

BOOK VI

**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 EXHIBIT C - DEPRECIATION STUDY
FULLY PROJECTED**

**NATIONAL FUEL EXHIBIT C - DEPRECIATION STUDY
FUTURE**

**NATIONAL FUEL EXHIBIT C - DEPRECIATION STUDY
HISTORIC**

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

DOCKET NO. R-2025-3059478

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NATIONAL FUEL EXHIBIT C
DEPRECIATION STUDY - FPFTY



National Fuel[®]

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF OCTOBER 31, 2027

Prepared by:

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS LLC**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
Erie, Pennsylvania

2027 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF OCTOBER 31, 2027

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

January 13, 2026

National Fuel Gas Distribution Corporation
6363 Main Street
Williamsville, NY 14221-5887

Attention Brian M. Welsch
Vice President

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of October 31, 2027. The results of our study as of September 30, 2026 are presented in our report titled "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2026". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



MELISSA M. HOWARD
Project Manager

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PART I. RESULTS OF STUDY

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-8 summarize the results of the depreciation study as of October 31, 2027. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of October 31, 2027, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to October 31, 2027. Table 3 sets forth the calculations of the depreciation accruals for the thirteen months ended October 31, 2027. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2023 through 2027.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2023 through 2027, on pages III-2 and III-3.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF OCTOBER 31, 2027

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF OCTOBER 31, 2027 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCRAUAL RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT	10-SQ	24,487,946.38	22,980,541	1,507,405	349,664	1.43	4.3
PRODUCTION PLANT								
325.4	RIGHTS OF WAY	70-R4	60,320.48	35,207	25,113	609	1.01	41.2
328	MEASURING AND REGULATING STATION STRUCTURES	30-L2.5	12,094.97	9,624	2,471	116	0.96	21.3
329	OTHER STRUCTURES	40-SQ	3,168.30	1,425	1,743	84	2.65	20.8
332	FIELD LINES	50-R1.5	532,547.44	174,997	357,550	13,640	2.56	26.2
334	MEASURING AND REGULATING STATION EQUIPMENT	32-O1	3,914,290.66	1,776,611	2,137,680	131,962	3.37	16.2
TOTAL PRODUCTION PLANT			4,522,421.85	1,997,864	2,524,557	146,411	3.24	
TRANSMISSION PLANT								
365.2	RIGHTS OF WAY	80-R4	3,362,805.19	698,575	2,664,230	43,437	1.29	61.3
366.2	MEASURING AND REGULATING STATION STRUCTURES	60-R2	298,917.97	121,248	177,670	5,712	1.91	31.1
366.3	OTHER STRUCTURES	60-R2	6,782.92	3,565	3,218	84	1.24	38.3
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	70-R2	85,799,712.21	20,884,359	64,915,353	1,451,924	1.69	44.7
367.2	MAINS - CATHODIC PROTECTION	27-S2.5	6,367,938.03	2,404,973	3,962,965	220,974	3.47	17.9
369	MEASURING AND REGULATING STATION EQUIPMENT							
	1980 AND PRIOR	30-R0.5	215,720.24	215,720	0	0	-	-
	1981 AND SUBSEQUENT	40-R1.5	10,199,251.32	4,227,037	5,972,214	182,136	1.79	32.8
	TOTAL ACCOUNT 369		10,414,971.56	4,442,757	5,972,214	182,136	1.75	32.8
TOTAL TRANSMISSION PLANT			106,251,127.88	28,555,477	77,695,650	1,904,267	1.79	
DISTRIBUTION PLANT								
374.2	RIGHTS OF WAY	80-R4	17,090,714.08	3,404,730	13,685,984	224,740	1.31	60.9
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	VARIOUS *	11,875,523.78	6,615,862	5,259,663	390,001	3.28	13.5
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	40-R0.5	2,036,506.13	311,546	1,724,960	47,630	2.34	36.2
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	70-L1.5	426,654,001.60	119,581,152	307,072,850	7,546,538	1.77	40.7
376.2	MAINS - CATHODIC PROTECTION	27-S2.5	3,009,235.48	1,786,229	1,223,006	82,809	2.75	14.8
378	MEASURING AND REGULATING STATION EQUIPMENT	40-R0.5	11,811,798.18	4,610,360	7,201,438	343,538	2.91	21.0
380	SERVICES	55-R0.5	245,616,638.42	91,471,655	154,144,983	5,246,522	2.14	29.4
381	METERS	37-R1.5	18,771,077.33	7,079,694	11,691,383	549,100	2.93	21.3
382	METER INSTALLATIONS	55-R0.5	3,769,202.49	1,965,147	1,804,055	65,069	1.73	27.7
384	HOUSE REGULATOR INSTALLATIONS	55-R0.5	1,310,503.47	620,091	690,412	23,742	1.81	29.1
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2	20,008,270.22	7,654,318	12,353,952	372,104	1.86	33.2
TOTAL DISTRIBUTION PLANT			761,953,471.18	245,100,784	516,852,686	14,891,793	1.95	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF OCTOBER 31, 2027

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF OCTOBER 31, 2027 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					ANNUAL AMOUNT (6)	ACCUAL RATE (7)=(6)/(3)	
GENERAL PLANT							
390.11 OTHER SMALL STRUCTURES	40-R0.5	1,443,596.77	156,669	1,286,928	59,897	4.15	21.5
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	25-SQ	389,725.94	150,489	239,237	13,745	3.53	17.4
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	294,962.33	212,829	82,133	5,697	**	13.9
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	9,304,387.88	5,059,293	4,245,095	1,591,732	17.11	2.7
392 TRANSPORTATION EQUIPMENT		17,271,022.03	8,517,958	8,753,064	2,180,199	***	
394 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	12,168,098.41	2,723,391	9,444,707	487,618	4.01	19.4
396 POWER OPERATED EQUIPMENT AND TOOLS		12,847,131.23	3,400,852	9,446,279	1,303,899	***	
397 COMMUNICATION EQUIPMENT	10-SQ	5,002,361.40	1,750,649	3,251,712	490,510	9.81	6.6
TOTAL GENERAL PLANT		58,721,285.99	21,972,130	36,749,155	6,133,497	10.45	
TOTAL DEPRECIABLE GAS PLANT		955,936,253.28	320,606,796	635,329,453	23,425,632	2.45	
NONDEPRECIABLE PLANT							
INTANGIBLE PLANT		123,845.54					
PRODUCTION PLANT		2,840.80					
TRANSMISSION PLANT		23,594.83	(256)				
DISTRIBUTION PLANT		1,083,410.41	4,041				
GENERAL PLANT		67,330.91	(25,212)				
TOTAL NONDEPRECIABLE PLANT		1,301,022.49	(21,427)				
TOTAL GAS PLANT		957,237,275.77	320,585,369	635,329,453	23,425,632		

* LIFE SPAN PROCEDURE WAS USED. INTERIM SURVIVOR CURVES ARE 60-S0 AND 40-R0.5.

** ASSETS ADDED IN ACCOUNT 391.2 WILL BE GIVEN A 6.67 RATE BASED ON A 15-YEAR AMORTIZATION PERIOD

*** ASSETS ARE INDIVIDUALLY DEPRECIATED.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 2. BRINGS FORWARD TO OCTOBER 31, 2027 OF THE BOOK RESERVE AS OF SEPTEMBER 30, 2026

	ACCOUNT (1)	BOOK RESERVE AS OF SEPTEMBER 30, 2026 (2)	+	ANNUAL ACCRUALS (3)	-	RETIREMENTS (4)	+	AMORTIZATION OF NET SALVAGE (5)	+	GROSS SALVAGE (6)	-	COST OF REMOVAL (7)	+	MISCELLANEOUS DEBITS AND CREDITS (8)	=	BOOK RESERVE AS OF OCTOBER 31, 2027 (9)	BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
303	MISCELLANEOUS INTANGIBLE PLANT	22,593,631		386,910											22,980,541	93.84	
325.4	RIGHTS OF WAY	35,810		536		1,139									35,207	58.37	
328	MEASURING AND REGULATING STATION STRUCTURES	9,773		69		218									9,624	79.57	
329	OTHER STRUCTURES	1,403		79		57									1,425	44.98	
332	FIELD LINES	171,978		12,612		9,593									174,997	32.86	
334	MEASURING AND REGULATING STATION EQUIPMENT	1,733,727		117,984		69,740		6,109				11,469			1,776,611	45.39	
365.1	LAND (106)					150									(256)	(1.06)	
365.2	RIGHTS OF WAY	682,851		38,650		22,925									698,575	20.77	
366.2	MEASURING AND REGULATING STATION STRUCTURES	118,684		4,962		2,098		329				629			121,248	40.56	
366.3	OTHER STRUCTURES	3,593		46		75									3,565	52.56	
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	20,383,572		1,257,626		586,083		77,863				248,618			20,884,369	24.34	
367.2	MAINS - CATHODIC PROTECTION	2,294,098		177,481		65,120		672				2,137			2,404,973	37.77	
369	MEASURING AND REGULATING STATION EQUIPMENT	4,412,402		146,657		72,747		14,937				57,991			4,442,757	42.66	
374.1	LAND	12,885				5,123				651		10,245			4,041	0.37	
374.2	RIGHTS OF WAY	3,336,953		213,691		81,963		13,800				79,750			3,404,730	19.92	
375	STRUCTURES AND IMPROVEMENTS	6,551,188		424,008		67,327		68,419		7		48,867			6,927,408	49.79	
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	114,664,307		7,225,366		2,037,997		1,098,797		12,218		1,379,529			119,561,152	28.03	
376.2	MAINS - CATHODIC PROTECTION	1,732,866		74,830		20,596		735				1,616			1,786,229	59.36	
378	MEASURING AND REGULATING STATION EQUIPMENT	4,283,395		333,897		57,081		55,794				15,645			4,610,360	39.03	
380	SERVICES	87,631,319		4,834,835		1,192,485		323,183				225,196			91,471,655	37.24	
381	METERS	6,622,195		536,900		79,401									7,078,694	37.72	
382	METER INSTALLATIONS	1,924,742		58,700		18,295									1,965,147	52.14	
384	HOUSE REGULATOR INSTALLATIONS	604,497		21,814		6,220									620,091	47.32	
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	7,424,326		350,728		92,574		29,604		2		57,767			7,654,318	38.26	
389.1	LAND (20,689)					4,523									(25,212)	(37.44)	
390.11	OTHER SMALL STRUCTURES	98,290		67,647		9,438		170							156,669	10.85	
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	138,489		12,000											150,489	38.61	
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	210,181		2,648											212,829	72.15	
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	3,553,490		1,505,803											5,059,293	54.38	
392	TRANSPORTATION EQUIPMENT	7,508,111		2,180,199		1,170,351									8,517,958	49.32	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	2,350,040		438,991		65,640									2,723,391	22.38	
396	POWER OPERATED EQUIPMENT AND TOOLS	2,967,643		1,303,889		870,690									3,400,852	26.47	
397	COMMUNICATION EQUIPMENT	1,603,148		455,958		309,457									1,750,649	35.00	
	TOTAL	305,650,802		22,284,484		6,919,097		1,685,776		12,876		2,139,481		-	320,585,369		

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED OCTOBER 31, 2027

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF SEPTEMBER 30, 2026 (3)	ORIGINAL COST AS OF OCTOBER 31, 2027 (3)	COMPOSITE ACCRUAL RATE (4)	13-MONTH ACCRUAL AMOUNT (5)*
DEPRECIABLE PLANT				
303 MISCELLANEOUS INTANGIBLE PLANT	24,487,946.38	24,487,946.38	1.58	386,910
PRODUCTION PLANT				
325.4 RIGHTS OF WAY	55,006.53	60,320.48	0.94	536
328 MEASURING AND REGULATING STATION STRUCTURES	11,077.40	12,094.97	0.60	69
329 OTHER STRUCTURES	2,904.48	3,168.30	2.62	79
332 FIELD LINES	487,774.55	532,547.44	2.50	12,612
334 MEASURING AND REGULATING STATION EQUIPMENT	3,588,782.71	3,914,290.66	3.18	117,984
TOTAL PRODUCTION PLANT	4,145,545.67	4,522,421.85		131,279
TRANSMISSION PLANT				
365.2 RIGHTS OF WAY	2,842,251.07	3,362,805.19	1.27	38,650
366.2 MEASURING AND REGULATING STATION STRUCTURES	251,285.57	298,917.97	1.84	4,962
366.3 OTHER STRUCTURES	5,081.76	6,782.92	0.81	46
367.1 MAINS - EXCLUDING CATHODIC PROTECTION	72,491,899.16	85,799,712.21	1.62	1,257,626
367.2 MAINS - CATHODIC PROTECTION	4,889,292.14	6,367,938.03	3.25	177,461
369 MEASURING AND REGULATING STATION EQUIPMENT	8,763,147.86	10,414,971.56	1.56	146,657
TOTAL TRANSMISSION PLANT	89,242,957.56	106,251,127.88		1,625,401
DISTRIBUTION PLANT				
374.2 RIGHTS OF WAY	16,023,145.64	17,090,714.08	1.30	213,691
375.3 STRUCTURES AND IMPROVEMENTS - LARGE	11,651,525.05	11,875,523.78	3.28	379,003
375.4 STRUCTURES AND IMPROVEMENTS - SMALL	1,383,573.65	2,036,506.13	2.19	45,005
376.1 MAINS - EXCLUDING CATHODIC PROTECTION	400,109,007.61	426,654,001.60	1.76	7,223,356
376.2 MAINS - CATHODIC PROTECTION	2,741,104.22	3,009,235.48	2.63	74,830
378 MEASURING AND REGULATING STATION EQUIPMENT	11,068,313.02	11,811,798.18	2.94	333,897
380 SERVICES	230,084,470.78	245,616,638.42	2.09	4,934,835
381 METERS	17,736,870.40	18,771,077.33	2.96	536,900
382 METER INSTALLATIONS	3,530,905.96	3,769,202.49	1.62	58,700
384 HOUSE REGULATOR INSTALLATIONS	1,229,482.65	1,310,503.47	1.73	21,814
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	18,802,489.79	20,008,270.22	1.82	350,728
TOTAL DISTRIBUTION PLANT	714,360,888.77	761,953,471.18		14,172,760

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE THIRTEEN MONTHS ENDED OCTOBER 31, 2027

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF SEPTEMBER 30, 2026 (3)	ORIGINAL COST AS OF OCTOBER 31, 2027 (3)	COMPOSITE ACCRUAL RATE (4)	13-MONTH ACCRUAL AMOUNT (5)*
GENERAL PLANT				
390.11 OTHER SMALL STRUCTURES	1,428,040.58	1,443,596.77	4.72	67,647
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	328,739.97	389,725.94	3.40	12,000
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	244,973.84	294,962.33	1.00	2,648
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	7,740,747.62	9,304,387.88	18.01	1,505,803
392 TRANSPORTATION EQUIPMENT	15,360,082.17	17,271,022.03	**	2,180,199
394 TOOLS, SHOP AND GARAGE EQUIPMENT	10,297,183.94	12,168,098.41	3.97	438,991
396 POWER OPERATED EQUIPMENT AND TOOLS	11,426,348.22	12,847,131.23	**	1,303,899
397 COMMUNICATION EQUIPMENT	4,335,043.11	5,002,361.40	9.75	456,958
TOTAL GENERAL PLANT	51,161,159.45	58,721,285.99		5,968,145
TOTAL DEPRECIABLE GAS PLANT	883,398,497.83	955,936,253.28		22,284,494

* 13-MONTH TOTAL BASED ON MONTHLY AVERAGES

** ASSETS ARE INDIVIDUALLY DEPRECIATED

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2023		2024		2025		2026		2027		NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
334.00		1,448.50		5,217.60		8,332.68		10,576.24		11,469.09	(37,044.11)	(7,409.00)
366.20				1,202.58				444.53		629.33	(2,276.44)	(455.00)
367.10		5,665.57		57,623.78		121,648.30		175,612.42		248,618.00	(609,168.07)	(121,834.00)
367.20		979.24		219.03		454.86		1,509.70		2,137.31	(5,300.13)	(1,060.00)
369.00		8,681.35		6,731.04		10,376.84		40,962.40		57,991.28	(124,742.91)	(24,949.00)
374.10	11,154.00	6,697.10	(10,168.60)	12,578.00		2,373.56		8,600.68	650.50	10,245.35	(38,912.71)	(7,783.00)
374.20		456.66				1,596.99		66,948.27		79,750.44	(148,752.36)	(29,750.00)
375.00	50.00	154,258.11		34,621.65		45,560.60		41,039.56	6.55	48,887.34	(324,305.21)	(64,861.00)
376.10	4,016.83	859,668.17	16,961.74	1,694,252.35		1,165,856.83		1,158,075.86	12,217.75	1,379,528.65	(6,213,929.08)	(1,242,786.00)
376.20		2,271.96		45.12				1,356.42		1,615.80	(5,289.29)	(1,058.00)
378.00		38,865.63		36,321.76		99,188.50		13,133.20		15,644.59	(203,153.68)	(40,631.00)
380.00		274,336.97		359,987.72		523,728.59		189,046.12		225,196.43	(1,572,295.83)	(314,459.00)
385.00		10,669.49	0.96	49,516.78		26,736.86		48,493.97	1.61	57,767.22	(193,180.41)	(38,636.00)
390.00		852.37									(852.37)	(170.00)
TOTAL	15,220.83	1,364,851.12	6,794.10	2,258,317.41	0.00	2,006,454.61	10,809.38	1,755,799.36	12,876.41	2,139,480.81	(9,479,202.60)	(1,895,841)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1883	3,083.00	2,689.00	394.00	394.00	
1884	1,114.00	965.00	149.00	543.00	
1885	2,279.00	1,991.00	288.00	831.00	
1886	19,004.00	16,585.00	2,419.00	3,250.00	
1887	43,167.00	37,206.00	5,961.00	9,211.00	
1888	35,668.00	30,971.00	4,697.00	13,908.00	
1889	317.00	284.00	33.00	13,941.00	
1890	73.00	69.00	4.00	13,945.00	
1891	633.00	559.00	74.00	14,019.00	
1892	1,104.00	956.00	148.00	14,167.00	
1893	512.00	444.00	68.00	14,235.00	
1894	292.00	260.00	32.00	14,267.00	
1895	515.00	449.00	66.00	14,333.00	
1896	381.00	346.00	35.00	14,368.00	
1897	352.00	330.00	22.00	14,390.00	
1898	245.00	235.00	10.00	14,400.00	
1899	47,222.00	40,060.00	7,162.00	21,562.00	
1900	10.00	10.00		21,562.00	
1901	800.00	758.00	42.00	21,604.00	
1902	2,653.00	2,526.00	127.00	21,731.00	
1903	3,743.00	3,652.00	91.00	21,822.00	
1904	2,396.00	2,387.00	9.00	21,831.00	
1905	2,494.00	2,428.00	66.00	21,897.00	
1906	2,079.00	2,075.00	4.00	21,901.00	
1907	2,152.00	2,152.00		21,901.00	
1908	1,871.00	1,871.00		21,901.00	
1909	1,613.00	1,592.00	21.00	21,922.00	
1910	1,366.00	1,360.00	6.00	21,928.00	
1911	5,008.00	4,245.00	763.00	22,691.00	
1912	2,496.00	2,129.00	367.00	23,058.00	
1913	2,544.00	2,181.00	363.00	23,421.00	
1914	2,271.00	1,968.00	303.00	23,724.00	
1915	1,421.00	1,337.00	84.00	23,808.00	
1916	115,374.00	95,671.00	19,703.00	43,511.00	
1917	2,604.00	2,239.00	365.00	43,876.00	
1918	7,728.00	7,296.00	432.00	44,308.00	
1919	19,220.00	15,883.00	3,337.00	47,645.00	
1920	6,012.00	5,000.00	1,012.00	48,657.00	
1921	16,581.00	13,872.00	2,709.00	51,366.00	
1922	16,825.00	14,136.00	2,689.00	54,055.00	
1923	10,161.00	8,812.00	1,349.00	55,404.00	
1924	35,668.00	29,450.00	6,218.00	61,622.00	
1925	64,243.00	52,245.00	11,998.00	73,620.00	
1926	117,132.00	93,557.00	23,575.00	97,195.00	
1927	78,405.00	62,295.00	16,110.00	113,305.00	
1928	52,511.00	43,019.00	9,492.00	122,797.00	
1929	83,117.00	66,141.00	16,976.00	139,773.00	
1930	93,288.00	73,681.00	19,607.00	159,380.00	
1931	55,444.00	45,661.00	9,783.00	169,163.00	
1932	25,708.00	20,729.00	4,979.00	174,142.00	
1933	8,559.00	7,228.00	1,331.00	175,473.00	
1934	28,623.00	23,055.00	5,568.00	181,041.00	
1935	39,934.00	31,961.00	7,973.00	189,014.00	
1936	59,224.00	51,166.00	8,058.00	197,072.00	
1937	53,751.00	42,643.00	11,108.00	208,180.00	
1938	49,497.00	38,999.00	10,498.00	218,678.00	

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1939	35,498.00	27,917.00	7,581.00	226,259.00	
1940	26,189.00	20,564.00	5,625.00	231,884.00	
1941	38,300.00	30,304.00	7,996.00	239,880.00	
1942	10,912.00	8,886.00	2,026.00	241,906.00	
1943	83,253.00	76,901.00	6,352.00	248,258.00	
1944	5,445.00	4,346.00	1,099.00	249,357.00	
1945	10,430.00	8,215.00	2,215.00	251,572.00	
1946	40,480.00	31,193.00	9,287.00	260,859.00	
1947	175,892.00	140,689.00	35,203.00	296,062.00	
1948	127,431.00	96,813.00	30,618.00	326,680.00	0.10
1949	213,944.00	158,671.00	55,273.00	381,953.00	0.10
1950	277,043.00	204,274.00	72,769.00	454,722.00	0.10
1951	297,665.00	219,626.00	78,039.00	532,761.00	0.10
1952	215,719.00	163,216.00	52,503.00	585,264.00	0.10
1953	473,664.00	390,759.00	82,905.00	668,169.00	0.10
1954	335,328.00	252,461.00	82,867.00	751,036.00	0.10
1955	1,002,992.00	755,951.00	247,041.00	998,077.00	0.20
1956	1,458,690.00	1,131,004.00	327,686.00	1,325,763.00	0.20
1957	720,265.00	569,073.00	151,192.00	1,476,955.00	0.20
1958	271,006.00	199,738.00	71,268.00	1,548,223.00	0.30
1959	525,148.00	390,824.00	134,324.00	1,682,547.00	0.30
1960	327,450.00	254,339.00	73,111.00	1,755,658.00	0.30
1961	379,798.00	284,593.00	95,205.00	1,850,863.00	0.30
1962	343,451.00	261,369.00	82,082.00	1,932,945.00	0.30
1963	486,435.00	361,883.00	124,552.00	2,057,497.00	0.30
1964	589,696.00	428,061.00	161,635.00	2,219,132.00	0.40
1965	1,345,456.00	995,349.00	350,107.00	2,569,239.00	0.40
1966	1,661,241.00	1,174,720.00	486,521.00	3,055,760.00	0.50
1967	2,453,943.00	1,779,624.00	674,319.00	3,730,079.00	0.60
1968	1,706,572.00	1,184,335.00	522,237.00	4,252,316.00	0.70
1969	1,915,888.00	1,324,893.00	590,995.00	4,843,311.00	0.80
1970	2,072,390.00	1,451,238.00	621,152.00	5,464,463.00	0.90
1971	2,530,447.00	1,720,829.00	809,618.00	6,274,081.00	1.00
1972	2,478,633.00	1,721,372.00	757,261.00	7,031,342.00	1.10
1973	3,469,965.00	2,417,043.00	1,052,922.00	8,084,264.00	1.30
1974	2,904,457.00	2,000,994.00	903,463.00	8,987,727.00	1.50
1975	2,064,547.00	1,455,236.00	609,311.00	9,597,038.00	1.60
1976	2,199,246.00	1,497,393.00	701,853.00	10,298,891.00	1.70
1977	5,234,092.00	3,494,011.00	1,740,081.00	12,038,972.00	2.00
1978	4,291,917.00	2,779,565.00	1,512,352.00	13,551,324.00	2.20
1979	4,640,232.00	3,193,539.00	1,446,693.00	14,998,017.00	2.40
1980	5,932,650.00	3,916,061.00	2,016,589.00	17,014,606.00	2.80
1981	5,622,171.00	3,692,755.00	1,929,416.00	18,944,022.00	3.10
1982	5,443,572.00	3,488,872.00	1,954,700.00	20,898,722.00	3.40
1983	6,890,378.00	4,369,852.00	2,520,526.00	23,419,248.00	3.80
1984	7,793,606.00	4,821,837.00	2,971,769.00	26,391,017.00	4.30
1985	8,196,019.00	4,946,549.00	3,249,470.00	29,640,487.00	4.80
1986	10,714,587.00	6,539,897.00	4,174,690.00	33,815,177.00	5.50
1987	8,590,866.00	5,165,248.00	3,425,618.00	37,240,795.00	6.00
1988	15,677,334.00	9,295,425.00	6,381,909.00	43,622,704.00	7.10
1989	13,539,931.00	7,935,617.00	5,604,314.00	49,227,018.00	8.00
1990	13,663,672.00	7,854,831.00	5,808,841.00	55,035,859.00	8.90
1991	13,133,661.00	7,337,555.00	5,796,106.00	60,831,965.00	9.90
1992	13,534,314.00	7,407,145.00	6,127,169.00	66,959,134.00	10.90
1993	13,866,642.00	7,554,313.00	6,312,329.00	73,271,463.00	11.90
1994	11,839,863.00	6,306,973.00	5,532,890.00	78,804,353.00	12.80

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1995	13,376,048.00	7,170,942.00	6,205,106.00	85,009,459.00	13.80
1996	12,502,736.00	6,480,280.00	6,022,456.00	91,031,915.00	14.80
1997	14,391,021.00	7,258,324.00	7,132,697.00	98,164,612.00	15.90
1998	11,581,172.00	5,996,074.00	5,585,098.00	103,749,710.00	16.80
1999	11,795,455.00	5,785,637.00	6,009,818.00	109,759,528.00	17.80
2000	13,226,524.00	7,192,979.00	6,033,545.00	115,793,073.00	18.80
2001	10,134,725.00	5,124,941.00	5,009,784.00	120,802,857.00	19.60
2002	11,563,206.00	5,221,107.00	6,342,099.00	127,144,956.00	20.60
2003	11,298,232.00	5,012,380.00	6,285,852.00	133,430,808.00	21.60
2004	11,093,759.00	4,956,747.00	6,137,012.00	139,567,820.00	22.60
2005	9,447,743.00	4,107,498.00	5,340,245.00	144,908,065.00	23.50
2006	11,153,497.00	4,459,264.00	6,694,233.00	151,602,298.00	24.60
2007	16,008,752.00	6,224,729.00	9,784,023.00	161,386,321.00	26.20
2008	12,989,918.00	4,830,096.00	8,159,822.00	169,546,143.00	27.50
2009	13,916,968.00	4,914,957.00	9,002,011.00	178,548,154.00	28.90
2010	12,491,861.00	4,433,885.00	8,057,976.00	186,606,130.00	30.20
2011	14,822,132.00	5,494,503.00	9,327,629.00	195,933,759.00	31.70
2012	13,404,008.00	4,336,373.00	9,067,635.00	205,001,394.00	33.20
2013	16,535,438.00	5,050,545.00	11,484,893.00	216,486,287.00	35.10
2014	15,265,906.00	4,264,033.00	11,001,873.00	227,488,160.00	36.90
2015	19,108,575.00	5,856,900.00	13,251,675.00	240,739,835.00	39.00
2016	34,856,913.00	20,664,546.00	14,192,367.00	254,932,202.00	41.30
2017	19,174,300.00	5,010,447.00	14,163,853.00	269,096,055.00	43.60
2018	20,118,370.00	4,318,972.00	15,799,398.00	284,895,453.00	46.20
2019	29,073,990.00	5,348,525.00	23,725,465.00	308,620,918.00	50.00
2020	26,466,294.00	4,903,723.00	21,562,571.00	330,183,489.00	53.50
2021	29,228,527.00	5,296,320.00	23,932,207.00	354,115,696.00	57.40
2022	25,680,124.00	4,824,133.00	20,855,991.00	374,971,687.00	60.80
2023	42,623,473.00	6,194,236.00	36,429,237.00	411,400,924.00	66.70
2024	45,090,521.00	3,503,896.00	41,586,625.00	452,987,549.00	73.40
2025	35,569,785.00	3,362,286.00	32,207,499.00	485,195,048.00	78.60
2026	62,642,932.00	2,748,914.00	59,894,018.00	545,089,066.00	88.30
2027	74,074,293.00	2,033,242.00	72,041,051.00	617,130,117.00	100.00
TOTAL	925,818,101.00	308,687,984.00	617,130,117.00		

UTILITY PLANT IN SERVICE

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT: 0						
2000	1,835,295.50	1,835,296	1,835,296			
2001	86,002.52	86,003	86,003			
2004	172,450.99	172,451	172,451			
2005	34,999.69	35,000	35,000			
2011	876,413.25	876,413	876,413			
2012	27,934.56	27,935	27,935			
2013	95,201.98	95,202	95,202			
2014	39,761.48	39,761	39,761			
2015	1,094,952.45	1,094,952	1,094,952			
2016	16,231,676.82	16,231,677	16,231,677			
2017	560,328.17	560,328	560,328			
2018	37,961.74	35,431	34,905	3,057	1.00	3,057
2019	59,179.07	49,316	48,583	10,596	1.67	6,345
2020	596,972.41	437,778	431,273	165,699	2.67	62,060
2022	2,595,559.42	1,384,290	1,363,720	1,231,839	4.67	263,777
2024	143,256.33	47,752	47,042	96,214	6.67	14,425
	24,487,946.38	23,009,585	22,980,541	1,507,405		349,664

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.30 1.43

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 325.4 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-R4						
NET SALVAGE PERCENT: 0						
1941	407.86	387	408			
1943	4.03	4	4			
1951	42.64	39	43			
1952	18.68	17	19			
1953	238.19	214	238			
1961	1,102.26	943	1,102			
1963	341.13	285	341			
1965	473.87	390	470	4		
1966	1,647.46	1,334	1,609	38	12.67	3
1967	3,225.37	2,588	3,121	104	14.86	7
1970	6.54	5	6	1		
1975	1,062.46	773	932	130	18.57	7
1977	7.72	5	6	2		
1980	13,470.76	8,990	10,840	2,631	23.49	112
1986	731.99	439	529	203	29.00	7
1988	26.71	15	18	9		
1989	1,242.26	695	838	404	31.08	13
1990	18,653.45	10,168	12,262	6,391	31.18	205
1991	2,088.32	1,115	1,344	744	32.35	23
2000	80.51	33	40	41	41.00	1
2012	2,820.10	653	787	2,033	50.83	40
2026	6,175.70	125	151	6,025	64.78	93
2027	6,452.47	82	99	6,353	64.83	98
	60,320.48	29,299	35,207	25,113		609

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.20 1.01

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 30-L2.5						
NET SALVAGE PERCENT: 0						
1941	110.20	110	110			
1955	61.83	60	62			
1963	337.73	319	338			
1964	573.37	541	573			
1965	2,859.72	2,692	2,860			
1966	1,077.45	1,011	1,077			
1967	57.14	53	57			
1969	516.65	482	517			
1974	758.27	692	758			
1978	1,168.42	1,049	1,168			
1985	163.39	140	161	2		
1994	1,992.63	1,588	1,824	169	8.45	20
2026	1,182.59	63	72	1,111	23.64	47
2027	1,235.58	41	47	1,189	24.27	49
	12,094.97	8,841	9,624	2,471		116

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.30 0.96

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 329 OTHER STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE NET SALVAGE PERCENT: 0						
2004	2,541.36	1,482	1,409	1,132	16.65	68
2026	306.60	10	9	298	37.25	8
2027	320.34	7	7	313	39.13	8
	3,168.30	1,499	1,425	1,743		84

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.80 2.65

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 332 FIELD LINES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 50-R1.5						
NET SALVAGE PERCENT: 0						
1961	589.81	520	447	143	8.94	16
1962	39,718.52	34,774	29,890	9,829	9.29	1,058
1965	5,732.94	4,931	4,239	1,494	10.16	147
1966	3,121.62	2,661	2,287	835	10.57	79
1967	9,604.83	8,171	7,023	2,582	10.58	244
1968	23.96	20	17	7	7.00	1
1973	17,473.42	14,146	12,159	5,314	12.77	416
1983	3,474.02	2,526	2,171	1,303	16.71	78
1985	881.25	623	536	345	17.25	20
1986	14,337.46	9,956	8,558	5,779	18.17	318
1993	74,323.09	45,932	39,482	34,841	21.22	1,642
2009	23,635.60	9,142	7,858	15,778	29.06	543
2010	9,363.97	3,473	2,985	6,379	29.40	217
2015	220,135.34	62,166	53,436	166,699	31.34	5,319
2018	3,934.78	881	757	3,178	32.43	98
2026	51,831.32	2,161	1,858	49,973	30.62	1,632
2027	54,365.51	1,506	1,294	53,072	29.29	1,812
	532,547.44	203,589	174,997	357,550		13,640

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.20 2.56

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 32-01						
NET SALVAGE PERCENT: 0						
1958	1,324.71	1,325	1,325			
1964	289.24	288	289			
1965	3,787.19	3,730	3,787			
1966	4,660.83	4,574	4,661			
1967	4,149.44	4,031	4,149			
1969	437.01	418	437			
1971	103.64	97	104			
1973	408.06	375	408			
1974	93.42	85	93			
1975	529.50	479	530			
1976	12,314.33	10,999	12,314			
1977	4,259.77	3,774	4,260			
1978	27,681.66	24,172	27,682			
1979	53,534.86	46,318	53,229	306	7.46	41
1980	14,105.54	12,084	13,887	219	7.82	28
1981	15,702.13	13,314	15,301	401	8.35	48
1982	27,037.20	22,676	26,060	977	8.72	112
1983	24,925.21	20,663	23,746	1,179	9.14	129
1984	18,993.17	15,555	17,876	1,117	9.55	117
1985	60,285.32	48,747	56,021	4,264	10.01	426
1986	30,745.39	24,526	28,186	2,559	10.49	244
1987	57,955.16	45,582	52,383	5,572	10.95	509
1988	41,012.55	31,781	36,523	4,490	11.42	393
1989	48,965.64	37,542	43,144	5,822	11.67	499
1990	23,778.13	17,931	20,607	3,171	12.15	261
1991	48,973.99	36,476	41,919	7,055	12.44	567
1992	17,641.37	12,903	14,828	2,813	12.96	217
1993	37,356.28	26,934	30,953	6,403	13.28	482
1994	38,634.73	27,431	31,524	7,111	13.62	522
1995	19,918.90	13,911	15,987	3,932	13.94	282
1996	2,135.32	1,465	1,684	451	14.55	31
1997	5,331.87	3,590	4,126	1,206	14.71	82
1998	601.34	397	456	145	14.50	10
1999	12,499.81	8,075	9,280	3,220	15.56	207
2000	573.75	364	418	156	15.60	10
2001	69,951.49	43,475	49,962	19,989	16.04	1,246
2002	80,760.76	49,103	56,430	24,331	16.33	1,490
2003	51,996.64	30,870	35,476	16,521	16.65	992
2004	52,472.52	30,366	34,897	17,576	17.00	1,034
2005	80,236.05	45,333	52,097	28,139	17.19	1,637
2006	66,674.88	36,698	42,174	24,501	17.43	1,406
2007	136,551.99	73,028	83,925	52,627	17.69	2,975
2008	82,106.26	42,539	48,886	33,220	17.98	1,848
2009	41,451.27	20,821	23,928	17,523	18.16	965
2010	39,215.03	19,031	21,871	17,344	18.37	944
2011	254,252.95	119,194	136,979	117,274	18.51	6,336
2012	79,769.03	35,960	41,326	38,443	18.68	2,058
2013	207,691.76	89,598	102,967	104,725	18.89	5,544
2014	79,172.43	32,722	37,604	41,568	18.93	2,196
2015	46,977.20	18,481	21,239	25,738	19.02	1,353
2016	83,120.65	30,996	35,621	47,500	19.06	2,492
2017	163,682.71	57,502	66,082	97,601	19.08	5,115
2018	106,784.83	35,079	40,313	66,472	19.08	3,484

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 32-01						
NET SALVAGE PERCENT: 0						
2019	88,985.21	27,140	31,189	57,796	18.99	3,043
2020	177,225.29	49,783	57,211	120,014	18.78	6,391
2021	94,253.20	23,940	27,512	66,741	18.60	3,588
2022	20,146.43	4,555	5,235	14,911	18.25	817
2023	98,402.63	19,277	22,153	76,250	17.79	4,286
2024	396.86	65	75	322	16.95	19
2025	282,964.20	35,597	40,908	242,056	16.22	14,923
2026	373,053.71	31,075	35,711	337,343	14.67	22,995
2027	395,248.22	23,201	26,663	368,585	13.37	27,568
	3,914,290.66	1,548,041	1,776,611	2,137,680		131,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.20 3.37

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 365.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1935	4.56	4	4	1		
1936	63.08	59	62	1		
1937	29.31	27	28	1		
1938	141.47	130	137	4	4.00	1
1939	12.29	11	12			
1940	39.64	36	38	2		
1941	515.85	468	492	24	8.00	3
1942	177.00	160	168	9	9.00	1
1943	740.23	668	702	38	9.50	4
1944	35.87	32	34	2		
1945	12.36	11	12			
1946	278.02	246	258	20	10.00	2
1947	22.66	20	21	2		
1948	605.92	529	556	50	12.50	4
1949	52.55	46	48	5		
1950	265.39	230	242	23	11.50	2
1951	121.77	104	109	13	13.00	1
1952	189.85	162	170	20	10.00	2
1953	411.89	349	367	45	15.00	3
1954	436.60	365	383	54	13.50	4
1955	580.05	482	506	74	14.80	5
1956	14,442.82	11,847	12,446	1,997	15.60	128
1957	6,803.11	5,551	5,831	972	15.93	61
1958	32.32	26	27	5		
1959	694.53	555	583	112	16.00	7
1960	268.00	211	222	46	15.33	3
1961	5,284.92	4,137	4,346	939	18.41	51
1962	1,110.37	856	899	211	19.18	11
1963	1,715.31	1,313	1,379	336	19.76	17
1964	2,300.08	1,734	1,822	478	20.78	23
1965	20,031.18	14,983	15,740	4,291	21.03	204
1966	7,041.87	5,183	5,445	1,597	21.88	73
1967	17,967.89	13,117	13,780	4,188	22.28	188
1968	1,017.10	730	767	250	22.73	11
1969	5,072.26	3,610	3,792	1,280	23.70	54
1970	146.81	103	108	39	19.50	2
1971	8,611.44	5,967	6,268	2,343	24.93	94
1972	771.67	525	552	220	27.50	8
1973	1,191.45	803	844	347	26.69	13
1974	2,686.83	1,777	1,867	820	27.33	30
1975	2,602.66	1,703	1,789	814	28.07	29
1976	68.24	44	46	22	22.00	1
1977	2,628.72	1,654	1,738	891	29.70	30
1978	9,763.04	6,069	6,376	3,387	29.97	113
1979	2,311.33	1,408	1,479	832	30.81	27
1980	6,670.51	3,978	4,179	2,492	31.95	78
1981	22,122.02	13,017	13,675	8,447	32.36	261
1982	7,982.39	4,595	4,827	3,155	33.56	94
1983	5,114.64	2,880	3,026	2,089	34.25	61
1984	19,024.77	10,553	11,086	7,939	34.82	228
1985	3,069.10	1,663	1,747	1,322	35.73	37
1986	18,661.02	9,874	10,373	8,288	36.84	225
1987	27,765.69	14,446	15,176	12,590	37.14	339

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 365.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1988	167,771.77	85,127	89,428	78,344	38.20	2,051
1989	4,447.11	2,199	2,310	2,137	38.85	55
1990	33,993.40	16,371	17,198	16,795	40.18	418
1991	124,752.44	58,921	61,898	62,854	40.58	1,549
1992	31,914.03	14,658	15,399	16,515	41.60	397
1993	39,901.63	17,808	18,708	21,194	42.56	498
1994	2,715.63	1,177	1,236	1,480	43.53	34
1995	14,905.80	6,265	6,582	8,324	44.51	187
1996	18,156.94	7,453	7,830	10,327	45.10	229
1997	34,976.61	13,900	14,602	20,375	45.99	443
1998	4,188.03	1,609	1,690	2,498	47.13	53
1999	104,550.98	38,809	40,770	63,781	47.99	1,329
2000	724.84	260	273	452	50.22	9
2001	12,901.84	4,451	4,676	8,226	49.85	165
2002	26,429.65	8,772	9,215	17,215	50.93	338
2003	55,552.03	17,843	18,745	36,807	51.41	716
2004	8,188.72	2,522	2,649	5,540	52.26	106
2005	1,672.35	493	518	1,154	52.45	22
2006	1,920.17	541	568	1,352	54.08	25
2007	69,679.06	18,702	19,647	50,032	55.41	903
2008	3,430.88	876	920	2,511	55.80	45
2009	138,436.29	33,502	35,195	103,241	57.42	1,798
2010	37,280.39	8,530	8,961	28,319	58.39	485
2011	21,229.54	4,577	4,808	16,422	59.50	276
2012	13,181.16	2,668	2,803	10,378	60.34	172
2013	30,475.98	5,766	6,057	24,419	61.35	398
2014	117,051.81	20,601	21,642	95,410	62.40	1,529
2015	26,202.69	4,266	4,482	21,721	63.51	342
2016	196,975.66	29,684	31,184	165,792	63.86	2,596
2017	14,626.57	2,010	2,112	12,515	64.84	193
2018	7,387.85	917	963	6,425	65.56	98
2019	351,577.89	38,955	40,923	310,655	66.87	4,646
2020	106,189.96	10,354	10,877	95,313	67.84	1,405
2021	184,266.09	15,515	16,299	167,967	68.87	2,439
2022	11,207.38	795	835	10,372	70.08	148
2023	20,574.12	1,185	1,245	19,329	70.80	273
2024	10,338.65	458	481	9,858	71.96	137
2025	135,007.81	4,185	4,396	130,612	72.85	1,793
2026	404,831.38	7,166	7,528	397,303	73.86	5,379
2027	543,479.61	6,033	6,338	537,142	74.34	7,225
	3,362,805.19	664,975	698,575	2,664,230		43,437

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.30 1.29

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 60-R2						
NET SALVAGE PERCENT: 0						
1916	512.21	512	512			
1919	222.30	222	222			
1920	129.44	128	123	6	1.50	4
1922	38.06	38	38			
1925	1,003.34	986	946	57	1.84	31
1926	449.04	437	419	30	2.73	11
1931	294.67	284	272	23	3.83	6
1933	326.64	311	298	29	4.83	6
1934	571.39	544	522	49	4.90	10
1935	1,303.77	1,240	1,189	115	4.79	24
1936	655.53	617	592	64	5.82	11
1937	459.76	432	414	46	5.75	8
1938	291.53	273	262	30	6.00	5
1940	262.16	245	235	27	6.75	4
1941	32.98	31	30	3		
1942	44.48	41	39	5	5.00	1
1945	62.49	57	55	7	7.00	1
1946	325.05	296	284	41	8.20	5
1948	382.96	346	332	51	8.50	6
1949	389.67	351	337	53	8.83	6
1950	375.23	337	323	52	8.67	6
1951	221.72	198	190	32	8.00	4
1952	1,438.09	1,278	1,226	212	9.22	23
1953	243.21	213	204	39	9.75	4
1954	4,294.33	3,748	3,595	699	10.75	65
1955	1,425.33	1,237	1,186	239	10.86	22
1956	7,947.83	6,860	6,579	1,369	11.31	121
1957	5,073.31	4,353	4,175	898	11.66	77
1958	2,682.42	2,288	2,194	488	11.90	41
1959	1,183.70	1,003	962	222	12.33	18
1960	4,832.87	4,068	3,901	932	12.59	74
1962	4,094.92	3,425	3,285	810	12.86	63
1963	1,615.28	1,341	1,286	329	13.16	25
1965	10,032.76	8,193	7,858	2,175	14.03	155
1966	9,107.59	7,374	7,072	2,036	14.44	141
1967	6,644.34	5,331	5,113	1,531	14.86	103
1970	1,168.15	911	874	294	16.33	18
1971	2,069.69	1,597	1,532	538	16.81	32
1972	4,222.80	3,225	3,093	1,130	17.12	66
1973	1,970.20	1,488	1,427	543	17.52	31
1974	606.45	453	434	172	17.20	10
1976	1,562.25	1,139	1,092	470	18.80	25
1977	4,882.60	3,539	3,394	1,489	19.09	78
1984	4,843.69	3,169	3,039	1,805	22.85	79
1985	4,840.39	3,115	2,988	1,852	23.44	79
1986	795.37	506	485	310	23.85	13
1987	1,455.10	910	873	582	24.25	24
1988	30,722.64	18,851	18,080	12,643	24.79	510
1991	10,555.76	6,098	5,848	4,708	26.60	177
1999	9,194.40	4,402	4,222	4,972	30.88	161
2000	1,299.78	604	579	721	31.35	23
2003	344.16	146	140	204	34.00	6
2006	2,297.72	872	836	1,462	34.81	42

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 60-R2						
NET SALVAGE PERCENT: 0						
2012	9,954.54	2,854	2,737	7,218	38.19	189
2013	14,875.03	4,030	3,865	11,010	38.63	285
2014	2,900.66	739	709	2,192	39.14	56
2015	13,487.27	3,210	3,079	10,408	39.42	264
2016	7,694.80	1,701	1,631	6,064	39.89	152
2017	5,132.08	1,045	1,002	4,130	40.49	102
2019	4,166.74	698	670	3,497	41.63	84
2021	2,177.94	286	274	1,904	42.31	45
2026	36,997.20	1,158	1,111	35,886	41.20	871
2027	49,730.16	1,005	964	48,766	40.34	1,209
	298,917.97	126,389	121,248	177,670		5,712

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.10 1.91

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 366.3 OTHER STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 60-R2						
NET SALVAGE PERCENT: 0						
1916	12.82	13	13			
1931	32.47	31	32			
1933	241.90	230	242			
1937	118.94	112	119			
1947	186.32	169	186			
1949	173.46	156	173			
1955	569.52	494	570			
1965	829.66	678	827	3		
1979	1,520.48	1,073	1,309	211	21.10	10
2026	1,321.27	41	50	1,271	41.00	31
2027	1,776.08	36	44	1,732	40.28	43
	6,782.92	3,033	3,565	3,218		84

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.30 1.24

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-R2						
NET SALVAGE PERCENT: 0						
1928	4,402.65	4,067	4,353	50	8.33	6
1929	1,334.15	1,233	1,320	14	7.00	2
1930	10.64	10	11			
1931	10,225.64	9,359	10,017	209	9.09	23
1932	2,705.68	2,476	2,650	56	9.33	6
1933	54.95	50	54	1		
1934	1,490.51	1,349	1,444	47	9.40	5
1935	2,631.11	2,381	2,548	83	9.22	9
1936	13,169.91	11,788	12,616	554	10.65	52
1937	1,738.91	1,555	1,664	75	10.71	7
1938	207.36	185	198	9	9.00	1
1939	45.23	40	43	2		
1940	103.66	91	97	7	7.00	1
1941	1,822.69	1,605	1,718	105	11.67	9
1942	80.07	70	75	5		
1943	78,575.87	68,251	73,048	5,528	12.77	433
1944	67.15	58	62	5		
1945	107.78	93	100	8	8.00	1
1947	56,866.37	48,422	51,825	5,041	14.00	360
1948	4,106.93	3,486	3,731	376	13.93	27
1949	303.05	256	274	29	14.50	2
1950	9.60	8	9	1		
1951	206.65	172	184	23	23.00	1
1952	11,137.16	9,229	9,878	1,259	15.54	81
1953	268,335.73	221,404	236,965	31,371	15.76	1,991
1954	48,855.43	40,125	42,945	5,910	15.97	370
1955	213,723.74	173,138	185,306	28,418	16.96	1,676
1956	528,018.60	425,636	455,550	72,469	17.16	4,223
1957	89,344.38	71,636	76,671	12,673	17.38	729
1958	6,283.97	5,010	5,362	922	17.73	52
1959	128,587.57	101,044	108,146	20,442	18.63	1,097
1960	12,982.57	10,141	10,854	2,129	18.84	113
1961	116,458.42	90,383	96,735	19,723	19.15	1,030
1962	436.19	336	360	76	19.00	4
1963	123,911.14	94,866	101,533	22,378	19.70	1,136
1964	178,047.56	134,194	143,625	34,423	20.70	1,663
1965	507,542.66	379,642	406,324	101,219	21.00	4,820
1966	164,628.43	122,171	130,757	33,871	21.32	1,589
1967	573,214.80	421,943	451,598	121,617	21.63	5,623
1968	46,888.57	34,219	36,624	10,265	21.98	467
1969	189,041.67	135,637	145,170	43,872	22.97	1,910
1970	78,299.71	55,663	59,575	18,725	23.32	803
1971	12,899.05	9,084	9,722	3,177	23.71	134
1972	161,625.68	112,685	120,605	41,021	24.03	1,707
1973	574,979.63	396,736	424,619	150,361	24.41	6,160
1974	3,475.90	2,354	2,519	957	25.18	38
1975	137,014.61	91,786	98,237	38,778	25.78	1,504
1976	141,466.22	93,679	100,263	41,203	26.19	1,573
1977	179,261.13	117,291	125,534	53,727	26.58	2,021
1978	5,536.16	3,578	3,829	1,707	27.10	63
1979	41,880.24	26,720	28,598	13,282	27.44	484
1980	73,659.26	46,022	49,257	24,402	28.41	859
1981	213,043.32	131,277	140,503	72,540	28.85	2,514

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-R2						
NET SALVAGE PERCENT: 0						
1982	173,139.71	105,182	112,574	60,566	29.29	2,068
1983	576,476.52	345,021	369,270	207,207	29.74	6,967
1984	287,755.21	169,574	181,492	106,263	30.20	3,519
1985	572,994.77	332,337	355,694	217,301	30.66	7,087
1986	606,168.59	343,273	367,399	238,770	31.66	7,542
1987	684,356.77	380,913	407,684	276,673	32.13	8,611
1988	3,616,083.87	1,976,913	2,115,854	1,500,230	32.61	46,005
1989	2,523,559.57	1,354,394	1,449,584	1,073,976	33.09	32,456
1990	2,804,409.79	1,476,241	1,579,994	1,224,416	33.59	36,452
1991	1,271,473.11	655,953	702,055	569,418	34.09	16,703
1992	1,719,374.30	868,800	929,861	789,513	34.59	22,825
1993	427,889.25	211,548	226,416	201,473	35.11	5,738
1994	654,301.89	316,224	338,449	315,853	35.63	8,865
1995	297,366.41	139,405	149,203	148,163	36.63	4,045
1996	545,432.04	249,535	267,073	278,359	37.16	7,491
1997	266,975.51	119,044	127,411	139,565	37.69	3,703
1998	490,586.51	212,964	227,932	262,655	38.24	6,869
1999	356,117.82	150,353	160,920	195,198	38.78	5,033
2001	70,507.84	28,034	30,004	40,504	39.91	1,015
2002	167,539.44	64,519	69,054	98,485	40.45	2,435
2003	118,865.46	44,254	47,364	71,501	41.02	1,743
2004	269,948.36	96,992	103,809	166,139	41.60	3,994
2005	85,014.24	29,432	31,501	53,513	42.17	1,269
2006	164,339.60	55,037	58,905	105,435	42.36	2,489
2007	1,349,115.41	433,471	463,936	885,179	42.96	20,605
2008	184,423.67	56,692	60,676	123,748	43.56	2,841
2009	238,449.02	69,937	74,852	163,597	44.17	3,704
2010	178,224.02	49,742	53,238	124,986	44.78	2,791
2011	516,924.36	137,605	147,276	369,648	45.02	8,211
2012	494,938.08	124,477	133,225	361,713	45.64	7,925
2013	381,111.37	90,133	96,468	284,643	46.27	6,152
2014	2,372,372.99	528,327	565,459	1,806,914	46.54	38,825
2015	1,625,465.74	336,797	360,468	1,264,998	47.19	26,806
2016	664,462.57	128,042	137,041	527,422	47.49	11,106
2017	2,646,268.50	467,596	500,460	2,145,808	48.15	44,565
2018	2,220,618.64	358,630	383,835	1,836,784	48.47	37,895
2019	8,542,394.60	1,245,481	1,333,016	7,209,379	48.81	147,703
2020	2,795,040.07	362,796	388,294	2,406,746	49.16	48,957
2021	5,402,354.02	615,868	659,152	4,743,202	49.22	96,367
2022	927,553.90	90,065	96,395	831,159	49.61	16,754
2024	6,891,853.33	436,254	466,915	6,424,938	49.30	130,323
2025	380,668.71	17,320	18,537	362,132	48.95	7,398
2026	10,332,054.16	279,999	299,678	10,032,376	47.93	209,313
2027	13,893,896.41	243,143	260,231	13,633,665	46.79	291,380
	85,799,712.21	19,512,951	20,884,359	64,915,353		1,451,924

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.70 1.69

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 367.2 MAINS - CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 27-S2.5						
NET SALVAGE PERCENT: 0						
1965	203.60	204	204			
1966	907.53	908	908			
1968	4,225.88	4,226	4,226			
1969	1,149.32	1,149	1,149			
1973	914.71	915	915			
1975	50,558.63	50,559	50,559			
1976	1,305.65	1,300	1,306			
1977	10,987.59	10,895	10,988			
1981	2,457.67	2,391	2,458			
1983	69,933.51	67,276	69,934			
1984	7,986.71	7,649	7,952	35	1.94	18
1985	83,970.56	79,982	83,147	824	2.11	391
1986	549.64	523	544	6	2.00	3
1987	5,964.88	5,630	5,853	112	2.38	47
1988	54,349.50	50,877	52,890	1,460	2.68	545
1989	901.51	840	873	29	2.90	10
1992	1,381.39	1,259	1,309	72	3.43	21
1993	5,009.29	4,540	4,720	289	3.57	81
1996	4,479.19	3,944	4,100	379	4.26	89
1998	452,481.63	388,908	404,299	48,183	4.80	10,038
1999	168,181.52	142,483	148,122	20,060	5.11	3,926
2001	399,596.75	328,309	341,301	58,296	5.72	10,192
2003	139,079.13	109,984	114,336	24,743	6.44	3,842
2004	310,104.39	239,494	248,972	61,132	6.88	8,885
2005	107,184.75	80,914	84,116	23,069	7.25	3,182
2006	47,760.50	35,051	36,438	11,322	7.74	1,463
2011	120,291.53	73,486	76,394	43,898	10.40	4,221
2013	46,136.00	25,393	26,398	19,738	11.71	1,686
2014	44,611.58	23,140	24,056	20,556	12.37	1,662
2015	269,262.80	130,512	135,677	133,586	13.11	10,190
2016	10,384.13	4,660	4,844	5,540	13.92	398
2017	2,881.05	1,188	1,235	1,646	14.70	112
2018	196,806.20	73,842	76,764	120,042	15.54	7,725
2019	33,452.06	11,263	11,709	21,743	16.42	1,324
2020	249,508.87	74,104	77,037	172,472	17.36	9,935
2021	209,968.12	54,130	56,272	153,696	18.24	8,426
2022	310,524.75	67,570	70,244	240,281	19.18	12,528
2023	209,136.39	36,975	38,438	170,698	20.18	8,459
2024	11,262.49	1,535	1,596	9,666	21.10	458
2025	28,369.47	2,706	2,813	25,556	22.13	1,155
2026	1,149,950.89	62,672	65,152	1,084,799	23.12	46,920
2027	1,543,766.27	52,642	54,725	1,489,041	23.62	63,042
	6,367,938.03	2,316,028	2,404,973	3,962,965		220,974

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.90 3.47

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR						
SURVIVOR CURVE: IOWA 30-R0.5						
NET SALVAGE PERCENT: 0						
1964	1,073.45	1,073	1,073			
1965	16,449.27	16,449	16,449			
1966	4,277.70	4,278	4,278			
1967	18,700.38	18,700	18,700			
1968	14,021.37	13,867	14,021			
1969	6,208.35	6,039	6,208			
1970	6,139.26	5,873	6,139			
1971	2,009.14	1,891	2,009			
1972	5,924.17	5,484	5,924			
1973	28,249.91	25,726	28,250			
1974	10,944.61	9,806	10,945			
1975	10,865.27	9,583	10,865			
1976	18,129.74	15,737	18,130			
1977	20,618.71	17,615	20,619			
1978	25,198.04	21,192	25,198			
1979	13,933.46	11,532	13,933			
1980	12,977.41	10,568	12,977			
	215,720.24	195,413	215,720			
1981 AND SUBSEQUENT						
SURVIVOR CURVE: IOWA 40-R1.5						
NET SALVAGE PERCENT: 0						
1981	16,448.72	12,279	16,449			
1982	21,162.36	15,586	21,162			
1983	47,528.81	34,518	47,529			
1984	38,820.07	27,785	38,820			
1985	40,830.03	28,785	40,830			
1986	269,975.21	187,363	269,370	605	12.35	49
1987	105,483.05	71,992	103,502	1,981	12.70	156
1988	425,674.30	285,521	410,491	15,183	13.17	1,153
1989	304,485.41	200,504	288,263	16,223	13.66	1,188
1990	176,298.13	113,889	163,737	12,561	14.16	887
1991	102,363.33	64,822	93,194	9,169	14.67	625
1992	126,090.58	78,208	112,439	13,652	15.19	899
1993	274,707.82	166,679	239,633	35,075	15.73	2,230
1994	118,794.99	70,445	101,278	17,517	16.28	1,076
1995	461,018.48	266,930	383,763	77,256	16.84	4,588
1996	60,759.01	34,298	49,310	11,449	17.43	657
1997	149,591.88	82,276	118,287	31,304	18.00	1,739
1998	109,029.39	58,331	83,862	25,167	18.60	1,353
1999	133,264.58	69,264	99,580	33,684	19.22	1,753
2000	7,378.12	3,720	5,348	2,030	19.90	102
2001	163,502.53	79,871	114,830	48,673	20.46	2,379
2002	126,022.56	59,546	85,609	40,414	21.10	1,915
2003	15,216.95	6,943	9,982	5,235	21.72	241
2004	12,660.85	5,564	7,999	4,662	22.41	208
2005	13,022.33	5,505	7,914	5,108	23.11	221
2006	7,004.83	2,842	4,086	2,919	23.73	123
2007	57,934.59	22,508	32,360	25,575	24.45	1,046
2008	56,418.44	20,931	30,092	26,326	25.17	1,046

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
1981 AND SUBSEQUENT						
SURVIVOR CURVE: IOWA 40-R1.5						
NET SALVAGE PERCENT: 0						
2009	130,735.66	46,182	66,395	64,340	25.87	2,487
2010	189,748.68	63,661	91,525	98,224	26.58	3,695
2011	103,115.30	32,739	47,069	56,047	27.30	2,053
2012	41,306.92	12,361	17,771	23,536	28.02	840
2013	868,109.14	243,722	350,397	517,712	28.77	17,995
2014	34,895.01	9,151	13,156	21,739	29.50	737
2015	444,831.12	108,316	155,725	289,106	30.26	9,554
2016	331,120.21	74,336	106,872	224,248	31.02	7,229
2017	59,839.24	12,297	17,679	42,160	31.77	1,327
2018	118,454.52	22,062	31,718	86,736	32.55	2,665
2019	44,313.11	7,400	10,639	33,674	33.31	1,011
2020	572,240.83	84,406	121,350	450,891	34.10	13,223
2021	407,498.59	52,058	74,843	332,655	34.89	9,534
2022	223,607.12	24,150	34,720	188,887	35.68	5,294
2023	20,757.71	1,827	2,627	18,131	36.48	497
2024	11,861.10	807	1,160	10,701	37.29	287
2025	148,855.87	7,108	10,219	138,637	38.09	3,640
2026	1,281,902.92	35,252	50,681	1,231,221	38.90	31,651
2027	1,724,570.92	29,749	42,770	1,681,801	39.31	42,783
	10,199,251.32	2,944,489	4,227,037	5,972,214		182,136
	10,414,971.56	3,139,902	4,442,757	5,972,214		182,136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.80 1.75

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 374.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1941	58.38	53	53	5	5.00	1
1942	75.82	69	70	6	6.00	1
1943	69.09	62	62	7	7.00	1
1944	130.20	116	117	13	13.00	1
1945	147.25	131	132	15	15.00	1
1946	336.06	298	300	36	12.00	3
1947	750.05	663	668	82	10.25	8
1948	829.41	724	729	100	11.11	9
1949	2,712.74	2,359	2,377	336	11.59	29
1950	2,722.64	2,358	2,376	347	11.97	29
1951	2,246.76	1,921	1,936	311	12.96	24
1952	1,819.12	1,549	1,561	258	12.90	20
1953	2,479.68	2,101	2,117	363	13.44	27
1954	2,229.05	1,863	1,877	352	14.67	24
1955	13,853.28	11,523	11,610	2,243	14.66	153
1956	14,505.26	11,899	11,989	2,516	15.63	161
1957	11,378.78	9,284	9,354	2,025	15.82	128
1958	11,685.62	9,399	9,470	2,216	16.92	131
1959	8,277.99	6,618	6,668	1,610	17.13	94
1960	10,919.81	8,603	8,668	2,252	18.16	124
1961	13,701.60	10,724	10,805	2,897	18.45	157
1962	15,789.10	12,172	12,264	3,525	19.37	182
1963	11,160.98	8,545	8,610	2,551	19.78	129
1964	12,601.84	9,498	9,570	3,032	20.77	146
1965	15,505.80	11,598	11,686	3,820	20.99	182
1966	17,683.23	13,015	13,114	4,569	21.97	208
1967	18,432.70	13,456	13,558	4,875	22.26	219
1968	26,381.54	18,939	19,082	7,300	23.32	313
1969	12,857.14	9,150	9,219	3,638	23.62	154
1970	19,540.91	13,669	13,773	5,768	24.65	234
1971	37,132.72	25,729	25,924	11,209	24.96	449
1972	12,182.53	8,291	8,354	3,829	26.05	147
1973	24,484.27	16,495	16,620	7,864	26.30	299
1974	11,439.60	7,565	7,622	3,818	27.27	140
1975	5,589.28	3,657	3,685	1,904	27.59	69
1976	10,452.88	6,708	6,759	3,694	28.64	129
1977	12,916.57	8,127	8,189	4,728	29.74	159
1978	29,121.03	18,102	18,239	10,882	30.06	362
1979	36,602.69	22,291	22,460	14,143	31.02	456
1980	43,595.56	26,000	26,197	17,399	32.04	543
1981	64,650.28	38,040	38,328	26,322	32.42	812
1982	47,436.50	27,309	27,516	19,920	33.42	596
1983	58,246.88	32,793	33,041	25,206	34.39	733
1984	55,144.52	30,589	30,821	24,324	34.80	699
1985	107,707.68	58,367	58,809	48,899	35.80	1,366
1986	82,117.47	43,448	43,777	38,340	36.79	1,042
1987	113,482.39	59,045	59,492	53,990	37.18	1,452
1988	126,990.04	64,435	64,923	62,067	38.20	1,625
1989	138,624.14	68,550	69,069	69,555	39.19	1,775
1990	196,084.76	94,434	95,149	100,936	40.20	2,511
1991	189,266.60	89,391	90,068	99,199	40.59	2,444
1992	151,397.38	69,537	70,064	81,333	41.58	1,956
1993	205,274.55	91,614	92,308	112,967	42.60	2,652

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 374.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1994	211,386.03	91,594	92,288	119,098	43.59	2,732
1995	199,699.21	83,934	84,570	115,129	44.59	2,582
1996	241,443.25	99,112	99,863	141,580	45.00	3,146
1997	252,149.23	100,204	100,963	151,186	46.00	3,287
1998	191,075.39	73,430	73,986	117,089	47.00	2,491
1999	208,083.56	77,241	77,826	130,258	47.99	2,714
2000	218,425.37	78,218	78,811	139,614	49.00	2,849
2001	275,153.66	94,928	95,647	179,507	50.00	3,590
2002	180,866.58	60,030	60,485	120,382	51.01	2,360
2003	211,874.52	68,054	68,569	143,306	51.42	2,787
2004	293,638.01	90,441	91,126	202,512	52.42	3,863
2005	281,715.38	83,050	83,679	198,036	53.42	3,707
2006	212,614.36	59,872	60,326	152,288	54.43	2,798
2007	276,700.08	74,266	74,829	201,871	55.41	3,643
2008	260,681.08	66,526	67,030	193,651	56.43	3,432
2009	223,378.59	54,058	54,467	168,912	57.41	2,942
2010	269,371.54	61,632	62,099	207,273	58.42	3,548
2011	303,757.20	65,490	65,986	237,771	59.41	4,002
2012	275,955.02	55,853	56,276	219,679	60.42	3,636
2013	329,948.44	62,426	62,899	267,049	61.42	4,348
2014	431,102.07	75,874	76,449	354,653	62.42	5,682
2015	466,395.66	75,929	76,504	389,892	63.42	6,148
2016	452,791.43	68,236	68,753	384,038	63.86	6,014
2017	464,900.34	63,877	64,361	400,539	64.86	6,175
2018	518,817.05	64,385	64,873	453,944	65.86	6,893
2019	1,176,798.11	130,389	131,376	1,045,422	66.86	15,636
2020	657,517.08	64,108	64,594	592,923	67.86	8,737
2021	573,889.42	48,321	48,687	525,202	68.86	7,627
2022	671,409.57	47,603	47,963	623,447	69.86	8,924
2023	608,561.75	35,053	35,318	573,244	70.86	8,090
2024	746,458.88	33,068	33,319	713,140	71.86	9,924
2025	1,246,639.71	38,646	38,939	1,207,701	72.86	16,576
2026	997,163.13	17,650	17,783	979,380	73.86	13,260
2027	1,149,531.23	12,760	12,857	1,136,674	74.35	15,288
	17,090,714.08	3,379,134	3,404,730	13,685,984		224,740

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.90 1.31

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
ELK SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2040						
NET SALVAGE PERCENT: 0						
1970	101,615.79	80,480	91,408	10,208	10.92	935
1972	872.15	687	780	92	11.50	8
1975	397.62	310	352	46	11.50	4
1980	5,938.40	4,549	5,167	772	11.19	69
1981	866.58	661	751	116	11.60	10
1988	944.53	697	792	153	11.77	13
1990	7,780.00	5,671	6,441	1,339	11.54	116
1992	7,147.93	5,143	5,841	1,307	11.57	113
1993	12,411.95	8,866	10,070	2,342	11.59	202
1996	2,932.90	2,046	2,324	609	11.71	52
1997	91,997.01	63,629	72,269	19,728	11.69	1,688
1999	81.08	55	62	19	9.50	2
2000	6,956.95	4,669	5,303	1,654	11.73	141
2004	3,780.97	2,414	2,742	1,039	11.81	88
2005	80,474.20	50,626	57,500	22,974	11.88	1,934
2006	3,790.93	2,347	2,666	1,125	11.84	95
2008	8,450.00	5,045	5,730	2,720	11.93	228
2010	31,121.00	17,793	20,209	10,912	12.00	909
2011	12,389.14	6,912	7,851	4,539	12.01	378
2014	33,265.48	16,950	19,252	14,014	12.09	1,159
2015	10,797.30	5,299	6,019	4,779	12.10	395
2016	4,733.61	2,225	2,527	2,206	12.12	182
2017	10,408.19	4,663	5,296	5,112	12.17	420
2018	13,025.65	5,511	6,259	6,766	12.19	555
2019	6,242.90	2,474	2,810	3,433	12.22	281
2024	38,929.18	8,144	9,250	29,679	12.36	2,401
2025	95,168.56	14,901	16,924	78,244	12.39	6,315
	592,520.00	322,767	366,594	225,926		18,693

DUBOIS SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2037
NET SALVAGE PERCENT: 0

1967	80,715.66	67,524	76,693	4,023	8.58	469
1969	27.09	23	26	1		
1976	1,655.47	1,357	1,541	114	8.77	13
1978	6,016.00	4,902	5,568	448	8.78	51
1980	2,081.36	1,686	1,915	166	8.74	19
1984	1,452.26	1,160	1,318	135	9.00	15
1986	1,466.30	1,162	1,320	147	9.19	16
1991	5,628.85	4,358	4,950	679	9.05	75
1993	19,099.51	14,621	16,606	2,493	9.07	275
1996	4,082.54	3,066	3,482	600	9.09	66
1997	13,613.93	10,149	11,527	2,087	9.11	229
1999	81.07	59	67	14	7.00	2
2000	20,579.25	14,968	17,000	3,579	9.15	391
2002	26,356.07	18,802	21,355	5,001	9.18	545
2003	21,650.94	15,284	17,359	4,292	9.19	467
2005	775.00	534	607	168	9.33	18

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
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RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
DUBOIS SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2037						
NET SALVAGE PERCENT: 0						
2008	5,099.64	3,363	3,820	1,280	9.28	138
2012	2,022.28	1,231	1,398	624	9.31	67
2013	12,349.08	7,320	8,314	4,035	9.34	432
2014	39,062.33	22,501	25,556	13,506	9.34	1,446
2016	20,527.11	11,024	12,521	8,006	9.37	854
2018	9,545.21	4,674	5,309	4,237	9.39	451
2019	3,427.78	1,583	1,798	1,630	9.42	173
2020	79,894.36	34,426	39,101	40,794	9.43	4,326
2021	5,966.32	2,359	2,679	3,287	9.45	348
2022	5,191.35	1,845	2,096	3,096	9.47	327
2024	15,105.99	3,886	4,414	10,692	9.50	1,125
2025	53,102.95	10,369	11,777	41,326	9.52	4,341
	456,575.70	264,236	300,116	156,460		16,679

MEADVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2037
NET SALVAGE PERCENT: 0

1962	50,342.77	42,506	48,278	2,065	8.46	244
1963	12,243.25	10,318	11,719	524	8.45	62
1974	940.15	774	879	61	8.71	7
1980	4,336.66	3,513	3,990	347	8.90	39
1984	3,117.80	2,491	2,829	289	9.03	32
1988	6,098.81	4,791	5,442	657	9.00	73
1989	2,400.00	1,877	2,132	268	8.93	30
1991	5,750.00	4,451	5,055	695	9.03	77
1993	6,060.92	4,640	5,270	791	9.09	87
1994	5,353.23	4,074	4,627	726	9.08	80
1998	34,149.82	25,266	28,697	5,453	9.12	598
1999	241.07	177	201	40	10.00	4
2000	59,583.52	43,338	49,223	10,361	9.15	1,132
2001	33,076.87	23,839	27,076	6,001	9.16	655
2006	9,202.23	6,257	7,107	2,096	9.23	227
2007	3,050.00	2,044	2,322	728	9.22	79
2008	6,989.58	4,609	5,235	1,755	9.24	190
2009	23,307.80	15,108	17,159	6,148	9.27	663
2010	4,428.08	2,816	3,198	1,230	9.32	132
2012	9,796.54	5,961	6,770	3,026	9.31	325
2013	24,548.17	14,551	16,527	8,021	9.33	860
2014	7,006.38	4,036	4,584	2,422	9.35	259
2016	8,839.99	4,748	5,393	3,447	9.37	368
2017	1,335.56	687	780	555	9.41	59
2020	30,990.81	13,354	15,167	15,824	9.43	1,678
2022	62,682.13	22,273	25,297	37,385	9.47	3,948
2023	52,740.23	16,352	18,572	34,168	9.48	3,604
2024	135,063.19	34,742	39,459	95,604	9.50	10,064
2025	11,609.14	2,267	2,575	9,034	9.52	949
	615,284.70	321,860	365,564	249,721		26,525

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2036						
NET SALVAGE PERCENT: 0						
1936	9,903.31	8,790	9,903			
1937	2,759.12	2,445	2,759			
1938	210.94	187	211			
1939	582.38	515	582			
1944	10.39	9	10			
1945	326.86	287	326	1		
1950	321.44	280	318	3		
1952	433.28	377	428	5	5.00	1
1953	332.05	288	327	5	5.00	1
1954	69.30	60	68	1		
1955	275.00	238	270	5	5.00	1
1962	856.57	734	834	22	7.33	3
1963	83.47	71	81	3		
1965	199.63	170	193	6	6.00	1
1966	177.21	151	172	6	6.00	1
1967	242.55	206	234	8	8.00	1
1968	1,416.69	1,203	1,367	50	8.33	6
1973	6,609.18	5,555	6,313	297	7.82	38
1975	530.69	444	505	26	8.67	3
1981	33,569.89	27,643	31,413	2,157	8.02	269
1982	22,711.57	18,646	21,189	1,523	8.02	190
1990	12,655.51	10,076	11,450	1,205	8.14	148
1993	9,346.08	7,332	8,332	1,014	8.18	124
1994	6,506.60	5,077	5,769	737	8.19	90
1996	1,000.00	771	876	124	8.27	15
2003	11,593.30	8,438	9,589	2,004	8.28	242
2005	13,549.81	9,646	10,962	2,588	8.32	311
2009	19,507.78	13,122	14,912	4,596	8.36	550
2012	1,698.49	1,076	1,223	476	8.35	57
2014	21,300.79	12,823	14,572	6,729	8.41	800
2017	3,843.90	2,081	2,365	1,479	8.45	175
2018	7,749.73	4,003	4,549	3,201	8.47	378
2019	12,074.65	5,903	6,708	5,367	8.47	634
2024	93,979.93	26,137	29,702	64,278	8.54	7,527
2025	36,556.02	7,802	8,866	27,690	8.55	3,239
	332,984.11	182,586	207,379	125,605		14,805

ERIE SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2035
NET SALVAGE PERCENT: 0

1947	236.25	209	236			
1957	134,862.55	118,256	134,314	549	6.78	81
1961	423.30	369	419	4	4.00	1
1962	148.51	129	147	2		
1966	201.20	174	198	4	4.00	1
1967	96.43	83	94	2		
1968	1,770.34	1,529	1,737	34	6.80	5
1969	500.00	431	490	10	10.00	1

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
ERIE SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2035						
NET SALVAGE PERCENT: 0						
1970	229.33	197	224	6	6.00	1
1971	7,042.51	6,051	6,873	170	7.08	24
1972	49,166.57	42,167	47,893	1,274	7.04	181
1973	9,678.83	8,284	9,409	270	7.11	38
1977	36,233.84	30,751	34,927	1,307	7.10	184
1978	16,827.85	14,249	16,184	644	7.16	90
1979	3,123.32	2,638	2,996	127	7.06	18
1983	74,357.79	62,141	70,579	3,779	7.18	526
1984	9,992.53	8,326	9,457	536	7.15	75
1987	2,479.34	2,045	2,323	157	7.14	22
1989	15,219.64	12,461	14,153	1,067	7.26	147
1990	205,165.94	167,298	190,015	15,151	7.25	2,090
1991	14,509.49	11,781	13,381	1,129	7.24	156
1993	27,393.57	22,036	25,028	2,365	7.28	325
1994	3,511.43	2,810	3,192	320	7.27	44
1995	11,772.42	9,371	10,643	1,129	7.28	155
1996	24,450.85	19,353	21,981	2,470	7.31	338
1997	64,477.75	50,725	57,613	6,865	7.32	938
1998	113,089.84	88,390	100,392	12,698	7.33	1,732
1999	40,303.36	31,284	35,532	4,771	7.34	650
2000	16,952.86	13,068	14,842	2,110	7.35	287
2001	3,357.11	2,568	2,917	440	7.33	60
2002	8,675.02	6,579	7,472	1,203	7.38	163
2003	8,065.31	6,061	6,884	1,181	7.38	160
2005	4,994.72	3,677	4,176	818	7.37	111
2006	34,812.67	25,338	28,779	6,034	7.40	815
2009	1,558.62	1,089	1,237	322	7.49	43
2011	1,822.48	1,231	1,398	424	7.44	57
2012	2,076.71	1,374	1,561	516	7.48	69
2013	26,847.78	17,369	19,727	7,120	7.46	954
2016	1,690.00	1,003	1,139	551	7.45	74
2017	5,182.34	2,961	3,363	1,819	7.49	243
2018	15,476.18	8,462	9,611	5,865	7.51	781
2019	156,166.24	81,030	92,033	64,133	7.52	8,528
2020	122,230.35	59,576	67,666	54,565	7.53	7,246
2021	29,341.93	13,240	15,038	14,304	7.54	1,897
2022	754,627.80	309,171	351,152	403,476	7.55	53,441
2023	21,835.08	7,881	8,951	12,884	7.56	1,704
2024	86,268.78	26,190	29,746	56,523	7.57	7,467
2025	6,466.00	1,515	1,721	4,745	7.58	626
	2,175,712.76	1,302,921	1,479,839	695,874		92,549

ERIE OFFICE, THIRD AND WAYNE
INTERIM SURVIVOR CURVE: IOWA 55-R1
PROBABLE RETIREMENT DATE: 6-2035
NET SALVAGE PERCENT: 0

1959	372.70	327	371	1		
1960	58,379.33	51,085	58,022	358	6.51	55
1963	573.36	499	567	7	7.00	1
1964	584.46	508	577	7	7.00	1

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RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OFFICE, THIRD AND WAYNE						
INTERIM SURVIVOR CURVE: IOWA 55-R1						
PROBABLE RETIREMENT DATE: 6-2035						
NET SALVAGE PERCENT: 0						
1965	1,099.46	954	1,084	16	8.00	2
1968	1,810.94	1,564	1,776	35	7.00	5
1969	236.69	204	232	5	5.00	1
1971	5,020.44	4,310	4,895	125	6.94	18
1972	2,216.50	1,899	2,157	60	6.67	9
1973	4,742.34	4,054	4,604	138	6.90	20
1977	2,599.42	2,202	2,501	98	7.00	14
1979	41,832.56	35,246	40,032	1,801	7.06	255
1989	3,077.49	2,507	2,847	230	7.19	32
1991	637.10	514	584	53	7.57	7
1998	89,155.57	69,198	78,594	10,561	7.34	1,439
1999	23,148.49	17,838	20,260	2,888	7.35	393
2000	100,803.24	77,085	87,552	13,251	7.36	1,800
2003	40,815.12	30,400	34,528	6,287	7.39	851
2004	3,527.42	2,601	2,954	573	7.44	77
2005	12,046.47	8,785	9,978	2,069	7.42	279
2006	1,767.35	1,274	1,447	320	7.44	43
2007	169,108.66	120,360	136,703	32,405	7.42	4,367
2008	41,571.07	29,172	33,133	8,438	7.43	1,136
2010	257,114.41	174,766	198,497	58,618	7.44	7,879
2012	7,009.51	4,584	5,206	1,803	7.45	242
2013	4,610.24	2,948	3,348	1,262	7.47	169
2014	2,090.99	1,303	1,480	611	7.45	82
2015	23,306.85	14,112	16,028	7,279	7.46	976
2017	11,248.95	6,344	7,205	4,044	7.48	541
2018	78,764.80	42,464	48,230	30,535	7.48	4,082
2019	9,009.06	4,610	5,236	3,773	7.49	504
2021	5,242.61	2,332	2,649	2,594	7.50	346
2022	4,695.34	1,892	2,149	2,546	7.51	339
2025	38,304.74	8,800	9,995	28,310	7.51	3,770
2026	209,229.88	30,671	34,836	174,394	7.51	23,222
	1,255,753.56	757,412	860,258	395,496		52,957

WARREN SERVICE CENTER - NEW
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2062
NET SALVAGE PERCENT: 0

2007	729,486.36	273,134	310,222	419,265	28.42	14,752
2009	1,196.30	421	478	718	28.72	25
2010	34,550.71	11,725	13,317	21,234	28.85	736
2011	2,487.21	813	923	1,564	28.96	54
2012	23,304.35	7,309	8,301	15,003	29.19	514
2014	7,496.69	2,138	2,428	5,068	29.47	172
2017	31,378.67	7,461	8,474	22,905	29.94	765
2018	1,669.50	368	418	1,252	29.81	42
2019	50,140.17	10,118	11,492	38,648	30.26	1,277
2020	258,032.22	47,073	53,465	204,567	30.43	6,723
2021	7,965.18	1,292	1,467	6,498	30.65	212
2023	10,265.18	1,206	1,370	8,895	30.99	287
2024	116,478.74	10,860	12,335	104,144	31.12	3,347

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
WARREN SERVICE CENTER - NEW						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2062						
NET SALVAGE PERCENT: 0						
2025	5,475.07	369	419	5,056	31.21	162
	1,279,926.35	374,287	425,110	854,816		29,068
CORRY SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2036						
NET SALVAGE PERCENT: 0						
1951	6,042.91	5,260	5,974	69	7.67	9
1952	977.14	849	964	13	6.50	2
1979	2,344.92	1,942	2,206	139	8.18	17
1980	1,853.96	1,531	1,739	115	8.21	14
1988	3,190.26	2,563	2,911	279	8.21	34
1991	9,266.32	7,344	8,341	925	8.19	113
1992	3,673.60	2,897	3,290	383	8.15	47
1993	18,851.76	14,789	16,797	2,055	8.15	252
2003	3,347.81	2,437	2,768	580	8.29	70
2008	2,582.69	1,765	2,005	578	8.38	69
2009	2,444.16	1,644	1,867	577	8.36	69
2011	6,920.00	4,484	5,093	1,827	8.38	218
2015	3,574.30	2,087	2,370	1,204	8.42	143
2016	3,648.86	2,058	2,337	1,311	8.40	156
2019	6,975.21	3,410	3,873	3,102	8.48	366
2021	120,860.50	50,928	57,843	63,017	8.50	7,414
2023	17,201.65	5,743	6,523	10,679	8.52	1,253
2025	36,607.74	7,813	8,874	27,734	8.55	3,244
	250,363.79	119,544	135,776	114,588		13,490
ERIE - WELD SHOP AND GARAGE						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2035						
NET SALVAGE PERCENT: 0						
1998	82,754.45	64,680	73,463	9,292	7.33	1,268
1999	95,760.31	74,331	84,424	11,336	7.34	1,544
	178,514.76	139,011	157,887	20,628		2,812
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2039						
NET SALVAGE PERCENT: 0						
1979	365,183.70	285,873	324,690	40,493	10.44	3,879
1980	32,267.02	25,165	28,582	3,685	10.47	352
1991	3,689.19	2,730	3,101	588	10.69	55
1993	16,452.49	12,020	13,652	2,800	10.77	260
2001	7,885.74	5,374	6,104	1,782	10.93	163
2005	5,270.81	3,415	3,879	1,392	10.96	127

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2039						
NET SALVAGE PERCENT: 0						
2006	20,460.40	13,058	14,831	5,629	11.02	511
2008	5,492.00	3,386	3,846	1,646	11.05	149
2011	1,277.81	739	839	438	11.23	39
2012	5,919.28	3,334	3,787	2,133	11.17	191
2014	10,459.00	5,542	6,295	4,164	11.19	372
2015	17,975.01	9,188	10,436	7,539	11.20	673
2016	1,789.73	877	996	794	11.18	71
2017	6,050.22	2,829	3,213	2,837	11.26	252
2019	4,234.70	1,761	2,000	2,235	11.29	198
2021	20,010.29	7,044	8,000	12,010	11.34	1,059
2022	85,317.66	26,826	30,469	54,849	11.36	4,828
2023	106,465.12	28,881	32,803	73,663	11.39	6,467
2024	30,143.19	6,730	7,644	22,499	11.41	1,972
2025	122,121.37	20,442	23,218	98,904	11.44	8,645
	868,464.73	465,214	528,383	340,082		30,263

OIL CITY - FRANKLIN SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2051
NET SALVAGE PERCENT: 0

1986	449,899.89	278,254	316,037	133,863	19.24	6,958
1995	104,880.66	59,284	67,334	37,547	19.99	1,878
1996	4,162.57	2,324	2,640	1,523	20.04	76
1999	320.04	171	194	126	21.00	6
2000	1,512.02	797	905	607	20.23	30
2002	746.01	380	432	314	20.93	15
2003	62,978.04	31,519	35,799	27,179	20.61	1,319
2004	16,494.01	8,093	9,192	7,302	20.69	353
2005	5,642.88	2,711	3,079	2,564	20.68	124
2007	6,932.59	3,179	3,611	3,322	20.89	159
2008	65,203.02	29,118	33,072	32,131	20.97	1,532
2010	4,684.12	1,973	2,241	2,443	21.06	116
2011	8,096.14	3,300	3,748	4,348	21.21	205
2012	187,783.92	73,807	83,829	103,955	21.28	4,885
2013	6,169.30	2,330	2,646	3,523	21.35	165
2014	27,684.27	10,006	11,365	16,320	21.42	762
2015	13,218.85	4,550	5,168	8,051	21.53	374
2016	30,985.81	10,100	11,471	19,514	21.59	904
2017	332,857.98	102,041	115,897	216,961	21.67	10,012
2018	5,054.65	1,445	1,641	3,413	21.74	157
2019	5,107.97	1,348	1,531	3,577	21.81	164
2020	80,644.35	19,350	21,977	58,667	21.92	2,676
2021	6,201.44	1,332	1,513	4,689	22.01	213
2022	162,888.39	30,553	34,702	128,187	22.09	5,803
2023	18,018.63	2,851	3,238	14,781	22.19	666
2024	20,528.10	2,607	2,961	17,567	22.26	789
2027	241,196.28	8,575	9,739	231,457	22.52	10,278
	1,869,891.93	691,998	785,962	1,083,930		50,619

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2055						
NET SALVAGE PERCENT: 0						
1995	583,613.88	309,350	351,355	232,259	22.59	10,281
1996	1,302.21	681	773	529	23.00	23
1997	4,035.13	2,080	2,362	1,673	22.92	73
1999	81.08	41	47	35	17.50	2
2003	11,324.03	5,258	5,972	5,352	23.37	229
2012	11,717.45	4,204	4,775	6,943	24.28	286
2013	14,910.71	5,132	5,829	9,082	24.41	372
2015	47,608.06	14,858	16,876	30,733	24.63	1,248
2016	17,575.36	5,183	5,887	11,689	24.71	473
2018	23,061.92	5,923	6,727	16,335	24.94	655
2019	71,098.72	16,821	19,105	51,994	25.05	2,076
2020	9,272.81	1,989	2,259	7,014	25.14	279
2023	7,668.78	1,076	1,222	6,447	25.48	253
	803,270.14	372,596	423,189	380,081		16,250

SHARON-GREENVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2056
NET SALVAGE PERCENT: 0

1996	792,576.02	408,074	463,485	329,091	23.32	14,112
1999	81.07	40	45	36	18.00	2
2002	6,431.49	2,995	3,402	3,030	24.05	126
2008	1,984.30	800	909	1,076	24.45	44
2009	43,014.78	16,824	19,108	23,906	24.72	967
2011	57,199.56	20,897	23,735	33,465	24.94	1,342
2014	47,182.84	15,161	17,220	29,963	25.26	1,186
2016	5,511.88	1,588	1,804	3,708	25.40	146
2017	17,423.98	4,706	5,345	12,079	25.59	472
2018	3,074.00	771	876	2,198	25.86	85
2020	154,470.03	32,307	36,694	117,776	25.94	4,540
2021	5,081.08	947	1,076	4,005	26.01	154
2022	1,366.85	222	252	1,115	25.93	43
2023	6,353.21	866	984	5,370	26.32	204
2025	54,510.16	4,290	4,873	49,638	26.57	1,868
	1,196,261.25	510,488	579,805	616,456		25,291
	11,875,523.79	5,824,920	6,615,862	5,259,663		390,001

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ... 13.50 3.28

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1951	963.25	920	963			
1952	3,656.30	3,451	3,656			
1953	1,599.06	1,490	1,599			
1954	5,898.74	5,430	5,899			
1955	7,631.75	6,941	7,632			
1956	15,392.15	13,830	15,392			
1957	2,990.56	2,655	2,991			
1958	3,343.08	2,933	3,343			
1959	6,037.61	5,235	5,974	63	5.25	12
1960	6,459.29	5,534	6,316	144	5.76	25
1961	2,288.36	1,937	2,211	78	6.00	13
1962	4,451.97	3,724	4,250	202	6.52	31
1963	4,699.01	3,884	4,433	266	7.00	38
1964	1,208.39	987	1,126	82	7.45	11
1965	17,748.80	14,319	16,341	1,408	7.74	182
1966	7,735.77	6,163	7,033	702	8.16	86
1967	8,211.67	6,463	7,376	836	8.53	98
1968	8,791.15	6,831	7,796	995	8.88	112
1969	1,348.13	1,034	1,180	168	9.33	18
1970	15,727.39	11,906	13,587	2,140	9.73	220
1971	4,285.71	3,201	3,653	633	10.05	63
1972	2,869.42	2,114	2,413	457	10.63	43
1973	4,594.57	3,338	3,809	785	10.90	72
1974	353.17	253	289	64	10.67	6
1975	273.35	193	220	53	10.60	5
1977	149.55	102	116	33	11.00	3
1978	12,017.25	8,103	9,247	2,770	13.00	213
1979	2,550.30	1,691	1,930	620	13.48	46
1980	159.82	104	119	41	13.67	3
1982	3,057.11	1,927	2,199	858	14.79	58
1983	920.81	570	651	270	15.00	18
1984	3,437.16	2,088	2,383	1,054	15.73	67
1985	1,838.06	1,095	1,250	588	16.33	36
1986	2,260.86	1,320	1,506	754	16.76	45
1987	1,089.19	623	711	378	17.18	22
1988	2,822.61	1,581	1,804	1,018	17.55	58
1991	1,709.26	894	1,020	689	19.14	36
1992	4,371.47	2,233	2,548	1,823	19.60	93
1993	6,199.86	3,088	3,524	2,676	20.12	133
1998	1,166.41	504	575	591	22.73	26
1999	13,234.55	5,539	6,321	6,913	23.28	297
2000	22,547.73	9,132	10,422	12,126	23.82	509
2001	1,385.59	542	619	767	24.74	31
2002	4,877.35	1,840	2,100	2,777	25.02	111
2003	1,410.68	512	584	826	25.81	32
2005	38,922.95	13,029	14,869	24,054	26.61	904
2006	5,221.75	1,672	1,908	3,314	27.16	122
2007	3,377.26	1,033	1,179	2,198	27.82	79
2008	15,590.74	4,541	5,182	10,408	28.36	367
2009	27,562.85	7,628	8,705	18,858	28.92	652
2010	26,787.30	7,018	8,009	18,778	29.53	636
2011	35,041.83	8,664	9,888	25,154	30.12	835

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
2012	21,443.90	4,986	5,690	15,754	30.71	513
2013	16,054.43	3,496	3,990	12,065	31.26	386
2014	29,059.45	5,892	6,724	22,335	31.91	700
2015	51,381.78	9,647	11,009	40,372	32.48	1,243
2016	10,085.90	1,742	1,988	8,098	33.05	245
2017	44,103.14	6,957	7,940	36,164	33.70	1,073
2018	8,654.06	1,235	1,409	7,245	34.34	211
2019	28,215.64	3,605	4,114	24,102	34.88	691
2020	47,725.15	5,369	6,127	41,598	35.49	1,172
2021	45,462.31	4,433	5,059	40,403	36.11	1,119
2022	31,675.21	2,605	2,973	28,702	36.70	782
2024	12,539.76	646	737	11,803	37.95	311
2025	4,992.79	180	205	4,787	38.60	124
2026	603,782.15	12,528	14,297	589,485	39.17	15,049
2027	703,061.51	9,140	10,431	692,631	39.48	17,544
	2,036,506.13	274,300	311,546	1,724,960		47,630
	2,036,506.13	274,300	311,546	1,724,960		47,630

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.20 2.34

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-L1.5						
NET SALVAGE PERCENT: 0						
1883	3,083.38	2,848	2,689	394	11.94	33
1884	1,113.65	1,022	965	149	12.42	12
1885	2,279.13	2,109	1,991	288	11.52	25
1886	18,238.50	16,756	15,819	2,420	12.54	193
1887	42,943.25	39,173	36,982	5,961	13.52	441
1888	35,629.38	32,765	30,933	4,696	12.17	386
1889	244.13	223	211	33	11.00	3
1890	26.87	24	23	4		
1891	536.62	490	463	74	12.33	6
1892	1,027.83	932	880	148	13.45	11
1893	494.90	452	427	68	13.60	5
1894	224.37	203	192	32	16.00	2
1895	437.96	394	372	66	16.50	4
1896	246.22	223	211	35	11.67	3
1897	147.23	132	125	22	11.00	2
1898	68.77	61	58	11	11.00	1
1899	47,132.56	42,339	39,971	7,162	14.53	493
1901	269.56	242	228	42	14.00	3
1902	794.38	707	667	127	15.88	8
1903	585.83	524	495	91	15.17	6
1904	52.86	47	44	9	9.00	1
1905	393.18	346	327	66	16.50	4
1906	19.66	17	16	4		
1909	122.40	107	101	21	21.00	1
1910	36.02	32	30	6		
1911	4,323.88	3,773	3,562	762	16.93	45
1912	2,001.11	1,731	1,634	367	18.35	20
1913	2,019.08	1,754	1,656	363	17.29	21
1914	1,622.16	1,397	1,319	303	17.82	17
1915	464.35	402	380	84	16.80	5
1916	103,350.09	88,602	83,647	19,703	18.54	1,063
1917	1,944.39	1,673	1,579	365	18.25	20
1918	2,220.76	1,894	1,788	433	18.83	23
1919	17,371.53	14,867	14,036	3,336	18.23	183
1920	5,042.10	4,275	4,036	1,006	19.35	52
1921	13,757.07	11,703	11,049	2,708	18.68	145
1922	13,151.67	11,083	10,463	2,689	19.63	137
1923	6,669.97	5,637	5,322	1,348	18.99	71
1924	31,075.54	26,330	24,858	6,218	18.62	334
1925	57,452.15	48,208	45,512	11,940	19.61	609
1926	114,326.61	96,160	90,782	23,545	19.14	1,230
1927	75,361.62	62,761	59,251	16,111	20.14	800
1928	44,482.15	37,116	35,040	9,442	19.71	479
1929	77,028.28	63,625	60,067	16,961	20.71	819
1930	89,541.36	74,078	69,935	19,606	20.32	965
1931	42,080.73	34,456	32,529	9,552	21.32	448
1932	21,789.69	17,865	16,866	4,924	20.95	235
1933	5,784.09	4,747	4,482	1,302	20.67	63
1934	23,448.38	19,040	17,975	5,473	21.63	253
1935	33,379.24	27,121	25,604	7,775	21.30	365
1936	31,990.45	26,005	24,551	7,439	21.01	354
1937	45,561.43	36,631	34,582	10,979	22.00	499
1938	43,338.49	34,844	32,895	10,443	21.80	479

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-L1.5						
NET SALVAGE PERCENT: 0						
1939	30,316.78	24,102	22,754	7,563	22.78	332
1940	22,170.07	17,619	16,634	5,536	22.60	245
1941	31,179.78	24,766	23,381	7,799	22.35	349
1942	7,862.26	6,239	5,890	1,972	22.16	89
1943	2,918.17	2,289	2,161	757	22.94	33
1944	4,030.07	3,157	2,980	1,050	22.83	46
1945	8,213.96	6,425	6,066	2,148	22.85	94
1946	33,541.63	25,918	24,469	9,073	23.94	379
1947	109,800.45	84,678	79,942	29,858	23.83	1,253
1948	108,432.00	83,438	78,772	29,660	23.77	1,248
1949	197,503.94	151,624	143,145	54,359	23.70	2,294
1950	258,554.82	197,950	186,880	71,675	23.68	3,027
1951	267,305.59	202,003	190,706	76,600	24.68	3,104
1952	171,441.37	129,147	121,925	49,516	24.67	2,007
1953	171,653.35	128,877	121,670	49,983	24.67	2,026
1954	253,575.53	189,674	179,067	74,509	24.71	3,015
1955	720,028.96	536,422	506,423	213,606	24.76	8,627
1956	819,430.68	607,936	573,938	245,493	24.82	9,891
1957	432,937.31	319,724	301,844	131,093	24.90	5,265
1958	214,374.97	157,544	148,733	65,642	25.01	2,625
1959	344,910.38	249,819	235,848	109,062	26.01	4,193
1960	201,775.23	145,379	137,249	64,526	26.12	2,470
1961	211,508.86	151,525	143,051	68,458	26.26	2,607
1962	189,200.51	134,730	127,195	62,006	26.41	2,348
1963	281,095.08	198,931	187,806	93,289	26.57	3,511
1964	352,929.86	248,110	234,235	118,695	26.76	4,436
1965	683,284.85	481,306	454,389	228,896	26.16	8,750
1966	1,217,153.23	851,034	803,440	413,713	26.39	15,677
1967	1,439,118.88	998,461	942,623	496,496	26.63	18,644
1968	1,321,701.50	909,727	858,851	462,850	26.87	17,226
1969	1,396,922.91	953,400	900,082	496,841	27.14	18,307
1970	1,417,353.29	958,840	905,217	512,136	27.42	18,677
1971	1,875,390.98	1,257,262	1,186,950	688,441	27.70	24,853
1972	1,546,896.20	1,027,139	969,697	577,199	28.00	20,614
1973	1,965,860.16	1,303,169	1,230,290	735,570	27.63	26,622
1974	1,835,724.13	1,204,235	1,136,889	698,835	27.97	24,985
1975	1,138,829.81	738,987	697,660	441,170	28.31	15,584
1976	1,243,910.78	798,218	753,578	490,333	28.66	17,109
1977	3,232,657.09	2,066,314	1,950,756	1,281,901	28.41	45,121
1978	3,001,282.95	1,895,310	1,789,316	1,211,967	28.79	42,097
1979	2,256,562.77	1,406,967	1,328,283	928,280	29.19	31,801
1980	3,196,903.62	1,982,400	1,871,535	1,325,369	29.00	45,702
1981	2,724,912.30	1,666,556	1,573,355	1,151,557	29.42	39,142
1982	2,854,391.89	1,720,913	1,624,672	1,229,720	29.86	41,183
1983	3,698,511.37	2,213,559	2,089,767	1,608,744	29.74	54,094
1984	4,494,532.39	2,648,628	2,500,505	1,994,027	30.20	66,027
1985	5,434,962.05	3,175,105	2,997,539	2,437,423	30.13	80,897
1986	5,978,747.72	3,434,791	3,242,702	2,736,046	30.61	89,384
1987	4,460,497.08	2,536,685	2,394,822	2,065,675	30.59	67,528
1988	7,025,623.26	3,923,811	3,704,374	3,321,249	31.09	106,827
1989	6,195,968.99	3,420,175	3,228,903	2,967,066	31.11	95,373
1990	6,033,601.20	3,265,988	3,083,339	2,950,262	31.63	93,274
1991	6,863,477.05	3,665,783	3,460,776	3,402,701	31.69	107,375
1992	7,014,564.52	3,667,916	3,462,790	3,551,775	32.24	110,167
1993	7,790,500.87	4,012,108	3,787,733	4,002,768	32.33	123,810

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-L1.5						
NET SALVAGE PERCENT: 0						
1994	5,940,319.83	2,989,763	2,822,562	3,117,758	32.89	94,793
1995	6,447,432.59	3,189,545	3,011,171	3,436,262	33.03	104,035
1996	5,710,051.77	2,755,100	2,601,023	3,109,029	33.60	92,531
1997	7,196,867.38	3,383,967	3,194,720	4,002,147	34.18	117,090
1998	5,081,269.90	2,339,925	2,209,066	2,872,204	34.36	83,592
1999	5,388,788.02	2,412,560	2,277,639	3,111,149	34.96	88,992
2000	5,650,754.56	2,471,075	2,332,881	3,317,874	35.17	94,338
2001	4,120,396.41	1,747,048	1,649,345	2,471,051	35.78	69,062
2002	5,281,982.38	2,180,931	2,058,964	3,223,018	36.02	89,479
2003	5,220,655.28	2,083,564	1,967,042	3,253,613	36.64	88,799
2004	4,668,058.38	1,807,939	1,706,831	2,961,227	36.91	80,228
2005	3,058,320.17	1,140,753	1,076,957	1,981,363	37.54	52,780
2006	5,160,642.93	1,860,412	1,756,369	3,404,274	37.84	89,965
2007	7,017,029.84	2,425,787	2,290,126	4,726,904	38.49	122,809
2008	6,002,877.73	1,995,957	1,884,334	4,118,544	38.81	106,121
2009	6,634,217.08	2,104,374	1,986,688	4,647,529	39.47	117,748
2010	5,576,292.63	1,691,290	1,596,706	3,979,587	39.81	99,965
2011	6,239,500.03	1,793,856	1,693,536	4,545,964	40.48	112,301
2012	5,411,818.31	1,476,885	1,394,291	4,017,527	40.85	98,348
2013	7,407,394.24	1,900,737	1,794,439	5,612,955	41.53	135,154
2014	5,628,506.75	1,358,159	1,282,205	4,346,302	41.92	103,681
2015	7,782,478.77	1,747,166	1,649,457	6,133,022	42.61	143,934
2016	9,706,411.55	2,023,787	1,910,608	7,795,804	43.02	181,213
2017	7,083,072.86	1,354,284	1,278,546	5,804,527	43.72	132,766
2018	9,014,598.49	1,573,047	1,485,075	7,529,523	44.14	170,583
2019	9,551,914.50	1,496,785	1,413,078	8,138,836	44.86	181,427
2020	12,479,424.88	1,738,384	1,641,166	10,838,259	45.30	239,255
2021	11,237,815.50	1,359,776	1,283,731	9,954,084	46.02	216,299
2022	10,472,375.40	1,077,607	1,017,342	9,455,033	46.48	203,422
2023	27,812,846.96	2,350,186	2,218,753	25,594,094	46.95	545,135
2024	28,639,736.84	1,881,631	1,776,402	26,863,335	47.43	566,379
2025	14,809,421.94	687,157	648,728	14,160,694	47.92	295,507
2026	24,784,473.88	666,702	629,417	24,155,057	48.17	501,454
2027	28,582,991.36	485,911	458,737	28,124,254	48.19	583,612
	426,654,001.60	126,664,809	119,581,152	307,072,850		7,546,538

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.70 1.77

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.2 MAINS - CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 27-S2.5						
NET SALVAGE PERCENT: 0						
1968	1,915.08	1,915	1,915			
1972	1,250.03	1,250	1,250			
1973	56,978.66	56,979	56,979			
1974	14,586.31	14,586	14,586			
1975	22,200.60	22,201	22,201			
1979	1,080.96	1,061	1,081			
1980	20,273.77	19,769	20,274			
1981	1,820.34	1,771	1,820			
1983	345.61	332	346			
1985	67,751.74	64,534	67,752			
1986	8,753.97	8,322	8,754			
1987	3,208.31	3,028	3,208			
1988	3,895.80	3,647	3,896			
1989	18,652.59	17,375	18,653			
1997	4,675.96	4,071	4,560	116	4.46	26
1998	2,493.64	2,143	2,400	94	4.70	20
1999	3,762.64	3,188	3,571	192	5.05	38
2001	489,486.09	402,162	450,433	39,053	5.72	6,827
2003	169,714.98	134,211	150,320	19,395	6.44	3,012
2004	4,516.06	3,488	3,907	609	6.84	89
2005	5,464.30	4,125	4,620	844	7.28	116
2006	34,010.72	24,960	27,956	6,055	7.74	782
2007	247,609.39	176,719	197,930	49,679	8.16	6,088
2009	3,392.79	2,258	2,529	864	9.19	94
2011	218,278.52	133,346	149,351	68,928	10.40	6,628
2012	340,243.81	198,260	222,057	118,187	10.98	10,764
2013	101,920.57	56,097	62,830	39,091	11.71	3,338
2016	180,590.36	81,049	90,778	89,812	13.92	6,452
2017	238,519.63	98,342	110,146	128,374	14.73	8,715
2018	42,906.79	16,099	18,031	24,876	15.54	1,601
2020	81,328.72	24,155	27,055	54,274	17.36	3,126
2023	3,766.66	666	746	3,021	20.14	150
2025	74,670.38	7,124	7,979	66,691	22.12	3,015
2026	250,452.61	13,650	15,288	235,165	23.12	10,171
2027	288,717.08	9,845	11,027	277,690	23.62	11,757
	3,009,235.48	1,612,728	1,786,229	1,223,006		82,809

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.80 2.75

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1911	31.35	31	31			
1914	90.77	91	91			
1916	335.41	335	335			
1917	203.66	204	204			
1918	472.77	473	473			
1919	255.35	255	255			
1920	15.04	15	15			
1921	234.31	234	234			
1922	19.02	19	19			
1923	875.18	875	875			
1924	1,161.46	1,161	1,161			
1925	656.64	657	657			
1926	17.61	18	18			
1927	393.90	394	394			
1928	282.48	282	282			
1929	464.49	464	464			
1930	724.49	724	724			
1931	216.66	217	217			
1932	17.62	18	18			
1933	231.15	231	231			
1934	21.60	22	22			
1935	4.64	5	5			
1936	1,338.80	1,339	1,339			
1937	386.70	387	387			
1938	1,503.31	1,503	1,503			
1939	1,564.79	1,565	1,565			
1940	223.28	223	223			
1941	543.83	544	544			
1942	1,278.63	1,279	1,279			
1943	273.91	274	274			
1944	270.42	270	270			
1945	131.28	131	131			
1946	2,727.28	2,727	2,727			
1947	2,471.28	2,471	2,471			
1948	6,084.98	6,083	6,085			
1949	3,425.95	3,381	3,426			
1950	2,503.93	2,459	2,496	8	1.33	6
1951	6,910.19	6,752	6,854	56	1.81	31
1952	9,801.79	9,525	9,669	133	2.18	61
1953	9,057.44	8,752	8,884	173	2.58	67
1954	5,250.48	5,044	5,120	130	3.02	43
1955	16,119.76	15,391	15,623	497	3.43	145
1956	30,047.50	28,506	28,936	1,112	3.86	288
1957	8,863.23	8,354	8,480	383	4.30	89
1958	8,784.51	8,222	8,346	439	4.72	93
1959	9,404.92	8,740	8,872	533	5.23	102
1960	7,021.92	6,478	6,576	446	5.65	79
1961	5,020.65	4,596	4,665	356	6.14	58
1962	7,432.43	6,798	6,901	531	6.10	87
1963	7,047.65	6,393	6,490	558	6.56	85
1964	5,548.94	4,990	5,065	484	7.12	68
1965	17,517.58	15,615	15,851	1,667	7.58	220
1966	12,844.61	11,423	11,595	1,250	7.62	164

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1967	14,752.90	12,996	13,192	1,561	8.17	191
1968	8,459.99	7,429	7,541	919	8.21	112
1969	13,164.85	11,443	11,616	1,549	8.80	176
1970	12,723.09	10,942	11,107	1,616	9.34	173
1971	13,825.73	11,839	12,018	1,808	9.47	191
1972	14,052.26	11,897	12,077	1,975	10.03	197
1973	42,883.13	36,116	36,661	6,222	10.18	611
1974	15,494.10	12,973	13,169	2,325	10.38	224
1975	5,064.40	4,188	4,251	813	10.99	74
1976	22,522.73	18,498	18,777	3,746	11.18	335
1977	24,399.16	19,895	20,195	4,204	11.39	369
1978	27,398.07	22,031	22,364	5,034	12.01	419
1979	29,984.75	23,913	24,274	5,711	12.28	465
1980	114,445.51	90,469	91,835	22,611	12.54	1,803
1981	54,736.70	42,859	43,506	11,231	12.84	875
1982	60,062.92	46,290	46,989	13,074	13.49	969
1983	160,393.24	122,300	124,147	36,246	13.81	2,625
1984	137,105.20	103,377	104,938	32,167	14.14	2,275
1985	135,150.82	100,701	102,221	32,930	14.48	2,274
1986	183,985.00	135,358	137,402	46,583	14.85	3,137
1987	183,196.93	133,001	135,009	48,188	15.22	3,166
1988	206,191.85	147,613	149,842	56,350	15.61	3,610
1989	180,361.90	127,209	129,130	51,232	16.02	3,198
1990	202,576.41	141,419	143,554	59,022	16.14	3,657
1991	225,685.20	154,978	157,318	68,367	16.58	4,123
1992	206,947.08	139,669	141,778	65,169	17.02	3,829
1993	256,490.41	170,848	173,427	83,063	17.21	4,826
1994	149,592.62	97,729	99,205	50,388	17.69	2,848
1995	205,789.31	131,746	133,735	72,054	18.17	3,966
1996	106,864.10	67,303	68,319	38,545	18.42	2,093
1997	149,111.22	92,270	93,663	55,448	18.69	2,967
1998	48,671.53	29,412	29,856	18,816	19.22	979
1999	18,243.12	10,804	10,967	7,276	19.51	373
2000	45,885.57	26,591	26,992	18,894	19.83	953
2001	46,681.27	26,431	26,830	19,851	20.17	984
2002	169,489.90	93,609	95,022	74,468	20.54	3,626
2003	49,867.19	26,819	27,224	22,643	20.91	1,083
2004	82,931.67	43,348	44,002	38,930	21.31	1,827
2005	155,409.31	79,134	80,329	75,080	21.53	3,487
2006	34,518.99	17,011	17,268	17,251	21.95	786
2007	191,906.77	91,693	93,077	98,830	22.22	4,448
2008	138,796.38	64,138	65,106	73,690	22.51	3,274
2009	155,398.87	69,230	70,275	85,124	22.82	3,730
2010	159,185.83	68,434	69,467	89,719	22.99	3,903
2011	219,882.88	90,856	92,228	127,655	23.19	5,505
2012	282,531.90	111,770	113,458	169,074	23.43	7,216
2013	199,266.27	75,123	76,257	123,009	23.69	5,192
2014	266,256.66	95,506	96,948	169,309	23.84	7,102
2015	215,092.07	72,959	74,061	141,031	24.03	5,869
2016	283,626.95	90,647	92,016	191,611	24.13	7,941
2017	467,712.69	140,173	142,289	325,424	24.15	13,475
2018	180,297.66	50,141	50,898	129,400	24.22	5,343
2019	535,174.40	137,379	139,453	395,721	24.13	16,400
2020	580,724.42	135,831	137,882	442,842	24.02	18,436
2021	463,776.81	97,208	98,676	365,101	23.88	15,289

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
2022	599,330.36	110,576	112,246	487,084	23.57	20,665
2023	443,649.64	69,964	71,020	372,630	23.14	16,103
2024	383,328.29	49,564	50,312	333,016	22.44	14,840
2025	540,539.06	52,973	53,773	486,766	21.48	22,661
2026	691,516.18	43,704	44,364	647,152	19.76	32,751
2027	800,566.39	34,905	35,432	765,134	18.29	41,833
	11,811,798.18	4,542,172	4,610,360	7,201,438		343,538

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.00 2.91

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 380 SERVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1886	765.57	766	766			
1887	223.67	224	224			
1888	38.38	38	38			
1889	73.22	73	73			
1890	45.86	46	46			
1891	96.29	96	96			
1892	76.34	76	76			
1893	16.73	17	17			
1894	68.13	68	68			
1895	77.16	77	77			
1896	134.56	135	135			
1897	204.83	205	205			
1898	176.61	177	177			
1899	89.23	89	89			
1900	10.02	10	10			
1901	530.45	530	530			
1902	1,858.70	1,859	1,859			
1903	3,156.69	3,157	3,157			
1904	2,342.80	2,343	2,343			
1905	2,100.76	2,101	2,101			
1906	2,059.08	2,059	2,059			
1907	2,152.23	2,152	2,152			
1908	1,870.54	1,871	1,871			
1909	1,491.09	1,491	1,491			
1910	1,330.23	1,330	1,330			
1911	652.45	652	652			
1912	494.64	495	495			
1913	524.83	525	525			
1914	558.09	558	558			
1915	956.57	957	957			
1916	11,163.84	11,164	11,164			
1917	453.84	454	454			
1918	5,034.84	5,009	5,035			
1919	1,340.08	1,336	1,340			
1920	784.56	775	785			
1921	2,589.16	2,560	2,589			
1922	3,574.21	3,501	3,574			
1923	2,599.40	2,522	2,599			
1924	3,397.77	3,300	3,398			
1925	5,119.25	4,924	5,119			
1926	2,338.29	2,251	2,338			
1927	2,649.90	2,526	2,650			
1928	3,344.18	3,189	3,344			
1929	4,220.87	3,985	4,221			
1930	2,974.54	2,808	2,975			
1931	2,567.75	2,424	2,568			
1932	1,195.30	1,117	1,195			
1933	1,217.17	1,137	1,217			
1934	3,091.58	2,857	3,092			
1935	2,610.84	2,411	2,611			
1936	2,103.07	1,940	2,103			
1937	2,550.43	2,327	2,543	7	7.00	1
1938	2,439.84	2,223	2,429	11	11.00	1

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 380 SERVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1939	2,656.19	2,417	2,641	15	7.50	2
1940	3,137.97	2,823	3,085	53	10.60	5
1941	3,238.12	2,908	3,178	60	10.00	6
1942	1,394.20	1,249	1,365	29	9.67	3
1943	671.59	595	650	22	11.00	2
1944	824.79	729	797	28	9.33	3
1945	950.50	837	915	36	12.00	3
1946	2,910.27	2,556	2,793	117	11.70	10
1947	4,213.73	3,656	3,995	219	12.17	18
1948	6,913.62	5,978	6,533	381	12.29	31
1949	8,439.18	7,272	7,947	492	12.62	39
1950	10,659.14	9,150	9,999	660	12.69	52
1951	12,642.62	10,712	11,706	937	13.78	68
1952	13,937.05	11,759	12,850	1,087	13.94	78
1953	11,285.43	9,480	10,360	925	14.23	65
1954	14,027.09	11,727	12,815	1,212	14.43	84
1955	21,539.63	17,917	19,580	1,960	14.63	134
1956	28,536.64	23,614	25,806	2,731	14.84	184
1957	23,966.32	19,554	21,369	2,597	15.84	164
1958	13,709.47	11,121	12,153	1,556	16.21	96
1959	19,173.16	15,459	16,894	2,279	16.40	139
1960	18,170.57	14,560	15,911	2,260	16.74	135
1961	19,929.79	15,864	17,336	2,594	16.95	153
1962	20,420.36	16,142	17,640	2,780	17.27	161
1963	29,622.90	23,251	25,409	4,214	17.63	239
1964	29,190.95	22,740	24,851	4,340	17.93	242
1965	32,019.73	24,748	27,045	4,975	18.29	272
1966	149,863.30	114,900	125,565	24,298	18.66	1,302
1967	178,246.12	135,503	148,080	30,166	19.03	1,585
1968	182,407.67	137,444	150,201	32,207	19.41	1,659
1969	187,161.53	139,754	152,726	34,436	19.79	1,740
1970	303,359.11	224,364	245,189	58,170	20.19	2,881
1971	416,327.33	304,877	333,175	83,152	20.59	4,038
1972	507,122.43	367,613	401,734	105,388	21.00	5,018
1973	522,518.60	374,750	409,534	112,985	21.42	5,275
1974	744,912.58	528,366	577,408	167,505	21.86	7,663
1975	464,216.97	327,969	358,411	105,806	21.74	4,867
1976	606,866.69	423,654	462,977	143,890	22.20	6,482
1977	1,453,274.94	1,002,178	1,095,199	358,076	22.66	15,802
1978	995,635.39	677,829	740,744	254,891	23.13	11,020
1979	1,538,439.87	1,033,524	1,129,455	408,985	23.61	17,323
1980	2,140,463.96	1,428,546	1,561,142	579,322	23.59	24,558
1981	2,185,989.20	1,438,162	1,571,651	614,338	24.09	25,502
1982	2,009,115.38	1,302,510	1,423,407	585,708	24.59	23,819
1983	1,980,726.26	1,264,496	1,381,865	598,861	25.11	23,850
1984	2,428,690.64	1,536,633	1,679,262	749,429	25.16	29,787
1985	1,389,421.71	864,637	944,892	444,530	25.69	17,304
1986	2,665,554.22	1,641,715	1,794,097	871,457	25.78	33,804
1987	2,587,582.74	1,565,488	1,710,795	876,788	26.33	33,300
1988	3,417,763.59	2,029,810	2,218,215	1,199,549	26.89	44,609
1989	3,573,308.34	2,095,745	2,290,270	1,283,038	27.03	47,467
1990	3,412,183.15	1,961,664	2,143,743	1,268,440	27.60	45,958
1991	3,748,731.32	2,124,781	2,322,001	1,426,730	27.77	51,377
1992	3,736,912.18	2,086,318	2,279,968	1,456,944	27.96	52,108
1993	3,984,183.76	2,174,966	2,376,844	1,607,340	28.56	56,279

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 380 SERVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1994	4,179,870.56	2,243,337	2,451,561	1,728,310	28.78	60,052
1995	4,334,205.19	2,284,126	2,496,136	1,838,069	29.02	63,338
1996	4,112,670.56	2,126,251	2,323,607	1,789,064	29.27	61,123
1997	5,356,703.95	2,697,100	2,947,442	2,409,262	29.91	80,550
1998	4,216,102.96	2,077,696	2,270,545	1,945,558	30.19	64,444
1999	4,461,820.70	2,149,259	2,348,751	2,113,070	30.49	69,304
2000	4,748,017.62	2,232,043	2,439,219	2,308,799	30.81	74,937
2001	3,857,978.42	1,777,756	1,942,765	1,915,213	30.81	62,162
2002	4,698,163.50	2,106,657	2,302,194	2,395,970	31.16	76,892
2003	4,739,430.22	2,064,496	2,256,120	2,483,310	31.53	78,760
2004	4,351,195.86	1,847,953	2,019,478	2,331,718	31.61	73,765
2005	4,845,630.85	1,991,070	2,175,879	2,669,752	32.02	83,378
2006	4,783,700.47	1,908,218	2,085,337	2,698,363	32.14	83,957
2007	4,796,855.12	1,853,025	2,025,021	2,771,834	32.30	85,815
2008	5,224,027.77	1,939,159	2,119,149	3,104,879	32.75	94,805
2009	5,255,324.83	1,888,238	2,063,502	3,191,823	32.69	97,639
2010	4,828,935.29	1,665,500	1,820,090	3,008,845	32.92	91,399
2011	5,336,977.14	1,760,669	1,924,092	3,412,885	33.17	102,891
2012	5,200,741.92	1,642,914	1,795,407	3,405,335	33.21	102,539
2013	5,198,548.42	1,564,763	1,710,002	3,488,546	33.29	104,793
2014	4,765,897.95	1,366,383	1,493,209	3,272,689	33.18	98,634
2015	4,757,893.54	1,285,107	1,404,389	3,353,505	33.33	100,615
2016	5,492,215.12	1,400,515	1,530,509	3,961,706	33.11	119,653
2017	5,100,196.30	1,212,317	1,324,843	3,775,353	33.14	113,921
2018	5,542,545.24	1,226,011	1,339,808	4,202,737	32.86	127,898
2019	6,173,226.14	1,255,017	1,371,506	4,801,720	32.65	147,066
2020	5,633,620.75	1,041,093	1,137,726	4,495,895	32.35	138,977
2021	7,069,637.97	1,168,611	1,277,080	5,792,558	31.98	181,131
2022	5,474,442.71	794,342	868,072	4,606,371	31.43	146,560
2023	7,621,903.53	941,305	1,028,676	6,593,228	30.75	214,414
2024	6,091,512.68	615,243	672,349	5,419,164	29.67	182,648
2025	8,236,469.73	628,443	686,775	7,549,695	28.25	267,246
2026	14,446,825.96	705,005	770,443	13,676,383	25.99	526,217
2027	16,724,653.01	560,276	612,280	16,112,373	24.04	670,232
	245,616,638.42	83,707,829	91,471,655	154,144,983		5,246,522

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.40 2.14

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 381 METERS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 37-R1.5						
NET SALVAGE PERCENT: 0						
1917	2.41	2	2			
1919	30.34	30	30			
1920	40.78	41	41			
1922	41.81	42	42			
1923	16.10	16	16			
1924	33.37	33	33			
1929	16.90	17	17			
1931	25.95	26	26			
1938	39.05	39	39			
1944	75.63	76	76			
1945	9.67	10	10			
1946	69.78	70	70			
1949	350.67	351	351			
1950	1,400.04	1,400	1,400			
1951	721.81	722	722			
1952	551.95	552	552			
1953	2,264.86	2,265	2,265			
1954	691.55	690	692			
1955	643.46	638	643			
1956	252.47	249	252			
1957	3,175.95	3,127	3,176			
1958	4,210.98	4,117	4,211			
1959	3,002.19	2,913	3,002			
1960	3,362.26	3,260	3,362			
1961	2,459.74	2,366	2,460			
1962	7,915.00	7,602	7,915			
1963	7,372.67	7,067	7,373			
1964	2,886.35	2,742	2,865	21	3.50	6
1965	8,916.42	8,448	8,827	89	3.42	26
1966	7,049.30	6,658	6,957	92	3.54	26
1967	9,302.46	8,755	9,148	154	3.76	41
1968	7,453.01	6,987	7,300	153	3.92	39
1969	5,018.33	4,684	4,894	124	4.13	30
1970	10,334.89	9,599	10,030	305	4.42	69
1971	8,081.59	7,467	7,802	280	4.67	60
1972	9,975.75	9,163	9,574	402	4.90	82
1973	9,353.07	8,537	8,920	433	5.22	83
1974	119,549.61	108,396	113,258	6,292	5.49	1,146
1975	158,526.27	142,689	149,090	9,436	5.81	1,624
1976	57,598.30	51,447	53,755	3,843	6.14	626
1977	118,651.45	105,113	109,828	8,823	6.48	1,362
1978	37,815.68	33,395	34,893	2,923	6.52	448
1979	152,562.23	133,461	139,448	13,114	6.92	1,895
1980	120,691.70	104,543	109,232	11,460	7.31	1,568
1981	163,175.50	140,625	146,933	16,242	7.43	2,186
1982	72,270.85	61,596	64,359	7,912	7.86	1,007
1983	81,010.07	68,599	71,676	9,334	8.02	1,164
1984	132,748.07	111,017	115,997	16,751	8.48	1,975
1985	117,420.15	97,423	101,793	15,627	8.69	1,798
1986	78,622.25	64,344	67,230	11,392	9.17	1,242
1987	100,930.60	81,824	85,494	15,437	9.42	1,639
1988	200,294.56	159,935	167,109	33,186	9.93	3,342
1989	149,504.66	118,064	123,360	26,145	10.21	2,561

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 381 METERS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 37-R1.5						
NET SALVAGE PERCENT: 0						
1990	81,441.75	63,549	66,400	15,042	10.51	1,431
1991	131,861.50	101,573	106,129	25,732	10.83	2,376
1992	170,481.21	128,901	134,683	35,798	11.40	3,140
1993	258,751.74	192,770	201,417	57,335	11.75	4,880
1994	78,772.45	57,764	60,355	18,417	12.12	1,520
1995	138,128.63	99,591	104,058	34,071	12.51	2,724
1996	144,555.62	101,912	106,483	38,073	13.11	2,904
1997	185,822.38	128,515	134,280	51,542	13.53	3,809
1998	138,914.31	94,128	98,350	40,564	13.96	2,906
1999	157,059.18	104,130	108,801	48,258	14.40	3,351
2000	102,258.57	66,243	69,214	33,045	14.86	2,224
2001	151,850.22	95,969	100,274	51,576	15.33	3,364
2002	12,552.06	7,727	8,074	4,478	15.82	283
2003	36,049.36	21,579	22,547	13,502	16.33	827
2004	228,378.17	133,213	139,189	89,189	16.67	5,350
2005	315,146.28	178,058	186,045	129,101	17.19	7,510
2006	179,113.78	97,814	102,202	76,912	17.73	4,338
2007	354,491.11	187,419	195,826	158,665	18.13	8,752
2008	332,765.61	169,211	176,801	155,965	18.69	8,345
2009	543,545.08	266,065	278,000	265,545	19.12	13,888
2010	343,142.41	160,591	167,795	175,347	19.70	8,901
2011	117,339.23	52,509	54,864	62,475	20.16	3,099
2012	273,063.75	116,407	121,629	151,435	20.64	7,337
2013	436,497.37	176,432	184,346	252,151	21.13	11,933
2014	660,998.55	252,964	264,311	396,688	21.51	18,442
2015	1,072,085.23	386,058	403,375	668,710	21.91	30,521
2016	480,928.74	161,881	169,143	311,786	22.34	13,956
2017	804,175.36	250,983	262,241	541,934	22.78	23,790
2018	604,418.07	173,770	181,565	422,853	23.13	18,282
2019	440,252.95	115,214	120,382	319,871	23.51	13,606
2020	495,383.28	116,613	121,844	373,539	23.82	15,682
2021	1,157,946.79	241,316	252,141	905,806	24.06	37,648
2022	787,070.93	141,909	148,274	638,797	24.25	26,342
2023	876,744.47	132,564	138,510	738,234	24.32	30,355
2025	2,423,573.53	214,971	224,614	2,198,960	23.98	91,700
2026	963,388.77	52,505	54,860	908,529	23.12	39,296
2027	1,113,608.38	40,313	42,122	1,071,486	22.21	48,243
	18,771,077.33	6,776,363	7,079,694	11,691,383		549,100

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.30 2.93

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 382 METER INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1925	11.28	11	11			
1966	14,399.10	11,040	12,643	1,756	18.68	94
1967	33,161.64	25,209	28,869	4,293	19.00	226
1968	33,438.60	25,196	28,854	4,585	19.43	236
1969	33,936.92	25,341	29,021	4,916	19.82	248
1970	47,682.16	35,266	40,387	7,295	20.21	361
1971	81,967.84	60,025	68,741	13,227	20.60	642
1972	122,018.66	88,451	101,294	20,725	21.00	987
1973	150,996.72	108,295	124,019	26,978	21.43	1,259
1974	83,514.44	59,237	67,838	15,676	21.86	717
1975	33,606.27	23,743	27,190	6,416	21.75	295
1976	56,145.72	39,195	44,886	11,260	22.21	507
1977	89,759.62	61,898	70,886	18,874	22.66	833
1978	45,600.96	31,045	35,553	10,048	23.15	434
1979	48,213.05	32,390	37,093	11,120	23.61	471
1980	58,253.46	38,878	44,523	13,730	23.59	582
1981	58,658.52	38,591	44,194	14,465	24.11	600
1982	56,907.24	36,893	42,250	14,657	24.59	596
1983	64,257.33	41,022	46,978	17,279	25.11	688
1984	62,003.03	39,229	44,925	17,078	25.15	679
1985	71,329.91	44,389	50,834	20,496	25.68	798
1986	67,066.93	41,307	47,305	19,762	25.77	767
1987	65,988.12	39,923	45,720	20,268	26.32	770
1988	80,012.85	47,520	54,420	25,593	26.88	952
1989	63,611.28	37,308	42,725	20,886	27.02	773
1990	57,635.99	33,135	37,946	19,690	27.62	713
1991	60,939.27	34,540	39,555	21,384	27.77	770
1992	56,031.82	31,283	35,825	20,207	27.95	723
1993	54,692.19	29,856	34,191	20,501	28.55	718
1994	47,108.85	25,283	28,954	18,155	28.77	631
1995	45,052.79	23,743	27,191	17,862	29.00	616
1996	45,660.47	23,606	27,034	18,626	29.29	636
1997	71,399.97	35,950	41,170	30,230	29.90	1,011
1998	51,537.16	25,398	29,086	22,451	30.18	744
1999	67,464.66	32,498	37,217	30,248	30.49	992
2000	73,965.60	34,771	39,820	34,146	30.82	1,108
2001	47,621.64	21,944	25,130	22,492	30.81	730
2002	61,159.93	27,424	31,406	29,754	31.16	955
2003	58,134.31	25,323	29,000	29,134	31.53	924
2004	44,297.73	18,813	21,545	22,753	31.60	720
2005	43,530.33	17,887	20,484	23,046	32.01	720
2006	45,700.59	18,230	20,877	24,824	32.16	772
2007	44,746.19	17,285	19,795	24,951	32.32	772
2008	47,650.29	17,688	20,256	27,394	32.77	836
2009	48,516.37	17,432	19,963	28,553	32.71	873
2010	40,368.75	13,923	15,945	24,424	32.92	742
2011	41,219.50	13,598	15,572	25,648	33.18	773
2012	42,933.18	13,563	15,532	27,401	33.21	825
2013	42,772.52	12,875	14,744	28,029	33.29	842
2014	36,437.26	10,447	11,964	24,473	33.16	738
2015	40,769.66	11,012	12,611	28,159	33.32	845
2016	53,123.20	13,546	15,513	37,610	33.11	1,136
2017	41,415.06	9,844	11,273	30,142	33.12	910

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 382 METER INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
2018	42,385.17	9,376	10,737	31,648	32.86	963
2019	46,495.80	9,453	10,826	35,670	32.66	1,092
2020	36,332.83	6,714	7,689	28,644	32.37	885
2021	40,756.13	6,737	7,715	33,041	31.99	1,033
2022	60,319.36	8,752	10,023	50,296	31.44	1,600
2023	47,222.40	5,832	6,679	40,543	30.76	1,318
2024	43,756.42	4,419	5,061	38,695	29.67	1,304
2025	39,188.18	2,990	3,424	35,764	28.25	1,266
2026	221,727.48	10,820	12,391	209,336	25.99	8,054
2027	256,591.79	8,596	9,844	246,748	24.04	10,264
	3,769,202.49	1,715,988	1,965,147	1,804,055		65,069

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.70 1.73

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1966	3,405.10	2,611	3,222	183	18.30	10
1967	4,411.49	3,354	4,139	272	19.43	14
1968	3,247.53	2,447	3,019	229	19.08	12
1969	3,214.48	2,400	2,961	253	19.46	13
1970	5,189.37	3,838	4,736	453	20.59	22
1971	7,079.33	5,184	6,397	682	20.67	33
1972	9,501.67	6,888	8,499	1,003	20.90	48
1973	15,464.47	11,091	13,686	1,778	21.42	83
1974	27,972.10	19,841	24,483	3,489	21.81	160
1975	12,945.98	9,146	11,286	1,660	21.84	76
1976	8,105.98	5,659	6,983	1,123	22.02	51
1977	28,067.07	19,355	23,883	4,184	22.62	185
1978	8,585.71	5,845	7,212	1,374	23.29	59
1979	493.47	332	410	83	20.75	4
1980	6,627.42	4,423	5,458	1,169	23.38	50
1981	13,925.61	9,162	11,305	2,621	24.05	109
1982	11,268.48	7,305	9,014	2,254	24.50	92
1983	17,046.62	10,883	13,429	3,618	25.13	144
1984	16,300.74	10,313	12,726	3,575	25.18	142
1985	17,298.90	10,765	13,284	4,015	25.74	156
1986	19,260.13	11,862	14,637	4,623	25.83	179
1987	18,427.67	11,149	13,757	4,671	26.39	177
1988	20,271.71	12,039	14,856	5,416	26.95	201
1989	19,761.96	11,590	14,302	5,460	27.03	202
1990	14,089.10	8,100	9,995	4,094	27.66	148
1991	16,324.52	9,253	11,418	4,907	27.72	177
1992	13,717.87	7,659	9,451	4,267	27.89	153
1993	17,273.55	9,430	11,636	5,638	28.62	197
1994	13,882.09	7,451	9,194	4,688	28.76	163
1995	12,837.18	6,765	8,348	4,489	28.96	155
1996	17,955.35	9,283	11,455	6,500	29.28	222
1997	31,404.86	15,812	19,511	11,894	29.88	398
1998	21,640.76	10,665	13,160	8,481	30.18	281
1999	33,277.52	16,030	19,780	13,498	30.47	443
2000	37,092.79	17,437	21,516	15,577	30.78	506
2001	25,546.25	11,772	14,526	11,020	30.78	358
2002	33,367.99	14,962	18,462	14,906	31.18	478
2003	31,740.52	13,826	17,061	14,680	31.50	466
2004	23,212.07	9,858	12,164	11,048	31.57	350
2005	22,737.24	9,343	11,529	11,208	32.02	350
2006	23,972.87	9,563	11,800	12,173	32.12	379
2007	24,588.08	9,498	11,720	12,868	32.33	398
2008	25,956.95	9,635	11,889	14,068	32.72	430
2009	25,340.75	9,105	11,235	14,106	32.65	432
2010	21,462.59	7,402	9,134	12,329	32.88	375
2011	21,675.76	7,151	8,824	12,852	33.21	387
2012	21,481.01	6,786	8,374	13,107	33.18	395
2013	19,701.58	5,930	7,317	12,385	33.29	372
2014	19,236.40	5,515	6,805	12,431	33.15	375
2015	22,143.34	5,981	7,380	14,763	33.33	443
2016	29,602.64	7,549	9,315	20,288	33.10	613
2017	22,344.92	5,311	6,554	15,791	33.17	476
2018	23,308.64	5,156	6,362	16,947	32.84	516

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
2019	27,198.65	5,529	6,823	20,376	32.65	624
2020	21,060.10	3,892	4,803	16,257	32.32	503
2021	24,494.12	4,049	4,996	19,498	31.96	610
2022	35,032.27	5,083	6,272	28,760	31.43	915
2023	27,325.26	3,375	4,165	23,160	30.76	753
2024	25,223.48	2,548	3,144	22,079	29.68	744
2025	22,764.18	1,737	2,143	20,621	28.25	730
2026	75,376.02	3,678	4,539	70,837	25.99	2,726
2027	87,241.21	2,923	3,607	83,634	24.04	3,479
	1,310,503.47	502,524	620,091	690,412		23,742

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.10 1.81

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R2						
NET SALVAGE PERCENT: 0						
1929	52.07	52	52			
1930	36.47	36	36			
1933	703.58	690	704			
1937	146.82	142	147			
1938	1,324.68	1,278	1,325			
1939	320.49	309	320			
1940	252.23	242	252			
1941	390.38	371	390			
1945	468.32	440	468			
1946	291.58	273	292			
1947	1,345.05	1,253	1,345			
1948	75.11	70	75			
1949	592.85	548	593			
1950	230.65	212	231			
1951	239.21	219	239			
1952	316.83	289	317			
1953	5,762.82	5,226	5,763			
1955	6,539.91	5,866	6,540			
1956	116.18	104	116			
1957	869.38	777	869			
1958	4,573.90	4,059	4,574			
1959	3,503.17	3,088	3,503			
1960	3,278.44	2,870	3,259	19	9.50	2
1961	1,030.29	895	1,016	14	14.00	1
1962	1,533.49	1,332	1,512	21	10.50	2
1963	4,616.52	3,980	4,519	98	9.80	10
1964	2,461.33	2,104	2,389	72	10.29	7
1965	1,221.10	1,035	1,175	46	11.50	4
1966	34,258.05	28,787	32,688	1,570	11.63	135
1967	33,686.48	28,249	32,077	1,609	11.58	139
1968	41,601.28	34,558	39,241	2,360	12.10	195
1969	59,074.36	48,589	55,173	3,901	12.58	310
1970	52,874.54	43,045	48,878	3,997	13.10	305
1971	48,600.17	39,424	44,766	3,834	13.13	292
1972	27,964.98	22,436	25,476	2,489	13.60	183
1973	30,613.66	24,286	27,577	3,037	14.19	214
1974	31,405.67	24,622	27,958	3,448	14.67	235
1975	19,732.65	15,388	17,473	2,260	14.77	153
1976	17,140.67	13,198	14,986	2,155	15.28	141
1977	12,736.80	9,680	10,992	1,745	15.86	110
1978	42,268.60	31,697	35,992	6,277	16.43	382
1979	48,076.96	35,784	40,633	7,444	16.62	448
1980	63,874.16	46,864	53,214	10,660	17.19	620
1981	50,092.18	36,207	41,113	8,979	17.78	505
1982	77,028.76	55,176	62,653	14,376	17.97	800
1983	27,109.36	19,109	21,698	5,411	18.53	292
1984	71,657.95	49,680	56,412	15,246	19.18	795
1985	86,103.07	59,049	67,051	19,052	19.40	982
1986	234,887.12	158,243	179,686	55,201	20.02	2,757
1987	171,002.60	113,118	128,446	42,557	20.64	2,062
1988	247,592.75	161,653	183,558	64,035	20.91	3,062
1989	295,838.55	189,396	215,061	80,778	21.54	3,750
1990	383,325.48	240,422	273,001	110,324	22.19	4,972

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R2						
NET SALVAGE PERCENT: 0						
1991	295,978.52	182,826	207,600	88,379	22.49	3,930
1992	272,667.72	164,746	187,070	85,598	23.15	3,698
1993	324,471.80	191,601	217,565	106,907	23.81	4,490
1994	387,119.55	224,529	254,955	132,165	24.14	5,475
1995	499,426.19	282,575	320,866	178,560	24.81	7,197
1996	662,065.48	367,182	416,938	245,127	25.16	9,743
1997	511,886.36	276,367	313,817	198,069	25.85	7,662
1998	452,263.60	237,484	269,665	182,599	26.53	6,883
1999	499,814.06	256,305	291,036	208,778	26.92	7,755
2000	269,920.64	134,286	152,483	117,438	27.61	4,253
2001	253,664.51	122,900	139,554	114,111	28.02	4,072
2002	612,145.34	286,913	325,792	286,353	28.72	9,971
2003	212,026.61	96,472	109,545	102,482	29.14	3,517
2004	403,732.85	177,118	201,119	202,614	29.86	6,785
2005	140,505.62	59,617	67,696	72,810	30.30	2,403
2006	235,046.58	95,781	108,760	126,287	31.02	4,071
2007	455,581.28	178,770	202,995	252,586	31.48	8,024
2008	346,955.71	130,802	148,527	198,429	31.95	6,211
2009	275,298.69	98,915	112,319	162,980	32.69	4,986
2010	246,552.18	84,617	96,083	150,469	33.17	4,536
2011	212,857.85	69,541	78,964	133,894	33.66	3,978
2012	446,658.25	138,330	157,075	289,583	34.17	8,475
2013	920,015.48	269,013	305,466	614,549	34.69	17,715
2014	310,161.80	85,201	96,746	213,416	35.21	6,061
2015	397,777.26	102,030	115,856	281,921	35.75	7,886
2016	359,887.13	85,653	97,260	262,627	36.29	7,237
2017	312,111.27	68,384	77,651	234,460	36.83	6,366
2018	709,487.78	142,394	161,689	547,799	37.18	14,734
2019	1,019,383.33	185,222	210,321	809,062	37.54	21,552
2020	397,785.99	64,481	73,219	324,567	37.91	8,562
2021	322,603.83	45,777	51,980	270,624	38.31	7,064
2022	102,404.29	12,401	14,081	88,323	38.72	2,281
2023	784,330.25	78,825	89,507	694,823	38.77	17,922
2024	713,298.50	56,351	63,987	649,311	38.86	16,709
2025	968,663.96	55,117	62,586	906,078	38.65	23,443
2026	1,124,525.79	38,121	43,286	1,081,240	38.04	28,424
2027	1,298,354.47	28,564	32,435	1,265,919	37.05	34,168
	20,008,270.22	6,741,631	7,654,318	12,353,952		372,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.20 1.86

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 390.11 OTHER SMALL STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
2000	2,672.45	1,549	1,598	1,074	19.89	54
2001	2,960.70	1,676	1,729	1,232	20.20	61
2010	739.24	318	328	411	22.83	18
2018	5,505.83	1,531	1,579	3,927	24.24	162
2021	78,191.84	16,389	16,904	61,288	23.88	2,566
2025	1,304,025.81	127,795	131,809	1,172,217	21.48	54,572
2026	24,506.65	1,549	1,598	22,909	19.77	1,159
2027	24,994.25	1,090	1,124	23,870	18.29	1,305
	1,443,596.77	151,897	156,669	1,286,928		59,897

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.50 4.15

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT: 0						
2000	3,243.14	3,243	3,243			
2006	23,544.56	20,091	22,039	1,506	3.67	410
2007	1,840.83	1,497	1,642	199	4.63	43
2008	43,435.12	33,590	36,847	6,588	5.67	1,162
2010	9,808.61	6,801	7,461	2,348	7.67	306
2011	5,186.58	3,389	3,718	1,469	8.69	169
2013	12,460.86	7,144	7,837	4,624	10.68	433
2014	26,836.01	14,312	15,700	11,136	11.67	954
2016	9,333.30	4,231	4,641	4,692	13.68	343
2017	5,476.94	2,264	2,484	2,993	14.67	204
2018	26,642.62	9,946	10,910	15,733	15.67	1,004
2019	30,278.31	10,093	11,071	19,207	16.67	1,152
2020	21,253.10	6,234	6,839	14,414	17.66	816
2021	6,504.26	1,648	1,808	4,696	18.63	252
2022	11,912.96	2,541	2,787	9,126	19.67	464
2023	29,698.89	5,148	5,647	24,052	20.66	1,164
2026	61,283.88	3,268	3,585	57,699	23.67	2,438
2027	60,985.97	2,033	2,230	58,756	24.17	2,431
	389,725.94	137,473	150,489	239,237		13,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.40 3.53

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT: 0						
2010	124,216.70	124,217	124,217			
2011	23,261.72	23,262	23,262			
2012	7,178.49	7,178	7,178			
2013	36,982.54	35,339	36,983			
2016	3,101.70	2,344	3,102			
2026	50,232.69	4,465	11,151	39,082	13.67	2,859
2027	49,988.50	2,777	6,936	43,052	14.17	3,038
	294,962.33	199,582	212,829	82,133		5,897

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.90 2.00

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT: 0						
2021	1,119,044.95	1,119,045	1,119,045			
2023	2,592,373.85	2,246,733	2,147,316	445,058	1.00	445,058
2024	246,095.08	164,064	156,804	89,291	1.67	53,468
2025	2,211,955.35	1,032,253	986,576	1,225,379	2.67	458,943
2026	1,571,278.39	419,013	400,472	1,170,806	3.67	319,021
2027	1,563,640.27	260,612	249,080	1,314,560	4.17	315,242
	9,304,387.88	5,241,720	5,059,293	4,245,095		1,591,732

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.70 17.11

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT: 0						
2001	15,217.13	15,217	15,217			
2002	65,639.79	65,640	65,640			
2003	26,498.97	25,792	25,426	1,073	1.00	1,073
2004	141,628.51	132,186	130,312	11,317	1.67	6,777
2005	95,477.20	85,293	84,084	11,393	2.67	4,267
2006	55,377.89	47,256	46,586	8,792	3.67	2,396
2007	72,167.11	58,696	57,864	14,303	4.67	3,063
2008	87,428.76	67,611	66,652	20,777	5.67	3,664
2009	61,254.65	44,920	44,283	16,972	6.67	2,545
2010	59,267.88	41,092	40,509	18,759	7.67	2,446
2011	64,734.21	42,293	41,693	23,041	8.67	2,658
2012	158,725.32	97,351	95,971	62,754	9.67	6,490
2013	80,839.05	46,347	45,690	35,149	10.67	3,294
2014	205,098.35	109,385	107,834	97,264	11.67	8,335
2015	444,762.89	219,415	216,304	228,459	12.67	18,031
2016	174,477.56	79,096	77,974	96,504	13.67	7,060
2017	500,397.48	206,829	203,896	296,501	14.67	20,211
2018	303,590.52	113,339	111,732	191,859	15.67	12,244
2019	364,694.67	121,564	119,840	244,855	16.67	14,688
2020	479,303.99	140,594	138,600	340,704	17.67	19,281
2021	428,877.05	108,647	107,106	321,771	18.67	17,235
2022	1,941,234.68	414,124	408,252	1,532,983	19.67	77,935
2023	752,229.28	130,384	128,535	623,694	20.67	30,174
2024	518,146.80	69,085	68,105	450,042	21.67	20,768
2025	1,188,459.98	110,919	109,346	1,079,114	22.67	47,601
2026	1,946,014.22	103,781	102,310	1,843,704	23.67	77,892
2027	1,936,554.47	64,545	63,630	1,872,924	24.17	77,490
	12,168,098.41	2,761,401	2,723,391	9,444,707		487,618

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.40 4.01

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 397 COMMUNICATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF OCTOBER 31, 2027**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT: 0						
2017	217,386.18	217,386	217,386			
2018	245,841.64	229,451	221,428	24,414	1.00	24,414
2019	231,811.32	193,175	186,420	45,391	1.67	27,180
2020	302,121.56	221,555	213,808	88,314	2.67	33,076
2021	158,338.81	100,281	96,774	61,565	3.67	16,775
2022	327,547.58	174,691	168,582	158,966	4.67	34,040
2023	433,401.15	187,806	181,239	252,162	5.67	44,473
2024	64,958.62	21,653	20,896	44,063	6.67	6,606
2025	1,062,632.59	247,944	239,274	823,359	7.67	107,348
2026	981,546.66	130,870	126,293	855,254	8.67	98,645
2027	976,775.28	81,395	78,549	898,226	9.17	97,953
	5,002,361.40	1,806,207	1,750,649	3,251,712		490,510

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.60 9.81

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE AND NET SALVAGE**

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2023				
TRANSACTION YEAR				
332.00				
334.00	32,094	1,449		(1,449)
366.20				
367.10	3,394	5,666		(5,666)
367.20	21,245	979		(979)
369.00	36,002	8,681		(8,681)
374.10	3,653	6,697	11,154	4,457
374.20	1,133	457		(457)
375.00	244,170	154,258	50	(154,208)
376.10	1,696,263	859,668	4,017	(855,651)
376.20	5,497	2,272		(2,272)
378.00	225,387	38,866		(38,866)
380.00	1,816,644	274,337		(274,337)
385.00	36,721	10,669		(10,669)
390.11		852		(852)
TOTAL	6,003,860	1,364,851	15,221	(1,349,630)
2024				
TRANSACTION YEAR				
332.00				
334.00	37,849	5,218		(5,218)
366.20	249	1,203		(1,203)
367.10	386,685	57,624		(57,624)
367.20	9,423	219		(219)
369.00	2,510	6,731		(6,731)
374.10	2,952	12,578	(10,169)	(22,747)
374.20				
375.00	63,071	34,622		(34,622)
376.10	1,924,230	1,694,252	16,962	(1,677,291)
376.20	9,148	45		(45)
378.00	186,640	36,322		(36,322)
380.00	1,992,351	359,988		(359,988)
385.00	9,607	49,517	1	(49,516)
390.11				
TOTAL	7,494,915	2,258,317	6,794	(2,251,523)
2025				
TRANSACTION YEAR				
332.00				
334.00	44,208	8,333		(8,333)
366.20				
367.10	284,617	121,648		(121,648)
367.20		455		(455)
369.00	19,585	10,377		(10,377)
374.10	831	2,974		(2,974)
374.20	978	1,597		(1,597)
375.00	55,285	45,561		(45,561)
376.10	2,008,866	1,165,857		(1,165,857)
376.20				
378.00	399,560	99,189		(99,189)
380.00	2,325,865	523,729		(523,729)
385.00	63,849	26,737		(26,737)
390.11				
TOTAL	8,364,564	2,006,455		(2,006,455)
2026				
TRANSACTION YEAR				

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE AND NET SALVAGE**

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
332.00	8,846			
334.00	64,311	10,576		(10,576)
366.20	1,482	445		(445)
367.10	413,983	175,612		(175,612)
367.20	45,998	1,510		(1,510)
369.00	51,385	40,962		(40,962)
374.10	4,300	8,601	546	(8,055)
374.20	68,805	66,948		(66,948)
375.00	56,519	41,040	6	(41,034)
376.10	1,710,842	1,158,076	10,256	(1,147,819)
376.20	17,281	1,356		(1,356)
378.00	47,918	13,133		(13,133)
380.00	1,001,058	189,046		(189,046)
385.00	77,713	48,494	1	(48,493)
390.11				
TOTAL	3,579,624	1,755,799	10,809	(1,744,990)
2027	TRANSACTION YEAR			
332.00	9,593			
334.00	69,740	11,469		(11,469)
366.20	2,098	629		(629)
367.10	586,083	248,618		(248,618)
367.20	65,120	2,137		(2,137)
369.00	72,747	57,991		(57,991)
374.10	5,123	10,245	651	(9,595)
374.20	81,963	79,750		(79,750)
375.00	67,327	48,887	7	(48,881)
376.10	2,037,997	1,379,529	12,218	(1,367,311)
376.20	20,586	1,616		(1,616)
378.00	57,081	15,645		(15,645)
380.00	1,192,485	225,196		(225,196)
385.00	92,574	57,767	2	(57,766)
390.11				
TOTAL	4,369,956	2,139,481	12,876	(2,126,604)
TOTAL	29,812,919	9,524,903	45,701	(9,479,203)

NATIONAL FUEL EXHIBIT C
DEPRECIATION STUDY - FTY



National Fuel[®]

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2026

Prepared by:

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS LLC**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
Erie, Pennsylvania

2026 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2026

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

January 13, 2026

National Fuel Gas Distribution Corporation
6363 Main Street
Williamsville, NY 14221-5887

Attention Brian M. Welsch
Vice President

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant in service. The results of our study as of September 30, 2026 are presented in the attached report. The results of our study as of September 30, 2025 are presented in our report titled "2025 Depreciation Study- Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2025". The same methods, procedures and estimates are used in both studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves and the calculated annual depreciation rates as of September 30, 2026.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



MELISSA M. HOWARD
Project Manager

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PART I. INTRODUCTION

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

PENNSYLVANIA DIVISION

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for National Fuel Gas Distribution Corporation – Pennsylvania Division to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant as of September 30, 2026.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and methods and procedures set forth in previous orders approved by the Pennsylvania Public Utility Commission. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through 2022.

BASIS OF STUDY

Depreciation and Amortization

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

For most plant accounts, depreciation accruals and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1982 and the equal life group (ELG) procedure for 1982 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain general plant accounts, the amortization amounts, annual and accrued, were based on the age of the vintage and the selected amortization period.

Survivor curves were used to reflect the expected dispersion of retirements, thus providing a consistent method of estimating service lives and depreciation for mass property. Iowa type curves were used to depict the estimated survivor curves. For life span groups, the estimate of life characteristics is consistent because the calculated lives of the units within a group are obtained by employing a single probable retirement date for the entire group.

Service Life Estimates

The method of estimating service life consisted of compiling the service life history of the plant accounts, subaccounts or depreciable groups, reducing this history to trends through the use of acceptable actuarial techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2022 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. The period of experience studied and the method of historical analysis used for each group depended upon the availability of data from the Company's records.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which were incorporated in the interpretation and extrapolation of the statistical analyses.

AMORTIZATION OF NET SALVAGE

Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected net salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net

salvage over a five-year period, as established in the Stipulation and Commission order at Docket No. R-832469.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

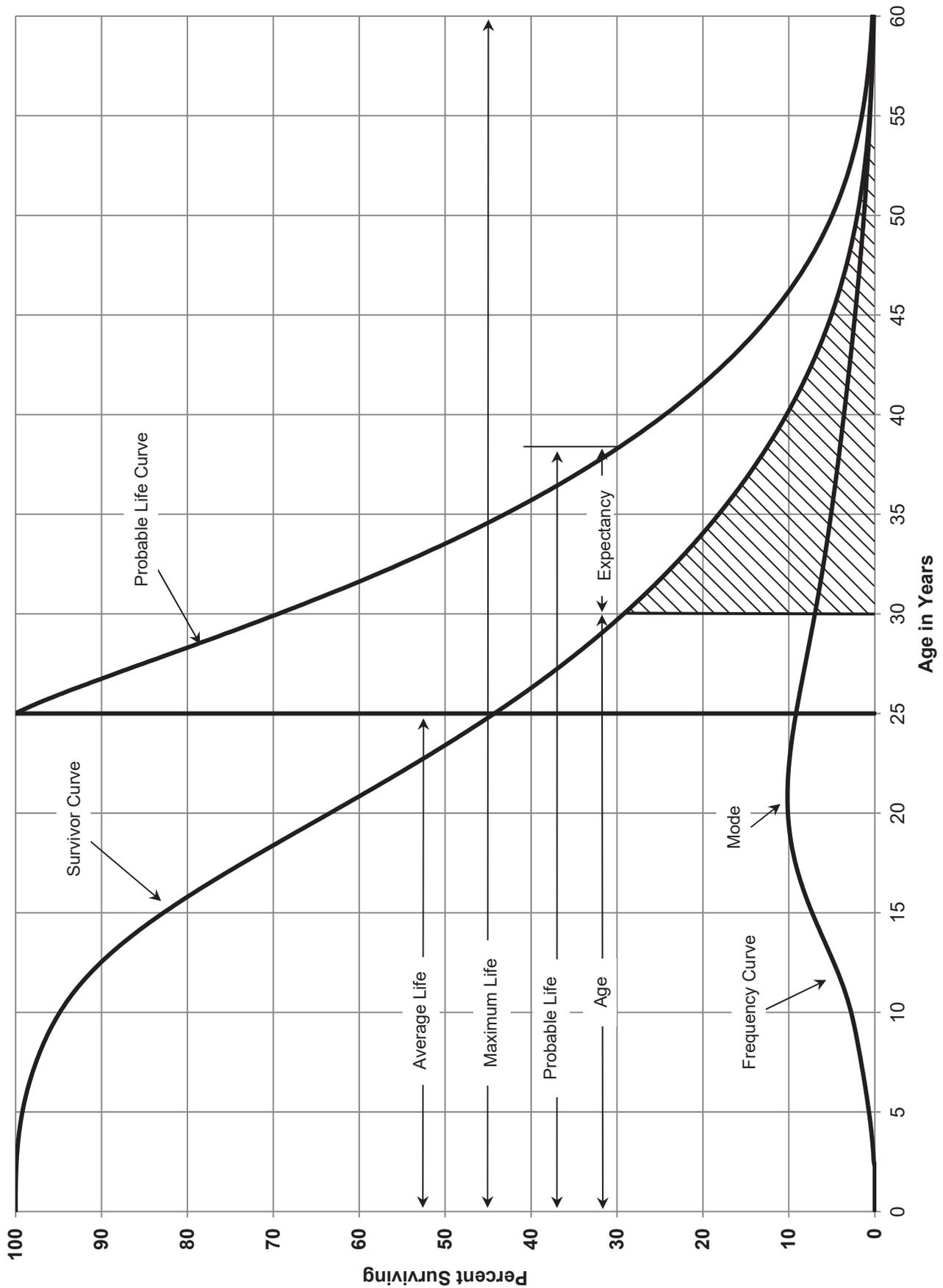


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

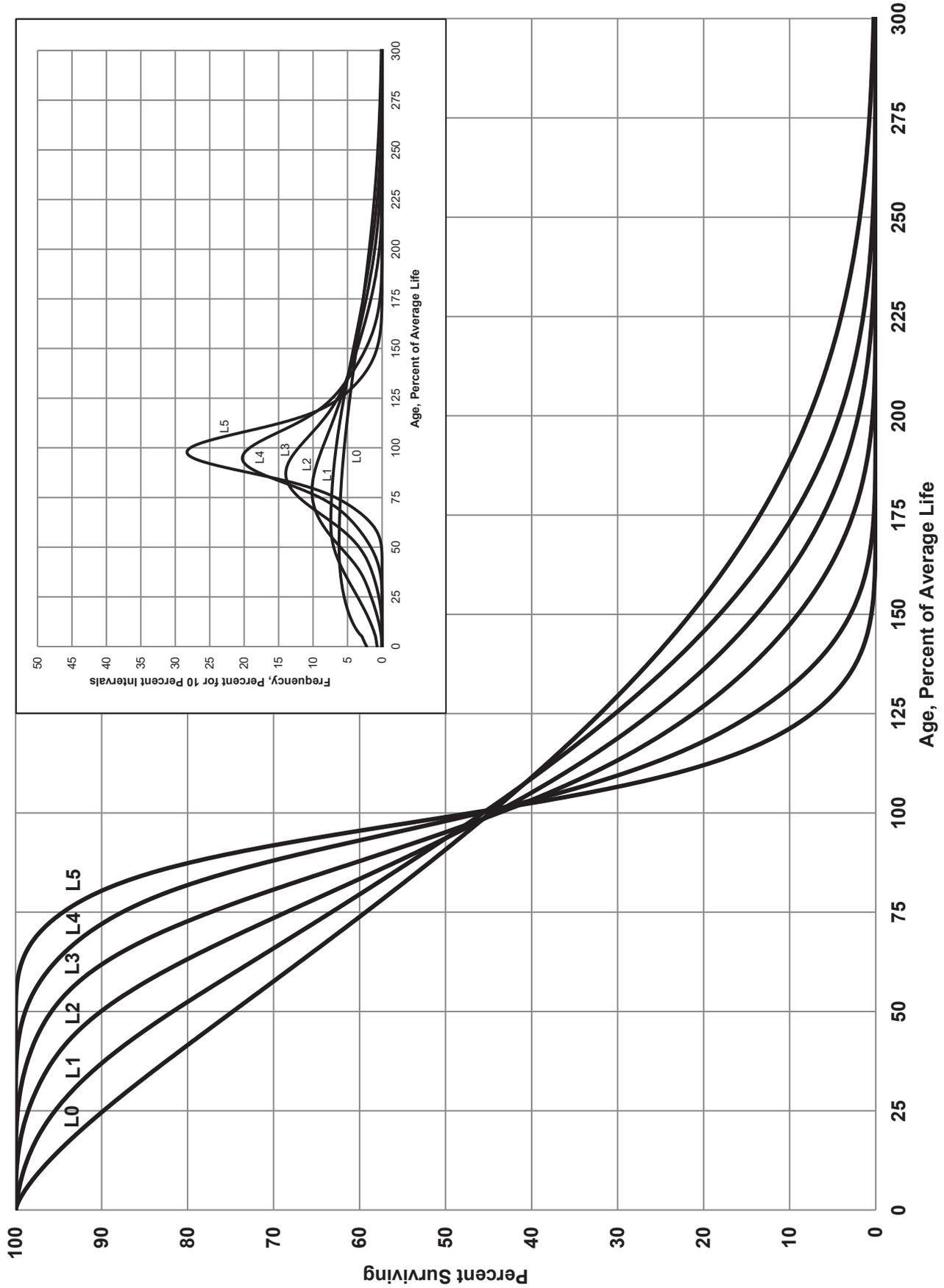


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

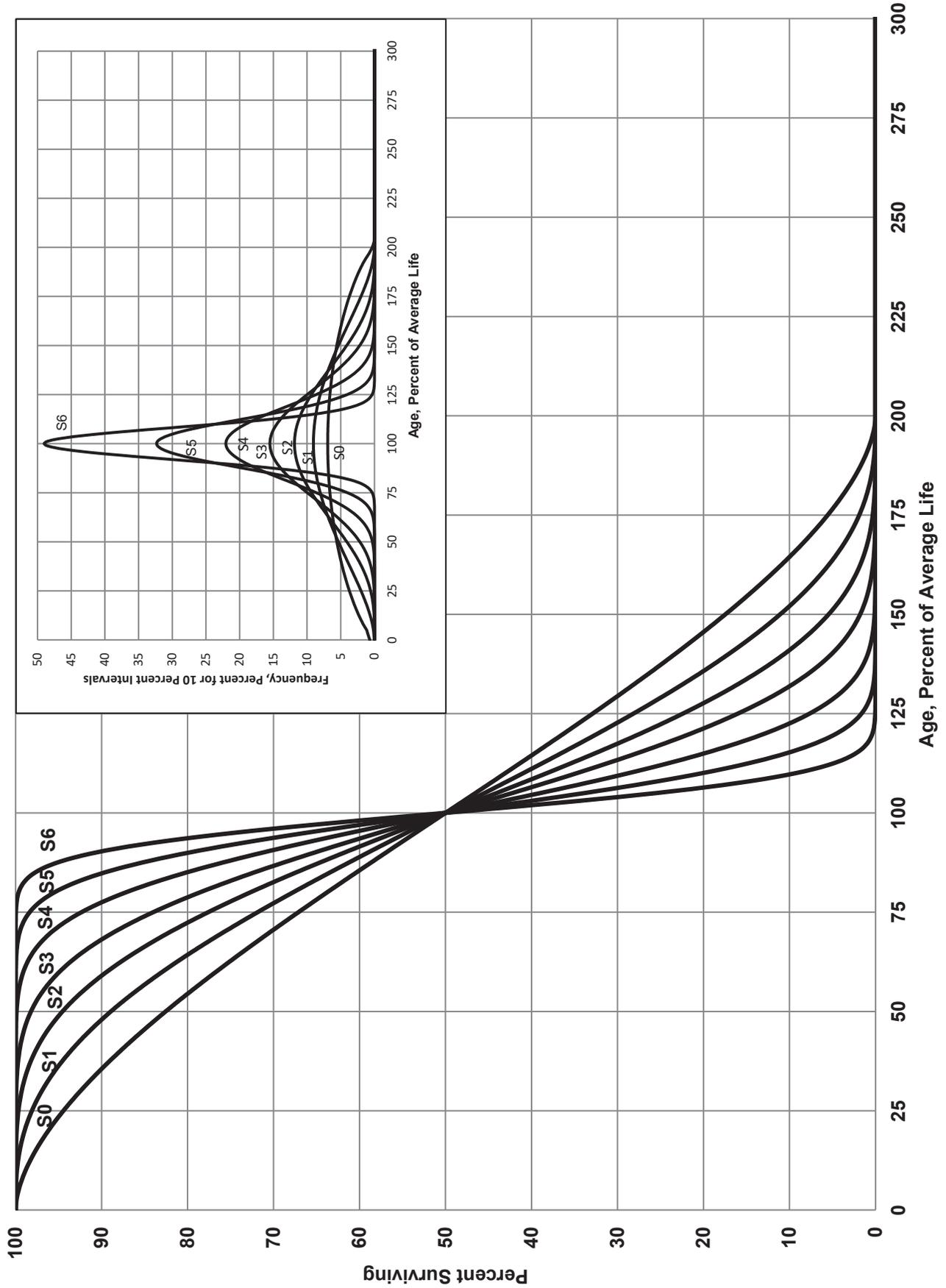


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

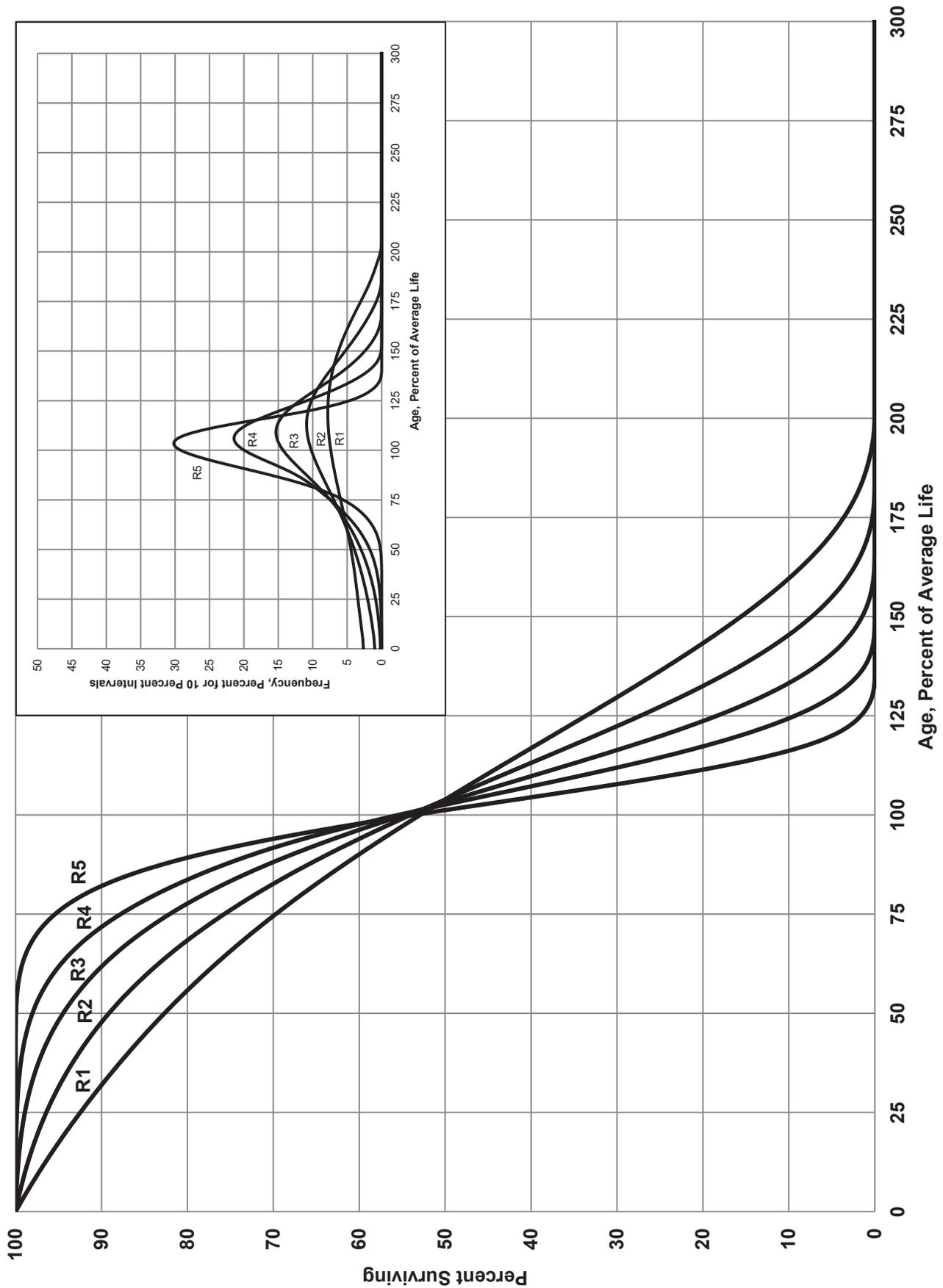


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

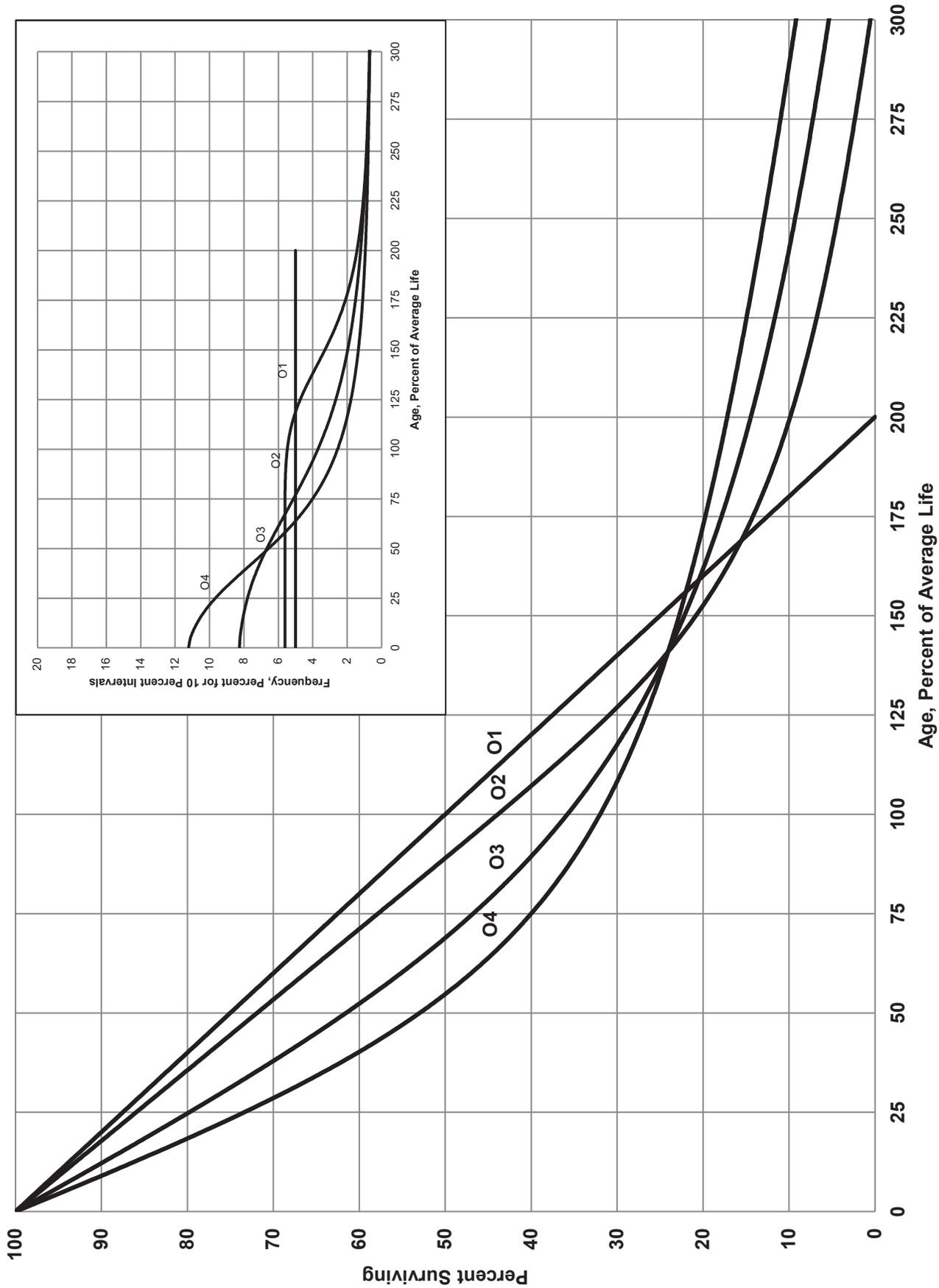


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2016-2025 for which there were placements during the years 2011-2025. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2010 were retired in 2016. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2016 retirements of 2011 installations and ending with the 2025 retirements of the 2020 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2016-2025
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025

Placement Band 2011-2025

Year	Retirements, Thousands of Dollars										Total During		Age Interval
	During Year										Age Interval	(13)	
Placed	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(11)	(12)	(13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(13)
2011	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2012	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2013	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2014	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2015	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2016	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2017		5	11	12	13	14	15	16	18	20	113	7½-8½	
2018			6	12	13	15	16	17	19	19	124	6½-7½	
2019				6	13	15	16	17	19	19	131	5½-6½	
2020					13	15	16	17	19	20	143	4½-5½	
2021					7	14	16	17	19	23	146	3½-4½	
2022						8	18	20	22	25	150	2½-3½	
2023							9	11	23	25	151	1½-2½	
2024								11	11	24	153	½-1½	
2025										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025		Placement Band 2011-2025														
		Acquisitions, Transfers and Sales, Thousands of Dollars														
Year Placed	(1)	During Year										Total During Age Interval (12)	Age Interval (13)			
		2016 (2)	2017 (3)	2018 (4)	2019 (5)	2020 (6)	2021 (7)	2022 (8)	2023 (9)	2024 (10)	2025 (11)					
2011	-	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	13½-14½
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2014	-	-	-	-	-	-	-	-	(5) ^b	-	-	-	-	60	-	10½-11½
2015	-	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	9½-10½
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5½-6½
2020	-	-	-	-	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2021	-	-	-	-	-	-	-	-	-	-	-	(19) ^b	-	10	-	3½-4½
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	(121) ^c	-	1½-2½
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	-	60	(30)	22	(102)	(50)				

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2016 through 2025 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2021 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2016-2025
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year										Beginning of		
	2016 (2)	2017 (3)	2018 (4)	2019 (5)	2020 (6)	2021 (7)	2022 (8)	2023 (9)	2024 (10)	2025 (11)	Age Interval (12)	Age Interval	
2011	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2012	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2013	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2014	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2015	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2016	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2017		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2018			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2019				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2020					660 ^a	653	639	623	628	609	3,789	4½-5½	
2021						750 ^a	742	724	685	663	4,332	3½-4½	
2022							850 ^a	841	821	799	4,955	2½-3½	
2023								960 ^a	949	926	5,719	1½-2½	
2024									1,080 ^a	1,069	6,579	½-1½	
2025										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

Experience Band 2016-2025

Placement Band 2011-2025

^aAdditions during the year

For the entire experience band 2016-2025, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2016-2025

Placement Band 2011-2025

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
Total	<u>44,780</u>	<u>1,606</u>			35.66

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

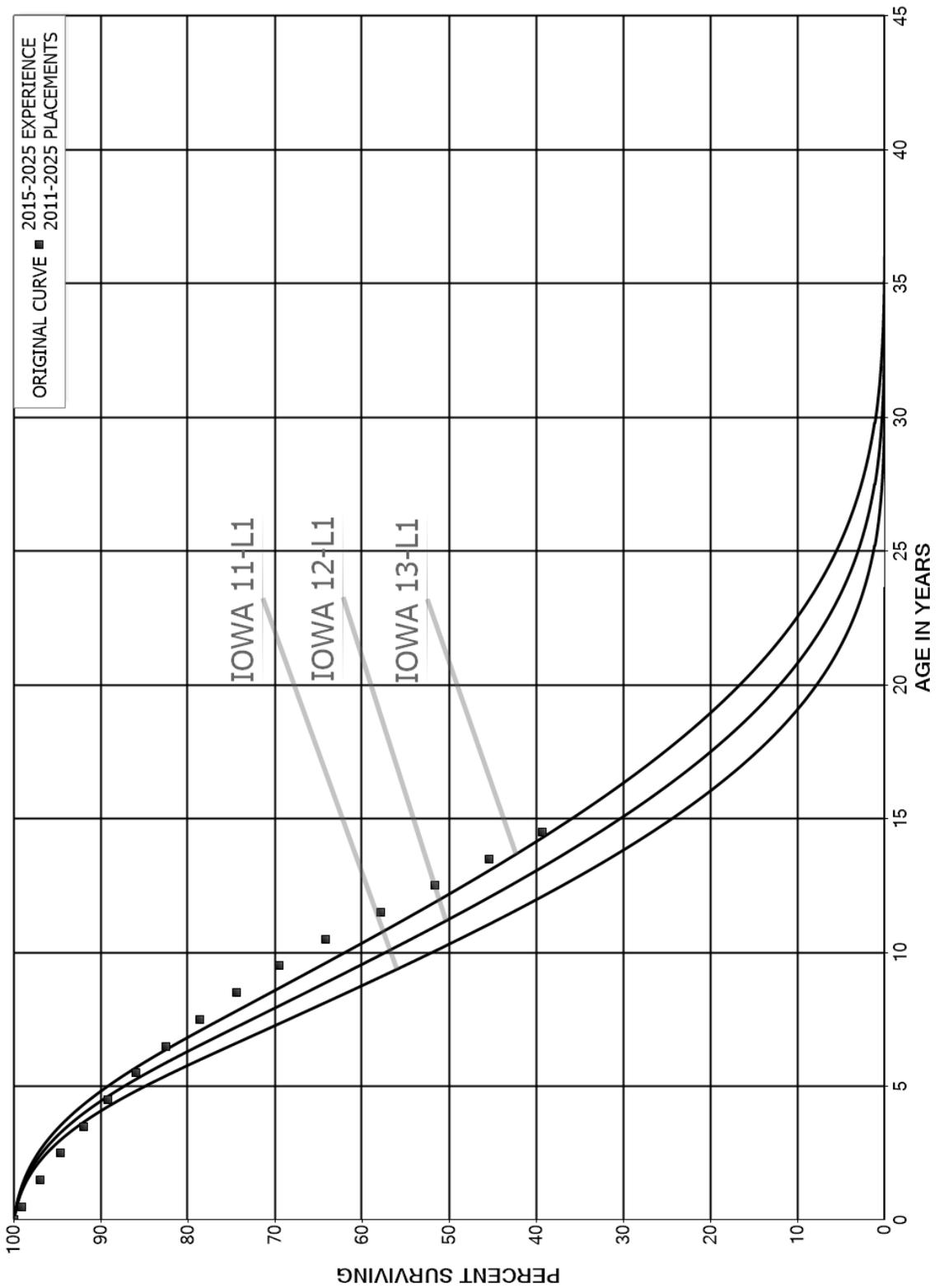


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

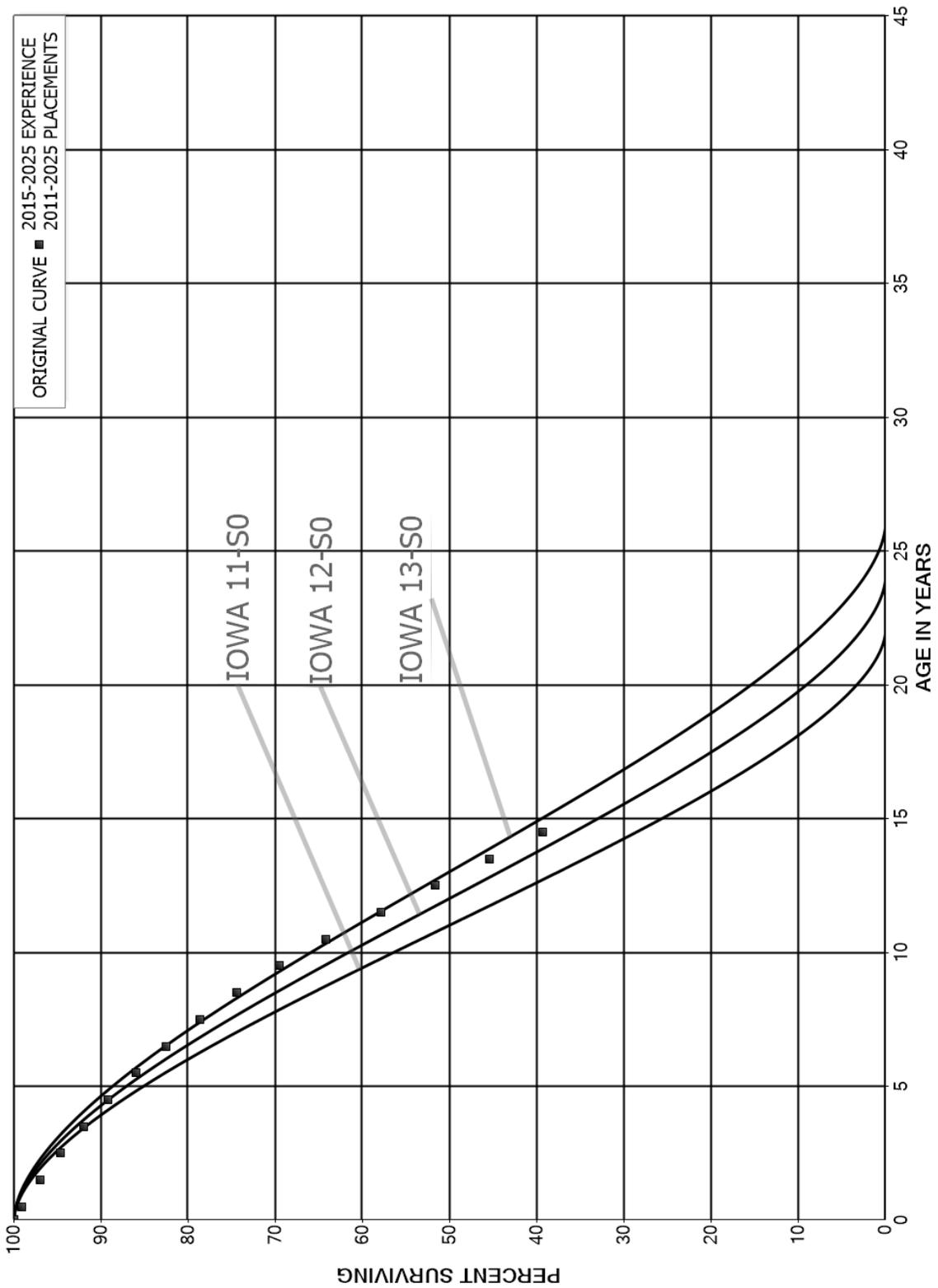


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

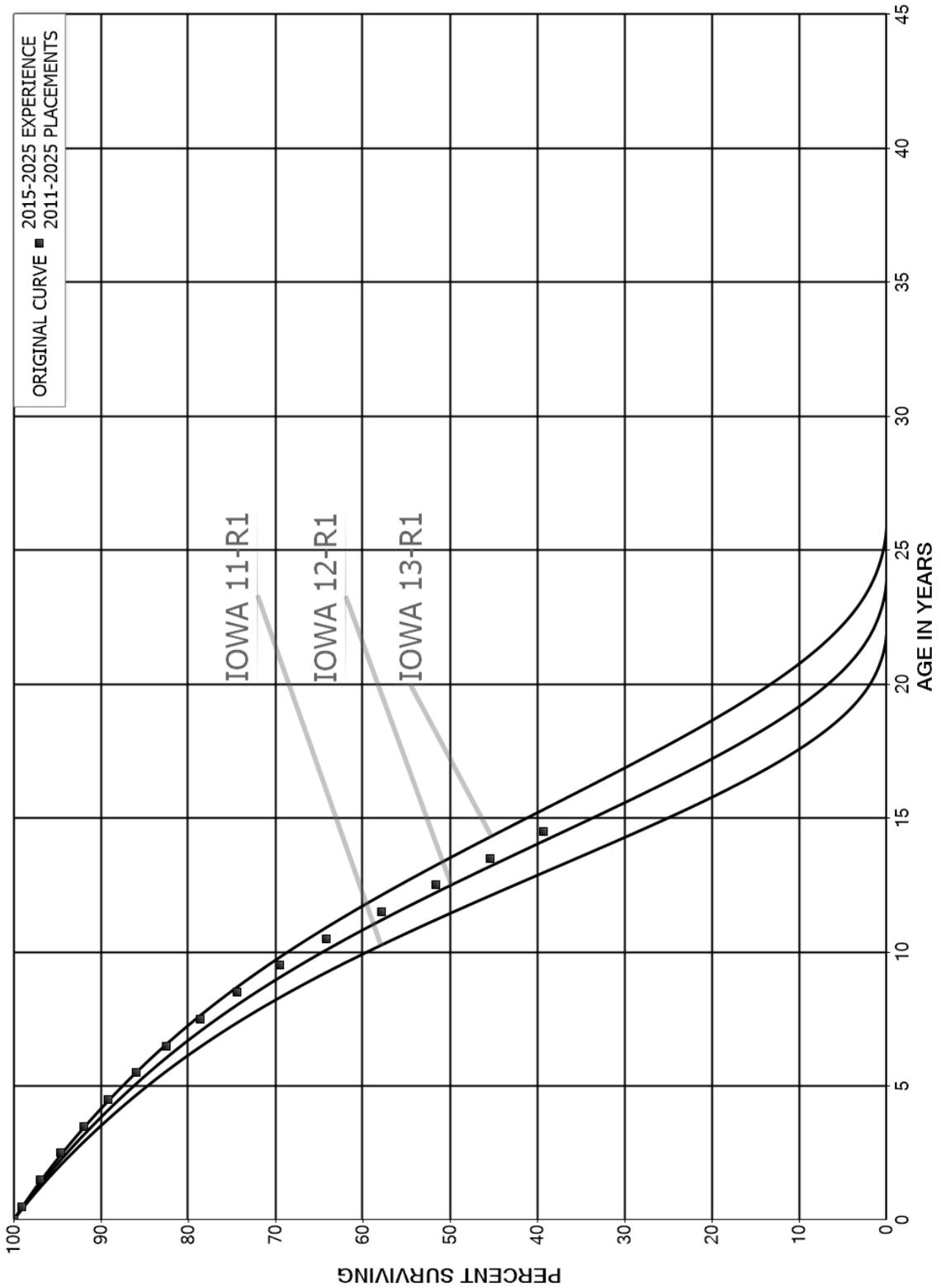
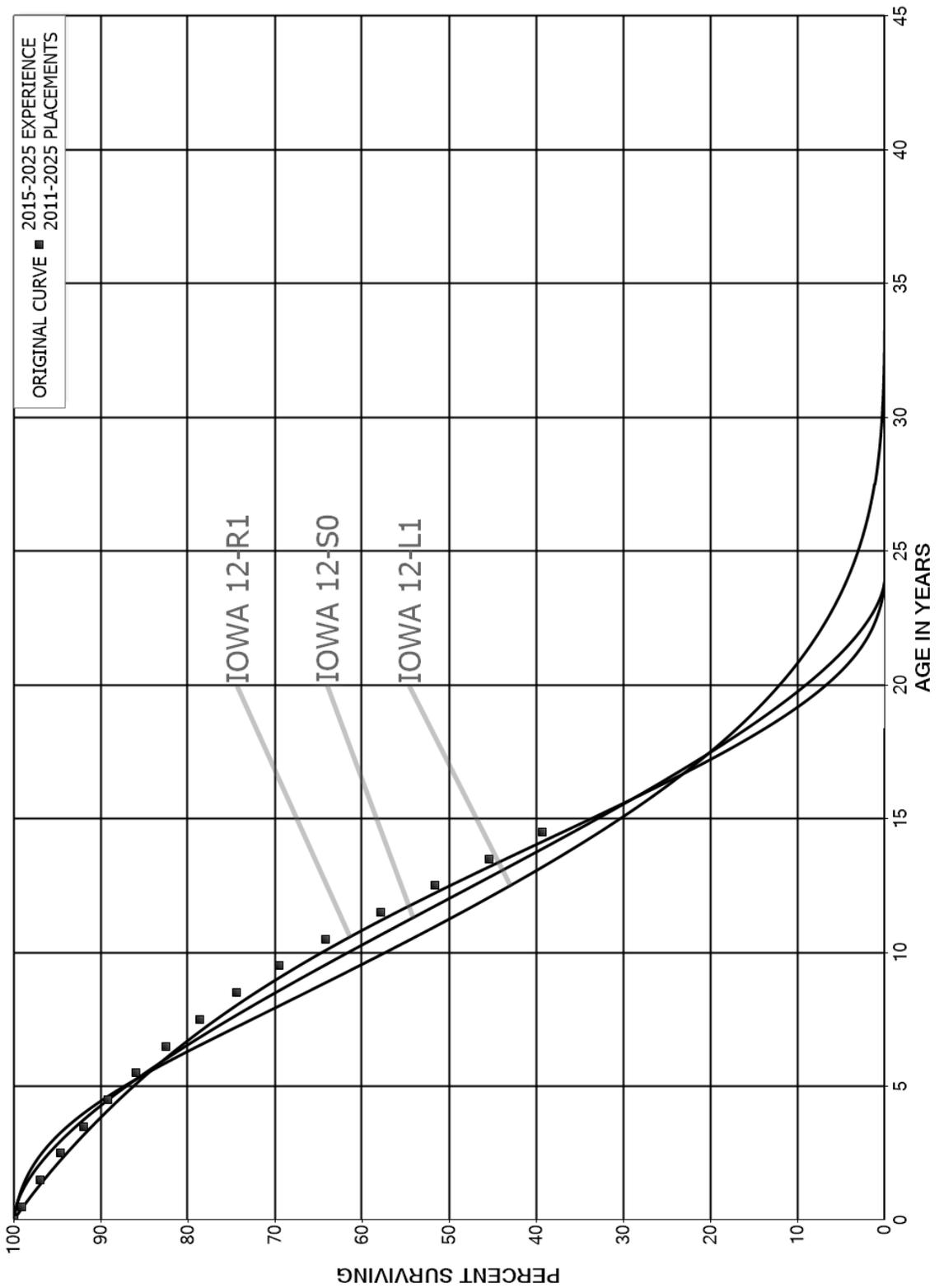


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
 ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent trips.

April 25, 2018

- Erie Service Center
- Erie District Regulating Station 1030
- Erie District Regulating Station 36 (26th and Ash Streets)
- VA Hospital Meter Set
- Pittsburgh Avenue City Gate Station (ERE 64)
- Owl Creek FTE 386 Station
- Production Well Station MCE 2231
- Production Well Station MCE 4468

February 6 and 7, 2013

- Erie Service Center Complex
- Regulating Station #572
- City Mission Meter Set
- Erie Regulating Station #14D
- Erie Measuring Station #4463X
- Pittsburgh Gate Station
- IMR Meter Set #15151
- IMR Meter Set #15154
- MCE Regulating Station #2009

January 21 and 22, 2008

- Erie Service Center Complex
- 5th and Wayne Street Regulating Station
- 3rd and French Avenue Regulating Station #1009
- West County Service Center
- Warren Service Center
- Dalrymple Street Regulating Station
- Davey Hill Regulating Station
- Oil City-Franklin Service Center

Regulating Station T-2486
Merasol Industrial Meter Set
Rouseville #5 Regulating Station

October 8, 2002

Pittsburgh Avenue Gate Station
Oil Creek Station
Ridge Avenue Station
Oregon Street Regulating Station
Main Street (Seneca) Station
Webco Meter Set
Channelock Industrial Metering Station
Sunburst Electronics Metering Station
Oil City Service Center
Meadville Service Center
Erie Service Center Complex

May 26, 1998

Sharon-Greenville Service Center
West County Service Center
Erie Service Center Complex
Erie General Office - 800 State Street
Bradford Service Center
Bradford Regulator Station #T2388
East Avenue Regulator Station #2
Greenville High School Regulator Station #43
Fairview City Gate Station
8th & Delaware District Station
8th & Greengarden District Station

May 27, 1998

Oil City - Franklin Service Center
Warren Service Center
Marion Street Regulator Station
Conowango Avenue Regulator Station
Main Street Regulator Station #158

January 22, 1992

Elk Service Center
Warren Service Center
Warren Regulating Stations RS-22D and RS-17D
Corry Service Center
Corry Regulating Station RS-13D
Erie Service Center Complex

January 23, 1992

Erie General Office
Greenville Service Center
Sharon Commercial Office
Sharon Service Center
Chicora Service Center
DuBois Service Center

June 9, 1987

Corry Service Center
Columbus Regulator Station
Warren Service Center
West County Service Center
Fairview City Gate Station
Erie Service Center Complex
Erie General Office
Erie Commercial Office - Leased

June 10, 1987

Meadville Service Center
Meadville Commercial Office
Oil City Industrial Regulating Stations
Reno City Gate Station
Oil City - Franklin Service Center
Measuring and Regulating Stations T-508 and 154
Oil City Consumer Assistance Center
Clarion Service Center
DuBois Measuring and Regulation Station
DuBois Consumer Assistance Center
DuBois Service Center

August 18, 1982

Elk Service Center
DuBois Service Center
Clarion Service Center
Oil City Service Center
Franklin Service Center
Sharon Commercial Office
Sharon Service Center
Greenville Service Center
Meadville Service Center
Meadville Commercial Office
West County Service Center

August 19, 1982

Erie Commercial Office - Leased
Erie General Office
Erie Service Center Complex

Judgment

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other discussions with management; current developments in the gas industry; and the survivor curve estimates from previous studies for the National Fuel Gas Distribution Corporation, its predecessor companies, and other gas companies.

For many plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the statistical analyses were the primary bases for the estimates for the following accounts, although information external to the statistics contributed to the specific interpretations of those statistics in several cases.

328	Measuring and Regulating Station Structures
332	Field Lines
334	Measuring and Regulating Station Equipment
366.2	Measuring and Regulating Station Structures
366.3	Other Structures
367.1	Mains - Excl. Cathodic Protection
367.2/376.2	Mains - Cathodic Protection
369	Measuring and Regulating Station Equipment 1980 and Prior 1981 and Subsequent
375/390	Structures and Improvements - Service Centers
375/390	Structures and Improvements - Offices
375/390	Structures and Improvements - Small
376.1	Mains - Excl. Cathodic Protection
378	Measuring and Regulating Station Equipment
380	Services
381	Meters
382	Meter Installations
384	House Regulator Installations
385	Industrial Measuring and Regulating Station Equipment

Account 376.1, Mains - Excluding Cathodic Protection, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. This account represents 44 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1960 through 2022. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The retirements, and other plant transactions, and plant additions were analyzed by the retirement rate method.

The 1960-2022 and 1993-2022 experience bands are most indicative of future expectations. Discussions with operating and managing personnel, as well as field observations related to reasons for retirement and the changing average service life, indicated that public authority requirements, leak detection programs and the use of plastic mains have become more significant in recent years. These factors are expected to continue into the future. The Iowa 70-L1.5 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the 1960-2022 and 1993-2022 experience, through age 107, and reflects the expectations of management.

For Account 375.3, a life span was estimated for each major structure. Each life span was estimated on the basis of type of construction, use, age, condition, and management's plans within the foreseeable future. Interim survivor curves were estimated for the major structures based primarily upon statistical analyses of the interim retirements that have been experienced by the Company's service centers and offices.

The historical analyses for Accounts 380, 382 and 384 were combined due to present Company policy to retire all three assets when replacing one of the property units. The estimate for cathodic protection equipment, anodes and rectifiers, is the 27-

S2.5 and is based on historical indications, discussions with management and estimates for such equipment in other gas companies. The survivor curve estimate for Account 325.4 was based on judgment incorporating the nature of the plant and estimates for the same account in other gas companies.

The estimate for the rights-of-way included in Accounts 365.2 and 374.2 were based on a review of the age and magnitude of experienced retirements and a consideration of the survivor curves estimated for Accounts 367.1, Mains - Excluding Cathodic Protection and Account 376.1, Mains - Excluding Cathodic Protection, with which the rights are associated. The rates of retirement have been small during the early portion of the life cycle and are of use only in defining the foreportion of the estimated survivor curve. The 80-R4 survivor curve is consistent between the estimated curve for the rights of way accounts.

**PART IV. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART IV. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally, the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals

For the purpose of calculating remaining life accrual rates as of September 30, 2026, the estimated book depreciation reserve for each plant account is allocated among

vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life}.$$

Equal Life Group Procedure

In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The

composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost} - \text{Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than the vintage group level, and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = \frac{\text{Remaining Life}}{\text{Average Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$Ratio = \frac{Age}{Service\ Life}.$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation, using an Iowa 27-S2.5 survivor curve and a September 30, 2025 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., September 30 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 27-S2.5 survivor curve, and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage, based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2025, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure

4.41622974711 for 2024 equals one-half of 0.0002700000 plus all of the succeeding figures in column 5.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:

CALCULATION DATE.. 9-30-2026
 SURVIVOR CURVE.... 27-S2.5

AGE INTERVAL		RETIREMENT'S		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	DURING	ANNUAL					
(1)	(2)	(3)	INTERVAL	ACCURAL	(6)	OF ANNUAL	PERCENT	FACTOR	FACTOR
			(4)	(5)=(4)/(3)		ACCRUALS	SURVIVING	(9)	(10)
						(7)	(8)		
0.000	0.750	0.375	0.00000	0.00000000000	2026	3.57804245275	87.499999	0.0409	0.0153
0.750	1.750	1.250	0.00040	0.00032000000	2025	4.08903137457	99.999798	0.0409	0.0511
1.750	2.750	2.250	0.00270	0.00120000000	2024	4.08827137457	99.998246	0.0409	0.0920
2.750	3.750	3.250	0.00945	0.00290769231	2023	4.08621752841	99.992173	0.0409	0.1329
3.750	4.750	4.250	0.02380	0.00560000000	2022	4.08196368226	99.975547	0.0408	0.1734
4.750	5.750	5.250	0.04865	0.00926666667	2021	4.07453034892	99.939321	0.0408	0.2142
5.750	6.750	6.250	0.08740	0.01398400000	2020	4.06290501559	99.871298	0.0407	0.2544
6.750	7.750	7.250	0.14598	0.02013517241	2019	4.04584542938	99.754609	0.0406	0.2944
7.750	8.750	8.250	0.22525	0.02730303030	2018	4.02212632803	99.568992	0.0404	0.3333
8.750	9.750	9.250	0.33074	0.03575567568	2017	3.99059697504	99.290999	0.0402	0.3719
9.750	10.750	10.250	0.46833	0.04569073171	2016	3.94987377134	98.891465	0.0399	0.4090
10.750	11.750	11.250	0.63971	0.05686311111	2015	3.89859684993	98.337443	0.0396	0.4455
11.750	12.750	12.250	0.84578	0.06904326531	2014	3.83564366172	97.594698	0.0393	0.4814
12.750	13.750	13.250	1.09117	0.08235245283	2013	3.75994580265	96.626224	0.0389	0.5154
13.750	14.750	14.250	1.37754	0.09666947368	2012	3.67043483940	95.391869	0.0385	0.5486
14.750	15.750	15.250	1.69413	0.11109049180	2011	3.56654856666	93.856033	0.0380	0.5795
15.750	16.750	16.250	2.04191	0.12565600000	2010	3.44818161076	91.988017	0.0375	0.6094
16.750	17.750	17.250	2.42052	0.14032000000	2009	3.31519361076	89.756803	0.0369	0.6365
17.750	18.750	18.250	2.80765	0.15384383562	2008	3.16811169295	87.142715	0.0364	0.6643
18.750	19.750	19.250	3.19982	0.16622441558	2007	3.00807756735	84.138979	0.0358	0.6892
19.750	20.750	20.250	3.58830	0.17720000000	2006	2.83636535956	80.744919	0.0351	0.7108
20.750	21.750	21.250	3.95646	0.18618635294	2005	2.65467218309	76.972539	0.0345	0.7331
21.750	22.750	22.250	4.28679	0.19266471910	2004	2.46524664707	72.850917	0.0338	0.7521
22.750	23.750	23.250	4.57587	0.19681161290	2003	2.27050848107	68.419588	0.0332	0.7719
23.750	24.750	24.250	4.81107	0.19839463918	2002	2.07290535503	63.726114	0.0325	0.7881
24.750	25.750	25.250	4.97517	0.19703643564	2001	1.87518981762	58.832995	0.0319	0.8055
25.750	26.750	26.250	5.07139	0.19319580952	2000	1.68007369504	53.809717	0.0312	0.8190
26.750	27.750	27.250	5.09101	0.18682605505	1999	1.49006276275	48.728517	0.0306	0.8339
27.750	28.750	28.250	5.03171	0.17811362832	1998	1.30759292107	43.667158	0.0299	0.8447
28.750	29.750	29.250	4.90228	0.16759931624	1997	1.13473644879	38.700160	0.0293	0.8570
29.750	30.750	30.250	4.70164	0.15542611570	1996	0.97322373282	33.898201	0.0287	0.8682
30.750	31.750	31.250	4.43779	0.14200928000	1995	0.82450603497	29.328485	0.0281	0.8781
31.750	32.750	32.250	4.12588	0.12793426357	1994	0.68953426318	25.046652	0.0275	0.8869
32.750	33.750	33.250	3.77776	0.11361684211	1993	0.56875871034	21.094833	0.0270	0.8978
33.750	34.750	34.250	3.39371	0.09908642336	1992	0.46240707761	17.509097	0.0264	0.9042
34.750	35.750	35.250	3.00345	0.08520425532	1991	0.37026173827	14.310517	0.0259	0.9130
35.750	36.750	36.250	2.61377	0.07210400000	1990	0.29160761061	11.501908	0.0254	0.9208
36.750	37.750	37.250	2.22812	0.05981530201	1989	0.22564795960	9.080960	0.0248	0.9238
37.750	38.750	38.250	1.86478	0.04875241830	1988	0.17136409945	7.034509	0.0244	0.9333
38.750	39.750	39.250	1.53153	0.03901987261	1987	0.12747795399	5.336357	0.0239	0.9381
39.750	40.750	40.250	1.23038	0.03056844720	1986	0.09268379409	3.955402	0.0234	0.9419

Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

For vintage 2025, the summation of annual accruals (column 7) includes the entire group annual accrual (column 5) for that vintage's current age interval, in order to fully recoup the retirements which occur during that first age interval, 0 to 1. Thus, the first figure in column 7, for vintage 2025, equals the entire group annual accrual for the first equal group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 27-S2.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at September 30, 2025.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other

utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	Amortization Period, <u>Years</u>
391	Office Furniture and Equipment	
	Furniture	25
	Equipment	15
	Computers	5
394	Tools, Shop and Garage Equipment	25
397	Communication Equipment	10

For the purpose of calculating annual amortization amounts as of September 30, 2026, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

AMORTIZATION OF NET SALVAGE

Experienced net salvage is incorporated in the results of the study, as was reported on the Company's books and records for the fiscal year 2022 through September 30, 2026. The data for the twelve months ending September 30, 2026 is based on estimated experience. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to determine the amount of negative net salvage to be amortized for book purposes. In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing net salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account. There were no exclusions from the 2022 through 2026 net salvage accrual.

PART V. RESULTS OF STUDY

PART V. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages V-4 through V-9 summarize the results of the depreciation study as of September 30, 2026. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of September 30, 2026, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to September 30, 2026. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended September 30, 2026. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2022 through 2026.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and gross salvage and cost of removal for the years 2022-2026 are presented in three sections.

The section beginning on page VI-2 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page VII-2. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2022-2026, are presented in the section beginning on page VIII-2.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a

numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, future book accruals, remaining life expectancy and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and gross salvage amounts, by plant account for each year, are presented beginning on page VIII-2. The total gross salvage and removal costs, by year, were used to calculate the five-year net salvage amortization presented in Table 4 on page V-9.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2026

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF SEPTEMBER 30, 2026 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCRAUAL RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT	10-SQ	24,487,946.38	22,593,631	1,894,315	386,140	1.58	4.9
PRODUCTION PLANT								
325.4	RIGHTS OF WAY	70-R4	55,006.53	35,810	19,197	515	0.94	37.3
328	MEASURING AND REGULATING STATION STRUCTURES	30-L2.5	11,077.40	9,773	1,304	66	0.60	19.8
329	OTHER STRUCTURES	40-SQ	2,904.48	1,403	1,501	76	2.62	19.8
332	FIELD LINES	50-R1.5	487,774.55	171,978	315,797	12,218	2.50	25.8
334	MEASURING AND REGULATING STATION EQUIPMENT	32-O1	3,588,782.71	1,733,727	1,855,056	114,038	3.18	16.3
TOTAL PRODUCTION PLANT			4,145,545.67	1,952,691	2,192,855	126,913	3.06	
TRANSMISSION PLANT								
365.2	RIGHTS OF WAY	80-R4	2,842,251.07	682,851	2,159,400	36,163	1.27	59.7
366.2	MEASURING AND REGULATING STATION STRUCTURES	60-R2	251,285.57	118,684	132,602	4,628	0.84	28.7
366.3	OTHER STRUCTURES	60-R2	5,081.76	3,593	1,489	41	0.81	36.3
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	70-R2	72,491,899.16	20,383,572	52,108,327	1,176,640	1.62	44.3
367.2	MAINS - CATHODIC PROTECTION	27-S2.5	4,889,292.14	2,294,098	2,595,194	158,872	3.25	16.3
369	MEASURING AND REGULATING STATION EQUIPMENT							
	1980 AND PRIOR	30-R0.5	259,368.57	259,369	0	0	-	-
	1981 AND SUBSEQUENT	40-R1.5	8,503,779.29	4,153,033	4,350,746	136,318	1.60	31.9
	TOTAL ACCOUNT 369		8,763,147.86	4,412,402	4,350,746	136,318	1.56	31.9
TOTAL TRANSMISSION PLANT			89,242,957.56	27,895,200	61,347,758	1,512,662	1.69	
DISTRIBUTION PLANT								
374.2	RIGHTS OF WAY	80-R4	16,023,145.64	3,338,953	12,684,193	208,068	1.30	61.0
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	VARIOUS *	11,651,525.05	6,224,278	5,427,248	382,328	3.28	14.2
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	40-R0.5	1,383,573.65	326,910	1,056,664	30,249	2.19	34.9
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	70-L1.5	400,109,007.61	114,664,307	285,444,701	7,053,848	1.76	40.5
376.2	MAINS - CATHODIC PROTECTION	27-S2.5	2,741,104.22	1,732,866	1,008,238	72,188	2.63	14.0
378	MEASURING AND REGULATING STATION EQUIPMENT	40-R0.5	11,068,313.02	4,293,395	6,774,918	325,075	2.94	20.8
380	SERVICES	55-R0.5	230,084,470.78	87,631,319	142,453,152	4,815,170	2.09	29.6
381	METERS	37-R1.5	17,736,870.40	6,622,195	11,114,675	524,335	2.96	21.2
382	METER INSTALLATIONS	55-R0.5	3,530,905.96	1,924,742	1,606,164	57,331	1.62	28.0
384	HOUSE REGULATOR INSTALLATIONS	55-R0.5	1,229,482.65	604,497	624,986	21,247	1.73	29.4
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2	18,802,489.79	7,424,326	11,378,164	343,117	1.82	33.2
TOTAL DISTRIBUTION PLANT			714,360,888.77	234,787,788	479,573,103	13,832,956	1.94	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2026

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF SEPTEMBER 30, 2026 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCURAL RATE (7)=(6)/(3)	
GENERAL PLANT								
390.11	OTHER SMALL STRUCTURES	40-R0.5	1,428,040.58	98,290	1,329,751	67,433	4.72	19.7
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	25-SQ	328,739.97	138,489	190,251	11,188	3.40	17.0
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	244,973.84	210,181	34,793	2,442	1.00	14.2
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	7,740,747.62	3,553,490	4,187,258	1,394,350	18.01	3.0
392	TRANSPORTATION EQUIPMENT		15,360,082.17	7,508,111	7,851,971	1,732,782	**	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	10,297,183.94	2,350,040	7,947,144	409,212	3.97	19.4
396	POWER OPERATED EQUIPMENT AND TOOLS		11,426,348.22	2,967,643	8,458,705	991,863	**	
397	COMMUNICATION EQUIPMENT	10-SQ	4,335,043.11	1,603,148	2,731,895	422,713	9.75	6.5
	TOTAL GENERAL PLANT		51,161,159.45	18,429,392	32,731,768	5,031,983	9.84	
	TOTAL DEPRECIABLE GAS PLANT		883,398,497.83	305,658,702	577,739,799	20,890,654	2.36	
NONDEPRECIABLE PLANT								
	INTANGIBLE PLANT		123,845.54					
	PRODUCTION PLANT		2,840.80					
	TRANSMISSION PLANT		20,192.52	(106)				
	DISTRIBUTION PLANT		1,016,687.37	12,895				
	GENERAL PLANT		59,856.94	(20,689)				
	TOTAL NONDEPRECIABLE PLANT		1,223,423.18	(7,900)				
	TOTAL GAS PLANT		884,621,921.01	305,650,802	577,739,799	20,890,654		

* LIFE SPAN PROCEDURE WAS USED. INTERIM SURVIVOR CURVES ARE 60-S0 AND 40-R0.5.
** ASSETS ARE INDIVIDUALLY DEPRECIATED.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 2. BRINGFORWARD TO SEPTEMBER 30, 2026 OF THE BOOK RESERVE AS OF SEPTEMBER 30, 2025

	ACCOUNT (1)	BOOK RESERVE AS OF SEPTEMBER 30, 2025		ANNUAL ACCRUALS (3)	RETIREMENTS (4)	AMORTIZATION OF NET SALVAGE (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	MISCELLANEOUS DEBITS AND CREDITS (8)	BOOK RESERVE AS OF		BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10)
		SEPTEMBER 30, 2025	+							SEPTEMBER 30, 2026	SEPTEMBER 30, 2026	
303	MISCELLANEOUS INTANGIBLE PLANT	20,948,041		1,645,590						22,593,631	92.26	
325.4	RIGHTS OF WAY	36,419		441	1,050					36,810	65.10	
328	MEASURING AND REGULATING STATION STRUCTURES	9,957		17	201					9,773	88.22	
329	OTHER STRUCTURES	1,384		71	52					1,403	48.30	
332	FIELD LINES	169,496		11,328	8,846					171,978	35.26	
334	MEASURING AND REGULATING STATION EQUIPMENT	1,706,176		97,463	64,311	4,976		10,576		1,733,727	48.31	
365.1	LAND	0		0	106					(106)	(0.52)	
365.2	RIGHTS OF WAY	665,680		33,364	16,194					682,851	24.03	
366.2	MEASURING AND REGULATING STATION STRUCTURES	116,213		4,156	1,482	241		445		118,684	47.23	
366.3	OTHER STRUCTURES	3,637		9	53					3,593	70.70	
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	19,860,314		1,046,624	413,983	66,229		175,612		20,383,572	28.12	
367.2	MAINS - CATHODIC PROTECTION	2,211,073		130,119	45,938	414		1,510		2,294,008	46.92	
369	MEASURING AND REGULATING STATION EQUIPMENT	4,384,685		110,793	51,385	9,262		40,962		4,412,402	50.35	
374.1	LAND	20,997		4,253	4,253		546	8,601		12,695	1.27	
374.2	RIGHTS OF WAY	3,275,141		199,155	68,605	411		66,948		3,336,953	20.84	
375	STRUCTURES AND IMPROVEMENTS	6,164,403		389,689	56,519	74,649		41,040		6,551,188	50.26	
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	109,664,023		6,638,780	1,710,842	1,020,165		1,158,076		114,664,307	28.66	
376.2	MAINS - CATHODIC PROTECTION	1,684,752		66,138	17,281	574		1,356		1,732,866	63.22	
378	MEASURING AND REGULATING STATION EQUIPMENT	3,971,454		320,202	47,918	62,790		13,133		4,293,395	38.79	
380	SERVICES	83,883,689		4,555,951	1,001,058	381,783		189,046		87,631,319	38.09	
381	METERS	6,166,777		522,073	66,655					6,622,195	37.34	
382	METER INSTALLATIONS	1,888,692		51,409	15,358					1,924,742	54.51	
384	HOUSE REGULATOR INSTALLATIONS	590,253		19,466	5,222					604,497	49.17	
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	7,198,874		329,008	77,713	22,650	1	48,494		7,424,326	39.49	
389.1	LAND	(16,289)			4,401					(20,689)	(34.56)	
389.11	OTHER SMALL STRUCTURES	30,192		77,110	9,182	170				98,290	6.88	
391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	128,890		9,599						138,489	42.13	
391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	218,003		15,440	23,262					210,181	85.80	
391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	3,372,033		1,484,848	1,303,391					3,553,490	45.91	
392	TRANSPORTATION EQUIPMENT	6,913,935		1,732,782	1,138,606					7,508,111	48.88	
394	TOOLS, SHOP AND GARAGE EQUIPMENT	2,052,863		372,603	75,426					2,350,040	22.82	
396	POWER OPERATED EQUIPMENT AND TOOLS	2,822,852		991,863	847,073					2,967,643	25.97	
397	COMMUNICATION EQUIPMENT	2,222,231		424,375	1,043,458					1,603,148	36.98	
TOTAL		282,366,888		21,480,466	8,120,131	1,648,567	10,809	1,755,799	0	305,650,802		

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2026

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF SEPTEMBER 30, 2025 (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2026 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
DEPRECIABLE PLANT				
303 MISCELLANEOUS INTANGIBLE PLANT	24,487,946.38	24,487,946.38	6.72	1,645,590
PRODUCTION PLANT				
325.4 RIGHTS OF WAY	49,880.62	55,006.53	0.84	441
328 MEASURING AND REGULATING STATION STRUCTURES	10,095.84	11,077.40	0.16	17
329 OTHER STRUCTURES	2,650.00	2,904.48	2.57	71
332 FIELD LINES	444,586.00	487,774.55	2.43	11,328
334 MEASURING AND REGULATING STATION EQUIPMENT	3,274,793.21	3,588,782.71	2.84	97,463
TOTAL PRODUCTION PLANT	3,782,005.67	4,145,545.67		109,320
TRANSMISSION PLANT				
365.2 RIGHTS OF WAY	2,453,606.71	2,842,251.07	1.26	33,364
366.2 MEASURING AND REGULATING STATION STRUCTURES	215,723.34	251,285.57	1.78	4,156
366.3 OTHER STRUCTURES	3,811.68	5,081.76	0.21	9
367.1 MAINS - EXCLUDING CATHODIC PROTECTION	62,556,320.47	72,491,899.16	1.55	1,046,624
367.2 MAINS - CATHODIC PROTECTION	3,785,338.94	4,889,292.14	3.00	130,119
369 MEASURING AND REGULATING STATION EQUIPMENT	7,529,900.57	8,763,147.86	1.36	110,793
TOTAL TRANSMISSION PLANT	76,544,701.71	89,242,957.56		1,325,065
DISTRIBUTION PLANT				
374.2 RIGHTS OF WAY	15,094,770.41	16,023,145.64	1.28	199,155
375.3 STRUCTURES AND IMPROVEMENTS - LARGE	11,456,732.03	11,651,525.05	3.17	366,266
375.4 STRUCTURES AND IMPROVEMENTS - SMALL	815,772.72	1,383,573.65	2.13	23,423
376.1 MAINS - EXCLUDING CATHODIC PROTECTION	377,025,040.28	400,109,007.61	1.76	6,838,780
376.2 MAINS - CATHODIC PROTECTION	2,507,932.83	2,741,104.22	2.52	66,138
378 MEASURING AND REGULATING STATION EQUIPMENT	10,421,765.98	11,068,313.02	2.98	320,202
380 SERVICES	216,577,440.01	230,084,470.78	2.04	4,555,951
381 METERS	16,837,506.89	17,736,870.40	3.02	522,073
382 METER INSTALLATIONS	3,323,679.35	3,530,905.96	1.50	51,409
384 HOUSE REGULATOR INSTALLATIONS	1,159,025.60	1,229,482.65	1.63	19,466
385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	17,753,923.12	18,802,489.79	1.80	329,008
TOTAL DISTRIBUTION PLANT	672,973,589.22	714,360,888.77		13,291,871

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2026

DEPRECIABLE GROUP (1)	ORIGINAL COST AS OF SEPTEMBER 30, 2025 (3)	ORIGINAL COST AS OF SEPTEMBER 30, 2026 (3)	COMPOSITE ACCRUAL RATE (4)	ANNUAL ACCRUAL AMOUNT (5)
GENERAL PLANT				
390.11 OTHER SMALL STRUCTURES	1,412,106.29	1,428,040.58	5.43	77,110
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	267,456.09	328,739.97	3.22	9,599
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	218,003.15	244,973.84	6.67	15,440
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	7,472,860.23	7,740,747.62	19.52	1,484,848
392 TRANSPORTATION EQUIPMENT	13,402,345.26	15,360,082.17	*	1,732,782
394 TOOLS, SHOP AND GARAGE EQUIPMENT	8,426,595.72	10,297,183.94	3.98	372,603
396 POWER OPERATED EQUIPMENT AND TOOLS	9,970,754.52	11,426,348.22	*	991,863
397 COMMUNICATION EQUIPMENT	4,396,954.45	4,335,043.11	9.72	424,375
TOTAL GENERAL PLANT	45,567,075.71	51,161,159.45		5,108,620
TOTAL DEPRECIABLE GAS PLANT	823,355,318.69	883,399,497.83		21,480,466

* ASSETS ARE INDIVIDUALLY DEPRECIATED.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

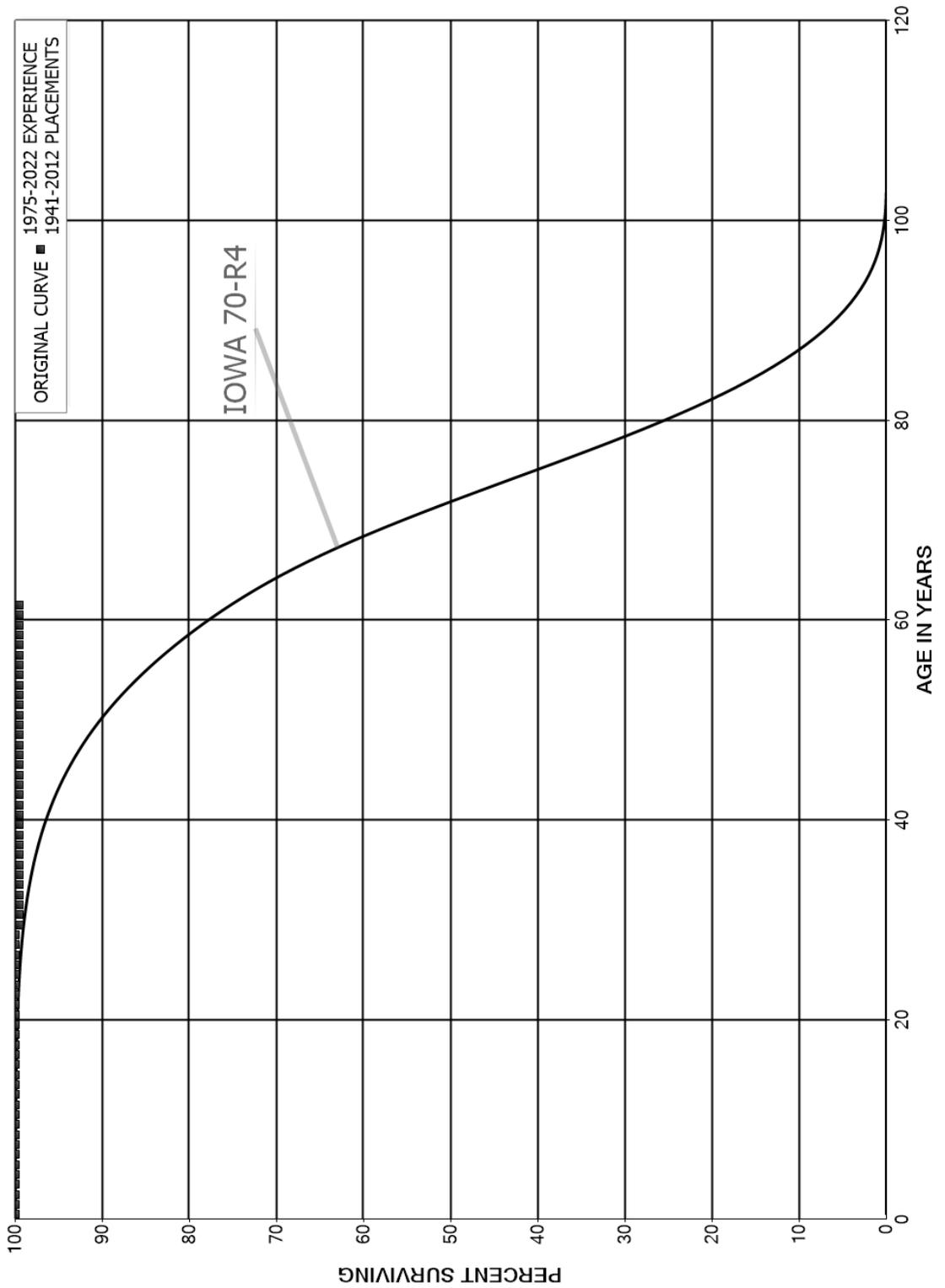
TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

ACCOUNT (1)	2022		2023		2024		2025		2026		NET SALVAGE (12)*	SALVAGE ACCURAL (13)=(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
334.00		4,970.85		1,448.50		5,217.60	8,332.68			10,576.24	(30,545.87)	(6,109.00)
366.20						1,202.58				444.53	(1,647.11)	(329)
367.10		28,763.67		5,665.57		57,623.78	121,648.30			175,612.42	(389,313.74)	(77,863)
367.20		198.09		979.24		219.03	454.86			1,509.70	(3,360.92)	(672)
369.00		5,432.55		8,681.35		6,731.04	10,376.84			40,962.40	(72,184.18)	(14,437)
374.10			11,154.00	6,697.10	(10,168.60)	12,578.00	2,973.56		546.08	8,600.68	(29,317.86)	(5,864)
374.20				456.66			1,596.99			66,948.27	(69,001.92)	(13,800)
375.00		66,671.18		154,258.11		34,621.65	45,560.60		5.50	41,039.56	(342,095.60)	(68,419)
376.10	24,600.36	671,967.90	50.00	859,668.17	16,961.74	1,694,252.35	1,165,856.83		10,256.46	1,158,075.86	(5,493,985.72)	(1,098,797)
376.20			4,016.83	2,271.96		45.12				1,356.42	(3,673.50)	(735)
378.00		91,460.00		38,865.63		36,321.76	99,188.50			13,133.20	(278,969.09)	(55,794)
380.00		268,817.58		274,336.97		359,987.72	523,728.59			189,046.12	(1,615,916.98)	(323,183)
385.00	2.19	12,608.15		10,669.49	0.96	49,516.78	26,736.86		1.35	48,493.97	(148,020.75)	(29,604)
390.00				852.37							(852.37)	(170)
TOTAL	24,602.55	1,150,889.97	15,220.83	1,364,851.12	6,794.10	2,258,317.41	2,006,454.61	0.00	10,809.38	1,755,799.36	(8,478,865.61)	(1,695,776)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART VI. SERVICE LIFE STATISTICS

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 325.4 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 325.4 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2012			EXPERIENCE BAND 1975-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,503		0.0000	1.0000	100.00
0.5	41,503		0.0000	1.0000	100.00
1.5	41,503		0.0000	1.0000	100.00
2.5	41,503		0.0000	1.0000	100.00
3.5	41,503		0.0000	1.0000	100.00
4.5	40,900	31	0.0008	0.9992	100.00
5.5	40,869		0.0000	1.0000	99.92
6.5	40,869		0.0000	1.0000	99.92
7.5	40,869		0.0000	1.0000	99.92
8.5	40,876		0.0000	1.0000	99.92
9.5	40,876		0.0000	1.0000	99.92
10.5	38,055		0.0000	1.0000	99.92
11.5	41,602		0.0000	1.0000	99.92
12.5	43,445		0.0000	1.0000	99.92
13.5	44,151		0.0000	1.0000	99.92
14.5	44,151		0.0000	1.0000	99.92
15.5	44,545		0.0000	1.0000	99.92
16.5	44,545		0.0000	1.0000	99.92
17.5	45,849		0.0000	1.0000	99.92
18.5	45,839		0.0000	1.0000	99.92
19.5	45,839		0.0000	1.0000	99.92
20.5	45,839		0.0000	1.0000	99.92
21.5	45,839		0.0000	1.0000	99.92
22.5	45,758		0.0000	1.0000	99.92
23.5	45,758		0.0000	1.0000	99.92
24.5	45,758		0.0000	1.0000	99.92
25.5	46,079		0.0000	1.0000	99.92
26.5	46,104		0.0000	1.0000	99.92
27.5	46,164		0.0000	1.0000	99.92
28.5	46,164	174	0.0038	0.9962	99.92
29.5	45,990		0.0000	1.0000	99.55
30.5	45,990		0.0000	1.0000	99.55
31.5	43,882		0.0000	1.0000	99.55
32.5	25,026		0.0000	1.0000	99.55
33.5	23,769		0.0000	1.0000	99.55
34.5	23,742		0.0000	1.0000	99.55
35.5	23,750		0.0000	1.0000	99.55
36.5	23,006		0.0000	1.0000	99.55
37.5	23,986		0.0000	1.0000	99.55
38.5	23,986		0.0000	1.0000	99.55

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 325.4 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2012			EXPERIENCE BAND 1975-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,986		0.0000	1.0000	99.55
40.5	23,986		0.0000	1.0000	99.55
41.5	23,986		0.0000	1.0000	99.55
42.5	10,128		0.0000	1.0000	99.55
43.5	10,128		0.0000	1.0000	99.55
44.5	10,128		0.0000	1.0000	99.55
45.5	10,120		0.0000	1.0000	99.55
46.5	10,120		0.0000	1.0000	99.55
47.5	9,012		0.0000	1.0000	99.55
48.5	9,012		0.0000	1.0000	99.55
49.5	9,012		0.0000	1.0000	99.55
50.5	9,012		0.0000	1.0000	99.55
51.5	9,012		0.0000	1.0000	99.55
52.5	9,005		0.0000	1.0000	99.55
53.5	9,005		0.0000	1.0000	99.55
54.5	9,005		0.0000	1.0000	99.55
55.5	5,457		0.0000	1.0000	99.55
56.5	3,625		0.0000	1.0000	99.55
57.5	3,092		0.0000	1.0000	99.55
58.5	3,092		0.0000	1.0000	99.55
59.5	2,699		0.0000	1.0000	99.55
60.5	2,699		0.0000	1.0000	99.55
61.5	1,394		0.0000	1.0000	99.55
62.5	1,394		0.0000	1.0000	99.55
63.5	1,394		0.0000	1.0000	99.55
64.5	1,394		0.0000	1.0000	99.55
65.5	1,394		0.0000	1.0000	99.55
66.5	1,394		0.0000	1.0000	99.55
67.5	1,394		0.0000	1.0000	99.55
68.5	1,394		0.0000	1.0000	99.55
69.5	1,074		0.0000	1.0000	99.55
70.5	1,048		0.0000	1.0000	99.55
71.5	988		0.0000	1.0000	99.55
72.5	988		0.0000	1.0000	99.55
73.5	988		0.0000	1.0000	99.55
74.5	988		0.0000	1.0000	99.55
75.5	988		0.0000	1.0000	99.55
76.5	988		0.0000	1.0000	99.55
77.5	988		0.0000	1.0000	99.55
78.5	988		0.0000	1.0000	99.55

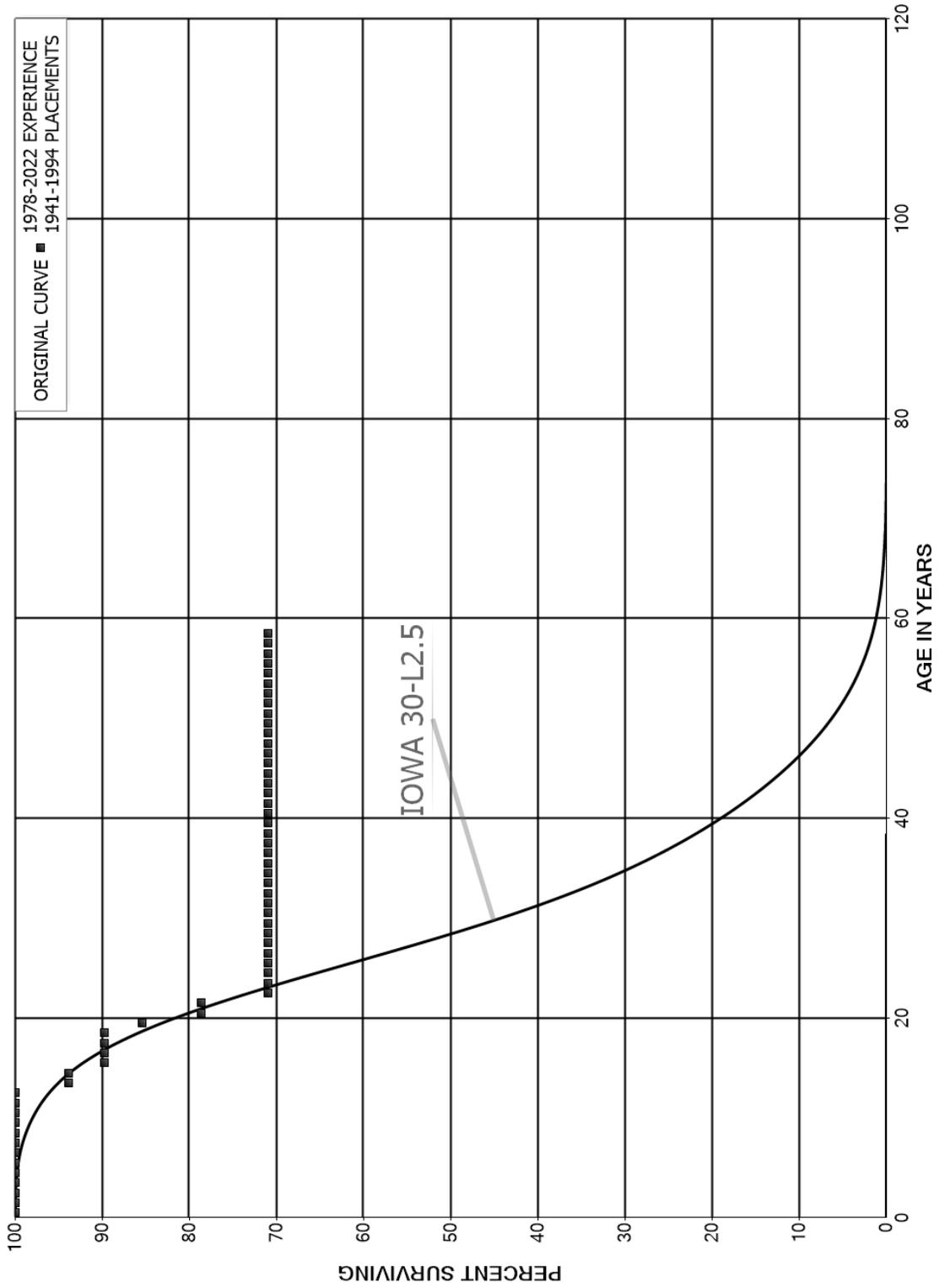
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 325.4 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2012			EXPERIENCE BAND 1975-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	980		0.0000	1.0000	99.55
80.5	980		0.0000	1.0000	99.55
81.5					99.55

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-1994			EXPERIENCE BAND 1978-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,223		0.0000	1.0000	100.00
0.5	3,223		0.0000	1.0000	100.00
1.5	3,389		0.0000	1.0000	100.00
2.5	3,389		0.0000	1.0000	100.00
3.5	3,389		0.0000	1.0000	100.00
4.5	4,179		0.0000	1.0000	100.00
5.5	4,179		0.0000	1.0000	100.00
6.5	4,179		0.0000	1.0000	100.00
7.5	4,179		0.0000	1.0000	100.00
8.5	4,179		0.0000	1.0000	100.00
9.5	5,322		0.0000	1.0000	100.00
10.5	6,117		0.0000	1.0000	100.00
11.5	6,177		0.0000	1.0000	100.00
12.5	8,937	548	0.0614	0.9386	100.00
13.5	11,970		0.0000	1.0000	93.86
14.5	12,578	557	0.0443	0.9557	93.86
15.5	12,541		0.0000	1.0000	89.71
16.5	12,541		0.0000	1.0000	89.71
17.5	12,541		0.0000	1.0000	89.71
18.5	12,541	600	0.0478	0.9522	89.71
19.5	11,941	957	0.0801	0.9199	85.41
20.5	10,984		0.0000	1.0000	78.57
21.5	10,984	1,073	0.0977	0.9023	78.57
22.5	9,911		0.0000	1.0000	70.89
23.5	9,977		0.0000	1.0000	70.89
24.5	9,977		0.0000	1.0000	70.89
25.5	9,977		0.0000	1.0000	70.89
26.5	9,977		0.0000	1.0000	70.89
27.5	9,977		0.0000	1.0000	70.89
28.5	7,963		0.0000	1.0000	70.89
29.5	7,963		0.0000	1.0000	70.89
30.5	7,963		0.0000	1.0000	70.89
31.5	7,963		0.0000	1.0000	70.89
32.5	7,963		0.0000	1.0000	70.89
33.5	7,963		0.0000	1.0000	70.89
34.5	7,963		0.0000	1.0000	70.89
35.5	7,963		0.0000	1.0000	70.89
36.5	7,963		0.0000	1.0000	70.89
37.5	7,914		0.0000	1.0000	70.89
38.5	7,914		0.0000	1.0000	70.89

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-1994			EXPERIENCE BAND 1978-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,914		0.0000	1.0000	70.89
40.5	7,914		0.0000	1.0000	70.89
41.5	7,914		0.0000	1.0000	70.89
42.5	7,914		0.0000	1.0000	70.89
43.5	7,914		0.0000	1.0000	70.89
44.5	6,706		0.0000	1.0000	70.89
45.5	6,706		0.0000	1.0000	70.89
46.5	6,706		0.0000	1.0000	70.89
47.5	6,706		0.0000	1.0000	70.89
48.5	5,916		0.0000	1.0000	70.89
49.5	5,916		0.0000	1.0000	70.89
50.5	5,916		0.0000	1.0000	70.89
51.5	5,916		0.0000	1.0000	70.89
52.5	5,916		0.0000	1.0000	70.89
53.5	5,373		0.0000	1.0000	70.89
54.5	5,373		0.0000	1.0000	70.89
55.5	5,313		0.0000	1.0000	70.89
56.5	4,175		0.0000	1.0000	70.89
57.5	1,150		0.0000	1.0000	70.89
58.5	543		0.0000	1.0000	70.89
59.5	185		0.0000	1.0000	70.89
60.5	185		0.0000	1.0000	70.89
61.5	185		0.0000	1.0000	70.89
62.5	185		0.0000	1.0000	70.89
63.5	185		0.0000	1.0000	70.89
64.5	185		0.0000	1.0000	70.89
65.5	185		0.0000	1.0000	70.89
66.5	185		0.0000	1.0000	70.89
67.5	118		0.0000	1.0000	70.89
68.5	118		0.0000	1.0000	70.89
69.5	118		0.0000	1.0000	70.89
70.5	118		0.0000	1.0000	70.89
71.5	118		0.0000	1.0000	70.89
72.5	118		0.0000	1.0000	70.89
73.5	118		0.0000	1.0000	70.89
74.5	118		0.0000	1.0000	70.89
75.5	118		0.0000	1.0000	70.89
76.5	118		0.0000	1.0000	70.89
77.5	118		0.0000	1.0000	70.89
78.5	118		0.0000	1.0000	70.89

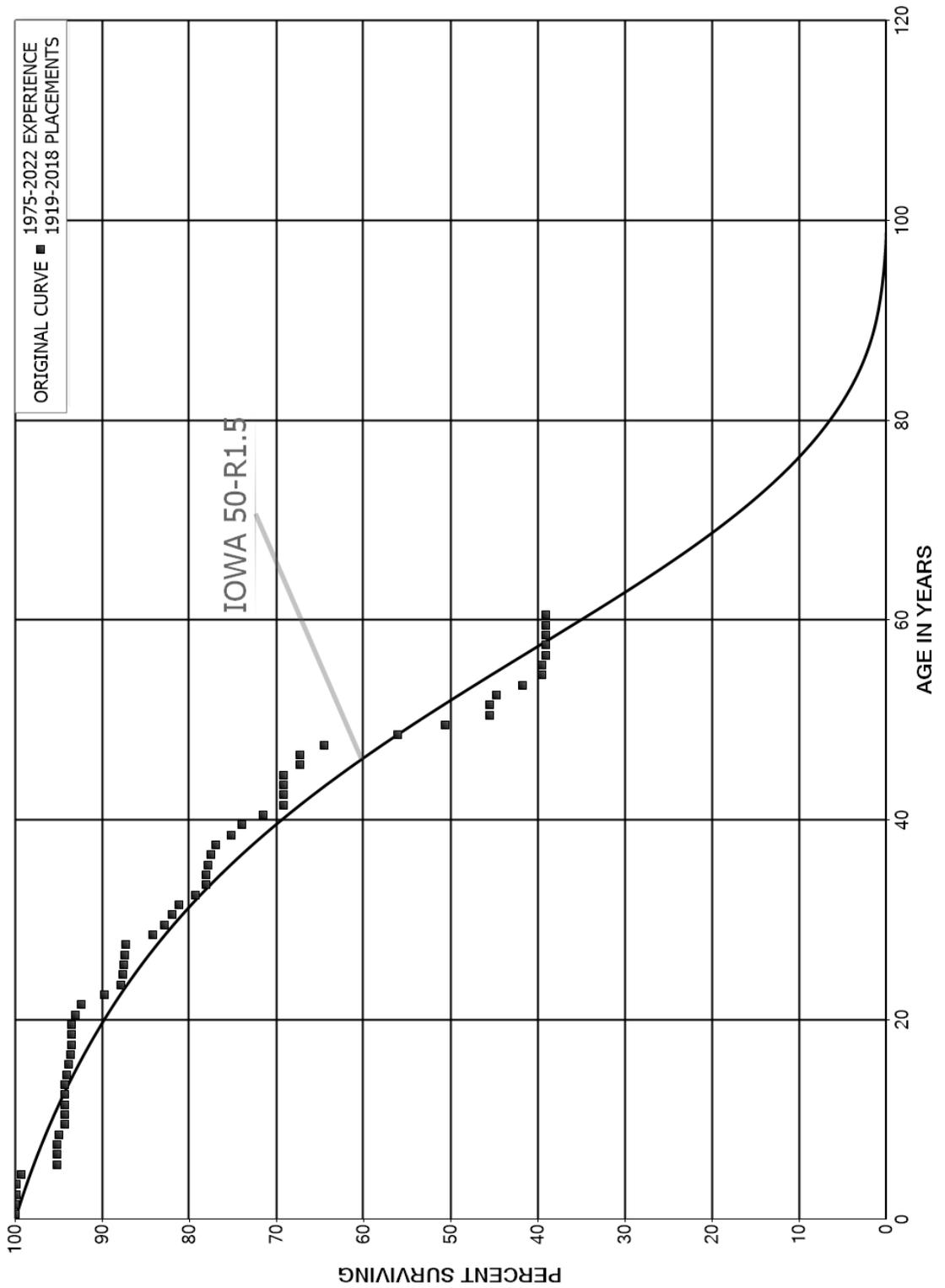
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-1994			EXPERIENCE BAND 1978-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	118		0.0000	1.0000	70.89
80.5	118		0.0000	1.0000	70.89
81.5					70.89

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 332 FIELD LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2018			EXPERIENCE BAND 1975-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,125,846		0.0000	1.0000	100.00
0.5	1,142,030		0.0000	1.0000	100.00
1.5	1,086,543	1,326	0.0012	0.9988	100.00
2.5	750,372		0.0000	1.0000	99.88
3.5	750,063	4,120	0.0055	0.9945	99.88
4.5	660,644	27,422	0.0415	0.9585	99.33
5.5	652,530		0.0000	1.0000	95.21
6.5	676,687		0.0000	1.0000	95.21
7.5	455,013	1,124	0.0025	0.9975	95.21
8.5	463,392	3,235	0.0070	0.9930	94.97
9.5	461,488	147	0.0003	0.9997	94.31
10.5	466,300		0.0000	1.0000	94.28
11.5	519,297		0.0000	1.0000	94.28
12.5	559,226		0.0000	1.0000	94.28
13.5	562,770	1,395	0.0025	0.9975	94.28
14.5	565,190	1,243	0.0022	0.9978	94.04
15.5	617,628	1,639	0.0027	0.9973	93.84
16.5	681,192	340	0.0005	0.9995	93.59
17.5	729,642		0.0000	1.0000	93.54
18.5	734,737	543	0.0007	0.9993	93.54
19.5	733,585	3,506	0.0048	0.9952	93.47
20.5	711,704	4,570	0.0064	0.9936	93.03
21.5	671,033	19,909	0.0297	0.9703	92.43
22.5	648,543	13,531	0.0209	0.9791	89.69
23.5	625,611	1,638	0.0026	0.9974	87.82
24.5	623,973	299	0.0005	0.9995	87.59
25.5	626,570	1,314	0.0021	0.9979	87.54
26.5	628,411	679	0.0011	0.9989	87.36
27.5	627,343	22,485	0.0358	0.9642	87.27
28.5	601,929	9,135	0.0152	0.9848	84.14
29.5	482,217	5,507	0.0114	0.9886	82.86
30.5	472,214	4,535	0.0096	0.9904	81.91
31.5	193,864	4,522	0.0233	0.9767	81.13
32.5	188,915	2,726	0.0144	0.9856	79.24
33.5	186,189	23	0.0001	0.9999	78.09
34.5	186,559	567	0.0030	0.9970	78.08
35.5	185,991	913	0.0049	0.9951	77.85
36.5	170,019	1,045	0.0061	0.9939	77.46
37.5	228,112	5,488	0.0241	0.9759	76.99
38.5	222,691	3,656	0.0164	0.9836	75.13

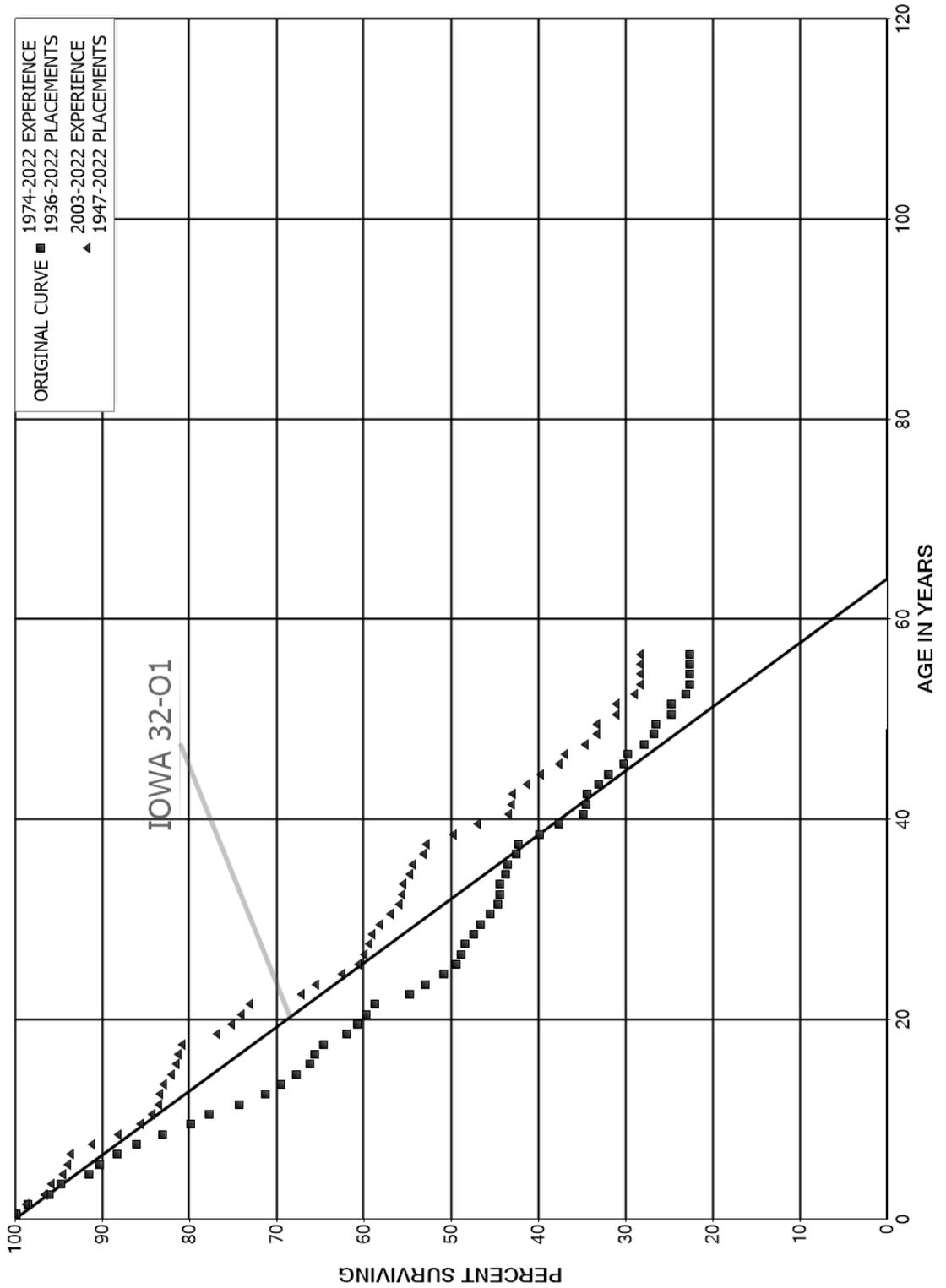
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2018			EXPERIENCE BAND 1975-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	213,505	7,026	0.0329	0.9671	73.90	
40.5	207,544	6,623	0.0319	0.9681	71.47	
41.5	200,922		0.0000	1.0000	69.19	
42.5	200,922	15	0.0001	0.9999	69.19	
43.5	200,906		0.0000	1.0000	69.18	
44.5	200,906	5,610	0.0279	0.9721	69.18	
45.5	195,296	37	0.0002	0.9998	67.25	
46.5	194,866	7,806	0.0401	0.9599	67.24	
47.5	187,060	24,707	0.1321	0.8679	64.55	
48.5	162,354	15,688	0.0966	0.9034	56.02	
49.5	90,780	9,095	0.1002	0.8998	50.61	
50.5	81,686	21	0.0003	0.9997	45.54	
51.5	81,664	1,460	0.0179	0.9821	45.53	
52.5	80,204	5,392	0.0672	0.9328	44.71	
53.5	73,499	3,931	0.0535	0.9465	41.71	
54.5	69,475		0.0000	1.0000	39.47	
55.5	58,557	535	0.0091	0.9909	39.47	
56.5	53,943		0.0000	1.0000	39.11	
57.5	47,346		0.0000	1.0000	39.11	
58.5	47,346		0.0000	1.0000	39.11	
59.5	47,348		0.0000	1.0000	39.11	
60.5	706		0.0000	1.0000	39.11	
61.5	2		0.0000	1.0000	39.11	
62.5	2		0.0000	1.0000	39.11	
63.5	2		0.0000	1.0000	39.11	
64.5	2		0.0000	1.0000	39.11	
65.5	2		0.0000	1.0000	39.11	
66.5	2		0.0000	1.0000	39.11	
67.5	2		0.0000	1.0000	39.11	
68.5	2		0.0000	1.0000	39.11	
69.5	2		0.0000	1.0000	39.11	
70.5	2	2	1.0000		39.11	
71.5						

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2022			EXPERIENCE BAND 1974-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,027,653	6,432	0.0016	0.9984	100.00	
0.5	4,026,882	55,500	0.0138	0.9862	99.84	
1.5	3,925,526	93,984	0.0239	0.9761	98.46	
2.5	3,670,814	53,668	0.0146	0.9854	96.11	
3.5	3,533,562	120,512	0.0341	0.9659	94.70	
4.5	3,324,018	44,831	0.0135	0.9865	91.47	
5.5	3,195,948	70,909	0.0222	0.9778	90.24	
6.5	3,180,883	79,339	0.0249	0.9751	88.24	
7.5	3,108,565	107,113	0.0345	0.9655	86.04	
8.5	2,977,925	115,176	0.0387	0.9613	83.07	
9.5	2,702,306	71,917	0.0266	0.9734	79.86	
10.5	2,592,284	116,730	0.0450	0.9550	77.73	
11.5	2,220,722	89,497	0.0403	0.9597	74.23	
12.5	2,097,352	52,314	0.0249	0.9751	71.24	
13.5	2,016,214	51,987	0.0258	0.9742	69.46	
14.5	1,847,638	39,734	0.0215	0.9785	67.67	
15.5	1,658,288	14,029	0.0085	0.9915	66.22	
16.5	1,573,575	24,664	0.0157	0.9843	65.66	
17.5	1,476,616	61,214	0.0415	0.9585	64.63	
18.5	1,369,120	27,602	0.0202	0.9798	61.95	
19.5	1,284,078	21,361	0.0166	0.9834	60.70	
20.5	1,170,533	19,196	0.0164	0.9836	59.69	
21.5	1,078,823	72,384	0.0671	0.9329	58.71	
22.5	1,006,004	33,197	0.0330	0.9670	54.77	
23.5	952,589	38,087	0.0400	0.9600	52.96	
24.5	917,859	26,832	0.0292	0.9708	50.85	
25.5	880,363	9,802	0.0111	0.9889	49.36	
26.5	870,788	7,997	0.0092	0.9908	48.81	
27.5	842,594	16,002	0.0190	0.9810	48.36	
28.5	786,024	12,829	0.0163	0.9837	47.44	
29.5	733,906	18,360	0.0250	0.9750	46.67	
30.5	696,954	13,605	0.0195	0.9805	45.50	
31.5	631,639	2,886	0.0046	0.9954	44.61	
32.5	603,622	772	0.0013	0.9987	44.41	
33.5	551,018	7,758	0.0141	0.9859	44.35	
34.5	500,454	2,511	0.0050	0.9950	43.73	
35.5	436,166	10,084	0.0231	0.9769	43.51	
36.5	393,364	1,976	0.0050	0.9950	42.50	
37.5	324,521	19,021	0.0586	0.9414	42.29	
38.5	285,204	15,715	0.0551	0.9449	39.81	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2022			EXPERIENCE BAND 1974-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	242,795	18,145	0.0747	0.9253	37.62	
40.5	192,567	1,728	0.0090	0.9910	34.81	
41.5	173,937	552	0.0032	0.9968	34.49	
42.5	158,158	5,900	0.0373	0.9627	34.38	
43.5	90,461	3,250	0.0359	0.9641	33.10	
44.5	50,328	2,688	0.0534	0.9466	31.91	
45.5	43,160	722	0.0167	0.9833	30.21	
46.5	26,656	1,648	0.0618	0.9382	29.70	
47.5	24,283	981	0.0404	0.9596	27.87	
48.5	23,199	169	0.0073	0.9927	26.74	
49.5	22,312	1,494	0.0670	0.9330	26.55	
50.5	20,818		0.0000	1.0000	24.77	
51.5	20,701	1,400	0.0676	0.9324	24.77	
52.5	19,301	424	0.0220	0.9780	23.09	
53.5	18,378		0.0000	1.0000	22.59	
54.5	18,378		0.0000	1.0000	22.59	
55.5	13,546		0.0000	1.0000	22.59	
56.5	7,133		0.0000	1.0000	22.59	
57.5	2,600		0.0000	1.0000	22.59	
58.5	2,248		0.0000	1.0000	22.59	
59.5	2,248		0.0000	1.0000	22.59	
60.5	2,248		0.0000	1.0000	22.59	
61.5	2,248		0.0000	1.0000	22.59	
62.5	2,248		0.0000	1.0000	22.59	
63.5	2,248		0.0000	1.0000	22.59	
64.5	43		0.0000	1.0000	22.59	
65.5	43		0.0000	1.0000	22.59	
66.5	43		0.0000	1.0000	22.59	
67.5	43		0.0000	1.0000	22.59	
68.5	43		0.0000	1.0000	22.59	
69.5	43		0.0000	1.0000	22.59	
70.5	43		0.0000	1.0000	22.59	
71.5	43		0.0000	1.0000	22.59	
72.5	43		0.0000	1.0000	22.59	
73.5	43		0.0000	1.0000	22.59	
74.5	43		0.0000	1.0000	22.59	
75.5					22.59	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2022			EXPERIENCE BAND 2003-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,446,581	2,174	0.0009	0.9991	100.00	
0.5	2,470,420	30,969	0.0125	0.9875	99.91	
1.5	2,437,875	53,496	0.0219	0.9781	98.66	
2.5	2,206,860	18,282	0.0083	0.9917	96.49	
3.5	2,105,340	27,717	0.0132	0.9868	95.69	
4.5	1,968,086	11,533	0.0059	0.9941	94.43	
5.5	1,793,603	7,797	0.0043	0.9957	93.88	
6.5	1,702,206	43,062	0.0253	0.9747	93.47	
7.5	1,656,309	55,858	0.0337	0.9663	91.11	
8.5	1,568,378	45,947	0.0293	0.9707	88.04	
9.5	1,356,864	20,527	0.0151	0.9849	85.46	
10.5	1,288,376	11,774	0.0091	0.9909	84.16	
11.5	1,065,702	1,835	0.0017	0.9983	83.39	
12.5	1,051,759	5,677	0.0054	0.9946	83.25	
13.5	1,094,132	11,404	0.0104	0.9896	82.80	
14.5	1,031,172	7,514	0.0073	0.9927	81.94	
15.5	968,766	1,771	0.0018	0.9982	81.34	
16.5	991,462	5,845	0.0059	0.9941	81.19	
17.5	1,014,528	50,062	0.0493	0.9507	80.71	
18.5	939,396	20,586	0.0219	0.9781	76.73	
19.5	893,834	12,672	0.0142	0.9858	75.05	
20.5	835,220	12,162	0.0146	0.9854	73.99	
21.5	779,797	62,053	0.0796	0.9204	72.91	
22.5	733,469	18,552	0.0253	0.9747	67.11	
23.5	805,380	36,902	0.0458	0.9542	65.41	
24.5	830,785	25,584	0.0308	0.9692	62.41	
25.5	810,945	9,520	0.0117	0.9883	60.49	
26.5	817,129	6,808	0.0083	0.9917	59.78	
27.5	790,137	3,753	0.0047	0.9953	59.28	
28.5	747,366	11,263	0.0151	0.9849	59.00	
29.5	697,370	15,612	0.0224	0.9776	58.11	
30.5	663,278	11,987	0.0181	0.9819	56.81	
31.5	600,649	2,886	0.0048	0.9952	55.78	
32.5	575,636	772	0.0013	0.9987	55.52	
33.5	523,532	7,758	0.0148	0.9852	55.44	
34.5	472,749	2,511	0.0053	0.9947	54.62	
35.5	414,619	9,764	0.0235	0.9765	54.33	
36.5	384,105	1,976	0.0051	0.9949	53.05	
37.5	321,106	19,021	0.0592	0.9408	52.78	
38.5	282,142	15,715	0.0557	0.9443	49.65	

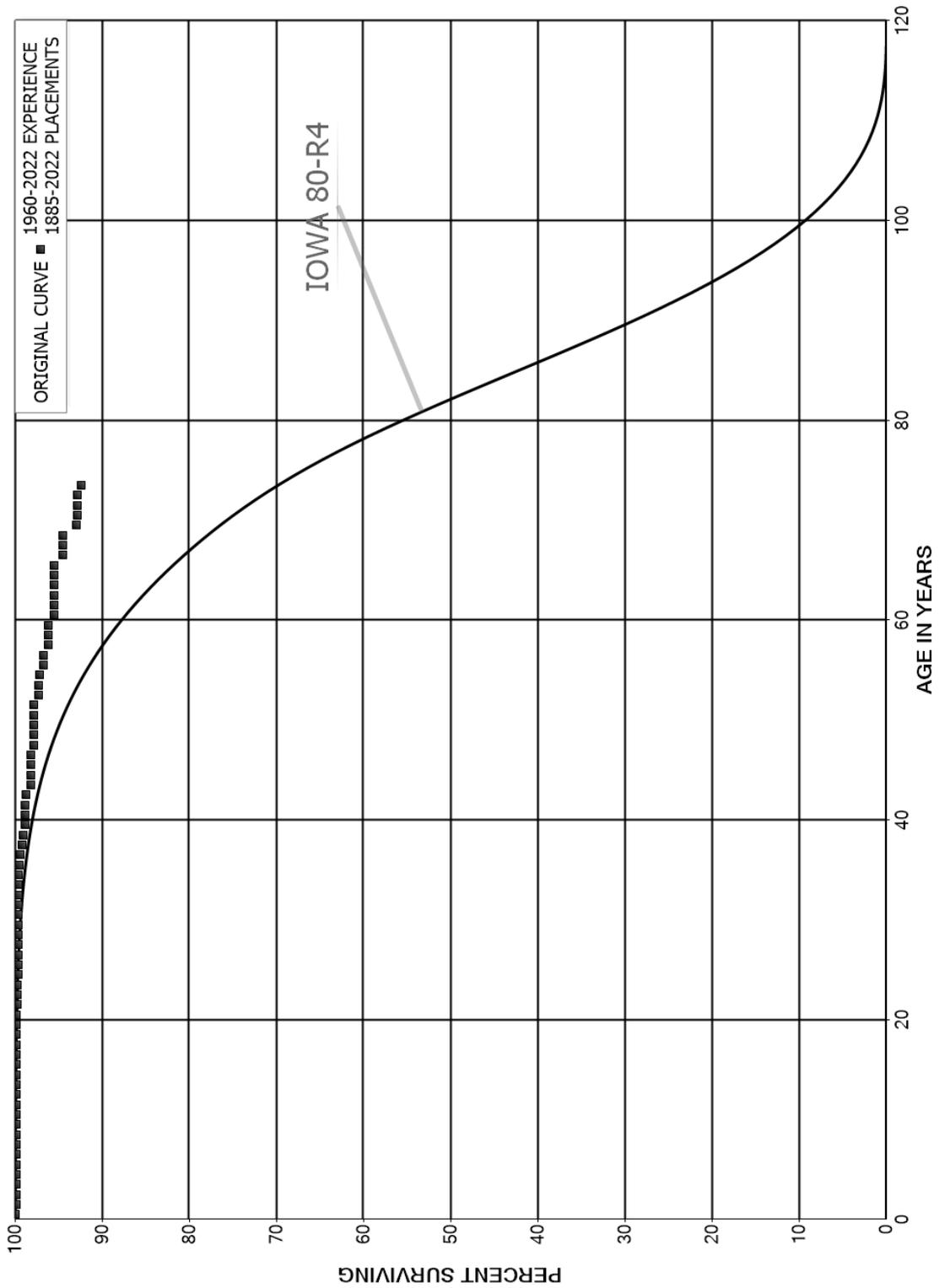
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2022			EXPERIENCE BAND 2003-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	239,732	18,145	0.0757	0.9243	46.89	
40.5	189,505	1,728	0.0091	0.9909	43.34	
41.5	170,874	552	0.0032	0.9968	42.94	
42.5	155,096	5,900	0.0380	0.9620	42.80	
43.5	87,398	3,250	0.0372	0.9628	41.17	
44.5	49,851	2,688	0.0539	0.9461	39.64	
45.5	42,519	722	0.0170	0.9830	37.51	
46.5	26,179	1,648	0.0629	0.9371	36.87	
47.5	23,805	981	0.0412	0.9588	34.55	
48.5	22,722		0.0000	1.0000	33.13	
49.5	22,269	1,494	0.0671	0.9329	33.13	
50.5	20,774		0.0000	1.0000	30.90	
51.5	20,658	1,400	0.0678	0.9322	30.90	
52.5	19,257	424	0.0220	0.9780	28.81	
53.5	18,335		0.0000	1.0000	28.17	
54.5	18,335		0.0000	1.0000	28.17	
55.5	13,546		0.0000	1.0000	28.17	
56.5	7,133		0.0000	1.0000	28.17	
57.5	2,600		0.0000	1.0000	28.17	
58.5	2,248		0.0000	1.0000	28.17	
59.5	2,248		0.0000	1.0000	28.17	
60.5	2,248		0.0000	1.0000	28.17	
61.5	2,248		0.0000	1.0000	28.17	
62.5	2,248		0.0000	1.0000	28.17	
63.5	2,248		0.0000	1.0000	28.17	
64.5	43		0.0000	1.0000	28.17	
65.5	43		0.0000	1.0000	28.17	
66.5	43		0.0000	1.0000	28.17	
67.5	43		0.0000	1.0000	28.17	
68.5	43		0.0000	1.0000	28.17	
69.5	43		0.0000	1.0000	28.17	
70.5	43		0.0000	1.0000	28.17	
71.5	43		0.0000	1.0000	28.17	
72.5	43		0.0000	1.0000	28.17	
73.5	43		0.0000	1.0000	28.17	
74.5	43		0.0000	1.0000	28.17	
75.5					28.17	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 365.2 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,358,365	1,722	0.0007	0.9993	100.00	
0.5	2,433,415	1,882	0.0008	0.9992	99.93	
1.5	2,217,082		0.0000	1.0000	99.85	
2.5	2,101,659	241	0.0001	0.9999	99.85	
3.5	1,771,872		0.0000	1.0000	99.84	
4.5	1,763,362	27	0.0000	1.0000	99.84	
5.5	1,709,863		0.0000	1.0000	99.84	
6.5	1,512,995		0.0000	1.0000	99.84	
7.5	1,480,502		0.0000	1.0000	99.84	
8.5	1,367,285	1	0.0000	1.0000	99.84	
9.5	1,392,952	78	0.0001	0.9999	99.84	
10.5	1,394,432	271	0.0002	0.9998	99.83	
11.5	1,374,982	14	0.0000	1.0000	99.81	
12.5	1,341,806	15	0.0000	1.0000	99.81	
13.5	1,208,115	20	0.0000	1.0000	99.81	
14.5	1,202,284		0.0000	1.0000	99.81	
15.5	1,029,079	8	0.0000	1.0000	99.81	
16.5	1,027,773	19	0.0000	1.0000	99.81	
17.5	1,026,184		0.0000	1.0000	99.81	
18.5	1,011,157	7	0.0000	1.0000	99.81	
19.5	954,521	127	0.0001	0.9999	99.80	
20.5	920,692	822	0.0009	0.9991	99.79	
21.5	898,449	13	0.0000	1.0000	99.70	
22.5	887,883		0.0000	1.0000	99.70	
23.5	774,922	806	0.0010	0.9990	99.70	
24.5	768,266	26	0.0000	1.0000	99.60	
25.5	713,426		0.0000	1.0000	99.59	
26.5	692,144	38	0.0001	0.9999	99.59	
27.5	667,962	2	0.0000	1.0000	99.59	
28.5	664,925	4	0.0000	1.0000	99.59	
29.5	626,356		0.0000	1.0000	99.59	
30.5	597,773	29	0.0000	1.0000	99.59	
31.5	477,268		0.0000	1.0000	99.58	
32.5	443,028	6	0.0000	1.0000	99.58	
33.5	443,024	58	0.0001	0.9999	99.58	
34.5	275,427	84	0.0003	0.9997	99.57	
35.5	246,933	432	0.0018	0.9982	99.54	
36.5	226,700	495	0.0022	0.9978	99.36	
37.5	224,124	149	0.0007	0.9993	99.15	
38.5	204,716	468	0.0023	0.9977	99.08	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	202,395		0.0000	1.0000	98.85	
40.5	194,010	122	0.0006	0.9994	98.85	
41.5	173,368	85	0.0005	0.9995	98.79	
42.5	166,259	884	0.0053	0.9947	98.74	
43.5	177,568	42	0.0002	0.9998	98.22	
44.5	167,751		0.0000	1.0000	98.19	
45.5	155,922		0.0000	1.0000	98.19	
46.5	155,737	580	0.0037	0.9963	98.19	
47.5	152,118		0.0000	1.0000	97.83	
48.5	146,027	31	0.0002	0.9998	97.83	
49.5	143,326		0.0000	1.0000	97.81	
50.5	142,312		0.0000	1.0000	97.81	
51.5	133,198	748	0.0056	0.9944	97.81	
52.5	131,539	3	0.0000	1.0000	97.26	
53.5	126,136	40	0.0003	0.9997	97.26	
54.5	123,117	616	0.0050	0.9950	97.23	
55.5	103,020		0.0000	1.0000	96.74	
56.5	95,943	602	0.0063	0.9937	96.74	
57.5	73,616		0.0000	1.0000	96.13	
58.5	71,291		0.0000	1.0000	96.13	
59.5	68,991	414	0.0060	0.9940	96.13	
60.5	69,545		0.0000	1.0000	95.56	
61.5	63,631		0.0000	1.0000	95.56	
62.5	63,328		0.0000	1.0000	95.56	
63.5	62,534	41	0.0007	0.9993	95.56	
64.5	62,490		0.0000	1.0000	95.49	
65.5	54,538	569	0.0104	0.9896	95.49	
66.5	36,523		0.0000	1.0000	94.50	
67.5	35,713		0.0000	1.0000	94.50	
68.5	35,333	574	0.0162	0.9838	94.50	
69.5	34,239	48	0.0014	0.9986	92.96	
70.5	34,179		0.0000	1.0000	92.83	
71.5	32,805		0.0000	1.0000	92.83	
72.5	32,501	161	0.0050	0.9950	92.83	
73.5	35,203	770	0.0219	0.9781	92.37	
74.5	37,821		0.0000	1.0000	90.35	
75.5	36,828	30	0.0008	0.9992	90.35	
76.5	36,404		0.0000	1.0000	90.28	
77.5	36,386	168	0.0046	0.9954	90.28	
78.5	36,164		0.0000	1.0000	89.86	

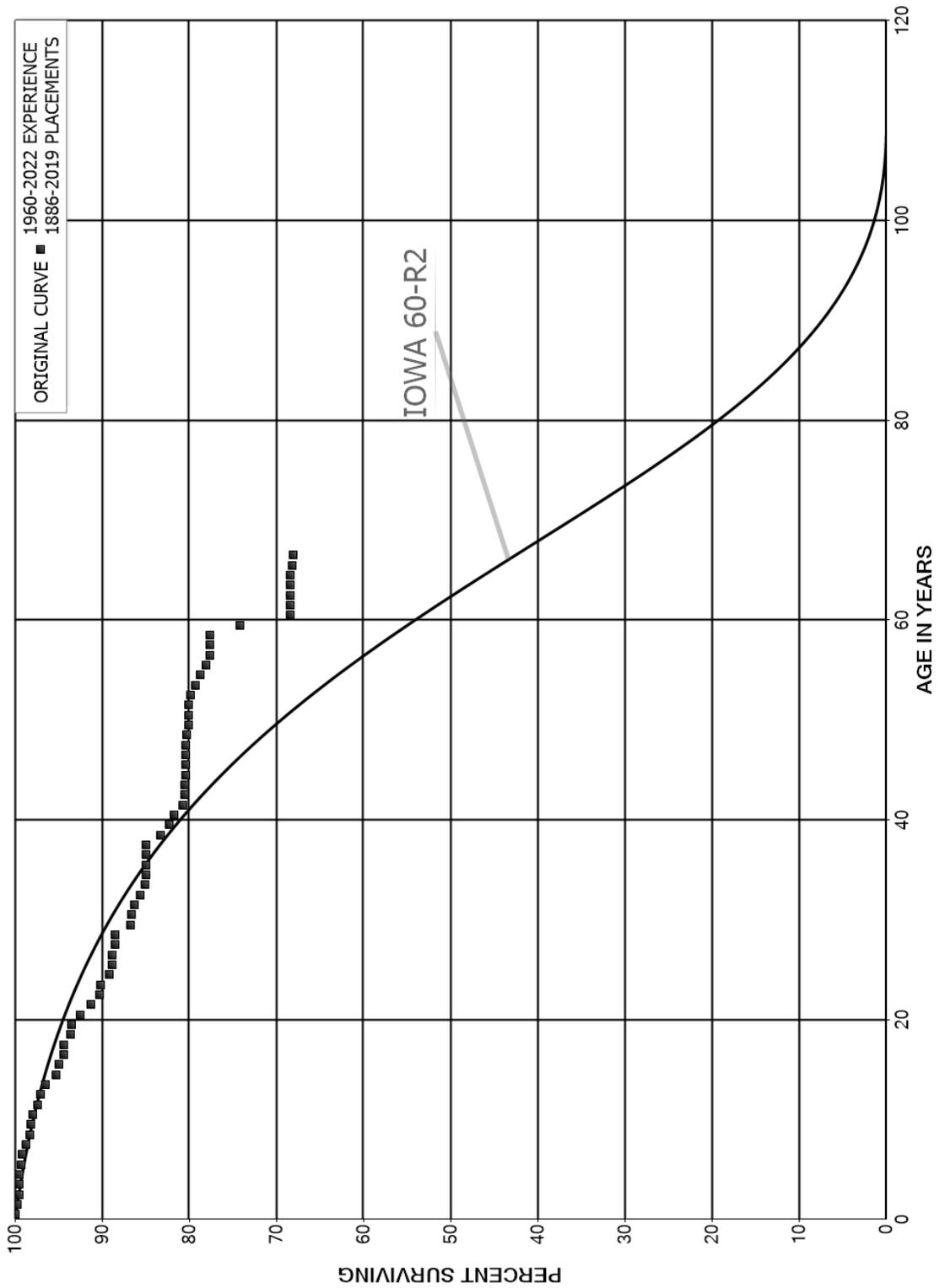
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	34,887	50	0.0014	0.9986	89.86	
80.5	34,538	48	0.0014	0.9986	89.73	
81.5	33,554	689	0.0205	0.9795	89.61	
82.5	32,689	307	0.0094	0.9906	87.77	
83.5	31,941	537	0.0168	0.9832	86.95	
84.5	30,901		0.0000	1.0000	85.48	
85.5	30,786	53	0.0017	0.9983	85.48	
86.5	30,188	852	0.0282	0.9718	85.34	
87.5	29,293		0.0000	1.0000	82.93	
88.5	25,598		0.0000	1.0000	82.93	
89.5	22,160		0.0000	1.0000	82.93	
90.5	21,732		0.0000	1.0000	82.93	
91.5	21,678		0.0000	1.0000	82.93	
92.5	21,031		0.0000	1.0000	82.93	
93.5	18,147		0.0000	1.0000	82.93	
94.5	16,505		0.0000	1.0000	82.93	
95.5	16,504		0.0000	1.0000	82.93	
96.5	16,072		0.0000	1.0000	82.93	
97.5	15,950		0.0000	1.0000	82.93	
98.5	15,911		0.0000	1.0000	82.93	
99.5	15,745		0.0000	1.0000	82.93	
100.5	15,594		0.0000	1.0000	82.93	
101.5	15,456		0.0000	1.0000	82.93	
102.5	11,853		0.0000	1.0000	82.93	
103.5	11,811		0.0000	1.0000	82.93	
104.5	10,897		0.0000	1.0000	82.93	
105.5	10,864		0.0000	1.0000	82.93	
106.5					82.93	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 366 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2019

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	269,168		0.0000	1.0000	100.00
0.5	281,210	725	0.0026	0.9974	100.00
1.5	315,468	699	0.0022	0.9978	99.74
2.5	330,066	117	0.0004	0.9996	99.52
3.5	340,892		0.0000	1.0000	99.49
4.5	334,294	688	0.0021	0.9979	99.49
5.5	337,653	483	0.0014	0.9986	99.28
6.5	392,467	1,423	0.0036	0.9964	99.14
7.5	384,050	1,922	0.0050	0.9950	98.78
8.5	401,169	559	0.0014	0.9986	98.29
9.5	366,722	553	0.0015	0.9985	98.15
10.5	354,529	2,381	0.0067	0.9933	98.00
11.5	345,080	841	0.0024	0.9976	97.34
12.5	339,977	2,018	0.0059	0.9941	97.11
13.5	326,920	4,236	0.0130	0.9870	96.53
14.5	317,597	1,119	0.0035	0.9965	95.28
15.5	323,611	1,860	0.0057	0.9943	94.94
16.5	311,638		0.0000	1.0000	94.40
17.5	304,973	2,586	0.0085	0.9915	94.40
18.5	298,373	462	0.0015	0.9985	93.60
19.5	280,984	2,803	0.0100	0.9900	93.45
20.5	269,725	3,608	0.0134	0.9866	92.52
21.5	218,266	2,284	0.0105	0.9895	91.28
22.5	211,471	409	0.0019	0.9981	90.33
23.5	176,011	1,882	0.0107	0.9893	90.15
24.5	168,637	581	0.0034	0.9966	89.19
25.5	161,589		0.0000	1.0000	88.88
26.5	159,289	614	0.0039	0.9961	88.88
27.5	159,710	86	0.0005	0.9995	88.54
28.5	163,032	3,215	0.0197	0.9803	88.49
29.5	159,459	225	0.0014	0.9986	86.74
30.5	160,795	650	0.0040	0.9960	86.62
31.5	150,622	1,054	0.0070	0.9930	86.27
32.5	149,299	1,025	0.0069	0.9931	85.67
33.5	150,747	277	0.0018	0.9982	85.08
34.5	128,421	50	0.0004	0.9996	84.92
35.5	127,028		0.0000	1.0000	84.89
36.5	125,136		0.0000	1.0000	84.89
37.5	120,039	2,269	0.0189	0.9811	84.89
38.5	112,042	1,415	0.0126	0.9874	83.29

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2019			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	109,291	702	0.0064	0.9936	82.23	
40.5	109,550	1,349	0.0123	0.9877	81.71	
41.5	109,200	207	0.0019	0.9981	80.70	
42.5	108,445	90	0.0008	0.9992	80.55	
43.5	105,289	46	0.0004	0.9996	80.48	
44.5	105,267	17	0.0002	0.9998	80.45	
45.5	100,325		0.0000	1.0000	80.43	
46.5	98,986	98	0.0010	0.9990	80.43	
47.5	99,138	43	0.0004	0.9996	80.35	
48.5	97,938	252	0.0026	0.9974	80.32	
49.5	95,642	77	0.0008	0.9992	80.11	
50.5	91,296		0.0000	1.0000	80.05	
51.5	85,823	240	0.0028	0.9972	80.05	
52.5	84,391	625	0.0074	0.9926	79.82	
53.5	83,608	527	0.0063	0.9937	79.23	
54.5	83,042	669	0.0081	0.9919	78.73	
55.5	74,913	436	0.0058	0.9942	78.10	
56.5	65,157		0.0000	1.0000	77.64	
57.5	54,029	23	0.0004	0.9996	77.64	
58.5	54,007	2,395	0.0444	0.9556	77.61	
59.5	49,954	3,867	0.0774	0.9226	74.17	
60.5	41,749		0.0000	1.0000	68.43	
61.5	41,749		0.0000	1.0000	68.43	
62.5	36,776		0.0000	1.0000	68.43	
63.5	35,556		0.0000	1.0000	68.43	
64.5	32,790	138	0.0042	0.9958	68.43	
65.5	27,414	21	0.0008	0.9992	68.14	
66.5	19,178		0.0000	1.0000	68.09	
67.5	17,110		0.0000	1.0000	68.09	
68.5	12,412		0.0000	1.0000	68.09	
69.5	12,159		0.0000	1.0000	68.09	
70.5	10,665	510	0.0478	0.9522	68.09	
71.5	9,924		0.0000	1.0000	64.83	
72.5	9,533	64	0.0067	0.9933	64.83	
73.5	8,931		0.0000	1.0000	64.40	
74.5	8,531		0.0000	1.0000	64.40	
75.5	8,334		0.0000	1.0000	64.40	
76.5	7,993		0.0000	1.0000	64.40	
77.5	7,928	103	0.0130	0.9870	64.40	
78.5	7,825	130	0.0166	0.9834	63.56	

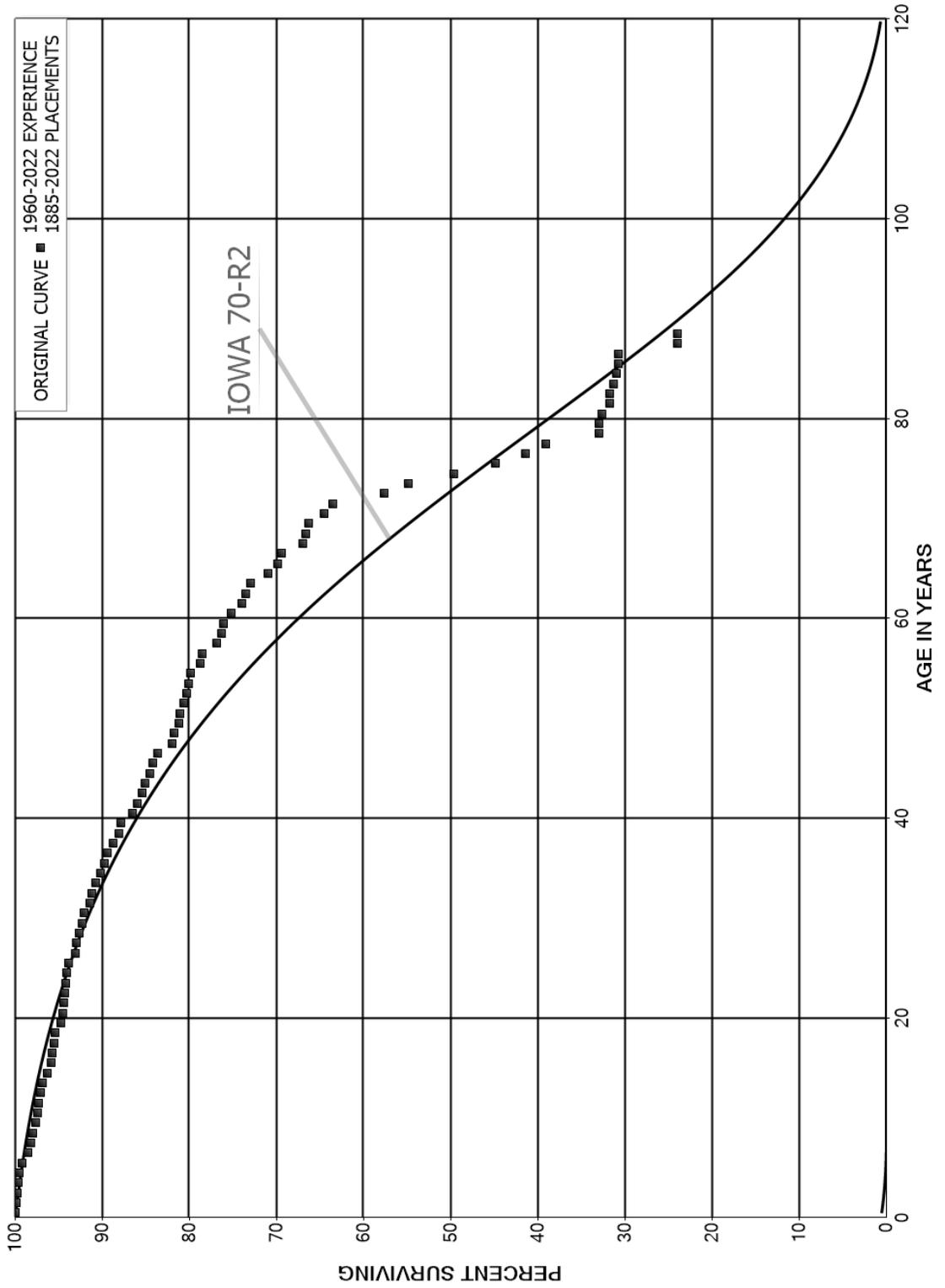
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2019			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	7,695		0.0000	1.0000	62.50
80.5	7,648		0.0000	1.0000	62.50
81.5	7,613		0.0000	1.0000	62.50
82.5	7,335		0.0000	1.0000	62.50
83.5	7,335		0.0000	1.0000	62.50
84.5	7,025	36	0.0051	0.9949	62.50
85.5	6,370		0.0000	1.0000	62.18
86.5	5,668		0.0000	1.0000	62.18
87.5	4,271		0.0000	1.0000	62.18
88.5	3,606		0.0000	1.0000	62.18
89.5	2,990		0.0000	1.0000	62.18
90.5	2,990		0.0000	1.0000	62.18
91.5	2,635		0.0000	1.0000	62.18
92.5	2,635		0.0000	1.0000	62.18
93.5	2,635		0.0000	1.0000	62.18
94.5	2,635		0.0000	1.0000	62.18
95.5	2,635		0.0000	1.0000	62.18
96.5	2,142		0.0000	1.0000	62.18
97.5	1,036		0.0000	1.0000	62.18
98.5	1,036		0.0000	1.0000	62.18
99.5	1,036		0.0000	1.0000	62.18
100.5	994		0.0000	1.0000	62.18
101.5	994		0.0000	1.0000	62.18
102.5	849		0.0000	1.0000	62.18
103.5	599		0.0000	1.0000	62.18
104.5	599		0.0000	1.0000	62.18
105.5	599		0.0000	1.0000	62.18
106.5					62.18

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	69,855,063	13,487	0.0002	0.9998	100.00
0.5	73,778,746	94,237	0.0013	0.9987	99.98
1.5	66,668,876	52,337	0.0008	0.9992	99.85
2.5	61,787,332	90,617	0.0015	0.9985	99.77
3.5	53,038,806	93,834	0.0018	0.9982	99.63
4.5	49,938,672	155,548	0.0031	0.9969	99.45
5.5	45,693,073	308,526	0.0068	0.9932	99.14
6.5	45,892,252	137,768	0.0030	0.9970	98.47
7.5	42,926,389	101,099	0.0024	0.9976	98.18
8.5	39,838,145	131,042	0.0033	0.9967	97.95
9.5	41,740,843	98,389	0.0024	0.9976	97.62
10.5	39,169,322	64,693	0.0017	0.9983	97.39
11.5	40,950,875	81,806	0.0020	0.9980	97.23
12.5	44,447,653	99,603	0.0022	0.9978	97.04
13.5	44,236,302	263,951	0.0060	0.9940	96.82
14.5	43,847,398	164,790	0.0038	0.9962	96.24
15.5	41,322,685	82,983	0.0020	0.9980	95.88
16.5	41,606,059	77,108	0.0019	0.9981	95.69
17.5	41,386,374	68,187	0.0016	0.9984	95.51
18.5	40,775,760	277,816	0.0068	0.9932	95.35
19.5	40,215,426	83,316	0.0021	0.9979	94.70
20.5	39,927,594	67,981	0.0017	0.9983	94.51
21.5	38,053,572	30,085	0.0008	0.9992	94.35
22.5	36,659,237	34,766	0.0009	0.9991	94.27
23.5	35,378,698	38,404	0.0011	0.9989	94.18
24.5	33,638,661	87,958	0.0026	0.9974	94.08
25.5	32,475,983	267,965	0.0083	0.9917	93.84
26.5	29,302,675	23,871	0.0008	0.9992	93.06
27.5	24,892,461	95,146	0.0038	0.9962	92.99
28.5	24,146,877	76,756	0.0032	0.9968	92.63
29.5	23,618,196	59,691	0.0025	0.9975	92.34
30.5	20,891,015	161,761	0.0077	0.9923	92.10
31.5	19,711,431	55,133	0.0028	0.9972	91.39
32.5	16,797,544	77,480	0.0046	0.9954	91.13
33.5	14,147,298	79,892	0.0056	0.9944	90.71
34.5	10,319,325	49,656	0.0048	0.9952	90.20
35.5	9,505,950	41,208	0.0043	0.9957	89.77
36.5	8,792,280	67,888	0.0077	0.9923	89.38
37.5	8,131,369	55,103	0.0068	0.9932	88.69
38.5	7,982,461	19,066	0.0024	0.9976	88.09

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,179,611	112,829	0.0157	0.9843	87.88	
40.5	6,995,382	41,374	0.0059	0.9941	86.50	
41.5	7,283,888	47,431	0.0065	0.9935	85.98	
42.5	6,911,907	31,112	0.0045	0.9955	85.42	
43.5	7,333,662	47,833	0.0065	0.9935	85.04	
44.5	7,258,926	30,994	0.0043	0.9957	84.48	
45.5	6,818,863	36,910	0.0054	0.9946	84.12	
46.5	6,612,938	140,102	0.0212	0.9788	83.67	
47.5	6,316,801	15,725	0.0025	0.9975	81.90	
48.5	6,073,436	39,258	0.0065	0.9935	81.69	
49.5	5,337,540	5,916	0.0011	0.9989	81.16	
50.5	5,148,477	32,608	0.0063	0.9937	81.07	
51.5	5,099,715	18,017	0.0035	0.9965	80.56	
52.5	5,041,045	15,200	0.0030	0.9970	80.28	
53.5	4,821,167	15,255	0.0032	0.9968	80.03	
54.5	4,755,256	60,330	0.0127	0.9873	79.78	
55.5	4,082,614	15,178	0.0037	0.9963	78.77	
56.5	3,859,282	83,282	0.0216	0.9784	78.48	
57.5	3,229,251	21,704	0.0067	0.9933	76.78	
58.5	3,011,204	7,735	0.0026	0.9974	76.27	
59.5	2,861,008	35,215	0.0123	0.9877	76.07	
60.5	2,820,504	46,052	0.0163	0.9837	75.13	
61.5	2,648,009	13,845	0.0052	0.9948	73.91	
62.5	2,608,541	21,883	0.0084	0.9916	73.52	
63.5	2,568,509	69,998	0.0273	0.9727	72.90	
64.5	2,725,995	43,459	0.0159	0.9841	70.92	
65.5	2,584,174	14,056	0.0054	0.9946	69.79	
66.5	2,111,325	73,844	0.0350	0.9650	69.41	
67.5	1,799,720	9,922	0.0055	0.9945	66.98	
68.5	1,835,697	7,577	0.0041	0.9959	66.61	
69.5	1,544,874	43,002	0.0278	0.9722	66.34	
70.5	1,333,121	19,974	0.0150	0.9850	64.49	
71.5	1,035,143	96,244	0.0930	0.9070	63.52	
72.5	938,812	45,448	0.0484	0.9516	57.62	
73.5	714,628	68,200	0.0954	0.9046	54.83	
74.5	640,552	61,904	0.0966	0.9034	49.59	
75.5	448,984	33,771	0.0752	0.9248	44.80	
76.5	393,112	22,258	0.0566	0.9434	41.43	
77.5	365,727	57,902	0.1583	0.8417	39.09	
78.5	290,912	18	0.0001	0.9999	32.90	

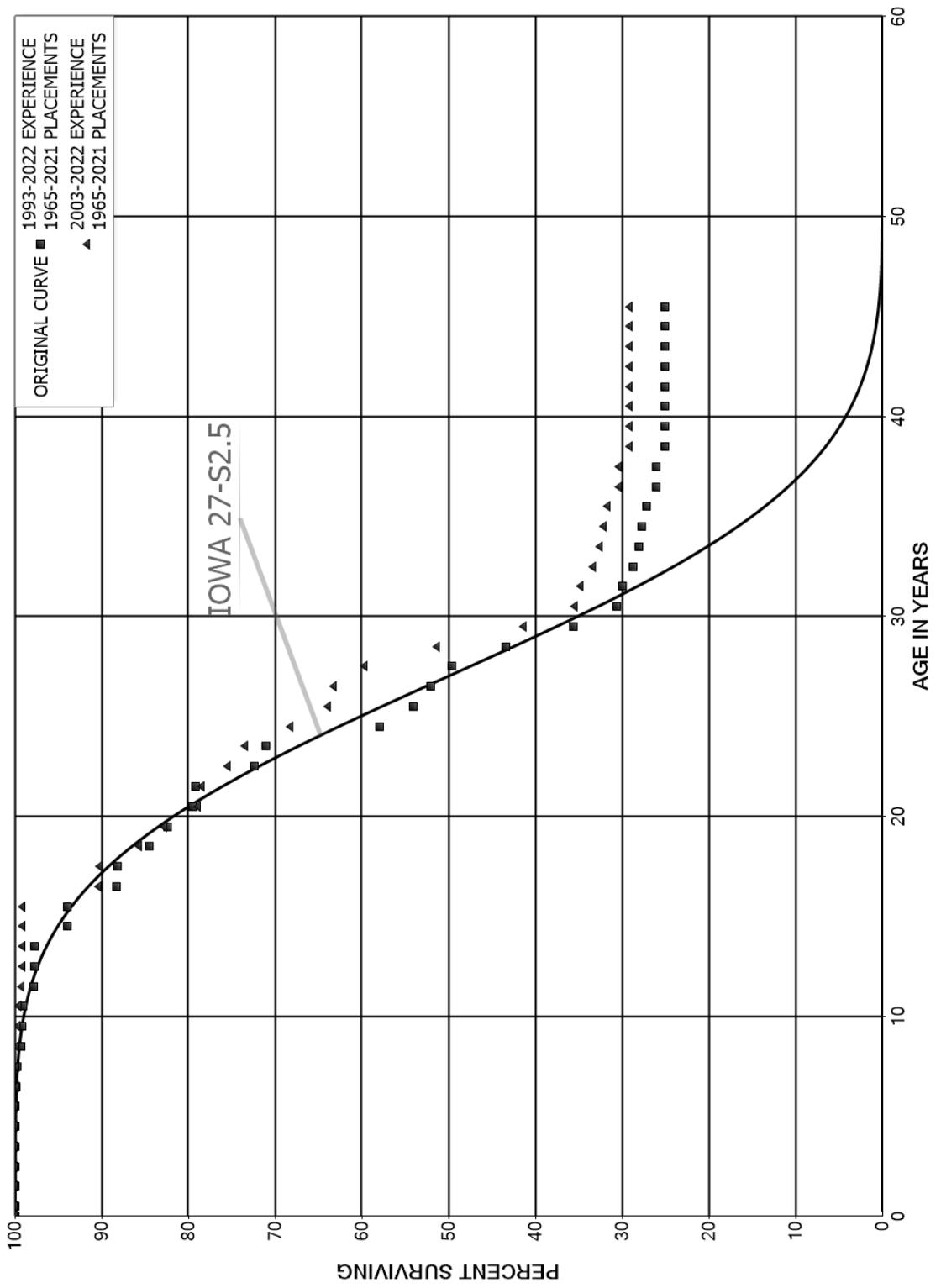
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	239,246	1,984	0.0083	0.9917	32.90	
80.5	237,166	6,236	0.0263	0.9737	32.62	
81.5	485,737	351	0.0007	0.9993	31.77	
82.5	535,845	8,393	0.0157	0.9843	31.74	
83.5	534,259	4,820	0.0090	0.9910	31.25	
84.5	487,230	3,189	0.0065	0.9935	30.96	
85.5	481,864	395	0.0008	0.9992	30.76	
86.5	463,026	101,811	0.2199	0.7801	30.74	
87.5	355,745		0.0000	1.0000	23.98	
88.5	156,531	2,088	0.0133	0.9867	23.98	
89.5	154,371	2,983	0.0193	0.9807	23.66	
90.5	147,716	36	0.0002	0.9998	23.20	
91.5	133,456	168	0.0013	0.9987	23.19	
92.5	133,274		0.0000	1.0000	23.17	
93.5	131,327	10,544	0.0803	0.9197	23.17	
94.5	113,907		0.0000	1.0000	21.31	
95.5	113,907		0.0000	1.0000	21.31	
96.5	113,907	946	0.0083	0.9917	21.31	
97.5	112,933	13,799	0.1222	0.8778	21.13	
98.5	99,135	7,552	0.0762	0.9238	18.55	
99.5	91,567	937	0.0102	0.9898	17.13	
100.5	90,614	10,528	0.1162	0.8838	16.96	
101.5	80,086	3,420	0.0427	0.9573	14.99	
102.5	76,665		0.0000	1.0000	14.35	
103.5	51,386		0.0000	1.0000	14.35	
104.5	51,381		0.0000	1.0000	14.35	
105.5	51,381		0.0000	1.0000	14.35	
106.5					14.35	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNTS 367.2 AND 376.2 MAINS - CATHODIC PROTECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 367.2 AND 376.2 MAINS - CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2021			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,249,354		0.0000	1.0000	100.00
0.5	5,276,101		0.0000	1.0000	100.00
1.5	5,170,869	3,045	0.0006	0.9994	100.00
2.5	4,901,237		0.0000	1.0000	99.94
3.5	4,920,461		0.0000	1.0000	99.94
4.5	4,887,470	1,315	0.0003	0.9997	99.94
5.5	4,793,446	5,309	0.0011	0.9989	99.91
6.5	4,733,704	2,386	0.0005	0.9995	99.80
7.5	4,588,092	22,139	0.0048	0.9952	99.75
8.5	5,283,565	6,994	0.0013	0.9987	99.27
9.5	5,138,813	4,174	0.0008	0.9992	99.14
10.5	5,079,623	62,465	0.0123	0.9877	99.06
11.5	4,677,213	4,942	0.0011	0.9989	97.84
12.5	4,789,506	3,019	0.0006	0.9994	97.74
13.5	4,839,622	183,785	0.0380	0.9620	97.68
14.5	4,866,556	2,116	0.0004	0.9996	93.97
15.5	4,610,193	279,360	0.0606	0.9394	93.93
16.5	4,384,233	5,424	0.0012	0.9988	88.24
17.5	4,264,103	176,277	0.0413	0.9587	88.13
18.5	4,097,296	99,393	0.0243	0.9757	84.48
19.5	3,723,715	134,672	0.0362	0.9638	82.43
20.5	3,667,789	14,773	0.0040	0.9960	79.45
21.5	2,744,604	232,864	0.0848	0.9152	79.13
22.5	2,512,240	48,557	0.0193	0.9807	72.42
23.5	2,286,250	419,279	0.1834	0.8166	71.02
24.5	1,384,392	94,793	0.0685	0.9315	57.99
25.5	1,296,068	46,543	0.0359	0.9641	54.02
26.5	1,225,534	57,315	0.0468	0.9532	52.08
27.5	1,169,979	148,113	0.1266	0.8734	49.65
28.5	1,022,274	183,176	0.1792	0.8208	43.36
29.5	833,699	116,296	0.1395	0.8605	35.59
30.5	715,904	15,029	0.0210	0.9790	30.63
31.5	700,876	29,620	0.0423	0.9577	29.98
32.5	671,256	15,669	0.0233	0.9767	28.72
33.5	634,922	8,427	0.0133	0.9867	28.05
34.5	561,603	9,207	0.0164	0.9836	27.67
35.5	541,846	21,942	0.0405	0.9595	27.22
36.5	508,869	10	0.0000	1.0000	26.12
37.5	339,760	13,234	0.0390	0.9610	26.12
38.5	317,278		0.0000	1.0000	25.10

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 367.2 AND 376.2 MAINS - CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2021			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	235,140		0.0000	1.0000	25.10
40.5	235,140		0.0000	1.0000	25.10
41.5	230,211		0.0000	1.0000	25.10
42.5	207,839		0.0000	1.0000	25.10
43.5	206,639		0.0000	1.0000	25.10
44.5	206,639		0.0000	1.0000	25.10
45.5	192,923		0.0000	1.0000	25.10
46.5	191,273		0.0000	1.0000	25.10
47.5	101,241		0.0000	1.0000	25.10
48.5	84,506		0.0000	1.0000	25.10
49.5	13,176		0.0000	1.0000	25.10
50.5	11,721		0.0000	1.0000	25.10
51.5	11,721		0.0000	1.0000	25.10
52.5	11,721		0.0000	1.0000	25.10
53.5	10,108		0.0000	1.0000	25.10
54.5	1,749		0.0000	1.0000	25.10
55.5	1,749		0.0000	1.0000	25.10
56.5	398		0.0000	1.0000	25.10
57.5					25.10

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 367.2 AND 376.2 MAINS - CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2021			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,462,909		0.0000	1.0000	100.00
0.5	3,462,118		0.0000	1.0000	100.00
1.5	4,439,533	3,045	0.0007	0.9993	100.00
2.5	4,105,555		0.0000	1.0000	99.93
3.5	4,252,779		0.0000	1.0000	99.93
4.5	4,489,233	1,315	0.0003	0.9997	99.93
5.5	4,251,678	5,309	0.0012	0.9988	99.90
6.5	4,081,224		0.0000	1.0000	99.78
7.5	3,811,351		0.0000	1.0000	99.78
8.5	3,779,701	6,994	0.0019	0.9981	99.78
9.5	3,621,853	4,174	0.0012	0.9988	99.59
10.5	3,278,155	9,772	0.0030	0.9970	99.48
11.5	2,992,785	4,942	0.0017	0.9983	99.18
12.5	2,987,843		0.0000	1.0000	99.02
13.5	3,191,334		0.0000	1.0000	99.02
14.5	3,340,159		0.0000	1.0000	99.02
15.5	3,141,470	275,548	0.0877	0.9123	99.02
16.5	2,903,599	5,424	0.0019	0.9981	90.33
17.5	3,438,791	172,633	0.0502	0.9498	90.16
18.5	2,955,287	99,393	0.0336	0.9664	85.64
19.5	2,822,022	132,173	0.0468	0.9532	82.76
20.5	2,689,850	14,773	0.0055	0.9945	78.88
21.5	1,883,523	73,120	0.0388	0.9612	78.45
22.5	1,866,946	48,557	0.0260	0.9740	75.40
23.5	1,691,682	122,085	0.0722	0.9278	73.44
24.5	1,093,253	69,481	0.0636	0.9364	68.14
25.5	1,032,694	10,000	0.0097	0.9903	63.81
26.5	998,359	57,315	0.0574	0.9426	63.19
27.5	1,063,757	148,113	0.1392	0.8608	59.56
28.5	932,379	181,062	0.1942	0.8058	51.27
29.5	817,249	116,296	0.1423	0.8577	41.31
30.5	701,318	14,328	0.0204	0.9796	35.44
31.5	686,990	27,627	0.0402	0.9598	34.71
32.5	659,363	15,662	0.0238	0.9762	33.32
33.5	624,649	8,272	0.0132	0.9868	32.52
34.5	559,844	9,207	0.0164	0.9836	32.09
35.5	540,087	21,942	0.0406	0.9594	31.57
36.5	508,461		0.0000	1.0000	30.28
37.5	339,760	13,234	0.0390	0.9610	30.28
38.5	317,278		0.0000	1.0000	29.10

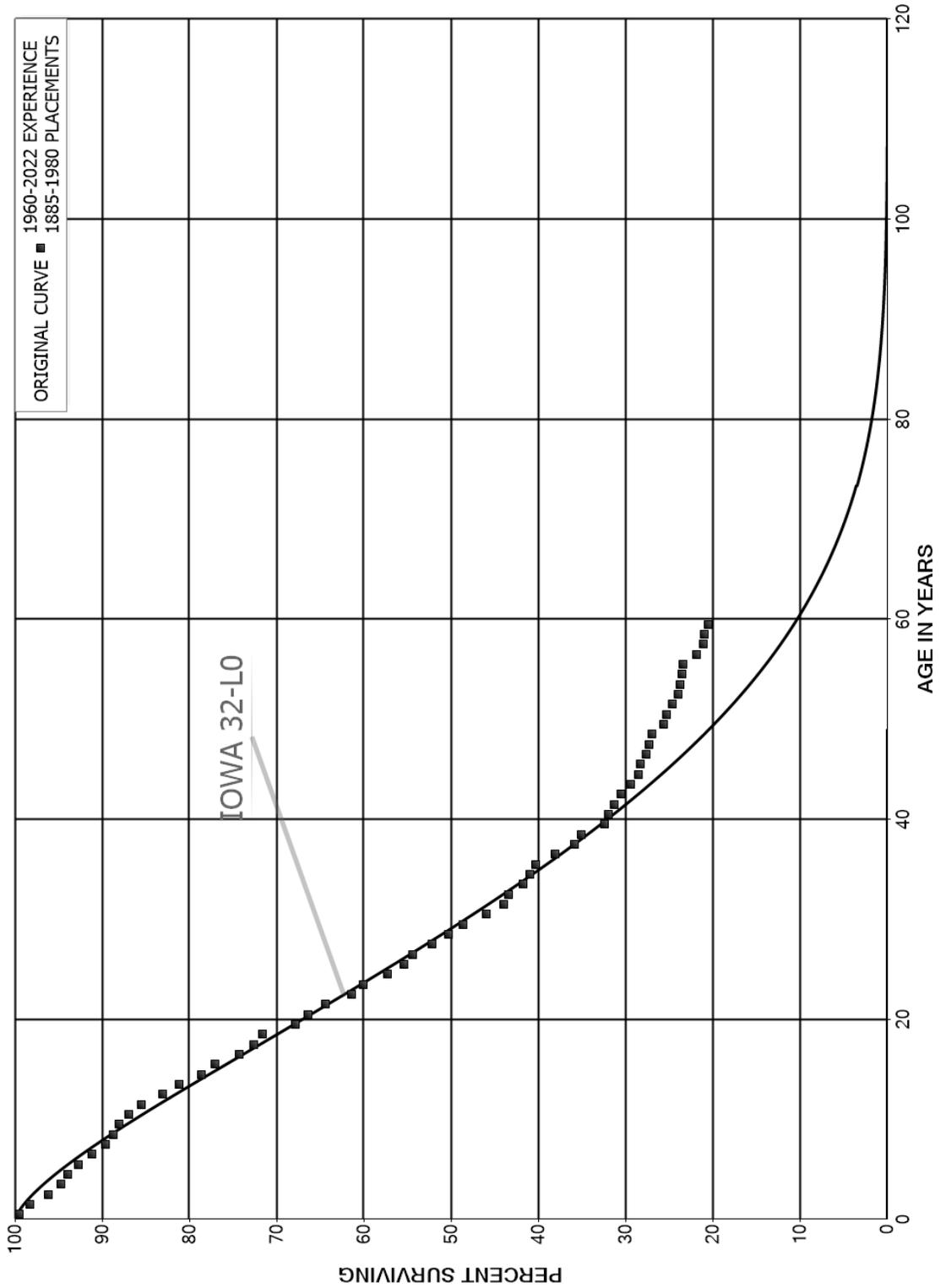
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 367.2 AND 376.2 MAINS - CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2021			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	235,140		0.0000	1.0000	29.10
40.5	235,140		0.0000	1.0000	29.10
41.5	230,211		0.0000	1.0000	29.10
42.5	207,839		0.0000	1.0000	29.10
43.5	206,639		0.0000	1.0000	29.10
44.5	206,639		0.0000	1.0000	29.10
45.5	192,923		0.0000	1.0000	29.10
46.5	191,273		0.0000	1.0000	29.10
47.5	101,241		0.0000	1.0000	29.10
48.5	84,506		0.0000	1.0000	29.10
49.5	13,176		0.0000	1.0000	29.10
50.5	11,721		0.0000	1.0000	29.10
51.5	11,721		0.0000	1.0000	29.10
52.5	11,721		0.0000	1.0000	29.10
53.5	10,108		0.0000	1.0000	29.10
54.5	1,749		0.0000	1.0000	29.10
55.5	1,749		0.0000	1.0000	29.10
56.5	398		0.0000	1.0000	29.10
57.5					29.10

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-1980			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,580,976	12,340	0.0048	0.9952	100.00	
0.5	2,785,528	34,444	0.0124	0.9876	99.52	
1.5	2,521,442	55,151	0.0219	0.9781	98.29	
2.5	2,261,587	32,163	0.0142	0.9858	96.14	
3.5	2,275,371	19,830	0.0087	0.9913	94.77	
4.5	2,269,870	28,815	0.0127	0.9873	93.95	
5.5	2,083,386	34,589	0.0166	0.9834	92.76	
6.5	2,183,322	39,224	0.0180	0.9820	91.22	
7.5	2,106,414	19,020	0.0090	0.9910	89.58	
8.5	2,319,211	17,762	0.0077	0.9923	88.77	
9.5	2,340,780	30,969	0.0132	0.9868	88.09	
10.5	2,154,719	33,802	0.0157	0.9843	86.92	
11.5	2,101,571	60,103	0.0286	0.9714	85.56	
12.5	1,975,835	46,580	0.0236	0.9764	83.11	
13.5	1,914,329	61,115	0.0319	0.9681	81.15	
14.5	1,833,701	34,247	0.0187	0.9813	78.56	
15.5	1,795,402	64,289	0.0358	0.9642	77.09	
16.5	1,705,142	38,569	0.0226	0.9774	74.33	
17.5	1,642,846	23,216	0.0141	0.9859	72.65	
18.5	1,590,360	85,093	0.0535	0.9465	71.63	
19.5	1,427,851	29,325	0.0205	0.9795	67.79	
20.5	1,359,110	42,025	0.0309	0.9691	66.40	
21.5	1,175,082	54,196	0.0461	0.9539	64.35	
22.5	1,082,414	22,254	0.0206	0.9794	61.38	
23.5	843,462	39,629	0.0470	0.9530	60.12	
24.5	778,111	26,487	0.0340	0.9660	57.29	
25.5	720,417	12,621	0.0175	0.9825	55.34	
26.5	683,665	28,205	0.0413	0.9587	54.37	
27.5	641,085	22,591	0.0352	0.9648	52.13	
28.5	624,892	20,968	0.0336	0.9664	50.29	
29.5	608,813	33,174	0.0545	0.9455	48.61	
30.5	573,064	24,345	0.0425	0.9575	45.96	
31.5	555,717	7,827	0.0141	0.9859	44.01	
32.5	557,491	20,641	0.0370	0.9630	43.39	
33.5	535,669	10,476	0.0196	0.9804	41.78	
34.5	525,799	9,334	0.0178	0.9822	40.96	
35.5	513,987	27,638	0.0538	0.9462	40.23	
36.5	483,628	28,684	0.0593	0.9407	38.07	
37.5	453,628	9,572	0.0211	0.9789	35.81	
38.5	444,976	33,842	0.0761	0.9239	35.06	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-1980			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	412,139	5,428	0.0132	0.9868	32.39	
40.5	409,053	8,684	0.0212	0.9788	31.96	
41.5	402,342	9,592	0.0238	0.9762	31.29	
42.5	377,130	14,458	0.0383	0.9617	30.54	
43.5	353,397	10,794	0.0305	0.9695	29.37	
44.5	314,421	2,393	0.0076	0.9924	28.47	
45.5	286,077	6,387	0.0223	0.9777	28.26	
46.5	260,438	2,881	0.0111	0.9889	27.62	
47.5	250,608	3,821	0.0152	0.9848	27.32	
48.5	233,199	11,226	0.0481	0.9519	26.90	
49.5	202,169	2,713	0.0134	0.9866	25.61	
50.5	194,453	4,941	0.0254	0.9746	25.26	
51.5	187,809	5,112	0.0272	0.9728	24.62	
52.5	175,603	1,596	0.0091	0.9909	23.95	
53.5	164,638	1,653	0.0100	0.9900	23.73	
54.5	143,208	667	0.0047	0.9953	23.50	
55.5	115,178	7,403	0.0643	0.9357	23.39	
56.5	99,853	3,767	0.0377	0.9623	21.88	
57.5	63,654	353	0.0056	0.9944	21.06	
58.5	61,823	1,266	0.0205	0.9795	20.94	
59.5	51,282	841	0.0164	0.9836	20.51	
60.5	47,863	56	0.0012	0.9988	20.18	
61.5	47,671	897	0.0188	0.9812	20.15	
62.5	42,420	581	0.0137	0.9863	19.77	
63.5	33,649	62	0.0018	0.9982	19.50	
64.5	31,706	50	0.0016	0.9984	19.47	
65.5	12,056		0.0000	1.0000	19.44	
66.5	8,154	288	0.0354	0.9646	19.44	
67.5	6,122	189	0.0309	0.9691	18.75	
68.5	4,175	17	0.0040	0.9960	18.17	
69.5	4,159	55	0.0131	0.9869	18.10	
70.5	3,888	188	0.0483	0.9517	17.86	
71.5	2,835		0.0000	1.0000	17.00	
72.5	2,497	2	0.0008	0.9992	17.00	
73.5	2,378	6	0.0026	0.9974	16.99	
74.5	2,423	29	0.0119	0.9881	16.94	
75.5	2,240	51	0.0228	0.9772	16.74	
76.5	1,342		0.0000	1.0000	16.36	
77.5	1,034	20	0.0190	0.9810	16.36	
78.5	1,015	71	0.0695	0.9305	16.05	

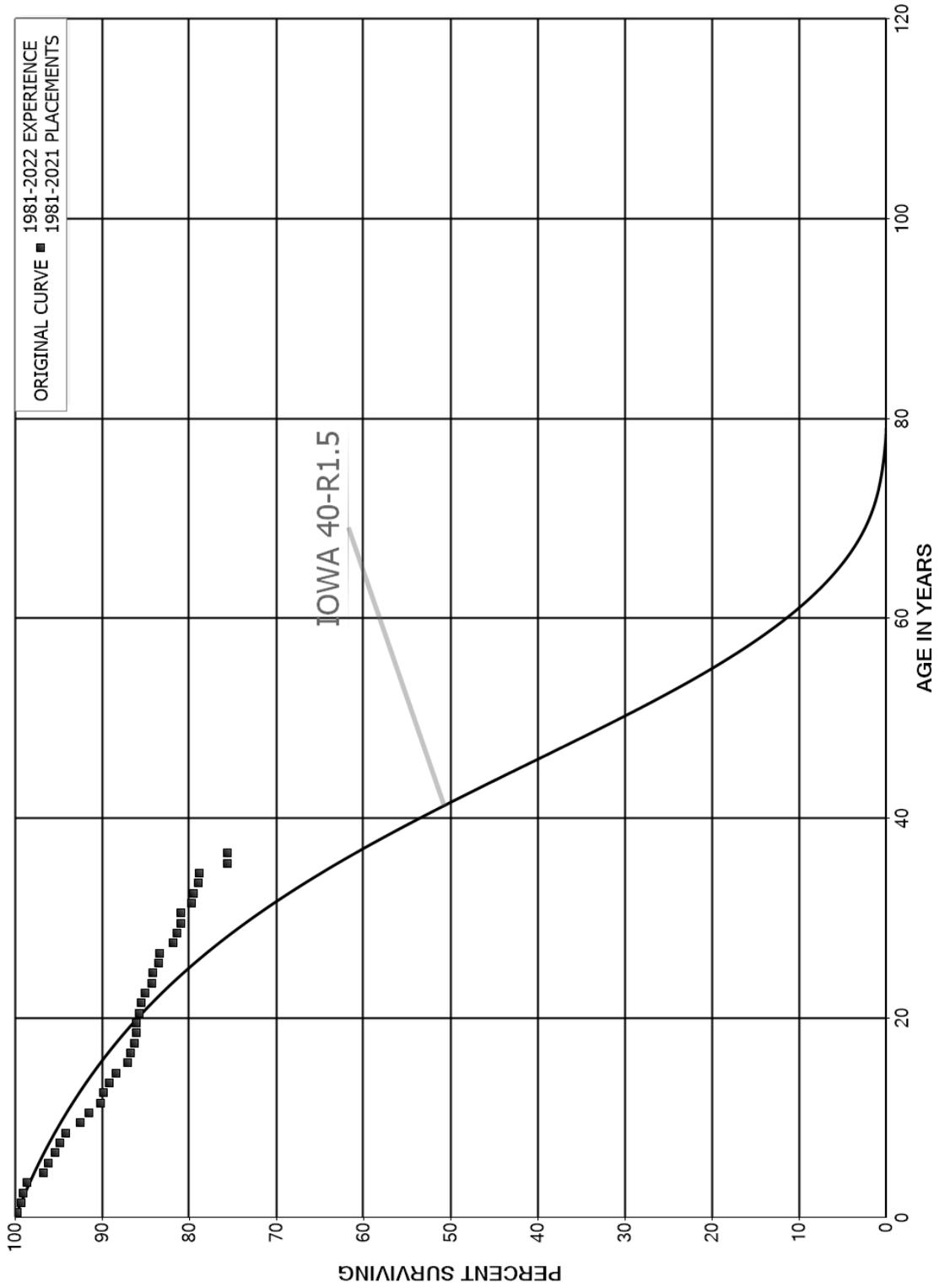
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-1980			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	887		0.0000	1.0000	14.93
80.5	887		0.0000	1.0000	14.93
81.5	887		0.0000	1.0000	14.93
82.5	887		0.0000	1.0000	14.93
83.5	820		0.0000	1.0000	14.93
84.5	754		0.0000	1.0000	14.93
85.5	442		0.0000	1.0000	14.93
86.5	380		0.0000	1.0000	14.93
87.5	183		0.0000	1.0000	14.93
88.5	153		0.0000	1.0000	14.93
89.5	153		0.0000	1.0000	14.93
90.5	153		0.0000	1.0000	14.93
91.5	153		0.0000	1.0000	14.93
92.5	106		0.0000	1.0000	14.93
93.5	106		0.0000	1.0000	14.93
94.5	93		0.0000	1.0000	14.93
95.5	93		0.0000	1.0000	14.93
96.5	93		0.0000	1.0000	14.93
97.5	93		0.0000	1.0000	14.93
98.5	93		0.0000	1.0000	14.93
99.5	93		0.0000	1.0000	14.93
100.5	39		0.0000	1.0000	14.93
101.5	39		0.0000	1.0000	14.93
102.5	23		0.0000	1.0000	14.93
103.5					14.93

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2021			EXPERIENCE BAND 1981-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	7,612,571	19,026	0.0025	0.9975	100.00	
0.5	7,603,577	36,479	0.0048	0.9952	99.75	
1.5	7,487,409	13,535	0.0018	0.9982	99.27	
2.5	7,001,532	33,682	0.0048	0.9952	99.09	
3.5	6,884,380	132,073	0.0192	0.9808	98.62	
4.5	6,589,829	39,228	0.0060	0.9940	96.72	
5.5	6,518,140	52,587	0.0081	0.9919	96.15	
6.5	6,110,244	33,999	0.0056	0.9944	95.37	
7.5	5,628,699	40,387	0.0072	0.9928	94.84	
8.5	5,545,323	99,974	0.0180	0.9820	94.16	
9.5	4,565,008	47,425	0.0104	0.9896	92.46	
10.5	4,452,200	63,415	0.0142	0.9858	91.50	
11.5	4,254,756	19,277	0.0045	0.9955	90.20	
12.5	4,018,926	26,317	0.0065	0.9935	89.79	
13.5	3,861,115	36,887	0.0096	0.9904	89.20	
14.5	3,764,627	53,983	0.0143	0.9857	88.35	
15.5	3,652,358	15,474	0.0042	0.9958	87.08	
16.5	3,629,836	18,894	0.0052	0.9948	86.71	
17.5	3,597,837	6,736	0.0019	0.9981	86.26	
18.5	3,572,487	934	0.0003	0.9997	86.10	
19.5	3,556,235	16,489	0.0046	0.9954	86.08	
20.5	3,412,868	8,902	0.0026	0.9974	85.68	
21.5	3,228,674	14,118	0.0044	0.9956	85.46	
22.5	3,207,125	28,463	0.0089	0.9911	85.08	
23.5	3,044,431	7,008	0.0023	0.9977	84.33	
24.5	2,927,584	23,789	0.0081	0.9919	84.13	
25.5	2,753,068	1,802	0.0007	0.9993	83.45	
26.5	2,690,035	50,058	0.0186	0.9814	83.40	
27.5	2,175,295	11,572	0.0053	0.9947	81.84	
28.5	2,043,962	10,321	0.0050	0.9950	81.41	
29.5	1,756,649	1,818	0.0010	0.9990	81.00	
30.5	1,627,666	24,735	0.0152	0.9848	80.91	
31.5	1,499,674	4,101	0.0027	0.9973	79.68	
32.5	1,317,700	9,071	0.0069	0.9931	79.47	
33.5	1,001,135	756	0.0008	0.9992	78.92	
34.5	570,717	23,414	0.0410	0.9590	78.86	
35.5	440,807		0.0000	1.0000	75.62	
36.5	168,172		0.0000	1.0000	75.62	
37.5	126,930		0.0000	1.0000	75.62	
38.5	87,266		0.0000	1.0000	75.62	

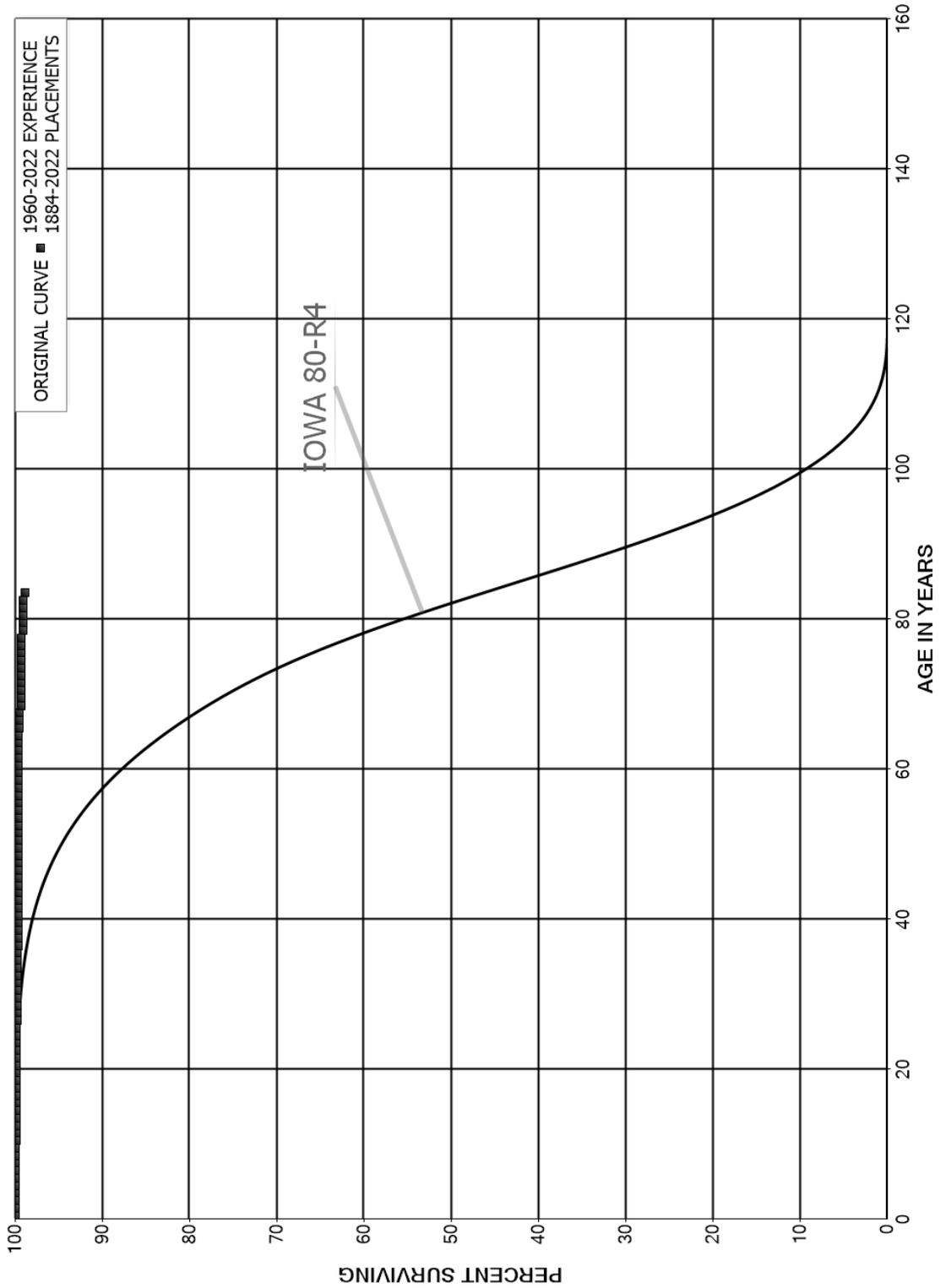
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1981-2021			EXPERIENCE BAND 1981-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,028		0.0000	1.0000	75.62
40.5	16,635		0.0000	1.0000	75.62
41.5					75.62

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 374.2 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	12,132,497	1,553	0.0001	0.9999	100.00	
0.5	11,611,087	6,694	0.0006	0.9994	99.99	
1.5	11,038,154	467	0.0000	1.0000	99.93	
2.5	10,395,210	146	0.0000	1.0000	99.93	
3.5	9,273,124	11	0.0000	1.0000	99.92	
4.5	8,773,487	694	0.0001	0.9999	99.92	
5.5	8,308,052	606	0.0001	0.9999	99.92	
6.5	7,851,843	97	0.0000	1.0000	99.91	
7.5	7,383,449	70	0.0000	1.0000	99.91	
8.5	6,951,564	1,070	0.0002	0.9998	99.91	
9.5	6,621,105	330	0.0000	1.0000	99.89	
10.5	6,334,922	1,603	0.0003	0.9997	99.89	
11.5	6,026,586	785	0.0001	0.9999	99.86	
12.5	5,855,775	606	0.0001	0.9999	99.85	
13.5	5,647,301	246	0.0000	1.0000	99.84	
14.5	5,385,609	32	0.0000	1.0000	99.83	
15.5	5,109,378	97	0.0000	1.0000	99.83	
16.5	4,890,395		0.0000	1.0000	99.83	
17.5	4,608,582	68	0.0000	1.0000	99.83	
18.5	4,315,915		0.0000	1.0000	99.83	
19.5	4,104,551	184	0.0000	1.0000	99.83	
20.5	3,925,789		0.0000	1.0000	99.82	
21.5	3,652,470		0.0000	1.0000	99.82	
22.5	3,435,633		0.0000	1.0000	99.82	
23.5	3,228,609	12	0.0000	1.0000	99.82	
24.5	3,039,053	102	0.0000	1.0000	99.82	
25.5	2,786,052	1,247	0.0004	0.9996	99.82	
26.5	2,542,857	135	0.0001	0.9999	99.78	
27.5	2,342,095	42	0.0000	1.0000	99.77	
28.5	2,128,987	80	0.0000	1.0000	99.77	
29.5	1,922,426	87	0.0000	1.0000	99.77	
30.5	1,770,990	17	0.0000	1.0000	99.76	
31.5	1,581,250	367	0.0002	0.9998	99.76	
32.5	1,383,363	63	0.0000	1.0000	99.74	
33.5	1,243,940	59	0.0000	1.0000	99.73	
34.5	1,116,196	87	0.0001	0.9999	99.73	
35.5	1,001,247	524	0.0005	0.9995	99.72	
36.5	917,401	31	0.0000	1.0000	99.67	
37.5	807,967	5	0.0000	1.0000	99.66	
38.5	751,912	220	0.0003	0.9997	99.66	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	692,260		0.0000	1.0000	99.63
40.5	644,322	2	0.0000	1.0000	99.63
41.5	578,192	17	0.0000	1.0000	99.63
42.5	533,570	4	0.0000	1.0000	99.63
43.5	501,056	4	0.0000	1.0000	99.63
44.5	471,106	5	0.0000	1.0000	99.63
45.5	457,229	5	0.0000	1.0000	99.63
46.5	446,478		0.0000	1.0000	99.63
47.5	440,589	10	0.0000	1.0000	99.63
48.5	428,118	9	0.0000	1.0000	99.63
49.5	401,906	15	0.0000	1.0000	99.62
50.5	388,756		0.0000	1.0000	99.62
51.5	348,522	1	0.0000	1.0000	99.62
52.5	327,057	33	0.0001	0.9999	99.62
53.5	312,763	6	0.0000	1.0000	99.61
54.5	283,211	70	0.0002	0.9998	99.61
55.5	262,218		0.0000	1.0000	99.58
56.5	242,638		0.0000	1.0000	99.58
57.5	224,557	37	0.0002	0.9998	99.58
58.5	209,630		0.0000	1.0000	99.57
59.5	195,976	5	0.0000	1.0000	99.57
60.5	176,745		0.0000	1.0000	99.56
61.5	159,794		0.0000	1.0000	99.56
62.5	146,055	6	0.0000	1.0000	99.56
63.5	135,444		0.0000	1.0000	99.56
64.5	120,190	6	0.0000	1.0000	99.56
65.5	105,036		0.0000	1.0000	99.56
66.5	85,293	31	0.0004	0.9996	99.56
67.5	65,932	169	0.0026	0.9974	99.52
68.5	62,565		0.0000	1.0000	99.26
69.5	58,906		0.0000	1.0000	99.26
70.5	56,121		0.0000	1.0000	99.26
71.5	52,535		0.0000	1.0000	99.26
72.5	47,966		0.0000	1.0000	99.26
73.5	43,212		0.0000	1.0000	99.26
74.5	41,691		0.0000	1.0000	99.26
75.5	40,225		0.0000	1.0000	99.26
76.5	39,430		0.0000	1.0000	99.26
77.5	39,031	94	0.0024	0.9976	99.26
78.5	38,494		0.0000	1.0000	99.02

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	38,153		0.0000	1.0000	99.02
80.5	37,345		0.0000	1.0000	99.02
81.5	35,393		0.0000	1.0000	99.02
82.5	33,322	82	0.0025	0.9975	99.02
83.5	30,907		0.0000	1.0000	98.78
84.5	28,441	13	0.0005	0.9995	98.78
85.5	26,465		0.0000	1.0000	98.74
86.5	24,529		0.0000	1.0000	98.74
87.5	21,721		0.0000	1.0000	98.74
88.5	20,794		0.0000	1.0000	98.74
89.5	19,988		0.0000	1.0000	98.74
90.5	19,379		0.0000	1.0000	98.74
91.5	18,479		0.0000	1.0000	98.74
92.5	17,487		0.0000	1.0000	98.74
93.5	16,404		0.0000	1.0000	98.74
94.5	14,637		0.0000	1.0000	98.74
95.5	13,823		0.0000	1.0000	98.74
96.5	13,015		0.0000	1.0000	98.74
97.5	11,502		0.0000	1.0000	98.74
98.5	10,631		0.0000	1.0000	98.74
99.5	10,087		0.0000	1.0000	98.74
100.5	9,295		0.0000	1.0000	98.74
101.5	8,877		0.0000	1.0000	98.74
102.5	8,398		0.0000	1.0000	98.74
103.5	7,583		0.0000	1.0000	98.74
104.5	6,979		0.0000	1.0000	98.74
105.5	6,875		0.0000	1.0000	98.74
106.5	653		0.0000	1.0000	98.74
107.5	651		0.0000	1.0000	98.74
108.5	651		0.0000	1.0000	98.74
109.5	617		0.0000	1.0000	98.74
110.5	617		0.0000	1.0000	98.74
111.5	617		0.0000	1.0000	98.74
112.5	617		0.0000	1.0000	98.74
113.5	617		0.0000	1.0000	98.74
114.5	582		0.0000	1.0000	98.74
115.5	582		0.0000	1.0000	98.74
116.5	582		0.0000	1.0000	98.74
117.5	582		0.0000	1.0000	98.74
118.5	582		0.0000	1.0000	98.74

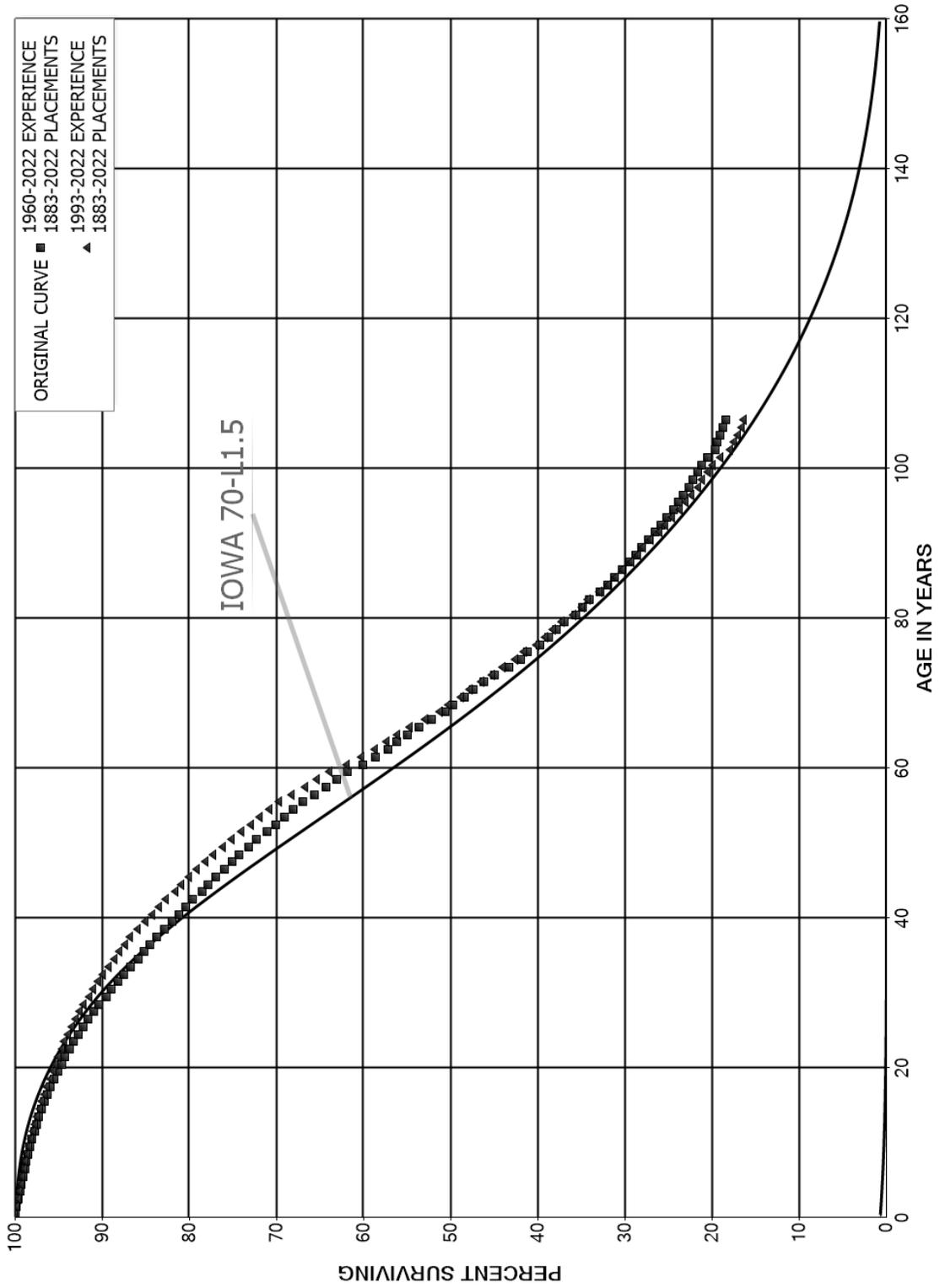
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	575		0.0000	1.0000	98.74
120.5	575		0.0000	1.0000	98.74
121.5	575		0.0000	1.0000	98.74
122.5	575		0.0000	1.0000	98.74
123.5	575		0.0000	1.0000	98.74
124.5	575		0.0000	1.0000	98.74
125.5	575		0.0000	1.0000	98.74
126.5	575		0.0000	1.0000	98.74
127.5	575		0.0000	1.0000	98.74
128.5	575		0.0000	1.0000	98.74
129.5	575		0.0000	1.0000	98.74
130.5	575		0.0000	1.0000	98.74
131.5	575		0.0000	1.0000	98.74
132.5	575		0.0000	1.0000	98.74
133.5	425		0.0000	1.0000	98.74
134.5	335		0.0000	1.0000	98.74
135.5	315		0.0000	1.0000	98.74
136.5	163		0.0000	1.0000	98.74
137.5	105		0.0000	1.0000	98.74
138.5					98.74

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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 ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	319,741,677	125,559	0.0004	0.9996	100.00	
0.5	319,518,527	563,119	0.0018	0.9982	99.96	
1.5	310,068,766	565,162	0.0018	0.9982	99.78	
2.5	298,244,915	543,671	0.0018	0.9982	99.60	
3.5	290,887,485	505,666	0.0017	0.9983	99.42	
4.5	283,371,029	545,698	0.0019	0.9981	99.25	
5.5	276,342,727	467,716	0.0017	0.9983	99.06	
6.5	266,834,729	519,467	0.0019	0.9981	98.89	
7.5	258,647,252	561,307	0.0022	0.9978	98.70	
8.5	253,182,369	599,853	0.0024	0.9976	98.48	
9.5	245,720,928	563,502	0.0023	0.9977	98.25	
10.5	240,321,157	606,847	0.0025	0.9975	98.02	
11.5	234,095,160	542,679	0.0023	0.9977	97.78	
12.5	228,305,203	613,139	0.0027	0.9973	97.55	
13.5	221,183,424	859,929	0.0039	0.9961	97.29	
14.5	214,544,967	679,585	0.0032	0.9968	96.91	
15.5	207,033,333	786,325	0.0038	0.9962	96.60	
16.5	201,279,783	673,309	0.0033	0.9967	96.24	
17.5	197,745,902	914,038	0.0046	0.9954	95.91	
18.5	192,456,709	857,546	0.0045	0.9955	95.47	
19.5	186,443,764	775,023	0.0042	0.9958	95.05	
20.5	180,612,511	786,860	0.0044	0.9956	94.65	
21.5	175,824,773	935,552	0.0053	0.9947	94.24	
22.5	169,264,220	764,544	0.0045	0.9955	93.74	
23.5	163,138,883	974,761	0.0060	0.9940	93.31	
24.5	156,975,265	951,245	0.0061	0.9939	92.76	
25.5	148,845,155	909,015	0.0061	0.9939	92.19	
26.5	142,199,724	1,094,345	0.0077	0.9923	91.63	
27.5	134,508,772	814,073	0.0061	0.9939	90.93	
28.5	127,830,654	1,201,950	0.0094	0.9906	90.37	
29.5	118,882,476	842,602	0.0071	0.9929	89.53	
30.5	111,047,318	848,070	0.0076	0.9924	88.89	
31.5	103,181,706	862,459	0.0084	0.9916	88.21	
32.5	96,191,501	851,372	0.0089	0.9911	87.47	
33.5	89,055,506	840,059	0.0094	0.9906	86.70	
34.5	81,105,254	683,905	0.0084	0.9916	85.88	
35.5	75,862,935	610,230	0.0080	0.9920	85.16	
36.5	69,077,904	607,455	0.0088	0.9912	84.47	
37.5	62,760,074	659,557	0.0105	0.9895	83.73	
38.5	57,578,812	657,327	0.0114	0.9886	82.85	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	53,210,445	488,096	0.0092	0.9908	81.90	
40.5	50,227,037	467,793	0.0093	0.9907	81.15	
41.5	47,178,897	462,965	0.0098	0.9902	80.40	
42.5	43,523,736	607,429	0.0140	0.9860	79.61	
43.5	40,996,123	360,647	0.0088	0.9912	78.50	
44.5	37,440,330	388,966	0.0104	0.9896	77.81	
45.5	33,767,888	440,210	0.0130	0.9870	77.00	
46.5	31,912,428	379,938	0.0119	0.9881	75.99	
47.5	29,959,599	340,521	0.0114	0.9886	75.09	
48.5	27,669,144	377,467	0.0136	0.9864	74.24	
49.5	25,263,693	337,263	0.0133	0.9867	73.22	
50.5	23,293,273	371,470	0.0159	0.9841	72.25	
51.5	20,973,476	305,578	0.0146	0.9854	71.09	
52.5	19,232,138	279,510	0.0145	0.9855	70.06	
53.5	17,485,930	259,320	0.0148	0.9852	69.04	
54.5	15,835,713	235,300	0.0149	0.9851	68.02	
55.5	14,082,366	281,452	0.0200	0.9800	67.01	
56.5	12,541,116	255,184	0.0203	0.9797	65.67	
57.5	11,540,791	229,939	0.0199	0.9801	64.33	
58.5	10,913,349	210,458	0.0193	0.9807	63.05	
59.5	10,352,338	302,738	0.0292	0.9708	61.83	
60.5	9,827,665	234,789	0.0239	0.9761	60.02	
61.5	9,316,810	216,795	0.0233	0.9767	58.59	
62.5	8,841,355	166,905	0.0189	0.9811	57.23	
63.5	8,276,434	178,260	0.0215	0.9785	56.15	
64.5	7,863,186	181,432	0.0231	0.9769	54.94	
65.5	7,178,607	204,549	0.0285	0.9715	53.67	
66.5	5,904,157	167,755	0.0284	0.9716	52.14	
67.5	4,927,284	88,172	0.0179	0.9821	50.66	
68.5	4,613,025	121,673	0.0264	0.9736	49.75	
69.5	4,282,416	93,855	0.0219	0.9781	48.44	
70.5	3,950,557	104,837	0.0265	0.9735	47.38	
71.5	3,544,780	89,494	0.0252	0.9748	46.12	
72.5	3,157,430	117,892	0.0373	0.9627	44.96	
73.5	2,795,400	87,256	0.0312	0.9688	43.28	
74.5	2,595,358	49,175	0.0189	0.9811	41.93	
75.5	2,433,926	83,854	0.0345	0.9655	41.13	
76.5	2,329,689	55,996	0.0240	0.9760	39.72	
77.5	2,282,839	53,231	0.0233	0.9767	38.76	
78.5	2,228,728	52,568	0.0236	0.9764	37.86	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,170,840	76,535	0.0353	0.9647	36.96	
80.5	2,142,395	52,754	0.0246	0.9754	35.66	
81.5	2,191,401	46,898	0.0214	0.9786	34.78	
82.5	2,121,839	72,782	0.0343	0.9657	34.04	
83.5	2,052,084	58,316	0.0284	0.9716	32.87	
84.5	1,952,626	44,018	0.0225	0.9775	31.94	
85.5	1,847,995	54,500	0.0295	0.9705	31.22	
86.5	1,749,811	53,742	0.0307	0.9693	30.30	
87.5	1,647,589	37,044	0.0225	0.9775	29.37	
88.5	1,525,548	33,358	0.0219	0.9781	28.71	
89.5	1,483,006	40,893	0.0276	0.9724	28.08	
90.5	1,417,196	42,579	0.0300	0.9700	27.30	
91.5	1,320,342	35,055	0.0266	0.9734	26.48	
92.5	1,177,184	27,274	0.0232	0.9768	25.78	
93.5	1,054,623	30,868	0.0293	0.9707	25.18	
94.5	973,932	22,501	0.0231	0.9769	24.45	
95.5	857,804	20,036	0.0234	0.9766	23.88	
96.5	696,199	20,683	0.0297	0.9703	23.32	
97.5	598,644	10,992	0.0184	0.9816	22.63	
98.5	553,981	14,670	0.0265	0.9735	22.21	
99.5	530,246	11,679	0.0220	0.9780	21.63	
100.5	503,190	16,433	0.0327	0.9673	21.15	
101.5	469,759	18,355	0.0391	0.9609	20.46	
102.5	445,139	6,672	0.0150	0.9850	19.66	
103.5	418,671	7,650	0.0183	0.9817	19.37	
104.5	406,570	6,838	0.0168	0.9832	19.01	
105.5	396,776	5,389	0.0136	0.9864	18.69	
106.5	263,694	1,098	0.0042	0.9958	18.44	
107.5	262,021	2,734	0.0104	0.9896	18.36	
108.5	257,497	5,770	0.0224	0.9776	18.17	
109.5	249,361	2,187	0.0088	0.9912	17.76	
110.5	244,486	4,446	0.0182	0.9818	17.61	
111.5	234,822	1,832	0.0078	0.9922	17.29	
112.5	232,879	4,102	0.0176	0.9824	17.15	
113.5	228,647	949	0.0042	0.9958	16.85	
114.5	227,687	2,759	0.0121	0.9879	16.78	
115.5	224,928	3,237	0.0144	0.9856	16.58	
116.5	221,668	5,047	0.0228	0.9772	16.34	
117.5	216,171	3,933	0.0182	0.9818	15.97	
118.5	212,182	4,769	0.0225	0.9775	15.68	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	206,699	2,331	0.0113	0.9887	15.32	
120.5	203,319	1,944	0.0096	0.9904	15.15	
121.5	201,085	5,111	0.0254	0.9746	15.01	
122.5	195,974	3,984	0.0203	0.9797	14.62	
123.5	138,358	1,153	0.0083	0.9917	14.33	
124.5	137,131	14,112	0.1029	0.8971	14.21	
125.5	122,860	1,622	0.0132	0.9868	12.75	
126.5	128,844	1,794	0.0139	0.9861	12.58	
127.5	126,577		0.0000	1.0000	12.40	
128.5	126,335	28	0.0002	0.9998	12.40	
129.5	125,771	105	0.0008	0.9992	12.40	
130.5	124,554	1,005	0.0081	0.9919	12.39	
131.5	122,967	5,251	0.0427	0.9573	12.29	
132.5	117,687	1,001	0.0085	0.9915	11.76	
133.5	116,421	616	0.0053	0.9947	11.66	
134.5	77,075	769	0.0100	0.9900	11.60	
135.5	28,492		0.0000	1.0000	11.49	
136.5	8,223	170	0.0207	0.9793	11.49	
137.5	5,568		0.0000	1.0000	11.25	
138.5	4,352		0.0000	1.0000	11.25	
139.5					11.25	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	206,067,344	71,608	0.0003	0.9997	100.00	
0.5	209,883,768	427,387	0.0020	0.9980	99.97	
1.5	206,798,357	423,518	0.0020	0.9980	99.76	
2.5	200,440,136	338,696	0.0017	0.9983	99.56	
3.5	197,537,399	334,514	0.0017	0.9983	99.39	
4.5	195,932,644	378,254	0.0019	0.9981	99.22	
5.5	193,914,968	303,834	0.0016	0.9984	99.03	
6.5	190,732,733	322,200	0.0017	0.9983	98.87	
7.5	189,338,288	392,476	0.0021	0.9979	98.71	
8.5	188,473,851	424,187	0.0023	0.9977	98.50	
9.5	184,894,276	350,851	0.0019	0.9981	98.28	
10.5	182,845,508	412,929	0.0023	0.9977	98.09	
11.5	179,321,262	377,413	0.0021	0.9979	97.87	
12.5	177,063,761	434,551	0.0025	0.9975	97.67	
13.5	173,000,761	608,689	0.0035	0.9965	97.43	
14.5	169,994,700	466,316	0.0027	0.9973	97.08	
15.5	166,535,609	545,689	0.0033	0.9967	96.82	
16.5	162,462,896	392,928	0.0024	0.9976	96.50	
17.5	160,395,141	636,613	0.0040	0.9960	96.27	
18.5	157,424,219	607,857	0.0039	0.9961	95.89	
19.5	153,902,048	410,898	0.0027	0.9973	95.52	
20.5	150,194,788	481,379	0.0032	0.9968	95.26	
21.5	147,816,913	621,620	0.0042	0.9958	94.95	
22.5	143,262,905	451,419	0.0032	0.9968	94.56	
23.5	139,014,432	645,429	0.0046	0.9954	94.26	
24.5	134,725,944	625,608	0.0046	0.9954	93.82	
25.5	128,545,063	585,295	0.0046	0.9954	93.38	
26.5	123,620,101	674,949	0.0055	0.9945	92.96	
27.5	117,317,478	483,936	0.0041	0.9959	92.45	
28.5	111,437,815	835,351	0.0075	0.9925	92.07	
29.5	103,187,582	520,327	0.0050	0.9950	91.38	
30.5	96,054,968	566,730	0.0059	0.9941	90.92	
31.5	88,937,502	567,849	0.0064	0.9936	90.38	
32.5	82,765,763	576,320	0.0070	0.9930	89.81	
33.5	76,650,928	536,150	0.0070	0.9930	89.18	
34.5	69,431,310	476,054	0.0069	0.9931	88.56	
35.5	65,312,016	454,339	0.0070	0.9930	87.95	
36.5	60,386,324	448,352	0.0074	0.9926	87.34	
37.5	55,681,257	557,389	0.0100	0.9900	86.69	
38.5	50,993,430	552,845	0.0108	0.9892	85.82	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	47,174,574	398,640	0.0085	0.9915	84.89	
40.5	44,194,601	383,015	0.0087	0.9913	84.17	
41.5	41,560,569	391,159	0.0094	0.9906	83.44	
42.5	38,491,022	555,135	0.0144	0.9856	82.66	
43.5	36,037,610	303,110	0.0084	0.9916	81.47	
44.5	32,807,853	318,375	0.0097	0.9903	80.78	
45.5	29,457,295	363,111	0.0123	0.9877	80.00	
46.5	27,795,360	329,483	0.0119	0.9881	79.01	
47.5	26,239,284	298,257	0.0114	0.9886	78.07	
48.5	24,031,130	332,718	0.0138	0.9862	77.19	
49.5	21,655,754	290,760	0.0134	0.9866	76.12	
50.5	19,751,070	297,482	0.0151	0.9849	75.10	
51.5	17,594,690	258,353	0.0147	0.9853	73.97	
52.5	15,935,115	237,340	0.0149	0.9851	72.88	
53.5	14,314,038	212,144	0.0148	0.9852	71.79	
54.5	12,807,129	197,023	0.0154	0.9846	70.73	
55.5	11,201,557	240,499	0.0215	0.9785	69.64	
56.5	9,776,841	216,230	0.0221	0.9779	68.15	
57.5	8,926,447	187,097	0.0210	0.9790	66.64	
58.5	8,419,911	175,507	0.0208	0.9792	65.24	
59.5	7,961,717	258,774	0.0325	0.9675	63.88	
60.5	7,540,855	201,699	0.0267	0.9733	61.81	
61.5	7,198,057	189,021	0.0263	0.9737	60.15	
62.5	6,968,382	148,500	0.0213	0.9787	58.57	
63.5	6,617,209	147,741	0.0223	0.9777	57.33	
64.5	6,351,848	167,145	0.0263	0.9737	56.05	
65.5	5,863,571	184,717	0.0315	0.9685	54.57	
66.5	4,889,110	156,343	0.0320	0.9680	52.85	
67.5	4,070,452	74,686	0.0183	0.9817	51.16	
68.5	3,744,774	110,678	0.0296	0.9704	50.22	
69.5	3,452,121	74,901	0.0217	0.9783	48.74	
70.5	3,180,222	82,148	0.0258	0.9742	47.68	
71.5	2,821,728	76,539	0.0271	0.9729	46.45	
72.5	2,456,884	68,340	0.0278	0.9722	45.19	
73.5	2,185,168	73,124	0.0335	0.9665	43.93	
74.5	2,007,979	43,154	0.0215	0.9785	42.46	
75.5	1,849,330	64,245	0.0347	0.9653	41.55	
76.5	2,121,448	53,548	0.0252	0.9748	40.11	
77.5	2,076,923	51,456	0.0248	0.9752	39.09	
78.5	2,026,265	49,215	0.0243	0.9757	38.13	

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ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,979,352	75,099	0.0379	0.9621	37.20	
80.5	1,901,214	49,661	0.0261	0.9739	35.79	
81.5	1,818,607	37,991	0.0209	0.9791	34.85	
82.5	1,753,146	63,744	0.0364	0.9636	34.13	
83.5	1,651,861	54,467	0.0330	0.9670	32.88	
84.5	1,540,994	38,282	0.0248	0.9752	31.80	
85.5	1,444,519	38,038	0.0263	0.9737	31.01	
86.5	1,361,707	44,780	0.0329	0.9671	30.19	
87.5	1,272,544	33,872	0.0266	0.9734	29.20	
88.5	1,214,083	25,662	0.0211	0.9789	28.42	
89.5	1,187,478	38,544	0.0325	0.9675	27.82	
90.5	1,126,203	38,384	0.0341	0.9659	26.92	
91.5	1,033,899	30,089	0.0291	0.9709	26.00	
92.5	903,147	26,608	0.0295	0.9705	25.25	
93.5	866,620	30,205	0.0349	0.9651	24.50	
94.5	786,819	21,887	0.0278	0.9722	23.65	
95.5	671,662	19,164	0.0285	0.9715	22.99	
96.5	511,196	18,878	0.0369	0.9631	22.33	
97.5	416,105	8,532	0.0205	0.9795	21.51	
98.5	374,199	11,165	0.0298	0.9702	21.07	
99.5	354,677	10,361	0.0292	0.9708	20.44	
100.5	330,376	15,134	0.0458	0.9542	19.84	
101.5	299,209	17,724	0.0592	0.9408	18.93	
102.5	278,340	6,441	0.0231	0.9769	17.81	
103.5	252,417	7,130	0.0282	0.9718	17.40	
104.5	282,474	6,692	0.0237	0.9763	16.91	
105.5	330,135	5,389	0.0163	0.9837	16.51	
106.5	242,966	1,098	0.0045	0.9955	16.24	
107.5	246,121	2,734	0.0111	0.9889	16.16	
108.5	242,813	5,770	0.0238	0.9762	15.99	
109.5	249,361	2,187	0.0088	0.9912	15.61	
110.5	244,486	4,446	0.0182	0.9818	15.47	
111.5	234,822	1,832	0.0078	0.9922	15.19	
112.5	232,879	4,102	0.0176	0.9824	15.07	
113.5	228,647	949	0.0042	0.9958	14.80	
114.5	227,687	2,759	0.0121	0.9879	14.74	
115.5	224,928	3,237	0.0144	0.9856	14.56	
116.5	221,668	5,047	0.0228	0.9772	14.35	
117.5	216,171	3,933	0.0182	0.9818	14.03	
118.5	212,182	4,769	0.0225	0.9775	13.77	

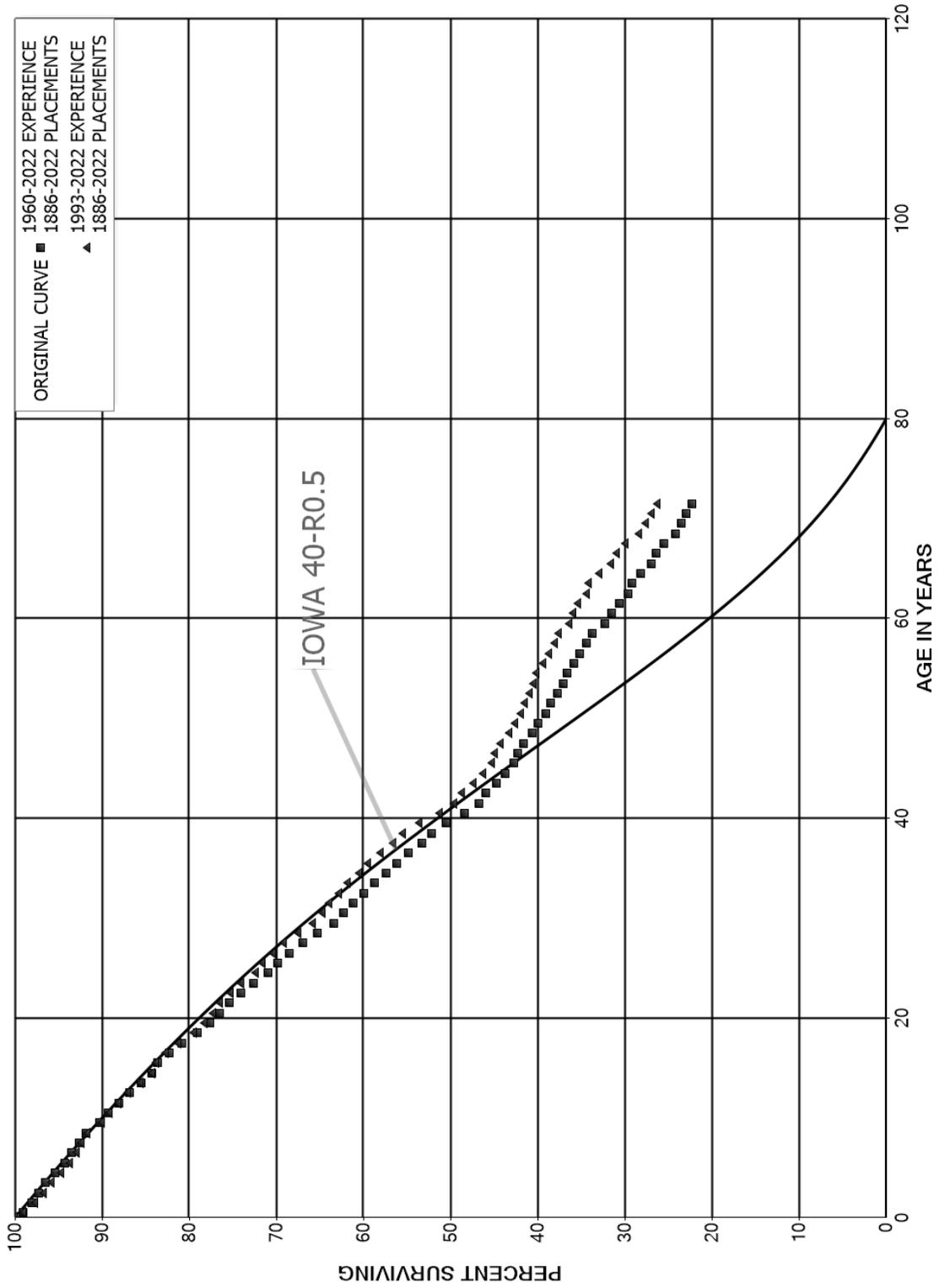
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	206,699	2,331	0.0113	0.9887	13.46	
120.5	203,319	1,944	0.0096	0.9904	13.31	
121.5	201,085	5,111	0.0254	0.9746	13.18	
122.5	195,974	3,984	0.0203	0.9797	12.85	
123.5	138,358	1,153	0.0083	0.9917	12.59	
124.5	137,131	14,112	0.1029	0.8971	12.48	
125.5	122,860	1,622	0.0132	0.9868	11.20	
126.5	128,844	1,794	0.0139	0.9861	11.05	
127.5	126,577		0.0000	1.0000	10.90	
128.5	126,335	28	0.0002	0.9998	10.90	
129.5	125,771	105	0.0008	0.9992	10.89	
130.5	124,554	1,005	0.0081	0.9919	10.88	
131.5	122,967	5,251	0.0427	0.9573	10.80	
132.5	117,687	1,001	0.0085	0.9915	10.34	
133.5	116,421	616	0.0053	0.9947	10.25	
134.5	77,075	769	0.0100	0.9900	10.19	
135.5	28,492		0.0000	1.0000	10.09	
136.5	8,223	170	0.0207	0.9793	10.09	
137.5	5,568		0.0000	1.0000	9.88	
138.5	4,352		0.0000	1.0000	9.88	
139.5					9.88	

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ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	12,982,005	126,040	0.0097	0.9903	100.00	
0.5	13,027,900	120,516	0.0093	0.9907	99.03	
1.5	12,429,009	105,145	0.0085	0.9915	98.11	
2.5	11,746,186	93,995	0.0080	0.9920	97.28	
3.5	11,227,123	126,652	0.0113	0.9887	96.50	
4.5	11,030,324	127,332	0.0115	0.9885	95.42	
5.5	10,478,295	93,676	0.0089	0.9911	94.31	
6.5	10,041,023	88,279	0.0088	0.9912	93.47	
7.5	9,738,915	83,183	0.0085	0.9915	92.65	
8.5	9,405,941	158,887	0.0169	0.9831	91.86	
9.5	9,035,393	100,633	0.0111	0.9889	90.31	
10.5	8,594,165	121,749	0.0142	0.9858	89.30	
11.5	8,156,519	106,905	0.0131	0.9869	88.04	
12.5	7,880,534	121,762	0.0155	0.9845	86.88	
13.5	7,530,954	114,910	0.0153	0.9847	85.54	
14.5	7,301,915	54,845	0.0075	0.9925	84.23	
15.5	6,911,538	111,177	0.0161	0.9839	83.60	
16.5	6,632,052	111,195	0.0168	0.9832	82.26	
17.5	6,347,043	139,010	0.0219	0.9781	80.88	
18.5	6,123,997	113,486	0.0185	0.9815	79.11	
19.5	5,961,588	90,022	0.0151	0.9849	77.64	
20.5	5,680,606	77,476	0.0136	0.9864	76.47	
21.5	5,542,810	101,509	0.0183	0.9817	75.42	
22.5	5,408,099	100,854	0.0186	0.9814	74.04	
23.5	5,283,040	124,782	0.0236	0.9764	72.66	
24.5	5,122,518	76,970	0.0150	0.9850	70.95	
25.5	4,886,967	95,591	0.0196	0.9804	69.88	
26.5	4,674,646	105,424	0.0226	0.9774	68.51	
27.5	4,351,098	109,710	0.0252	0.9748	66.97	
28.5	4,067,083	118,811	0.0292	0.9708	65.28	
29.5	3,673,125	65,809	0.0179	0.9821	63.37	
30.5	3,379,369	56,901	0.0168	0.9832	62.24	
31.5	3,057,074	63,797	0.0209	0.9791	61.19	
32.5	2,755,587	54,376	0.0197	0.9803	59.91	
33.5	2,485,871	56,933	0.0229	0.9771	58.73	
34.5	2,215,549	45,600	0.0206	0.9794	57.39	
35.5	1,951,253	47,640	0.0244	0.9756	56.20	
36.5	1,706,080	46,439	0.0272	0.9728	54.83	
37.5	1,472,782	32,851	0.0223	0.9777	53.34	
38.5	1,297,620	41,212	0.0318	0.9682	52.15	

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ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,092,880	45,991	0.0421	0.9579	50.49	
40.5	977,066	32,190	0.0329	0.9671	48.37	
41.5	879,730	14,787	0.0168	0.9832	46.77	
42.5	737,274	20,535	0.0279	0.9721	45.99	
43.5	683,227	14,842	0.0217	0.9783	44.71	
44.5	632,403	13,911	0.0220	0.9780	43.74	
45.5	591,560	6,177	0.0104	0.9896	42.77	
46.5	567,860	9,272	0.0163	0.9837	42.33	
47.5	544,501	12,797	0.0235	0.9765	41.64	
48.5	513,921	8,843	0.0172	0.9828	40.66	
49.5	461,326	10,464	0.0227	0.9773	39.96	
50.5	433,151	5,521	0.0127	0.9873	39.05	
51.5	411,083	8,451	0.0206	0.9794	38.55	
52.5	390,070	7,318	0.0188	0.9812	37.76	
53.5	368,516	3,916	0.0106	0.9894	37.05	
54.5	354,334	8,154	0.0230	0.9770	36.66	
55.5	329,416	6,192	0.0188	0.9812	35.82	
56.5	308,568	6,700	0.0217	0.9783	35.14	
57.5	282,006	5,404	0.0192	0.9808	34.38	
58.5	268,133	11,294	0.0421	0.9579	33.72	
59.5	247,858	6,036	0.0244	0.9756	32.30	
60.5	234,134	6,684	0.0285	0.9715	31.51	
61.5	221,121	7,064	0.0319	0.9681	30.61	
62.5	207,200	3,037	0.0147	0.9853	29.64	
63.5	193,552	7,096	0.0367	0.9633	29.20	
64.5	175,351	7,162	0.0408	0.9592	28.13	
65.5	158,118	3,405	0.0215	0.9785	26.98	
66.5	124,134	3,963	0.0319	0.9681	26.40	
67.5	102,505	5,629	0.0549	0.9451	25.56	
68.5	91,693	2,432	0.0265	0.9735	24.15	
69.5	79,588	2,058	0.0259	0.9741	23.51	
70.5	66,977	1,682	0.0251	0.9749	22.91	
71.5	56,728	1,129	0.0199	0.9801	22.33	
72.5	52,655	894	0.0170	0.9830	21.89	
73.5	49,308	1,449	0.0294	0.9706	21.51	
74.5	41,626	1,769	0.0425	0.9575	20.88	
75.5	34,504	667	0.0193	0.9807	19.99	
76.5	31,054	929	0.0299	0.9701	19.61	
77.5	29,929	1,269	0.0424	0.9576	19.02	
78.5	28,397	209	0.0074	0.9926	18.22	

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	27,955	1,678	0.0600	0.9400	18.08	
80.5	24,960	137	0.0055	0.9945	17.00	
81.5	24,267	29	0.0012	0.9988	16.90	
82.5	24,009	652	0.0272	0.9728	16.88	
83.5	21,728	788	0.0363	0.9637	16.42	
84.5	19,099	1,111	0.0582	0.9418	15.83	
85.5	17,617	204	0.0116	0.9884	14.91	
86.5	15,812	199	0.0126	0.9874	14.73	
87.5	15,529	330	0.0212	0.9788	14.55	
88.5	15,159	742	0.0489	0.9511	14.24	
89.5	14,180	331	0.0234	0.9766	13.54	
90.5	13,777	319	0.0232	0.9768	13.23	
91.5	13,236	812	0.0614	0.9386	12.92	
92.5	11,644	435	0.0373	0.9627	12.13	
93.5	10,732	545	0.0508	0.9492	11.67	
94.5	9,750	368	0.0377	0.9623	11.08	
95.5	8,935	201	0.0225	0.9775	10.66	
96.5	8,619	1,023	0.1187	0.8813	10.42	
97.5	6,920	75	0.0108	0.9892	9.19	
98.5	5,169		0.0000	1.0000	9.09	
99.5	4,262	313	0.0735	0.9265	9.09	
100.5	3,472	140	0.0403	0.9597	8.42	
101.5	3,090	141	0.0456	0.9544	8.08	
102.5	2,905	537	0.1847	0.8153	7.71	
103.5	2,079	56	0.0267	0.9733	6.29	
104.5	1,535		0.0000	1.0000	6.12	
105.5	1,325	403	0.3044	0.6956	6.12	
106.5	337	165	0.4893	0.5107	4.26	
107.5	172		0.0000	1.0000	2.17	
108.5	78		0.0000	1.0000	2.17	
109.5	78		0.0000	1.0000	2.17	
110.5	78		0.0000	1.0000	2.17	
111.5	42	9	0.2239	0.7761	2.17	
112.5	33		0.0000	1.0000	1.69	
113.5	33		0.0000	1.0000	1.69	
114.5	33		0.0000	1.0000	1.69	
115.5	33		0.0000	1.0000	1.69	
116.5	33		0.0000	1.0000	1.69	
117.5	33		0.0000	1.0000	1.69	
118.5	33		0.0000	1.0000	1.69	

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PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	33		0.0000	1.0000	1.69
120.5	33		0.0000	1.0000	1.69
121.5	33		0.0000	1.0000	1.69
122.5	33		0.0000	1.0000	1.69
123.5	33		0.0000	1.0000	1.69
124.5	33		0.0000	1.0000	1.69
125.5	33		0.0000	1.0000	1.69
126.5	33		0.0000	1.0000	1.69
127.5	33		0.0000	1.0000	1.69
128.5	33		0.0000	1.0000	1.69
129.5					1.69

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	7,460,817	76,947	0.0103	0.9897	100.00	
0.5	7,703,500	101,810	0.0132	0.9868	98.97	
1.5	7,478,764	76,041	0.0102	0.9898	97.66	
2.5	7,078,304	68,952	0.0097	0.9903	96.67	
3.5	6,780,032	81,275	0.0120	0.9880	95.73	
4.5	6,844,180	70,019	0.0102	0.9898	94.58	
5.5	6,521,693	52,689	0.0081	0.9919	93.61	
6.5	6,514,564	37,656	0.0058	0.9942	92.85	
7.5	6,558,628	50,858	0.0078	0.9922	92.32	
8.5	6,609,158	120,180	0.0182	0.9818	91.60	
9.5	6,653,222	62,683	0.0094	0.9906	89.94	
10.5	6,432,486	77,283	0.0120	0.9880	89.09	
11.5	6,194,726	78,664	0.0127	0.9873	88.02	
12.5	6,203,272	97,655	0.0157	0.9843	86.90	
13.5	5,953,924	94,471	0.0159	0.9841	85.53	
14.5	5,814,350	33,547	0.0058	0.9942	84.18	
15.5	5,494,986	68,326	0.0124	0.9876	83.69	
16.5	5,351,412	94,374	0.0176	0.9824	82.65	
17.5	5,132,248	110,144	0.0215	0.9785	81.19	
18.5	4,975,166	81,236	0.0163	0.9837	79.45	
19.5	4,924,227	59,699	0.0121	0.9879	78.15	
20.5	4,700,732	48,952	0.0104	0.9896	77.20	
21.5	4,623,569	73,797	0.0160	0.9840	76.40	
22.5	4,532,933	72,523	0.0160	0.9840	75.18	
23.5	4,473,277	101,815	0.0228	0.9772	73.98	
24.5	4,356,065	49,811	0.0114	0.9886	72.29	
25.5	4,183,309	66,943	0.0160	0.9840	71.47	
26.5	4,022,956	72,127	0.0179	0.9821	70.32	
27.5	3,763,141	88,118	0.0234	0.9766	69.06	
28.5	3,515,842	90,736	0.0258	0.9742	67.45	
29.5	3,161,164	50,546	0.0160	0.9840	65.71	
30.5	2,905,247	39,068	0.0134	0.9866	64.66	
31.5	2,620,207	45,698	0.0174	0.9826	63.79	
32.5	2,358,223	35,601	0.0151	0.9849	62.67	
33.5	2,119,588	45,473	0.0215	0.9785	61.73	
34.5	1,872,576	32,375	0.0173	0.9827	60.40	
35.5	1,630,158	38,239	0.0235	0.9765	59.36	
36.5	1,435,635	35,919	0.0250	0.9750	57.97	
37.5	1,250,639	24,818	0.0198	0.9802	56.52	
38.5	1,094,393	36,384	0.0332	0.9668	55.39	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	905,447	40,900	0.0452	0.9548	53.55	
40.5	812,776	26,363	0.0324	0.9676	51.13	
41.5	739,636	12,340	0.0167	0.9833	49.48	
42.5	605,766	17,258	0.0285	0.9715	48.65	
43.5	558,300	12,540	0.0225	0.9775	47.26	
44.5	518,886	11,592	0.0223	0.9777	46.20	
45.5	488,773	3,181	0.0065	0.9935	45.17	
46.5	467,083	6,844	0.0147	0.9853	44.88	
47.5	448,981	10,847	0.0242	0.9758	44.22	
48.5	422,137	6,136	0.0145	0.9855	43.15	
49.5	372,948	6,163	0.0165	0.9835	42.52	
50.5	352,252	3,170	0.0090	0.9910	41.82	
51.5	334,426	4,916	0.0147	0.9853	41.44	
52.5	317,368	3,840	0.0121	0.9879	40.83	
53.5	301,526	2,311	0.0077	0.9923	40.34	
54.5	292,018	5,743	0.0197	0.9803	40.03	
55.5	272,037	4,028	0.0148	0.9852	39.24	
56.5	257,122	4,818	0.0187	0.9813	38.66	
57.5	234,740	2,732	0.0116	0.9884	37.94	
58.5	223,660	7,211	0.0322	0.9678	37.50	
59.5	208,519	2,444	0.0117	0.9883	36.29	
60.5	198,286	3,437	0.0173	0.9827	35.86	
61.5	189,483	5,009	0.0264	0.9736	35.24	
62.5	181,271	1,559	0.0086	0.9914	34.31	
63.5	169,904	6,093	0.0359	0.9641	34.01	
64.5	154,381	6,054	0.0392	0.9608	32.79	
65.5	138,450	2,866	0.0207	0.9793	31.51	
66.5	105,336	3,535	0.0336	0.9664	30.86	
67.5	86,480	4,479	0.0518	0.9482	29.82	
68.5	79,707	2,264	0.0284	0.9716	28.28	
69.5	69,298	1,591	0.0230	0.9770	27.47	
70.5	58,757	1,410	0.0240	0.9760	26.84	
71.5	49,397	982	0.0199	0.9801	26.20	
72.5	46,635	820	0.0176	0.9824	25.68	
73.5	43,429	1,253	0.0289	0.9711	25.23	
74.5	36,656	1,705	0.0465	0.9535	24.50	
75.5	30,234	542	0.0179	0.9821	23.36	
76.5	29,450	784	0.0266	0.9734	22.94	
77.5	28,470	1,269	0.0446	0.9554	22.33	
78.5	27,068	209	0.0077	0.9923	21.33	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	26,579	1,631	0.0614	0.9386	21.17	
80.5	23,631	137	0.0058	0.9942	19.87	
81.5	22,938	29	0.0013	0.9987	19.75	
82.5	22,680	652	0.0288	0.9712	19.73	
83.5	20,399	788	0.0387	0.9613	19.16	
84.5	17,770	1,111	0.0625	0.9375	18.42	
85.5	16,227	204	0.0126	0.9874	17.27	
86.5	14,422	162	0.0113	0.9887	17.05	
87.5	14,236	330	0.0232	0.9768	16.86	
88.5	13,867	742	0.0535	0.9465	16.47	
89.5	12,888	331	0.0257	0.9743	15.59	
90.5	12,485	319	0.0256	0.9744	15.19	
91.5	11,943	812	0.0680	0.9320	14.80	
92.5	10,352	422	0.0408	0.9592	13.79	
93.5	9,452	8	0.0009	0.9991	13.23	
94.5	9,007	368	0.0408	0.9592	13.22	
95.5	8,191	201	0.0245	0.9755	12.68	
96.5	7,876	1,023	0.1299	0.8701	12.37	
97.5	6,176	75	0.0122	0.9878	10.76	
98.5	4,426		0.0000	1.0000	10.63	
99.5	3,551	313	0.0882	0.9118	10.63	
100.5	2,761	140	0.0507	0.9493	9.69	
101.5	2,544	141	0.0554	0.9446	9.20	
102.5	2,359		0.0000	1.0000	8.69	
103.5	2,070	56	0.0268	0.9732	8.69	
104.5	1,526		0.0000	1.0000	8.46	
105.5	1,315	403	0.3066	0.6934	8.46	
106.5	337	165	0.4893	0.5107	5.87	
107.5	172		0.0000	1.0000	3.00	
108.5	78		0.0000	1.0000	3.00	
109.5	78		0.0000	1.0000	3.00	
110.5	78		0.0000	1.0000	3.00	
111.5	42	9	0.2239	0.7761	3.00	
112.5	33		0.0000	1.0000	2.32	
113.5	33		0.0000	1.0000	2.32	
114.5	33		0.0000	1.0000	2.32	
115.5	33		0.0000	1.0000	2.32	
116.5	33		0.0000	1.0000	2.32	
117.5	33		0.0000	1.0000	2.32	
118.5	33		0.0000	1.0000	2.32	

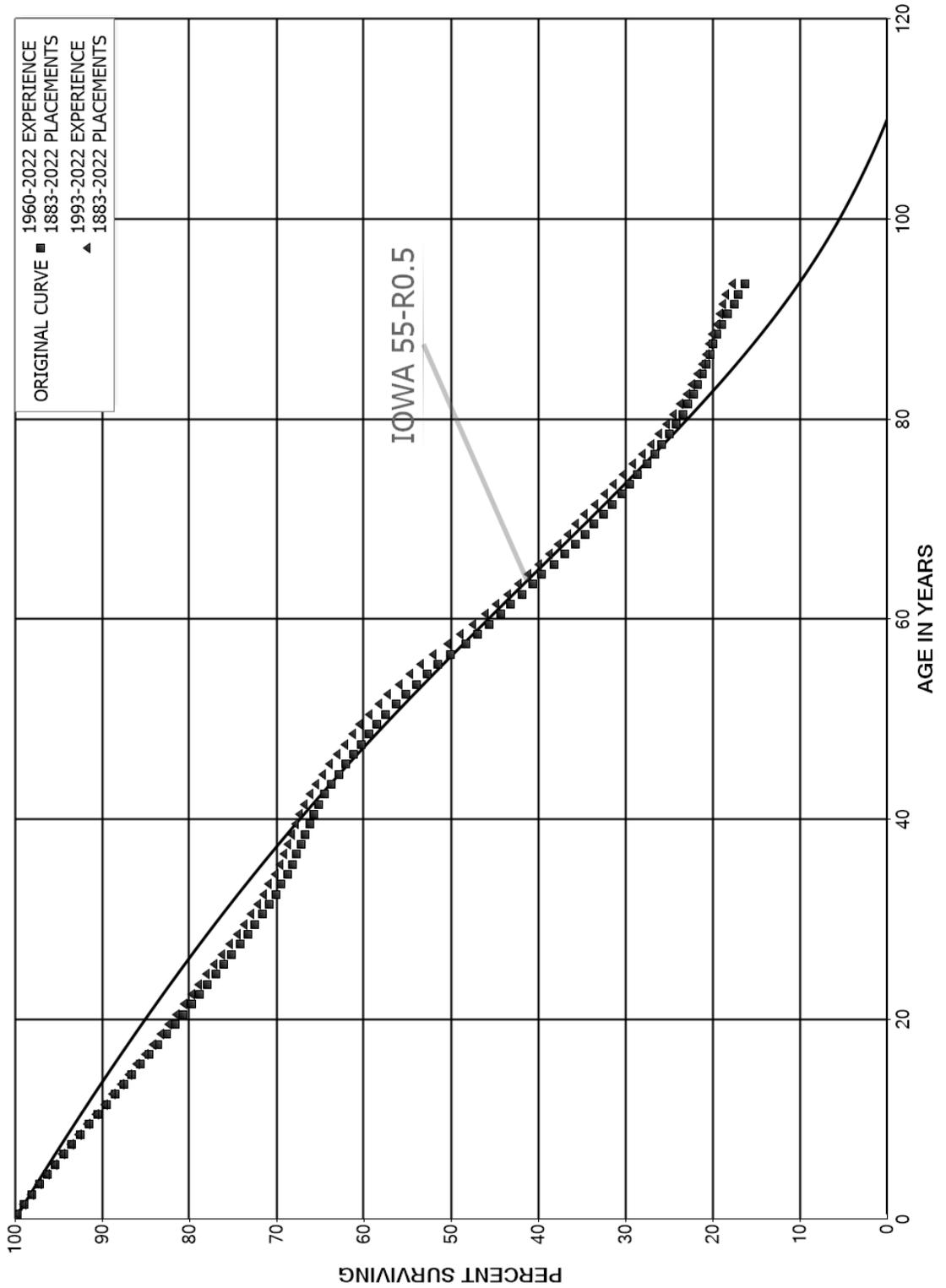
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2022			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	33		0.0000	1.0000	2.32
120.5	33		0.0000	1.0000	2.32
121.5	33		0.0000	1.0000	2.32
122.5	33		0.0000	1.0000	2.32
123.5	33		0.0000	1.0000	2.32
124.5	33		0.0000	1.0000	2.32
125.5	33		0.0000	1.0000	2.32
126.5	33		0.0000	1.0000	2.32
127.5	33		0.0000	1.0000	2.32
128.5	33		0.0000	1.0000	2.32
129.5					2.32

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNTS 380, 382 AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382 AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	258,820,501	804,058	0.0031	0.9969	100.00
0.5	248,772,897	1,935,514	0.0078	0.9922	99.69
1.5	239,355,299	2,040,570	0.0085	0.9915	98.91
2.5	231,438,847	2,045,210	0.0088	0.9912	98.07
3.5	223,050,891	2,122,647	0.0095	0.9905	97.20
4.5	215,140,479	2,057,790	0.0096	0.9904	96.28
5.5	207,654,535	2,084,825	0.0100	0.9900	95.36
6.5	199,708,889	1,956,934	0.0098	0.9902	94.40
7.5	192,371,961	1,965,414	0.0102	0.9898	93.48
8.5	185,344,271	1,966,146	0.0106	0.9894	92.52
9.5	177,835,257	1,979,079	0.0111	0.9889	91.54
10.5	170,283,616	1,885,803	0.0111	0.9889	90.52
11.5	162,773,297	1,819,583	0.0112	0.9888	89.52
12.5	155,839,213	1,705,354	0.0109	0.9891	88.52
13.5	148,600,801	1,559,387	0.0105	0.9895	87.55
14.5	141,481,109	1,660,304	0.0117	0.9883	86.63
15.5	134,726,613	1,646,474	0.0122	0.9878	85.61
16.5	128,002,922	1,414,038	0.0110	0.9890	84.57
17.5	121,426,738	1,441,163	0.0119	0.9881	83.63
18.5	115,327,212	1,357,477	0.0118	0.9882	82.64
19.5	108,952,155	1,252,209	0.0115	0.9885	81.67
20.5	102,740,464	1,234,524	0.0120	0.9880	80.73
21.5	97,423,772	1,137,264	0.0117	0.9883	79.76
22.5	91,244,940	1,048,558	0.0115	0.9885	78.83
23.5	85,455,653	1,034,858	0.0121	0.9879	77.92
24.5	79,963,155	977,055	0.0122	0.9878	76.98
25.5	73,337,944	876,885	0.0120	0.9880	76.04
26.5	68,087,888	846,639	0.0124	0.9876	75.13
27.5	62,628,329	728,838	0.0116	0.9884	74.19
28.5	57,441,743	661,227	0.0115	0.9885	73.33
29.5	52,531,931	604,938	0.0115	0.9885	72.49
30.5	47,946,765	541,976	0.0113	0.9887	71.65
31.5	43,409,954	443,035	0.0102	0.9898	70.84
32.5	39,361,369	356,038	0.0090	0.9910	70.12
33.5	35,215,582	358,690	0.0102	0.9898	69.48
34.5	31,239,566	274,382	0.0088	0.9912	68.78
35.5	28,183,395	206,284	0.0073	0.9927	68.17
36.5	25,110,925	184,955	0.0074	0.9926	67.67
37.5	23,357,956	162,605	0.0070	0.9930	67.18
38.5	20,668,926	155,332	0.0075	0.9925	66.71

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382 AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	18,422,433	137,174	0.0074	0.9926	66.21	
40.5	16,190,301	143,921	0.0089	0.9911	65.71	
41.5	13,795,497	141,868	0.0103	0.9897	65.13	
42.5	11,422,989	124,742	0.0109	0.9891	64.46	
43.5	9,719,167	132,179	0.0136	0.9864	63.76	
44.5	8,501,424	111,706	0.0131	0.9869	62.89	
45.5	6,748,815	94,538	0.0140	0.9860	62.06	
46.5	5,946,749	85,014	0.0143	0.9857	61.19	
47.5	5,315,327	80,106	0.0151	0.9849	60.32	
48.5	4,336,950	63,516	0.0146	0.9854	59.41	
49.5	3,562,558	63,558	0.0178	0.9822	58.54	
50.5	2,830,411	57,497	0.0203	0.9797	57.49	
51.5	2,245,838	43,852	0.0195	0.9805	56.33	
52.5	1,825,705	42,321	0.0232	0.9768	55.23	
53.5	1,552,872	34,990	0.0225	0.9775	53.95	
54.5	1,282,961	30,038	0.0234	0.9766	52.73	
55.5	1,026,370	28,576	0.0278	0.9722	51.50	
56.5	823,036	29,235	0.0355	0.9645	50.06	
57.5	760,814	20,795	0.0273	0.9727	48.28	
58.5	708,620	19,682	0.0278	0.9722	46.96	
59.5	659,584	19,394	0.0294	0.9706	45.66	
60.5	628,456	16,369	0.0260	0.9740	44.32	
61.5	589,705	18,495	0.0314	0.9686	43.16	
62.5	550,576	15,051	0.0273	0.9727	41.81	
63.5	513,567	13,875	0.0270	0.9730	40.67	
64.5	484,257	16,829	0.0348	0.9652	39.57	
65.5	441,081	13,916	0.0315	0.9685	38.19	
66.5	395,118	14,043	0.0355	0.9645	36.99	
67.5	358,744	10,823	0.0302	0.9698	35.67	
68.5	331,981	9,927	0.0299	0.9701	34.60	
69.5	310,291	9,437	0.0304	0.9696	33.56	
70.5	286,542	9,266	0.0323	0.9677	32.54	
71.5	272,936	9,022	0.0331	0.9669	31.49	
72.5	255,906	7,694	0.0301	0.9699	30.45	
73.5	244,373	7,808	0.0320	0.9680	29.53	
74.5	227,982	8,387	0.0368	0.9632	28.59	
75.5	213,858	7,186	0.0336	0.9664	27.54	
76.5	203,236	6,284	0.0309	0.9691	26.61	
77.5	195,443	6,553	0.0335	0.9665	25.79	
78.5	187,291	5,775	0.0308	0.9692	24.93	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382 AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	181,457	5,597	0.0308	0.9692	24.16	
80.5	174,124	4,593	0.0264	0.9736	23.41	
81.5	165,892	4,229	0.0255	0.9745	22.79	
82.5	157,467	3,575	0.0227	0.9773	22.21	
83.5	150,655	3,864	0.0256	0.9744	21.71	
84.5	143,074	3,123	0.0218	0.9782	21.15	
85.5	137,208	2,606	0.0190	0.9810	20.69	
86.5	125,269	2,445	0.0195	0.9805	20.30	
87.5	120,050	2,088	0.0174	0.9826	19.90	
88.5	114,635	3,770	0.0329	0.9671	19.55	
89.5	109,568	3,829	0.0349	0.9651	18.91	
90.5	104,434	4,517	0.0433	0.9567	18.25	
91.5	97,084	2,304	0.0237	0.9763	17.46	
92.5	91,444	4,045	0.0442	0.9558	17.05	
93.5	82,448	1,803	0.0219	0.9781	16.29	
94.5	77,112	1,406	0.0182	0.9818	15.94	
95.5	72,756	1,175	0.0161	0.9839	15.65	
96.5	69,017	1,177	0.0170	0.9830	15.39	
97.5	62,227	670	0.0108	0.9892	15.13	
98.5	57,963	380	0.0065	0.9935	14.97	
99.5	54,780	314	0.0057	0.9943	14.87	
100.5	50,666	250	0.0049	0.9951	14.78	
101.5	47,656	136	0.0029	0.9971	14.71	
102.5	46,710	226	0.0048	0.9952	14.67	
103.5	45,067	520	0.0115	0.9885	14.60	
104.5	38,968	176	0.0045	0.9955	14.43	
105.5	38,323	144	0.0038	0.9962	14.37	
106.5	26,618	90	0.0034	0.9966	14.31	
107.5	25,538	88	0.0034	0.9966	14.26	
108.5	24,854	109	0.0044	0.9956	14.21	
109.5	24,170	121	0.0050	0.9950	14.15	
110.5	23,522	166	0.0070	0.9930	14.08	
111.5	22,668	195	0.0086	0.9914	13.98	
112.5	21,092	340	0.0161	0.9839	13.86	
113.5	19,203	33	0.0017	0.9983	13.64	
114.5	17,225	7	0.0004	0.9996	13.61	
115.5	14,979	23	0.0016	0.9984	13.61	
116.5	12,812	7	0.0006	0.9994	13.59	
117.5	10,617		0.0000	1.0000	13.58	
118.5	8,174		0.0000	1.0000	13.58	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382 AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	4,880		0.0000	1.0000	13.58
120.5	2,940		0.0000	1.0000	13.58
121.5	2,385		0.0000	1.0000	13.58
122.5	2,375		0.0000	1.0000	13.58
123.5	2,281		0.0000	1.0000	13.58
124.5	2,096		0.0000	1.0000	13.58
125.5	1,882		0.0000	1.0000	13.58
126.5	1,740		0.0000	1.0000	13.58
127.5	1,659		0.0000	1.0000	13.58
128.5	1,588		0.0000	1.0000	13.58
129.5	1,570		0.0000	1.0000	13.58
130.5	1,490		0.0000	1.0000	13.58
131.5	1,388		0.0000	1.0000	13.58
132.5	1,340		0.0000	1.0000	13.58
133.5	1,248		0.0000	1.0000	13.58
134.5	1,207		0.0000	1.0000	13.58
135.5	970		0.0000	1.0000	13.58
136.5	144		0.0000	1.0000	13.58
137.5	144		0.0000	1.0000	13.58
138.5					13.58

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382 AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	180,053,087	585,267	0.0033	0.9967	100.00
0.5	179,531,356	1,303,069	0.0073	0.9927	99.67
1.5	176,679,748	1,518,134	0.0086	0.9914	98.95
2.5	174,699,996	1,558,609	0.0089	0.9911	98.10
3.5	171,978,866	1,619,843	0.0094	0.9906	97.23
4.5	169,349,965	1,592,002	0.0094	0.9906	96.31
5.5	166,278,977	1,635,433	0.0098	0.9902	95.40
6.5	162,770,434	1,566,997	0.0096	0.9904	94.47
7.5	159,626,793	1,635,834	0.0102	0.9898	93.56
8.5	155,836,928	1,627,668	0.0104	0.9896	92.60
9.5	150,967,428	1,649,565	0.0109	0.9891	91.63
10.5	146,204,433	1,577,979	0.0108	0.9892	90.63
11.5	141,532,428	1,542,863	0.0109	0.9891	89.65
12.5	137,379,774	1,454,010	0.0106	0.9894	88.67
13.5	132,211,240	1,309,404	0.0099	0.9901	87.74
14.5	127,177,604	1,400,159	0.0110	0.9890	86.87
15.5	122,970,308	1,412,523	0.0115	0.9885	85.91
16.5	117,479,875	1,197,157	0.0102	0.9898	84.92
17.5	112,069,991	1,220,059	0.0109	0.9891	84.06
18.5	107,411,324	1,162,922	0.0108	0.9892	83.14
19.5	102,231,312	1,074,001	0.0105	0.9895	82.24
20.5	97,150,823	1,068,891	0.0110	0.9890	81.38
21.5	92,805,274	986,351	0.0106	0.9894	80.48
22.5	87,394,006	919,581	0.0105	0.9895	79.63
23.5	82,213,443	924,798	0.0112	0.9888	78.79
24.5	77,285,755	885,809	0.0115	0.9885	77.90
25.5	71,177,164	798,891	0.0112	0.9888	77.01
26.5	66,347,086	779,514	0.0117	0.9883	76.15
27.5	61,052,011	663,542	0.0109	0.9891	75.25
28.5	56,006,206	607,264	0.0108	0.9892	74.43
29.5	51,216,642	557,108	0.0109	0.9891	73.63
30.5	46,718,542	493,088	0.0106	0.9894	72.83
31.5	42,258,141	400,181	0.0095	0.9905	72.06
32.5	38,274,209	315,985	0.0083	0.9917	71.38
33.5	34,202,078	326,113	0.0095	0.9905	70.79
34.5	30,270,891	241,175	0.0080	0.9920	70.11
35.5	27,298,321	180,730	0.0066	0.9934	69.55
36.5	24,316,036	157,800	0.0065	0.9935	69.09
37.5	22,640,494	141,369	0.0062	0.9938	68.64
38.5	19,995,935	137,767	0.0069	0.9931	68.22

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382 AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	17,799,517	120,520	0.0068	0.9932	67.75	
40.5	15,600,578	126,238	0.0081	0.9919	67.29	
41.5	13,221,299	126,091	0.0095	0.9905	66.74	
42.5	10,886,036	112,949	0.0104	0.9896	66.11	
43.5	9,187,045	117,919	0.0128	0.9872	65.42	
44.5	8,005,368	97,684	0.0122	0.9878	64.58	
45.5	6,278,984	83,463	0.0133	0.9867	63.79	
46.5	5,498,745	74,446	0.0135	0.9865	62.94	
47.5	4,881,343	71,067	0.0146	0.9854	62.09	
48.5	3,924,349	54,085	0.0138	0.9862	61.19	
49.5	3,161,307	53,465	0.0169	0.9831	60.34	
50.5	2,444,087	47,571	0.0195	0.9805	59.32	
51.5	1,873,186	33,419	0.0178	0.9822	58.17	
52.5	1,476,413	32,757	0.0222	0.9778	57.13	
53.5	1,211,019	26,449	0.0218	0.9782	55.86	
54.5	957,490	22,202	0.0232	0.9768	54.64	
55.5	713,308	19,490	0.0273	0.9727	53.38	
56.5	520,868	16,470	0.0316	0.9684	51.92	
57.5	475,120	13,760	0.0290	0.9710	50.28	
58.5	437,150	12,779	0.0292	0.9708	48.82	
59.5	395,044	12,262	0.0310	0.9690	47.39	
60.5	363,509	9,403	0.0259	0.9741	45.92	
61.5	338,095	9,991	0.0296	0.9704	44.73	
62.5	317,144	8,966	0.0283	0.9717	43.41	
63.5	299,996	8,261	0.0275	0.9725	42.19	
64.5	286,548	8,633	0.0301	0.9699	41.02	
65.5	260,618	7,349	0.0282	0.9718	39.79	
66.5	229,572	6,254	0.0272	0.9728	38.67	
67.5	212,314	5,963	0.0281	0.9719	37.61	
68.5	199,227	4,994	0.0251	0.9749	36.56	
69.5	188,387	5,580	0.0296	0.9704	35.64	
70.5	176,904	5,983	0.0338	0.9662	34.58	
71.5	161,825	5,424	0.0335	0.9665	33.41	
72.5	148,248	4,482	0.0302	0.9698	32.29	
73.5	138,115	4,802	0.0348	0.9652	31.32	
74.5	140,455	5,291	0.0377	0.9623	30.23	
75.5	131,308	4,985	0.0380	0.9620	29.09	
76.5	141,037	4,962	0.0352	0.9648	27.99	
77.5	136,472	4,722	0.0346	0.9654	27.00	
78.5	131,716	4,310	0.0327	0.9673	26.07	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382 AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	129,025	4,436	0.0344	0.9656	25.21	
80.5	123,837	3,914	0.0316	0.9684	24.35	
81.5	117,522	3,505	0.0298	0.9702	23.58	
82.5	111,897	2,998	0.0268	0.9732	22.87	
83.5	107,446	3,156	0.0294	0.9706	22.26	
84.5	103,726	2,563	0.0247	0.9753	21.61	
85.5	100,931	1,982	0.0196	0.9804	21.07	
86.5	99,035	1,776	0.0179	0.9821	20.66	
87.5	96,681	1,713	0.0177	0.9823	20.29	
88.5	94,089	2,277	0.0242	0.9758	19.93	
89.5	93,885	1,671	0.0178	0.9822	19.45	
90.5	93,047	1,638	0.0176	0.9824	19.10	
91.5	90,156	1,556	0.0173	0.9827	18.77	
92.5	86,636	3,837	0.0443	0.9557	18.44	
93.5	77,979	1,641	0.0210	0.9790	17.62	
94.5	73,002	1,332	0.0182	0.9818	17.25	
95.5	68,944	1,146	0.0166	0.9834	16.94	
96.5	65,499	1,158	0.0177	0.9823	16.66	
97.5	58,818	661	0.0112	0.9888	16.36	
98.5	54,750	380	0.0069	0.9931	16.18	
99.5	51,591	314	0.0061	0.9939	16.07	
100.5	47,557	250	0.0052	0.9948	15.97	
101.5	44,662	126	0.0028	0.9972	15.89	
102.5	43,781	124	0.0028	0.9972	15.84	
103.5	42,551	379	0.0089	0.9911	15.80	
104.5	36,638	26	0.0007	0.9993	15.66	
105.5	36,401	57	0.0016	0.9984	15.64	
106.5	26,389	73	0.0028	0.9972	15.62	
107.5	25,346	82	0.0032	0.9968	15.58	
108.5	24,854	109	0.0044	0.9956	15.53	
109.5	24,170	121	0.0050	0.9950	15.46	
110.5	23,522	166	0.0070	0.9930	15.38	
111.5	22,668	195	0.0086	0.9914	15.27	
112.5	21,092	340	0.0161	0.9839	15.14	
113.5	19,203	33	0.0017	0.9983	14.90	
114.5	17,225	7	0.0004	0.9996	14.87	
115.5	14,979	23	0.0016	0.9984	14.86	
116.5	12,812	7	0.0006	0.9994	14.84	
117.5	10,617		0.0000	1.0000	14.83	
118.5	8,174		0.0000	1.0000	14.83	

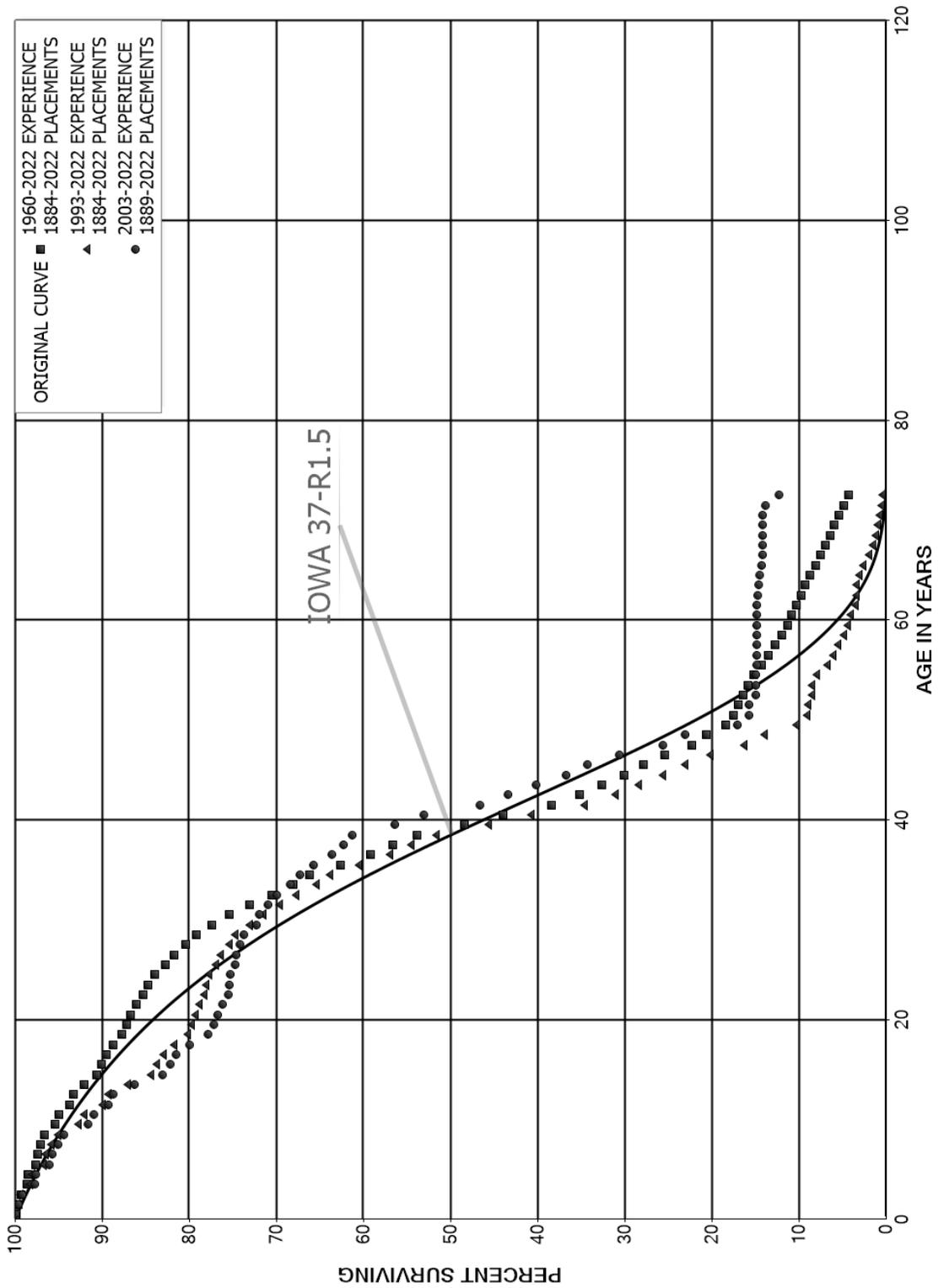
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNTS 380, 382 AND 384 SERVICES, METER AND HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2022			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	4,880		0.0000	1.0000	14.83
120.5	2,940		0.0000	1.0000	14.83
121.5	2,385		0.0000	1.0000	14.83
122.5	2,375		0.0000	1.0000	14.83
123.5	2,281		0.0000	1.0000	14.83
124.5	2,096		0.0000	1.0000	14.83
125.5	1,882		0.0000	1.0000	14.83
126.5	1,740		0.0000	1.0000	14.83
127.5	1,659		0.0000	1.0000	14.83
128.5	1,588		0.0000	1.0000	14.83
129.5	1,570		0.0000	1.0000	14.83
130.5	1,490		0.0000	1.0000	14.83
131.5	1,388		0.0000	1.0000	14.83
132.5	1,340		0.0000	1.0000	14.83
133.5	1,248		0.0000	1.0000	14.83
134.5	1,207		0.0000	1.0000	14.83
135.5	970		0.0000	1.0000	14.83
136.5	144		0.0000	1.0000	14.83
137.5	144		0.0000	1.0000	14.83
138.5					14.83

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 381 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2022

EXPERIENCE BAND 1960-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,358,615	26,107	0.0013	0.9987	100.00
0.5	18,587,136	46,920	0.0025	0.9975	99.87
1.5	17,559,138	50,152	0.0029	0.9971	99.61
2.5	17,204,957	127,122	0.0074	0.9926	99.33
3.5	17,025,001	20,940	0.0012	0.9988	98.59
4.5	16,529,041	138,920	0.0084	0.9916	98.47
5.5	15,752,455	33,069	0.0021	0.9979	97.65
6.5	15,302,578	58,685	0.0038	0.9962	97.44
7.5	14,216,067	68,939	0.0048	0.9952	97.07
8.5	13,601,153	176,600	0.0130	0.9870	96.60
9.5	13,054,786	57,969	0.0044	0.9956	95.34
10.5	12,767,601	156,809	0.0123	0.9877	94.92
11.5	12,513,595	58,534	0.0047	0.9953	93.75
12.5	12,097,819	166,728	0.0138	0.9862	93.31
13.5	11,382,552	174,297	0.0153	0.9847	92.03
14.5	10,805,904	61,361	0.0057	0.9943	90.62
15.5	10,480,404	67,101	0.0064	0.9936	90.10
16.5	10,252,913	96,823	0.0094	0.9906	89.53
17.5	9,786,173	104,196	0.0106	0.9894	88.68
18.5	9,467,033	55,417	0.0059	0.9941	87.74
19.5	9,393,036	52,831	0.0056	0.9944	87.22
20.5	9,322,017	69,737	0.0075	0.9925	86.73
21.5	9,105,499	79,390	0.0087	0.9913	86.09
22.5	8,908,166	58,998	0.0066	0.9934	85.33
23.5	8,676,625	87,339	0.0101	0.9899	84.77
24.5	8,442,013	115,564	0.0137	0.9863	83.92
25.5	8,130,064	101,715	0.0125	0.9875	82.77
26.5	7,875,797	125,376	0.0159	0.9841	81.73
27.5	7,606,253	114,545	0.0151	0.9849	80.43
28.5	7,404,307	170,422	0.0230	0.9770	79.22
29.5	6,993,182	181,298	0.0259	0.9741	77.40
30.5	6,671,610	206,286	0.0309	0.9691	75.39
31.5	6,351,911	218,027	0.0343	0.9657	73.06
32.5	6,098,221	214,844	0.0352	0.9648	70.55
33.5	5,770,248	164,051	0.0284	0.9716	68.07
34.5	5,446,162	284,969	0.0523	0.9477	66.13
35.5	5,071,739	280,483	0.0553	0.9447	62.67
36.5	4,728,486	204,813	0.0433	0.9567	59.20
37.5	4,408,508	214,440	0.0486	0.9514	56.64
38.5	4,071,724	415,555	0.1021	0.8979	53.88

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,536,486	321,244	0.0908	0.9092	48.39	
40.5	3,223,939	408,226	0.1266	0.8734	43.99	
41.5	2,680,743	225,362	0.0841	0.9159	38.42	
42.5	2,374,637	175,599	0.0739	0.9261	35.19	
43.5	2,126,232	161,868	0.0761	0.9239	32.59	
44.5	1,990,584	147,904	0.0743	0.9257	30.11	
45.5	1,775,440	158,695	0.0894	0.9106	27.87	
46.5	1,592,078	193,757	0.1217	0.8783	25.38	
47.5	1,256,659	93,975	0.0748	0.9252	22.29	
48.5	1,024,752	111,263	0.1086	0.8914	20.62	
49.5	810,686	37,050	0.0457	0.9543	18.38	
50.5	781,028	24,129	0.0309	0.9691	17.54	
51.5	758,707	26,225	0.0346	0.9654	17.00	
52.5	746,536	25,073	0.0336	0.9664	16.41	
53.5	740,933	32,389	0.0437	0.9563	15.86	
54.5	721,160	43,008	0.0596	0.9404	15.17	
55.5	688,278	36,660	0.0533	0.9467	14.26	
56.5	669,994	39,032	0.0583	0.9417	13.51	
57.5	648,411	40,019	0.0617	0.9383	12.72	
58.5	636,871	32,673	0.0513	0.9487	11.93	
59.5	616,590	28,296	0.0459	0.9541	11.32	
60.5	606,730	28,440	0.0469	0.9531	10.80	
61.5	585,059	31,383	0.0536	0.9464	10.30	
62.5	562,131	28,743	0.0511	0.9489	9.74	
63.5	556,963	33,438	0.0600	0.9400	9.24	
64.5	533,725	35,165	0.0659	0.9341	8.69	
65.5	517,439	40,415	0.0781	0.9219	8.12	
66.5	488,741	34,307	0.0702	0.9298	7.48	
67.5	479,274	37,007	0.0772	0.9228	6.96	
68.5	439,919	33,859	0.0770	0.9230	6.42	
69.5	403,098	37,859	0.0939	0.9061	5.93	
70.5	364,541	39,662	0.1088	0.8912	5.37	
71.5	322,455	31,675	0.0982	0.9018	4.79	
72.5	287,366	23,928	0.0833	0.9167	4.32	
73.5	261,563	20,343	0.0778	0.9222	3.96	
74.5	239,981	22,676	0.0945	0.9055	3.65	
75.5	216,180	24,319	0.1125	0.8875	3.30	
76.5	190,600	23,186	0.1216	0.8784	2.93	
77.5	164,777	23,221	0.1409	0.8591	2.58	
78.5	139,900	23,519	0.1681	0.8319	2.21	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	114,920	28,492	0.2479	0.7521	1.84	
80.5	85,383	18,257	0.2138	0.7862	1.38	
81.5	66,902	11,340	0.1695	0.8305	1.09	
82.5	55,469	7,596	0.1369	0.8631	0.90	
83.5	47,873	8,012	0.1673	0.8327	0.78	
84.5	39,819	5,419	0.1361	0.8639	0.65	
85.5	34,400	5,344	0.1554	0.8446	0.56	
86.5	29,025	2,788	0.0960	0.9040	0.47	
87.5	26,228	2,976	0.1135	0.8865	0.43	
88.5	23,252	2,040	0.0877	0.9123	0.38	
89.5	21,212	1,854	0.0874	0.9126	0.35	
90.5	19,358	2,155	0.1113	0.8887	0.32	
91.5	17,174	1,779	0.1036	0.8964	0.28	
92.5	15,395	2,328	0.1512	0.8488	0.25	
93.5	13,048	1,777	0.1362	0.8638	0.21	
94.5	11,271	2,441	0.2165	0.7835	0.18	
95.5	8,830	2,210	0.2502	0.7498	0.14	
96.5	6,621	1,057	0.1597	0.8403	0.11	
97.5	5,563	608	0.1093	0.8907	0.09	
98.5	4,916	672	0.1368	0.8632	0.08	
99.5	4,225	1,230	0.2912	0.7088	0.07	
100.5	2,946	447	0.1518	0.8482	0.05	
101.5	2,498	851	0.3407	0.6593	0.04	
102.5	1,599	475	0.2972	0.7028	0.03	
103.5	1,087	1,029	0.9469	0.0531	0.02	
104.5	58		0.0000	1.0000	0.00	
105.5	37	25	0.6768	0.3232	0.00	
106.5	12		0.0000	1.0000	0.00	
107.5	12		0.0000	1.0000	0.00	
108.5	12		0.0000	1.0000	0.00	
109.5	12		0.0000	1.0000	0.00	
110.5	12		0.0000	1.0000	0.00	
111.5	12		0.0000	1.0000	0.00	
112.5	12		0.0000	1.0000	0.00	
113.5	12	12	1.0000		0.00	
114.5						

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,564,274	10,768	0.0009	0.9991	100.00
0.5	11,854,650	30,965	0.0026	0.9974	99.91
1.5	10,827,684	40,697	0.0038	0.9962	99.65
2.5	10,442,114	121,624	0.0116	0.9884	99.28
3.5	10,199,192	13,957	0.0014	0.9986	98.12
4.5	9,786,393	133,949	0.0137	0.9863	97.99
5.5	9,060,939	25,856	0.0029	0.9971	96.65
6.5	8,557,104	53,268	0.0062	0.9938	96.37
7.5	7,572,057	61,943	0.0082	0.9918	95.77
8.5	6,852,420	167,457	0.0244	0.9756	94.99
9.5	6,266,048	46,794	0.0075	0.9925	92.67
10.5	6,037,884	140,471	0.0233	0.9767	91.97
11.5	5,952,108	42,220	0.0071	0.9929	89.83
12.5	5,678,504	144,179	0.0254	0.9746	89.20
13.5	5,139,348	153,462	0.0299	0.9701	86.93
14.5	4,675,478	42,425	0.0091	0.9909	84.34
15.5	4,574,666	42,742	0.0093	0.9907	83.57
16.5	4,496,669	63,417	0.0141	0.9859	82.79
17.5	4,265,869	79,391	0.0186	0.9814	81.62
18.5	4,267,037	27,750	0.0065	0.9935	80.10
19.5	4,514,593	22,442	0.0050	0.9950	79.58
20.5	4,893,562	31,170	0.0064	0.9936	79.19
21.5	4,991,056	33,858	0.0068	0.9932	78.68
22.5	5,061,826	11,976	0.0024	0.9976	78.15
23.5	5,148,128	25,979	0.0050	0.9950	77.96
24.5	5,253,433	50,662	0.0096	0.9904	77.57
25.5	5,256,212	39,614	0.0075	0.9925	76.82
26.5	5,284,472	64,924	0.0123	0.9877	76.24
27.5	5,262,043	50,708	0.0096	0.9904	75.31
28.5	5,279,282	112,714	0.0214	0.9786	74.58
29.5	5,045,205	111,510	0.0221	0.9779	72.99
30.5	4,924,186	129,934	0.0264	0.9736	71.38
31.5	4,765,945	131,075	0.0275	0.9725	69.49
32.5	4,665,961	157,638	0.0338	0.9662	67.58
33.5	4,455,422	104,197	0.0234	0.9766	65.30
34.5	4,252,435	223,246	0.0525	0.9475	63.77
35.5	4,022,730	236,805	0.0589	0.9411	60.42
36.5	3,816,155	165,642	0.0434	0.9566	56.87
37.5	3,600,513	188,635	0.0524	0.9476	54.40
38.5	3,331,139	391,607	0.1176	0.8824	51.55

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,830,613	300,651	0.1062	0.8938	45.49	
40.5	2,548,001	388,919	0.1526	0.8474	40.66	
41.5	2,045,657	205,587	0.1005	0.8995	34.45	
42.5	1,763,137	155,384	0.0881	0.9119	30.99	
43.5	1,500,386	146,620	0.0977	0.9023	28.26	
44.5	1,337,990	131,780	0.0985	0.9015	25.50	
45.5	1,103,386	142,076	0.1288	0.8712	22.99	
46.5	907,931	176,903	0.1948	0.8052	20.03	
47.5	569,927	79,575	0.1396	0.8604	16.12	
48.5	348,173	93,227	0.2678	0.7322	13.87	
49.5	135,430	15,669	0.1157	0.8843	10.16	
50.5	116,816	2,153	0.0184	0.9816	8.98	
51.5	122,074	5,163	0.0423	0.9577	8.82	
52.5	115,115	395	0.0034	0.9966	8.44	
53.5	114,838	8,603	0.0749	0.9251	8.42	
54.5	105,049	15,264	0.1453	0.8547	7.78	
55.5	87,072	9,213	0.1058	0.8942	6.65	
56.5	74,919	7,397	0.0987	0.9013	5.95	
57.5	61,063	7,200	0.1179	0.8821	5.36	
58.5	55,364	5,270	0.0952	0.9048	4.73	
59.5	42,830	3,361	0.0785	0.9215	4.28	
60.5	31,732	4,300	0.1355	0.8645	3.94	
61.5	27,715	906	0.0327	0.9673	3.41	
62.5	29,537	506	0.0171	0.9829	3.30	
63.5	36,973	2,914	0.0788	0.9212	3.24	
64.5	36,242	6,235	0.1720	0.8280	2.99	
65.5	37,299	10,047	0.2694	0.7306	2.47	
66.5	34,968	6,992	0.2000	0.8000	1.81	
67.5	39,415	9,542	0.2421	0.7579	1.45	
68.5	34,775	6,556	0.1885	0.8115	1.10	
69.5	29,335	9,188	0.3132	0.6868	0.89	
70.5	21,594	6,215	0.2878	0.7122	0.61	
71.5	18,057	5,542	0.3069	0.6931	0.43	
72.5	16,372	2,976	0.1817	0.8183	0.30	
73.5	15,935	2,455	0.1540	0.8460	0.25	
74.5	20,333	4,358	0.2143	0.7857	0.21	
75.5	25,528	5,219	0.2045	0.7955	0.16	
76.5	37,203	3,776	0.1015	0.8985	0.13	
77.5	43,034	7,915	0.1839	0.8161	0.12	
78.5	38,628	8,167	0.2114	0.7886	0.10	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	32,365	17,661	0.5457	0.4543	0.08	
80.5	15,928	8,834	0.5546	0.4454	0.03	
81.5	7,933	3,520	0.4438	0.5562	0.02	
82.5	4,928	1,884	0.3824	0.6176	0.01	
83.5	3,553	1,216	0.3423	0.6577	0.01	
84.5	2,987	954	0.3194	0.6806	0.00	
85.5	2,765	333	0.1204	0.8796	0.00	
86.5	3,238	510	0.1574	0.8426	0.00	
87.5	3,709	664	0.1789	0.8211	0.00	
88.5	3,958	768	0.1940	0.8060	0.00	
89.5	5,017	618	0.1232	0.8768	0.00	
90.5	5,982	1,034	0.1729	0.8271	0.00	
91.5	7,014	1,069	0.1524	0.8476	0.00	
92.5	7,798	1,881	0.2412	0.7588	0.00	
93.5	7,445	1,559	0.2094	0.7906	0.00	
94.5	6,376	2,259	0.3543	0.6457	0.00	
95.5	4,620	2,170	0.4696	0.5304	0.00	
96.5	3,681	1,057	0.2873	0.7127	0.00	
97.5	3,071	578	0.1882	0.8118	0.00	
98.5	3,300	598	0.1811	0.8189	0.00	
99.5	3,159	1,230	0.3895	0.6105	0.00	
100.5	2,908	447	0.1538	0.8462	0.00	
101.5	2,461	851	0.3459	0.6541	0.00	
102.5	1,586	475	0.2996	0.7004	0.00	
103.5	1,087	1,029	0.9469	0.0531	0.00	
104.5	58		0.0000	1.0000	0.00	
105.5	37	25	0.6768	0.3232	0.00	
106.5	12		0.0000	1.0000	0.00	
107.5	12		0.0000	1.0000	0.00	
108.5	12		0.0000	1.0000	0.00	
109.5	12		0.0000	1.0000	0.00	
110.5	12		0.0000	1.0000	0.00	
111.5	12		0.0000	1.0000	0.00	
112.5	12		0.0000	1.0000	0.00	
113.5	12	12	1.0000		0.00	
114.5						

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,868,167	10,134	0.0009	0.9991	100.00
0.5	9,993,802	29,299	0.0029	0.9971	99.91
1.5	8,963,630	40,401	0.0045	0.9955	99.61
2.5	8,615,321	121,268	0.0141	0.9859	99.16
3.5	8,405,551	11,395	0.0014	0.9986	97.77
4.5	8,021,703	132,631	0.0165	0.9835	97.64
5.5	7,344,693	22,452	0.0031	0.9969	96.02
6.5	6,984,332	44,971	0.0064	0.9936	95.73
7.5	5,989,773	46,797	0.0078	0.9922	95.11
8.5	5,387,624	158,208	0.0294	0.9706	94.37
9.5	5,037,474	34,040	0.0068	0.9932	91.60
10.5	4,903,174	88,481	0.0180	0.9820	90.98
11.5	4,817,690	32,505	0.0067	0.9933	89.34
12.5	4,601,830	126,884	0.0276	0.9724	88.73
13.5	4,015,855	151,945	0.0378	0.9622	86.29
14.5	3,736,278	36,823	0.0099	0.9901	83.02
15.5	3,442,785	30,277	0.0088	0.9912	82.20
16.5	3,279,521	62,146	0.0189	0.9811	81.48
17.5	2,981,119	76,423	0.0256	0.9744	79.94
18.5	2,808,886	25,962	0.0092	0.9908	77.89
19.5	2,830,340	15,281	0.0054	0.9946	77.17
20.5	2,881,004	20,562	0.0071	0.9929	76.75
21.5	2,873,616	25,482	0.0089	0.9911	76.20
22.5	2,850,231	4,625	0.0016	0.9984	75.53
23.5	2,834,488	4,980	0.0018	0.9982	75.41
24.5	2,741,018	20,858	0.0076	0.9924	75.27
25.5	2,701,774	2,500	0.0009	0.9991	74.70
26.5	2,644,821	15,823	0.0060	0.9940	74.63
27.5	2,668,560	16,880	0.0063	0.9937	74.19
28.5	2,845,181	54,361	0.0191	0.9809	73.72
29.5	2,800,091	13,444	0.0048	0.9952	72.31
30.5	2,965,680	39,506	0.0133	0.9867	71.96
31.5	3,031,865	47,248	0.0156	0.9844	71.00
32.5	3,091,157	67,778	0.0219	0.9781	69.90
33.5	3,081,303	47,695	0.0155	0.9845	68.36
34.5	3,062,647	70,670	0.0231	0.9769	67.30
35.5	3,036,337	97,230	0.0320	0.9680	65.75
36.5	2,959,610	64,376	0.0218	0.9782	63.65
37.5	2,847,245	42,486	0.0149	0.9851	62.26
38.5	2,709,772	217,378	0.0802	0.9198	61.33

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2022			EXPERIENCE BAND 2003-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,365,605	138,476	0.0585	0.9415	56.41	
40.5	2,236,285	272,043	0.1216	0.8784	53.11	
41.5	1,802,032	127,174	0.0706	0.9294	46.65	
42.5	1,556,637	115,451	0.0742	0.9258	43.36	
43.5	1,294,673	111,031	0.0858	0.9142	40.14	
44.5	1,144,383	76,103	0.0665	0.9335	36.70	
45.5	953,819	102,221	0.1072	0.8928	34.26	
46.5	802,940	130,101	0.1620	0.8380	30.59	
47.5	514,646	50,811	0.0987	0.9013	25.63	
48.5	323,093	83,703	0.2591	0.7409	23.10	
49.5	123,224	10,223	0.0830	0.9170	17.12	
50.5	103,313		0.0000	1.0000	15.70	
51.5	95,797	4,473	0.0467	0.9533	15.70	
52.5	82,150		0.0000	1.0000	14.96	
53.5	77,594	256	0.0033	0.9967	14.96	
54.5	69,626	162	0.0023	0.9977	14.91	
55.5	59,826		0.0000	1.0000	14.88	
56.5	52,588		0.0000	1.0000	14.88	
57.5	43,336		0.0000	1.0000	14.88	
58.5	40,415		0.0000	1.0000	14.88	
59.5	32,733		0.0000	1.0000	14.88	
60.5	24,475		0.0000	1.0000	14.88	
61.5	22,149	245	0.0111	0.9889	14.88	
62.5	18,487	102	0.0055	0.9945	14.71	
63.5	15,405	169	0.0110	0.9890	14.63	
64.5	10,958	102	0.0093	0.9907	14.47	
65.5	7,614	99	0.0130	0.9870	14.34	
66.5	7,248		0.0000	1.0000	14.15	
67.5	6,569		0.0000	1.0000	14.15	
68.5	5,837		0.0000	1.0000	14.15	
69.5	3,435		0.0000	1.0000	14.15	
70.5	2,915	66	0.0227	0.9773	14.15	
71.5	2,379	269	0.1132	0.8868	13.83	
72.5	615		0.0000	1.0000	12.26	
73.5	584	325	0.5565	0.4435	12.26	
74.5	770	511	0.6636	0.3364	5.44	
75.5	691	432	0.6252	0.3748	1.83	
76.5	305	121	0.3969	0.6031	0.69	
77.5	255	82	0.3209	0.6791	0.41	
78.5	130		0.0000	1.0000	0.28	

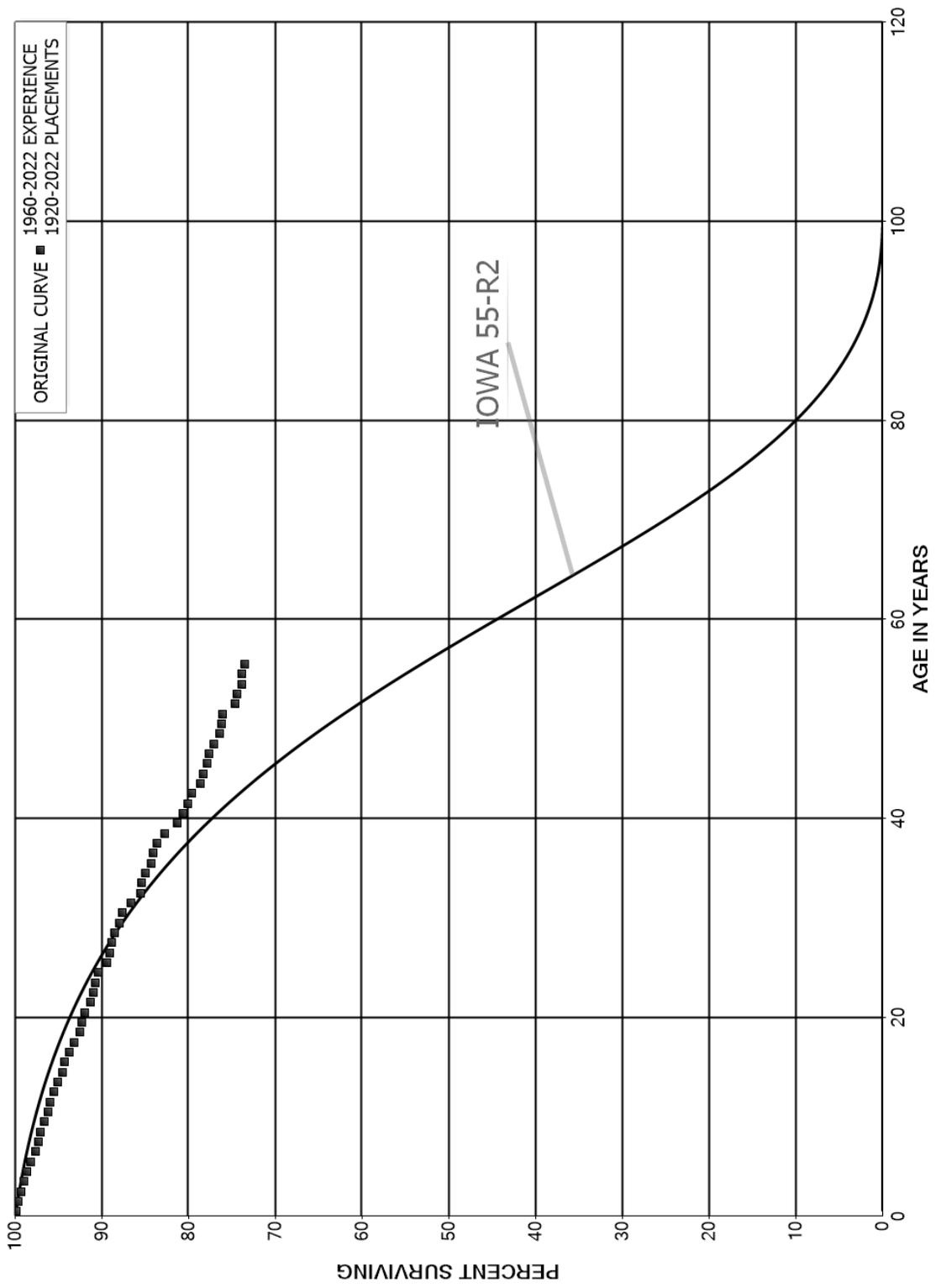
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	149		0.0000	1.0000	0.28
80.5	198		0.0000	1.0000	0.28
81.5	198		0.0000	1.0000	0.28
82.5	247		0.0000	1.0000	0.28
83.5	283		0.0000	1.0000	0.28
84.5	240		0.0000	1.0000	0.28
85.5	331		0.0000	1.0000	0.28
86.5	418		0.0000	1.0000	0.28
87.5	418		0.0000	1.0000	0.28
88.5	418		0.0000	1.0000	0.28
89.5	423		0.0000	1.0000	0.28
90.5	423		0.0000	1.0000	0.28
91.5	394		0.0000	1.0000	0.28
92.5	417	23	0.0543	0.9457	0.28
93.5	375		0.0000	1.0000	0.27
94.5	375		0.0000	1.0000	0.27
95.5	375		0.0000	1.0000	0.27
96.5	375		0.0000	1.0000	0.27
97.5	384	79	0.2067	0.7933	0.27
98.5	266	87	0.3274	0.6726	0.21
99.5	160		0.0000	1.0000	0.14
100.5	111		0.0000	1.0000	0.14
101.5	111	6	0.0502	0.9498	0.14
102.5	57		0.0000	1.0000	0.13
103.5	20		0.0000	1.0000	0.13
104.5	20		0.0000	1.0000	0.13
105.5					0.13
106.5					
107.5					
108.5					
109.5					
110.5					
111.5					
112.5					
113.5	12	12	1.0000		
114.5					

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	16,608,357	25,514	0.0015	0.9985	100.00	
0.5	16,537,688	40,554	0.0025	0.9975	99.85	
1.5	16,227,615	57,500	0.0035	0.9965	99.60	
2.5	15,765,353	49,913	0.0032	0.9968	99.25	
3.5	14,696,049	55,430	0.0038	0.9962	98.93	
4.5	13,923,030	59,929	0.0043	0.9957	98.56	
5.5	13,538,756	73,783	0.0054	0.9946	98.14	
6.5	13,092,234	41,468	0.0032	0.9968	97.60	
7.5	12,640,074	26,118	0.0021	0.9979	97.29	
8.5	12,314,908	59,095	0.0048	0.9952	97.09	
9.5	11,322,072	49,897	0.0044	0.9956	96.63	
10.5	10,820,214	30,244	0.0028	0.9972	96.20	
11.5	10,573,958	44,971	0.0043	0.9957	95.93	
12.5	10,312,797	53,310	0.0052	0.9948	95.52	
13.5	9,982,280	53,012	0.0053	0.9947	95.03	
14.5	9,576,672	26,353	0.0028	0.9972	94.52	
15.5	9,091,372	55,840	0.0061	0.9939	94.26	
16.5	8,792,017	50,136	0.0057	0.9943	93.69	
17.5	8,597,325	54,866	0.0064	0.9936	93.15	
18.5	8,131,992	25,758	0.0032	0.9968	92.56	
19.5	7,895,115	27,120	0.0034	0.9966	92.26	
20.5	7,237,848	48,211	0.0067	0.9933	91.95	
21.5	6,935,896	30,259	0.0044	0.9956	91.33	
22.5	6,634,557	18,944	0.0029	0.9971	90.94	
23.5	6,111,812	18,899	0.0031	0.9969	90.68	
24.5	5,627,647	65,077	0.0116	0.9884	90.40	
25.5	5,044,424	18,986	0.0038	0.9962	89.35	
26.5	4,340,870	8,704	0.0020	0.9980	89.01	
27.5	3,826,171	15,754	0.0041	0.9959	88.84	
28.5	3,419,144	18,354	0.0054	0.9946	88.47	
29.5	3,069,520	14,468	0.0047	0.9953	88.00	
30.5	2,778,471	31,022	0.0112	0.9888	87.58	
31.5	2,447,116	30,363	0.0124	0.9876	86.60	
32.5	2,034,595	3,878	0.0019	0.9981	85.53	
33.5	1,729,718	7,317	0.0042	0.9958	85.37	
34.5	1,470,291	13,270	0.0090	0.9910	85.00	
35.5	1,278,989	2,622	0.0021	0.9979	84.24	
36.5	1,036,539	5,397	0.0052	0.9948	84.06	
37.5	937,804	9,637	0.0103	0.9897	83.63	
38.5	854,942	14,896	0.0174	0.9826	82.77	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	812,694	7,106	0.0087	0.9913	81.32	
40.5	726,717	4,895	0.0067	0.9933	80.61	
41.5	670,473	3,620	0.0054	0.9946	80.07	
42.5	600,701	7,720	0.0129	0.9871	79.64	
43.5	543,583	2,151	0.0040	0.9960	78.61	
44.5	497,950	2,964	0.0060	0.9940	78.30	
45.5	481,866	1,379	0.0029	0.9971	77.84	
46.5	462,807	3,375	0.0073	0.9927	77.62	
47.5	439,049	3,516	0.0080	0.9920	77.05	
48.5	403,044	1,528	0.0038	0.9962	76.43	
49.5	369,796	525	0.0014	0.9986	76.14	
50.5	339,793	6,530	0.0192	0.9808	76.03	
51.5	284,060	654	0.0023	0.9977	74.57	
52.5	228,342	1,696	0.0074	0.9926	74.40	
53.5	164,739		0.0000	1.0000	73.85	
54.5	121,249	637	0.0053	0.9947	73.85	
55.5	85,322	346	0.0041	0.9959	73.46	
56.5	49,013	880	0.0180	0.9820	73.16	
57.5	46,848	392	0.0084	0.9916	71.85	
58.5	43,860	40	0.0009	0.9991	71.25	
59.5	38,940	273	0.0070	0.9930	71.18	
60.5	37,042	12	0.0003	0.9997	70.68	
61.5	35,935	22	0.0006	0.9994	70.66	
62.5	32,420	1,192	0.0368	0.9632	70.62	
63.5	27,485		0.0000	1.0000	68.02	
64.5	22,583	102	0.0045	0.9955	68.02	
65.5	21,546	252	0.0117	0.9883	67.71	
66.5	21,169		0.0000	1.0000	66.92	
67.5	14,094		0.0000	1.0000	66.92	
68.5	14,094		0.0000	1.0000	66.92	
69.5	7,815	14	0.0018	0.9982	66.92	
70.5	7,455		0.0000	1.0000	66.80	
71.5	7,193		0.0000	1.0000	66.80	
72.5	6,938		0.0000	1.0000	66.80	
73.5	6,283		0.0000	1.0000	66.80	
74.5	6,199		0.0000	1.0000	66.80	
75.5	4,698		0.0000	1.0000	66.80	
76.5	4,371		0.0000	1.0000	66.80	
77.5	3,844		0.0000	1.0000	66.80	
78.5	3,844		0.0000	1.0000	66.80	

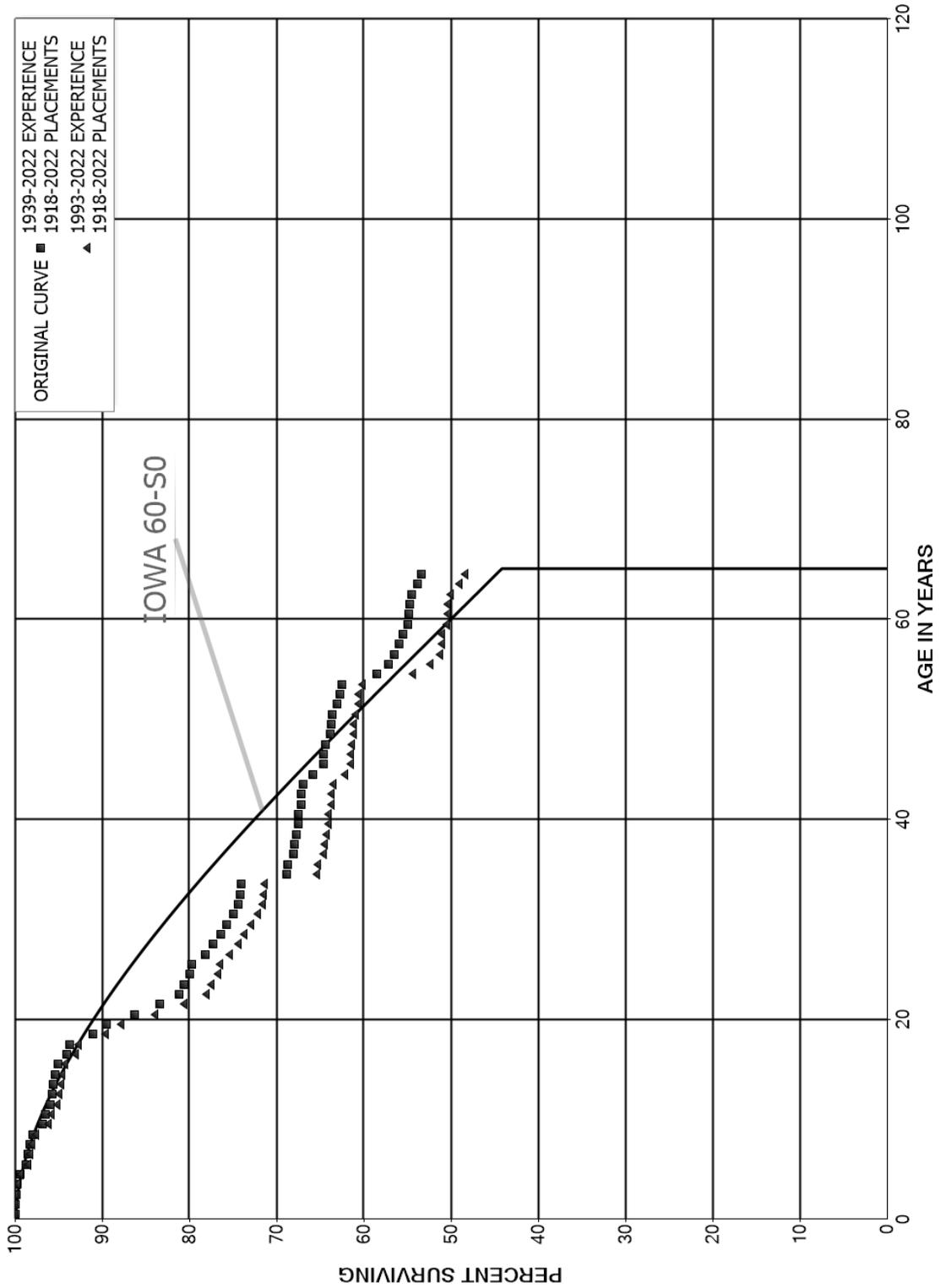
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022			EXPERIENCE BAND 1960-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,844		0.0000	1.0000	66.80
80.5	3,844		0.0000	1.0000	66.80
81.5	3,395		0.0000	1.0000	66.80
82.5	3,104		0.0000	1.0000	66.80
83.5	2,731		0.0000	1.0000	66.80
84.5	1,183		0.0000	1.0000	66.80
85.5	1,010		0.0000	1.0000	66.80
86.5	1,010		0.0000	1.0000	66.80
87.5	1,010		0.0000	1.0000	66.80
88.5	1,010		0.0000	1.0000	66.80
89.5	158		0.0000	1.0000	66.80
90.5	158		0.0000	1.0000	66.80
91.5	158		0.0000	1.0000	66.80
92.5	112		0.0000	1.0000	66.80
93.5					66.80

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,713,316		0.0000	1.0000	100.00
0.5	11,512,964	5,759	0.0005	0.9995	100.00
1.5	11,322,206	11,665	0.0010	0.9990	99.95
2.5	10,525,780	18,128	0.0017	0.9983	99.85
3.5	10,199,100	26,670	0.0026	0.9974	99.68
4.5	10,059,345	67,372	0.0067	0.9933	99.41
5.5	9,508,858	24,127	0.0025	0.9975	98.75
6.5	9,367,530	24,270	0.0026	0.9974	98.50
7.5	9,218,654	31,328	0.0034	0.9966	98.24
8.5	8,950,312	101,542	0.0113	0.9887	97.91
9.5	8,724,720	23,570	0.0027	0.9973	96.80
10.5	8,380,065	48,020	0.0057	0.9943	96.54
11.5	8,214,287	21,146	0.0026	0.9974	95.98
12.5	8,113,601	14,367	0.0018	0.9982	95.74
13.5	7,998,523	15,363	0.0019	0.9981	95.57
14.5	7,863,417	24,340	0.0031	0.9969	95.38
15.5	7,129,407	79,921	0.0112	0.9888	95.09
16.5	6,975,882	21,110	0.0030	0.9970	94.02
17.5	6,827,569	191,324	0.0280	0.9720	93.74
18.5	6,543,240	115,965	0.0177	0.9823	91.11
19.5	6,133,433	223,159	0.0364	0.9636	89.50
20.5	5,846,299	191,262	0.0327	0.9673	86.24
21.5	5,465,904	150,594	0.0276	0.9724	83.42
22.5	5,225,076	32,906	0.0063	0.9937	81.12
23.5	4,977,109	43,032	0.0086	0.9914	80.61
24.5	4,541,422	10,358	0.0023	0.9977	79.91
25.5	4,351,308	84,764	0.0195	0.9805	79.73
26.5	3,445,048	36,934	0.0107	0.9893	78.18
27.5	2,700,771	32,130	0.0119	0.9881	77.34
28.5	2,648,993	24,683	0.0093	0.9907	76.42
29.5	2,511,601	24,410	0.0097	0.9903	75.71
30.5	2,476,437	20,761	0.0084	0.9916	74.97
31.5	2,404,442	5,937	0.0025	0.9975	74.34
32.5	2,129,449	4,002	0.0019	0.9981	74.16
33.5	2,105,341	148,055	0.0703	0.9297	74.02
34.5	1,934,673	2,590	0.0013	0.9987	68.81
35.5	1,928,153	18,442	0.0096	0.9904	68.72
36.5	1,447,168	1,428	0.0010	0.9990	68.06
37.5	1,409,973	5,001	0.0035	0.9965	68.00
38.5	1,382,316	5,297	0.0038	0.9962	67.76

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2022			EXPERIENCE BAND 1939-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,302,649	153	0.0001	0.9999	67.50	
40.5	1,279,811	5,578	0.0044	0.9956	67.49	
41.5	1,240,434	1,182	0.0010	0.9990	67.19	
42.5	1,204,704	3,036	0.0025	0.9975	67.13	
43.5	859,302	14,505	0.0169	0.9831	66.96	
44.5	832,405	14,754	0.0177	0.9823	65.83	
45.5	781,305	1,204	0.0015	0.9985	64.66	
46.5	778,111	1,782	0.0023	0.9977	64.56	
47.5	773,774	7,118	0.0092	0.9908	64.42	
48.5	761,092	775	0.0010	0.9990	63.82	
49.5	742,501	1,788	0.0024	0.9976	63.76	
50.5	688,545	5,786	0.0084	0.9916	63.61	
51.5	664,778	3,591	0.0054	0.9946	63.07	
52.5	559,341	2,235	0.0040	0.9960	62.73	
53.5	555,630	35,322	0.0636	0.9364	62.48	
54.5	516,996	11,977	0.0232	0.9768	58.51	
55.5	423,892	5,174	0.0122	0.9878	57.15	
56.5	417,909	3,427	0.0082	0.9918	56.45	
57.5	414,120	3,963	0.0096	0.9904	55.99	
58.5	409,966	4,056	0.0099	0.9901	55.46	
59.5	392,303	683	0.0017	0.9983	54.91	
60.5	339,754	535	0.0016	0.9984	54.81	
61.5	338,183	1,654	0.0049	0.9951	54.73	
62.5	336,278	3,603	0.0107	0.9893	54.46	
63.5	332,649	2,944	0.0089	0.9911	53.87	
64.5	329,614	3,600	0.0109	0.9891	53.40	
65.5	190,874	1,700	0.0089	0.9911	52.81	
66.5	189,174	25	0.0001	0.9999	52.34	
67.5	182,263	2,014	0.0110	0.9890	52.34	
68.5	180,174	3,962	0.0220	0.9780	51.76	
69.5	163,840	2,413	0.0147	0.9853	50.62	
70.5	153,606	264	0.0017	0.9983	49.88	
71.5	125,107	11,933	0.0954	0.9046	49.79	
72.5	43,918	20,526	0.4674	0.5326	45.04	
73.5	23,056		0.0000	1.0000	23.99	
74.5	23,056		0.0000	1.0000	23.99	
75.5	22,820		0.0000	1.0000	23.99	
76.5	22,820		0.0000	1.0000	23.99	
77.5	22,493	115	0.0051	0.9949	23.99	
78.5	22,368		0.0000	1.0000	23.87	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2022			EXPERIENCE BAND 1939-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,368		0.0000	1.0000	23.87
80.5	22,368		0.0000	1.0000	23.87
81.5	22,368	22	0.0010	0.9990	23.87
82.5	22,346	628	0.0281	0.9719	23.84
83.5	21,136		0.0000	1.0000	23.17
84.5	20,925		0.0000	1.0000	23.17
85.5	18,166		0.0000	1.0000	23.17
86.5	8,262		0.0000	1.0000	23.17
87.5	8,262		0.0000	1.0000	23.17
88.5	8,262		0.0000	1.0000	23.17
89.5	8,262	7,500	0.9077	0.0923	23.17
90.5	763	136	0.1784	0.8216	2.14
91.5	627		0.0000	1.0000	1.76
92.5	627	627	1.0000		1.76
93.5					

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	7,928,977		0.0000	1.0000	100.00	
0.5	7,809,187	4,661	0.0006	0.9994	100.00	
1.5	7,720,444	6,186	0.0008	0.9992	99.94	
2.5	7,384,739	16,313	0.0022	0.9978	99.86	
3.5	7,140,665	22,740	0.0032	0.9968	99.64	
4.5	7,102,133	66,619	0.0094	0.9906	99.32	
5.5	6,653,663	10,892	0.0016	0.9984	98.39	
6.5	7,096,082	21,197	0.0030	0.9970	98.23	
7.5	6,956,220	29,591	0.0043	0.9957	97.94	
8.5	6,867,210	99,482	0.0145	0.9855	97.52	
9.5	6,681,207	22,779	0.0034	0.9966	96.11	
10.5	6,540,370	46,024	0.0070	0.9930	95.78	
11.5	6,439,534	19,450	0.0030	0.9970	95.11	
12.5	6,402,047	10,550	0.0016	0.9984	94.82	
13.5	6,683,013	14,612	0.0022	0.9978	94.66	
14.5	6,618,404	18,754	0.0028	0.9972	94.45	
15.5	5,937,097	79,225	0.0133	0.9867	94.19	
16.5	5,787,906	21,006	0.0036	0.9964	92.93	
17.5	5,657,717	185,800	0.0328	0.9672	92.59	
18.5	5,409,411	111,610	0.0206	0.9794	89.55	
19.5	5,037,364	219,752	0.0436	0.9564	87.70	
20.5	4,810,772	190,917	0.0397	0.9603	83.88	
21.5	4,527,913	148,800	0.0329	0.9671	80.55	
22.5	4,421,497	31,552	0.0071	0.9929	77.90	
23.5	4,246,337	41,554	0.0098	0.9902	77.35	
24.5	3,851,587	8,853	0.0023	0.9977	76.59	
25.5	3,763,022	55,299	0.0147	0.9853	76.41	
26.5	2,870,553	36,721	0.0128	0.9872	75.29	
27.5	2,137,732	19,616	0.0092	0.9908	74.33	
28.5	2,101,530	23,159	0.0110	0.9890	73.65	
29.5	1,979,974	21,240	0.0107	0.9893	72.83	
30.5	2,007,068	14,959	0.0075	0.9925	72.05	
31.5	1,975,644	2,659	0.0013	0.9987	71.52	
32.5	1,713,025	2,108	0.0012	0.9988	71.42	
33.5	1,690,843	144,547	0.0855	0.9145	71.33	
34.5	1,524,932	2,240	0.0015	0.9985	65.23	
35.5	1,683,396	16,521	0.0098	0.9902	65.14	
36.5	1,204,587	966	0.0008	0.9992	64.50	
37.5	1,168,661	4,747	0.0041	0.9959	64.45	
38.5	1,183,439	5,297	0.0045	0.9955	64.19	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,104,230	103	0.0001	0.9999	63.90	
40.5	1,084,761	4,678	0.0043	0.9957	63.89	
41.5	1,057,584	638	0.0006	0.9994	63.62	
42.5	1,010,870	3,036	0.0030	0.9970	63.58	
43.5	637,432	13,644	0.0214	0.9786	63.39	
44.5	597,932	5,627	0.0094	0.9906	62.03	
45.5	567,397	44	0.0001	0.9999	61.45	
46.5	565,535	1,782	0.0032	0.9968	61.44	
47.5	562,115	1,312	0.0023	0.9977	61.25	
48.5	555,276	775	0.0014	0.9986	61.11	
49.5	536,988	1,731	0.0032	0.9968	61.02	
50.5	483,781	2,721	0.0056	0.9944	60.82	
51.5	463,429	69	0.0001	0.9999	60.48	
52.5	361,521	2,169	0.0060	0.9940	60.47	
53.5	362,574	35,322	0.0974	0.9026	60.11	
54.5	324,540	11,577	0.0357	0.9643	54.25	
55.5	235,229	5,174	0.0220	0.9780	52.32	
56.5	239,348	1,027	0.0043	0.9957	51.17	
57.5	237,985	46	0.0002	0.9998	50.95	
58.5	244,554	2,495	0.0102	0.9898	50.94	
59.5	228,451	683	0.0030	0.9970	50.42	
60.5	175,903		0.0000	1.0000	50.27	
61.5	174,900	1,279	0.0073	0.9927	50.27	
62.5	194,404	3,603	0.0185	0.9815	49.90	
63.5	206,416	2,944	0.0143	0.9857	48.98	
64.5	212,481	3,600	0.0169	0.9831	48.28	
65.5	75,290	1,700	0.0226	0.9774	47.46	
66.5	160,221	25	0.0002	0.9998	46.39	
67.5	173,836	2,014	0.0116	0.9884	46.38	
68.5	171,747	3,962	0.0231	0.9769	45.84	
69.5	155,413	2,243	0.0144	0.9856	44.79	
70.5	145,348	134	0.0009	0.9991	44.14	
71.5	116,980	11,933	0.1020	0.8980	44.10	
72.5	35,791	20,526	0.5735	0.4265	39.60	
73.5	14,929		0.0000	1.0000	16.89	
74.5	23,056		0.0000	1.0000	16.89	
75.5	22,820		0.0000	1.0000	16.89	
76.5	22,820		0.0000	1.0000	16.89	
77.5	22,493	115	0.0051	0.9949	16.89	
78.5	22,368		0.0000	1.0000	16.80	

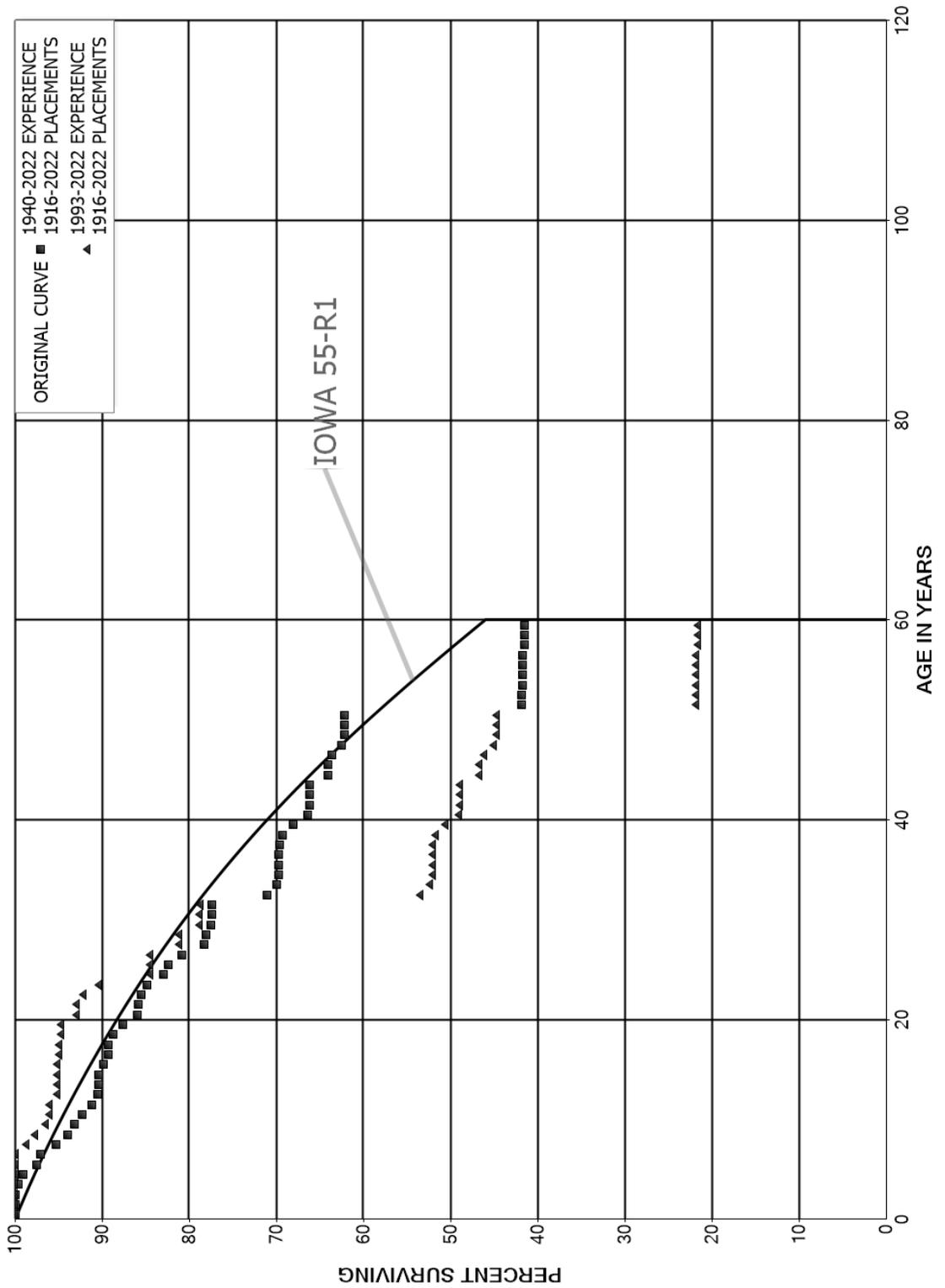
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2022			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22,368		0.0000	1.0000	16.80
80.5	22,368		0.0000	1.0000	16.80
81.5	22,368	22	0.0010	0.9990	16.80
82.5	22,346	628	0.0281	0.9719	16.79
83.5	21,136		0.0000	1.0000	16.31
84.5	20,925		0.0000	1.0000	16.31
85.5	18,166		0.0000	1.0000	16.31
86.5	8,262		0.0000	1.0000	16.31
87.5	8,262		0.0000	1.0000	16.31
88.5	8,262		0.0000	1.0000	16.31
89.5	8,262	7,500	0.9077	0.0923	16.31
90.5	763	136	0.1784	0.8216	1.51
91.5	627		0.0000	1.0000	1.24
92.5	627	627	1.0000		1.24
93.5					

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 STRUCTURES AND IMPROVEMENTS - OFFICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2022			EXPERIENCE BAND 1940-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,256,723		0.0000	1.0000	100.00
0.5	3,251,999		0.0000	1.0000	100.00
1.5	3,264,436	2,642	0.0008	0.9992	100.00
2.5	3,232,397	8,679	0.0027	0.9973	99.92
3.5	3,230,462	19,045	0.0059	0.9941	99.65
4.5	3,017,639	48,840	0.0162	0.9838	99.06
5.5	2,913,176	11,143	0.0038	0.9962	97.46
6.5	2,907,707	54,372	0.0187	0.9813	97.09
7.5	2,690,982	36,030	0.0134	0.9866	95.27
8.5	2,616,900	23,650	0.0090	0.9910	94.00
9.5	2,535,808	22,344	0.0088	0.9912	93.15
10.5	2,380,789	29,738	0.0125	0.9875	92.33
11.5	2,234,070	16,522	0.0074	0.9926	91.17
12.5	1,930,396	1,575	0.0008	0.9992	90.50
13.5	1,862,979	135	0.0001	0.9999	90.42
14.5	1,799,433	10,521	0.0058	0.9942	90.42
15.5	1,579,679	10,036	0.0064	0.9936	89.89
16.5	1,535,727	1,046	0.0007	0.9993	89.32
17.5	1,233,381	8,088	0.0066	0.9934	89.26
18.5	1,127,886	12,894	0.0114	0.9886	88.67
19.5	1,012,705	19,657	0.0194	0.9806	87.66
20.5	981,382	805	0.0008	0.9992	85.96
21.5	962,718	4,668	0.0048	0.9952	85.89
22.5	814,996	6,026	0.0074	0.9926	85.47
23.5	749,442	17,122	0.0228	0.9772	84.84
24.5	637,254	3,513	0.0055	0.9945	82.90
25.5	647,433	12,381	0.0191	0.9809	82.44
26.5	589,448	19,014	0.0323	0.9677	80.87
27.5	560,234	1,587	0.0028	0.9972	78.26
28.5	559,730	4,081	0.0073	0.9927	78.04
29.5	554,491	440	0.0008	0.9992	77.47
30.5	553,666	340	0.0006	0.9994	77.41
31.5	551,570	44,846	0.0813	0.9187	77.36
32.5	460,083	7,090	0.0154	0.9846	71.07
33.5	448,961	1,400	0.0031	0.9969	69.97
34.5	447,361	78	0.0002	0.9998	69.76
35.5	447,283		0.0000	1.0000	69.74
36.5	446,869	935	0.0021	0.9979	69.74
37.5	417,626	2,035	0.0049	0.9951	69.60
38.5	415,590	7,406	0.0178	0.9822	69.26

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2022			EXPERIENCE BAND 1940-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	408,184	10,003	0.0245	0.9755	68.02	
40.5	414,615	963	0.0023	0.9977	66.36	
41.5	338,750	161	0.0005	0.9995	66.20	
42.5	335,618		0.0000	1.0000	66.17	
43.5	261,559	8,333	0.0319	0.9681	66.17	
44.5	253,769		0.0000	1.0000	64.06	
45.5	249,569	1,769	0.0071	0.9929	64.06	
46.5	247,801	4,301	0.0174	0.9826	63.61	
47.5	243,499	1,082	0.0044	0.9956	62.50	
48.5	240,799		0.0000	1.0000	62.23	
49.5	235,887		0.0000	1.0000	62.23	
50.5	233,398	76,578	0.3281	0.6719	62.23	
51.5	151,604		0.0000	1.0000	41.81	
52.5	151,934	167	0.0011	0.9989	41.81	
53.5	151,560		0.0000	1.0000	41.76	
54.5	149,686		0.0000	1.0000	41.76	
55.5	149,629		0.0000	1.0000	41.76	
56.5	149,299	790	0.0053	0.9947	41.76	
57.5	147,355		0.0000	1.0000	41.54	
58.5	146,781		0.0000	1.0000	41.54	
59.5	167,294		0.0000	1.0000	41.54	
60.5	146,037		0.0000	1.0000	41.54	
61.5	145,997		0.0000	1.0000	41.54	
62.5	83,768		0.0000	1.0000	41.54	
63.5	62,112		0.0000	1.0000	41.54	
64.5	62,112		0.0000	1.0000	41.54	
65.5	62,112		0.0000	1.0000	41.54	
66.5	62,112		0.0000	1.0000	41.54	
67.5	62,112	600	0.0097	0.9903	41.54	
68.5	61,512		0.0000	1.0000	41.14	
69.5	61,512		0.0000	1.0000	41.14	
70.5	15,834		0.0000	1.0000	41.14	
71.5	15,834		0.0000	1.0000	41.14	
72.5	15,834	300	0.0189	0.9811	41.14	
73.5	15,534		0.0000	1.0000	40.36	
74.5	31,067		0.0000	1.0000	40.36	
75.5	15,534		0.0000	1.0000	40.36	
76.5	15,534		0.0000	1.0000	40.36	
77.5	15,534		0.0000	1.0000	40.36	
78.5					40.36	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2022			EXPERIENCE BAND 1993-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,061,393		0.0000	1.0000	100.00
0.5	1,157,035		0.0000	1.0000	100.00
1.5	1,160,631		0.0000	1.0000	100.00
2.5	1,311,834		0.0000	1.0000	100.00
3.5	1,340,822	1,728	0.0013	0.9987	100.00
4.5	1,239,052		0.0000	1.0000	99.87
5.5	1,337,138	250	0.0002	0.9998	99.87
6.5	1,383,328	16,394	0.0119	0.9881	99.85
7.5	1,223,282	12,631	0.0103	0.9897	98.67
8.5	1,241,798	15,300	0.0123	0.9877	97.65
9.5	1,190,470	5,477	0.0046	0.9954	96.45
10.5	1,128,765		0.0000	1.0000	96.00
11.5	1,056,703	10,228	0.0097	0.9903	96.00
12.5	1,119,929		0.0000	1.0000	95.07
13.5	1,159,144		0.0000	1.0000	95.07
14.5	1,108,115		0.0000	1.0000	95.07
15.5	907,408	2,213	0.0024	0.9976	95.07
16.5	872,898		0.0000	1.0000	94.84
17.5	566,055	1,478	0.0026	0.9974	94.84
18.5	432,407		0.0000	1.0000	94.59
19.5	388,675	7,051	0.0181	0.9819	94.59
20.5	423,875	300	0.0007	0.9993	92.88
21.5	441,235	3,550	0.0080	0.9920	92.81
22.5	296,043	5,889	0.0199	0.9801	92.07
23.5	266,010	17,122	0.0644	0.9356	90.23
24.5	156,550		0.0000	1.0000	84.43
25.5	151,299		0.0000	1.0000	84.43
26.5	138,104	5,427	0.0393	0.9607	84.43
27.5	134,881		0.0000	1.0000	81.11
28.5	136,919	3,967	0.0290	0.9710	81.11
29.5	133,742		0.0000	1.0000	78.76
30.5	135,065	340	0.0025	0.9975	78.76
31.5	139,493	44,639	0.3200	0.6800	78.56
32.5	274,940	5,967	0.0217	0.9783	53.42
33.5	265,140	1,400	0.0053	0.9947	52.26
34.5	263,740	78	0.0003	0.9997	51.99
35.5	338,648		0.0000	1.0000	51.97
36.5	338,351	185	0.0005	0.9995	51.97
37.5	312,828	2,035	0.0065	0.9935	51.94
38.5	345,205	7,406	0.0215	0.9785	51.60

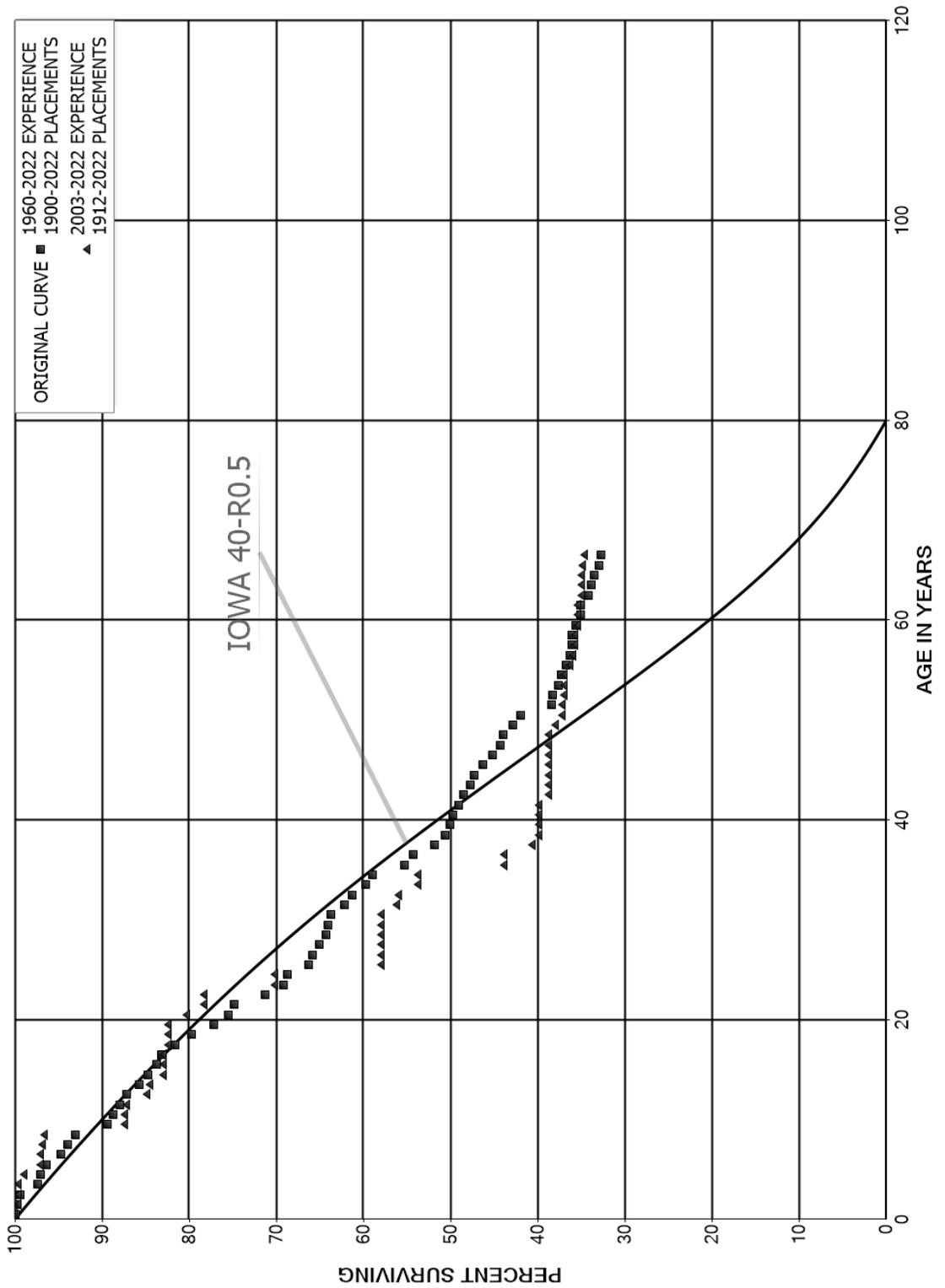
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2022			EXPERIENCE BAND 1993-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	337,799	10,003	0.0296	0.9704	50.50	
40.5	328,775	963	0.0029	0.9971	49.00	
41.5	252,910	161	0.0006	0.9994	48.86	
42.5	249,778		0.0000	1.0000	48.83	
43.5	176,796	8,033	0.0454	0.9546	48.83	
44.5	168,763		0.0000	1.0000	46.61	
45.5	165,294	1,769	0.0107	0.9893	46.61	
46.5	164,068	4,301	0.0262	0.9738	46.11	
47.5	159,767	1,082	0.0068	0.9932	44.90	
48.5	157,066		0.0000	1.0000	44.60	
49.5	152,154		0.0000	1.0000	44.60	
50.5	149,666	76,578	0.5117	0.4883	44.60	
51.5	67,872		0.0000	1.0000	21.78	
52.5	67,872	80	0.0012	0.9988	21.78	
53.5	67,545		0.0000	1.0000	21.75	
54.5	65,983		0.0000	1.0000	21.75	
55.5	66,023		0.0000	1.0000	21.75	
56.5	65,750	790	0.0120	0.9880	21.75	
57.5	63,766		0.0000	1.0000	21.49	
58.5	63,094		0.0000	1.0000	21.49	
59.5	62,529		0.0000	1.0000	21.49	
60.5	62,668		0.0000	1.0000	21.49	
61.5	83,885		0.0000	1.0000	21.49	
62.5	21,656		0.0000	1.0000	21.49	
63.5					21.49	
64.5						
65.5	45,678		0.0000			
66.5	45,678		0.0000			
67.5	45,678		0.0000			
68.5	45,678		0.0000			
69.5	45,678		0.0000			
70.5						
71.5						
72.5						
73.5						
74.5						
75.5						
76.5	15,534		0.0000			
77.5	15,534		0.0000			
78.5						

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
 PENNSYLVANIA DIVISION
 STRUCTURES AND IMPROVEMENTS - SMALL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,614,761	1,219	0.0008	0.9992	100.00	
0.5	1,637,032	3,278	0.0020	0.9980	99.92	
1.5	1,634,865	6,264	0.0038	0.9962	99.72	
2.5	1,567,969	31,471	0.0201	0.9799	99.34	
3.5	1,583,181	4,164	0.0026	0.9974	97.35	
4.5	1,570,922	11,185	0.0071	0.9929	97.09	
5.5	1,539,088	26,587	0.0173	0.9827	96.40	
6.5	1,559,597	12,224	0.0078	0.9922	94.74	
7.5	1,503,549	13,990	0.0093	0.9907	93.99	
8.5	1,465,497	59,082	0.0403	0.9597	93.12	
9.5	1,414,972	10,987	0.0078	0.9922	89.36	
10.5	1,388,477	11,138	0.0080	0.9920	88.67	
11.5	1,316,440	10,941	0.0083	0.9917	87.96	
12.5	1,245,110	22,209	0.0178	0.9822	87.23	
13.5	1,183,472	13,166	0.0111	0.9889	85.67	
14.5	989,767	11,085	0.0112	0.9888	84.72	
15.5	911,288	6,583	0.0072	0.9928	83.77	
16.5	848,627	15,652	0.0184	0.9816	83.17	
17.5	790,891	18,959	0.0240	0.9760	81.63	
18.5	745,152	23,345	0.0313	0.9687	79.67	
19.5	722,288	15,585	0.0216	0.9784	77.18	
20.5	674,951	5,813	0.0086	0.9914	75.51	
21.5	630,946	30,446	0.0483	0.9517	74.86	
22.5	575,018	16,804	0.0292	0.9708	71.25	
23.5	579,182	3,582	0.0062	0.9938	69.17	
24.5	572,264	20,234	0.0354	0.9646	68.74	
25.5	551,490	3,750	0.0068	0.9932	66.31	
26.5	553,286	6,380	0.0115	0.9885	65.86	
27.5	553,567	6,811	0.0123	0.9877	65.10	
28.5	572,431	2,139	0.0037	0.9963	64.30	
29.5	614,378	3,268	0.0053	0.9947	64.06	
30.5	616,428	14,915	0.0242	0.9758	63.72	
31.5	556,640	7,537	0.0135	0.9865	62.18	
32.5	554,379	14,614	0.0264	0.9736	61.33	
33.5	569,757	7,684	0.0135	0.9865	59.72	
34.5	568,294	35,330	0.0622	0.9378	58.91	
35.5	534,670	8,995	0.0168	0.9832	55.25	
36.5	525,793	24,577	0.0467	0.9533	54.32	
37.5	502,008	11,016	0.0219	0.9781	51.78	
38.5	504,349	5,239	0.0104	0.9896	50.64	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	497,658	4,149	0.0083	0.9917	50.12	
40.5	484,391	6,730	0.0139	0.9861	49.70	
41.5	480,636	5,279	0.0110	0.9890	49.01	
42.5	465,139	7,000	0.0150	0.9850	48.47	
43.5	496,722	4,821	0.0097	0.9903	47.74	
44.5	469,991	9,760	0.0208	0.9792	47.28	
45.5	450,885	10,884	0.0241	0.9759	46.30	
46.5	434,073	8,826	0.0203	0.9797	45.18	
47.5	423,817	3,147	0.0074	0.9926	44.26	
48.5	410,766	10,691	0.0260	0.9740	43.93	
49.5	390,295	8,125	0.0208	0.9792	42.79	
50.5	373,773	31,236	0.0836	0.9164	41.90	
51.5	306,382	1,114	0.0036	0.9964	38.40	
52.5	287,206	5,099	0.0178	0.9822	38.26	
53.5	275,967	2,179	0.0079	0.9921	37.58	
54.5	265,357	4,163	0.0157	0.9843	37.28	
55.5	248,252	2,508	0.0101	0.9899	36.70	
56.5	231,569	1,313	0.0057	0.9943	36.33	
57.5	204,881	530	0.0026	0.9974	36.12	
58.5	202,942	2,118	0.0104	0.9896	36.03	
59.5	193,052	3,258	0.0169	0.9831	35.65	
60.5	184,481	49	0.0003	0.9997	35.05	
61.5	181,672	4,271	0.0235	0.9765	35.04	
62.5	168,351	2,039	0.0121	0.9879	34.22	
63.5	158,313	1,316	0.0083	0.9917	33.80	
64.5	149,840	2,315	0.0154	0.9846	33.52	
65.5	142,405	1,187	0.0083	0.9917	33.00	
66.5	120,924	3,200	0.0265	0.9735	32.73	
67.5	106,367	771	0.0072	0.9928	31.86	
68.5	96,880	661	0.0068	0.9932	31.63	
69.5	93,664	603	0.0064	0.9936	31.41	
70.5	85,778	5,112	0.0596	0.9404	31.21	
71.5	75,921	1,154	0.0152	0.9848	29.35	
72.5	72,243	26,393	0.3653	0.6347	28.91	
73.5	41,919	135	0.0032	0.9968	18.35	
74.5	40,565		0.0000	1.0000	18.29	
75.5	38,652	584	0.0151	0.9849	18.29	
76.5	36,358	413	0.0113	0.9887	18.01	
77.5	35,877	510	0.0142	0.9858	17.81	
78.5	34,554	741	0.0214	0.9786	17.55	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022			EXPERIENCE BAND 1960-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	33,183	1,682	0.0507	0.9493	17.18	
80.5	30,064	297	0.0099	0.9901	16.31	
81.5	29,445	255	0.0087	0.9913	16.14	
82.5	28,999		0.0000	1.0000	16.01	
83.5	28,334	152	0.0054	0.9946	16.01	
84.5	27,042	3,055	0.1130	0.8870	15.92	
85.5	23,808	350	0.0147	0.9853	14.12	
86.5	23,034		0.0000	1.0000	13.91	
87.5	22,460	398	0.0177	0.9823	13.91	
88.5	21,750	271	0.0125	0.9875	13.67	
89.5	21,448	177	0.0082	0.9918	13.50	
90.5	20,958		0.0000	1.0000	13.39	
91.5	20,189	400	0.0198	0.9802	13.39	
92.5	18,940	178	0.0094	0.9906	13.12	
93.5	15,475	294	0.0190	0.9810	13.00	
94.5	12,585	120	0.0095	0.9905	12.75	
95.5	11,220		0.0000	1.0000	12.63	
96.5	11,170		0.0000	1.0000	12.63	
97.5	9,560	393	0.0411	0.9589	12.63	
98.5	7,458	346	0.0464	0.9536	12.11	
99.5	7,111		0.0000	1.0000	11.55	
100.5	6,408		0.0000	1.0000	11.55	
101.5	6,182		0.0000	1.0000	11.55	
102.5	5,675		0.0000	1.0000	11.55	
103.5	4,031		0.0000	1.0000	11.55	
104.5	4,031	165	0.0409	0.9591	11.55	
105.5	3,866	200	0.0517	0.9483	11.07	
106.5	310		0.0000	1.0000	10.50	
107.5	310		0.0000	1.0000	10.50	
108.5	310		0.0000	1.0000	10.50	
109.5	310		0.0000	1.0000	10.50	
110.5					10.50	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 2003-2022			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	551,156		0.0000	1.0000	100.00	
0.5	548,940	2,463	0.0045	0.9955	100.00	
1.5	506,349	500	0.0010	0.9990	99.55	
2.5	477,212		0.0000	1.0000	99.45	
3.5	448,372	2,802	0.0062	0.9938	99.45	
4.5	449,866	8,513	0.0189	0.9811	98.83	
5.5	396,230		0.0000	1.0000	96.96	
6.5	386,678	1,041	0.0027	0.9973	96.96	
7.5	327,903	831	0.0025	0.9975	96.70	
8.5	278,823	26,515	0.0951	0.9049	96.46	
9.5	259,809		0.0000	1.0000	87.28	
10.5	241,957	517	0.0021	0.9979	87.28	
11.5	207,896	5,601	0.0269	0.9731	87.10	
12.5	173,934	636	0.0037	0.9963	84.75	
13.5	150,648	2,800	0.0186	0.9814	84.44	
14.5	150,387		0.0000	1.0000	82.87	
15.5	148,064		0.0000	1.0000	82.87	
16.5	145,085	1,088	0.0075	0.9925	82.87	
17.5	105,815		0.0000	1.0000	82.25	
18.5	112,053		0.0000	1.0000	82.25	
19.5	111,580	2,831	0.0254	0.9746	82.25	
20.5	106,983	2,595	0.0243	0.9757	80.16	
21.5	99,131		0.0000	1.0000	78.22	
22.5	76,658	7,967	0.1039	0.8961	78.22	
23.5	57,715		0.0000	1.0000	70.09	
24.5	92,829	16,259	0.1751	0.8249	70.09	
25.5	76,733		0.0000	1.0000	57.81	
26.5	87,407	1	0.0000	1.0000	57.81	
27.5	90,100		0.0000	1.0000	57.81	
28.5	90,489		0.0000	1.0000	57.81	
29.5	90,404		0.0000	1.0000	57.81	
30.5	89,008	2,631	0.0296	0.9704	57.81	
31.5	91,300	471	0.0052	0.9948	56.10	
32.5	108,344	4,300	0.0397	0.9603	55.81	
33.5	106,285		0.0000	1.0000	53.60	
34.5	112,274	20,648	0.1839	0.8161	53.60	
35.5	99,850		0.0000	1.0000	43.74	
36.5	106,343	7,841	0.0737	0.9263	43.74	
37.5	118,973	2,394	0.0201	0.9799	40.52	
38.5	110,877		0.0000	1.0000	39.70	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	119,374		0.0000	1.0000	39.70
40.5	119,848		0.0000	1.0000	39.70
41.5	123,790	3,253	0.0263	0.9737	39.70
42.5	129,415		0.0000	1.0000	38.66
43.5	135,247		0.0000	1.0000	38.66
44.5	130,095		0.0000	1.0000	38.66
45.5	135,787		0.0000	1.0000	38.66
46.5	158,346		0.0000	1.0000	38.66
47.5	170,442		0.0000	1.0000	38.66
48.5	180,683	3,776	0.0209	0.9791	38.66
49.5	174,817	3,743	0.0214	0.9786	37.85
50.5	175,254	51	0.0003	0.9997	37.04
51.5	176,824	664	0.0038	0.9962	37.03
52.5	162,568	165	0.0010	0.9990	36.89
53.5	164,950	48	0.0003	0.9997	36.85
54.5	156,227	2,851	0.0182	0.9818	36.84
55.5	146,836	1,500	0.0102	0.9898	36.17
56.5	138,152	675	0.0049	0.9951	35.80
57.5	115,320	128	0.0011	0.9989	35.62
58.5	114,511	849	0.0074	0.9926	35.59
59.5	107,660	255	0.0024	0.9976	35.32
60.5	103,710		0.0000	1.0000	35.24
61.5	101,273	1,070	0.0106	0.9894	35.24
62.5	91,344		0.0000	1.0000	34.87
63.5	84,010	56	0.0007	0.9993	34.87
64.5	77,936	320	0.0041	0.9959	34.84
65.5	72,676	308	0.0042	0.9958	34.70
66.5	52,945	595	0.0112	0.9888	34.55
67.5	41,567	230	0.0055	0.9945	34.16
68.5	33,096		0.0000	1.0000	33.98
69.5	30,571		0.0000	1.0000	33.98
70.5	23,602		0.0000	1.0000	33.98
71.5	19,778	448	0.0226	0.9774	33.98
72.5	17,657		0.0000	1.0000	33.21
73.5	17,013		0.0000	1.0000	33.21
74.5	18,776		0.0000	1.0000	33.21
75.5	18,107		0.0000	1.0000	33.21
76.5	16,976		0.0000	1.0000	33.21
77.5	18,694		0.0000	1.0000	33.21
78.5	20,383		0.0000	1.0000	33.21

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,752		0.0000	1.0000	33.21
80.5	19,364		0.0000	1.0000	33.21
81.5	19,267		0.0000	1.0000	33.21
82.5	19,584		0.0000	1.0000	33.21
83.5	20,857	152	0.0073	0.9927	33.21
84.5	19,565	528	0.0270	0.9730	32.96
85.5	18,858		0.0000	1.0000	32.07
86.5	22,453		0.0000	1.0000	32.07
87.5	21,879	398	0.0182	0.9818	32.07
88.5	21,169		0.0000	1.0000	31.49
89.5	21,138	177	0.0084	0.9916	31.49
90.5	20,958		0.0000	1.0000	31.23
91.5	20,189	400	0.0198	0.9802	31.23
92.5	18,940	178	0.0094	0.9906	30.61
93.5	15,475	294	0.0190	0.9810	30.32
94.5	12,585	120	0.0095	0.9905	29.74
95.5	11,220		0.0000	1.0000	29.46
96.5	11,170		0.0000	1.0000	29.46
97.5	9,560	393	0.0411	0.9589	29.46
98.5	7,458	346	0.0464	0.9536	28.25
99.5	7,111		0.0000	1.0000	26.94
100.5	6,408		0.0000	1.0000	26.94
101.5	6,182		0.0000	1.0000	26.94
102.5	5,675		0.0000	1.0000	26.94
103.5	4,031		0.0000	1.0000	26.94
104.5	4,031	165	0.0409	0.9591	26.94
105.5	3,866	200	0.0517	0.9483	25.83
106.5	310		0.0000	1.0000	24.50
107.5	310		0.0000	1.0000	24.50
108.5	310		0.0000	1.0000	24.50
109.5	310		0.0000	1.0000	24.50
110.5					24.50

**PART VII. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1883	3,783.00	3,276.00	507.00	507.00	
1884	1,232.00	1,084.00	148.00	655.00	
1885	2,389.00	2,071.00	318.00	973.00	
1886	19,912.00	17,255.00	2,657.00	3,630.00	
1887	45,191.00	39,256.00	5,935.00	9,565.00	
1888	37,316.00	32,163.00	5,153.00	14,718.00	
1889	331.00	294.00	37.00	14,755.00	
1890	75.00	72.00	3.00	14,758.00	
1891	660.00	579.00	81.00	14,839.00	
1892	1,152.00	1,004.00	148.00	14,987.00	
1893	534.00	459.00	75.00	15,062.00	
1894	304.00	268.00	36.00	15,098.00	
1895	536.00	469.00	67.00	15,165.00	
1896	395.00	355.00	40.00	15,205.00	
1897	364.00	340.00	24.00	15,229.00	
1898	253.00	241.00	12.00	15,241.00	
1899	49,106.00	41,331.00	7,775.00	23,016.00	
1900	10.00	10.00		23,016.00	
1901	824.00	779.00	45.00	23,061.00	
1902	2,731.00	2,603.00	128.00	23,189.00	
1903	3,843.00	3,745.00	98.00	23,287.00	
1904	2,455.00	2,445.00	10.00	23,297.00	
1905	2,559.00	2,492.00	67.00	23,364.00	
1906	2,128.00	2,124.00	4.00	23,368.00	
1907	2,202.00	2,202.00		23,368.00	
1908	1,913.00	1,913.00		23,368.00	
1909	1,651.00	1,629.00	22.00	23,390.00	
1910	1,396.00	1,389.00	7.00	23,397.00	
1911	5,173.00	4,401.00	772.00	24,169.00	
1912	2,574.00	2,201.00	373.00	24,542.00	
1913	2,622.00	2,232.00	390.00	24,932.00	
1914	2,338.00	2,030.00	308.00	25,240.00	
1915	1,455.00	1,364.00	91.00	25,331.00	
1916	157,714.00	137,687.00	20,027.00	45,358.00	
1917	2,700.00	2,310.00	390.00	45,748.00	
1918	8,286.00	7,844.00	442.00	46,190.00	
1919	30,938.00	27,348.00	3,590.00	49,780.00	
1920	8,220.00	7,187.00	1,033.00	50,813.00	
1921	17,130.00	14,229.00	2,901.00	53,714.00	
1922	17,399.00	14,653.00	2,746.00	56,460.00	
1923	10,545.00	9,169.00	1,376.00	57,836.00	
1924	36,686.00	30,029.00	6,657.00	64,493.00	
1925	66,179.00	53,912.00	12,267.00	76,760.00	
1926	120,801.00	95,590.00	25,211.00	101,971.00	
1927	80,590.00	64,116.00	16,474.00	118,445.00	
1928	56,572.00	46,489.00	10,083.00	128,528.00	
1929	86,312.00	68,952.00	17,360.00	145,888.00	
1930	96,338.00	76,269.00	20,069.00	165,957.00	
1931	59,108.00	49,302.00	9,806.00	175,763.00	
1932	27,293.00	22,223.00	5,070.00	180,833.00	
1933	9,071.00	7,647.00	1,424.00	182,257.00	
1934	30,600.00	24,905.00	5,695.00	187,952.00	
1935	42,547.00	34,349.00	8,198.00	196,150.00	
1936	63,400.00	55,069.00	8,331.00	204,481.00	
1937	56,444.00	45,017.00	11,427.00	215,908.00	
1938	52,500.00	41,646.00	10,854.00	226,762.00	

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1939	37,919.00	30,031.00	7,888.00	234,650.00	
1940	28,424.00	22,551.00	5,873.00	240,523.00	
1941	41,396.00	33,118.00	8,278.00	248,801.00	
1942	12,626.00	10,431.00	2,195.00	250,996.00	
1943	92,800.00	87,632.00	5,168.00	256,164.00	
1944	6,416.00	5,274.00	1,142.00	257,306.00	
1945	10,913.00	8,622.00	2,291.00	259,597.00	
1946	43,180.00	33,562.00	9,618.00	269,215.00	
1947	185,590.00	150,171.00	35,419.00	304,634.00	0.10
1948	132,145.00	100,487.00	31,658.00	336,292.00	0.10
1949	223,549.00	166,375.00	57,174.00	393,466.00	0.10
1950	286,581.00	209,321.00	77,260.00	470,726.00	0.10
1951	307,317.00	226,566.00	80,751.00	551,477.00	0.10
1952	224,015.00	169,681.00	54,334.00	605,811.00	0.10
1953	498,028.00	416,041.00	81,987.00	687,798.00	0.10
1954	346,938.00	261,452.00	85,486.00	773,284.00	0.10
1955	1,038,064.00	785,110.00	252,954.00	1,026,238.00	0.20
1956	1,517,042.00	1,184,569.00	332,473.00	1,358,711.00	0.20
1957	738,783.00	583,122.00	155,661.00	1,514,372.00	0.30
1958	279,587.00	205,636.00	73,951.00	1,588,323.00	0.30
1959	541,871.00	406,639.00	135,232.00	1,723,555.00	0.30
1960	335,381.00	259,872.00	75,509.00	1,799,064.00	0.30
1961	392,886.00	295,652.00	97,234.00	1,896,298.00	0.30
1962	354,108.00	269,264.00	84,844.00	1,981,142.00	0.40
1963	500,035.00	373,395.00	126,640.00	2,107,782.00	0.40
1964	606,557.00	443,529.00	163,028.00	2,270,810.00	0.40
1965	1,390,871.00	1,034,372.00	356,499.00	2,627,309.00	0.50
1966	1,698,134.00	1,196,248.00	501,886.00	3,129,195.00	0.60
1967	2,514,060.00	1,822,227.00	691,833.00	3,821,028.00	0.70
1968	1,743,150.00	1,202,289.00	540,861.00	4,361,889.00	0.80
1969	1,953,286.00	1,343,292.00	609,994.00	4,971,883.00	0.90
1970	2,107,625.00	1,465,464.00	642,161.00	5,614,044.00	1.00
1971	2,571,228.00	1,741,935.00	829,293.00	6,443,337.00	1.10
1972	2,516,783.00	1,741,219.00	775,564.00	7,218,901.00	1.30
1973	3,535,858.00	2,451,006.00	1,084,852.00	8,303,753.00	1.50
1974	2,946,364.00	2,013,323.00	933,041.00	9,236,794.00	1.60
1975	2,103,633.00	1,477,660.00	625,973.00	9,862,767.00	1.80
1976	2,232,656.00	1,511,537.00	721,119.00	10,583,886.00	1.90
1977	5,304,336.00	3,500,379.00	1,803,957.00	12,387,843.00	2.20
1978	4,350,404.00	2,782,132.00	1,568,272.00	13,956,115.00	2.50
1979	4,691,867.00	3,208,700.00	1,483,167.00	15,439,282.00	2.70
1980	6,000,665.00	3,907,154.00	2,093,511.00	17,532,793.00	3.10
1981	5,683,179.00	3,694,380.00	1,988,799.00	19,521,592.00	3.50
1982	5,501,755.00	3,498,348.00	2,003,407.00	21,524,999.00	3.80
1983	6,970,888.00	4,372,069.00	2,598,819.00	24,123,818.00	4.30
1984	7,876,825.00	4,815,834.00	3,060,991.00	27,184,809.00	4.80
1985	8,294,028.00	4,941,911.00	3,352,117.00	30,536,926.00	5.40
1986	10,825,417.00	6,530,721.00	4,294,696.00	34,831,622.00	6.20
1987	8,673,032.00	5,146,675.00	3,526,357.00	38,357,979.00	6.80
1988	15,833,376.00	9,320,114.00	6,513,262.00	44,871,241.00	8.00
1989	13,663,879.00	7,911,896.00	5,751,983.00	50,623,224.00	9.00
1990	13,782,378.00	7,843,649.00	5,938,729.00	56,561,953.00	10.10
1991	13,241,238.00	7,273,948.00	5,967,290.00	62,529,243.00	11.10
1992	13,642,130.00	7,348,271.00	6,293,859.00	68,823,102.00	12.30
1993	13,969,832.00	7,463,969.00	6,505,863.00	75,328,965.00	13.40
1994	11,923,645.00	6,244,663.00	5,678,982.00	81,007,947.00	14.40

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1995	13,462,339.00	7,076,379.00	6,385,960.00	87,393,907.00	15.60
1996	12,578,679.00	6,395,995.00	6,182,684.00	93,576,591.00	16.70
1997	14,478,575.00	7,148,116.00	7,330,459.00	100,907,050.00	18.00
1998	11,658,462.00	5,914,592.00	5,743,870.00	106,650,920.00	19.00
1999	11,865,425.00	5,701,689.00	6,163,736.00	112,814,656.00	20.10
2000	13,294,212.00	7,102,014.00	6,192,198.00	119,006,854.00	21.20
2001	10,256,741.00	5,100,259.00	5,156,482.00	124,163,336.00	22.10
2002	11,623,243.00	5,088,861.00	6,534,382.00	130,697,718.00	23.30
2003	11,356,298.00	4,900,400.00	6,455,898.00	137,153,616.00	24.40
2004	11,148,814.00	4,820,085.00	6,328,729.00	143,482,345.00	25.60
2005	9,493,664.00	3,997,033.00	5,496,631.00	148,978,976.00	26.50
2006	11,204,024.00	4,314,722.00	6,889,302.00	155,868,278.00	27.80
2007	16,074,592.00	6,024,838.00	10,049,754.00	165,918,032.00	29.60
2008	13,044,664.00	4,655,103.00	8,389,561.00	174,307,593.00	31.00
2009	13,972,252.00	4,718,522.00	9,253,730.00	183,561,323.00	32.70
2010	12,538,538.00	4,247,665.00	8,290,873.00	191,852,196.00	34.20
2011	14,876,434.00	5,300,992.00	9,575,442.00	201,427,638.00	35.90
2012	13,452,969.00	4,124,683.00	9,328,286.00	210,755,924.00	37.50
2013	16,591,340.00	4,797,141.00	11,794,199.00	222,550,123.00	39.60
2014	15,315,559.00	4,009,940.00	11,305,619.00	233,855,742.00	41.70
2015	19,162,200.00	5,546,381.00	13,615,819.00	247,471,561.00	44.10
2016	35,125,699.00	20,545,440.00	14,580,259.00	262,051,820.00	46.70
2017	19,319,885.00	4,686,855.00	14,633,030.00	276,684,850.00	49.30
2018	20,169,501.00	3,906,422.00	16,263,079.00	292,947,929.00	52.20
2019	29,143,674.00	4,794,877.00	24,348,797.00	317,296,726.00	56.50
2020	26,521,952.00	4,291,290.00	22,230,662.00	339,527,388.00	60.50
2021	29,294,859.00	4,697,082.00	24,597,777.00	364,125,165.00	64.90
2022	25,722,092.00	3,940,646.00	21,781,446.00	385,906,611.00	68.70
2023	42,683,496.00	4,715,065.00	37,968,431.00	423,875,042.00	75.50
2024	45,150,096.00	2,445,861.00	42,704,235.00	466,579,277.00	83.10
2025	35,614,842.00	1,878,303.00	33,736,539.00	500,315,816.00	89.10
2026	62,755,494.00	1,642,194.00	61,113,300.00	561,429,116.00	100.00
TOTAL	856,612,067.00	295,182,951.00	561,429,116.00		

UTILITY PLANT IN SERVICE

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT: 0						
2000	1,835,295.50	1,835,296	1,835,296			
2001	86,002.52	86,003	86,003			
2004	172,450.99	172,451	172,451			
2005	34,999.69	35,000	35,000			
2011	876,413.25	876,413	876,413			
2012	27,934.56	27,935	27,935			
2013	95,201.98	95,202	95,202			
2014	39,761.48	39,761	39,761			
2015	1,094,952.45	1,094,952	1,094,952			
2016	16,231,676.82	16,231,677	16,231,677			
2017	560,328.17	518,304	517,801	42,527	1.00	42,527
2018	37,961.74	31,318	31,288	6,674	1.75	3,814
2019	59,179.07	42,905	42,863	16,316	2.75	5,933
2020	596,972.41	373,108	372,746	224,226	3.75	59,794
2022	2,595,559.42	1,103,113	1,102,041	1,493,518	5.75	259,742
2024	143,256.33	32,233	32,202	111,054	7.75	14,330
	24,487,946.38	22,595,671	22,593,631	1,894,315		386,140

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.90 1.58

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 325.4 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-R4						
NET SALVAGE PERCENT: 0						
1941	680.02	644	680			
1943	5.96	6	6			
1951	51.30	47	51			
1952	22.17	20	22			
1953	279.62	252	280			
1961	1,208.46	1,025	1,208			
1963	368.77	306	369			
1965	505.58	412	503	3		
1966	1,747.21	1,400	1,708	39	13.00	3
1967	3,400.58	2,700	3,295	106	15.14	7
1970	6.79	5	6	1		
1975	1,087.22	775	946	141	20.14	7
1977	7.87	5	6	2		
1980	13,678.80	8,984	10,962	2,717	24.26	112
1986	738.49	431	526	212	30.29	7
1988	26.90	15	18	9		
1989	1,250.39	680	830	420	32.31	13
1990	18,763.61	9,999	12,201	6,563	31.71	207
1991	2,099.43	1,088	1,328	771	32.13	24
2000	80.65	32	39	42	42.00	1
2012	2,820.91	607	741	2,080	52.00	40
2026	6,175.80	70	85	6,091	64.80	94
	55,006.53	29,503	35,810	19,197		515

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.30 0.94

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 30-L2.5						
NET SALVAGE PERCENT: 0						
1941	114.35	114	114			
1955	63.97	62	64			
1963	348.24	328	348			
1964	590.86	555	591			
1965	2,944.99	2,760	2,945			
1966	1,108.80	1,042	1,109			
1967	58.76	55	59			
1969	530.43	492	530			
1974	774.97	705	775			
1978	1,189.60	1,062	1,190			
1985	165.32	141	164	1		
1994	2,004.51	1,584	1,843	162	8.53	19
2026	1,182.60	35	41	1,142	24.30	47
	11,077.40	8,935	9,773	1,304		66

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.80 0.60

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 329 OTHER STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE NET SALVAGE PERCENT: 0						
2004	2,597.88	1,445	1,397	1,201	17.66	68
2026	306.60	6	6	301	37.63	8
	2,904.48	1,451	1,403	1,501		76

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.80 2.62

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 332 FIELD LINES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 50-R1.5						
NET SALVAGE PERCENT: 0						
1961	648.85	567	486	163	9.59	17
1962	43,251.09	37,516	32,154	11,097	9.82	1,130
1965	6,175.75	5,258	4,507	1,669	10.70	156
1966	3,351.65	2,847	2,440	912	10.73	85
1967	10,279.70	8,649	7,413	2,867	11.16	257
1968	25.56	21	18	8	8.00	1
1973	18,387.82	14,688	12,589	5,799	13.42	432
1983	3,581.52	2,556	2,191	1,391	17.39	80
1985	905.72	631	541	365	18.25	20
1986	14,714.78	10,068	8,629	6,086	18.55	328
1993	75,667.63	45,794	39,249	36,419	21.69	1,679
2009	23,829.24	8,798	7,541	16,288	29.45	553
2010	9,437.36	3,328	2,852	6,585	29.80	221
2015	221,526.81	57,818	49,554	171,973	31.85	5,399
2018	3,956.67	800	686	3,271	32.71	100
2026	52,034.40	1,316	1,128	50,906	28.92	1,760
	487,774.55	200,655	171,978	315,797		12,218

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.80 2.50

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 32-01						
NET SALVAGE PERCENT: 0						
1958	1,773.37	1,773	1,773			
1964	321.03	316	321			
1965	4,162.16	4,079	4,162			
1966	5,080.72	4,928	5,081			
1967	4,492.37	4,312	4,492			
1969	468.00	442	468			
1971	110.08	102	110			
1973	430.61	392	431			
1974	98.31	89	98			
1975	555.84	496	556			
1976	12,897.95	11,407	12,898			
1977	4,452.52	3,903	4,453			
1978	28,880.00	24,944	28,880			
1979	55,756.22	47,683	55,756			
1980	14,667.51	12,415	14,587	81	8.10	10
1981	16,303.74	13,648	16,035	269	8.68	31
1982	28,034.88	23,199	27,257	778	9.26	84
1983	25,812.23	21,099	24,790	1,022	9.64	106
1984	19,645.86	15,854	18,627	1,019	10.09	101
1985	62,288.16	49,588	58,262	4,026	10.57	381
1986	31,733.99	24,908	29,265	2,469	11.02	224
1987	59,760.62	46,446	54,570	5,191	11.26	461
1988	42,251.60	32,322	37,976	4,276	11.75	364
1989	50,401.58	37,922	44,555	5,847	12.26	477
1990	24,455.57	18,173	21,352	3,104	12.52	248
1991	50,330.61	36,726	43,150	7,181	13.06	550
1992	18,116.88	13,030	15,309	2,808	13.37	210
1993	38,336.76	27,150	31,899	6,438	13.70	470
1994	39,622.83	27,601	32,429	7,194	14.05	512
1995	20,415.63	13,972	16,416	4,000	14.39	278
1996	2,187.27	1,469	1,726	461	14.87	31
1997	5,458.52	3,592	4,220	1,239	15.11	82
1998	615.29	398	468	147	14.70	10
1999	12,783.25	8,082	9,496	3,287	15.88	207
2000	586.47	363	426	160	16.00	10
2001	71,468.88	43,310	50,886	20,583	16.41	1,254
2002	82,475.43	48,801	57,337	25,138	16.73	1,503
2003	53,077.65	30,727	36,102	16,976	16.91	1,004
2004	53,541.21	30,138	35,410	18,131	17.28	1,049
2005	81,837.57	44,863	52,710	29,128	17.50	1,664
2006	67,979.67	36,206	42,539	25,441	17.77	1,432
2007	139,172.95	72,064	84,669	54,504	17.93	3,040
2008	83,652.52	41,826	49,142	34,511	18.25	1,891
2009	42,217.47	20,463	24,042	18,175	18.34	991
2010	39,926.74	18,622	21,879	18,048	18.59	971
2011	258,785.09	116,039	136,337	122,448	18.76	6,527
2012	81,166.04	34,934	41,045	40,121	18.86	2,127
2013	211,266.49	86,788	101,969	109,297	19.01	5,749
2014	80,512.06	31,561	37,082	43,430	19.00	2,286
2015	47,758.85	17,728	20,829	26,930	19.05	1,414
2016	84,481.05	29,526	34,691	49,790	19.08	2,610
2017	166,318.50	54,303	63,801	102,518	19.08	5,373
2018	108,477.14	32,934	38,695	69,782	18.92	3,688

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 32-O1						
NET SALVAGE PERCENT: 0						
2019	90,373.43	25,160	29,561	60,812	18.79	3,236
2020	179,947.65	45,329	53,258	126,690	18.56	6,826
2021	95,679.12	21,394	25,136	70,543	18.23	3,870
2022	20,446.68	3,954	4,646	15,801	17.73	891
2023	99,847.60	15,966	18,758	81,090	17.08	4,748
2024	402.60	49	58	345	16.43	21
2025	286,381.29	22,739	26,716	259,665	14.50	17,908
2026	378,300.60	20,542	24,135	354,166	13.06	27,118
	3,588,782.71	1,478,789	1,733,727	1,855,056		114,038

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.30 3.18

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 365.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1916	2,393.30	2,348	2,393			
1917	11.67	11	12			
1918	380.29	370	380			
1919	21.05	21	21			
1920	2,025.05	1,958	2,025			
1921	82.62	80	83			
1922	97.11	94	97			
1923	112.63	108	113			
1924	27.71	27	28			
1925	89.05	85	89			
1926	326.01	310	326			
1927	0.62	1	1			
1928	1,295.69	1,235	1,296			
1929	561.19	529	561			
1930	527.90	498	528			
1931	44.62	42	45			
1932	358.44	334	356	2		
1933	39.06	36	38	1		
1934	723.71	674	719	5	5.00	1
1935	37.31	35	37			
1936	287.11	264	282	5	5.00	1
1937	83.48	77	82	1		
1938	322.12	296	316	6	6.00	1
1939	24.40	22	23	1		
1940	69.56	63	67	3		
1941	841.81	761	812	30	10.00	3
1942	270.64	244	260	11	11.00	1
1943	1,070.78	963	1,027	44	8.80	5
1944	50.15	45	48	2		
1945	16.65	15	16	1		
1946	363.83	321	342	22	11.00	2
1947	29.01	25	27	2		
1948	758.84	659	703	56	11.20	5
1949	64.74	56	60	5		
1950	322.04	275	293	29	14.50	2
1951	145.65	124	132	14	14.00	1
1952	224.68	190	203	22	11.00	2
1953	481.84	402	429	53	13.25	4
1954	505.55	420	448	58	14.50	4
1955	665.83	546	582	84	16.80	5
1956	16,425.52	13,385	14,276	2,150	15.93	135
1957	7,673.99	6,165	6,575	1,099	16.91	65
1958	36.17	29	31	5		
1959	771.07	607	647	124	17.71	7
1960	295.37	231	246	49	16.33	3
1961	5,781.83	4,452	4,748	1,034	19.51	53
1962	1,206.27	922	983	223	20.27	11
1963	1,850.70	1,405	1,499	352	19.56	18
1964	2,465.49	1,842	1,965	500	20.83	24
1965	21,336.98	15,813	16,865	4,472	21.40	209
1966	7,455.60	5,435	5,797	1,659	22.42	74
1967	18,919.37	13,563	14,466	4,453	23.44	190
1968	1,065.20	757	807	258	23.45	11

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 365.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1969	5,286.91	3,692	3,938	1,349	24.53	55
1970	152.38	105	112	40	20.00	2
1971	8,901.79	6,050	6,453	2,449	26.05	94
1972	795.13	535	571	224	28.00	8
1973	1,224.15	808	862	362	27.85	13
1974	2,753.73	1,798	1,918	836	27.87	30
1975	2,662.21	1,705	1,818	844	29.10	29
1976	69.67	44	47	23	23.00	1
1977	2,679.70	1,663	1,774	906	30.20	30
1978	9,938.12	6,042	6,444	3,494	31.20	112
1979	2,349.25	1,399	1,492	857	31.74	27
1980	6,771.37	3,978	4,243	2,528	32.41	78
1981	22,428.95	12,890	13,748	8,681	33.52	259
1982	8,083.37	4,543	4,845	3,238	34.45	94
1983	5,173.98	2,864	3,055	2,119	34.74	61
1984	19,225.47	10,397	11,089	8,136	35.84	227
1985	3,098.54	1,636	1,745	1,354	36.59	37
1986	18,824.29	9,774	10,425	8,399	37.33	225
1987	27,984.31	14,168	15,111	12,873	38.31	336
1988	168,970.31	83,370	88,919	80,051	39.28	2,038
1989	4,475.83	2,151	2,294	2,182	40.41	54
1990	34,189.80	16,110	17,182	17,008	40.69	418
1991	125,403.09	57,460	61,284	64,119	41.69	1,538
1992	32,062.80	14,274	15,224	16,839	42.63	395
1993	40,067.55	17,317	18,470	21,598	43.72	494
1994	2,725.75	1,143	1,219	1,507	44.32	34
1995	14,954.84	6,123	6,531	8,424	45.05	187
1996	18,210.07	7,217	7,697	10,513	46.11	228
1997	35,067.47	13,438	14,332	20,735	47.13	440
1998	4,197.54	1,554	1,657	2,541	47.94	53
1999	104,761.18	37,400	39,889	64,872	49.07	1,322
2000	726.12	250	267	459	51.00	9
2001	12,921.63	4,274	4,558	8,364	51.00	164
2002	26,465.23	8,472	9,036	17,429	51.57	338
2003	55,616.52	17,069	18,205	37,412	52.54	712
2004	8,196.98	2,407	2,567	5,630	53.62	105
2005	1,673.81	470	501	1,173	53.32	22
2006	1,921.60	514	548	1,374	54.96	25
2007	69,723.92	17,717	18,896	50,828	56.54	899
2008	3,432.77	827	882	2,551	57.98	44
2009	138,500.77	31,537	33,636	104,865	58.52	1,792
2010	37,295.25	8,000	8,533	28,762	59.55	483
2011	21,236.64	4,275	4,560	16,677	60.42	276
2012	13,184.88	2,480	2,645	10,540	61.64	171
2013	30,483.25	5,332	5,687	24,796	62.46	397
2014	117,074.81	18,931	20,191	96,884	63.53	1,525
2015	26,207.01	3,921	4,182	22,025	64.03	344
2016	197,002.64	26,851	28,638	168,365	64.93	2,593
2017	14,628.21	1,799	1,919	12,709	65.85	193
2018	7,388.54	811	865	6,524	67.26	97
2019	351,604.41	33,895	36,151	315,453	67.94	4,643
2020	106,196.48	8,825	9,412	96,784	68.93	1,404
2021	184,275.33	12,862	13,718	170,557	69.93	2,439
2022	11,207.83	633	675	10,533	71.17	148
2023	20,574.78	889	948	19,627	71.89	273

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 365.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
2024	10,338.92	309	330	10,009	73.06	137
2025	135,008.01	2,241	2,390	132,618	73.92	1,794
2026	404,837.88	4,048	4,318	400,520	74.45	5,380
	2,842,251.07	640,457	682,851	2,159,400		36,163

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.70 1.27

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 60-R2						
NET SALVAGE PERCENT: 0						
1916	555.31	555	555			
1919	238.85	236	226	13	1.44	9
1920	138.73	137	131	8	1.33	6
1922	40.62	40	38	3	3.00	1
1925	1,064.24	1,034	989	75	2.88	26
1926	475.39	462	442	33	2.75	12
1931	309.24	295	282	27	4.50	6
1933	341.73	325	311	31	5.17	6
1934	596.86	567	542	55	5.00	11
1935	1,359.92	1,291	1,234	126	4.85	26
1936	682.78	641	613	70	5.83	12
1937	478.20	448	428	50	6.25	8
1938	302.82	283	271	32	6.40	5
1940	271.61	253	242	30	6.00	5
1941	34.13	31	30	4	4.00	1
1942	45.97	42	40	6	6.00	1
1945	64.37	59	56	8	8.00	1
1946	334.45	303	290	44	8.80	5
1948	393.24	354	338	55	9.17	6
1949	399.74	358	342	58	9.67	6
1950	384.58	343	328	57	9.50	6
1951	227.04	202	193	34	8.50	4
1952	1,471.29	1,300	1,243	228	9.91	23
1953	248.62	219	209	40	10.00	4
1954	4,386.38	3,835	3,666	720	10.43	69
1955	1,454.73	1,264	1,208	247	10.74	23
1956	8,105.55	7,004	6,696	1,410	11.02	128
1957	5,170.33	4,440	4,245	925	11.42	81
1958	2,731.83	2,331	2,229	503	11.70	43
1959	1,204.65	1,021	976	229	12.05	19
1960	4,915.29	4,136	3,954	961	12.48	77
1962	4,159.57	3,447	3,296	864	13.29	65
1963	1,639.84	1,348	1,289	351	13.50	26
1965	10,174.19	8,226	7,864	2,310	14.53	159
1966	9,231.05	7,397	7,072	2,159	14.89	145
1967	6,731.16	5,345	5,110	1,621	15.44	105
1970	1,181.76	911	871	311	16.37	19
1971	2,092.94	1,596	1,526	567	17.18	33
1972	4,268.37	3,219	3,078	1,190	17.76	67
1973	1,990.67	1,484	1,419	572	18.45	31
1974	612.53	451	431	182	18.20	10
1976	1,576.73	1,141	1,091	486	19.44	25
1977	4,926.25	3,518	3,363	1,563	19.78	79
1984	4,876.95	3,152	3,013	1,864	23.01	81
1985	4,872.39	3,095	2,959	1,913	23.62	81
1986	800.42	499	477	323	24.85	13
1987	1,464.02	896	857	607	25.29	24
1988	30,904.22	18,558	17,742	13,162	25.46	517
1991	10,611.42	6,022	5,757	4,854	26.82	181
1999	9,229.98	4,275	4,087	5,143	31.55	163
2000	1,304.63	589	563	742	32.26	23
2003	345.30	141	135	210	35.00	6
2006	2,304.48	840	803	1,501	34.91	43

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 60-R2						
NET SALVAGE PERCENT: 0						
2012	9,977.57	2,687	2,569	7,409	38.59	192
2013	14,908.03	3,773	3,608	11,300	39.10	289
2014	2,906.85	687	657	2,250	39.47	57
2015	13,514.88	2,965	2,835	10,680	40.00	267
2016	7,709.85	1,557	1,488	6,222	40.40	154
2017	5,141.73	947	905	4,237	41.14	103
2019	4,173.92	617	590	3,584	41.67	86
2021	2,181.39	240	230	1,951	42.41	46
2026	37,043.99	682	652	36,392	40.08	908
	251,285.57	124,114	118,684	132,602		4,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.70 1.84

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 366.3 OTHER STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 60-R2						
NET SALVAGE PERCENT: 0						
1916	14.09	14	14			
1931	34.34	33	34			
1933	254.88	242	255			
1937	124.46	117	124			
1947	192.29	174	192			
1949	178.61	160	179			
1955	582.91	507	583			
1965	842.80	681	843			
1979	1,534.38	1,066	1,339	195	21.67	9
2026	1,323.00	24	30	1,293	40.41	32
	5,081.76	3,018	3,593	1,489		41

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.30 0.81

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-R2						
NET SALVAGE PERCENT: 0						
1916	36,350.05	34,867	36,350			
1918	3.65	3	3	1		
1919	11,108.31	10,484	11,108			
1922	13.38	13	13			
1923	12.64	12	13			
1925	23.86	22	24			
1928	5,863.31	5,415	5,863			
1929	1,722.08	1,574	1,722			
1930	13.40	12	13			
1931	12,633.62	11,552	12,634			
1932	3,287.78	2,975	3,266	22	11.00	2
1933	65.77	59	65	1		
1934	1,761.68	1,593	1,749	13	13.00	1
1935	3,078.94	2,753	3,022	57	11.40	5
1936	15,258.51	13,633	14,968	291	10.78	27
1937	1,997.14	1,782	1,956	41	10.25	4
1938	236.47	209	229	7	7.00	1
1939	51.23	45	49	2		
1940	116.66	103	113	4		
1941	2,039.90	1,791	1,966	74	12.33	6
1942	89.17	77	85	4		
1943	87,074.39	75,389	82,769	4,305	12.89	334
1944	74.07	64	70	4		
1945	118.42	102	112	6		
1947	61,981.15	52,560	57,705	4,276	14.21	301
1948	4,460.36	3,769	4,138	322	14.64	22
1949	328.02	276	303	25	12.50	2
1950	10.36	9	10			
1951	222.19	184	202	20	20.00	1
1952	11,939.38	9,840	10,803	1,136	15.78	72
1953	286,794.36	235,286	258,318	28,476	16.04	1,775
1954	52,065.04	42,131	46,255	5,810	17.04	341
1955	227,144.66	182,874	200,775	26,370	17.25	1,529
1956	559,686.95	448,197	492,070	67,617	17.47	3,870
1957	94,458.01	75,226	82,590	11,868	17.69	671
1958	6,627.21	5,202	5,711	916	18.69	49
1959	135,290.78	105,540	115,871	19,420	18.96	1,024
1960	13,627.90	10,563	11,597	2,031	19.16	106
1961	121,977.92	93,923	103,117	18,861	19.48	968
1962	455.89	349	383	73	18.25	4
1963	129,244.36	97,282	106,805	22,439	20.78	1,080
1964	185,349.14	138,456	152,009	33,340	21.07	1,582
1965	527,367.71	390,832	429,090	98,278	21.40	4,592
1966	170,748.14	125,500	137,785	32,963	21.71	1,518
1967	593,505.95	432,547	474,888	118,618	22.05	5,380
1968	48,469.12	34,728	38,127	10,342	23.03	449
1969	195,100.38	138,502	152,060	43,040	23.40	1,839
1970	80,687.81	56,732	62,285	18,403	23.75	775
1971	13,273.55	9,241	10,146	3,128	24.06	130
1972	166,088.55	114,435	125,637	40,452	24.49	1,652
1973	590,069.53	399,064	438,128	151,942	25.49	5,961
1974	3,562.72	2,383	2,616	947	25.59	37
1975	140,271.94	92,734	101,812	38,460	26.27	1,464

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-R2						
NET SALVAGE PERCENT: 0						
1976	144,658.82	94,491	103,741	40,918	26.67	1,534
1977	183,111.02	118,143	129,708	53,403	27.08	1,972
1978	5,649.33	3,598	3,950	1,699	27.40	62
1979	42,693.76	26,628	29,235	13,459	28.51	472
1980	75,019.19	46,144	50,661	24,358	28.93	842
1981	216,787.44	131,460	144,328	72,459	29.37	2,467
1982	176,035.42	105,164	115,458	60,577	29.83	2,031
1983	585,627.42	344,466	378,185	207,442	30.28	6,851
1984	292,104.21	169,070	185,620	106,484	30.74	3,464
1985	581,240.35	330,842	363,227	218,013	31.22	6,983
1986	614,454.76	341,268	374,674	239,781	32.22	7,442
1987	693,254.81	378,240	415,265	277,990	32.69	8,504
1988	3,660,860.81	1,960,391	2,152,290	1,508,571	33.18	45,466
1989	2,553,293.62	1,340,990	1,472,257	1,081,037	33.67	32,107
1990	2,835,791.79	1,459,866	1,602,769	1,233,023	34.17	36,085
1991	1,285,025.93	647,782	711,192	573,834	34.68	16,547
1992	1,736,831.75	856,605	940,456	796,376	35.19	22,631
1993	432,014.56	208,274	228,661	203,354	35.72	5,693
1994	660,306.75	310,872	341,303	319,004	36.25	8,800
1995	299,966.22	136,845	150,240	149,726	37.25	4,019
1996	549,967.59	244,571	268,512	281,456	37.78	7,450
1997	269,084.95	116,487	127,890	141,195	38.32	3,685
1998	494,278.99	208,042	228,407	265,872	38.87	6,840
1999	358,670.92	146,625	160,978	197,693	39.41	5,016
2001	70,964.44	27,236	29,902	41,062	40.54	1,013
2002	168,572.62	62,540	68,662	99,911	41.12	2,430
2003	119,561.82	42,803	46,993	72,569	41.68	1,741
2004	271,450.74	94,221	103,444	168,007	41.84	4,015
2005	85,464.63	28,511	31,302	54,163	42.45	1,276
2006	165,167.83	52,854	58,028	107,140	43.05	2,489
2007	1,355,557.76	414,936	455,553	900,005	43.64	20,623
2008	185,261.50	54,096	59,391	125,870	44.24	2,845
2009	239,479.23	66,503	73,013	166,466	44.86	3,711
2010	178,953.88	47,405	52,045	126,909	45.10	2,814
2011	518,933.23	129,785	142,489	376,444	45.73	8,232
2012	496,765.87	116,790	128,222	368,544	46.36	7,950
2013	382,446.82	84,635	92,920	289,527	46.63	6,209
2014	2,380,236.68	489,853	537,804	1,842,433	47.27	38,977
2015	1,630,580.44	311,767	342,285	1,288,295	47.58	27,076
2016	666,446.40	117,495	128,996	537,450	47.89	11,223
2017	2,653,731.83	424,597	466,160	2,187,572	48.55	45,058
2018	2,226,550.31	321,514	352,986	1,873,564	48.89	38,322
2019	8,564,018.19	1,104,758	1,212,901	7,351,117	48.93	150,237
2020	2,801,728.61	315,194	346,048	2,455,681	49.31	49,801
2021	5,414,552.04	520,338	571,273	4,843,279	49.39	98,062
2022	929,535.76	73,433	80,621	848,915	49.52	17,143
2024	6,904,949.68	303,127	332,799	6,572,151	49.03	134,043
2025	380,893.66	9,713	10,664	370,230	47.77	7,750
2026	10,349,561.27	164,558	180,666	10,168,895	46.42	219,063
	72,491,899.16	18,568,420	20,383,572	52,108,327		1,176,640

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.30 1.62

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 367.2 MAINS - CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 27-S2.5						
NET SALVAGE PERCENT: 0						
1965	323.93	324	324			
1966	1,149.15	1,149	1,149			
1968	5,216.00	5,216	5,216			
1969	1,402.49	1,402	1,402			
1973	1,074.19	1,074	1,074			
1975	58,414.30	58,075	58,414			
1976	1,496.82	1,482	1,497			
1977	12,507.78	12,320	12,508			
1981	2,725.14	2,639	2,725			
1983	76,642.47	73,592	76,642			
1984	8,703.96	8,311	8,704			
1985	91,031.66	86,371	90,550	482	2.23	216
1986	592.79	558	585	8	2.67	3
1987	6,401.51	6,005	6,296	106	2.59	41
1988	58,050.91	54,179	56,800	1,251	2.73	458
1989	958.49	885	928	30	3.00	10
1992	1,450.20	1,311	1,374	76	3.62	21
1993	5,238.23	4,703	4,931	307	3.79	81
1996	4,634.40	4,024	4,219	415	4.61	90
1998	465,248.37	392,995	412,009	53,239	5.19	10,258
1999	172,433.45	143,775	150,731	21,702	5.43	3,997
2001	407,582.08	328,307	344,191	63,391	6.10	10,392
2003	141,224.08	109,011	114,285	26,939	6.87	3,921
2004	314,255.80	236,320	247,754	66,502	7.34	9,060
2005	108,425.83	79,487	83,333	25,093	7.74	3,242
2006	48,232.68	34,284	35,943	12,290	8.24	1,492
2011	120,767.04	69,984	73,370	47,397	11.07	4,282
2013	46,251.70	23,838	24,991	21,261	12.46	1,706
2014	44,697.65	21,517	22,558	22,140	13.20	1,677
2015	269,661.97	120,134	125,946	143,716	14.00	10,265
2016	10,395.47	4,252	4,458	5,937	14.81	401
2017	2,883.35	1,072	1,124	1,759	15.57	113
2018	196,914.66	65,632	68,807	128,108	16.50	7,764
2019	33,464.53	9,852	10,329	23,136	17.38	1,331
2020	249,567.19	63,490	66,562	183,005	18.32	9,989
2021	209,997.34	44,981	47,157	162,840	19.26	8,455
2022	310,547.58	53,849	56,454	254,094	20.26	12,542
2023	209,143.59	27,795	29,140	180,004	21.20	8,491
2024	11,262.63	1,036	1,086	10,177	22.22	458
2025	28,369.47	1,450	1,520	26,849	23.21	1,157
2026	1,149,951.25	35,304	37,012	1,112,939	23.70	46,959
	4,889,292.14	2,191,985	2,294,098	2,595,194		158,872

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ... 16.30 3.25

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR						
SURVIVOR CURVE: IOWA 30-R0.5						
NET SALVAGE PERCENT: 0						
1964	1,572.50	1,572	1,573			
1965	22,538.91	22,539	22,539			
1966	5,738.51	5,735	5,739			
1967	24,567.68	24,265	24,568			
1968	18,047.31	17,530	18,047			
1969	7,836.85	7,487	7,837			
1970	7,611.18	7,152	7,611			
1971	2,450.39	2,265	2,450			
1972	7,119.85	6,474	7,120			
1973	33,509.44	29,991	33,509			
1974	12,832.32	11,301	12,832			
1975	12,607.71	10,931	12,608			
1976	20,839.36	17,783	20,839			
1977	23,497.79	19,738	23,498			
1978	28,491.29	23,553	28,491			
1979	15,639.89	12,720	15,640			
1980	14,467.59	11,574	14,468			
	259,368.57	232,610	259,369			
1981 AND SUBSEQUENT						
SURVIVOR CURVE: IOWA 40-R1.5						
NET SALVAGE PERCENT: 0						
1981	16,557.42	12,182	16,557			
1982	21,295.92	15,450	21,296			
1983	47,820.69	34,192	47,821			
1984	39,052.22	27,493	39,052			
1985	41,067.85	28,460	41,068			
1986	271,507.02	185,032	271,507			
1987	106,065.42	71,037	106,065			
1988	427,961.20	281,384	421,649	6,312	13.69	461
1989	306,079.91	197,422	295,833	10,247	14.19	722
1990	177,198.19	112,034	167,881	9,317	14.72	633
1991	102,872.93	63,678	95,420	7,453	15.24	489
1992	126,702.55	76,750	115,009	11,694	15.76	742
1993	276,005.45	163,326	244,741	31,264	16.33	1,915
1994	119,342.52	68,950	103,320	16,022	16.88	949
1995	463,092.26	260,952	391,032	72,060	17.46	4,127
1996	61,025.80	33,488	50,181	10,845	18.04	601
1997	150,233.16	80,187	120,159	30,074	18.64	1,613
1998	109,484.83	56,768	85,066	24,419	19.26	1,268
1999	133,808.03	67,305	100,855	32,953	19.88	1,658
2000	7,407.51	3,609	5,408	1,999	20.61	97
2001	164,138.87	77,309	115,846	48,293	21.16	2,282
2002	126,501.81	57,527	86,203	40,299	21.81	1,848
2003	15,273.43	6,694	10,031	5,243	22.50	233
2004	12,706.71	5,353	8,021	4,685	23.19	202
2005	13,068.42	5,283	7,916	5,152	23.85	216
2006	7,029.06	2,720	4,076	2,953	24.61	120
2007	58,130.39	21,479	32,186	25,944	25.21	1,029
2008	56,604.67	19,911	29,836	26,768	25.94	1,032

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
1981 AND SUBSEQUENT						
SURVIVOR CURVE: IOWA 40-R1.5						
NET SALVAGE PERCENT: 0						
2009	131,156.37	43,806	65,643	65,514	26.64	2,459
2010	190,345.29	60,149	90,132	100,213	27.36	3,663
2011	103,432.05	30,771	46,110	57,322	28.10	2,040
2012	41,430.89	11,570	17,337	24,093	28.82	836
2013	870,654.18	226,805	339,863	530,791	29.58	17,944
2014	34,994.72	8,460	12,677	22,318	30.32	736
2015	446,071.97	99,474	149,060	297,012	31.08	9,556
2016	332,022.38	67,650	101,372	230,650	31.85	7,242
2017	59,998.47	11,085	16,611	43,388	32.60	1,331
2018	118,762.33	19,625	29,408	89,355	33.39	2,676
2019	44,425.39	6,475	9,703	34,723	34.18	1,016
2020	573,654.45	72,424	108,526	465,128	34.95	13,308
2021	408,481.39	43,401	65,036	343,446	35.75	9,607
2022	224,133.58	19,388	29,053	195,081	36.54	5,339
2023	20,805.42	1,378	2,065	18,741	37.33	502
2024	11,887.69	547	820	11,068	38.17	290
2025	148,855.87	3,833	5,744	143,112	38.97	3,672
2026	1,284,632.61	19,912	29,838	1,254,795	39.38	31,864
	8,503,779.29	2,782,728	4,153,033	4,350,746		136,318
	8,763,147.86	3,015,338	4,412,402	4,350,746		136,318

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.90 1.56

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 374.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1931	9.22	9	9			
1932	39.93	37	39	1		
1933	177.40	165	172	5	5.00	1
1934	293.95	274	285	9	9.00	1
1935	1,167.33	1,087	1,132	35	7.00	5
1936	961.48	885	922	39	7.80	5
1937	1,136.29	1,045	1,089	47	7.83	6
1938	1,506.21	1,382	1,440	66	8.25	8
1939	1,557.31	1,427	1,486	71	7.89	9
1940	1,566.22	1,418	1,477	89	8.90	10
1941	1,388.54	1,255	1,307	82	9.11	9
1942	593.37	535	557	36	9.00	4
1943	258.80	233	243	16	8.00	2
1944	344.13	306	319	25	12.50	2
1945	316.80	281	293	24	12.00	2
1946	642.44	567	591	51	10.20	5
1947	1,288.08	1,123	1,170	118	11.80	10
1948	1,315.16	1,142	1,190	125	11.36	11
1949	4,047.59	3,502	3,648	400	12.12	33
1950	3,892.40	3,324	3,462	430	13.03	33
1951	3,086.50	2,624	2,733	354	13.11	27
1952	2,417.83	2,046	2,131	287	13.67	21
1953	3,207.59	2,678	2,790	418	14.41	29
1954	2,824.51	2,347	2,445	380	14.62	26
1955	17,217.28	14,108	14,695	2,522	15.66	161
1956	17,721.13	14,441	15,042	2,679	15.95	168
1957	13,695.54	11,002	11,460	2,236	16.94	132
1958	13,892.83	11,093	11,555	2,338	17.19	136
1959	9,724.99	7,652	7,971	1,754	18.27	96
1960	12,684.89	9,917	10,330	2,355	18.54	127
1961	15,751.33	12,129	12,634	3,117	19.48	160
1962	17,980.68	13,748	14,320	3,661	19.79	185
1963	12,592.35	9,558	9,956	2,636	20.12	131
1964	14,089.47	10,525	10,963	3,126	21.12	148
1965	17,186.53	12,737	13,267	3,920	21.42	183
1966	19,437.75	14,170	14,760	4,678	22.38	209
1967	20,097.51	14,408	15,008	5,090	23.35	218
1968	28,540.76	20,281	21,126	7,415	23.69	313
1969	13,806.65	9,643	10,045	3,762	24.75	152
1970	20,834.64	14,415	15,015	5,820	25.09	232
1971	39,324.33	26,725	27,838	11,486	26.05	441
1972	12,822.37	8,626	8,985	3,837	26.46	145
1973	25,625.75	16,921	17,626	8,000	27.40	292
1974	11,911.25	7,779	8,103	3,808	27.80	137
1975	5,793.17	3,711	3,866	1,927	28.76	67
1976	10,792.97	6,779	7,061	3,732	29.86	125
1977	13,293.82	8,250	8,594	4,700	30.13	156
1978	29,889.19	18,173	18,930	10,959	31.13	352
1979	37,480.79	22,316	23,245	14,236	32.14	443
1980	44,554.77	26,171	27,261	17,294	32.51	532
1981	65,955.70	37,905	39,483	26,473	33.51	790
1982	48,312.72	27,152	28,283	20,030	34.48	581
1983	59,226.64	32,788	34,153	25,074	34.87	719

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 374.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1984	55,991.06	30,280	31,541	24,450	35.90	681
1985	109,213.57	57,665	60,066	49,148	36.87	1,333
1986	83,159.37	43,176	44,974	38,185	37.25	1,025
1987	114,781.01	58,114	60,534	54,247	38.28	1,417
1988	128,304.99	63,306	65,942	62,363	39.27	1,588
1989	139,919.92	67,232	70,032	69,888	40.28	1,735
1990	197,733.42	93,172	97,052	100,681	40.68	2,475
1991	190,686.39	87,373	91,011	99,675	41.69	2,391
1992	152,415.21	67,855	70,681	81,734	42.68	1,915
1993	206,508.01	89,253	92,970	113,538	43.69	2,599
1994	212,517.37	89,087	92,797	119,720	44.69	2,679
1995	200,641.27	82,143	85,563	115,078	45.08	2,553
1996	242,453.13	96,084	100,085	142,368	46.07	3,090
1997	253,081.47	96,981	101,019	152,062	47.08	3,230
1998	191,697.80	70,947	73,901	117,797	48.08	2,450
1999	208,672.98	74,496	77,598	131,075	49.07	2,671
2000	218,967.45	75,303	78,439	140,528	50.08	2,806
2001	275,749.86	91,218	95,016	180,734	51.08	3,538
2002	181,207.50	58,005	60,420	120,788	51.51	2,345
2003	212,217.23	65,129	67,841	144,376	52.52	2,749
2004	294,048.33	86,362	89,958	204,090	53.51	3,814
2005	282,054.43	79,116	82,410	199,644	54.50	3,663
2006	212,833.89	56,890	59,259	153,575	55.50	2,767
2007	276,941.65	70,371	73,301	203,641	56.50	3,604
2008	260,874.68	62,845	65,462	195,413	57.51	3,398
2009	223,519.35	50,895	53,014	170,505	58.51	2,914
2010	269,514.91	57,811	60,218	209,297	59.51	3,517
2011	303,891.77	61,173	63,720	240,172	60.51	3,969
2012	276,057.20	51,926	54,088	221,969	61.50	3,609
2013	330,050.40	57,726	60,130	269,920	62.51	4,318
2014	431,212.70	69,727	72,631	358,582	63.51	5,646
2015	466,493.54	69,787	72,693	393,801	63.94	6,159
2016	452,869.31	61,726	64,296	388,573	64.94	5,984
2017	464,965.88	57,191	59,573	405,393	65.94	6,148
2018	518,876.63	56,921	59,291	459,586	66.94	6,866
2019	1,176,906.50	113,454	118,179	1,058,728	67.94	15,583
2020	657,565.65	54,644	56,920	600,646	68.94	8,713
2021	573,923.42	40,060	41,728	532,195	69.94	7,609
2022	671,441.30	37,936	39,516	631,925	70.94	8,908
2023	608,584.31	26,291	27,386	581,198	71.94	8,079
2024	746,480.54	22,320	23,249	723,232	72.94	9,915
2025	1,246,662.65	20,695	21,557	1,225,106	73.94	16,569
2026	997,180.71	9,972	10,387	986,794	74.44	13,256
	16,023,145.64	3,205,473	3,338,953	12,684,193		208,068

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.00 1.30

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
ELK SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2040						
NET SALVAGE PERCENT: 0						
1970	101,615.79	78,892	91,191	10,425	11.74	888
1972	872.15	673	778	94	11.75	8
1975	397.62	303	350	47	11.75	4
1980	5,938.40	4,441	5,133	805	12.20	66
1981	866.58	645	746	121	12.10	10
1988	944.53	677	783	162	12.46	13
1990	7,780.00	5,505	6,363	1,417	12.43	114
1992	7,147.93	4,983	5,760	1,388	12.50	111
1993	12,411.95	8,584	9,922	2,490	12.51	199
1996	2,932.90	1,976	2,284	649	12.48	52
1997	91,997.01	61,347	70,911	21,086	12.63	1,670
1999	81.08	53	61	20	10.00	2
2000	6,956.95	4,486	5,185	1,772	12.75	139
2004	3,780.97	2,303	2,662	1,119	12.86	87
2005	80,474.20	48,189	55,702	24,773	12.85	1,928
2006	3,790.93	2,230	2,578	1,213	12.90	94
2008	8,450.00	4,766	5,509	2,941	12.96	227
2010	31,121.00	16,705	19,309	11,812	12.98	910
2011	12,389.14	6,461	7,468	4,921	13.02	378
2014	33,265.48	15,601	18,033	15,232	13.09	1,164
2015	10,797.30	4,840	5,595	5,203	13.11	397
2016	4,733.61	2,017	2,331	2,402	13.13	183
2017	10,408.19	4,181	4,833	5,575	13.18	423
2018	13,025.65	4,882	5,643	7,383	13.21	559
2019	6,242.90	2,159	2,496	3,747	13.24	283
2024	38,929.18	5,529	6,391	32,538	13.41	2,426
2025	95,168.56	8,033	9,285	85,883	13.45	6,385
	592,520.00	300,461	347,302	245,218		18,720

DUBOIS SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2037
NET SALVAGE PERCENT: 0

1967	80,715.66	66,202	76,523	4,193	9.44	444
1969	27.09	22	25	2		
1976	1,655.47	1,326	1,533	123	9.46	13
1978	6,016.00	4,788	5,534	482	9.64	50
1980	2,081.36	1,645	1,901	180	10.00	18
1984	1,452.26	1,130	1,306	146	9.73	15
1986	1,466.30	1,130	1,306	160	10.00	16
1991	5,628.85	4,224	4,883	746	9.95	75
1993	19,099.51	14,151	16,357	2,742	10.01	274
1996	4,082.54	2,958	3,419	663	10.05	66
1997	13,613.93	9,784	11,309	2,305	10.07	229
1999	81.07	57	66	15	15.00	1
2000	20,579.25	14,374	16,615	3,964	10.11	392
2002	26,356.07	17,996	20,802	5,555	10.16	547
2003	21,650.94	14,598	16,874	4,777	10.19	469
2005	775.00	508	587	188	10.44	18

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
DUBOIS SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2037						
NET SALVAGE PERCENT: 0						
2008	5,099.64	3,175	3,670	1,430	10.29	139
2012	2,022.28	1,144	1,322	700	10.29	68
2013	12,349.08	6,770	7,825	4,524	10.35	437
2014	39,062.33	20,692	23,918	15,144	10.36	1,462
2016	20,527.11	9,980	11,536	8,991	10.39	865
2018	9,545.21	4,135	4,780	4,766	10.43	457
2019	3,427.78	1,379	1,594	1,834	10.48	175
2020	79,894.36	29,364	33,942	45,953	10.48	4,385
2021	5,966.32	1,958	2,263	3,703	10.49	353
2022	5,191.35	1,474	1,704	3,488	10.51	332
2024	15,105.99	2,634	3,045	12,061	10.56	1,142
2025	53,102.95	5,566	6,434	46,669	10.59	4,407
	456,575.70	243,164	281,073	175,503		16,849

MEADVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2037
NET SALVAGE PERCENT: 0

1962	50,342.77	41,727	48,232	2,111	9.30	227
1963	12,243.25	10,128	11,707	536	9.24	58
1974	940.15	758	876	64	9.14	7
1980	4,336.66	3,428	3,962	374	9.84	38
1984	3,117.80	2,425	2,803	315	9.84	32
1988	6,098.81	4,655	5,381	718	9.97	72
1989	2,400.00	1,822	2,106	294	9.80	30
1991	5,750.00	4,315	4,988	762	10.03	76
1993	6,060.92	4,491	5,191	870	10.00	87
1994	5,353.23	3,938	4,552	801	10.01	80
1998	34,149.82	24,322	28,114	6,036	10.09	598
1999	241.07	170	197	45	11.25	4
2000	59,583.52	41,616	48,104	11,480	10.12	1,134
2001	33,076.87	22,851	26,413	6,663	10.14	657
2006	9,202.23	5,938	6,864	2,339	10.21	229
2007	3,050.00	1,935	2,237	813	10.29	79
2008	6,989.58	4,352	5,030	1,959	10.26	191
2009	23,307.80	14,215	16,431	6,877	10.28	669
2010	4,428.08	2,642	3,054	1,374	10.25	134
2012	9,796.54	5,541	6,405	3,392	10.34	328
2013	24,548.17	13,458	15,556	8,992	10.35	869
2014	7,006.38	3,711	4,290	2,717	10.37	262
2016	8,839.99	4,298	4,968	3,872	10.41	372
2017	1,335.56	616	712	624	10.40	60
2020	30,990.81	11,390	13,166	17,825	10.48	1,701
2022	62,682.13	17,794	20,568	42,114	10.52	4,003
2023	52,740.23	12,283	14,198	38,542	10.54	3,657
2024	135,063.19	23,548	27,219	107,844	10.56	10,212
2025	11,609.14	1,217	1,407	10,202	10.59	963
	615,284.70	289,584	334,729	280,556		26,829

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2036						
NET SALVAGE PERCENT: 0						
1936	9,903.31	8,678	9,903			
1937	2,759.12	2,414	2,759			
1938	210.94	184	211			
1939	582.38	508	582			
1944	10.39	9	10			
1945	326.86	282	326	1		
1950	321.44	276	319	2		
1952	433.28	371	429	4		
1953	332.05	284	329	3		
1954	69.30	59	68	1		
1955	275.00	234	271	4		
1962	856.57	721	834	22	7.33	3
1963	83.47	70	81	2		
1965	199.63	167	193	6	6.00	1
1966	177.21	148	171	6	6.00	1
1967	242.55	202	234	9	9.00	1
1968	1,416.69	1,179	1,364	53	8.83	6
1973	6,609.18	5,435	6,288	321	8.92	36
1975	530.69	434	502	29	9.67	3
1981	33,569.89	26,956	31,188	2,382	8.95	266
1982	22,711.57	18,170	21,022	1,689	8.98	188
1990	12,655.51	9,775	11,310	1,346	9.09	148
1993	9,346.08	7,093	8,206	1,140	9.12	125
1994	6,506.60	4,907	5,677	829	9.11	91
1996	1,000.00	744	861	139	9.27	15
2003	11,593.30	8,061	9,326	2,267	9.29	244
2005	13,549.81	9,176	10,616	2,933	9.31	315
2009	19,507.78	12,350	14,289	5,219	9.35	558
2012	1,698.49	1,001	1,158	540	9.47	57
2014	21,300.79	11,784	13,634	7,667	9.44	812
2017	3,843.90	1,866	2,159	1,685	9.47	178
2018	7,749.73	3,543	4,099	3,651	9.51	384
2019	12,074.65	5,145	5,953	6,122	9.51	644
2024	93,979.93	17,715	20,496	73,484	9.60	7,655
2025	36,556.02	4,204	4,864	31,692	9.62	3,294
	332,984.11	164,145	189,735	143,249		15,025

ERIE SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2035
NET SALVAGE PERCENT: 0

1947	236.25	206	236			
1957	134,862.55	116,154	134,262	600	7.69	78
1961	423.30	362	418	5	5.00	1
1962	148.51	127	147	2		
1966	201.20	171	198	4	4.00	1
1967	96.43	82	95	2		
1968	1,770.34	1,498	1,732	39	7.80	5
1969	500.00	422	488	12	6.00	2

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
ERIE SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2035						
NET SALVAGE PERCENT: 0						
1970	229.33	193	223	6	6.00	1
1971	7,042.51	5,922	6,845	197	7.88	25
1972	49,166.57	41,253	47,684	1,482	7.97	186
1973	9,678.83	8,102	9,365	314	8.05	39
1977	36,233.84	30,035	34,717	1,516	8.06	188
1978	16,827.85	13,912	16,081	747	8.03	93
1979	3,123.32	2,574	2,975	148	8.22	18
1983	74,357.79	60,524	69,960	4,398	8.13	541
1984	9,992.53	8,103	9,366	626	8.13	77
1987	2,479.34	1,987	2,297	183	8.32	22
1989	15,219.64	12,091	13,976	1,244	8.18	152
1990	205,165.94	162,231	187,523	17,643	8.22	2,146
1991	14,509.49	11,412	13,191	1,318	8.24	160
1993	27,393.57	21,314	24,637	2,757	8.25	334
1994	3,511.43	2,716	3,139	372	8.27	45
1995	11,772.42	9,049	10,460	1,313	8.26	159
1996	24,450.85	18,669	21,579	2,871	8.30	346
1997	64,477.75	48,866	56,484	7,994	8.31	962
1998	113,089.84	85,054	98,314	14,776	8.32	1,776
1999	40,303.36	30,068	34,756	5,548	8.33	666
2000	16,952.86	12,539	14,494	2,459	8.34	295
2001	3,357.11	2,460	2,844	514	8.29	62
2002	8,675.02	6,294	7,275	1,400	8.38	167
2003	8,065.31	5,789	6,692	1,374	8.38	164
2005	4,994.72	3,497	4,042	953	8.43	113
2006	34,812.67	24,045	27,794	7,019	8.41	835
2009	1,558.62	1,025	1,185	374	8.50	44
2011	1,822.48	1,149	1,328	494	8.52	58
2012	2,076.71	1,277	1,476	601	8.46	71
2013	26,847.78	16,060	18,564	8,284	8.49	976
2016	1,690.00	908	1,050	640	8.53	75
2017	5,182.34	2,653	3,067	2,116	8.53	248
2018	15,476.18	7,491	8,659	6,817	8.55	797
2019	156,166.24	70,640	81,653	74,514	8.56	8,705
2020	122,230.35	50,839	58,765	63,466	8.58	7,397
2021	29,341.93	10,998	12,713	16,629	8.59	1,936
2022	754,627.80	246,627	285,076	469,552	8.61	54,536
2023	21,835.08	5,925	6,849	14,986	8.62	1,739
2024	86,268.78	17,698	20,457	65,812	8.64	7,617
2025	6,466.00	816	943	5,523	8.66	638
	2,175,712.76	1,181,827	1,366,070	809,643		94,496

ERIE OFFICE, THIRD AND WAYNE
INTERIM SURVIVOR CURVE: IOWA 55-R1
PROBABLE RETIREMENT DATE: 6-2035
NET SALVAGE PERCENT: 0

1959	372.70	321	371	2		
1960	58,379.33	50,199	58,025	354	7.38	48
1963	573.36	490	566	7	7.00	1
1964	584.46	499	577	8	8.00	1

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OFFICE, THIRD AND WAYNE						
INTERIM SURVIVOR CURVE: IOWA 55-R1						
PROBABLE RETIREMENT DATE: 6-2035						
NET SALVAGE PERCENT: 0						
1965	1,099.46	936	1,082	18	9.00	2
1968	1,810.94	1,532	1,771	40	8.00	5
1969	236.69	200	231	6	6.00	1
1971	5,020.44	4,220	4,878	143	7.94	18
1972	2,216.50	1,858	2,148	69	7.67	9
1973	4,742.34	3,966	4,584	158	7.90	20
1977	2,599.42	2,150	2,485	114	8.14	14
1979	41,832.56	34,388	39,749	2,084	7.98	261
1989	3,077.49	2,431	2,810	268	8.12	33
1991	637.10	498	576	61	8.71	7
1998	89,155.57	66,479	76,843	12,313	8.34	1,476
1999	23,148.49	17,116	19,784	3,364	8.35	403
2000	100,803.24	73,830	85,340	15,463	8.37	1,847
2003	40,815.12	28,976	33,493	7,322	8.40	872
2004	3,527.42	2,474	2,860	668	8.46	79
2005	12,046.47	8,340	9,640	2,406	8.41	286
2006	1,767.35	1,206	1,394	373	8.48	44
2007	169,108.66	113,660	131,379	37,729	8.44	4,470
2008	41,571.07	27,486	31,771	9,800	8.44	1,161
2010	257,114.41	163,478	188,964	68,151	8.46	8,056
2012	7,009.51	4,252	4,915	2,095	8.48	247
2013	4,610.24	2,718	3,142	1,469	8.49	173
2014	2,090.99	1,194	1,380	711	8.46	84
2015	23,306.85	12,843	14,845	8,462	8.49	997
2017	11,248.95	5,667	6,550	4,698	8.50	553
2018	78,764.80	37,465	43,306	35,459	8.51	4,167
2019	9,009.06	3,999	4,622	4,387	8.52	515
2021	5,242.61	1,928	2,229	3,014	8.54	353
2022	4,695.34	1,507	1,742	2,953	8.53	346
2025	38,304.74	4,715	5,450	32,855	8.55	3,843
2026	209,229.88	16,251	18,784	190,445	8.55	22,274
	1,255,753.56	699,272	808,286	447,468		52,666

WARREN SERVICE CENTER - NEW
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2062
NET SALVAGE PERCENT: 0

2007	729,486.36	259,807	300,310	429,176	29.25	14,673
2009	1,196.30	398	460	736	29.44	25
2010	34,550.71	11,045	12,767	21,784	29.72	733
2011	2,487.21	762	881	1,606	29.74	54
2012	23,304.35	6,827	7,891	15,413	30.04	513
2014	7,496.69	1,976	2,284	5,213	30.31	172
2017	31,378.67	6,718	7,765	23,613	30.87	765
2018	1,669.50	327	378	1,292	30.76	42
2019	50,140.17	8,861	10,242	39,898	31.22	1,278
2020	258,032.22	40,418	46,719	211,313	31.39	6,732
2021	7,965.18	1,078	1,246	6,719	31.54	213
2023	10,265.18	913	1,055	9,210	31.98	288
2024	116,478.74	7,399	8,552	107,926	32.14	3,358

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
WARREN SERVICE CENTER - NEW						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2062						
NET SALVAGE PERCENT: 0						
2025	5,475.07	199	230	5,245	32.38	162
	1,279,926.35	346,728	400,782	879,144		29,008
CORRY SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2036						
NET SALVAGE PERCENT: 0						
1951	6,042.91	5,175	5,982	61	8.71	7
1952	977.14	836	966	11	11.00	1
1979	2,344.92	1,896	2,192	153	9.00	17
1980	1,853.96	1,494	1,727	127	9.07	14
1988	3,190.26	2,489	2,877	313	8.94	35
1991	9,266.32	7,117	8,227	1,040	9.12	114
1992	3,673.60	2,806	3,243	430	9.15	47
1993	18,851.76	14,307	16,537	2,314	9.15	253
2003	3,347.81	2,328	2,691	657	9.25	71
2008	2,582.69	1,666	1,926	657	9.39	70
2009	2,444.16	1,547	1,788	656	9.37	70
2011	6,920.00	4,187	4,840	2,080	9.37	222
2015	3,574.30	1,905	2,202	1,372	9.46	145
2016	3,648.86	1,861	2,151	1,498	9.48	158
2019	6,975.21	2,972	3,435	3,540	9.52	372
2021	120,860.50	42,289	48,882	71,979	9.55	7,537
2023	17,201.65	4,317	4,990	12,212	9.58	1,275
2025	36,607.74	4,210	4,866	31,741	9.62	3,299
	250,363.79	103,402	119,522	130,842		13,707
ERIE - WELD SHOP AND GARAGE						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2035						
NET SALVAGE PERCENT: 0						
1998	82,754.45	62,239	71,942	10,813	8.32	1,300
1999	95,760.31	71,441	82,578	13,182	8.33	1,582
	178,514.76	133,680	154,520	23,995		2,882
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2039						
NET SALVAGE PERCENT: 0						
1979	365,183.70	279,187	322,711	42,472	11.32	3,752
1980	32,267.02	24,568	28,398	3,869	11.35	341
1991	3,689.19	2,648	3,061	628	11.63	54
1993	16,452.49	11,637	13,451	3,001	11.68	257
2001	7,885.74	5,154	5,957	1,928	11.90	162
2005	5,270.81	3,250	3,757	1,514	12.02	126

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RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2039						
NET SALVAGE PERCENT: 0						
2006	20,460.40	12,400	14,333	6,127	11.99	511
2008	5,492.00	3,197	3,695	1,797	12.06	149
2011	1,277.81	690	798	480	12.00	40
2012	5,919.28	3,102	3,586	2,334	12.16	192
2014	10,459.00	5,098	5,893	4,566	12.18	375
2015	17,975.01	8,387	9,695	8,281	12.21	678
2016	1,789.73	795	919	871	12.27	71
2017	6,050.22	2,537	2,933	3,118	12.28	254
2019	4,234.70	1,536	1,775	2,459	12.30	200
2021	20,010.29	5,854	6,767	13,244	12.38	1,070
2022	85,317.66	21,420	24,759	60,558	12.41	4,880
2023	106,465.12	21,728	25,115	81,350	12.44	6,539
2024	30,143.19	4,555	5,265	24,878	12.47	1,995
2025	122,121.37	11,021	12,739	109,382	12.50	8,751
	868,464.73	428,764	495,607	372,858		30,397

OIL CITY - FRANKLIN SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2051
NET SALVAGE PERCENT: 0

1986	458,453.16	276,544	319,656	138,797	20.01	6,936
1995	106,444.48	58,269	67,353	39,092	20.80	1,879
1996	4,222.89	2,281	2,637	1,586	20.87	76
1999	324.28	167	193	131	21.83	6
2000	1,531.44	777	898	633	21.10	30
2002	755.00	369	427	328	21.87	15
2003	63,711.95	30,543	35,305	28,407	21.47	1,323
2004	16,679.72	7,826	9,046	7,634	21.56	354
2005	5,704.15	2,615	3,023	2,681	21.62	124
2007	7,002.42	3,048	3,523	3,479	21.74	160
2008	65,834.21	27,837	32,177	33,658	21.88	1,538
2010	4,725.77	1,873	2,165	2,561	22.08	116
2011	8,164.91	3,116	3,602	4,563	22.15	206
2012	189,302.40	69,381	80,197	109,105	22.21	4,912
2013	6,216.65	2,179	2,519	3,698	22.28	166
2014	27,885.38	9,289	10,737	17,148	22.39	766
2015	13,309.37	4,196	4,850	8,459	22.44	377
2016	31,184.87	9,230	10,669	20,516	22.55	910
2017	334,852.44	92,259	106,642	228,211	22.64	10,080
2018	5,082.70	1,290	1,491	3,592	22.73	158
2019	5,133.99	1,184	1,369	3,765	22.82	165
2020	81,015.85	16,658	19,255	61,761	22.91	2,696
2021	6,226.97	1,116	1,290	4,937	22.96	215
2022	163,475.41	24,590	28,423	135,052	23.10	5,846
2023	18,073.79	2,161	2,498	15,576	23.21	671
2024	20,579.00	1,775	2,052	18,527	23.30	795
	1,645,893.20	650,573	751,995	893,898		40,520

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2055						
NET SALVAGE PERCENT: 0						
1995	583,613.88	299,762	346,494	237,120	23.38	10,142
1996	1,302.21	659	762	540	23.48	23
1997	4,035.13	2,011	2,325	1,711	23.76	72
1999	81.08	39	45	36	18.00	2
2003	11,324.03	5,040	5,826	5,498	24.22	227
2012	11,717.45	3,922	4,533	7,184	25.21	285
2013	14,910.71	4,763	5,506	9,405	25.35	371
2015	47,608.06	13,621	15,744	31,864	25.55	1,247
2016	17,575.36	4,707	5,441	12,135	25.66	473
2018	23,061.92	5,264	6,085	16,977	25.92	655
2019	71,098.72	14,718	17,013	54,086	26.02	2,079
2020	9,272.81	1,705	1,971	7,302	26.17	279
2023	7,668.78	812	939	6,730	26.50	254
	803,270.14	357,023	412,682	390,588		16,109

SHARON-GREENVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2056
NET SALVAGE PERCENT: 0

1996	792,576.02	395,052	456,639	335,937	24.11	13,934
1999	81.07	38	44	37	18.50	2
2002	6,431.49	2,876	3,324	3,107	24.86	125
2008	1,984.30	758	876	1,108	25.77	43
2009	43,014.78	15,892	18,370	24,645	25.59	963
2011	57,199.56	19,586	22,639	34,560	25.83	1,338
2014	47,182.84	13,995	16,177	31,006	26.19	1,184
2016	5,511.88	1,443	1,668	3,844	26.51	145
2017	17,423.98	4,234	4,894	12,530	26.55	472
2018	3,074.00	686	793	2,281	26.52	86
2020	154,470.03	27,692	32,009	122,461	26.92	4,549
2021	5,081.08	790	913	4,168	27.06	154
2022	1,366.85	178	206	1,161	27.00	43
2023	6,353.21	655	757	5,596	27.30	205
2025	54,510.16	2,306	2,666	51,845	27.62	1,877
	1,196,261.25	486,181	561,975	634,286		25,120
	11,651,525.05	5,384,804	6,224,278	5,427,248		382,328

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.20 3.28

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1941	97.50	98	98			
1942	866.11	866	866			
1943	443.98	444	444			
1944	622.91	623	623			
1945	55.47	55	55			
1946	1,420.93	1,418	1,421			
1947	1,311.59	1,299	1,312			
1948	1,053.58	1,031	1,054			
1949	3,515.55	3,397	3,516			
1950	2,233.79	2,132	2,234			
1951	3,471.04	3,272	3,471			
1952	6,383.00	5,943	6,383			
1953	2,313.93	2,128	2,314			
1954	7,801.74	7,088	7,802			
1955	9,569.74	8,589	9,570			
1956	18,661.77	16,553	18,662			
1957	3,541.13	3,104	3,541			
1958	3,889.59	3,368	3,890			
1959	6,930.09	5,930	6,930			
1960	7,331.12	6,200	7,272	59	5.90	10
1961	2,573.57	2,151	2,523	51	6.38	8
1962	4,967.02	4,102	4,811	156	7.09	22
1963	5,206.41	4,247	4,981	225	7.26	31
1964	1,330.82	1,072	1,257	74	7.40	10
1965	19,439.00	15,473	18,147	1,292	8.18	158
1966	8,431.23	6,627	7,772	659	8.56	77
1967	8,909.45	6,916	8,111	798	8.97	89
1968	9,498.69	7,278	8,536	963	9.35	103
1969	1,451.14	1,097	1,287	165	9.71	17
1970	16,868.61	12,584	14,759	2,109	10.14	208
1971	4,581.70	3,372	3,955	627	10.63	59
1972	3,058.11	2,219	2,603	456	10.86	42
1973	4,882.55	3,493	4,097	786	11.39	69
1974	374.29	264	310	65	10.83	6
1975	288.95	201	236	53	13.25	4
1977	157.35	106	124	33	11.00	3
1978	12,616.35	8,358	9,803	2,814	13.53	208
1979	2,671.96	1,741	2,042	630	14.00	45
1980	167.12	107	125	42	14.00	3
1982	3,185.13	1,968	2,308	877	15.39	57
1983	957.76	581	681	276	15.33	18
1984	3,569.35	2,123	2,490	1,079	16.10	67
1985	1,905.84	1,111	1,303	603	16.75	36
1986	2,340.81	1,337	1,568	773	17.18	45
1987	1,126.14	630	739	387	17.59	22
1988	2,914.50	1,594	1,870	1,045	18.02	58
1991	1,758.49	896	1,051	708	19.67	36
1992	4,492.44	2,233	2,619	1,873	20.14	93
1993	6,364.75	3,081	3,614	2,751	20.68	133
1998	1,191.98	498	584	608	23.38	26
1999	13,514.04	5,456	6,399	7,115	23.88	298
2000	23,006.96	8,973	10,524	12,483	24.38	512

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
2001	1,412.80	531	623	790	24.69	32
2002	4,969.84	1,799	2,110	2,860	25.54	112
2003	1,436.53	500	586	850	25.76	33
2005	39,590.15	12,629	14,812	24,778	27.23	910
2006	5,308.41	1,618	1,898	3,411	27.73	123
2007	3,431.60	995	1,167	2,265	28.31	80
2008	15,834.20	4,362	5,116	10,718	28.97	370
2009	27,980.79	7,296	8,557	19,424	29.56	657
2010	27,182.35	6,687	7,843	19,340	30.17	641
2011	35,544.65	8,220	9,641	25,904	30.76	842
2012	21,743.69	4,708	5,522	16,222	31.32	518
2013	16,273.30	3,279	3,846	12,428	31.95	389
2014	29,445.97	5,492	6,441	23,005	32.54	707
2015	52,049.36	8,926	10,469	41,581	33.13	1,255
2016	10,213.91	1,598	1,874	8,340	33.77	247
2017	44,650.20	6,318	7,410	37,240	34.35	1,084
2018	8,758.98	1,108	1,300	7,459	35.02	213
2019	28,549.90	3,176	3,725	24,825	35.57	698
2020	48,277.89	4,635	5,436	42,842	36.15	1,185
2021	45,976.83	3,713	4,355	41,622	36.77	1,132
2022	32,025.66	2,098	2,461	29,565	37.38	791
2024	12,672.32	440	516	12,156	38.59	315
2025	5,044.40	98	115	4,929	39.12	126
2026	609,882.85	7,166	8,405	601,478	39.53	15,216
	1,383,573.65	282,819	326,910	1,056,664		30,249
	1,383,573.65	282,819	326,910	1,056,664		30,249

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.90 2.19

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-L1.5						
NET SALVAGE PERCENT: 0						
1883	3,783.16	3,468	3,276	507	13.00	39
1884	1,168.12	1,080	1,020	148	11.38	13
1885	2,388.85	2,193	2,071	318	12.72	25
1886	19,105.14	17,416	16,449	2,656	13.62	195
1887	44,959.57	41,318	39,025	5,935	12.26	484
1888	37,276.56	34,011	32,123	5,154	13.28	388
1889	255.26	231	218	37	12.33	3
1890	28.08	26	25	3		
1891	560.45	508	480	80	13.33	6
1892	1,072.79	979	925	148	12.33	12
1893	516.33	468	442	74	14.80	5
1894	233.94	210	198	36	18.00	2
1895	456.37	413	390	66	13.20	5
1896	256.45	230	217	39	13.00	3
1897	153.27	137	129	24	12.00	2
1898	71.55	64	60	12	12.00	1
1899	49,014.08	43,662	41,239	7,775	15.61	498
1901	280.04	249	235	45	15.00	3
1902	824.85	738	697	128	14.22	9
1903	608.06	540	510	98	16.33	6
1904	54.84	48	45	10	10.00	1
1905	407.68	361	341	67	16.75	4
1906	20.38	18	17	3		
1909	126.70	111	105	22	22.00	1
1910	37.27	32	30	7		
1911	4,471.70	3,917	3,700	772	16.43	47
1912	2,068.72	1,796	1,696	373	16.95	22
1913	2,086.51	1,796	1,696	391	18.62	21
1914	1,675.61	1,448	1,368	308	18.12	17
1915	479.46	411	388	91	18.20	5
1916	106,678.04	91,743	86,652	20,026	17.94	1,116
1917	2,006.18	1,710	1,615	391	18.62	21
1918	2,290.42	1,959	1,850	440	18.33	24
1919	17,911.33	15,176	14,334	3,577	19.34	185
1920	5,196.78	4,417	4,172	1,025	18.64	55
1921	14,173.79	11,934	11,272	2,902	19.74	147
1922	13,546.11	11,438	10,803	2,743	19.18	143
1923	6,867.69	5,814	5,491	1,377	18.61	74
1924	31,985.51	26,817	25,329	6,657	19.70	338
1925	59,117.08	49,682	46,925	12,192	19.23	634
1926	117,605.13	97,859	92,428	25,177	20.22	1,245
1927	77,497.29	64,609	61,023	16,474	19.80	832
1928	45,729.21	37,740	35,646	10,083	20.79	485
1929	79,167.67	65,440	61,808	17,360	20.40	851
1930	92,000.05	76,158	71,931	20,069	20.03	1,002
1931	43,223.45	35,409	33,444	9,779	21.03	465
1932	22,376.53	18,349	17,331	5,046	20.68	244
1933	5,938.16	4,818	4,551	1,387	21.67	64
1934	24,066.23	19,537	18,453	5,613	21.42	262
1935	34,251.46	27,816	26,272	7,979	21.11	378
1936	32,817.98	26,359	24,896	7,922	22.13	358
1937	46,727.70	37,532	35,449	11,279	21.86	516
1938	44,438.19	35,688	33,707	10,731	21.64	496

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-L1.5						
NET SALVAGE PERCENT: 0						
1939	31,079.08	24,677	23,308	7,771	22.66	343
1940	22,721.84	18,030	17,029	5,693	22.41	254
1941	31,948.68	25,329	23,923	8,026	22.29	360
1942	8,054.54	6,311	5,961	2,094	23.27	90
1943	2,988.82	2,339	2,209	780	22.94	34
1944	4,126.69	3,225	3,046	1,081	23.00	47
1945	8,409.39	6,559	6,195	2,214	22.82	97
1946	34,331.65	26,449	24,981	9,351	23.92	391
1947	112,360.68	86,372	81,579	30,782	23.84	1,291
1948	110,940.17	85,069	80,348	30,592	23.81	1,285
1949	202,027.37	154,511	145,936	56,091	23.76	2,361
1950	264,415.74	199,607	188,529	75,887	24.76	3,065
1951	273,310.42	205,666	194,252	79,058	24.75	3,194
1952	175,255.21	131,424	124,130	51,125	24.76	2,065
1953	175,430.93	131,082	123,807	51,624	24.78	2,083
1954	259,099.41	192,822	182,121	76,978	24.83	3,100
1955	735,557.79	545,048	514,800	220,758	24.90	8,866
1956	836,901.31	617,298	583,040	253,861	24.99	10,159
1957	442,062.09	324,474	306,467	135,595	25.09	5,404
1958	218,845.33	159,823	150,953	67,892	25.21	2,693
1959	352,013.54	255,667	241,478	110,536	25.34	4,362
1960	205,877.72	147,306	139,131	66,747	26.34	2,534
1961	215,757.71	153,447	144,931	70,827	26.50	2,673
1962	192,949.75	137,612	129,975	62,975	25.84	2,437
1963	286,586.95	203,018	191,751	94,836	26.04	3,642
1964	359,728.57	253,033	238,990	120,739	26.25	4,600
1965	696,250.98	486,122	459,144	237,107	26.47	8,958
1966	1,239,887.53	859,118	811,440	428,448	26.70	16,047
1967	1,465,565.29	1,007,283	951,382	514,183	26.96	19,072
1968	1,345,580.82	917,013	866,122	479,459	27.22	17,614
1969	1,421,716.02	960,511	907,206	514,510	27.49	18,716
1970	1,442,048.00	965,307	911,736	530,312	27.78	19,090
1971	1,907,433.42	1,275,119	1,204,354	703,079	27.40	25,660
1972	1,572,800.59	1,040,879	983,114	589,687	27.72	21,273
1973	1,998,103.55	1,308,758	1,236,126	761,978	28.05	27,165
1974	1,865,157.98	1,208,436	1,141,372	723,786	28.40	25,485
1975	1,156,680.21	746,984	705,529	451,151	28.11	16,049
1976	1,262,956.80	806,019	761,288	501,669	28.49	17,609
1977	3,280,901.85	2,068,281	1,953,498	1,327,404	28.88	45,963
1978	3,044,927.00	1,895,163	1,789,988	1,254,939	29.27	42,875
1979	2,288,526.15	1,416,598	1,337,981	950,545	29.08	32,687
1980	3,240,917.32	1,978,580	1,868,775	1,372,142	29.51	46,498
1981	2,761,327.30	1,674,469	1,581,541	1,179,786	29.37	40,170
1982	2,891,426.01	1,727,338	1,631,476	1,259,950	29.82	42,252
1983	3,744,987.09	2,202,801	2,080,553	1,664,434	30.28	54,968
1984	4,548,958.01	2,652,043	2,504,863	2,044,095	30.22	67,640
1985	5,498,593.94	3,152,894	2,977,918	2,520,676	30.69	82,133
1986	6,046,282.94	3,431,266	3,240,842	2,805,441	30.67	91,472
1987	4,508,695.66	2,513,147	2,373,675	2,135,021	31.17	68,496
1988	7,098,541.49	3,909,877	3,692,891	3,405,650	31.19	109,190
1989	6,257,643.66	3,379,753	3,192,188	3,065,456	31.72	96,641
1990	6,090,821.94	3,245,799	3,065,668	3,025,154	31.78	95,190
1991	6,925,580.74	3,613,075	3,412,561	3,513,020	32.32	108,695
1992	7,075,136.71	3,635,205	3,433,463	3,641,674	32.41	112,363
1993	7,854,364.52	3,943,676	3,724,815	4,129,550	32.97	125,252

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-L1.5						
NET SALVAGE PERCENT: 0						
1994	5,986,486.85	2,953,733	2,789,810	3,196,677	33.11	96,547
1995	6,495,069.30	3,125,427	2,951,976	3,543,093	33.69	105,167
1996	5,750,034.28	2,713,441	2,562,854	3,187,180	33.85	94,156
1997	7,244,389.46	3,326,624	3,142,007	4,102,382	34.45	119,082
1998	5,113,110.24	2,296,809	2,169,343	2,943,767	34.64	84,982
1999	5,420,817.97	2,363,477	2,232,312	3,188,506	35.25	90,454
2000	5,682,340.50	2,416,131	2,282,043	3,400,298	35.48	95,837
2001	4,142,248.99	1,704,950	1,610,331	2,531,918	36.10	70,136
2002	5,308,558.55	2,111,214	1,994,048	3,314,511	36.73	90,240
2003	5,245,379.03	2,024,716	1,912,351	3,333,028	36.99	90,106
2004	4,688,942.30	1,742,411	1,645,713	3,043,229	37.63	80,872
2005	3,071,240.86	1,102,883	1,041,677	2,029,564	37.92	53,522
2006	5,181,055.88	1,783,319	1,684,350	3,496,706	38.58	90,635
2007	7,042,962.80	2,331,925	2,202,511	4,840,452	38.89	124,465
2008	6,023,647.35	1,901,665	1,796,129	4,227,518	39.55	106,890
2009	6,655,555.95	2,009,312	1,897,802	4,757,754	39.89	119,272
2010	5,592,821.35	1,599,547	1,510,777	4,082,044	40.57	100,617
2011	6,256,636.42	1,698,051	1,603,815	4,652,821	40.93	113,678
2012	5,425,522.27	1,384,051	1,307,240	4,118,282	41.61	98,973
2013	7,424,385.82	1,780,368	1,681,563	5,742,823	42.00	136,734
2014	5,640,318.15	1,257,791	1,187,988	4,452,330	42.69	104,294
2015	7,797,349.78	1,614,051	1,524,476	6,272,874	43.10	145,542
2016	9,722,952.71	1,843,472	1,741,165	7,981,788	43.81	182,191
2017	7,093,908.41	1,227,246	1,159,138	5,934,770	44.22	134,210
2018	9,026,945.99	1,400,079	1,322,379	7,704,567	44.94	171,441
2019	9,563,402.63	1,317,837	1,244,701	8,318,702	45.38	183,312
2020	12,492,552.54	1,499,106	1,415,910	11,076,643	45.83	241,690
2021	11,248,202.08	1,139,443	1,076,208	10,171,994	46.56	218,471
2022	10,480,733.33	868,853	820,634	9,660,099	47.03	205,403
2023	27,831,717.84	1,781,230	1,682,378	26,149,340	47.51	550,397
2024	28,656,465.20	1,283,810	1,212,562	27,443,903	48.00	571,748
2025	14,813,794.78	373,308	352,591	14,461,204	48.26	299,652
2026	24,794,809.33	381,840	360,649	24,434,160	48.03	508,727
	400,109,007.61	121,401,715	114,664,307	285,444,701		7,053,848

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.50 1.76

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.2 MAINS - CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 27-S2.5						
NET SALVAGE PERCENT: 0						
1968	2,122.39	2,122	2,122			
1972	1,357.07	1,357	1,357			
1973	61,612.78	61,613	61,613			
1974	15,712.02	15,599	15,712			
1975	23,824.85	23,687	23,825			
1979	1,144.08	1,119	1,144			
1980	21,388.99	20,773	21,389			
1981	1,914.52	1,854	1,915			
1983	361.35	347	361			
1985	70,446.41	66,840	70,446			
1986	9,078.34	8,550	9,078			
1987	3,318.81	3,113	3,319			
1988	4,020.20	3,752	4,020			
1989	19,202.98	17,740	19,203			
1997	4,741.69	4,064	4,610	132	4.89	27
1998	2,525.03	2,133	2,420	105	5.25	20
1999	3,804.86	3,172	3,598	207	5.45	38
2001	493,780.92	397,741	451,198	42,583	6.10	6,981
2003	170,851.88	131,881	149,606	21,246	6.87	3,093
2004	4,542.27	3,416	3,875	667	7.33	91
2005	5,491.58	4,026	4,567	925	7.71	120
2006	34,155.72	24,278	27,541	6,615	8.24	803
2007	248,503.58	171,269	194,288	54,216	8.68	6,246
2009	3,401.35	2,165	2,456	945	9.84	96
2011	218,646.97	126,706	143,735	74,912	11.07	6,767
2012	340,704.73	186,911	212,032	128,673	11.72	10,979
2013	102,029.71	52,586	59,654	42,376	12.46	3,401
2016	180,675.06	73,896	83,828	96,847	14.81	6,539
2017	238,600.54	88,712	100,635	137,966	15.63	8,827
2018	42,916.95	14,304	16,226	26,691	16.50	1,618
2020	81,336.86	20,692	23,473	57,864	18.32	3,159
2023	3,766.71	501	568	3,199	21.19	151
2025	74,670.40	3,816	4,329	70,341	23.20	3,032
2026	250,452.62	7,689	8,723	241,730	23.70	10,200
	2,741,104.22	1,548,424	1,732,866	1,008,238		72,188

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.00 2.63

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1911	34.69	35	35			
1914	92.64	93	93			
1916	342.06	342	342			
1917	207.62	208	208			
1918	481.80	482	482			
1919	260.14	260	260			
1920	15.32	15	15			
1921	238.55	239	239			
1922	19.36	19	19			
1923	890.44	890	890			
1924	1,181.35	1,181	1,181			
1925	667.68	668	668			
1926	17.90	18	18			
1927	400.29	400	400			
1928	286.98	287	287			
1929	471.76	472	472			
1930	735.63	736	736			
1931	219.93	220	220			
1932	17.88	18	18			
1933	234.52	235	235			
1934	21.91	22	22			
1935	4.71	5	5			
1936	1,357.32	1,357	1,357			
1937	391.96	392	392			
1938	1,523.39	1,523	1,523			
1939	1,585.33	1,585	1,585			
1940	226.16	226	226			
1941	550.73	551	551			
1942	1,294.57	1,295	1,295			
1943	277.27	277	277			
1944	273.68	274	274			
1945	132.83	133	133			
1946	2,759.03	2,759	2,759			
1947	2,499.57	2,496	2,487	13	1.00	13
1948	6,153.47	6,067	6,045	108	1.11	97
1949	3,463.87	3,398	3,386	78	1.50	52
1950	2,531.19	2,470	2,461	70	1.89	37
1951	6,984.17	6,780	6,755	229	2.27	101
1952	9,905.01	9,560	9,525	380	2.68	142
1953	9,151.23	8,782	8,750	401	3.08	130
1954	5,303.95	5,058	5,039	265	3.53	75
1955	16,281.27	15,428	15,371	910	3.94	231
1956	30,343.71	28,566	28,461	1,883	4.37	431
1957	8,949.20	8,367	8,336	613	4.83	127
1958	8,868.36	8,232	8,202	666	5.29	126
1959	9,493.27	8,746	8,714	779	5.73	136
1960	7,086.84	6,526	6,502	585	5.68	103
1961	5,066.34	4,628	4,611	455	6.15	74
1962	7,498.99	6,793	6,768	731	6.65	110
1963	7,109.78	6,386	6,363	747	7.18	104
1964	5,597.11	5,017	4,999	598	7.20	83
1965	17,667.33	15,690	15,632	2,035	7.71	264
1966	12,952.75	11,393	11,351	1,602	8.26	194

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1967	14,875.25	13,044	12,996	1,879	8.31	226
1968	8,529.11	7,402	7,375	1,154	8.88	130
1969	13,270.82	11,473	11,431	1,840	8.98	205
1970	12,824.00	10,965	10,925	1,899	9.54	199
1971	13,933.74	11,855	11,812	2,122	9.69	219
1972	14,160.47	11,908	11,864	2,296	10.25	224
1973	43,208.68	36,122	35,990	7,219	10.45	691
1974	15,610.08	12,888	12,841	2,769	11.03	251
1975	5,101.78	4,183	4,168	934	11.25	83
1976	22,686.70	18,467	18,399	4,288	11.47	374
1977	24,574.38	19,728	19,656	4,918	12.11	406
1978	27,592.19	21,966	21,885	5,707	12.35	462
1979	30,194.33	23,826	23,739	6,455	12.63	511
1980	115,234.77	90,067	89,737	25,498	12.92	1,974
1981	55,109.32	42,644	42,488	12,621	13.23	954
1982	60,466.61	46,021	45,852	14,615	13.89	1,052
1983	161,457.76	121,513	121,068	40,390	14.22	2,840
1984	138,003.92	102,620	102,244	35,760	14.57	2,454
1985	136,025.94	99,870	99,504	36,522	14.93	2,446
1986	185,162.03	134,150	133,658	51,504	15.31	3,364
1987	184,355.07	132,422	131,936	52,419	15.39	3,406
1988	207,479.73	146,813	146,275	61,205	15.81	3,871
1989	181,475.38	126,416	125,953	55,522	16.22	3,423
1990	203,812.93	139,632	139,120	64,693	16.66	3,883
1991	227,047.49	152,871	152,310	74,737	17.10	4,371
1992	208,182.58	138,317	137,810	70,373	17.30	4,068
1993	258,005.19	168,142	167,526	90,479	17.77	5,092
1994	150,466.71	96,570	96,216	54,251	18.00	3,014
1995	206,979.15	130,004	129,527	77,452	18.50	4,187
1996	107,475.59	66,323	66,080	41,396	18.77	2,205
1997	149,955.41	90,363	90,032	59,923	19.29	3,106
1998	48,944.31	28,897	28,791	20,153	19.60	1,028
1999	18,344.35	10,598	10,559	7,785	19.91	391
2000	46,137.66	26,040	25,945	20,193	20.25	997
2001	46,935.23	25,833	25,738	21,197	20.62	1,028
2002	170,402.98	91,319	90,984	79,419	21.00	3,782
2003	50,133.22	26,225	26,129	24,004	21.20	1,132
2004	83,369.79	42,293	42,138	41,232	21.61	1,908
2005	156,222.26	77,018	76,736	79,486	21.85	3,638
2006	34,697.75	16,582	16,521	18,177	22.11	822
2007	192,890.96	89,116	88,789	104,102	22.42	4,643
2008	139,501.29	62,120	61,892	77,609	22.73	3,414
2009	156,180.45	66,814	66,569	89,611	23.07	3,884
2010	159,978.72	65,767	65,526	94,453	23.28	4,057
2011	220,967.51	86,929	86,610	134,358	23.51	5,715
2012	283,912.07	106,808	106,416	177,496	23.63	7,511
2013	200,230.32	71,642	71,379	128,851	23.79	5,416
2014	267,532.02	90,453	90,121	177,411	23.98	7,398
2015	216,112.24	68,810	68,558	147,554	24.08	6,128
2016	284,959.23	85,003	84,691	200,268	24.11	8,306
2017	469,888.51	129,971	129,495	340,394	24.19	14,072
2018	181,128.35	46,170	46,001	135,127	24.11	5,605
2019	537,616.50	124,727	124,270	413,346	24.00	17,223
2020	583,348.93	121,395	120,950	462,399	23.78	19,445
2021	465,852.69	85,111	84,799	381,054	23.49	16,222

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
2022	601,987.41	93,669	93,325	508,662	23.07	22,049
2023	445,596.86	56,502	56,295	389,302	22.39	17,387
2024	384,994.57	36,728	36,593	348,402	21.33	16,334
2025	542,601.75	32,556	32,437	510,165	19.58	26,055
2026	694,465.14	27,848	27,746	666,719	17.94	37,164
	11,068,313.02	4,309,129	4,293,395	6,774,918		325,075

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.80 2.94

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 380 SERVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1884	63.76	64	64			
1886	806.42	806	806			
1887	231.45	231	231			
1888	39.69	40	40			
1889	75.66	76	76			
1890	47.35	47	47			
1891	99.36	99	99			
1892	78.72	79	79			
1893	17.24	17	17			
1894	70.17	70	70			
1895	79.42	79	79			
1896	138.42	138	138			
1897	210.58	211	211			
1898	181.47	181	181			
1899	91.64	92	92			
1900	10.28	10	10			
1901	544.19	544	544			
1902	1,905.92	1,906	1,906			
1903	3,235.36	3,235	3,235			
1904	2,400.06	2,400	2,400			
1905	2,151.11	2,151	2,151			
1906	2,107.49	2,107	2,107			
1907	2,201.87	2,202	2,202			
1908	1,912.86	1,913	1,913			
1909	1,524.20	1,524	1,524			
1910	1,359.21	1,359	1,359			
1911	666.40	666	666			
1912	505.02	505	505			
1913	535.64	536	536			
1914	569.37	569	569			
1915	975.56	976	976			
1916	11,381.36	11,381	11,381			
1917	462.52	460	463			
1918	5,129.41	5,108	5,129			
1919	1,364.80	1,347	1,365			
1920	798.77	789	799			
1921	2,635.21	2,579	2,635			
1922	3,636.65	3,526	3,637			
1923	2,644.00	2,566	2,644			
1924	3,455.03	3,321	3,455			
1925	5,203.98	5,006	5,204			
1926	2,376.31	2,263	2,376			
1927	2,692.23	2,565	2,692			
1928	3,396.66	3,204	3,397			
1929	4,285.94	4,043	4,286			
1930	3,019.60	2,848	3,020			
1931	2,605.96	2,432	2,606			
1932	1,212.78	1,132	1,213			
1933	1,234.66	1,140	1,235			
1934	3,135.23	2,892	3,135			
1935	2,647.07	2,440	2,647			
1936	2,131.75	1,943	2,128	4		
1937	2,584.61	2,353	2,577	8	8.00	1

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 380 SERVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1938	2,471.98	2,247	2,461	11	11.00	1
1939	2,690.58	2,418	2,649	42	10.50	4
1940	3,177.90	2,851	3,123	55	9.17	6
1941	3,278.62	2,935	3,215	64	10.67	6
1942	1,411.34	1,248	1,367	44	11.00	4
1943	679.71	600	657	23	11.50	2
1944	834.59	735	805	30	10.00	3
1945	961.61	844	924	38	12.67	3
1946	2,943.72	2,551	2,794	150	12.50	12
1947	4,261.35	3,681	4,032	229	12.72	18
1948	6,990.46	6,017	6,591	399	12.47	32
1949	8,531.39	7,316	8,013	518	12.95	40
1950	10,773.68	9,119	9,988	786	13.79	57
1951	12,776.24	10,768	11,795	981	14.01	70
1952	14,081.95	11,815	12,941	1,141	14.26	80
1953	11,400.86	9,520	10,428	973	14.52	67
1954	14,168.24	11,772	12,894	1,274	14.64	87
1955	21,752.90	17,979	19,693	2,060	14.93	138
1956	28,814.67	23,683	25,941	2,874	15.21	189
1957	24,196.11	19,604	21,473	2,723	16.21	168
1958	13,838.79	11,146	12,209	1,630	16.46	99
1959	19,351.13	15,487	16,963	2,388	16.82	142
1960	18,336.60	14,578	15,968	2,369	17.04	139
1961	20,109.06	15,876	17,389	2,720	17.44	156
1962	20,601.21	16,147	17,686	2,915	17.67	165
1963	29,881.23	23,248	25,464	4,417	18.03	245
1964	29,441.64	22,726	24,892	4,550	18.42	247
1965	32,290.56	24,722	27,079	5,212	18.75	278
1966	151,111.88	114,724	125,661	25,451	19.11	1,332
1967	179,708.72	135,231	148,122	31,587	19.49	1,621
1968	183,881.84	137,102	150,172	33,710	19.88	1,696
1969	188,651.99	139,319	152,600	36,052	20.27	1,779
1970	305,739.97	223,557	244,869	60,871	20.68	2,943
1971	419,547.96	303,669	332,618	86,930	21.08	4,124
1972	510,989.72	365,920	400,803	110,187	21.51	5,123
1973	526,447.26	375,673	411,486	114,961	21.37	5,380
1974	750,435.48	529,357	579,820	170,615	21.82	7,819
1975	467,611.40	325,925	356,995	110,616	22.28	4,965
1976	611,243.37	420,780	460,893	150,350	22.74	6,612
1977	1,463,610.15	994,669	1,089,490	374,120	23.22	16,112
1978	1,002,622.10	672,459	736,564	266,058	23.69	11,231
1979	1,549,094.22	1,032,007	1,130,387	418,707	23.67	17,689
1980	2,155,095.86	1,415,467	1,550,402	604,694	24.17	25,018
1981	2,200,741.36	1,424,100	1,559,858	640,883	24.68	25,968
1982	2,022,503.30	1,297,638	1,421,341	601,162	24.72	24,319
1983	1,993,760.88	1,258,861	1,378,867	614,894	25.25	24,352
1984	2,444,477.46	1,518,265	1,663,000	781,477	25.78	30,313
1985	1,398,344.05	859,422	941,350	456,994	25.87	17,665
1986	2,682,459.62	1,619,669	1,774,071	908,389	26.41	34,396
1987	2,603,801.44	1,553,428	1,701,515	902,286	26.54	33,997
1988	3,438,938.88	2,012,467	2,204,314	1,234,625	27.11	45,541
1989	3,595,195.64	2,075,866	2,273,757	1,321,439	27.26	48,475
1990	3,432,849.67	1,941,276	2,126,336	1,306,514	27.85	46,913
1991	3,771,186.11	2,100,551	2,300,795	1,470,391	28.04	52,439
1992	3,759,052.89	2,047,180	2,242,336	1,516,717	28.64	52,958

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 380 SERVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1993	4,007,537.24	2,145,235	2,349,739	1,657,798	28.86	57,443
1994	4,204,113.14	2,210,102	2,420,789	1,783,324	29.10	61,283
1995	4,359,073.17	2,247,538	2,461,794	1,897,279	29.36	64,621
1996	4,136,023.82	2,089,519	2,288,711	1,847,313	29.63	62,346
1997	5,386,813.80	2,647,080	2,899,424	2,487,390	30.27	82,173
1998	4,239,564.44	2,035,839	2,229,914	2,009,650	30.58	65,718
1999	4,486,404.01	2,114,891	2,316,502	2,169,902	30.55	71,028
2000	4,773,921.00	2,193,139	2,402,209	2,371,712	30.89	76,779
2001	3,878,821.77	1,733,445	1,898,693	1,980,129	31.25	63,364
2002	4,723,299.86	2,050,384	2,245,846	2,477,454	31.61	78,376
2003	4,764,541.74	2,016,354	2,208,572	2,555,970	31.69	80,655
2004	4,374,022.80	1,790,725	1,961,433	2,412,590	32.10	75,159
2005	4,870,801.53	1,935,657	2,120,182	2,750,620	32.22	85,370
2006	4,808,309.16	1,850,237	2,026,619	2,781,690	32.38	85,908
2007	4,821,293.78	1,791,111	1,961,856	2,859,438	32.56	87,821
2008	5,250,385.77	1,878,063	2,057,097	3,193,289	32.77	97,445
2009	5,281,585.49	1,813,168	1,986,016	3,295,569	33.00	99,866
2010	4,852,833.18	1,600,950	1,753,567	3,099,266	33.01	93,889
2011	5,363,135.24	1,693,142	1,854,548	3,508,587	33.06	106,128
2012	5,225,986.81	1,571,454	1,721,260	3,504,727	33.14	105,755
2013	5,223,537.53	1,488,186	1,630,054	3,593,484	33.26	108,042
2014	4,788,580.33	1,290,522	1,413,546	3,375,034	33.20	101,658
2015	4,780,320.96	1,209,899	1,325,238	3,455,083	33.20	104,069
2016	5,517,856.13	1,306,628	1,431,188	4,086,668	33.04	123,688
2017	5,123,778.80	1,123,132	1,230,199	3,893,580	32.95	118,166
2018	5,567,928.24	1,120,824	1,227,671	4,340,257	32.73	132,608
2019	6,201,227.75	1,132,964	1,240,969	4,960,259	32.43	152,953
2020	5,658,930.65	926,933	1,015,297	4,643,634	31.92	145,477
2021	7,101,096.28	1,017,587	1,114,593	5,986,503	31.38	190,774
2022	5,498,570.62	670,826	734,775	4,763,796	30.59	155,731
2023	7,655,162.13	756,330	828,430	6,826,732	29.64	230,322
2024	6,117,840.96	452,720	495,878	5,621,963	28.15	199,714
2025	8,271,061.89	382,123	418,550	7,852,512	25.78	304,597
2026	14,508,089.00	446,849	489,447	14,018,642	23.64	593,005
	230,084,470.78	80,009,942	87,631,319	142,453,152		4,815,170

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.60 2.09

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 381 METERS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 37-R1.5						
NET SALVAGE PERCENT: 0						
1917	12.45	12	12			
1919	33.76	34	34			
1920	45.16	45	45			
1922	45.94	46	46			
1923	17.63	18	18			
1924	36.41	36	36			
1929	18.18	18	18			
1931	27.79	28	28			
1938	41.25	41	41			
1944	79.12	79	79			
1945	10.10	10	10			
1946	72.79	73	73			
1949	364.29	364	364			
1950	1,452.53	1,453	1,453			
1951	747.92	748	748			
1952	571.22	571	571			
1953	2,341.13	2,332	2,341			
1954	714.00	707	714			
1955	663.61	652	664			
1956	260.09	256	260			
1957	3,268.38	3,191	3,268			
1958	4,328.97	4,196	4,329			
1959	3,083.32	2,986	3,083			
1960	3,449.70	3,314	3,450			
1961	2,521.42	2,419	2,521			
1962	8,105.94	7,760	8,100	6	3.00	2
1963	7,544.16	7,205	7,521	23	2.88	8
1964	2,950.92	2,792	2,914	37	3.70	10
1965	9,108.72	8,591	8,968	141	3.71	38
1966	7,195.51	6,763	7,060	136	3.89	35
1967	9,488.44	8,883	9,273	215	4.06	53
1968	7,596.31	7,080	7,391	205	4.27	48
1969	5,111.33	4,740	4,948	163	4.53	36
1970	10,519.09	9,704	10,130	389	4.74	82
1971	8,220.40	7,540	7,871	349	4.99	70
1972	10,140.58	9,242	9,647	494	5.26	94
1973	9,501.99	8,601	8,978	524	5.57	94
1974	121,381.15	109,085	113,869	7,512	5.89	1,275
1975	160,866.58	143,461	149,753	11,114	6.22	1,787
1976	58,416.74	51,956	54,235	4,182	6.25	669
1977	120,276.03	106,035	110,685	9,591	6.61	1,451
1978	38,314.23	33,460	34,927	3,387	7.00	484
1979	154,500.33	134,323	140,214	14,286	7.10	2,012
1980	122,168.69	105,090	109,699	12,470	7.52	1,658
1981	165,099.73	140,450	146,610	18,490	7.94	2,329
1982	73,092.25	61,778	64,487	8,605	8.10	1,062
1983	81,897.35	68,360	71,358	10,539	8.56	1,231
1984	134,150.18	111,090	115,962	18,188	8.77	2,074
1985	118,615.45	96,885	101,134	17,481	9.25	1,890
1986	79,394.54	64,230	67,047	12,348	9.50	1,300
1987	101,886.24	81,580	85,158	16,728	9.77	1,712
1988	202,125.76	159,275	166,260	35,866	10.29	3,486
1989	150,822.42	117,415	122,565	28,257	10.60	2,666

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 381 METERS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 37-R1.5						
NET SALVAGE PERCENT: 0						
1990	82,135.41	63,121	65,889	16,246	10.92	1,488
1991	132,944.50	100,293	104,692	28,252	11.48	2,461
1992	171,835.29	127,708	133,309	38,526	11.83	3,257
1993	260,734.12	190,727	199,092	61,642	12.20	5,053
1994	79,356.55	57,073	59,576	19,781	12.59	1,571
1995	139,116.94	98,244	102,553	36,564	13.00	2,813
1996	145,557.53	100,828	105,250	40,308	13.42	3,004
1997	187,065.63	126,400	131,944	55,122	14.04	3,926
1998	139,815.42	92,418	96,471	43,344	14.49	2,991
1999	158,043.08	102,064	106,540	51,503	14.95	3,445
2000	102,880.24	64,815	67,658	35,222	15.42	2,284
2001	152,742.15	94,104	98,231	54,511	15.73	3,465
2002	12,623.67	7,562	7,894	4,730	16.25	291
2003	36,248.17	21,067	21,991	14,257	16.75	851
2004	229,602.53	129,243	134,911	94,692	17.28	5,480
2005	316,780.39	172,329	179,887	136,893	17.81	7,686
2006	180,017.03	94,779	98,936	81,081	18.21	4,453
2007	356,221.39	180,355	188,265	167,956	18.77	8,948
2008	334,345.50	162,927	170,072	164,274	19.20	8,556
2009	546,043.99	255,276	266,472	279,572	19.65	14,228
2010	344,676.64	154,036	160,792	183,885	20.11	9,144
2011	117,847.33	50,144	52,343	65,504	20.59	3,181
2012	274,213.29	110,590	115,440	158,773	21.08	7,532
2013	438,277.24	166,677	173,987	264,290	21.59	12,241
2014	663,618.04	237,376	247,787	415,831	22.00	18,901
2015	1,076,200.43	359,559	375,328	700,872	22.42	31,261
2016	482,722.15	149,451	156,005	326,717	22.86	14,292
2017	807,080.27	229,937	240,021	567,059	23.22	24,421
2018	606,538.14	157,639	164,553	441,985	23.50	18,808
2019	441,748.82	103,104	107,626	334,123	23.81	14,033
2020	497,016.90	102,485	106,980	390,037	24.05	16,218
2021	1,161,645.62	206,773	215,841	945,805	24.25	39,002
2022	789,509.72	117,479	122,631	666,879	24.32	27,421
2023	879,375.72	104,030	108,593	770,783	24.22	31,824
2025	2,423,573.53	124,814	130,288	2,293,286	23.02	99,621
2026	966,018.81	31,975	33,377	932,642	21.93	42,528
	17,736,870.40	6,344,405	6,622,195	11,114,675		524,335

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.20 2.96

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 382 METER INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1925	12.97	12	13			
1966	14,500.30	11,009	12,665	1,835	19.11	96
1967	33,391.67	25,127	28,908	4,484	19.50	230
1968	33,667.56	25,103	28,880	4,788	19.87	241
1969	34,166.34	25,232	29,028	5,138	20.31	253
1970	48,000.43	35,098	40,379	7,621	20.65	369
1971	82,508.13	59,719	68,704	13,804	21.07	655
1972	122,813.01	87,946	101,178	21,635	21.51	1,006
1973	151,967.71	108,444	124,760	27,208	21.37	1,273
1974	84,045.00	59,285	68,205	15,840	21.82	726
1975	33,817.22	23,571	27,117	6,700	22.26	301
1976	56,493.99	38,890	44,741	11,753	22.73	517
1977	90,309.92	61,375	70,609	19,701	23.23	848
1978	45,877.32	30,770	35,400	10,477	23.70	442
1979	48,501.91	32,312	37,174	11,328	23.65	479
1980	58,598.57	38,488	44,279	14,320	24.19	592
1981	59,002.19	38,180	43,924	15,078	24.68	611
1982	57,237.00	36,723	42,248	14,989	24.73	606
1983	64,625.68	40,805	46,944	17,682	25.26	700
1984	62,354.69	38,728	44,555	17,800	25.80	690
1985	71,730.22	44,085	50,718	21,012	25.88	812
1986	67,439.42	40,720	46,847	20,592	26.40	780
1987	66,350.89	39,585	45,541	20,810	26.54	784
1988	80,448.30	47,078	54,161	26,287	27.10	970
1989	63,954.04	36,927	42,483	21,471	27.25	788
1990	57,943.53	32,767	37,697	20,247	27.85	727
1991	61,261.30	34,123	39,257	22,004	28.03	785
1992	56,325.09	30,675	35,290	21,035	28.66	734
1993	54,975.77	29,429	33,857	21,119	28.85	732
1994	47,350.84	24,892	28,637	18,714	29.10	643
1995	45,282.09	23,347	26,860	18,422	29.38	627
1996	45,890.75	23,184	26,672	19,219	29.61	649
1997	71,756.82	35,261	40,566	31,191	30.28	1,030
1998	51,792.43	24,871	28,613	23,179	30.58	758
1999	67,795.86	31,959	36,768	31,028	30.54	1,016
2000	74,325.48	34,145	39,282	35,043	30.90	1,134
2001	47,851.29	21,385	24,603	23,248	31.25	744
2002	61,452.25	26,676	30,690	30,762	31.62	973
2003	58,409.71	24,719	28,438	29,972	31.68	946
2004	44,505.72	18,221	20,963	23,543	32.12	733
2005	43,732.91	17,379	19,994	23,739	32.21	737
2006	45,911.39	17,667	20,325	25,586	32.39	790
2007	44,950.76	16,699	19,211	25,740	32.54	791
2008	47,866.22	17,122	19,698	28,168	32.75	860
2009	48,734.28	16,730	19,247	29,487	32.98	894
2010	40,548.47	13,377	15,390	25,158	33.02	762
2011	41,401.39	13,070	15,037	26,364	33.08	797
2012	43,120.96	12,966	14,917	28,204	33.14	851
2013	42,957.95	12,239	14,080	28,878	33.27	868
2014	36,593.84	9,862	11,346	25,248	33.22	760
2015	40,943.32	10,363	11,922	29,021	33.20	874
2016	53,347.48	12,633	14,534	38,813	33.03	1,175
2017	41,588.38	9,116	10,488	31,100	32.94	944

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 382 METER INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
2018	42,561.00	8,568	9,857	32,704	32.74	999
2019	46,686.99	8,530	9,813	36,874	32.43	1,137
2020	36,480.92	5,976	6,875	29,606	31.90	928
2021	40,920.80	5,864	6,746	34,175	31.38	1,089
2022	60,560.95	7,388	8,500	52,061	30.59	1,702
2023	47,409.88	4,684	5,389	42,021	29.63	1,418
2024	43,928.62	3,251	3,740	40,189	28.14	1,428
2025	39,341.06	1,818	2,092	37,249	25.78	1,445
2026	222,584.98	6,856	7,887	214,698	23.64	9,082
	3,530,905.96	1,673,024	1,924,742	1,606,164		57,331

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.00 1.62

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1964	0.09					
1966	3,431.14	2,605	3,249	182	18.20	10
1967	4,444.26	3,344	4,171	273	19.50	14
1968	3,271.32	2,439	3,042	229	19.08	12
1969	3,237.71	2,391	2,982	256	19.69	13
1970	5,226.37	3,822	4,767	459	20.86	22
1971	7,129.14	5,160	6,436	693	21.00	33
1972	9,567.65	6,851	8,545	1,023	21.31	48
1973	15,570.46	11,111	13,858	1,712	21.40	80
1974	28,161.36	19,865	24,776	3,385	21.84	155
1975	13,032.46	9,084	11,330	1,702	22.39	76
1976	8,159.45	5,617	7,006	1,153	22.61	51
1977	28,249.93	19,199	23,945	4,305	23.27	185
1978	8,640.95	5,795	7,228	1,413	23.55	60
1979	496.61	331	413	84	21.00	4
1980	6,669.04	4,380	5,463	1,206	24.12	50
1981	14,012.04	9,067	11,308	2,704	24.58	110
1982	11,337.61	7,274	9,072	2,266	24.63	92
1983	17,150.00	10,829	13,506	3,644	25.31	144
1984	16,398.48	10,185	12,703	3,695	25.84	143
1985	17,401.48	10,695	13,339	4,062	25.87	157
1986	19,373.09	11,697	14,589	4,784	26.43	181
1987	18,534.58	11,058	13,792	4,743	26.50	179
1988	20,388.07	11,931	14,880	5,508	27.13	203
1989	19,874.20	11,475	14,312	5,562	27.26	204
1990	14,168.29	8,012	9,993	4,175	27.83	150
1991	16,415.34	9,143	11,403	5,012	28.00	179
1992	13,793.43	7,512	9,369	4,424	28.73	154
1993	17,367.74	9,297	11,595	5,773	28.87	200
1994	13,957.05	7,337	9,151	4,806	29.13	165
1995	12,905.83	6,654	8,299	4,607	29.34	157
1996	18,050.45	9,119	11,373	6,677	29.68	225
1997	31,569.63	15,513	19,348	12,222	30.25	404
1998	21,753.21	10,446	13,028	8,725	30.61	285
1999	33,448.83	15,768	19,666	13,783	30.56	451
2000	37,281.99	17,127	21,361	15,921	30.91	515
2001	25,675.35	11,474	14,311	11,364	31.22	364
2002	33,535.06	14,558	18,157	15,378	31.64	486
2003	31,897.99	13,499	16,836	15,062	31.71	475
2004	23,326.17	9,550	11,911	11,415	32.06	356
2005	22,847.98	9,080	11,325	11,523	32.19	358
2006	24,088.55	9,269	11,560	12,529	32.37	387
2007	24,705.64	9,178	11,447	13,259	32.58	407
2008	26,079.92	9,329	11,635	14,445	32.76	441
2009	25,459.70	8,740	10,901	14,559	33.01	441
2010	21,562.42	7,113	8,871	12,691	33.05	384
2011	21,775.65	6,875	8,575	13,201	33.09	399
2012	21,579.10	6,489	8,093	13,486	33.14	407
2013	19,790.72	5,638	7,032	12,759	33.23	384
2014	19,322.64	5,207	6,494	12,829	33.24	386
2015	22,241.71	5,629	7,021	15,221	33.23	458
2016	29,732.95	7,041	8,782	20,951	33.05	634
2017	22,442.38	4,919	6,135	16,307	32.94	495

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
2018	23,409.37	4,712	5,877	17,532	32.71	536
2019	27,315.12	4,990	6,224	21,091	32.45	650
2020	21,149.46	3,464	4,320	16,829	31.93	527
2021	24,597.11	3,525	4,396	20,201	31.37	644
2022	35,178.24	4,292	5,353	29,825	30.59	975
2023	27,438.08	2,711	3,381	24,057	29.63	812
2024	25,326.69	1,874	2,337	22,990	28.14	817
2025	22,856.48	1,056	1,317	21,539	25.80	835
2026	75,678.89	2,331	2,908	72,771	23.64	3,078
	1,229,482.65	484,676	604,497	624,986		21,247

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.40 1.73

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R2						
NET SALVAGE PERCENT: 0						
1929	85.00	84	85			
1930	41.40	41	41			
1933	784.76	768	785			
1937	160.99	155	161			
1938	1,446.76	1,392	1,447			
1939	348.89	335	349			
1940	273.63	262	274			
1941	422.16	399	422			
1945	500.64	468	501			
1946	310.90	289	311			
1947	1,430.51	1,326	1,431			
1948	79.68	74	80			
1949	627.50	577	628			
1950	243.55	223	244			
1951	252.04	229	252			
1952	333.11	302	333			
1953	6,046.34	5,448	6,046			
1955	6,834.71	6,136	6,835			
1956	121.19	108	121			
1957	905.25	802	905			
1958	4,754.36	4,186	4,754			
1959	3,635.33	3,178	3,635			
1960	3,396.70	2,948	3,397			
1961	1,065.79	925	1,066			
1962	1,584.02	1,364	1,575	9	9.00	1
1963	4,761.70	4,066	4,695	67	11.17	6
1964	2,535.33	2,146	2,478	57	11.40	5
1965	1,256.16	1,054	1,217	39	13.00	3
1966	35,197.07	29,478	34,041	1,156	11.68	99
1967	34,569.03	28,675	33,114	1,455	12.23	119
1968	42,640.32	35,020	40,441	2,199	12.64	174
1969	60,485.21	49,174	56,786	3,699	13.16	281
1970	54,078.58	43,804	50,585	3,494	13.18	265
1971	49,657.38	39,781	45,939	3,718	13.72	271
1972	28,545.85	22,608	26,108	2,438	14.26	171
1973	31,220.08	24,439	28,222	2,998	14.77	203
1974	32,000.67	24,913	28,769	3,232	14.89	217
1975	20,088.58	15,444	17,835	2,254	15.44	146
1976	17,436.38	13,231	15,279	2,157	15.98	135
1977	12,946.38	9,755	11,265	1,681	16.16	104
1978	42,932.61	31,899	36,837	6,096	16.70	365
1979	48,798.77	35,740	41,272	7,527	17.26	436
1980	64,787.90	46,744	53,980	10,808	17.86	605
1981	50,777.89	36,306	41,926	8,852	18.03	491
1982	78,033.29	54,904	63,403	14,630	18.64	785
1983	27,447.38	18,994	21,934	5,513	19.28	286
1984	72,511.03	49,627	57,309	15,202	19.49	780
1985	87,081.09	58,553	67,617	19,464	20.11	968
1986	237,440.40	156,734	180,996	56,444	20.73	2,723
1987	172,772.21	112,578	130,005	42,767	21.00	2,037
1988	250,045.89	159,729	184,454	65,592	21.63	3,032
1989	298,633.69	186,885	215,814	82,820	22.27	3,719
1990	386,786.33	238,338	275,232	111,554	22.58	4,940

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R2						
NET SALVAGE PERCENT: 0						
1991	298,532.85	179,956	207,812	90,721	23.23	3,905
1992	274,910.90	161,950	187,019	87,892	23.89	3,679
1993	327,028.01	189,218	218,508	108,520	24.22	4,481
1994	390,023.23	220,129	254,204	135,819	24.89	5,457
1995	503,011.17	278,215	321,281	181,730	25.25	7,197
1996	666,601.01	358,898	414,454	252,147	25.93	9,724
1997	515,233.51	269,776	311,536	203,698	26.61	7,655
1998	455,092.80	232,689	268,708	186,385	27.00	6,903
1999	502,790.13	249,384	287,987	214,803	27.69	7,757
2000	271,459.36	131,115	151,411	120,048	28.10	4,272
2001	255,041.77	119,130	137,571	117,471	28.81	4,077
2002	615,321.03	279,048	322,243	293,078	29.22	10,030
2003	213,076.73	93,136	107,553	105,524	29.94	3,525
2004	405,637.66	171,504	198,052	207,586	30.38	6,833
2005	141,139.87	57,585	66,499	74,641	30.83	2,421
2006	236,054.55	92,250	106,530	129,525	31.56	4,104
2007	457,449.53	171,727	198,309	259,141	32.03	8,091
2008	348,310.44	125,218	144,601	203,709	32.51	6,266
2009	276,323.25	94,392	109,003	167,320	33.25	5,032
2010	247,427.89	80,414	92,862	154,566	33.75	4,580
2011	213,575.97	65,781	75,964	137,612	34.26	4,017
2012	448,097.83	130,262	150,426	297,672	34.77	8,561
2013	922,829.69	251,933	290,931	631,899	35.29	17,906
2014	311,066.36	79,260	91,529	219,537	35.83	6,127
2015	398,880.78	94,216	108,800	290,081	36.37	7,976
2016	360,835.48	78,770	90,963	269,872	36.70	7,353
2017	312,895.48	62,235	71,869	241,026	37.26	6,469
2018	711,174.31	127,869	147,663	563,511	37.62	14,979
2019	1,021,693.03	163,675	189,011	832,682	38.00	21,913
2020	398,640.04	55,810	64,449	334,191	38.39	8,705
2021	323,261.63	38,694	44,684	278,578	38.61	7,215
2022	102,602.60	10,117	11,683	90,920	38.85	2,340
2023	785,766.62	60,504	69,870	715,897	38.95	18,380
2024	714,541.05	39,228	45,300	669,241	38.73	17,280
2025	968,730.82	30,999	35,797	932,934	37.81	24,674
2026	1,126,280.00	22,526	26,013	1,100,267	36.84	29,866
	18,802,489.79	6,430,251	7,424,326	11,378,164		343,117

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ... 33.20 1.82

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 390.11 OTHER SMALL STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1976	1,274.77	1,038	989	286	11.44	25
1984	2,239.23	1,665	1,586	653	14.51	45
1988	908.30	643	613	295	15.53	19
1990	126.18	86	82	44	14.67	3
2000	3,409.12	1,924	1,833	1,576	20.21	78
2001	3,656.82	2,013	1,918	1,739	20.70	84
2010	800.81	329	313	488	23.24	21
2018	5,727.25	1,460	1,391	4,336	24.09	180
2021	80,755.95	14,754	14,057	66,699	23.49	2,839
2025	1,304,025.81	78,242	74,549	1,229,477	19.58	62,792
2026	25,116.34	1,007	959	24,157	17.93	1,347
	1,428,040.58	103,161	98,290	1,329,751		67,433

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.70 4.72

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT: 0						
2000	3,243.14	3,243	3,243			
2006	23,544.56	19,071	21,616	1,929	4.75	406
2007	1,840.83	1,417	1,606	235	5.73	41
2008	43,435.12	31,708	35,940	7,495	6.75	1,110
2010	9,808.61	6,376	7,227	2,582	8.75	295
2011	5,186.58	3,164	3,586	1,601	9.76	164
2013	12,460.86	6,604	7,486	4,975	11.76	423
2014	26,836.01	13,150	14,905	11,931	12.75	936
2016	9,333.30	3,827	4,338	4,995	14.73	339
2017	5,476.94	2,026	2,296	3,181	15.75	202
2018	26,642.62	8,792	9,966	16,677	16.74	996
2019	30,278.31	8,781	9,953	20,325	17.75	1,145
2020	21,253.10	5,313	6,022	15,231	18.76	812
2021	6,504.26	1,366	1,548	4,956	19.75	251
2022	11,912.96	2,025	2,296	9,617	20.77	463
2023	29,698.89	3,861	4,376	25,323	21.76	1,164
2026	61,283.88	1,839	2,085	59,199	24.25	2,441
	328,739.97	122,563	138,489	190,251		11,188

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.00 3.40

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT: 0						
2010	124,216.70	124,217	124,217			
2011	23,261.72	23,262	23,262			
2012	7,178.49	6,820	7,178			
2013	36,982.54	32,668	36,983			
2016	3,101.70	2,119	3,102			
2026	50,232.69	2,512	15,439	34,794	14.25	2,442
	244,973.83	191,598	210,181	34,793		2,442

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.20 1.00

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT: 0						
2021	1,119,044.95	1,119,045	1,119,045			
2023	2,592,373.85	1,685,043	1,587,230	1,005,144	1.75	574,368
2024	246,095.08	110,743	104,315	141,780	2.75	51,556
2025	2,211,955.35	552,989	520,889	1,691,066	3.75	450,951
2026	1,571,278.39	235,692	222,011	1,349,267	4.25	317,475
	7,740,747.62	3,703,512	3,553,490	4,187,258		1,394,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.00 18.01

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT: 0						
2000	5,430.78	5,431	5,431			
2001	75,426.35	75,426	75,426			
2002	65,639.79	63,671	63,403	2,237	1.00	2,237
2003	26,498.97	24,644	24,540	1,959	1.75	1,119
2004	141,628.51	126,049	125,519	16,110	2.75	5,858
2005	95,477.20	81,156	80,815	14,662	3.75	3,910
2006	55,377.89	44,856	44,668	10,710	4.75	2,255
2007	72,167.11	55,569	55,335	16,832	5.75	2,927
2008	87,428.76	63,823	63,555	23,874	6.75	3,537
2009	61,254.65	42,266	42,088	19,167	7.75	2,473
2010	59,267.88	38,524	38,362	20,906	8.75	2,389
2011	64,734.21	39,488	39,322	25,412	9.75	2,606
2012	158,725.32	90,473	90,093	68,632	10.75	6,384
2013	80,839.05	42,845	42,665	38,174	11.75	3,249
2014	205,098.35	100,498	100,076	105,022	12.75	8,237
2015	444,762.89	200,143	199,302	245,461	13.75	17,852
2016	174,477.56	71,536	71,235	103,243	14.75	7,000
2017	500,397.48	185,147	184,369	316,028	15.75	20,065
2018	303,590.52	100,185	99,764	203,827	16.75	12,169
2019	364,694.67	105,761	105,317	259,378	17.75	14,613
2020	479,303.99	119,826	119,322	359,982	18.75	19,199
2021	428,877.05	90,064	89,686	339,191	19.75	17,174
2022	1,941,234.68	330,010	328,623	1,612,612	20.75	77,716
2023	752,229.28	97,790	97,379	654,850	21.75	30,108
2024	518,146.80	46,633	46,437	471,710	22.75	20,735
2025	1,188,459.98	59,423	59,173	1,129,287	23.75	47,549
2026	1,946,014.22	58,380	58,135	1,887,879	24.25	77,851
	10,297,183.94	2,359,617	2,350,040	7,947,144		409,212

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.40 3.97

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 397 COMMUNICATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2026**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT: 0						
2016	217,386.34	217,386	217,386			
2017	309,456.84	286,248	277,352	32,105	1.00	32,105
2018	245,841.64	202,819	196,516	49,326	1.75	28,186
2019	231,811.32	168,063	162,840	68,971	2.75	25,080
2020	302,121.56	188,826	182,958	119,164	3.75	31,777
2021	158,338.81	83,128	80,545	77,794	4.75	16,378
2022	327,547.58	139,208	134,882	192,666	5.75	33,507
2023	433,401.15	140,855	136,478	296,923	6.75	43,989
2024	64,958.62	14,616	14,162	50,797	7.75	6,554
2025	1,062,632.59	132,829	128,701	933,932	8.75	106,735
2026	981,546.66	73,616	71,328	910,219	9.25	98,402
	4,335,043.11	1,647,594	1,603,148	2,731,895		422,713

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.50 9.75

**PART VIII. EXPERIENCED AND ESTIMATED
NET SALVAGE**

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE AND NET SALVAGE**

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2022				
TRANSACTION YEAR				
332.00				
334.00	19,360	4,971		(4,971)
366.20				
367.10	4,134	28,764		(28,764)
367.20		198		(198)
369.00	6,408	5,433		(5,433)
374.10	323			
374.20				
375.00	104,271	66,671		(66,671)
376.10	905,488	671,968	24,600	(647,368)
376.20				
378.00	176,772	91,460		(91,460)
380.00	1,711,332	268,818		(268,818)
385.00	15,946	12,608	2	(12,606)
390.11				
TOTAL	5,853,408	1,150,890	24,603	(1,126,287)
2023				
TRANSACTION YEAR				
332.00				
334.00	32,094	1,449		(1,449)
366.20				
367.10	3,394	5,666		(5,666)
367.20	21,245	979		(979)
369.00	36,002	8,681		(8,681)
374.10	3,653	6,697	11,154	4,457
374.20	1,133	457		(457)
375.00	244,170	154,258	50	(154,208)
376.10	1,696,263	859,668	4,017	(855,651)
376.20	5,497	2,272		(2,272)
378.00	225,387	38,866		(38,866)
380.00	1,816,644	274,337		(274,337)
385.00	36,721	10,669		(10,669)
390.11		852		(852)
TOTAL	6,003,860	1,364,851	15,221	(1,349,630)
2024				
TRANSACTION YEAR				
332.00				
334.00	37,849	5,218		(5,218)
366.20	249	1,203		(1,203)
367.10	386,685	57,624		(57,624)
367.20	9,423	219		(219)
369.00	2,510	6,731		(6,731)
374.10	2,952	12,578	(10,169)	(22,747)
374.20				
375.00	63,071	34,622		(34,622)
376.10	1,924,230	1,694,252	16,962	(1,677,291)
376.20	9,148	45		(45)
378.00	186,640	36,322		(36,322)
380.00	1,992,351	359,988		(359,988)
385.00	9,607	49,517	1	(49,516)
390.11				
TOTAL	7,494,915	2,258,317	6,794	(2,251,523)
2025				
TRANSACTION YEAR				

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE AND NET SALVAGE**

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
332.00				
334.00	44,208	8,333		(8,333)
366.20				
367.10	284,617	121,648		(121,648)
367.20		455		(455)
369.00	19,585	10,377		(10,377)
374.10	831	2,974		(2,974)
374.20	978	1,597		(1,597)
375.00	55,285	45,561		(45,561)
376.10	2,008,866	1,165,857		(1,165,857)
376.20				
378.00	399,560	99,189		(99,189)
380.00	2,325,865	523,729		(523,729)
385.00	63,849	26,737		(26,737)
390.11				
TOTAL	8,364,564	2,006,455		(2,006,455)
2026	TRANSACTION YEAR			
332.00	8,846			
334.00	64,311	10,576		(10,576)
366.20	1,482	445		(445)
367.10	413,983	175,612		(175,612)
367.20	45,998	1,510		(1,510)
369.00	51,385	40,962		(40,962)
374.10	4,300	8,601	546	(8,055)
374.20	68,805	66,948		(66,948)
375.00	56,519	41,040	6	(41,034)
376.10	1,710,842	1,158,076	10,256	(1,147,819)
376.20	17,281	1,356		(1,356)
378.00	47,918	13,133		(13,133)
380.00	1,001,058	189,046		(189,046)
385.00	77,713	48,494	1	(48,493)
390.11				
TOTAL	3,579,624	1,755,799	10,809	(1,744,990)
TOTAL	31,296,372	8,536,312	57,427	(8,478,886)

NATIONAL FUEL EXHIBIT C
DEPRECIATION STUDY - HTY



National Fuel[®]

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2025

Prepared by:

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS LLC**

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
Erie, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF SEPTEMBER 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

January 13, 2026

National Fuel Gas Distribution Corporation
6363 Main Street
Williamsville, NY 14221-5887

Attention Brian M. Welsch
Vice President

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of September 30, 2025. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2026 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of September 30, 2026".

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



MELISSA M. HOWARD
Project Manager

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PART I. RESULTS OF STUDY

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
DEPRECIATION STUDY

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service as of September 30, 2025. Table 2 presents the experienced gross salvage and cost of removal associated with regular retirements during the five-year period, 2021-2025 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-7. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, on pages III-2 and III-3.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF SEPTEMBER 30, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						ANNUAL AMOUNT (6)	ACCRAUAL RATE (7)=(6)/(3)	
DEPRECIABLE PLANT								
303	MISCELLANEOUS INTANGIBLE PLANT	10-SQ	24,487,946.38	20,948,041	3,539,905	1,645,363	6.72	2.2
PRODUCTION PLANT								
325.4	RIGHTS OF WAY	70-R4	49,880.62	36,419	13,462	419	0.84	32.1
328	MEASURING AND REGULATING STATION STRUCTURES	30-L2.5	10,095.84	9,957	139	16	0.16	8.7
329	OTHER STRUCTURES	40-SQ	2,650.00	1,384	1,266	68	2.57	18.6
332	FIELD LINES	50-R1.5	444,586.00	169,496	275,090	10,822	2.43	25.4
334	MEASURING AND REGULATING STATION EQUIPMENT	32-O1	3,274,793.21	1,706,176	1,568,618	93,089	2.84	16.9
TOTAL PRODUCTION PLANT			3,782,005.67	1,923,431	1,858,575	104,414	2.76	
TRANSMISSION PLANT								
365.2	RIGHTS OF WAY	80-R4	2,453,606.71	665,680	1,787,927	30,794	1.26	58.1
366.2	MEASURING AND REGULATING STATION STRUCTURES	60-R2	215,723.34	116,213	99,510	3,830	1.78	26.0
366.3	OTHER STRUCTURES	60-R2	3,811.68	3,637	174	8	0.21	21.8
367.1	MAINS - EXCLUDING CATHODIC PROTECTION	70-R2	62,556,320.47	19,860,314	42,696,007	969,581	1.55	44.0
367.2	MAINS - CATHODIC PROTECTION	27-S2.5	3,785,338.94	2,211,073	1,574,266	113,534	3.00	13.9
369	MEASURING AND REGULATING STATION EQUIPMENT	1980 AND PRIOR	290,199.76	290,200	0	0	-	-
		1981 AND SUBSEQUENT	7,239,700.81	4,094,495	3,145,206	102,449	1.42	30.7
		TOTAL ACCOUNT 369	7,529,900.57	4,384,695	3,145,206	102,449	1.36	30.7
TOTAL TRANSMISSION PLANT			76,544,701.71	27,241,612	49,303,090	1,220,196	1.59	
DISTRIBUTION PLANT								
374.2	RIGHTS OF WAY	80-R4	15,094,770.41	3,275,141	11,819,630	193,674	1.28	61.0
375.3	STRUCTURES AND IMPROVEMENTS - LARGE	VARIOUS *	11,456,732.03	5,863,903	5,592,830	363,216	3.17	15.4
375.4	STRUCTURES AND IMPROVEMENTS - SMALL	40-R0.5	815,772.72	320,500	495,273	17,385	2.13	28.5
376.1	MAINS - EXCLUDING CATHODIC PROTECTION	70-L1.5	377,025,040.28	109,664,023	267,361,017	6,646,760	1.76	40.2
376.2	MAINS - CATHODIC PROTECTION	27-S2.5	2,507,932.83	1,684,792	823,141	63,300	2.52	13.0
378	MEASURING AND REGULATING STATION EQUIPMENT	40-R0.5	10,421,765.98	3,971,454	6,450,312	310,366	2.98	20.8
380	SERVICES	55-R0.5	216,577,440.01	83,883,689	132,693,751	4,422,643	2.04	30.0
381	METERS	37-R1.5	16,837,506.89	6,166,777	10,670,730	507,801	3.02	21.0
382	METER INSTALLATIONS	55-R0.5	3,323,679.35	1,888,692	1,434,988	49,895	1.50	28.8
384	HOUSE REGULATOR INSTALLATIONS	55-R0.5	1,159,025.60	590,253	568,773	18,904	1.63	30.1
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55-R2	17,753,923.12	7,198,874	10,555,049	318,683	1.80	33.1
TOTAL DISTRIBUTION PLANT			672,973,589.22	224,508,098	448,465,494	12,912,627	1.92	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF SEPTEMBER 30, 2025 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL RATE (7)=(6)/(3)		COMPOSITE REMAINING LIFE (8)=(5)/(6)
					AMOUNT (6)		
GENERAL PLANT							
390.11 OTHER SMALL STRUCTURES	40-R0.5	1,412,106.29	30,192	1,381,914	76,676	5.43	18.0
391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	25-SQ	267,456.09	128,890	138,566	8,624	3.22	16.1
391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	218,003.15	218,003	0	0	-	-
391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	7,472,860.23	3,372,033	4,100,827	1,458,489	19.52	2.8
392 TRANSPORTATION EQUIPMENT		13,402,345.26	6,913,935	6,488,410	1,585,125	**	
394 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	8,426,595.72	2,052,863	6,373,733	335,107	3.98	19.0
396 POWER OPERATED EQUIPMENT AND TOOLS		9,970,754.52	2,822,852	7,147,902	819,021	**	
397 COMMUNICATION EQUIPMENT	10-SQ	4,396,954.45	2,222,231	2,174,724	427,413	9.72	5.1
TOTAL GENERAL PLANT		45,567,075.71	17,760,999	27,806,077	4,710,455	10.34	
TOTAL DEPRECIABLE GAS PLANT		823,355,318.69	292,382,180	530,973,141	20,593,055	2.50	
NONDEPRECIABLE PLANT							
INTANGIBLE PLANT		123,845.54					
PRODUCTION PLANT		2,840.80					
TRANSMISSION PLANT		17,652.36					
DISTRIBUTION PLANT		958,663.92	20,997				
GENERAL PLANT		52,201.68	(16,289)				
TOTAL NONDEPRECIABLE PLANT		1,155,204.30	4,708				
TOTAL GAS PLANT		824,510,522.99	292,386,888	530,973,141	20,593,055		

* LIFE SPAN PROCEDURE WAS USED. INTERIM SURVIVOR CURVES ARE 60-S0 AND 40-R0.5.

** ASSETS ARE INDIVIDUALLY DEPRECIATED.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2021		2022		2023		2024		2025		NET SALVAGE (12)*	SALVAGE ACCRUAL (13)/(12)/5
	GROSS SALVAGE (2)	COST OF REMOVAL (3)	GROSS SALVAGE (4)	COST OF REMOVAL (5)	GROSS SALVAGE (6)	COST OF REMOVAL (7)	GROSS SALVAGE (8)	COST OF REMOVAL (9)	GROSS SALVAGE (10)	COST OF REMOVAL (11)		
334.00		4,910.71		4,970.85		1,448.50		5,217.60		8,332.68	(24,880.34)	(4,976)
366.20				28,763.67		5,665.57		1,202.58		121,648.30	(1,202.58)	(241)
367.10		117,441.79		198.09		979.24		57,623.78		454.86	(331,143.11)	(66,229)
369.00		219.75		5,432.55		8,681.35		219.03		10,376.84	(2,070.97)	(414)
374.10		15,090.22				6,697.10		6,731.04		2,973.56	(46,312.00)	(9,262)
374.20						456.66		12,578.00		1,596.99	(21,263.26)	(4,253)
375.00		72,182.50		66,671.18		154,258.11		34,621.65		45,560.60	(873,244.04)	(74,649)
376.10		754,656.81		671,967.90		899,688.17		1,694,252.35		1,165,656.83	(5,100,823.13)	(1,020,165)
376.20		554.72		2,271.96		2,271.96		45.12		(2,871.80)	(2,871.80)	(574)
378.00		48,112.59		91,460.00		38,865.63		36,321.76		99,188.50	(313,948.48)	(62,790)
380.00		482,041.77		268,817.58		274,336.97		359,987.72		523,728.59	(1,908,912.63)	(361,783)
385.00		13,720.71		12,608.15		10,669.49		49,516.78		26,736.86	(113,248.84)	(22,650)
390.00				852.37		852.37					(852.37)	(170)
TOTAL	0.00	1,508,931.57	24,602.55	1,150,889.97	15,220.83	1,354,851.12	6,794.10	2,258,317.41	0.00	2,006,454.61	(8,242,827.20)	(1,648,567)

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1883	4,328.00	3,757.00	571.00	571.00	
1884	1,465.00	1,297.00	168.00	739.00	
1885	2,543.00	2,185.00	358.00	1,097.00	
1886	20,849.00	18,122.00	2,727.00	3,824.00	
1887	46,992.00	40,287.00	6,705.00	10,529.00	
1888	38,860.00	33,064.00	5,796.00	16,325.00	
1889	493.00	454.00	39.00	16,364.00	
1890	78.00	72.00	6.00	16,370.00	
1891	683.00	600.00	83.00	16,453.00	
1892	1,193.00	1,026.00	167.00	16,620.00	
1893	553.00	470.00	83.00	16,703.00	
1894	314.00	279.00	35.00	16,738.00	
1895	554.00	480.00	74.00	16,812.00	
1896	407.00	363.00	44.00	16,856.00	
1897	373.00	348.00	25.00	16,881.00	
1898	259.00	247.00	12.00	16,893.00	
1899	50,778.00	42,745.00	8,033.00	24,926.00	
1900	10.00	10.00		24,926.00	
1901	844.00	797.00	47.00	24,973.00	
1902	2,793.00	2,651.00	142.00	25,115.00	
1903	3,928.00	3,820.00	108.00	25,223.00	
1904	2,499.00	2,490.00	9.00	25,232.00	
1905	2,609.00	2,535.00	74.00	25,306.00	
1906	2,165.00	2,162.00	3.00	25,309.00	
1907	2,239.00	2,239.00		25,309.00	
1908	1,980.00	1,980.00		25,309.00	
1909	1,680.00	1,656.00	24.00	25,333.00	
1910	1,419.00	1,413.00	6.00	25,339.00	
1911	5,317.00	4,466.00	851.00	26,190.00	
1912	2,952.00	2,544.00	408.00	26,598.00	
1913	2,725.00	2,320.00	405.00	27,003.00	
1914	2,396.00	2,058.00	338.00	27,341.00	
1915	1,485.00	1,390.00	95.00	27,436.00	
1916	193,835.00	171,873.00	21,962.00	49,398.00	
1917	2,899.00	2,492.00	407.00	49,805.00	
1918	9,566.00	9,086.00	480.00	50,285.00	
1919	36,682.00	32,949.00	3,733.00	54,018.00	
1920	10,960.00	9,835.00	1,125.00	55,143.00	
1921	18,246.00	15,231.00	3,015.00	58,158.00	
1922	19,415.00	16,561.00	2,854.00	61,012.00	
1923	11,371.00	9,870.00	1,501.00	62,513.00	
1924	40,166.00	33,241.00	6,925.00	69,438.00	
1925	70,968.00	57,617.00	13,351.00	82,789.00	
1926	124,789.00	98,546.00	26,243.00	109,032.00	
1927	84,631.00	66,738.00	17,893.00	126,925.00	
1928	63,283.00	52,784.00	10,499.00	137,424.00	
1929	93,078.00	74,999.00	18,079.00	155,503.00	
1930	100,350.00	78,583.00	21,767.00	177,270.00	
1931	63,355.00	53,133.00	10,222.00	187,492.00	
1932	29,163.00	23,698.00	5,465.00	192,957.00	
1933	9,989.00	8,504.00	1,485.00	194,442.00	
1934	32,507.00	26,590.00	5,917.00	200,359.00	
1935	45,887.00	37,057.00	8,830.00	209,189.00	
1936	66,728.00	58,313.00	8,415.00	217,604.00	
1937	59,197.00	47,293.00	11,904.00	229,508.00	
1938	55,600.00	43,887.00	11,713.00	241,221.00	

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1939	40,082.00	31,844.00	8,238.00	249,459.00	
1940	29,935.00	23,804.00	6,131.00	255,590.00	
1941	43,511.00	34,594.00	8,917.00	264,507.00	0.10
1942	13,651.00	11,367.00	2,284.00	266,791.00	0.10
1943	99,411.00	95,327.00	4,084.00	270,875.00	0.10
1944	6,817.00	5,624.00	1,193.00	272,068.00	0.10
1945	11,542.00	9,073.00	2,469.00	274,537.00	0.10
1946	45,300.00	35,150.00	10,150.00	284,687.00	0.10
1947	192,933.00	156,428.00	36,505.00	321,192.00	0.10
1948	135,313.00	102,096.00	33,217.00	354,409.00	0.10
1949	229,182.00	167,759.00	61,423.00	415,832.00	0.10
1950	293,463.00	212,726.00	80,737.00	496,569.00	0.10
1951	315,058.00	230,354.00	84,704.00	581,273.00	0.10
1952	229,704.00	172,562.00	57,142.00	638,415.00	0.10
1953	515,918.00	431,186.00	84,732.00	723,147.00	0.10
1954	357,399.00	268,236.00	89,163.00	812,310.00	0.20
1955	1,066,883.00	804,580.00	262,303.00	1,074,613.00	0.20
1956	1,564,297.00	1,221,482.00	342,815.00	1,417,428.00	0.30
1957	774,030.00	610,242.00	163,788.00	1,581,216.00	0.30
1958	289,202.00	210,788.00	78,414.00	1,659,630.00	0.30
1959	562,799.00	420,046.00	142,753.00	1,802,383.00	0.30
1960	350,819.00	270,213.00	80,606.00	1,882,989.00	0.40
1961	403,544.00	303,962.00	99,582.00	1,982,571.00	0.40
1962	365,491.00	275,476.00	90,015.00	2,072,586.00	0.40
1963	519,560.00	387,962.00	131,598.00	2,204,184.00	0.40
1964	619,210.00	450,950.00	168,260.00	2,372,444.00	0.50
1965	1,424,361.00	1,055,413.00	368,948.00	2,741,392.00	0.50
1966	1,728,168.00	1,204,823.00	523,345.00	3,264,737.00	0.60
1967	2,560,044.00	1,839,326.00	720,718.00	3,985,455.00	0.80
1968	1,771,982.00	1,207,042.00	564,940.00	4,550,395.00	0.90
1969	1,984,058.00	1,349,805.00	634,253.00	5,184,648.00	1.00
1970	2,135,439.00	1,471,943.00	663,496.00	5,848,144.00	1.10
1971	2,604,645.00	1,738,465.00	866,180.00	6,714,324.00	1.30
1972	2,545,440.00	1,739,474.00	805,966.00	7,520,290.00	1.50
1973	3,572,114.00	2,445,321.00	1,126,793.00	8,647,083.00	1.70
1974	2,980,278.00	2,012,619.00	967,659.00	9,614,742.00	1.90
1975	2,128,871.00	1,474,577.00	654,294.00	10,269,036.00	2.00
1976	2,256,305.00	1,502,288.00	754,017.00	11,023,053.00	2.10
1977	5,363,461.00	3,480,543.00	1,882,918.00	12,905,971.00	2.50
1978	4,397,320.00	2,780,393.00	1,616,927.00	14,522,898.00	2.80
1979	4,728,505.00	3,176,625.00	1,551,880.00	16,074,778.00	3.10
1980	6,058,246.00	3,885,379.00	2,172,867.00	18,247,645.00	3.50
1981	5,734,515.00	3,670,339.00	2,064,176.00	20,311,821.00	3.90
1982	5,551,010.00	3,462,452.00	2,088,558.00	22,400,379.00	4.30
1983	7,037,660.00	4,349,458.00	2,688,202.00	25,088,581.00	4.80
1984	7,945,230.00	4,767,993.00	3,177,237.00	28,265,818.00	5.50
1985	8,375,295.00	4,914,310.00	3,460,985.00	31,726,803.00	6.10
1986	10,910,522.00	6,465,818.00	4,444,704.00	36,171,507.00	7.00
1987	8,741,330.00	5,095,577.00	3,645,753.00	39,817,260.00	7.70
1988	15,959,071.00	9,251,204.00	6,707,867.00	46,525,127.00	9.00
1989	13,765,538.00	7,846,329.00	5,919,209.00	52,444,336.00	10.10
1990	13,879,378.00	7,758,639.00	6,120,739.00	58,565,075.00	11.30
1991	13,330,014.00	7,175,231.00	6,154,783.00	64,719,858.00	12.50
1992	13,730,971.00	7,235,196.00	6,495,775.00	71,215,633.00	13.80
1993	14,055,926.00	7,353,215.00	6,702,711.00	77,918,344.00	15.10
1994	11,993,836.00	6,128,321.00	5,865,515.00	83,783,859.00	16.20

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
1995	13,533,171.00	6,960,909.00	6,572,262.00	90,356,121.00	17.50
1996	12,642,223.00	6,247,488.00	6,394,735.00	96,750,856.00	18.70
1997	14,552,571.00	7,002,905.00	7,549,666.00	104,300,522.00	20.20
1998	11,722,756.00	5,802,013.00	5,920,743.00	110,221,265.00	21.30
1999	11,924,107.00	5,575,816.00	6,348,291.00	116,569,556.00	22.50
2000	13,423,561.00	7,026,368.00	6,397,193.00	122,966,749.00	23.80
2001	10,307,360.00	4,977,082.00	5,330,278.00	128,297,027.00	24.80
2002	11,674,889.00	4,956,792.00	6,718,097.00	135,015,124.00	26.10
2003	11,405,462.00	4,742,677.00	6,662,785.00	141,677,909.00	27.40
2004	11,195,059.00	4,681,354.00	6,513,705.00	148,191,614.00	28.60
2005	9,533,350.00	3,860,797.00	5,672,553.00	153,864,167.00	29.70
2006	11,247,524.00	4,161,425.00	7,086,099.00	160,950,266.00	31.10
2007	16,132,529.00	5,788,937.00	10,343,592.00	171,293,858.00	33.10
2008	13,101,744.00	4,470,383.00	8,631,361.00	179,925,219.00	34.80
2009	14,019,763.00	4,501,407.00	9,518,356.00	189,443,575.00	36.60
2010	12,604,283.00	4,077,124.00	8,527,159.00	197,970,734.00	38.30
2011	14,923,503.00	5,074,014.00	9,849,489.00	207,820,223.00	40.20
2012	13,494,010.00	3,896,774.00	9,597,236.00	217,417,459.00	42.00
2013	16,639,814.00	4,518,724.00	12,121,090.00	229,538,549.00	44.40
2014	15,358,331.00	3,750,898.00	11,607,433.00	241,145,982.00	46.60
2015	19,415,753.00	5,419,897.00	13,995,856.00	255,141,838.00	49.30
2016	35,995,895.00	19,684,003.00	16,311,892.00	271,453,730.00	52.50
2017	19,364,848.00	4,243,667.00	15,121,181.00	286,574,911.00	55.40
2018	20,214,271.00	3,501,388.00	16,712,883.00	303,287,794.00	58.60
2019	29,204,054.00	4,232,606.00	24,971,448.00	328,259,242.00	63.50
2020	27,689,049.00	4,789,207.00	22,899,842.00	351,159,084.00	67.90
2021	29,536,280.00	3,908,249.00	25,628,031.00	376,787,115.00	72.80
2022	25,758,332.00	3,065,016.00	22,693,316.00	399,480,431.00	77.20
2023	42,735,770.00	3,215,814.00	39,519,956.00	439,000,387.00	84.90
2024	45,201,356.00	1,409,528.00	43,791,828.00	482,792,215.00	93.30
2025	35,655,586.00	1,110,973.00	34,544,613.00	517,336,828.00	100.00
TOTAL	799,982,219.00	282,645,391.00	517,336,828.00		

UTILITY PLANT IN SERVICE

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT: 0						
2000	1,835,295.50	1,835,296	1,835,296			
2001	86,002.52	86,003	86,003			
2004	172,450.99	172,451	172,451			
2005	34,999.69	35,000	35,000			
2011	876,413.25	876,413	876,413			
2012	27,934.56	27,935	27,935			
2013	95,201.98	95,202	95,202			
2014	39,761.48	39,761	39,761			
2015	1,094,952.45	1,094,952	1,094,952			
2016	16,231,676.82	15,014,301	14,986,521	1,245,156	1.00	1,245,156
2017	560,328.17	462,271	461,416	98,912	1.75	56,521
2018	37,961.74	27,522	27,471	10,491	2.75	3,815
2019	59,179.07	36,987	36,919	22,260	3.75	5,936
2020	596,972.41	313,411	312,831	284,141	4.75	59,819
2022	2,595,559.42	843,557	841,996	1,753,563	6.75	259,787
2024	143,256.33	17,907	17,874	125,382	8.75	14,329
	24,487,946.38	20,978,969	20,948,041	3,539,905		1,645,363

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.20 6.72

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 325.4 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-R4						
NET SALVAGE PERCENT: 0						
1941	979.89	925	980			
1943	8.00	8	8			
1951	59.95	54	60			
1952	25.68	23	26			
1953	320.75	285	321			
1961	1,304.78	1,090	1,305			
1963	393.12	323	393			
1965	532.75	427	528	5		
1966	1,831.73	1,454	1,797	35	17.50	2
1967	3,547.90	2,790	3,448	100	16.67	6
1970	7.00	5	6	1		
1975	1,108.73	780	964	145	20.71	7
1977	8.00	5	6	2		
1980	13,857.23	8,967	11,082	2,775	24.78	112
1986	743.98	423	523	221	31.57	7
1988	27.06	15	19	8		
1989	1,257.23	670	828	429	33.00	13
1990	18,855.88	9,771	12,076	6,780	32.75	207
1991	2,108.64	1,062	1,312	797	33.21	24
2000	80.77	31	38	43	43.00	1
2012	2,821.55	565	699	2,123	53.08	40
	49,880.62	29,673	36,419	13,462		419

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.10 0.84

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 328 MEASURING AND REGULATING STATION STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 30-L2.5						
NET SALVAGE PERCENT: 0						
1941	118.47	118	118			
1955	66.07	64	66			
1963	358.21	337	358			
1964	607.35	569	607			
1965	3,024.98	2,843	3,025			
1966	1,138.05	1,065	1,138			
1967	60.26	56	60			
1969	543.08	501	543			
1974	789.89	717	790			
1978	1,208.10	1,073	1,208			
1985	166.97	141	167			
1994	2,014.41	1,574	1,877	137	8.56	16
	10,095.84	9,058	9,957	139		16

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.70 0.16

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 329 OTHER STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
NET SALVAGE PERCENT: 0						
2004	2,650.00	1,408	1,384	1,266	18.62	68
	2,650.00	1,408	1,384	1,266		68

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.60 2.57

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 332 FIELD LINES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 50-R1.5						
NET SALVAGE PERCENT: 0						
1961	704.37	611	520	184	9.68	19
1962	46,641.26	40,415	34,407	12,234	9.74	1,256
1965	6,597.28	5,604	4,771	1,826	10.68	171
1966	3,569.90	3,004	2,557	1,013	11.13	91
1967	10,918.01	9,095	7,743	3,175	11.67	272
1968	27.07	22	19	8	8.00	1
1973	19,237.78	15,279	13,008	6,230	13.54	460
1983	3,679.91	2,597	2,211	1,469	17.70	83
1985	928.10	635	541	387	18.43	21
1986	15,059.66	10,167	8,655	6,405	18.89	339
1993	76,898.79	45,386	38,638	38,261	22.39	1,709
2009	24,009.65	8,466	7,207	16,803	29.85	563
2010	9,505.82	3,189	2,715	6,791	30.18	225
2015	222,831.20	53,903	45,890	176,941	32.12	5,509
2018	3,977.20	721	614	3,363	32.65	103
	444,586.00	199,094	169,496	275,090		10,822

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.40 2.43

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 32-01						
NET SALVAGE PERCENT: 0						
1947	43.30	43	43			
1958	2,204.71	2,205	2,205			
1964	352.38	345	352			
1965	4,532.46	4,396	4,532			
1966	5,495.81	5,275	5,496			
1967	4,831.67	4,616	4,832			
1969	498.71	468	499			
1971	116.46	107	116			
1973	452.99	409	453			
1974	103.17	92	103			
1975	582.01	515	582			
1976	13,477.89	11,815	13,478			
1977	4,644.11	4,011	4,644			
1978	30,071.42	25,717	30,071			
1979	57,965.26	49,062	57,965			
1980	15,226.49	12,746	15,226			
1981	16,902.26	13,987	16,747	155	9.12	17
1982	29,027.62	23,727	28,408	620	9.69	64
1983	26,695.00	21,543	25,793	902	10.13	89
1984	20,295.52	16,157	19,345	951	10.57	90
1985	64,282.02	50,455	60,409	3,873	11.03	351
1986	32,718.29	25,429	30,446	2,272	11.25	202
1987	61,558.47	47,092	56,383	5,175	11.76	440
1988	43,485.58	32,719	39,174	4,312	12.25	352
1989	51,831.82	38,516	46,115	5,717	12.54	456
1990	25,130.39	18,338	21,956	3,174	13.06	243
1991	51,682.13	37,170	44,503	7,179	13.37	537
1992	18,590.65	13,166	15,764	2,827	13.72	206
1993	39,313.74	27,386	32,789	6,525	14.06	464
1994	40,607.49	27,792	33,275	7,332	14.40	509
1995	20,910.67	14,044	16,815	4,096	14.79	277
1996	2,239.05	1,474	1,765	474	15.29	31
1997	5,584.76	3,613	4,326	1,259	15.35	82
1998	629.20	398	477	152	15.20	10
1999	13,065.82	8,094	9,691	3,375	16.15	209
2000	599.15	363	435	164	16.40	10
2001	72,981.77	43,183	51,702	21,280	16.73	1,272
2002	84,185.12	48,735	58,350	25,835	16.91	1,528
2003	54,155.59	30,484	36,498	17,658	17.28	1,022
2004	54,606.92	29,936	35,842	18,765	17.50	1,072
2005	83,434.71	44,437	53,204	30,231	17.77	1,701
2006	69,280.96	35,874	42,952	26,329	17.94	1,468
2007	141,787.02	70,894	84,881	56,906	18.25	3,118
2008	85,194.79	41,294	49,441	35,754	18.34	1,950
2009	42,981.73	20,047	24,002	18,980	18.59	1,021
2010	40,636.67	18,221	21,816	18,821	18.76	1,003
2011	263,306.14	113,327	135,685	127,621	18.86	6,767
2012	82,559.69	33,916	40,607	41,953	19.01	2,207
2013	214,832.77	84,214	100,828	114,005	19.00	6,000
2014	81,848.58	30,382	36,376	45,473	19.05	2,387
2015	48,538.71	16,964	20,311	28,228	19.09	1,479
2016	85,838.39	28,026	33,555	52,283	19.08	2,740
2017	168,948.46	51,293	61,412	107,536	18.92	5,684

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 334 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 32-O1						
NET SALVAGE PERCENT: 0						
2018	110,165.76	30,670	36,721	73,445	18.79	3,909
2019	91,758.68	23,114	27,674	64,085	18.56	3,453
2020	182,664.25	40,844	48,902	133,762	18.23	7,337
2021	97,102.07	18,780	22,485	74,617	17.73	4,209
2022	20,746.31	3,317	3,971	16,775	17.08	982
2023	101,289.65	12,418	14,868	86,422	16.10	5,368
2024	408.33	32	38	370	14.23	26
2025	289,791.67	15,736	18,842	270,950	13.06	20,747
	3,274,793.21	1,429,423	1,706,176	1,568,618		93,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.90 2.84

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 365.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1916	10,863.75	10,563	10,864			
1917	33.35	32	33			
1918	913.50	892	914			
1919	42.48	41	42			
1920	3,602.54	3,488	3,603			
1921	138.55	134	139			
1922	150.95	145	151			
1923	165.60	159	166			
1924	39.45	38	39			
1925	121.68	116	122			
1926	432.51	412	433			
1927	0.80	1	1			
1928	1,641.56	1,548	1,642			
1929	698.73	659	699			
1930	647.34	610	647			
1931	53.86	50	54			
1932	427.97	399	428			
1933	46.12	43	46			
1934	845.23	787	845			
1935	43.25	40	43			
1936	329.90	303	326	4	4.00	1
1937	95.15	87	93	2		
1938	364.97	334	359	6	6.00	1
1939	27.45	25	27			
1940	77.75	70	75	3		
1941	935.70	844	907	29	9.67	3
1942	298.99	269	289	10	10.00	1
1943	1,176.47	1,045	1,123	53	10.60	5
1944	54.81	49	53	2		
1945	18.10	16	17	1		
1946	393.50	343	369	24	12.00	2
1947	31.22	27	29	2		
1948	812.68	703	755	58	11.60	5
1949	69.00	59	63	6		
1950	341.68	291	313	29	14.50	2
1951	153.87	130	140	14	14.00	1
1952	236.30	197	212	24	12.00	2
1953	504.76	419	450	55	13.75	4
1954	527.58	432	464	64	16.00	4
1955	692.20	564	606	86	17.20	5
1956	17,020.65	13,673	14,690	2,331	17.01	137
1957	7,927.15	6,330	6,801	1,126	17.32	65
1958	37.25	29	31	6		
1959	792.23	619	665	127	18.14	7
1960	302.77	233	250	53	17.67	3
1961	5,914.70	4,522	4,858	1,057	19.94	53
1962	1,231.96	935	1,005	227	20.64	11
1963	1,887.12	1,410	1,515	372	20.67	18
1964	2,510.75	1,861	1,999	512	21.33	24
1965	21,704.33	15,822	16,999	4,705	22.40	210
1966	7,574.97	5,430	5,834	1,741	23.53	74
1967	19,203.26	13,646	14,661	4,542	23.78	191
1968	1,080.16	754	810	270	24.55	11

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 365.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1969	5,355.71	3,706	3,982	1,374	24.98	55
1970	154.23	105	113	41	20.50	2
1971	9,002.55	6,056	6,506	2,497	26.28	95
1972	803.45	531	570	233	25.89	9
1973	1,236.09	807	867	369	28.38	13
1974	2,778.56	1,780	1,912	867	28.90	30
1975	2,684.37	1,686	1,811	873	30.10	29
1976	70.21	44	47	23	23.00	1
1977	2,698.70	1,641	1,763	936	31.20	30
1978	10,003.07	5,956	6,399	3,604	32.18	112
1979	2,363.44	1,388	1,491	872	32.30	27
1980	6,808.63	3,913	4,204	2,605	33.40	78
1981	22,542.50	12,669	13,611	8,932	34.49	259
1982	8,121.00	4,496	4,830	3,291	35.01	94
1983	5,195.78	2,810	3,019	2,177	35.69	61
1984	19,299.81	10,190	10,948	8,352	36.96	226
1985	3,109.47	1,614	1,734	1,375	37.16	37
1986	18,884.23	9,561	10,272	8,612	38.28	225
1987	28,065.70	13,848	14,878	13,188	39.25	336
1988	169,414.73	81,404	87,458	81,957	40.27	2,035
1989	4,486.43	2,114	2,271	2,215	41.02	54
1990	34,263.40	15,699	16,866	17,397	41.72	417
1991	125,644.90	55,937	60,097	65,548	42.67	1,536
1992	32,118.37	13,882	14,914	17,204	43.66	394
1993	40,130.31	16,823	18,074	22,056	44.65	494
1994	2,729.53	1,117	1,200	1,530	45.00	34
1995	14,973.47	5,934	6,375	8,598	45.98	187
1996	18,230.44	6,986	7,506	10,724	47.04	228
1997	35,101.89	12,991	13,957	21,145	48.06	440
1998	4,201.23	1,500	1,612	2,589	48.85	53
1999	104,843.00	36,056	38,737	66,106	50.08	1,320
2000	726.62	240	258	469	52.11	9
2001	12,929.48	4,139	4,447	8,482	51.41	165
2002	26,479.36	8,127	8,731	17,748	52.51	338
2003	55,642.41	16,342	17,557	38,085	53.49	712
2004	8,200.35	2,300	2,471	5,729	54.56	105
2005	1,674.41	448	481	1,193	56.81	21
2006	1,922.20	488	524	1,398	55.92	25
2007	69,742.90	16,801	18,051	51,692	57.50	899
2008	3,433.57	782	840	2,594	58.95	44
2009	138,528.79	29,714	31,924	106,605	59.52	1,791
2010	37,301.82	7,509	8,067	29,235	60.53	483
2011	21,239.80	3,995	4,292	16,948	61.41	276
2012	13,186.57	2,306	2,478	10,709	62.63	171
2013	30,486.62	4,930	5,297	25,190	63.45	397
2014	117,085.67	17,516	18,819	98,267	63.93	1,537
2015	26,209.10	3,572	3,838	22,371	65.03	344
2016	197,015.92	24,233	26,035	170,981	65.94	2,593
2017	14,629.03	1,605	1,724	12,905	66.87	193
2018	7,388.89	712	765	6,624	68.29	97
2019	351,618.43	29,219	31,392	320,226	68.94	4,645
2020	106,200.01	7,413	7,964	98,236	69.92	1,405
2021	184,280.49	10,412	11,186	173,094	70.94	2,440
2022	11,208.09	484	520	10,688	71.73	149
2023	20,575.17	615	661	19,914	72.95	273

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 365.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
2024	10,339.08	172	185	10,154	74.12	137
2025	135,008.13	1,350	1,450	133,558	74.45	1,794
	2,453,606.71	620,296	665,680	1,787,927		30,794

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.10 1.26

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 60-R2						
NET SALVAGE PERCENT: 0						
1916	584.00	581	553	31	1.00	31
1919	250.00	247	235	15	1.25	12
1920	145.00	143	136	9	1.13	8
1922	42.34	42	42			
1925	1,105.35	1,075	1,023	82	2.83	29
1926	493.17	480	457	36	2.77	13
1931	319.07	304	289	30	5.00	6
1933	351.91	334	318	34	4.86	7
1934	614.05	583	555	59	4.92	12
1935	1,397.79	1,312	1,248	150	6.00	25
1936	701.17	657	625	76	5.85	13
1937	490.66	459	437	54	6.00	9
1938	310.45	290	276	34	6.80	5
1940	278.00	256	244	34	6.80	5
1941	34.91	32	30	5	5.00	1
1942	46.98	43	41	6	6.00	1
1945	65.65	60	57	9	9.00	1
1946	340.86	308	293	48	8.00	6
1948	400.28	359	342	58	9.67	6
1949	406.65	363	345	62	8.86	7
1950	391.01	347	330	61	10.17	6
1951	230.70	204	194	37	9.25	4
1952	1,494.21	1,313	1,249	245	10.21	24
1953	252.36	221	210	42	10.50	4
1954	4,450.21	3,868	3,681	769	10.68	72
1955	1,475.19	1,275	1,213	262	10.92	24
1956	8,215.63	7,055	6,713	1,503	11.39	132
1957	5,238.06	4,469	4,253	985	11.73	84
1958	2,766.42	2,344	2,231	535	12.16	44
1959	1,219.39	1,026	976	243	12.79	19
1960	4,973.43	4,154	3,953	1,020	12.91	79
1962	4,205.44	3,458	3,291	914	13.64	67
1963	1,657.30	1,352	1,287	370	14.23	26
1965	10,275.43	8,234	7,835	2,440	14.97	163
1966	9,319.84	7,400	7,042	2,278	15.39	148
1967	6,793.73	5,343	5,084	1,710	15.83	108
1970	1,191.66	909	865	327	17.21	19
1971	2,109.89	1,591	1,514	596	17.53	34
1972	4,301.79	3,207	3,052	1,250	18.12	69
1973	2,005.71	1,478	1,406	600	18.75	32
1974	617.00	452	430	187	18.70	10
1976	1,587.48	1,134	1,079	508	19.54	26
1977	4,958.73	3,493	3,324	1,635	20.19	81
1984	4,902.24	3,114	2,963	1,939	23.65	82
1985	4,896.76	3,055	2,907	1,990	24.27	82
1986	804.29	492	468	336	24.00	14
1987	1,470.86	883	840	631	25.24	25
1988	31,043.90	18,272	17,388	13,656	26.06	524
1991	10,654.57	5,911	5,625	5,030	27.49	183
1999	9,258.38	4,180	3,978	5,280	31.81	166
2000	1,308.51	572	544	765	31.88	24
2003	346.22	136	129	217	36.17	6
2006	2,310.00	805	766	1,544	35.91	43

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 366.2 MEASURING AND REGULATING STATION STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 60-R2						
NET SALVAGE PERCENT: 0						
2012	9,996.65	2,530	2,408	7,589	39.12	194
2013	14,935.43	3,531	3,360	11,575	39.51	293
2014	2,912.00	639	608	2,304	39.72	58
2015	13,537.93	2,733	2,601	10,937	40.51	270
2016	7,722.51	1,422	1,353	6,370	41.10	155
2017	5,149.86	854	813	4,337	41.30	105
2019	4,180.00	541	515	3,665	42.13	87
2021	2,184.33	199	189	1,995	42.45	47
	215,723.34	122,124	116,213	99,510		3,830

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.00 1.78

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 366.3 OTHER STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 60-R2						
NET SALVAGE PERCENT: 0						
1916	15.00	15	15			
1931	35.66	34	36			
1933	264.00	251	264			
1937	128.34	120	128			
1947	196.50	177	196			
1949	182.25	163	182			
1955	592.49	512	592			
1965	852.44	683	852			
1979	1,545.00	1,058	1,372	173	21.63	8
	3,811.68	3,013	3,637	174		8

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.80 0.21

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-R2						
NET SALVAGE PERCENT: 0						
1916	51,381.43	48,838	51,381			
1918	4.79	5	5			
1919	14,238.21	13,464	14,238			
1922	16.17	15	16			
1923	15.07	14	15			
1925	27.81	26	28			
1928	6,672.48	6,100	6,672			
1929	1,946.53	1,780	1,947			
1930	15.06	14	15			
1931	14,122.21	12,778	14,122			
1932	3,655.34	3,306	3,655			
1933	72.83	66	73			
1934	1,941.69	1,736	1,942			
1935	3,380.85	3,021	3,379	2		
1936	16,690.18	14,896	16,661	29	9.67	3
1937	2,176.68	1,921	2,149	28	14.00	2
1938	256.90	226	253	4		
1939	55.46	49	55			
1940	125.95	111	124	2		
1941	2,195.33	1,905	2,131	64	12.80	5
1942	95.70	83	93	3		
1943	93,193.77	80,482	90,020	3,174	13.01	244
1944	79.06	68	76	3		
1945	126.08	107	120	6		
1947	65,673.58	55,501	62,079	3,595	14.32	251
1948	4,714.81	3,970	4,441	274	14.42	19
1949	345.97	288	322	24	12.00	2
1950	10.90	9	10	1		
1951	233.35	192	215	18	18.00	1
1952	12,513.66	10,266	11,483	1,031	16.11	64
1953	299,999.78	242,760	271,530	28,470	17.04	1,671
1954	54,360.06	43,765	48,952	5,408	17.22	314
1955	236,726.16	189,570	212,037	24,689	17.47	1,413
1956	582,272.57	463,722	518,680	63,593	17.70	3,593
1957	98,103.97	77,002	86,128	11,976	18.71	640
1958	6,871.88	5,361	5,996	876	19.04	46
1959	140,064.07	108,564	121,430	18,634	19.21	970
1960	14,087.89	10,848	12,134	1,954	19.54	100
1961	125,908.32	96,270	107,679	18,229	19.77	922
1962	469.94	354	396	74	18.50	4
1963	133,048.04	99,387	111,166	21,882	21.08	1,038
1964	190,561.00	141,225	157,962	32,599	21.40	1,523
1965	541,538.94	398,031	445,203	96,336	21.72	4,435
1966	175,126.25	127,632	142,758	32,368	22.05	1,468
1967	608,062.28	435,677	487,311	120,751	23.05	5,239
1968	49,602.05	35,212	39,385	10,217	23.38	437
1969	199,461.74	140,242	156,863	42,599	23.75	1,794
1970	82,408.79	57,373	64,173	18,236	24.12	756
1971	13,543.93	9,332	10,438	3,106	24.46	127
1972	169,321.09	114,512	128,083	41,238	25.49	1,618
1973	601,020.05	401,962	449,600	151,420	25.88	5,851
1974	3,625.98	2,397	2,681	945	26.25	36
1975	142,644.09	93,175	104,218	38,426	26.68	1,440

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 367.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-R2						
NET SALVAGE PERCENT: 0						
1976	146,999.15	94,844	106,084	40,915	27.08	1,511
1977	185,937.21	118,423	132,458	53,479	27.51	1,944
1978	5,732.61	3,575	3,999	1,734	28.43	61
1979	43,295.29	26,631	29,787	13,508	28.93	467
1980	76,026.87	46,103	51,567	24,460	29.36	833
1981	219,575.19	131,174	146,720	72,855	29.82	2,443
1982	178,191.21	104,812	117,234	60,957	30.28	2,013
1983	592,491.69	342,934	383,576	208,916	30.74	6,796
1984	295,371.30	168,125	188,050	107,321	31.22	3,438
1985	587,450.78	326,270	364,938	222,513	32.22	6,906
1986	620,732.90	338,672	378,809	241,924	32.69	7,401
1987	700,007.70	374,854	419,279	280,729	33.18	8,461
1988	3,695,017.01	1,940,623	2,170,614	1,524,403	33.67	45,275
1989	2,575,981.49	1,326,115	1,483,278	1,092,703	34.17	31,978
1990	2,859,916.56	1,441,684	1,612,544	1,247,373	34.68	35,968
1991	1,295,459.15	638,920	714,641	580,818	35.19	16,505
1992	1,750,303.30	843,821	943,826	806,477	35.72	22,578
1993	435,219.51	204,901	229,185	206,035	36.25	5,684
1994	664,975.67	303,362	339,315	325,661	37.25	8,743
1995	301,997.99	134,299	150,215	151,783	37.78	4,018
1996	553,514.26	239,616	268,014	285,500	38.32	7,450
1997	270,745.99	113,957	127,462	143,284	38.87	3,686
1998	497,190.08	203,251	227,339	269,851	39.41	6,847
1999	360,687.86	142,977	159,922	200,766	39.97	5,023
2001	71,327.78	26,463	29,599	41,729	41.11	1,015
2002	169,398.99	60,645	67,832	101,567	41.69	2,436
2003	120,119.31	41,693	46,634	73,485	41.85	1,756
2004	272,661.21	90,960	101,740	170,921	42.45	4,026
2005	85,827.88	27,465	30,720	55,108	43.05	1,280
2006	165,837.26	50,763	56,779	109,058	43.64	2,499
2007	1,360,805.32	397,355	444,447	916,358	44.25	20,709
2008	185,943.29	51,636	57,756	128,187	44.87	2,857
2009	240,321.93	63,661	71,206	169,116	45.10	3,750
2010	179,551.84	44,906	50,228	129,324	45.73	2,828
2011	520,588.70	122,390	136,895	383,694	46.36	8,276
2012	498,273.63	110,268	123,336	374,938	46.63	8,041
2013	383,551.42	78,935	88,290	295,261	47.27	6,246
2014	2,386,790.71	456,354	510,438	1,876,353	47.58	39,436
2015	1,634,838.14	288,222	322,380	1,312,458	47.89	27,406
2016	668,106.97	106,897	119,566	548,541	48.55	11,298
2017	2,659,994.21	384,103	429,625	2,230,369	48.89	45,620
2018	2,231,554.43	287,871	321,988	1,909,566	48.93	39,026
2019	8,582,283.73	965,507	1,079,933	7,502,351	49.31	152,147
2020	2,807,398.74	269,791	301,765	2,505,634	49.39	50,732
2021	5,424,971.64	428,573	479,365	4,945,607	49.52	99,871
2022	931,226.41	57,550	64,370	866,856	49.38	17,555
2024	6,916,231.02	176,364	197,266	6,718,965	47.77	140,652
2025	381,088.42	6,059	6,777	374,312	46.42	8,064
	62,556,320.47	17,759,984	19,860,314	42,696,007		969,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.00 1.55

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 367.2 MAINS - CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 27-S2.5						
NET SALVAGE PERCENT: 0						
1965	397.82	398	398			
1966	1,351.32	1,351	1,351			
1968	6,038.60	6,039	6,039			
1969	1,612.73	1,613	1,613			
1973	1,204.06	1,195	1,204			
1975	64,739.43	64,086	64,739			
1976	1,650.00	1,625	1,650			
1977	13,715.68	13,435	13,716			
1981	2,932.25	2,828	2,932			
1983	81,763.32	78,068	81,763			
1984	9,247.84	8,774	9,248			
1985	96,340.87	90,734	95,690	651	2.49	261
1986	625.00	586	618	7	2.33	3
1987	6,724.70	6,276	6,619	106	2.72	39
1988	60,767.87	56,137	59,203	1,565	3.07	510
1989	1,000.00	921	971	29	3.22	9
1992	1,499.00	1,346	1,420	79	3.76	21
1993	5,399.03	4,788	5,050	349	4.11	85
1996	4,740.23	4,062	4,284	456	4.90	93
1998	473,793.69	395,049	416,626	57,168	5.43	10,528
1999	175,245.54	143,526	151,365	23,881	5.80	4,117
2001	412,760.69	325,297	343,064	69,697	6.52	10,690
2003	142,581.13	107,221	113,077	29,504	7.34	4,020
2004	316,864.97	232,294	244,981	71,884	7.74	9,287
2005	109,193.73	77,615	81,854	27,340	8.24	3,318
2006	48,522.01	33,441	35,268	13,254	8.68	1,527
2011	121,039.00	66,402	70,029	51,010	11.72	4,352
2013	46,315.85	22,296	23,514	22,802	13.20	1,727
2014	44,744.68	19,934	21,023	23,722	14.00	1,694
2015	269,872.63	110,378	116,406	153,467	14.81	10,362
2016	10,401.37	3,867	4,078	6,323	15.61	405
2017	2,884.49	961	1,013	1,871	16.56	113
2018	196,966.48	57,987	61,154	135,812	17.38	7,814
2019	33,470.16	8,515	8,980	24,490	18.32	1,337
2020	249,591.73	53,463	56,383	193,209	19.26	10,032
2021	210,008.29	36,415	38,404	171,604	20.26	8,470
2022	310,555.18	41,273	43,528	267,027	21.20	12,596
2023	209,145.44	19,241	20,292	188,853	22.20	8,507
2024	11,262.66	576	607	10,656	23.22	459
2025	28,369.47	871	919	27,451	23.71	1,158
	3,785,338.94	2,100,884	2,211,073	1,574,266		113,534

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.90 3.00

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR						
SURVIVOR CURVE: IOWA 30-R0.5						
NET SALVAGE PERCENT: 0						
1919	22.66	23	23			
1920	16.28	16	16			
1922	53.70	54	54			
1928	12.88	13	13			
1930	47.70	48	48			
1934	29.72	30	30			
1935	196.61	197	197			
1936	62.67	63	63			
1937	312.09	312	312			
1938	65.81	66	66			
1939	66.58	67	67			
1943	43.93	44	44			
1945	305.90	306	306			
1946	846.49	846	846			
1947	154.83	155	155			
1949	43.00	43	43			
1950	338.72	339	339			
1951	863.22	863	863			
1952	87.35	87	87			
1954	1,714.87	1,715	1,715			
1955	1,446.82	1,447	1,447			
1956	3,902.55	3,903	3,903			
1957	19,574.22	19,574	19,574			
1958	1,881.17	1,881	1,881			
1959	7,856.11	7,856	7,856			
1960	4,354.64	4,355	4,355			
1961	135.54	136	136			
1962	2,556.01	2,556	2,556			
1963	9,017.26	9,017	9,017			
1964	1,542.98	1,543	1,543			
1965	25,466.91	25,450	25,467			
1966	6,431.04	6,352	6,431			
1967	27,222.03	26,442	27,222			
1968	19,375.95	18,510	19,376			
1969	8,598.15	8,079	8,598			
1970	6,913.15	6,390	6,913			
1971	1,436.60	1,306	1,437			
1972	4,360.88	3,903	4,361			
1973	19,144.38	16,860	19,144			
1974	12,199.83	10,577	12,200			
1975	6,527.23	5,570	6,527			
1976	18,412.70	15,467	18,413			
1977	24,984.16	20,654	24,984			
1978	27,991.44	22,766	27,991			
1979	8,283.13	6,627	8,283			
1980	15,299.87	12,041	15,300			
	290,199.76	264,549	290,200			

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 369 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
1981 AND SUBSEQUENT SURVIVOR CURVE: IOWA 40-R1.5 NET SALVAGE PERCENT: 0						
1981	16,635.26	12,069	16,635			
1982	21,392.55	15,296	21,393			
1983	48,032.86	33,815	48,033			
1984	39,221.67	27,181	39,222			
1985	41,242.15	28,107	41,242			
1986	272,634.31	182,597	272,634			
1987	106,496.31	70,021	106,496			
1988	429,662.57	277,132	429,663			
1989	307,270.90	194,272	302,050	5,221	14.71	355
1990	177,873.14	110,103	171,186	6,687	15.23	439
1991	103,256.56	62,548	97,248	6,008	15.77	381
1992	127,165.22	75,250	116,997	10,168	16.32	623
1993	276,992.49	160,032	248,815	28,178	16.89	1,668
1994	119,760.55	67,485	104,924	14,836	17.45	850
1995	464,681.22	254,994	396,459	68,222	18.05	3,780
1996	61,230.93	32,682	50,813	10,418	18.64	559
1997	150,727.95	78,152	121,509	29,219	19.26	1,517
1998	109,838.14	55,249	85,900	23,938	19.88	1,204
1999	134,231.14	65,404	101,689	32,542	20.51	1,587
2000	7,430.46	3,500	5,442	1,989	21.16	94
2001	164,637.18	74,869	116,405	48,232	21.81	2,211
2002	126,878.11	55,604	86,452	40,426	22.47	1,799
2003	15,317.95	6,453	10,033	5,285	23.18	228
2004	12,742.99	5,151	8,009	4,734	23.79	199
2005	13,104.98	5,072	7,886	5,219	24.50	213
2006	7,048.33	2,604	4,049	3,000	25.21	119
2007	58,286.49	20,502	31,876	26,410	25.92	1,019
2008	56,753.51	18,956	29,472	27,281	26.64	1,024
2009	131,494.19	41,552	64,604	66,890	27.36	2,445
2010	190,825.52	56,771	88,266	102,559	28.10	3,650
2011	103,687.67	28,955	45,019	58,669	28.83	2,035
2012	41,531.17	10,819	16,821	24,710	29.59	835
2013	872,718.18	210,980	328,027	544,691	30.33	17,959
2014	35,075.97	7,822	12,161	22,914	31.09	737
2015	447,086.14	91,094	141,631	305,455	31.85	9,590
2016	332,761.56	61,478	95,585	237,177	32.61	7,273
2017	60,129.26	9,936	15,448	44,681	33.39	1,338
2018	119,015.80	17,347	26,971	92,045	34.17	2,694
2019	44,518.22	5,620	8,738	35,780	34.94	1,024
2020	574,827.87	61,075	94,958	479,870	35.75	13,423
2021	409,299.29	35,404	55,045	354,254	36.54	9,695
2022	224,572.85	14,878	23,132	201,441	37.35	5,393
2023	20,845.33	959	1,491	19,354	38.17	507
2024	11,910.00	307	477	11,433	39.02	293
2025	148,855.87	2,307	3,587	145,269	39.38	3,689
	7,239,700.81	2,652,404	4,094,495	3,145,206		102,449
	7,529,900.57	2,916,953	4,384,695	3,145,206		102,449

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.70 1.36

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 374.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1884	105.00	105	105			
1885	57.84	58	58			
1886	152.57	153	153			
1887	19.28	19	19			
1888	90.08	90	90			
1889	150.13	150	150			
1903	7.00	7	7			
1908	35.00	35	35			
1913	34.10	34	34			
1915	1.75	2	2			
1916	6,222.08	6,050	6,222			
1917	104.00	101	104			
1918	603.75	589	604			
1919	815.46	788	815			
1920	478.56	463	479			
1921	418.37	406	418			
1922	792.07	761	792			
1923	543.93	523	544			
1924	870.58	829	871			
1925	1,513.28	1,441	1,513			
1926	808.05	770	808			
1927	814.48	776	814			
1928	1,766.31	1,666	1,766			
1929	1,083.06	1,022	1,083			
1930	992.08	936	992			
1931	900.28	840	898	2		
1932	608.79	568	607	2		
1933	806.39	751	803	3		
1934	926.55	862	922	5	5.00	1
1935	2,808.02	2,585	2,765	43	7.17	6
1936	1,936.62	1,780	1,904	33	8.25	4
1937	2,075.07	1,904	2,036	39	7.80	5
1938	2,485.58	2,277	2,435	51	8.50	6
1939	2,422.55	2,194	2,346	77	8.56	9
1940	2,303.44	2,081	2,226	77	9.63	8
1941	1,951.83	1,760	1,882	70	8.75	8
1942	808.23	727	778	30	10.00	3
1943	341.02	303	324	17	8.50	2
1944	443.41	393	420	23	11.50	2
1945	399.28	352	376	23	11.50	2
1946	794.64	693	741	54	10.80	5
1947	1,570.64	1,364	1,459	112	12.44	9
1948	1,579.39	1,366	1,461	118	11.80	10
1949	4,806.63	4,105	4,390	417	13.03	32
1950	4,569.29	3,885	4,155	414	13.35	31
1951	3,585.82	3,035	3,246	340	13.60	25
1952	2,784.44	2,325	2,487	297	14.14	21
1953	3,659.36	3,041	3,252	407	14.54	28
1954	3,197.16	2,620	2,802	395	15.80	25
1955	19,330.19	15,752	16,846	2,484	15.92	156
1956	19,743.19	15,860	16,962	2,781	16.96	164
1957	15,148.19	12,096	12,936	2,212	17.28	128
1958	15,254.48	12,002	12,836	2,418	18.18	133

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 374.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
1959	10,605.00	8,291	8,867	1,738	18.49	94
1960	13,739.17	10,579	11,314	2,425	19.56	124
1961	16,950.17	12,960	13,860	3,090	19.81	156
1962	19,226.46	14,593	15,607	3,619	20.11	180
1963	13,385.67	9,999	10,694	2,692	21.03	128
1964	14,889.61	11,035	11,802	3,088	21.44	144
1965	18,066.38	13,170	14,085	3,981	22.37	178
1966	20,331.71	14,576	15,589	4,743	23.36	203
1967	20,922.79	14,868	15,901	5,022	23.69	212
1968	29,594.67	20,669	22,105	7,490	24.72	303
1969	14,261.48	9,868	10,554	3,707	25.05	148
1970	21,453.87	14,580	15,593	5,861	26.05	225
1971	40,382.46	27,165	29,052	11,330	26.41	429
1972	13,135.86	8,674	9,277	3,859	27.37	141
1973	26,202.73	17,113	18,302	7,901	27.72	285
1974	12,157.54	7,788	8,329	3,829	28.79	133
1975	5,904.10	3,708	3,966	1,938	29.82	65
1976	10,983.86	6,817	7,291	3,693	30.02	123
1977	13,509.94	8,214	8,785	4,725	31.09	152
1978	30,338.18	18,063	19,318	11,020	32.13	343
1979	37,995.35	22,318	23,868	14,127	32.48	435
1980	45,117.22	25,929	27,730	17,387	33.50	519
1981	66,718.07	37,496	40,101	26,617	34.48	772
1982	48,821.32	27,027	28,904	19,917	34.88	571
1983	59,798.03	32,339	34,586	25,212	35.86	703
1984	56,479.52	29,821	31,893	24,587	36.86	667
1985	110,082.03	57,155	61,125	48,957	37.26	1,314
1986	83,758.81	42,407	45,353	38,406	38.25	1,004
1987	115,526.77	57,001	60,961	54,566	39.26	1,390
1988	129,061.72	62,014	66,322	62,740	40.27	1,558
1989	140,657.30	66,278	70,882	69,775	40.69	1,715
1990	198,673.83	91,032	97,356	101,318	41.68	2,431
1991	191,499.11	85,255	91,177	100,322	42.67	2,351
1992	152,993.96	66,124	70,717	82,277	43.67	1,884
1993	207,212.13	86,863	92,897	114,315	44.67	2,559
1994	213,156.21	87,266	93,328	119,828	45.08	2,658
1995	201,179.45	79,727	85,265	115,914	46.09	2,515
1996	243,028.45	93,129	99,599	143,429	47.09	3,046
1997	253,609.59	93,861	100,381	153,229	48.08	3,187
1998	192,052.61	68,563	73,326	118,727	49.08	2,419
1999	209,008.41	71,878	76,871	132,137	50.07	2,639
2000	219,277.60	72,537	77,576	141,702	51.08	2,774
2001	276,090.40	88,377	94,516	181,574	51.51	3,525
2002	181,401.46	55,672	59,539	121,862	52.50	2,321
2003	212,415.96	62,387	66,721	145,695	53.51	2,723
2004	294,283.50	82,547	88,281	206,002	54.51	3,779
2005	282,250.42	75,446	80,687	201,563	55.51	3,631
2006	212,960.74	54,113	57,872	155,089	56.52	2,744
2007	277,082.46	66,749	71,386	205,696	57.51	3,577
2008	260,988.91	59,427	63,555	197,434	58.52	3,374
2009	223,601.41	47,963	51,295	172,306	59.52	2,895
2010	269,599.50	54,270	58,040	211,560	60.51	3,496
2011	303,972.12	57,177	61,149	242,823	61.51	3,948
2012	276,118.35	48,293	51,648	224,470	62.51	3,591
2013	330,112.30	53,379	57,087	273,025	63.51	4,299

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 374.2 RIGHTS OF WAY
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 80-R4						
NET SALVAGE PERCENT: 0						
2014	431,279.04	64,519	69,001	362,278	63.94	5,666
2015	466,553.84	63,591	68,009	398,545	64.94	6,137
2016	452,917.62	55,709	59,579	393,339	65.94	5,965
2017	465,006.60	51,011	54,555	410,452	66.94	6,132
2018	518,914.31	50,023	53,498	465,416	67.94	6,850
2019	1,176,975.02	97,807	104,602	1,072,373	68.94	15,555
2020	657,597.13	45,900	49,089	608,508	69.94	8,700
2021	573,945.57	32,428	34,681	539,265	70.94	7,602
2022	671,462.11	29,007	31,022	640,440	71.94	8,902
2023	608,599.60	18,197	19,461	589,139	72.94	8,077
2024	746,495.13	12,392	13,253	733,242	73.94	9,917
2025	1,246,678.48	12,467	13,333	1,233,346	74.44	16,568
	15,094,770.41	3,062,896	3,275,141	11,819,630		193,674

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.00 1.28

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
ELK SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2040						
NET SALVAGE PERCENT: 0						
1970	101,615.79	77,461	90,800	10,816	12.48	867
1972	872.15	660	774	98	12.25	8
1975	397.62	297	348	49	12.25	4
1980	5,938.40	4,344	5,092	846	12.82	66
1981	866.58	631	740	127	12.70	10
1988	944.53	659	772	172	13.23	13
1990	7,780.00	5,353	6,275	1,505	13.32	113
1992	7,147.93	4,838	5,671	1,477	13.31	111
1993	12,411.95	8,328	9,762	2,650	13.38	198
1996	2,932.90	1,910	2,239	694	13.35	52
1997	91,997.01	59,261	69,466	22,531	13.49	1,670
1999	81.08	51	60	21	10.50	2
2000	6,956.95	4,317	5,060	1,897	13.55	140
2004	3,780.97	2,202	2,581	1,200	13.64	88
2005	80,474.20	45,978	53,895	26,579	13.73	1,936
2006	3,790.93	2,120	2,485	1,306	13.75	95
2008	8,450.00	4,510	5,287	3,163	13.81	229
2010	31,121.00	15,694	18,396	12,725	13.89	916
2011	12,389.14	6,047	7,088	5,301	13.91	381
2014	33,265.48	14,345	16,815	16,450	14.02	1,173
2015	10,797.30	4,418	5,179	5,619	14.05	400
2016	4,733.61	1,822	2,136	2,598	14.12	184
2017	10,408.19	3,737	4,381	6,028	14.12	427
2018	13,025.65	4,297	5,037	7,989	14.16	564
2019	6,242.90	1,866	2,187	4,056	14.18	286
2024	38,929.18	3,088	3,620	35,309	14.39	2,454
2025	95,168.56	4,645	5,445	89,724	14.42	6,222
	592,520.00	282,879	331,590	260,930		18,609

DUBOIS SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2037
NET SALVAGE PERCENT: 0

1967	80,715.66	65,003	76,197	4,519	10.22	442
1969	27.09	22	26	1		
1976	1,655.47	1,298	1,522	134	10.31	13
1978	6,016.00	4,684	5,491	525	10.50	50
1980	2,081.36	1,608	1,885	196	10.32	19
1984	1,452.26	1,102	1,292	160	10.67	15
1986	1,466.30	1,101	1,291	176	11.00	16
1991	5,628.85	4,101	4,807	822	10.82	76
1993	19,099.51	13,716	16,078	3,022	10.87	278
1996	4,082.54	2,859	3,351	731	10.91	67
1997	13,613.93	9,445	11,071	2,542	10.96	232
1999	81.07	55	64	17	8.50	2
2000	20,579.25	13,822	16,202	4,377	11.03	397
2002	26,356.07	17,255	20,226	6,130	11.06	554
2003	21,650.94	13,974	16,380	5,271	11.07	476
2005	775.00	484	567	208	10.95	19

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
DUBOIS SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2037						
NET SALVAGE PERCENT: 0						
2008	5,099.64	3,003	3,520	1,580	11.21	141
2012	2,022.28	1,065	1,248	774	11.22	69
2013	12,349.08	6,269	7,349	5,001	11.29	443
2014	39,062.33	19,026	22,302	16,760	11.30	1,483
2016	20,527.11	9,016	10,569	9,959	11.36	877
2018	9,545.21	3,643	4,270	5,275	11.39	463
2019	3,427.78	1,191	1,396	2,032	11.42	178
2020	79,894.36	24,735	28,994	50,900	11.44	4,449
2021	5,966.32	1,588	1,861	4,105	11.47	358
2022	5,191.35	1,131	1,326	3,866	11.51	336
2024	15,105.99	1,465	1,717	13,389	11.55	1,159
2025	53,102.95	3,192	3,742	49,361	11.57	4,266
	456,575.70	225,853	264,745	191,831		16,878

MEADVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2037
NET SALVAGE PERCENT: 0

1962	50,342.77	41,031	48,097	2,246	10.03	224
1963	12,243.25	9,955	11,669	574	10.07	57
1974	940.15	742	870	70	10.00	7
1980	4,336.66	3,350	3,927	410	10.51	39
1984	3,117.80	2,366	2,773	344	10.75	32
1988	6,098.81	4,530	5,310	789	10.81	73
1989	2,400.00	1,772	2,077	323	10.77	30
1991	5,750.00	4,189	4,910	840	10.91	77
1993	6,060.92	4,353	5,103	958	10.89	88
1994	5,353.23	3,814	4,471	882	10.89	81
1998	34,149.82	23,455	27,494	6,656	10.98	606
1999	241.07	164	192	49	12.25	4
2000	59,583.52	40,018	46,909	12,674	11.02	1,150
2001	33,076.87	21,944	25,723	7,354	11.04	666
2006	9,202.23	5,648	6,621	2,582	11.13	232
2007	3,050.00	1,835	2,151	899	11.10	81
2008	6,989.58	4,116	4,825	2,165	11.16	194
2009	23,307.80	13,401	15,709	7,599	11.21	678
2010	4,428.08	2,480	2,907	1,521	11.18	136
2012	9,796.54	5,158	6,046	3,750	11.26	333
2013	24,548.17	12,462	14,608	9,940	11.28	881
2014	7,006.38	3,413	4,001	3,006	11.30	266
2016	8,839.99	3,883	4,552	4,288	11.34	378
2017	1,335.56	550	645	691	11.33	61
2020	30,990.81	9,595	11,247	19,744	11.44	1,726
2022	62,682.13	13,655	16,006	46,676	11.49	4,062
2023	52,740.23	8,521	9,988	42,752	11.52	3,711
2024	135,063.19	13,094	15,349	119,714	11.55	10,365
2025	11,609.14	698	818	10,791	11.57	933
	615,284.70	260,192	304,997	310,288		27,171

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2036						
NET SALVAGE PERCENT: 0						
1936	9,903.31	8,580	9,903			
1937	2,759.12	2,386	2,759			
1938	210.94	182	211			
1939	582.38	502	582			
1944	10.39	9	10			
1945	326.86	279	327			
1950	321.44	272	319	2		
1952	433.28	365	428	5	5.00	1
1953	332.05	279	327	5	5.00	1
1954	69.30	58	68	1		
1955	275.00	231	271	4		
1962	856.57	709	832	24	8.00	3
1963	83.47	69	81	2		
1965	199.63	164	192	7	7.00	1
1966	177.21	145	170	7	7.00	1
1967	242.55	198	232	10	10.00	1
1968	1,416.69	1,157	1,358	59	9.83	6
1973	6,609.18	5,325	6,250	359	9.70	37
1975	530.69	425	499	32	10.67	3
1981	33,569.89	26,328	30,900	2,670	9.82	272
1982	22,711.57	17,740	20,821	1,891	9.80	193
1990	12,655.51	9,496	11,145	1,510	10.00	151
1993	9,346.08	6,876	8,070	1,276	10.05	127
1994	6,506.60	4,751	5,576	931	10.01	93
1996	1,000.00	719	844	156	10.40	15
2003	11,593.30	7,715	9,055	2,538	10.19	249
2005	13,549.81	8,743	10,261	3,288	10.24	321
2009	19,507.78	11,639	13,660	5,847	10.29	568
2012	1,698.49	931	1,093	606	10.27	59
2014	21,300.79	10,837	12,719	8,582	10.38	827
2017	3,843.90	1,665	1,954	1,890	10.44	181
2018	7,749.73	3,118	3,659	4,090	10.46	391
2019	12,074.65	4,438	5,209	6,866	10.48	655
2024	93,979.93	9,851	11,562	82,418	10.59	7,783
2025	36,556.02	2,416	2,836	33,720	10.60	3,181
	332,984.11	148,598	174,186	158,798		15,120

ERIE SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2035
NET SALVAGE PERCENT: 0

1947	236.25	203	236			
1957	134,862.55	114,274	133,952	911	8.44	108
1961	423.30	356	417	6	6.00	1
1962	148.51	125	147	2		
1966	201.20	168	197	4		
1967	96.43	80	94	3		
1968	1,770.34	1,469	1,722	48	8.00	6
1969	500.00	414	485	15	7.50	2

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
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ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
ERIE SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2035						
NET SALVAGE PERCENT: 0						
1970	229.33	189	222	8	8.00	1
1971	7,042.51	5,805	6,805	238	8.81	27
1972	49,166.57	40,429	47,391	1,776	8.79	202
1973	9,678.83	7,938	9,305	374	8.90	42
1977	36,233.84	29,380	34,439	1,795	8.89	202
1978	16,827.85	13,605	15,948	880	8.89	99
1979	3,123.32	2,517	2,950	173	9.11	19
1983	74,357.79	59,044	69,211	5,146	9.00	572
1984	9,992.53	7,901	9,262	731	9.02	81
1987	2,479.34	1,935	2,268	211	9.17	23
1989	15,219.64	11,756	13,780	1,439	9.11	158
1990	205,165.94	157,584	184,720	20,446	9.11	2,244
1991	14,509.49	11,081	12,989	1,520	9.10	167
1993	27,393.57	20,659	24,216	3,177	9.16	347
1994	3,511.43	2,629	3,082	430	9.15	47
1995	11,772.42	8,753	10,260	1,512	9.16	165
1996	24,450.85	18,035	21,141	3,310	9.19	360
1997	64,477.75	47,175	55,299	9,179	9.21	997
1998	113,089.84	82,021	96,145	16,945	9.22	1,838
1999	40,303.36	28,950	33,935	6,368	9.24	689
2000	16,952.86	12,057	14,133	2,820	9.25	305
2001	3,357.11	2,361	2,768	590	9.22	64
2002	8,675.02	6,032	7,071	1,604	9.27	173
2003	8,065.31	5,539	6,493	1,572	9.30	169
2005	4,994.72	3,333	3,907	1,088	9.30	117
2006	34,812.67	22,854	26,789	8,023	9.34	859
2009	1,558.62	966	1,132	426	9.47	45
2011	1,822.48	1,074	1,259	564	9.40	60
2012	2,076.71	1,189	1,394	683	9.36	73
2013	26,847.78	14,853	17,411	9,437	9.44	1,000
2016	1,690.00	820	961	729	9.47	77
2017	5,182.34	2,369	2,777	2,405	9.51	253
2018	15,476.18	6,594	7,729	7,747	9.51	815
2019	156,166.24	60,949	71,444	84,722	9.53	8,890
2020	122,230.35	42,768	50,133	72,098	9.55	7,550
2021	29,341.93	8,905	10,438	18,903	9.57	1,975
2022	754,627.80	189,396	222,010	532,618	9.58	55,597
2023	21,835.08	4,116	4,825	17,010	9.60	1,772
2024	86,268.78	9,921	11,629	74,639	9.62	7,759
2025	6,466.00	461	540	5,926	9.64	615
	2,175,712.76	1,071,032	1,255,462	920,251		96,565

ERIE OFFICE, THIRD AND WAYNE
INTERIM SURVIVOR CURVE: IOWA 55-R1
PROBABLE RETIREMENT DATE: 6-2035
NET SALVAGE PERCENT: 0

1959	398.80	338	396	3		
1960	62,089.67	52,544	61,592	498	8.03	62
1963	605.08	509	597	8	8.00	1
1964	615.37	516	605	11	11.00	1

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OFFICE, THIRD AND WAYNE						
INTERIM SURVIVOR CURVE: IOWA 55-R1						
PROBABLE RETIREMENT DATE: 6-2035						
NET SALVAGE PERCENT: 0						
1965	1,155.07	967	1,134	22	7.33	3
1968	1,891.26	1,571	1,842	50	8.33	6
1969	246.74	204	239	8	8.00	1
1971	5,216.24	4,298	5,038	178	8.48	21
1972	2,299.35	1,889	2,214	85	8.50	10
1973	4,912.28	4,025	4,718	194	8.43	23
1977	2,678.20	2,166	2,539	139	8.69	16
1979	42,999.09	34,541	40,489	2,510	8.81	285
1989	3,134.30	2,404	2,818	316	9.03	35
1991	647.94	491	576	72	9.00	8
1998	90,308.26	64,832	75,996	14,312	9.25	1,547
1999	23,436.75	16,656	19,524	3,913	9.27	422
2000	102,013.23	71,748	84,103	17,910	9.28	1,930
2003	41,255.86	27,979	32,797	8,459	9.32	908
2004	3,564.25	2,384	2,795	770	9.28	83
2005	12,168.19	8,011	9,390	2,778	9.35	297
2006	1,784.65	1,156	1,355	430	9.35	46
2007	170,713.09	108,570	127,266	43,447	9.37	4,637
2008	41,953.75	26,156	30,660	11,294	9.38	1,204
2010	259,347.45	154,514	181,121	78,226	9.39	8,331
2012	7,067.06	3,978	4,663	2,404	9.43	255
2013	4,647.04	2,528	2,963	1,684	9.41	179
2014	2,107.21	1,103	1,293	814	9.47	86
2015	23,482.58	11,760	13,785	9,698	9.44	1,027
2017	11,328.93	5,079	5,954	5,375	9.45	569
2018	79,308.22	33,082	38,779	40,530	9.46	4,284
2019	9,069.35	3,463	4,059	5,010	9.47	529
2021	5,275.56	1,568	1,838	3,438	9.47	363
2022	4,723.92	1,155	1,354	3,370	9.49	355
2025	38,515.80	2,713	3,180	35,336	9.50	3,720
	1,060,960.54	654,898	767,671	293,290		31,244

WARREN SERVICE CENTER - NEW
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2062
NET SALVAGE PERCENT: 0

2007	729,486.36	247,442	290,051	439,435	30.02	14,638
2009	1,196.30	377	442	754	30.16	25
2010	34,550.71	10,420	12,214	22,336	30.51	732
2011	2,487.21	716	839	1,648	30.52	54
2012	23,304.35	6,383	7,482	15,822	30.84	513
2014	7,496.69	1,825	2,139	5,357	31.15	172
2017	31,378.67	6,031	7,070	24,309	31.73	766
2018	1,669.50	289	339	1,331	31.69	42
2019	50,140.17	7,698	9,024	41,117	32.10	1,281
2020	258,032.22	34,246	40,143	217,889	32.28	6,750
2021	7,965.18	879	1,030	6,935	32.41	214
2023	10,265.18	638	748	9,517	32.93	289
2024	116,478.74	4,175	4,894	111,585	33.09	3,372
2025	5,475.07	119	139	5,336	33.14	161

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
WARREN SERVICE CENTER - NEW						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2062						
NET SALVAGE PERCENT: 0						
	1,279,926.35	321,238	376,555	903,371		29,009
CORRY SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2036						
NET SALVAGE PERCENT: 0						
1951	6,042.91	5,100	5,978	65	9.29	7
1952	977.14	823	965	12	12.00	1
1979	2,344.92	1,853	2,172	173	9.61	18
1980	1,853.96	1,460	1,711	143	9.53	15
1988	3,190.26	2,422	2,839	351	10.03	35
1991	9,266.32	6,910	8,100	1,166	9.97	117
1992	3,673.60	2,722	3,191	483	10.06	48
1993	18,851.76	13,869	16,257	2,594	10.02	259
2003	3,347.81	2,228	2,612	736	10.22	72
2008	2,582.69	1,575	1,846	736	10.22	72
2009	2,444.16	1,458	1,709	735	10.35	71
2011	6,920.00	3,914	4,588	2,332	10.32	226
2015	3,574.30	1,738	2,037	1,537	10.39	148
2016	3,648.86	1,682	1,972	1,677	10.42	161
2019	6,975.21	2,564	3,006	3,970	10.47	379
2021	120,860.50	34,309	40,217	80,643	10.52	7,666
2023	17,201.65	2,999	3,515	13,686	10.56	1,296
2025	36,607.74	2,419	2,836	33,772	10.60	3,186
	250,363.79	90,045	105,551	144,813		13,777
ERIE - WELD SHOP AND GARAGE						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2035						
NET SALVAGE PERCENT: 0						
1998	82,754.45	60,019	70,354	12,400	9.22	1,345
1999	95,760.31	68,784	80,629	15,132	9.24	1,638
	178,514.76	128,803	150,983	27,532		2,983
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2039						
NET SALVAGE PERCENT: 0						
1979	365,183.70	273,110	320,139	45,044	12.12	3,717
1980	32,267.02	24,026	28,163	4,104	12.14	338
1991	3,689.19	2,572	3,015	674	12.48	54
1993	16,452.49	11,283	13,226	3,227	12.56	257
2001	7,885.74	4,952	5,805	2,081	12.77	163
2005	5,270.81	3,100	3,634	1,637	12.89	127
2006	20,460.40	11,795	13,826	6,634	12.91	514

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2039						
NET SALVAGE PERCENT: 0						
2008	5,492.00	3,026	3,547	1,945	12.97	150
2011	1,277.81	645	756	522	13.05	40
2012	5,919.28	2,887	3,384	2,535	13.07	194
2014	10,459.00	4,689	5,496	4,963	13.13	378
2015	17,975.01	7,658	8,977	8,998	13.15	684
2016	1,789.73	719	843	947	13.15	72
2017	6,050.22	2,268	2,659	3,392	13.20	257
2019	4,234.70	1,328	1,557	2,678	13.26	202
2021	20,010.29	4,757	5,576	14,434	13.34	1,082
2022	85,317.66	16,425	19,253	66,064	13.38	4,938
2023	106,465.12	15,121	17,725	88,740	13.41	6,617
2024	30,143.19	2,544	2,982	27,161	13.45	2,019
2025	122,121.37	6,441	7,550	114,571	13.47	8,506
	868,464.73	399,346	468,113	400,352		30,309

OIL CITY - FRANKLIN SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2051
NET SALVAGE PERCENT: 0

1986	458,453.16	270,180	316,705	141,749	20.71	6,844
1995	106,444.48	56,533	66,268	40,177	21.57	1,863
1996	4,222.89	2,210	2,591	1,632	21.76	75
1999	324.28	162	190	134	22.33	6
2000	1,531.44	749	878	653	21.77	30
2002	755.00	355	416	339	22.60	15
2003	63,711.95	29,307	34,354	29,358	22.27	1,318
2004	16,679.72	7,494	8,784	7,895	22.37	353
2005	5,704.15	2,498	2,928	2,776	22.39	124
2007	7,002.42	2,899	3,398	3,604	22.67	159
2008	65,834.21	26,396	30,941	34,893	22.72	1,536
2010	4,725.77	1,763	2,067	2,659	22.92	116
2011	8,164.91	2,922	3,425	4,740	23.01	206
2012	189,302.40	64,740	75,888	113,414	23.07	4,916
2013	6,216.65	2,021	2,369	3,848	23.18	166
2014	27,885.38	8,567	10,042	17,843	23.26	767
2015	13,309.37	3,839	4,500	8,809	23.37	377
2016	31,184.87	8,363	9,803	21,382	23.45	912
2017	334,852.44	82,722	96,967	237,886	23.53	10,110
2018	5,082.70	1,140	1,336	3,746	23.56	159
2019	5,133.99	1,026	1,203	3,931	23.68	166
2020	81,015.85	14,074	16,498	64,518	23.83	2,707
2021	6,226.97	907	1,063	5,164	23.91	216
2022	163,475.41	18,878	22,129	141,347	24.05	5,877
2023	18,073.79	1,502	1,761	16,313	24.17	675
2024	20,579.00	1,000	1,172	19,407	24.26	800
	1,645,893.20	612,247	717,675	928,218		40,493

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.3 STRUCTURES AND IMPROVEMENTS - LARGE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD						
INTERIM SURVIVOR CURVE: IOWA 60-S0						
PROBABLE RETIREMENT DATE: 6-2055						
NET SALVAGE PERCENT: 0						
1995	583,613.88	290,897	340,989	242,625	24.11	10,063
1996	1,302.21	639	749	553	24.04	23
1997	4,035.13	1,948	2,283	1,752	24.33	72
1999	81.08	38	45	37	18.50	2
2003	11,324.03	4,838	5,671	5,653	25.01	226
2012	11,717.45	3,663	4,294	7,424	26.05	285
2013	14,910.71	4,423	5,185	9,726	26.15	372
2015	47,608.06	12,464	14,610	32,998	26.42	1,249
2016	17,575.36	4,271	5,006	12,569	26.52	474
2018	23,061.92	4,652	5,453	17,609	26.80	657
2019	71,098.72	12,746	14,941	56,158	26.92	2,086
2020	9,272.81	1,442	1,690	7,582	27.08	280
2023	7,668.78	566	663	7,005	27.47	255
	803,270.14	342,587	401,580	401,690		16,044

SHARON-GREENVILLE SERVICE CENTER
INTERIM SURVIVOR CURVE: IOWA 60-S0
PROBABLE RETIREMENT DATE: 6-2056
NET SALVAGE PERCENT: 0

1996	792,576.02	383,179	449,161	343,415	24.83	13,831
1999	81.07	37	43	38	19.00	2
2002	6,431.49	2,766	3,242	3,189	25.51	125
2008	1,984.30	719	843	1,141	26.53	43
2009	43,014.78	15,034	17,623	25,392	26.42	961
2011	57,199.56	18,377	21,541	35,658	26.65	1,338
2014	47,182.84	12,918	15,142	32,040	27.04	1,185
2016	5,511.88	1,309	1,534	3,977	27.24	146
2017	17,423.98	3,797	4,451	12,973	27.43	473
2018	3,074.00	606	710	2,364	27.49	86
2020	154,470.03	23,405	27,435	127,035	27.83	4,565
2021	5,081.08	644	755	4,326	27.91	155
2022	1,366.85	137	161	1,206	28.05	43
2023	6,353.21	457	536	5,818	28.24	206
2025	54,510.16	1,379	1,616	52,894	28.51	1,855
	1,196,261.25	464,764	544,795	651,466		25,014
	11,456,732.03	5,002,482	5,863,903	5,592,830		363,216

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.40 3.17

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1912	310.00	310	310			
1916	3,206.00	3,206	3,206			
1919	1,231.82	1,232	1,232			
1920	507.42	507	507			
1921	225.62	226	226			
1922	703.30	703	703			
1924	1,708.94	1,709	1,709			
1925	1,610.14	1,610	1,610			
1926	49.68	50	50			
1927	1,245.19	1,245	1,245			
1928	2,595.70	2,596	2,596			
1929	3,287.20	3,287	3,287			
1930	559.11	559	559			
1931	768.72	769	769			
1932	313.50	314	314			
1933	30.50	30	31			
1934	324.98	325	325			
1935	329.83	330	330			
1937	179.50	180	180			
1938	829.02	829	829			
1939	456.78	457	457			
1940	190.77	191	191			
1941	322.54	323	323			
1942	1,437.69	1,438	1,438			
1943	628.17	628	628			
1944	812.59	813	813			
1945	68.89	69	69			
1946	1,709.32	1,693	1,709			
1947	1,542.57	1,509	1,543			
1948	1,218.47	1,177	1,218			
1949	4,014.04	3,831	4,014			
1950	2,523.56	2,379	2,524			
1951	3,886.73	3,619	3,887			
1952	7,095.24	6,526	7,031	64	3.20	20
1953	2,555.40	2,322	2,502	54	3.60	15
1954	8,566.28	7,688	8,283	284	4.12	69
1955	10,454.99	9,274	9,991	464	4.50	103
1956	20,294.34	17,788	19,164	1,131	4.94	229
1957	3,834.68	3,321	3,578	257	5.35	48
1958	4,196.11	3,591	3,869	327	5.74	57
1959	7,449.87	6,301	6,788	662	6.19	107
1960	7,854.97	6,565	7,073	782	6.57	119
1961	2,749.13	2,270	2,446	304	6.91	44
1962	5,290.80	4,316	4,650	641	7.37	87
1963	5,530.86	4,456	4,801	730	7.77	94
1964	1,410.22	1,123	1,210	200	8.00	25
1965	20,550.13	16,152	17,401	3,149	8.56	368
1966	8,893.06	6,903	7,437	1,456	8.93	163
1967	9,377.56	7,186	7,742	1,636	9.35	175
1968	9,977.73	7,546	8,130	1,848	9.73	190
1969	1,521.39	1,135	1,223	299	10.31	29
1970	17,653.13	12,993	13,998	3,655	10.56	346

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 375.4 STRUCTURES AND IMPROVEMENTS - SMALL
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1971	4,786.48	3,474	3,743	1,044	10.99	95
1972	3,189.49	2,282	2,459	731	11.42	64
1973	5,084.26	3,584	3,861	1,223	11.76	104
1974	389.17	270	291	98	12.25	8
1975	300.00	205	221	79	13.17	6
1977	162.92	108	116	47	15.67	3
1978	13,046.82	8,500	9,157	3,889	13.94	279
1979	2,759.78	1,768	1,905	855	14.49	59
1980	172.41	108	116	56	14.00	4
1982	3,278.79	1,989	2,143	1,136	15.78	72
1983	984.90	586	631	354	16.09	22
1984	3,666.89	2,138	2,303	1,364	16.63	82
1985	1,956.08	1,117	1,203	753	17.11	44
1986	2,400.32	1,342	1,446	955	17.69	54
1987	1,153.76	631	680	474	18.23	26
1988	2,983.51	1,595	1,718	1,265	18.60	68
1991	1,795.99	893	962	834	20.34	41
1992	4,585.00	2,219	2,391	2,194	20.70	106
1993	6,491.51	3,058	3,295	3,197	21.17	151
1998	1,212.16	489	527	685	23.62	29
1999	13,735.87	5,357	5,771	7,965	24.43	326
2000	23,373.46	8,788	9,468	13,906	24.97	557
2001	1,434.65	519	559	876	25.76	34
2002	5,044.49	1,754	1,890	3,155	26.07	121
2003	1,457.52	486	524	934	26.69	35
2005	40,137.94	12,232	13,178	26,960	27.82	969
2006	5,380.00	1,560	1,681	3,699	28.45	130
2007	3,476.75	958	1,032	2,445	29.11	84
2008	16,037.44	4,182	4,505	11,532	29.57	390
2009	28,331.69	6,970	7,509	20,823	30.18	690
2010	27,515.64	6,363	6,855	20,660	30.74	672
2011	35,970.80	7,788	8,390	27,580	31.34	880
2012	21,998.90	4,433	4,776	17,223	31.95	539
2013	16,460.37	3,070	3,307	13,153	32.56	404
2014	29,777.46	5,107	5,502	24,275	33.16	732
2015	52,623.47	8,236	8,873	43,750	33.73	1,297
2016	10,324.31	1,461	1,574	8,750	34.31	255
2017	45,122.90	5,708	6,149	38,973	34.95	1,115
2018	8,849.84	985	1,061	7,789	35.57	219
2019	28,840.14	2,769	2,983	25,857	36.16	715
2020	48,758.68	3,937	4,242	44,517	36.76	1,211
2021	46,425.50	3,041	3,276	43,149	37.39	1,154
2022	32,331.97	1,625	1,751	30,581	37.99	805
2024	12,788.70	249	268	12,520	39.25	319
2025	5,089.81	60	65	5,025	39.57	127
	815,772.72	299,594	320,500	495,273		17,385
	815,772.72	299,594	320,500	495,273		17,385

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.50 2.13

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-L1.5						
NET SALVAGE PERCENT: 0						
1883	4,328.49	4,002	3,757	571	11.65	49
1884	1,216.00	1,116	1,048	168	12.92	13
1885	2,485.56	2,266	2,127	359	13.81	26
1886	19,870.37	18,261	17,143	2,727	12.28	222
1887	46,736.01	42,642	40,031	6,705	13.28	505
1888	38,729.68	35,081	32,933	5,797	14.28	406
1889	265.08	242	227	38	12.67	3
1890	29.15	26	24	5		
1891	581.52	531	498	84	12.00	7
1892	1,112.59	1,008	946	167	13.92	12
1893	535.23	481	452	83	13.83	6
1894	242.42	220	207	35	11.67	3
1895	472.70	425	399	74	14.80	5
1896	265.51	237	222	44	14.67	3
1897	158.61	142	133	26	13.00	2
1898	74.02	66	62	12	12.00	1
1899	50,685.03	45,434	42,652	8,033	14.58	551
1901	289.35	259	243	46	15.33	3
1902	851.96	756	710	142	15.78	9
1903	627.82	553	519	109	15.57	7
1904	56.60	50	47	10	10.00	1
1905	420.60	369	346	75	18.75	4
1906	21.02	19	18	3		
1909	130.54	114	107	24	24.00	1
1910	38.38	34	32	6		
1911	4,604.22	3,998	3,753	851	17.37	49
1912	2,129.30	1,833	1,721	408	18.55	22
1913	2,146.90	1,856	1,742	405	17.61	23
1914	1,723.55	1,476	1,386	338	18.78	18
1915	493.05	424	398	95	19.00	5
1916	109,668.91	93,460	87,738	21,931	18.96	1,157
1917	2,061.80	1,763	1,655	407	18.50	22
1918	2,353.21	1,994	1,872	481	19.24	25
1919	18,397.82	15,638	14,681	3,717	18.77	198
1920	5,336.52	4,493	4,218	1,119	19.63	57
1921	14,550.81	12,287	11,535	3,016	19.21	157
1922	13,902.61	11,770	11,049	2,854	18.65	153
1923	7,046.75	5,908	5,546	1,501	19.75	76
1924	32,811.92	27,575	25,887	6,925	19.24	360
1925	60,628.81	50,449	47,360	13,269	20.23	656
1926	120,582.08	100,529	94,374	26,208	19.79	1,324
1927	79,440.67	65,562	61,548	17,893	20.81	860
1928	46,866.61	38,740	36,368	10,499	20.39	515
1929	81,117.46	67,149	63,038	18,079	20.02	903
1930	94,243.96	77,205	72,478	21,766	21.03	1,035
1931	44,267.75	36,300	34,078	10,190	20.67	493
1932	22,913.19	18,589	17,451	5,462	21.67	252
1933	6,079.23	4,935	4,633	1,446	21.26	68
1934	24,632.61	20,004	18,779	5,854	21.13	277
1935	35,050.08	28,152	26,428	8,622	22.11	390
1936	33,577.56	26,969	25,318	8,260	21.85	378
1937	47,799.56	38,388	36,038	11,762	21.62	544
1938	45,448.15	36,086	33,877	11,571	22.64	511

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-L1.5						
NET SALVAGE PERCENT: 0						
1939	31,778.94	25,217	23,673	8,106	22.45	361
1940	23,229.51	18,416	17,288	5,942	22.25	267
1941	32,656.40	25,586	24,020	8,636	23.28	371
1942	8,231.30	6,442	6,048	2,183	23.22	94
1943	3,053.80	2,386	2,240	814	23.26	35
1944	4,215.64	3,288	3,087	1,129	23.04	49
1945	8,589.11	6,617	6,212	2,377	24.01	99
1946	35,058.28	26,949	25,299	9,759	23.86	409
1947	114,715.46	87,964	82,578	32,137	23.81	1,350
1948	113,243.04	86,608	81,306	31,937	23.76	1,344
1949	206,183.50	155,648	146,119	60,064	24.76	2,426
1950	269,798.57	203,023	190,593	79,206	24.75	3,200
1951	278,815.18	209,084	196,283	82,532	24.76	3,333
1952	178,746.88	133,560	125,383	53,364	24.77	2,154
1953	178,891.44	133,131	124,980	53,911	24.83	2,171
1954	264,151.22	195,736	183,752	80,399	24.90	3,229
1955	749,728.96	553,000	519,143	230,586	24.99	9,227
1956	852,828.10	625,976	587,651	265,177	25.09	10,569
1957	450,375.40	328,909	308,772	141,603	25.21	5,617
1958	222,907.38	161,898	151,986	70,921	25.34	2,799
1959	358,458.81	256,477	240,774	117,685	26.34	4,468
1960	209,594.48	149,064	139,938	69,656	26.50	2,629
1961	219,597.57	156,617	147,028	72,570	25.84	2,808
1962	196,332.25	139,082	130,567	65,765	26.04	2,526
1963	291,532.10	205,064	192,509	99,023	26.25	3,772
1964	365,835.03	255,426	239,788	126,047	26.47	4,762
1965	707,870.51	490,483	460,454	247,417	26.70	9,267
1966	1,260,213.94	866,145	813,116	447,098	26.96	16,584
1967	1,489,152.62	1,014,858	952,724	536,429	27.22	19,707
1968	1,366,827.06	923,428	866,892	499,935	27.49	18,186
1969	1,443,720.30	966,426	907,257	536,463	27.78	19,311
1970	1,463,896.05	978,615	918,700	545,196	27.40	19,898
1971	1,935,717.47	1,281,058	1,202,626	733,091	27.72	26,446
1972	1,595,608.76	1,045,124	981,137	614,472	28.05	21,906
1973	2,026,417.46	1,312,916	1,232,534	793,883	28.40	27,954
1974	1,890,921.32	1,221,157	1,146,393	744,528	28.11	26,486
1975	1,172,263.57	748,139	702,335	469,929	28.49	16,495
1976	1,279,539.01	806,621	757,236	522,303	28.88	18,085
1977	3,322,847.63	2,068,140	1,941,520	1,381,328	29.27	47,193
1978	3,082,716.10	1,908,201	1,791,373	1,291,343	29.08	44,407
1979	2,316,096.40	1,413,977	1,327,408	988,688	29.51	33,503
1980	3,278,777.19	1,988,250	1,866,521	1,412,256	29.37	48,085
1981	2,792,481.56	1,668,228	1,566,092	1,226,390	29.82	41,126
1982	2,923,042.82	1,719,334	1,614,069	1,308,974	30.28	43,229
1983	3,784,340.37	2,206,270	2,071,193	1,713,147	30.22	56,689
1984	4,595,007.03	2,634,777	2,473,465	2,121,542	30.69	69,128
1985	5,552,132.81	3,150,835	2,957,928	2,594,205	30.67	84,584
1986	6,102,701.88	3,401,646	3,193,383	2,909,319	31.17	93,337
1987	4,548,909.98	2,505,540	2,352,141	2,196,769	31.19	70,432
1988	7,159,153.74	3,866,659	3,629,926	3,529,228	31.72	111,262
1989	6,308,727.31	3,361,921	3,156,090	3,152,637	31.78	99,202
1990	6,138,232.63	3,202,316	3,006,257	3,131,976	32.32	96,905
1991	6,976,734.59	3,584,646	3,365,179	3,611,556	32.41	111,433
1992	7,124,920.92	3,577,423	3,358,399	3,766,522	32.97	114,241
1993	7,906,970.29	3,901,299	3,662,446	4,244,524	33.11	128,195

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.1 MAINS - EXCLUDING CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 70-L1.5						
NET SALVAGE PERCENT: 0						
1994	6,024,621.36	2,899,048	2,721,556	3,303,065	33.69	98,043
1995	6,534,111.79	3,083,447	2,894,666	3,639,446	33.85	107,517
1996	5,782,921.42	2,655,518	2,492,936	3,289,985	34.45	95,500
1997	7,283,760.80	3,271,865	3,071,548	4,212,213	34.64	121,600
1998	5,139,525.38	2,240,833	2,103,640	3,035,885	35.25	86,124
1999	5,447,280.89	2,316,184	2,174,378	3,272,903	35.48	92,246
2000	5,708,670.00	2,349,689	2,205,831	3,502,839	36.10	97,032
2001	4,160,474.63	1,654,621	1,553,318	2,607,157	36.73	70,982
2002	5,330,699.45	2,057,650	1,931,672	3,399,027	36.99	91,890
2003	5,265,962.14	1,956,832	1,837,027	3,428,935	37.63	91,122
2004	4,706,238.96	1,690,010	1,586,541	3,119,698	37.92	82,271
2005	3,081,899.05	1,060,790	995,844	2,086,055	38.58	54,071
2006	5,197,924.58	1,721,033	1,615,664	3,582,261	38.89	92,113
2007	7,064,323.76	2,230,207	2,093,665	4,970,659	39.55	125,680
2008	6,040,573.70	1,823,649	1,711,998	4,328,576	39.89	108,513
2009	6,672,935.49	1,908,460	1,791,616	4,881,319	40.57	120,318
2010	5,606,345.70	1,521,562	1,428,406	4,177,940	40.93	102,075
2011	6,270,557.78	1,599,619	1,501,684	4,768,874	41.61	114,609
2012	5,436,496.39	1,303,672	1,223,856	4,212,640	42.00	100,301
2013	7,438,122.05	1,658,701	1,557,148	5,880,974	42.69	137,760
2014	5,649,819.44	1,169,513	1,097,911	4,551,908	43.10	105,613
2015	7,809,248.85	1,480,634	1,389,983	6,419,266	43.81	146,525
2016	9,736,105.09	1,684,346	1,581,223	8,154,882	44.22	184,416
2017	7,102,506.66	1,101,599	1,034,155	6,068,352	44.94	135,032
2018	9,036,691.20	1,245,256	1,169,016	7,867,675	45.38	173,373
2019	9,572,527.86	1,148,703	1,078,375	8,494,153	45.83	185,340
2020	12,502,899.31	1,266,544	1,189,001	11,313,898	46.56	242,996
2021	11,256,296.91	933,147	876,016	10,380,281	47.03	220,716
2022	10,487,286.75	671,186	630,093	9,857,194	47.51	207,476
2023	27,846,761.69	1,247,535	1,171,156	26,675,606	48.00	555,742
2024	28,669,627.50	722,475	678,242	27,991,386	48.26	580,012
2025	14,817,234.70	228,185	214,215	14,603,020	48.03	304,040
	377,025,040.28	116,815,979	109,664,023	267,361,017		6,646,760

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.20 1.76

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 376.2 MAINS - CATHODIC PROTECTION
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 27-S2.5						
NET SALVAGE PERCENT: 0						
1968	2,320.46	2,320	2,320			
1972	1,455.26	1,455	1,455			
1973	65,842.97	65,369	65,843			
1974	16,734.59	16,638	16,735			
1975	25,292.97	25,038	25,293			
1979	1,200.00	1,165	1,200			
1980	22,371.78	21,665	22,372			
1981	1,997.08	1,926	1,997			
1983	375.00	358	375			
1985	72,757.63	68,523	72,758			
1986	9,354.97	8,776	9,355			
1987	3,412.50	3,185	3,412			
1988	4,125.07	3,811	4,125			
1989	19,664.54	18,107	19,665			
1997	4,794.05	4,050	4,647	147	5.25	28
1998	2,549.86	2,126	2,439	111	5.55	20
1999	3,838.02	3,143	3,606	232	5.80	40
2001	497,106.21	391,769	449,529	47,577	6.52	7,297
2003	171,719.88	129,133	148,171	23,549	7.34	3,208
2004	4,562.11	3,344	3,837	725	7.71	94
2005	5,512.06	3,918	4,496	1,016	8.26	123
2006	34,263.56	23,614	27,095	7,169	8.68	826
2007	249,162.22	165,518	189,921	59,241	9.22	6,425
2009	3,407.52	2,077	2,383	1,025	10.46	98
2011	218,905.62	120,092	137,797	81,109	11.72	6,921
2012	341,023.31	175,763	201,676	139,347	12.46	11,184
2013	102,103.93	49,153	56,400	45,704	13.20	3,462
2016	180,728.70	67,195	77,102	103,627	15.63	6,630
2017	238,649.93	79,542	91,269	147,381	16.50	8,932
2018	42,922.88	12,636	14,499	28,424	17.38	1,635
2020	81,341.02	17,423	19,992	61,349	19.26	3,185
2023	3,766.73	347	398	3,369	22.16	152
2025	74,670.40	2,292	2,630	72,040	23.70	3,040
	2,507,932.83	1,491,471	1,684,792	823,141		63,300

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.00 2.52

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1911	35.68	36	36			
1914	94.06	94	94			
1916	347.13	347	347			
1917	210.65	211	211			
1918	488.71	489	489			
1919	263.81	264	264			
1920	15.53	16	16			
1921	241.81	242	242			
1922	19.62	20	20			
1923	902.22	902	902			
1924	1,196.73	1,197	1,197			
1925	676.23	676	676			
1926	18.13	18	18			
1927	405.26	405	405			
1928	290.49	290	290			
1929	477.43	477	477			
1930	744.34	744	744			
1931	222.49	222	222			
1932	18.08	18	18			
1933	237.17	237	237			
1934	22.15	22	22			
1935	4.76	5	5			
1936	1,371.94	1,372	1,372			
1937	396.12	396	396			
1938	1,539.30	1,539	1,539			
1939	1,601.64	1,602	1,602			
1940	228.45	228	228			
1941	556.22	556	556			
1942	1,307.29	1,307	1,307			
1943	279.95	280	280			
1944	276.29	276	276			
1945	134.08	134	134			
1946	2,784.56	2,781	2,688	97	1.00	97
1947	2,522.35	2,487	2,404	118	1.11	106
1948	6,208.73	6,091	5,887	322	1.49	216
1949	3,494.52	3,411	3,297	198	1.89	105
1950	2,553.26	2,478	2,395	158	2.26	70
1951	7,044.19	6,799	6,571	473	2.69	176
1952	9,988.90	9,585	9,264	725	3.09	235
1953	9,227.62	8,800	8,505	723	3.51	206
1954	5,347.59	5,067	4,897	451	3.96	114
1955	16,413.33	15,452	14,935	1,478	4.37	338
1956	30,586.37	28,595	27,637	2,949	4.82	612
1957	9,019.76	8,372	8,092	928	5.27	176
1958	8,937.31	8,234	7,958	979	5.73	171
1959	9,566.06	8,809	8,514	1,052	5.69	185
1960	7,140.43	6,523	6,305	835	6.19	135
1961	5,104.13	4,624	4,469	635	6.68	95
1962	7,554.17	6,785	6,558	996	7.17	139
1963	7,161.40	6,419	6,204	957	7.20	133
1964	5,637.20	5,006	4,838	799	7.76	103
1965	17,792.22	15,650	15,126	2,666	8.25	323
1966	13,043.12	11,438	11,055	1,988	8.32	239

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1967	14,977.69	12,999	12,564	2,414	8.88	272
1968	8,587.09	7,424	7,175	1,412	8.99	157
1969	13,359.90	11,423	11,040	2,320	9.55	243
1970	12,909.00	10,983	10,615	2,294	9.68	237
1971	14,024.95	11,794	11,399	2,626	10.26	256
1972	14,252.02	11,915	11,516	2,736	10.44	262
1973	43,484.65	35,901	34,699	8,786	11.04	796
1974	15,708.58	12,881	12,450	3,259	11.24	290
1975	5,133.59	4,179	4,039	1,095	11.53	95
1976	22,826.50	18,325	17,711	5,116	12.09	423
1977	24,724.07	19,683	19,024	5,700	12.36	461
1978	27,758.34	21,904	21,170	6,588	12.62	522
1979	30,374.10	23,740	22,945	7,429	12.92	575
1980	115,913.22	89,694	86,690	29,223	13.23	2,209
1981	55,430.22	42,188	40,775	14,655	13.89	1,055
1982	60,814.90	45,769	44,236	16,579	14.22	1,166
1983	162,377.84	120,744	116,700	45,678	14.57	3,135
1984	138,782.07	101,894	98,482	40,300	14.93	2,699
1985	136,784.97	99,101	95,782	41,003	15.31	2,678
1986	186,184.68	133,736	129,257	56,928	15.39	3,699
1987	185,362.99	131,163	126,770	58,593	15.81	3,706
1988	208,602.78	145,313	140,446	68,157	16.22	4,202
1989	182,448.05	124,995	120,809	61,639	16.66	3,700
1990	204,894.76	137,956	133,336	71,559	17.10	4,185
1991	228,241.09	151,643	146,564	81,677	17.30	4,721
1992	209,266.69	136,379	131,812	77,455	17.77	4,359
1993	259,336.21	166,442	160,868	98,468	18.00	5,470
1994	151,235.75	94,991	91,810	59,426	18.50	3,212
1995	208,027.38	128,374	124,075	83,952	18.77	4,473
1996	108,014.96	65,090	62,910	45,105	19.29	2,338
1997	150,701.20	88,974	85,994	64,707	19.60	3,301
1998	49,185.57	28,415	27,463	21,723	19.91	1,091
1999	18,433.96	10,404	10,056	8,378	20.24	414
2000	46,361.04	25,517	24,662	21,699	20.63	1,052
2001	47,160.45	25,273	24,427	22,733	20.99	1,083
2002	171,213.42	89,562	86,562	84,651	21.20	3,993
2003	50,369.53	25,552	24,696	25,674	21.61	1,188
2004	83,759.29	41,293	39,910	43,849	21.85	2,007
2005	156,945.63	75,004	72,492	84,454	22.12	3,818
2006	34,856.99	16,104	15,565	19,292	22.43	860
2007	193,768.37	86,285	83,395	110,373	22.73	4,856
2008	140,130.23	59,948	57,940	82,190	23.07	3,563
2009	156,878.35	64,493	62,333	94,545	23.28	4,061
2010	160,687.26	63,214	61,097	99,590	23.51	4,236
2011	221,937.54	83,493	80,697	141,241	23.63	5,977
2012	285,147.39	102,026	98,609	186,538	23.79	7,841
2013	201,093.86	67,990	65,713	135,381	23.98	5,646
2014	268,675.65	85,546	82,681	185,995	24.08	7,724
2015	217,027.91	64,739	62,571	154,457	24.11	6,406
2016	286,155.98	79,151	76,500	209,656	24.19	8,667
2017	471,844.59	120,273	116,245	355,600	24.11	14,749
2018	181,875.73	42,195	40,782	141,094	24.00	5,879
2019	539,815.34	112,336	108,574	431,241	23.78	18,135
2020	585,713.92	107,010	103,426	482,288	23.49	20,532
2021	467,724.82	72,778	70,341	397,384	23.07	17,225

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
2022	604,385.41	76,636	74,069	530,316	22.39	23,685
2023	447,356.37	42,678	41,249	406,107	21.33	19,039
2024	386,501.51	23,190	22,413	364,089	19.58	18,595
2025	544,468.65	21,833	21,102	523,367	17.94	29,173
	10,421,765.98	4,108,563	3,971,454	6,450,312		310,366

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.80 2.98

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 380 SERVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1884	144.48	144	144			
1886	825.94	826	826			
1887	236.95	237	237			
1888	40.62	41	41			
1889	77.39	77	77			
1890	48.42	48	48			
1891	101.56	102	102			
1892	80.43	80	80			
1893	17.61	18	18			
1894	71.64	72	72			
1895	81.06	81	81			
1896	141.23	141	141			
1897	214.78	215	215			
1898	185.03	185	185			
1899	93.41	93	93			
1900	10.47	10	10			
1901	554.33	554	554			
1902	1,940.83	1,941	1,941			
1903	3,293.63	3,294	3,294			
1904	2,442.57	2,443	2,443			
1905	2,188.58	2,189	2,189			
1906	2,143.59	2,144	2,144			
1907	2,238.97	2,239	2,239			
1908	1,944.56	1,945	1,945			
1909	1,549.05	1,549	1,549			
1910	1,381.01	1,381	1,381			
1911	676.91	677	677			
1912	512.86	513	513			
1913	543.82	544	544			
1914	577.92	578	578			
1915	989.98	990	990			
1916	11,546.88	11,480	11,547			
1917	469.14	467	469			
1918	5,201.64	5,132	5,202			
1919	1,383.71	1,367	1,384			
1920	809.66	792	810			
1921	2,670.57	2,589	2,671			
1922	3,684.68	3,576	3,685			
1923	2,678.37	2,574	2,678			
1924	3,499.23	3,366	3,499			
1925	5,269.51	5,019	5,270			
1926	2,405.77	2,292	2,406			
1927	2,725.08	2,570	2,725			
1928	3,437.46	3,243	3,437			
1929	4,336.62	4,090	4,337			
1930	3,054.75	2,851	3,055			
1931	2,635.82	2,459	2,636			
1932	1,226.46	1,132	1,226			
1933	1,248.38	1,152	1,248			
1934	3,169.53	2,921	3,170			
1935	2,675.58	2,439	2,663	13	13.00	1
1936	2,154.36	1,961	2,141	13	13.00	1
1937	2,611.61	2,374	2,592	20	10.00	2

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 380 SERVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1938	2,497.41	2,244	2,450	47	9.40	5
1939	2,717.84	2,438	2,662	56	9.33	6
1940	3,209.61	2,873	3,137	73	10.43	7
1941	3,310.84	2,929	3,198	113	11.30	10
1942	1,425.00	1,257	1,373	52	10.40	5
1943	686.19	604	660	26	13.00	2
1944	842.43	739	807	35	11.67	3
1945	970.51	841	918	53	13.25	4
1946	2,970.57	2,566	2,802	169	12.07	14
1947	4,299.64	3,701	4,041	259	12.95	20
1948	7,052.36	6,047	6,603	449	12.83	35
1949	8,605.83	7,284	7,953	653	13.89	47
1950	10,866.33	9,158	10,000	866	13.97	62
1951	12,884.53	10,810	11,803	1,082	14.24	76
1952	14,199.60	11,857	12,947	1,253	14.40	87
1953	11,494.75	9,551	10,429	1,066	14.60	73
1954	14,283.27	11,805	12,890	1,393	14.98	93
1955	21,927.03	18,022	19,678	2,249	15.20	148
1956	29,042.11	23,530	25,692	3,350	16.18	207
1957	24,384.44	19,639	21,444	2,940	16.52	178
1958	13,945.02	11,160	12,186	1,759	16.75	105
1959	19,497.64	15,501	16,925	2,573	17.04	151
1960	18,473.54	14,585	15,925	2,549	17.46	146
1961	20,257.21	15,878	17,337	2,920	17.70	165
1962	20,750.95	16,144	17,627	3,124	18.06	173
1963	30,095.55	23,231	25,366	4,730	18.40	257
1964	29,650.03	22,700	24,786	4,864	18.78	259
1965	32,516.13	24,686	26,954	5,562	19.11	291
1966	152,153.87	114,496	125,017	27,137	19.49	1,392
1967	180,932.02	134,903	147,299	33,633	19.88	1,692
1968	185,117.65	136,709	149,271	35,847	20.28	1,768
1969	189,903.93	138,858	151,618	38,286	20.68	1,851
1970	307,743.74	222,745	243,213	64,531	21.08	3,061
1971	422,263.82	302,383	330,169	92,095	21.51	4,281
1972	514,257.35	366,974	400,696	113,561	21.37	5,314
1973	529,773.29	373,702	408,042	121,731	21.82	5,579
1974	755,120.47	526,319	574,683	180,437	22.28	8,099
1975	470,496.39	323,890	353,653	116,843	22.74	5,138
1976	614,970.87	417,934	456,338	158,633	23.22	6,832
1977	1,472,433.60	987,561	1,078,309	394,125	23.69	16,637
1978	1,008,598.07	671,928	733,672	274,926	23.67	11,615
1979	1,558,224.53	1,023,442	1,117,487	440,738	24.17	18,235
1980	2,167,658.13	1,402,692	1,531,587	636,071	24.68	25,773
1981	2,213,430.42	1,420,137	1,550,635	662,795	24.72	26,812
1982	2,034,039.95	1,284,293	1,402,308	631,732	25.25	25,019
1983	2,005,013.62	1,245,314	1,359,748	645,266	25.78	25,030
1984	2,458,130.24	1,510,767	1,649,593	808,537	25.87	31,254
1985	1,406,073.75	848,987	927,002	479,072	26.41	18,140
1986	2,697,137.65	1,609,112	1,756,975	940,163	26.54	35,424
1987	2,617,906.74	1,531,999	1,672,776	945,131	27.11	34,863
1988	3,457,384.60	1,996,294	2,179,736	1,277,649	27.26	46,869
1989	3,614,292.45	2,043,882	2,231,697	1,382,595	27.85	49,644
1990	3,450,909.40	1,922,157	2,098,786	1,352,123	28.04	48,221
1991	3,790,837.48	2,064,490	2,254,199	1,536,638	28.64	53,654
1992	3,778,458.18	2,022,609	2,208,469	1,569,989	28.86	54,400

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 380 SERVICES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1993	4,028,034.13	2,117,538	2,312,121	1,715,913	29.10	58,966
1994	4,225,418.58	2,178,626	2,378,823	1,846,596	29.36	62,895
1995	4,380,964.07	2,213,263	2,416,643	1,964,321	29.63	66,295
1996	4,156,607.90	2,042,557	2,230,250	1,926,358	30.27	63,639
1997	5,413,383.89	2,599,507	2,838,379	2,575,005	30.58	84,206
1998	4,260,290.85	2,008,301	2,192,846	2,067,445	30.55	67,674
1999	4,508,142.63	2,071,041	2,261,352	2,246,791	30.89	72,735
2000	4,796,848.15	2,143,711	2,340,699	2,456,149	31.25	78,597
2001	3,897,285.75	1,691,812	1,847,275	2,050,011	31.61	64,853
2002	4,745,585.16	2,008,332	2,192,880	2,552,705	31.69	80,552
2003	4,786,823.11	1,959,725	2,139,807	2,647,016	32.10	82,462
2004	4,394,297.77	1,746,294	1,906,763	2,487,535	32.22	77,205
2005	4,893,180.01	1,882,896	2,055,918	2,837,262	32.38	87,624
2006	4,830,205.83	1,794,421	1,959,313	2,870,893	32.56	88,172
2007	4,843,056.67	1,732,361	1,891,550	2,951,507	32.77	90,067
2008	5,273,877.02	1,810,522	1,976,893	3,296,984	33.00	99,909
2009	5,305,008.44	1,750,122	1,910,943	3,394,065	33.01	102,819
2010	4,874,165.47	1,538,774	1,680,174	3,193,991	33.06	96,612
2011	5,386,504.08	1,619,722	1,768,560	3,617,944	33.14	109,172
2012	5,248,557.99	1,495,314	1,632,720	3,615,838	33.26	108,714
2013	5,245,900.70	1,413,770	1,543,683	3,702,218	33.20	111,513
2014	4,808,901.80	1,217,133	1,328,977	3,479,925	33.20	104,817
2015	4,800,429.54	1,136,742	1,241,199	3,559,231	33.04	107,725
2016	5,540,864.24	1,214,557	1,326,164	4,214,700	32.95	127,912
2017	5,144,957.30	1,035,680	1,130,850	4,014,107	32.73	122,643
2018	5,590,741.65	1,021,428	1,115,288	4,475,454	32.43	138,004
2019	6,226,414.00	1,019,887	1,113,606	5,112,808	31.92	160,176
2020	5,681,714.40	814,190	889,007	4,792,707	31.38	152,731
2021	7,129,438.06	869,791	949,717	6,179,721	30.59	202,018
2022	5,520,325.22	545,408	595,526	4,924,799	29.64	166,154
2023	7,685,186.10	568,704	620,963	7,064,223	28.15	250,949
2024	6,141,627.39	283,743	309,817	5,831,810	25.78	226,215
2025	8,302,339.10	255,712	279,210	8,023,129	23.64	339,388
	216,577,440.01	76,829,138	83,883,689	132,693,751		4,422,643

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.00 2.04

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 381 METERS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 37-R1.5						
NET SALVAGE PERCENT: 0						
1917	20.40	20	20			
1919	36.39	36	36			
1920	48.56	49	49			
1922	49.17	49	49			
1923	18.83	19	19			
1924	38.81	39	39			
1929	19.21	19	19			
1931	29.27	29	29			
1938	43.02	43	43			
1944	81.91	82	82			
1945	10.44	10	10			
1946	75.19	75	75			
1949	375.12	375	375			
1950	1,494.29	1,494	1,494			
1951	768.68	769	769			
1952	586.54	584	587			
1953	2,401.79	2,377	2,402			
1954	731.85	720	732			
1955	679.64	668	680			
1956	266.15	260	266			
1957	3,341.95	3,239	3,332	10	2.00	5
1958	4,423.01	4,283	4,406	17	2.13	8
1959	3,147.95	3,024	3,111	37	2.64	14
1960	3,519.56	3,376	3,473	47	2.76	17
1961	2,570.62	2,461	2,532	39	2.79	14
1962	8,258.79	7,888	8,115	144	3.00	48
1963	7,681.30	7,268	7,477	204	3.52	58
1964	3,002.71	2,832	2,913	90	3.75	24
1965	9,263.05	8,706	8,956	307	3.84	80
1966	7,313.04	6,846	7,043	270	4.03	67
1967	9,638.26	8,983	9,241	397	4.27	93
1968	7,711.81	7,152	7,358	354	4.48	79
1969	5,186.45	4,785	4,923	263	4.70	56
1970	10,668.21	9,785	10,066	602	4.98	121
1971	8,332.87	7,595	7,813	520	5.25	99
1972	10,274.66	9,301	9,568	707	5.57	127
1973	9,623.04	8,648	8,897	726	5.90	123
1974	122,877.00	109,582	112,733	10,144	6.22	1,631
1975	162,777.40	144,774	148,938	13,839	6.25	2,214
1976	59,087.45	52,091	53,589	5,498	6.61	832
1977	121,609.85	106,202	109,256	12,354	7.00	1,765
1978	38,724.25	33,667	34,635	4,089	7.10	576
1979	156,100.80	134,278	138,140	17,961	7.52	2,388
1980	123,387.88	104,966	107,985	15,403	7.94	1,940
1981	166,695.28	140,891	144,943	21,752	8.10	2,685
1982	73,774.21	61,579	63,350	10,424	8.56	1,218
1983	82,636.14	68,431	70,399	12,237	8.77	1,395
1984	135,321.26	110,530	113,709	21,612	9.25	2,336
1985	119,614.99	96,769	99,552	20,063	9.50	2,112
1986	80,043.05	64,090	65,933	14,110	9.77	1,444
1987	102,689.51	80,919	83,246	19,444	10.29	1,890
1988	203,669.98	158,557	163,117	40,553	10.60	3,826
1989	151,937.36	116,764	120,122	31,815	10.92	2,913

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 381 METERS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 37-R1.5						
NET SALVAGE PERCENT: 0						
1990	82,722.88	62,406	64,201	18,522	11.48	1,613
1991	133,866.89	99,490	102,351	31,516	11.83	2,664
1992	172,987.12	126,540	130,179	42,808	12.20	3,509
1993	262,431.17	188,740	194,168	68,263	12.59	5,422
1994	79,856.41	56,395	58,017	21,839	13.00	1,680
1995	139,966.98	96,955	99,743	40,224	13.42	2,997
1996	146,420.48	98,936	101,781	44,639	14.04	3,179
1997	188,139.94	124,361	127,937	60,203	14.49	4,155
1998	140,596.22	90,797	93,408	47,188	14.95	3,156
1999	158,897.54	100,105	102,984	55,914	15.42	3,626
2000	103,421.24	63,718	65,550	37,871	15.73	2,408
2001	153,521.72	91,960	94,605	58,917	16.23	3,630
2002	12,686.25	7,373	7,585	5,101	16.72	305
2003	36,423.01	20,503	21,093	15,330	17.28	887
2004	230,676.63	125,488	129,097	101,580	17.81	5,704
2005	318,223.99	167,545	172,363	145,861	18.21	8,010
2006	180,813.20	91,546	94,179	86,634	18.77	4,616
2007	357,754.62	174,334	179,348	178,407	19.20	9,292
2008	335,744.84	156,961	161,475	174,270	19.65	8,869
2009	548,263.66	245,019	252,065	296,199	20.11	14,729
2010	346,041.54	147,241	151,476	194,566	20.59	9,450
2011	118,299.66	47,710	49,082	69,218	21.08	3,284
2012	275,238.56	104,673	107,683	167,556	21.59	7,761
2013	439,868.28	157,341	161,866	278,002	22.00	12,636
2014	665,959.89	222,497	228,896	437,064	22.42	19,494
2015	1,079,894.76	334,335	343,950	735,945	22.86	32,194
2016	484,329.31	137,985	141,953	342,376	23.22	14,745
2017	809,696.90	210,440	216,492	593,205	23.50	25,243
2018	608,444.11	142,011	146,095	462,349	23.81	19,418
2019	443,099.18	91,367	93,995	349,104	24.05	14,516
2020	498,492.15	88,732	91,284	407,208	24.25	16,792
2021	1,164,991.83	173,351	178,336	986,656	24.32	40,570
2022	791,722.10	93,661	96,355	695,367	24.22	28,710
2023	881,761.35	75,831	78,012	803,749	23.93	33,588
2025	2,423,573.53	80,220	82,527	2,341,047	21.93	106,751
	16,837,506.89	5,994,546	6,166,777	10,670,730		507,801

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.00 3.02

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 382 METER INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1925	15.00	14	15			
1966	14,586.39	10,976	12,671	1,915	19.54	98
1967	33,587.68	25,043	28,910	4,678	19.91	235
1968	33,863.01	25,008	28,870	4,993	20.30	246
1969	34,362.54	25,126	29,006	5,357	20.68	259
1970	48,273.09	34,940	40,336	7,937	21.05	377
1971	82,971.82	59,416	68,592	14,380	21.49	669
1972	123,495.96	88,127	101,736	21,760	21.38	1,018
1973	152,803.99	107,788	124,434	28,370	21.82	1,300
1974	84,502.74	58,898	67,994	16,509	22.28	741
1975	33,999.53	23,405	27,019	6,981	22.74	307
1976	56,795.49	38,598	44,559	12,236	23.22	527
1977	90,787.12	60,891	70,294	20,493	23.69	865
1978	46,117.36	30,723	35,468	10,649	23.66	450
1979	48,753.22	32,021	36,966	11,787	24.15	488
1980	58,899.19	38,114	44,000	14,899	24.67	604
1981	59,302.03	38,048	43,924	15,378	24.72	622
1982	57,525.17	36,321	41,930	15,595	25.23	618
1983	64,948.06	40,339	46,569	18,379	25.78	713
1984	62,662.92	38,513	44,461	18,202	25.86	704
1985	72,081.63	43,523	50,244	21,838	26.41	827
1986	67,766.89	40,430	46,674	21,093	26.53	795
1987	66,670.25	39,015	45,040	21,630	27.11	798
1988	80,832.17	46,672	53,879	26,953	27.25	989
1989	64,256.60	36,337	41,948	22,309	27.85	801
1990	58,215.34	32,426	37,434	20,781	28.04	741
1991	61,546.26	33,518	38,694	22,852	28.64	798
1992	56,584.92	30,290	34,968	21,617	28.86	749
1993	55,227.22	29,033	33,517	21,710	29.10	746
1994	47,565.63	24,525	28,312	19,254	29.35	656
1995	45,485.84	22,979	26,528	18,958	29.62	640
1996	46,095.56	22,651	26,149	19,947	30.27	659
1997	72,074.48	34,610	39,955	32,119	30.59	1,050
1998	52,019.85	24,522	28,309	23,711	30.56	776
1999	68,091.15	31,281	36,112	31,979	30.90	1,035
2000	74,646.60	33,360	38,512	36,135	31.26	1,156
2001	48,056.36	20,861	24,082	23,974	31.63	758
2002	61,713.49	26,117	30,150	31,563	31.69	996
2003	58,656.01	24,014	27,722	30,934	32.09	964
2004	44,691.88	17,761	20,504	24,188	32.21	751
2005	43,914.37	16,898	19,508	24,406	32.37	754
2006	46,100.32	17,126	19,771	26,329	32.55	809
2007	45,134.22	16,145	18,638	26,496	32.75	809
2008	48,060.00	16,499	19,047	29,013	33.01	879
2009	48,930.00	16,142	18,635	30,295	33.00	918
2010	40,710.00	12,852	14,837	25,873	33.04	783
2011	41,565.00	12,499	14,429	27,136	33.13	819
2012	43,290.00	12,333	14,237	29,053	33.24	874
2013	43,125.00	11,622	13,417	29,708	33.19	895
2014	36,735.00	9,298	10,734	26,001	33.21	783
2015	41,100.00	9,732	11,235	29,865	33.04	904
2016	53,550.00	11,738	13,550	40,000	32.95	1,214
2017	41,745.00	8,403	9,701	32,044	32.73	979

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 382 METER INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
2018	42,720.00	7,805	9,010	33,710	32.44	1,039
2019	46,860.00	7,676	8,861	37,999	31.93	1,190
2020	36,615.00	5,247	6,057	30,558	31.37	974
2021	41,070.00	5,011	5,785	35,285	30.60	1,153
2022	60,780.00	6,005	6,932	53,848	29.64	1,817
2023	47,580.00	3,521	4,065	43,515	28.15	1,546
2024	44,085.00	2,037	2,352	41,733	25.78	1,619
2025	39,480.00	1,216	1,404	38,076	23.64	1,611
	3,323,679.35	1,636,039	1,888,692	1,434,988		49,895

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.80 1.50

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
1964	0.15					
1966	3,452.71	2,598	3,269	184	20.44	9
1967	4,471.87	3,334	4,195	277	19.79	14
1968	3,291.41	2,431	3,059	232	21.09	11
1969	3,257.36	2,382	2,997	260	20.00	13
1970	5,257.73	3,806	4,789	469	21.32	22
1971	7,171.43	5,135	6,462	709	21.48	33
1972	9,623.77	6,868	8,642	982	21.35	46
1973	15,660.79	11,047	13,901	1,760	21.73	81
1974	28,322.96	19,741	24,841	3,482	22.32	156
1975	13,106.44	9,022	11,353	1,753	22.77	77
1976	8,205.28	5,576	7,016	1,189	23.31	51
1977	28,406.93	19,053	23,975	4,432	23.70	187
1978	8,688.47	5,788	7,283	1,405	23.81	59
1979	499.31	328	413	86	21.50	4
1980	6,704.98	4,339	5,460	1,245	24.90	50
1981	14,086.80	9,038	11,373	2,714	24.67	110
1982	11,397.50	7,196	9,055	2,342	25.18	93
1983	17,239.72	10,708	13,474	3,766	25.79	146
1984	16,483.45	10,131	12,748	3,735	25.94	144
1985	17,490.79	10,561	13,289	4,202	26.43	159
1986	19,471.59	11,617	14,618	4,854	26.52	183
1987	18,627.95	10,901	13,717	4,911	27.13	181
1988	20,489.85	11,831	14,887	5,603	27.20	206
1989	19,972.52	11,294	14,211	5,762	27.84	207
1990	14,237.76	7,930	9,979	4,259	28.02	152
1991	16,495.12	8,983	11,304	5,191	28.68	181
1992	13,859.87	7,419	9,335	4,525	28.82	157
1993	17,450.68	9,174	11,544	5,907	29.10	203
1994	14,023.13	7,230	9,098	4,925	29.32	168
1995	12,966.42	6,551	8,243	4,723	29.70	159
1996	18,134.48	8,911	11,213	6,921	30.22	229
1997	31,715.36	15,230	19,164	12,551	30.61	410
1998	21,852.78	10,301	12,962	8,891	30.55	291
1999	33,600.66	15,436	19,423	14,178	30.89	459
2000	37,449.80	16,736	21,059	16,391	31.22	525
2001	25,789.95	11,195	14,087	11,703	31.63	370
2002	33,683.49	14,255	17,937	15,746	31.68	497
2003	32,037.99	13,116	16,504	15,534	32.10	484
2004	23,427.69	9,310	11,715	11,713	32.18	364
2005	22,946.59	8,830	11,111	11,836	32.34	366
2006	24,191.65	8,987	11,309	12,883	32.53	396
2007	24,810.50	8,875	11,168	13,642	32.79	416
2008	26,189.69	8,991	11,314	14,876	32.98	451
2009	25,565.97	8,434	10,613	14,953	33.01	453
2010	21,651.67	6,835	8,601	13,051	33.04	395
2011	21,865.03	6,575	8,273	13,592	33.15	410
2012	21,666.94	6,173	7,768	13,899	33.25	418
2013	19,870.62	5,355	6,738	13,133	33.16	396
2014	19,400.00	4,910	6,178	13,222	33.22	398
2015	22,330.00	5,288	6,654	15,676	33.07	474
2016	29,850.00	6,543	8,233	21,617	32.95	656
2017	22,530.00	4,535	5,706	16,824	32.73	514

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R0.5						
NET SALVAGE PERCENT: 0						
2018	23,500.00	4,293	5,402	18,098	32.43	558
2019	27,420.00	4,491	5,651	21,769	31.92	682
2020	21,230.00	3,042	3,828	17,402	31.35	555
2021	24,690.00	3,012	3,790	20,900	30.60	683
2022	35,310.00	3,489	4,390	30,920	29.65	1,043
2023	27,540.00	2,038	2,565	24,975	28.16	887
2024	25,420.00	1,174	1,477	23,943	25.77	929
2025	22,940.00	707	890	22,050	23.63	933
	1,159,025.60	469,079	590,253	568,773		18,904

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.10 1.63

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R2						
NET SALVAGE PERCENT: 0						
1929	112.21	110	112			
1930	45.42	45	45			
1933	852.08	825	852			
1937	172.79	166	173			
1938	1,548.83	1,487	1,549			
1939	372.53	357	373			
1940	291.48	276	291			
1941	448.60	423	449			
1945	527.37	491	527			
1946	326.85	303	327			
1947	1,500.91	1,386	1,501			
1948	83.45	77	83			
1949	655.94	600	656			
1950	254.14	231	254			
1951	262.55	238	263			
1952	346.43	312	346			
1953	6,278.08	5,670	6,278			
1955	7,075.28	6,313	7,075			
1956	125.27	111	125			
1957	934.49	823	934			
1958	4,901.27	4,285	4,901			
1959	3,743.02	3,249	3,743			
1960	3,492.90	3,031	3,493			
1961	1,094.73	943	1,095			
1962	1,625.12	1,388	1,622	3		
1963	4,880.15	4,132	4,828	52	10.40	5
1964	2,595.57	2,178	2,545	51	12.75	4
1965	1,284.78	1,076	1,257	28	14.00	2
1966	35,962.63	29,831	34,855	1,108	12.18	91
1967	35,290.17	28,984	33,866	1,424	12.71	112
1968	43,489.25	35,357	41,312	2,177	13.19	165
1969	61,640.42	49,929	58,339	3,301	13.20	250
1970	55,063.98	44,112	51,542	3,522	13.70	257
1971	50,525.57	40,016	46,756	3,770	14.23	265
1972	29,021.97	22,718	26,544	2,478	14.75	168
1973	31,719.74	24,694	28,853	2,867	14.85	193
1974	32,489.26	24,978	29,185	3,304	15.44	214
1975	20,382.92	15,467	18,072	2,311	15.94	145
1976	17,680.11	13,322	15,566	2,114	16.14	131
1977	13,120.05	9,748	11,390	1,730	16.63	104
1978	43,482.11	31,846	37,210	6,272	17.28	363
1979	49,398.21	35,641	41,644	7,754	17.87	434
1980	65,547.30	46,866	54,760	10,787	18.04	598
1981	51,349.15	36,129	42,214	9,135	18.64	490
1982	78,871.07	54,579	63,772	15,099	19.26	784
1983	27,730.22	18,979	22,176	5,554	19.49	285
1984	73,224.20	49,236	57,529	15,695	20.10	781
1985	87,903.14	58,025	67,798	20,105	20.73	970
1986	239,579.98	156,110	182,404	57,176	20.99	2,724
1987	174,266.46	111,321	130,071	44,195	21.63	2,043
1988	252,110.37	157,771	184,345	67,765	22.27	3,043
1989	301,000.00	185,476	216,716	84,284	22.58	3,733
1990	389,712.40	234,919	274,487	115,225	23.23	4,960

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 55-R2						
NET SALVAGE PERCENT: 0						
1991	300,700.04	177,142	206,978	93,722	23.89	3,923
1992	276,816.37	160,166	187,143	89,673	24.22	3,702
1993	329,202.79	185,802	217,097	112,106	24.89	4,504
1994	392,499.68	217,092	253,657	138,843	25.25	5,499
1995	506,074.93	272,471	318,364	187,711	25.93	7,239
1996	670,477.41	351,062	410,192	260,285	26.61	9,781
1997	518,106.87	264,908	309,527	208,580	27.00	7,725
1998	457,515.72	226,928	265,150	192,366	27.69	6,947
1999	505,356.48	244,087	285,199	220,157	28.10	7,835
2000	272,781.96	127,416	148,877	123,905	28.81	4,301
2001	256,232.63	116,201	135,773	120,460	29.22	4,123
2002	618,063.07	270,155	315,657	302,406	29.94	10,100
2003	213,986.29	90,473	105,711	108,275	30.38	3,564
2004	407,289.90	166,174	194,163	213,127	30.83	6,913
2005	141,690.28	55,373	64,699	76,991	31.55	2,440
2006	236,932.67	88,945	103,926	133,007	32.03	4,153
2007	459,077.88	165,038	192,835	266,243	32.51	8,190
2008	349,492.74	119,387	139,495	209,998	33.25	6,316
2009	277,220.21	90,097	105,272	171,948	33.75	5,095
2010	248,193.50	76,444	89,320	158,874	34.26	4,637
2011	214,207.49	62,270	72,758	141,449	34.77	4,068
2012	449,360.32	122,675	143,337	306,023	35.29	8,672
2013	925,312.44	235,770	275,481	649,831	35.83	18,137
2014	311,863.37	73,662	86,069	225,794	36.37	6,208
2015	399,855.88	87,289	101,991	297,865	36.70	8,116
2016	361,675.14	71,937	84,053	277,622	37.26	7,451
2017	313,589.55	56,383	65,880	247,710	37.62	6,585
2018	712,675.02	114,171	133,401	579,274	38.00	15,244
2019	1,023,746.37	143,324	167,464	856,282	38.39	22,305
2020	399,401.73	47,808	55,860	343,542	38.61	8,898
2021	323,849.29	31,932	37,310	286,539	38.85	7,376
2022	102,779.81	7,914	9,247	93,533	38.96	2,401
2023	787,056.59	43,209	50,487	736,570	38.73	19,018
2024	715,654.66	22,901	26,759	688,896	37.81	18,220
2025	968,791.12	19,376	22,639	946,152	36.84	25,683
	17,753,923.12	6,162,562	7,198,874	10,555,049		318,683

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.10 1.80

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 390.11 OTHER SMALL STRUCTURES
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE: IOWA 40-R0.5						
NET SALVAGE PERCENT: 0						
1947	445.61	439	164	282	1.11	254
1951	225.96	218	82	144	2.67	54
1952	187.86	180	67	121	3.10	39
1957	1,284.98	1,193	446	839	5.28	159
1958	876.12	807	302	574	5.74	100
1960	1,195.44	1,092	409	786	6.19	127
1961	829.50	751	281	548	6.68	82
1965	739.81	651	244	496	8.27	60
1976	2,363.05	1,897	710	1,653	12.07	137
1984	2,571.41	1,888	707	1,864	14.91	125
1988	1,005.19	700	262	743	16.15	46
1990	137.81	93	35	103	17.17	6
2000	3,572.71	1,966	736	2,837	20.56	138
2001	3,821.89	2,048	766	3,056	20.93	146
2010	822.53	324	121	702	23.40	30
2018	5,837.83	1,354	507	5,331	24.01	222
2021	82,162.78	12,785	4,784	77,379	23.07	3,354
2025	1,304,025.81	52,291	19,569	1,284,457	17.94	71,597
	1,412,106.29	80,677	30,192	1,381,914		76,676

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.00 5.43

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT: 0						
2000	3,243.14	3,243	3,243			
2006	23,544.56	18,129	21,306	2,239	5.76	389
2007	1,840.83	1,344	1,580	261	6.69	39
2008	43,435.12	29,970	35,222	8,213	7.75	1,060
2010	9,808.61	5,983	7,031	2,778	9.75	285
2011	5,186.58	2,956	3,474	1,713	10.77	159
2013	12,460.86	6,106	7,176	5,285	12.73	415
2014	26,836.01	12,076	14,192	12,644	13.74	920
2016	9,333.30	3,453	4,058	5,275	15.75	335
2017	5,476.94	1,807	2,124	3,353	16.77	200
2018	26,642.62	7,726	9,080	17,563	17.76	989
2019	30,278.31	7,570	8,897	21,381	18.76	1,140
2020	21,253.10	4,463	5,245	16,008	19.74	811
2021	6,504.26	1,106	1,300	5,204	20.73	251
2022	11,912.96	1,549	1,820	10,093	21.75	464
2023	29,698.89	2,673	3,142	26,557	22.76	1,167
	267,456.09	110,154	128,890	138,566		8,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.10 3.22

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT: 0						
2010	147,478.70	147,479	147,479			
2011	23,261.72	22,099	23,262			
2012	7,178.49	6,341	7,178			
2013	36,982.54	30,203	36,983			
2016	3,101.70	1,913	3,101		1	
	218,003.15	208,035	218,003			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.00 0.00

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT: 0						
2020	1,119,045.24	1,119,045	1,119,045			
2021	1,303,390.71	1,107,882	935,631	367,760	1.00	367,760
2023	2,592,373.85	1,166,568	985,192	1,607,182	2.75	584,430
2024	246,095.08	61,524	51,958	194,137	3.75	51,770
2025	2,211,955.35	331,793	280,207	1,931,749	4.25	454,529
	7,472,860.23	3,786,812	3,372,033	4,100,827		1,458,489

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.80 19.52

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT: 0						
2000	80,856.78	80,857	80,857			
2001	75,426.35	73,164	72,630	2,796	1.00	2,796
2002	65,639.79	61,045	60,600	5,040	1.75	2,880
2003	26,498.97	23,584	23,412	3,087	2.75	1,123
2004	141,628.51	120,384	119,506	22,123	3.75	5,899
2005	95,477.20	77,337	76,773	18,704	4.75	3,938
2006	55,377.89	42,641	42,330	13,048	5.75	2,269
2007	72,167.11	52,682	52,298	19,869	6.75	2,944
2008	87,428.76	60,326	59,886	27,543	7.75	3,554
2009	61,254.65	39,816	39,525	21,730	8.75	2,483
2010	59,267.88	36,153	35,889	23,379	9.75	2,398
2011	64,734.21	36,898	36,629	28,105	10.75	2,614
2012	158,725.32	84,124	83,510	75,215	11.75	6,401
2013	80,839.05	39,611	39,322	41,517	12.75	3,256
2014	205,098.35	92,294	91,620	113,478	13.75	8,253
2015	444,762.89	182,353	181,022	263,741	14.75	17,881
2016	174,477.56	64,557	64,086	110,392	15.75	7,009
2017	500,397.48	165,131	163,926	336,471	16.75	20,088
2018	303,590.52	88,041	87,399	216,192	17.75	12,180
2019	364,694.67	91,174	90,509	274,186	18.75	14,623
2020	479,303.99	100,654	99,919	379,385	19.75	19,209
2021	428,877.05	72,909	72,377	356,500	20.75	17,181
2022	1,941,234.68	252,361	250,519	1,690,716	21.75	77,734
2023	752,229.28	67,701	67,207	685,022	22.75	30,111
2024	518,146.80	25,907	25,718	492,429	23.75	20,734
2025	1,188,459.98	35,654	35,394	1,153,066	24.25	47,549
	8,426,595.72	2,067,358	2,052,863	6,373,733		335,107

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.00 3.98

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
ACCOUNT 397 COMMUNICATION EQUIPMENT
CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2025**

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REMAINING LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT: 0						
2008	10,074.13	10,074	10,074			
2015	207,313.25	207,313	207,313			
2016	1,043,456.96	965,198	938,758	104,699	1.00	104,699
2017	309,456.84	255,302	248,308	61,149	1.75	34,942
2018	245,841.64	178,235	173,353	72,489	2.75	26,360
2019	231,811.32	144,882	140,913	90,898	3.75	24,239
2020	302,121.56	158,614	154,269	147,853	4.75	31,127
2021	158,338.81	67,294	65,451	92,888	5.75	16,154
2022	327,547.58	106,453	103,537	224,011	6.75	33,187
2023	433,401.15	97,515	94,844	338,557	7.75	43,685
2024	64,958.62	8,120	7,898	57,061	8.75	6,521
2025	1,062,632.59	79,697	77,513	985,120	9.25	106,499
	4,396,954.45	2,278,697	2,222,231	2,174,724		427,413

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.10 9.72

PART III. EXPERIENCED NET SALVAGE

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE AND NET SALVAGE**

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2021				
TRANSACTION YEAR				
332.00				
334.00	17,779	4,911		(4,911)
366.20				
367.10	108,205	117,442		(117,442)
367.20	13,234	220		(220)
369.00	64,747	15,090		(15,090)
374.10				
374.20				
375.00	47,296	72,183		(72,183)
376.10	1,065,213	754,657		(754,657)
376.20	21,942	555		(555)
378.00	133,928	48,113		(48,113)
380.00	2,259,986	482,042		(482,042)
385.00	55,368	13,721		(13,721)
390.11				
TOTAL	5,224,226	1,508,932		(1,508,932)
2022				
TRANSACTION YEAR				
332.00				
334.00	19,360	4,971		(4,971)
366.20				
367.10	4,134	28,764		(28,764)
367.20		198		(198)
369.00	6,408	5,433		(5,433)
374.10	323			
374.20				
375.00	104,271	66,671		(66,671)
376.10	905,488	671,968	24,600	(647,368)
376.20				
378.00	176,772	91,460		(91,460)
380.00	1,711,332	268,818		(268,818)
385.00	15,946	12,608	2	(12,606)
390.11				
TOTAL	5,853,408	1,150,890	24,603	(1,126,287)
2023				
TRANSACTION YEAR				
332.00				
334.00	32,094	1,449		(1,449)
366.20				
367.10	3,394	5,666		(5,666)
367.20	21,245	979		(979)
369.00	36,002	8,681		(8,681)
374.10	3,653	6,697	11,154	4,457
374.20	1,133	457		(457)
375.00	244,170	154,258	50	(154,208)
376.10	1,696,263	859,668	4,017	(855,651)
376.20	5,497	2,272		(2,272)
378.00	225,387	38,866		(38,866)
380.00	1,816,644	274,337		(274,337)
385.00	36,721	10,669		(10,669)
390.11		852		(852)
TOTAL	6,003,860	1,364,851	15,221	(1,349,630)
2024				
TRANSACTION YEAR				

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE AND NET SALVAGE**

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
332.00				
334.00	37,849	5,218		(5,218)
366.20	249	1,203		(1,203)
367.10	386,685	57,624		(57,624)
367.20	9,423	219		(219)
369.00	2,510	6,731		(6,731)
374.10	2,952	12,578	(10,169)	(22,747)
374.20				
375.00	63,071	34,622		(34,622)
376.10	1,924,230	1,694,252	16,962	(1,677,291)
376.20	9,148	45		(45)
378.00	186,640	36,322		(36,322)
380.00	1,992,351	359,988		(359,988)
385.00	9,607	49,517	1	(49,516)
390.11				
TOTAL	7,494,915	2,258,317	6,794	(2,251,523)
2025	TRANSACTION YEAR			
332.00				
334.00	44,208	8,333		(8,333)
366.20				
367.10	284,617	121,648		(121,648)
367.20		455		(455)
369.00	19,585	10,377		(10,377)
374.10	831	2,974		(2,974)
374.20	978	1,597		(1,597)
375.00	55,285	45,561		(45,561)
376.10	2,008,866	1,165,857		(1,165,857)
376.20				
378.00	399,560	99,189		(99,189)
380.00	2,325,865	523,729		(523,729)
385.00	63,849	26,737		(26,737)
390.11				
TOTAL	8,364,564	2,006,455		(2,006,455)
TOTAL	32,940,974	8,289,445	46,617	(8,242,827)