	5,977
Total Volume	2,820	7,442	15,242	19,391	21,031	18,583	13,882	7,322	2,572	776	712	879	110,652
Base Non Gas Cost Rate:													
Basic Service Charge	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Volumetric Distribution Charge	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110	\$2.96110
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	7,042	6,972	6,951	6,888	6,916	6,902	6,972	7,056	7,021	7,021	6,972	6,965	83,678
Volumetric Distribution Charge	8,350	22,037	45,133	57,419	62,275	55,026	41,106	21,681	7,616	2,298	2,108	2,603	327,652
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$15,392	\$29,009	\$52,084	\$64,307	\$69,191	\$61,928	\$48,078	\$28,737	\$14,637	\$9,319	\$9,080	\$9,568	\$411,330
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47030
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06753)	(\$0.06751)
TCJA Surcredit (\$/Mcf)	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327	\$0.08327
Gas Cost Revenues													
MMT Gas Cost Charge	\$1,325	\$3,498	\$7,164	\$9,114	\$9,885	\$8,734	\$6,525	\$3,441	\$1,209	\$365	\$349	\$431	\$52,040
OPEB Surcredit - Rider I	(\$190)	(\$503)	(\$1,029)	(\$1,309)	(\$1,420)	(\$1,255)	(\$937)	(\$494)	(\$174)	(\$52)	(\$48)	(\$59)	(\$7,470)
TCJA Surcredit	235	620	1,269	1,615	1,751	1,547	1,156	610	214	65	59	73	9,214
Total Gas Cost Revenues	\$1,370	\$3,615	\$7,404	\$9,420	\$10,216	\$9,026	\$6,744	\$3,557	\$1,249	\$378	\$360	\$445	\$53,784
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$14)	(\$26)	(\$47)	(\$58)	(\$62)	(\$56)	(\$43)	(\$26)	(\$13)	(\$8)	(\$8)	(\$9)	(\$370)
Total Revenues	\$16,748	\$32,598	\$59,441	\$73,669	\$79,345	\$70,898	\$54,779	\$32,268	\$15,873	\$9,689	\$9,432	\$10,004	\$464,744
Unit Margin (\$/Mcf)	\$5.4583	\$3.8979	\$3.4171	\$3.3163	\$3.2899	\$3.3325	\$3.4633	\$3.9248	\$5.6909	\$12.0088	\$12.7532	\$10.8849	\$3.7173

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National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA < 250 Sales	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
Customers	8,357	8,395	8,505	8,578	8,624	8,794	8,766	8,711	8,588	8,562	8,535	8,526	102,937
Total Volume	20,704	58,226	126,182	178,738	201,420	174,344	115,070	54,302	11,420	4,627	4,655	7,420	957,108
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29940	\$2.29944
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01492	\$0.01585	\$0.01585	\$0.01585	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.02248	\$0.02248	\$0.01728
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$225,626	\$226,652	\$229,622	\$231,593	\$232,835	\$237,425	\$236,669	\$235,197	\$231,876	\$231,174	\$230,432	\$230,189	\$2,779,286
Volumetric Distribution Charge	47,607	133,887	290,148	410,997	463,153	400,894	264,597	124,864	26,260	10,640	10,704	17,062	2,200,811
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	309	923	2,000	2,833	3,661	3,169	2,091	987	208	84	105	167	16,536
Rider H - Gas Procurement Charge	2,379	6,690	14,498	20,537	23,143	20,032	13,222	6,239	1,312	532	535	853	109,972
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$275,920	\$368,152	\$536,268	\$665,960	\$722,792	\$661,519	\$516,578	\$367,287	\$259,655	\$242,429	\$241,775	\$248,269	\$5,106,604
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37464
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.80901
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.63246)
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)
TCJA Surcredit (\$/Mcf)	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7,553	\$21,404	\$46,385	\$65,704	\$76,137	\$65,902	\$43,496	\$20,526	\$4,317	\$1,749	\$2,080	\$3,316	\$358,569
Natural Gas Supply Charge (\$/Mcf) - Rider A	89,936	260,457	564,437	799,531	1,014,109	877,787	579,354	273,400	57,497	23,296	24,265	38,677	\$4,602,746
Gas Adjustment Charge (\$/Mcf) - Rider A	(15,244)	(37,340)	(80,921)	(114,625)	(129,171)	(111,807)	(73,794)	(34,824)	(7,324)	(2,967)	1,035	1,649	(\$605,333)
TCJA Surcredit	2,614	7,352	15,933	22,569	25,433	22,014	14,530	6,857	1,442	584	588	937	120,853
OPEB Surcredit - Rider I	(2,192)	(6,164)	(13,358)	(18,921)	(21,322)	(18,456)	(12,181)	(5,748)	(1,209)	(490)	(493)	(785)	(101,319)
Total Gas Cost Revenues	\$82,667	\$245,709	\$532,476	\$754,258	\$965,186	\$835,440	\$551,405	\$260,211	\$54,723	\$22,172	\$27,475	\$43,794	\$4,375,516
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$248)	(\$331)	(\$483)	(\$599)	(\$651)	(\$595)	(\$465)	(\$331)	(\$234)	(\$218)	(\$218)	(\$223)	(\$4,596)
Total Revenues	\$358,339	\$613,530	\$1,068,261	\$1,419,619	\$1,687,327	\$1,496,364	\$1,067,518	\$627,167	\$314,144	\$264,383	\$269,032	\$291,840	\$9,477,524
Unit Margin (\$/Mcf)	\$13.3269	\$6.3228	\$4.2500	\$3.7259	\$3.5885	\$3.7943	\$4.4892	\$6.7638	\$22.7369	\$52.3945	\$51.9387	\$33.4595	\$5.3355

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA < 250 SATC	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
Customers	768	763	761	759	760	753	735	715	700	695	682	673	8,761
Total Volume	2,329	5,642	11,963	17,285	18,375	16,499	10,286	5,210	1,010	436	432	664	90,131
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29944	\$2.29940	\$2.29940	\$2.29944
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$20,723	\$20,588	\$20,534	\$20,493	\$20,507	\$20,318	\$19,845	\$19,292	\$18,887	\$18,765	\$18,414	\$18,171	\$236,534
Volumetric Distribution Charge	5,355	12,973	27,508	39,746	42,252	37,938	23,652	11,980	2,322	1,003	993	1,527	207,251
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$26,078	\$33,561	\$48,042	\$60,239	\$62,759	\$58,256	\$43,497	\$31,272	\$21,209	\$19,768	\$19,407	\$19,698	\$443,784
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37449
TCJA Surcredit (\$/Mcf)	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12627	\$0.12628
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10586)	(\$0.10587)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$850	\$2,074	\$4,398	\$6,354	\$6,946	\$6,237	\$3,888	\$1,969	\$382	\$165	\$193	\$297	\$33,753
TCJA Surcredit	294	712	1,511	2,183	2,320	2,083	1,299	658	128	55	55	84	11,382
OPEB Surcredit - Rider I	(247)	(597)	(1,266)	(1,830)	(1,945)	(1,747)	(1,089)	(552)	(107)	(46)	(46)	(70)	(9,542)
Total Gas Cost Revenues	\$897	\$2,189	\$4,643	\$6,707	\$7,321	\$6,573	\$4,098	\$2,075	\$403	\$174	\$202	\$311	\$35,593
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$23)	(\$30)	(\$43)	(\$54)	(\$56)	(\$52)	(\$39)	(\$28)	(\$19)	(\$18)	(\$17)	(\$18)	(\$397)
Total Revenues	\$26,952	\$35,720	\$52,642	\$66,892	\$70,024	\$64,777	\$47,556	\$33,319	\$21,593	\$19,924	\$19,592	\$19,991	\$478,980
Unit Margin (\$/Mcf)	\$11.1970	\$5.9484	\$4.0159	\$3.4850	\$3.4154	\$3.5309	\$4.2288	\$6.0022	\$20.9989	\$45.3384	\$44.9244	\$29.6654	\$4.9238

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA < 250 MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	1,156	1,165	1,167	1,168	1,139	1,130	1,128	1,119	1,168	1,164	1,162	1,155	13,818
Total Volume	4,543	10,540	21,677	31,157	34,837	27,309	17,463	8,267	2,609	1,256	986	1,303	161,947
Base Non Gas Cost Rate:													
Basic Service Charge	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
Volumetric Distribution Charge	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940	\$2.29940
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	31,212	31,442	31,496	31,536	30,740	30,510	30,456	30,200	31,536	31,428	31,361	31,172	373,086
Volumetric Distribution Charge	10,446	24,236	49,844	71,642	80,104	62,794	40,154	19,009	5,999	2,888	2,267	2,996	372,381
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$41,658	\$55,677	\$81,340	\$103,178	\$110,844	\$93,304	\$70,610	\$49,209	\$37,535	\$34,316	\$33,628	\$34,168	\$745,467
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47027
TCJA Surcredit (\$/Mcf)	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983	\$0.10983
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)	(\$0.08357)
Gas Cost Revenues													
MMT Gas Cost Charge	\$2,135	\$4,954	\$10,188	\$14,644	\$16,373	\$12,835	\$8,208	\$3,885	\$1,226	\$590	\$483	\$638	\$76,159
TCJA Surcredit	499	1,158	2,381	3,422	3,826	2,999	1,918	908	287	138	108	143	17,787
OPEB Surcredit - Rider I	(380)	(881)	(1,812)	(2,604)	(2,911)	(2,282)	(1,459)	(691)	(218)	(105)	(82)	(109)	(13,534)
Total Gas Cost Revenues	\$2,254	\$5,231	\$10,757	\$15,462	\$17,288	\$13,552	\$8,667	\$4,102	\$1,295	\$623	\$509	\$672	\$80,412
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$37)	(\$50)	(\$73)	(\$93)	(\$100)	(\$84)	(\$64)	(\$44)	(\$34)	(\$31)	(\$30)	(\$31)	(\$671)
Total Revenues	\$43,875	\$60,858	\$92,024	\$118,547	\$128,032	\$106,772	\$79,213	\$53,267	\$38,796	\$34,908	\$34,107	\$34,809	\$825,208
Unit Margin (\$/Mcf)	\$9.1697	\$5.2825	\$3.7523	\$3.3116	\$3.1818	\$3.4166	\$4.0434	\$5.9524	\$14.3868	\$27.3217	\$34.1052	\$26.2223	\$4.6032

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA > 250 Sales	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
Customers	2,720	2,732	2,747	2,764	2,771	2,691	2,698	2,711	2,702	2,698	2,701	2,702	32,634
Total Volume	41,346	87,512	172,052	233,096	245,897	215,574	151,720	88,288	29,869	20,532	20,704	23,973	1,330,563
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01492	\$0.01585	\$0.01585	\$0.01585	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.02248	\$0.02248	\$0.01736
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$100,640	\$101,084	\$101,621	\$102,250	\$102,509	\$99,567	\$99,808	\$100,307	\$99,956	\$99,826	\$99,919	\$99,974	\$1,207,458
Volumetric Distribution Charge	84,987	179,881	353,653	479,129	505,441	443,112	311,860	181,476	61,396	42,204	42,557	49,277	2,734,972
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	617	1,387	2,727	3,695	4,469	3,918	2,757	1,605	543	373	465	539	23,095
Rider H - Gas Procurement Charge	4,751	10,055	19,769	26,783	28,254	24,769	17,433	10,144	3,432	2,359	2,379	2,755	152,882
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$190,994	\$292,407	\$477,769	\$611,856	\$640,672	\$571,367	\$431,858	\$293,532	\$165,326	\$144,762	\$145,320	\$152,544	\$4,118,407
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37605
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.81136
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.61526)
TCJA Surcredit (\$/Mcf)	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$15,083	\$32,169	\$63,246	\$85,686	\$92,949	\$81,487	\$57,350	\$33,373	\$11,290	\$7,761	\$9,253	\$10,714	\$500,361
Natural Gas Supply Charge (\$/Mcf) - Rider A	179,603	391,459	769,623	1,042,685	1,238,042	1,085,372	763,880	444,512	150,384	103,375	107,922	124,962	6,401,819
Gas Adjustment Charge (\$/Mcf) - Rider A	(30,443)	(56,121)	(110,337)	(149,484)	(157,694)	(138,248)	(97,298)	(56,619)	(19,155)	(13,167)	4,602	5,329	(818,635)
TCJA Surcredit	3,104	6,570	12,916	17,499	18,459	16,183	11,390	6,628	2,242	1,541	1,554	1,800	99,886
OPEB Surcredit - Rider I	(4,867)	(10,301)	(20,252)	(27,438)	(28,945)	(25,375)	(17,859)	(10,392)	(3,516)	(2,417)	(2,437)	(2,822)	(156,621)
Total Gas Cost Revenues	\$162,480	\$363,776	\$715,196	\$968,948	\$1,162,811	\$1,019,419	\$717,463	\$417,502	\$141,245	\$97,093	\$120,894	\$139,983	\$6,026,810
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$172)	(\$263)	(\$430)	(\$551)	(\$577)	(\$514)	(\$389)	(\$264)	(\$149)	(\$130)	(\$131)	(\$137)	(\$3,707)
Total Revenues	\$353,302	\$655,920	\$1,192,535	\$1,580,253	\$1,802,906	\$1,590,272	\$1,148,932	\$710,770	\$306,422	\$241,725	\$266,083	\$292,390	\$10,141,510
Unit Margin (\$/Mcf)	\$4.6194	\$3.3413	\$2.7769	\$2.6249	\$2.6054	\$2.6504	\$2.8464	\$3.3247	\$5.5350	\$7.0505	\$7.0189	\$6.3632	\$3.0952

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA > 250 SATC	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
Customers	330	327	330	323	317	317	317	308	302	299	295	293	3,754
Total Volume	6,112	10,950	20,582	27,093	26,936	25,158	17,087	9,588	3,908	3,095	2,757	3,110	156,376
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$12,192	\$12,099	\$12,210	\$11,933	\$11,711	\$11,729	\$11,711	\$11,378	\$11,156	\$11,063	\$10,897	\$10,823	\$138,898
Volumetric Distribution Charge	12,563	22,508	42,306	55,690	55,367	51,712	35,122	19,708	8,033	6,362	5,667	6,393	321,431
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$24,755	\$34,607	\$54,516	\$67,622	\$67,077	\$63,441	\$46,833	\$31,086	\$19,188	\$17,425	\$16,564	\$17,215	\$460,329
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37617
TCJA Surcredit (\$/Mcf)	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507	\$0.07507
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)	(\$0.11771)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$2,230	\$4,025	\$7,566	\$9,959	\$10,182	\$9,510	\$6,459	\$3,624	\$1,477	\$1,170	\$1,232	\$1,390	\$58,824
TCJA Surcredit	459	822	1,545	2,034	2,022	1,889	1,283	720	293	232	207	233	11,739
OPEB Surcredit - Rider I	(719)	(1,289)	(2,423)	(3,189)	(3,171)	(2,961)	(2,011)	(1,129)	(460)	(364)	(325)	(366)	(18,407)
Total Gas Cost Revenues	\$1,970	\$3,558	\$6,688	\$8,804	\$9,033	\$8,438	\$5,731	\$3,215	\$1,310	\$1,038	\$1,114	\$1,257	\$52,156
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$22)	(\$31)	(\$49)	(\$61)	(\$60)	(\$57)	(\$42)	(\$28)	(\$17)	(\$16)	(\$15)	(\$15)	(\$413)
Total Revenues	\$26,703	\$38,134	\$61,155	\$76,365	\$76,050	\$71,822	\$52,522	\$34,273	\$20,481	\$18,447	\$17,663	\$18,457	\$512,072
Unit Margin (\$/Mcf)	\$4.0502	\$3.1604	\$2.6487	\$2.4959	\$2.4903	\$2.5217	\$2.7408	\$3.2421	\$4.9100	\$5.6300	\$6.0078	\$5.5354	\$2.9437

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

SCPA > 250 MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	1,248	1,254	1,252	1,253	1,252	1,252	1,255	1,240	1,246	1,247	1,241	1,235	14,973
Total Volume	24,939	47,236	92,783	129,843	133,570	116,651	83,809	46,362	18,442	12,605	10,996	12,400	729,636
Base Non Gas Cost Rate:													
Basic Service Charge	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Volumetric Distribution Charge	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550	\$2.05550
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	46,176	46,398	46,324	46,343	46,324	46,324	46,417	45,880	46,084	46,139	45,899	45,695	554,001
Volumetric Distribution Charge	51,262	97,094	190,715	266,892	274,553	239,776	172,269	95,297	37,908	25,910	22,602	25,488	1,499,767
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$97,438	\$143,492	\$237,039	\$313,235	\$320,877	\$286,100	\$218,686	\$141,177	\$83,991	\$72,049	\$68,501	\$71,183	\$2,053,768
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47064
TCJA Surcredit (\$/Mcf)	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847	\$0.06847
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)	(\$0.11305)
Gas Cost Revenues													
MMT Gas Cost Charge	\$11,721	\$22,201	\$43,608	\$61,026	\$62,778	\$54,826	\$39,390	\$21,790	\$8,668	\$5,924	\$5,388	\$6,076	\$343,396
TCJA Surcredit	1,708	3,234	6,353	8,890	9,146	7,987	5,738	3,174	1,263	863	753	849	49,958
OPEB Surcredit - Rider I	(2,819)	(5,340)	(10,489)	(14,679)	(15,100)	(13,187)	(9,475)	(5,241)	(2,085)	(1,425)	(1,243)	(1,402)	(82,485)
Total Gas Cost Revenues	\$10,610	\$20,095	\$39,472	\$55,237	\$56,824	\$49,626	\$35,653	\$19,723	\$7,846	\$5,362	\$4,898	\$5,523	\$310,869
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$88)	(\$129)	(\$213)	(\$282)	(\$289)	(\$257)	(\$197)	(\$127)	(\$76)	(\$65)	(\$62)	(\$64)	(\$1,849)
Total Revenues	\$107,960	\$163,458	\$276,298	\$368,190	\$377,412	\$335,469	\$254,142	\$160,773	\$91,761	\$77,346	\$73,337	\$76,642	\$2,362,788
Unit Margin (\$/Mcf)	\$3.9071	\$3.0378	\$2.5548	\$2.4124	\$2.4023	\$2.4526	\$2.6093	\$3.0451	\$4.5543	\$5.7159	\$6.2296	\$5.7406	\$2.8148

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

LCPA Sales	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
Customers	453	453	461	473	479	457	446	443	444	444	438	440	5,428
Total Volume	36,381	63,926	108,834	141,390	152,957	139,524	111,628	70,115	37,262	52,814	26,516	28,876	970,223
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66220	\$1.66220	\$1.66222
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01492	\$0.01585	\$0.01585	\$0.01585	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.02248	\$0.02248	\$0.01755
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$68,403	\$68,328	\$69,536	\$71,423	\$72,254	\$69,007	\$67,271	\$66,893	\$66,969	\$67,044	\$66,063	\$66,440	\$819,628
Volumetric Distribution Charge	60,473	106,258	180,904	235,018	254,251	231,922	185,553	116,548	61,938	87,790	44,075	47,998	1,612,727
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	543	1,013	1,725	2,241	2,780	2,536	2,029	1,274	677	960	596	649	17,024
Rider H - Gas Procurement Charge	4,180	7,345	12,505	16,246	17,575	16,031	12,826	8,056	4,281	6,068	3,047	3,318	111,479
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$133,599	\$182,944	\$264,670	\$324,928	\$346,859	\$319,496	\$267,678	\$192,771	\$133,865	\$161,862	\$113,780	\$118,405	\$2,560,857
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37807
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.83720
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.59556)
TCJA Surcredit (\$/Mcf)	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$13,272	\$23,499	\$40,007	\$51,975	\$57,818	\$52,740	\$42,195	\$26,503	\$14,085	\$19,964	\$11,850	\$12,905	\$366,813
Natural Gas Supply Charge (\$/Mcf) - Rider A	158,035	285,954	486,836	632,466	770,108	702,475	562,025	353,015	187,607	265,908	138,217	150,519	4,693,165
Gas Adjustment Charge (\$/Mcf) - Rider A	(26,787)	(40,996)	(69,795)	(90,673)	(98,091)	(89,477)	(71,587)	(44,965)	(23,896)	(33,870)	5,895	6,419	(577,823)
TCJA Surcredit	2,633	4,626	7,875	10,231	11,068	10,096	8,077	5,074	2,696	3,822	1,919	2,089	70,206
OPEB Surcredit - Rider I	(3,395)	(5,966)	(10,156)	(13,195)	(14,274)	(13,020)	(10,417)	(6,543)	(3,477)	(4,929)	(2,474)	(2,695)	(90,541)
Total Gas Cost Revenues	\$143,758	\$267,117	\$454,767	\$590,804	\$726,629	\$662,814	\$530,293	\$333,084	\$177,015	\$250,895	\$155,407	\$169,237	\$4,461,820
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$120)	(\$165)	(\$238)	(\$292)	(\$312)	(\$288)	(\$241)	(\$173)	(\$120)	(\$146)	(\$102)	(\$107)	(\$2,304)
Total Revenues	\$277,237	\$449,896	\$719,199	\$915,440	\$1,073,176	\$982,022	\$797,730	\$525,682	\$310,760	\$412,611	\$269,085	\$287,535	\$7,020,373
Unit Margin (\$/Mcf)	\$3.6722	\$2.8618	\$2.4319	\$2.2981	\$2.2677	\$2.2899	\$2.3979	\$2.7494	\$3.5925	\$3.0648	\$4.2910	\$4.1005	\$2.6395

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

LCPA SATC	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
Customers	51	51	51	48	49	45	44	44	45	43	43	43	556
Total Volume	3,777	7,349	11,145	14,105	13,695	12,354	8,494	6,302	2,630	2,835	2,102	2,261	87,049
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66224	\$1.66220	\$1.66220	\$1.66222
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$7,701	\$7,701	\$7,701	\$7,248	\$7,324	\$6,795	\$6,644	\$6,644	\$6,720	\$6,493	\$6,493	\$6,418	\$83,881
Volumetric Distribution Charge	6,278	12,216	18,525	23,445	22,764	20,535	14,119	10,475	4,372	4,712	3,494	3,758	144,695
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$13,979	\$19,917	\$26,226	\$30,693	\$30,088	\$27,330	\$20,763	\$17,119	\$11,091	\$11,205	\$9,987	\$10,176	\$228,575
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37698
TCJA Surcredit (\$/Mcf)	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)	(\$0.09332)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$1,378	\$2,701	\$4,097	\$5,185	\$5,177	\$4,670	\$3,211	\$2,382	\$994	\$1,072	\$939	\$1,010	\$32,816
TCJA Surcredit	273	532	806	1,021	991	894	615	456	190	205	152	164	6,299
OPEB Surcredit - Rider I	(352)	(686)	(1,040)	(1,316)	(1,278)	(1,153)	(793)	(588)	(245)	(265)	(196)	(211)	(8,123)
Total Gas Cost Revenues	\$1,299	\$2,547	\$3,863	\$4,890	\$4,890	\$4,411	\$3,033	\$2,250	\$939	\$1,012	\$895	\$963	\$30,992
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$13)	(\$18)	(\$24)	(\$28)	(\$27)	(\$25)	(\$19)	(\$15)	(\$10)	(\$10)	(\$9)	(\$9)	(\$207)
Total Revenues	\$15,265	\$22,446	\$30,065	\$35,555	\$34,951	\$31,716	\$23,777	\$19,354	\$12,020	\$12,207	\$10,873	\$11,130	\$259,360
Unit Margin (\$/Mcf)	\$3.7011	\$2.7101	\$2.3532	\$2.1761	\$2.1970	\$2.2123	\$2.4444	\$2.7165	\$4.2172	\$3.9525	\$4.7512	\$4.5005	\$2.6258

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

LCPA MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	1,007	1,003	1,003	1,001	996	983	978	975	975	977	982	980	11,858
Total Volume	149,560	296,435	532,465	637,115	727,487	621,402	580,528	365,572	183,190	169,051	118,136	121,749	4,502,690
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	151,982	151,453	151,378	151,076	150,396	148,433	147,678	147,225	147,150	147,527	148,282	147,980	1,790,558
Volumetric Distribution Charge	248,599	492,734	885,063	1,059,013	1,209,229	1,032,894	964,954	607,654	304,498	280,997	196,366	202,371	7,484,371
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$400,580	\$644,187	\$1,036,441	\$1,210,088	\$1,359,625	\$1,181,327	\$1,112,632	\$754,879	\$451,648	\$428,524	\$344,648	\$350,351	\$9,274,929
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47107
TCJA Surcredit (\$/Mcf)	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)
Gas Cost Revenues													
MMT Gas Cost Charge	\$70,293	\$139,324	\$250,259	\$299,444	\$341,919	\$292,059	\$272,848	\$171,819	\$86,099	\$79,454	\$57,887	\$59,657	\$2,121,062
TCJA Surcredit	7,287	14,442	25,942	31,040	35,443	30,275	28,283	17,811	8,925	8,236	5,756	5,932	219,372
OPEB Surcredit - Rider I	(18,019)	(35,714)	(64,151)	(76,760)	(87,648)	(74,867)	(69,942)	(44,044)	(22,071)	(20,367)	(14,233)	(14,668)	(542,484)
Total Gas Cost Revenues	\$59,561	\$118,052	\$212,050	\$253,724	\$289,714	\$247,467	\$231,189	\$145,586	\$72,953	\$67,323	\$49,410	\$50,921	\$1,797,950
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$361)	(\$580)	(\$933)	(\$1,089)	(\$1,224)	(\$1,063)	(\$1,001)	(\$679)	(\$406)	(\$386)	(\$310)	(\$315)	(\$8,347)
Total Revenues	\$459,780	\$761,659	\$1,247,558	\$1,462,723	\$1,648,115	\$1,427,731	\$1,342,820	\$899,786	\$524,195	\$495,461	\$393,748	\$400,957	\$11,064,532
Unit Margin (\$/Mcf)	\$2.6784	\$2.1731	\$1.9465	\$1.8993	\$1.8689	\$1.9011	\$1.9166	\$2.0649	\$2.4655	\$2.5349	\$2.9174	\$2.8777	\$2.0599

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

LCPA DMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	14	14	14	14	14	13	13	13	13	13	13	13	161
Total Volume	54,979	67,699	81,230	117,176	100,887	101,604	92,597	76,980	54,279	51,300	53,610	50,898	903,240
Base Non Gas Cost Rate:													
Basic Service Charge	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00
Volumetric Distribution Charge	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220	\$1.66220
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	2,114	2,114	2,114	2,114	2,114	1,963	1,963	1,963	1,963	1,963	1,963	1,963	24,311
Volumetric Distribution Charge	91,386	112,530	135,021	194,770	167,695	168,887	153,914	127,956	90,222	85,271	89,111	84,602	1,501,365
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$93,500	\$114,644	\$137,135	\$196,884	\$169,809	\$170,850	\$155,877	\$129,919	\$92,185	\$87,234	\$91,074	\$86,565	\$1,525,676
Gas Cost Rates:													
TCJA Surcredit (\$/Mcf)	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872	\$0.04872
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)	(\$0.12048)
Gas Cost Revenues													
TCJA Surcredit	2,679	3,298	3,958	5,709	4,915	4,950	4,511	3,750	2,644	2,499	2,612	2,480	44,005
OPEB Surcredit - Rider I	(6,624)	(8,156)	(9,787)	(14,117)	(12,155)	(12,241)	(11,156)	(9,275)	(6,539)	(6,181)	(6,459)	(6,132)	(108,822)
Total Gas Cost Revenues	(\$3,945)	(\$4,858)	(\$5,829)	(\$8,408)	(\$7,240)	(\$7,291)	(\$6,645)	(\$5,525)	(\$3,895)	(\$3,682)	(\$3,847)	(\$3,652)	(\$64,817)
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$84)	(\$103)	(\$123)	(\$177)	(\$153)	(\$154)	(\$140)	(\$117)	(\$83)	(\$79)	(\$82)	(\$78)	(\$1,373)
Total Revenues	\$89,471	\$109,683	\$131,183	\$188,299	\$162,416	\$163,405	\$149,092	\$124,277	\$88,207	\$83,473	\$87,145	\$82,835	\$1,459,486
Unit Margin (\$/Mcf)	\$1.7007	\$1.6934	\$1.6882	\$1.6802	\$1.6832	\$1.6815	\$1.6834	\$1.6877	\$1.6984	\$1.7005	\$1.6988	\$1.7008	\$1.6891

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

Natural Gas Vehicles	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	7	7	7	7	7	8	6	7	7	7	7	7	84
Total Volume	9,186	10,122	9,492	8,775	9,212	10,783	7,273	8,042	8,455	8,913	8,754	9,649	108,656
Base Non Gas Cost Rate:													
Volumetric Distribution Charge	\$2.03680	\$2.03680	\$2.03680	\$2.03680	\$2.33700	\$2.33700	\$2.33700	\$2.33700	\$2.33700	\$2.33700	\$1.96470	\$1.96470	\$2.17013
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Volumetric Distribution Charge	18,710	20,616	19,333	17,873	21,528	25,200	16,997	18,794	19,759	20,830	17,199	18,957	235,798
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$18,710	\$20,616	\$19,333	\$17,873	\$21,528	\$25,200	\$16,997	\$18,794	\$19,759	\$20,830	\$17,199	\$18,957	\$235,798
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.38583
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.85977
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.50306)
TCJA Surcredit (\$/Mcf)	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236	\$0.07236
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,351	\$3,721	\$3,489	\$3,226	\$3,482	\$4,076	\$2,749	\$3,040	\$3,196	\$3,369	\$3,912	\$4,312	\$41,923
Natural Gas Supply Charge (\$/Mcf) - Rider A	39,903	45,278	42,460	39,252	46,381	54,290	36,618	40,490	42,569	44,875	45,631	50,296	528,043
Gas Adjustment Charge (\$/Mcf) - Rider A	(6,764)	(6,491)	(6,087)	(5,627)	(5,908)	(6,915)	(4,664)	(5,157)	(5,422)	(5,716)	1,946	2,145	(54,660)
TCJA Surcredit	665	732	687	635	667	780	526	582	612	645	633	698	7,862
Total Gas Cost Revenues	\$37,155	\$43,240	\$40,549	\$37,486	\$44,622	\$52,231	\$35,229	\$38,955	\$40,955	\$43,173	\$52,122	\$57,451	\$523,168
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$17)	(\$19)	(\$17)	(\$16)	(\$19)	(\$23)	(\$15)	(\$17)	(\$18)	(\$19)	(\$15)	(\$17)	(\$212)
Total Revenues	\$55,848	\$63,837	\$59,865	\$55,343	\$66,131	\$77,408	\$52,211	\$57,732	\$60,696	\$63,984	\$69,306	\$76,391	\$758,754
Unit Margin (\$/Mcf)	\$2.0368	\$2.0368	\$2.0368	\$2.0368	\$2.3370	\$2.3370	\$2.3370	\$2.3370	\$2.3370	\$2.3370	\$1.9647	\$1.9647	\$2.1701

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS Sales	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	116	118	125	126	127	128	134	130	129	127	125	126	1,509
Total Volume	665	2,307	8,667	13,582	14,455	11,851	5,511	3,357	1,302	160	357	184	62,396
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01492	\$0.01585	\$0.01585	\$0.01585	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.02248	\$0.02248	\$0.01726
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$9,512	\$9,676	\$10,209	\$10,332	\$10,414	\$10,496	\$10,988	\$10,660	\$10,537	\$10,373	\$10,250	\$10,291	\$123,738
Volumetric Distribution Charge	1,379	4,780	17,959	28,145	29,953	24,557	11,419	6,957	2,697	332	740	380	129,298
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	10	37	137	215	263	215	100	61	24	3	8	4	1,077
Rider H - Gas Procurement Charge	76	265	996	1,561	1,661	1,362	633	386	150	18	41	21	7,169
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$10,977	\$14,758	\$29,301	\$40,253	\$42,290	\$36,630	\$23,141	\$18,064	\$13,407	\$10,727	\$11,039	\$10,696	\$261,282
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37438
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.80795
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.63485)
TCJA Surcredit (\$/Mcf)	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10456
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$243	\$848	\$3,186	\$4,993	\$5,464	\$4,479	\$2,083	\$1,269	\$492	\$61	\$160	\$82	\$23,360
Natural Gas Supply Charge (\$/Mcf) - Rider A	2,890	10,319	38,767	60,755	72,776	59,665	27,745	16,903	6,553	807	1,861	957	299,998
Gas Adjustment Charge (\$/Mcf) - Rider A	(490)	(1,479)	(5,558)	(8,710)	(9,270)	(7,600)	(3,534)	(2,153)	(835)	(103)	79	41	(39,612)
TCJA Surcredit	70	241	906	1,420	1,512	1,239	576	351	136	17	37	19	6,524
OPEB Surcredit - Rider I	(40)	(138)	(517)	(811)	(863)	(707)	(329)	(200)	(78)	(10)	(21)	(11)	(3,725)
Total Gas Cost Revenues	\$2,673	\$9,791	\$36,784	\$57,647	\$69,619	\$57,076	\$26,541	\$16,170	\$6,268	\$772	\$2,116	\$1,088	\$286,545
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$10)	(\$13)	(\$26)	(\$36)	(\$38)	(\$33)	(\$21)	(\$16)	(\$12)	(\$10)	(\$10)	(\$10)	(\$235)
Total Revenues	\$13,640	\$24,536	\$66,059	\$97,864	\$111,871	\$93,673	\$49,661	\$34,218	\$19,663	\$11,489	\$13,145	\$11,774	\$547,592
Unit Margin (\$/Mcf)	\$16.4972	\$6.3975	\$3.3809	\$2.9637	\$2.9257	\$3.0910	\$4.1992	\$5.3804	\$10.3007	\$66.9152	\$30.9130	\$58.2913	\$4.1875

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS SATC	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	10	10	11	10	10	11	12	13	11	11	11	11	130
Total Volume	48	128	466	697	808	872	550	274	50	153	15	20	4,081
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$820	\$820	\$861	\$820	\$820	\$902	\$984	\$1,025	\$902	\$902	\$902	\$902	\$10,660
Volumetric Distribution Charge	99	265	966	1,444	1,674	1,807	1,140	568	104	317	31	41	8,457
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$919</u>	<u>\$1,085</u>	<u>\$1,827</u>	<u>\$2,264</u>	<u>\$2,494</u>	<u>\$2,709</u>	<u>\$2,124</u>	<u>\$1,593</u>	<u>\$1,006</u>	<u>\$1,219</u>	<u>\$933</u>	<u>\$943</u>	<u>\$19,117</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37540
TCJA Surcredit (\$/Mcf)	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10457	\$0.10463
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05970)	(\$0.05979)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$18	\$47	\$171	\$256	\$305	\$330	\$208	\$104	\$19	\$58	\$7	\$9	\$1,532
TCJA Surcredit	5	13	49	73	84	91	58	29	5	16	2	2	427
OPEB Surcredit - Rider I	(3)	(8)	(28)	(42)	(48)	(52)	(33)	(16)	(3)	(9)	(1)	(1)	(244)
Total Gas Cost Revenues	<u>\$20</u>	<u>\$52</u>	<u>\$192</u>	<u>\$287</u>	<u>\$341</u>	<u>\$369</u>	<u>\$233</u>	<u>\$117</u>	<u>\$21</u>	<u>\$65</u>	<u>\$8</u>	<u>\$10</u>	<u>\$1,715</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$17)</u>
Total Revenues	<u>\$938</u>	<u>\$1,136</u>	<u>\$2,017</u>	<u>\$2,549</u>	<u>\$2,833</u>	<u>\$3,076</u>	<u>\$2,355</u>	<u>\$1,709</u>	<u>\$1,026</u>	<u>\$1,283</u>	<u>\$940</u>	<u>\$952</u>	<u>\$20,815</u>
Unit Margin (\$/Mcf)	<u>\$19.1555</u>	<u>\$8.4785</u>	<u>\$3.9198</u>	<u>\$3.2487</u>	<u>\$3.0871</u>	<u>\$3.1066</u>	<u>\$3.8613</u>	<u>\$5.8131</u>	<u>\$20.1122</u>	<u>\$7.9676</u>	<u>\$62.2055</u>	<u>\$47.1722</u>	<u>\$4.6843</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

SVIS MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	64	65	64	64	64	63	63	63	63	63	63	63	762
Total Volume	649	2,930	5,044	8,606	9,518	6,749	3,878	1,703	666	4,821	264	301	45,129
Base Non Gas Cost Rate:													
Basic Service Charge	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Volumetric Distribution Charge	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220	\$2.07220
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	5,248	5,330	5,248	5,248	5,248	5,166	5,166	5,166	5,166	5,166	5,166	5,166	62,484
Volumetric Distribution Charge	1,345	6,072	10,451	17,834	19,724	13,985	8,036	3,528	1,379	9,991	547	623	93,516
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$6,593	\$11,402	\$15,699	\$23,082	\$24,972	\$19,151	\$13,202	\$8,694	\$6,545	\$15,157	\$5,713	\$5,789	\$156,000
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47023
TCJA Surcredit (\$/Mcf)	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296	\$0.09296
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)	(\$0.02353)
Gas Cost Revenues													
MMT Gas Cost Charge	\$305	\$1,377	\$2,370	\$4,045	\$4,474	\$3,172	\$1,823	\$800	\$313	\$2,266	\$129	\$147	\$21,221
TCJA Surcredit	60	272	469	800	885	627	361	158	62	448	25	28	4,195
OPEB Surcredit - Rider I	(15)	(69)	(119)	(203)	(224)	(159)	(91)	(40)	(16)	(113)	(6)	(7)	(1,062)
Total Gas Cost Revenues	\$350	\$1,580	\$2,720	\$4,642	\$5,135	\$3,640	\$2,093	\$918	\$359	\$2,601	\$148	\$168	\$24,354
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$6)	(\$10)	(\$14)	(\$21)	(\$22)	(\$17)	(\$12)	(\$8)	(\$6)	(\$14)	(\$5)	(\$5)	(\$140)
Total Revenues	\$6,937	\$12,972	\$18,405	\$27,703	\$30,085	\$22,774	\$15,283	\$9,604	\$6,898	\$17,744	\$5,856	\$5,952	\$180,214
Unit Margin (\$/Mcf)	\$10.1572	\$3.8911	\$3.1127	\$2.6820	\$2.6236	\$2.8377	\$3.4043	\$5.1064	\$9.8336	\$3.1437	\$21.6256	\$19.2521	\$3.4568

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS Sales	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
Customers	59	60	59	57	57	57	53	53	54	54	51	52	665
Total Volume	9,501	12,234	20,860	36,140	38,828	32,288	21,695	13,198	7,599	4,931	6,495	6,738	210,506
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Rider G - Merchant Function Charge	\$0.01492	\$0.01585	\$0.01585	\$0.01585	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.01817	\$0.02248	\$0.02248	\$0.01753
Rider H - Gas Procurement Charge	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490	\$0.11490
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$14,868	\$15,120	\$14,868	\$14,364	\$14,364	\$14,364	\$13,356	\$13,356	\$13,482	\$13,482	\$12,852	\$12,978	\$167,454
Volumetric Distribution Charge	12,680	16,328	27,842	48,236	51,824	43,094	28,957	17,615	10,142	6,581	8,668	8,994	280,962
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
Rider G - Merchant Function Charge	142	194	331	573	706	587	394	240	138	90	146	151	3,691
Rider H - Gas Procurement Charge	1,092	1,406	2,397	4,153	4,461	3,710	2,493	1,516	873	567	746	774	24,187
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$28,782	\$33,048	\$45,437	\$67,326	\$71,355	\$61,755	\$45,200	\$32,727	\$24,635	\$20,720	\$22,412	\$22,897	\$476,294
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37831
Natural Gas Supply Charge (\$/Mcf) - Rider A	\$4.34390	\$4.47320	\$4.47320	\$4.47320	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.03480	\$5.21260	\$5.21260	\$4.83010
Gas Adjustment Charge (\$/Mcf) - Rider A	(\$0.73630)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	(\$0.64130)	\$0.22230	\$0.22230	(\$0.59129)
TCJA Surcredit (\$/Mcf)	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$3,466	\$4,497	\$7,668	\$13,285	\$14,677	\$12,205	\$8,201	\$4,989	\$2,872	\$1,864	\$2,902	\$3,011	\$79,637
Natural Gas Supply Charge (\$/Mcf) - Rider A	41,270	54,724	93,311	161,662	195,492	162,562	109,232	66,448	38,258	24,827	33,853	35,124	1,016,763
Gas Adjustment Charge (\$/Mcf) - Rider A	(6,995)	(7,845)	(13,377)	(23,177)	(24,900)	(20,706)	(13,913)	(8,464)	(4,873)	(3,162)	1,444	1,498	(124,470)
TCJA Surcredit	519	668	1,139	1,974	2,120	1,763	1,185	721	415	269	355	368	11,496
OPEB Surcredit - Rider I	(1,274)	(1,641)	(2,798)	(4,847)	(5,208)	(4,331)	(2,910)	(1,770)	(1,019)	(661)	(871)	(904)	(28,234)
Total Gas Cost Revenues	\$36,986	\$50,403	\$85,943	\$148,897	\$182,181	\$151,493	\$101,795	\$61,924	\$35,653	\$23,137	\$37,683	\$39,097	\$955,192
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$26)	(\$30)	(\$41)	(\$61)	(\$64)	(\$56)	(\$41)	(\$29)	(\$22)	(\$19)	(\$20)	(\$21)	(\$430)
Total Revenues	\$65,742	\$83,421	\$131,339	\$216,162	\$253,472	\$213,192	\$146,954	\$94,622	\$60,266	\$43,838	\$60,075	\$61,973	\$1,431,056
Unit Margin (\$/Mcf)	\$3.0295	\$2.7014	\$2.1782	\$1.8629	\$1.8377	\$1.9127	\$2.0834	\$2.4798	\$3.2420	\$4.2019	\$3.4510	\$3.3981	\$2.2626

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS SATC	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	3	3	3	4	4	3	3	3	3	3	3	3	38
Total Volume	18	226	740	1,699	1,456	988	965	447	99	14	4	9	6,665
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
Rider E - Customer Education	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	\$756	\$756	\$756	\$1,008	\$1,008	\$756	\$756	\$756	\$756	\$756	\$756	\$756	\$9,576
Volumetric Distribution Charge	24	302	988	2,268	1,943	1,319	1,288	597	132	19	5	12	8,896
Rider E - Customer Education	0	0	0	0	0	0	0	0	0	0	0	0	0
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	<u>\$780</u>	<u>\$1,058</u>	<u>\$1,744</u>	<u>\$3,276</u>	<u>\$2,951</u>	<u>\$2,075</u>	<u>\$2,044</u>	<u>\$1,353</u>	<u>\$888</u>	<u>\$775</u>	<u>\$761</u>	<u>\$768</u>	<u>\$18,472</u>
Gas Cost Rates:													
Distribution Charge (\$/Mcf) - Rider A	\$0.36480	\$0.36760	\$0.36760	\$0.36760	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.37800	\$0.44690	\$0.44690	\$0.37388
TCJA Surcredit (\$/Mcf)	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05461	\$0.05431
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13413)	(\$0.13398)
Gas Cost Revenues													
Distribution Charge (\$/Mcf) - Rider A	\$7	\$83	\$272	\$625	\$550	\$373	\$365	\$169	\$37	\$5	\$2	\$4	\$2,492
TCJA Surcredit	1	12	40	93	79	54	53	24	5	1	0	0	362
OPEB Surcredit - Rider I	(2)	(30)	(99)	(228)	(195)	(133)	(129)	(60)	(13)	(2)	(1)	(1)	(893)
Total Gas Cost Revenues	<u>\$6</u>	<u>\$65</u>	<u>\$213</u>	<u>\$490</u>	<u>\$434</u>	<u>\$294</u>	<u>\$289</u>	<u>\$133</u>	<u>\$29</u>	<u>\$4</u>	<u>\$1</u>	<u>\$3</u>	<u>\$1,961</u>
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.10%
Rider B - State Tax Adjustment	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$2)</u>	<u>(\$3)</u>	<u>(\$3)</u>	<u>(\$2)</u>	<u>(\$2)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$1)</u>	<u>(\$19)</u>
Total Revenues	<u>\$785</u>	<u>\$1,122</u>	<u>\$1,955</u>	<u>\$3,763</u>	<u>\$3,382</u>	<u>\$2,367</u>	<u>\$2,331</u>	<u>\$1,485</u>	<u>\$916</u>	<u>\$778</u>	<u>\$761</u>	<u>\$770</u>	<u>\$20,414</u>
Unit Margin (\$/Mcf)	<u>\$43.3347</u>	<u>\$4.6739</u>	<u>\$2.3560</u>	<u>\$1.9280</u>	<u>\$2.0272</u>	<u>\$2.0999</u>	<u>\$2.1181</u>	<u>\$3.0260</u>	<u>\$8.9711</u>	<u>\$55.3347</u>	<u>\$190.3347</u>	<u>\$85.3347</u>	<u>\$2.7714</u>

National Fuel Gas Distribution Corporation
Pennsylvania Division
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Detailed Billed Revenue Workpapers (Proposed Rates)

IVIS MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	262	264	264	264	264	264	263	264	261	261	262	259	3,151
Total Volume	115,719	156,127	186,292	261,371	328,793	289,140	228,299	166,918	125,632	116,316	111,196	123,660	2,209,460
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	66,024	66,402	66,402	66,528	66,528	66,528	66,276	66,402	65,772	65,772	66,024	65,268	793,926
Volumetric Distribution Charge	154,450	208,382	248,644	348,851	438,839	385,915	304,710	222,785	167,681	155,247	148,413	165,049	2,948,967
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$220,474	\$274,784	\$315,046	\$415,379	\$505,367	\$452,443	\$370,986	\$289,187	\$233,453	\$221,019	\$214,437	\$230,317	\$3,742,893
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47213
TCJA Surcredit (\$/Mcf)	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)
Gas Cost Revenues													
MMT Gas Cost Charge	\$54,388	\$73,379	\$87,557	\$122,844	\$154,533	\$135,896	\$107,300	\$78,451	\$59,047	\$54,669	\$54,486	\$60,594	\$1,043,144
TCJA Surcredit	4,582	6,183	7,377	10,350	13,020	11,450	9,041	6,610	4,975	4,606	4,403	4,897	87,494
OPEB Surcredit - Rider I	(7,630)	(10,295)	(12,284)	(17,235)	(21,681)	(19,066)	(15,054)	(11,007)	(8,284)	(7,670)	(7,332)	(8,154)	(145,692)
Total Gas Cost Revenues	\$51,340	\$69,267	\$82,650	\$115,959	\$145,872	\$128,280	\$101,287	\$74,054	\$55,738	\$51,605	\$51,557	\$57,337	\$984,946
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$198)	(\$247)	(\$284)	(\$374)	(\$455)	(\$407)	(\$334)	(\$260)	(\$210)	(\$199)	(\$193)	(\$207)	(\$3,368)
Total Revenues	\$271,616	\$343,804	\$397,412	\$530,964	\$650,784	\$580,316	\$471,939	\$362,981	\$288,981	\$272,425	\$265,801	\$287,447	\$4,724,471
Unit Margin (\$/Mcf)	\$1.9053	\$1.7600	\$1.6911	\$1.5892	\$1.5370	\$1.5648	\$1.6250	\$1.7325	\$1.8582	\$1.9002	\$1.9285	\$1.8625	\$1.6940

National Fuel Gas Distribution Corporation
Pennsylvania Division
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IVIS DMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	24	24	24	24	24	24	25	25	26	26	26	26	298
Total Volume	37,967	49,449	53,613	76,570	97,129	82,799	75,166	60,733	50,263	45,497	43,636	41,260	714,082
Base Non Gas Cost Rate:													
Basic Service Charge	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00	\$252.00
Volumetric Distribution Charge	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470	\$1.33470
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	6,048	6,048	6,048	6,048	6,048	6,048	6,300	6,300	6,552	6,552	6,552	6,552	75,096
Volumetric Distribution Charge	50,675	66,000	71,558	102,198	129,638	110,511	100,324	81,061	67,087	60,725	58,240	55,069	953,086
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$56,723	\$72,048	\$77,606	\$108,246	\$135,686	\$116,559	\$106,624	\$87,361	\$73,639	\$67,277	\$64,792	\$61,621	\$1,028,182
Gas Cost Rates:													
TCJA Surcredit (\$/Mcf)	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960	\$0.03960
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)	(\$0.06594)
Gas Cost Revenues													
TCJA Surcredit	1,504	1,958	2,123	3,032	3,846	3,279	2,977	2,405	1,990	1,802	1,728	1,634	28,278
OPEB Surcredit - Rider I	(2,504)	(3,261)	(3,535)	(5,049)	(6,405)	(5,460)	(4,956)	(4,005)	(3,314)	(3,000)	(2,877)	(2,721)	(47,087)
Total Gas Cost Revenues	(\$1,000)	(\$1,303)	(\$1,412)	(\$2,017)	(\$2,559)	(\$2,181)	(\$1,979)	(\$1,600)	(\$1,324)	(\$1,198)	(\$1,149)	(\$1,087)	(\$18,809)
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$51)	(\$65)	(\$70)	(\$97)	(\$122)	(\$105)	(\$96)	(\$79)	(\$66)	(\$61)	(\$58)	(\$55)	(\$925)
Total Revenues	\$55,672	\$70,680	\$76,124	\$106,132	\$133,005	\$114,273	\$104,549	\$85,682	\$72,249	\$66,018	\$63,585	\$60,479	\$1,008,448
Unit Margin (\$/Mcf)	\$1.4940	\$1.4570	\$1.4475	\$1.4137	\$1.3970	\$1.4077	\$1.4185	\$1.4384	\$1.4651	\$1.4787	\$1.4849	\$1.4935	\$1.4399

National Fuel Gas Distribution Corporation
Pennsylvania Division
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LVIS MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
Total Volume	30,073	37,091	41,537	40,962	49,392	40,352	42,930	47,531	42,410	40,298	35,752	44,035	492,363
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	98,208
Volumetric Distribution Charge	30,804	37,992	42,546	41,957	50,592	41,333	43,973	48,686	43,441	41,277	36,621	45,105	504,327
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$38,988	\$46,176	\$50,730	\$50,141	\$58,776	\$49,517	\$52,157	\$56,870	\$51,625	\$49,461	\$44,805	\$53,289	\$602,535
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47324
TCJA Surcredit (\$/Mcf)	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.00000
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)
Gas Cost Revenues													
MMT Gas Cost Charge	\$14,134	\$17,433	\$19,522	\$19,252	\$23,214	\$18,965	\$20,177	\$22,340	\$19,933	\$18,940	\$17,518	\$21,577	\$233,005
TCJA Surcredit	851	1,049	1,175	1,159	1,397	1,142	1,214	1,345	1,200	1,140	1,011	1,246	13,929
OPEB Surcredit - Rider I	(1,865)	(2,300)	(2,575)	(2,540)	(3,062)	(2,502)	(2,662)	(2,947)	(2,629)	(2,498)	(2,217)	(2,730)	(30,527)
Total Gas Cost Revenues	\$13,120	\$16,182	\$18,122	\$17,871	\$21,549	\$17,605	\$18,729	\$20,738	\$18,504	\$17,582	\$16,312	\$20,093	\$216,407
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$35)	(\$42)	(\$46)	(\$45)	(\$53)	(\$45)	(\$47)	(\$51)	(\$46)	(\$45)	(\$40)	(\$48)	(\$543)
Total Revenues	\$52,073	\$62,316	\$68,806	\$67,967	\$80,272	\$67,077	\$70,839	\$77,557	\$70,083	\$66,998	\$61,077	\$73,334	\$818,399
Unit Margin (\$/Mcf)	\$1.2964	\$1.2449	\$1.2213	\$1.2241	\$1.1900	\$1.2271	\$1.2149	\$1.1965	\$1.2173	\$1.2274	\$1.2532	\$1.2102	\$1.2238

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LVIS DMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	21	21	21	21	21	21	19	19	19	19	19	19	240
Total Volume	118,195	140,776	153,578	185,802	239,968	213,066	175,193	134,375	127,065	110,366	137,384	92,473	1,828,242
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00	\$1,023.00
Volumetric Distribution Charge	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430	\$1.02430
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	21,483	20,972	21,483	21,483	21,483	21,483	19,437	19,437	19,437	19,437	19,437	19,437	245,009
Volumetric Distribution Charge	121,068	144,197	157,310	190,317	245,799	218,244	179,450	137,641	130,153	113,048	140,723	94,720	1,872,668
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$142,551	\$165,168	\$178,793	\$211,800	\$267,282	\$239,727	\$198,887	\$157,078	\$149,590	\$132,485	\$160,160	\$114,157	\$2,117,677
Gas Cost Rates:													
TCJA Surcredit (\$/Mcf)	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829	\$0.02829
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)	(\$0.06200)
Gas Cost Revenues													
TCJA Surcredit	3,344	3,983	4,345	5,256	6,789	6,028	4,956	3,801	3,595	3,122	3,887	2,616	51,722
OPEB Surcredit - Rider I	(7,328)	(8,728)	(9,522)	(11,520)	(14,878)	(13,210)	(10,862)	(8,331)	(7,878)	(6,843)	(8,518)	(5,733)	(113,351)
Total Gas Cost Revenues	(\$3,984)	(\$4,745)	(\$5,177)	(\$6,264)	(\$8,089)	(\$7,182)	(\$5,906)	(\$4,530)	(\$4,283)	(\$3,721)	(\$4,631)	(\$3,117)	(\$61,629)
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$128)	(\$149)	(\$161)	(\$191)	(\$241)	(\$216)	(\$179)	(\$141)	(\$135)	(\$119)	(\$144)	(\$103)	(\$1,907)
Total Revenues	\$138,439	\$160,274	\$173,455	\$205,345	\$258,952	\$232,329	\$192,802	\$152,407	\$145,172	\$128,645	\$155,385	\$110,937	\$2,054,141
Unit Margin (\$/Mcf)	\$1.2061	\$1.1733	\$1.1642	\$1.1399	\$1.1138	\$1.1251	\$1.1352	\$1.1689	\$1.1773	\$1.2004	\$1.1658	\$1.2345	\$1.1583

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Pennsylvania Division
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LIS MMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
Total Volume	30,946	30,426	32,253	29,558	35,804	32,014	33,409	30,961	29,869	26,644	26,501	27,507	365,892
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	1,165	13,980
Volumetric Distribution Charge	18,546	18,234	19,329	17,714	21,457	19,186	20,022	18,555	17,900	15,968	15,882	16,485	219,279
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$19,711	\$19,399	\$20,494	\$18,879	\$22,622	\$20,351	\$21,187	\$19,720	\$19,065	\$17,133	\$17,047	\$17,650	\$233,259
Gas Cost Rates:													
MMT Gas Cost Charge	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.47000	\$0.49000	\$0.49000	\$0.47295
TCJA Surcredit (\$/Mcf)	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)
Gas Cost Revenues													
MMT Gas Cost Charge	\$14,545	\$14,300	\$15,159	\$13,892	\$16,828	\$15,047	\$15,702	\$14,552	\$14,038	\$12,523	\$12,985	\$13,478	\$173,049
TCJA Surcredit	357	351	373	341	414	370	386	358	345	308	306	318	4,227
OPEB Surcredit - Rider I	(432)	(425)	(450)	(413)	(500)	(447)	(466)	(432)	(417)	(372)	(370)	(384)	(5,108)
Total Gas Cost Revenues	\$14,470	\$14,226	\$15,082	\$13,820	\$16,742	\$14,970	\$15,622	\$14,478	\$13,966	\$12,459	\$12,921	\$13,412	\$172,168
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$18)	(\$17)	(\$18)	(\$17)	(\$20)	(\$18)	(\$19)	(\$18)	(\$17)	(\$15)	(\$15)	(\$16)	(\$208)
Total Revenues	\$34,163	\$33,608	\$35,558	\$32,682	\$39,344	\$35,303	\$36,790	\$34,180	\$33,014	\$29,577	\$29,953	\$31,046	\$405,219
Unit Margin (\$/Mcf)	\$0.6369	\$0.6376	\$0.6354	\$0.6387	\$0.6318	\$0.6357	\$0.6342	\$0.6369	\$0.6383	\$0.6430	\$0.6433	\$0.6417	\$0.6375

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	9	9	9	9	9	9	10	10	10	10	10	10	114
Total Volume	224,392	255,936	285,279	367,115	425,555	390,398	382,886	286,135	215,840	177,881	208,138	198,815	3,418,371
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930	\$0.59930
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	10,485	10,485	10,485	10,485	10,485	10,485	11,650	11,650	11,650	11,650	11,650	11,650	132,810
Volumetric Distribution Charge	134,478	153,383	170,968	220,012	255,035	233,966	229,464	171,481	129,353	106,604	124,737	119,150	2,048,629
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$144,963	\$163,868	\$181,453	\$230,497	\$265,520	\$244,451	\$241,114	\$183,131	\$141,003	\$118,254	\$136,387	\$130,800	\$2,181,439
Gas Cost Rates:													
TCJA Surcredit (\$/Mcf)	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155	\$0.01155
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.00241)
Gas Cost Revenues													
TCJA Surcredit	2,592	2,956	3,295	4,240	4,915	4,509	4,422	3,305	2,493	2,055	2,404	2,296	39,482
OPEB Surcredit - Rider I	(3,133)	(3,573)	(3,982)	(5,125)	(5,941)	(5,450)	(5,345)	(3,994)	(3,013)	(2,483)	(2,906)	(2,775)	(47,720)
Total Gas Cost Revenues	(\$541)	(\$617)	(\$687)	(\$885)	(\$1,026)	(\$941)	(\$923)	(\$689)	(\$520)	(\$428)	(\$502)	(\$479)	(\$8,238)
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$130)	(\$147)	(\$163)	(\$207)	(\$239)	(\$220)	(\$217)	(\$165)	(\$127)	(\$106)	(\$123)	(\$118)	(\$1,962)
Total Revenues	\$144,292	\$163,104	\$180,603	\$229,405	\$264,255	\$243,290	\$239,974	\$182,277	\$140,356	\$117,720	\$135,762	\$130,203	\$2,171,239
Unit Margin (\$/Mcf)	\$0.6460	\$0.6403	\$0.6361	\$0.6279	\$0.6239	\$0.6262	\$0.6297	\$0.6400	\$0.6533	\$0.6648	\$0.6553	\$0.6579	\$0.6382

National Fuel Gas Distribution Corporation
Pennsylvania Division
Normalized Historic Test Year Ended September 30, 2025
Detailed Billed Revenue Workpapers (Proposed Rates)

LIS DMT Negotiated	<u>Oct 24</u>	<u>Nov 24</u>	<u>Dec 24</u>	<u>Jan 25</u>	<u>Feb 25</u>	<u>Mar 25</u>	<u>Apr 25</u>	<u>May 25</u>	<u>Jun 25</u>	<u>Jul 25</u>	<u>Aug 25</u>	<u>Sep 25</u>	<u>Total</u>
Customers	10	10	10	10	10	10	10	10	10	10	10	10	120
Total Volume	587,209	606,268	655,915	711,269	827,660	737,595	770,674	612,741	579,840	527,486	581,920	551,544	7,750,120
Base Non Gas Cost Rate:													
Basic Service Charge	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00	\$1,165.00
Volumetric Distribution Charge	\$0.31410	\$0.31360	\$0.30200	\$0.30180	\$0.28770	\$0.29000	\$0.28820	\$0.29660	\$0.29190	\$0.32410	\$0.30250	\$0.31680	\$0.30118
DSIC - Distribution System Improvement Charge	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%
Base Non Gas Cost Rate Revenue:													
Basic Service Charge	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	11,650	139,800
Volumetric Distribution Charge	184,442	190,126	198,086	214,661	238,118	213,902	222,108	181,739	169,255	170,958	176,031	174,729	2,334,156
DSIC - Distribution System Improvement Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Base Non Gas Cost Rate Revenue	\$196,092	\$201,776	\$209,736	\$226,311	\$249,768	\$225,552	\$233,758	\$193,389	\$180,905	\$182,608	\$187,681	\$186,379	\$2,473,956
Gas Cost Rates:													
OPEB Surcredit (\$/Mcf) - Rider I	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)	(\$0.01396)
Gas Cost Revenues													
OPEB Surcredit - Rider I	(8,197)	(8,463)	(9,157)	(9,929)	(11,554)	(10,297)	(10,759)	(8,554)	(8,095)	(7,364)	(8,124)	(7,700)	(108,193)
Total Gas Cost Revenues	(\$8,197)	(\$8,463)	(\$9,157)	(\$9,929)	(\$11,554)	(\$10,297)	(\$10,759)	(\$8,554)	(\$8,095)	(\$7,364)	(\$8,124)	(\$7,700)	(\$108,193)
Rider B - State Tax Adjustment %	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%	-0.09%
Rider B - State Tax Adjustment	(\$176)	(\$182)	(\$189)	(\$204)	(\$225)	(\$203)	(\$210)	(\$174)	(\$163)	(\$164)	(\$169)	(\$168)	(\$2,227)
Total Revenues	\$187,719	\$193,131	\$200,390	\$216,178	\$237,989	\$215,052	\$222,789	\$184,661	\$172,647	\$175,080	\$179,388	\$178,511	\$2,363,536
Unit Margin (\$/Mcf)	\$0.3339	\$0.3328	\$0.3198	\$0.3182	\$0.3018	\$0.3058	\$0.3033	\$0.3156	\$0.3120	\$0.3462	\$0.3225	\$0.3379	\$0.3192

NATIONAL FUEL EXHIBIT CTM-8

RATE DESIGN

National Fuel Gas Distribution Corporation
Pennsylvania Division
Twelve Months Ended October 31, 2027
Residential Current Base Rates Vs. Proposed Base Rates

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
Residential Sales								
Basic Service Charge	2,091,764		\$14.0000	\$ 29,284,703	\$19.0000	\$ 39,743,525	\$ 10,458,822	36%
Volumetric Distribution Charge		16,570,240	\$2.9611	\$ 49,066,137	\$3.3780	\$ 55,974,984	\$ 6,908,847	14%
Rider B - State Tax Adjustment			-0.27%	\$ (233,650)	0.00%	\$ -	\$ 233,650	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0944	\$ 1,564,787	\$0.0952	\$ 1,577,362	\$ 12,575	1%
Rider H - Gas Procurement Charge			\$0.1149	\$ 1,903,921	\$0.1149	\$ 1,903,921	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 4,090,977	0.00%	\$ -	\$ (4,090,977)	-100%
Total Margin				\$ 85,676,875		\$ 99,199,791	\$ 13,522,916	16%
Residential CAP								
Basic Service Charge	77,741		\$14.0000	\$ 1,088,381	\$19.0000	\$ 1,477,088	\$ 388,707	36%
Volumetric Distribution Charge		681,296	\$2.9611	\$ 2,017,384	\$3.3780	\$ 2,301,446	\$ 284,061	14%
Rider B - State Tax Adjustment			-0.27%	\$ (9,307)	0.00%	\$ -	\$ 9,307	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0944	\$ 64,337	\$0.0952	\$ 64,854	\$ 517	1%
Rider H - Gas Procurement Charge			\$0.1149	\$ 78,281	\$0.1149	\$ 78,281	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 162,419	0.00%	\$ -	\$ (162,419)	-100%
Total Margin				\$ 3,401,495		\$ 3,921,669	\$ 520,174	15%
Residential SATC								
Basic Service Charge	198,694		\$14.0000	\$ 2,781,713	\$19.0000	\$ 3,775,182	\$ 993,469	36%
Volumetric Distribution Charge		1,591,601	\$2.9611	\$ 4,712,891	\$3.3780	\$ 5,376,498	\$ 663,607	14%
Rider B - State Tax Adjustment			-0.27%	\$ (21,414)	0.00%	\$ -	\$ 21,414	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 374,730	0.00%	\$ -	\$ (374,730)	-100%
Total Margin				\$ 7,847,920		\$ 9,151,680	\$ 1,303,760	17%
Residential MMT								
Basic Service Charge	5,701		\$14.0000	\$ 79,818	\$19.0000	\$ 108,324	\$ 28,506	36%
Volumetric Distribution Charge		115,189	\$2.9611	\$ 341,087	\$3.3780	\$ 389,115	\$ 48,027	14%
Rider B - State Tax Adjustment			-0.27%	\$ (1,197)	0.00%	\$ -	\$ 1,197	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 21,045	0.00%	\$ -	\$ (21,045)	-100%
Total Margin				\$ 440,753		\$ 497,439	\$ 56,686	13%
Residential Total								
Basic Service Charge	2,373,901		\$14.0000	\$ 33,234,614	\$19.0000	\$ 45,104,119	\$ 11,869,505	36%
Volumetric Distribution Charge		18,958,326	\$2.9611	\$ 56,137,499	\$3.3780	\$ 64,042,042	\$ 7,904,543	14%
Rider B - State Tax Adjustment		18,958,326	-0.27%	\$ (265,568)	0.00%	\$ -	\$ 265,568	-100%
Rider E - Customer Education		18,958,326	\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge		17,251,535	\$0.0944	\$ 1,629,124	\$0.0952	\$ 1,642,216	\$ 13,092	1%
Rider H - Gas Procurement Charge		17,251,535	\$0.1149	\$ 1,982,201	\$0.1149	\$ 1,982,201	\$ -	0%
DSIC - Distribution System Improvement Charge		18,958,326	5.00%	\$ 4,649,172	0.00%	\$ -	\$ (4,649,172)	-100%
Total Margin				\$ 97,367,043		\$ 112,770,578	\$ 15,403,535	16%
Target Revenue						\$ 112,770,578		

National Fuel Gas Distribution Corporation
Pennsylvania Division
Small Commercial/Public Authority Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
Small Commercial < 250 Sales								
Basic Service Charge	98,168		\$27.0000	\$ 2,650,536	\$30.0000	\$ 2,945,040	\$ 294,504	11%
Volumetric Distribution Charge		903,474	\$2.2994	\$ 2,077,448	\$2.9237	\$ 2,641,490	\$ 564,042	27%
Rider B - State Tax Adjustment			-0.27%	\$ (13,866)	0.00%	\$ -	\$ 13,866	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 16,078	\$0.0217	\$ 19,572	\$ 3,495	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 103,809	\$0.1149	\$ 103,809	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 242,394	0.00%	\$ -	\$ (242,394)	-100%
Total Margin				\$ 5,076,399		\$ 5,709,912	\$ 633,513	12%
Small Commercial < 250 SATC								
Basic Service Charge	7,065		\$27.0000	\$ 190,755	\$30.0000	\$ 211,950	\$ 21,195	11%
Volumetric Distribution Charge		69,868	\$2.2994	\$ 160,656	\$2.9237	\$ 204,275	\$ 43,619	27%
Rider B - State Tax Adjustment			-0.27%	\$ (1,002)	0.00%	\$ -	\$ 1,002	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 17,571	0.00%	\$ -	\$ (17,571)	-100%
Total Margin				\$ 367,979		\$ 416,225	\$ 48,246	13%
Small Commercial < 250 MMT								
Basic Service Charge	13,282		\$27.0000	\$ 358,614	\$30.0000	\$ 398,460	\$ 39,846	11%
Volumetric Distribution Charge		151,202	\$2.2994	\$ 347,675	\$2.9237	\$ 442,071	\$ 94,396	27%
Rider B - State Tax Adjustment			-0.27%	\$ (2,021)	0.00%	\$ -	\$ 2,021	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 35,314	0.00%	\$ -	\$ (35,314)	-100%
Total Margin				\$ 739,582		\$ 840,531	\$ 100,949	14%
Total Margin Check				\$ 739,582		\$ 840,531		

National Fuel Gas Distribution Corporation
Pennsylvania Division
Small Commercial/Public Authority Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
Small Public Authority < 250 Sales								
Basic Service Charge	4,368		\$27.0000	\$ 117,936	\$30.0000	\$ 131,040	\$ 13,104	11%
Volumetric Distribution Charge		132,454	\$2.2994	\$ 304,565	\$2.9237	\$ 387,257	\$ 82,692	27%
Rider B - State Tax Adjustment			-0.27%	\$ (1,275)	0.00%	\$ -	\$ 1,275	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 2,357	\$0.0217	\$ 2,869	\$ 512	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 15,219	\$0.1149	\$ 15,219	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 22,004	0.00%	\$ -	\$ (22,004)	-100%
Total Margin				\$ 460,806		\$ 536,386	\$ 75,579	16%
Small Public Authority < 250 SATC								
Basic Service Charge	276		\$27.0000	\$ 7,452	\$30.0000	\$ 8,280	\$ 828	11%
Volumetric Distribution Charge		2,523	\$2.2994	\$ 5,801	\$2.9237	\$ 7,376	\$ 1,575	27%
Rider B - State Tax Adjustment			-0.27%	\$ (39)	0.00%	\$ -	\$ 39	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 663	0.00%	\$ -	\$ (663)	-100%
Total Margin				\$ 13,877		\$ 15,656	\$ 1,779	13%
Small Public Authority < 250 MMT								
Basic Service Charge	2,733		\$27.0000	\$ 73,791	\$30.0000	\$ 81,990	\$ 8,199	11%
Volumetric Distribution Charge		34,706	\$2.2994	\$ 79,802	\$2.9237	\$ 101,469	\$ 21,667	27%
Rider B - State Tax Adjustment			-0.27%	\$ (440)	0.00%	\$ -	\$ 440	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 7,680	0.00%	\$ -	\$ (7,680)	-100%
Total Margin				\$ 160,833		\$ 183,459	\$ 22,626	14%
Small Commercial/Public Authority < 250 Total								
Basic Service Charge	125,892		\$27.0000	\$ 3,399,084	\$30.0000	\$ 3,776,760	\$ 377,676	11%
Volumetric Distribution Charge		1,294,228	\$2.2994	\$ 2,975,947	\$2.9237	\$ 3,783,938	\$ 807,991	27%
Rider B - State Tax Adjustment		1,294,228	-0.27%	\$ (18,643)	0.00%	\$ -	\$ 18,643	-100%
Rider E - Customer Education		1,108,320	\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge		1,035,928	\$0.0178	\$ 18,435	\$0.0217	\$ 22,442	\$ 4,007	22%
Rider H - Gas Procurement Charge		1,035,928	\$0.1149	\$ 119,028	\$0.1149	\$ 119,028	\$ -	0%
DSIC - Distribution System Improvement Charge		1,294,228	5.00%	\$ 325,625	0.00%	\$ -	\$ (325,625)	-100%
Total Margin				\$ 6,819,476		\$ 7,702,168	\$ 882,692	13%
Target Revenue						7,702,168		

National Fuel Gas Distribution Corporation
Pennsylvania Division
Small Commercial/Public Authority Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
Small Commercial > 250 Sales								
Basic Service Charge	32,504		\$37.0000	\$ 1,202,648	\$50.0000	\$ 1,625,200	\$ 422,552	35%
Volumetric Distribution Charge		1,255,860	\$2.0555	\$ 2,581,421	\$2.2915	\$ 2,877,826	\$ 296,405	11%
Rider B - State Tax Adjustment			-0.27%	\$ (11,274)	0.00%	\$ -	\$ 11,274	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 22,348	\$0.0217	\$ 27,206	\$ 4,858	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 144,298	\$0.1149	\$ 144,298	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 197,536	0.00%	\$ -	\$ (197,536)	-100%
Total Margin				\$ 4,136,977		\$ 4,674,530	\$ 537,553	13%
Small Commercial > 250 SATC								
Basic Service Charge	2,806		\$37.0000	\$ 103,822	\$50.0000	\$ 140,300	\$ 36,478	35%
Volumetric Distribution Charge		110,600	\$2.0555	\$ 227,339	\$2.2915	\$ 253,443	\$ 26,104	11%
Rider B - State Tax Adjustment			-0.27%	\$ (945)	0.00%	\$ -	\$ 945	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 16,558	0.00%	\$ -	\$ (16,558)	-100%
Total Margin				\$ 346,774		\$ 393,743	\$ 46,969	14%
Small Commercial > 250 MMT								
Basic Service Charge	13,953		\$37.0000	\$ 516,261	\$50.0000	\$ 697,650	\$ 181,389	35%
Volumetric Distribution Charge		664,215	\$2.0555	\$ 1,365,294	\$2.2915	\$ 1,522,060	\$ 156,766	11%
Rider B - State Tax Adjustment			-0.27%	\$ (5,369)	0.00%	\$ -	\$ 5,369	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 94,078	0.00%	\$ -	\$ (94,078)	-100%
Total Margin				\$ 1,970,263		\$ 2,219,710	\$ 249,447	13%
Small Public Authority > 250 Sales								
Basic Service Charge	1,186		\$37.0000	\$ 43,882	\$50.0000	\$ 59,300	\$ 15,418	35%
Volumetric Distribution Charge		37,700	\$2.0555	\$ 77,492	\$2.2915	\$ 86,390	\$ 8,898	11%
Rider B - State Tax Adjustment			-0.27%	\$ (358)	0.00%	\$ -	\$ 358	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 671	\$0.0217	\$ 817	\$ 146	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 4,332	\$0.1149	\$ 4,332	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 6,319	0.00%	\$ -	\$ (6,319)	-100%
Total Margin				\$ 132,338		\$ 150,839	\$ 18,501	14%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Small Commercial/Public Authority Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
Small Public Authority > 250 SATC								
Basic Service Charge	228		\$37.0000	\$ 8,436	\$50.0000	\$ 11,400	\$ 2,964	35%
Volumetric Distribution Charge		10,118	\$2.0555	\$ 20,798	\$2.2915	\$ 23,186	\$ 2,388	11%
Rider B - State Tax Adjustment			-0.27%	\$ (83)	0.00%	\$ -	\$ 83	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 1,462	0.00%	\$ -	\$ (1,462)	-100%
Total Margin				\$ 30,612		\$ 34,586	\$ 3,974	13%
Small Public Authority > 250 MMT								
Basic Service Charge	2,758		\$37.0000	\$ 102,046	\$50.0000	\$ 137,900	\$ 35,854	35%
Volumetric Distribution Charge		123,113	\$2.0555	\$ 253,059	\$2.2915	\$ 282,116	\$ 29,057	11%
Rider B - State Tax Adjustment			-0.27%	\$ (1,012)	0.00%	\$ -	\$ 1,012	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 17,755	0.00%	\$ -	\$ (17,755)	-100%
Total Margin				\$ 371,849		\$ 420,016	\$ 48,168	13%
Small Commercial/Public Authority > 250 Total								
Basic Service Charge	53,435		\$37.0000	\$ 1,977,095	\$50.0000	\$ 2,671,750	\$ 694,655	35%
Volumetric Distribution Charge		2,201,607	\$2.0555	\$ 4,525,403	\$ 2.2915	\$ 5,045,021	\$ 519,618	11%
Rider B - State Tax Adjustment		2,201,607	-0.27%	\$ (19,041)	0.00%	\$ -	\$ 19,041	-100%
Rider E - Customer Education		1,527,274	\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge		1,293,560	\$0.0178	\$ 23,019	\$0.0217	\$ 28,023	\$ 5,004	22%
Rider H - Gas Procurement Charge		1,293,560	\$0.1149	\$ 148,630	\$0.1149	\$ 148,630	\$ -	0%
DSIC - Distribution System Improvement Charge		2,201,607	5.00%	\$ 333,707	0.00%	\$ -	\$ (333,707)	-100%
Total Margin				\$ 6,988,813		\$ 7,893,424	\$ 904,611	13%
Target Revenue						7,893,424		

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Large Commercial/Public Authority Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027**

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
Large Commercial Sales								
Basic Service Charge	5,168		\$151.0000	\$ 780,368	\$151.0000	\$ 780,368	\$ -	0%
Volumetric Distribution Charge		720,949	\$1.6622	\$ 1,198,361	\$1.9763	\$ 1,424,835	\$ 226,474	19%
Rider B - State Tax Adjustment			-0.27%	\$ (5,925)	0.00%	\$ -	\$ 5,925	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 12,830	\$0.0217	\$ 15,618	\$ 2,789	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 82,837	\$0.1149	\$ 82,837	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 103,720	0.00%	\$ -	\$ (103,720)	-100%
Total Margin				\$ 2,172,191		\$ 2,303,659	\$ 131,468	6%
Large Commercial SATC								
Basic Service Charge	560		\$151.0000	\$ 84,560	\$151.0000	\$ 84,560	\$ -	0%
Volumetric Distribution Charge		73,045	\$1.6622	\$ 121,415	\$1.9763	\$ 144,361	\$ 22,946	19%
Rider B - State Tax Adjustment			-0.27%	\$ (589)	0.00%	\$ -	\$ 589	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 10,299	0.00%	\$ -	\$ (10,299)	-100%
Total Margin				\$ 215,685		\$ 228,921	\$ 13,236	6%
Large Commercial MMT								
Basic Service Charge	8,730		\$151.0000	\$ 1,318,230	\$151.0000	\$ 1,318,230	\$ -	0%
Volumetric Distribution Charge		2,644,998	\$1.6622	\$ 4,396,516	\$1.9763	\$ 5,227,398	\$ 830,882	19%
Rider B - State Tax Adjustment			-0.27%	\$ (16,302)	0.00%	\$ -	\$ 16,302	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 285,737	0.00%	\$ -	\$ (285,737)	-100%
Total Margin				\$ 5,984,182		\$ 6,545,628	\$ 561,447	9%
Large Commercial DMT								
Basic Service Charge	132		\$151.0000	\$ 19,932	\$151.0000	\$ 19,932	\$ -	0%
Volumetric Distribution Charge		716,683	\$1.6622	\$ 1,191,270	\$1.9763	\$ 1,416,404	\$ 225,134	19%
Rider B - State Tax Adjustment			-0.27%	\$ (3,480)	0.00%	\$ -	\$ 3,480	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 60,560	0.00%	\$ -	\$ (60,560)	-100%
Total Margin				\$ 1,268,282		\$ 1,436,336	\$ 168,054	13%

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Large Commercial/Public Authority Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027**

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
Large Public Authority Sales								
Basic Service Charge	370		\$151.0000	\$ 55,870	\$151.0000	\$ 55,870	\$ -	0%
Volumetric Distribution Charge		49,118	\$1.6622	\$ 81,645	\$1.9763	\$ 97,074	\$ 15,430	19%
Rider B - State Tax Adjustment			-0.27%	\$ (411)	0.00%	\$ -	\$ 411	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 874	\$0.0217	\$ 1,064	\$ 190	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 5,644	\$0.1149	\$ 5,644	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 7,202	0.00%	\$ -	\$ (7,202)	-100%
Total Margin				\$ 150,823		\$ 159,652	\$ 8,829	6%
Large Public Authority SATC								
Basic Service Charge	36		\$151.0000	\$ 5,436	\$151.0000	\$ 5,436	\$ -	0%
Volumetric Distribution Charge		3,788	\$1.6622	\$ 6,297	\$1.9763	\$ 7,487	\$ 1,190	19%
Rider B - State Tax Adjustment			-0.27%	\$ (34)	0.00%	\$ -	\$ 34	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 587	0.00%	\$ -	\$ (587)	-100%
Total Margin				\$ 12,285		\$ 12,923	\$ 637	5%
Large Public Authority MMT								
Basic Service Charge	3,387		\$151.0000	\$ 511,437	\$151.0000	\$ 511,437	\$ -	0%
Volumetric Distribution Charge		1,843,767	\$1.6622	\$ 3,064,709	\$1.9763	\$ 3,643,898	\$ 579,189	19%
Rider B - State Tax Adjustment			-0.27%	\$ (10,168)	0.00%	\$ -	\$ 10,168	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 178,807	0.00%	\$ -	\$ (178,807)	-100%
Total Margin				\$ 3,744,786		\$ 4,155,335	\$ 410,549	11%
Large Public Authority DMT								
Basic Service Charge	36		\$151.0000	\$ 5,436	\$151.0000	\$ 5,436	\$ -	0%
Volumetric Distribution Charge		203,162	\$1.6622	\$ 337,695	\$1.9763	\$ 401,515	\$ 63,820	19%
Rider B - State Tax Adjustment			-0.27%	\$ (980)	0.00%	\$ -	\$ 980	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 17,157	0.00%	\$ -	\$ (17,157)	-100%
Total Margin				\$ 359,308		\$ 406,951	\$ 47,643	13%

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Large Commercial/Public Authority Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027**

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
LCPA Total								
Basic Service Charge	18,419		\$151.00000	\$ 2,781,269	\$151.0000	\$ 2,781,269	\$ -	0%
Volumetric Distribution Charge		6,255,510	\$1.66220	\$ 10,397,909	\$1.9763	\$ 12,362,973	\$ 1,965,064	19%
Rider B - State Tax Adjustment			-0.27%	\$ (37,889)	0.00%	\$ -	\$ 37,889	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 13,704	\$0.0217	\$ 16,682	\$ 2,979	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 88,481	\$0.1149	\$ 88,481	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 664,068	0.00%	\$ -	\$ (664,068)	-100%
Total Margin				\$ 13,907,541		\$ 15,249,405	\$ 1,341,863	10%
Target Revenue						\$ 15,249,405		

NGV Total								
Basic Service Charge	84		No Rate					
Volumetric Distribution Charge		70,034	\$1.7896	\$ 125,333	\$2.1705	\$ 152,008	\$ 152,008	0%
Rider B - State Tax Adjustment			-0.27%	\$ (355)	0.00%	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			0.00%	\$ 6,267	0.00%	\$ -	\$ 355	-100%
Total Margin				\$ 131,245		\$ 152,008	\$ 152,363	2431%
Target Revenue						152,008		

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Industrial Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027**

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
SVIS Sales								
Basic Service Charge	1,525.0		\$82.0000	\$ 125,050	\$82.0000	\$ 125,050	\$ -	0%
Volumetric Distribution Charge		60,192.3	\$2.0722	\$ 124,730	\$2.6703	\$ 160,730	\$ 36,000	29%
Rider B - State Tax Adjustment			-0.27%	\$ (736)	0.00%	\$ -	\$ 736	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 1,071	\$0.0217	\$ 1,304	\$ 233	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 6,916	\$0.1149	\$ 6,916	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 12,888	0.00%	\$ -	\$ (12,888)	-100%
Total Margin				\$ 269,920		\$ 294,000	\$ 24,080	9%
SVIS SATC								
Basic Service Charge	132.0		\$82.0000	\$ 10,824	\$82.0000	\$ 10,824	\$ -	0%
Volumetric Distribution Charge		4,900.4	\$2.0722	\$ 10,155	\$2.6703	\$ 13,086	\$ 2,931	29%
Rider B - State Tax Adjustment			-0.27%	\$ (60)	0.00%	\$ -	\$ 60	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 1,049	0.00%	\$ -	\$ (1,049)	-100%
Total Margin				\$ 21,968		\$ 23,910	\$ 1,942	9%
SVIS MMT								
Basic Service Charge	770.0		\$82.0000	\$ 63,140	\$82.0000	\$ 63,140	\$ -	0%
Volumetric Distribution Charge		39,506.1	\$2.0722	\$ 81,865	\$2.6703	\$ 105,492	\$ 23,628	29%
Rider B - State Tax Adjustment			-0.27%	\$ (413)	0.00%	\$ -	\$ 413	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 7,250	0.00%	\$ -	\$ (7,250)	-100%
Total Margin				\$ 151,842		\$ 168,632	\$ 16,791	11%
SVIS Total								
Basic Service Charge	2,427		\$82.0000	\$ 199,014	\$82.0000	\$ 199,014	\$ -	0%
Volumetric Distribution Charge		104,599	\$2.0722	\$ 216,750	\$2.6703	\$ 279,308	\$ 62,559	29%
Rider B - State Tax Adjustment			-0.27%	\$ (1,209)	0.00%	\$ -	\$ 1,209	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 1,071	\$0.0217	\$ 1,304	\$ 233	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 6,916	\$0.1149	\$ 6,916	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 21,188	0.00%	\$ -	\$ (21,188)	-100%
Total Margin				\$ 443,729		\$ 486,542	\$ 42,813	10%
Target Revenue						486,542		

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Industrial Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027**

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
IVIS Sales								
Basic Service Charge	653.0		\$252.0000	\$ 164,556	\$252.0000	\$ 164,556	\$ -	0%
Volumetric Distribution Charge		166,107.0	\$1.3347	\$ 221,703	\$1.5798	\$ 262,411	\$ 40,708	18%
Rider B - State Tax Adjustment			-0.27%	\$ (1,167)	0.00%	\$ -	\$ 1,167	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			\$0.0178	\$ 2,956	\$0.0217	\$ 3,598	\$ 643	22%
Rider H - Gas Procurement Charge			\$0.1149	\$ 19,086	\$0.1149	\$ 19,086	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 20,415	0.00%	\$ -	\$ (20,415)	-100%
Total Margin				\$ 427,549		\$ 449,651	\$ 22,103	5%
IVIS SATC								
Basic Service Charge	36.0		\$252.0000	\$ 9,072	\$252.0000	\$ 9,072	\$ -	0%
Volumetric Distribution Charge		5,657.8	\$1.3347	\$ 7,551	\$1.5798	\$ 8,938	\$ 1,387	18%
Rider B - State Tax Adjustment			-0.27%	\$ (48)	0.00%	\$ -	\$ 48	-100%
Rider E - Customer Education			\$0.0000	\$ -	\$0.0000	\$ -	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 831	0.00%	\$ -	\$ (831)	-100%
Total Margin				\$ 17,407		\$ 18,010	\$ 603	3%
IVIS MMT								
Basic Service Charge	3,249.0		\$252.0000	\$ 818,748	\$252.0000	\$ 818,748	\$ -	0%
Volumetric Distribution Charge		2,507,113.4	\$1.3347	\$ 3,346,244	\$1.5798	\$ 3,960,666	\$ 614,421	18%
Rider B - State Tax Adjustment			-0.27%	\$ (11,955)	0.00%	\$ -	\$ 11,955	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 208,250	0.00%	\$ -	\$ (208,250)	-100%
Total Margin				\$ 4,361,287		\$ 4,779,414	\$ 418,127	10%
IVIS DMT								
Basic Service Charge	288.0		\$252.0000	\$ 72,576	\$252.0000	\$ 72,576	\$ -	0%
Volumetric Distribution Charge		711,200.0	\$1.3347	\$ 949,239	\$1.5798	\$ 1,123,533	\$ 174,295	18%
Rider B - State Tax Adjustment			-0.27%	\$ (2,928)	0.00%	\$ -	\$ 2,928	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 51,091	0.00%	\$ -	\$ (51,091)	-100%
Total Margin				\$ 1,069,977		\$ 1,196,109	\$ 126,132	12%
IVIS Total								
Basic Service Charge	4,226		\$252.0000	\$ 1,064,952	\$252.0000	\$ 1,064,952	\$ -	0%
Volumetric Distribution Charge		3,390,078	\$1.3347	\$ 4,524,737	\$1.5798	\$ 5,355,548	\$ 830,811	18%
Rider B - State Tax Adjustment			-0.27%	\$ (16,098)	0.00%	\$ -	\$ 16,098	-100%
Rider E - Customer Education			0.00%	\$ -	\$0.0000	\$ -	\$ -	0%
Rider G - Merchant Function Charge			1.78%	\$ 2,956	\$0.0217	\$ 3,598	\$ 643	22%
Rider H - Gas Procurement Charge			11.49%	\$ 19,086	\$0.1149	\$ 19,086	\$ -	0%
DSIC - Distribution System Improvement Charge			5.00%	\$ 280,587	0.00%	\$ -	\$ (280,587)	-100%
Total Margin				\$ 5,876,219		\$ 6,443,184	\$ 566,965	10%
Target Revenue						6,443,184		

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Industrial Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027**

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
LVIS MMT								
Basic Service Charge	84.0		\$1,023.0000	\$ 85,932	\$1,400.0000	\$ 117,600	\$ 31,668	37%
Volumetric Distribution Charge		468,000.0	\$1.0243	\$ 479,372	\$1.1446	\$ 535,661	\$ 56,289	12%
Rider B - State Tax Adjustment			-0.27%	\$ (1,625)	0.00%	\$ -	\$ 1,625	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 28,265	0.00%	\$ -	\$ (28,265)	-100%
Total Margin				\$ 591,945		\$ 653,261	\$ 61,317	10%
LVIS DMT								
Basic Service Charge	228.0		\$1,023.0000	\$ 233,244	\$1,400.0000	\$ 319,200	\$ 85,956	37%
Volumetric Distribution Charge		1,765,912.8	\$1.0243	\$ 1,808,824	\$1.1446	\$ 2,021,220	\$ 212,395	12%
Rider B - State Tax Adjustment			-0.27%	\$ (5,863)	0.00%	\$ -	\$ 5,863	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 102,103	0.00%	\$ -	\$ (102,103)	-100%
Total Margin				\$ 2,138,309		\$ 2,340,420	\$ 202,111	9%
LVIS Total								
Basic Service Charge	312		\$1,023.0000	\$ 319,176	\$1,400.0000	\$ 436,800	\$ 117,624	37%
Volumetric Distribution Charge		2,233,913	\$1.0243	\$ 2,288,197	\$1.1446	\$ 2,556,881	\$ 268,684	12%
Rider B - State Tax Adjustment				\$ (7,488)	0.00%	\$ -	\$ 7,488	-100%
DSIC - Distribution System Improvement Charge				\$ 130,369	0.00%	\$ -	\$ (130,369)	-100%
Total Margin				\$ 2,730,254		\$ 2,993,681	\$ 263,427	10%
Target Revenue						2,993,681		

**National Fuel Gas Distribution Corporation
Pennsylvania Division
Industrial Current Base Rates Vs. Proposed Base Rates
Twelve Months Ended October 31, 2027**

Description	Customers	Volumes (Mcf)	Current		Proposed		Change in Revenues (\$)	% Change
			Base Rate (\$/Mcf)	Revenue (\$)	Base Rate (\$/Mcf)	Revenue (\$)		
LIS MMT								
Basic Service Charge	12.0		\$1,165.0000	\$ 13,980	\$1,700.0000	\$ 20,400	\$ 6,420	46%
Volumetric Distribution Charge		358,268.3	\$0.5993	\$ 214,710	\$0.6764	\$ 242,316	\$ 27,606	13%
Rider B - State Tax Adjustment			-0.27%	\$ (658)	0.00%	\$ -	\$ 658	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 11,435	0.00%	\$ -	\$ (11,435)	-100%
Total Margin				\$ 239,467		\$ 262,716	\$ 23,249	10%
LIS DMT								
Basic Service Charge	108.0		\$1,165.0000	\$ 125,820	\$1,700.0000	\$ 183,600	\$ 57,780	46%
Volumetric Distribution Charge		3,344,982.8	\$0.5993	\$ 2,004,648	\$0.6764	\$ 2,262,389	\$ 257,740	13%
Rider B - State Tax Adjustment			-0.27%	\$ (6,105)	0.00%	\$ -	\$ 6,105	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 106,523	0.00%	\$ -	\$ (106,523)	-100%
Total Margin				\$ 2,230,887		\$ 2,445,989	\$ 215,102	10%
LIS Total								
Basic Service Charge	120		\$1,165.0000	\$ 139,800	\$1,700.0000	\$ 204,000	\$ 64,200	46%
Volumetric Distribution Charge		3,703,251	\$0.5993	\$ 2,219,358	\$0.6764	\$ 2,504,704	\$ 285,346	13%
Rider B - State Tax Adjustment			-0.27%	\$ (6,763)	0.00%	\$ -	\$ 6,763	-100%
DSIC - Distribution System Improvement Charge			5.00%	\$ 117,958	0.00%	\$ -	\$ (117,958)	-100%
Total Margin				\$ 2,470,353		\$ 2,708,704	\$ 238,351	10%
Target Revenue					\$	2,708,704		

National Fuel Gas Distribution Corporation
Pennsylvania Division
OPEB Rider Rate Calculation

National Fuel Exhibit CTM-8
Schedule 2
Page 1

Amount to passback **\$ 6,159,000**

	(1)	(2)	(3)	(4)	(5) = (3) / (4)
<u>Service Class</u>	<u>Non-Gas Revenues</u>	<u>Settlement Allocation Factor</u>	<u>Allocation of Revenue Excess</u>	<u>Normalized Volumes (Mcf)</u>	<u>Surcredit Rate (\$/Mcf)</u>
RESIDENTIAL	\$ 72,820,648			16,570,240	
CAP	\$ 2,994,065			681,296	
RESIDENTIAL SATC	\$ 6,994,554			1,591,601	
	<u>\$ 82,809,267</u>	70.9%	\$ 4,365,031	<u>18,843,137</u>	\$ 0.23165
SMALL CPA LE 250	\$ 4,358,832			1,035,928	
SMALL CPA LE 250 SATC	\$ 304,598			72,391	
	<u>\$ 4,663,430</u>	1.9%	\$ 118,863	<u>1,108,320</u>	\$ 0.10725
SMALL CPA GT 250	\$ 3,593,298			1,293,560	
SMALL CPA GT 250 SATC	\$ 335,336			120,718	
	<u>\$ 3,928,634</u>	3.0%	\$ 185,295	<u>1,414,279</u>	\$ 0.13102
LARGE CPA	\$ 1,301,354			770,067	
LARGE CPA SATC	\$ 129,842			76,833	
	<u>\$ 1,431,196</u>	1.5%	\$ 92,352	<u>846,900</u>	\$ 0.10905
SVIS	\$ 366,388			60,192	
SVIS SATC	\$ 29,829			4,900	
	<u>\$ 396,217</u>	0.1%	\$ 4,380	<u>65,093</u>	\$ 0.06729
IVIS	\$ 536,187			166,107	
IVIS SATC	\$ 18,263			5,658	
	<u>\$ 554,450</u>	0.4%	\$ 25,881	<u>171,765</u>	\$ 0.15068
RESIDENTIAL TRANS	\$ 256,679	0.2%	\$ 13,530	115,189	\$ 0.11746
SMALL CPA LE 250 TRANS	\$ 593,658	0.2%	\$ 15,131	185,908	\$ 0.08139
SMALL CPA GT 250 TRANS	\$ 1,887,513	1.4%	\$ 89,025	787,328	\$ 0.11307
LARGE CPA TRANS	\$ 10,831,820	11.3%	\$ 698,954	5,408,610	\$ 0.12923
SVIS TRANS	\$ 80,965	0.0%	\$ 895	39,506	\$ 0.02266
IVIS TRANS	\$ 4,273,052	3.3%	\$ 206,252	3,218,313	\$ 0.06409
LVIS TRANS	\$ 2,591,705	2.7%	\$ 168,812	2,233,913	\$ 0.07557
LIS TRANS	\$ 4,275,959	2.8%	\$ 174,615	3,703,251	\$ 0.04715
TOTAL	<u><u>\$ 118,574,545</u></u>	<u>100.0%</u>	<u>\$ 6,159,016</u>	<u>38,141,512</u>	

National Fuel Gas Distribution Corporation
Pennsylvania Division
MFC Uncollectible and Rate Calculation

		Residential	Non-Residential
Total Gas Cost Revenue	\$ 124,571	\$ 100,820	\$ 23,750
Uncollectible Percentage		1.55%	1.55%
Total Gas Cost Uncollectible Revenue Requirement	\$ 1,931	\$ 1,563	\$ 368
Allocation/1		94.9%	5.1%
Uncollectible Revenue Requirement		\$1,833	\$98
Total Gas Cost Revenue	\$ 124,571	\$ 100,820	\$ 23,750
	1	1.8177%	0.4137%
Natural Gas Supply Charge (\$/Mcf)		\$ 5.0334	\$ 5.0334
Gas Adjustment Charge (\$/Mcf)		\$ 0.2036	\$ 0.2036
	2	\$ 5.24	\$ 5.24
MFC Rate	1 * 2	\$ 0.0952	\$ 0.0217

1 Allocation based upon 2024 Uncollectible Statistics Report

National Fuel Gas Distribution Corporation
Pennsylvania Division
Energy Efficiency Pilot Program Calculation

1 Proposed EE Budget (FY 2027)	\$	736,726.00 (Per Statement No.18)
2 Estimated Residential Volumes		18,958,326 MCF
3 EE Rate \$/Mcf	\$	0.0389

NATIONAL FUEL EXHIBIT CTM-9

BILL IMPACTS

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential Sales

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	14.00	19.00	5.00	35.71%
Volumetric Distribution Charge	Per Mcf	2.9611	3.3780	0.4169	14.08%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
Rider G - Merchant Function Charge	Per Mcf	0.0944	0.0952	0.0008	0.80%
Rider H - Gas Procurement Charge	Per Mcf	0.1149	0.1149	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider A - Natural Gas Supply Charge	Per Mcf	5.0334	5.0334	0.0000	0.00%
Rider A - Gas Adjustment Charge	Per Mcf	0.2036	0.2036	0.0000	0.00%
Rider F - CAP Discount Charge	Per Mcf	0.1223	0.1223	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.2317)	(0.2317)	-100.00%
Total Gas Cost	Per Mcf	5.8046	5.5730	(0.2317)	-3.99%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential Sales

Mcf	Monthly Bill Impact													Number of Cycle Bills		
	Delivery					Commodity					Total					
	Current	Proposed	Bill Impact			Current	Proposed	Bill Impact			Current	Proposed	Bill Impact			
	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	January	July		
0.0	14.66	19.00	4.34	30.0%	0.00	0.00	0.00	0.0%	14.66	19.00	4.34	30.0%	1,455	6,934		
0.1	14.99	19.36	4.37	29.0%	0.58	0.56	(0.02)	-3.0%	15.57	19.92	4.35	28.0%	270	7,676		
0.2	15.33	19.72	4.39	29.0%	1.16	1.11	(0.05)	-4.0%	16.49	20.83	4.34	26.0%	192	5,940		
0.3	15.66	20.08	4.42	28.0%	1.74	1.67	(0.07)	-4.0%	17.40	21.75	4.35	25.0%	160	5,426		
0.4	15.99	20.44	4.45	28.0%	2.32	2.23	(0.09)	-4.0%	18.31	22.67	4.36	24.0%	165	5,902		
0.5	16.32	20.79	4.47	27.0%	2.90	2.79	(0.11)	-4.0%	19.22	23.58	4.36	23.0%	181	6,335		
0.6	16.65	21.15	4.50	27.0%	3.48	3.34	(0.14)	-4.0%	20.13	24.49	4.36	22.0%	163	7,192		
0.7	16.99	21.51	4.52	27.0%	4.06	3.90	(0.16)	-4.0%	21.05	25.41	4.36	21.0%	162	7,653		
0.8	17.32	21.87	4.55	26.0%	4.64	4.46	(0.18)	-4.0%	21.96	26.33	4.37	20.0%	196	7,909		
0.9	17.65	22.23	4.58	26.0%	5.22	5.02	(0.20)	-4.0%	22.87	27.25	4.38	19.0%	162	7,971		
1.0	17.98	22.59	4.61	26.0%	5.80	5.57	(0.23)	-4.0%	23.78	28.16	4.38	18.0%	170	7,733		
2.0	21.30	26.18	4.88	23.0%	11.61	11.15	(0.46)	-4.0%	32.91	37.33	4.42	13.0%	1,625	57,095		
3.0	24.62	29.76	5.14	21.0%	17.41	16.72	(0.69)	-4.0%	42.03	46.48	4.45	11.0%	1,568	20,458		
4.0	27.94	33.35	5.41	19.0%	23.22	22.29	(0.93)	-4.0%	51.16	55.64	4.48	9.0%	1,874	6,389		
5.0	31.26	36.94	5.68	18.0%	29.02	27.86	(1.16)	-4.0%	60.28	64.80	4.52	7.0%	2,238	2,414		
6.0	34.59	40.53	5.94	17.0%	34.83	33.44	(1.39)	-4.0%	69.42	73.97	4.55	7.0%	2,746	1,144		
7.0	37.91	44.12	6.21	16.0%	40.63	39.01	(1.62)	-4.0%	78.54	83.13	4.59	6.0%	3,337	753		
8.0	41.23	47.71	6.48	16.0%	46.44	44.58	(1.86)	-4.0%	87.67	92.29	4.62	5.0%	4,189	532		
9.0	44.55	51.29	6.74	15.0%	52.24	50.16	(2.08)	-4.0%	96.79	101.45	4.66	5.0%	5,182	441		
10	47.87	54.88	7.01	15.0%	58.05	55.73	(2.32)	-4.0%	105.92	110.61	4.69	4.0%	6,160	417		
15	64.47	72.82	8.35	13.0%	87.07	83.59	(3.48)	-4.0%	151.54	156.41	4.87	3.0%	41,880	1,329		
20	81.07	90.76	9.69	12.0%	116.09	111.46	(4.63)	-4.0%	197.16	202.22	5.06	3.0%	40,236	418		
25	97.67	108.70	11.03	11.0%	145.12	139.32	(5.80)	-4.0%	242.79	248.02	5.23	2.0%	26,049	154		
30	114.28	126.64	12.36	11.0%	174.14	167.19	(6.95)	-4.0%	288.42	293.83	5.41	2.0%	14,181	77		
35	130.88	144.58	13.70	10.0%	203.16	195.05	(8.11)	-4.0%	334.04	339.63	5.59	2.0%	7,450	58		
40	147.48	162.53	15.05	10.0%	232.18	222.92	(9.26)	-4.0%	379.66	385.45	5.79	2.0%	3,775	46		
45	164.08	180.47	16.39	10.0%	261.21	250.78	(10.43)	-4.0%	425.29	431.25	5.96	1.0%	2,015	19		
50	180.69	198.41	17.72	10.0%	290.23	278.65	(11.58)	-4.0%	470.92	477.06	6.14	1.0%	1,158	12		
100	346.71	377.81	31.10	9.0%	580.46	557.30	(23.16)	-4.0%	927.17	935.11	7.94	1.0%	1,963	22		
150	512.73	557.22	44.49	9.0%	870.69	835.94	(34.75)	-4.0%	1,383.42	1,393.16	9.74	1.0%	168	0		
200	678.76	736.63	57.87	9.0%	1,160.92	1,114.59	(46.33)	-4.0%	1,839.68	1,851.22	11.54	1.0%	55	0		
300	1,010.80	1,095.44	84.64	8.0%	1,741.38	1,671.89	(69.49)	-4.0%	2,752.18	2,767.33	15.15	1.0%	32	0		
400	1,342.85	1,454.25	111.40	8.0%	2,321.84	2,229.18	(92.66)	-4.0%	3,664.69	3,683.43	18.74	1.0%	6	0		
500	1,674.89	1,813.07	138.18	8.0%	2,902.30	2,786.48	(115.82)	-4.0%	4,577.19	4,599.55	22.36	0.0%	4	0		
1,000	3,335.13	3,607.14	272.01	8.0%	5,804.60	5,572.95	(231.65)	-4.0%	9,139.73	9,180.09	40.36	0.0%	3	0		

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential Sales

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	7	\$ 37.91	\$ 44.12	\$ 6.21	16.0%	\$ 40.63	\$ 39.01	\$ (1.62)	-4.0%	\$ 78.54	\$ 83.13	\$ 4.59	6.0%
December	13	57.83	65.65	7.82	14.0%	75.46	72.45	(3.01)	-4.0%	133.29	138.10	4.81	4.0%
January	16	67.79	76.41	8.62	13.0%	92.87	89.17	(3.70)	-4.0%	160.66	165.58	4.92	3.0%
February	16	67.79	76.41	8.62	13.0%	92.87	89.17	(3.70)	-4.0%	160.66	165.58	4.92	3.0%
March	14	61.15	69.23	8.08	13.0%	81.26	78.02	(3.24)	-4.0%	142.41	147.25	4.84	3.0%
April	11	51.19	58.47	7.28	14.0%	63.85	61.30	(2.55)	-4.0%	115.04	119.77	4.73	4.0%
May	7	37.91	44.12	6.21	16.0%	40.63	39.01	(1.62)	-4.0%	78.54	83.13	4.59	6.0%
June	3	24.62	29.76	5.14	21.0%	17.41	16.72	(0.69)	-4.0%	42.03	46.48	4.45	11.0%
July	1	17.98	22.59	4.61	26.0%	5.80	5.57	(0.23)	-4.0%	23.78	28.16	4.38	18.0%
August	1	17.98	22.59	4.61	26.0%	5.80	5.57	(0.23)	-4.0%	23.78	28.16	4.38	18.0%
September	2	21.30	26.18	4.88	23.0%	11.61	11.15	(0.46)	-4.0%	32.91	37.33	4.42	13.0%
October	3	24.62	29.76	5.14	21.0%	17.41	16.72	(0.69)	-4.0%	42.03	46.48	4.45	11.0%
Total	94	\$ 488.07	\$ 565.29	\$ 77.22	15.82%	\$ 545.60	\$ 523.86	\$ (21.74)	-3.98%	\$ 1,033.67	\$ 1,089.15	\$55.48	5.37%
Winter (Nov-Mar)	66	\$ 292.47	\$ 331.82	\$ 39.35	13.45%	\$ 383.09	\$ 367.82	\$ (15.27)	-3.99%	\$ 675.56	\$ 699.64	\$24.08	3.56%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential CAP

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	14.00	19.00	5.00	35.71%
Volumetric Distribution Charge	Per Mcf	2.9611	3.3780	0.4169	14.08%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
Rider G - Merchant Function Charge	Per Mcf	0.0944	0.0952	0.0008	0.80%
Rider H - Gas Procurement Charge	Per Mcf	0.1149	0.1149	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider A - Natural Gas Supply Charge	Per Mcf	5.0334	5.0334	0.0000	0.00%
Rider A - Gas Adjustment Charge	Per Mcf	0.2036	0.2036	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.2317)	(0.2317)	-100.00%
Total Gas Cost	Per Mcf	5.682	5.451	(0.232)	-4.08%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential CAP

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent	January	July
0.0	14.66	19.00	4.34	30.0%	0.00	0.00	0.00	0.0%	14.66	19.00	4.34	30.0%	6	164
0.1	14.99	19.36	4.37	29.0%	0.57	0.55	(0.02)	-4.0%	15.56	19.91	4.35	28.0%	1	215
0.2	15.33	19.72	4.39	29.0%	1.14	1.09	(0.05)	-4.0%	16.47	20.81	4.34	26.0%	1	182
0.3	15.66	20.08	4.42	28.0%	1.70	1.64	(0.06)	-4.0%	17.36	21.72	4.36	25.0%	2	197
0.4	15.99	20.44	4.45	28.0%	2.27	2.18	(0.09)	-4.0%	18.26	22.62	4.36	24.0%	1	196
0.5	16.32	20.79	4.47	27.0%	2.84	2.73	(0.11)	-4.0%	19.16	23.52	4.36	23.0%	2	215
0.6	16.65	21.15	4.50	27.0%	3.41	3.27	(0.14)	-4.0%	20.06	24.42	4.36	22.0%	1	259
0.7	16.99	21.51	4.52	27.0%	3.98	3.82	(0.16)	-4.0%	20.97	25.33	4.36	21.0%	4	239
0.8	17.32	21.87	4.55	26.0%	4.55	4.36	(0.19)	-4.0%	21.87	26.23	4.36	20.0%	3	275
0.9	17.65	22.23	4.58	26.0%	5.11	4.91	(0.20)	-4.0%	22.76	27.14	4.38	19.0%	3	255
1.0	17.98	22.59	4.61	26.0%	5.68	5.45	(0.23)	-4.0%	23.66	28.04	4.38	19.0%	1	258
2.0	21.30	26.18	4.88	23.0%	11.36	10.90	(0.46)	-4.0%	32.66	37.08	4.42	14.0%	30	1,825
3.0	24.62	29.76	5.14	21.0%	17.05	16.35	(0.70)	-4.0%	41.67	46.11	4.44	11.0%	43	780
4.0	27.94	33.35	5.41	19.0%	22.73	21.80	(0.93)	-4.0%	50.67	55.15	4.48	9.0%	39	270
5.0	31.26	36.94	5.68	18.0%	28.41	27.25	(1.16)	-4.0%	59.67	64.19	4.52	8.0%	62	103
6.0	34.59	40.53	5.94	17.0%	34.09	32.70	(1.39)	-4.0%	68.68	73.23	4.55	7.0%	77	28
7.0	37.91	44.12	6.21	16.0%	39.78	38.15	(1.63)	-4.0%	77.69	82.27	4.58	6.0%	92	20
8.0	41.23	47.71	6.48	16.0%	45.46	43.61	(1.85)	-4.0%	86.69	91.32	4.63	5.0%	131	18
9.0	44.55	51.29	6.74	15.0%	51.14	49.06	(2.08)	-4.0%	95.69	100.35	4.66	5.0%	167	10
10	47.87	54.88	7.01	15.0%	56.82	54.51	(2.31)	-4.0%	104.69	109.39	4.70	4.0%	190	7
15	64.47	72.82	8.35	13.0%	85.23	81.76	(3.47)	-4.0%	149.70	154.58	4.88	3.0%	1,299	49
20	81.07	90.76	9.69	12.0%	113.65	109.01	(4.64)	-4.0%	194.72	199.77	5.05	3.0%	1,386	10
25	97.67	108.70	11.03	11.0%	142.06	136.27	(5.79)	-4.0%	239.73	244.97	5.24	2.0%	986	1
30	114.28	126.64	12.36	11.0%	170.47	163.52	(6.95)	-4.0%	284.75	290.16	5.41	2.0%	611	2
35	130.88	144.58	13.70	10.0%	198.88	190.77	(8.11)	-4.0%	329.76	335.35	5.59	2.0%	376	0
40	147.48	162.53	15.05	10.0%	227.29	218.03	(9.26)	-4.0%	374.77	380.56	5.79	2.0%	173	0
45	164.08	180.47	16.39	10.0%	255.70	245.28	(10.42)	-4.0%	419.78	425.75	5.97	1.0%	92	0
50	180.69	198.41	17.72	10.0%	284.12	272.53	(11.59)	-4.0%	464.81	470.94	6.13	1.0%	40	0
100	346.71	377.81	31.10	9.0%	568.23	545.07	(23.16)	-4.0%	914.94	922.88	7.94	1.0%	83	0
150	512.73	557.22	44.49	9.0%	852.35	817.60	(34.75)	-4.0%	1,365.08	1,374.82	9.74	1.0%	3	0
200	678.76	736.63	57.87	9.0%	1,136.46	1,090.13	(46.33)	-4.0%	1,815.22	1,826.76	11.54	1.0%	2	0
300	1,010.80	1,095.44	84.64	8.0%	1,704.69	1,635.20	(69.49)	-4.0%	2,715.49	2,730.64	15.15	1.0%	1	0

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential CAP

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	8	\$ 41.23	\$ 47.71	\$ 6.48	16.0%	\$ 45.46	\$ 43.61	\$ (1.85)	-4.0%	\$ 86.69	\$ 91.32	\$ 4.63	5.0%
December	14	61.15	69.23	8.08	13.0%	79.55	76.31	(3.24)	-4.0%	140.70	145.54	4.84	3.0%
January	18	74.43	83.59	9.16	12.0%	102.28	98.11	(4.17)	-4.0%	176.71	181.70	4.99	3.0%
February	18	74.43	83.59	9.16	12.0%	102.28	98.11	(4.17)	-4.0%	176.71	181.70	4.99	3.0%
March	16	67.79	76.41	8.62	13.0%	90.92	87.21	(3.71)	-4.0%	158.71	163.62	4.91	3.0%
April	12	54.51	62.06	7.55	14.0%	68.19	65.41	(2.78)	-4.0%	122.70	127.47	4.77	4.0%
May	8	41.23	47.71	6.48	16.0%	45.46	43.61	(1.85)	-4.0%	86.69	91.32	4.63	5.0%
June	3	24.62	29.76	5.14	21.0%	17.05	16.35	(0.70)	-4.0%	41.67	46.11	4.44	11.0%
July	1	17.98	22.59	4.61	26.0%	5.68	5.45	(0.23)	-4.0%	23.66	28.04	4.38	19.0%
August	1	17.98	22.59	4.61	26.0%	5.68	5.45	(0.23)	-4.0%	23.66	28.04	4.38	19.0%
September	2	21.30	26.18	4.88	23.0%	11.36	10.90	(0.46)	-4.0%	32.66	37.08	4.42	14.0%
October	3	24.62	29.76	5.14	21.0%	17.05	16.35	(0.70)	-4.0%	41.67	46.11	4.44	11.0%
Total	104	\$ 521.27	\$ 601.18	\$ 79.91	15.33%	\$ 590.96	\$ 566.87	\$ (24.09)	-4.08%	\$ 1,112.23	\$ 1,168.05	\$55.82	5.02%
Winter (Nov-Mar)	74	\$ 319.03	\$ 360.53	\$ 41.50	13.01%	\$ 420.49	\$ 403.35	\$ (17.14)	-4.08%	\$ 739.52	\$ 763.88	\$24.36	3.29%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential SATC

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	14.00	19.00	5.00	35.71%
Volumetric Distribution Charge	Per Mcf	2.9611	3.3780	0.4169	14.08%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.2317)	(0.2317)	-100.00%
Total Gas Cost	Per Mcf	0.4453	0.2137	(0.2317)	-52.02%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential SATC

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery					Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact			Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent	January	July	
0.0	14.66	19.00	4.34	30.0%	0.00	0.00	0.00	0.0%	14.66	19.00	4.34	30.0%	57	583	
0.1	14.97	19.34	4.37	29.0%	0.04	0.02	(0.02)	-50.0%	15.01	19.36	4.35	29.0%	16	773	
0.2	15.28	19.68	4.40	29.0%	0.09	0.04	(0.05)	-56.0%	15.37	19.72	4.35	28.0%	9	629	
0.3	15.59	20.01	4.42	28.0%	0.13	0.06	(0.07)	-54.0%	15.72	20.07	4.35	28.0%	17	580	
0.4	15.90	20.35	4.45	28.0%	0.18	0.09	(0.09)	-50.0%	16.08	20.44	4.36	27.0%	10	601	
0.5	16.21	20.69	4.48	28.0%	0.22	0.11	(0.11)	-50.0%	16.43	20.80	4.37	27.0%	15	704	
0.6	16.52	21.03	4.51	27.0%	0.27	0.13	(0.14)	-52.0%	16.79	21.16	4.37	26.0%	14	825	
0.7	16.83	21.36	4.53	27.0%	0.31	0.15	(0.16)	-52.0%	17.14	21.51	4.37	25.0%	7	904	
0.8	17.14	21.70	4.56	27.0%	0.36	0.17	(0.19)	-53.0%	17.50	21.87	4.37	25.0%	6	925	
0.9	17.45	22.04	4.59	26.0%	0.40	0.19	(0.21)	-53.0%	17.85	22.23	4.38	25.0%	17	899	
1.0	17.76	22.38	4.62	26.0%	0.45	0.21	(0.24)	-53.0%	18.21	22.59	4.38	24.0%	9	883	
2.0	20.86	25.76	4.90	23.0%	0.89	0.43	(0.46)	-52.0%	21.75	26.19	4.44	20.0%	103	6,281	
3.0	23.97	29.13	5.16	22.0%	1.34	0.64	(0.70)	-52.0%	25.31	29.77	4.46	18.0%	141	2,171	
4.0	27.07	32.51	5.44	20.0%	1.78	0.85	(0.93)	-52.0%	28.85	33.36	4.51	16.0%	154	670	
5.0	30.17	35.89	5.72	19.0%	2.23	1.07	(1.16)	-52.0%	32.40	36.96	4.56	14.0%	188	253	
6.0	33.27	39.27	6.00	18.0%	2.67	1.28	(1.39)	-52.0%	35.94	40.55	4.61	13.0%	243	125	
7.0	36.37	42.65	6.28	17.0%	3.12	1.50	(1.62)	-52.0%	39.49	44.15	4.66	12.0%	307	83	
8.0	39.47	46.02	6.55	17.0%	3.56	1.71	(1.85)	-52.0%	43.03	47.73	4.70	11.0%	417	40	
9.0	42.57	49.40	6.83	16.0%	4.01	1.92	(2.09)	-52.0%	46.58	51.32	4.74	10.0%	519	45	
10	45.67	52.78	7.11	16.0%	4.45	2.14	(2.31)	-52.0%	50.12	54.92	4.80	10.0%	695	55	
15	61.18	69.67	8.49	14.0%	6.68	3.20	(3.48)	-52.0%	67.86	72.87	5.01	7.0%	4,571	148	
20	76.69	86.56	9.87	13.0%	8.91	4.27	(4.64)	-52.0%	85.60	90.83	5.23	6.0%	4,410	33	
25	92.19	103.45	11.26	12.0%	11.13	5.34	(5.79)	-52.0%	103.32	108.79	5.47	5.0%	2,724	14	
30	107.70	120.34	12.64	12.0%	13.36	6.41	(6.95)	-52.0%	121.06	126.75	5.69	5.0%	1,513	8	
35	123.21	137.23	14.02	11.0%	15.59	7.48	(8.11)	-52.0%	138.80	144.71	5.91	4.0%	666	4	
40	138.71	154.12	15.41	11.0%	17.81	8.55	(9.26)	-52.0%	156.52	162.67	6.15	4.0%	426	4	
45	154.22	171.01	16.79	11.0%	20.04	9.61	(10.43)	-52.0%	174.26	180.62	6.36	4.0%	222	2	
50	169.72	187.90	18.18	11.0%	22.27	10.68	(11.59)	-52.0%	191.99	198.58	6.59	3.0%	120	1	
100	324.78	356.80	32.02	10.0%	44.53	21.37	(23.16)	-52.0%	369.31	378.17	8.86	2.0%	189	1	
150	479.85	525.71	45.86	10.0%	66.80	32.05	(34.75)	-52.0%	546.65	557.76	11.11	2.0%	23	0	
200	634.91	694.61	59.70	9.0%	89.06	42.73	(46.33)	-52.0%	723.97	737.34	13.37	2.0%	7	0	
300	945.03	1,032.41	87.38	9.0%	133.59	64.10	(69.49)	-52.0%	1,078.62	1,096.51	17.89	2.0%	4	0	
400	1,255.15	1,370.22	115.07	9.0%	178.12	85.46	(92.66)	-52.0%	1,433.27	1,455.68	22.41	2.0%	1	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential SATC

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	7	\$ 36.37	\$ 42.65	\$ 6.28	17.0%	\$ 3.12	\$ 1.50	\$ (1.62)	-52.0%	\$ 39.49	\$ 44.15	\$ 4.66	12.0%
December	13	54.98	62.91	7.93	14.0%	5.79	2.78	(3.01)	-52.0%	60.77	65.69	4.92	8.0%
January	17	67.38	76.43	9.05	13.0%	7.57	3.63	(3.94)	-52.0%	74.95	80.06	5.11	7.0%
February	17	67.38	76.43	9.05	13.0%	7.57	3.63	(3.94)	-52.0%	74.95	80.06	5.11	7.0%
March	15	61.18	69.67	8.49	14.0%	6.68	3.20	(3.48)	-52.0%	67.86	72.87	5.01	7.0%
April	11	48.78	56.16	7.38	15.0%	4.90	2.35	(2.55)	-52.0%	53.68	58.51	4.83	9.0%
May	7	36.37	42.65	6.28	17.0%	3.12	1.50	(1.62)	-52.0%	39.49	44.15	4.66	12.0%
June	3	23.97	29.13	5.16	22.0%	1.34	0.64	(0.70)	-52.0%	25.31	29.77	4.46	18.0%
July	1	17.76	22.38	4.62	26.0%	0.45	0.21	(0.24)	-53.0%	18.21	22.59	4.38	24.0%
August	1	17.76	22.38	4.62	26.0%	0.45	0.21	(0.24)	-53.0%	18.21	22.59	4.38	24.0%
September	2	20.86	25.76	4.90	23.0%	0.89	0.43	(0.46)	-52.0%	21.75	26.19	4.44	20.0%
October	3	23.97	29.13	5.16	22.0%	1.34	0.64	(0.70)	-52.0%	25.31	29.77	4.46	18.0%
Total	97	\$ 476.76	\$ 555.68	\$ 78.92	16.55%	\$ 43.22	\$ 20.72	\$ (22.50)	-52.06%	\$ 519.98	\$ 576.40	\$56.42	10.85%
Winter (Nov-Mar)	69	\$ 287.29	\$ 328.09	\$ 40.80	14.20%	\$ 30.73	\$ 14.74	\$ (15.99)	-52.03%	\$ 318.02	\$ 342.83	\$24.81	7.80%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential MMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	14.00	19.00	5.00	35.71%
Volumetric Distribution Charge	Per Mcf	2.9611	3.3780	0.4169	14.08%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
MMT Gas Cost Charge	Per Mcf	0.4900	0.4900	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1175)	(0.1175)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.3725	(0.1175)	76.03%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential MMT

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery				Commodity				Total						
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact				
			Amount	Percent			Amount	Percent			Amount	Percent			
0.0	14.00	19.00	5.00	36.0%	0.00	0.00	0.00	0.0%	14.00	19.00	5.00	36.0%	0	17	
0.1	14.31	19.34	5.03	35.0%	0.05	0.04	(0.01)	-20.0%	14.36	19.38	5.02	35.0%	2	52	
0.2	14.62	19.68	5.06	35.0%	0.10	0.07	(0.03)	-30.0%	14.72	19.75	5.03	34.0%	0	23	
0.3	14.93	20.01	5.08	34.0%	0.15	0.11	(0.04)	-27.0%	15.08	20.12	5.04	33.0%	0	21	
0.4	15.24	20.35	5.11	34.0%	0.20	0.15	(0.05)	-25.0%	15.44	20.50	5.06	33.0%	1	20	
0.5	15.55	20.69	5.14	33.0%	0.25	0.19	(0.06)	-24.0%	15.80	20.88	5.08	32.0%	1	26	
0.6	15.86	21.03	5.17	33.0%	0.29	0.22	(0.07)	-24.0%	16.15	21.25	5.10	32.0%	2	21	
0.7	16.17	21.36	5.19	32.0%	0.34	0.26	(0.08)	-24.0%	16.51	21.62	5.11	31.0%	1	28	
0.8	16.48	21.70	5.22	32.0%	0.39	0.30	(0.09)	-23.0%	16.87	22.00	5.13	30.0%	0	28	
0.9	16.79	22.04	5.25	31.0%	0.44	0.34	(0.10)	-23.0%	17.23	22.38	5.15	30.0%	0	13	
1.0	17.10	22.38	5.28	31.0%	0.49	0.37	(0.12)	-24.0%	17.59	22.75	5.16	29.0%	3	18	
2.0	20.20	25.76	5.56	28.0%	0.98	0.75	(0.23)	-23.0%	21.18	26.51	5.33	25.0%	19	94	
3.0	23.30	29.13	5.83	25.0%	1.47	1.12	(0.35)	-24.0%	24.77	30.25	5.48	22.0%	16	39	
4.0	26.40	32.51	6.11	23.0%	1.96	1.49	(0.47)	-24.0%	28.36	34.00	5.64	20.0%	17	25	
5.0	29.51	35.89	6.38	22.0%	2.45	1.86	(0.59)	-24.0%	31.96	37.75	5.79	18.0%	26	21	
6.0	32.61	39.27	6.66	20.0%	2.94	2.24	(0.70)	-24.0%	35.55	41.51	5.96	17.0%	26	11	
7.0	35.71	42.65	6.94	19.0%	3.43	2.61	(0.82)	-24.0%	39.14	45.26	6.12	16.0%	24	9	
8.0	38.81	46.02	7.21	19.0%	3.92	2.98	(0.94)	-24.0%	42.73	49.00	6.27	15.0%	19	6	
9.0	41.91	49.40	7.49	18.0%	4.41	3.35	(1.06)	-24.0%	46.32	52.75	6.43	14.0%	14	3	
10.0	45.01	52.78	7.77	17.0%	4.90	3.73	(1.17)	-24.0%	49.91	56.51	6.60	13.0%	11	4	
15.0	60.52	69.67	9.15	15.0%	7.35	5.59	(1.76)	-24.0%	67.87	75.26	7.39	11.0%	61	10	
20.0	76.02	86.56	10.54	14.0%	9.80	7.45	(2.35)	-24.0%	85.82	94.01	8.19	10.0%	39	4	
25.0	91.53	103.45	11.92	13.0%	12.25	9.31	(2.94)	-24.0%	103.78	112.76	8.98	9.0%	41	3	
30.0	107.04	120.34	13.30	12.0%	14.70	11.18	(3.52)	-24.0%	121.74	131.52	9.78	8.0%	29	2	
35.0	122.54	137.23	14.69	12.0%	17.15	13.04	(4.11)	-24.0%	139.69	150.27	10.58	8.0%	19	0	
40	138.05	154.12	16.07	12.0%	19.60	14.90	(4.70)	-24.0%	157.65	169.02	11.37	7.0%	16	0	
45	153.56	171.01	17.45	11.0%	22.05	16.76	(5.29)	-24.0%	175.61	187.77	12.16	7.0%	8	0	
50	169.06	187.90	18.84	11.0%	24.50	18.63	(5.87)	-24.0%	193.56	206.53	12.97	7.0%	3	0	
100	324.12	356.80	32.68	10.0%	49.00	37.25	(11.75)	-24.0%	373.12	394.05	20.93	6.0%	36	2	
150	479.18	525.71	46.53	10.0%	73.50	55.88	(17.62)	-24.0%	552.68	581.59	28.91	5.0%	21	0	
200	634.24	694.61	60.37	10.0%	98.00	74.51	(23.49)	-24.0%	732.24	769.12	36.88	5.0%	11	0	
300	944.37	1,032.41	88.04	9.0%	147.00	111.76	(35.24)	-24.0%	1,091.37	1,144.17	52.80	5.0%	10	0	
400	1,254.49	1,370.22	115.73	9.0%	196.00	149.02	(46.98)	-24.0%	1,450.49	1,519.24	68.75	5.0%	8	0	
500	1,564.61	1,708.02	143.41	9.0%	245.00	186.27	(58.73)	-24.0%	1,809.61	1,894.29	84.68	5.0%	6	0	
1,000	3,115.22	3,397.04	281.82	9.0%	490.00	372.54	(117.46)	-24.0%	3,605.22	3,769.58	164.36	5.0%	1	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
Residential MMT

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	17	\$ 66.72	\$ 76.43	\$ 9.71	15.0%	\$ 8.33	\$ 6.33	\$ (2.00)	-24.0%	\$ 75.05	\$ 82.76	\$ 7.71	10.0%
December	32	113.24	127.10	13.86	12.0%	15.68	11.92	(3.76)	-24.0%	128.92	139.02	10.10	8.0%
January	44	150.45	167.63	17.18	11.0%	21.56	16.39	(5.17)	-24.0%	172.01	184.02	12.01	7.0%
February	46	156.66	174.39	17.73	11.0%	22.54	17.14	(5.40)	-24.0%	179.20	191.53	12.33	7.0%
March	40	138.05	154.12	16.07	12.0%	19.60	14.90	(4.70)	-24.0%	157.65	169.02	11.37	7.0%
April	30	107.04	120.34	13.30	12.0%	14.70	11.18	(3.52)	-24.0%	121.74	131.52	9.78	8.0%
May	18	69.82	79.80	9.98	14.0%	8.82	6.71	(2.11)	-24.0%	78.64	86.51	7.87	10.0%
June	7	35.71	42.65	6.94	19.0%	3.43	2.61	(0.82)	-24.0%	39.14	45.26	6.12	16.0%
July	2	20.20	25.76	5.56	28.0%	0.98	0.75	(0.23)	-23.0%	21.18	26.51	5.33	25.0%
August	2	20.20	25.76	5.56	28.0%	0.98	0.75	(0.23)	-23.0%	21.18	26.51	5.33	25.0%
September	3	23.30	29.13	5.83	25.0%	1.47	1.12	(0.35)	-24.0%	24.77	30.25	5.48	22.0%
October	6	32.61	39.27	6.66	20.0%	2.94	2.24	(0.70)	-24.0%	35.55	41.51	5.96	17.0%
Total	247	\$ 934.00	\$ 1,062.38	\$ 128.38	13.75%	\$ 121.03	\$ 92.04	\$ (28.99)	-23.95%	\$ 1,055.03	\$ 1,154.42	\$99.39	9.42%
Winter (Nov-Mar)	179	\$ 625.12	\$ 699.67	\$ 74.55	11.93%	\$ 87.71	\$ 66.68	\$ (21.03)	-23.98%	\$ 712.83	\$ 766.35	\$53.52	7.51%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA < 250 Sales

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	27.00	30.00	3.00	11.11%
Volumetric Distribution Charge	Per Mcf	2.2994	2.9237	0.6243	27.15%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
Rider G - Merchant Function Charge	Per Mcf	0.0178	0.0217	0.0039	21.74%
Rider H - Gas Procurement Charge	Per Mcf	0.1149	0.1149	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider A - Natural Gas Supply Charge	Per Mcf	5.0334	5.0334	0.0000	0.00%
Rider A - Gas Adjustment Charge	Per Mcf	0.2036	0.2036	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1073)	(0.1073)	-100.00%
Total Gas Cost	Per Mcf	5.6823	5.5751	(0.1073)	-1.89%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA < 250 Sales

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current	Proposed	Bill Impact		Current	Proposed	Bill Impact		Current	Proposed	Bill Impact			
	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent		
0.0	28.28	30.00	1.72	6.0%	0.00	0.00	0.00	0.0%	28.28	30.00	1.72	6.0%	319	1,898
0.1	28.53	30.31	1.78	6.0%	0.57	0.56	(0.01)	-2.0%	29.10	30.87	1.77	6.0%	70	1,329
0.2	28.79	30.61	1.82	6.0%	1.14	1.12	(0.02)	-2.0%	29.93	31.73	1.80	6.0%	53	600
0.3	29.04	30.92	1.88	6.0%	1.70	1.67	(0.03)	-2.0%	30.74	32.59	1.85	6.0%	32	460
0.4	29.30	31.22	1.92	7.0%	2.27	2.23	(0.04)	-2.0%	31.57	33.45	1.88	6.0%	30	514
0.5	29.55	31.53	1.98	7.0%	2.84	2.79	(0.05)	-2.0%	32.39	34.32	1.93	6.0%	24	409
0.6	29.81	31.84	2.03	7.0%	3.41	3.35	(0.06)	-2.0%	33.22	35.19	1.97	6.0%	36	343
0.7	30.06	32.14	2.08	7.0%	3.98	3.90	(0.08)	-2.0%	34.04	36.04	2.00	6.0%	22	314
0.8	30.32	32.45	2.13	7.0%	4.55	4.46	(0.09)	-2.0%	34.87	36.91	2.04	6.0%	27	249
0.9	30.57	32.75	2.18	7.0%	5.11	5.02	(0.09)	-2.0%	35.68	37.77	2.09	6.0%	20	200
1.0	30.82	33.06	2.24	7.0%	5.68	5.58	(0.10)	-2.0%	36.50	38.64	2.14	6.0%	27	182
2.0	33.37	36.12	2.75	8.0%	11.36	11.15	(0.21)	-2.0%	44.73	47.27	2.54	6.0%	192	1,053
3.0	35.92	39.18	3.26	9.0%	17.05	16.73	(0.32)	-2.0%	52.97	55.91	2.94	6.0%	168	318
4.0	38.47	42.24	3.77	10.0%	22.73	22.30	(0.43)	-2.0%	61.20	64.54	3.34	5.0%	153	145
5.0	41.01	45.30	4.29	10.0%	28.41	27.88	(0.53)	-2.0%	69.42	73.18	3.76	5.0%	185	91
6.0	43.56	48.36	4.80	11.0%	34.09	33.45	(0.64)	-2.0%	77.65	81.81	4.16	5.0%	173	69
7.0	46.11	51.42	5.31	12.0%	39.78	39.03	(0.75)	-2.0%	85.89	90.45	4.56	5.0%	197	45
8.0	48.66	54.48	5.82	12.0%	45.46	44.60	(0.86)	-2.0%	94.12	99.08	4.96	5.0%	198	31
9.0	51.20	57.54	6.34	12.0%	51.14	50.18	(0.96)	-2.0%	102.34	107.72	5.38	5.0%	221	29
10	53.75	60.60	6.85	13.0%	56.82	55.75	(1.07)	-2.0%	110.57	116.35	5.78	5.0%	247	38
15	66.49	75.90	9.41	14.0%	85.23	83.63	(1.60)	-2.0%	151.72	159.53	7.81	5.0%	1,110	82
20	79.22	91.21	11.99	15.0%	113.65	111.50	(2.15)	-2.0%	192.87	202.71	9.84	5.0%	1,095	29
25	91.96	106.51	14.55	16.0%	142.06	139.38	(2.68)	-2.0%	234.02	245.89	11.87	5.0%	885	19
30	104.69	121.81	17.12	16.0%	170.47	167.25	(3.22)	-2.0%	275.16	289.06	13.90	5.0%	685	12
35	117.43	137.11	19.68	17.0%	198.88	195.13	(3.75)	-2.0%	316.31	332.24	15.93	5.0%	581	4
40	130.17	152.41	22.24	17.0%	227.29	223.00	(4.29)	-2.0%	357.46	375.41	17.95	5.0%	449	2
45	142.90	167.71	24.81	17.0%	255.70	250.88	(4.82)	-2.0%	398.60	418.59	19.99	5.0%	327	1
50	155.64	183.01	27.37	18.0%	284.12	278.75	(5.37)	-2.0%	439.76	461.76	22.00	5.0%	255	1
100	283.00	336.03	53.03	19.0%	568.23	557.51	(10.72)	-2.0%	851.23	893.54	42.31	5.0%	620	1
150	410.36	489.04	78.68	19.0%	852.35	836.26	(16.09)	-2.0%	1,262.71	1,325.30	62.59	5.0%	42	1
200	537.71	642.05	104.34	19.0%	1,136.46	1,115.01	(21.45)	-2.0%	1,674.17	1,757.06	82.89	5.0%	5	0
300	792.43	948.08	155.65	20.0%	1,704.69	1,672.52	(32.17)	-2.0%	2,497.12	2,620.60	123.48	5.0%	7	2
400	1,047.15	1,254.11	206.96	20.0%	2,272.92	2,230.02	(42.90)	-2.0%	3,320.07	3,484.13	164.06	5.0%	2	0

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA < 250 Sales

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	9	\$ 51.20	\$ 57.54	\$ 6.34	12.0%	\$ 51.14	\$ 50.18	\$ (0.96)	-2.0%	\$ 102.34	\$ 107.72	\$ 5.38	5.0%
December	17	71.58	82.02	10.44	15.0%	96.60	94.78	(1.82)	-2.0%	168.18	176.80	8.62	5.0%
January	21	81.77	94.27	12.50	15.0%	119.33	117.08	(2.25)	-2.0%	201.10	211.35	10.25	5.0%
February	21	81.77	94.27	12.50	15.0%	119.33	117.08	(2.25)	-2.0%	201.10	211.35	10.25	5.0%
March	18	74.13	85.08	10.95	15.0%	102.28	100.35	(1.93)	-2.0%	176.41	185.43	9.02	5.0%
April	14	63.94	72.84	8.90	14.0%	79.55	78.05	(1.50)	-2.0%	143.49	150.89	7.40	5.0%
May	9	51.20	57.54	6.34	12.0%	51.14	50.18	(0.96)	-2.0%	102.34	107.72	5.38	5.0%
June	3	35.92	39.18	3.26	9.0%	17.05	16.73	(0.32)	-2.0%	52.97	55.91	2.94	6.0%
July	2	33.37	36.12	2.75	8.0%	11.36	11.15	(0.21)	-2.0%	44.73	47.27	2.54	6.0%
August	2	33.37	36.12	2.75	8.0%	11.36	11.15	(0.21)	-2.0%	44.73	47.27	2.54	6.0%
September	2	33.37	36.12	2.75	8.0%	11.36	11.15	(0.21)	-2.0%	44.73	47.27	2.54	6.0%
October	4	38.47	42.24	3.77	10.0%	22.73	22.30	(0.43)	-2.0%	61.20	64.54	3.34	5.0%
Total	122	\$ 650.09	\$ 733.34	\$ 83.25	12.81%	\$ 693.23	\$ 680.18	\$ (13.05)	-1.88%	\$ 1,343.32	\$ 1,413.52	\$70.20	5.23%
Winter (Nov-Mar)	86	\$ 360.45	\$ 413.18	\$ 52.73	14.63%	\$ 488.68	\$ 479.47	\$ (9.21)	-1.88%	\$ 849.13	\$ 892.65	\$43.52	5.13%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA < 250 SATC

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	27.00	30.00	3.00	11.11%
Volumetric Distribution Charge	Per Mcf	2.2994	2.9237	0.6243	27.15%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1073)	(0.1073)	-100.00%
Total Gas Cost	Per Mcf	0.4453	0.3381	(0.1073)	-24.08%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA < 250 SATC

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery					Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact			Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent	January	July	
0.0	28.28	30.00	1.72	6.0%	0.00	0.00	0.00	0.0%	28.28	30.00	1.72	6.0%	7	103	
0.1	28.52	30.29	1.77	6.0%	0.04	0.03	(0.01)	-25.0%	28.56	30.32	1.76	6.0%	3	105	
0.2	28.76	30.58	1.82	6.0%	0.09	0.07	(0.02)	-22.0%	28.85	30.65	1.80	6.0%	3	41	
0.3	29.00	30.88	1.88	6.0%	0.13	0.10	(0.03)	-23.0%	29.13	30.98	1.85	6.0%	0	36	
0.4	29.24	31.17	1.93	7.0%	0.18	0.14	(0.04)	-22.0%	29.42	31.31	1.89	6.0%	1	42	
0.5	29.48	31.46	1.98	7.0%	0.22	0.17	(0.05)	-23.0%	29.70	31.63	1.93	6.0%	0	41	
0.6	29.72	31.75	2.03	7.0%	0.27	0.20	(0.07)	-26.0%	29.99	31.95	1.96	7.0%	1	24	
0.7	29.96	32.05	2.09	7.0%	0.31	0.24	(0.07)	-23.0%	30.27	32.29	2.02	7.0%	1	34	
0.8	30.20	32.34	2.14	7.0%	0.36	0.27	(0.09)	-25.0%	30.56	32.61	2.05	7.0%	1	21	
0.9	30.45	32.63	2.18	7.0%	0.40	0.30	(0.10)	-25.0%	30.85	32.93	2.08	7.0%	2	19	
1.0	30.69	32.92	2.23	7.0%	0.45	0.34	(0.11)	-24.0%	31.14	33.26	2.12	7.0%	3	15	
2.0	33.09	35.85	2.76	8.0%	0.89	0.68	(0.21)	-24.0%	33.98	36.53	2.55	8.0%	9	114	
3.0	35.50	38.77	3.27	9.0%	1.34	1.01	(0.33)	-25.0%	36.84	39.78	2.94	8.0%	11	36	
4.0	37.91	41.69	3.78	10.0%	1.78	1.35	(0.43)	-24.0%	39.69	43.04	3.35	8.0%	15	17	
5.0	40.32	44.62	4.30	11.0%	2.23	1.69	(0.54)	-24.0%	42.55	46.31	3.76	9.0%	17	10	
6.0	42.73	47.54	4.81	11.0%	2.67	2.03	(0.64)	-24.0%	45.40	49.57	4.17	9.0%	17	7	
7.0	45.14	50.47	5.33	12.0%	3.12	2.37	(0.75)	-24.0%	48.26	52.84	4.58	9.0%	13	8	
8.0	47.54	53.39	5.85	12.0%	3.56	2.70	(0.86)	-24.0%	51.10	56.09	4.99	10.0%	27	4	
9.0	49.95	56.31	6.36	13.0%	4.01	3.04	(0.97)	-24.0%	53.96	59.35	5.39	10.0%	20	2	
10	52.36	59.24	6.88	13.0%	4.45	3.38	(1.07)	-24.0%	56.81	62.62	5.81	10.0%	21	3	
15	64.40	73.86	9.46	15.0%	6.68	5.07	(1.61)	-24.0%	71.08	78.93	7.85	11.0%	98	5	
20	76.44	88.47	12.03	16.0%	8.91	6.76	(2.15)	-24.0%	85.35	95.23	9.88	12.0%	93	4	
25	88.48	103.09	14.61	17.0%	11.13	8.45	(2.68)	-24.0%	99.61	111.54	11.93	12.0%	92	1	
30	100.52	117.71	17.19	17.0%	13.36	10.14	(3.22)	-24.0%	113.88	127.85	13.97	12.0%	61	0	
35	112.57	132.33	19.76	18.0%	15.59	11.83	(3.76)	-24.0%	128.16	144.16	16.00	12.0%	63	0	
40	124.61	146.95	22.34	18.0%	17.81	13.52	(4.29)	-24.0%	142.42	160.47	18.05	13.0%	38	0	
45	136.65	161.57	24.92	18.0%	20.04	15.21	(4.83)	-24.0%	156.69	176.78	20.09	13.0%	42	0	
50	148.69	176.19	27.50	18.0%	22.27	16.90	(5.37)	-24.0%	170.96	193.09	22.13	13.0%	34	0	
100	269.10	322.37	53.27	20.0%	44.53	33.81	(10.72)	-24.0%	313.63	356.18	42.55	14.0%	60	0	
150	389.51	468.56	79.05	20.0%	66.80	50.71	(16.09)	-24.0%	456.31	519.27	62.96	14.0%	5	0	
200	509.92	614.74	104.82	21.0%	89.06	67.61	(21.45)	-24.0%	598.98	682.35	83.37	14.0%	0	0	
300	750.74	907.11	156.37	21.0%	133.59	101.42	(32.17)	-24.0%	884.33	1,008.53	124.20	14.0%	0	0	
400	991.56	1,199.48	207.92	21.0%	178.12	135.22	(42.90)	-24.0%	1,169.68	1,334.70	165.02	14.0%	0	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA < 250 SATC

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	9	\$ 49.95	\$ 56.31	\$ 6.36	13.0%	\$ 4.01	\$ 3.04	\$ (0.97)	-24.0%	\$ 53.96	\$ 59.35	\$ 5.39	10.0%
December	17	69.22	79.70	10.48	15.0%	7.57	5.75	(1.82)	-24.0%	76.79	85.45	8.66	11.0%
January	21	78.85	91.40	12.55	16.0%	9.35	7.10	(2.25)	-24.0%	88.20	98.50	10.30	12.0%
February	21	78.85	91.40	12.55	16.0%	9.35	7.10	(2.25)	-24.0%	88.20	98.50	10.30	12.0%
March	18	71.63	82.63	11.00	15.0%	8.02	6.08	(1.94)	-24.0%	79.65	88.71	9.06	11.0%
April	14	61.99	70.93	8.94	14.0%	6.23	4.73	(1.50)	-24.0%	68.22	75.66	7.44	11.0%
May	8	47.54	53.39	5.85	12.0%	3.56	2.70	(0.86)	-24.0%	51.10	56.09	4.99	10.0%
June	3	35.50	38.77	3.27	9.0%	1.34	1.01	(0.33)	-25.0%	36.84	39.78	2.94	8.0%
July	1	30.69	32.92	2.23	7.0%	0.45	0.34	(0.11)	-24.0%	31.14	33.26	2.12	7.0%
August	1	30.69	32.92	2.23	7.0%	0.45	0.34	(0.11)	-24.0%	31.14	33.26	2.12	7.0%
September	1	30.69	32.92	2.23	7.0%	0.45	0.34	(0.11)	-24.0%	31.14	33.26	2.12	7.0%
October	3	35.50	38.77	3.27	9.0%	1.34	1.01	(0.33)	-25.0%	36.84	39.78	2.94	8.0%
Total	117	\$ 621.10	\$ 702.06	\$ 80.96	13.03%	\$ 52.12	\$ 39.54	\$ (12.58)	-24.14%	\$ 673.22	\$ 741.60	\$68.38	10.16%
Winter (Nov-Mar)	86	\$ 348.50	\$ 401.44	\$ 52.94	15.19%	\$ 38.30	\$ 29.07	\$ (9.23)	-24.10%	\$ 386.80	\$ 430.51	\$43.71	11.30%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA < 250 MMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	27.00	30.00	3.00	11.11%
Volumetric Distribution Charge	Per Mcf	2.2994	2.9237	0.6243	27.15%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
MMT Gas Cost Charge	Per Mcf	0.4900	0.4900	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.0814)	(0.0814)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.4086	(0.0814)	-16.61%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA < 250 MMT

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery					Commodity				Total					
	Current	Proposed	Bill Impact			Current	Proposed	Bill Impact			Current	Proposed	Bill Impact		
	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	January	July	
0.0	27.00	30.00	3.00	11.0%	0.00	0.00	0.00	0.0%	27.00	30.00	3.00	11.0%	33	228	
0.1	27.24	30.29	3.05	11.0%	0.05	0.04	(0.01)	-20.0%	27.29	30.33	3.04	11.0%	6	194	
0.2	27.48	30.58	3.10	11.0%	0.10	0.08	(0.02)	-20.0%	27.58	30.66	3.08	11.0%	7	84	
0.3	27.72	30.88	3.16	11.0%	0.15	0.12	(0.03)	-20.0%	27.87	31.00	3.13	11.0%	6	62	
0.4	27.96	31.17	3.21	11.0%	0.20	0.16	(0.04)	-20.0%	28.16	31.33	3.17	11.0%	3	57	
0.5	28.20	31.46	3.26	12.0%	0.25	0.20	(0.05)	-20.0%	28.45	31.66	3.21	11.0%	4	58	
0.6	28.44	31.75	3.31	12.0%	0.29	0.25	(0.04)	-14.0%	28.73	32.00	3.27	11.0%	5	42	
0.7	28.69	32.05	3.36	12.0%	0.34	0.29	(0.05)	-15.0%	29.03	32.34	3.31	11.0%	3	31	
0.8	28.93	32.34	3.41	12.0%	0.39	0.33	(0.06)	-15.0%	29.32	32.67	3.35	11.0%	5	26	
0.9	29.17	32.63	3.46	12.0%	0.44	0.37	(0.07)	-16.0%	29.61	33.00	3.39	11.0%	5	35	
1.0	29.41	32.92	3.51	12.0%	0.49	0.41	(0.08)	-16.0%	29.90	33.33	3.43	11.0%	0	33	
2.0	31.82	35.85	4.03	13.0%	0.98	0.82	(0.16)	-16.0%	32.80	36.67	3.87	12.0%	25	131	
3.0	34.22	38.77	4.55	13.0%	1.47	1.23	(0.24)	-16.0%	35.69	40.00	4.31	12.0%	25	53	
4.0	36.63	41.69	5.06	14.0%	1.96	1.63	(0.33)	-17.0%	38.59	43.32	4.73	12.0%	15	29	
5.0	39.04	44.62	5.58	14.0%	2.45	2.04	(0.41)	-17.0%	41.49	46.66	5.17	12.0%	11	27	
6.0	41.45	47.54	6.09	15.0%	2.94	2.45	(0.49)	-17.0%	44.39	49.99	5.60	13.0%	22	9	
7.0	43.86	50.47	6.61	15.0%	3.43	2.86	(0.57)	-17.0%	47.29	53.33	6.04	13.0%	19	14	
8.0	46.27	53.39	7.12	15.0%	3.92	3.27	(0.65)	-17.0%	50.19	56.66	6.47	13.0%	14	4	
9.0	48.67	56.31	7.64	16.0%	4.41	3.68	(0.73)	-17.0%	53.08	59.99	6.91	13.0%	11	7	
10.0	51.08	59.24	8.16	16.0%	4.90	4.09	(0.81)	-17.0%	55.98	63.33	7.35	13.0%	18	7	
15.0	63.12	73.86	10.74	17.0%	7.35	6.13	(1.22)	-17.0%	70.47	79.99	9.52	14.0%	121	14	
20.0	75.16	88.47	13.31	18.0%	9.80	8.17	(1.63)	-17.0%	84.96	96.64	11.68	14.0%	112	4	
25.0	87.21	103.09	15.88	18.0%	12.25	10.22	(2.03)	-17.0%	99.46	113.31	13.85	14.0%	119	4	
30.0	99.25	117.71	18.46	19.0%	14.70	12.26	(2.44)	-17.0%	113.95	129.97	16.02	14.0%	97	6	
35.0	111.29	132.33	21.04	19.0%	17.15	14.30	(2.85)	-17.0%	128.44	146.63	18.19	14.0%	102	1	
40	123.33	146.95	23.62	19.0%	19.60	16.34	(3.26)	-17.0%	142.93	163.29	20.36	14.0%	84	1	
45	135.37	161.57	26.20	19.0%	22.05	18.39	(3.66)	-17.0%	157.42	179.96	22.54	14.0%	73	1	
50	147.41	176.19	28.78	20.0%	24.50	20.43	(4.07)	-17.0%	171.91	196.62	24.71	14.0%	51	1	
100	267.82	322.37	54.55	20.0%	49.00	40.86	(8.14)	-17.0%	316.82	363.23	46.41	15.0%	145	0	
150	388.23	468.56	80.33	21.0%	73.50	61.29	(12.21)	-17.0%	461.73	529.85	68.12	15.0%	10	0	
200	508.64	614.74	106.10	21.0%	98.00	81.72	(16.28)	-17.0%	606.64	696.46	89.82	15.0%	3	0	
300	749.46	907.11	157.65	21.0%	147.00	122.58	(24.42)	-17.0%	896.46	1,029.69	133.23	15.0%	2	0	
400	990.28	1,199.48	209.20	21.0%	196.00	163.44	(32.56)	-17.0%	1,186.28	1,362.92	176.64	15.0%	0	0	
500	1,231.11	1,491.85	260.74	21.0%	245.00	204.31	(40.69)	-17.0%	1,476.11	1,696.16	220.05	15.0%	1	0	
1,000	2,435.21	2,953.70	518.49	21.0%	490.00	408.61	(81.39)	-17.0%	2,925.21	3,362.31	437.10	15.0%	0	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA < 250 MMT

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	9	\$ 48.67	\$ 56.31	\$ 7.64	16.0%	\$ 4.41	\$ 3.68	\$ (0.73)	-17.0%	\$ 53.08	\$ 59.99	\$ 6.91	13.0%
December	16	65.53	76.78	11.25	17.0%	7.84	6.54	(1.30)	-17.0%	73.37	83.32	9.95	14.0%
January	24	84.80	100.17	15.37	18.0%	11.76	9.81	(1.95)	-17.0%	96.56	109.98	13.42	14.0%
February	25	87.21	103.09	15.88	18.0%	12.25	10.22	(2.03)	-17.0%	99.46	113.31	13.85	14.0%
March	21	77.57	91.40	13.83	18.0%	10.29	8.58	(1.71)	-17.0%	87.86	99.98	12.12	14.0%
April	14	60.71	70.93	10.22	17.0%	6.86	5.72	(1.14)	-17.0%	67.57	76.65	9.08	13.0%
May	7	43.86	50.47	6.61	15.0%	3.43	2.86	(0.57)	-17.0%	47.29	53.33	6.04	13.0%
June	4	36.63	41.69	5.06	14.0%	1.96	1.63	(0.33)	-17.0%	38.59	43.32	4.73	12.0%
July	3	34.22	38.77	4.55	13.0%	1.47	1.23	(0.24)	-16.0%	35.69	40.00	4.31	12.0%
August	3	34.22	38.77	4.55	13.0%	1.47	1.23	(0.24)	-16.0%	35.69	40.00	4.31	12.0%
September	3	34.22	38.77	4.55	13.0%	1.47	1.23	(0.24)	-16.0%	35.69	40.00	4.31	12.0%
October	4	36.63	41.69	5.06	14.0%	1.96	1.63	(0.33)	-17.0%	38.59	43.32	4.73	12.0%
Total	133	\$ 644.27	\$ 748.84	\$ 104.57	16.23%	\$ 65.17	\$ 54.36	\$ (10.81)	-16.59%	\$ 709.44	\$ 803.20	\$93.76	13.22%
Winter (Nov-Mar)	95	\$ 363.78	\$ 427.75	\$ 63.97	17.58%	\$ 46.55	\$ 38.83	\$ (7.72)	-16.58%	\$ 410.33	\$ 466.58	\$56.25	13.71%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA > 250 Sales

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	37.00	50.00	13.00	35.14%
Volumetric Distribution Charge	Per Mcf	2.0555	2.2915	0.2360	11.48%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
Rider G - Merchant Function Charge	Per Mcf	0.0178	0.0217	0.0039	21.74%
Rider H - Gas Procurement Charge	Per Mcf	0.1149	0.1149	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider A - Natural Gas Supply Charge	Per Mcf	5.0334	5.0334	0.0000	0.00%
Rider A - Gas Adjustment Charge	Per Mcf	0.2036	0.2036	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1310)	(0.1310)	-100.00%
Total Gas Cost	Per Mcf	5.6823	5.5513	(0.1310)	-2.31%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA > 250 Sales

Mcf	Monthly Bill Impact													Number of Cycle Bills January July	
	Delivery				Commodity				Total						
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact				
			Amount	Percent			Amount	Percent			Amount	Percent			
0.0	38.75	50.00	11.25	29.0%	0.00	0.00	0.00	0.0%	38.75	50.00	11.25	29.0%	22	199	
0.1	38.98	50.24	11.26	29.0%	0.57	0.56	(0.01)	-2.0%	39.55	50.80	11.25	28.0%	3	129	
0.2	39.21	50.49	11.28	29.0%	1.14	1.11	(0.03)	-3.0%	40.35	51.60	11.25	28.0%	1	96	
0.3	39.44	50.73	11.29	29.0%	1.70	1.67	(0.03)	-2.0%	41.14	52.40	11.26	27.0%	1	62	
0.4	39.67	50.97	11.30	28.0%	2.27	2.22	(0.05)	-2.0%	41.94	53.19	11.25	27.0%	1	73	
0.5	39.90	51.21	11.31	28.0%	2.84	2.78	(0.06)	-2.0%	42.74	53.99	11.25	26.0%	1	60	
0.6	40.13	51.46	11.33	28.0%	3.41	3.33	(0.08)	-2.0%	43.54	54.79	11.25	26.0%	0	65	
0.7	40.36	51.70	11.34	28.0%	3.98	3.89	(0.09)	-2.0%	44.34	55.59	11.25	25.0%	0	55	
0.8	40.58	51.94	11.36	28.0%	4.55	4.44	(0.11)	-2.0%	45.13	56.38	11.25	25.0%	2	44	
0.9	40.81	52.19	11.38	28.0%	5.11	5.00	(0.11)	-2.0%	45.92	57.19	11.27	25.0%	0	47	
1.0	41.04	52.43	11.39	28.0%	5.68	5.55	(0.13)	-2.0%	46.72	57.98	11.26	24.0%	0	47	
2.0	43.33	54.86	11.53	27.0%	11.36	11.10	(0.26)	-2.0%	54.69	65.96	11.27	21.0%	2	282	
3.0	45.63	57.28	11.65	26.0%	17.05	16.65	(0.40)	-2.0%	62.68	73.93	11.25	18.0%	6	200	
4.0	47.92	59.71	11.79	25.0%	22.73	22.21	(0.52)	-2.0%	70.65	81.92	11.27	16.0%	4	139	
5.0	50.21	62.14	11.93	24.0%	28.41	27.76	(0.65)	-2.0%	78.62	89.90	11.28	14.0%	3	121	
6.0	52.50	64.57	12.07	23.0%	34.09	33.31	(0.78)	-2.0%	86.59	97.88	11.29	13.0%	2	95	
7.0	54.79	67.00	12.21	22.0%	39.78	38.86	(0.92)	-2.0%	94.57	105.86	11.29	12.0%	8	62	
8.0	57.08	69.42	12.34	22.0%	45.46	44.41	(1.05)	-2.0%	102.54	113.83	11.29	11.0%	2	51	
9.0	59.38	71.85	12.47	21.0%	51.14	49.96	(1.18)	-2.0%	110.52	121.81	11.29	10.0%	1	38	
10	61.67	74.28	12.61	20.0%	56.82	55.51	(1.31)	-2.0%	118.49	129.79	11.30	10.0%	5	48	
15	73.13	86.42	13.29	18.0%	85.23	83.27	(1.96)	-2.0%	158.36	169.69	11.33	7.0%	41	170	
20	84.59	98.56	13.97	17.0%	113.65	111.03	(2.62)	-2.0%	198.24	209.59	11.35	6.0%	23	131	
25	96.04	110.70	14.66	15.0%	142.06	138.78	(3.28)	-2.0%	238.10	249.48	11.38	5.0%	43	105	
30	107.50	122.84	15.34	14.0%	170.47	166.54	(3.93)	-2.0%	277.97	289.38	11.41	4.0%	41	71	
35	118.96	134.98	16.02	13.0%	198.88	194.29	(4.59)	-2.0%	317.84	329.27	11.43	4.0%	59	70	
40	130.42	147.12	16.70	13.0%	227.29	222.05	(5.24)	-2.0%	357.71	369.17	11.46	3.0%	75	47	
45	141.88	159.26	17.38	12.0%	255.70	249.81	(5.89)	-2.0%	397.58	409.07	11.49	3.0%	102	39	
50	153.34	171.40	18.06	12.0%	284.12	277.56	(6.56)	-2.0%	437.46	448.96	11.50	3.0%	120	36	
100	267.93	292.81	24.88	9.0%	568.23	555.13	(13.10)	-2.0%	836.16	847.94	11.78	1.0%	1302	77	
150	382.51	414.21	31.70	8.0%	852.35	832.69	(19.66)	-2.0%	1,234.86	1,246.90	12.04	1.0%	503	5	
200	497.10	535.62	38.52	8.0%	1,136.46	1,110.26	(26.20)	-2.0%	1,633.56	1,645.88	12.32	1.0%	223	0	
300	726.27	778.42	52.15	7.0%	1,704.69	1,665.38	(39.31)	-2.0%	2,430.96	2,443.80	12.84	1.0%	106	0	
400	955.45	1,021.23	65.78	7.0%	2,272.92	2,220.51	(52.41)	-2.0%	3,228.37	3,241.74	13.37	0.0%	19	0	
500	1,184.62	1,264.04	79.42	7.0%	2,841.15	2,775.64	(65.51)	-2.0%	4,025.77	4,039.68	13.91	0.0%	4	0	
1,000	2,330.49	2,478.08	147.59	6.0%	5,682.30	5,551.28	(131.02)	-2.0%	8,012.79	8,029.36	16.57	0.0%	3	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA > 250 Sales

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Bill Impact Percent	Current Rates	Proposed Rates	Bill Impact Amount	Bill Impact Percent	Current Rates	Proposed Rates	Bill Impact Amount	Bill Impact Percent
November	34	\$ 116.67	\$ 132.55	\$ 15.88	14.0%	\$ 193.20	\$ 188.74	\$ (4.46)	-2.0%	\$ 309.87	\$ 321.29	\$ 11.42	4.0%
December	62	180.84	200.54	19.70	11.0%	352.30	344.18	(8.12)	-2.0%	533.14	544.72	11.58	2.0%
January	78	217.51	239.39	21.88	10.0%	443.22	433.00	(10.22)	-2.0%	660.73	672.39	11.66	2.0%
February	78	217.51	239.39	21.88	10.0%	443.22	433.00	(10.22)	-2.0%	660.73	672.39	11.66	2.0%
March	68	194.59	215.11	20.52	11.0%	386.40	377.49	(8.91)	-2.0%	580.99	592.60	11.61	2.0%
April	52	157.92	176.26	18.34	12.0%	295.48	288.67	(6.81)	-2.0%	453.40	464.93	11.53	3.0%
May	33	114.38	130.13	15.75	14.0%	187.52	183.19	(4.33)	-2.0%	301.90	313.32	11.42	4.0%
June	14	70.84	83.99	13.15	19.0%	79.55	77.72	(1.83)	-2.0%	150.39	161.71	11.32	8.0%
July	8	57.08	69.42	12.34	22.0%	45.46	44.41	(1.05)	-2.0%	102.54	113.83	11.29	11.0%
August	7	54.79	67.00	12.21	22.0%	39.78	38.86	(0.92)	-2.0%	94.57	105.86	11.29	12.0%
September	8	57.08	69.42	12.34	22.0%	45.46	44.41	(1.05)	-2.0%	102.54	113.83	11.29	11.0%
October	15	73.13	86.42	13.29	18.0%	85.23	83.27	(1.96)	-2.0%	158.36	169.69	11.33	7.0%
Total	457	\$ 1,512.34	\$ 1,709.62	\$ 197.28	13.04%	\$ 2,596.82	\$ 2,536.94	\$ (59.88)	-2.31%	\$ 4,109.16	\$ 4,246.56	\$ 137.40	3.34%
Winter (Nov-Mar)	320	\$ 927.12	\$ 1,026.98	\$ 99.86	10.77%	\$ 1,818.34	\$ 1,776.41	\$ (41.93)	-2.31%	\$ 2,745.46	\$ 2,803.39	\$ 57.93	2.11%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA > 250 SATC

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	37.00	50.00	13.00	35.14%
Volumetric Distribution Charge	Per Mcf	2.0555	2.2915	0.2360	11.48%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1310)	(0.1310)	-100.00%
Total Gas Cost	Per Mcf	0.4453	0.3143	(0.1310)	-29.42%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA > 250 SATC

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery				Commodity				Total						
	Current	Proposed	Bill Impact		Current	Proposed	Bill Impact		Current	Proposed	Bill Impact		January	July	
	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent			
0.0	38.75	50.00	11.25	29.0%	0.00	0.00	0.00	0.0%	38.75	50.00	11.25	29.0%	1	16	
0.1	38.97	50.23	11.26	29.0%	0.04	0.03	(0.01)	-25.0%	39.01	50.26	11.25	29.0%	0	8	
0.2	39.18	50.46	11.28	29.0%	0.09	0.06	(0.03)	-33.0%	39.27	50.52	11.25	29.0%	0	7	
0.3	39.40	50.69	11.29	29.0%	0.13	0.09	(0.04)	-31.0%	39.53	50.78	11.25	28.0%	0	3	
0.4	39.61	50.92	11.31	29.0%	0.18	0.13	(0.05)	-28.0%	39.79	51.05	11.26	28.0%	0	5	
0.5	39.83	51.15	11.32	28.0%	0.22	0.16	(0.06)	-27.0%	40.05	51.31	11.26	28.0%	0	6	
0.6	40.04	51.37	11.33	28.0%	0.27	0.19	(0.08)	-30.0%	40.31	51.56	11.25	28.0%	0	3	
0.7	40.26	51.60	11.34	28.0%	0.31	0.22	(0.09)	-29.0%	40.57	51.82	11.25	28.0%	0	8	
0.8	40.47	51.83	11.36	28.0%	0.36	0.25	(0.11)	-31.0%	40.83	52.08	11.25	28.0%	0	2	
0.9	40.69	52.06	11.37	28.0%	0.40	0.28	(0.12)	-30.0%	41.09	52.34	11.25	27.0%	0	6	
1.0	40.90	52.29	11.39	28.0%	0.45	0.31	(0.14)	-31.0%	41.35	52.60	11.25	27.0%	0	7	
2.0	43.06	54.58	11.52	27.0%	0.89	0.63	(0.26)	-29.0%	43.95	55.21	11.26	26.0%	0	37	
3.0	45.21	56.87	11.66	26.0%	1.34	0.94	(0.40)	-30.0%	46.55	57.81	11.26	24.0%	0	24	
4.0	47.36	59.17	11.81	25.0%	1.78	1.26	(0.52)	-29.0%	49.14	60.43	11.29	23.0%	0	21	
5.0	49.51	61.46	11.95	24.0%	2.23	1.57	(0.66)	-30.0%	51.74	63.03	11.29	22.0%	1	11	
6.0	51.67	63.75	12.08	23.0%	2.67	1.89	(0.78)	-29.0%	54.34	65.64	11.30	21.0%	0	7	
7.0	53.82	66.04	12.22	23.0%	3.12	2.20	(0.92)	-29.0%	56.94	68.24	11.30	20.0%	0	5	
8.0	55.97	68.33	12.36	22.0%	3.56	2.51	(1.05)	-29.0%	59.53	70.84	11.31	19.0%	1	5	
9.0	58.13	70.62	12.49	21.0%	4.01	2.83	(1.18)	-29.0%	62.14	73.45	11.31	18.0%	1	6	
10	60.28	72.92	12.64	21.0%	4.45	3.14	(1.31)	-29.0%	64.73	76.06	11.33	18.0%	0	7	
15	71.04	84.37	13.33	19.0%	6.68	4.71	(1.97)	-29.0%	77.72	89.08	11.36	15.0%	1	24	
20	81.81	95.83	14.02	17.0%	8.91	6.29	(2.62)	-29.0%	90.72	102.12	11.40	13.0%	1	11	
25	92.57	107.29	14.72	16.0%	11.13	7.86	(3.27)	-29.0%	103.70	115.15	11.45	11.0%	5	18	
30	103.33	118.75	15.42	15.0%	13.36	9.43	(3.93)	-29.0%	116.69	128.18	11.49	10.0%	6	11	
35	114.10	130.20	16.10	14.0%	15.59	11.00	(4.59)	-29.0%	129.69	141.20	11.51	9.0%	2	10	
40	124.86	141.66	16.80	13.0%	17.81	12.57	(5.24)	-29.0%	142.67	154.23	11.56	8.0%	5	8	
45	135.63	153.12	17.49	13.0%	20.04	14.14	(5.90)	-29.0%	155.67	167.26	11.59	7.0%	13	2	
50	146.39	164.58	18.19	12.0%	22.27	15.71	(6.56)	-29.0%	168.66	180.29	11.63	7.0%	11	6	
100	254.03	279.15	25.12	10.0%	44.53	31.43	(13.10)	-29.0%	298.56	310.58	12.02	4.0%	164	14	
150	361.67	393.73	32.06	9.0%	66.80	47.14	(19.66)	-29.0%	428.47	440.87	12.40	3.0%	74	1	
200	469.30	508.30	39.00	8.0%	89.06	62.86	(26.20)	-29.0%	558.36	571.16	12.80	2.0%	24	0	
300	684.58	737.46	52.88	8.0%	133.59	94.28	(39.31)	-29.0%	818.17	831.74	13.57	2.0%	11	0	
400	899.86	966.61	66.75	7.0%	178.12	125.71	(52.41)	-29.0%	1,077.98	1,092.32	14.34	1.0%	0	0	
500	1,115.14	1,195.76	80.62	7.0%	222.65	157.14	(65.51)	-29.0%	1,337.79	1,352.90	15.11	1.0%	1	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA > 250 SATC

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	35	\$ 114.10	\$ 130.20	\$ 16.10	14.0%	\$ 15.59	\$ 11.00	\$ (4.59)	-29.0%	\$ 129.69	\$ 141.20	\$ 11.51	9.0%
December	38	120.56	137.08	16.52	14.0%	16.92	11.94	(4.98)	-29.0%	137.48	149.02	11.54	8.0%
January	40	124.86	141.66	16.80	13.0%	17.81	12.57	(5.24)	-29.0%	142.67	154.23	11.56	8.0%
February	40	124.86	141.66	16.80	13.0%	17.81	12.57	(5.24)	-29.0%	142.67	154.23	11.56	8.0%
March	39	122.71	139.37	16.66	14.0%	17.37	12.26	(5.11)	-29.0%	140.08	151.63	11.55	8.0%
April	37	118.40	134.79	16.39	14.0%	16.48	11.63	(4.85)	-29.0%	134.88	146.42	11.54	9.0%
May	35	114.10	130.20	16.10	14.0%	15.59	11.00	(4.59)	-29.0%	129.69	141.20	11.51	9.0%
June	34	111.95	127.91	15.96	14.0%	15.14	10.69	(4.45)	-29.0%	127.09	138.60	11.51	9.0%
July	33	109.79	125.62	15.83	14.0%	14.69	10.37	(4.32)	-29.0%	124.48	135.99	11.51	9.0%
August	33	109.79	125.62	15.83	14.0%	14.69	10.37	(4.32)	-29.0%	124.48	135.99	11.51	9.0%
September	33	109.79	125.62	15.83	14.0%	14.69	10.37	(4.32)	-29.0%	124.48	135.99	11.51	9.0%
October	33	109.79	125.62	15.83	14.0%	14.69	10.37	(4.32)	-29.0%	124.48	135.99	11.51	9.0%
Total	430	\$ 1,390.70	\$ 1,585.35	\$ 194.65	14.00%	\$ 191.47	\$ 135.14	\$ (56.33)	-29.42%	\$ 1,582.17	\$ 1,720.49	\$138.32	8.74%
Winter (Nov-Mar)	192	\$ 607.09	\$ 689.97	\$ 82.88	13.65%	\$ 85.50	\$ 60.34	\$ (25.16)	-29.43%	\$ 692.59	\$ 750.31	\$57.72	8.33%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA > 250 MMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	37.00	50.00	13.00	35.14%
Volumetric Distribution Charge	Per Mcf	2.0555	2.2915	0.2360	11.48%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
MMT Gas Cost Charge	Per Mcf	0.4900	0.4900	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1131)	(0.1131)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.3769	(0.1131)	-23.08%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA > 250 MMT

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery				Commodity				Total						
	Current	Proposed	Bill Impact		Current	Proposed	Bill Impact		Current	Proposed	Bill Impact				
	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent			
0.0	37.00	50.00	13.00	35.0%	0.00	0.00	0.00	0.0%	37.00	50.00	13.00	35.0%	3	54	
0.1	37.22	50.23	13.01	35.0%	0.05	0.04	(0.01)	-20.0%	37.27	50.27	13.00	35.0%	0	56	
0.2	37.43	50.46	13.03	35.0%	0.10	0.08	(0.02)	-20.0%	37.53	50.54	13.01	35.0%	0	29	
0.3	37.65	50.69	13.04	35.0%	0.15	0.11	(0.04)	-27.0%	37.80	50.80	13.00	34.0%	0	28	
0.4	37.86	50.92	13.06	34.0%	0.20	0.15	(0.05)	-25.0%	38.06	51.07	13.01	34.0%	0	33	
0.5	38.08	51.15	13.07	34.0%	0.25	0.19	(0.06)	-24.0%	38.33	51.34	13.01	34.0%	0	29	
0.6	38.29	51.37	13.08	34.0%	0.29	0.23	(0.06)	-21.0%	38.58	51.60	13.02	34.0%	0	35	
0.7	38.51	51.60	13.09	34.0%	0.34	0.26	(0.08)	-24.0%	38.85	51.86	13.01	33.0%	0	22	
0.8	38.72	51.83	13.11	34.0%	0.39	0.30	(0.09)	-23.0%	39.11	52.13	13.02	33.0%	0	16	
0.9	38.94	52.06	13.12	34.0%	0.44	0.34	(0.10)	-23.0%	39.38	52.40	13.02	33.0%	0	22	
1.0	39.15	52.29	13.14	34.0%	0.49	0.38	(0.11)	-22.0%	39.64	52.67	13.03	33.0%	0	30	
2.0	41.31	54.58	13.27	32.0%	0.98	0.75	(0.23)	-23.0%	42.29	55.33	13.04	31.0%	0	141	
3.0	43.46	56.87	13.41	31.0%	1.47	1.13	(0.34)	-23.0%	44.93	58.00	13.07	29.0%	0	104	
4.0	45.61	59.17	13.56	30.0%	1.96	1.51	(0.45)	-23.0%	47.57	60.68	13.11	28.0%	0	67	
5.0	47.76	61.46	13.70	29.0%	2.45	1.88	(0.57)	-23.0%	50.21	63.34	13.13	26.0%	1	55	
6.0	49.92	63.75	13.83	28.0%	2.94	2.26	(0.68)	-23.0%	52.86	66.01	13.15	25.0%	0	44	
7.0	52.07	66.04	13.97	27.0%	3.43	2.64	(0.79)	-23.0%	55.50	68.68	13.18	24.0%	3	31	
8.0	54.22	68.33	14.11	26.0%	3.92	3.02	(0.90)	-23.0%	58.14	71.35	13.21	23.0%	0	28	
9.0	56.37	70.62	14.25	25.0%	4.41	3.39	(1.02)	-23.0%	60.78	74.01	13.23	22.0%	0	29	
10.0	58.53	72.92	14.39	25.0%	4.90	3.77	(1.13)	-23.0%	63.43	76.69	13.26	21.0%	0	18	
15.0	69.29	84.37	15.08	22.0%	7.35	5.65	(1.70)	-23.0%	76.64	90.02	13.38	17.0%	2	84	
20.0	80.06	95.83	15.77	20.0%	9.80	7.54	(2.26)	-23.0%	89.86	103.37	13.51	15.0%	8	49	
25.0	90.82	107.29	16.47	18.0%	12.25	9.42	(2.83)	-23.0%	103.07	116.71	13.64	13.0%	7	55	
30.0	101.58	118.75	17.17	17.0%	14.70	11.31	(3.39)	-23.0%	116.28	130.06	13.78	12.0%	11	44	
35.0	112.35	130.20	17.85	16.0%	17.15	13.19	(3.96)	-23.0%	129.50	143.39	13.89	11.0%	10	25	
40	123.11	141.66	18.55	15.0%	19.60	15.08	(4.52)	-23.0%	142.71	156.74	14.03	10.0%	15	21	
45	133.87	153.12	19.25	14.0%	22.05	16.96	(5.09)	-23.0%	155.92	170.08	14.16	9.0%	28	26	
50	144.64	164.58	19.94	14.0%	24.50	18.85	(5.65)	-23.0%	169.14	183.43	14.29	8.0%	25	16	
100	252.28	279.15	26.87	11.0%	49.00	37.69	(11.31)	-23.0%	301.28	316.84	15.56	5.0%	541	50	
150	359.92	393.73	33.81	9.0%	73.50	56.54	(16.96)	-23.0%	433.42	450.27	16.85	4.0%	331	2	
200	467.55	508.30	40.75	9.0%	98.00	75.39	(22.61)	-23.0%	565.55	583.69	18.14	3.0%	162	0	
300	682.83	737.46	54.63	8.0%	147.00	113.08	(33.92)	-23.0%	829.83	850.54	20.71	2.0%	84	1	
400	898.11	966.61	68.50	8.0%	196.00	150.77	(45.23)	-23.0%	1,094.11	1,117.38	23.27	2.0%	14	0	
500	1,113.38	1,195.76	82.38	7.0%	245.00	188.47	(56.53)	-23.0%	1,358.38	1,384.23	25.85	2.0%	6	0	
1,000	2,189.77	2,341.52	151.75	7.0%	490.00	376.93	(113.07)	-23.0%	2,679.77	2,718.45	38.68	1.0%	0	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SCPA > 250 MMT

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	43	\$ 129.57	\$ 148.54	\$ 18.97	15.0%	\$ 21.07	\$ 16.21	\$ (4.86)	-23.0%	\$ 150.64	\$ 164.75	\$ 14.11	9.0%
December	72	192.00	214.99	22.99	12.0%	35.28	27.14	(8.14)	-23.0%	227.28	242.13	14.85	7.0%
January	90	230.75	256.24	25.49	11.0%	44.10	33.92	(10.18)	-23.0%	274.85	290.16	15.31	6.0%
February	89	228.60	253.95	25.35	11.0%	43.61	33.55	(10.06)	-23.0%	272.21	287.50	15.29	6.0%
March	79	207.07	231.03	23.96	12.0%	38.71	29.78	(8.93)	-23.0%	245.78	260.81	15.03	6.0%
April	61	168.32	189.78	21.46	13.0%	29.89	22.99	(6.90)	-23.0%	198.21	212.77	14.56	7.0%
May	41	125.26	143.95	18.69	15.0%	20.09	15.45	(4.64)	-23.0%	145.35	159.40	14.05	10.0%
June	21	82.21	98.12	15.91	19.0%	10.29	7.92	(2.37)	-23.0%	92.50	106.04	13.54	15.0%
July	14	67.14	82.08	14.94	22.0%	6.86	5.28	(1.58)	-23.0%	74.00	87.36	13.36	18.0%
August	13	64.99	79.79	14.80	23.0%	6.37	4.90	(1.47)	-23.0%	71.36	84.69	13.33	19.0%
September	14	67.14	82.08	14.94	22.0%	6.86	5.28	(1.58)	-23.0%	74.00	87.36	13.36	18.0%
October	22	84.36	100.41	16.05	19.0%	10.78	8.29	(2.49)	-23.0%	95.14	108.70	13.56	14.0%
Total	559	\$ 1,647.41	\$ 1,880.96	\$ 233.55	14.18%	\$ 273.91	\$ 210.71	\$ (63.20)	-23.07%	\$ 1,921.32	\$ 2,091.67	\$170.35	8.87%
Winter (Nov-Mar)	373	\$ 987.99	\$ 1,104.75	\$ 116.76	11.82%	\$ 182.77	\$ 140.60	\$ (42.17)	-23.07%	\$ 1,170.76	\$ 1,245.35	\$74.59	6.37%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA Sales

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	151.00	151.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	1.6622	1.9763	0.3141	18.90%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
Rider G - Merchant Function Charge	Per Mcf	0.0178	0.0217	0.0039	21.74%
Rider H - Gas Procurement Charge	Per Mcf	0.1149	0.1149	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider A - Natural Gas Supply Charge	Per Mcf	5.0334	5.0334	0.0000	0.00%
Rider A - Gas Adjustment Charge	Per Mcf	0.2036	0.2036	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1091)	(0.1091)	-100.00%
Total Gas Cost	Per Mcf	5.6823	5.5733	(0.1091)	-1.92%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA Sales

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery				Commodity				Total						
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact				
			Amount	Percent			Amount	Percent			Amount	Percent	January	July	
0.0	158.15	151.00	(7.15)	-5.0%	0.00	0.00	0.00	0.0%	158.15	151.00	(7.15)	-5.0%	8	27	
0.1	158.33	151.21	(7.12)	-4.0%	0.57	0.56	(0.01)	-2.0%	158.90	151.77	(7.13)	-4.0%	1	8	
0.2	158.52	151.42	(7.10)	-4.0%	1.14	1.11	(0.03)	-3.0%	159.66	152.53	(7.13)	-4.0%	0	4	
0.3	158.71	151.63	(7.08)	-4.0%	1.70	1.67	(0.03)	-2.0%	160.41	153.30	(7.11)	-4.0%	0	2	
0.4	158.90	151.85	(7.05)	-4.0%	2.27	2.23	(0.04)	-2.0%	161.17	154.08	(7.09)	-4.0%	0	3	
0.5	159.09	152.06	(7.03)	-4.0%	2.84	2.79	(0.05)	-2.0%	161.93	154.85	(7.08)	-4.0%	1	2	
0.6	159.27	152.27	(7.00)	-4.0%	3.41	3.34	(0.07)	-2.0%	162.68	155.61	(7.07)	-4.0%	0	4	
0.7	159.46	152.48	(6.98)	-4.0%	3.98	3.90	(0.08)	-2.0%	163.44	156.38	(7.06)	-4.0%	1	4	
0.8	159.65	152.69	(6.96)	-4.0%	4.55	4.46	(0.09)	-2.0%	164.20	157.15	(7.05)	-4.0%	0	0	
0.9	159.84	152.90	(6.94)	-4.0%	5.11	5.02	(0.09)	-2.0%	164.95	157.92	(7.03)	-4.0%	2	3	
1.0	160.03	153.11	(6.92)	-4.0%	5.68	5.57	(0.11)	-2.0%	165.71	158.68	(7.03)	-4.0%	0	11	
2.0	161.91	155.23	(6.68)	-4.0%	11.36	11.15	(0.21)	-2.0%	173.27	166.38	(6.89)	-4.0%	0	19	
3.0	163.79	157.34	(6.45)	-4.0%	17.05	16.72	(0.33)	-2.0%	180.84	174.06	(6.78)	-4.0%	0	23	
4.0	165.66	159.45	(6.21)	-4.0%	22.73	22.29	(0.44)	-2.0%	188.39	181.74	(6.65)	-4.0%	0	17	
5.0	167.54	161.56	(5.98)	-4.0%	28.41	27.87	(0.54)	-2.0%	195.95	189.43	(6.52)	-3.0%	0	8	
6.0	169.42	163.68	(5.74)	-3.0%	34.09	33.44	(0.65)	-2.0%	203.51	197.12	(6.39)	-3.0%	0	13	
7.0	171.30	165.79	(5.51)	-3.0%	39.78	39.01	(0.77)	-2.0%	211.08	204.80	(6.28)	-3.0%	0	11	
8.0	173.18	167.90	(5.28)	-3.0%	45.46	44.59	(0.87)	-2.0%	218.64	212.49	(6.15)	-3.0%	0	3	
9.0	175.06	170.02	(5.04)	-3.0%	51.14	50.16	(0.98)	-2.0%	226.20	220.18	(6.02)	-3.0%	0	5	
10	176.94	172.13	(4.81)	-3.0%	56.82	55.73	(1.09)	-2.0%	233.76	227.86	(5.90)	-3.0%	0	8	
15	186.34	182.69	(3.65)	-2.0%	85.23	83.60	(1.63)	-2.0%	271.57	266.29	(5.28)	-2.0%	2	20	
20	195.74	193.26	(2.48)	-1.0%	113.65	111.47	(2.18)	-2.0%	309.39	304.73	(4.66)	-2.0%	5	17	
25	205.14	203.82	(1.32)	-1.0%	142.06	139.33	(2.73)	-2.0%	347.20	343.15	(4.05)	-1.0%	1	14	
30	214.54	214.39	(0.15)	0.0%	170.47	167.20	(3.27)	-2.0%	385.01	381.59	(3.42)	-1.0%	3	13	
35	223.94	224.95	1.01	0.0%	198.88	195.06	(3.82)	-2.0%	422.82	420.01	(2.81)	-1.0%	5	9	
40	233.34	235.52	2.18	1.0%	227.29	222.93	(4.36)	-2.0%	460.63	458.45	(2.18)	0.0%	1	11	
45	242.74	246.08	3.34	1.0%	255.70	250.80	(4.90)	-2.0%	498.44	496.88	(1.56)	0.0%	6	9	
50	252.14	256.64	4.50	2.0%	284.12	278.66	(5.46)	-2.0%	536.26	535.30	(0.96)	0.0%	2	11	
100	346.13	362.29	16.16	5.0%	568.23	557.33	(10.90)	-2.0%	914.36	919.62	5.26	1.0%	26	87	
150	440.12	467.93	27.81	6.0%	852.35	835.99	(16.36)	-2.0%	1,292.47	1,303.92	11.45	1.0%	53	33	
200	534.11	573.58	39.47	7.0%	1,136.46	1,114.65	(21.81)	-2.0%	1,670.57	1,688.23	17.66	1.0%	57	11	
300	722.10	784.87	62.77	9.0%	1,704.69	1,671.98	(32.71)	-2.0%	2,426.79	2,456.85	30.06	1.0%	115	7	
400	910.08	996.16	86.08	9.0%	2,272.92	2,229.30	(43.62)	-2.0%	3,183.00	3,225.46	42.46	1.0%	68	0	
500	1,098.06	1,207.45	109.39	10.0%	2,841.15	2,786.63	(54.52)	-2.0%	3,939.21	3,994.08	54.87	1.0%	30	0	
1,000	2,037.98	2,263.90	225.92	11.0%	5,682.30	5,573.25	(109.05)	-2.0%	7,720.28	7,837.15	116.87	2.0%	61	4	
2,000	3,917.81	4,376.79	458.98	12.0%	11,364.60	11,146.50	(218.10)	-2.0%	15,282.41	15,523.29	240.88	2.0%	6	2	
3,000	5,797.64	6,489.69	692.05	12.0%	17,046.90	16,719.75	(327.15)	-2.0%	22,844.54	23,209.44	364.90	2.0%	2	0	
4,000	7,677.48	8,602.59	925.11	12.0%	22,729.20	22,293.00	(436.20)	-2.0%	30,406.68	30,895.59	488.91	2.0%	1	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA Sales

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Proposed Rates	Amount	Percent
November	116	\$ 376.21	\$ 396.10	\$ 19.89	5.0%	\$ 659.15	\$ 646.50	\$ (12.65)	-2.0%	\$ 1,035.36	\$ 1,042.60	\$ 7.24	1.0%
December	126	395.00	417.22	22.22	6.0%	715.97	702.23	(13.74)	-2.0%	1,110.97	1,119.45	8.48	1.0%
January	130	402.52	425.68	23.16	6.0%	738.70	724.52	(14.18)	-2.0%	1,141.22	1,150.20	8.98	1.0%
February	128	398.76	421.45	22.69	6.0%	727.33	713.38	(13.95)	-2.0%	1,126.09	1,134.83	8.74	1.0%
March	125	393.12	415.11	21.99	6.0%	710.29	696.66	(13.63)	-2.0%	1,103.41	1,111.77	8.36	1.0%
April	121	385.61	406.66	21.05	5.0%	687.56	674.36	(13.20)	-2.0%	1,073.17	1,081.02	7.85	1.0%
May	116	376.21	396.10	19.89	5.0%	659.15	646.50	(12.65)	-2.0%	1,035.36	1,042.60	7.24	1.0%
June	111	366.81	385.53	18.72	5.0%	630.74	618.63	(12.11)	-2.0%	997.55	1,004.16	6.61	1.0%
July	108	361.17	379.19	18.02	5.0%	613.69	601.91	(11.78)	-2.0%	974.86	981.10	6.24	1.0%
August	108	361.17	379.19	18.02	5.0%	613.69	601.91	(11.78)	-2.0%	974.86	981.10	6.24	1.0%
September	109	363.05	381.31	18.26	5.0%	619.37	607.48	(11.89)	-2.0%	982.42	988.79	6.37	1.0%
October	111	366.81	385.53	18.72	5.0%	630.74	618.63	(12.11)	-2.0%	997.55	1,004.16	6.61	1.0%
Total	1,409	\$ 4,546.44	\$ 4,789.07	\$ 242.63	5.34%	\$ 8,006.38	\$ 7,852.71	\$ (153.67)	-1.92%	\$ 12,552.82	\$ 12,641.78	\$88.96	0.71%
Winter (Nov-Mar)	625	\$ 1,965.61	\$ 2,075.56	\$ 109.95	5.59%	\$ 3,551.44	\$ 3,483.29	\$ (68.15)	-1.92%	\$ 5,517.05	\$ 5,558.85	\$41.80	0.76%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA SATC

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	151.00	151.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	1.6622	1.9763	0.3141	18.90%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.00%	0.00%	0.00%	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1091)	(0.1091)	-100.00%
Total Gas Cost	Per Mcf	0.44530	0.33625	(0.10905)	-24.49%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA SATC

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current	Proposed	Bill Impact		Current	Proposed	Bill Impact		Current	Proposed	Bill Impact			
	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent		
0.0	158.15	151.00	(7.15)	-5.0%	0.00	0.00	0.00	0.0%	158.15	151.00	(7.15)	-5.0%	0	1
0.1	158.32	151.20	(7.12)	-4.0%	0.04	0.03	(0.01)	-25.0%	158.36	151.23	(7.13)	-5.0%	0	1
0.2	158.49	151.40	(7.09)	-4.0%	0.09	0.07	(0.02)	-22.0%	158.58	151.47	(7.11)	-4.0%	0	0
0.3	158.67	151.59	(7.08)	-4.0%	0.13	0.10	(0.03)	-23.0%	158.80	151.69	(7.11)	-4.0%	0	0
0.4	158.84	151.79	(7.05)	-4.0%	0.18	0.13	(0.05)	-28.0%	159.02	151.92	(7.10)	-4.0%	0	0
0.5	159.02	151.99	(7.03)	-4.0%	0.22	0.17	(0.05)	-23.0%	159.24	152.16	(7.08)	-4.0%	0	0
0.6	159.19	152.19	(7.00)	-4.0%	0.27	0.20	(0.07)	-26.0%	159.46	152.39	(7.07)	-4.0%	0	1
0.7	159.36	152.38	(6.98)	-4.0%	0.31	0.24	(0.07)	-23.0%	159.67	152.62	(7.05)	-4.0%	0	0
0.8	159.54	152.58	(6.96)	-4.0%	0.36	0.27	(0.09)	-25.0%	159.90	152.85	(7.05)	-4.0%	0	0
0.9	159.71	152.78	(6.93)	-4.0%	0.40	0.30	(0.10)	-25.0%	160.11	153.08	(7.03)	-4.0%	0	0
1.0	159.89	152.98	(6.91)	-4.0%	0.45	0.34	(0.11)	-24.0%	160.34	153.32	(7.02)	-4.0%	0	1
2.0	161.63	154.95	(6.68)	-4.0%	0.89	0.67	(0.22)	-25.0%	162.52	155.62	(6.90)	-4.0%	0	0
3.0	163.37	156.93	(6.44)	-4.0%	1.34	1.01	(0.33)	-25.0%	164.71	157.94	(6.77)	-4.0%	0	0
4.0	165.11	158.91	(6.20)	-4.0%	1.78	1.35	(0.43)	-24.0%	166.89	160.26	(6.63)	-4.0%	0	2
5.0	166.85	160.88	(5.97)	-4.0%	2.23	1.68	(0.55)	-25.0%	169.08	162.56	(6.52)	-4.0%	0	0
6.0	168.59	162.86	(5.73)	-3.0%	2.67	2.02	(0.65)	-24.0%	171.26	164.88	(6.38)	-4.0%	0	2
7.0	170.33	164.83	(5.50)	-3.0%	3.12	2.35	(0.77)	-25.0%	173.45	167.18	(6.27)	-4.0%	0	0
8.0	172.07	166.81	(5.26)	-3.0%	3.56	2.69	(0.87)	-24.0%	175.63	169.50	(6.13)	-3.0%	0	1
9.0	173.81	168.79	(5.02)	-3.0%	4.01	3.03	(0.98)	-24.0%	177.82	171.82	(6.00)	-3.0%	0	0
10	175.55	170.76	(4.79)	-3.0%	4.45	3.36	(1.09)	-24.0%	180.00	174.12	(5.88)	-3.0%	0	0
15	184.26	180.64	(3.62)	-2.0%	6.68	5.04	(1.64)	-25.0%	190.94	185.68	(5.26)	-3.0%	0	2
20	192.96	190.53	(2.43)	-1.0%	8.91	6.73	(2.18)	-24.0%	201.87	197.26	(4.61)	-2.0%	0	1
25	201.67	200.41	(1.26)	-1.0%	11.13	8.41	(2.72)	-24.0%	212.80	208.82	(3.98)	-2.0%	0	6
30	210.37	210.29	(0.08)	0.0%	13.36	10.09	(3.27)	-24.0%	223.73	220.38	(3.35)	-1.0%	0	2
35	219.08	220.17	1.09	0.0%	15.59	11.77	(3.82)	-25.0%	234.67	231.94	(2.73)	-1.0%	0	1
40	227.78	230.05	2.27	1.0%	17.81	13.45	(4.36)	-24.0%	245.59	243.50	(2.09)	-1.0%	0	0
45	236.48	239.93	3.45	1.0%	20.04	15.13	(4.91)	-25.0%	256.52	255.06	(1.46)	-1.0%	1	2
50	245.19	249.82	4.63	2.0%	22.27	16.81	(5.46)	-25.0%	267.46	266.63	(0.83)	0.0%	0	1
100	332.23	348.63	16.40	5.0%	44.53	33.63	(10.90)	-24.0%	376.76	382.26	5.50	1.0%	1	10
150	419.27	447.45	28.18	7.0%	66.80	50.44	(16.36)	-24.0%	486.07	497.89	11.82	2.0%	3	4
200	506.32	546.27	39.95	8.0%	89.06	67.25	(21.81)	-24.0%	595.38	613.52	18.14	3.0%	5	4
300	680.40	743.90	63.50	9.0%	133.59	100.88	(32.71)	-24.0%	813.99	844.78	30.79	4.0%	12	1
400	854.49	941.53	87.04	10.0%	178.12	134.50	(43.62)	-24.0%	1,032.61	1,076.03	43.42	4.0%	15	0
500	1,028.57	1,139.17	110.60	11.0%	222.65	168.13	(54.52)	-24.0%	1,251.22	1,307.30	56.08	4.0%	8	0
1,000	1,899.00	2,127.33	228.33	12.0%	445.30	336.25	(109.05)	-24.0%	2,344.30	2,463.58	119.28	5.0%	3	0

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA SATC

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Proposed Rates	Amount	Percent
November	126	\$ 377.49	\$ 400.02	\$ 22.53	6.0%	\$ 56.11	\$ 42.37	\$ (13.74)	-24.0%	\$ 433.60	\$ 442.39	\$ 8.79	2.0%
December	180	471.50	506.74	35.24	7.0%	80.15	60.53	(19.62)	-24.0%	551.65	567.27	15.62	3.0%
January	255	602.06	654.96	52.90	9.0%	113.55	85.74	(27.81)	-24.0%	715.61	740.70	25.09	4.0%
February	245	584.66	635.20	50.54	9.0%	109.10	82.38	(26.72)	-24.0%	693.76	717.58	23.82	3.0%
March	228	555.06	601.60	46.54	8.0%	101.53	76.67	(24.86)	-24.0%	656.59	678.27	21.68	3.0%
April	168	450.61	483.02	32.41	7.0%	74.81	56.49	(18.32)	-24.0%	525.42	539.51	14.09	3.0%
May	103	337.45	354.56	17.11	5.0%	45.87	34.63	(11.24)	-25.0%	383.32	389.19	5.87	2.0%
June	61	264.34	271.56	7.22	3.0%	27.16	20.51	(6.65)	-24.0%	291.50	292.07	0.57	0.0%
July	42	231.26	234.01	2.75	1.0%	18.70	14.12	(4.58)	-24.0%	249.96	248.13	(1.83)	-1.0%
August	38	224.30	226.10	1.80	1.0%	16.92	12.78	(4.14)	-24.0%	241.22	238.88	(2.34)	-1.0%
September	49	243.45	247.84	4.39	2.0%	21.82	16.48	(5.34)	-24.0%	265.27	264.32	(0.95)	0.0%
October	59	260.86	267.60	6.74	3.0%	26.27	19.84	(6.43)	-24.0%	287.13	287.44	0.31	0.0%
Total	1,554	\$ 4,603.04	\$ 4,883.21	\$ 280.17	6.09%	\$ 691.99	\$ 522.54	\$ (169.45)	-24.49%	\$ 5,295.03	\$ 5,405.75	\$110.72	2.09%
Winter (Nov-Mar)	1,034	\$ 2,590.77	\$ 2,798.52	\$ 207.75	8.02%	\$ 460.44	\$ 347.69	\$ (112.75)	-24.49%	\$ 3,051.21	\$ 3,146.21	\$95.00	3.11%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA MMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	151.00	151.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	1.6622	1.9763	0.3141	18.90%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
MMT Gas Cost Charge	Per Mcf	0.4900	0.4900	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1292)	(0.1292)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.3608	(0.1292)	-26.37%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA MMT

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	January	July
0.0	151.00	151.00	0.00	0.0%	0.00	0.00	0.00	0.0%	151.00	151.00	0.00	0.0%	3	24
0.1	151.17	151.20	0.03	0.0%	0.05	0.04	(0.01)	-20.0%	151.22	151.24	0.02	0.0%	0	2
0.2	151.35	151.40	0.05	0.0%	0.10	0.07	(0.03)	-30.0%	151.45	151.47	0.02	0.0%	0	3
0.3	151.52	151.59	0.07	0.0%	0.15	0.11	(0.04)	-27.0%	151.67	151.70	0.03	0.0%	0	4
0.4	151.70	151.79	0.09	0.0%	0.20	0.14	(0.06)	-30.0%	151.90	151.93	0.03	0.0%	0	6
0.5	151.87	151.99	0.12	0.0%	0.25	0.18	(0.07)	-28.0%	152.12	152.17	0.05	0.0%	0	2
0.6	152.04	152.19	0.15	0.0%	0.29	0.22	(0.07)	-24.0%	152.33	152.41	0.08	0.0%	0	6
0.7	152.22	152.38	0.16	0.0%	0.34	0.25	(0.09)	-26.0%	152.56	152.63	0.07	0.0%	0	1
0.8	152.39	152.58	0.19	0.0%	0.39	0.29	(0.10)	-26.0%	152.78	152.87	0.09	0.0%	0	3
0.9	152.57	152.78	0.21	0.0%	0.44	0.32	(0.12)	-27.0%	153.01	153.10	0.09	0.0%	0	2
1.0	152.74	152.98	0.24	0.0%	0.49	0.36	(0.13)	-27.0%	153.23	153.34	0.11	0.0%	0	11
2.0	154.48	154.95	0.47	0.0%	0.98	0.72	(0.26)	-27.0%	155.46	155.67	0.21	0.0%	0	41
3.0	156.22	156.93	0.71	0.0%	1.47	1.08	(0.39)	-27.0%	157.69	158.01	0.32	0.0%	1	19
4.0	157.96	158.91	0.95	1.0%	1.96	1.44	(0.52)	-27.0%	159.92	160.35	0.43	0.0%	0	18
5.0	159.70	160.88	1.18	1.0%	2.45	1.80	(0.65)	-27.0%	162.15	162.68	0.53	0.0%	1	24
6.0	161.45	162.86	1.41	1.0%	2.94	2.16	(0.78)	-27.0%	164.39	165.02	0.63	0.0%	0	18
7.0	163.19	164.83	1.64	1.0%	3.43	2.53	(0.90)	-26.0%	166.62	167.36	0.74	0.0%	0	12
8.0	164.93	166.81	1.88	1.0%	3.92	2.89	(1.03)	-26.0%	168.85	169.70	0.85	1.0%	0	11
9.0	166.67	168.79	2.12	1.0%	4.41	3.25	(1.16)	-26.0%	171.08	172.04	0.96	1.0%	0	15
10	168.41	170.76	2.35	1.0%	4.90	3.61	(1.29)	-26.0%	173.31	174.37	1.06	1.0%	0	13
15	177.11	180.64	3.53	2.0%	7.35	5.41	(1.94)	-26.0%	184.46	186.05	1.59	1.0%	1	42
20	185.82	190.53	4.71	3.0%	9.80	7.22	(2.58)	-26.0%	195.62	197.75	2.13	1.0%	2	52
25	194.52	200.41	5.89	3.0%	12.25	9.02	(3.23)	-26.0%	206.77	209.43	2.66	1.0%	0	60
30	203.23	210.29	7.06	3.0%	14.70	10.82	(3.88)	-26.0%	217.93	221.11	3.18	1.0%	2	38
35	211.93	220.17	8.24	4.0%	17.15	12.63	(4.52)	-26.0%	229.08	232.80	3.72	2.0%	1	25
40	220.63	230.05	9.42	4.0%	19.60	14.43	(5.17)	-26.0%	240.23	244.48	4.25	2.0%	2	24
45	229.34	239.93	10.59	5.0%	22.05	16.23	(5.82)	-26.0%	251.39	256.16	4.77	2.0%	1	21
50	238.04	249.82	11.78	5.0%	24.50	18.04	(6.46)	-26.0%	262.54	267.86	5.32	2.0%	1	24
100	325.09	348.63	23.54	7.0%	49.00	36.08	(12.92)	-26.0%	374.09	384.71	10.62	3.0%	20	179
150	412.13	447.45	35.32	9.0%	73.50	54.12	(19.38)	-26.0%	485.63	501.57	15.94	3.0%	45	101
200	499.17	546.27	47.10	9.0%	98.00	72.15	(25.85)	-26.0%	597.17	618.42	21.25	4.0%	76	49
300	673.26	743.90	70.64	10.0%	147.00	108.23	(38.77)	-26.0%	820.26	852.13	31.87	4.0%	208	50
400	847.34	941.53	94.19	11.0%	196.00	144.31	(51.69)	-26.0%	1,043.34	1,085.84	42.50	4.0%	135	15
500	1,021.43	1,139.17	117.74	12.0%	245.00	180.39	(64.61)	-26.0%	1,266.43	1,319.56	53.13	4.0%	100	19
1,000	1,891.86	2,127.33	235.47	12.0%	490.00	360.77	(129.23)	-26.0%	2,381.86	2,488.10	106.24	4.0%	237	18
2,000	3,632.72	4,103.67	470.95	13.0%	980.00	721.54	(258.46)	-26.0%	4,612.72	4,825.21	212.49	5.0%	114	15
3,000	5,373.57	6,080.00	706.43	13.0%	1,470.00	1,082.31	(387.69)	-26.0%	6,843.57	7,162.31	318.74	5.0%	26	4
4,000	7,114.43	8,056.33	941.90	13.0%	1,960.00	1,443.08	(516.92)	-26.0%	9,074.43	9,499.41	424.98	5.0%	6	2
5,000	8,855.29	10,032.67	1,177.38	13.0%	2,450.00	1,803.85	(646.15)	-26.0%	11,305.29	11,836.52	531.23	5.0%	8	1
6,000	10,596.15	12,009.00	1,412.85	13.0%	2,940.00	2,164.62	(775.38)	-26.0%	13,536.15	14,173.62	637.47	5.0%	0	0
7,000	12,337.00	13,985.33	1,648.33	13.0%	3,430.00	2,525.39	(904.61)	-26.0%	15,767.00	16,510.72	743.72	5.0%	0	0
7,500	13,207.43	14,973.50	1,766.07	13.0%	3,675.00	2,705.78	(969.22)	-26.0%	16,882.43	17,679.28	796.85	5.0%	7	1
10,000	17,559.58	19,914.33	2,354.75	13.0%	4,900.00	3,607.70	(1,292.30)	-26.0%	22,459.58	23,522.03	1,062.45	5.0%	2	0
20,000	34,968.15	39,677.67	4,709.52	13.0%	9,800.00	7,215.40	(2,584.60)	-26.0%	44,768.15	46,893.07	2,124.92	5.0%	1	0

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA MMT

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Proposed Rates	Amount	Percent
November	289	\$ 654.11	\$ 722.16	\$ 68.05	10.0%	\$ 141.61	\$ 104.26	\$ (37.35)	-26.0%	\$ 795.72	\$ 826.42	\$ 30.70	4.0%
December	376	805.56	894.10	88.54	11.0%	184.24	135.65	(48.59)	-26.0%	989.80	1,029.75	39.95	4.0%
January	446	927.42	1,032.44	105.02	11.0%	218.54	160.90	(57.64)	-26.0%	1,145.96	1,193.34	47.38	4.0%
February	484	993.58	1,107.55	113.97	11.0%	237.16	174.61	(62.55)	-26.0%	1,230.74	1,282.16	51.42	4.0%
March	450	934.39	1,040.35	105.96	11.0%	220.50	162.35	(58.15)	-26.0%	1,154.89	1,202.70	47.81	4.0%
April	420	882.16	981.06	98.90	11.0%	205.80	151.52	(54.28)	-26.0%	1,087.96	1,132.58	44.62	4.0%
May	337	737.67	817.02	79.35	11.0%	165.13	121.58	(43.55)	-26.0%	902.80	938.60	35.80	4.0%
June	263	608.85	670.78	61.93	10.0%	128.87	94.88	(33.99)	-26.0%	737.72	765.66	27.94	4.0%
July	221	535.73	587.77	52.04	10.0%	108.29	79.73	(28.56)	-26.0%	644.02	667.50	23.48	4.0%
August	213	521.80	571.96	50.16	10.0%	104.37	76.84	(27.53)	-26.0%	626.17	648.80	22.63	4.0%
September	214	523.54	573.94	50.40	10.0%	104.86	77.20	(27.66)	-26.0%	628.40	651.14	22.74	4.0%
October	226	544.43	597.65	53.22	10.0%	110.74	81.53	(29.21)	-26.0%	655.17	679.18	24.01	4.0%
Total	3,939	\$ 8,669.24	\$ 9,596.78	\$ 927.54	10.70%	\$ 1,930.11	\$ 1,421.05	\$ (509.06)	-26.37%	\$ 10,599.35	\$ 11,017.83	\$418.48	3.95%
Winter (Nov-Mar)	2,045	\$ 4,315.06	\$ 4,796.60	\$ 481.54	11.16%	\$ 1,002.05	\$ 737.77	\$ (264.28)	-26.37%	\$ 5,317.11	\$ 5,534.37	\$217.26	4.09%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA DMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	151.00	151.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	1.6622	1.9763	0.31413	18.90%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider I - OPEB	Per Mcf	0.0000	(0.1292)	(0.1292)	-100.00%
Total Gas Cost	Per Mcf	0.0000	(0.1292)	(0.1292)	0.00%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA DMT

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery				Commodity				Total						
	Current	Proposed	Bill Impact		Current	Proposed	Bill Impact		Current	Proposed	Bill Impact				
	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent			
0	158.15	151.00	(7.15)	-5.0%	0.00	0.00	0.00	0.0%	158.15	151.00	(7.15)	-5.0%	0	0	
20	192.96	190.53	(2.43)	-1.0%	0.00	(2.58)	(2.58)	-100.00%	192.96	187.95	(5.01)	-3.0%	0	1	
25	201.67	200.41	(1.26)	-1.0%	0.00	(3.23)	(3.23)	-100.00%	201.67	197.18	(4.49)	-2.0%	0	0	
30	210.37	210.29	(0.08)	0.0%	0.00	(3.88)	(3.88)	-100.00%	210.37	206.41	(3.96)	-2.0%	0	0	
35	219.08	220.17	1.09	0.0%	0.00	(4.52)	(4.52)	-100.00%	219.08	215.65	(3.43)	-2.0%	0	0	
40	227.78	230.05	2.27	1.0%	0.00	(5.17)	(5.17)	-100.00%	227.78	224.88	(2.90)	-1.0%	0	0	
45	236.48	239.93	3.45	1.0%	0.00	(5.82)	(5.82)	-100.00%	236.48	234.11	(2.37)	-1.0%	0	0	
50	245.19	249.82	4.63	2.0%	0.00	(6.46)	(6.46)	-100.00%	245.19	243.36	(1.83)	-1.0%	0	0	
100	332.23	348.63	16.40	5.0%	0.00	(12.92)	(12.92)	-100.00%	332.23	335.71	3.48	1.0%	1	0	
150	419.27	447.45	28.18	7.0%	0.00	(19.38)	(19.38)	-100.00%	419.27	428.07	8.80	2.0%	0	0	
200	506.32	546.27	39.95	8.0%	0.00	(25.85)	(25.85)	-100.00%	506.32	520.42	14.10	3.0%	0	1	
300	680.40	743.90	63.50	9.0%	0.00	(38.77)	(38.77)	-100.00%	680.40	705.13	24.73	4.0%	0	0	
400	854.49	941.53	87.04	10.0%	0.00	(51.69)	(51.69)	-100.00%	854.49	889.84	35.35	4.0%	0	0	
500	1,028.57	1,139.17	110.60	11.0%	0.00	(64.62)	(64.62)	-100.00%	1,028.57	1,074.55	45.98	4.0%	0	0	
1,000	1,899.00	2,127.33	228.33	12.0%	0.00	(129.23)	(129.23)	-100.00%	1,899.00	1,998.10	99.10	5.0%	1	1	
2,000	3,639.86	4,103.67	463.81	13.0%	0.00	(258.46)	(258.46)	-100.00%	3,639.86	3,845.21	205.35	6.0%	3	5	
3,000	5,380.72	6,080.00	699.28	13.0%	0.00	(387.69)	(387.69)	-100.00%	5,380.72	5,692.31	311.59	6.0%	1	0	
4,000	7,121.58	8,056.33	934.75	13.0%	0.00	(516.92)	(516.92)	-100.00%	7,121.58	7,539.41	417.83	6.0%	1	1	
5,000	8,862.43	10,032.67	1,170.24	13.0%	0.00	(646.15)	(646.15)	-100.00%	8,862.43	9,386.52	524.09	6.0%	1	0	
6,000	10,603.29	12,009.00	1,405.71	13.0%	0.00	(775.38)	(775.38)	-100.00%	10,603.29	11,233.62	630.33	6.0%	0	0	
7,000	12,344.15	13,985.33	1,641.18	13.0%	0.00	(904.61)	(904.61)	-100.00%	12,344.15	13,080.72	736.57	6.0%	0	0	
7,500	13,214.58	14,973.50	1,758.92	13.0%	0.00	(969.23)	(969.23)	-100.00%	13,214.58	14,004.27	789.69	6.0%	1	2	
10,000	17,566.72	19,914.33	2,347.61	13.0%	0.00	(1,292.30)	(1,292.30)	-100.00%	17,566.72	18,622.03	1,055.31	6.0%	1	2	
20,000	34,975.30	39,677.67	4,702.37	13.0%	0.00	(2,584.60)	(2,584.60)	-100.00%	34,975.30	37,093.07	2,117.77	6.0%	5	1	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LCPA DMT

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Proposed Rates	Amount	Percent
November	6,145	\$ 10,855.72	\$ 12,295.57	\$ 1,439.85	13.0%	\$ -	\$ (794.12)	\$ (794.12)	0.0%	\$ 10,855.72	\$ 11,501.45	\$ 645.73	6.0%
December	6,281	11,092.47	12,564.35	1,471.88	13.0%	-	(811.69)	(811.69)	-100.0%	11,092.47	11,752.66	660.19	6.0%
January	6,589	11,628.66	13,173.06	1,544.40	13.0%	-	(851.50)	(851.50)	-100.0%	11,628.66	12,321.56	692.90	6.0%
February	6,509	11,489.39	13,014.95	1,525.56	13.0%	-	(841.16)	(841.16)	-100.0%	11,489.39	12,173.79	684.40	6.0%
March	6,659	11,750.52	13,311.40	1,560.88	13.0%	-	(860.54)	(860.54)	-100.0%	11,750.52	12,450.86	700.34	6.0%
April	6,086	10,753.01	12,178.96	1,425.95	13.0%	-	(786.49)	(786.49)	-100.0%	10,753.01	11,392.47	639.46	6.0%
May	5,738	10,147.19	11,491.20	1,344.01	13.0%	-	(741.52)	(741.52)	-100.0%	10,147.19	10,749.68	602.49	6.0%
June	4,975	8,818.91	9,983.26	1,164.35	13.0%	-	(642.92)	(642.92)	-100.0%	8,818.91	9,340.34	521.43	6.0%
July	5,224	9,252.39	10,475.36	1,222.97	13.0%	-	(675.10)	(675.10)	-100.0%	9,252.39	9,800.26	547.87	6.0%
August	5,807	10,267.31	11,627.57	1,360.26	13.0%	-	(750.44)	(750.44)	-100.0%	10,267.31	10,877.13	609.82	6.0%
September	5,498	9,729.38	11,016.88	1,287.50	13.0%	-	(710.51)	(710.51)	-100.0%	9,729.38	10,306.37	576.99	6.0%
October	5,470	9,680.64	10,961.54	1,280.90	13.0%	-	(706.89)	(706.89)	-100.0%	9,680.64	10,254.65	574.01	6.0%
Total	70,981	\$ 125,465.59	\$ 142,094.10	\$ 16,628.51	13.25%	\$ -	\$ (9,172.88)	\$ (9,172.88)	-100.00%	\$ 125,465.59	\$ 132,921.22	\$ 7,455.63	5.94%
Winter (Nov-Mar)	32,183	\$ 56,816.76	\$ 64,359.33	\$ 7,542.57	13.28%	\$ -	\$ (4,159.01)	\$ (4,159.01)	-100.00%	\$ 56,816.76	\$ 60,200.32	\$ 3,383.56	5.96%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
NGV

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Volumetric Distribution Charge	Per Mcf	1.7896	2.1705	0.3809	21.28%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider A - Natural Gas Supply Charge	Per Mcf	5.0334	5.0334	0.0000	0.00%
Rider A - Gas Adjustment Charge	Per Mcf	0.2036	0.2036	0.0000	0.00%
Total Gas Cost	Per Mcf	5.6823	5.6823	0.0000	0.00%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
NGV

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current	Proposed	Bill Impact		Current	Proposed	Bill Impact		Current	Proposed	Bill Impact			
	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	Rates	Rates	Amount	Percent	January	July
0	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0	0
15	28.11	32.56	4.45	16.0%	85.23	85.23	0.00	0.0%	113.34	117.79	4.45	4.0%	1	1
30	56.23	65.11	8.88	16.0%	170.47	170.47	0.00	0.0%	226.70	235.58	8.88	4.0%	0	0
50	93.71	108.52	14.81	16.0%	284.12	284.12	0.00	0.0%	377.83	392.64	14.81	4.0%	0	0
100	187.43	217.05	29.62	16.0%	568.23	568.23	0.00	0.0%	755.66	785.28	29.62	4.0%	0	0
150	281.14	325.57	44.43	16.0%	852.35	852.35	0.00	0.0%	1,133.49	1,177.92	44.43	4.0%	0	0
200	374.86	434.10	59.24	16.0%	1,136.46	1,136.46	0.00	0.0%	1,511.32	1,570.56	59.24	4.0%	0	0
300	562.29	651.14	88.85	16.0%	1,704.69	1,704.69	0.00	0.0%	2,266.98	2,355.83	88.85	4.0%	1	1
400	749.71	868.19	118.48	16.0%	2,272.92	2,272.92	0.00	0.0%	3,022.63	3,141.11	118.48	4.0%	1	0
500	937.14	1,085.24	148.10	16.0%	2,841.15	2,841.15	0.00	0.0%	3,778.29	3,926.39	148.10	4.0%	1	2
1,000	1,874.29	2,170.48	296.19	16.0%	5,682.30	5,682.30	0.00	0.0%	7,556.59	7,852.78	296.19	4.0%	0	0
2,000	3,748.57	4,340.96	592.39	16.0%	11,364.60	11,364.60	0.00	0.0%	15,113.17	15,705.56	592.39	4.0%	1	1
3,000	5,622.86	6,511.44	888.58	16.0%	17,046.90	17,046.90	0.00	0.0%	22,669.76	23,558.34	888.58	4.0%	1	1
4,000	7,497.15	8,681.92	1,184.77	16.0%	22,729.20	22,729.20	0.00	0.0%	30,226.35	31,411.12	1,184.77	4.0%	0	0
5,000	9,371.43	10,852.40	1,480.97	16.0%	28,411.50	28,411.50	0.00	0.0%	37,782.93	39,263.90	1,480.97	4.0%	1	1

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
NGV

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Proposed Rates	Amount	Percent
November	698	\$ 1,308.25	\$ 1,515.00	\$ 206.75	16.0%	\$ 3,966.25	\$ 3,966.25	\$ -	0.0%	\$ 5,274.50	\$ 5,481.25	\$ 206.75	4.0%
December	1,417	2,655.86	3,075.57	419.71	16.0%	8,051.82	8,051.82	-	0.0%	10,707.68	11,127.39	419.71	4.0%
January	1,857	3,480.55	4,030.58	550.03	16.0%	10,552.03	10,552.03	-	0.0%	14,032.58	14,582.61	550.03	4.0%
February	1,782	3,339.98	3,867.80	527.82	16.0%	10,125.86	10,125.86	-	0.0%	13,465.84	13,993.66	527.82	4.0%
March	1,518	2,845.17	3,294.79	449.62	16.0%	8,625.73	8,625.73	-	0.0%	11,470.90	11,920.52	449.62	4.0%
April	1,231	2,307.25	2,671.86	364.61	16.0%	6,994.91	6,994.91	-	0.0%	9,302.16	9,666.77	364.61	4.0%
May	735	1,377.60	1,595.30	217.70	16.0%	4,176.49	4,176.49	-	0.0%	5,554.09	5,771.79	217.70	4.0%
June	242	453.58	525.26	71.68	16.0%	1,375.12	1,375.12	-	0.0%	1,828.70	1,900.38	71.68	4.0%
July	96	179.93	208.37	28.44	16.0%	545.50	545.50	-	0.0%	725.43	753.87	28.44	4.0%
August	63	118.08	136.74	18.66	16.0%	357.98	357.98	-	0.0%	476.06	494.72	18.66	4.0%
September	84	157.44	182.32	24.88	16.0%	477.31	477.31	-	0.0%	634.75	659.63	24.88	4.0%
October	282	528.55	612.08	83.53	16.0%	1,602.41	1,602.41	-	0.0%	2,130.96	2,214.49	83.53	4.0%
Total	10,005	\$ 18,752.24	\$ 21,715.67	\$ 2,963.43	15.80%	\$ 56,851.41	\$ 56,851.41	\$ -	0.00%	\$ 75,603.65	\$ 78,567.08	\$2,963.43	3.92%
Winter (Nov-Mar)	7,272	\$ 13,629.81	\$ 15,783.74	\$ 2,153.93	15.80%	\$ 41,321.69	\$ 41,321.69	\$ -	0.00%	\$ 54,951.50	\$ 57,105.43	\$2,153.93	3.92%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SVIS Sales

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	82.00	82.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	2.0722	2.6703	0.5981	28.86%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
Rider G - Merchant Function Charge	Per Mcf	0.0178	0.0217	0.0039	21.74%
Rider H - Gas Procurement Charge	Per Mcf	0.1149	0.1149	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider A - Natural Gas Supply Charge	Per Mcf	5.0334	5.0334	0.0000	0.00%
Rider A - Gas Adjustment Charge	Per Mcf	0.2036	0.2036	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.0673)	(0.0673)	-100.00%
Total Gas Cost	Per Mcf	5.6823	5.6150	(0.0673)	-1.18%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SVIS Sales

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery				Commodity				Total						
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact				
			Amount	Percent			Amount	Percent			Amount	Percent			
0.0	85.88	82.00	(3.88)	-5.0%	0.00	0.00	0.00	0.0%	85.88	82.00	(3.88)	-5.0%	6	35	
0.1	86.11	82.28	(3.83)	-4.0%	0.57	0.56	(0.01)	-2.0%	86.68	82.84	(3.84)	-4.0%	0	6	
0.2	86.34	82.56	(3.78)	-4.0%	1.14	1.12	(0.02)	-2.0%	87.48	83.68	(3.80)	-4.0%	1	1	
0.3	86.57	82.84	(3.73)	-4.0%	1.70	1.68	(0.02)	-1.0%	88.27	84.52	(3.75)	-4.0%	0	0	
0.4	86.80	83.12	(3.68)	-4.0%	2.27	2.25	(0.02)	-1.0%	89.07	85.37	(3.70)	-4.0%	1	3	
0.5	87.03	83.40	(3.63)	-4.0%	2.84	2.81	(0.03)	-1.0%	89.87	86.21	(3.66)	-4.0%	0	6	
0.6	87.27	83.68	(3.59)	-4.0%	3.41	3.37	(0.04)	-1.0%	90.68	87.05	(3.63)	-4.0%	1	4	
0.7	87.50	83.96	(3.54)	-4.0%	3.98	3.93	(0.05)	-1.0%	91.48	87.89	(3.59)	-4.0%	0	3	
0.8	87.73	84.25	(3.48)	-4.0%	4.55	4.49	(0.06)	-1.0%	92.28	88.74	(3.54)	-4.0%	0	3	
0.9	87.96	84.53	(3.43)	-4.0%	5.11	5.05	(0.06)	-1.0%	93.07	89.58	(3.49)	-4.0%	0	2	
1.0	88.19	84.81	(3.38)	-4.0%	5.68	5.62	(0.06)	-1.0%	93.87	90.43	(3.44)	-4.0%	0	7	
2.0	90.50	87.61	(2.89)	-3.0%	11.36	11.23	(0.13)	-1.0%	101.86	98.84	(3.02)	-3.0%	1	9	
3.0	92.81	90.42	(2.39)	-3.0%	17.05	16.85	(0.20)	-1.0%	109.86	107.27	(2.59)	-2.0%	0	9	
4.0	95.12	93.23	(1.89)	-2.0%	22.73	22.46	(0.27)	-1.0%	117.85	115.69	(2.16)	-2.0%	0	7	
5.0	97.43	96.03	(1.40)	-1.0%	28.41	28.08	(0.33)	-1.0%	125.84	124.11	(1.73)	-1.0%	0	2	
6.0	99.74	98.84	(0.90)	-1.0%	34.09	33.69	(0.40)	-1.0%	133.83	132.53	(1.30)	-1.0%	0	4	
7.0	102.05	101.65	(0.40)	0.0%	39.78	39.31	(0.47)	-1.0%	141.83	140.96	(0.87)	-1.0%	0	3	
8.0	104.35	104.45	0.10	0.0%	45.46	44.92	(0.54)	-1.0%	149.81	149.37	(0.44)	0.0%	0	0	
9.0	106.66	107.26	0.60	1.0%	51.14	50.54	(0.60)	-1.0%	157.80	157.80	0.00	0.0%	1	4	
10	108.97	110.07	1.10	1.0%	56.82	56.15	(0.67)	-1.0%	165.79	166.22	0.43	0.0%	0	0	
15	120.52	124.10	3.58	3.0%	85.23	84.23	(1.00)	-1.0%	205.75	208.33	2.58	1.0%	5	6	
20	132.07	138.14	6.07	5.0%	113.65	112.30	(1.35)	-1.0%	245.72	250.44	4.72	2.0%	2	1	
25	143.61	152.17	8.56	6.0%	142.06	140.38	(1.68)	-1.0%	285.67	292.55	6.88	2.0%	6	2	
30	155.16	166.21	11.05	7.0%	170.47	168.45	(2.02)	-1.0%	325.63	334.66	9.03	3.0%	3	0	
35	166.70	180.24	13.54	8.0%	198.88	196.53	(2.35)	-1.0%	365.58	376.77	11.19	3.0%	7	3	
40	178.25	194.27	16.02	9.0%	227.29	224.60	(2.69)	-1.0%	405.54	418.87	13.33	3.0%	4	0	
45	189.80	208.31	18.51	10.0%	255.70	252.68	(3.02)	-1.0%	445.50	460.99	15.49	3.0%	3	1	
50	201.34	222.34	21.00	10.0%	284.12	280.75	(3.37)	-1.0%	485.46	503.09	17.63	4.0%	4	2	
100	316.80	362.68	45.88	14.0%	568.23	561.50	(6.73)	-1.0%	885.03	924.18	39.15	4.0%	24	1	
150	432.27	503.03	70.76	16.0%	852.35	842.25	(10.10)	-1.0%	1,284.62	1,345.28	60.66	5.0%	19	0	
200	547.73	643.37	95.64	17.0%	1,136.46	1,123.00	(13.46)	-1.0%	1,684.19	1,766.37	82.18	5.0%	18	0	
300	778.65	924.05	145.40	19.0%	1,704.69	1,684.50	(20.19)	-1.0%	2,483.34	2,608.55	125.21	5.0%	14	0	
400	1,009.57	1,204.74	195.17	19.0%	2,272.92	2,246.00	(26.92)	-1.0%	3,282.49	3,450.74	168.25	5.0%	2	0	
500	1,240.50	1,485.42	244.92	20.0%	2,841.15	2,807.51	(33.64)	-1.0%	4,081.65	4,292.93	211.28	5.0%	2	0	
1,000	2,395.11	2,888.85	493.74	21.0%	5,682.30	5,615.01	(67.29)	-1.0%	8,077.41	8,503.86	426.45	5.0%	1	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SVIS Sales

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Bill Impact Percent	Current Rates	Proposed Rates	Bill Impact Amount	Bill Impact Percent	Current Rates	Proposed Rates	Bill Impact Amount	Bill Impact Percent
November	23	\$ 138.99	\$ 146.56	\$ 7.57	5.0%	\$ 130.69	\$ 129.15	\$ (1.54)	-1.0%	\$ 269.68	\$ 275.71	\$ 6.03	2.0%
December	65	235.98	264.45	28.47	12.0%	369.35	364.98	(4.37)	-1.0%	605.33	629.43	24.10	4.0%
January	92	298.33	340.23	41.90	14.0%	522.77	516.58	(6.19)	-1.0%	821.10	856.81	35.71	4.0%
February	102	321.42	368.30	46.88	15.0%	579.59	572.73	(6.86)	-1.0%	901.01	941.03	40.02	4.0%
March	77	263.69	298.13	34.44	13.0%	437.54	432.36	(5.18)	-1.0%	701.23	730.49	29.26	4.0%
April	53	208.27	230.76	22.49	11.0%	301.16	297.60	(3.56)	-1.0%	509.43	528.36	18.93	4.0%
May	27	148.23	157.78	9.55	6.0%	153.42	151.61	(1.81)	-1.0%	301.65	309.39	7.74	3.0%
June	10	108.97	110.07	1.10	1.0%	56.82	56.15	(0.67)	-1.0%	165.79	166.22	0.43	0.0%
July	5	97.43	96.03	(1.40)	-1.0%	28.41	28.08	(0.33)	-1.0%	125.84	124.11	(1.73)	-1.0%
August	2	90.50	87.61	(2.89)	-3.0%	11.36	11.23	(0.13)	-1.0%	101.86	98.84	(3.02)	-3.0%
September	5	97.43	96.03	(1.40)	-1.0%	28.41	28.08	(0.33)	-1.0%	125.84	124.11	(1.73)	-1.0%
October	6	99.74	98.84	(0.90)	-1.0%	34.09	33.69	(0.40)	-1.0%	133.83	132.53	(1.30)	-1.0%
Total	467	\$ 2,108.98	\$ 2,294.79	\$ 185.81	8.81%	\$ 2,653.61	\$ 2,622.24	\$ (31.37)	-1.18%	\$ 4,762.59	\$ 4,917.03	\$154.44	3.24%
Winter (Nov-Mar)	359	\$ 1,258.41	\$ 1,417.67	\$ 159.26	12.66%	\$ 2,039.94	\$ 2,015.80	\$ (24.14)	-1.18%	\$ 3,298.35	\$ 3,433.47	\$135.12	4.10%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SVIS SATC

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	82.00	82.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	2.0722	2.6703	0.5981	28.86%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.0673)	(0.0673)	-100.00%
Total Gas Cost	Per Mcf	0.4453	0.3780	(0.0673)	-15.11%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SVIS SATC

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		January	July
			Amount	Percent			Amount	Percent			Amount	Percent		
0.0	85.88	82.00	(3.88)	-5.0%	0.00	0.00	0.00	0.0%	85.88	82.00	(3.88)	-5.0%	0	0
0.1	86.10	82.27	(3.83)	-4.0%	0.04	0.04	0.00	0.0%	86.14	82.31	(3.83)	-4.0%	0	0
0.2	86.31	82.53	(3.78)	-4.0%	0.09	0.08	(0.01)	-11.0%	86.40	82.61	(3.79)	-4.0%	0	2
0.3	86.53	82.80	(3.73)	-4.0%	0.13	0.11	(0.02)	-15.0%	86.66	82.91	(3.75)	-4.0%	0	1
0.4	86.75	83.07	(3.68)	-4.0%	0.18	0.15	(0.03)	-17.0%	86.93	83.22	(3.71)	-4.0%	0	0
0.5	86.97	83.34	(3.63)	-4.0%	0.22	0.19	(0.03)	-14.0%	87.19	83.53	(3.66)	-4.0%	0	0
0.6	87.18	83.60	(3.58)	-4.0%	0.27	0.23	(0.04)	-15.0%	87.45	83.83	(3.62)	-4.0%	0	0
0.7	87.40	83.87	(3.53)	-4.0%	0.31	0.26	(0.05)	-16.0%	87.71	84.13	(3.58)	-4.0%	0	0
0.8	87.62	84.14	(3.48)	-4.0%	0.36	0.30	(0.06)	-17.0%	87.98	84.44	(3.54)	-4.0%	0	0
0.9	87.83	84.40	(3.43)	-4.0%	0.40	0.34	(0.06)	-15.0%	88.23	84.74	(3.49)	-4.0%	0	0
1.0	88.05	84.67	(3.38)	-4.0%	0.45	0.38	(0.07)	-16.0%	88.50	85.05	(3.45)	-4.0%	0	1
2.0	90.22	87.34	(2.88)	-3.0%	0.89	0.76	(0.13)	-15.0%	91.11	88.10	(3.01)	-3.0%	0	2
3.0	92.39	90.01	(2.38)	-3.0%	1.34	1.13	(0.21)	-16.0%	93.73	91.14	(2.59)	-3.0%	0	1
4.0	94.56	92.68	(1.88)	-2.0%	1.78	1.51	(0.27)	-15.0%	96.34	94.19	(2.15)	-2.0%	0	1
5.0	96.73	95.35	(1.38)	-1.0%	2.23	1.89	(0.34)	-15.0%	98.96	97.24	(1.72)	-2.0%	0	1
6.0	98.90	98.02	(0.88)	-1.0%	2.67	2.27	(0.40)	-15.0%	101.57	100.29	(1.28)	-1.0%	0	0
7.0	101.07	100.69	(0.38)	0.0%	3.12	2.65	(0.47)	-15.0%	104.19	103.34	(0.85)	-1.0%	0	0
8.0	103.24	103.36	0.12	0.0%	3.56	3.02	(0.54)	-15.0%	106.80	106.38	(0.42)	0.0%	0	0
9.0	105.41	106.03	0.62	1.0%	4.01	3.40	(0.61)	-15.0%	109.42	109.43	0.01	0.0%	0	0
10	107.58	108.70	1.12	1.0%	4.45	3.78	(0.67)	-15.0%	112.03	112.48	0.45	0.0%	0	0
15	118.43	122.05	3.62	3.0%	6.68	5.67	(1.01)	-15.0%	125.11	127.72	2.61	2.0%	1	2
20	129.29	135.41	6.12	5.0%	8.91	7.56	(1.35)	-15.0%	138.20	142.97	4.77	3.0%	0	0
25	140.14	148.76	8.62	6.0%	11.13	9.45	(1.68)	-15.0%	151.27	158.21	6.94	5.0%	1	0
30	150.99	162.11	11.12	7.0%	13.36	11.34	(2.02)	-15.0%	164.35	173.45	9.10	6.0%	2	0
35	161.84	175.46	13.62	8.0%	15.59	13.23	(2.36)	-15.0%	177.43	188.69	11.26	6.0%	0	0
40	172.69	188.81	16.12	9.0%	17.81	15.12	(2.69)	-15.0%	190.50	203.93	13.43	7.0%	0	0
45	183.54	202.16	18.62	10.0%	20.04	17.01	(3.03)	-15.0%	203.58	219.17	15.59	8.0%	0	0
50	194.39	215.51	21.12	11.0%	22.27	18.90	(3.37)	-15.0%	216.66	234.41	17.75	8.0%	0	0
100	302.91	349.03	46.12	15.0%	44.53	37.80	(6.73)	-15.0%	347.44	386.83	39.39	11.0%	2	0
150	411.42	482.54	71.12	17.0%	66.80	56.70	(10.10)	-15.0%	478.22	539.24	61.02	13.0%	3	0
200	519.93	616.06	96.13	18.0%	89.06	75.60	(13.46)	-15.0%	608.99	691.66	82.67	14.0%	1	0

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SVIS SATC

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent
November	21	\$ 131.46	\$ 138.08	\$ 6.62	5.0%	\$ 9.35	\$ 7.94	\$ (1.41)	-15.0%	\$ 140.81	\$ 146.02	\$ 5.21	4.0%
December	59	213.93	239.55	25.62	12.0%	26.27	22.30	(3.97)	-15.0%	240.20	261.85	21.65	9.0%
January	90	281.20	322.33	41.13	15.0%	40.08	34.02	(6.06)	-15.0%	321.28	356.35	35.07	11.0%
February	102	307.25	354.37	47.12	15.0%	45.42	38.56	(6.86)	-15.0%	352.67	392.93	40.26	11.0%
March	77	252.99	287.61	34.62	14.0%	34.29	29.11	(5.18)	-15.0%	287.28	316.72	29.44	10.0%
April	54	203.07	226.20	23.13	11.0%	24.05	20.41	(3.64)	-15.0%	227.12	246.61	19.49	9.0%
May	23	135.80	143.42	7.62	6.0%	10.24	8.69	(1.55)	-15.0%	146.04	152.11	6.07	4.0%
June	10	107.58	108.70	1.12	1.0%	4.45	3.78	(0.67)	-15.0%	112.03	112.48	0.45	0.0%
July	2	90.22	87.34	(2.88)	-3.0%	0.89	0.76	(0.13)	-15.0%	91.11	88.10	(3.01)	-3.0%
August	1	88.05	84.67	(3.38)	-4.0%	0.45	0.38	(0.07)	-16.0%	88.50	85.05	(3.45)	-4.0%
September	3	92.39	90.01	(2.38)	-3.0%	1.34	1.13	(0.21)	-16.0%	93.73	91.14	(2.59)	-3.0%
October	4	94.56	92.68	(1.88)	-2.0%	1.78	1.51	(0.27)	-15.0%	96.34	94.19	(2.15)	-2.0%
Total	446	\$ 1,998.50	\$ 2,174.96	\$ 176.46	8.83%	\$ 198.61	\$ 168.59	\$ (30.02)	-15.12%	\$ 2,197.11	\$ 2,343.55	\$146.44	6.67%
Winter (Nov-Mar)	349	\$ 1,186.83	\$ 1,341.94	\$ 155.11	13.07%	\$ 155.41	\$ 131.93	\$ (23.48)	-15.11%	\$ 1,342.24	\$ 1,473.87	\$131.63	9.81%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SVIS MMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	82.00	82.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	2.0722	2.6703	0.5981	28.86%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
MMT Gas Cost Charge	Per Mcf	0.4900	0.4900	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.0227)	(0.0227)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.4673	(0.0227)	-4.62%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SVIS MMT

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent		
0.0	82.00	82.00	0.00	0.0%	0.00	0.00	0.00	0.0%	82.00	82.00	0.00	0.0%	1	18
0.1	82.22	82.27	0.05	0.0%	0.05	0.05	0.00	0.0%	82.27	82.32	0.05	0.0%	0	4
0.2	82.43	82.53	0.10	0.0%	0.10	0.09	(0.01)	-10.0%	82.53	82.62	0.09	0.0%	0	1
0.3	82.65	82.80	0.15	0.0%	0.15	0.14	(0.01)	-7.0%	82.80	82.94	0.14	0.0%	0	2
0.4	82.87	83.07	0.20	0.0%	0.20	0.19	(0.01)	-5.0%	83.07	83.26	0.19	0.0%	0	0
0.5	83.09	83.34	0.25	0.0%	0.25	0.23	(0.02)	-8.0%	83.34	83.57	0.23	0.0%	0	1
0.6	83.30	83.60	0.30	0.0%	0.29	0.28	(0.01)	-3.0%	83.59	83.88	0.29	0.0%	0	1
0.7	83.52	83.87	0.35	0.0%	0.34	0.33	(0.01)	-3.0%	83.86	84.20	0.34	0.0%	0	1
0.8	83.74	84.14	0.40	0.0%	0.39	0.37	(0.02)	-5.0%	84.13	84.51	0.38	0.0%	0	1
0.9	83.95	84.40	0.45	1.0%	0.44	0.42	(0.02)	-5.0%	84.39	84.82	0.43	1.0%	0	1
1.0	84.17	84.67	0.50	1.0%	0.49	0.47	(0.02)	-4.0%	84.66	85.14	0.48	1.0%	0	6
2.0	86.34	87.34	1.00	1.0%	0.98	0.93	(0.05)	-5.0%	87.32	88.27	0.95	1.0%	0	9
3.0	88.51	90.01	1.50	2.0%	1.47	1.40	(0.07)	-5.0%	89.98	91.41	1.43	2.0%	0	1
4.0	90.68	92.68	2.00	2.0%	1.96	1.87	(0.09)	-5.0%	92.64	94.55	1.91	2.0%	0	4
5.0	92.85	95.35	2.50	3.0%	2.45	2.34	(0.11)	-4.0%	95.30	97.69	2.39	3.0%	0	0
6.0	95.02	98.02	3.00	3.0%	2.94	2.80	(0.14)	-5.0%	97.96	100.82	2.86	3.0%	0	2
7.0	97.19	100.69	3.50	4.0%	3.43	3.27	(0.16)	-5.0%	100.62	103.96	3.34	3.0%	0	1
8.0	99.36	103.36	4.00	4.0%	3.92	3.74	(0.18)	-5.0%	103.28	107.10	3.82	4.0%	0	0
9.0	101.53	106.03	4.50	4.0%	4.41	4.21	(0.20)	-5.0%	105.94	110.24	4.30	4.0%	0	1
10	103.70	108.70	5.00	5.0%	4.90	4.67	(0.23)	-5.0%	108.60	113.37	4.77	4.0%	0	1
15	114.55	122.05	7.50	7.0%	7.35	7.01	(0.34)	-5.0%	121.90	129.06	7.16	6.0%	2	1
20	125.41	135.41	10.00	8.0%	9.80	9.35	(0.45)	-5.0%	135.21	144.76	9.55	7.0%	0	2
25	136.26	148.76	12.50	9.0%	12.25	11.68	(0.57)	-5.0%	148.51	160.44	11.93	8.0%	0	1
30	147.11	162.11	15.00	10.0%	14.70	14.02	(0.68)	-5.0%	161.81	176.13	14.32	9.0%	1	1
35	157.96	175.46	17.50	11.0%	17.15	16.36	(0.79)	-5.0%	175.11	191.82	16.71	10.0%	0	1
40	168.81	188.81	20.00	12.0%	19.60	18.69	(0.91)	-5.0%	188.41	207.50	19.09	10.0%	2	0
45	179.66	202.16	22.50	13.0%	22.05	21.03	(1.02)	-5.0%	201.71	223.19	21.48	11.0%	1	0
50	190.51	215.51	25.00	13.0%	24.50	23.37	(1.13)	-5.0%	215.01	238.88	23.87	11.0%	0	0
100	299.03	349.03	50.00	17.0%	49.00	46.73	(2.27)	-5.0%	348.03	395.76	47.73	14.0%	18	2
150	407.54	482.54	75.00	18.0%	73.50	70.10	(3.40)	-5.0%	481.04	552.64	71.60	15.0%	18	0
200	516.05	616.06	100.01	19.0%	98.00	93.47	(4.53)	-5.0%	614.05	709.53	95.48	16.0%	10	0
300	733.08	883.08	150.00	20.0%	147.00	140.20	(6.80)	-5.0%	880.08	1,023.28	143.20	16.0%	7	0
400	950.10	1,150.11	200.01	21.0%	196.00	186.94	(9.06)	-5.0%	1,146.10	1,337.05	190.95	17.0%	3	0
500	1,167.13	1,417.14	250.01	21.0%	245.00	233.67	(11.33)	-5.0%	1,412.13	1,650.81	238.68	17.0%	1	0
1,000	2,252.26	2,752.28	500.02	22.0%	490.00	467.34	(22.66)	-5.0%	2,742.26	3,219.62	477.36	17.0%	0	0

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
SVIS MMT

Annual Bill Impact															
Month	Usage (Mcf)	Delivery					Commodity					Total			
		Proposed		Bill Impact			Proposed		Bill Impact			Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent		Current Rates	Rates	Amount	Percent		Current Rates	Rates	Amount	Percent
November	37	\$ 162.30	\$ 180.80	\$ 18.50	11.0%		\$ 18.13	\$ 17.29	\$ (0.84)	-5.0%		\$ 180.43	\$ 198.09	\$ 17.66	10.0%
December	82	259.96	300.96	41.00	16.0%		40.18	38.32	(1.86)	-5.0%		300.14	339.28	39.14	13.0%
January	119	340.26	399.76	59.50	17.0%		58.31	55.61	(2.70)	-5.0%		398.57	455.37	56.80	14.0%
February	130	364.13	429.14	65.01	18.0%		63.70	60.75	(2.95)	-5.0%		427.83	489.89	62.06	15.0%
March	100	299.03	349.03	50.00	17.0%		49.00	46.73	(2.27)	-5.0%		348.03	395.76	47.73	14.0%
April	67	227.41	260.91	33.50	15.0%		32.83	31.31	(1.52)	-5.0%		260.24	292.22	31.98	12.0%
May	32	151.45	167.45	16.00	11.0%		15.68	14.95	(0.73)	-5.0%		167.13	182.40	15.27	9.0%
June	11	105.87	111.37	5.50	5.0%		5.39	5.14	(0.25)	-5.0%		111.26	116.51	5.25	5.0%
July	5	92.85	95.35	2.50	3.0%		2.45	2.34	(0.11)	-4.0%		95.30	97.69	2.39	3.0%
August	4	90.68	92.68	2.00	2.0%		1.96	1.87	(0.09)	-5.0%		92.64	94.55	1.91	2.0%
September	5	92.85	95.35	2.50	3.0%		2.45	2.34	(0.11)	-4.0%		95.30	97.69	2.39	3.0%
October	10	103.70	108.70	5.00	5.0%		4.90	4.67	(0.23)	-5.0%		108.60	113.37	4.77	4.0%
Total	602	\$ 2,290.49	\$ 2,591.50	\$ 301.01	13.14%		\$ 294.98	\$ 281.32	\$ (13.66)	-4.63%		\$ 2,585.47	\$ 2,872.82	\$287.35	11.11%
Winter (Nov-Mar)	468	\$ 1,425.68	\$ 1,659.69	\$ 234.01	16.41%		\$ 229.32	\$ 218.70	\$ (10.62)	-4.63%		\$ 1,655.00	\$ 1,878.39	\$223.39	13.50%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS Sales

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	252.00	252.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	1.3347	1.5798	0.2451	18.36%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider A - Natural Gas Supply Charge	Per Mcf	5.0334	5.0334	0.0000	0.00%
Rider A - Gas Adjustment Charge	Per Mcf	0.2036	0.2036	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1507)	(0.1507)	-100.00%
Total Gas Cost	Per Mcf	5.6823	5.5316	(0.1507)	-2.65%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS Sales

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent		
0.0	263.93	252.00	(11.93)	-5.0%	0.00	0.00	0.00	0.0%	263.93	252.00	(11.93)	-5.0%	1	5
0.1	264.06	252.16	(11.90)	-5.0%	0.57	0.55	(0.02)	-4.0%	264.63	252.71	(11.92)	-5.0%	0	1
0.2	264.20	252.32	(11.88)	-4.0%	1.14	1.11	(0.03)	-3.0%	265.34	253.43	(11.91)	-4.0%	0	0
0.3	264.34	252.47	(11.87)	-4.0%	1.70	1.66	(0.04)	-2.0%	266.04	254.13	(11.91)	-4.0%	0	0
0.4	264.48	252.63	(11.85)	-4.0%	2.27	2.21	(0.06)	-3.0%	266.75	254.84	(11.91)	-4.0%	0	0
0.5	264.62	252.79	(11.83)	-4.0%	2.84	2.77	(0.07)	-2.0%	267.46	255.56	(11.90)	-4.0%	0	0
0.6	264.76	252.95	(11.81)	-4.0%	3.41	3.32	(0.09)	-3.0%	268.17	256.27	(11.90)	-4.0%	0	1
0.7	264.90	253.11	(11.79)	-4.0%	3.98	3.87	(0.11)	-3.0%	268.88	256.98	(11.90)	-4.0%	0	1
0.8	265.04	253.26	(11.78)	-4.0%	4.55	4.43	(0.12)	-3.0%	269.59	257.69	(11.90)	-4.0%	0	0
0.9	265.18	253.42	(11.76)	-4.0%	5.11	4.98	(0.13)	-3.0%	270.29	258.40	(11.89)	-4.0%	0	0
1.0	265.32	253.58	(11.74)	-4.0%	5.68	5.53	(0.15)	-3.0%	271.00	259.11	(11.89)	-4.0%	0	3
2.0	266.72	255.16	(11.56)	-4.0%	11.36	11.06	(0.30)	-3.0%	278.08	266.22	(11.86)	-4.0%	1	1
3.0	268.12	256.74	(11.38)	-4.0%	17.05	16.59	(0.46)	-3.0%	285.17	273.33	(11.84)	-4.0%	0	4
4.0	269.52	258.32	(11.20)	-4.0%	22.73	22.13	(0.60)	-3.0%	292.25	280.45	(11.80)	-4.0%	0	3
5.0	270.91	259.90	(11.01)	-4.0%	28.41	27.66	(0.75)	-3.0%	299.32	287.56	(11.76)	-4.0%	0	0
6.0	272.31	261.48	(10.83)	-4.0%	34.09	33.19	(0.90)	-3.0%	306.40	294.67	(11.73)	-4.0%	0	1
7.0	273.71	263.06	(10.65)	-4.0%	39.78	38.72	(1.06)	-3.0%	313.49	301.78	(11.71)	-4.0%	0	4
8.0	275.11	264.64	(10.47)	-4.0%	45.46	44.25	(1.21)	-3.0%	320.57	308.89	(11.68)	-4.0%	0	1
9.0	276.51	266.22	(10.29)	-4.0%	51.14	49.78	(1.36)	-3.0%	327.65	316.00	(11.65)	-4.0%	0	0
10	277.90	267.80	(10.10)	-4.0%	56.82	55.32	(1.50)	-3.0%	334.72	323.12	(11.60)	-3.0%	0	1
15	284.89	275.70	(9.19)	-3.0%	85.23	82.97	(2.26)	-3.0%	370.12	358.67	(11.45)	-3.0%	0	2
20	291.88	283.60	(8.28)	-3.0%	113.65	110.63	(3.02)	-3.0%	405.53	394.23	(11.30)	-3.0%	0	3
25	298.87	291.49	(7.38)	-2.0%	142.06	138.29	(3.77)	-3.0%	440.93	429.78	(11.15)	-3.0%	0	5
30	305.86	299.39	(6.47)	-2.0%	170.47	165.95	(4.52)	-3.0%	476.33	465.34	(10.99)	-2.0%	0	0
35	312.85	307.29	(5.56)	-2.0%	198.88	193.61	(5.27)	-3.0%	511.73	500.90	(10.83)	-2.0%	0	2
40	319.84	315.19	(4.65)	-1.0%	227.29	221.26	(6.03)	-3.0%	547.13	536.45	(10.68)	-2.0%	0	0
45	326.83	323.09	(3.74)	-1.0%	255.70	248.92	(6.78)	-3.0%	582.53	572.01	(10.52)	-2.0%	1	0
50	333.82	330.99	(2.83)	-1.0%	284.12	276.58	(7.54)	-3.0%	617.94	607.57	(10.37)	-2.0%	0	2
100	403.71	409.98	6.27	2.0%	568.23	553.16	(15.07)	-3.0%	971.94	963.14	(8.80)	-1.0%	0	4
150	473.60	488.97	15.37	3.0%	852.35	829.74	(22.61)	-3.0%	1,325.95	1,318.71	(7.24)	-1.0%	2	1
200	543.50	567.95	24.45	4.0%	1,136.46	1,106.32	(30.14)	-3.0%	1,679.96	1,674.27	(5.69)	0.0%	2	1
300	683.28	725.93	42.65	6.0%	1,704.69	1,659.49	(45.20)	-3.0%	2,387.97	2,385.42	(2.55)	0.0%	12	2
400	823.07	883.91	60.84	7.0%	2,272.92	2,212.65	(60.27)	-3.0%	3,095.99	3,096.56	0.57	0.0%	6	1
500	962.85	1,041.89	79.04	8.0%	2,841.15	2,765.81	(75.34)	-3.0%	3,804.00	3,807.70	3.70	0.0%	8	1
1,000	1,661.78	1,831.77	169.99	10.0%	5,682.30	5,531.62	(150.68)	-3.0%	7,344.08	7,363.39	19.31	0.0%	12	2
2,000	3,059.64	3,411.54	351.90	12.0%	11,364.60	11,063.24	(301.36)	-3.0%	14,424.24	14,474.78	50.54	0.0%	10	0
3,000	4,457.50	4,991.31	533.81	12.0%	17,046.90	16,594.86	(452.04)	-3.0%	21,504.40	21,586.17	81.77	0.0%	2	0

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS Sales

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed	Bill Impact		Current Rates	Proposed	Bill Impact		Current Rates	Proposed	Bill Impact	
			Rates	Amount	Percent		Rates	Amount	Percent		Rates	Amount	Percent
November	184	\$ 521.13	\$ 542.68	\$ 21.55	4.0%	\$ 1,045.54	\$ 1,017.82	\$ (27.72)	-3.0%	\$ 1,566.67	\$ 1,560.50	\$ (6.17)	0.0%
December	370	781.13	836.52	55.39	7.0%	2,102.45	2,046.70	(55.75)	-3.0%	2,883.58	2,883.22	(0.36)	0.0%
January	486	943.28	1,019.77	76.49	8.0%	2,761.60	2,688.37	(73.23)	-3.0%	3,704.88	3,708.14	3.26	0.0%
February	533	1,008.98	1,094.02	85.04	8.0%	3,028.67	2,948.35	(80.32)	-3.0%	4,037.65	4,042.37	4.72	0.0%
March	475	927.91	1,002.39	74.48	8.0%	2,699.09	2,627.52	(71.57)	-3.0%	3,627.00	3,629.91	2.91	0.0%
April	365	774.14	828.62	54.48	7.0%	2,074.04	2,019.04	(55.00)	-3.0%	2,848.18	2,847.66	(0.52)	0.0%
May	230	585.43	615.35	29.92	5.0%	1,306.93	1,272.27	(34.66)	-3.0%	1,892.36	1,887.62	(4.74)	0.0%
June	122	434.46	444.73	10.27	2.0%	693.24	674.86	(18.38)	-3.0%	1,127.70	1,119.59	(8.11)	-1.0%
July	91	391.13	395.76	4.63	1.0%	517.09	503.38	(13.71)	-3.0%	908.22	899.14	(9.08)	-1.0%
August	59	346.40	345.21	(1.19)	0.0%	335.26	326.37	(8.89)	-3.0%	681.66	671.58	(10.08)	-1.0%
September	63	351.99	351.53	(0.46)	0.0%	357.98	348.49	(9.49)	-3.0%	709.97	700.02	(9.95)	-1.0%
October	105	410.70	417.88	7.18	2.0%	596.64	580.82	(15.82)	-3.0%	1,007.34	998.70	(8.64)	-1.0%
Total	3,083	\$ 7,476.68	\$ 7,894.46	\$ 417.78	5.59%	\$ 17,518.53	\$ 17,053.99	\$ (464.54)	-2.65%	\$ 24,995.21	\$ 24,948.45	(\$46.76)	-0.19%
Winter (Nov-Mar)	2,048	\$ 4,182.43	\$ 4,495.38	\$ 312.95	7.48%	\$ 11,637.35	\$ 11,328.76	\$ (308.59)	-2.65%	\$ 15,819.78	\$ 15,824.14	\$4.36	0.03%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS SATC

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	252.00	252.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	1.3347	1.5798	0.2451	18.36%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
Rider E - Customer Education	Per Mcf	0.0000	0.0000	0.0000	0.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider A - Distribution Charge	Per Mcf	0.4453	0.4453	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.1507)	(0.1507)	-100.00%
Total Gas Cost	Per Mcf	0.4453	0.2946	(0.1507)	-33.84%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS SATC

Mcf	Monthly Bill Impact													Number of Cycle Bills	
	Delivery				Commodity				Total						
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact				
			Amount	Percent			Amount	Percent			Amount	Percent			
0	263.93	252.00	(11.93)	-5.0%	0.00	0.00	0.00	0.0%	263.93	252.00	(11.93)	-5.0%	0	2	
15	284.89	275.70	(9.19)	-3.0%	6.68	4.42	(2.26)	-34.0%	291.57	280.12	(11.45)	-4.0%	0	1	
50	333.82	330.99	(2.83)	-1.0%	22.27	14.73	(7.54)	-34.0%	356.09	345.72	(10.37)	-3.0%	0	0	
100	403.71	409.98	6.27	2.0%	44.53	29.46	(15.07)	-34.0%	448.24	439.44	(8.80)	-2.0%	1	0	
200	543.50	567.95	24.45	4.0%	89.06	58.92	(30.14)	-34.0%	632.56	626.87	(5.69)	-1.0%	0	0	
300	683.28	725.93	42.65	6.0%	133.59	88.39	(45.20)	-34.0%	816.87	814.32	(2.55)	0.0%	1	0	
400	823.07	883.91	60.84	7.0%	178.12	117.85	(60.27)	-34.0%	1,001.19	1,001.76	0.57	0.0%	0	0	
500	962.85	1,041.89	79.04	8.0%	222.65	147.31	(75.34)	-34.0%	1,185.50	1,189.20	3.70	0.0%	0	0	
1,000	1,661.78	1,831.77	169.99	10.0%	445.30	294.62	(150.68)	-34.0%	2,107.08	2,126.39	19.31	1.0%	2	0	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS SATC

Annual Bill Impact															
Month	Usage (Mcf)	Delivery					Commodity					Total			
		Proposed		Bill Impact			Proposed		Bill Impact			Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent		Current Rates	Rates	Amount	Percent		Current Rates	Rates	Amount	Percent
November	114	\$ 423.28	\$ 432.09	\$ 8.81	2.0%		\$ 50.76	\$ 33.59	\$ (17.17)	-34.0%		\$ 474.04	\$ 465.68	\$ (8.36)	-2.0%
December	265	634.36	670.64	36.28	6.0%		118.00	78.07	(39.93)	-34.0%		752.36	748.71	(3.65)	0.0%
January	316	705.65	751.21	45.56	6.0%		140.71	93.10	(47.61)	-34.0%		846.36	844.31	(2.05)	0.0%
February	336	733.61	782.80	49.19	7.0%		149.62	98.99	(50.63)	-34.0%		883.23	881.79	(1.44)	0.0%
March	277	651.13	689.60	38.47	6.0%		123.35	81.61	(41.74)	-34.0%		774.48	771.21	(3.27)	0.0%
April	232	588.23	618.51	30.28	5.0%		103.31	68.35	(34.96)	-34.0%		691.54	686.86	(4.68)	-1.0%
May	129	444.25	455.79	11.54	3.0%		57.44	38.01	(19.43)	-34.0%		501.69	493.80	(7.89)	-2.0%
June	53	338.01	335.73	(2.28)	-1.0%		23.60	15.61	(7.99)	-34.0%		361.61	351.34	(10.27)	-3.0%
July	33	310.05	304.13	(5.92)	-2.0%		14.69	9.72	(4.97)	-34.0%		324.74	313.85	(10.89)	-3.0%
August	33	310.05	304.13	(5.92)	-2.0%		14.69	9.72	(4.97)	-34.0%		324.74	313.85	(10.89)	-3.0%
September	36	314.25	308.87	(5.38)	-2.0%		16.03	10.61	(5.42)	-34.0%		330.28	319.48	(10.80)	-3.0%
October	62	350.59	349.95	(0.64)	0.0%		27.61	18.27	(9.34)	-34.0%		378.20	368.22	(9.98)	-3.0%
Total	1,886	\$ 5,803.46	\$ 6,003.45	\$ 199.99	3.45%		\$ 839.81	\$ 555.65	\$ (284.16)	-33.84%		\$ 6,643.27	\$ 6,559.10	(\$84.17)	-1.27%
Winter (Nov-Mar)	1,308	\$ 3,148.03	\$ 3,326.34	\$ 178.31	5.66%		\$ 582.44	\$ 385.36	\$ (197.08)	-33.84%		\$ 3,730.47	\$ 3,711.70	(\$18.77)	-0.50%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS MMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	252.00	252.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	1.3347	1.5798	0.2451	18.36%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
MMT Gas Cost Charge	Per Mcf	0.4900	0.4900	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.0641)	(0.0641)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.3800	(0.1100)	-29.02%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS MMT

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent		
0.0	252.00	252.00	0.00	0.0%	0.00	0.00	0.00	0.0%	252.00	252.00	0.00	0.0%	3	8
0.1	252.14	252.16	0.02	0.0%	0.05	0.04	(0.01)	-20.0%	252.19	252.20	0.01	0.0%	0	1
0.2	252.28	252.32	0.04	0.0%	0.10	0.09	(0.01)	-10.0%	252.38	252.41	0.03	0.0%	0	0
0.3	252.42	252.47	0.05	0.0%	0.15	0.13	(0.02)	-13.0%	252.57	252.60	0.03	0.0%	0	2
0.4	252.56	252.63	0.07	0.0%	0.20	0.17	(0.03)	-15.0%	252.76	252.80	0.04	0.0%	0	0
0.5	252.70	252.79	0.09	0.0%	0.25	0.21	(0.04)	-16.0%	252.95	253.00	0.05	0.0%	0	1
0.6	252.84	252.95	0.11	0.0%	0.29	0.26	(0.03)	-10.0%	253.13	253.21	0.08	0.0%	0	0
0.7	252.98	253.11	0.13	0.0%	0.34	0.30	(0.04)	-12.0%	253.32	253.41	0.09	0.0%	0	2
0.8	253.12	253.26	0.14	0.0%	0.39	0.34	(0.05)	-13.0%	253.51	253.60	0.09	0.0%	0	0
0.9	253.26	253.42	0.16	0.0%	0.44	0.38	(0.06)	-14.0%	253.70	253.80	0.10	0.0%	0	1
1.0	253.40	253.58	0.18	0.0%	0.49	0.43	(0.06)	-12.0%	253.89	254.01	0.12	0.0%	0	4
2.0	254.80	255.16	0.36	0.0%	0.98	0.85	(0.13)	-13.0%	255.78	256.01	0.23	0.0%	0	9
3.0	256.19	256.74	0.55	0.0%	1.47	1.28	(0.19)	-13.0%	257.66	258.02	0.36	0.0%	0	16
4.0	257.59	258.32	0.73	0.0%	1.96	1.70	(0.26)	-13.0%	259.55	260.02	0.47	0.0%	0	7
5.0	258.99	259.90	0.91	0.0%	2.45	2.13	(0.32)	-13.0%	261.44	262.03	0.59	0.0%	0	6
6.0	260.39	261.48	1.09	0.0%	2.94	2.56	(0.38)	-13.0%	263.33	264.04	0.71	0.0%	0	2
7.0	261.79	263.06	1.27	0.0%	3.43	2.98	(0.45)	-13.0%	265.22	266.04	0.82	0.0%	1	3
8.0	263.18	264.64	1.46	1.0%	3.92	3.41	(0.51)	-13.0%	267.10	268.05	0.95	0.0%	0	4
9.0	264.58	266.22	1.64	1.0%	4.41	3.83	(0.58)	-13.0%	268.99	270.05	1.06	0.0%	0	3
10	265.98	267.80	1.82	1.0%	4.90	4.26	(0.64)	-13.0%	270.88	272.06	1.18	0.0%	0	5
15	272.97	275.70	2.73	1.0%	7.35	6.39	(0.96)	-13.0%	280.32	282.09	1.77	1.0%	0	15
20	279.96	283.60	3.64	1.0%	9.80	8.52	(1.28)	-13.0%	289.76	292.12	2.36	1.0%	0	8
25	286.95	291.49	4.54	2.0%	12.25	10.65	(1.60)	-13.0%	299.20	302.14	2.94	1.0%	0	4
30	293.94	299.39	5.45	2.0%	14.70	12.78	(1.92)	-13.0%	308.64	312.17	3.53	1.0%	0	4
35	300.93	307.29	6.36	2.0%	17.15	14.91	(2.24)	-13.0%	318.08	322.20	4.12	1.0%	0	7
40	307.91	315.19	7.28	2.0%	19.60	17.04	(2.56)	-13.0%	327.51	332.23	4.72	1.0%	0	4
45	314.90	323.09	8.19	3.0%	22.05	19.17	(2.88)	-13.0%	336.95	342.26	5.31	2.0%	0	3
50	321.89	330.99	9.10	3.0%	24.50	21.30	(3.20)	-13.0%	346.39	352.29	5.90	2.0%	0	4
100	391.79	409.98	18.19	5.0%	49.00	42.59	(6.41)	-13.0%	440.79	452.57	11.78	3.0%	2	21
150	461.68	488.97	27.29	6.0%	73.50	63.89	(9.61)	-13.0%	535.18	552.86	17.68	3.0%	3	20
200	531.57	567.95	36.38	7.0%	98.00	85.18	(12.82)	-13.0%	629.57	653.13	23.56	4.0%	9	11
300	671.36	725.93	54.57	8.0%	147.00	127.77	(19.23)	-13.0%	818.36	853.70	35.34	4.0%	23	12
400	811.14	883.91	72.77	9.0%	196.00	170.36	(25.64)	-13.0%	1,007.14	1,054.27	47.13	5.0%	34	11
500	950.93	1,041.89	90.96	10.0%	245.00	212.96	(32.04)	-13.0%	1,195.93	1,254.85	58.92	5.0%	21	7
1,000	1,649.86	1,831.77	181.91	11.0%	490.00	425.91	(64.09)	-13.0%	2,139.86	2,257.68	117.82	6.0%	81	27
2,000	3,047.72	3,411.54	363.82	12.0%	980.00	851.82	(128.18)	-13.0%	4,027.72	4,263.36	235.64	6.0%	51	15
3,000	4,445.58	4,991.31	545.73	12.0%	1,470.00	1,277.73	(192.27)	-13.0%	5,915.58	6,269.04	353.46	6.0%	21	5
4,000	5,843.44	6,571.08	727.64	12.0%	1,960.00	1,703.64	(256.36)	-13.0%	7,803.44	8,274.72	471.28	6.0%	8	6
5,000	7,241.30	8,150.86	909.56	13.0%	2,450.00	2,129.55	(320.45)	-13.0%	9,691.30	10,280.41	589.11	6.0%	3	0
6,000	8,639.16	9,730.63	1,091.47	13.0%	2,940.00	2,555.46	(384.54)	-13.0%	11,579.16	12,286.09	706.93	6.0%	0	0
7,000	10,037.02	11,310.40	1,273.38	13.0%	3,430.00	2,981.37	(448.63)	-13.0%	13,467.02	14,291.77	824.75	6.0%	0	0
7,500	10,735.95	12,100.28	1,364.33	13.0%	3,675.00	3,194.33	(480.67)	-13.0%	14,410.95	15,294.61	883.66	6.0%	3	3

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS MMT

Annual Bill Impact																
Month	Usage (Mcf)	Delivery					Commodity					Total				
		Proposed		Bill Impact			Proposed		Bill Impact			Proposed		Bill Impact		
		Current Rates	Rates	Amount	Percent		Current Rates	Rates	Amount	Percent		Current Rates	Rates	Amount	Percent	
November	728	\$ 1,269.64	\$ 1,402.07	\$ 132.43	10.0%		\$ 356.72	\$ 310.06	\$ (46.66)	-13.0%		\$ 1,626.36	\$ 1,712.13	\$ 85.77	5.0%	
December	870	1,468.14	1,626.40	158.26	11.0%		426.30	370.54	(55.76)	-13.0%		1,894.44	1,996.94	102.50	5.0%	
January	996	1,644.27	1,825.45	181.18	11.0%		488.04	424.21	(63.83)	-13.0%		2,132.31	2,249.66	117.35	6.0%	
February	1,139	1,844.16	2,051.36	207.20	11.0%		558.11	485.11	(73.00)	-13.0%		2,402.27	2,536.47	134.20	6.0%	
March	1,036	1,700.18	1,888.64	188.46	11.0%		507.64	441.24	(66.40)	-13.0%		2,207.82	2,329.88	122.06	6.0%	
April	941	1,567.39	1,738.56	171.17	11.0%		461.09	400.78	(60.31)	-13.0%		2,028.48	2,139.34	110.86	5.0%	
May	684	1,208.14	1,332.56	124.42	10.0%		335.16	291.32	(43.84)	-13.0%		1,543.30	1,623.88	80.58	5.0%	
June	600	1,090.72	1,199.86	109.14	10.0%		294.00	255.55	(38.45)	-13.0%		1,384.72	1,455.41	70.69	5.0%	
July	559	1,033.40	1,135.09	101.69	10.0%		273.91	238.08	(35.83)	-13.0%		1,307.31	1,373.17	65.86	5.0%	
August	549	1,019.43	1,119.29	99.86	10.0%		269.01	233.82	(35.19)	-13.0%		1,288.44	1,353.11	64.67	5.0%	
September	559	1,033.40	1,135.09	101.69	10.0%		273.91	238.08	(35.83)	-13.0%		1,307.31	1,373.17	65.86	5.0%	
October	587	1,072.54	1,179.33	106.79	10.0%		287.63	250.01	(37.62)	-13.0%		1,360.17	1,429.34	69.17	5.0%	
Total	9,248	\$ 15,951.41	\$ 17,633.70	\$ 1,682.29	10.55%		\$ 4,531.52	\$ 3,938.80	\$ (592.72)	-13.08%		\$ 20,482.93	\$ 21,572.50	\$1,089.57	5.32%	
Winter (Nov-Mar)	4,769	\$ 7,926.39	\$ 8,793.92	\$ 867.53	10.94%		\$ 2,336.81	\$ 2,031.16	\$ (305.65)	-13.08%		\$ 10,263.20	\$ 10,825.08	\$561.88	5.47%	

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS DMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	252.00	252.00	0.00	0.00%
Volumetric Distribution Charge	Per Mcf	1.3347	1.5798	0.2451	18.36%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider I - OPEB	Per Mcf	0.0000	(0.0641)	(0.0641)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.3800	(0.1100)	-29.02%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS DMT

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent		
0	252.00	252.00	0.00	0.0%	0.00	0.00	0.00	0.0%	252.00	252.00	0.00	0.0%	0	1
45	314.90	323.09	8.19	3.0%	0.00	(2.88)	(2.88)	-100.00%	314.90	320.21	5.31	2.0%	0	1
50	321.89	330.99	9.10	3.0%	0.00	(3.20)	(3.20)	-100.00%	321.89	327.79	5.90	2.0%	0	0
100	391.79	409.98	18.19	5.0%	0.00	(6.41)	(6.41)	-100.00%	391.79	403.57	11.78	3.0%	0	0
150	461.68	488.97	27.29	6.0%	0.00	(9.61)	(9.61)	-100.00%	461.68	479.36	17.68	4.0%	0	0
200	531.57	567.95	36.38	7.0%	0.00	(12.82)	(12.82)	-100.00%	531.57	555.13	23.56	4.0%	0	0
300	671.36	725.93	54.57	8.0%	0.00	(19.23)	(19.23)	-100.00%	671.36	706.70	35.34	5.0%	0	1
400	811.14	883.91	72.77	9.0%	0.00	(25.64)	(25.64)	-100.00%	811.14	858.27	47.13	6.0%	0	1
500	950.93	1,041.89	90.96	10.0%	0.00	(32.05)	(32.05)	-100.00%	950.93	1,009.84	58.91	6.0%	0	1
1,000	1,649.86	1,831.77	181.91	11.0%	0.00	(64.09)	(64.09)	-100.00%	1,649.86	1,767.68	117.82	7.0%	2	2
2,000	3,047.72	3,411.54	363.82	12.0%	0.00	(128.18)	(128.18)	-100.00%	3,047.72	3,283.36	235.64	8.0%	4	8
3,000	4,445.58	4,991.31	545.73	12.0%	0.00	(192.27)	(192.27)	-100.00%	4,445.58	4,799.04	353.46	8.0%	4	7
4,000	5,843.44	6,571.08	727.64	12.0%	0.00	(256.36)	(256.36)	-100.00%	5,843.44	6,314.72	471.28	8.0%	7	4
5,000	7,241.30	8,150.86	909.56	13.0%	0.00	(320.45)	(320.45)	-100.00%	7,241.30	7,830.41	589.11	8.0%	5	0
6,000	8,639.16	9,730.63	1,091.47	13.0%	0.00	(384.54)	(384.54)	-100.00%	8,639.16	9,346.09	706.93	8.0%	0	0
7,000	10,037.02	11,310.40	1,273.38	13.0%	0.00	(448.63)	(448.63)	-100.00%	10,037.02	10,861.77	824.75	8.0%	0	0
7,500	10,735.95	12,100.28	1,364.33	13.0%	0.00	(480.68)	(480.68)	-100.00%	10,735.95	11,619.60	883.65	8.0%	2	0

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
IVIS DMT

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent
November	2,255	\$ 3,404.17	\$ 3,814.38	\$ 410.21	12.0%	\$ -	\$ (144.52)	\$ (144.52)	0.0%	\$ 3,404.17	\$ 3,669.86	\$ 265.69	8.0%
December	2,585	3,865.47	4,335.71	470.24	12.0%	-	(165.67)	(165.67)	-100.0%	3,865.47	4,170.04	304.57	8.0%
January	2,970	4,403.64	4,943.92	540.28	12.0%	-	(190.35)	(190.35)	-100.0%	4,403.64	4,753.57	349.93	8.0%
February	3,631	5,327.63	5,988.15	660.52	12.0%	-	(232.71)	(232.71)	-100.0%	5,327.63	5,755.44	427.81	8.0%
March	3,251	4,796.44	5,387.84	591.40	12.0%	-	(208.36)	(208.36)	-100.0%	4,796.44	5,179.48	383.04	8.0%
April	3,132	4,630.10	5,199.84	569.74	12.0%	-	(200.73)	(200.73)	-100.0%	4,630.10	4,999.11	369.01	8.0%
May	2,541	3,803.96	4,266.20	462.24	12.0%	-	(162.85)	(162.85)	-100.0%	3,803.96	4,103.35	299.39	8.0%
June	2,139	3,242.02	3,631.13	389.11	12.0%	-	(137.09)	(137.09)	-100.0%	3,242.02	3,494.04	252.02	8.0%
July	1,875	2,872.99	3,214.07	341.08	12.0%	-	(120.17)	(120.17)	-100.0%	2,872.99	3,093.90	220.91	8.0%
August	1,685	2,607.39	2,913.91	306.52	12.0%	-	(107.99)	(107.99)	-100.0%	2,607.39	2,805.92	198.53	8.0%
September	1,801	2,769.55	3,097.17	327.62	12.0%	-	(115.43)	(115.43)	-100.0%	2,769.55	2,981.74	212.19	8.0%
October	1,768	2,723.42	3,045.04	321.62	12.0%	-	(113.31)	(113.31)	-100.0%	2,723.42	2,931.73	208.31	8.0%
Total	29,633	\$ 44,446.78	\$ 49,837.36	\$ 5,390.58	12.13%	\$ -	\$ (1,899.18)	\$ (1,899.18)	-100.00%	\$ 44,446.78	\$ 47,938.18	\$3,491.40	7.86%
Winter (Nov-Mar)	14,692	\$ 21,797.35	\$ 24,470.00	\$ 2,672.65	12.26%	\$ -	\$ (941.61)	\$ (941.61)	-100.00%	\$ 21,797.35	\$ 23,528.39	\$1,731.04	7.94%

National Fuel Gas Distribution Corporation
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Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	1,023.00	1,400.00	377.00	36.85%
Volumetric Distribution Charge	Per Mcf	1.0243	1.1446	0.1203	11.74%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
MMT Gas Cost Charge	Per Mcf	0.4900	0.4900	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.0756)	(0.0756)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.3800	(0.1100)	-29.02%

National Fuel Gas Distribution Corporation
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Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent		
January	July													
0	1,023.00	1,400.00	377.00	37.0%	0.00	0.00	0.00	0.0%	1,023.00	1,400.00	377.00	37.0%	0	0
1,000	2,095.77	2,544.58	448.81	21.0%	490.00	414.43	(75.57)	-15.0%	2,585.77	2,959.01	373.24	14.0%	0	0
2,000	3,168.54	3,689.15	520.61	16.0%	980.00	828.86	(151.14)	-15.0%	4,148.54	4,518.01	369.47	9.0%	1	1
3,000	4,241.31	4,833.73	592.42	14.0%	1,470.00	1,243.29	(226.71)	-15.0%	5,711.31	6,077.02	365.71	6.0%	0	1
4,000	5,314.09	5,978.30	664.21	12.0%	1,960.00	1,657.72	(302.28)	-15.0%	7,274.09	7,636.02	361.93	5.0%	0	0
5,000	6,386.86	7,122.88	736.02	12.0%	2,450.00	2,072.15	(377.85)	-15.0%	8,836.86	9,195.03	358.17	4.0%	1	2
6,000	7,459.63	8,267.45	807.82	11.0%	2,940.00	2,486.58	(453.42)	-15.0%	10,399.63	10,754.03	354.40	3.0%	0	0
7,000	8,532.40	9,412.03	879.63	10.0%	3,430.00	2,901.01	(528.99)	-15.0%	11,962.40	12,313.04	350.64	3.0%	0	0
7,500	9,068.79	9,984.31	915.52	10.0%	3,675.00	3,108.23	(566.77)	-15.0%	12,743.79	13,092.54	348.75	3.0%	3	3
8,000	9,605.17	10,556.60	951.43	10.0%	3,920.00	3,315.44	(604.56)	-15.0%	13,525.17	13,872.04	346.87	3.0%	0	0
9,000	10,677.94	11,701.18	1,023.24	10.0%	4,410.00	3,729.87	(680.13)	-15.0%	15,087.94	15,431.05	343.11	2.0%	0	0
10,000	11,750.71	12,845.75	1,095.04	9.0%	4,900.00	4,144.30	(755.70)	-15.0%	16,650.71	16,990.05	339.34	2.0%	2	0
20,000	22,478.43	24,291.50	1,813.07	8.0%	9,800.00	8,288.60	(1,511.40)	-15.0%	32,278.43	32,580.10	301.67	1.0%	0	1

National Fuel Gas Distribution Corporation
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Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent	Current Rates	Proposed Rates	Bill Impact Amount	Percent
November	5,272	\$ 6,678.65	\$ 7,434.20	\$ 755.55	11.0%	\$ 2,583.28	\$ 2,184.87	\$ (398.41)	-15.0%	\$ 9,261.93	\$ 9,619.07	\$ 357.14	4.0%
December	5,875	7,325.53	8,124.38	798.85	11.0%	2,878.75	2,434.78	(443.97)	-15.0%	10,204.28	10,559.16	354.88	3.0%
January	6,044	7,506.83	8,317.81	810.98	11.0%	2,961.56	2,504.81	(456.75)	-15.0%	10,468.39	10,822.62	354.23	3.0%
February	6,199	7,673.11	8,495.22	822.11	11.0%	3,037.51	2,569.05	(468.46)	-15.0%	10,710.62	11,064.27	353.65	3.0%
March	5,954	7,410.28	8,214.80	804.52	11.0%	2,917.46	2,467.52	(449.94)	-15.0%	10,327.74	10,682.32	354.58	3.0%
April	6,294	7,775.02	8,603.96	828.94	11.0%	3,084.06	2,608.42	(475.64)	-15.0%	10,859.08	11,212.38	353.30	3.0%
May	5,541	6,967.23	7,742.09	774.86	11.0%	2,715.09	2,296.36	(418.73)	-15.0%	9,682.32	10,038.45	356.13	4.0%
June	5,649	7,083.09	7,865.70	782.61	11.0%	2,768.01	2,341.12	(426.89)	-15.0%	9,851.10	10,206.82	355.72	4.0%
July	4,939	6,321.42	7,053.06	731.64	12.0%	2,420.11	2,046.87	(373.24)	-15.0%	8,741.53	9,099.93	358.40	4.0%
August	4,815	6,188.39	6,911.13	722.74	12.0%	2,359.35	1,995.48	(363.87)	-15.0%	8,547.74	8,906.61	358.87	4.0%
September	5,469	6,889.99	7,659.68	769.69	11.0%	2,679.81	2,266.52	(413.29)	-15.0%	9,569.80	9,926.20	356.40	4.0%
October	4,807	6,179.81	6,901.97	722.16	12.0%	2,355.43	1,992.17	(363.26)	-15.0%	8,535.24	8,894.14	358.90	4.0%
Total	66,858	\$ 83,999.35	\$ 93,324.00	\$ 9,324.65	11.10%	\$ 32,760.42	\$ 27,707.97	\$ (5,052.45)	-15.42%	\$ 116,759.77	\$ 121,031.97	\$4,272.20	3.66%
Winter (Nov-Mar)	29,344	\$ 36,594.40	\$ 40,586.41	\$ 3,992.01	10.91%	\$ 14,378.56	\$ 12,161.03	\$ (2,217.53)	-15.42%	\$ 50,972.96	\$ 52,747.44	\$1,774.48	3.48%

National Fuel Gas Distribution Corporation
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Bill Impacts
LVIS DMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	1,023.00	1,400.00	377.00	36.85%
Volumetric Distribution Charge	Per Mcf	1.0243	1.1446	0.1203	11.74%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider I - OPEB	Per Mcf	0.0000	(0.0756)	(0.0756)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.3800	(0.1100)	-29.02%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LVIS DMT

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent		
January	July													
0	1,023.00	1,400.00	377.00	37.0%	0.00	0.00	0.00	0.0%	1,023.00	1,400.00	377.00	37.0%	0	0
1,000	2,095.77	2,544.58	448.81	21.0%	0.00	(75.57)	(75.57)	-100.00%	2,095.77	2,469.01	373.24	18.0%	0	0
2,000	3,168.54	3,689.15	520.61	16.0%	0.00	(151.14)	(151.14)	-100.00%	3,168.54	3,538.01	369.47	12.0%	0	0
3,000	4,241.31	4,833.73	592.42	14.0%	0.00	(226.71)	(226.71)	-100.00%	4,241.31	4,607.02	365.71	9.0%	1	4
4,000	5,314.09	5,978.30	664.21	12.0%	0.00	(302.28)	(302.28)	-100.00%	5,314.09	5,676.02	361.93	7.0%	0	3
5,000	6,386.86	7,122.88	736.02	12.0%	0.00	(377.85)	(377.85)	-100.00%	6,386.86	6,745.03	358.17	6.0%	1	2
6,000	7,459.63	8,267.45	807.82	11.0%	0.00	(453.42)	(453.42)	-100.00%	7,459.63	7,814.03	354.40	5.0%	0	0
7,000	8,532.40	9,412.03	879.63	10.0%	0.00	(528.99)	(528.99)	-100.00%	8,532.40	8,883.04	350.64	4.0%	0	0
7,500	9,068.79	9,984.31	915.52	10.0%	0.00	(566.78)	(566.78)	-100.00%	9,068.79	9,417.53	348.74	4.0%	5	6
8,000	9,605.17	10,556.60	951.43	10.0%	0.00	(604.56)	(604.56)	-100.00%	9,605.17	9,952.04	346.87	4.0%	0	0
9,000	10,677.94	11,701.18	1,023.24	10.0%	0.00	(680.13)	(680.13)	-100.00%	10,677.94	11,021.05	343.11	3.0%	0	0
10,000	11,750.71	12,845.75	1,095.04	9.0%	0.00	(755.70)	(755.70)	-100.00%	11,750.71	12,090.05	339.34	3.0%	6	2
20,000	22,478.43	24,291.50	1,813.07	8.0%	0.00	(1,511.40)	(1,511.40)	-100.00%	22,478.43	22,780.10	301.67	1.0%	7	2

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LVIS DMT

Annual Bill Impact														
Month	Usage (Mcf)	Delivery				Commodity				Total				
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact		
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	
November	7,009	\$ 8,542.05	\$ 9,422.33	\$ 880.28	10.0%	\$ -	\$ (529.67)	\$ (529.67)	0.0%	\$ 8,542.05	\$ 8,892.66	\$ 350.61	4.0%	
December	8,072	9,682.41	10,639.01	956.60	10.0%	-	(610.00)	(610.00)	-100.0%	9,682.41	10,029.01	346.60	4.0%	
January	9,346	11,049.12	12,097.20	1,048.08	9.0%	-	(706.28)	(706.28)	-100.0%	11,049.12	11,390.92	341.80	3.0%	
February	11,265	13,107.77	14,293.64	1,185.87	9.0%	-	(851.30)	(851.30)	-100.0%	13,107.77	13,442.34	334.57	3.0%	
March	9,743	11,475.01	12,551.59	1,076.58	9.0%	-	(736.28)	(736.28)	-100.0%	11,475.01	11,815.31	340.30	3.0%	
April	9,426	11,134.94	12,188.76	1,053.82	9.0%	-	(712.32)	(712.32)	-100.0%	11,134.94	11,476.44	341.50	3.0%	
May	7,688	9,270.47	10,199.49	929.02	10.0%	-	(580.98)	(580.98)	-100.0%	9,270.47	9,618.51	348.04	4.0%	
June	6,649	8,155.86	9,010.28	854.42	10.0%	-	(502.46)	(502.46)	-100.0%	8,155.86	8,507.82	351.96	4.0%	
July	5,939	7,394.19	8,197.63	803.44	11.0%	-	(448.81)	(448.81)	-100.0%	7,394.19	7,748.82	354.63	5.0%	
August	5,627	7,059.48	7,840.52	781.04	11.0%	-	(425.23)	(425.23)	-100.0%	7,059.48	7,415.29	355.81	5.0%	
September	6,074	7,539.01	8,352.15	813.14	11.0%	-	(459.01)	(459.01)	-100.0%	7,539.01	7,893.14	354.13	5.0%	
October	6,105	7,572.27	8,387.63	815.36	11.0%	-	(461.35)	(461.35)	-100.0%	7,572.27	7,926.28	354.01	5.0%	
Total	92,943	\$ 111,982.58	\$ 123,180.23	\$ 11,197.65	10.00%	\$ -	\$ (7,023.69)	\$ (7,023.69)	-100.00%	\$ 111,982.58	\$ 116,156.54	\$4,173.96	3.73%	
Winter (Nov-Mar)	45,435	\$ 53,856.36	\$ 59,003.77	\$ 5,147.41	9.56%	\$ -	\$ (3,433.53)	\$ (3,433.53)	-100.00%	\$ 53,856.36	\$ 55,570.24	\$1,713.88	3.18%	

National Fuel Gas Distribution Corporation
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Bill Impacts
LIS MMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	1,165.00	1,700.00	535.00	45.92%
Volumetric Distribution Charge	Per Mcf	0.5993	0.6764	0.0771	12.86%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
MMT Gas Cost Charge	Per Mcf	0.4900	0.4900	0.0000	0.00%
Rider I - OPEB	Per Mcf	0.0000	(0.0472)	(0.0472)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.3800	(0.1100)	-29.02%

National Fuel Gas Distribution Corporation
Pennsylvania Division
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LIS MMT

Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent		
0	1,165.00	1,700.00	535.00	46.0%	0.00	0.00	0.00	0.0%	1,165.00	1,700.00	535.00	46.0%	0	0
25,000	16,856.49	18,608.82	1,752.33	10.0%	12,250.00	11,071.25	(1,178.75)	-10.0%	29,106.49	29,680.07	573.58	2.0%	0	0
50,000	32,547.99	35,517.64	2,969.65	9.0%	24,500.00	22,142.50	(2,357.50)	-10.0%	57,047.99	57,660.14	612.15	1.0%	1	1

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LIS MMT

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent
November	30,733	\$ 20,454.87	\$ 22,486.35	\$ 2,031.48	10.0%	\$ 15,059.17	\$ 13,610.11	\$ (1,449.06)	-10.0%	\$ 35,514.04	\$ 36,096.46	\$ 582.42	2.0%
December	29,878	19,918.22	21,908.07	1,989.85	10.0%	14,640.22	13,231.47	(1,408.75)	-10.0%	34,558.44	35,139.54	581.10	2.0%
January	29,763	19,846.04	21,830.29	1,984.25	10.0%	14,583.87	13,180.54	(1,403.33)	-10.0%	34,429.91	35,010.83	580.92	2.0%
February	34,035	22,527.40	24,719.67	2,192.27	10.0%	16,677.15	15,072.40	(1,604.75)	-10.0%	39,204.55	39,792.07	587.52	1.0%
March	29,755	19,841.02	21,824.88	1,983.86	10.0%	14,579.95	13,177.00	(1,402.95)	-10.0%	34,420.97	35,001.88	580.91	2.0%
April	33,124	21,955.60	24,103.51	2,147.91	10.0%	16,230.76	14,668.96	(1,561.80)	-10.0%	38,186.36	38,772.47	586.11	2.0%
May	26,802	17,987.54	19,827.61	1,840.07	10.0%	13,132.98	11,869.27	(1,263.71)	-10.0%	31,120.52	31,696.88	576.36	2.0%
June	28,844	19,269.22	21,208.72	1,939.50	10.0%	14,133.56	12,773.57	(1,359.99)	-10.0%	33,402.78	33,982.29	579.51	2.0%
July	29,838	19,893.11	21,881.02	1,987.91	10.0%	14,620.62	13,213.76	(1,406.86)	-10.0%	34,513.73	35,094.78	581.05	2.0%
August	29,210	19,498.94	21,456.27	1,957.33	10.0%	14,312.90	12,935.65	(1,377.25)	-10.0%	33,811.84	34,391.92	580.08	2.0%
September	29,192	19,487.64	21,444.09	1,956.45	10.0%	14,304.08	12,927.68	(1,376.40)	-10.0%	33,791.72	34,371.77	580.05	2.0%
October	27,095	18,171.44	20,025.78	1,854.34	10.0%	13,276.55	11,999.02	(1,277.53)	-10.0%	31,447.99	32,024.80	576.81	2.0%
Total	358,269	\$ 238,851.04	\$ 262,716.26	\$ 23,865.22	9.99%	\$ 175,551.81	\$ 158,659.43	\$ (16,892.38)	-9.62%	\$ 414,402.85	\$ 421,375.69	\$6,972.84	1.68%
Winter (Nov-Mar)	154,164	\$ 102,587.55	\$ 112,769.26	\$ 10,181.71	9.92%	\$ 75,540.36	\$ 68,271.52	\$ (7,268.84)	-9.62%	\$ 178,127.91	\$ 181,040.78	\$2,912.87	1.64%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LIS DMT

Billing Determinants					
	Unit	Current Rates	Proposed Rates	Increase/ (Decrease)	Percent Change
<u>Base Delivery Rates</u>					
Basic Service Charge	Per Mcf	1,165.00	1,700.00	535.00	45.92%
Volumetric Distribution Charge	Per Mcf	0.5993	0.6764	0.0771	12.86%
Rider B - State Tax Adjustment	Per Mcf	-0.27%	0.00%	0.27%	-100.00%
DSIC - Distribution System Improvement Charge	Per Mcf	5.00%	0.00%	-5.00%	-100.00%
<u>Gas Cost Rates</u>					
Rider I - OPEB	Per Mcf	0.0000	(0.0472)	(0.0472)	-100.00%
Total Gas Cost	Per Mcf	0.4900	0.3800	(0.1100)	-29.02%

National Fuel Gas Distribution Corporation
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Bill Impacts
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Mcf	Monthly Bill Impact												Number of Cycle Bills	
	Delivery				Commodity				Total					
	Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact		Current Rates	Proposed Rates	Bill Impact			
			Amount	Percent			Amount	Percent			Amount	Percent		
January	July													
0	1,165.00	1,700.00	535.00	46.0%	0.00	0.00	0.00	0.0%	1,165.00	1,700.00	535.00	46.0%	0	2
400	1,416.06	1,970.54	554.48	39.0%	0.00	(18.86)	(18.86)	-100.00%	1,416.06	1,951.68	535.62	38.0%	0	1
500	1,478.83	2,038.18	559.35	38.0%	0.00	(23.58)	(23.58)	-100.00%	1,478.83	2,014.60	535.77	36.0%	0	0
1,000	1,792.66	2,376.35	583.69	33.0%	0.00	(47.15)	(47.15)	-100.00%	1,792.66	2,329.20	536.54	30.0%	0	0
3,000	3,047.98	3,729.06	681.08	22.0%	0.00	(141.45)	(141.45)	-100.00%	3,047.98	3,587.61	539.63	18.0%	0	1
5,000	4,303.30	5,081.76	778.46	18.0%	0.00	(235.75)	(235.75)	-100.00%	4,303.30	4,846.01	542.71	13.0%	0	0
10,000	7,441.60	8,463.53	1,021.93	14.0%	0.00	(471.50)	(471.50)	-100.00%	7,441.60	7,992.03	550.43	7.0%	0	0
15,000	10,579.90	11,845.29	1,265.39	12.0%	0.00	(707.25)	(707.25)	-100.00%	10,579.90	11,138.04	558.14	5.0%	0	0
20,000	13,718.20	15,227.06	1,508.86	11.0%	0.00	(943.00)	(943.00)	-100.00%	13,718.20	14,284.06	565.86	4.0%	3	4
25,000	16,856.49	18,608.82	1,752.33	10.0%	0.00	(1,178.75)	(1,178.75)	-100.00%	16,856.49	17,430.07	573.58	3.0%	2	0
50,000	32,547.99	35,517.64	2,969.65	9.0%	0.00	(2,357.50)	(2,357.50)	-100.00%	32,547.99	33,160.14	612.15	2.0%	2	1
100,000	63,930.98	69,335.28	5,404.30	8.0%	0.00	(4,715.00)	(4,715.00)	-100.00%	63,930.98	64,620.28	689.30	1.0%	0	0
200,000	126,696.95	136,970.56	10,273.61	8.0%	0.00	(9,430.00)	(9,430.00)	-100.00%	126,696.95	127,540.56	843.61	1.0%	2	1

National Fuel Gas Distribution Corporation
Pennsylvania Division
Bill Impacts
LIS DMT

Annual Bill Impact													
Month	Usage (Mcf)	Delivery				Commodity				Total			
		Proposed		Bill Impact		Proposed		Bill Impact		Proposed		Bill Impact	
		Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent	Current Rates	Rates	Amount	Percent
November	27,441	\$ 18,388.61	\$ 20,259.80	\$ 1,871.19	10.0%	\$ -	\$ (1,293.84)	\$ (1,293.84)	0.0%	\$ 18,388.61	\$ 18,965.96	\$ 577.35	3.0%
December	32,066	21,291.54	23,387.93	2,096.39	10.0%	-	(1,511.91)	(1,511.91)	-100.0%	21,291.54	21,876.02	584.48	3.0%
January	39,435	25,916.76	28,371.97	2,455.21	9.0%	-	(1,859.36)	(1,859.36)	-100.0%	25,916.76	26,512.61	595.85	2.0%
February	44,677	29,206.95	31,917.41	2,710.46	9.0%	-	(2,106.52)	(2,106.52)	-100.0%	29,206.95	29,810.89	603.94	2.0%
March	40,865	26,814.32	29,339.16	2,524.84	9.0%	-	(1,926.78)	(1,926.78)	-100.0%	26,814.32	27,412.38	598.06	2.0%
April	39,721	26,096.27	28,565.41	2,469.14	9.0%	-	(1,872.85)	(1,872.85)	-100.0%	26,096.27	26,692.56	596.29	2.0%
May	29,790	19,862.98	21,848.55	1,985.57	10.0%	-	(1,404.60)	(1,404.60)	-100.0%	19,862.98	20,443.95	580.97	3.0%
June	23,599	15,977.14	17,661.25	1,684.11	11.0%	-	(1,112.69)	(1,112.69)	-100.0%	15,977.14	16,548.56	571.42	4.0%
July	23,336	15,812.07	17,483.37	1,671.30	11.0%	-	(1,100.29)	(1,100.29)	-100.0%	15,812.07	16,383.08	571.01	4.0%
August	23,739	16,065.01	17,755.94	1,690.93	11.0%	-	(1,119.29)	(1,119.29)	-100.0%	16,065.01	16,636.65	571.64	4.0%
September	24,253	16,387.63	18,103.58	1,715.95	10.0%	-	(1,143.53)	(1,143.53)	-100.0%	16,387.63	16,960.05	572.42	3.0%
October	22,743	15,439.87	17,082.29	1,642.42	11.0%	-	(1,072.33)	(1,072.33)	-100.0%	15,439.87	16,009.96	570.09	4.0%
Total	371,665	\$ 247,259.15	\$ 271,776.66	\$ 24,517.51	9.92%	\$ -	\$ (17,523.99)	\$ (17,523.99)	-100.00%	\$ 247,259.15	\$ 254,252.67	\$ 6,993.52	2.83%
Winter (Nov-Mar)	184,484	\$ 121,618.18	\$ 133,276.27	\$ 11,658.09	9.59%	\$ -	\$ (8,698.41)	\$ (8,698.41)	-100.00%	\$ 121,618.18	\$ 124,577.86	\$ 2,959.68	2.43%

National Fuel Gas Distribution Corporation
Pennsylvania Division
Cost of Service Estimates
Incremental Plant in Year 1
Load Justified Investment and Levelized Fixed Charge

Case R-2025-3059428

Fully Embedded LJI Model

Number of Years	Levelized Fixed Charge	Justified Investment per \$1 of Incremental Margin
1	1.45051	\$0.69
2	0.75575	\$1.32
3	0.52471	\$1.91
4	0.40960	\$2.44
5	0.34086	\$2.93
6	0.29530	\$3.39
7	0.26299	\$3.80
8	0.23895	\$4.18
9	0.22043	\$4.54
10	0.20577	\$4.86
11	0.19391	\$5.16
12	0.18416	\$5.43
13	0.17602	\$5.68
14	0.16914	\$5.91
15	0.16328	\$6.12
16	0.15824	\$6.32
17	0.15387	\$6.50
18	0.15007	\$6.66
19	0.14673	\$6.82
20	0.14379	\$6.95
40	0.12126	\$8.25

NATIONAL FUEL STATEMENT NO. 15

WANYA' D. BRUCE

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 15

**Direct Testimony of
Wanya' D. Bruce**

Topics Addressed: Tariff Revisions

Dated: January 28, 2026

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Wanya’ D. Bruce. My business address is 6363 Main Street, Williamsville,
4 NY 14221.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed as a Rate Analyst in the Rates & Regulatory Affairs department of
8 National Fuel Gas Distribution Corporation (“NFGDC”).

9
10 **Q. Please provide your educational background.**

11 A. I graduated from D’Youville University in May 2020, with a Bachelor of Science degree
12 in Business Management.

13
14 **Q. Please provide your professional experience.**

15 A. I began my employment at Trusted Nurse Staffing in October 2020 as a
16 Recruiter/Operations Analyst. In August 2022, I was promoted to Team Lead and
17 continued in that role until September 2023. I then joined Systems Personnel as an
18 Operations Coordinator in September 2023. In September 2024, I began my career with
19 NFGDC as a Rate Analyst.

20
21 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
22 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
23 **agency?**

1 A. No.

2

3 **Q. Please describe the purpose of your testimony.**

4 A. I am testifying to proposed changes to the Company's tariff.

5

6 **II. DESCRIPTION OF EXHIBITS**

7 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

8 A. Yes, I am sponsoring National Fuel Exhibit F, which contains the Company's current and
9 proposed tariffs. I am also sponsoring certain responses to the Commission's regulatory
10 filing requirements that were prepared by me or under my direction. These regulations
11 are indicated on the master list accompanying this filing.

12

13 **Q. Please describe National Fuel Exhibit F.**

14 A. National Fuel Exhibit F is composed of two sections pertaining to the Company's tariff.
15 Section 1 provides the current tariff and Section 2 provides the proposed tariff associated
16 with this rate case filing.

17

18 **III. PROPOSED TARIFF CHANGES**

19 **Q. Provide a summary of the tariff changes being proposed in this case.**

20 A. Administratively, the Company is revising various tariff pages to update the supplement
21 number, issued and effective dates, and page numbers as made necessary by the rate
22 changes and proposals discussed by the Company's witnesses. A complete list of tariff
23 modifications can be found in the "List of Changes Made by the Supplement" section in

1 National Fuel Exhibit F – Proposed Supplement 294 to NFGDC Gas Tariff No. 9.

2 Notable proposed changes to the tariff supported by other Company witnesses include:

- 3 • Base rate updates necessary to implement the Company’s proposed rate design
4 discussed in the Direct Testimony of Courtney T. Mann (National Fuel Statement
5 No. 14). Ms. Mann also supports the following items that result in tariff changes:
 - 6 ○ In accordance with the Company’s current tariff (Page No. 175), the
7 Distribution System Improvement Charge (“DSIC”) rate has been reset to zero
8 in the Company’s proposed tariff, excluding any potential E-factor rate.
 - 9 ○ In accordance with the Company’s current tariff (Page No. 157), the State Tax
10 Adjustment Surcharge (“STAS”) rate is to be recomputed whenever the
11 Company makes effective an increase or decrease in base rates. The STAS
12 has been reset to 0.00% at proposed rates.
 - 13 ○ The Company proposes updates to Rider G – Merchant Function Charge
14 (“MFC”) Rider (Page No. 168) to coincide with associated changes in its cost
15 of service since its prior base rate case.
 - 16 ○ The Company has updated its tariff (Page No. 12) that establishes the factors
17 for justified Company investment per dollar of additional annual revenue
18 relating to the upgrade/extension of facilities.
- 19 • Operational procedure changes involving customer premise access as discussed in the
20 Direct Testimony of Jason Scouten in National Fuel Statement No. 16.
- 21 • Implementation of an Energy Efficiency Program discussed in the Direct Testimony
22 of Erik M. Solomon in National Fuel Statement No. 18. Costs associated with the

1 program are proposed to be recovered from residential customers through a new
2 Rider D to the Company's tariff.

- 3 • Modifications to the Daily Metered Transportation aggregation program, as discussed
4 in the Direct Testimony of Daniel J. Czechowicz in National Fuel Statement No. 20.

5
6 **Q. Are there any other tariff changes that you'd like to discuss?**

7 A. Yes. The Company's current tariff includes separate transportation rate designations -
8 one for gas produced within the Commonwealth of Pennsylvania ("intrastate") and one
9 for gas produced outside the Commonwealth ("interstate"). The intrastate and interstate
10 rates are the same for each transportation rate schedule and have been since at least the
11 Company's 2006 base rate case. The Company does not consider this intra/interstate
12 designation in its rate design and has no intention of doing so in the future. In an effort to
13 streamline the tariff, the proposed tariff consolidates the intrastate and interstate rates into
14 a single rate for each transportation service class. The effect of this proposal can be seen
15 on proposed tariff Page Nos. 100, 101, 111, and 112.

16
17 **Q. Does this conclude your direct testimony at this time?**

18 A. Yes, it does.

NATIONAL FUEL STATEMENT NO. 16

JASON C. SCOUTEN

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 16

**Direct Testimony of
Jason Scouten**

Topics Addressed:

- System Overview**
- Safe and Reliable Service**
- System Integrity and Damage Prevention**
- Construction Execution**
- Operations Performance Metrics**
- Initiatives**

Dated: January 28, 2026

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Jason Scouten. My business address is 225 Wayne Street, Erie,
4 Pennsylvania 16507.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am currently employed by National Fuel Gas Distribution Corporation (“NFGDC”) as
8 the Superintendent of NFGDC’s Pennsylvania Division Operations department. NFGDC
9 has two divisions: its Pennsylvania Division (“National Fuel” or the “Company”), which
10 is a public utility regulated by the Pennsylvania Public Utility Commission (“PAPUC” or
11 “Commission”) and its New York Division (“National Fuel – NY”), which is a public
12 utility regulated by the New York Public Service Commission (“NYPSC”).

13
14 **Q. Please provide your educational background.**

15 A. I hold a Bachelor’s degree in Construction Engineering and Surveying Technology from
16 the University of Akron, as well as an Associate’s degree from Penn State Behrend in
17 Mechanical Engineering Technology.

18
19 **Q. Please provide your professional experience.**

20 A. I have a deep range of professional experience in the natural gas industry, amassed both
21 in the field and from my education and learnings from trade and industry associations.
22 Most pertinently, I note that I have a deep understanding and knowledge of NFGDC’s
23 operations, having started at the Company in 2005 as an Operations Supervisor.

1 Through the years, I have gained an increasing number of managerial and strategic
2 opportunities as I have grown at the Company and held the title of Superintendent since
3 2022.
4

5 **Q. What are your responsibilities as Superintendent of the Company?**¹

6 A. As Superintendent, I am responsible for the operation, maintenance, and enhancement of
7 the Company's transmission and distribution systems located in its Pennsylvania service
8 territory (the "Service Territory"). More specifically, through my oversight of
9 Operations, I am charged with, among other things:

- 10 • The delivery of safe and reliable natural gas distribution service to the Company's
11 customers.
- 12 • Leak detection, leak investigation, leak response, and leak repair activities,
13 including all required leakage surveys and system inspections, testing and
14 inspection of cathodic protection systems for steel facilities;
- 15 • Plant operations and system regulation;
- 16 • The day-to-day operations of the Company's physical natural gas distribution
17 system ("Distribution System" or "System");²
- 18 • Field customer service to the Company customers including, among other things,
19 odor complaints, meter turn-ons and turn offs, and all other customer interfacing
20 field interactions;

¹ All references in my testimony to "Superintendent" or to "the Company's Operations"/ "Operations" shall refer to "Superintendent of the Company's Pennsylvania Division" and to "the Company's Pennsylvania Division Operations," respectively, unless the context indicates contrary.

² All references in my testimony to the Company's "Distribution System" or "System" (and related operations) shall refer to those located within the Company's Pennsylvania Division.

- Dispatch and emergency response; and
- Installation and replacement of natural gas mainline, service line, and other facilities, as necessary in connection with the operation of the Company's System.

Q. Have you previously testified in other proceedings before the Commission or any other state or federal agency?

A. Yes, I testified on behalf of National Fuel in Docket No. R-2022-3035730.

II. PURPOSE OF TESTIMONY

Q. Please describe the purpose of your testimony.

A. The purpose of my testimony is to describe Operations' role in the safe and reliable operation of the System. My testimony addresses the characteristics of the Company's System and Service Territory and explains the operational and field-execution considerations that affect how the System is operated and maintained.

My testimony is intended to provide an understanding of the operational demands facing the Company and the resources required to meet applicable safety, reliability, and regulatory obligations. I will also discuss the operating performance of the Distribution System, as measured by various metrics and benchmarks and the initiatives and actions the Company has taken to increase the operating performance of its Distribution System.

Q. Are you sponsoring any exhibits or filing requirements in this proceeding?

A. I am sponsoring National Fuel Exhibit JCS-1.

1 **III. DISTRIBUTION SYSTEM & SERVICE TERRITORY OVERVIEW**

2 **Q. Please describe the Company's Distribution System.**

3 A. Currently, the Company serves approximately 213,000 customers (including residential,
4 industrial and commercial customers). The Company owns and operates its Distribution
5 System, which is spread throughout fourteen (14) counties and serves over 230
6 municipalities throughout northwestern Pennsylvania. More specifically, the Company's
7 Distribution System consists of: (a) approximately 4,900 miles of distribution and
8 transmission mains; (b) nearly 194,000 services that it owns, operates, and maintains; and
9 (c) related facilities (collectively, "Facilities"). The Company's Distribution System has
10 been built over many decades and includes a wide range of materials. A more detailed
11 description of the system is provided in the Company's Long Term Infrastructure
12 Improvement Plan ("LTIIP"), which was approved by the Commission in December
13 2022, as well as in the pending petition to modify the LTIIP.³ As discussed in those
14 filings, the System includes distribution and transmission mains constructed from
15 different materials and installed over different time periods.

16 From an Operations perspective, these Facilities require ongoing inspection,
17 maintenance, monitoring, and field support to ensure safe and reliable service.
18 Operations personnel are responsible for executing these day-to-day maintenance
19 activities, responding to system conditions and emergencies, and supporting construction
20 and replacement work affecting these decisions.

21 As more fully noted in the Direct Testimony of Mark C. Schaefer in National Fuel
22 Statement No. 9, consistent with its Distribution Integrity Management Program

³ The Company's Commission-approved LTIIP and the pending Petition for Approval of a Major Modification to LTIIP (filed on December 11, 2025) is found at Docket No. 2022-3034957.

1 (“DIMP”) and LTIP, the Company has developed specific programs to target the
2 retirement and replacement of various types/vintages of Facilities. Operations personnel
3 are responsible for implementing that work safely and efficiently in the field in
4 accordance with applicable standards and regulatory requirements.

5
6 **Q. Can you describe the nature of the Company’s Service Territory?**

7 A. The Company’s Service Territory includes a mix of rural and urban areas with varying
8 population densities, geographic characteristics, and infrastructure configurations. While
9 the Distribution System serves several population centers (*e.g.*, Erie, Meadville, and
10 Sharon), a significant portion of the service territory is rural in nature, with facilities
11 extending across rural communities with less densely populated areas.

12
13 **Q. How does the nature of the Company’s Service Territory impact the Company’s
14 operations?**

15 A. The varied nature of the Company’s Service Territory affects how Operations activities
16 are planned and executed. Differences in population density, access, distance, and local
17 conditions influence field personnel deployment, response planning, and coordination of
18 field work. Operations staffing and work practices are structured to address the differing
19 conditions present across rural and urban portions of the Service Territory.

20
21 **Q. What operational challenges does the Company face with respect to rural portions
22 of its Service Territory?**

1 In rural portions of the Service Territory, Operations personnel must account for longer
2 travel distances, reduced access, more complicated terrain and environmental permitting
3 conditions, and fewer cost-justified routing options for new or natural gas facilities
4 approaching retirement. These factors can affect response times, logistics, the
5 coordination of maintenance and construction activities.

6
7 **Q. How does Operations respond to these challenges in the rural portions of its Service**
8 **Territory?**

9 A. Operations staffing and dispatch practices are designed to address challenges while
10 ensuring safe and reliable service. Service territories are sized proportionally to customer
11 density and work volumes, with travel distances also considered. Occasionally, these
12 areas may experience strain during operational situations or an influx of work volumes
13 such as heavy One Call volumes, requiring additional support. To mitigate this,
14 neighboring service centers are strategically positioned to provide assistance and respond
15 to customer needs and emergencies. Additionally, contractors can be dispatched as
16 needed to support construction activities within the area.

17
18 **Q. What operational challenges does the Company face with respect to urban portions**
19 **of its Service Territory?**

20 A. In urban areas, Operations activities are influenced by higher customer density, traffic
21 congestion, municipal permitting coordination, and access limitations associated with
22 buildings and infrastructure. Field work in urban settings often requires intricate

1 coordination with municipalities, contractors, and customers to safely perform
2 maintenance and construction activities while minimizing disruption.

3
4 **Q. How does the Company respond to these challenges in the urban portions of its**
5 **Service Territory?**

6 A. Operations staffing and dispatch practices are designed to address challenges inherent in
7 urban portions of its Service Territory and maintain safe and reliable service. Urban areas
8 typically have a more concentrated workforce but face unique challenges during
9 emergency responses, which often impact a larger number of customers and the public.
10 Additional measures such as business district patrolling and public building inspections
11 are necessary to ensure safety. Project coordination in urban environments requires
12 collaboration with multiple entities to protect employees, customers, and the public.
13 These projects often demand increased resources for excavation and traffic control to
14 maintain safety and minimize disruptions.

15
16 **IV. OPERATIONS' ROLE IN PROVIDING SAFE & RELIABLE SERVICE**

17 **Q. Please describe how the Company's Operations are organized to support the**
18 **operation and maintenance of the Company's Distribution System.**

19 A. Operations is responsible for the day-to-day field execution associated with the
20 Company's Distribution System. The department is led by a Superintendent, who reports
21 directly to an executive. The Superintendent is supported by an Assistant Superintendent
22 and several Operations Managers, who are geographically located throughout the Service
23 Territory.

1 Operations Managers are assigned to one or more of thirteen (13) service centers located
2 throughout the Service Territory. Each Operations Manager oversees operational
3 activities within the geographic area served by his respective Servicer, including
4 supervision of field personnel and coordination of day-to-day work. Field personnel
5 include both Company employees and contractors. Contractors may assist with tasks such
6 as line locating or leak surveying when needed but primarily handle construction
7 projects. This approach allows Company employees to remain flexible and shift into
8 areas where and when they are most needed.

9
10 **Q. Please describe the Company's service centers and their role in maintaining the**
11 **Distribution System.**

12 A. The Company's key Operations personnel and equipment are primarily located in the
13 thirteen (13) service centers spread strategically throughout the Service Territory. These
14 service centers serve as the primary operational hubs for field personnel, equipment, and
15 materials used in the operation and maintenance of the Distribution System. As noted
16 above, the location of each service center is determined based on geographic
17 considerations, population density, System configuration, and operational needs within
18 the surrounding service area. This structure allows Operations personnel to be positioned
19 in reasonable proximity to customers, facilities, and system assets across both urban and
20 rural portions of the service territory. By distributing service centers across the service
21 territory in this manner, the Company deploys field personnel efficiently to address
22 routine operational activities, respond to system conditions, and emergency response.
23 Moreover, the geographic placement of service centers supports timely response to

customer service calls, leak reports and surveys, and other field conditions, while also facilitating effective coordination with local emergency responders and municipalities. Additionally, the Company maintains labor agreements where field personnel are assigned to “standby duty” during off-hours, which enables rapid emergency response on a continuous, 24-hour basis, each day.

Q. How many employees currently staff the Company’s Operations?

A. As of September 2025, the Company’s Operations is staffed by 268 employees. These employees perform a range of field, supervisory, and support functions associated with the operation and maintenance of the Company’s Distribution System.

Q. How has Operations staffing changed in recent years?

A. Operations staffing levels have increased modestly over the past several years. Since 2021, Operations headcount has increased by approximately 6%. The increased headcount has been added incrementally over time rather than through significant year-over-year changes. Annual Operations headcount is shown below in Table 1.

Table 1: Operations Headcount by Fiscal Year

Fiscal Year	2021	2022	2023	2024	2025
Headcount at September 30th	253	263	262	264	268

1 **Q. In addition to the Company employees, how does the Company utilize contractors**
2 **within Operations?**

3 A. In addition to its Operations employees, the Company utilizes contractors on a targeted
4 basis to support specific operational and construction-related activities. Contractor
5 resources are primarily engaged to manage project-based work, address temporary
6 workload fluctuations, and perform specialized tasks that do not require permanent
7 staffing. While contractors typically handle larger capital projects during seasonal
8 periods when construction is most advantageous, they also provide support for smaller,
9 time-sensitive projects that arise during high-demand periods, such as during the heating
10 season. Contractors working on the Distribution System operate under the direction and
11 oversight of the Company personnel and are subject to applicable qualifications,
12 coordination, and oversight requirements.

13 Management evaluates the use of contractors as part of its overall workforce
14 planning approach. Rather than expanding permanent headcount in response to short-
15 term, seasonal or cyclical increases in work volume, the Company elects to strategically
16 leverage contractors where appropriate to maintain operational flexibility and align
17 resources with project demands. The Company has managed costs and maintained a
18 balanced approach to operations. However, it is important to emphasize that contractor
19 utilization does not replace the need for adequate Operations staffing. Sufficient staffing
20 is essential to ensure effective oversight, coordination, high-quality customer service, and
21 timely emergency response.

1 **Q. What are the operational consequences if Operations staffing is not maintained at**
2 **current levels?**

3 A. First, reduced staffing would limit Operations' capacity to respond promptly to day-to-
4 day operational demands across the Service Territory, including service work,
5 inspections, construction support, emergency response and line locating activities.
6 As workloads fluctuate or peak, fewer available personnel would increase response times
7 and reduce scheduling flexibility, particularly in geographically dispersed or higher-
8 demand areas.

9 Second, reduced staffing levels would increase the likelihood that certain
10 inspection, maintenance, and integrity-related activities are deferred or rescheduled.

11 While such work would continue to be prioritized and managed, sustained staffing
12 constraints would place greater strain on planning and execution, increasing the risk of
13 backlog development over time.

14 Third, staffing reductions would diminish Operations' ability to provide effective
15 field oversight and coordination, including supervision of contractor activities, quality
16 assurance, and interdepartmental coordination. This oversight function is critical to
17 ensuring work is performed efficiently, consistently, and in accordance with applicable
18 procedures and requirements.

19 Finally, taken together, these impacts would increase overall operational strain on
20 Operations and reduce operational resilience. Maintaining current staffing levels allows
21 Operations to balance routine workload demands with unplanned events, seasonal
22 variability, and system complexity in a manner that supports reliable and effective
23 operation of the Distribution System.

1
2 **V. OPERATIONS' ROLE IN DISTRIBUTION SYSTEM INTEGRITY**
3 **MANAGEMENT, LEAK RESPONSE AND EXCAVATION-RELATED RISK**

4 **Q. What is the Company's DIMP?**

5 A. As explained in the Direct Testimony of Mark C. Schaefer in National Fuel Statement
6 No. 9, the Company's DIMP is a federally required, risk-based framework that governs
7 how the Company identifies, evaluates, and mitigates threats to the integrity of its natural
8 gas distribution system. DIMP requires operators to continually assess integrity risks and
9 to implement measures to reduce both the likelihood and consequences of system
10 failures. Federal legislation, including the Protecting Our Infrastructure of Pipelines and
11 Enhancing Safety Act of 2020 ("PIPES Act") and related implementing regulations from
12 the Pipeline and Hazardous Materials Safety Administration ("PHMSA"), has expanded
13 integrity management and leak-related obligations applicable to natural gas distribution
14 operators, increasing the scope and intensity of required inspection, response, and
15 documentation activities.

16
17 **Q. From an Operations perspective, how does DIMP affect day-to-day execution and**
18 **resource requirements?**

19 A. From an Operations perspective, DIMP establishes non-discretionary execution
20 obligations. These obligations drive leak detection and response activities, integrity-
21 driven infrastructure replacement, the development and execution of the Company's
22 damage prevention program, and the management of excavation-related integrity risk.
23 Operations personnel are responsible for carrying out these requirements through daily
24 field execution across the Service Territory.

1 **A. Integrity Threats and Leaks**

2 **Q. What integrity threats are most significant to the Company's Distribution System**
3 **under DIMP?**

4 A. The most significant integrity threats to the Distribution System include system leaks,
5 aging or higher-risk facilities, and third-party excavation activity. These threats are
6 evaluated collectively under DIMP, recognizing that they often interact. For example,
7 excavation activity may result in immediate damage or latent conditions that later
8 manifest as leaks, increasing integrity risk if not promptly identified and addressed.

10 **Q. How does leak detection, classification, and response support the Company's**
11 **integrity objectives under DIMP?**

12 A. Leak detection and response are core components of DIMP execution for which
13 Operations is responsible. More specifically, Operations personnel perform required
14 system surveys, investigate reported conditions, classify leaks, and complete repairs or
15 replacements as necessary. Leak response activities include the investigation,
16 classification, and prioritization of leaks in accordance with applicable federal and state
17 requirements, including differentiated response timelines based on leak severity. These
18 activities directly reduce integrity risk and prevent escalation of System conditions.

20 **Q. How does leak response activity affect Operations workload, dispatch, and resource**
21 **planning?**

1 A. Leak response requires trained personnel, timely dispatch, field investigation,
2 coordination with other departments, and follow-up work. These activities must be
3 performed alongside routine maintenance, construction oversight, and emergency
4 response obligations. As a result, leak management represents a significant and ongoing
5 driver of Operations workload and staffing requirements.
6

7 **Q. What do the Company's leak-related performance metrics demonstrate regarding**
8 **the effectiveness of integrity execution?**

9 A. The Company's leak performance has shown sustained improvement over time. In this
10 regard, since 2005, the number of leaks on the Company's Distribution System have
11 trended favorably dropping from 2,622 reported in 2005, compared to 915 reported in
12 2024 with hazardous leak reduced from 810 to 363 in the same time period. Additional
13 information and trend information is listed in the Company Exhibit JCS-1, which I am
14 sponsoring through this testimony. These trends demonstrate the effectiveness of
15 enhanced leak response practices and integrity-driven infrastructure replacement in
16 reducing leak incidence across the Distribution System.
17

18 **B. Infrastructure Replacement and Integrity Risk Reduction**

19 **Q. How does infrastructure replacement under the LTIIP support the Company's**
20 **DIMP objectives?**

21 A. As more fully described in the Direct Testimony of Mark C. Schaefer (National Fuel
22 Statement No. 9), the Company's LTIIP operationalizes DIMP by targeting the
23 replacement of facilities with higher integrity risk based on factors such as material type,

age, operating conditions, and leak history. Replacement priorities are informed by DIMP evaluations and are intended to reduce future leak potential and overall integrity risk on a sustained basis.

Q. What responsibilities does execution of the LTIP create for Operations?

A. Execution of the LTIP increases operational workload through planning, permitting, construction, construction oversight, inspections, coordination with contractors, municipalities, and customers, leak follow-up, and post-construction verification. Replacement mileage targets through 2027 are reflected in Table 2, illustrating the scale of integrity-driven work requiring ongoing support from Operations staffing.

Table 2: Leak Prone Pipe Replacement Targets by Year

	Pre-LTIP Years		LTIP Years				
Year	2021	2022	2023	2024	2025	2026	2027
Miles of Main Replaced	43	41	48	52	53	54	57

C. Responding to Threats from Third Parties: Excavation Activity and the Company's Damage Prevention Program

Q. Why is third-party excavation activity treated as a significant integrity threat under the Company's DIMP?

A. Third-party excavation activity is one of the most significant external threats to distribution system integrity. Excavation can result in line strikes, near misses, or latent damage that may not be immediately apparent. Accordingly, excavation activity is evaluated and managed under DIMP as an ongoing integrity risk requiring active mitigation.

1 **Q. What activities and operational functions are encompassed within the Company's**
2 **damage prevention program?**

3 A. The Company has developed a comprehensive damage prevention program designed to
4 manage excavation-related integrity risk. Damage prevention activities include ticket
5 processing and facility locating, field coordination and education with excavators, post-
6 damage investigations, documentation and reporting, and supervisory oversight. These
7 activities require significant field presence and coordination and must be performed
8 regardless of whether excavation ultimately results in damage. The damage prevention
9 program is an integral component of the Company's overall integrity management
10 approach. Additionally, continuous improvement efforts such as the development and
11 deployment of technology, such as GPS tools to, among other things, more accurately map
12 pipeline facilities, identify areas where line locating is challenging, and continuously
13 update the Company's GIS maps and records, are part of the Company's damage
14 prevention efforts.

15
16 **Q. What do the Company's damage prevention performance metrics demonstrate**
17 **regarding its ability to reduce excavation-related damages over time?**

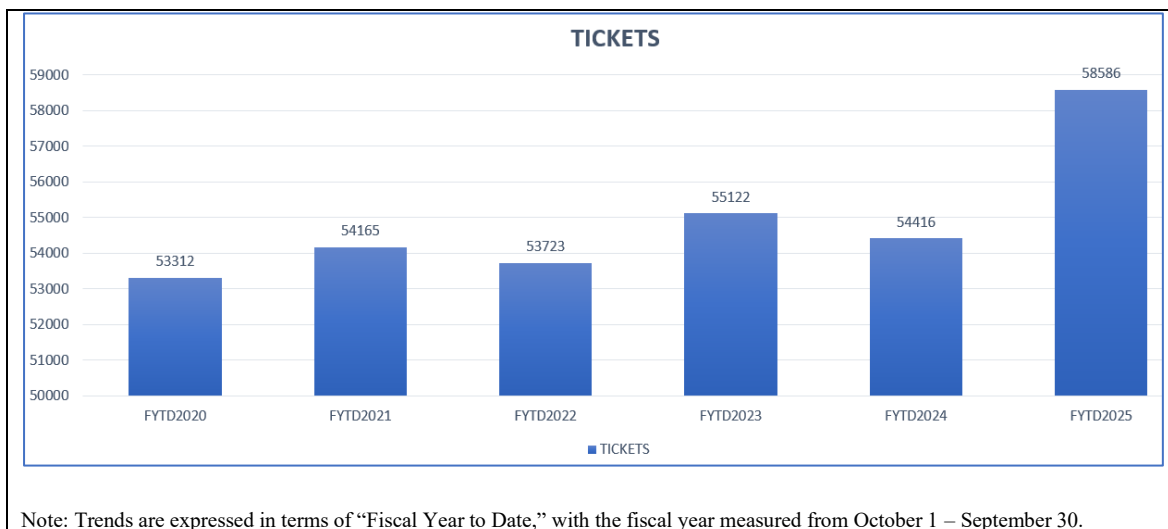
18 A. The Company's damage prevention performance has improved over time. In this regard,
19 in calendar year 2024, the Company experienced 137 total number of excavation
20 damages or 2.46 line hits per 1,000, compared with 208 excavation damages or 4.56 line
21 hits per 1,000 in calendar year 2015. This translates to a 46% reduction in line hits over
22 that time period. Based on information through September 30, 2025 (the close of the

Company’s last fiscal year), Operations logged reduced line hits, compared to the prior year. These results demonstrate the effectiveness of the Company’s damage prevention program and its ability to put ratepayer resources to work in reducing excavation-related integrity risk.

Q. What factors have increased excavation-related operational demands in recent years?

A. Operations has experienced increases in Pennsylvania One Call ticket volumes driven by elevated construction activity stemming from, among other things, widespread broadband and fiber deployment (due, in part, to availability of federal funding for same) as well as water and sewer infrastructure projects. These trends are show in Figure 1 below:

Figure 1: One Call Ticket Volumes Per Year

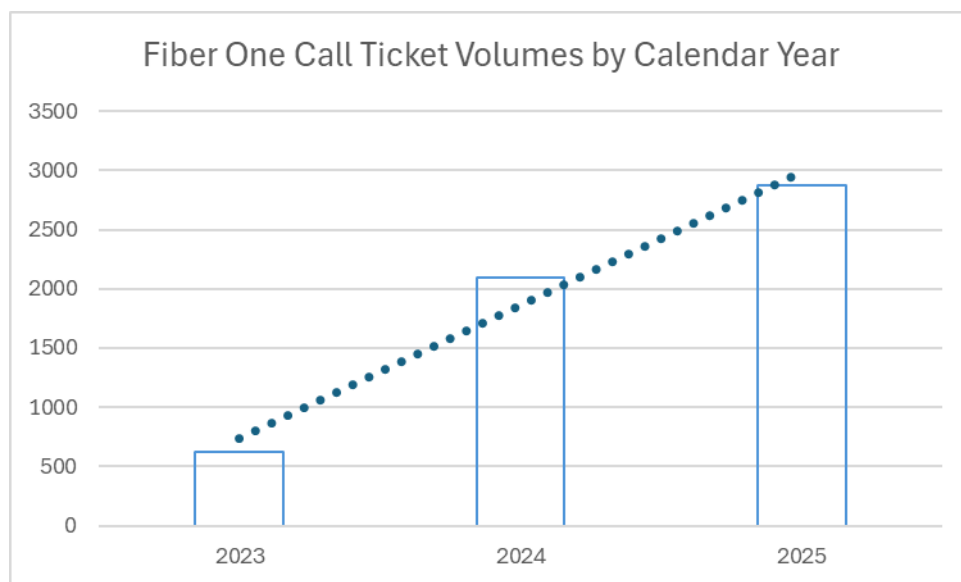


In sum, the increased ticket volume and coordination translate to higher demands for locating, coordination, and field oversight.

1 **Q. How has increased broadband and fiber deployment affected excavation risk and**
2 **Operations workload?**

3 A. From the Company's experiences, broadband and fiber projects present several
4 challenges, including that: (a) such projects are often scheduled for completion on an
5 accelerated timeframe; (b) lack project design and coordination; (c) involve multiple
6 excavation contractors and subcontractors; and (d) present additional challenges
7 surrounding expired or inaccurate locate tickets from the project owner/excavators.
8 These conditions increase excavation-related integrity risk and require additional
9 Operations oversight and repeated line locating efforts, even when no damage ultimately
10 occurs. Additionally, the number of projects has increased immensely in the Company's
11 service territory. Figure 2 illustrates the increase in One Call ticket volumes from
12 calendar years 2023 to 2025 for broadband expansion projects.
13

Figure 2: Fiber One Call Ticket Volumes by Calendar Year



1 **Q. What are the operational consequences if these integrity-related activities described**
2 **in this section of your testimony are not adequately supported?**

3 A. If the integrity-related activities, such as those identified in this section, are not
4 adequately supported, Operations would face delayed leak response, deferred integrity
5 work, increased excavation-related risk, and reduced ability to oversee construction and
6 contractor activity. Over time, these conditions would place additional strain on
7 Operations personnel and increase compliance and reliability risk. Maintaining adequate
8 staffing, tools, equipment, and technology is therefore necessary to sustain effective
9 execution of the Company's integrity obligations.

11 **VI. CONSTRUCTION**

12 **Q. What types of construction-related activities does the Company's Operations**
13 **support and help execute or coordinate?**

14 A. Operations supports and coordinates two general categories of construction-related
15 activities affecting the Company's Distribution System: (1) capital construction activities,
16 and (2) routine operations and maintenance ("O&M") construction work. Capital
17 construction activities include integrity-driven system replacement projects, system
18 upgrades, relocations, customer-related expansion work, and other larger-scale projects
19 affecting distribution and transmission facilities. These activities are typically planned
20 and scheduled through the Company's engineering and planning functions and
21 implemented in the field with Operations support. Routine O&M construction work
22 includes smaller-scale activities such as leak remediation, localized mainline and service
23 work, inspections, regulator and meter station work, service installations, and other

1 system maintenance activities necessary to support safe and reliable operation of the
2 Distribution System.

3
4 **Q. How does Operations support and coordinate construction activities affecting the**
5 **Distribution System?**

6 A. Operations personnel support and coordinate construction activities by providing field-
7 level oversight, coordination, and inspection throughout the duration of a project. This
8 includes coordinating work sequencing, performing inspections and quality assurance
9 reviews, overseeing contractor activities, managing traffic control and site coordination,
10 and interfacing with customers, municipalities, and other stakeholders affected by
11 construction activity. Operations also coordinates construction activities with ongoing
12 system operations to minimize service impacts and ensure that work is performed in
13 accordance with applicable Company procedures, operating standards, and regulatory
14 requirements. Through these functions, Operations plays a central role in the effective
15 execution of construction work affecting the Distribution System.

16
17 **VII. OPERATIONAL PERFORMANCE**

18 **Q. Having described the Company's integrity obligations and how related work is**
19 **executed in the field, how does the Company evaluate the operational performance**
20 **of its Distribution System?**

21 A. The Company evaluates the operational performance of its Distribution System using
22 objective performance metrics that reflect emergency response capability, system
23 reliability, and safety outcomes. These metrics are used to assess how effectively the

Operations executes its responsibilities and maintains safe and reliable service for customers and the public.

A. Emergency Response Performance

Q. How does the Company measure emergency response performance?

A. Emergency response performance is measured by tracking response times to reported emergency conditions, including gas odor calls and other events requiring immediate field response. These metrics are used to evaluate the Company's ability to respond promptly and effectively to system conditions across the Service Territory.

Q. How has the Company performed with respect to emergency response times?

A. The Company has consistently met its emergency response performance targets. Over the past three fiscal years (October 1 – September 30), from 2023 through 2025, the Company has responded to more than 19,000 emergency calls, answering 99.5% of them within 45 minutes. The Company achieved an average response time of under 20 minutes. These metrics demonstrate a high level of emergency readiness and field execution capability.

Q. What does this level of emergency response performance indicate about Operations execution?

A. This level of performance reflects effective dispatch practices, field coordination, and geographic deployment of Operations personnel and resources throughout the Service Territory. Maintaining this performance requires continuous readiness and coordination

1 across both urban and rural operating areas, strategic positioning of Company personnel
2 and assets, and continued focus on overall emergency readiness and training.

3
4 **B. System Reliability**

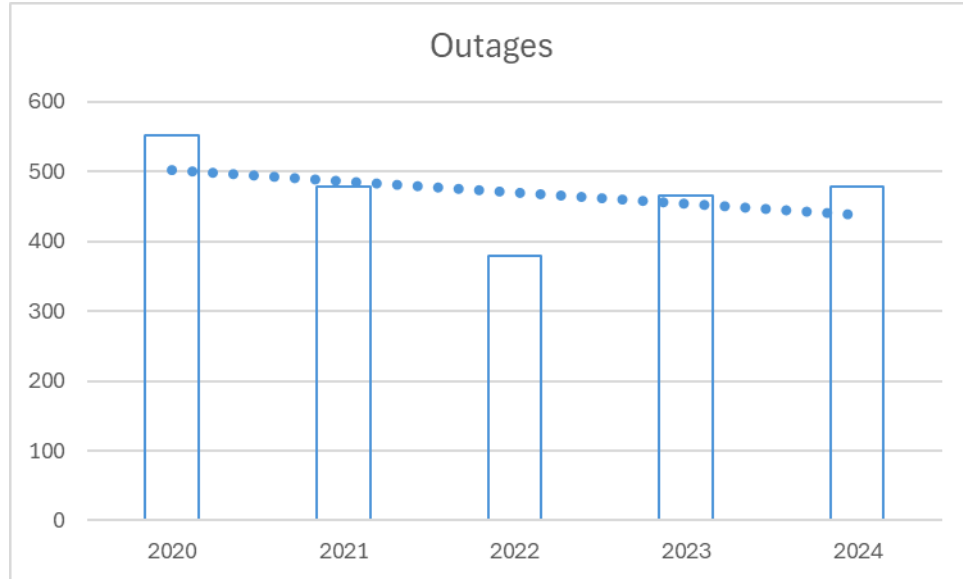
5 **Q. How does the Company evaluate the reliability of its Distribution System?**

6 A. System reliability is evaluated using performance metrics that track service interruptions,
7 unplanned outages, and the continuity of gas service to customers. These metrics provide
8 insight into how well the Distribution System performs under normal operating
9 conditions and during unplanned events.

10
11 **Q. Using these metrics, how reliable is the Company's Distribution System, when**
12 **measured by number of outages?**

13 A. The total number of customer outages in calendar years 2020-2024, respectively was 551,
14 479, 379, 465, and 478 with an average of 470 per year. The data suggests that the
15 number of outages has trended downward during that time period. This information is
16 depicted in Figure 3 on the following page.

Figure 3: Customer Outages by Calendar Year



Q. What do the Company’s reliability metrics demonstrate?

A. The Company’s reliability metrics demonstrate stable and reliable system performance over time. Service interruptions are infrequent, and when interruptions occur, they are addressed promptly through coordinated Operations response and restoration efforts.

Q. How do integrity-driven activities support system reliability?

A. Integrity-driven activities, including proactive maintenance, damage prevention efforts, leak response, and infrastructure replacement, reduce the likelihood of unplanned service interruptions and contribute to sustained system reliability. These activities support long-term performance by addressing system conditions before they escalate into outages.

C. Safety and Incident Trends

Q. How does the Company track safety-related operational outcomes?

A. The Company tracks safety-related operational outcomes using incident data and trend analysis, including OSHA-recordable incidents and other system-related events. These metrics are used to assess operational outcomes rather than individual programs or initiatives.

Q. What trends are observed with respect to OSHA-recordable incidents over time?

A. The Company has experienced a reduction in Occupational Safety and Health Administration (“OSHA”) recordable injuries from fiscal year 2010 through fiscal year 2025, reflecting improved operational outcomes associated with integrity management, field execution, and operational controls. This decline is shown in Table 3 below, which lists the OSHA Total Recordable Incident Rate (“TRIR”) as well as total injuries and hours worked in 2010 and 2025, respectively.

Table 3: OSHA Total Recordable Incident Rate

Fiscal Year Ended September 30	2010	2025
TRIR	5.57	3.25
Injuries	18	13
Hours Worked	646,595	799,351

Q. How should OSHA-recordable incident trends be interpreted in the context of Operations performance?

A. These trends demonstrate effective execution of operational responsibilities and sustained attention to system conditions. While individual incidents can still occur, the overall trend indicates improved safety outcomes consistent with the Company’s integrity-driven approach to system operation.

1 As discussed below, the Company's tariff provision on safe access to customer premises
2 is intended to strengthen employee safety, particularly given that dog bites remain a
3 leading source of field related injuries. The provision requires customers to securely
4 restrain pets, especially dogs, before employees perform meter reading, service work,
5 inspections, or emergency response. This measure helps prevent injuries, reduces lost
6 work time, and supports timely service delivery.

7 The tariff requirement reflects the Company's commitment to safety and risk mitigation.
8 Combined with employee training and enhanced customer communication, it serves as a
9 critical safeguard to minimize preventable incidents and maintain a safe working
10 environment for field personnel

11 12 **D. Customer Service**

13 **Q. How does the Company measure operational performance related to customer**
14 **appointments?**

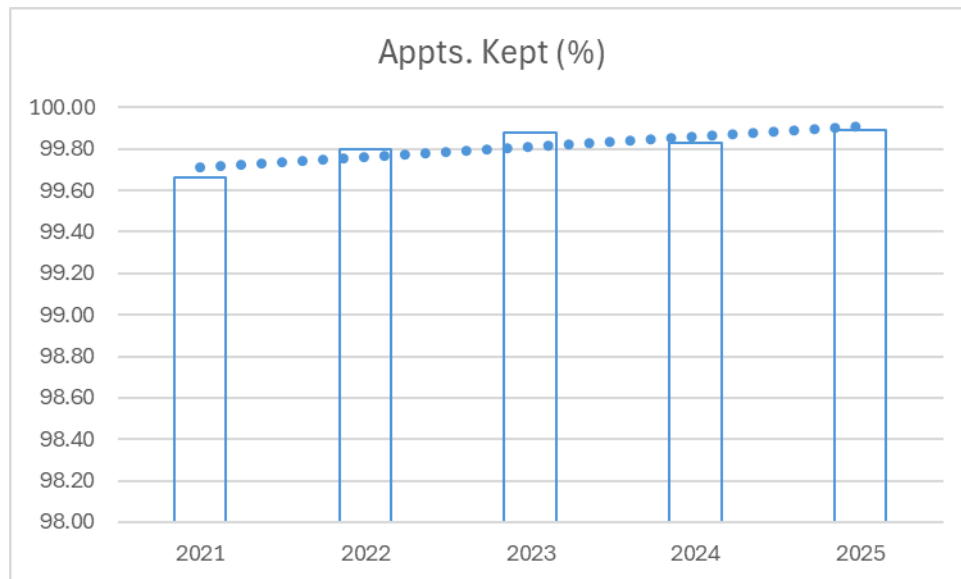
15 A. One of the key operational performance metrics tracked by the Company is
16 "Appointments Kept," which measures the percentage of scheduled customer
17 appointments completed as played by Operations personnel. This metric is driven by
18 workforce planning, dispatching, and field execution within Operations.

19
20 **Q. How has the Company performed with respect to this metric?**

21 A. As shown in the Figure 4, the Company has consistently achieved appointment
22 completion rates exceeding 99.8% over the past four fiscal years, improving to 99.89% in

Fiscal Year 2025, despite increased workload and expanded safety and compliance obligations.

Figure 4: Appointments Kept by Fiscal Year



Q. Why is this performance relevant to highlight in your testimony?

A. In addition to the fact that high appointment completion rates reduce the need for repeat visits, redispaches, and customer the need to redispach Company personnel, thereby controlling Operations labor costs and inefficiencies, it also facilitates a favorable customer service experience for customers.

E. Role of Performance Metrics

Q. How are these operating performance metrics used by the Company?

A. Operating performance metrics are used by management to monitor system outcomes, identify areas requiring attention, and evaluate the effectiveness of field execution.

1 These metrics provide an objective basis for assessing Operations performance and
2 ensuring continued focus on safe and reliable service.

3
4 **Q. What do these operating performance results demonstrate regarding the prudence
5 and effectiveness of the Company's management of its Distribution System?**

6 A. These operating performance results demonstrate that the Company's management has
7 effectively implemented integrity, operational, and emergency response obligations in a
8 disciplined and consistent manner. Sustained achievement of emergency response
9 standards, stable system reliability, and improving safety outcomes reflect prudent
10 operational decision-making, effective deployment of resources, and ongoing
11 management oversight. These outcomes are consistent with reasonable and responsible
12 management of the Distribution System in the public interest.

13
14 **VIII. OPERATIONAL TOOLS AND TARIFF PROVISIONS SUPPORTING**
15 **EFFICIENT SYSTEM MANAGEMENT**

16 **Q. In addition to field operations and system execution, what tools and tariff provisions
17 is the Company evaluating to support efficient and prudent management of its
18 Distribution System?**

19 A. In addition to its field operations and integrity management activities, the Company relies
20 on and evaluates certain tariff provisions to support efficient and prudent management of
21 the Distribution System, such as tariff provisions governing free access to its premises, as
22 well as technology that may enhance operational visibility and system monitoring, such
23 as advanced metering functionality. The Company evaluates such tools in light of system

1 characteristics, operational needs, cost considerations, and regulatory requirements to
2 determine whether and when their use is appropriate.

3
4 **Q. Why is access to customer premises important to the Operations' ability to perform**
5 **its responsibilities?**

6 A. Access to customer premises is necessary for Operations to perform required inspection,
7 maintenance, leak response, repair, and emergency response activities affecting Company
8 facilities. Timely access allows Operations personnel to evaluate system conditions,
9 perform required work safely, and comply with applicable integrity and safety
10 obligations.

11
12 **Q. What challenges has the Company experienced with respect to access to premises?**

13 A. In certain circumstances, Operations personnel encounter obstructed access, refusal of
14 entry, or unsafe site conditions that delay or prevent the timely performance of required
15 work. These situations can result in repeat visits, additional coordination, and delayed
16 resolution of system conditions.

17
18 **Q. How do such access limitations affect Operations efficiency and field execution?**

19 A. Access limitations reduce operational efficiency by increasing the time and resources
20 required to complete necessary work and by complicating scheduling and field
21 deployment. Clear access authority supports more efficient execution of required
22 activities and reduces avoidable operational delays.

1 **Q. How does the Company propose to address access issues through the proposed**
2 **amendment to Tariff Rule 8?**

3 A. To address these matters, the Company is proposing to amend Rule 8 of its tariff (entitled
4 “Access to Premises”) to expressly clarify the conditions necessary to ensure that
5 Company personnel have “free access” to customer meters and other Company-owned
6 equipment located on customer premises. Complete text of the Company’s proposed
7 amendment to Tariff Rule 8 is found in National Fuel Exhibit F, which is sponsored by
8 Wanya’ D. Bruce in National Fuel Statement No. 15.

9 More specifically, the proposed amendment to Rule 8 adds language to make
10 clear that “free access” includes not just physical denial of access to customer premises
11 (e.g., meter behind locked door or customers not allowing Company personnel into their
12 premises), but also means that Company personnel shall be free from unsafe or hazardous
13 conditions when inspecting, repairing, removing, or reading its meters and facilities.

14 The amendment to Rule 8 makes clear that, among other things, the presence of
15 aggressive animals, significant insect or rodent infestation, the display or brandishing of
16 firearms or weapons in a threatening manner, or the presence of excrement, debris, or
17 other unsanitary conditions that may reasonably pose a threat to the safety or health of
18 Company employees or agents.

19
20 **Q. Why is clarification of access rights under Rule 8 appropriate at this time?**

21 A. Clarification of access rights under Rule 8 would support Operations’ ability to continue
22 performing its responsibilities safely, efficiently, and consistently. Clear tariff language

1 helps ensure that required work can be performed without unnecessary delay while
2 supporting prudent management of the Distribution System.

3
4 **Q. Is the Company seeking recovery of costs or changes to rates through this tariff**
5 **amendment?**

6 A. No. The Company is not seeking recovery of additional costs or changes to rates.
7 The requested clarification is intended solely to support effective and prudent execution
8 of existing operational responsibilities.

9
10 **Q. Are there any additional initiatives that you want to highlight at this time?**

11 A. Yes, although very preliminary at this point but consistent with recommendations from
12 the most recent Commission management audit, the Company is evaluating advanced and
13 automated metering infrastructure (“AMI”) technologies. The Company is working with
14 an external consulting firm that specializes in metering systems to assess available
15 technologies, potential operational impacts, and long-term planning considerations. This
16 effort is focused on evaluation and planning to inform prudent future decision-making,
17 rather than immediate system-wide deployment.

18
19 **Q. Does this conclude your direct testimony at this time?**

A. Yes.

NATIONAL FUEL EXHIBIT JCS-1

Exhibit JCS-1

Performance Measure	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Hazardous Leaks Eliminated or Repaired	810	767	813	630	618	574	575	517	533	659	615	513	461	557	463	420	392	369	392	363
Non-Hazardous Leaks Eliminated or Repaired	1812	1744	1454	1399	1465	1492	1070	1104	1058	1184	1175	1090	826	910	781	753	684	550	796	552
Total Leaks Eliminated or Repaired	2622	2511	2267	2029	2083	2066	1645	1621	1591	1843	1790	1603	1287	1467	1244	1173	1076	919	1188	915

Source
National Fuel Leak Database and Distribution Corporation Annual DOT Reports

NATIONAL FUEL STATEMENT NO. 17

MATTHEW W. STOOPS JR.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 17

Direct Testimony of Matthew W. Stoops Jr.

**Topics Addressed: Universal Service Programs
Customer Initiatives**

Dated: January 28, 2026

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Matthew W. Stoops Jr. My business address is 1100 State Street, Erie, PA
4 16501.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as Consumer
8 Business Senior Manager.

9
10 **Q. Please provide your educational background.**

11 A. I graduated from Gannon University in Erie, PA in 2010 with a Bachelor of Science
12 Degree in Sports Management and Marketing.

13
14 **Q. Please provide your professional experience.**

15 A. I joined National Fuel in 2011 as a supervisor in the Consumer Business department
16 which encompasses the call center, customer accounting, quality assurance, and
17 administration of universal service programs. I have held various roles in the Consumer
18 Business department. Over the last few years I have primarily focused on managing the
19 training department, call monitoring, and employee engagement.

20
21 **Q. Have you testified in other proceedings before the Pennsylvania Public Utility
22 Commission (“PAPUC” or the “Commission”) or any other state or federal agency?**

23 A. No. I have not testified in any other proceedings.

1 **II. PURPOSE OF TESTIMONY**

2 **Q. Please describe the purpose of your testimony.**

3 A. The purpose of my testimony is to provide an overview of the NFGDC Pennsylvania
4 Division's ("National Fuel" or "Company") Universal Service Programs, specifically the
5 Customer Assistance Program ("CAP") and Low-Income Usage Reduction Program
6 ("LIURP"). In addition, I will provide an overview of the recent customer initiatives.
7

8 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

9 A. No.
10

11 **III. UNIVERSAL SERVICE PROGRAMS**

12 **Q. Please provide an overview of the Company's CAP.**

13 A. CAP is National Fuel's customer assistance program for income-eligible customers,
14 which National Fuel offers per the terms of its Universal Service and Energy
15 Conservation Plan approved by the Commission. This program was adopted by National
16 Fuel in April of 2024 and replaced the previous Low Income Residential Assistance
17 ("LIRA") Program. CAP offers affordable monthly payments and the opportunity to
18 have outstanding balances due at the time of enrollment forgiven. A participant's bills
19 while enrolled in CAP could be reduced to 4% or 6% of their monthly income, based on
20 verified income and household size. This percentage is commonly referred to as the
21 customer's "energy burden." The participant will either pay a percentage of income
22 amount or their average bill, whichever is less. The minimum CAP payment amount is
23 \$12. In addition to discounted bills, CAP includes pre-program arrearage forgiveness and

1 energy education activities. The goal of the program is to increase customer affordability
2 by targeting a 4% energy burden for customers in the 0% to 50% range of the federal
3 poverty income guidelines (“FPIG”) and a 6% energy burden for customers in the 51% to
4 150% FPIG range. In September 2025, there were approximately 5,700 customers
5 enrolled in CAP. That number increased to just over 6,200 customers by the end of
6 December 2025.

7
8 **Q. Is National Fuel doing anything to increase participation in CAP?**

9 A. Yes. In January 2025, National Fuel developed and implemented an online application
10 for CAP, which allows customers to submit their applications electronically. In addition,
11 on July 30, 2024, National Fuel communicated to the PAPUC its election to participate in
12 the Department of Human Services (“DHS”) Low Income Home Energy Assistance
13 Program (“LIHEAP”) data sharing protocol. The Company has worked with DHS to
14 receive income and household information for households that grant consent to share the
15 information. This information is intended to allow customers to enroll or recertify in
16 CAP without having to submit a new application or proof of income-eligibility. The
17 Company expects these changes will help improve program enrollment.

18 **Q. Is the Company planning any additional changes to its CAP?**

19 A. No. However, in January of 2025 the Company took over the administrative work for
20 CAP that was previously completed by a third-party vendor. The Company expects that
21 this change will help sustain and improve program enrollment.

1 **Q. How is CAP funded?**

2 A. CAP is funded via Rider F – CAP Discount Charge. Rider F is updated quarterly and
3 effective each February 1, May 1, August 1, and November 1 of the year. The charge is
4 also updated whenever there is a change to the Residential Sales Service Rate Customer
5 Charge (basic service charge), Distribution Charge (cost to deliver gas), Natural Gas
6 Supply Charge (cost of gas), or Gas Adjustment Charge (adjustment for over/under
7 collected purchased gas costs).

8
9 **Q. Is National Fuel proposing any changes to how CAP costs are recovered?**

10 A. No.
11

12 **Q. Please explain National Fuel's LIURP.**

13 A. LIURP is a weatherization program designed to assist income-eligible customers to
14 reduce their energy usage, thus reducing their bills. Through LIURP, eligible customers
15 receive energy audits and education, heating system safety checks, wall and/or attic
16 insulation, and other energy conservation measures. In addition to being income-eligible
17 for LIURP, customers need to have annual gas consumption greater than or equal to
18 1,300 Ccf. In an effort to provide additional assistance to customers and expand the
19 LIURP eligibility, the Company obtained a temporary PAPUC approval in January 2020
20 for a new pilot program, Low Consumption LIURP ("LC-LIURP"). Per Order of the
21 Commission entered on December 21, 2023 at Docket No. M-2021-3024935, the
22 LC-LIURP pilot program was extended through the duration of the 2022-2026 Universal
23 Service and Energy Conservation Plan. The goal of this program is to identify and assist

1 households with moderate consumption (annual consumption greater than or equal to 900
2 Ccf but less than 1,300 Ccf) in which the residence has a similar amount of square
3 footage equal to the identified yearly consumption. The Company bids LIURP work out
4 to community agencies and private contractors to obtain the lowest price. National Fuel
5 is focused on continuously improving its Universal Service Programs by participating in
6 outreach activities and various initiatives to encourage and increase participation for
7 eligible customers.

8
9 **Q. Provide an overview of LIURP expenditures.**

10 A. As of December 2025, the Company has invoiced contractors for amounts exceeding \$2
11 million, representing a significant increase compared to just over \$1 million in 2024.
12 While National Fuel views this growth in contractor spending as a positive development,
13 the organization remains cautious when projecting expenditures for 2026. This is due to
14 the unique circumstances in 2025, when a government shutdown resulted in additional
15 work being redirected from community agencies to the Company, potentially inflating the
16 current year's figures.

17
18 **Q. How is the LIURP funded?**

19 A. LIURP is funded through base rates. Consequently, National Fuel has taken care to
20 ensure that LIURP carefully balances assisting eligible customers with the effect the costs
21 associated with LIURP have on the rates paid by non-participating customers. The
22 budget for LIURP was increased by \$91,000 to \$1,391,000 effective August 1, 2023

1 following the rate case settlement approved by the Commission on June 15, 2023 in
2 Docket No. R-2022-3035730.

3
4 **Q. Is the Company proposing any changes to LIURP?**

5 A. No.

6
7 **Q. Please provide an overview of the Neighbor for Neighbor Heat Fund.**

8 A. The Neighbor for Neighbor Heat Fund (“Neighbor for Neighbor”) is a community
9 program designed to provide grant assistance for home-heating emergencies to qualifying
10 Pennsylvanians within National Fuel’s service territory. The program can provide
11 assistance to prevent the disconnection of gas service, pay current or past-due energy bills
12 (excluding electric utilities), or purchase home heating fuel of any kind. The program is
13 administered by the Greater Erie Community Action Committee (“GECAC”), located in
14 Erie, Pennsylvania. GECAC maintains client data, manages all incoming and outgoing
15 funds for the program, and issues monthly financial and casework reporting.
16 Recommendations and guidance are provided by an advisory committee, comprised of
17 representatives from human services and community action agencies across National
18 Fuel's service territory, based on community needs.

19
20 **Q. How is Neighbor for Neighbor funded?**

21 A. The program is funded by public donations, with National Fuel Gas Company
22 shareholders providing an annual sum of \$92,000 to be used within National Fuel’s
23 territory. Customers may add \$1, \$2 or \$5 donations to their gas bill payment, designated

1 to the Neighbor for Neighbor Heat Fund. Donations can also be made directly to
2 GECAC in support of this program.

3
4 **Q. Explain the Neighbor for Neighbor application and grant process.**

5 A. The fund works with a network of community agencies to screen applicants for grants.
6 Each agency will fill out applications with their clients and submit them to GECAC for
7 final approval and processing. Applicants can also be referred directly from National
8 Fuel to the community agency. National Fuel's customer service agents will complete a
9 warm referral to the appropriate agency. If an application is approved, the grant will be
10 sent directly to the heating source vendor. The intake agency will contact the heating
11 vendor to place a hold on the applicant's account to prevent the accumulation of
12 additional fees or charges while their payment is being processed and to ensure there is
13 no interruption of service. Grants for assistance are limited to one per twelve-month
14 period, per household. Maximum grant allowance for National Fuel customers is \$500.
15 Non-customer applicants may be eligible to receive up to \$300 in grant funding. Grants
16 can cover alternative energy sources (excluding electric) and can also go toward other
17 natural gas supplier's bills, as long as the applicant resides within National Fuel's service
18 territory.

19
20 **Q. Provide an overview of the spending for the Neighbor for Neighbor program.**

21 A. National Fuel maintains records regarding the number of grants issued and the aggregate
22 monetary value of such grants under the Neighbor for Neighbor program. These figures
23 are compiled and reported in accordance with the Company's fiscal year, which spans

1 from October 1 through September 30. As of September 2025, the Neighbor for
2 Neighbor program had issued a total of 655 grants, amounting to \$255,094. For
3 comparative purposes, during the fiscal year ending September 2024, the program
4 awarded 349 grants, with a total disbursement of \$128,119. These figures demonstrate
5 the Company's ongoing commitment to helping eligible households through the
6 Neighbor for Neighbor program.

7
8 **Q. Provide an overview of the outreach efforts National Fuel engages in.**

9 A. National Fuel has implemented a comprehensive outreach initiative aimed at improving
10 community awareness of its programs and payment options to support customers in need.
11 This initiative includes participation in numerous community-based events across its 14-
12 county service territory, educational outreach sessions with state and local organizations,
13 and various other channels such as correspondence, digital marketing, social media, and
14 community partner events.

15
16 **Q. How does the Company evaluate the effectiveness of its outreach efforts?**

17 A. To assess the effectiveness of these outreach efforts, National Fuel has collaborated with
18 its Universal Service Advisory Committee ("USAC") to obtain feedback on Universal
19 Service Programs. Additionally, the Company tracks each outreach activity, including the
20 date and approximate attendance, on an annual spreadsheet. These evaluation methods
21 are designed to provide valuable insights into the impact of National Fuel's outreach
22 activities, helping the Company to refine its strategies and ensure that its efforts make a

1 meaningful difference in reducing energy costs and burdens for the most vulnerable
2 populations.

4 IV. CUSTOMER INITIATIVES

5 **Q. Please explain any new initiatives that the Company has implemented or planned to**
6 **improve customer experience.**

7 A. The Company is currently upgrading its online customer portal and sees these
8 improvements as a critical component necessary to support our customers' experience in
9 the future.

11 **Q. How does the customer portal project benefit customers?**

12 A. The upgraded customer portal should enhance self-service functionality. The dynamic of
13 how customers interact with utilities is continuing to change, and customers are
14 increasingly looking for more convenient self-service methods. Investing in an improved
15 customer portal is a strategic move for long-term efficiency. As we transition routine
16 inquiries to self-service channels, we enhance the customer experience by offering
17 alternatives to the traditional call center hours of operation. This also reduces the strain
18 on call center resources. Over time, this leads to more streamlined operations, improved
19 scalability, and higher customer satisfaction. A robust self-service portal allows our
20 customer service team to focus on more complex customer needs, enhancing service
21 quality. By adding features and streamlining processes, customers will be empowered to
22 find answers independently and submit commonly utilized service requests at their
23 convenience.

1

2 **Q. Are there limitations to the existing customer portal?**

3 A. The current portal that is being upgraded is hosted by our third-party payment vendor
4 which has limitations on expanding functionality and self-service options specific to the
5 utility industry. The new portal will also enable real-time synchronization of data and
6 eliminate the need to exchange flat files with the current vendor. The new portal will
7 support shorter timeframes between functionality releases, ensure timely implementation
8 of customer feedback and provide shortened timeframes for responding to regulatory
9 requirements.

10

11 **Q. Does this conclude your direct testimony at this time?**

12 A. Yes.

NATIONAL FUEL STATEMENT NO. 18

ERIK M. SOLOMON

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 18

Direct Testimony of Erik M. Solomon

Topics Addressed:	Energy Efficiency Program Research, Development & Demonstration Competitive Assessment

Dated: **January 28, 2026**

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Erik M. Solomon. My business address is 6363 Main Street, Williamsville, NY
4 14221.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as Senior
8 Director of the Energy Services department.

9
10 **Q. Please provide your educational background.**

11 A. I graduated from the State University of New York at Buffalo in 1998 with a Bachelor of
12 Science degree in Business Administration. In 2003, I earned a Master of Business
13 Administration degree from St. Bonaventure University.

14
15 **Q. Please provide your professional experience.**

16 A. I began my career with National Fuel Gas Supply Corporation in June 1998 as a
17 Transportation & Exchange Representative. Over the years, I have held a variety of roles
18 with increasing responsibility. Early in my tenure, I joined NFGDC’s Gas Supply
19 Administration department, where I managed gas procurement, off-system sales, capacity
20 release, and gas scheduling activities. In 2005, I transitioned to the Energy Services
21 department as a General Energy Consultant, focusing on sales and customer service for
22 large volume assigned accounts. My responsibilities included developing customer

1 relationships and supporting key account management. In 2020, I was promoted to Area
2 Manager, overseeing sales, marketing, customer service, economic development, and
3 research, development & demonstration (“RD&D”) functions for NFGDC’s New York
4 Division (“National Fuel – NY”). Building on this experience, in 2023 I advanced to the
5 role of Senior Director, where I now lead sales, marketing, customer service, economic
6 development, and RD&D activities for National Fuel – NY and NFGDC’s Pennsylvania
7 Division (“National Fuel” or “Company”).

8
9 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
10 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
11 **agency?**

12 A. Yes. I have testified on behalf of the Company in a Pennsylvania rate case at Docket No.
13 R-2022-3035730 and before the New York Public Service Commission on behalf of
14 National Fuel – NY in Case 23-G-0627.

15
16 **II. PURPOSE OF TESTIMONY**

17 **Q What is the purpose of your testimony?**

18 A. The purpose of my testimony is to present and support National Fuel’s proposals and
19 positions in this rate case, focusing on three core areas: the introduction of a comprehensive
20 Energy Efficiency Program, the continuation and enhancement of RD&D initiatives, and the
21 Company’s strategic response to evolving competitive threats within the Pennsylvania
22 marketplace.

1 **Q. How is your testimony structured?**

2 A. First, I will outline the rationale and expected benefits of launching a multi-year Energy
3 Efficiency Program designed to deliver measurable energy savings, reduce customer bills,
4 and support environmental sustainability. This program is modeled on successful
5 approaches already approved for other Pennsylvania natural gas utilities and is structured to
6 comply with PAPUC guidelines. It features targeted rebates and outreach strategies to
7 ensure equitable access and participation across its residential customer segment.

8 Second, my testimony will detail the necessity of sustained investment in RD&D
9 activities, which are critical for advancing innovative technologies, improving system
10 reliability, and supporting long-term decarbonization goals. I will demonstrate how these
11 initiatives, funded through both traditional and Delta Fund mechanisms, position National
12 Fuel and its customers to benefit from ongoing industry innovation and the adoption of
13 proven, cost-effective solutions.

14 Finally, I will provide an overview of the competitive environment in National
15 Fuel's service territory, describing the nature and extent of bypass competition risk and
16 explaining how the Company evaluates and responds to threats from both inter-fuel and
17 intra-fuel competition. This includes a discussion of strategies for retaining at-risk
18 customers, such as the use of negotiated rates, and the impact of these efforts on system
19 throughput, revenues, and rate stability.

20 Throughout my testimony, I will provide evidence and analysis to demonstrate that
21 the Company's activities and proposed programs are prudent, cost-effective, and aligned
22 with regulatory best practices. My goal is to ensure that National Fuel continues to deliver

1 safe, reliable, and affordable natural gas service while advancing the interests of our
2 customers and the communities we serve.

3
4 **Q. Are you sponsoring any exhibits in this proceeding?**

5 A. Yes, I am sponsoring the following exhibits:

- 6 • National Fuel Exhibit EMS-1 – Proposed Energy Efficiency Program
- 7 • National Fuel Exhibit EMS-2 – 2025 Delta Funds Report
- 8 • National Fuel HIGHLY CONFIDENTIAL Exhibit EMS-3 – Existing Bypass
- 9 • National Fuel HIGHLY CONFIDENTIAL Exhibit EMS-4 – Potential Bypass
- 10 • National Fuel HIGHLY CONFIDENTIAL Exhibit EMS-5 – List of Bypass
- 11 Contracts

12
13 **III. ENERGY EFFICIENCY PROGRAM**

14 **Q. Does the Company currently offer Energy Efficiency (“EE”) programs to its**
15 **customers?**

16 A. No. However, National Fuel is proposing an EE program in this rate proceeding.

17
18 **Q. Does the Company have any experience running an EE program?**

A. Yes. National Fuel – NY has been running a comprehensive energy efficiency program for
over 17 years. During the 17 years, the NY residential rebate program issued over 251,000
residential rebates and spent over \$53.7 million on incentives.

19
20 **Q. Please describe the proposed EE program.**

1 A. National Fuel proposes implementing a comprehensive EE program over a five-year period
2 beginning in October 2026. This program is designed to provide rebate incentives for
3 residential customers to encourage the installation of high-efficiency natural gas appliances.
4

5 **Q. Please describe the proposed EE program’s rebates to residential customers.**

6 A. The program includes the following measures for eligible customers:

- 7 1. Space Heating: Rebates for high-efficiency furnaces and boilers, which are among
8 the largest contributors to natural gas consumption in buildings. For residential
9 customers, rebates range from \$150 to \$700 depending on the equipment type and
10 efficiency level (e.g., upgrading from 80% Annual Fuel Utilization Efficiency
11 (“AFUE”) to 95%+ AFUE).
- 12 2. Water Heating: Incentives for upgrading to high-efficiency water heaters, including
13 tankless models. Rebates range from \$50 to \$300 for qualifying upgrades.
- 14 3. Clothes Dryers: Incentives for ENERGY STAR® certified natural gas clothes
15 dryers. Rebates would be \$100.

16
17 **Q. What are the expected rebate costs for the EE Program?**

18 A. See Table 1 on the following page.

Table 1: Energy Efficiency Program Projected Rebate Costs

Rebate Costs	FY27	FY28	FY29	FY30	FY31	Total
Space Heating	\$289,455	\$289,455	\$289,455	\$289,455	\$289,455	\$1,447,275
Water Heating	\$161,922	\$161,922	\$161,922	\$161,922	\$161,922	\$809,610
Clothes Dryers	\$25,349	\$25,349	\$25,349	\$25,349	\$25,349	\$126,745
Total	\$476,726	\$476,726	\$476,726	\$476,726	\$476,726	\$2,383,630

1 **Q. Please describe the cost of the proposed EE program.**

2 A. See Table 2 for the five-year projected costs.

Table 2: Energy Efficiency Program Annual Budgets

Budget Item	FY27	FY28	FY29	FY30	FY31	Total
Rebates	\$476,726	\$476,726	\$476,726	\$476,726	\$476,726	\$2,383,630
Administration	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Evaluation, Measurement & Verification	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Outreach/Marketing/ Trade Ally Co-op	\$100,000	\$85,000	\$75,000	\$50,000	\$50,000	\$360,000
Total	\$736,726	\$721,726	\$711,726	\$686,726	\$686,726	\$3,543,630

3 **Q. How does National Fuel propose to recover the costs associated with the EE Program?**

4 A. National Fuel proposes to recover the costs of the EE Program through a dedicated rider.

5 This recovery mechanism will encompass all reasonable and prudently incurred costs

6 directly associated with program administration, marketing, customer rebates, and

7 evaluation activities. Furthermore, the program will be reconciled annually to ensure

8 accurate cost recovery and compliance with approved budgets. Any annual overspend or

9 underspend will be carried forward throughout the five-year program term.

Q. What are the expected participation goals for the EE Program?

A. The participation estimate presented in Table 3 was informed by National Fuel – NY’s experience managing its Conservation Incentive Program. Drawing from those early pilot program stages, we anticipate preliminary participation targets of 0.5% of our eligible customer base annually, as the program will remain on the conservative side. Once the program matures and awareness among customers and contractors grows, participation may increase; however, for initial planning purposes, we are using 0.5% as the estimate across all equipment types and efficiency levels. Refer to the National Fuel Exhibit EMS-1 – Proposed Energy Efficiency Program, for more details.

Table 3: Energy Efficiency Program Participation

Category	FY27	FY28	FY29	FY30	FY31	Total
Space Heating	822	822	822	822	822	4,110
Water Heating	926	926	926	926	926	4,630
Clothes Dryers	253	253	253	253	253	1,265
Total	2,001	2,001	2,001	2,001	2,001	10,005

Q. What are the expected Mcf savings for the EE Program?

A. National Fuel utilized the standardized energy savings calculations and assumptions outlined in the New York State Technical Resource Manual at the measure level to estimate energy savings presented in Table 4.

Table 4: Energy Efficiency Program Energy Savings (Mcf)

Category	FY27	FY28	FY29	FY30	FY31	Total
Space Heating	8,629	8,629	8,629	8,629	8,629	43,145
Water Heating	2,592	2,592	2,592	2,592	2,592	12,960
Clothes Dryers	30	30	30	30	30	150
Total	11,251	11,251	11,251	11,251	11,251	56,255

Q. What are the expected savings for the participants in dollars for the EE Program?

A. National Fuel referenced the Rate Summary – October 2025, as published on the Company’s public website under the Residential Sales Service table. The posted rate of \$8.84 was applied to the Mcf savings to calculate the anticipated dollar savings seen in Table 5.

Table 5: Energy Efficiency Program Energy Savings (\$)

Category	FY27	FY28	FY29	FY30	FY31	Total
Space Heating	76,280	76,280	76,280	76,280	76,280	381,400
Water Heating	22,911	22,911	22,911	22,911	22,911	114,555
Clothes Dryers	269	269	269	269	269	1,345
Total	99,460	99,460	99,460	99,460	99,460	497,300

Q. What cost-effectiveness methodology was used to evaluate the proposed EE program?

A. National Fuel evaluated the proposed EE Program using the Total Resource Cost (“TRC”) test consistent with the PUC Order Adopted on November 7, 2024, at Docket No. M-2024-3048998.

Q. Please describe the TRC analysis conducted for the proposed EE program.

A. Pursuant to applicable state regulations, the TRC test is applied to determine whether the net present value (“NPV”) of avoided monetary costs of supplying natural gas exceed the NPV of the monetary costs of implementing energy efficiency measures over their effective life, not to exceed 15 years.

Q. Please describe the benefits considered under the TRC analysis.

A. The analysis considered avoided supply costs, including reductions in natural gas procurement and delivery costs valued at marginal cost. Benefits were calculated using gross program savings, consistent with compliance methodology.

Q. Please describe the costs considered under the TRC analysis.

A. The analysis considered all program and participant costs, including equipment, installation, and administrative expenses, regardless of payer. Incremental measure costs were applied for services and equipment.

Q. Please describe the results of the TRC analysis.

A. The TRC analysis ensures that ratepayers receive greater benefits in reduced natural gas consumption, capacity, and other resource savings, than the total costs incurred to achieve those benefits, consistent with statutory objectives. The results are summarized in Table 6 below:

Table 6: TRC Analysis Results

Metric	Value
TRC Benefits	\$3,923,073
TRC Costs	\$3,842,601
Net Benefits	\$ 80,472
TRC Ratio	1.02

Q. What are the additional benefits of the proposed EE program?

A. The proposed EE Program delivers a range of additional benefits listed below.

- Environmental Benefits: The EE Program reduces natural gas consumption, which directly lowers greenhouse gas emissions and other air pollutants.
- Societal Benefits: The program enhances comfort and safety in homes through improved heating systems, water heating, and clothes drying.
- Economic Development: By incentivizing equipment upgrades and energy-saving installations, the EE Program stimulates local economic activity. Contractors, suppliers, and service providers benefit from increased demand for energy-efficient products and services.
- Energy Equity: The EE program is designed to ensure equitable access to energy efficiency measures across diverse customer segments, including renters and underserved communities.

Q. How will underserved communities or low-income customers benefit from this EE program?

A. National Fuel believes the Company’s proposed approach not only aligns with the cost recovery framework established under Act 129 for electric utilities but also represents a fair and practical solution to support low-income customers while advancing energy efficiency goals. Under this proposal, if a low-income customer is exempt from paying Rider D and chooses to participate in the EE Program, the associated costs would be equitably shared among the broader residential customer class—consistent with established regulatory precedent for socializing costs that deliver system-wide benefits. Moreover, National Fuel intends to leverage its existing Emergency Heating Repair and

1 Replacement Program (“ERRP”) to further assist self-identified low-income customers who
2 report being without heat. By integrating ERRP with the EE Program, the Company can
3 remove one of the most significant barriers to participation, the upfront cost of high-
4 efficiency appliances, while ensuring vulnerable households maintain safe and reliable
5 heating. This approach not only promotes equity and customer well-being but also
6 accelerates the adoption of high-efficiency equipment, delivering long-term energy savings
7 and environmental benefits for all customers.

8
9 **Q. How will National Fuel evaluate the effectiveness of the EE program?**

10 A. National Fuel will implement a robust Evaluation, Measurement & Verification (“EM&V”)
11 plan to assess the performance and cost-effectiveness of the EE Program.

12 Key components of the EM&V process include:

- 13 • Independent Third-Party Evaluation: National Fuel will engage qualified,
14 independent evaluators to conduct annual assessments of program performance,
15 including verification of energy savings, customer participation, and cost-
16 effectiveness.
- 17 • Savings Verification: Evaluators will use industry-standard methodologies,
18 including deemed savings values and site-specific measurement where applicable, to
19 quantify Mcf savings resulting from installed measures.
- 20 • Process Evaluation: In addition to savings verification, evaluators will assess
21 program design, delivery, and customer satisfaction to identify opportunities for
22 improvement and ensure the program remains responsive to customer needs.

- Reporting and Transparency: EM&V results will be documented in annual reports submitted to the PUC, providing transparency into program outcomes and supporting regulatory oversight.
- Continuous Improvement: Findings from EM&V activities will inform program adjustments, including incentive levels, outreach strategies, and measure eligibility, to enhance effectiveness and ensure alignment with evolving market conditions.

Q. How will National Fuel engage stakeholders and promote participation in the EE program?

A. National Fuel will implement a comprehensive stakeholder engagement and outreach strategy to ensure broad awareness, equitable access, and strong participation in the EE program across its residential customer segments.

Key elements of the strategy include:

- Customer Outreach and Education: National Fuel will use a mix of communication channels, including bill inserts, email campaigns, social media, and its website, to educate customers about available rebates, eligibility requirements, and the benefits of energy-efficient upgrades.
- Community Partnerships: The Company will collaborate with local community organizations, housing agencies, and nonprofit groups to reach underserved populations, including low-income households. These partnerships will help facilitate program enrollment and provide additional support services.
- Trade Ally Network: National Fuel will establish and maintain a network of

1 contractors, HVAC professionals, and equipment suppliers who are trained to
2 promote and install qualifying high-efficiency equipment. Trade allies will be
3 provided with program materials, technical support, and streamlined rebate
4 processing tools.

- 5 • Stakeholder Engagement: The Company will engage with key stakeholders,
6 including municipal leaders, advocacy groups, and regulatory staff, through regular
7 briefings, public meetings, and feedback sessions to ensure the program remains
8 transparent, inclusive, and responsive to community needs.
- 9 • Multilingual and Accessible Materials: Outreach materials will be made available in
10 multiple languages and accessible formats to ensure all customers can understand
11 and participate in the program.

12
13 **Q. How does the Company plan to coordinate marketing efforts for the proposed EE**
14 **program with the Low-Income Usage Reduction Program (“LIURP”) and other**
15 **customer assistance programs, ensuring that the EE program complements and**
16 **enhances LIURP rather than duplicating efforts?**

17 A. National Fuel believes that it is essential to coordinate its energy efficiency initiatives with
18 programs designed to assist low- to moderate-income customers. The Company views the
19 proposed EE Program as part of a comprehensive, “all-of-the-above” strategy to deliver
20 meaningful benefits to customers. To that end, National Fuel would consider co-marketing
21 the EE Program alongside other applicable programs to ensure eligible customers are aware
22 of all available resources. Further, National Fuel recognizes the importance of a holistic

1 approach to energy efficiency – one that includes weatherization and equipment
2 replacement. Accordingly, the Company would refer any EE Program participant who meets
3 eligibility requirements to LIURP and other relevant assistance programs. This coordinated
4 approach helps maximize customer benefits, reduce duplication of efforts, and address
5 common barriers to participation, such as the upfront cost of high-efficiency appliances.
6

7 **Q. How does the proposed EE program align with the Statements of Policy as outlined by**
8 **the Commission in the alternative rate making Docket No. M-2015-2518883?**

9 A. Each rate consideration identified in the Statement of Policy is listed below along with the
10 relevant effect the proposed EE program has on each rate consideration:

- 11 1. Please explain how the ratemaking mechanism and rate design align revenues with
12 cost causation principles as to both fixed and variable costs.

13 The Company is proposing to recover the cost of the EE program from the customer
14 class that directly benefits from the program.

- 15 2. Please explain how the proposed EE program impacts the fixed utility's capacity
16 utilization.

17 National Fuel's EE program is intended to reduce the average usage per account over
18 the life of the program.

- 19 3. Please explain whether the ratemaking mechanism and rate design reflect the level
20 of demand associated with the customer's anticipated consumption levels.

21 The calculation of the Rider D rate will be based on total forecasted residential
22 usage.

1 4. Please explain how the EE Program limits or eliminates interclass and intraclass
2 cost shifting.

3 The EE program does not have interclass and intraclass cost shifting because the
4 costs and benefits are confined to the respective residential customer class, based on
5 participation.

6 5. Please explain how the EE Program limits or eliminates disincentives for the
7 promotion of energy efficiency.

8 The proposed EE program actively promotes energy efficiency by providing
9 incentives for customers to purchase and install equipment with higher AFUE
10 ratings.

11 6. Please explain how the EE Program impacts customer incentives to employ
12 efficiency measures and distributed energy resources.

13 Customers will have an incentive to employ energy efficiency measures and
14 distributed energy resources because a reduction in volumetric usage reduces their
15 overall bill.

16 7. Please explain how the EE Program impacts low-income customers and support
17 consumer assistance programs.

18 Customers served under the Company's Customer Assistance Program ("CAP")
19 Rate Schedule receive bill discounts based on a percentage of income. The
20 Company also maintains a LIURP weatherization program for low-income
21 customers. Measures are installed to reduce energy usage and customer bills. The
22 EE program supports these programs by providing additional opportunities for

1 customers that do not meet the criteria for LIURP (200% FPL and more than 1,300
2 ccf of usage per year) to apply for rebates and thereby reduce their usage and overall
3 bill.

4 8. Please explain how the EE Program impacts customer rate stability principles.

5 Customers that use the program will see more stable bills from lower usage and
6 exposure to gas cost fluctuations.

7 9. Please explain how weather impacts utility revenue under the EE Program.

8 The proposed EE Pilot is intended to reduce the average volumetric usage per
9 customer. It does reduce the amount of weather-related variation in both customer
10 bills and associated utility distribution revenues. To the extent that weather is
11 warmer or colder than normal, weather will impact the amount of revenue recovered
12 through the proposed Rider D.

13 10. Please explain how the EE Program impacts the frequency of rate case filings and
14 affects regulatory lag.

15 The EE program is not anticipated to (nor is intended to) impact the frequency of
16 rate cases or have an impact on regulatory lag.

17 11. Please explain if the EE Program interacts with revenue sources, such as Section
18 1307(f) automatic adjustment surcharges, 66 Pa.C.S. § 1307 (relating to sliding
19 scale of rates; adjustments), riders such as 66 Pa.C.S. § 2804(9) (relating to
20 standards for restructuring of electric industry) or system improvement charges, 66
21 Pa.C.S. § 1353 (relating to distribution system improvement charge).

1 The Company's proposed EE program does not interact with revenue sources such
2 as Section 1307(f) automatic adjustment surcharges, 66 Pa.C.S. § 1307 (relating to
3 sliding scale of rates; adjustments), riders such as 66 Pa.C.S. § 2804(9) (relating to
4 standards for restructuring of electric industry) or system improvement charges, 66
5 Pa.C.S. § 1353 (relating to distribution system improvement charge).

6 *12. Please explain whether the EE Program includes appropriate consumer protections.*

7 As noted in Rider D, a reconciliation will be completed at the end of the 5-year
8 program.

9 *13. Please explain whether the EE Program is understandable to customers.*

10 The Company's proposed EE program will be supported by a comprehensive
11 marketing and outreach strategy tailored to residential customers, ensuring clarity
12 and accessibility of program offerings.

13 *14. Please explain how the EE Program will support improvements in utility reliability.*

14 The EE program will lead to more efficient usage, which will provide lower peak
15 requirements, reducing risk on system delivery.

16
17 **IV. RESEARCH, DEVELOPMENT & DEMONSTRATION (RD&D)**

18 **Q. Does the Company currently administer an RD&D Program?**

A. Yes. National Fuel administers two RD&D programs, the Traditional Program and the Delta
Funds Program.

19
20 **Q. Please explain the RD&D Program goals and objectives.**

1 A. The RD&D programs are designed to identify, evaluate, and advance emerging natural gas
2 technologies that create measurable value for National Fuel and its customers. By funding
3 external initiatives and collaborating with industry partners, manufacturers, and energy
4 authorities, the programs accelerate the introduction of innovative solutions into National
5 Fuel's service territory and promote customer adoption through real-world demonstration
6 projects at committed sites.
7

8 **Q. Please explain the program's benefits to National Fuel's ratepayer.**

9 A. The programs provide the following benefits:

- 10 • Access to a broader range of energy-efficient, low-emission natural gas solutions.
- 11 • Enhanced competitiveness with alternative energy sources.
- 12 • Reduced operating costs and improved seasonal utilization of gas facilities.
- 13 • Increased safety and efficiency in gas delivery.
- 14 • Support for long-term system reliability and readiness for future energy needs.

15
16 **Q. What types of initiatives are supported by the programs?**

17 A. The program's efforts include evaluating underrepresented technologies in residential,
18 commercial, and industrial markets, as well as operational projects that improve
19 infrastructure reliability, productivity, and safety. Funding is also allocated for technology
20 assessments, technology transfer, and administrative activities, ensuring a comprehensive
21 approach to innovation and continuous improvement.
22

1 **Q. Please describe the RD&D collaboratives funded.**

2 A. The Delta Fund program funds the following collaborative efforts that align with the
3 program's goals and objectives:

- 4 • Utilization Technology Development: GTI Energy's research and development of
5 natural gas utilization, including appliances, industrial processes, distributed generation,
6 and vehicles.
- 7 • Emerging Technology Program: An initiative by GTI Energy to move technologies
8 from development to commercialization.
- 9 • Operations Technology Development: GTI Energy's development and implementation
10 of new technologies for gas operations and infrastructure.
- 11 • Low-Carbon Resources Initiative: Collaboration with Electric Power Research Institute
12 and GTI Energy to accelerate low-carbon energy technologies. GTI Energy also works
13 collaboratively with and leverages funding from national and state research
14 organizations, such as National Renewable Energy Laboratory, Department of Energy,
15 California Energy Commission, New York State Energy Research and Development
16 Authority, and others.

17 Refer to the National Fuel Exhibit EMS-2 – 2025 Delta Funds Report, for more details.
18

19 **Q. How is the cost recovered for these RD&D programs?**

20 A. The Traditional Program is currently recovering \$143,603 as an O&M expense, funded
21 through base rates. The Delta Funds Program is funded annually through base rates at an
22 assumed amount, \$526,500, using deferred accounting.

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Q. Does the Delta Fund have an account balance?

A. Yes, the current Delta Fund account balance is \$995,083.

Q. Is the Company proposing to change the RD&D Program funding?

A. Yes, National Fuel is proposing to slightly increase the Traditional Program’s annual allowance from \$143,603 to \$176,220. National Fuel is proposing to lower the Delta Fund Program’s annual allowance to from \$526,500 to \$300,000.

Q. Why is the Company proposing these changes to the RD&D Program funding?

A. National Fuel’s Delta Fund balance of \$995,083, combined with a reduced annual collection of \$300,000, will provide sufficient support for major research collaborations. In addition, the Company has identified emerging opportunities aligned with program objectives, including gas heat pumps, hybrid heating systems, natural gas vehicles, combined heat and power, and renewable natural gas integration. The existing Delta Fund balance, together with the Traditional RD&D allocation, ensures adequate resources to pursue these initiatives. By strategically deploying these funds, National Fuel can expand demonstration projects, accelerate innovation, and deliver measurable benefits to ratepayers while maintaining fiscal responsibility.

Q. What are some examples of RD&D projects which National Fuel anticipates in the current year?

1 A. Although actual expenditures during the historical test year (“HTY”) were lower than
2 anticipated, this variance reflects the timing of the actual disbursement of funds for projects,
3 not a lack of overall need or commitment. Several major RD&D initiatives were delayed
4 due to the complexity of contractual negotiations with technology providers, project
5 participants, and EM&V consultants. These agreements were finalized subsequent to the
6 end of the HTY, and the associated work is now underway. Some project examples are:

- 7 1. Hybrid Dual Fuel Hydronic Boiler – a demonstration consisting of an electric air-to-
8 water heat pump and a hydronic high efficiency boiler, offering energy efficiencies
9 greater than 120%. The Company, in collaboration with GTI Energy, installed one
10 system in its service territory, with full monitoring to test the capabilities and
11 performance of this product, over two winter heating seasons. Emissions reductions
12 are expected to be around 40 - 50% with yearly costs remaining the same or slightly
13 higher than a traditional boiler without jeopardizing customer heating performance
14 reliability.
- 15 2. Digital Tools and Robotics for Enhanced Envelope Retrofits – uses robotic arms and
16 digital tools with computer vision to automate the execution of exterior wall
17 weatherization measures on large buildings. The Company anticipates that this
18 technology will streamline air sealing, cut installation costs, improve quality control,
19 and solve challenges with traditional, labor-intensive methods.
- 20 3. Hybrid Heating System Software Tool and Calculator – provides users with a cost
21 and emission comparison of various residential hybrid or dual-fuel heat pump
22 system configurations. With user-friendly input, it provides clear annual heating

1 cost and greenhouse gas emissions estimates for each configuration.

- 2 4. Gas Heat Pump (“GHP”) demonstration project – the Company will assess adding
3 GHP systems to existing hydronic heating systems (and possibly combi systems)
4 common in the Northeast, such as baseboard fin tube, radiant floor, and radiator
5 configurations. This approach offers comparative insights across hydronic and
6 forced-air systems.

7
8 **V. COMPETITIVE ASSESSMENT**

9 **Q. Please provide an overview of the competitive environment in National Fuel’s service**
10 **territory.**

11 A. National Fuel operates in a dynamic marketplace shaped by inter-fuel competition (oil,
12 electricity, propane, biofuels), intra-fuel competition (other natural gas providers constructing
13 bypass infrastructure), and customer-level competition (inter-company and intra-company).
14 These factors influence operations, infrastructure planning, and customer demand, and are
15 central to National Fuel’s planning and rate-setting processes.

16
17 **Q. Please explain how customer-level competition affects the Company’s throughput.**

18 A. Throughput is closely tied to the production levels of industrial and manufacturing customers,
19 which fluctuate with competitive market dynamics. When competitors gain market share or
20 production shifts outside the territory, the decline in natural gas consumption and throughput
21 can harm the local economy and ratepayers. Conversely, successful customer operations can
22 lead to job creation and economic growth that increases or preserves natural gas consumption,

benefiting both National Fuel's ratepayers and the region.

Q. How does National Fuel respond to customer-level competition?

A. To address these challenges, National Fuel's Energy Services team collaborates with economic development organizations to retain and attract businesses, providing technical support and promoting the advantages of natural gas. The Company works across internal departments, including Government Affairs and Corporate Communications, to coordinate with economic development officials and develop competitive support packages for at-risk customers considering relocation or expansion. Natural gas utility service is often a critical component of these efforts.

Q. What is the nature and extent of intra-fuel bypass competition?

A. A bypass threat exists where natural gas is delivered directly to end-users without utilizing National Fuel's distribution system. The primary bypass threat that National Fuel faces involve situations where end users elect to receive natural gas service directly from interstate pipelines. This threat is significant, especially among large-volume customers near Marcellus and Utica shale formations.

Q. How does National Fuel respond to intra-fuel bypass competition?

A. National Fuel actively monitors bypass threats from large natural gas users and evaluates each case based on contract status, pipeline feasibility, and alternative supply economics. The Company conducts detailed analyses of factors such as customer location, pipeline

length and size, annual volume, margin, load factor, and facilities cost to determine the economics of bypass options. When a threat is legitimate, National Fuel quantifies the cost of the alternative and may offer negotiated discounts or flexible contract terms under its tariff to retain customers and preserve system throughput. These adjustments reflect competitive realities while ensuring fairness to all ratepayers. The Company also educates customers on service differences, emphasizing reliability and balancing provisions that impact pricing. HIGHLY CONFIDENTIAL National Fuel Exhibits EMS-3 and EMS-4 will provide a list of those customers with existing bypass facilities as well as several customers that are at risk of bypass.

Q. How many customers are currently on a negotiated rate due to risk of bypass?

A. There are currently 10 customers on a negotiated rate. Refer to HIGHLY CONFIDENTIAL National Fuel Exhibit EMS-5 – List of Bypass Contracts.

Q. What are the impacts of these negotiated rate customers on overall throughput and revenues?

A. The annual throughput for these 10 customers is 7.8 Bcf. The annual revenue is \$2.4 million.

Q. How does offering a negotiated rate benefit National Fuel's customers?

A. Bypass reduces throughput on National Fuel's system, which can lead to higher per-unit costs for remaining customers as fixed costs are spread over a smaller base. The loss of

1 large-volume customers also impacts system planning, investment recovery, and long-term
2 rate stability. National Fuel's proactive approach to monitoring, analyzing, and responding
3 to bypass threats is essential to maintaining system integrity and protecting the interests of
4 all ratepayers.

5
6 **Q. Does this conclude your direct testimony at this time?**

7 **A.** Yes, it does.

NATIONAL FUEL EXHIBIT EMS-1

National Fuel Exhibit EMS-1 - Proposed Energy Efficiency Program

National Fuel Gas Distribution Corp.																
Pennsylvania Division																
Energy Efficiency (EE) Program																
Proposed Rebates, Estimated Customer Participation Levels and Estimated NFG Program Costs																

National Fuel Exhibit EMS-1 - Proposed Energy Efficiency Program

National Fuel Gas Distribution Corp.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		

NATIONAL FUEL EXHIBIT EMS-2



National Fuel®

December 23, 2025

VIA ELECTRONIC FILING

Matthew Homsher, Secretary
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, Pennsylvania 17120

Re: National Fuel Gas Distribution Corporation
Delta Fund for Research and Development Projects Report

Dear Secretary Homsher;

Pursuant to R-00061493 Settlement paragraph 18 A.3, "Distribution will file with the Commission and serve upon other Parties on or before December 31 an annual report for the preceding twelve-month period ended September 30, setting forth revenues for the Delta Fund for research and development projects and expenditures for such projects. In addition, Distribution will describe in the annual report projects that have been funded". The enclosed report is submitted under this settlement agreement.

Very truly yours,

Erik M. Solomon
Senior Director
Energy Services Department

Encl.

Cc: Office of Special Assistants (E-Mail)
Office of Consumer Advocate (E-Mail)
Office of Small Business Advocate (E-Mail)

I. INTRODUCTION/BACKGROUND

The provisions of R-00061493 Settlement paragraph 18 A.3 were adopted on November 30, 2006, and effective January 1, 2007. Paragraph 18 A.3 states:

“3. The Joint Petitioners agree to \$526,466 to fund the Delta research and development program pursuant to the Statement of Scott E. Swartzfager No. 14. The deferral treatment and review process outlined in R-00049656 will continue. The company will not expend these dollars on additional customer outreach for enhanced energy efficiency.

Distribution will be permitted to record a regulatory asset or liability for differences between the annual rate allowance and annual expenditures. However, Distribution will not be permitted to retroactively recover in a future proceeding any expenditures in excess of the annual rate allowance and any deferred balance from the previous year's Delta funding. Distribution will provide for review of research projects as described in its testimony. In order to implement this Settlement, the Joint Petitioners request that the Commission's Final Order in this proceeding include the following language to allow Distribution to qualify for deferred accounting under SFAS 71:

“National Fuel Gas Distribution Corporation's accounting policies conform to the Statement of Financial Accounting Standards No. 71 'Accounting for the Effect of Certain Type of Regulations' which are in accordance with the accounting requirements and ratemaking practices of regulatory authorities. The application of these accounting policies allows the Company to defer expenses and income on the balance sheet as regulatory assets and liabilities when it is probable that those expenses and income will be allowed in the rate-setting process in a period different from the period in which they would have been reflected in the income statement by an unregulated Company.

“Because research and development projects often require a commitment over multiple years and because the expenditures for such projects may not match on an annual basis revenue for funding of research and development projects, deferred accounting is appropriate and is approved. The regulatory deferral treatment sought for the Research and Development expenditures and rate relief requested in the case are in accordance with SFAS No. 71.

“The Company will manage the costs of the Research and Development expenditures to match revenues deferred pursuant to this Order to eliminate any differences between deferred costs and deferred revenues at the end of a five-year period commencing on the day after the R-00049656 Order was entered.”

Distribution will file with the Commission and serve upon other Parties on or before December 31 an annual report for the preceding twelve-month period ended September 30, setting

forth revenues for the Delta Fund for research and development projects and expenditures for such projects. In addition, Distribution will describe in the annual report projects that have been funded."

The provisions of R-00049656 Settlement paragraph 44 were adopted on March 23, 2005, and effective April 15, 2005. Paragraph 44 states:

"44. Distribution's proposal to fund the Delta research and development program pursuant to the Supplemental Statement of Ruth Friedrich-Alf No. 102 S2 is approved. Increased rates in this proceeding provide for recovery of \$526,466 in Delta research funds. Distribution will be permitted to record a regulatory asset or liability for differences between the annual rate allowance and annual expenditures. However, Distribution will not be permitted to retroactively recover in a future proceeding any expenditures in excess of the annual rate allowance and any deferred balance from the previous year's Delta funding. Distribution will provide for review of research projects as described in its testimony. In order to implement this agreement, the Parties request that the Commission's Final Order in this proceeding include the following language to allow Distribution to qualify for deferred accounting under SFAS 71:

'National Fuel Gas Distribution Corporation's accounting policies conform to the Statement of Financial Accounting Standards No. 71 'Accounting for the Effect of Certain Type of Regulations' which are in accordance with the accounting requirements and ratemaking practices of regulatory authorities. The application of these accounting policies allows the Company to defer expenses and income on the balance sheet as regulatory assets and liabilities when it is probable that those expenses and income will be allowed in the rate-setting process in a period different from the period in which they would have been reflected in the income statement by an unregulated Company.

'Because research and development projects often require a commitment over multiple years and because the expenditures for such projects may not match on an annual basis revenue for funding of research and development projects, deferred accounting is appropriate and is approved. The regulatory deferral treatment sought for the Research and Development expenditures and rate relief requested in the case are in accordance with SFAS No. 71.

'The Company will manage the costs of the Research and Development expenditures to match revenues deferred pursuant to this Order to eliminate any differences between deferred costs and deferred revenues at the end of a five-year period commencing on the day after this Order is entered.'

Distribution will file with the Commission and serve upon other Parties on or before December 31 an annual report for the preceding twelve-month period ended September 30, setting forth

revenues for the Delta Fund for research and development projects and expenditures for such projects. In addition, Distribution will describe in the annual report projects that have been funded."

As presented in R-00049656 Statement No. 102 (page 15).

"On an annual basis coming off of September 30, a reconciliation of revenues and expenditures with a description of projects funded will be on file on or before December 31 with the Office of Trial Staff, Office of Consumer Advocate and the office of Small Business Advocate. At the fifth reconciliation, Distribution will file a five-year report."

As presented in R-00049656 Statement No. 102 S2 (page 7)

"Annual revenues will be deferred to offset the costs of the Research and Development expenditures (expenses) to both the Gas Technology Institute ("GTI") fund and local projects.

The Company will manage the cost of the Research and Development expenditures to match revenues deferred pursuant to this Order to eliminate any differences between deferred costs and deferred revenues at the end of a five-year period commencing on the day after this Order is entered."

It is under these guidelines and agreements that Distribution files the following report for the period ended September 30, 2025.

National Fuel Gas Distribution Corporation
Pennsylvania Division

**II. Annual Filing of Delta Fund Revenues and Expenditures
For the period ended September 30, 2025**

<u>Year Ended</u>	<u>Annual</u>		<u>Cumulative</u>		<u>Balance</u>
	<u>Expenditures</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Revenues</u>	
Sept. 2005	\$92,300	\$113,927	\$92,300	\$113,927	(\$21,627)
Sept. 2006	\$376,800	\$526,466	\$469,100	\$640,393	(\$171,293)
Sept. 2007	\$596,800	\$526,466	\$1,065,900	\$1,166,859	(\$100,959)
Sept. 2008	\$526,493	\$526,466	\$1,592,393	\$1,693,325	(\$100,932)
Sept. 2009	\$376,368	\$526,466	\$1,968,761	\$2,219,791	(\$251,030)
Sept. 2010	\$455,911	\$526,466	\$2,424,672	\$2,746,257	(\$321,585)
Sept. 2011	\$721,800	\$526,466	\$3,146,472	\$3,272,723	(\$126,251)
Sept. 2012	\$280,300	\$526,466	\$3,426,772	\$3,799,189	(\$372,417)
Sept. 2013	\$626,800	\$526,466	\$4,053,572	\$4,325,655	(\$272,083)
Sept. 2014	\$278,891	\$526,466	\$4,332,463	\$4,852,121	(\$519,658)
Sept. 2015	\$276,800	\$526,466	\$4,609,263	\$5,378,587	(\$769,325)
Sept. 2016	\$458,404	\$526,466	\$5,067,667	\$5,905,053	(\$837,386)
Sept. 2017	\$500,530	\$526,466	\$5,568,197	\$6,431,519	(\$863,322)
Sept. 2018	\$362,547	\$526,466	\$5,930,744	\$6,957,985	(\$1,027,241)
Sept. 2019	\$445,438	\$526,466	\$6,376,182	\$7,484,451	(\$1,108,269)
Sept. 2020	\$452,883	\$526,466	\$6,829,065	\$8,010,917	(\$1,181,852)
Sept. 2021	\$468,422	\$526,466	\$7,297,487	\$8,537,383	(\$1,239,896)
Sept. 2022	\$865,588	\$526,466	\$8,163,075	\$9,063,849	(\$900,774)
Sept. 2023	\$517,264	\$526,466	\$8,680,339	\$9,590,315	(\$909,976)
Sept. 2024	\$587,533	\$526,466	\$9,267,872	\$10,116,781	(\$848,909)
Sept. 2025	\$380,292	\$526,466	\$9,648,164	\$10,643,247	(\$995,083)

Note 1: Rates were effective April 15, 2005, therefore the report ended September 30, 2005, does not represent a 12 month period of revenue collection.

III. DESCRIPTION OF ACTUAL EXPENDITURES - PERIOD ENDED SEPTEMBER 2025

A. GTI Utilization Technology Development Program

\$129,500 was submitted to Utilization Technology Development, NFP (UTD) for the April 1, 2025, through March 31, 2026, dues. \$125,817.02 has been allocated to specific projects as listed below.

UTD Payments, Fees, Credits, Carryover	
Payments to UTD	129,500.00
Administration Fees	-12,950.00
Carryover of Unallocated Funds from Prior Year	3,220.30
Funds Available for Allocation	119,770.30
Large Commercial and Industrial Customers	

2.21.A.2 High Hydrogen Burner for Commercial and Industrial Applications - Phase 2	-3,700.00
2.22.D.2 High Performance Adjustable Port Burner - Phase 2	-3,330.00
2.22.E.2 Mitigating Methane Emissions from Large Comm. and Industrial End Use Eqpt. - Phase 2	-2,775.00
2.22.F.2 Tecogen Hybrid Gas/Electric Chiller Laboratory Evaluation - Phase 2: Field Validation	-1,850.00
2.23.A Decarbonizing Large Comm. and Industrial Eqpt. with Hydrogen	-2,682.50
2.23.A.2 Decarbonizing Large Comm. and Industrial Eqpt. with Hydrogen - Phase 2: Boiler Focus	-3,700.00
2.23.B Mobile Modular Resilient Gas-fired Power Generation	-555.00
2.24.C Lumiflex H2 High Efficiency, Fuel-Flexible, Ultra-Low NOx Regenerative Burner	-3,330.00
2.24.D Noble Thermodynamics Zero Emission CHP System	-1,665.00
2.24.E Fuel-flexible, Ultra-low NOx, Cross-cutting Omnivore Combustion System	-666.00
2.24.H Hydrogen-blending at Asphalt Plants - Field Tests	-2,960.00
2.24.I Carbon Capture Technologies for Large Commercial and Industrial Systems	-1,872.94
2.25.A Mainspring Clean, Fast, Dispatchable Onsite Power Generation with Heat Recovery	-2,590.00
2.25.B High Efficiency, High Temperature Industrial Energy Recovery Heat Exchanger	-2,960.00
2.25.C Modular FlexCHP with Integrated Absorption Chiller	-629.00
2.25.D Direct Carbon Conversion to Syngas through Bi-Reforming	-2,960.00
Food Preparation and Service Customers	
1.17.H.6 Residential Cooking Pollutants and IAQ - Phase 6	-2,590.00
1.17.H.7 Residential Cooking Pollutants and IAQ - Phase 7	-1,480.00
1.19.A.3 High Efficiency Smart Convection Oven - Phase 3	-740.00
1.20.K.2 Field Evaluation of Indoor Air Quality in Residential Kitchens - Phase 2	-955.71
1.20.K.3 Field Evaluation of IAQ in Residential Kitchens – Phase 3: Demand-Controlled Hood	-1,110.00
1.21.G.5 Technical Support to Address Gas Foodservice Technologies - Phase 5	-2,590.00
1.23.N.3 Next Generation Commercial and Residential Range Top Burner - Phase 3	-222.00
1.24.M Mitigating Methane Emissions from Kitchen Ranges and Rangetops	-1,480.00
1.25.M CFS Technology to Enhance Energy Efficiency, Carbon Reduction and Cooking Performance	-370.00
1.25.N Ventless System for Gas-Fired CFS Appliances	-1,480.00
Residential and Light Commercial Customers	
1.16.H.6 EnergyPlus Models for Advanced Fuel-Fired and Hybrid Systems - Phase 6: Hybrid Systems	-2,960.00
1.17.B.4 Thermoelectric Generator for Self-Powered Water Heater - Phase 4	-632.33
1.17.F.3 Thermolift Combined Heating/Cooling System Technical Support - Phase 3: Load-Based Testing	-3,700.00
1.18.C.3 Advanced Nozzle Burner for Commercial Water Heaters - Phase 3: Beta Prototype Refinement	-1,887.00
1.18.F.4 Mitigating Methane Emissions from ResCom End Use Equipment – Phase 4: H2 Impacts	-666.00
1.18.F.5 Mitigating Methane Emissions from ResCom End Use Equipment - Phase 5: Whole Building Analysis	-3,330.00
1.19.C.3 Integrated, Self-Powered, High-Efficiency Burner System - Phase 3	-1,850.00
1.20.I.2 Membrane-Based Ionic Liquid Absorption Heat Pump for Commercial HVAC - Phase 2: Field Demo	-2,220.00
1.21.B.5 Technical Support for ResCom Gas Equipment Testing, Perf, and Safety - Phase 5	-3,700.00
1.21.C.2 CleanO2 CarbinX Carbon Capture - Phase 2	-2,220.00

1.22.G.2 Safe Use of Hydrogen in Buildings - Phase 2	-2,163.02
1.22.H.2 Hybrid Fuel-Fired and Elec-Driven Rescom HVAC Systems – Phase 2: Prototype Furnace+EHP	-2,960.00
1.22.P.3 Emerging Distributed Methane Pyrolysis Technologies - Phase 3	-2,960.00
1.23.B Blue Frontier RTU AC system with Integrated mCHP - Laboratory Evaluation	-888.00
1.24.A High-Efficiency Thermally-driven Liquid-Liquid Separation Cooling Systems	-1,258.00
1.24.B Non-Intrusive Building Envelope Air Infiltration Detection Tools	-2,037.59
1.24.C Maximizing Efficiency of Gas Absorption Heat Pumps coupled with Commercial Boilers	-2,354.68
1.24.E Tour Engine ENABLE Microgrid mCHP System	-1,110.00
1.24.I Modern Interchangeability Indices for Hydrogen-Enriched Natural Gas	-2,263.66
1.24.N Cool Adsorption Gas Heat Pump	-1,071.15
1.24.Q CarbonQuest End-Use Carbon Capture	-1,681.65
1.24.R Impact of Trace Constituents in Renewable Natural Gas on Appliances	-986.79
1.25.A Advanced Attic Insulation Retrofit Tools Using Robotics and AI-Enhanced Diagnostics	-3,330.00
1.25.B EC Power's PowerHeatPump System – Laboratory Evaluation	-2,960.00
1.25.C Sandbox Carbon End-Use Carbon Capture Dumpster	-1,850.00
1.25.D Emerging Smart Controllers and Battery Backup for Gas and Hybrid Heating Systems	-7,622.00
1.25.E Hybrid Electric Monobloc ATW Heat Pumps with Gas Backup for Affordability and High Efficiency	-1,184.00
1.25.G Weil McLain ECO Hybrid Dual Fuel Electric Heat Pump and Gas Boiler Hydronic System	-2,590.00
1.25.H Integrating Gas Absorption and Electric Heat Pumps to Efficiently Provide High Supply Temps	-1,887.00
1.25.I Vacuum Insulated Panel Building Envelope Advancements to Reduce Energy Demand	-2,035.00
1.25.L Yanmar Gas Engine Heat Pump VRF Commercial RTU	-1,443.00
Clean Transportation and Advanced Energy System Customers	
2.20.G.3 Smart CNG Station Field Demonstration - Phase 3	-370.00
2.21.G.3 Distributed RNG/Biogas Production and Cleanup – Phase 3	-1,850.00
2.21.I.5 Technical Support for Clean Transportation Testing, Performance, and Safety - Phase 5	-1,850.00
Memberships/Other	
1.23.P.3 UTD Program Technology Transfer Communication - Phase 3	-703.00
Adjustments and Miscellaneous Refunds	
Refund - 1.21.E Gas Engine Heat Pump Modeling, Testing and Implementation	714.47
Refund - 1.23.F Integrating Hybrid Fuel-fired and Elec-driven ResCom HVAC with PV in Generac Nanogrid	40.70
Board Designated Net Assets 2025	8,852.27
Funds Allocated to Projects	-125,817.02
Unallocated Funds	3,560.72

B. GTI Operations Technology Development Program

\$184,500 was submitted to Operations Technology Development, NFP (OTD) for the 2025 membership fee. \$205,493.19 has been allocated to specific projects as listed below.

Payments to OTD, Fees, Carryover	
Payments to OTD	184,500.00
Administration Fees	-13,837.50
Carryover of Unallocated Funds from Prior Year	45,235.97
Funds Available for Allocation	215,898.47
Allocations to Projects	
(1), (2) and (4) Historic Projects	
2.10.b.2 Refund In-Service Field Evaluation of Polyurea Coating Systems – Phase 2	308.97
(5) Construction/ Infrastructure Techniques	
5.16.d.3 REMS Phase 3: Development of Field-Ready Prototype	-5,511.02
5.17.g.3 Material-Supplier Quality Assurance Program Phase 3	-7,380.00
5.19.a PE Squeeze Tool Gap Stop Validation	-88.93
5.19.f.2 Purging Gas Pipes into Service without Venting Gas to Atmosphere - PHASE 2 of OTD 5.19.f	-738.00
5.20.a Refund Subsurface Multi-Utility Asset Location Detection	1,176.39
5.20.k.2 Refund LPWAN Network Roadmap	10.50
5.20.m.3 Product Performance and Validation Program Phase 3	-7,380.00
5.21.e Evaluation of the CoSMiC Eye Satellite Based Pipeline Right-of-Way Monitoring System	-135.05
5.21.e.2 Development and Evaluation of the CoSMiC Eye Satellite Based Pipeline Monitoring System Phase 2 -Pipeline Right-of-Way Monitoring for Class Location Designation	-838.37
5.21.j Hydrogen Blending Impact on Aldyl-A nad HDPE Pipes	-1,018.81
5.22.i Gas Engineer Training Program Development	-1,945.74
5.22.j.4 Testing of New Pietro Fiorentini Gas Service Regulators	-144.65
5.22.t Market Study of 100% H2 Compatible Distribution Equipment	-83.39
5.23.j Material Inspection and Testing Training Program	-1,401.09
5.23.n.2 Developing Acceptance Criteria for Mechanical Tapping Tee Anomalies – Phase 2	-32,281.97
5.24.f Product Standards for Plastic Tapping Tees	-1,800.72
5.24.h Hydrogen Blending Pilot Gas Quality Evaluation and System Modeling	-1,135.41
5.24.w Community Geothermal Systems Opportunities for LDCs to Consider	-6,663.03
5.24.z SUSTAIN H2 Storage	-18,450.00
5.25.i Evaluation of Overpipe	-3,690.00
5.25.m Inside Methane Detectors Pilots in Operations	-5,535.00
(6) Memberships/Other	

6.14.a Quality Audit Program	-7,380.00
6.25.a Enhanced Communications Initiative to Support Technology Transfer	-1,845.00
(7) Methane Emissions/Detection and Gas Quality	
7.16.e.3 Biomethane On-Line Monitoring Phase III	-603.32
7.22.h Veritas Gas Measurement and Verification Initiative	-18,450.00
7.22.l 2025-2026 Open Hydrogen Initiative 2025-2026	-18,450.00
7.23.g Investigate Feasibility of Pipeline Thermographic Internal Inspection for Leak Detection	-64.21
7.23.i Net-Zero Infrastructure Program	-18,450.00
7.23.n Satellite Methane Detection for Distribution Applications	-407.38
7.23.q Workshops on Decarbonization Pathways that leverage the Natural Gas Infrastructure for non-utility stakeholders	-146.12
7.24.k Comparison of a Correlative Calorimeter to Online GCs	-6,257.13
7.24.o Met Collaborative Program	-9,225.00
7.24.r Impact of Trace Constituents in Renewable Natural Gas on Appliances	-2,460.12
(8) Intelligent Utilities	
8.20.m Refund 3D Visualization Software for Mapping Underground Pipelines and Improving Pipeline Asset Management	2,316.60
8.22.c.2 Automation of Digital MTR Processing Pilots	-6,105.84
8.24.k Evaluation of One Call Damage Prevention Software	-3,346.46
8.25.m Meta NZ 2.0 Characterizing the Enduring Role of Gas Across Leading U.S Economy Wide Decarbonization Studies	-7,380.00
8.25.o Predictive Model for Cross Bore Risk	-3,690.00
(9) Risk and Decision Analysis/Model	
9.24.a Natural Gas Ban Effects on Local Gas Distribution Companies	-8,823.90
Adjustments and Miscellaneous Refunds	
Board Designated Net Assets 2025	17,089.80
G&A Refund	0
Funds Allocated to Projects	-205,493.19
Unallocated Funds	27,495.08

C. SUMMARY OF ACTUAL EXPENDITURES PERIOD ENDED 2025

Utilization Technology Development (UTD) Program - GTI	\$ 129,500
Operations Technology Development Program (OTD) - GTI	\$ 184,500
Emerging Technology Program (ETP) - GTI	\$ 11,100
North American Gas Heat Pump Collaborative – RI LLC	\$ 9,250
Hybrid Heating and Cold Climate Heat Pump- Demos	\$ 27,442
Dynamic Risk	\$ 18,500
Total Pennsylvania Delta Funds Program Expenditures	\$ 380,292

IV. PROJECTED EXPENDITURES - PERIOD ENDING SEPTEMBER 2026

Expenditures for National Fuel Gas Distribution Corporation's ("National Fuel") Pennsylvania Delta Funds RD&D Program are projected to be between \$450,000 and \$970,000 of which \$526,466 is collected on an annual basis. The balance will be covered by unutilized funds from prior years. In 2025 the following planned charges are projected:

1. **Utilization Technology Development** (UTD) membership fees of approximately \$129,500. Specific projects to be determined.
2. **Operations Technology Development** (OTD) membership fees of approximately \$184,500. Specific projects to be determined.
3. **Emerging Technology Program** (ETP) membership fees of approximately \$11,100.
4. **Local Opportunity Projects** spending estimate of approximately \$350,000 (see below). Funds not used for the development of qualified local technology projects in National Fuel territory may be allocated to the national GTI programs described above.
 - 1) \$250,000 – Gas Heat Pump Demonstration
 - 2) \$75,000 - Ingevity School Bus Program
 - 3) \$25,000 – Hybrid Tool - GTI ETP

SUMMARY OF PROJECTED EXPENDITURES - PERIOD ENDED 2026

Utilization Technology Development Program - GTI	\$ 129,500	Planned
Operations Technology Development Program - GTI	\$ 184,500	Planned
Emerging Technology Program – GTI	\$ 11,100	Planned
Gas Heat Pump Demonstration	\$ 250,000	Planned
Ingevity School Bus Program	\$ 75,000	Potential
Hybrid Tool – GTI ETP	\$ 25,000	Paid
Total Pennsylvania Delta Funds Program Expenditures	\$ 575,100	Planned
Total Pennsylvania Delta Funds Program Expenditures	\$ 100,000	Potential/Paid
Total Pennsylvania Delta Funds Program Expenditures	\$ 675,100	Planned, Potential/Paid

V. STATUS UPDATE OF LOCAL OPPORTUNITY PROJECTS – 2025

Funding of gas industry research through GTI, as an example, returns many benefits, including ensuring continued improvement and availability of energy-efficient, low emissions and cost-effective gas technologies, while leveraging the funding resources of gas utilities across North America. The Local Opportunity Projects portion of this program intends to identify projects for direct local support offering equal, or better, benefits than GTI. This is challenging, but National Fuel endeavors to identify and develop these opportunities. Funds available through this portion of the program, beyond the minimum commitments to GTI, may be used for qualified local projects. Funds not used locally are sent to GTI to be allocated to suitable projects, as shown in the previous supported project listings.

Summaries for Local Opportunity Projects active or completed in 2025 are provided below.

1. **Hybrid Heating and Cold Climate Air Source Heat Pump Demonstrations**

National Fuel successfully completed two demonstration projects in its Pennsylvania service territory.

- **Hybrid Heating Demonstrations:** Twelve (12) hybrid systems were installed to evaluate operating costs and the impact on greenhouse gas (GHG) emissions associated with using an electric Air Source Heat Pump (ASHP) in combination with a high-efficiency natural gas furnace for heating and cooling, compared to a traditional gas furnace and central electric air conditioning.
- **Cold Climate Air Source Heat Pump Demonstrations:** Two (2) cold climate air source heat pumps (ccASHP) were installed to study monthly energy cost and usage changes, cold climate equipment performance, and GHG emissions when utilizing a ccASHP as the sole energy source for heating and cooling.

Both projects have been completed, and a comprehensive final report summarizing findings, performance data, and key insights on energy efficiency and emissions reduction has been prepared.

2. **Venancio Genesis Stove Study**

National Fuel undertook a year-long study from 2024 to 2025 to assess the energy usage of the Venancio Genesis stove. This stove, produced by a Brazilian manufacturer, was marketed with claims of delivering a 33% reduction in energy consumption compared to other commercial stoves. The project's objective was to test these claims in real-world restaurant environments, with the broader goal of determining whether such technology could enhance profit margins and promote energy efficiency for commercial kitchens using natural gas. The study concluded that the Venancio Genesis stove did not deliver significant energy savings or operational advantages in actual restaurant settings.

3. **NGV Technology Demonstration.** National Fuel implemented a demonstration project involving four (4) Ford F-250 pickup trucks modified with Adsorbed Natural Gas (ANG) technology. ANG enables low-pressure fueling (900 psi vs. traditional 3,600 psi), allowing for convenient, private daily refueling using compact, low-cost devices installed at locations with natural gas access. This approach eliminates the need for expensive, high-pressure fast-fill stations. Funding for the vehicle modifications and fueling devices was shared between National Fuel and the Alternative Fuels Incentive Grant (AFIG), with fueling devices installed at Oil City, Sharon, and Erie Service Centers. The trucks are distributed as follows: one in Oil City, one in Sharon, and two in Erie. AFIG and Delta funds supported two trucks and fueling devices, while National Fuel's Operations group purchased the remaining two trucks.

Project Results:

Performance data from Q3 2022 through Q4 2024 demonstrates the environmental and economic benefits of ANG technology across Oil City and Erie:

- **Renewable Natural Gas (RNG) Usage:**
 - Oil City: 1,656 GGE (Q3 2022) to 141 GGE (Q4 2024)
 - Erie: 1,506 GGE (Q3 2022) to 170 GGE (Q4 2024)
 - Cumulative (All Vehicles): 3,162 GGE by Q4 2024
- **CO₂ Reduction:**
 - Oil City: 15.17 metric tons (Q3 2022) to 1.31 metric tons (Q4 2024)
 - Erie: 13.92 metric tons (Q3 2022) to 1.59 metric tons (Q4 2024)
 - Cumulative: 29.1 metric tons by Q4 2024
- **Fuel Cost Savings:**
 - Oil City: \$3,870 (Q3 2022) to \$292 (Q4 2024)
 - Erie: \$3,428 (Q3 2022) to \$358 (Q4 2024)
 - Cumulative: \$7,298 by Q4 2024
- **Environmental Impact (Trees Planted Equivalent):**
 - Oil City: 252 (Q3 2022) to 22 (Q4 2024)
 - Erie: 231 (Q3 2022) to 26 (Q4 2024)
 - Cumulative: 483 trees by Q4 2024

Conclusion:

The NGV Technology Demonstration successfully showcased the operational feasibility and benefits of ANG-equipped vehicles. The project resulted in measurable reductions in greenhouse gas emissions, significant fuel cost savings, and a positive environmental impact equivalent to planting hundreds of trees. These results support the continued adoption of ANG technology for fleet vehicles and highlight its potential for broader implementation.

VI. PROSPECTIVE LOCAL OPPORTUNITY PROJECTS – 2026

1. **Hybrid Dual Fuel Hydronic Boiler** - a demonstration consisting of an electric air-to-water heat pump and a hydronic high efficiency boiler, offering energy efficiencies greater than 120%. The Company, in collaboration with GTI Energy, installed one system in our Pennsylvania service territory, with full monitoring to test the capabilities and performance of this product, over two winter heating seasons. Emissions reductions are expected to be around 40 - 50% with yearly costs remaining the same or slightly higher than a traditional boiler without jeopardizing customer heating performance reliability.
2. **Digital Tools and Robotics for Enhanced Envelope Retrofits** – uses robotic arms and digital tools with computer vision to automate the execution of exterior wall weatherization measures on large buildings. It anticipates that this technology will streamline air sealing, cut installation costs, improve quality control, and solve challenges with traditional, labor-intensive methods.
3. **Hybrid Heating System Software Tool and Calculator** – Provides users with a cost and emission comparison of various residential hybrid or dual-fuel heat pump system configurations. With user-friendly input, it provides clear annual heating cost and greenhouse gas emissions estimates for each configuration.
4. **Gas Heat Pump (“GHP”) demonstration project** - will assess adding GHP systems to existing hydronic heating systems (and possibly combi systems) common in the Northeast, such as baseboard fin tube, radiant floor, and radiator configurations. This approach offers comparative insights across hydronic and forced-air systems.

Although actual expenditures in 2025 were lower than projected, this discrepancy is attributable to the timing of fund disbursement for various projects rather than a reduced need or commitment. Several significant research, development, and demonstration (RD&D) initiatives experienced delays due to the complexity of contractual negotiations involving technology providers, project participants, and EM&V consultants. These agreements were finalized after the conclusion of the fiscal year, and the corresponding work is now in progress. National Fuel remains committed to identifying and developing additional beneficial Local Opportunity Projects that may deliver direct value to Pennsylvania consumers, businesses, and industries.

NATIONAL FUEL EXHIBIT EMS-3

CONFIDENTIAL

NO PUBLIC VERSION

NATIONAL FUEL EXHIBIT EMS-4
CONFIDENTIAL
NO PUBLIC VERSION

NATIONAL FUEL EXHIBIT EMS-5
CONFIDENTIAL
NO PUBLIC VERSION

NATIONAL FUEL STATEMENT NO. 19

JOHN D. TAYLOR

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 19

**Direct Testimony of
John D. Taylor**

**Topics Addressed: Cost of Service Study
Weather Normalization Adjustment**

Dated: January 28, 2026

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is John D. Taylor and my business address is 10 Hospital Center Commons,
4 Suite 400, Hilton Head Island, South Carolina 29926.

5
6 **Q. On whose behalf are you appearing in this proceeding?**

7 A. I am appearing on behalf of National Fuel Gas Distribution Corporation's ("NFGDC")
8 Pennsylvania Division ("National Fuel" or the "Company").

9
10 **Q. By whom are you employed and in what capacity?**

11 A. I am employed by Atrium Economics, LLC ("Atrium") as a Managing Partner.

12
13 **Q. Have you prepared an Exhibit describing your professional qualifications?**

14 A. Yes. National Fuel Exhibit JDT-1 presents my professional qualifications.

15
16 **Q. What was Atrium's assignment in this proceeding?**

17 A. National Fuel requested Atrium to conduct a fully allocated Cost of Service Study
18 ("ACOSS") to determine the embedded costs of serving the Company's gas distribution
19 customers and support its rate design efforts. In this regard, I am sponsoring the ACOSS
20 that allocates National Fuel's gas distribution costs to its rate classes. Additionally,
21 Atrium supported the Company's proposal to convert the Weather Normalization
22 Adjustment ("WNA") from a pilot to a permanent mechanism.

1 **Q. Please summarize your testimony.**

2 A. In my testimony I present National Fuel's ACOSS and discuss its results, as well as the
3 revenue increase apportionment to National Fuel's rate classes, which are used to design
4 rates by Company witness Courtney T. Mann (National Fuel Statement No. 14). My
5 testimony consists of this introduction and summary section and the following additional
6 sections:

- 7 • Purpose and Principles of Cost Allocation
- 8 • National Fuel's ACOSS
- 9 • Determination of National Fuel's Proposed Class Revenues

10 Additionally, I am supporting the Company's Weather Normalization Adjustment
11 ("WNA") proposal.
12

13 **Q. What exhibits are you sponsoring in this proceeding?**

14 A. I am sponsoring National Fuel Exhibit D – Cost of Service Study ("Exhibit D"). I also
15 am sponsoring the following Exhibits:

- 16 • National Fuel Exhibit JDT-1 – Resume
- 17 • National Fuel Exhibit JDT-2 – Proposed Revenue Targets by Class
- 18 • National Fuel Exhibit JDT-3 – WNA Mechanism Policy Factors
19

20 **II. PURPOSE AND PRINCIPLES OF COST ALLOCATION**

21 **Q. What is the general purpose and use of an ACOSS in regulatory proceedings?**

22 A. The purpose of an ACOSS is to allocate the gas distribution utility's overall fully
23 projected future test year ("FPFTY") costs to the various classes of service in a manner

1 that reflects the relative costs of providing service to each class. An ACOSS represents
2 an analysis of which customer or group of customers cause the utility to incur the costs to
3 provide service. The requirement to develop the ACOSS results from the nature of utility
4 costs. Utility costs are characterized by the existence of common costs. Common costs
5 occur when the fixed costs of providing service to one or more rate classes, or the cost of
6 providing multiple products to the same rate class, use the same facilities and the use by
7 one rate class precludes the use by another rate class.

8 In addition, utility costs may be fixed or variable in nature. Fixed costs do not
9 change with the level of gas throughput, while variable costs change directly with
10 changes in gas throughput. Non-fuel-related utility costs are fixed in the short run and do
11 not vary with changes in customers' loads. This includes the cost of distribution mains,
12 service lines, meters, and regulators. While certain operating inputs like odorant may
13 vary modestly with volumes, those costs are de minimis and do not alter the
14 fundamentally fixed nature of distribution costs.

15 Finally, the ACOSS provides different contributions to the development of
16 economically efficient rates and the cost responsibility by rate class. This is
17 accomplished through analyzing costs and assigning each rate class its proportionate
18 share of the utility's total revenues and costs within the test year. The results of these
19 studies can be utilized to determine the relative cost of service for each rate class to help
20 determine the individual class revenue responsibility and provide guidance with rate
21 design. Using the cost information per unit of demand, customer, and commodity
22 developed in the ACOSS to understand and quantify the allocated costs in each rate class
23 is a useful step in the rate design process to guide the development of rates.

1
2 **Q. Is the preparation of an ACOSS an exact science?**

3 A. No. The fundamental purpose of an ACOSS is to aid in the design of rates to be charged
4 by identifying all of the capital and operating costs incurred by a utility to provide service
5 to all of its customers and then assigning or allocating those costs to individual rate
6 classes based on how those rate classes cause the costs to be incurred. The allocation of
7 costs using an ACOSS is a practical requirement of utility regulation since rates are based
8 on the cost of service for the utility under a cost-based regulatory model. As a general
9 matter, utilities must be allowed a reasonable opportunity to earn a return of and on the
10 assets used to serve their customers, with such return on being reflective of a fair rate of
11 return. This is the cost-of-service standard and equates to the revenue requirements for
12 utility service. The opportunity for the utility to earn its allowed rate of return depends
13 on the rates applied to customers producing revenues that equate to the level of the
14 revenue requirement.

15
16 **Q. Is there a guiding principle that supports the appropriate allocation of costs?**

17 A. Yes, a fundamental foundational principle, cost causation, should be followed to produce
18 accurate and reasonable results. Cost causation addresses the need to identify which
19 customer or group of customers causes the utility to incur particular types of costs, so the
20 analysis results in an appropriate allocation of the utility's total revenue requirement
21 among the various rate classes. In other words, the costs assigned or allocated to
22 particular customers should be those costs that the particular customers caused the utility
23 to incur because of the characteristics of the customers' usage of utility service.

1 **Q. How do you establish the cost and utility service relationships?**

2 A. An important element in the selection and development of a reasonable ACOSS
3 methodology is the establishment of relationships between customer requirements, load
4 profiles, and usage characteristics on the one hand and the costs incurred by the company
5 in serving those requirements on the other hand. To accomplish this, I reviewed National
6 Fuel's expense and plant accounts, operational data, usage information, and conducted
7 interviews with National Fuel employees. The details and data gathered provided
8 information on the key factors that cause the costs to vary and supported studies of the
9 relative costs of providing facilities and services for each rate class. From the results of
10 those analyses, methods of direct assignment and common cost allocation methodologies
11 can be chosen for the utility's plant and expense elements.

12
13 **Q. What are the steps to performing an ACOSS?**

14 A. A three-step analysis of the utility's total operating costs must be undertaken to establish
15 each customer class's cost responsibility. The three steps that are the basis to conduct an
16 ACOSS are (1) cost functionalization, (2) cost classification, and (3) cost allocation.

17
18 **Q. Please describe cost functionalization.**

19 A. The first step, cost functionalization, identifies and separates plant and expenses into
20 specific categories based on the various characteristics of utility operation. National
21 Fuel's primary functional cost categories associated with natural gas distribution services
22 include gas supply, transmission, distribution, and customer. Indirect costs that support

these functions, such as general plant and administrative and general expenses, are allocated to functions using allocation factors related to plant and/or labor ratios, i.e., internal allocation factors.

Q. Please describe cost classification.

A. The second step, cost classification, further separates the functionalized plant and expenses according to the primary factors that determine the amount of costs incurred. These factors are: (1) the number of customers; (2) the need to meet the peak demand requirements that customers place on the gas distribution system; and (3) the amount of gas consumed by customers. These classification categories have been identified for purposes of the ACOSS as: (1) customer costs; (2) demand costs; and (3) commodity costs, respectively.

Q. Please describe the types of costs contained in the customer cost, demand cost, and commodity cost categories.

A. Customer-related costs are incurred to attach a customer to the gas distribution system, meter any gas usage, and maintain the customer's account. Customer costs are a function of the number of customers served by the utility and continue to be incurred whether or not the customer uses any gas. They may include capital costs associated with minimum size distribution mains, services, meters, regulators, customer service, and accounting expenses.

Demand or capacity related costs are associated with plant that is designed, installed, and operated to meet maximum hourly or daily gas flow requirements, such as

1 the utility's transmission and distribution mains, or more localized distribution facilities
2 that are designed to satisfy individual customer maximum demands. Gas supply
3 contracts also have a capacity related component of cost relative to National Fuel's
4 requirements for serving daily peak demands and the winter peaking season.

5 Commodity related costs are those costs that vary with the throughput sold to, or
6 transported for, customers. Costs related to gas supply are classified as commodity
7 because they vary with the amount of gas volumes purchased by National Fuel for its
8 customers.

9
10 **Q. Please describe the cost allocation process.**

11 A. The final step is the allocation of each functionalized and classified cost element to the
12 individual rate class. Costs typically are allocated on customer, demand, commodity, or
13 revenue allocation factors. From a cost-of-service perspective, the best approach is a
14 direct assignment of costs where costs are incurred by a customer or class of customers
15 and can be so identified. Where costs cannot be directly assigned, the development of
16 allocation factors by rate class uses principles of both economics and engineering. This
17 results in appropriate allocation factors for different elements of costs based on cost
18 causation. For example, we know from the way customers are billed that each customer
19 requires a meter. Meters differ in size and type depending on the customer's load
20 characteristics. These meters have different costs based on size and type. Therefore,
21 differences in the cost of meters are reflected by using a different average meter cost for
22 each class of service.

1 **Q. Are there factors that can influence the overall cost allocation framework utilized by**
2 **a gas utility when performing an ACOSS?**

3 A. Yes. First, the fundamental and underlying philosophy applicable to all cost studies
4 pertains to the concept of cost causation for purposes of allocating costs to customer
5 groups. Cost causation addresses the question – which customer or group of customers
6 causes the utility to incur particular types of costs? To answer this question, it is necessary
7 to establish a linkage between a utility’s customers and the particular costs incurred by the
8 utility in serving those customers. The factors that can influence the cost allocation used
9 to perform an ACOSS include: (1) the physical configuration of the utility’s gas system;
10 (2) the availability of data within the utility; and (3) the state regulatory policies and
11 requirements applicable to the utility.

12
13 **Q. Why are these considerations relevant to conducting National Fuel’s ACOSS?**

14 A. It is important to understand these considerations because they influence the overall
15 context within which a utility’s cost study was conducted. In particular, they provide an
16 indication of where efforts should be focused for purposes of conducting a more detailed
17 analysis of the utility’s gas system design and operations and understanding the
18 regulatory environment in the state the utility operates in as it pertains to cost-of-service
19 studies and gas ratemaking issues.

20
21 **Q. How does the availability of data influence an ACOSS?**

22 A. The structure of the utility’s books and records can influence the cost study framework.

1 This structure relates to attributes such as the level of detail, segregation of data by
2 operating unit or geographic region, and the types of load data available.

3
4 **Q. How do state regulatory policies affect a utility's ACOSS?**

5 A. State regulatory policies and requirements prescribe whether there are any historical
6 precedents used to establish utility rates in the state. Specifically, state regulations and
7 past precedents set forth the methodological preferences or guidelines for performing cost
8 studies or designing rates, which can influence the proposed cost allocation method
9 utilized by the utility.

10
11 **III. NATIONAL FUEL'S ALLOCATED COST OF SERVICE STUDY**

12 **Q. Please describe the Atrium Model used in conducting the ACOSS filed in this**
13 **proceeding.**

14 A. National Fuel has selected the Atrium excel based model ("Atrium ACOSS Model") to
15 conduct the ACOSS in this general base rate case. Atrium developed the Atrium ACOSS
16 Model on a proprietary basis for its consulting engagements and has been used in multiple
17 jurisdictions. This is the same model I sponsored in the last Company's base rate case at
18 Docket No. R-2022-3035730.

19
20 **Q. Please describe the process of performing National Fuel's ACOSS presented in this**
21 **filing.**

22 A. The detailed process description of National Fuel's ACOSS analysis is presented in Exhibit
23 D, providing a full scope of the process including the development of allocation factors

that support various cost of service studies presented in this proceeding as discussed below.

Q. Please discuss the content of the ACOSS Exhibit D.

A. Exhibit D provides the information required under 52 Pa. Code § 53.53(a)(1) and, in particular, Exhibit A - Gas Utilities, by providing a cost-of-service study that fully distributes the Pennsylvania jurisdictional costs of providing retail distribution service to the various rate classes at both present and proposed rates. See 52 Pa. Code § 53.53(a)(1), Exhibit A. The studies contained in National Fuel Exhibit D are based on costs and operating conditions for the Fully Projected Future Test Year Ended October 31, 2027 (“FPFTY”).

Exhibit D consists of three sections detailing the process of developing the ACOSS. Section I – Introduction includes an introduction, the general purpose and process of the ACOSS, as well as an overview of the excel-based fully functional ACOSS model presented in this proceeding. Section II – National Fuel’s Cost of Service Procedures presents the ACOSS development process specific to the Company, including the Functionalization, Classification, and Allocation of costs. The Allocation section (Section II.3) describes all internal and external allocation factors and the allocation processes used in the ACOSS. The last section, Section III – National Fuel’s Cost of Service Results depicts the results of the ACOSS.

Q. Please describe the schedules included in Exhibit D.

A. The following is the list of Schedules included in Exhibit D:

- Schedule 1 - Account Balances and Allocation Methods
- Schedule 2 - External Allocation Factors
- Schedule 3 - Internal Allocation Factors

- Schedule 4 - Comparison of Cost of Service with Revenues under Present and Proposed Rates
- Schedule 5 - Cost of Service and Rate of Return under Present and Proposed Rates
- Schedule 6 - Cost of Service Allocation Study Fully Projected Future Test Year
- Schedule 7 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Q. What was the source of the cost data analyzed in the Company's ACROSS?

A. All cost-of-service data was extracted from the Company's total cost of service (i.e., total revenue requirement) and schedules contained in this general rate case filing for the FPFTY ending October 31, 2027. Where more detailed information was required to perform various analyses related to certain plant and expense elements, the data were derived from the historical books and records of the Company and information provided by Company personnel.

Q. How are the National Fuel rate classes structured for purposes of conducting its ACROSS?

A. For National Fuel's ACROSS, I included nine rate classes:

- Residential Service
- Small Commercial & Public Authority Service < 250 Mcf ("SCPA-LL")
- Small Commercial & Public Authority Service > 250 Mcf ("SCPA-UL")
- Large Commercial & Public Authority Service ("LCPA")
- Small Volume Industrial Service ("SVIS")
- Intermediate Volume Industrial Service ("IVIS")
- Large Volume Industrial Service ("LVIS")
- Large Industrial Service ("LIS")
- Natural Gas Vehicle Service ("NGV")

Q. Do you propose any modification to the current customer classes?

A. No. I am not proposing any modifications to the existing customer classes. The current

class structure aligns with the Company’s approved tariff schedules and is consistent with the configuration adopted in the Company’s most recent general rate case, Docket No. R-2022-3035730 (“2022 Case”).

Q. How are Distribution Mains classified and allocated in the ACOSS?

A. The ACOSS presented in Exhibit D was performed utilizing a peak allocation methodology with distribution mains classified as demand and customer related. The Company classified 61% of its investment in distribution mains as customer-related and 39% of the investment as demand-related. The customer-related portion of the distribution mains investment was then allocated to the rate classes based on the number of customers on National Fuel’s system. The demand-related portion was allocated to the rate classes based on their respective contribution to the Company’s peak day demand under system design and weather conditions, in other words, on a “design day” basis. Transmission mains are allocated to the customer classes based on the contribution to peak day demand. Peak demand represents estimated class peak day requirements. The peak day requirements are estimated based on regression analysis of monthly sales and heating degree days and analysis of winter period throughput to average throughput. Total throughput represents the total throughput for each class during the FPFTY.

Q. How are other plant related costs allocated in the ACOSS?

A. The ACOSS model also relies on special cost studies for meters, services, and regulators. The investments in service lines, meters, meter installation, and regulators are allocated considering customer weighing factors and the relative cost of the investment where

1 applicable. For a detailed explanation of the allocation factors development please refer
2 to the narrative descriptions presented in Exhibit D with the allocation factors provided in
3 Exhibit D Schedule 2. Miscellaneous Intangible Plant and General Plant accounts are
4 allocated based on labor costs. All plant investment-related accumulated amortization
5 and depreciation expenses follow the classification and allocation of the plant.

6
7 **Q. Please explain the basis for the Company's choice of classification and allocation**
8 **methods for Mains.**

9 A. It is widely accepted that distribution mains are installed to meet both system peak period
10 load requirements and to connect customers to the local distribution company's ("LDC")
11 gas system. Therefore, to ensure that the rate classes that cause the Company to incur
12 this plant investment or expense are charged with its cost, distribution mains should be
13 allocated to the rate classes in proportion to their peak period load requirements and
14 number of customers.

15 There are two cost factors that influence the level of distribution mains facilities
16 installed by an LDC in expanding its gas distribution system. First, the size of the
17 distribution main (i.e., the diameter of the main) is directly influenced by the sum of the
18 peak period gas demands placed on the LDC's gas system by its customers. Secondly,
19 the total installed footage of distribution mains is influenced by the need to expand the
20 distribution system grid to connect new customers to the system. Therefore, to recognize
21 that these two cost factors influence the level of investment in distribution mains, it is
22 appropriate to allocate such investment based on both peak period demands and the
23 number of customers served by the LDC.

1 **Q. Is the method used by the Company to determine a customer cost component of**
2 **distribution mains a generally accepted technique for determining customer costs?**

3 A. Yes. The two most commonly used methods for determining the customer cost
4 component of distribution mains facilities consist of the following: (1) the zero-intercept
5 approach and (2) the most commonly installed, minimum-sized unit of plant investment.
6 Under the zero-intercept approach, a customer cost component is developed through
7 regression analyses to determine the unit cost associated with a zero-inch diameter
8 distribution main. The method regresses unit costs associated with the various sized
9 distribution mains installed on the LDC's gas system against the size (diameter) of the
10 various distribution mains installed. The zero-intercept method seeks to identify that
11 portion of plant representing the smallest size pipe required merely to connect any
12 customer to the LDC's distribution system, regardless of the customer's peak or annual
13 gas consumption.

14 Two of the more commonly accepted literary references relied upon when
15 preparing embedded cost of service studies, Electric Utility Cost Allocation Manual, by
16 John J. Doran et al, National Association of Regulatory Utility Commissioners, and Gas
17 Rate Fundamentals, American Gas Association, both describe minimum system concepts
18 and methods as an appropriate technique for determining the customer component of
19 utility distribution facilities. The existence and utilization of a customer component of
20 distribution facilities, specifically for distribution mains, is a fully supportable and
21 commonly used approach in the gas industry.

22 For purposes of determining the customer component of distribution mains to be

1 used in National Fuel's ACOSS, the zero-intercept method was employed. Please refer to
2 Exhibit D for the detailed study development process and results.

3
4 **Q. With respect to National Fuel's specific experience, is there demonstrable evidence**
5 **to support the use of a customer component of distribution mains?**

6 A. Yes. In developing an appropriate cost allocation basis for distribution mains, the two
7 methods of cost analysis mentioned in the previous response were conducted for the
8 Company's investment in distribution mains, by size and material type of main installed.
9 The zero-intercept method typically uses regression analysis to compare unit costs of the
10 various sized distribution mains installed on National Fuel's gas system against the size
11 (diameter) of the various distribution mains installed. This method seeks to identify that
12 portion of plant representing the smallest size pipe required merely to connect any
13 customer to the LDC's distribution system, regardless of its peak or annual consumption.
14 This regression determines that regardless of the main's diameter, the average cost of a
15 distribution main on National Fuel's gas system will be at least equal to a minimum cost
16 per installed foot. This per foot cost component is exclusively related to the simple fact
17 that National Fuel incurs this cost to install a main, regardless of its size. That is, the
18 installation is unrelated to either peak gas flows or average gas flows, but relating to site
19 prep, permitting, trenching, and recovering. These distinct costs are related more
20 strongly to the process of extending the distribution mains to connect customers, which is
21 a function of the length of distribution mains and not of the size or diameter of the mains.

22
23 **Q. What method was utilized in National Fuel's 2022 Case to classify and allocate**

1 **distribution mains?**

2 A. In the 2022 Case, National Fuel presented ACOSS results using both the customer
3 demand method presented in this case and a peak and average method which allocates
4 distribution mains using what is commonly referred to as the “Seaboard” method, which
5 involves a 50% weighting of peak contribution by the class and 50% weighting of annual
6 throughput.

7
8 **Q. Can you please provide more details on the Seaboard method?**

9 A. The “Seaboard” methodology of assigning utility cost to classes was developed in the
10 early 1950s as part of the Federal Energy Regulatory Commission (“FERC”) rate
11 regulation process for interstate gas pipelines and is based on the premise that both peak
12 and annual usage are of equal importance in determining the cost responsibility of each
13 class. As used at the FERC, this methodology had more to do with rate design and the
14 recovery of revenues than cost allocation and causation. It was developed when gas
15 pipelines sold gas to all their customers including large commercial and industrial
16 customers, when both capacity costs and commodity costs were recovered in the same
17 rates before the advent of purchased gas adjustment mechanisms. With the deregulation
18 of gas within the gas industry in the 1980s, these large customers were given the choice
19 to buy their gas commodity from a producer or marketer and the LDC only provided the
20 delivery of that gas on their distribution system. Other Commissions, including
21 originally the Federal Power Commission, and later, the FERC, moved away from the
22 50/50 weighting of demand and commodity in favor of a 75 percent demand 25 percent
23 commodity weighting known as the “United” method. FERC adopted the United method

1 in 1973. After United, in 1983 FERC departed from a percentage weighting for demand
2 and commodity allocations to a Modified Fixed variable approach which allocated all
3 fixed costs based on demand and all variable costs based on commodity.

4
5 **Q. Has the Seaboard method been relied upon in PA in past gas LDC filings and been**
6 **under review by the Pennsylvania Public Utility Commission’s (“PAPUC” or the**
7 **“Commission”)?**

8 A. Yes. While the PAPUC has recognized a customer component of gas utility
9 infrastructure in recent history, the PAPUC has recently relied on allocating a portion of
10 distribution mains on the annual usage rather than the cost causative basis of matching
11 the allocation of costs with the occurrence of the costs. Given this history, for
12 informational and comparison purposes, I also provide results of the ACOSS model that
13 allocates Distribution Mains using Peak and Average (“P&A”) methodology with no
14 customer component.

15
16 **Q. How are operation and maintenance (“O&M”), customer, and administrative and**
17 **general (“A&G”) expenses classified and allocated in the ACOSS?**

18 A. A utility’s O&M expenses generally are thought to support the utility’s corresponding
19 plant in service accounts. In general, O&M expenses are allocated based on the cost
20 allocation methods used for the Company’s corresponding plant accounts. The majority
21 of customer accounts and services expenses were classified as customer-related costs and
22 allocated based on the average number of distribution customers by class or relative
23 weighting factors based on special studies. A&G expenses were allocated on an account-

1 by-account basis. Items related to labor costs, such as employee pensions and benefits,
2 were allocated based on O&M labor costs. Items related to plant, such as maintenance of
3 general plant and property taxes, were allocated based on plant. The detailed
4 classification and allocation methods applied to these expense categories can be found on
5 Schedule 1 of Exhibit D.

6
7 **Q. How are all other cost categories allocated in the ACOSS?**

8 A. Taxes other than income are allocated in a manner that reflected the specific cost
9 associated with each tax expense category. Generally, taxes can be cost classified on the
10 basis of the tax assessment method established for each tax category and can be grouped
11 into the following categories: (1) labor; (2) plant; and (3) revenue. In the National Fuel
12 ACOSS, all non-income taxes were assigned to one of the above stated categories and
13 relevant allocation factors.

14 Current income taxes were allocated based on each class's net income before
15 taxes. Income taxes for the total revenue requirement were allocated to each class based
16 on the allocation of the required net income by rate class. Income taxes at proposed
17 revenues by class were allocated to each class based on the proposed income prior to
18 taxes for each class. The detailed classification and allocation methods are shown on
19 Schedule 1 of Exhibit D.

20
21 **Q. Does National Fuel's ACOSS include gas commodity costs?**

22 A. Yes. The ACOSS does include gas commodity costs and gas commodity revenues which
23 are both functionalized to the gas supply function with a net income of zero, since the gas

commodity costs match gas commodity revenues.

Q. Have you provided all workpapers and studies supporting the ACOSS?

A. Yes. All supporting workpapers, calculations, and documentation to the filed ACOSS model are provided in response to the Supplemental Data Requests – Cost of Service accompanying the Company’s filing.

Q. Please summarize the results of National Fuel’s ACOSS.

A. Table 1 below presents a summary of the results of the Company’s ACOSS that can be reviewed in detail in Schedule 5 of Exhibit D. The ACOSS shows an overall revenue deficiency to the Company of \$19.7 million.

Table 1 - Summary Results of the Company’s ACOSS

Rate Classes	Current Revenues	Cost to Serve	Current Rate of Return	Deficiency /(Surplus)	Revenue to Cost Ratio	Parity Ratio
Residential	\$ 97,367	\$ 126,095	3.2%	\$ 28,728	0.77	0.88
SCPA-LL	6,819	7,330	7.8%	511	0.93	1.06
SCPA-UL	6,989	7,287	8.7%	298	0.96	1.10
LCPA	13,908	8,972	22.5%	(4,936)	1.55	1.77
NGV	131	203	2.1%	72	0.65	0.74
SVIS	444	319	22.2%	(125)	1.39	1.59
IVIS	5,876	3,491	25.5%	(2,385)	1.68	1.93
LVIS	2,730	1,286	35.0%	(1,444)	2.12	2.43
LIS	2,470	1,416	25.8%	(1,054)	1.74	2.00
Total	\$ 136,735	\$ 156,400	6.3%	\$ 19,665	0.87	1.00
Other Revenues	4,219	4,234		15		
Total System	\$ 140,953	\$ 160,634		\$ 19,681		

Table 1 presents the revenue deficiency/excess for each rate class, the class rate of return on net rate base at current rates, the revenue to cost ratio, and the associated parity ratio.

Regarding rate class revenue levels, the results show that all classes except Residential,

SCPA-LL, SCPA-UL and NGV are being charged rates that recover more than their indicated costs of service.

Q. How do the results of the customer demand method of allocating distribution mains compare to the Seaboard method of allocating distribution mains?

A. Table 2 below provides a comparison between the two methods. As is expected using the Seaboard method increases the allocation of costs to those classes with higher load factors and large volumes of annual throughput.

Table 2 – Comparison of Customer / Demand and Peak and Average

Rate Classes	Cost to Serve (Cust/Dem)	Cost to Serve (Peak and Average)	Difference
Residential	\$ 126,095	\$ 108,557	\$ 17,538
SCPA-LL	7,330	\$ 6,712	618
SCPA-UL	7,287	\$ 8,956	(1,669)
LCPA	8,972	\$ 15,817	(6,846)
NGV	203	\$ 298	(95)
SVIS	319	\$ 393	(75)
IVIS	3,491	\$ 7,066	(3,574)
LVIS	1,286	\$ 3,518	(2,232)
LIS	1,416	\$ 5,081	(3,665)
Total	\$ 156,400	\$ 156,400	-
Other Revenues	4,234	4,234	-
Total System	\$ 160,634	\$ 160,634	-

IV. NATIONAL FUEL'S PROPOSED CLASS REVENUES

Q. Please describe the proposed approach to apportion National Fuel's proposed revenue increase to its rate classes.

A. The apportionment of revenues among rate classes consists of deriving a reasonable

1 balance between various criteria or guidelines that relate to the design of utility rates.¹

2 The various criteria that were considered in the process included: (1) cost of service;
3 (2) class contribution to present revenue levels; and (3) customer impact considerations.

4 After discussions with the Company, the increase proposed in this case was
5 allocated based on considerations of the current parity percentages shown above in Table
6 1 and the desire to move toward full parity over time while addressing issues of
7 gradualism. National Fuel proposes to:

- 8 • For those classes with a revenue to cost parity ratio below 1.0 an increase of 1.1
9 times the system increase is proposed. This applies to the Residential class and
10 NGV class.
- 11 • For those classes with a revenue to cost parity ratio above 1.0 but below 1.5 an
12 increase of 0.9 times the system increase is proposed. This applies to the SCPA-
13 LL and SCPA-UL classes.
- 14 • For all other classes with revenue to cost parity ratios above 1.5 an increase of
15 0.67 times the system increase is proposed. The 0.67 was set to recover the
16 remaining requested increase. This applies to the LCPA, SVIS, IVIS, LVIS, and
17 LIS classes.

18 The amounts of the existing rate subsidies and excesses among the Company's
19 rate classes were generally reduced. From a class cost of service standpoint, this type of

¹ Revenue apportionment is part of the overall rate design process, which is guided by the principles broadly accepted in the recognized literature on utility ratemaking and regulatory policy. These principles include: (1) Cost of Service; (2) Efficiency; (3) Value of Service; (4) Stability/Gradualism; (5) Non-Discrimination; (6) Administrative Simplicity; and (7) Balanced Budget. These rate design principles draw heavily upon the "Attributes of a Sound Rate Structure" developed by James Bonbright in Principles of Public Utility Rates (Principles of Public Utility Rates, Second Edition, Page 111-113 James C. Bonbright, Albert L. Danielson, David R. Kamerschen, Public Utility Reports, Inc., 1988)

class movement, and reduction in class rate subsidies, is desirable to move class revenues and rates closer to the indicated cost of service for each rate class.

Q. What are the percentage changes in revenues by rate class resulting from the Company's proposed revenue apportionment?

A. Table 3 below summarizes the proposed distribution margin revenue change for each rate class and the percent change in distribution margin revenues resulting from the above-described process.

Table 3 - Proposed Class Revenue Apportionment

Rate Classes	Margin Revenues at Current Rates	Margin Revenues at Proposed Rates	Proposed Revenue Change	Percent Change	Increase Relative to System Increase
Residential	\$ 97,367	\$ 112,771	\$ 15,404	15.82%	1.10
SCPA-LL	\$ 6,819	\$ 7,702	\$ 883	12.94%	0.90
SCPA-UL	\$ 6,989	\$ 7,893	\$ 905	12.94%	0.90
LCPA	\$ 13,908	\$ 15,249	\$ 1,342	9.65%	0.67
NGV	\$ 131	\$ 152	\$ 21	15.82%	1.10
SVIS	\$ 444	\$ 487	\$ 43	9.65%	0.67
IVIS	\$ 5,876	\$ 6,443	\$ 567	9.65%	0.67
LVIS	\$ 2,730	\$ 2,994	\$ 263	9.65%	0.67
LIS	\$ 2,470	\$ 2,709	\$ 238	9.65%	0.67
Total	\$ 136,735	\$ 156,400	\$ 19,665	14.38%	1.00
Other Revenues	\$ 4,219	\$ 4,234	15	0.37%	
Total System	\$ 140,953	\$ 160,634	\$ 19,681	13.96%	

Further, the Company's percentage changes of total revenues associated with its proposed revenue apportionment by rate class are summarized in Table 4 below.

Table 4 - Proposed Change in Total Revenues by Rate

Rate Classes	Revenues at Current Rates	Revenues at Proposed Rates	Proposed Revenue Change	Percent Change	Increase Relative to System Increase
Residential	\$ 198,187	\$ 213,591	\$ 15,404	7.77%	1.03
SCPA-LL	\$ 12,829	\$ 13,712	\$ 883	6.88%	0.91
SCPA-UL	\$ 14,779	\$ 15,683	\$ 905	6.12%	0.81
LCPA	\$ 20,517	\$ 21,859	\$ 1,342	6.54%	0.87
NGV	\$ 529	\$ 550	\$ 21	3.92%	0.52
SVIS	\$ 807	\$ 850	\$ 43	5.30%	0.70
IVIS	\$ 8,051	\$ 8,618	\$ 567	7.04%	0.94
LVIS	\$ 2,960	\$ 3,223	\$ 263	8.90%	1.18
LIS	\$ 2,646	\$ 2,884	\$ 238	9.01%	1.20
Total	\$ 261,305	\$ 280,970	\$ 19,665	7.53%	1.00
Other Revenues	\$ 4,219	\$ 4,234	\$ 15	0.37%	
Total System	\$ 265,524	\$ 285,204	\$ 19,681	7.41%	

Please refer to the Direct Testimony of Courtney T. Mann (National Fuel Statement No. 14), who sponsors the Company's proposed rate design.

V. WNA MECHANISM

Q. What is the Company proposal regarding WNA in this proceeding?

A. National Fuel is requesting the Commission to approve the current pilot WNA mechanism, which is scheduled to expire in October 2028, as a permanent program. The WNA pilot was part of the 2022 Case settlement agreement approved by the Commission on June 15, 2023.

Q. What is the WNA and what is its purpose?

A. The WNA is a ratemaking mechanism that adjusts the delivery portion of customer bills so that they reflect usage under normal weather conditions rather than actual temperatures experienced during the heating season. Its primary purpose is to moderate the bill

1 impacts of unusually warm or cold weather, providing customers with greater stability
2 while aligning billed revenues more closely with the Commission-approved revenue
3 requirement.
4

5 **Q. Does the Commission support the WNA?**

6 A. Yes. In its most recent Final Order in the Columbia Gas of Pennsylvania (“Columbia”)
7 case, issued in December 2025, the Commission explicitly approved the continuation of
8 Columbia's WNA mechanism “to allow it a reasonable opportunity to earn up to its
9 Commission-authorized revenue requirement.”²
10

11 **Q. Please explain National Fuel’s current WNA mechanism.**

12 A. National Fuel’s WNA mechanism functions as follows:

- 13 i) It adjusts the usage in customer bills based on deviations from normal weather, as
14 measured by Heating Degree Days (“HDDs”), by comparing actual HDDs
15 (“AHDDs”) to normal HDDs (“NHDDs”) based on a 15-year weather history.
- 16 ii) It includes a 3% deadband, meaning no adjustment is made unless the weather
17 deviates by more than $\pm 3\%$ from normal. This prevents minor weather variations
18 from triggering bill changes and ensures that adjustments occur only when there
19 are material deviations.
- 20 iii) It applies to all Pennsylvania Natural Gas Residential and Commercial/Public
21 Authority customers served by National Fuel.

² Pa. PUC v. Columbia Gas of Pa., Inc., Docket No. R-2024-3067174, Final Order at 301 (Dec. 4, 2025).

1 iv) It applies during the heating season (October through May). By excluding non-
2 heating season usage and focusing on the weather-sensitive portion of
3 consumption, the mechanism is carefully targeted and limited in scope.
4

5 **Q. Is the Company proposing any changes to how the WNA mechanism currently**
6 **operates?**

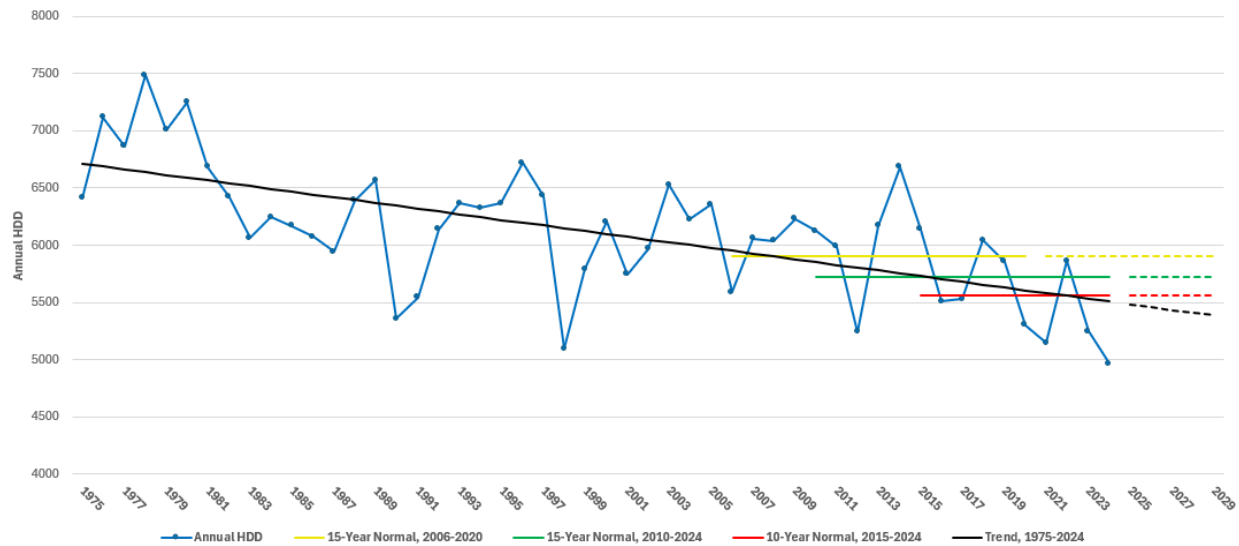
7 A. Yes. Company witness Cathryn E. Hilliard (National Fuel Statement No. 13) is
8 proposing to establish NHDDs based on 10-year weather history.
9

10 **Q. What is the significance of using 10-year weather history for establishing NHDDs.**

11 A. Using a 10-year average reflects warmer recent weather. Therefore, the normalized
12 billing determinants will be lower than those derived from the prior 15-year average that
13 includes more cold years, as shown in Figure 1 below.³ Assuming the warming trend
14 continues, actual usage may be closer to, or even below, the 10-year baseline, triggering a
15 smaller WNA surcharge or credit. However, no one (National Fuel included) can predict
16 the number of HDDs in any given year with certainty; therefore, variations are still
17 expected, and the WNA would still provide value to both customers and the Company.

³ Based on National Oceanic and Atmospheric Administration (NOAA) data from the Erie, Pennsylvania station.

Figure 1 – Historic Annual HDD and Normalization Alternatives⁴



Q. Why is a WNA mechanism necessary for National Fuel’s rate structure?

A. National Fuel’s current rate design recovers significant fixed costs through volumetric charges. Weather-driven usage swings can cause under-recovery in warm winters and over-recovery in cold winters. The WNA stabilizes this to provide the Company a reasonable opportunity to recover its authorized revenue requirement while protecting customers from additional charges in colder than normal winters.

Q. Can you elaborate on the relationship between fixed costs and usage-based recovery in National Fuel’s current rate design?

A. National Fuel’s current rate design recovers a significant portion of its fixed costs, such

⁴ Chart interpretation for grayscale / black-and-white printing:

- Annual HDD values are shown by the solid line with circular markers.
- The trend (1975–2024) is shown by a smooth solid line that slopes downward from left to right.
- The shorter horizontal reference lines near the right side of the chart are explained as follows:
 - The highest horizontal line corresponds to the 15-year normal for 2006–2020.
 - The middle horizontal line corresponds to the 15-year normal for 2010–2024.
 - The lowest horizontal line corresponds to the 10-year normal for 2015–2024.

1 as infrastructure, maintenance, and administrative expenses, through volumetric charges
2 based on customer usage. This means that when weather is warmer than normal and gas
3 consumption declines, National Fuel under-recovers those fixed costs, even though they
4 do not vary with usage. Conversely, colder-than-normal weather can lead to over-
5 recovery. This mismatch creates volatility for both customers and the utility. The WNA
6 mechanism helps address this by normalizing revenues to reflect normal weather
7 conditions, ensuring that fixed costs are recovered more consistently with what was
8 authorized by the Commission when it approved current rates.

9
10 **Q. What portion of National Fuel's fixed costs is recovered through its current**
11 **volumetric distribution charges?**

12 A. As shown on National Fuel Exhibit E – Proof of Revenue, at current rates, approximately
13 63% of base rate distribution revenues for Residential is recovered through the
14 volumetric distribution charge, leaving 37% recovered through fixed charges. For Rates
15 SCPA, approximately 70% of base rate distribution revenue is recovered through the
16 volumetric distribution charge, leaving 30% recovered through fixed charges. This
17 clearly indicates that even though National Fuel's distribution costs are fixed, there is a
18 risk of over- or under-recovery for the vast majority of costs, resulting in the need for the
19 WNA.

20
21 **Q. How does National Fuel's proposed WNA align with the factors the Commission may**
22 **consider when evaluating this alternative ratemaking mechanism?**

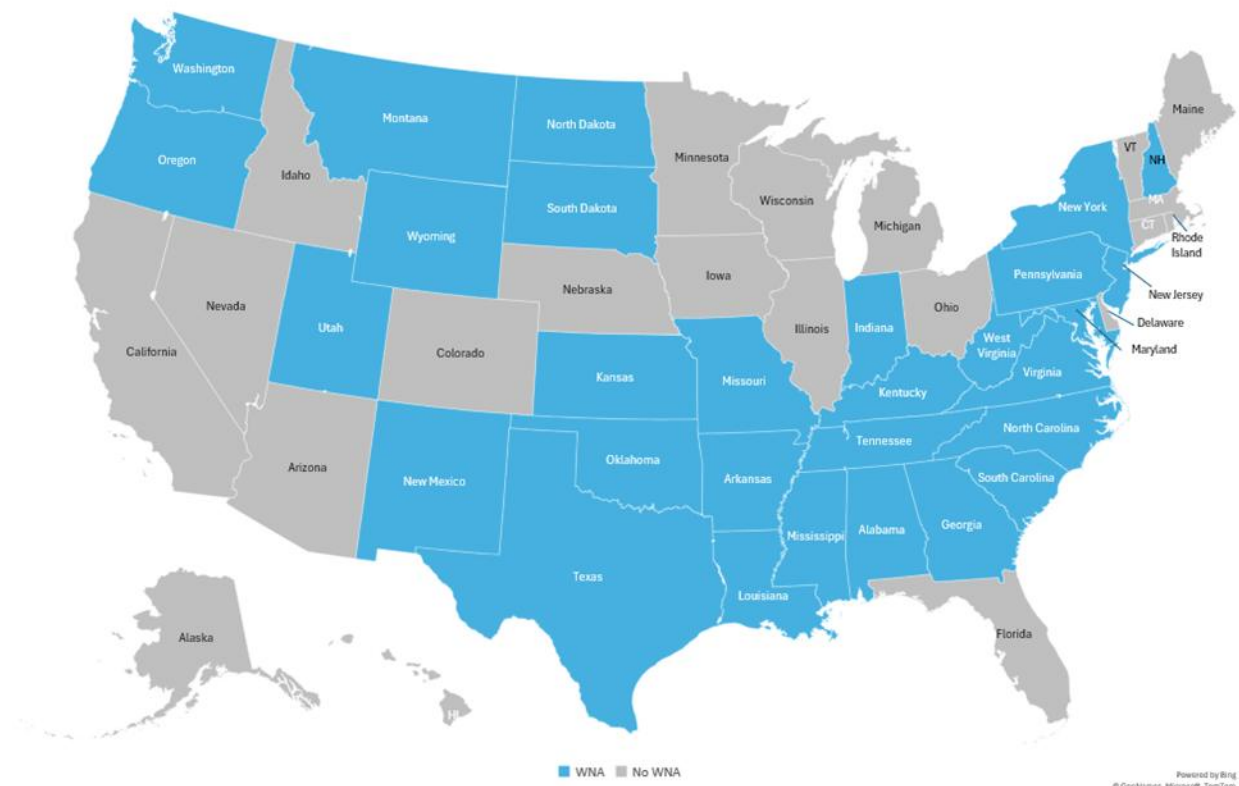
23 A. Exhibit JDT-3 details how National Fuel's proposed WNA aligns with each of the

fourteen items identified within the Statement of Policy as outlined by the Commission in the alternative rate making Docket No. M-2015-2518883. However, it is important to note that Statements of Policy language suggests that the Commission intends to consider these elements, but not all of them may be relevant or deemed required in order to determine whether a proposal is just and reasonable.

Q. Are WNAs common alternative ratemaking mechanisms in the utility industry?

A. Yes. WNA mechanisms are widely used across the United States to stabilize customer bills and utility revenues during abnormal weather conditions. The map below shows that 29 states with a total of 67 gas utilities have adopted similar mechanisms.

Figure 2 – WNA in the United States



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VI. CONCLUSION

Q. Please summarize your primary conclusions.

A. The Company's proposed ACOSS method best reflects the cost causation of distribution mains by accounting for the fact that distribution mains are extended to new customers and are sized to meet peak demand requirements. As such, the Commission should rely on the Company's proposed ACOSS to guide revenue targets for each rate class. In addition, the revenue targets proposed by National Fuel reasonably balance the concepts of cost of service, current revenue contributions, and gradualism, while moving all classes closer to parity.

Q. Please summarize how implementing the proposed WNA mechanism results in fair and equitable ratemaking.

A. The Company's proposed WNA mechanism results in fair and equitable ratemaking due to the following:

- The WNA helps to break the link between the gas consumption of the Company's customers and its distribution revenue recovery, and better aligns the interests of National Fuel and its customers. The fixed costs embedded in National Fuel's volumetric rates for distribution service do not vary in the short-term with changes in temperature.
- The WNA addresses a factor beyond the Company's and customers' control, weather variability. This variability contributes to increased volatility in customers' bills, and increased volatility in the Company's recovery of costs.

- 1 • Customers receive greater stability in the non-gas portion of their utility bills, a
2 benefit during the winter months when gas prices tend to be at their highest, and a
3 particular benefit for low-income customers with high bills during the lengthy
4 heating seasons in National Fuel's service areas.

5 For these reasons, I urge the Commission to approve the continuation of the Company's
6 WNA a permanent ratemaking mechanism.

7

8 **Q. Does this conclude your pre-filed direct testimony at this time?**

9 A. Yes, it does.

John D. Taylor

MANAGING PARTNER

Mr. Taylor has experience with a wide range of costing, ratemaking, and regulatory activities for gas and electric utilities. He has testified numerous times on these and other issues for clients across North America. He has extensive experience with costing and pricing rates and services, regulatory planning and strategy development, revenue recovery and tracking mechanisms, merger and acquisitions analysis, new product and service development, affiliate transaction reviews, line extension policies, market assessments, litigation support, and organizational and operations reviews. He has testified on numerous occasions as an expert witness on costing and ratemaking related issues on behalf of utilities before federal, state, and provincial regulatory bodies and has extensive experience in evaluating and implementing innovative ratemaking approaches and rate design concepts.

He has also testified on return on equity, electric vehicle and battery storage programs, time-of-use rates, and the appropriate use of statistical analysis during audit testing. Mr. Taylor has led engagements relating to gas supply planning and the review of midstream transportation and storage capacity resources. He has worked as the market monitor for New England ISO's capacity market, supported the negotiation of PPAs, and supported feasibility and prudence studies of generation investments. He has also been involved in selling generating assets and distribution companies, supporting due diligence efforts, financial analyses, and regulatory approval processes.

Mr. Taylor received a master's degree in Economics from American University and holds a bachelor's degree in Environmental Economics from the University of North Carolina at Asheville.

EDUCATION

M.A., Economics, American University

B.A., Environmental Economics, University of North Carolina at Asheville

YEARS EXPERIENCE

18

RELEVANT EXPERTISE

Utility Costing and Pricing, Expert Witness Testimony, Transaction Facilitation, Revenue Requirements, Statistics, Valuation, Market Studies, Rate Case Management, New Product and Service Development, Strategic Business Planning, Marketing and Sales



His consulting career includes Managing Partner with Atrium Economics, LLC; Principal Consultant – Advisory & Planning with Black & Veatch Management Consulting, LLC; Senior Project Manager & Principal of Concentric Energy Advisors, Inc.; and CEO of Nova Data Testing, Inc. Mr. Taylor started his career working on Capitol Hill working with NGOs that were seeking Public Private Partnerships with the Federal Government, World Bank, and International Monetary Fund to pursue various projects in developing countries.

EXPERT WITNESS TESTIMONY PRESENTATION

UNITED STATES:

- California Superior Court of California
- Delaware Public Service Commission
- Florida Public Service Commission
- Federal Energy Regulatory Commission
- Illinois Commerce Commission
- Indiana Utility Regulatory Commission
- Maine Public Service Commission
- Massachusetts Department of Public Utilities
- Minnesota Public Utilities Commission
- New Hampshire Public Utilities Commission
- North Carolina Utilities Commission
- Oregon Public Utility Commission
- Ohio Public Utility Commission
- Pennsylvania Public Utility Commission
- Virginia State Corporation Commission
- Washington Utilities and Transportation Commission

CANADA:

- Alberta Utilities Commission
- British Columbia Utilities Commission
- Ontario Energy Board
- Public Service Commission of West Virginia

REPRESENTATIVE EXPERIENCE

RATE DESIGN AND REGULATORY PROCEEDINGS

Mr. Taylor has worked on dozens of electric and gas rate cases including the development of revenue requirements, class cost of service studies, and projects related to utility rate design issues. Specifically, he has:

- Lead expert and witness for class costs of service studies across North America and worked on dozens of other class cost of service and rate design projects for other lead witnesses.
- Developed WNA mechanism for a gas utility including back casting results and supporting expert witness testimony and exhibits.



- Developed revenue requirement model to comply with a new performance-based formula ratemaking process for a Midwest electric utility.
- Supported the development of time of use rates, demand rates, economic development rates, load retention rates, and line extension policies.
- Analyzed and summarized allocation methodology for a shared services company.
- Assessed the reasonableness of costs through various benchmarking efforts.
- Led the effort to collect and organize plant addition documentation for six Midwest utilities associated with the state commission's audit of rate base.
- Supported lead-lag analyses and testimonies.
- Analyzed customer usage profiles to support reclassification of rate classes for a gas utility.
- Helped conduct a marginal cost analysis to support rate design testimony.

LITIGATION SUPPORT AND EXPERT TESTIMONY

Mr. Taylor has testified in several cases on class cost of service studies and statistical audit methods. He has also supported numerous other expert testimonies. Specifically, he has:

- Filed testimony as an expert witness on allocated class cost of service studies for both electric and gas utilities.
- Filed testimony as an expert witness on the application of statistical analysis.
- Filed testimony before FERC on the rate of return for an Annual Transmission Revenue Requirement and participated in FERC settlement conferences.
- Part of two-person expert witness team that provided an expert report to the British Columbia Utilities Commission on the use of facilities for transportation balancing services for Fortis BC.
- Part of two-person expert witness team that provided an expert report on affiliate transactions and capitalized overhead allocations for Hydro One on three separate occasions.
- Sole expert for expert report on affiliate allocations for Alectra utilities, the second largest publicly owned electric utility in North America. This was conducted shortly after the merger of four distinct utilities.
- Sole expert for expert report on the allocation of overhead costs between transmission and distribution businesses for EPCOR.

TRANSACTION EXPERIENCE

Mr. Taylor has been involved with several generating asset transactions supporting both buy side and sell side analysis and due diligence. His work has included:



- Worked as buy side advisor for a large water utility in the mid-Atlantic region including supporting the review of revenue requirements, rates, and forecasts.
- Helped facilitate and manage processes for a nuclear plant auction by processing Q&A, collecting relevant documentation and managing the virtual data room for auction participants.
- Supported the auction process for steam and chilled water distribution and generation assets in the Midwest.
- Supported the development of a financial model to ascertain the net present value of several competing wholesale power purchase agreements and guided the client with a decision matrix for the qualitative aspects of the offers.
- Provided research on comparable transactions, previous mergers and acquisitions, and potential transaction opportunities for several clients.

FINANCIAL ANALYSIS AND MARKET RESEARCH

Other financial analysis and market research Mr. Taylor has conducted include:

- Estimated the rate impact and costs associated with moving California energy market to 100% renewable.
- Assessed the consequences of a divestiture on the cost-of-service model for a New England gas distribution company.
- Developed LNG market studies for two separate utilities and two separate competitive market participants.
- Modeling alternative mechanisms for the allocation of overhead costs to a nuclear plant.



NATIONAL FUEL EXHIBIT JDT-2
PROPOSED REVENUE TARGETS BY CLASS

National Fuel Gas Distribution Corporation
Gas Class Cost of Service Study
Test Year Ending October 31, 2027
EXHIBIT JDT-2 – PROPOSED REVENUE TARGETS BY CLASS
(\$ in thousands)

Line No.	Description	Total System	Total Check	Residential Service	Small Commercial & PA Service (LE 250)	Small Commercial & PA Service (GT 250)	Large Comm PA Service	NGV	SVIS	IVIS	LVIS	LIS
1	Total Rate Base	571,582	-	446,527	25,330	27,719	40,971	974	1,072	16,029	6,028	6,930
2	Gas Service Revenue	136,735		97,367	6,819	6,989	13,908	131	444	5,876	2,730	2,470
3	Other Revenues	4,219		3,512	173	191	195	7	9	76	26	29
4	Total Revenue	\$ 140,953	-	\$ 100,879	\$ 6,993	\$ 7,179	\$ 14,103	\$ 138	\$ 453	\$ 5,953	\$ 2,756	\$ 2,499
5	Current Revenue to Cost Ratio	0.88		0.78	0.93	0.96	1.54	0.66	1.38	1.67	2.10	1.73
6	Current Parity Ratio	1.00		0.89	1.06	1.09	1.75	0.75	1.57	1.90	2.39	1.97
7	Scenario A: Revenues at Equalized Rates of Return											
8	Revenue Increase/(Decrease)	\$ 19,665	-	\$ 28,728	\$ 511	\$ 298	\$ (4,936)	\$ 72	\$ (125)	\$ (2,385)	\$ (1,444)	\$ (1,054)
9	Total Rate Revenue at Equalized Rates of Return	156,400	-	126,095	7,330	7,287	8,972	203	319	3,491	1,286	1,416
10	Other Revenues	4,234	-	3,524	174	191	196	7	9	77	26	29
11	Total Revenue at Equalized Rates of Return	\$ 160,634	-	\$ 129,620	\$ 7,504	\$ 7,478	\$ 9,168	\$ 210	\$ 328	\$ 3,568	\$ 1,312	\$ 1,445
12	% Increase of Total Revenues	13.95%		28.48%	7.30%	4.15%	-35.00%	51.96%	-27.63%	-40.06%	-52.39%	-42.17%
13	% Increase of Margin Revenues	14.38%		29.51%	7.49%	4.27%	-35.49%	54.73%	-28.20%	-40.58%	-52.89%	-42.67%
14	Resulting Revenue to Cost Ratio	1.00		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
15	Resulting Parity Ratio	1.00		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
16	Scenario B: Equal Percentage Increase on Gas Service Revenue											
17	Percent Increase	14.38%		14.38%	14.38%	14.38%	14.38%	14.38%	14.38%	14.38%	14.38%	14.38%
18	Revenue Increase/(Decrease)	\$ 19,665	-	\$ 14,003	\$ 981	\$ 1,005	\$ 2,000	\$ 19	\$ 64	\$ 845	\$ 393	\$ 355
19	Total Rate Revenue	156,400	-	111,370	7,800	7,994	15,908	150	508	6,721	3,123	2,826
20	Other Revenues	4,234	-	3,524	174	191	196	7	9	77	26	29
21	Total Revenue at Equal Percentage Increase	\$ 160,634	-	\$ 114,895	\$ 7,974	\$ 8,185	\$ 16,104	\$ 157	\$ 517	\$ 6,798	\$ 3,149	\$ 2,855
22	Resulting Revenue to Cost Ratio	1.00		0.89	1.06	1.09	1.76	0.75	1.58	1.91	2.40	1.98
23	Resulting Parity Ratio	1.00		0.89	1.06	1.09	1.76	0.75	1.58	1.91	2.40	1.98
24	Proposed Scenario C: Moderated based on Current Parity Ratio											
25	Multiple of System Increase			1.10	0.90	0.90	0.67	1.10	0.67	0.67	0.67	0.67
26	Percent Increase			15.82%	12.94%	12.94%	9.65%	15.82%	9.65%	9.65%	9.65%	9.65%
27	Revenue Increase/(Decrease)	19,665	-	15,404	883	905	1,342	21	43	567	263	238
28	Total Rate Revenue	156,400	-	112,771	7,702	7,893	15,249	152	487	6,443	2,994	2,709
29	Other Revenues	4,234	-	3,524	174	191	196	7	9	77	26	29
30	Total Revenue at Proposed	160,634		116,295	7,876	8,085	15,446	159	496	6,520	3,020	2,738
31	Base Rate Margin at Proposed	\$ 156,400		\$ 112,771	\$ 7,702	\$ 7,893	\$ 15,249	\$ 152	\$ 487	\$ 6,443	\$ 2,994	\$ 2,709
32	Percent Increase on Base Rate Margin	14.38%		15.82%	12.94%	12.94%	9.65%	15.82%	9.65%	9.65%	9.65%	9.65%
33	Proposed Revenue to Cost Ratio	1.00		0.90	1.05	1.08	1.68	0.76	1.51	1.83	2.30	1.89
34	Proposed Parity Ratio	1.00		0.90	1.05	1.08	1.68	0.76	1.51	1.83	2.30	1.89

NATIONAL FUEL EXHIBIT JDT-3

WNA MECHANISMS

WNA Mechanism Policy Factors

#	Statement of Policy	Company's Response
1	How the ratemaking mechanism and rate design align revenues with cost causation principles as to both fixed and variable costs.	National Fuel Gas's WNA is designed to recover distribution revenues needed to satisfy the cost-of-service requirement determined in this proceeding, while mitigating the variance between actual and projected distribution revenues due to weather. The Company recovers a significant portion of fixed costs through volumetric rates. These fixed costs do not vary with the amount of gas delivered to customers and are composed of fixed operation and maintenance expenses, administrative and general expenses, depreciation, certain taxes, a portion of working capital requirements, and return on investment. These costs also do not vary in the short-term with changes in temperature. In the absence of a rate design that affords the Company the opportunity to recover all fixed costs in a fixed monthly charge, the WNA mechanism better aligns distribution revenues with cost causation principles.
2	How the ratemaking mechanism and rate design impact the fixed utility's capacity utilization.	The WNA mechanism indirectly supports efficient capacity utilization by stabilizing the recovery of fixed distribution costs, which are incurred to maintain National Fuel Gas's infrastructure and capacity to serve customers regardless of fluctuations in gas usage. Since these fixed costs do not change with short-term usage variations, the WNA ensures that the Company can continue investing in the infrastructure necessary to meet peak demand and long-term capacity needs and be compensated for these investments. By supporting revenue stability, the WNA reduces under-recovery risks during periods of lower gas usage, ensuring that the revenues collected align with customers' continued reliance on the utility's fixed assets that provide peak service.
3	Whether the ratemaking mechanism and rate design reflect the level of demand associated with the customer's anticipated consumption levels.	Customer specific usage factors corresponding to their individual demand is continually updated through the WNA formula and reflects the level of demand associated with the customer's anticipated consumption levels. In this proceeding, the Company is also proposing to set Normal Heating Degree Days using a 10-year average rather than a 15-year average, which more accurately captures recent warming trends. Using a more current weather baseline ensures that the WNA formula better aligns normalized usage

WNA Mechanism Policy Factors

#	Statement of Policy	Company's Response
		with customers' anticipated consumption levels under today's climate conditions.
4	How the ratemaking mechanism and rate design limit or eliminate interclass and intraclass cost shifting.	National Fuel Gas's WNA is applied on a customer-specific basis and is designed to be revenue-neutral within each customer class, such that it does not create or exacerbate cross-subsidization either within or across classes.
5	How the ratemaking mechanism and rate design limit or eliminate disincentives for the promotion of efficiency programs.	The Company's WNA only addresses variations due to weather and does not affect customers' ability to pursue energy efficiency measures. Further, the Company continues and will continue to promote the use of energy efficiency measures to its customers as the WNA removes the financial disincentive for National Fuel Gas to promote energy efficiency.
6	How the ratemaking mechanism and rate design impact customer incentives to employ efficiency measures and distributed energy resources.	Customers retain strong incentives to reduce usage because the commodity and other charges remain volumetric. The proposed WNA does not eliminate these price signals, so lower usage still results in lower bills.
7	How the ratemaking mechanism and rate design impact low-income customers and support consumer assistance programs.	Under the proposed WNA mechanism, customers who are currently enrolled to pay their bills based on a percentage of their household income see little to no impact to their bills under the WNA mechanism.
8	How the ratemaking mechanism and rate design impact customer rate stability principles.	The American Gas Association Gas Rate Fundamentals book (Pages 152 – 156) states: "The goal of stability recognizes historical relationships among customers in terms of the proportion of system costs each customer group bears. Stability leads to a policy of gradualism in rate changes if substantial increases (or decreases) are called for in the context of a single rate case. Changes in gas utility pricing policy should be imposed gradually so that customers can

WNA Mechanism Policy Factors

#	Statement of Policy	Company's Response
		adjust and any adverse impacts on the customers' operation are minimized." The WNA mechanism provides customers with more stable annual bills and directly mitigates volatility in their monthly costs. Customers would pay for the costs assigned to the volumetric base rate in the most recent rate case and customers would not pay more or less than that amount solely because the actual weather for the month the customers are billed is different than the weather used to determine the rate design of the volumetric base rate.
9	How weather impacts utility revenue under the ratemaking mechanism and rate design.	The Company's WNA adjusts customers' bills due to variations from normal weather during the heating season months (October through May), and it only mitigates the revenue effect of weather on the original rate design of the volumetric base rate. Without it, the Company is deprived of the opportunity to recover the Commission-approved distribution revenue requirement for the applicable classes during times when warmer than normal weather occurs. Moreover, the absence of a WNA places the Company in a position of receiving a higher amount of revenues from customers when the weather is colder than normal. The WNA avoids both scenarios by minimizing the impact of weather on the Company's revenues and customers' bills.
10	How the ratemaking mechanism and rate design impact the frequency of rate case filings and affect regulatory lag.	The WNA does not impact the Company's rate case frequency nor it effects regulatory lag.
11	If or how the ratemaking mechanism and rate design interact with other revenue sources (e.g., surcharges).	National Fuel Gas's WNA is solely focused on recovering costs that are part of the base revenue requirement and does not interact with other revenue sources, such as Section 1307 automatic adjustment surcharges, restructuring riders, or system improvement charges under Section 1353.
12	Whether the alternative ratemaking mechanism and	National Fuel Gas's WNA includes several consumer protections to ensure fairness and transparency, as follows:

WNA Mechanism Policy Factors

#	Statement of Policy	Company's Response
	rate design include appropriate consumer protections.	a. No Over-Recovery of Revenue: The WNA mechanism results in an adjusted bill that reflects the revenues that would be recovered under normal weather, i.e., the same normal weather used to set rates. The Company does not recover additional distribution revenues due to colder than average temperatures that result in higher-than-normal usage from customers. This is ensured by limiting the mechanism to the heating season and having a deadband. b. No Cross-Subsidization: The WNA is customer-specific. c. Regulatory Oversight: The WNA is subject to Commission review and regulatory reporting requirements to ensure compliance with approved revenue stabilization objectives and to protect consumers from unintended rate impacts. d. Customer Transparency: National Fuel Gas provides clear bill disclosures and customer education regarding WNA adjustments, ensuring consumers understand how the mechanism works and how it impacts their bills.
13	Whether the alternative ratemaking mechanism and rate design are understandable to consumers.	The WNA is not a new concept to the regulated utility industry and similar versions have been successfully implemented by other Pennsylvania natural gas distribution companies. The WNA tariff provides detailed information to the customer of how the mechanism works and the adjustments are displayed separately on bills, ensuring full transparency. The Company has also made available Frequently Asked Questions (FAQs) on its website https://www.nationalfuel.com/utility/weather-normalization-adjustment-pa-home-biz/ Additionally, the Company sent customers a WNA reminder and plain language insert September 2025, ahead of the winter heating season.
14	How the ratemaking mechanism and rate design will support improvements in utility reliability.	The proposed WNA targets the revenue requirement that would have been already subject to scrutiny and approved by the Commission, meaning that its prudence and reasonableness would have been reviewed and deemed appropriate to support reliability driven

WNA Mechanism Policy Factors

#	Statement of Policy	Company's Response
		initiatives. The proposed WNA would help minimize the volatility of the recovery of these costs.

NATIONAL FUEL STATEMENT NO. 20

DANIEL J. CZECHOWICZ

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Docket No. R-2025-3059428

**National Fuel Gas Distribution Corporation
Pennsylvania Division**

Statement No. 20

**Direct Testimony of
Daniel J. Czechowicz**

Topics Addressed: Transportation Programs

Dated: January 28, 2026

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Daniel J. Czechowicz. My business address is 6363 Main Street,
4 Williamsville, New York 14221.

5
6 **Q. By whom and in what capacity are you employed?**

7 A. I am employed by National Fuel Gas Distribution Corporation (“NFGDC”) as a Director
8 in the Gas Supply Administration (“GSA”) department. My primary responsibilities
9 include ensuring tariff compliance and managing all aspects of the NFGDC’s
10 transportation programs, for both the Pennsylvania Division (“National Fuel” or the
11 “Company”) and New York Division (“National Fuel – NY”).

12
13 **Q. Please provide your educational background.**

14 A. I received an Associates of Science degree in Business Administration from Daemen
15 College in 1997 and a Master of Business Administration degree from the University at
16 Buffalo in 2013.

17
18 **Q. Please provide your professional experience.**

19 A. In 1998 I was hired by National Fuel Resources, Inc. (a former marketing subsidiary of
20 National Fuel Gas Company), as a Transportation & Exchange Analyst. In 2005, I was
21 promoted to Senior Energy Analyst, became an Assistant Manager of Energy Operations
22 in 2008, and in 2016 I was promoted to Manager of Energy Operations. In 2018, I

1 transferred to NFGDC as a Manager in the GSA department. In 2022, I was promoted to
2 Director in the GSA department.

3
4 **Q. Have you previously testified in other proceedings before the Pennsylvania Public**
5 **Utility Commission (“PAPUC” or the “Commission”) or any other state or federal**
6 **agency?**

7 A. I testified before the New York Public Service Commission on behalf of National Fuel –
8 NY in Case 23-G-0627.

9
10 **II. PURPOSE OF TESTIMONY**

11 **Q. What is the purpose of your testimony?**

12 A. My testimony will provide a description of three proposed changes to the Company’s
13 transportation programs. The first proposal is related to the Company’s Daily Metered
14 Transportation (“DMT”) program. The Company proposes changing the DMT program
15 from a stand-alone customer program to an aggregated program, which would eliminate
16 the customer banking aspect of the current program. The second proposal is related to a
17 telemetering program for customers in DMT service. The Company is proposing to
18 convert existing customers using Plain Old Telephone Service (“POTS”) to cellular
19 service and assuming responsibility from its customers for providing meter related
20 communication services. The final proposal is associated with changing the publication
21 that is used for calculating the Monthly Market Index that is used in the transportation
22 program for cashout pricing.

1 **Q. Are you sponsoring any exhibits or filing requirements in this proceeding?**

2 A. Yes. I am sponsoring National Fuel Exhibit DJC-1, Pro-Forma Tariff pages of DMT
3 proposal.

4
5 **III. DMT PROPOSAL**

6 **Q. Please explain your first proposal including the services provided in the Company's**
7 **current transportation program.**

8 A. Customers that choose to purchase their gas from third-party suppliers must enroll in the
9 Company's transportation program. Subject to program eligibility criteria, customers
10 may apply for Monthly Metered Natural Gas Service ("MMNGS"), Small Aggregation
11 Transportation Supplier Service ("SATS") or DMT service.

12
13 **Q. How many customers are currently enrolled in DMT service?**

14 A. The Company has approximately 78 accounts enrolled across 12 market pools in DMT
15 service.

16
17 **Q. How are customers currently enrolled in DMT Service?**

18 A. Suppliers enroll DMT customers in DMT market pools through the Transportation
19 Scheduling System ("TSS").

20
21 **Q. Can multiple customers be enrolled in a DMT market pool?**

22 A. Yes, the Company currently operates DMT market pools that contain more than one
23 DMT customer, however, daily delivery volumes are scheduled to each individual

customer using a “Gas Out” nomination to transport gas from the central delivery point to the customer’s burner tip. Customer usage volumes are not aggregated in the market pool.

Q. Explain the current customer eligibility requirements for DMT service.

A. DMT service is available to all customers that elect transportation service and meet the qualifications specified in the Rate Schedule for DMT Service in the Company’s tariff. Among those qualifications, customers are required to sign a DMT service agreement and have telemetering equipment in place which allows the Company to remotely collect daily meter readings.

Q. Why is it important for the Company to collect daily meter readings from DMT customers?

A. Collecting daily meter readings allows the Company to determine any daily imbalances resulting from differences between a customer’s allocated daily deliveries and their actual daily usage.

Q. Explain how allocated deliveries might differ from actual usage and result in imbalances.

A. DMT customers communicate their gas requirements with their suppliers so that daily delivery volumes match the customer’s expected daily consumption. On a given day, if a DMT customer’s gas delivery exceeds their usage, the difference results in an “overdelivery”. The Company will store the customer’s overdelivery volume as “banked

gas” for later use by the customer. A customer’s banked gas volume may include an accumulation of numerous overdeliveries. The DMT customer may use such banked gas as the first gas through the meter on the following day(s). Any accumulated banked gas remaining at the end of a month will be delivered first through the meter on the first day of the subsequent month. The customer is subject to overdelivery charges as specified in the Company’s tariff. A customer “underdelivery” occurs when a customer’s daily usage exceeds their banked gas volume and their daily delivery volume for that given day.

Q. Expand on underdeliveries and the 2% tolerance established in the Company’s tariff.

A. In certain instances, the Company may sell gas to the customer to resolve the customer’s underdelivery for the given day. When the customer underdelivery exceeds the 2% tolerance (2% of the customer’s usage), the Company sells a quantity of gas to the customer that equals the amount of gas used by the customer above the two percent tolerance volume. Daily underdelivery volumes greater than 2% will be a sale of gas by the Company for that day and may not be recharacterized as transportation service under any circumstances. For underdeliveries within the two percent tolerance, the Company deducts the underdelivery quantity from the customer’s banked balance gas volume, which may be offset by additional deliveries on subsequent days within the same month.

Q. What happens to the overdelivery and underdelivery volumes after the month has ended?

1 A. Any cumulative underdelivery volume remaining on the last day of the month will be
2 cashed out as a tariff sale and will not be carried into the next month. Customers that
3 have overdelivery volumes at the end of the month can carry the volumes to the
4 following month.

5
6 **Q. How does the customer banking process impact daily deliveries to the Company's**
7 **system?**

8 A. The customer banking process allows DMT customers to store overdelivery volumes for
9 future use. Customers with accumulated banked volumes can currently use their banked
10 volumes to meet their daily usage quantity and not deliver gas to the system on that day.
11 This causes reduced deliveries from suppliers to the Company's system for DMT
12 customers. Since actual deliveries often differ from actual customer usage on any given
13 day, the Company must actively manage these daily imbalances to maintain reliability of
14 the entire system.

15
16 **Q. How does the Company currently manage the challenge of its system balancing**
17 **obligation?**

18 A. Related to marketer deliveries, the Company may issue an Operational Flow Order
19 ("OFO") that limits customer imbalances. For example, during a Cold Weather OFO
20 period, DMT customers shall not be permitted to use banked gas to cover daily
21 underdeliveries in excess of the 2% tolerance. By limiting the access to DMT customer
22 banked volumes, suppliers are required to make daily deliveries that more closely match
23 the DMT customer's actual usage. The customer's metered usage in excess of 102% of

confirmed deliveries during an OFO period are deemed a sale of gas by the Company to the customer.

Q. Who is responsible for overdelivery and underdelivery imbalances and associated charges?

A. The Natural Gas Supplier (“NGS”) or the operator of the DMT market pool must ensure the daily amount of gas delivered to the Company’s system (“Gas In”) closely matches the volume used by the DMT customer (“Gas Out”). However, each DMT customer is responsible for their own overdelivery and underdelivery imbalances, including associated volumes and costs, which are invoiced by the Company.

Q. What change is the Company proposing to the DMT program?

A. The Company is proposing an aggregation program to replace the existing standalone customer program. These changes will eliminate the customer banking aspect of the program and transition customers to an aggregated program. Customers will be required to arrange deliveries of gas to the Company’s system by selecting a DMT “aggregator” or the customer can act as their own aggregator on the system.

Q. Do existing DMT customers purchase gas from suppliers that are aggregators on the Company’s system?

A. Yes, all current DMT customers purchase their gas from NGSs that are familiar with the Company’s existing MMNGS and SATS aggregation programs.

1 **Q. Why is the Company proposing a change to DMT Service?**

2 A. The Company is looking to enhance operational integrity of the system by requiring
3 customers to match daily deliveries to the system to actual daily usage. Under the
4 existing program, each customer account stands alone and daily imbalances swing off the
5 customers banked volumes, impacting daily deliveries to the system.

6
7 **Q. How would DMT customer imbalances be managed under an aggregated program?**

8 A. Customers would be aggregated into daily market pools maintained by an aggregator or
9 NGS. The aggregator or NGS will benefit from an aggregated pool program where
10 multiple customers are grouped within a market pool. This will allow the aggregator or
11 NGS to manage individual customer imbalances by offsetting aggregated imbalances
12 within each market pool on a daily basis. By aggregating customers into market pools,
13 aggregators would make daily deliveries based on the expected daily usage for all the
14 customers enrolled in the pool. Aggregators would not nominate to individual customers
15 using a Gas Out nomination and customer bank volumes will no longer be available for
16 customer imbalances.

17
18 **Q. Explain how aggregating DMT customers in market pools helps to maintain the**
19 **integrity of the system.**

20 A. Eliminating the individual customer banks ensures daily deliveries are made to match the
21 customers' expected daily usage. Implementing an aggregated service program would
22 make daily deliveries to the system to match the aggregated customer daily usage

1 enrolled in a pool that may contain numerous customers. The aggregator would be
2 cashed out each day for any daily surplus or deficiency imbalance volumes.

3 **Q. What would be the requirements to become a DMT aggregator?**

4 A. An aggregator would enter into a DMT imbalance netting agreement with the Company
5 to establish a market pool. The aggregator would agree to act as the imbalance holder,
6 taking on primary responsibility previously held by the customer for managing balancing
7 activities and imbalance charges for customers enrolled in the market pool.

8
9 **Q. How would customers be enrolled in a DMT market pool?**

10 A. Customers will still require telemetering and the DMT contract. Under the current
11 program, marketers enroll customers into a market pool using TSS. In the proposed
12 program, DMT customers would be enrolled by their aggregator into a market pool via an
13 Electronic Data Interchange (“EDI”) transaction through an EDI provider.

14
15 **Q. Will the Company provide DMT aggregators telemetered usage for the customers
16 enrolled in the market pool?**

17 A. Yes, the Company uses telemetering interface software to collect and store hourly meter
18 readings to calculate hourly consumption volume for each meter assigned to the
19 customer. Customer meter readings would be collected three times per day - at 10:00 am,
20 1:00 pm, and 4:00 pm. The hourly readings and calculated consumptions would be made
21 available to aggregators promptly via TSS.

1 **Q. What would be the daily delivery requirements for aggregated DMT customers?**

2 A. Each day the Company will determine whether the total daily usage and delivery quantity
3 variances of each aggregation pool are within the specified tolerance range, rather than
4 evaluating individual DMT customer's variance. During normal operations the
5 aggregation pool daily deliveries should match daily usages within a tolerance range of
6 plus or minus 10%. During an OFO period, the tolerance range could be reduced to as
7 little as plus or minus 2%.

8
9 **Q. How will daily surplus and deficiency imbalances volumes be determined?**

10 A. Each day, the Company will cash out pool imbalances by calculating the daily imbalance
11 percentage of each aggregator's market pool. The market pool imbalance percentage will
12 be computed by summing the volume of gas delivered for all customers in the pool,
13 adjusted for line losses, divided by the sum of the burner tip usages for all customers in
14 the pool. A systemwide imbalance percentage will be similarly calculated for all DMT
15 customers in all aggregators' market pools. The Company compares the systemwide
16 DMT imbalance to each market pool and evaluates the applicability of a "No-Harm, No-
17 Foul" rule.

18
19 **Q. Please explain the "No-Harm, No-Foul" rule.**

20 A. Based on the market pool circumstances, the Company would apply a "No-Harm, No-
21 Foul" rule to resolve DMT pool daily imbalance. For example, if the systemwide DMT
22 imbalance percentage is less than or equal to the applicable daily tolerance percentage,
23 then the individual market pools are not subject to daily cash out. If the system's DMT

1 imbalance percentage is greater than the applicable daily tolerance percentage, then
2 individual market pools are subject to daily cash out at the daily cash out index rate if
3 their imbalance percentage exceeds the applicable daily tolerance. Individual market
4 pool imbalances in excess of the applicable daily tolerance percentage, except during an
5 OFO, are only subject to cash out if the overall system is out of tolerance for that day in
6 the same direction. DMT market pools are not subject to cash out if they are opposite to
7 the direction of overall system imbalance. During an OFO, any pool out of tolerance in
8 the direction of the OFO is cashed out even if the system is within tolerance.

9
10 **Q. Define daily surplus and daily deficiency imbalances and what happens when they**
11 **exceed the tolerance limits.**

12 A. A daily surplus imbalance is created when the volume of gas delivered to the Company
13 for the customer's account during the day is greater than the total amount of gas
14 consumed by the customer each day. If the aggregator's daily surplus imbalance exceeds
15 10% and the aggregator pools as a whole are above the initial surplus tolerance band the
16 surplus volume above the daily tolerance band would be cashed-out to return the
17 aggregator's market pool to the daily tolerance level.

18 A daily deficiency imbalance is created when the volume of gas delivered to the
19 Company for the customer's account during the day is less than the total amount of gas
20 consumed by the customer each day. If the aggregator's daily deficiency imbalance
21 exceeds 10% and the aggregator pools as a whole are below the initial deficiency
22 tolerance band, the deficiency volume below the daily tolerance band would be cashed-
23 out to return the aggregator's market pool to the daily tolerance level.

1 **Q. Explain how a DMT aggregator's surplus imbalance volume would be cashed out.**

2 A. All daily surplus imbalance volumes are purchased by the Company. The price paid by
3 the Company to aggregator is based on the published daily index price and daily
4 imbalance's tolerance level. Surplus volumes above 10% and less than or equal to 15%
5 would be cashed out at 90% of the index price. Surplus volumes above 15% and less
6 than or equal to 20% would be cashed out at 85% of the index price. Surplus volumes in
7 excess of 20% would be cashed out at 60% of the index price.

8
9 **Q. Explain how a DMT aggregator's deficiency imbalance volume would be cashed out.**

10 A. To resolve daily deficiency volumes, the Company sells the equivalent deficiency
11 volumes to DMT Aggregators. The price charged by the Company is based on the
12 published daily index price and daily imbalance's tolerance level. Daily deficiency
13 imbalance volumes above the 10% daily tolerance level would be cashed out using a
14 tiered calculation and daily cash out index price. Deficiency volumes above 10% and
15 less than or equal to 15% would be cashed out at 110% of the index price. Deficiency
16 volumes above 15% and less than or equal to 20% would be cashed out at 115% of the
17 index price. Deficiency volumes in excess of 20% would be cashed out at 140% of the
18 index price.

19 Daily imbalance surplus and deficiency volumes that fall within the daily
20 tolerance range are not subject to the daily cash out. Such de-minimis imbalance
21 volumes are accumulated into a net monthly imbalance volume for the Aggregator. If the
22 net imbalance volume results in a deficiency, a month end deficiency imbalance is

1 created. If the net imbalance volume results in a surplus, a month end surplus imbalance
2 is created and added to the imbalance holder's total aggregated monthly imbalance
3 quantity. Imbalance holders may exchange a month end imbalance during the imbalance
4 trading period or the imbalance will be cashed out pursuant to Rule 30 in the Company's
5 tariff.

6
7 **Q. How will the daily and monthly cashout rates be calculated?**

8 A. The daily and monthly cashout rates will be determined using the Market Price of Natural
9 Gas referenced in the Company's tariff under Rules and Regulations, page 35E.

10
11 **Q. As customers transition from the current DMT program to an aggregated program,
12 what will happen to the customer's remaining bank volume?**

13 A. Existing DMT customers and marketers would be notified in advance of the changes to
14 an aggregated DMT service. The Company would recommend customers reduce their
15 bank volumes during the last month of existing DMT service. After the monthly
16 volumes have been finalized, the Company would purchase the remaining bank volumes
17 from the customer as per the guidelines in the Company's tariff (Page No. 117).

18
19 **Q. What are the anticipated customer benefits of transitioning to the proposed
20 aggregated service?**

21 A. The Company believes the proposed aggregation program model will ease the DMT
22 customers' individual challenge of minimizing their delivery and usage imbalances.
23 Also, the customers will no longer be directly charged by the Company for overdelivery

1 and underdelivery volumes. The aggregator will be responsible for balancing the daily
2 delivery volumes and aggregated usage for the customers enrolled in their DMT market
3 pool. The aggregator will be cashed out for any daily and monthly imbalance volumes.
4

5 **Q. Will the Company need to make modifications to existing business applications to**
6 **facilitate the changes to an aggregated DMT service?**

7 A. Yes, in order to implement the proposed changes to the DMT service program, changes
8 will need to be made to the Company's billing system (SAP) and TSS. The Company
9 anticipates it will take approximately 12 months to make system modifications and
10 implement the changes to the DMT program after the proposal is approved.
11

12 **Q. Has the Company included this DMT proposal in its proposed tariff presented in**
13 **National Fuel Exhibit F?**

14 A. No. Due to the lead time required for implementation, this proposal is not being added to
15 the proposed tariff as part of this filing. Instead, I am sponsoring pro-forma tariff pages
16 in National Fuel Exhibit DJC-1. If the DMT program changes are approved, the
17 Company proposes that these pro-forma tariff pages be submitted as a tariff compliance
18 filing once the system modifications have been implemented.
19

20 **Q. Are there any other issues related to the Company's DMT aggregation pool**
21 **proposal?**

22 A. No.

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A. The Company is proposing a change to the telemetering program for all telemetered customers under DMT service by converting existing plain old telephone service (“POTS”) sites to cellular service and assuming from its customers the responsibility for providing meter-related communication services.

A. Yes. Reliable and accurate customer consumption data through daily and on-demand meter reading is important to customers, their NGSs, and the Company. Real-time access to meter reading allows parties to review and evaluate hourly and daily consumption, project anticipated consumption, and plan for gas supply deliveries. This is especially important to large industrial customers whose consumption is driven by their process instead of space heating demands. Large industrial customers' production processes are less predictable and tend to fluctuate based on numerous customer-specific factors.

A. Yes, DMT customers must have telemetering equipment installed to allow the Company to monitor the customer's daily usage. DMT customers are responsible to pay for the installation of telemetering equipment and maintain continuous POTS or cellular telephone service communication access to the telemetering equipment to facilitate timely remote meter reads.

1 **Q. How many such meters exist?**

2 A. Currently, there are approximately 137 active telemetered sites located at 78 DMT
3 customer locations of which only 22 sites utilize cellular telemetering. The remaining
4 115 sites utilize POTS lines.

5 **Q. Do the customer and the Company reliably receive meter readings through the**
6 **telemetering equipment?**

7 A. Generally, when the telemetering and communication equipment is operating properly,
8 the customer and Company are able to receive meter readings at their discretion.
9 However, equipment and communication equipment failures can occur that prevent
10 customers and the Company from remotely obtaining daily or discretionary meter
11 readings.

12

13 **Q. Describe how the Company resolves a telemetering equipment failure.**

14 A. Generally, a meter reading retrieval failure during daily telemetering polling will prompt
15 an investigation by the Company to confirm a possible equipment problem. Depending
16 on the circumstance, the customer or Company field personnel will be alerted of the
17 failure and possible causes. Failures associated with Company equipment such as low
18 battery power or modem failure can be resolved quickly by the Company whereas
19 failures associated with the customer's equipment often result in coordination and repair
20 delays.

1 **Q. What are the typical customer communication equipment problems?**

2 A. The problem is often related to a failure in the customer's communication equipment
3 (POTS line or cellular device) which interrupts the Company's ability to retrieve meter
4 readings.

6 **Q. What is the expectation of the customer when their communication equipment fails?**

7 A. The customer must resolve their communication equipment failure. In the interim, the
8 customer is expected to visit its meter site, obtain a daily meter reading, and submit the
9 reading to the Company each day.

11 **Q. During these circumstances, are customers diligent with providing daily meter
12 readings?**

13 A. Not necessarily. Despite the Company's efforts to encourage customers to resolve the
14 problem with their telecommunication provider, the customer often does not immediately
15 address the telecommunication outage nor provide the Company with daily meter
16 readings.

18 **Q. What are the possible consequences of repair delays?**

19 A. Telemetry POTS or cellular telephone service requires customer involvement and
20 coordination with their third-party service provider that often results in repair delays,
21 inaccurate meter readings, customer consumption discrepancies and billing adjustments.
22 Lengthy delays can result in customer billing adjustment disputes.

1 **Q. What is the Company’s proposal to improve meter reading equipment reliability to**
2 **reduce repair delays, customer consumption discrepancies and possible customer**
3 **billing disputes?**

4 A. The Company proposes to assume from its customers the responsibility for providing
5 meter-related communication services to the existing 137 sites and future telemetered
6 sites. The Company would convert existing POTS telemetered sites to cellular
7 telemetered sites over the next five years. The Company is proposing to manage the
8 communication system connected to the customer’s telemetering device and believes
9 cellular communication is superior to traditional POTS technology.

11 **Q. Would customers still be responsible for the provision of connectivity to their meter**
12 **data collection equipment?**

13 A. No. The customer will not be required to provide a dedicated phone line or cellular
14 service to the customer’s meter location for the purpose of providing meter data to the
15 Company on a real-time basis. The Company will develop a plan that will allow all
16 DMT customers currently with cellular telemetering to terminate their cellular service
17 and have that service replaced by Company subscribed cellular service. The Company
18 will pay the monthly cellular service charge rather than the customer paying for their own
19 cellular service. For those customers that provide a dedicated POTS line, the Company
20 will coordinate with the customer for the abandonment of the POTS telemetering and
21 replace it with cellular telemetering equipment and service at no cost to the customers.
22 New customers requesting telemetering equipment will pay the Company for installing
23 new telemetering equipment, as required in the Gas Transportation Operating Procedures

1 Manual, but will not be required to arrange or provide cellular communication services
2 for the telemetering equipment.

3
4 **Q. What is the projected annual cost to the Company for providing all current**
5 **customers with cellular telemetering communication service?**

6 A. The Company estimates the annual cost for the current 137 sites to equal \$45,000 plus
7 annual cellular service inflation.

8
9 **Q. What is the capital cost to convert upgrading existing POTS telemetering equipment**
10 **to cellular telemetered equipment?**

11 A. The Company estimates the cost to upgrade the current 115 POTS sites to cellular
12 telemetered equipment at approximately \$525,000 over the next five years.

13
14 **Q. Given the costs of this proposal, what are the anticipated benefits to the customer**
15 **and the Company?**

16 A. The Company's proposal to assume responsibilities and costs associated with customer
17 telemetering will allow the Company to efficiently troubleshoot and resolve telemetering
18 problems to minimize interruptions to remote anytime meter reading access by the
19 customer and the Company. The Company believes this proposal will offer greater
20 customer satisfaction by providing more reliable consumption information that will
21 improve daily and monthly consumption accuracy and reduce billing disputes.

1 **V. CASH-OUT PRICING PUBLICATION PROPOSAL**

2 **Q. Please describe the Company's third proposal, related to the cashout pricing**
3 **publication used for the DMT, MMNGS, and SATS transportation programs.**

4 A. The Company is proposing to change publication used to determine the Monthly Market
5 Index, which is used in calculating the Market Price of Natural Gas for cashout
6 calculations. Currently the Company's tariff references the SNL Natural Gas Index
7 publication (Page No. 35E). The Company proposes to change to the Platts Gas Daily
8 publication. The Market Index Point will remain Tennessee, Zone 4-200 Leg.

9
10 **Q. What is the Benefit of changing to the Platts Gas Daily publication?**

11 A. The Platts Gas Daily publication is widely recognized as the industry standard for
12 referencing and tracking index prices at various market index locations.

13
14 **Q. Are there any significant differences between the daily and monthly index prices**
15 **published by SNL Natural Gas Index and Platts Gas Daily?**

16 A. Both publications report comparable index pricing.

17
18 **Q. Does this conclude your testimony at this time?**

19 A. Yes it does.

NATIONAL FUEL EXHIBIT DJC-1

Pro-Forma Tariff Pages

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma Supplement No. to
Gas - Pa. P.U.C. No. 9
Ninth Revised Page No. 96
Canceling Eighth Revised Page No. 96

SPECIAL PROVISIONS

1. A customer that has Bypass Facilities and that desires service under this rate schedule must enter into an Agreement for Service under Rate Schedule BP that specifies a volume of gas equal to, or greater than, the volume of gas specified in the Service Agreement under this rate schedule.

2. As used in this Rate schedule, the term "Bypass Facilities" does not include facilities that enable a customer to obtain "Self-Help" gas.

"Self-Help" gas refers to gas produced by the customer from gas reserves and wells owned by the customer on a tract of land owned by the customer that is contiguous to the tract of land in which the customer's manufacturing plant facilities are located.

3. SB customers shall be subject to a surcharge equal to 25 percent of the retail rates of the applicable sales rate schedule to volumes purchased by transportation customers (in excess of volumes contracted for under Rate Schedule SB) during the billing month ending in December, January, February or March and a surcharge equal to 10 percent of the retail rates of the applicable sales rate schedule to volumes purchased by transportation customers (in excess of volumes contracted for under Rate Schedule SB) during the remaining billing months when overruns by transportation customers are authorized by Company. The rates for sales of gas shall include the Distribution Charges, Gas Adjustment Charge, and the Natural Gas Supply Charge under the sales rate schedule that applies to the customer and the applicable surcharge percentage set forth above. In months when the sum of the Natural Gas Supply Charge and the Gas Adjustment Charge is less than the MMI, the applicable sales rate shall be equal to the sum of the Distribution Charges, the MMI plus all transportation costs to the Company's City Gate, and the applicable surcharge percentage applied to this rate.

4. SB Transportation MMT customers shall be subject to a penalty of Charges for Daily City Gate Underdeliveries applicable to MMNGS Suppliers plus the higher of \$25 per Dth or the DMI for that day plus all transportation costs to the Company's City Gate when (C)
Company has announced that overrun service is not available.

Deleted: SB Transportation DMT customers shall be charged the higher of: (1) the rate determined in item 3 above or (2) the Charges for Daily City Gate Underdeliveries applicable to MMNGS Suppliers plus the higher of \$25 per Dth or the DMI for that day plus all transportation costs to the Company's City Gate when Company has issued an OFO that includes a Restriction on Access to Daily Metered Imbalances or announced that overrun service is not available.

(C) Indicates Change

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NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma
Gas - Pa. P.U.C. No. 9
Original Page No. 109

RATE SCHEDULE FOR DAILY METERED TRANSPORTATION SERVICE

DEFINITIONS

- (1) Gas Service Customer - A Gas Service Customer is an entity that is attached to the Company's lines and uses gas in its operations or in its premises;
- (2) DMT - Daily Metered Transportation
- (3) DMT Service Customer - Any entity that has executed a DMT Service Agreement with the Company for transportation of gas by the Company.

AVAILABILITY OF SERVICE

If all of the qualifications (a) through (e) set forth below are met, any entity will be considered a DMT Service Customer under this Rate Schedule.

~~(a)~~ The entity that will receive gas transported by the Company (1) has a volumetric requirement of at least 5,000 Mcf per year or (2) belongs to a buyer group of no more than ten customers whose combined usage is at least 5,000 Mcf per year, provided, however, that larger buyer groups shall be permitted upon the mutual agreement of the Company and the customers;

Deleted: (a)

~~(b)~~ DMT Service Customers that are Priority 1 customers must contract with the Company for Priority Standby Service to meet the entire needs of its facility.

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~~(c)~~ A DMT service agreement must be executed by the DMT Service Customer in the form prepared by the Company (the "Service Agreement");

Deleted: b

~~(d)~~ The DMT Service Customer has obtained, or has agreed to obtain, a supply of gas, of a quality acceptable to the Company, from any source of gas;

Deleted: c

~~(e)~~ The DMT Service Customer has made, or has caused to be made, arrangements by which such volumes of gas can be delivered, either directly or by displacement, on a firm or interruptible basis, into the Company's distribution system; and

Deleted: d

~~(f)~~ If facilities are required for furnishing of DMT service, in addition to facilities that are required for furnishing of gas service, to a Gas Service Customer, the DMT Service Customer shall have paid, in full, for any additional facilities required to be constructed for furnishing of DMT service, which payment shall not

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NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma Supplement No. to
Gas - Pa. P.U.C. No. 9
First Revised Page No. 114
Cancelling Original Page No. 114

DAILY IMBALANCE CHARGES

A Daily Surplus Imbalances

As used in this Rate Schedule, "surplus imbalances" shall mean the amount by which the volume of gas delivered, to the Company for the Customer's account during the day, after adjustment for line losses and after elimination of volumes purchased from the Customer by the Company, exceeds the total amount of transportation service volumes taken by the Customer from the Company during the day. Such surplus imbalance shall be computed each day. The rates set forth below shall be applied to the daily surplus imbalance volume occurring during each day of the billing month.

If on any day a DMT Customer's/NGS's imbalance exceeds 10% and the combined imbalance of all DMT Customers is above the initial surplus tolerance band, the DMT Customer's/NGS's surplus in excess of 10% will be purchased by the Company ("cashed-out") according to the following price schedule:

10% to 15% at 90% of Index
15% to 20% at 85% of Index
> than 20% at 60% of Index

B Daily Deficiency Imbalances

As used in this Rate Schedule, "deficiency imbalances" shall mean the amount by which the volume of gas delivered, to the Company for the Customer's account during the day after adjustment for line losses is less than the total amount of gas consumed by the Customer each day. The rates set forth below shall be applied to the daily deficiency volume occurring during each day of the billing month.

If on any day a DMT Customer's/NGS's deficiency exceeds 10% and the combined deficiency imbalance of all DMT Customers exceeds 10% below the initial deficiency tolerance band, the DMT Customer's/NGS's deficiency in excess of 10% will be cashed-out according to the following price schedule:

10% to 15% at 110% of Index
15% to 20% at 115% of Index
> than 20% at 140% of Index

Month End Imbalance Cash Out

At the end of the month, a DMT Customer's/NGS's Daily Surplus Imbalances and Daily Deficiency Imbalances that were not cashed-out will be summed into a net imbalance volume for the DMT Customer/Marketer. A Month End Deficiency Imbalance occurs when the net imbalance volume is a quantity less than zero (imbalance due to the Company) and a Month End Surplus Imbalance occurs when the net imbalance volume is a quantity greater than zero (imbalance due from the Company). A DMT Customer/NGS may exchange a month end Imbalance under its DMT Service Agreement as set forth in Rule 30. Month End Surplus Imbalances and Month End Deficiency Imbalances not resolved via Exchange of Net Imbalances will be cashed-out pursuant to Rule 30.

Index Price

The Index for the cash out of daily imbalances is the Daily Index set forth in Rule 29.

OPERATIONAL FLOW ORDERS

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Deleted: As used in this Rate Schedule, "overdeliveries" shall mean the cumulative amount by which the volume of gas delivered to the Company for the Customer's account, since the commencement of transportation service by the Company for the Customer under any rate schedule, after adjustment for line losses and after elimination of volumes purchased from the Customer by the Company, exceeds the total amount of transportation service volumes taken by the Customer from the Company under any rate schedule since the commencement of transportation service for the Customer by the Company. Such cumulative overdelivery balance shall be computed each day, and the rates set forth below shall be applied to the maximum daily overdelivery volume occurring during the billing month.

If the DMT Service Customer in any billing month has overdeliveries in excess of two percent of the volume of gas transported for the customer in the billing month, the Customer shall be subject to additional charges each billing month. For a maximum daily overdelivery volume up to 37% of the volume of DMT service gas transported to the Customer by the Company in the billing month, the charge for overdeliveries shall be \$0.6351 per Mcf in excess of two percent of the volume of gas transported for the customer in the billing month.

For overdeliveries equal to or more than 37% of the volume of DMT service gas transported to the Customer by the Company during the billing month, the charge for such excess overdeliveries shall be \$0.7624 per Mcf.

The Company reserves the right to issue Operational Flow Orders as necessary to preserve the operational integrity of its system. Such OFOs may include, but shall not be limited to the following: a requirement to flow gas to the citygate, a reduction in Daily City Gate delivery tolerance and a requirement to flow gas to the Supplier's primary receipt points on NFGSC. (I)

The Company may also issue OFOs which apply to transportation Customers receiving daily metered service under SC 13 as follows:

a. Modifications of Daily Surplus or Deficiency Tiers

The Company may lower the percentage levels of the Daily Deficiency or Surplus tiers for SC 13 service during an OFO. The Company may change the first imbalance tiers for Daily Surplus or Deficiency Imbalances as circumstances warrant. The first imbalance tier for Daily Surplus or Deficiency Imbalances may be reduced to a range of 0-2% and the second tier will be correspondingly modified to a range of 2-15%.

b. Modifications of Daily Deficiency Rate during an OFO

When the Company declares a deficiency OFO for Deficiency Imbalances outside the first tier, the applicable charge shall be the higher of the rate under SC 11 or the rate produced by the index calculation at the applicable tier level. Electric generation transportation customers shall be charged \$25 per Mcf additional to the otherwise applicable OFO rate.

c. Suspension of "No Harm, No-Foul" Rule

During an OFO, the "no harm, no-foul" rule shall not apply to Deficiency Imbalances from 0-2%.

(I) Indicates Increase

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Deleted: The Company may also issue Operational Flow Orders ("OFOs") which apply to transportation customers receiving service under this rate schedule as follows:

A Restriction on Access to Daily Metered Imbalances

OFOs may be issued to customers receiving service under this rate schedule to assure that adequate supplies are delivered to the Company. During such period, DMT customers shall not be permitted to use banked gas to cover daily underdeliveries in excess of the 2% tolerance during the term of the OFO. Furthermore, in the event an OFO is issued, metered usage in excess of 102% of confirmed deliveries on behalf of the DMT customer to Distribution's city gate, less line loss, shall be deemed a sale of gas by the Company to the customer. All provisions related to the price for such sales, including charges under Rate SB-Standby Service, shall apply.

(I)

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma
Gas - Pa. P.U.C. No. 9
Original Page No. 115

MAXIMUM DAILY QUANTITY

The "Maximum Daily Quantity" shall be the maximum volume of gas, expressed in Mcf, as set forth in a DMT Service Customer's Service Agreement, may be delivered into the Company's distribution system, during any twenty-four hour period, for transportation by the Company to such Customer as transportation service under this rate schedule. The Company, in its sole discretion and upon request of a DMT Service Customer, may agree to receive and to transport, during any twenty-four period, a volume in excess of the Maximum Daily Quantity as set forth in a transportation Service Customer's Service Agreement. During any hour of any twenty-four hour period, the Company shall not be required to receive and to transport more than 1/24 of the Maximum Daily Quantity as set forth in a Transportation Service Customer's Service Agreement.

Deleted: B. Waiver of Overdelivery Charges

The Company may, in its discretion, waive DMT overdelivery charges during or following colder than normal periods and to waive undelivery premiums during or following warmer than normal periods

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NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma Supplement No. to
Gas - Pa. P.U.C. No. 9
One-Hundred-Fourteenth Revised Page No. 117
Canceling One-Hundred-Twelfth and One-Hundred-Thirteenth Revised Page No.117

E. In the event of interruption or curtailment of transportation service, pursuant to items C and D, above, and during such period of interruption or curtailment, the DMT Service Customer must sell to the Company all or a portion of the DMT Service Customer's supply of gas at the higher of (1) the Transportation Service Customer's cost of purchased gas at the point of delivery to the Company or (2) the Company's average cost of purchased gas per Mcf, as determined based upon the Company's Section 1307(f) Rate, which is \$5.6451.

(I)

F. If a Gas Service Customer receiving gas transported by the Company uses less than the amount of gas delivered into the Company's system for transportation to such Customer ("excess deliveries"), the Gas Service Customer receiving gas transported by the Company may use such gas during the banking/balancing period defined below, following which the Company shall have the right, but not the obligation, to purchase remaining excess deliveries of gas from the DMT service Customer at a rate equal to the lowest of (1) the cost at which it was acquired by the DMT Service Customer, including pipeline transportation charges, or (2) the Company's average commodity delivered cost of gas to National Fuel Gas Supply Corporation, or (3) the Company's average commodity cost of locally produced gas during the month when excess deliveries were received by the Company. The cost at which the DMT Service Customer acquired the gas will be determined from such Customer's contract with the supplier or by a sworn affidavit setting forth the Customer's cost of gas, including cost of delivery of such gas to the Company's system. Upon request by the Company, the DMT Service Customer will be required to furnish to the Company the DMT service Customer's choice of (1) a copy of this contract or (2) an affidavit. The banking/balancing period shall be the three billing months after the billing month in which the Company received excess deliveries in behalf of the Customer.

(D) Indicates Decrease

(I) Indicates Increase

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Deleted: G. "Underdeliveries" are volumes of gas taken from the Company by a Gas Service Customer in excess of the sum of (1) any excess deliveries of the customer at the beginning of the day and (2) the volume of gas delivered to the Company for the customer's account, after adjustment for line losses less volumes of volumes of gas determined to be sales by the Company to the customer. Cumulative underdeliveries, as determined each day, in excess of two percent of the volume of gas delivered by the Company to the customer that day, shall be a sale of gas by the Company to the customer under the applicable rate schedule plus applicable surcharges as set forth in Rate Schedule SB Special Provisions and shall not be recharacterized as transportation service under any circumstances. Cumulative underdeliveries of not more than two percent of the volume of gas delivered to a customer by the Company on any day may be offset by volumes of gas delivered to the Company for the customer's account, after adjustment for line losses, in excess of the volume of gas taken by the customer from the Company on subsequent days within the same billing month.

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma Supplement No. to
Gas - Pa. P.U.C. No. 9
Sixth Revised Page No. 118
Canceling Fifth Revised Page No. 118

H. Service under this rate schedule shall be available only to the extent that there is sufficient capacity for such service in those portions of the Company's system affected by providing of transportation service including but not limited to, that portion of the Company's system where gas is delivered to the Company and that portion of the Company's system where gas is delivered to the Customer. In determining the Company's ability to provide transportation service, sufficient capacity in the Company's system shall be assumed. If service shall not be supplied, based upon insufficient capacity, the burden shall be on the Company to prove such capacity limitation.

I. Where gas is received by the Company for transportation service pursuant to this Rate Schedule, title to such gas shall remain vested in the Transportation Service Customer for which such gas was received for transportation. The Company's furnishing transportation service for a Transportation Service Customer shall be complete upon delivery of gas received for transportation service, except as provided in E and F, above.

J. The Company shall not be liable, under any circumstances or in any respect, to a Gas Service Customer, Transportation Service Customer, a producer of gas or any other person or entity for damages arising either directly or indirectly from interruption, curtailment or termination of transportation service.

L. Customers who contract for transportation service under this Rate Schedule shall have the right thereafter to purchase gas from the Company only to the extent that they have contracted for firm service under Rate Schedule SB for Standby Service or under Rate Schedule PSB for Priority Standby Service. Purchases of gas from the Company by transportation service customers who have not contracted for service under Rate Schedule PSB shall be subject to both the charges under the applicable sales rate schedule and all provisions of the Rate Schedule SB, including the Special Provisions.

M. Customers who elect to schedule their own gas supplies via Company's internet accessible Transportation Scheduling System and/or wish to access and/or obtain each day meter readings of the volume of gas delivered to the Company for the Customer's account and the volume of gas from the Company used by the Customer each day shall execute a Data Security Agreement pursuant to Tariff Rule 33. (C)

Deleted: K. Revenues produced by charges to DMT customers for overdeliveries of transportation gas to such customers shall be treated in accordance with Paragraph (b)(11) of Rider "A".

(C) Indicates Change

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NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma Supplement No. to
Gas - Pa. P.U.C. No. 9
Original Page No. 146D

CHARGES UNDER OTHER RATE SCHEDULES

The Gas Service Customer receiving gas transported by the Company under this rate schedule shall pay all charges under all other applicable rate schedules and riders, irrespective of whether such Customer, in any billing period, receives only gas transported by the Company, and such Customer shall pay rates under all other applicable rate schedules for any service furnished to the Customer in addition to transportation service under this Rate Schedule. The DMLMT Customer shall be charged the customer charge under Rate Schedule LIS. The Customer may receive service under Rate Schedule LIS if the Customer so requests and the Company has sufficient gas supply available, and other customers or the Company would not be harmed by the Company providing this service to the Customer.

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Deleted: CHARGES FOR OVERDELIVERIES¶

Deleted: As used in this Rate Schedule, "overdeliveries" shall mean the cumulative amount by which the volume of gas delivered to the Company for the Customer's account, since the commencement of transportation service by the Company for the Customer under any rate schedule, after adjustment for line losses and after elimination of volumes purchased from the Customer by the Company, exceeds the total amount of transportation service volumes taken by the Customer from the Company under any rate schedule since the commencement of transportation service for the Customer by the Company. Such cumulative overdelivery balance shall be computed each day, and the rates set forth below shall be applied to the maximum daily overdelivery volume occurring during the billing month.¶

¶
¶
If the DMLMT Service Customer in any billing month has overdeliveries in excess of two percent of the volume of gas transported for the customer in the billing month, the Customer shall be subject to additional charges each billing month. For a maximum daily overdelivery volume up to 37% of the volume of DMLMT service gas transported to the Customer by the Company in the billing month, the charge for overdeliveries shall be \$0.6351 per Mcf in excess of two percent of the volume of gas transported for the customer in the billing month.¶

¶
¶
For overdeliveries equal to or more than 37% of the volume of DMLMT service gas transported to the Customer by the Company during the billing month, the charge for such excess overdeliveries shall be \$0.7624 per Mcf.¶

¶
The Company may reduce or eliminate the overdelivery charges and may modify the operational flow order's and daily delivery quantity ("DDQ") requirements of customers receiving service under this rate schedule in order to meet the competitive circumstances for alternative fuels or bypass situations as set forth in this Service Classification.

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma Supplement No. to
Gas - Pa. P.U.C. No. 9
Original Page No. 146E

OPERATIONAL FLOW ORDERS

The Company may also issue OFOs which apply to transportation customers receiving service under this rate schedule as follows:

A

MAXIMUM DAILY QUANTITY

The "Maximum Daily Quantity" shall be the maximum volume of gas, expressed in Mcf, as set forth in a DMLMT Service Customer's Service Agreement, may be delivered into the Company's distribution system, during any twenty-four hour period, for transportation by the Company to such Customer as transportation service under this rate schedule. The Company, in its sole discretion and upon request of a DMLMT Service Customer, may agree to receive and to transport, during any twenty-four period, a volume in excess of the Maximum Daily Quantity as set forth in a transportation Service Customer's Service Agreement. During any hour of any twenty-four hour period, the Company shall not be required to receive and to transport more than 1/24 of the Maximum Daily Quantity as set forth in a Transportation Service Customer's Service Agreement.

BILLING

Monthly charges, for transportation service pursuant to this rate schedule, are subject to the Late Payment Charges set forth in Section 16 of the Rules and Regulations of this Tariff.

Deleted: Restriction on Access to Daily Metered Imbalances ¶

¶ OFOs may be issued to customers receiving service under this rate schedule to assure that adequate supplies are delivered to the Company. During such period, DMLMT customers shall not be permitted to use banked gas to cover daily underdeliveries in excess of the 2% tolerance during the term of the OFO. Furthermore, in the event an OFO is issued, metered usage in excess of 102% of confirmed deliveries on behalf of the DMLMT customer to Distribution's city gate, less line loss, shall be deemed a sale of gas by the Company to the customer. All provisions related to the price for such sales, including charges under Rate SB- Standby Service, shall apply. ¶

¶ B. Waiver of Overdelivery Charges ¶

¶ The Company may, in its discretion, waive DMLMT overdelivery charges during or following colder than normal periods and to waive undelivery premiums during or following warmer than normal periods. ¶

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Effective:

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma Supplement No. to
Gas - Pa. P.U.C. No. 9
Eighty-Fourth Revised Page No. 146G

Canceling Eighty-Second and Eighty-Third Revised Page No. 146G

E. In the event of interruption or curtailment of transportation service, pursuant to items C and D, above, and during such period of interruption or curtailment, the DMLMT Service customer must sell to the Company all or a portion of the DMLMT Service Customer's supply of gas at the higher of (1) the Transportation Service Customer's cost of purchased gas at the point of delivery to the Company or (2) the Company's average cost of purchased gas per Mcf, as determined based upon the Company's Section 1307(f) Rate which is \$5.6451.

(D) Indicates Decrease

(I) Indicates Increase

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Effective:

Deleted: F. If a Gas Service Customer receiving gas transported by the Company uses less than the amount of gas delivered into the Company's system for transportation to such Customer ("excess deliveries"), the Gas Service Customer receiving gas transported by the Company may use such gas during the banking/balancing period defined below, following which the Company shall have the right, but not the obligation, to purchase remaining excess deliveries of gas from the DMLMT Service Customer at a rate equal to the lowest of (1) the cost at which it was acquired by the DMLMT Service Customer, including pipeline transportation charges, or (2) the Company's average commodity delivered cost of gas to National Fuel Gas Supply Corporation, or (3) the Company's average commodity cost of locally-produced gas during the month when excess deliveries were received by the Company. The cost at which the DMLMT Service Customer acquired the gas will be determined from such Customer's contract with the supplier or by a sworn affidavit setting forth the Customer's cost of gas, including cost of delivery of such gas to the Company's system. Upon request by the Company, the DMLMT service Customer will be required to furnish to the Company the DMLMT Service Customer's choice of (1) a copy of this contract or (2) an affidavit. The banking/balancing period shall be the three billing months after the billing month in which the Company received excess deliveries in behalf of the Customer.

Deleted: G. "Underdeliveries" are volumes of gas taken from the Company by a Gas Service Customer in excess of the sum of (1) any excess deliveries of the customer at the beginning of the day and (2) the volume of gas delivered to the Company for the customer's account, after adjustment for line losses less volumes of gas determined to be sales by the Company to the customer. Cumulative underdeliveries, as determined each day, in excess of two percent of the volume of gas delivered by the Company to the customer that day, shall be a sale of gas by the Company to the customer under the applicable rate schedule plus applicable surcharges as set forth in Rate Schedule SB Special Provisions and shall not be recharacterized as transportation service under any circumstances. Cumulative underdeliveries of not more than two percent of the volume of gas delivered to a customer by the Company on any day may be offset by volumes of gas delivered to the Company for the customer's account, after adjustment for line losses, in excess of the volume of gas taken by the customer from the Company on subsequent days within the same billing month.

NATIONAL FUEL GAS
DISTRIBUTION CORPORATION

Pro-Forma Supplement No. to
Gas - Pa. P.U.C. No. 9
Fourth Revised Page No. 146H
Canceling Third Revised Page No. 146H

H. Service under this rate schedule shall be available only to the extent that there is sufficient capacity for such service in those portions of the Company's system affected by providing of transportation service including but not limited to, that portion of the Company's system where gas is delivered to the Company and that portion of the Company's system where gas is delivered to the Customer. In determining the Company's ability to provide transportation service, sufficient capacity in the Company's system shall be assumed. If service shall not be supplied, based upon insufficient capacity, the burden shall be on the Company to prove the capacity limitation.

I. Where gas is received by the Company for transportation service pursuant to this Rate Schedule, title to such gas shall remain vested in the Transportation Service Customer for which such gas was received for transportation. The Company's furnishing transportation service for a Transportation Service Customer shall be complete upon delivery of gas received for transportation service, except as provided in E and F, above.

J. The Company shall not be liable, under any circumstances or in any respect, to a Gas Service Customer, Transportation Service Customer, a producer of gas or any other person or entity for damages arising either directly or indirectly from interruption, curtailment or termination of transportation service.

L. Customers who contract for transportation service under this Rate Schedule shall have the right thereafter to purchase gas from the Company only to the extent that they have contracted for firm service under Rate Schedule SB for Standby Service. Purchases of gas from the Company by transportation service customers under this rate schedule shall be subject to both the charges under the applicable sales rate schedule and all provisions of the Rate Schedule SB, including the Special Provisions.

M. The Company may establish a BTU conversion factor in the DMLMT service agreement for volumes of gas to be received by the Customer at a factor different from the system average BTU conversion factor applied to other transportation customers.

N. Customers who elect to schedule their own gas supplies via Company's internet accessible Transportation Scheduling System and/or wish to access and/or obtain each day meter readings of the volume of gas delivered to the Company for the Customer's account and the volume of gas from the Company used by the Customer each day shall execute a Data Security Agreement pursuant to Tariff Rule 33.

Deleted: K. Revenues produced by charges to DMLMT customers for overdeliveries of transportation gas to such customers shall be treated in accordance with Paragraph (b)(11) of Rider "A".

(C) Indicates Change

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Effective: