

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

NEW YORK DIVISION

TAX CUTS AND JOBS ACT RECONCILIATION FILING

TWELVE MONTHS ENDED SEPTEMBER 30, 2022

EFFECTIVE DECEMBER 1, 2022 - NOVEMBER 30, 2023

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
NEW YORK DIVISION
SURCREDIT ASSOCIATED WITH TAX CUTS AND JOBS ACT OF 2017
SURCREDIT RECONCILIATION EFFECTIVE DECEMBER 1, 2022 BY RATE CLASS

	<u>Reference</u>	
Total Over/(Under) Passback of TCJA Refund TME 9/30/22	B1	\$ 753,983
Interest Income/(Expense) TME 9/30/22	B1	\$ 103,461
Impact of Final ARAM Update TME 9/30/21 ¹	C1	\$ 265,418
Interest Impact of Final ARAM Update TME 9/30/21	C1	\$ 11,846
Total Amount to be Recovered/(Refunded)		\$ 1,134,708

Tariff Class	Delivery Revenues 16-G-0257	Allocation Factor	Revenue Allocation	Forecasted Volumes (Mcf)	Reconciliation Rate (\$/Mcf)	Base Delivery Surcredit (Compliance Filing ²) (\$/Mcf)	Total Surcredit (\$/Mcf)
SC 1	\$206,855,611	75.80%	\$860,128	53,561,141	\$0.01606	(\$0.17360)	(\$0.15754)
SC 3	39,177,540	14.36%	\$162,904	15,797,839	\$0.01031	(\$0.11148)	(\$0.10117)
SC 13 / 18 (TC 1.1)	12,020,962	4.41%	\$49,984	7,353,811	\$0.00680	(\$0.07348)	(\$0.06668)
SC 13 / 18 (TC 2.0)	4,442,566	1.63%	\$18,473	3,801,474	\$0.00486	(\$0.05253)	(\$0.04767)
SC 13 / 18 (TC 3.0)	4,663,867	1.71%	\$19,393	4,529,326	\$0.00428	(\$0.04629)	(\$0.04201)
SC 13 / 18 (TC 4.0)	4,181,764	1.53%	\$17,388	11,504,564	\$0.00151	(\$0.01634)	(\$0.01483)
SC 13 / 18 (TC 4.1)	1,548,165	0.57%	\$6,437	3,013,508	\$0.00214	(\$0.02309)	(\$0.02095)
	<u>\$272,890,475</u>	<u>100.00%</u>	<u>\$1,134,708</u>	<u>99,561,663</u>			

Note 1: FY2021 ARAM updated from 11/5/2021 TCJA reconciliation filing due to known changes filed in the Company's corporate tax return.

Note 2: NFGDC's Compliance Filing was submitted on September 26, 2018 in Case No. 17-M-0815. See Schedule F.

National Fuel Gas Distribution Corporation
New York Division
Effect of Tax Cuts and Jobs Act (TCJA) on Rates
Calculation of Over/Undercollection of Refund and Interest

Month	Amount Refunded (1)	Revenue Requirement (2) (Net of GRT)	ARAM ¹ (3) (Net of GRT)	Current Year Amortization of Unprotected (4) (Net of GRT)	Net Tax Savings (5=2+3+4)	Monthly Over/(Under) Refund (6 = 1 + 5)	Deferral Balance Subject to Interest (7 = 6 + prior bal.)	Interest Rate (Pre-Tax ROR) (8 = 8.28%/12)	Interest (Exp)/Inc (9 = 7 x 8)
September 2021							311,814		
October	398,788	(435,237)	(301,639)	93,732	(643,145)	(244,357)	67,457	0.69%	465
November	977,312	(640,161)	(301,639)	93,732	(848,069)	129,244	196,701	0.69%	1,357
December	1,615,922	(992,599)	(301,639)	93,732	(1,200,506)	415,416	612,116	0.69%	4,224
January 2022	1,859,738	(1,274,531)	(301,639)	93,732	(1,482,439)	377,299	989,415	0.69%	6,827
February	2,005,008	(1,275,953)	(301,639)	93,732	(1,483,861)	521,148	1,510,563	0.69%	10,423
March	1,675,097	(1,154,166)	(301,639)	93,732	(1,362,074)	313,023	1,823,586	0.69%	12,583
April	1,296,902	(901,662)	(301,639)	93,732	(1,109,569)	187,334	2,010,920	0.69%	13,875
May	795,181	(570,181)	(301,639)	93,732	(778,088)	17,092	2,028,012	0.69%	13,993
June	329,906	(350,182)	(301,639)	93,732	(558,089)	(228,183)	1,799,830	0.69%	12,419
July	251,886	(271,963)	(301,639)	93,732	(479,870)	(227,984)	1,571,845	0.69%	10,846
August	225,379	(271,261)	(301,639)	93,732	(479,168)	(253,789)	1,318,057	0.69%	9,095
September	258,478	(302,830)	(301,639)	93,732	(510,737)	(252,260)	1,065,797	0.69%	7,354
Total	11,689,597	(8,440,727)	(3,619,665)	1,124,778	(10,935,614)	753,983			103,461

GRT Factor = 0.02363

National Fuel Gas Distribution Corporation
New York Division
Carrying Charge on Deferred Balances
(\$000)

FY 2022

Month	Revenue Requirement Impact		ARAM ¹		Unprotected ¹		GRT Amount		Total Estimated Refund Provision	
	Allocation	Refund	Allocation	Refund	Allocation	Refund	Allocation	Refund	Monthly	Cumulative
Oct	5.16%	(446)	8.33%	(309)	8.33%	96	5.88%	16	(643)	(643)
Nov	7.58%	(656)	8.33%	(309)	8.33%	96	7.76%	21	(848)	(1,491)
Dec	11.76%	(1,017)	8.33%	(309)	8.33%	96	10.98%	29	(1,201)	(2,692)
Jan	15.10%	(1,305)	8.33%	(309)	8.33%	96	13.56%	36	(1,482)	(4,174)
Feb	15.12%	(1,307)	8.33%	(309)	8.33%	96	13.57%	36	(1,484)	(5,658)
Mar	13.67%	(1,182)	8.33%	(309)	8.33%	96	12.46%	33	(1,362)	(7,020)
Apr	10.68%	(923)	8.33%	(309)	8.33%	96	10.15%	27	(1,110)	(8,130)
May	6.76%	(584)	8.33%	(309)	8.33%	96	7.12%	19	(778)	(8,908)
Jun	4.15%	(359)	8.33%	(309)	8.33%	96	5.10%	14	(558)	(9,466)
July	3.22%	(279)	8.33%	(309)	8.33%	96	4.39%	12	(480)	(9,946)
Aug	3.21%	(278)	8.33%	(309)	8.33%	96	4.38%	12	(479)	(10,425)
Sept	3.59%	(310)	8.33%	(309)	8.33%	96	4.67%	12	(511)	(10,936)
Total	100.00%	(8,645)	100.00%	(3,707)	100.00%	1,152	100.00%	265	(10,936)	

National Fuel Gas Distribution Corporation
New York Division
Effect of Tax Cuts and Jobs Act (TCJA) on Rates
Calculation of Over/Undercollection of Refund and Interest

Month	Amount Refunded (1)	Revenue Requirement (2) (Net of GRT)	ARAM ¹ (3) (Net of GRT)	Current Year Amortization of Unprotected (4) (Net of GRT)	Net Tax Savings (5=2+3+4)	Monthly Over/(Under) Refund (6 = 1 + 5)	Deferral Balance Subject to Interest (7 = 6 + prior bal.)	Interest Rate (Pre-Tax ROR) (8 = 8.24%/12)	Interest (Exp)/Inc (9 = 7 x 8)
September 2020							(204,308)		
October	561,958	(546,618)	(392,161)	126,413	(812,367)	(250,409)	(454,717)	0.69%	(3,122)
November	963,875	(803,985)	(392,161)	126,413	(1,069,733)	(105,858)	(560,575)	0.69%	(3,849)
December	1,715,715	(1,246,614)	(392,161)	126,413	(1,512,362)	203,353	(357,221)	0.69%	(2,453)
January 2021	2,367,898	(1,600,695)	(392,161)	126,413	(1,866,444)	501,454	144,233	0.69%	990
February	2,636,547	(1,602,481)	(392,161)	126,413	(1,868,229)	768,318	912,551	0.69%	6,266
March	2,164,874	(1,449,528)	(392,161)	126,413	(1,715,276)	449,597	1,362,148	0.69%	9,353
April	1,412,841	(1,132,405)	(392,161)	126,413	(1,398,153)	14,688	1,376,836	0.69%	9,454
May	1,026,830	(716,096)	(392,161)	126,413	(981,844)	44,986	1,421,822	0.69%	9,763
June	488,849	(439,796)	(392,161)	126,413	(705,544)	(216,696)	1,205,126	0.69%	8,275
July	341,760	(341,561)	(392,161)	126,413	(607,309)	(265,549)	939,577	0.69%	6,452
August	306,351	(340,679)	(392,161)	126,413	(606,427)	(300,076)	639,502	0.69%	4,391
September	318,387	(380,327)	(392,161)	126,413	(646,075)	(327,688)	311,814	0.69%	2,141
Total	14,305,885	(10,600,785)	(4,705,932)	1,516,954	(13,789,763)	516,122			47,662
				Over/(Under) - 11/5/2021 Filing		250,704	Interest - 11/5/2020 Filing		35,816
				Difference - to Sch. A		265,418	Difference - to Sch. A		11,846

GRT Factor = 0.02363

¹ ARAM updated from 11/13/2020 TCJA reconciliation filing due to known changes filed in the Company's corporate tax return.

National Fuel Gas Distribution Corporation
New York Division
Carrying Charge on Deferred Balances
(\$000)

1/3 of FY 2018 (3 Year Amortization - See Schedule D)

Month	Revenue Requirement Impact		ARAM		Unprotected		GRT Amount		Total Estimated Refund Provision	
	Allocation	Refund	Allocation	Refund	Allocation	Refund	Allocation	Refund	Monthly	Cumulative
Oct	5.16%	(114)	8.33%	(92)	8.33%	33	5.92%	4	(169)	(169)
Nov	7.58%	(168)	8.33%	(92)	8.33%	33	7.77%	5	(221)	(390)
Dec	11.76%	(260)	8.33%	(92)	8.33%	33	10.93%	8	(311)	(701)
Jan	15.10%	(334)	8.33%	(92)	8.33%	33	13.46%	9	(384)	(1,085)
Feb	15.12%	(334)	8.33%	(92)	8.33%	33	13.48%	9	(384)	(1,469)
Mar	13.67%	(303)	8.33%	(92)	8.33%	33	12.38%	9	(353)	(1,821)
Apr	10.68%	(236)	8.33%	(92)	8.33%	33	10.11%	7	(288)	(2,110)
May	6.76%	(149)	8.33%	(92)	8.33%	33	7.14%	5	(203)	(2,313)
Jun	4.15%	(92)	8.33%	(92)	8.33%	33	5.16%	4	(147)	(2,460)
July	3.22%	(71)	8.33%	(92)	8.33%	33	4.46%	3	(127)	(2,587)
Aug	3.21%	(71)	8.33%	(92)	8.33%	33	4.45%	3	(127)	(2,714)
Sept	3.59%	(79)	8.33%	(92)	8.33%	33	4.73%	3	(135)	(2,848)
Total	100.00%	(2,212)	100.00%	(1,107)	100.00%	402	100.00%	69	(2,848)	

FY 2021

Month	Revenue Requirement Impact		ARAM ¹		Unprotected ¹		GRT Amount		Total Estimated Refund Provision	
	Allocation	Refund	Allocation	Refund	Allocation	Refund	Allocation	Refund	Monthly	Cumulative
Oct	5.16%	(446)	8.33%	(309)	8.33%	96	5.88%	16	(644)	(644)
Nov	7.58%	(656)	8.33%	(309)	8.33%	96	7.76%	21	(849)	(1,492)
Dec	11.76%	(1,017)	8.33%	(309)	8.33%	96	10.98%	29	(1,201)	(2,693)
Jan	15.10%	(1,305)	8.33%	(309)	8.33%	96	13.55%	36	(1,483)	(4,176)
Feb	15.12%	(1,307)	8.33%	(309)	8.33%	96	13.57%	36	(1,484)	(5,660)
Mar	13.67%	(1,182)	8.33%	(309)	8.33%	96	12.45%	33	(1,363)	(7,023)
Apr	10.68%	(923)	8.33%	(309)	8.33%	96	10.15%	27	(1,110)	(8,133)
May	6.76%	(584)	8.33%	(309)	8.33%	96	7.12%	19	(779)	(8,912)
Jun	4.15%	(359)	8.33%	(309)	8.33%	96	5.11%	14	(559)	(9,470)
July	3.22%	(279)	8.33%	(309)	8.33%	96	4.39%	12	(480)	(9,951)
Aug	3.21%	(278)	8.33%	(309)	8.33%	96	4.38%	12	(480)	(10,430)
Sept	3.59%	(310)	8.33%	(309)	8.33%	96	4.67%	12	(511)	(10,941)
Total	100.00%	(8,645)	100.00%	(3,713)	100.00%	1,152	100.00%	265	(10,941)	

Total

Month	Revenue Requirement Impact		ARAM		Unprotected		GRT Amount		Total Estimated Refund Provision	
	Allocation	Refund	Allocation	Refund	Allocation	Refund	Allocation	Refund	Monthly	Cumulative
Oct	5.16%	(560)	8.33%	(402)	8.33%	129	5.89%	20	(812)	(812)
Nov	7.58%	(823)	8.33%	(402)	8.33%	129	7.76%	26	(1,070)	(1,882)
Dec	11.76%	(1,277)	8.33%	(402)	8.33%	129	10.97%	37	(1,512)	(3,394)
Jan	15.10%	(1,639)	8.33%	(402)	8.33%	129	13.53%	45	(1,866)	(5,261)
Feb	15.12%	(1,641)	8.33%	(402)	8.33%	129	13.55%	45	(1,868)	(7,129)
Mar	13.67%	(1,485)	8.33%	(402)	8.33%	129	12.44%	42	(1,715)	(8,844)
Apr	10.68%	(1,160)	8.33%	(402)	8.33%	129	10.14%	34	(1,398)	(10,243)
May	6.76%	(733)	8.33%	(402)	8.33%	129	7.12%	24	(982)	(11,224)
Jun	4.15%	(450)	8.33%	(402)	8.33%	129	5.12%	17	(706)	(11,930)
July	3.22%	(350)	8.33%	(402)	8.33%	129	4.40%	15	(607)	(12,537)
Aug	3.21%	(349)	8.33%	(402)	8.33%	129	4.40%	15	(606)	(13,144)
Sept	3.59%	(390)	8.33%	(402)	8.33%	129	4.69%	16	(646)	(13,790)
Total	100.00%	(10,857)	100.00%	(4,820)	100.00%	1,554	100.00%	334	(13,790)	

¹ ARAM updated from 11/13/2020 TCJA reconciliation filing due to known changes filed in the Company's corporate tax return.

National Fuel Gas Distribution Corporation
New York Division
Carrying Charge on Deferred Balances
(\$000)

FY 2018

Month	Revenue Requirement Impact		ARAM ¹		Unprotected ¹		GRT Amount		Total Estimated Refund Provision	
	Allocation	Refund	Allocation	Refund	Allocation	Refund	Allocation	Refund	Monthly	Cumulative
Oct	5.16%	(342)	8.33%	(277)	8.33%	100	5.92%	12	(506)	(506)
Nov	7.58%	(503)	8.33%	(277)	8.33%	100	7.77%	16	(664)	(1,170)
Dec	11.76%	(780)	8.33%	(277)	8.33%	100	10.93%	23	(934)	(2,104)
Jan	15.10%	(1,002)	8.33%	(277)	8.33%	100	13.46%	28	(1,151)	(3,254)
Feb	15.12%	(1,003)	8.33%	(277)	8.33%	100	13.48%	28	(1,152)	(4,406)
Mar	13.67%	(908)	8.33%	(277)	8.33%	100	12.38%	26	(1,058)	(5,464)
Apr	10.68%	(709)	8.33%	(277)	8.33%	100	10.11%	21	(864)	(6,329)
May	6.76%	(448)	8.33%	(277)	8.33%	100	7.14%	15	(610)	(6,938)
Jun	4.15%	(275)	8.33%	(277)	8.33%	100	5.16%	11	(441)	(7,379)
July	3.22%	(214)	8.33%	(277)	8.33%	100	4.46%	9	(381)	(7,760)
Aug	3.21%	(213)	8.33%	(277)	8.33%	100	4.45%	9	(380)	(8,141)
Sept	3.59%	(238)	8.33%	(277)	8.33%	100	4.73%	10	(405)	(8,545)
Total	100.00%	(6,637)	100.00%	(3,320)	100.00%	1,205	100.00%	207	(8,545)	

Schedule E

National Fuel Gas Distribution Corporation
New York Division
Forecasted Usage (Mcf)

<u>Service Class</u>	<u>12/31/2022</u>	<u>1/31/2023</u>	<u>2/28/2023</u>	<u>3/31/2023</u>	<u>4/30/2023</u>	<u>5/31/2023</u>	<u>6/30/2023</u>	<u>7/31/2023</u>	<u>8/31/2023</u>	<u>9/30/2023</u>	<u>10/31/2023</u>	<u>11/30/2023</u>	<u>Total</u>
SC-1	5,365,270	7,153,875	7,145,231	6,318,700	4,849,219	2,724,197	1,367,947	874,757	770,885	913,852	1,556,661	3,085,907	42,126,501
SC-2	989,290	1,330,916	1,327,633	1,204,710	950,579	552,686	289,560	168,497	118,733	145,861	282,359	577,824	7,938,648
SC-1 Transportation	438,606	549,886	542,644	462,709	354,841	201,110	119,603	88,707	73,315	94,534	148,367	247,198	3,321,519
SC-2 Transportation	24,189	31,281	30,061	26,548	20,405	11,809	6,254	4,430	2,269	3,400	4,805	9,022	174,473
Total Residential	6,817,354	9,065,958	9,045,569	8,012,667	6,175,044	3,489,802	1,783,364	1,136,391	965,202	1,157,647	1,992,192	3,919,951	53,561,141
SC-3	868,985	1,221,055	1,279,497	1,148,627	863,803	460,430	214,503	155,006	124,117	206,353	233,888	476,135	7,252,399
Streetlighting	173	173	173	173	173	173	173	173	173	173	173	173	2,074
SC-3 General Transportation	1,059,035	1,415,021	1,418,750	1,274,431	973,923	545,689	280,676	186,844	159,825	298,830	333,780	592,912	8,539,716
Streetlighting (Trans)	304	304	304	304	304	304	304	304	304	304	304	304	3,650
Total Non-Residential	1,928,497	2,636,553	2,698,724	2,423,535	1,838,203	1,006,596	495,656	342,327	284,419	505,660	568,145	1,069,524	15,797,839
TC 1.1 MMT	799,189	1,072,544	1,148,425	1,054,142	872,580	513,083	323,162	228,372	157,020	249,806	263,506	466,975	7,148,804
TC 1.1 DMT	16,583	21,948	25,443	22,643	20,006	13,817	9,177	6,710	6,349	6,525	9,959	11,883	171,043
TC 1.1 Negotiated MMT	3,382	5,595	6,755	6,400	4,251	1,677	1,108	901	740	953	891	1,311	33,964
Total TC 1.1	819,154	1,100,087	1,180,623	1,083,185	896,837	528,577	333,447	235,983	164,109	257,284	274,356	480,169	7,353,811
TC 2 MMT	294,901	357,330	387,687	365,196	345,458	258,238	211,282	186,019	154,634	271,726	225,474	271,294	3,329,239
TC 2 DMT	24,508	26,211	28,286	25,039	25,002	21,492	18,176	14,607	15,148	15,895	16,439	20,690	251,492
TC 2 Negotiated MMT	22,626	27,529	28,648	25,811	22,709	18,695	13,607	10,311	11,288	11,506	11,257	16,755	220,743
Total TC 2.0	342,036	411,071	444,621	416,046	393,168	298,425	243,065	210,937	181,069	299,127	253,170	308,739	3,801,474
TC 3 MMT	255,256	302,779	347,591	290,968	298,734	255,142	185,221	168,437	194,231	182,202	199,318	252,057	2,931,935
TC 3 DMT	102,329	111,323	119,851	113,950	116,043	105,894	99,129	92,517	88,294	90,657	89,658	102,564	1,232,207
TC 3 Negotiated MMT	36,655	37,882	43,576	37,156	35,547	28,229	27,684	22,919	22,824	19,324	30,449	22,939	365,184
Total TC 3.0	394,240	451,984	511,018	442,073	450,323	389,265	312,034	283,873	305,348	292,183	319,425	377,560	4,529,326
TC 4 MMT	679,111	763,742	751,382	693,305	747,421	588,198	525,162	483,016	469,111	470,648	463,448	605,759	7,240,304
TC 4 DMT	95,153	105,321	162,054	196,636	209,377	202,794	199,645	175,671	249,109	208,348	164,025	193,127	2,161,260
TC 4 Negotiated MMT	157,984	168,013	168,651	154,871	170,559	144,916	155,143	150,311	148,501	138,912	143,887	148,252	1,850,000
TC 4 Negotiated DMT	80,000	82,000	91,000	0	0	0	0	0	0	0	0	0	253,000
Total TC 4.0	1,012,249	1,119,077	1,173,087	1,044,812	1,127,357	935,907	879,950	808,998	866,721	817,908	771,360	947,139	11,504,564
TC 4.1 MMT	265,970	342,868	364,485	323,875	295,120	237,720	167,337	154,487	101,769	102,629	160,965	214,283	2,731,508
TC 4.1 DMT	25,198	30,856	36,567	32,277	28,852	23,423	18,576	15,560	15,560	18,115	17,730	19,286	282,000
Total TC 4.1	291,168	373,724	401,052	356,152	323,972	261,143	185,913	170,047	117,329	120,744	178,695	233,569	3,013,508
	11,604,698	15,158,453	15,454,693	13,778,470	11,204,904	6,909,716	4,233,428	3,188,556	2,884,198	3,450,554	4,357,343	7,336,650	99,561,663

National Fuel Gas Distribution Corporation
New York Division
Surcredit Associated With Tax Cuts And Jobs Act of 2017
Base Surcredit Effective December 1, 2021 By Rate Class

2018 Refund	(8,862,793)
2018 Refund Amortization Over 3 Years	(2,954,264)
2019 Refund	<u>(12,266,753)</u>
Total Annual Refund (2019-2021)	(15,221,018)

Annual Refund Beyond FY2021 **(12,266,753)**

	Delivery Revenues 16-G-0257	Allocation Factor	Revenue Allocation	Forecasted Volumes (Mcf)	Base Delivery Surcredit (\$/Mcf)
SC 1	\$206,855,611	75.80%	(\$9,298,407)	53,561,141	(\$0.17360)
SC 3	39,177,540	14.36%	(1,761,077)	15,797,839	(\$0.11148)
SC 13 / 18 (TC 1.1)	12,020,962	4.41%	(540,357)	7,353,811	(\$0.07348)
SC 13 / 18 (TC 2.0)	4,442,566	1.63%	(199,699)	3,801,474	(\$0.05253)
SC 13 / 18 (TC 3.0)	4,663,867	1.71%	(209,646)	4,529,326	(\$0.04629)
SC 13 / 18 (TC 4.0)	4,181,764	1.53%	(187,975)	11,504,564	(\$0.01634)
SC 13 / 18 (TC 4.1)	<u>1,548,165</u>	<u>0.57%</u>	<u>(69,592)</u>	<u>3,013,508</u>	<u>(\$0.02309)</u>
	\$272,890,475	100.00%	(\$12,266,753)	99,561,663	