



**COMMONWEALTH OF PENNSYLVANIA**  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120

March 16, 2026

**REBECCA HILLERY  
MANAGING DIRECTOR  
RATES AND REGULATORY AFFAIRS  
NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
1100 STATE STREET  
ERIE PA 16501**

**RE: Distribution System Improvement Charge  
Section 1307(e) Reconciliation Statement  
For the twelve months ended December 31, 2025  
M-2026-3060110**

Dear Ms. Hillery:

The Bureau of Audits has reviewed National Fuel Gas Distribution Corporation's Distribution System Improvement Charge (DSIC) Section 1307(e) Reconciliation Statement for the twelve months ended December 31, 2025.

Based upon staff review, it appears that the DSIC Section 1307(e) Reconciliation Statement, filed on January 29, 2026, is mathematically accurate and, accordingly, shall be deemed an adequate filing with the meaning of Section 1307(e) of the Public Utility Code, 66 Pa. C.S. § 1307(e).

Acceptance of the DSIC Section 1307(e) Reconciliation Statement is expressly subject to such further review and revision as may be found necessary as the result of a subsequent Commission audit or some other proceeding. Acceptance shall not constitute approval of either the accuracy of the reported figures or the reasonableness of the underlying transactions.

This Secretarial Letter does not preclude a party from later filing a complaint on the substance or operations of the adjustment clause rate change filing. Any subsequent submissions to the Commission related to this docketed case should reference Docket No. M-2026-3060110.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'.

Matthew L. Homsher  
Secretary