



National Fuel[®]

November 5, 2021

Hon. Michelle L. Phillips
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

Re: Case No. 17-M-0815 – Proceeding on Motion of the Commission on Changes in Law that May Affect Rates

Dear Secretary Phillips:

National Fuel Gas Distribution Corporation ("Company") is filing the attached statement in compliance with the Commission's "Order Approving Tariff Amendments on a Permanent Basis" (the "Order") issued April 22, 2019 in the above-referenced case. The statement is being issued on November 5, 2021 to be effective December 1, 2021.

TAX – Statement No. 40 to P.S.C. No. 9 – GAS

Ordering Clause No. 2 of the Order directed the Company to file an annual tax sur-credit reconciliation until all cost impacts of the Tax Cuts and Jobs Act of 2017 are fully incorporated into base rates and sur-credits are eliminated. Ordering Clause No. 3 requires that the Company file its annual reconciliation 45 days after the Company's annual tax sur-credit cycle has been completed.

The supporting documentation attached to this filing contains the calculation used to develop the sur-credit rates on the above-referenced statement. The rates include the sur-credit established in the Company's September 26, 2018 compliance filing, adjusted downward for the completed amortization of Fiscal Year 2018's refund, plus the annual reconciliation rates for the twelve months ended September 30, 2021. The reconciliation includes an update to the ARAM amount for FY 2020 based on the Company's latest corporate tax return. An estimated ARAM amount has been used in the reconciliation of FY 2021 and will be finalized in next year's TCJA reconciliation filing. This filing is being electronically filed.

Please direct any questions concerning this filing to the undersigned at (716) 857-7568.

Respectfully submitted,

Sheila Suarez
Assistant General Manager
Rates and Regulatory Affairs

Attachment