



National Fuel

November 14, 2019

Hon. Michelle L. Phillips, Acting Secretary
New York State Department of Public Service
Three Empire State Plaza
Albany, NY 12223-1350

Dear Acting Secretary Phillips:

Per the Tax Cuts and Jobs Act ("TCJA") reconciliation filing, that was filed today on the Document Matter Management ("DMM") system, the Company files the following statement with an effective date of December 1, 2019:

TAX Regulatory Tracking Charge - TCJA

No. 15

Please direct any questions concerning this filing to the undersigned at (716) 857-7237 or Donald Koch at (716) 857-7954.

Very truly yours,

Randy C. Rucinski
General Manager & Deputy General Counsel
Rates & Regulatory Affairs

Encl.