Received: 11/14/2023

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

NEW YORK DIVISION

TAX CUTS AND JOBS ACT RECONCILIATION FILING

TWELVE MONTHS ENDED SEPTEMBER 30, 2023

EFFECTIVE DECEMBER 1, 2023 - NOVEMBER 30, 2024

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
NEW YORK DIVISION
SURCREDIT ASSOCIATED WITH TAX CUTS AND JOBS ACT OF 2017
SURCREDIT RECONCILATION EFFECTIVE DECEMBER 1, 2023 BY RATE CLASS

	Reference		
Total Over/(Under) Passback of TCJA Refund TME 9/30/23	B1	$	(1,912,134)
Interest Income/(Expense) TME 9/30/23	B1	$	25,952
Impact of Final ARAM Update TME 9/30/22[1]	C1	$	(54,479)
Interest Impact of Final ARAM Update TME 9/30/22	C1	$	(2,913)
Total Amount to be Recovered/(Refunded)		$	(1,943,575)

Tariff Class	Delivery Revenues 16-G-0257	Allocation Factor	Revenue Allocation	Forecasted Volumes (Mcf)	Reconcilation Rate ($/Mcf)	Base Delivery Surcredit (Compliance Filing[2]) ($/Mcf)	Total Surcredit ($/Mcf)
SC 1	$206,855,611	75.80%	($1,473,263)	53,344,565	($0.02762)	($0.17431)	($0.20193)
SC 3	39,177,540	14.36%	($279,029)	14,695,127	($0.01899)	($0.11984)	($0.13883)
SC 13 / 18 (TC 1.1)	12,020,962	4.41%	($85,615)	6,976,035	($0.01227)	($0.07746)	($0.08973)
SC 13 / 18 (TC 2.0)	4,442,566	1.63%	($31,641)	3,429,868	($0.00923)	($0.05822)	($0.06745)
SC 13 / 18 (TC 3.0)	4,663,867	1.71%	($33,217)	4,341,690	($0.00765)	($0.04829)	($0.05594)
SC 13 / 18 (TC 4.0)	4,181,764	1.53%	($29,783)	11,056,122	($0.00269)	($0.01700)	($0.01969)
SC 13 / 18 (TC 4.1)	1,548,165	0.57%	($11,026)	2,412,219	($0.00457)	($0.02885)	($0.03342)
	$272,890,475	100.00%	($1,943,575)	96,255,626			

Note 1: FY2022 ARAM updated from 11/14/2022 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 E.

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	Revenue Requirement	ARAM[1]	Current Year Amortization of Unprotected	Net Tax Savings	Monthly Over/(Under) Refund	Deferral Balance Subject to Interest	Interest Rate (Pre-Tax ROR)	Interest (Exp)/Inc
	(1)	(2) (Net of GRT)	(3) (Net of GRT)	(4) (Net of GRT)	(5=2+3+4)	(6 = 1 + 5)	(7 = 6 + prior bal.)	(8 = 8.28%/12)	(9 = 7 x 8)
September 2022							1,011,317		
October	502,040	(438,762)	(301,047)	-	(739,809)	(237,769)	773,549	0.69%	5,337
November	720,743	(645,345)	(301,047)	-	(946,392)	(225,649)	547,899	0.69%	3,781
December	1,394,877	(1,000,636)	(301,047)	-	(1,301,683)	93,193	641,093	0.69%	4,424
January 2023	1,640,264	(1,284,851)	(301,047)	-	(1,585,899)	54,365	695,458	0.69%	4,799
February	1,582,239	(1,286,285)	(301,047)	-	(1,587,332)	(5,094)	690,364	0.69%	4,764
March	1,478,400	(1,163,512)	(301,047)	-	(1,464,559)	13,840	704,205	0.69%	4,859
April	1,167,959	(908,963)	(301,047)	-	(1,210,010)	(42,051)	662,154	0.69%	4,569
May	699,889	(574,798)	(301,047)	-	(875,845)	(175,956)	486,198	0.69%	3,355
June	346,764	(353,017)	(301,047)	-	(654,064)	(307,301)	178,897	0.69%	1,234
July	220,204	(274,165)	(301,047)	-	(575,213)	(355,009)	(176,112)	0.69%	(1,215)
August	208,876	(273,457)	(301,047)	-	(574,505)	(365,628)	(541,740)	0.69%	(3,738)
September	247,253	(305,282)	(301,047)	-	(606,329)	(359,077)	(900,817)	0.69%	(6,216)
Total	10,209,507	(8,509,073)	(3,612,569)	-	(12,121,642)	(1,912,134)			25,952

GRT Factor = 0.02363

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

FY 2023

	Revenue Requirement Impact		ARAM[1]		Unprotected[1]		GRT Amount		Total Estimated Refund Provision	
Month	Allocation	Refund	Allocation	Refund	Allocation	Refund	Allocation	Refund	Monthly	Cumulative
Oct	5.16%	(449)	8.33%	(308)	8.33%	-	6.10%	18	(740)	(740)
Nov	7.58%	(661)	8.33%	(308)	8.33%	-	7.81%	23	(946)	(1,686)
Dec	11.76%	(1,025)	8.33%	(308)	8.33%	-	10.74%	32	(1,302)	(2,988)
Jan	15.10%	(1,316)	8.33%	(308)	8.33%	-	13.08%	38	(1,586)	(4,574)
Feb	15.12%	(1,317)	8.33%	(308)	8.33%	-	13.10%	38	(1,587)	(6,161)
Mar	13.67%	(1,192)	8.33%	(308)	8.33%	-	12.08%	35	(1,465)	(7,626)
Apr	10.68%	(931)	8.33%	(308)	8.33%	-	9.98%	29	(1,210)	(8,836)
May	6.76%	(589)	8.33%	(308)	8.33%	-	7.23%	21	(876)	(9,712)
Jun	4.15%	(362)	8.33%	(308)	8.33%	-	5.40%	16	(654)	(10,366)
July	3.22%	(281)	8.33%	(308)	8.33%	-	4.75%	14	(575)	(10,941)
Aug	3.21%	(280)	8.33%	(308)	8.33%	-	4.74%	14	(575)	(11,515)
Sept	3.59%	(313)	8.33%	(308)	8.33%	-	5.00%	15	(606)	(12,122)
Total	**100.00%**	**(8,715)**	**100.00%**	**(3,700)**	**100.00%**	**-**	**100.00%**	**293**	**(12,122)**	

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 2021							311,814		
October	398,788	(438,762)	(300,483)	93,732	(645,513)	(246,726)	65,088	0.69%	449
November	977,312	(645,345)	(300,483)	93,732	(852,097)	125,216	190,304	0.69%	1,313
December	1,615,922	(1,000,636)	(300,483)	93,732	(1,207,388)	408,534	598,838	0.69%	4,132
January 2022	1,859,738	(1,284,851)	(300,483)	93,732	(1,491,603)	368,135	966,972	0.69%	6,672
February	2,005,008	(1,286,285)	(300,483)	93,732	(1,493,037)	511,972	1,478,944	0.69%	10,205
March	1,675,097	(1,163,512)	(300,483)	93,732	(1,370,264)	304,833	1,783,777	0.69%	12,308
April	1,296,902	(908,963)	(300,483)	93,732	(1,115,714)	181,188	1,964,966	0.69%	13,558
May	795,181	(574,798)	(300,483)	93,732	(781,550)	13,631	1,978,597	0.69%	13,652
June	329,906	(353,017)	(300,483)	93,732	(559,769)	(229,863)	1,748,734	0.69%	12,066
July	251,886	(274,165)	(300,483)	93,732	(480,917)	(229,031)	1,519,703	0.69%	10,486
August	225,379	(273,457)	(300,483)	93,732	(480,209)	(254,830)	1,264,874	0.69%	8,728
September	258,478	(305,282)	(300,483)	93,732	(512,034)	(253,556)	1,011,317	0.69%	6,978
Total	11,689,597	(8,509,073)	(3,605,799)	1,124,778	(10,990,093)	699,504			100,548
					Over/(Under) - 11/14/2022 Filing	753,983		Interest - 11/14/2022 Filing	103,461
					Difference - to Sch. A	(54,479)		Difference - to Sch. A	(2,913)

GRT Factor = 0.02363

[1] ARAM updated from 11/5/2021 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 2022

	Revenue Requirement Impact		ARAM[1]		Unprotected[1]		GRT Amount		Total Estimated Refund Provision	
Month	Allocation	Refund	Allocation	Refund	Allocation	Refund	Allocation	Refund	Monthly	Cumulative
Oct	5.16%	(449)	8.33%	(308)	8.33%	96	5.87%	16	(646)	(646)
Nov	7.58%	(661)	8.33%	(308)	8.33%	96	7.75%	21	(852)	(1,498)
Dec	11.76%	(1,025)	8.33%	(308)	8.33%	96	10.99%	29	(1,207)	(2,705)
Jan	15.10%	(1,316)	8.33%	(308)	8.33%	96	13.57%	36	(1,492)	(4,197)
Feb	15.12%	(1,317)	8.33%	(308)	8.33%	96	13.59%	36	(1,493)	(5,690)
Mar	13.67%	(1,192)	8.33%	(308)	8.33%	96	12.47%	33	(1,370)	(7,060)
Apr	10.68%	(931)	8.33%	(308)	8.33%	96	10.15%	27	(1,116)	(8,176)
May	6.76%	(589)	8.33%	(308)	8.33%	96	7.11%	19	(782)	(8,957)
Jun	4.15%	(362)	8.33%	(308)	8.33%	96	5.09%	14	(560)	(9,517)
July	3.22%	(281)	8.33%	(308)	8.33%	96	4.38%	12	(481)	(9,998)
Aug	3.21%	(280)	8.33%	(308)	8.33%	96	4.37%	12	(480)	(10,478)
Sept	3.59%	(313)	8.33%	(308)	8.33%	96	4.66%	12	(512)	(10,990)
Total	**100.00%**	**(8,715)**	**100.00%**	**(3,693)**	**100.00%**	**1,152**	**100.00%**	**266**	**(10,990)**	

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

Schedule D

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

Service Class	12/31/2023	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/31/2024	6/30/2024	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	Total
SC-1	5,319,405	7,073,818	7,313,420	6,546,299	4,837,636	2,629,691	1,326,488	852,565	766,483	901,202	1,505,836	3,056,484	42,129,327
SC-2	993,754	1,359,245	1,422,033	1,226,688	919,997	522,924	260,950	160,404	144,736	169,374	281,793	570,860	8,032,756
SC-1 Transportation	387,157	504,219	516,617	458,460	338,394	191,516	106,995	74,654	68,358	73,307	104,492	198,121	3,022,291
SC-2 Transportation	21,753	29,625	30,443	24,276	17,122	9,486	5,207	2,906	2,276	2,700	4,644	9,755	160,191
Total Residential	6,722,068	8,966,907	9,282,513	8,255,722	6,113,149	3,353,617	1,699,640	1,090,529	981,852	1,146,584	1,896,764	3,835,220	53,344,565
SC-3	863,333	1,281,835	1,293,756	1,116,632	827,819	412,867	220,407	137,161	129,829	196,334	249,754	518,481	7,248,208
Streetlighting	151	151	154	154	151	151	151	151	151	151	151	151	1,819
SC-3 General Transportation	917,048	1,240,412	1,299,873	1,160,239	845,070	456,311	252,137	167,957	153,559	184,145	262,547	502,152	7,441,449
Streetlighting (Trans)	304	304	304	304	304	304	304	304	304	304	304	304	3,650
Total Non-Residential	1,780,837	2,522,703	2,594,087	2,277,329	1,673,344	869,634	473,000	305,573	283,843	380,934	512,756	1,021,088	14,695,127
TC 1.1 MMT	754,685	1,005,032	1,106,138	994,182	798,664	492,839	287,855	180,785	158,660	199,862	243,920	449,453	6,672,075
TC 1.1 DMT	27,780	34,213	39,844	34,960	30,050	19,063	13,668	10,439	10,209	10,668	14,314	20,426	265,634
TC 1.1 Negotiated MMT	1,280	4,165	5,388	7,010	6,069	3,779	4,136	2,833	1,905	1,198	425	139	38,326
Total TC 1.1	783,745	1,043,410	1,151,370	1,036,152	834,783	515,681	305,659	194,057	170,774	211,727	258,659	470,019	6,976,035
TC 2 MMT	293,186	352,859	372,220	335,913	301,703	232,763	186,249	153,041	150,937	168,814	188,180	245,057	2,980,923
TC 2 DMT	26,699	31,657	32,333	28,751	29,271	25,397	22,295	19,823	18,984	20,571	21,659	26,620	304,060
TC 2 Negotiated MMT	16,150	19,425	21,628	18,871	16,102	10,604	7,107	5,757	5,554	6,358	6,780	10,550	144,885
Total TC 2.0	336,034	403,941	426,181	383,536	347,077	268,764	215,650	178,621	175,475	195,743	216,619	282,227	3,429,868
TC 3 MMT	271,210	302,467	336,331	300,068	284,913	225,071	188,756	173,546	169,787	178,906	200,289	254,950	2,886,296
TC 3 DMT	88,446	98,724	104,713	97,492	99,167	85,128	79,372	70,624	69,003	70,899	68,564	80,134	1,012,265
TC 3 Negotiated MMT	31,426	37,587	45,155	37,660	38,163	27,990	25,621	24,180	27,809	22,694	21,649	20,195	360,129
TC 3 Negotiated DMT	5,794	7,962	8,151	13,131	8,890	5,499	7,928	458	9,924	4,752	6,157	4,356	83,000
Total TC 3.0	396,876	446,740	494,350	448,352	431,133	343,687	301,678	268,807	276,522	277,251	296,659	359,635	4,341,690
TC 4 MMT	613,852	687,141	751,078	679,950	753,377	591,743	527,729	509,742	501,231	509,829	516,391	655,607	7,297,670
TC 4 DMT	254,950	263,335	294,142	266,102	287,944	270,461	270,529	252,265	259,794	265,003	256,224	270,963	3,211,713
TC 4 Negotiated MMT	41,571	51,163	50,739	46,458	48,476	47,838	46,820	44,802	43,918	42,324	39,807	42,825	546,740
TC 4 Negotiated DMT	0	0	0	0	0	0	0	0	0	0	0	0	0
Total TC 4.0	910,373	1,001,639	1,095,959	992,510	1,089,797	910,042	845,078	806,809	804,944	817,155	812,422	969,395	11,056,122
TC 4.1 MMT	216,636	269,053	280,049	249,048	226,824	164,860	118,252	99,802	101,940	108,605	119,759	160,390	2,115,219
TC 4.1 DMT	28,406	33,019	35,587	31,011	31,036	25,679	20,197	16,870	17,373	18,067	18,101	21,655	297,000
Total TC 4.1	245,043	302,072	315,636	280,059	257,860	190,539	138,450	116,672	119,313	126,672	137,860	182,044	2,412,219
	11,174,976	14,687,411	15,360,096	13,673,659	10,747,145	6,451,963	3,979,154	2,961,067	2,812,723	3,156,066	4,131,739	7,119,628	96,255,626

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	(12,266,753)
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)	53,344,565	($0.17431)
SC 3	39,177,540	14.36%	(1,761,077)	14,695,127	($0.11984)
SC 13 / 18 (TC 1.1)	12,020,962	4.41%	(540,357)	6,976,035	($0.07746)
SC 13 / 18 (TC 2.0)	4,442,566	1.63%	(199,699)	3,429,868	($0.05822)
SC 13 / 18 (TC 3.0)	4,663,867	1.71%	(209,646)	4,341,690	($0.04829)
SC 13 / 18 (TC 4.0)	4,181,764	1.53%	(187,975)	11,056,122	($0.01700)
SC 13 / 18 (TC 4.1)	1,548,165	0.57%	(69,592)	2,412,219	($0.02885)
	$272,890,475	100.00%	($12,266,753)	96,255,626	