

**ELECTRIC AND/OR GAS UTILITIES  
CLASSES A AND B  
ANNUAL REPORT**

**OF**

**National Fuel Gas Distribution Corporation**

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**Exact legal name of reporting electric and/or gas utility  
(If name was changed during year, show also the previous name and date of change)**

**6363 Main Street**

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**Williamsville, NY 14221**

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**(Address of principal business office at end of year)**

**FOR THE**

**Year ended 12/31/2021**

**TO THE**

**STATE OF NEW YORK**

**PUBLIC SERVICE COMMISSION**

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Name, title, address and telephone number (including area code), of  
the person to contact concerning this report:

**Elena G. Mendel, Controller and Principal Accounting Officer**

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**6363 Main Street, Williamsville, New York 14221 (716) 857-7910**

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**GENERAL INSTRUCTIONS**

1. The completed original of this report form, properly filled out, shall be filed with the Public Service Commission, Albany, NY, on or before the 31st of March next following the end of the year to which the report applies. At least one additional copy shall be retained in the files of the reporting utility.
2. All utility companies upon which this report form is served are required by statute to complete and to file the report. The statute further provides that when any such report is defective or believed to be erroneous, the reporting utility shall be duly notified and given a reasonable time within which to make the necessary amendments or corrections.
3. All accounting terms and phrases used in this form are to be interpreted in accordance with the Uniform Systems of Accounts prescribed by this Commission. Whenever the term respondent is used, it shall be understood to mean the reporting utility.
4. If the report is made for a period other than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). If the books are not closed as of that date, the data in the report should nevertheless be complete and the amounts reported should be supported by information set forth in, or as part of the books of account.
5. Every inquiry must be definitely answered. If "none" or "not applicable" states the fact, such an answer may be used. The annual report should be complete in itself. Reference to reports of previous years or to any paper or document should not be made in lieu of required entries except as specifically outlined.
6. Upon filing, the report may, if desired, be permanently bound. If it is so bound, the requirement for page by page identification of the reporting company set forth in paragraph 9 below, may be disregarded. Extra copies of any page will be furnished upon request.
7. If the utility conducts operations both within and without the State of New York, data should be reported so that there will be shown the quantities of commodities sold within this State, and (separately by accounts) the operating revenues from sources within this State, the operating revenue deductions applicable thereto and the plant investment as of the end of the year within this State.
8. All entries shall be made in black or dark blue except those of a contrary or opposite nature, which should be made in red or enclosed in parentheses. Inserts, if any, should be appropriately identified with the schedules to which they relate.
9. Insert the initials of the reporting utility and the year which the report covers in the space provided on each page.
10. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amounts shown on all supporting schedules shall agree with the item in the statement they support.

**Comment Sheet**

Please use this sheet to record any changes you made to this file. If you altered this file in anyway, except by entering data, you must record those changes here. You may also use this sheet to make any comments about this file or the joint cost file.

<u>Item Number</u>	<u>Description</u>	<u>Schedule Number</u>	<u>Page Number</u>

Comments

Name of Respondent National Fuel Gas Distribution Corporation	The report is (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021	
<b>LIST OF SCHEDULES</b>				
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
<b>General Corporate Information and Financial Statements</b>				
General Information	101	12-87	None	
Control over Respondent	102	12-96		
Corporations Controlled by Respondent	103	12-96		
Officers and Directors	104-105	NYPSC-95		
Security Holders and Voting Powers	106-107	12-96		
Important Changes During the Year	108-109	12-96		
Comparative Balance Sheet	110-113	12-15		
Statement of Income for the Year	114-117	12-15		
Statement of Retained Earnings for the Year	118-119	12-96		
Statement of Cash Flows	120-121	12-15		
Notes to the Financial Statements	122-123	12-96	NYPSC Modified	
Statement of Accum Comp Income, Comp Income and Hedging Activities	122(a)(b)	12-15		
<b>Balance Sheet Supporting Schedules (Assets and Other Debits)</b>				
Summary of Utility Plant and Accumulated Provision for Depreciation, Amortization, and Depletion	200-201	12-89	N/A	
Nuclear Fuel Materials	202-203	12-89		
Electric Plant in Service	204-207	12-15		
Electric Plant Leased to Others	213	12-95		
Electric Plant Held for Future Use	214	12-89		
Construction Work in Progress	216	12-15		
Construction Overheads	217	12-89		
General Description of Construction Overheads Procedures	218	12-88		
Accumulated Provision for Depreciation of Electric Plant	219	12-15		
Non-Utility Property	221	12-95		
Investment in Subsidiary Companies	224-225	12-89		
Material & Supplies	227	12-15		
Allowances	228-229	12-15		
Extraordinary Property Losses	230	12-93		
Unrecovered Plant and Regulatory Study Costs	230	12-93		
Transmission Service and Generation Interconnection Study Costs	231	12-15		
Other Regulatory Assets	232	12-15		
Miscellaneous Deferred Debits	233	12-15		
Accumulated Deferred Income Taxes (Account 190)	234	12-88		
<b>Balance Sheet Supporting Schedules (Liabilities and Other Credits)</b>				
Capital Stock	250-251	12-91		NYPSC Modified
Other Paid In Capital	253	12-87		
Capital Stock Expense	254	12-15		
Long-Term Debt	256-257	12-96		

Name of Respondent	The report is	Date of Report	Year of Report
National Fuel Gas Distribution Corporation	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 3/31/2022	12/31/2021
LIST OF SCHEDULES (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>Balance Sheet Supporting Schedules (Liabilities and Other Credits) (Continued)</b>			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	12-96	
Taxes Accrued, Prepaid and Charged During the Year	262-263	12-96	NYPSC Modified
Accumulated Deferred Investment Tax Credits	266-267	12-89	NYPSC Modified
Other Deferred Credits	269	12-15	
Accumulated Deferred Income Taxes - Accelerated Amortization	272-273	12-96	N/A
Accumulated Deferred Income Taxes - Other Property	274-275	12-96	
Accumulated Deferred Income Taxes - Other	276-277	12-96	
Other Regulatory Liabilities	278	12-15	
<b>Income Account Supporting Schedules</b>			
Electric Operating Revenues	300-301	12-15	NYPSC Modified - N/A
Regional Transmission Service Revenues	302	12-15	N/A
Sales of Electricity by Rate Schedules	304	12-15	N/A
Sales for Resale	310-311	12-88	NYPSC Modified - N/A
Electric Operation and Maintenance Expenses	320-323	12-15	N/A
Number of Electric Department Employees	323	12-93	N/A
Purchased Power	326-327	12-15	NYPSC Modified - N/A
Transmission of Electricity for Others	328-330	12-15	NYPSC Modified - N/A
Transmission of Electricity by ISO/RTOs	331	12-15	N/A
Transmission of Electricity by Others	332	12-15	NYPSC Modified - N/A
Miscellaneous General Expenses	335	12-94	NYPSC Modified
Depreciation and Amortization of Electric Plant	336-337	12-15	N/A
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	12-87	NYPSC Modified
<b>Common Section</b>			
Regulatory Commission Expenses	350-351	12-96	NYPSC Modified
Research, Development, and Demonstration Activities	352-353	12-15	
Distribution of Salaries and Wages	354-355	12-15	
Common Utility Plant and Expenses	356	12-87	None
<b>Electric Plant Statistical Data</b>			
Amounts included in ISO/RTO Settlement Statements	397	12-15	N/A
Purchase and Sale of Ancillary Services	398	12-15	N/A
Monthly Transmission System Peak Load	400	12-15	N/A
Monthly ISO/RTO Transmission System Peak Load	400a	12-15	N/A
Electric Energy Account	401	12-15	N/A
Monthly Peaks and Output	401	12-90	N/A
Steam - Electric Generating Plant Statistics (Large Plants)	402-403	12-15	N/A
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	12-15	N/A
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	12-15	N/A
Generating Plant Statistics (Small Plants)	410-411	12-15	N/A
Energy Storage Operations (Large Plants)	414-416	12-15	N/A
Energy Storage Operations (Small Plants)	419-420	12-15	N/A

Name of Respondent National Fuel Gas Distribution Corporation	The report is (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
LIST OF SCHEDULES (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>Electric Plant Statistical Data (Continued)</b>			
Transmission Line Statistics	422-423	12-87	N/A
Transmission Lines Added During Year	424-425	12-15	N/A
Substations	426-427	12-96	N/A
Electric Distribution Meters and Line Transformers	429	12-88	N/A
Transactions with Associated (Affiliated) Companies	430	12-15	N/A
Footnote Data	450	12-87	
Stockholders' Reports      Check appropriate box:			
Two copies will be submitted			
No annual report to stockholders is submitted	<input checked="" type="checkbox"/>		
<b>PSC Supplemental Filing</b>			
	Jan-94	12-15	

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
GENERAL INFORMATION			
<p>1. Provide the name and title of the officer having custody of the general corporate books of account and the address of the office where the general corporate books are kept, and the address of the officer where any other corporate books of account are kept, if different from that where the general corporate books are</p> <p>Elena G. Mendel, Controller and Principal Accounting Officer 6363 Main Street Williamsville, New York 14221</p>			
<p>2. Provide name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>New York State, April 11, 1973</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) the name of the receiver or trustee, (b) the date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) the date when possession by the receiver or</p> <p>Not Applicable</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Public Utility that provides gas service and gas transportation in western New York and northwestern Pennsylvania.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes. Enter the date when such independent accountant was initially engaged: _____.</p> <p>(2) <input checked="" type="checkbox"/> No.</p>			

Name of Respondent	This Report is:	Date of Report	Year of Report
National Fuel Gas Distribution Corporation	(1) <input type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission	3/31/2022	12/31/2021
<b>CONTROL OVER RESPONDENT</b>			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at the end of the year, state the name of the controlling corporation or organization, manner in which control was held and the extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state the name of the trustee(s), name of the beneficiary or beneficiaries for whom the trust was maintained, and the purpose of the trust.</p>			
<p>Controlling Corporation - National Fuel Gas Company, a public utility holding company. Direct control is maintained through ownership of 100% of the common stock of National Fuel Gas Distribution Corporation.</p>			

**OFFICERS AND DIRECTORS (Including Compensation)**

1. Furnish the indicated data with respect to each executive officer and director, whether or not they received any compensation from the respondent.
2. Executive officers include a company's president, secretary, treasurer and vice president in charge of a principal business unit, division or function (such as sales, administration, or finance), and any other person who performs similar policy making functions.
3. Indicate with an asterisk (\*) in column (a) those directors who were members of the executive committee, if any, and by a double asterisk (\*\*) the chairman, if any, of that committee, at the end of the year.

Line No.	Name of Person (a)	Title and Department Over Which Jurisdiction Is Exercised (b)	Term Expired or Current Term Will Expire (c)	Salary (Note 1)	
				Rate at Year End (d)	Paid During Year (e)
1	D.L. DeCarolis	President and Director	March 2022	\$630,000	\$630,000
2	<b>(NFGDC NY Division)</b>				<b>396,671</b>
3	D.P. Bauer *	Chairman and Director	March 2022	950,000	950,000
4	<b>(NFGDC NY Division)</b>				<b>237,500</b>
5	K.M. Camiolo	Treasurer and Director	March 2022	437,000	437,000
6	<b>(NFGDC NY Division)</b>	Finance, Accounting, Tax and Investor Relations			<b>141,297</b>
7	E.G. Mendel	Controller	March 2022	290,000	290,000
8	<b>(NFGDC NY Division)</b>	Accounting			<b>99,083</b>
9	M.A. Krebs	Chief Information Officer	March 2022	390,000	390,000
10	<b>(NFGDC NY Division)</b>	Information Technology, Telecommunications, Cybersecurity, SCADA Systems and Security			<b>175,500</b>
11	S.J. Mugel	VP, General Counsel and Secretary	March 2022	396,000	396,000
12	<b>(NFGDC NY Division)</b>	Audit Services			<b>7,535</b>
13	R.C. Kraemer	Chief Operating Officer	March 2022	698,000	686,667
14	<b>(NFGDC NY Division)</b>				<b>63,417</b>
15	J.R. Pustulka	Chief Operating Officer	February 2021		155,930
16	<b>(NFGDC NY Division)</b>				<b>21,875</b>
17					
18					
19					
20					
21					
22					
23					
24					
25					

NOTES: See footnotes at 104-A and 104-B on next page. See column titles above for footnote reference.

**Please complete the information on this schedule for all copies (paper and electronic version) of the report.**

**OFFICERS AND DIRECTORS (Including Compensation - Continued)**

4. If any person reported in this schedule received remuneration directly or indirectly other than salary shown in column (e) list the amount in column (f) through (k) with the footnotes necessary to explain the essentials of the plan, the basis of determining the ultimate benefits receivable and the payments or provisions made during the year to each person reported herein. If the word "none" correctly states the facts in regard to the entries for column (f) through (k), so state.

5. If any person reported hereunder received compensation from more than one affiliated company or was carried on the payroll of an affiliated company, details shall be given in a note.

Foot-note Ref.	Deferred Compensation (f) (Note 2 & 4)	Incentive Pay (Bonuses, etc.) (g) (Note 2 & 5)	Savings Plans (h) (Note 2 & 6)	Stock Options (i) (Note 2 & 3)	Life Insurance Premiums (j) (Note 2)	Other (Explain Below) (k) (Note 2, 4, 7 & 8)	Total (e thru k) (l) (Note 2)	Salary of Title In Current Rates (m) (Note 1)	Line No.
	\$1,513,198	\$622,578	\$17,400	\$1,014,917	\$15,000	\$59,173	\$3,872,266		1
	<b>907,919</b>	<b>373,548</b>	<b>17,400</b>		<b>9,000</b>	-	<b>1,704,538</b>	<b>414,460</b>	2
	955,805	1,425,375	17,400	3,657,593	15,000	99,768	\$7,120,941		3
	<b>238,951</b>	<b>356,344</b>	-		<b>3,750</b>	-	<b>836,545</b>	<b>85,782</b>	4
	176,812	282,370	17,400	428,487	15,000	23,360	\$1,380,429		5
	<b>57,169</b>	<b>90,358</b>	<b>17,400</b>		<b>4,800</b>	-	<b>311,024</b>	<b>67,840</b>	6
	386,769	144,000	17,400	187,198	15,000	8,160	\$1,048,527		7
	<b>132,146</b>	<b>63,360</b>	<b>17,400</b>		<b>5,100</b>	-	<b>317,089</b>	<b>130,737</b>	8
	124	250,000	26,100	376,892	15,000	26,813	\$1,084,929		9
	<b>56</b>	<b>122,500</b>	<b>26,100</b>		<b>6,750</b>	-	<b>330,906</b>	-	10
	296,031	246,000	17,400	367,870	15,000	17,057	\$1,355,358		11
	<b>5,921</b>	<b>4,920</b>	-		<b>300</b>	-	<b>18,676</b>	<b>153,492</b>	12
	1,095,104	799,467	17,400	2,161,947	15,000	63,241	\$4,838,826		13
	<b>100,385</b>	<b>79,947</b>	-		<b>1,500</b>	-	<b>245,249</b>	<b>13,752</b>	14
	2,021,534	461,639	2,900	-	15,000	101,211	\$2,758,214		15
	<b>303,230</b>	<b>69,246</b>	-		<b>2,250</b>	-	<b>396,601</b>	-	16
							-		17
							-		18
							-		19
							-		20
							-		21
							-		22
							-		23
							-		24
							-		25

NOTES: See footnotes at 104-A and 104-B on next page. See column titles above for footnote reference.

**OFFICERS AND DIRECTORS (Including Compensation)  
FOOTNOTES**

- (1) Column (d), rate at end of year represent base salary as of 12/31/2021. Column (e) represent total calendar year base salary. Represents total salary for each listed officer although only a portion of the salary in this report is allocated to the NY division of National Fuel Gas Distribution Corporation (NFGDC). Actual dollars allocated to NFGDC NY Division is labeled and shown below each officer's total salary. The remainder of each officer's total salary was charged to a Company affiliate. The total annual NY rate allowance for base salary expense related to these officer positions (16-G-0257 base rates) is \$866,063, which is disclosed separately by position title in column (m).
- (2) The various plans described herein are sponsored by National Fuel Gas Company (Company). Amounts listed in columns (f) through (k) that are on page 105 represent total benefits/compensation for each officer. Actual dollars allocated to NFGDC NY Division is labeled and shown below the totals. The remainder of each officer's total benefits / compensation was charged to a Company affiliate.
- (3) **STOCK OPTION AND STOCK AWARD PLANS.** The Company has various stock option and stock award plans which provide or provided for the issuance of one or more of the following to key employees: incentive stock options, nonqualified stock options, restricted stock, performance units, performance shares, stock appreciation rights or restricted stock units. Stock options and stock appreciation rights under all plans have exercise prices equal to an average market price of Company common stock on the date of grant, and generally no option is exercisable less than one year or more than ten years after the date of grant. Restricted stock and restricted stock units or stock appreciation rights are generally subject to restrictions on vesting and transferability. Restricted stock awards (RSA) entitle the participants to full dividend and voting rights. Restricted stock units (RSU) represent the right to receive shares of common stock (or an equivalent value in cash or a combination of cash and shares of common stock) at the end of a specified time period and, in the case of relative performance shares, after a performance condition has been achieved. RSU's do not entitle participants to dividends or voting rights. The Company's RSAs and RSUs generally vest over a period of not more than five years from the date of grant.

The Plans are administered by the Compensation Committee of the Company Board of Directors, which designates the amounts of equity awards to be awarded, the terms of such awards and recipients thereof. The Committee also authorized the Chief Executive Officer to award a certain number of RSUs. No Committee member is eligible to be a participant in the key employee Plans.

The amounts in column (i) represent estimated compensation related to time-vested RSUs and performance shares issued in 2021. The amounts represent the aggregate grant date fair value of time-based RSUs as well as the aggregate grant date fair value of performance shares. The grant date fair value of performance shares reflects an estimate that 100% of the performance shares awarded will vest at the end of the three-year performance period. The percentage vesting will be determined following fiscal 2024.

The total annual NY rate allowance for officer and director stock option and stock award expense (16-G-0257 base rates) is \$0.

- (4) Column (f) represents the change in actuarial value for the Qualified Retirement Plan, retirement related Tophat Plan and the Executive Retirement Plan consistent with SEC guidelines for the preparation of the annual Proxy Statement. Values reported represent values for the period 10/1/2020 to 9/30/2021. This column also reflects earnings, if any, on the Deferred Compensation Plan for the calendar year.

**DEFERRED COMPENSATION PLAN ("Original DCP").** The Original DCP was instituted for certain high-level management employees of the Company and certain subsidiaries. This plan was frozen in July 31, 2002; thus, there have been no deferrals since that time. Under this plan, eligible employees included certain executive officers and other highly compensated employees, as selected by the Company. Participants were able to defer receipt of portions of their salaries, to be paid to them at retirement, termination of employment, death or earlier in certain circumstances. At the time of distributions due to retirement, the Company will pay deferred amounts to vested participants, with interest equal to 135% of the Moody's Composite of Average Yields on Corporate Bonds in effect the month of May occurring immediately prior to distribution. For distributions due to retirement from DCP cycles beginning on and after May 1, 1994, the Company will pay deferred amounts, with either interest equal to the Moody's Composite of Average Yields on Corporate Bonds in effect for May prior to the plan year or a return equal to the total return of the Standard and Poor's 500 stock index minus approximately 1.2% per annum. Payments at retirement will be by means of 5-10- or 15 year-certain annuities.

Beginning October 2021, eligible officers were allowed to defer receipt of portions of their salaries under the Deferred Compensation Plan ("DCP"). In addition, in future years, eligible officers will be allowed to defer receipt of certain portions of performance-based cash compensation (as outlined in Note 5) and certain portions of Company common stock received in settlement of restricted stock units, performance shares or performance units awards (as outlined in Note 3). The Company will pay amounts associated with deferred salaries and deferred performance-based cash compensation, with interest equal to the Moody's Composite of Average Yields on Corporate Bonds in effect as of the last day of the quarter preceding the period in which the applicable compensation is deferred. Payments of deferred salaries and deferred performance-based cash compensation at retirement will be by means of lump cash payment, 5-10-or 15 annual cash payments. Payments of Company common stock, including accrued dividends, will generally be made in common stock, and will be by means of lump payment, 5-10- or 15 annual payments.

**RETIREMENT PLAN.** The Company's Retirement Plan is a tax-qualified defined benefit plan that covers most employees hired prior to November 1, 2003. The retirement benefit is available as a single life annuity or in various other annuity forms, including joint and survivor and term-certain annuities. The Retirement Plan provides unreduced retirement benefits at or after age 65, or for participation with at least ten years of service, at or after age 60. Participants may retire with no reduction in their accrued benefit on or after the date on which the sum of their age plus years of service equals ninety ("rule of 90"). Participants who are at least age 55 with 10 years of service and who do not meet the rule of 90, are eligible for and may commence early retirement with a benefit reduction of .4167% per whole month prior to age 60.

**TOPHAT PLAN.** The Tophat Plan is a noncontributory, nonqualified benefit plan for executives and certain other highly compensated employees of the Company that restores benefits lost to employees under the Company's qualified retirement

benefit plans (Retirement Plan, Tax Deferred Savings Plan (TDSP)) due to the Internal Revenue Code or qualified plan limits. The only employees eligible to receive benefits under this Plan are highly-compensated employees as defined by the Internal Revenue Code and its corresponding regulations, as the same may be amended from time to time. The Tophat Plan excludes officers who are participants in the ERP. The retirement related Tophat appears in column (f) and the TDSP related Tophat appears in column (k).

**EXECUTIVE RETIREMENT PLAN.** The Company's Executive Retirement Plan ("ERP") is a nonqualified, noncontributory, restoration supplemental plan that covers selected officers of the Company and its subsidiaries. The ERP provides retirement benefits to eligible officers in addition to basic retirement benefits provided them under the qualified Retirement Plan. It will restore benefit reductions, if any, under the Retirement Plan caused by participation in the Deferred Compensation Plan and Internal Revenue Code limitations. The ERP also provides supplemental benefits in the form of either a monthly life annuity or the selection of four annual lump sum payments. The normal retirement date is the first day of the month coinciding with the participants 65th birthday. Reduced benefits are available for eligible officers who retire prior to age 65 and as early as age 55, provided they have at least five years of service. The early retirement percentages are increased by 1.5% for each year of service in excess of 30 years (provided the total early retirement percentage does not exceed 100%).

For rate-making purposes, qualified pension, ERP/ Top Hat rate allowance is based on net periodic benefit cost (i.e., FAS 87), not the change in the accumulated benefit obligation. The amount of deferred compensation included in rates for each executive officer, or any employee, is not available. However, of the \$13,544,000 of total NFGDC NY Division pension costs included in rates, \$477,000 of these costs are attributable to employees in the nonqualified pension plans (i.e. ERP and Top Hat) and include positions not shown on this schedule.

- (5) **PERFORMANCE - BASED COMPENSATION.** For fiscal years beginning in 1993, the Compensation Committee of the Company Board of Directors established an Annual At Risk Compensation Incentive Program. Under this program, the Compensation Committee establishes goals for certain executive officers. Cash compensation is awarded to the executives based on whether those goals are met or exceeded. Other executive officers receive compensation under the Executive Annual Cash Incentive Program. Under this program, goals are established and cash compensation is awarded based on whether the goals are met or exceeded. 75% of the target incentive is dependent on objective performance criteria, and 25% is dependent on a subjective performance criterion. The total annual NY rate allowance for officer and director incentive compensation expense (16-G-0257 base rates) is \$0.

- (6) **TAX-DEFERRED SAVINGS PLAN FOR NON-UNION EMPLOYEES ("TDSP").** Substantially all non-union hourly, supervisory and executive-level employees of the Company and its subsidiaries are eligible to participate in the TDSP, which is an Internal Revenue Code Section 401(k) plan. Employees participant in the TDSP by agreeing to defer receipt of a percentage of salary. This amount of salary reduction is then contributed by the Company and its subsidiaries to the TDSP trustee. Employees may make salary reduction contributions ranging from 2% to 60% of their base salary, up to a limit of \$19,500 if under age 50 and \$26,000 for age 50 or more, in 2021. Employee deferrals appear in column (f).

The Company matches 100% of the first 6% of the supervisory and executive's salary deferral, regardless of years of service. For those employees who are not covered by the pension plan, the Company provides a non-elective company contribution based on years of service. For those participants with fewer than six years of service, the Company contribution is 3% of total pay. Six or more years of service, the Company contribution is 4% of total pay. Employer matching contributions are initially invested by the TDSP trustee in Company Common Stock but may be transferred to other investment choices within the plan at the participant's instruction. Employees' salary reduction contributions are invested by the TDSP trustee in one or more of nine mutual funds, an investment contract trust fund, target dated retirement funds, a money market fund and a Company stock fund, pursuant to participants' instructions. Company contributions are invested by the TDSP trustee in one or more of nine mutual funds, an investment contract trust fund, target dated retirement funds, or a money market fund pursuant to participants' instructions. Contributions to the TDSP and investment income are credited to employees' accounts. Both salary reduction contributions and employer matching contributions are fully vested at all times. Company contributions are fully vested after three years of service. Company non-elective contributions and matching contributions appear in column (h). The total annual NY rate allowance for each identified officer with allocated dollars to NFGDC in column (h) (16-G-0257 base rates) was \$15,900, which represents 6% company match on IRS compensation limit of \$265,000.

Normally, an employee's account is paid out at death, disability, retirement, termination of employment, attainment of age 59 1/2, or at such later time as the employee may elect, subject to certain restrictions. The TDSP permits employees to borrow and withdraw from their accounts, subject to certain restrictions.

- (7) **EMPLOYEE STOCK OWNERSHIP PLAN ("ESOP").** The ESOP is a qualified benefit plan that was frozen in 1987 and closed to future participants. For periods through December 31, 1986, contributions were made to the ESOP, which benefited all supervisory and executive-level employees of the Company and its subsidiaries hired prior to January 1987. The plan trustee used contributions under the ESOP to purchase Company Common Stock that was allocated, in proportion to compensation up to \$100,000, to the accounts of the participating employees. Dividends are paid to the participant for all shares of Company Common Stock credited to their accounts prior to 1983. The participant does not have the option to reinvest these dividends, therefore, the Company makes supplemental payments to participants, outside the ESOP, representing the approximate amount the Company saves in corporate income taxes. This payment appears in column (k).

Effective January 1, 2003, participants also have the choice to elect "Dividend Pass-Through" on shares credited to their account after 1983. No ESOP supplement is paid on these dividends.

- (8) **OTHER.** Included in column (k)- Other, is remuneration that includes TDSP related top-hat payments (see Note 4), ESOP Supplemental and life insurance premium reimbursement paid directly to Officer. Consistent with SEC reporting requirements, other forms of compensation were excluded since the aggregate amount were less than \$10,000 for each officer.

The total annual NY rate allowance for Other (including life insurance premiums) (16-G-0257 base rates) is \$0.

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**SECURITY HOLDERS AND VOTING POWERS**

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights,

explain in a footnote the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy.

Total: 2000  
By proxy: 0

3. Give the date and place of such meeting:

March 18, 2021

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	2000	2000		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below	2000	2000		
7					
8	National Fuel Gas Company				
9	6363 Main Street				
10	Williamsville, NY 14221				
11					
12					
13					
14					
15					
16					
17					
18					

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**IMPORTANT CHANGES DURING THE YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not applicable," or "NA" where applicable. If information, which answers an inquiry, is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases,

development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe any materially important transactions of the respondent, not disclosed elsewhere in this report, in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of such persons was a party or in which such person had a material interest.

11. (Reserved)

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be included on this page (Paper Copy Only).

1 - 7. None.

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**IMPORTANT CHANGES DURING THE YEAR (Continued)**

8. On January 1, 2021, approximately 365 New York Distribution supervisory employees received an average 3.40% salary increase.

On January 3, 2021, approximately 15 New York Distribution non-union hourly employees received an average 3.16% wage increase.

On February 14, 2021, approximately 36 union employees in Local 2199 I.B.E.W. received an average 1.25% wage increase, and approximately 180 union employees in Local 2199N I.B.E.W. received an average 2.75% wage increase.

Due to union negotiations, on March 7, 2021, approximately 53 union employees in Local 2154 I.B.E.W. received an average 1.50% wage increase, and approximately 362 union employees in Local 2154 I.B.E.W. received an average 12.60% wage increase.

Per the union contract, on May 2, 2021, approximately 19 union employees in the National Conference of Firemen and Oilers District 32BJ/SEIU Chapter 22S received an average 2.00% wage increase.

9, 10 & 12. None.

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)</b>				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	\$2,275,101,133	\$2,357,019,514
3	Construction Work in Progress (107)	200-201	21,606,080	21,614,740
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,296,707,213	2,378,634,254
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	200-201	905,220,289	946,903,070
6	Net Utility Plant (Enter Total of line 4 less 5)	-	1,391,486,924	1,431,731,184
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	-	-	-
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	1,391,486,924	1,431,731,184
11	Utility Plant Adjustments (116)	-		
12	Gas Stored Underground - Noncurrent (117)	-		
13	<b>OTHER PROPERTY AND INVESTMENTS</b>			
14	Nonutility Property (121)	221	1,162,034	1,162,034
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	19,397	19,397
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	224-225		
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-		
19	Noncurrent Portion of Allowances	-		
20	Other Investments (124)		50,527,673	20,723,810
21	Special Funds (125-128)	-	60,903,203	125,897,644
22	Long-Term, Portion of Derivative Assets (175)			
23	Long-Term, Portion of Derivative Assets - Hedges (176)			
24	TOTAL Other Property and Investments (Total of lines 14-17, 19-23)		112,573,513	147,764,091
25	<b>CURRENT AND ACCRUED ASSETS</b>			
26	Cash (131)	-	8,969,037	4,953,307
27	Special Deposits (132-134)	-		
28	Working Fund (135)	-	157,900	157,900
29	Temporary Cash Investments (136)	-	3,313,688	8,576,478
30	Notes Receivable (141)	-	350,041	532,198
31	Customer Accounts Receivable (142)	-	70,906,896	79,697,523
32	Other Accounts Receivable (143)	-	5,102,992	5,624,750
33	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	25,576,707	35,019,412
34	Notes Receivable from Associated Companies (145)	-		
35	Accounts Receivable from Assoc. Companies (146)	-	4,924,078	5,514,138
36	Fuel Stock (151)	227		
37	Fuel Stock Expenses Undistributed (152)	227		
38	Residuals (Elec) and Extracted Products (153)	227		
39	Plant Materials and Operating Supplies (154)	227	12,661,452	14,503,670
40	Merchandise (155)	227		
41	Other Materials and Supplies (156)	227		
42	Nuclear Materials Held for Sale (157)	202-203/227		
43	Allowances (158.1 and 158.2)	228-229		
44	(Less) Noncurrent Portion of Allowances	228-229		
45	Stores Expense Undistributed (163)	-	531,355	433,561
46	Gas Stored Underground - Current (164.1)	-	19,647,559	22,766,838
47	Liquefied Natural Gas Stored and Held for Processing(164.2-164.3)	-		
48	Prepayments (165)	-	10,458,411	12,113,112
49	Advances for Gas (166-167)	-		
50	Interest and Dividends Receivable (171)	-		
51	Rents Receivable (172)	-		
52	Accrued Utility Revenues (173)	-	45,828,644	56,835,883
53	Miscellaneous Current and Accrued Assets (174)			
54	Derivative Instrument Assets (175)			
55	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
56	Derivative Instrument Assets - Hedges (176)			
57	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
58	TOTAL Current and Accrued Assets (Enter Total of lines 26 thru 57)		\$157,275,346	\$176,689,946

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)</b>				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
59	<b>DEFERRED DEBITS</b>			
60	Unamortized Debt Expense (181)	-		
61	Extraordinary Property Losses (182.1)	230		
62	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
63	Other Regulatory Assets (182.3)	232	\$ 249,721,107	\$ 176,883,938
64	Prelim. Survey and Investigation Charges (Electric) (183)	-		
65	Prelim. Survey and Investigation Charges (Gas) (183.1, 183.2)	-	3,269,514	3,223,701
66	Clearing Accounts (184)	-	(6,057,416)	(7,215,646)
67	Temporary Facilities (185)	-		
68	Miscellaneous Deferred Debits (186)	233	179,527	(2,866,228)
69	Def. Losses from Disposition of Utility Plt. (187)	-		
70	Research, Devel. and Demonstration Expend. (188)	352-353	1,519,702	1,727,331
71	Unamortized Loss on Reacquired Debt (189)	-	5,598,637	4,776,635
72	Accumulated Deferred Income Taxes (190)	234	1,210,228	1,499,718
73	Unrecovered Purchased Gas Costs (191)	-	(5,426,805)	32,602,771
74	TOTAL Deferred Debits (Enter Total of lines 60 thru 74)		250,014,494	210,632,220
75	TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 24, 58, and 74)		\$1,911,350,277	\$1,966,817,441

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) [ ] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	\$59,170,600	\$59,170,600
3	Preferred Stock Issued (204)	250-251		
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	68,500	68,500
7	Other Paid-in Capital (208-211)	253	150,098,997	155,031,210
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254		
11	Retained Earnings (215, 215.1, 216)	118-119	426,997,598	451,246,493
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Recquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	122(a)(b)	-	(5,807,237)
15	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)</b>	-	<b>636,335,695</b>	<b>659,709,566</b>
16	<b>LONG-TERM DEBT</b>			
17	Bonds (221)	256-257		
18	(Less) Recquired Bonds (222)	256-257		
19	Advances from Associated Companies (223)	256-257	324,000,000	374,000,000
20	Other Long-Term Debt (224)	256-257		
21	Unamortized Premium on Long-Term Debt (225)	-		
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-		
23	<b>TOTAL Long-Term Debt (Enter Total of Lines 17 thru 22)</b>	-	<b>324,000,000</b>	<b>374,000,000</b>
24	<b>OTHER NONCURRENT LIABILITIES</b>			
25	Obligations Under Capital Leases - Noncurrent (227)	-		
26	Accumulated Provision for Property Insurance (228.1)	-		
27	Accumulated Provision for Injuries and Damages (228.2)	-	2,478,724	1,236,727
28	Accumulated Provision for Pensions and Benefits (228.3)	-	73,512,355	(18,295,724)
29	Accumulated Miscellaneous Operating Provisions (228.4)	-		
30	Accumulated Provision for Rate Refunds (229)	-	370,510	370,510
31	Long-Term Portion of Derivative Instrument Liabilities			
32	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
33	Asset Retirement Obligations (230)		13,761,421	13,871,933
34	<b>TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 33)</b>		<b>90,123,010</b>	<b>(2,816,554)</b>
35	<b>CURRENT AND ACCRUED LIABILITIES</b>			
36	Notes Payable (231)	-		
37	Accounts Payable (232)	-	31,270,236	45,057,092
38	Notes Payable to Associated Companies (233)	-	118,300,000	162,000,000
39	Accounts Payable to Associated Companies (234)	-	34,286,864	32,892,095
40	Customer Deposits (235)	-	8,462,827	8,832,939
41	Taxes Accrued (236)	262-263	27,701,139	19,565,766
42	Interest Accrued (237)	-	78,909	68,926
43	Dividends Declared (238)	-	11,000,000	11,000,000
44	Matured Long-Term Debt (239)	-		
45	Matured Interest (240)	-		
46	Tax Collections Payable (241)	-	1,673,244	2,559,168
47	Miscellaneous Current and Accrued Liabilities (242)	-	15,255,389	11,313,563
48	Obligations Under Capital Leases - Current (243)	-		
49	Derivative Instrument Liabilities (244)			
50	(Less) Long-Term Portion of Derivative Instrument Liabilities			
51	Derivative Instrument Liabilities - Hedges (245)			
52	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges			
53	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 36 - 52)</b>		<b>\$248,028,608</b>	<b>293,289,549</b>

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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
54	<b>DEFERRED CREDITS</b>			
55	Customer Advances for Construction (252)		\$615,639	\$605,876
56	Accumulated Deferred Investment Tax Credits (255)	266-267	1,438	3
57	Deferred Gains from Disposition of Utility Plant (256)			
58	Other Deferred Credits (253)	269	19,930,542	13,802,786
59	Other Regulatory Liabilities (254)	278	384,792,370	389,821,529
60	Unamortized Gain on Reacquired Debt (257)	269		
61	Accumulated Deferred Income Taxes (281 - 283)	272-277	207,522,975	238,404,686
62	TOTAL Deferred Credits (Enter Total of lines 55 thru 61)		612,862,964	642,634,880
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76	TOTAL Liabilities and Other Credits (Enter Total of lines 15, 23, 34, 53 and 62)		\$1,911,350,277	\$1,966,817,441

**Note:**

Please use the appropriate accounts under the heading "Other Noncurrent Liabilities" for accounts that the PSC classifies as "Operating Reserves".

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>STATEMENT OF INCOME FOR THE YEAR</b>				
<p>1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 through 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413.</p> <p>3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.</p> <p>4. Use page 122-123 for important notes regarding the statement of income or any account thereof.</p>		<p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.</p> <p>6. Give concise explanations concerning significant amount of any refunds made or received during the year resulting</p>		
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	<b>UTILITY OPERATING INCOME</b>			
2	Operating Revenues (400)	300-301	\$714,606,934	\$644,290,039
3	Operating Expenses			
4	Operation Expenses (401)	320-323	501,055,600	450,499,722
5	Maintenance Expenses (402)	320-323	12,160,500	12,515,937
6	Depreciation Expense (403)	336-337	58,293,343	55,611,918
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	-	-
8	Amort. & Depl. of Utility Plant (404-405)	336-337	-	-
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	-	-
10	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
11	Amort. of Conversion Expenses (407)		-	-
12	Regulatory Debits (407.3)		-	-
13	(Less) Regulatory Credits (407.4)		-	-
14	Taxes Other Than Income Taxes (408.1)	262-263	39,078,264	38,807,154
15	Income Taxes -- Federal (409.1)	262-263	(6,393,469)	16,895,488
16	-- Other (409.1)	262-263	(1,873,612)	3,567,988
17	Provision for Deferred Income Taxes (410.1)	234,272-277	35,894,406	8,642,289
18	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277	12,026,131	15,202,085
19	Investment Tax Credit Adj. -- Net (411.4)	266	-	-
20	(Less) Gains from Disp. of Utility Plant (411.6)		-	-
21	Losses from Disp. of Utility Plant (411.7)		-	-
22	(Less) Gain from Disposition of Allowances (411.8)		-	-
23	Losses from Disposition of Allowances (411.9)		-	-
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		626,188,901	571,338,411
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		\$88,418,033	\$72,951,628

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
<p>from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on page 122-123.</p> <p>8. Enter on page 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.</p>			<p>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p> <p>10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122-123 or in a footnote.</p>			
Electric Utility		Gas Utility		Other Utility		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		\$714,606,934	\$644,290,039			2
						3
		501,055,600	450,499,722			4
		12,160,500	12,515,937			5
		58,293,343	55,611,918			6
						7
						8
						9
						10
						11
						12
						13
		39,078,264	38,807,154			14
		(6,393,469)	16,895,488			15
		(1,873,612)	3,567,988			16
		35,894,406	8,642,289			17
		12,026,131	15,202,085			18
						19
						20
						21
						22
						23
						24
-	-	626,188,901	571,338,411	-	-	25
\$ -	\$ -	\$88,418,033	\$72,951,628	\$ -	\$ -	26

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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STATEMENT OF INCOME FOR THE YEAR (Continued)

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Line No.	Other Utility		Other Utility		Other Utility	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6						
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13						
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16						
17						
18						
19						
20						
21						
22						
23						
24						
25	-	-	-	-	-	-
26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
27	Net Utility Operating Income (Carried forward from page 114)	--	\$88,418,033	\$72,951,628	
28	<b>OTHER INCOME AND DEDUCTIONS</b>				
29	Other Income				
30	Nonutility Operating Income				
31	Revenues From Merchandising, Jobbing and Contract Work (415)		437,293	437,501	
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		175,407	131,329	
33	Revenues From Nonutility Operations (417)				
34	(Less) Expenses of Nonutility Operations (417.1)				
35	Nonoperating Rental Income (418)		2,400	4,400	
36	Equity in Earnings of Subsidiary Companies (418.1)	119			
37	Interest and Dividend Income (419)		2,321,583	1,933,718	
38	Allowance for Other Funds Used During Construction (419.1)		176,378	159,166	
39	Miscellaneous Nonoperating Income (421)		(104,239)	957,645	
40	Gain in Disposition of Property (421.1)		402,787	183,554	
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		3,060,795	3,544,655	
42	Other Income Deductions				
43	Loss on Disposition of Property (421.2)		242,523	40,387	
44	Miscellaneous Amortization (425)	340			
45	Miscellaneous Income Deductions (426.1 - 426.5)	340	1,006,520	571,102	
46	TOTAL Other Income Deductions (Total of lines 43 thru 45)		1,249,043	611,489	
47	Taxes Applic. to Other Income and Deductions				
48	Taxes Other Than Income Taxes (408.2)	262-263			
49	Income Taxes -- Federal (409.2)	262-263	126,143	117,660	
50	Income Taxes -- Other (409.2)	262-263	(10,538)	28,760	
51	Provision for Deferred Inc. Taxes (410.2)	234,272-277			
52	(Less) Provision for Deferred Income Taxes -- Cr. (411.2)	234,272-277			
53	Investment Tax Credit Adj. -- Net (411.5)				
54	(Less) Investment Tax Credits (420)		1,434	10,211	
55	TOTAL Taxes on Other Income and Deduct. (Total of 48 thru 54)		114,171	136,209	
56	Net Other Income and Deductions (Enter Total of lines 41, 46, 55)		1,697,581	2,796,957	
57	<b>INTEREST CHARGES</b>				
58	Interest on Long-Term Debt (427)				
59	Amort. of Debt Disc. and Expense (428)				
60	Amortization of Loss on Reacquired Debt (428.1)		822,003	822,003	
61	(Less) Amort. of Premium on Debt-Credit (429)				
62	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)				
63	Interest on Debt to Assoc. Companies (430)	340	19,480,408	18,967,657	
64	Other Interest Expense (431)	340	1,737,182	2,423,422	
65	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		172,874	284,670	
66	Net Interest Charges (Enter Total of lines 58 thru 65)		21,866,719	21,928,412	
67	Income Before Extraordinary Items (Total of lines 27, 56 and 66)		68,248,895	53,820,173	
68	<b>EXTRAORDINARY ITEMS</b>				
69	Extraordinary Income (434)				
70	(Less) Extraordinary Deductions (435)				
71	Net Extraordinary Items (Enter Total of line 69 less line 70)		-	-	
72	Income Taxes -- Federal and Other (409.3)	262-263			
73	Extraordinary Items After Taxes (Enter Total of line 71 less line 72)		-	-	
74	Net Income (Enter Total of lines 67 and 73)		\$68,248,895	\$53,820,173	

Name of Respondent National Fuel Gas Distribution Corporation <b>NEW YORK DIVISION</b>		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>STATEMENT OF INCOME FOR THE YEAR</b>				
<p>1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 through 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413.</p> <p>3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.</p> <p>4. Use page 122-123 for important notes regarding the statement of income or any account thereof.</p>		<p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.</p> <p>6. Give concise explanations concerning significant amount of any refunds made or received during the year resulting</p>		
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	<b>UTILITY OPERATING INCOME</b>			
2	Operating Revenues (400)	300-301	\$508,421,949	\$455,104,975
3	Operating Expenses			
4	Operation Expenses (401)	320-323	364,819,538	313,532,624
5	Maintenance Expenses (402)	320-323	8,157,888	8,626,540
6	Depreciation Expense (403)	336-337	41,984,224	40,593,153
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	-	-
8	Amort. & Depl. of Utility Plant (404-405)	336-337	-	-
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	-	-
10	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
11	Amort. of Conversion Expenses (407)		-	-
12	Regulatory Debits (407.3)		-	-
13	(Less) Regulatory Credits (407.4)		-	-
14	Taxes Other Than Income Taxes (408.1)	262-263	37,429,819	37,214,656
15	Income Taxes -- Federal (409.1)	262-263	(4,507,711)	8,515,932
16	-- Other (409.1)	262-263	(1,142,646)	1,362,613
17	Provision for Deferred Income Taxes (410.1)	234,272-277	22,562,324	7,361,360
18	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277	8,272,314	9,747,416
19	Investment Tax Credit Adj. -- Net (411.4)	266	-	-
20	(Less) Gains from Disp. of Utility Plant (411.6)		-	-
21	Losses from Disp. of Utility Plant (411.7)		-	-
22	(Less) Gain from Disposition of Allowances (411.8)		-	-
23	Losses from Disposition of Allowances (411.9)		-	-
24	Accretion Expense (411.10)			
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		461,031,122	407,459,462
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		\$47,390,827	\$47,645,513

Name of Respondent National Fuel Gas Distribution Corporation <b>NEW YORK DIVISION</b>		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021	
<b>STATEMENT OF INCOME FOR THE YEAR (Continued)</b>						
<p>from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on page 122-123.</p> <p>8. Enter on page 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.</p>			<p>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p> <p>10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122-123 or in a footnote.</p>			
Electric Utility		Gas Utility		Other Utility		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
		\$508,421,949	\$455,104,975			1
						2
						3
		364,819,538	313,532,624			4
		8,157,888	8,626,540			5
		41,984,224	40,593,153			6
		-	-			7
		-	-			8
		-	-			9
						10
		-	-			11
		-	-			12
		-	-			13
		37,429,819	37,214,656			14
		(4,507,711)	8,515,932			15
		(1,142,646)	1,362,613			16
		22,562,324	7,361,360			17
		8,272,314	9,747,416			18
						19
						20
						21
						22
						23
						24
-	-	461,031,122	407,459,462	-	-	25
\$ -	\$ -	\$47,390,827	\$47,645,513	\$ -	\$ -	26

Name of Respondent National Fuel Gas Distribution Corporation <b>NEW YORK DIVISION</b>	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Other Utility		Other Utility		Other Utility	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	-	-	-	-	-	-
26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Name of Respondent National Fuel Gas Distribution Corporation <b>NEW YORK DIVISION</b>		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
27	Net Utility Operating Income (Carried forward from page 114)	--	\$47,390,827	\$47,645,513	
28	<b>OTHER INCOME AND DEDUCTIONS</b>				
29	Other Income				
30	Nonutility Operating Income				
31	Revenues From Merchandising, Jobbing and Contract Work (415)		365,632	380,077	
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		160,631	118,412	
33	Revenues From Nonutility Operations (417)				
34	(Less) Expenses of Nonutility Operations (417.1)				
35	Nonoperating Rental Income (418)		2,400	4,400	
36	Equity in Earnings of Subsidiary Companies (418.1)	119			
37	Interest and Dividend Income (419)		1,811,747	989,361	
38	Allowance for Other Funds Used During Construction (419.1)		116,799	115,192	
39	Miscellaneous Nonoperating Income (421)		42,899	14,769	
40	Gain in Disposition of Property (421.1)		235,212	146,993	
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		2,414,058	1,532,380	
42	Other Income Deductions				
43	Loss on Disposition of Property (421.2)		180,426	30,420	
44	Miscellaneous Amortization (425)	340			
45	Miscellaneous Income Deductions (426.1 - 426.5)	340	724,842	493,463	
46	TOTAL Other Income Deductions (Total of lines 43 thru 45)		905,268	523,883	
47	Taxes Applic. to Other Income and Deductions				
48	Taxes Other Than Income Taxes (408.2)	262-263			
49	Income Taxes -- Federal (409.2)	262-263	64,763	76,571	
50	Income Taxes -- Other (409.2)	262-263	(8,611)	12,412	
51	Provision for Deferred Inc. Taxes (410.2)	234,272-277			
52	(Less) Provision for Deferred Income Taxes -- Cr. (411.2)	234,272-277			
53	Investment Tax Credit Adj. -- Net (411.5)				
54	(Less) Investment Tax Credits (420)		1,277	7,552	
55	TOTAL Taxes on Other Income and Deduct. (Total of 48 thru 54)		54,875	81,431	
56	Net Other Income and Deductions (Enter Total of lines 41, 46, 55)		1,453,915	927,066	
57	<b>INTEREST CHARGES</b>				
58	Interest on Long-Term Debt (427)				
59	Amort. of Debt Disc. and Expense (428)				
60	Amortization of Loss on Reacquired Debt (428.1)		574,539	574,539	
61	(Less) Amort. of Premium on Debt-Credit (429)				
62	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)				
63	Interest on Debt to Assoc. Companies (430)	340	13,822,346	13,494,213	
64	Other Interest Expense (431)	340	1,061,594	1,786,488	
65	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		114,478	202,902	
66	Net Interest Charges (Enter Total of lines 58 thru 65)		15,344,001	15,652,338	
67	Income Before Extraordinary Items (Total of lines 27, 56 and 66)		33,500,741	32,920,241	
68	<b>EXTRAORDINARY ITEMS</b>				
69	Extraordinary Income (434)				
70	(Less) Extraordinary Deductions (435)				
71	Net Extraordinary Items (Enter Total of line 69 less line 70)		-	-	
72	Income Taxes -- Federal and Other (409.3)	262-263			
73	Extraordinary Items After Taxes (Enter Total of line 71 less line 72)		-	-	
74	Net Income (Enter Total of lines 67 and 73)		\$33,500,741	\$32,920,241	

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>STATEMENT OF RETAINED EARNINGS FOR THE YEAR</b>				
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.</p> <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.</p>				
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>				
1	Balance -- Beginning of Year		\$426,997,598	
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Credit:			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Acct. 439) (Total of lines 4 thru 8)		-	
10	Debit: (See footnote below)			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Acct. 439) (Total of lines 10 thru 14)		-	
16	Balance Transferred from Income (Account 433 less Account 418.1)		68,248,895	
17	Appropriations of Retained Earnings (Account 436)			
18				
19				
20				
21				
22	TOTAL Appropriations to Retained Earnings (Acct. 436) (Total of lines 18 thru 21)		-	
23	Dividends Declared -- Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared -- Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		-	
30	Dividends Declared -- Common Stock (Account 438)			
31				
32			(44,000,000)	
33				
34				
35				
36	TOTAL Dividends Declared -- Common Stock (Acct. 438) (Total of lines 31 thru 35)		(44,000,000)	
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings			
38	Balance -- End of year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		451,246,493	

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)	-		
	<b>APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)</b>			
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings -- Amortization Reserve, Federal(Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46)	-		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	451,246,493		
	<b>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)</b>			
49	Balance -- Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance -- End of Year (Total of Lines 49 thru 52)	-		

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>STATEMENT OF CASH FLOWS</b>				
<p>1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities -- Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122-123 the amounts of interest paid (net of amounts capitalized) and income</p>				
Line No.	Description (See Instructions for Explanations of Codes) (a)	Amounts (b)		
1	Net Cash Flow from Operating Activities:			
2	Net Income (Line 74(c) on page 117)	\$68,248,895		
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	58,293,343		
5	Amortization of (Specify)			
6	Amortization of Loss on Reacquired Debt	822,003		
7	Share Based Compensation Expense	4,932,213		
8	Deferred Income Taxes (Net)	23,868,275		
9	Investment Tax Credit Adjustment (Net)	(1,435)		
10	Net (Increase) Decrease in Receivables	(459,740)		
11	Net (Increase) Decrease in Inventory	(3,912,378)		
12	Net (Increase) Decrease in Allowances Inventory			
13	Net Increase (Decrease) in Payables and Accrued Expenses	1,967,200		
14	Net (Increase) Decrease in Other Regulatory Assets	77,924,641		
15	Net Increase (Decrease) in Other Regulatory Liabilities	8,209,329		
16	(Less) Allowance for Other Funds Used During Construction	176,378		
17	(Less) Undistributed Earnings from Subsidiary Companies			
18	Other:Net (Increase) Decrease in Unrecovered Purchased Gas Costs	(38,029,576)		
19	Other:Net (Increase) Decrease in Unbilled Revenue Receivable	(11,007,239)		
20	Other:Net (Increase) Decrease in Prepayments	(1,654,701)		
21	Other:Net (Increase) Decrease in Other Assets	(63,504,095)		
22	Other:Net Increase (Decrease) in Other Liabilities	(99,077,083)		
23	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 22)	26,443,274		
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including Land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	(103,059,369)		
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant			
29	Gross Additions to Nonutility Plant			
30	(Less) Allowance for Other Funds Used During Construction	176,378		
31	Other:			
32				
33				
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(102,882,991)		
35				
36	Acquisition of Other Noncurrent Assets (d)	(473,482)		
37	Proceeds from Disposal of Noncurrent Assets (d)			
38				
39	Investments in and Advances to Assoc. and Subsidiary Companies			
40	Contributions and Advances from Assoc. and Subsidiary Companies			
41	Disposition and Investments in (and Advances to)			
42	Associated and Subsidiary Companies			
43				
44	Purchase of Investment Securities (a)			
45	Proceeds from Sales of Investment Securities (a)			

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>STATEMENT OF CASH FLOWS (Continued)</b>				
4. Investing Activities Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of leases capitalized per USOA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.		5. Codes used: (a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. 6. Enter on pages 122-123 clarifications and explanations.		
Line No.	Description (See Instruction No. 5 for Explanations of Codes) (a)	Amounts (b)		
46	Loans Made or Purchased			
47	Collections on Loans			
48				
49	Net (Increase) Decrease in Receivables			
50	Net (Increase) Decrease in Inventory			(951,325)
51	Net (Increase) Decrease in Allowances Held for Speculation			
52	Net Increase (Decrease) in Payables and Accrued Expenses			(406,259)
53	Other: Net (Increase) Decrease in Notes Receivable			(182,157)
54	Other: Sale of Fixed Income Mutual Fund Shares in Grantor Trust			30,000,000
55				
56	Net Cash Provided by (Used in) Investing Activities			
57	(Total of lines 34 thru 55)			(74,896,214)
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)			
62	Preferred Stock			
63	Common Stock			
64	Other: Advances from Associated Companies (See details in footnote)			50,000,000
65				
66	Net Increase in Short-Term Debt (c)			
67	Other: Notes Payable to Associated Companies			43,700,000
68				
69				
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)			93,700,000
71				
72	Payments for Retirement of:			
73	Long-term Debt (b)			
74	Preferred Stock			
75	Common Stock			
76	Other: Advances from Associated Companies (See details in footnote)			
77				
78	Net Decrease in Short-Term Debt (c)			
79	Other: Notes Payable to Associated Companies			-
80	Dividends on Preferred Stock			
81	Dividends on Common Stock			(44,000,000)
82	Net Cash Provided by (Used in) Financing Activities			
83	(Total of lines 70 thru 81)			49,700,000
84				
85	Net Increase (Decrease) in Cash and Cash Equivalents			
86	(Total of lines 23, 57 and 83)			1,247,060
87				
88	Cash and Cash Equivalents at Beginning of Year			12,440,625
89				
90	Cash and Cash Equivalents at End of Year			\$13,687,685

FERC FORM NO.1 (ED. 12-15)

**Footnotes:**

Line 64 - Advances from Associated Companies

On February 24, 2021, National Fuel Gas Distribution Corporation borrowed \$50,000,000 from National Fuel Gas Company at an interest rate of 3.07%. The note matures on March 1, 2031.

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**NOTES TO FINANCIAL STATEMENTS**

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving reference to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.

1. Important Notes

Reconciliation of Cash and Cash Equivalents at December 31, 2021

<u>Balance Sheet Account</u>	<u>Description</u>	<u>Amount</u>
131	Cash	\$4,953,307
135	Working Funds	157,900
136	Temporary Cash Investments	8,576,478
		<u>\$13,687,685</u>

Interest and Income Taxes Paid/(Refunded) for the Twelve Months Ended December 31, 2021

Interest	\$21,227,573
Income Taxes	\$3,105,206

2.-6. None or not applicable.

Name of Respondent National Fuel Gas Distribution Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021	
<b>STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES</b>					
1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote. 4. Report data on a year-to-date-basis.					
Line No.	Item  (a)	Unrealized Gains and (Losses) on Available- for-Sale Securities  (b)	Minimum Pension Liability adjustment (net amount)  (c)	Foreign Currency Hedges  (d)	Other Adjustments  (e)
1	FAS 158 adjustment to record the actuarially determined benefit obligation for other post-employment benefits in Distribution's Pennsylvania jurisdiction.				(5,807,237)
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Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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**STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES**

1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date-basis.

Other Cash Flow Hedges Interest Rate Swaps  (f)	Other Cash Flow Hedges [Specify]  (g)	Totals for each category of items recorded in Account 219  (h)	Net Income (Carried Forward from Page 117, Line 74)  (i)	Total Comprehensive Income  (j)	Line No.
		(5,807,237)	\$68,248,895	\$ 62,441,658	1
				-	2
				-	3
				-	4
				-	5
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				-	7
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				-	39

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr.) 3/31/2022	Year of Report 12/31/2021
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$2,349,017,613		
4	Property Under Capital Leases	-		
5	Plant Purchased or Sold	-		
6	Completed Construction not Classified	8,001,901		
7	Experimental Plant Unclassified	-		
8	TOTAL (Enter Total of lines 3 thru 7)	2,357,019,514		-
9	Leased to Others	-		
10	Held for Future Use	-		
11	Construction Work in Progress	21,614,740		
12	Acquisition Adjustments	-		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	2,378,634,254		-
14	Accum. Prov. for Depr., Amort., & Depl.	946,903,070		-
15	Net Utility Plant (Enter Total of line 13 less 14)	\$1,431,731,184	\$	-
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	\$946,903,070		
19	Amort. and Dep. of Producing Natural Gas Land and Land Rights	-		
20	Amort. of Underground Storage Land and Land Rights	-		
21	Amort. of Other Utility Plant	-		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	946,903,070		-
23	Leased to Others			
24	Depreciation	-		
25	Amortization and Depletion	-		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	-		-
27	Held for Future Use			
28	Depreciation	-		
29	Amortization	-		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	-		-
31	Abandonment of Leases (Natural Gas)	-		
32	Amort. of Plant Acquisition Adj.	-		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$946,903,070	\$	-

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr.) 3/31/2022	Year of Report 12/31/2021
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SUMMARY OF UTILITY PLANT ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
\$2,349,017,613					3
					4
					5
8,001,901					6
					7
2,357,019,514	-	-	-	-	8
					9
					10
21,614,740					11
					12
2,378,634,254	-	-	-	-	13
946,903,070	-	-	-	-	14
\$1,431,731,184	\$ -	\$ -	\$ -	\$ -	15
					16
					17
\$946,903,070					18
-					19
-					20
					21
946,903,070	-	-	-	-	22
					23
					24
					25
-	-	-	-	-	26
					27
					28
					29
-	-	-	-	-	30
					31
					32
\$946,903,070	\$ -	\$ -	\$ -	\$ -	33

Name of Respondent National Fuel Gas Distribution Corporation <b>NEW YORK DIVISION</b>		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr.) 3/31/2022	Year of Report 12/31/2021
<b>SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$1,666,172,833		
4	Property Under Capital Leases	-		
5	Plant Purchased or Sold	-		
6	Completed Construction not Classified	-		
7	Experimental Plant Unclassified	-		
8	TOTAL (Enter Total of lines 3 thru 7)	1,666,172,833	-	
9	Leased to Others	-		
10	Held for Future Use	-		
11	Construction Work in Progress	14,891,728		
12	Acquisition Adjustments	-		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	1,681,064,561	-	
14	Accum. Prov. for Depr., Amort., & Depl.	693,545,862	-	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$987,518,699	\$ -	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	\$693,545,862		
19	Amort. and Dep. of Producing Natural Gas Land and Land Rights	-		
20	Amort. of Underground Storage Land and Land Rights	-		
21	Amort. of Other Utility Plant	-		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	693,545,862	-	
23	Leased to Others			
24	Depreciation	-		
25	Amortization and Depletion	-		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	-	-	
27	Held for Future Use			
28	Depreciation	-		
29	Amortization	-		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	-	-	
31	Abandonment of Leases (Natural Gas)	-		
32	Amort. of Plant Acquisition Adj.	-		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$693,545,862	\$ -	

Name of Respondent National Fuel Gas Distribution Corporation <b>NEW YORK DIVISION</b>	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr.) 3/31/2022	Year of Report 12/31/2021
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**SUMMARY OF UTILITY PLANT ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
\$1,666,172,833					3
					4
					5
					6
					7
1,666,172,833	-	-	-	-	8
					9
					10
14,891,728					11
					12
1,681,064,561	-	-	-	-	13
693,545,862	-	-	-	-	14
\$987,518,699	\$ -	\$ -	\$ -	\$ -	15
					16
					17
\$693,545,862					18
					19
					20
					21
693,545,862	-	-	-	-	22
					23
					24
					25
-	-	-	-	-	26
					27
					28
					29
-	-	-	-	-	30
					31
					32
\$693,545,862	\$ -	\$ -	\$ -	\$ -	33

Name of Respondent National Fuel Gas Distribution C	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)			
<p>1. Report below descriptions and balances at end of the year for each projects in process, of construction (107). for Electric, Gas and Common, respectively.</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.</p>			
Line No.	Description of Each Project for Electric, Gas and Common, respectively (a)	Construction Work in Progress-Electric/Gas (Account 107) (b)	
1	<u>Electric</u>		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16	From Insert Page		
17	Subtotal	\$	-
18			
19	<u>Gas</u>		
20	Construction expenditures are not classified by function until they are unitized to Gas Plant in Service.		
21	Projects are primarily Distribution System.		
22			
23			
24	Distribution Minor Projects		20,838,083
25	Transmission VM-5 Replacement		776,657
26			
27			
28	Subtotal Distribution Corporation		\$21,614,740
29	Subtotal NY Division		\$14,891,728
30	From Insert Page		
31			
32			
33	<u>Common</u>		
34			
35			
36			
37			
38			
39			
40			
41	From Insert Page		
42	Subtotal Distribution Corporation		\$21,614,740
43	TOTAL		\$14,891,728

Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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**CONSTRUCTION OVERHEADS ELECTRIC, GAS AND COMMON**

- List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
- On page 218 furnish information concerning construction overheads, for electric, gas and common operations respectively.
- A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218, the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction, for electric, gas and common operations respectively.
- Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs for electric, gas and common operations respectively.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	<u>Electric</u>	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18	From Insert Pages	
19	Subtotal	\$ -
20	<u>Gas</u>	
21		
22	Employee Benefits	3,137,475
23	Payroll Taxes	519,145
24		
25		
26		
27		
28		
29		
30		
31	From Insert Pages	
32	Subtotal	\$3,656,620
33	<u>Common</u>	
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44	From Insert Pages	
45	Subtotal	\$ -
46	<b>TOTAL</b>	<b>\$3,656,620</b>

Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
<b>GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE</b>			
1. For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned (Paper Copy Only).		2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3(17) of the U. S. of A., if applicable. 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.	
Description of Each Construction Overhead for Electric, Gas and Common, respectively			
GAS: Engineering, Supervision, Administrative costs, etc. which are directly chargeable to construction are charged to construction.  Construction overhead capitalized is determined by applying the percentage of Engineering Staff labor and associated general and administrative costs to open construction projects based on amounts charged to the project during the month.			
<b>ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</b>			
All construction jobs considered to be in progress during the month of which the interest is being computed qualify for the charge. Exclusions consist of the following:			
<ul style="list-style-type: none"> <li>a. Blanket Projects</li> <li>b. Maintenance and General Order Projects</li> <li>c. Production Orders</li> <li>d. Voided Projects</li> <li>e. Reimbursable Projects</li> <li>f. Projects less than 30 days duration</li> <li>g. Projects placed on Hold</li> </ul>			
<p>A project is said to be started in the first month in which it receives charges.  A Project is said to be completed in the month in which the asset goes into service.  AFUDC is compounded on a semi-annual basis in March and September.  A half-month convention is used for current monthly charges.</p>			
<b>FUNDS USED DURING CONSTRUCTION RATES</b>			
For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.			
1. Components of Formula (Derived from actual book balances and actual cost rates):			
		Capitalization	Cost Rate
Line	Title	Amount	Ratio (Percent)
No.	(a)	(b)	(c)
1	Average Short-Term Debt	\$8,791,809	
2	Short-Term Interest		1.14%
3	Long-Term Debt	2,649,000,000	55.50%
4	Preferred Stock	-	0.00%
5	Common Equity	2,124,365,637	44.50%
6	Total Capitalization	4,773,365,637	100.00%
7	Average Construction Work in Progress Balance	\$23,679,796	
2. Gross Rate for Borrowed Funds => 2.10%			
3. Rate for Other Funds 2.45%			
4. Weighted Average Rate Actually Used for the Year:			
a. Rate for Borrowed Funds - => 2.10%			
b. Rate for Other Funds - => 2.45%			

Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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**NONUTILITY PROPERTY (Account 121)**

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Land - Various locations in New York State	\$1,138,844	\$ -	\$1,138,844
2				-
3	Structures - Various locations in New York State	23,190	-	23,190
4				-
5				-
6				-
7				-
8				-
9				-
10				-
11				-
12				-
13				-
14				-
15				-
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29				-
30				-
31				-
32				-
33				-
34				-
35				-
36				-
37				-
38				-
39				-
40				-
41	Minor Item Previously Devoted to Public Service			-
42	Minor Items-Other Nonutility Property			-
43	<b>TOTAL</b>	<b>\$1,162,034</b>	<b>\$ -</b>	<b>\$1,162,034</b>

Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	7,779,329	8,783,987	GAS
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	82,487	91,053	GAS
8	Transmission Plant (Estimated)	156,748	268,222	GAS
9	Distribution Plant (Estimated)	3,618,860	4,140,186	GAS
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other	1,024,028	1,220,222	GAS
12	TOTAL Account 154 (Total of lines 5 thru 11)	\$12,661,452	\$14,503,670	
13	Merchandise (Account 155)			
14	Other Material and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
16	Stores Expense Undistributed (Account 163)	531,355	433,561	GAS
17				
18				
19				
20				
21	TOTAL Materials and Supplies (per Balance Sheet)	\$13,192,807	\$14,937,231	

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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OTHER REGULATORY ASSETS (Account 182.3)

- Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
- For regulatory assets being amortized, show period of amortization in column (a).
- Minor items (5% of the Balance at End of Year for account 182.3 or amounts less than \$100,000, whichever is less) may be grouped by classes.
- Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
- Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	Credits		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Deferred FASB 109 Asset - (B)	\$5,650,604	254, 283	\$596,581	\$115,757,764
2	Other Post-Employment Benefits (OPEB) - (A)	198,252,414	various	224,299,615	(177,716,884)
3	Pension (Defined Benefit) - (A)	4,628,206	various	90,672,816	17,312,008
4	Recoverable Workers Comp - (F)	-	228	491,997	1,236,727
5	Low Income Residential Account Expense - (D) (K)	2,299,468	various	2,601,601	(5,985,641)
6	Asset Retirement Obligation Deferral - (C)	301,172	230, 254	267,723	4,969,161
10	Conservation Incentive Program (CIP) - (D)	72,206,908	various	55,474,466	(1,138,864)
11	Merchant Function Charge (MFC) - (D)	4,433,538	various	4,151,819	(946,584)
12	Retirement Saving Account (Defined Contribution Pension) - (A)	1,285,524	various	1,013,002	1,745,860
13	Revenue Decoupling Mechanism (RDM) - (D)	3,253,864	various	1,760,338	3,021,852
14	Unrecovered/Unreimbursed Gas Costs - (D)	-	N/A	-	66,474
15	Interest on Matching Gas Costs - (D)	455,284	various	332,439	150,713
16	Symmetrical Sharing Including Interest - (D)	4,372,621	various	3,563,565	5,252,114
17	Off-System Sales - (D)	11,842,632	various	8,712,889	(8,734,058)
18	System Performance - (D)	700,073	various	849,243	(963,388)
19	Supplier Refund - (E)	173,848	various	24,103	437
20	Transco Rate Case Refund - (D)	500,447	various	575	(1,775,462)
21	Storage Inventory Carrying Cost (G)	1,829,495	various	1,930,569	911,951
22	Delta Research and Development Fund - (H)	471,719	401	526,466	(1,352,188)
23	Standardized Low Income Program Deferral - (I) (K)	2,731,615	various	2,182,117	2,561,869
24	System Modernization Tracker - (J)	14,903,817	various	8,326,735	17,810,018
25	Environmental Cleanup (L)	3,682,646	various	6,782,486	6,078,136
26	Other	-	N/A	-	8,851
27	Reclassifications	2,608,837,102	254	2,601,089,021	198,613,072
28	TOTAL	\$2,942,812,997		\$3,015,650,166	\$ 176,883,938

(A) New York jurisdiction authorized by Statement of Policy and Order Concerning the Accounting and Ratemaking Treatment for Pensions and Post-Retirement Benefits Other than Pensions (Case 91-M-0890). In addition, the FAS 158 Adjustment accounting (for financial statement purposes) is authorized by Federal Energy Regulatory Commission (FERC) Docket AI07-1-000. Distribution Corporation New York continued to receive rate recovery for Pension and OPEB related costs as a result of the Joint Proposal Settlement associated with Case 13-G-0136 and/or Rate Order issued April 20, 2017 in Case 16-G-0257. Note: Pennsylvania jurisdiction OPEB rate recovery was authorized by settlement related to Docket #R-00061493 and terminated in tariff supplement No. 228, Docket #R-2021-3027406. Regulatory liabilities in Pennsylvania are being passed back to customers as per the terms specified in Docket #R-2021-3027406. Amounts include SFAS 158 funding status adjustments of \$52,715,265 for Pension and ERP, (\$45,055,991) for OPEB, and \$5,084,474 for Top-Hat at December 31, 2021.

(B) Authorized by FERC Docket AI93-5-000.

(C) New York and Pennsylvania jurisdictions authorized by FERC Docket AI02-1-000 and RM-02-7-000.

(D) Authorization and/or continued authorization provided by the Joint Proposal Settlement associated with Case 13-G-0136 and/or Rate Order issued April 20, 2017 in Case 16-G-0257, and appropriate Pennsylvania authority for Line 5.

(E) Amounts associated with Pennsylvania jurisdiction.

(F) Amount is presented as a regulatory asset solely for financial reporting purposes. Distribution Corporation records a liability for outstanding workers compensation claims and a corresponding debit to a regulatory asset. The regulatory asset has been established in recognition of the fact that Distribution Corporation will ultimately recover future workers compensation claims on a "pay-as-you-go" basis when the claims are incurred.

(G) Authorized by the Merchant Function Charge associated with Case 07-G-0141.

(H) Authorized by settlement R-00061493. Note: This amount is associated with the Pennsylvania jurisdiction.

(I) Initiated in Case 14-M-0565 and authorized by Case 16-G-0257.

(J) Authorized by Case 16-G-0257 and Case 18-G-0553.

(K) Low Income Residential Account Expense and Standardized Low Income Program Deferral are combined for reclassification purposes from Account 182 to Account 254.

(L) Addressed in Case 93-G-0756 and approved in Opinion 94-16, issued July 20, 1994.

Name of Respondent National Fuel Gas Distribution Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021	
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
<p>1. Report below the particulars (details) called for concerning miscellaneous deferred debits.  2. For any deferred debit being amortized, show period of amortization in column (a).  3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.</p>						
Line No.	Description of Miscellaneous Deferred Debits (a)	Bal. Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2	Miscellaneous Work in Progress	\$ 988,865	\$ 1,510,027	various	\$ 1,460,618	\$ 1,038,274
3						
4	NY PSC Assessment	240,989	2,618,224	various	3,579,854	(720,641)
5						
6	Unbilled Revenue - Amortization	985,168	573,087	various	2,199,037	(640,782)
7						
8	Other Post Employment Benefits	(835,047)	13,833,914	various	14,205,882	(1,207,015)
9						
10	Low Income Usage Reduction Program- PA	(1,309,065)	1,054,793	various	1,381,824	(1,636,096)
11						
12	Defined Contribution Plan	(307,556)	1,581,471	various	1,437,220	(163,305)
13						
14	PA Sales and Use Tax	-	44,794	various	44,794	-
15						
16	Daily Balancing Project	13,265	-	N/A	13,265	-
17						
18	Committed Line of Credit Fee	361,454	166,949	431	277,034	251,369
19						
20	Deferred Software Maint. Agreements	41,454	296,235	various	125,721	211,968
21						
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49						
50	From Insert Page A Below	-	-		-	-
51	Misc. Work in Progress	179,527	21,679,494		24,725,249	(2,866,228)
52	DEFERRED REGULATORY COMM.					-
53	EXPENSES (See pages 350-351)					
54	TOTAL	\$179,527	\$21,679,494		\$24,725,249	(\$2,866,228)

Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below, concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance End of Year (c)
1	Electric		
2			
3			
4			
5			
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$ -	\$ -
9	Gas		
10			
11		1,210,228	1,499,718
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	\$1,210,228	\$1,499,718
17	Other (Specify)		
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$1,210,228	\$1,499,718

NOTES

Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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**CAPITAL STOCK (Accounts 201 and 204)**

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	<u>Common - Account 201</u>			
2	Common Stock	2,000	\$29,585.30	None
3				
4				
5				
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7				
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18				
19				
20	Total	2,000		
21	<hr/> <hr/> <hr/>			
22	<u>Preferred - Account 204</u>			
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26				
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38				
39				
40				
41	Total	-		
42	<hr/> <hr/> <hr/>			

Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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CAPITAL STOCK (Accounts 201 and 204) (Continued)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
2,000	\$59,170,600	None	None	None	None	1
						2
						3
						4
						5
						6
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						14
						15
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2,000	\$59,170,600	-	\$ -	-	\$ -	20
						21
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-	\$ -	-	\$ -	-	\$ -	41
						42

Name of Respondent National Fuel Gas Distribution Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
<b>OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)</b>				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	<u>Donations Received from Stockholders (Account 208)</u>			
2	Acquired in consolidation with Republic Light, Heat & Power Co., on 12/31/56	\$403,668		
3	Acquired in consolidation with Empire Gas & Fuel Company, Ltd. on 12/31/63	43,596		
4	Acquired in reorganization between Iroquois Gas Corp., Pennsylvania Gas Co.			
5	and United Natural Gas Co. PSC Case 26434	159,920		
6	Forgiveness of Debt by National Fuel Company approved by Securities and			
7	Exchange Commission on Docket 70-5531 dated 3/20/75	3,500,000		
8	Other Paid-In-Capital received from National Fuel Gas Co. on 3/17/89	9,215,000		
9	Other Paid-In-Capital received from National Fuel Gas Co. on 2/13/91	22,030,000		
10	Other Paid-In-Capital received from National Fuel Gas Co. on 3/16/93	12,322,500		
11	Other Paid-In-Capital received from National Fuel Gas Co. on 7/7/93	73,925,000		
12	Compensation expense on stock options, stock appreciation rights, performance			
13	shares, restricted stock and restricted stock units (formerly known as FAS 123R)	33,431,526		
14				
15	Subtotal	\$155,031,210		
16				
17	<u>Reduction in Par or Stated Value of Common Stock (Account 209)</u>			
18				
19				
20				
21				
22	Subtotal	\$ -		
23				
24	<u>Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)</u>			
25				
26				
27				
28				
29	Subtotal	\$ -		
30				
31	<u>Miscellaneous Paid-In Capital (Account 211)</u>			
32				
33				
34	Subtotal	\$ -		
35				
36				
37	<b>TOTAL</b>	<b>\$155,031,210</b>		

Name of Respondent National Fuel Gas Distribution Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
<b>LONG-TERM DEBT (Accounts 221, 222, 223, and 224)</b>				
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p>		<p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>		
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount	
	(a)	(b)	(c)	
1	<u>Bonds (Account 221)</u>			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Subtotal	\$ -	\$ -	
20				
21				
22	<u>Reacquired Bonds (Account 222)</u>			
23				
24				
25				
26				
27				
28	Subtotal	\$ -	\$ -	
29				
30	<u>From Insert Page</u>			
31	Advances from Associated Companies (Account 223)	374,000,000	-	
32	Other Long Term Debt (Account 224)	-	-	
33	<b>TOTAL</b>	<b>\$374,000,000</b>	<b>\$ -</b>	

Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)			

10. Identify separate indisposed amounts applicable to issues which were redeemed in prior years.

11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.

12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net charges during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.

14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
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				\$ -	\$ -	20
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						24
						25
						26
						27
				\$ -	\$ -	28
						29
						30
				374,000,000	19,068,958	31
				-	-	32
				\$374,000,000	\$19,068,958	33

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	<u>Advances from Associated Companies (Account 223)</u>		
2	Case Number - 91-G-1327 ; Note Number - 93-2 7.46%	\$49,000,000	
3	Case Number - 95-G-0090 ; Note Number - 95-1 7.50%	50,000,000	
4	Case Number - 14-G-0228 ; Note Number - 17-1 4.15%	100,000,000	
5	Case Number - 17-G-0414 ; Note Number - 18-1 4.97%	125,000,000	
6	Case Number - 20-G-0317 ; Note Number - 21-1 3.07%	50,000,000	
7			
8	Subtotal	\$374,000,000	\$ -
9			
10	<u>Other Long Term Debt (Account 224)</u>		
11			
12			
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39			
40			
41			
42			
43			
44			
45	Subtotal	\$ -	\$ -
46			
47			
48			

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)						
Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent)	Interest for Year Amount	Line No.
		Date From	Date To			
(d)	(e)	(f)	(g)	(h)	(i)	
3/93	3/30/2023			\$49,000,000	\$3,655,400	1
6/95	6/13/2025			50,000,000	3,750,000	2
09/17	9/15/2027			100,000,000	4,150,000	3
08/18	9/1/2028			125,000,000	6,206,250	4
02/21	3/1/2031			50,000,000	1,307,308	5
						6
						7
				\$374,000,000	\$19,068,958	8
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				\$ -	\$ -	45
						46
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						48

\*see footnote on page 450

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	\$68,248,895
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		
11	See attached	118,417,143
12		
13		
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		
21	See attached	211,598,378
22		
23		
24		
25		
26		
27	Federal Tax Net Income	(\$24,932,340)
28	Show Computation of Tax:	
29		
30	Federal Income Tax at Statutory Rate	(\$5,235,791)
31	Prior Years Tax Adjustment	(829,099)
32	Consolidated Tax Sharing	(198,132)
33	Other	(4,304)
34		(\$6,267,326)
35		
36		
37		

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES	
Particulars (Details) (a)	Amount (b)
Net Income for the Year	\$68,248,895
Adjustments Made to Determine Taxable Income:	
Additional Income & Unallowable Tax Deductions:	
Book Depreciation	\$67,808,627
Deferred Income Tax	23,868,275
Bad Debts	9,442,705
CIAC	4,200,000
UNICAP	3,319,213
Sec 162(m) RSU	1,752,853
State Tax Deduction	1,697,355
Deferred PSC Assessments	961,630
Sec 162(m) Bonus	855,151
Debenture Premium	822,002
Restricted Stock Comp - PROXY	667,392
Deferred Gain/Loss Mark to Market	482,139
Sec 162(m) ERP/TOP	443,420
Deferred Area Dev. Grants	428,487
Lobbying	373,605
Accrued Bonus - PROXY	356,791
Top Hat Expenses	244,235
ERP/TOP - PROXY	171,833
Deferred Site Cleanup	163,967
Meals & Entertainment	108,750
Deferred Compensation	88,330
Deferred LIRA	79,666
Sec 162(m) ODCP	25,200
Sec 162(m) Salary Limit	19,787
Officers' DCP	19,624
Fines & Penalties	7,871
Motor Fuels Credit	4,300
Club Dues	3,935
Total Additions	\$118,417,143

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES		
	Particulars (Details) (a)	Amount (b)
	Additional Deductions & Nontaxable Income:	
	Tax Depreciation	\$40,174,715
	Unrecovered Purchase Gas Costs	37,058,569
	OPEB - Medicare Subsidy	27,289,421
	OPEB Expense	19,076,286
	Repairs & Maintenance	18,775,000
	Deferred CIP	16,128,136
	Cost of Removal	11,356,334
	Pension	8,052,693
	Federal Income Tax - Current	6,267,326
	Other Deferred Costs	5,023,063
	Refund Prov. - TCJA 2017	4,296,505
	ERP Costs	3,546,326
	Refund Provision	3,129,744
	Deferred Payroll Taxes COVID-19	2,114,241
	State Income Tax - Current	1,884,150
	Deferred Regulatory Unbundling	1,674,172
	System Modernization Tracker	1,473,329
	Equity Comp - RSU, PSU & SARs	897,167
	Injuries and Damages	750,000
	Stock Awards and Dividends	593,981
	Deferred Compensation	436,367
	Prepaid Accrued PTO	381,255
	Deferred R,D & D	296,654
	Charitable Contribution CF	224,672
	NQSO Expense	222,902
	Deferred Gas Expansion	215,899
	AFUDC	176,378
	Restricted Stock Expense	81,362
	ITC Amortization	1,435
	Spousal Travel	213
	Fed NOL UT - Operating	83
	Total Additional Deductions	\$211,598,378
	Federal Taxable Net Income	(\$24,932,340)
	Computation of Tax:	
	Federal Income Tax at Statutory Rate	(\$5,235,791)
	Prior Years Tax Adjustment	(829,099)
	Consolidated Tax Sharing	(198,132)
	Other	(4,304)
	Federal Income Taxes After Credits	(\$6,267,326)

Name of Respondent National Fuel Gas Distribution Corporation	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)					
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)								
<b>Federal:</b>											
1	Income Taxes	SEE ATTACHED FOR DETAIL									
2	FICA Contribution										
3	Unemployment										
4	Other										
5	Total						25,472,857	-	2,117,114	5,749,839	-
<b>State:</b>											
6	Franchise - Gross Income - 186a	SEE ATTACHED FOR DETAIL									
7	Franchise - Gross Earnings - 186										
8	Franchise - Excess Dividends - 186										
Temporary Surcharges											
9	Sec. 186a (Gross Income)										
10	Sec. 186 (Gross Earnings)										
11	Sec. 186 (Excess Dividends)										
12	MTA Surcharge										
13	Unemployment Insurance										
14	Disability Insurance										
15	Sales and Use										
16	Petroleum Business Tax - New York										
17	Other										
17	Total						2,228,282	7,252,088	31,718,378	36,323,064	-
<b>Local:</b>											
19	Real Estate										
20	Special Franchise										
21	Municipal Gross Income										
22	NYC Special Franchise										
23	Public Utility Excise										
24	Sales and Use										
25	Other										
26	Total	-	-	-	-	-					
<b>Other (list):</b>											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40	<b>TOTAL</b>	\$27,701,139	\$7,252,088	\$33,835,492	\$42,072,903	\$ -					

Name of Respondent National Fuel Gas Distribution Corporation	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

5. If any tax covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (q) how the taxes were distributed.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (Incl. in Acct. 165) (h)	Electric (Account 408.1,409.1) (i)	Gas (Account 408.1,409.1) (j)	Other Utility Depts. (Account 408.1,409.1) (k)	Other Utility Operating Income (Account 408.1,409.1) (l)		
						1	
						2	
						3	
						4	
21,840,132	-	-	(848,258)	-	-	5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
						16	
						17	
(2,274,366)	7,354,126	-	31,659,441	-	-	18	
						19	
						20	
						21	
						22	
						23	
						24	
						25	
-	-	-	-	-	-	26	
						27	
						28	
						29	
						30	
						31	
						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
\$19,565,766	7,354,126	\$ -	\$30,811,183	-	\$ -	40	

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) [ ] An Original (2) [ ] A Resubmission		Date of Report (Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)						
Line No.	Kind of Tax (See Instruction 5) (a)	Other Income and Deductions Account 408.2,409.2 (m)	Extraordinary Items (Account 409.3) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Other (q)
Federal:						
1	Income Taxes					
2	FICA Contribution					
3	Unemployment					
4	Other					
5	Total	126,143	-	-	2,839,229	-
State:						
6	Franchise - Gross Income - 186a					
7	Franchise - Gross Earnings - 186					
8	Franchise - Excess Dividends - 186					
9	Temporary Surcharges					
10	Sec. 186a (Gross Income)					
11	Sec. 186 (Gross Earnings)					
12	Sec. 186 (Excess Dividends)					
13	MTA Surcharge					
14	Unemployment Insurance					
15	Disability Insurance					
16	Sales and Use					
17	Petroleum Business Tax - New York					
18	Other					
18	Total	(10,538)	-	-	69,475	-
Local:						
19	Real Estate					
20	Special Franchise					
21	Municipal Gross Income					
22	NYC Special Franchise					
23	Public Utility Excise					
24	Sales and Use					
25	Other					
26	Total	-	-	-	-	-
Other (list):						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL	\$115,605	\$ -	\$ -	\$2,908,704	\$ -

Name of Respondent		(1) <input type="checkbox"/> An Original	(Mo, Day, Yr)	Year of Report			
National Fuel Gas Distribution Corporation		(2) <input type="checkbox"/> A Resubmission	3/31/2022	12/31/2021			
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR							
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and subdivision can readily be ascertained.</p>							
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Other Adjustments (g)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)				
<b>Federal:</b>							
1	PRIOR YEARS - INCOME TAX						
2	FISCAL YEAR 2020 INCOME TAX	19,583,947		(829,099)			
3	FISCAL YEAR 2021 INCOME TAX	5,806,487		(1,860,700)			
4	FISCAL YEAR 2022 INCOME TAX			(3,577,527)			
5	INSURANCE CONTRIBUTIONS ACT	69,740		8,310,873	5,674,660		
6	FICA/UNEMPLOYMENT COMPENSATION	12,683		68,009	69,621		
7	PCORI			5,558	5,558		
8							
9	Total Federal	25,472,857		2,117,114	5,749,839		
<b>Pennsylvania</b>							
10	PRIOR YEARS - INCOME TAX						
11	FISCAL YEAR 2020 CORPORATE NET INCOME TAX	(199,208)		(127,514)		326,722	
12	FISCAL YEAR 2021 CORPORATE NET INCOME TAX	227,875		(605,379)	1,259,250	(326,722)	
13	FISCAL YEAR 2022 CORPORATE NET INCOME TAX				521,330		
14	FIN 48						
15	UNEMPLOYMENT COMPENSATION	14,119		84,108	81,303		
16	PROPERTY			75,177	75,177		
17							
18	CAPITAL STOCK TAX	30					
19							
20	PUBLIC UTILITY REALTY TAX		2,321	76,694	85,000		
21	PA SALES & USE TAX AUDIT ASSESSMENT						
22	SALES TAX - GAS USED BY COMPANY						
23	GROSS RECEIPT						
24	PA CITY LICENSE			100	100		
25	Total	42,816	2,321	(496,814)	2,022,160		
<b>New York</b>							
26							
27							
28							
29	FRANCHISE GROSS EARNINGS SEC. 186A	(185,623)		3,989,715	3,802,458		
30							
31	MUNICIPAL GROSS EARNINGS SEC. 186A	295,953		4,302,500	3,998,020		
32	PROPERTY		7,249,767	24,723,233	24,816,965		
33	UNEMPLOYMENT INSURANCE	7,834		299,482	307,316		
34	NYS INSURANCE PREMIUM TAX			31,544	31,544		
35	SALES TAX - GAS USED BY COMPANY			19,975	19,975		
36	NY INCOME TAX - 2020	1,383,907		(59,281)			
37	NY INCOME TAX - 2021	683,395		(1,091,976)	1,324,626		
38	NY INCOME TAX - 2022						
39	NY INCOME TAX - FIN 48						
40	EXCESS DIVIDENDS SEC 186A						
41							
42	Total	2,185,466	7,249,767	32,215,192	34,300,904		
43	Other (list):						
44	Other						
45							
46							
47	TOTAL	\$27,701,139	\$7,252,088	\$33,835,492	\$42,072,903		

Name of Respondent National Fuel Gas Distribution Corporation		(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(MO, Day, Yr) 3/31/2022	Year of Report 12/31/2021		
<b>TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)</b>						
<p>5. If any tax covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p><b>8. Report in columns (i) through (q) how the taxes were distributed.</b></p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)				
(Taxes Accrued Account 236) (h)	Prepaid Taxes (Incl. in Acct. 165) (i)	Electric (Account 408.1,409.1) (j)	Gas (Account 408.1,409.1) (k)	Other Utility Depts. (Account 408.1,409.1) (l)	Other Utility Operating Income (Account 408.1,409.1) (m)	Line No.
18,754,848						1
3,945,787						2
(3,577,527)						3
2,705,953						4
11,071						5
						6
						7
						8
21,840,132						9
						10
(1,963,476)						11
(521,330)						12
						13
16,924						14
						15
						16
30						17
	10,627					18
						19
						20
						21
						22
						23
(2,467,852)	10,627					24
						25
						26
						27
1,634						28
600,433						29
	7,343,499					30
						31
						32
1,324,626						33
(1,733,207)						34
						35
						36
						37
						38
						41
193,486	7,343,499					42
						43
						44
						45
						46
\$19,565,766	\$7,354,126					47

Name of Respondent National Fuel Gas Distribution Corporation		(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021			
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR							
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and subdivision can readily be ascertained.</p>							
Line No.	Kind of Tax (See Instruction 5) (a)	Total Taxes Charged (b)	Gas Account 408.1, 409.1 (c)	Other 408.2, 409.2 (d)	Gas Account 101, 107, 108 (e)		Gas Account 143, 146 (f)
<b>Federal:</b>							
1	FISCAL YEAR 2020 INCOME TAX	\$ (829,099)	(\$829,099)				
2	FISCAL YEAR 2021 INCOME TAX	(1,860,700)	(1,986,843)	126,143			
3	FISCAL YEAR 2022 INCOME TAX	(3,577,527)	(3,577,527)				
4	INSURANCE CONTRIBUTIONS ACT	8,310,873	5,507,215		5,890,704		872,824
5	FICA/UNEMPLOYMENT COMPENSATION	68,009	32,438		74,740		11,074
6	FIN 48						
7	PCORI	5,558	5,558				
8	DEFERRED PAYROLL TAXES - COVID19						
9	Total Federal	2,117,114	(848,258)	126,143	5,965,444		883,898
<b>Pennsylvania</b>							
10	FISCAL YEAR 2020 CORPORATE NET INCOME TAX	(127,514)	(127,514)				
11	FISCAL YEAR 2021 CORPORATE NET INCOME TAX	(605,379)	(603,452)	(1,927)			
12	FISCAL YEAR 2022 CORPORATE NET INCOME TAX						
13	UNEMPLOYMENT COMPENSATION	84,108	59,325		52,070		7,715
14	PROPERTY	75,177	75,177				
15							
16	CAPITAL STOCK TAX						
17	PUBLIC UTILITY REALTY TAX	76,694	76,694				
18	PA SALES & USE TAX AUDIT ASSESSMENT						
19	SALES TAX - GAS USED BY COMPANY						
20	GROSS RECEIPT						
21	PA CITY LICENSE	100	100				
22	FIN 48						
23							
24	Total	(496,814)	(519,670)	(1,927)	52,070		7,715
<b>New York</b>							
25	FRANCHISE GROSS EARNINGS SEC. 186A	3,989,715	3,989,715				
26	MUNICIPAL GROSS EARNINGS SEC. 186A	4,302,500	4,302,500				
27	PROPERTY	24,723,233	24,723,233				
28	UNEMPLOYMENT INSURANCE	299,482	254,790		93,901		13,914
29	NYS INSURANCE PREMIUM TAX	31,544	31,544				
30	SALES TAX - GAS USED BY COMPANY	19,975	19,975				
31	NY INCOME TAX - 2020	(59,281)	(59,281)				
32	NY INCOME TAX - 2021	(1,091,976)	(1,083,365)	(8,611)			
33	NY INCOME TAX - 2022						
34	NY INCOME TAX - FIN 48						
35	EXCESS DIVIDENDS SEC 186A						
36							
37							
38							
39							
40							
41	Total	32,215,192	32,179,111	(8,611)	93,901		13,914
42	Other (list):						
43	Other						
44							
45							
46	<b>TOTAL</b>	<b>\$33,835,492</b>	<b>\$30,811,183</b>	<b>\$115,605</b>	<b>\$6,111,415</b>		<b>\$905,527</b>

Name of Respondent National Fuel Gas Distribution Corporation	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Day, Yr) 3/31/2022	Year of Report 12/31/2021				
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)							
<p>5. If any tax covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p><b>8. Report in columns (i) through (q) how the taxes were distributed.</b></p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>							
Gas Account 163 (g)	Gas Account 183, 184 (h)	Gas Account 186, 188 (i)	Gas Account 234 (j)	Gas Account 500 (k)	Gas Account 415, 416 (l)	Gas Account 426, 186 (m)	Line No.
1,451,634 18,418	1,238,961 15,720	10,690,387 135,638	(284,974) (3,616)	(17,055,878) (216,403)			1 2 3 4 5 6 7 8
1,470,052	1,254,681	10,826,025	(288,590)	(17,272,281)			9
12,831	10,951	94,495	(2,519)	(150,760)			10 11 12 13 14 15 16 16 17 18 19 20 21 22 23
12,831	10,951	94,495	(2,519)	(150,760)			24
23,140	19,750	170,411	(4,543)	(271,881)			25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
23,140	19,750	170,411	(4,543)	(271,881)			41
							42 43 44
\$1,506,023	\$1,285,382	\$11,090,931	(\$295,652)	(\$17,694,922)			45 46

Name of Respondent National Fuel Gas Distribution Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 3/31/2022		Year of Report 12/31/2021	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%						
6							
7							
8							
9							
10							
11							
12	SUBTOTAL	\$ -		\$ -		\$ -	\$ -
13	Gas Utility						
14	3%						
15	4%						
16	7%						
17	10%	1,438			420	1,435	
18							
19							
20							
21							
22							
23							
24	SUBTOTAL	\$1,438		\$ -		\$1,435	\$ -
25	Common Utility						
26	3%						
27	4%						
28	7%						
29	3%						
30							
31							
32							
33							
34							
35							
36	SUBTOTAL	\$ -		\$ -		\$ -	\$ -
37	Nonutility						
38	3%						
39	4%						
40	7%						
41	10%						
42							
43							
44							
45							
46							
47	SUBTOTAL	\$ -		\$ -		\$ -	\$ -
48	TOTAL	\$1,438		\$ -		\$1,435	\$ -

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively (Continued)			

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line
			No.
			1
\$ -			2
-			3
-			4
-			5
-			6
-			7
-			8
-			9
-			10
-			11
\$ -			12
			13
-			14
-			15
3			16
-			17
-			18
-			19
-			20
-			21
-			22
-			23
\$3			24
			25
-			26
-			27
-			28
-			29
-			30
-			31
-			32
-			33
-			34
-			35
\$ -			36
			37
-			38
-			39
-			40
-			41
-			42
-			43
-			44
-			45
-			46
\$ -			47
\$3			48

Name of Respondent National Fuel Gas Distribution Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**OTHER DEFERRED CREDITS (Account 253)**

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance of End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debits		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Environmental Clean-up	\$5,963,962	various	\$4,672,498	\$1,849,868	\$3,141,332
2						
3	Reserve for Gas Replacement	1,777,605	164	21,432,474	22,378,995	2,724,126
4						
5	Deferred Credits per Settlement - Area Development Grants	4,346,344	various	930,939	1,346,510	4,761,915
6						
7						
8	Gas Expansion Plan	3,172,850	various	2,317,986	2,102,087	2,956,951
9						
10	Deferred Payroll Taxes - COVID-19	4,456,609	236	4,458,105	1,496	-
11						
12	Other	213,172	various	29,988	35,278	218,462
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	From Insert Page A	-		-	-	-
46	<b>TOTAL</b>	\$19,930,542		\$33,841,990	\$27,714,234	\$13,802,786

FERC FORM NO. 1 (ED. 12-15)

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**Footnotes:**

Line 5 - Deferred Credits per Settlement

Balance at End of Year includes \$4,761,915 for the NY Area Development Program.

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)**

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
- For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	325,151,976	(726,602)	6,396,593
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	325,151,976	(726,602)	6,396,593
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$325,151,976	(\$726,602)	\$6,396,593
10	Classification of TOTAL			
11	Federal Income Tax			
12	State Income Tax			
13	Local Income Tax			

NOTES

Name of Respondent National Fuel Gas Distribution Corpo	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
						\$ -	2
				254		318,028,781	3
						-	4
						318,028,781	5
						-	6
						-	7
						-	8
\$ -	\$ -		\$ -		\$ -	\$318,028,781	9
							10
						\$ -	11
						-	12
						\$ -	13

NOTES (Continued)

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	\$ -	\$ -	\$ -
10	Gas			
11	SEE ATTACHED DETAIL	(\$117,629,001)	\$36,621,008	\$5,340,048
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)	(\$117,629,001)	\$36,621,008	\$5,340,048
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of Lines 9,17 and 18)	(\$117,629,001)	\$36,621,008	\$5,340,048
20	Classification of TOTAL			
21	Federal Income Tax			
22	State Income Tax			
23	Local Income Tax			

NOTES

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)**

3. Provide in the space below explanations for pages 276 and 277.  
Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
						\$ -	1
						-	2
						-	3
						-	4
						-	5
						-	6
						-	7
						-	8
\$ -	\$ -		\$ -		\$ -	\$ -	9
							10
		Various	\$11,010,474	Various	\$4,286,528	(\$79,624,095)	11
						-	12
						-	13
						-	14
						-	15
						-	16
\$ -	\$ -		\$11,010,474		\$4,286,528	(\$79,624,095)	17
						-	18
\$ -	\$ -		\$11,010,474		\$4,286,528	(\$79,624,095)	19
							20
						\$ -	21
						-	22
						\$ -	23

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4	TOTAL Electric	\$ -	\$ -	\$ -
5	Gas			
6	Other			
7				
8	Bad Debts	(9,455,617)	(732)	2,197,335
9	Debenture Premium - Net	2,373,193		190,799
10	Deferred Area Development Grants	(1,577,837)	(10,294)	89,347
11	Deferred Gain/Loss Mark to Market	(185,428)	162,823	(16,584)
12	Deferred CIP	(5,611,073)	3,757,498	(381)
13	Deferred Compensation	(2,292,258)	82,471	5,981
14	Deferred Gas Expansion	(1,033,120)	(131)	(48,604)
15	Deferred OPEB	(23,331,304)	13,733,354	1,668,329
16	Deferred Payroll Taxes	(1,032,896)		
17	Deferred PSC Assessment	622,842	27,434	252,384
18	Deferred R D & D	728,752	73,091	4,489
19	Deferred Regulatory Unbundling	987,132	392,635	
20	Injuries and Damages	(241,733)	140,195	(34,262)
21	Low Income	(2,042,413)	98,868	118,423
22	NQSO / SARS	(653,189)	173,654	
23	Pension	6,985,410	3,213,030	(55,010)
24	Prepaid Membership Dues	-	88,384	(92)
25	Refund Margin	(6,476,978)	990,797	266,244
26	Repairs & Maintenance	2,239,597		
27	RSP - Compensation	(708,760)	112,427	2,133
28	Sec. 263A - Inventory Adjustment	72,000		14,761
29	Site Cleanup	2,613,282	25,180	64,139
30	TCJA 2017 Refund Provision	1,580,253	878,268	(78,200)
31	Unrecovered Purchased Gas Costs	4,932,782	9,136,385	538,902
32	Other	(1,612,268)	1,220,273	179,947
33	Unprotected	6,020,861		
34	FAS109	(90,530,231)	1,852,992	
35	IRS Audit		472,406	(20,032)
36				
37				
38				
39	<b>TOTAL 283</b>	<b>\$ (117,629,001)</b>	<b>\$ 36,621,008</b>	<b>\$ 5,340,048</b>
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
							1
							2
							3
\$ -	\$ -		\$ -		\$ -	\$ -	4
							5
							6
							7
						(11,653,684)	8
						2,182,394	9
						(1,677,478)	10
						(6,021)	11
						(1,853,194)	12
						(2,215,768)	13
						(984,647)	14
						(11,266,279)	15
						(1,032,896)	16
						397,892	17
						797,354	18
						1,379,767	19
						(67,276)	20
						(2,061,968)	21
						(479,535)	22
						10,253,450	23
						88,476	24
						(5,752,425)	25
						2,239,597	26
						(598,466)	27
						57,239	28
						2,574,323	29
						2,536,721	30
						13,530,265	31
					219	1,543,696	32
						6,020,861	33
		Various	11,010,474	254	2,742,832	(80,409,597)	34
						492,438	35
							36
							37
							38
			\$ 11,010,474		\$ 4,286,528	\$ (79,624,095)	39
							40
							41
							42
							43
							44
							45
							46
							47
							48
							49
							50

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**OTHER REGULATORY LIABILITIES (Account 254)**

- Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
- For regulatory liabilities being amortized, show period of amortization in column (a).
- Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$100,000, whichever is less) may be grouped by classes.
- Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
- Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
1	Deferred FASB 109 Liability - (A)	\$199,749,988	Various	\$10,766,024	\$7,552,405	\$196,536,369
2						
3	Tax Benefit on Medicare Part D Subsidy - (B)	921,649	N/A	-	-	921,649
4						
5	Plastic Fusion Costs - (C)	41,731	N/A	-	-	41,731
6						
7	Rate Case Expense Deferral - (C)	467,742	N/A	-	185,000	652,742
8						
9	ARO Liability - (D)	(8,825,707)	182, 230	536,180	459,117	(8,902,770)
10						
11	Insurance Settlement Proceeds - (E)	1,571,976	Various	119,347	6,107	1,458,736
12						
13	NY RMD Program - (F)	-	N/A	-	500,000	500,000
14						
15	Reclassifications	190,864,991	182	2,601,089,022	2,608,837,103	198,613,072
16						
17						
18	<b>TOTAL</b>	<b>\$384,792,370</b>		<b>\$2,612,510,573</b>	<b>\$2,617,539,732</b>	<b>\$389,821,529</b>

(A) Authorized by FERC Docket AI93-5-000.

(B) Authorized by The State of New York Public Service Commission Case 04-M-1693 and Case 91-M-0890.

(C) Authorized by the State of New York Public Service Commission Case 16-G-0257.

(D) New York and Pennsylvania jurisdictions authorized by FERC Docket AI02-1-000 and RM-02-7-000.

(E) Distribution Corporation (Pennsylvania Jurisdiction) has established a regulatory liability for environmental insurance settlement proceeds. Such proceeds have been deferred as a regulatory liability to be applied against any future environmental claims that may be incurred. The proceeds have been classified as a regulatory liability in recognition of the fact that rate payers funded premiums on the former insurance policies.

(F) Authorized by the State of New York Public Service Commission Case 20-G-0545.

Insert

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC and GAS)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	\$ 398,322		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown).			
6	<u>Electric</u>			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Subtotal	-		
25	<u>Gas</u>			
26	Environmental Clean-Up Costs	\$ 5,000,107		
27	Area Development Plan Expense	1,250,000		
28	Bank Service Fees	530,264		
29	EBD LIRA	422,593		
30	Information Technology	401,095		
31	Pandemic Costs	323,718		
32	Safety	101,795		
33	Buffalo Niagara Partnership	75,270		
34	Dues to Other Organizations (22)	19,654		
35	Amherst Chamber of Commerce	15,000		
36	Corporate Responsibility	14,961		
37	Erie Regional Chamber and Growth	13,750		
38	Regulatory Compliance	9,134		
39	Business Council of New York State, Inc.	7,500		
40	Dues to area Chambers of Commerce (20)	3,423		
41				
42	Other	(236,483)		
43				
44	Subtotal	\$ 7,951,781		
45	<u>Other</u>			
46				
47				
48				
49				
50				
51				
52				
53	Subtotal	-		
54	Total	\$ 8,350,103		

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other

Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430)-For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431)-Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	<u>Miscellaneous Amortization (Account 425)</u>	
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	\$ -
11	<u>Donations (Account 426.1)</u>	
12	Miscellaneous Donations	\$369,777
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41	Total	\$ 369,777

**If applicable, see insert pages below:**

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS		
Line No.	Item (a)	Amount (b)
1	<u>Life Insurance (Account 426.2)</u>	
2	Top Hat - Deferred Compensation Plan	\$254,117
3		
4		
5		
6		
7	Total	\$254,117
8	<u>Penalties (Account 426.3)</u>	
9	Miscellaneous	\$7,871
10		
11		
12		
13		
14		
15	Total	\$7,871
16	<u>Expenditures for Certain Civic, Political, and Related Activities (Account 426.4)</u>	
17	Dues and Memberships	\$141,865
18	Professional Services	80,696
19	Legal Expenses	39,719
20	Miscellaneous Accounts Payable (Largely Political Action Committee)	24,746
21	General Payroll (Borrowed Labor and Fringe Benefits)	18,458
22	Miscellaneous Office Expense	17,907
23	Rentals	15,519
24	Salary and Fringe Benefits	15,414
25	Employee Expense	5,720
26	Other	7,208
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
51		
52	Total	\$367,252

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS		
Line No.	Item (a)	Amount (b)
1	<u>Other Deductions (Account 426.5)</u>	
2	Plastic Fusion Order Expense	\$4,194
3	Supplemental ESOP	3,309
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	\$7,503
16	<u>Interest on Debt to Associated Companies (Account 430)</u>	
17	National Fuel Gas Company - Long Term Notes - various rates	\$19,068,958
18	Interest Expense - Money Pool	411,450
19		
20		
21		
22		
23		
24		
25		
26	Total	\$19,480,408
27	<u>Other Interest Expense (Account 431)</u>	
28	Interest Expense - New York Settlement	\$540,014
29	Bank Fees	437,028
30	Contractors/Outside Services	269,913
31	Interest on Refunds and Overcollections	239,369
32	Interest on Customer Deposits and Overpayments	193,192
33	Professional Services	151,217
34	Interest Accrued - Pennsylvania Distribution Storage	97,243
35	Interest on Deferred Compensation Plan	88,329
36	Interest Expense Merchant Function Charge Storage Carrying Cost	(236,180)
37	Other	(42,943)
38		
39		
40	Total	\$1,737,182
41		
42		
43		
44		
45		
46		
47		
48		
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54		
55		
56		
57		

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021	
<b>REGULATORY COMMISSION EXPENSES FOR ELECTRIC AND GAS</b>					
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party. Identify this expense as Electric, Gas or Common.		2. Report in columns (b) and (c) only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.			
Line No.	Description (Furnish name of regulatory commission or body the docket or case number, and a description of the case.)  (a)	Assessed by Regulatory Commission  (b)	Expenses of Utility  (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 Beginning of Year (e)
1	New York Public Service Commission  Amortization of part of case 13-6-0136 assessment (PSC)	1,761,801		1,761,801	
2					
3					
4	Energy Research & Development Authority  Pennsylvania Public Utility Commission  Amortization of part of annual assessment (PAPUC)	744,872		744,872	
5					
6					
7	Gas cost filing (1307(f))	727,473		727,473	
8					
9					
10	Federal Energy Regulatory Commission Rate proceedings		85,804	85,804	
11					
12					
13	Other Regulatory Commission expense		177,841	177,841	
14					
15					
16			999,277	999,277	
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
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30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	\$3,234,146	\$1,262,922	\$4,497,068	\$ -

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**REGULATORY COMMISSION EXPENSES FOR ELECTRIC AND GAS (Continued)**

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.

4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.  
5. Minor items (less than \$25,000) may be grouped.

Expenses Incurred During Year			Amortized During Year				Line No.
Charged Currently to			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
							1
							2
							3
							4
Gas	928	1,761,801					5
							6
Gas	928	744,872					7
							8
							9
							10
							11
							12
Gas	928	727,473					13
							14
Gas	928	85,804					15
							16
							17
							18
Gas	928	177,841					19
							20
Gas	928	999,277					21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
		\$4,497,068	\$ -		\$ -	\$ -	45
							46

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Electric and Gas)**

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

2. Indicate in column (a) the applicable classification, as shown below. Classifications:

A. Electric and Gas R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Regional Transmission and Market Operation

(6) Environment (other than equipment)

(7) Other (Classify and include items in excess of \$50,000.)

(8) Total Cost Incurred

B. Electric and Gas R, D & D Performed Externally

Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	II	GAS UTILITY
2	A	R&D Performed Internally:
3	A-7	Residential Equipment Demonstration Program
4	A-7	Commercial R&D
5	A-7	Company projects to increase the efficiency of operations and reduce costs
6	A-7	Technology Transfer
7	A-7	General and Administrative
8		
9		
10	B	R&D Performed Externally:
11	B-4	New York Gas Group
12	B-4	New York State Energy Research Development Authority
13	B-4	Gas Research Institute
14		
15		
16		
17		
18		Adjustment for R&D Recovered in Rates
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35	Total	

Name of Respondent National Fuel Gas Distribution Corp	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

(1) Research Support to the Electrical Research Council or the Electric Power Research Institute  
(2) Research Support to Edison Electric Institute  
(3) Research Support to Nuclear Power Groups  
(4) Research Support to Others (Classify)  
(5) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).  
5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.  
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."  
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
			-		1
			-		2
98,361		908	98,361	2,930	3
41		908	41	165	4
50,000		908	50,000	-	5
93,374		908	93,374	19,399	6
40,793		908	40,793	4,179	7
			-		8
			-		9
			-		10
	31,636	908	31,636	2,614	11
	744,872	928	744,872	51,282	12
			-	(66,674)	13
			-		14
			-		15
			-		16
			-		17
		930	249,465	1,713,436	18
			-		19
			-		20
			-		21
			-		22
			-		23
			-		24
			-		25
			-		26
			-		27
			-		28
			-		29
			-		30
			-		31
			-		32
			-		33
			-		34
\$282,569	\$776,508		\$1,308,542	\$1,727,331	35

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Regional Market			
6	Distribution			
7	Customer Accounts			
8	Customer Service and Informational			
9	Sales			
10	Administrative and General			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	-		
12	Maintenance			
13	Production			
14	Transmission			
15	Regional Market			
16	Distribution			
17	Administrative and General			
18	TOTAL Maint. (Total of lines 13 thru 17)	-		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	-		
21	Transmission (Enter Total of lines 4 and 14)	-		
22	Regional Market (Enter Total of lines 5 and 15)	-		
23	Distribution (Enter Total of lines 6 and 16)	-		
24	Customer Accounts (Transcribe from line 7)	-		
25	Customer Service and Informational (Transcribe from line 8)	-		
26	Sales (Transcribe from line 9)	-		
27	Administrative and General (Enter Total of lines 10 and 17)	-		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	-		-
29	Gas			
30	Operation			
31	Production - Manufactured Gas	-		
32	Production - Natural Gas (Including Expl. and Dev.)	3,434		
33	Other Gas Supply	245,080		
34	Storage, LNG Terminaling and Processing	-		
35	Transmission	472,914		
36	Distribution	32,384,602		
37	Customer Accounts	14,544,981		
38	Customer Service and Informational	2,244,160		
39	Sales	-		
40	Administrative and General	23,460,677		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	73,355,848		
42	Maintenance			
43	Production - Manufactured Gas	-		
44	Production - Nat. Gas	3,035		
45	Other Gas Supply	27,163		
46	Storage, LNG Terminaling and Processing	-		
47	Transmission	112,688		
48	Distribution	5,218,975		
49	Administrative and General	100,053		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	5,461,914		

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
51	Total Operation and Maintenance			
52	Production - Manufactured Gas (Enter Total of lines 31 and 43)	-		
53	Production - Nat. Gas (Including Expl. and Dev.) (Total of lines 32 and 44)	6,469		
54	Other Gas Supply (Enter Total of lines 33 and 45)	272,243		
55	Storage, LNG Terminaling and Processing (Total of lines 34 and 46)	-		
56	Transmission (Lines 35 and 47)	585,602		
57	Distribution (Lines 36 and 48)	37,603,577		
58	Customer Accounts (Line 37)	14,544,981		
59	Customer Service and Informational (Line 38)	2,244,160		
60	Sales (Line 39)	-		
61	Administrative and General (Lines 40 and 49)	23,560,730		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	78,817,762	7,956,285	86,774,047
63	Other Utility Departments			-
64	Operation and Maintenance			-
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	78,817,762	7,956,285	86,774,047
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant			-
69	Gas Plant	8,480,502	856,067	9,336,569
70	Other			-
71	TOTAL Construction (Total of lines 68 thru 70)	8,480,502	856,067	9,336,569
72	Plant Removal (By Utility Departments)			
73	Electric Plant			-
74	Gas Plant	2,043,346	206,266	2,249,612
75	Other			-
76	TOTAL Plant Removal (Total of lines 73 thru 75)	2,043,346	206,266	2,249,612
77	Other Accounts (Specify):			
78	Accounts Receivable- Associated Companies	13,701,987	1,383,152	15,085,139
79	Stores Expense	844,508	85,249	929,757
80	Other Preliminary Survey	44,971	4,540	49,511
81	Deferred Debits	200,147	20,204	220,351
82	Research, Development, & Discovery	38,069	3,843	41,912
83	Accounts Payable- Associated Companies	4,456,877	449,901	4,906,778
84	Pension & Benefit Reserve	248,207	25,055	273,262
85	Merch. & Jobbing Expense	148,657	15,006	163,663
86	Misc. Income Deductions	18,821	1,900	20,721
87				
88				
89				
90				
91				
92	TOTAL Other Accounts	19,702,244	1,988,850	21,691,094
93	<b>TOTAL SALARIES AND WAGES</b>	<b>109,043,854</b>	<b>11,007,468</b>	<b>120,051,322</b>

Name of Respondent National Fuel Gas Distribution Corporation <b>NEW YORK DIVISION</b>	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Regional Market			
6	Distribution			
7	Customer Accounts			
8	Customer Service and Informational			
9	Sales			
10	Administrative and General			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	-		
12	Maintenance			
13	Production			
14	Transmission			
15	Regional Market			
16	Distribution			
17	Administrative and General			
18	TOTAL Maint. (Total of lines 12 thru 17)	-		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	-		
21	Transmission (Enter Total of lines 4 and 14)	-		
22	Regional Market (Enter Total of lines 5 and 15)	-		
23	Distribution (Enter Total of lines 6 and 16)	-		
24	Customer Accounts (Transcribe from line 7)	-		
25	Customer Service and Informational (Transcribe from line 8)	-		
26	Sales (Transcribe from line 9)	-		
27	Administrative and General (Enter Total of lines 10 and 17)	-		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	-		-
29	Gas			
30	Operation			
31	Production - Manufactured Gas	-		
32	Production - Natural Gas (Including Expl. and Dev.)	495		
33	Other Gas Supply	194,067		
34	Storage, LNG Terminaling and Processing	-		
35	Transmission	323,082		
36	Distribution	23,499,058		
37	Customer Accounts	9,682,435		
38	Customer Service and Informational	1,551,848		
39	Sales	-		
40	Administrative and General	20,550,641		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	55,801,626		
42	Maintenance			
43	Production - Manufactured Gas	-		
44	Production - Nat. Gas	-		
45	Other Gas Supply	21,368		
46	Storage, LNG Terminaling and Processing	-		
47	Transmission	71,859		
48	Distribution	3,773,235		
49	Administrative and General	100,212		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	3,966,674		

Name of Respondent National Fuel Gas Distribution Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
<b>DISTRIBUTION OF SALARIES AND WAGES (Continued)</b>				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
Gas (Continued)				
51	Total Operation and Maintenance			
52	Production - Manufactured Gas (Enter Total of lines 31 and 43)	-		
53	Production - Nat. Gas (Including Expl. and Dev.) (Total of lines 32 and 44)	495		
54	Other Gas Supply (Enter Total of lines 33 and 45)	215,435		
55	Storage, LNG Terminaling and Processing (Total of lines 34 and 46)	-		
56	Transmission (Lines 35 and 47)	394,941		
57	Distribution (Lines 36 and 48)	27,272,293		
58	Customer Accounts (Line 37)	9,682,435		
59	Customer Service and Informational (Line 38)	1,551,848		
60	Sales (Line 39)	0		
61	Administrative and General (Lines 40 and 49)	20,650,853		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	59,768,300	8,018,972	67,787,272
63	Other Utility Departments			-
64	Operation and Maintenance			-
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	59,768,300	8,018,972	67,787,272
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant			-
69	Gas Plant	5,943,434	797,417	6,740,851
70	Other			-
71	TOTAL Construction (Total of lines 68 thru 70)	5,943,434	797,417	6,740,851
72	Plant Removal (By Utility Departments)			
73	Electric Plant			-
74	Gas Plant	1,551,469	208,157	1,759,626
75	Other			-
76	TOTAL Plant Removal (Total of lines 73 thru 75)	1,551,469	208,157	1,759,626
77	Other Accounts (Specify):			
78	Accounts Receivable- Associated Companies	10,257,947	1,376,285	11,634,232
79	Stores Expense	718,761	96,434	815,195
80	Other Preliminary Survey	28,812	3,866	32,678
81	Deferred Debits	60,049	8,057	68,106
82	Research, Development, & Discovery	38,129	5,116	43,245
83	Accounts Payable- Associated Companies	2,913,326	390,874	3,304,200
84	Pension & Benefit Reserve	239,179	32,090	271,269
85	Merch. & Jobbing Expense	138,893	18,635	157,528
86	Misc. Income Deductions	18,200	2,442	20,642
87				
88				
89				
90				
91	TOTAL Other Accounts	14,413,296	1,933,799	16,347,095
92	TOTAL SALARIES AND WAGES	81,676,499	10,958,345	92,634,844

Name of Respondent National Fuel Gas Distribution Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3/31/2022	Year of Report 12/31/2021
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**FOOTNOTE DATA**

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)										
101	5	n/a	No audit of the financial statements included in this report is required.										
257	Line 33	i	<table> <tr> <td>Total interest (page 257, Line 33, Column "i")</td> <td align="right">\$19,068,958</td> </tr> <tr> <td>Interest on money pool (account 430; page 340-B line 18)</td> <td align="right">\$411,450</td> </tr> <tr> <td>Total</td> <td align="right">\$19,480,408</td> </tr> <tr> <td>Account 430 and 427</td> <td align="right">\$19,480,408</td> </tr> <tr> <td>Difference</td> <td align="right">-</td> </tr> </table>	Total interest (page 257, Line 33, Column "i")	\$19,068,958	Interest on money pool (account 430; page 340-B line 18)	\$411,450	Total	\$19,480,408	Account 430 and 427	\$19,480,408	Difference	-
Total interest (page 257, Line 33, Column "i")	\$19,068,958												
Interest on money pool (account 430; page 340-B line 18)	\$411,450												
Total	\$19,480,408												
Account 430 and 427	\$19,480,408												
Difference	-												

**LIST OF SCHEDULES  
SUPPLEMENTAL FILING FOR ELECTRIC AND GAS COMPANIES**

Title of Schedules (a)	Page No. (b)	Title of Schedules (a)	Page No. (b)
<b><u>General Section</u></b>			
Reconciliation between FERC, PSC and Stockholders Annual Report.....	1*	Natural Gas Production Land, Wells and Statistics	
Intrastate Revenues.....	2	Natural Gas Gathering Lines.....	87-88
Return on Equity Calculation.....	3-4	Transmission System.....	89-90
Reserved		Distribution System.....	91-92
Reserved		Gas Account.....	93
Reserved		Compressor Stations.....	94
Miscellaneous Plant Data.....	7-8*		
Investments.....	9	<b><u>Steam Section</u></b>	
Special Funds and Special Deposits.....	10		
Notes and Accounts Receivable.....	11	<b><u>Verification</u></b>	
Receivables from Associated Companies.....	12		
Gas Stored.....	13	<b><u>Other</u></b>	
Prepayments and Other Current and Accrued Assets....	14	Miscellaneous Data.....	95
Energy Conservation and Renewable Projects.....	16		
Notes Payable and Payables to Associated Cos.....	18		
Operating Reserves.....	19		
Miscellaneous Tax Refunds.....	20*		
Temporary Income Tax Differences - SFAS 109.....	22		
Extraordinary Items.....	23*		
Outside Professional and Other Consultative Services..	24		
Employee Protective Plans.....	25		
Analysis of Pension Costs.....	26-27		
Analysis of Pension Settlements, Curtailments and Terminations.....	28-29*		
Analysis of OPEB Cost, Funding and Deferrals.....	30-33		
<b><u>Electric Section</u></b>			
Sales of Electricity by Communities.....	40-41*		
Data by Territorial Subdivisions - Electric.....	43*		
Distribution System.....	44-45*		
<b><u>Gas Section</u></b>			
Gas Plant in Service.....	60-62		
Accum. Provision for Depr. of Gas Plant in Service.....	63		
Gas Operating Revenues.....	64		
Sales of Natural Gas by Communities.....	65-66		
Sales for Resale.....	67		
Revenue from Transportation of Gas of Others.....	68		
Sales by Rate Schedule.....	70-71		
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Transmission and Compression of Gas by Others.....	82		
Depreciation and Amortization of Gas Plant.....	83-84		
Data by Territorial Subdivisions/Cost Areas - Gas.....	85		
Production Plant Statistics.....	86*		

\* "None" or "Not Applicable"

**RECONCILIATION BETWEEN FERC, PSC AND STOCKHOLDER'S  
ANNUAL REPORT**

Attach herein (following this page) the respondent's latest annual report to stockholders. If such a report is not prepared, but if audited annual financial statements on which a certified public accountant expresses an opinion are regularly prepared and distributed to bondholders, banking institutions or security analysts, submit that.

If the respondent's annual report to stockholders or audited annual financial statements are prepared on a calendar year basis, the major financial statements contained therein, i.e., Balance Sheet, Income and Retained Earnings Statement and Statement of Cash Flows, shall be reconciled with the corresponding PSC and FERC statements. The reconciliation shall contain an explanation of all differences in reporting.

If the respondent's annual report to stockholders or audited annual financial statements are prepared on a fiscal year basis, then a statement shall be included stating that, except as noted, the major financial statements are prepared on the same basis as in this annual report to the Commission and are in conformity with this Commission's applicable Uniform System of Accounts.

If reports to stockholders or audited annual financial statements are not prepared, so state below:

Annual Report to shareholders is not prepared.

**NEW YORK INTRASTATE REVENUES**

Show for each department the amount of gross operating revenues derived from New York intrastate utility operations during the year. If these amounts differ from the corresponding revenue figures in the Income Statement, each such difference should be explained in sufficient detail to identify the amounts by detail revenue accounts. It is intended that the amounts shown hereunder shall represent the revenues subject to assessment under Section 18a of the Public Service Law.

Line No.	Description Account (a)	Revenues	
		Intrastate (b)	Interstate (c)
1	Electric Utility		
2	Gas Utility		
3	_____ Utility		
4			
5			
6			
7			
8			
9			
10	TOTALS	\$ -	\$ -

**NEW YORK STATE INTRASTATE REVENUES - GAS UTILITY**

<u>Account Title</u>	<u>New York Intrastate Revenue</u>	<u>Total Revenues</u>
480 - RESIDENTIAL SALES	\$392,560,927	\$539,107,951
481 - COMMERCIAL & INDUSTRIAL SALES	49,765,245	74,304,222
483 - SALES FOR RESALE	-	-
TOTAL GAS REVENUES	\$442,326,172	\$613,412,173
<u>OTHER OPERATING REVENUES</u>		
487 - Forfeited Discounts	\$5,787,767	\$6,668,537
489 - Transportation of Gas of Others	70,582,073	107,234,459
493 - Rent from Gas Property	177,677	282,337
495 - Other Gas Revenues	(10,451,740)	(12,990,572)
496 - Provision for Refund	-	-
Total Other Operating Revenues	<u>\$66,095,777</u>	<u>\$101,194,761</u>
TOTAL GAS OPERATING REVENUES	<u>\$508,421,949</u>	<u>\$714,606,934</u>

**INSTRUCTIONS FOR THE RATE OF RETURN AND RETURN ON  
COMMON EQUITY CALCULATION**

**COMPUTATIONS:****RETURN ON COMMON EQUITY**

Net Operating Income

Page 114-115, Line 26, Column (e)  
Page 114-115, Line 26, Column (g)  
Page 114-115, Line 26, Column (i)

Interest Charges

Page 117, Line 66, Column (c)  
Allocate to electric, gas and other based on Net Utility Plant.

Preferred Stock Dividends

Page 118, Line 29, Column (c)  
Allocate to electric, gas and other based on Net Utility Plant.

Net Income Available for Common

Subtract Lines 2 and 3 from Line 1.

Adjusted Common Equity

Line 13 of this schedule  
Allocate to electric, gas and other based on Net Utility Plant.

Return on Common Equity

Divide Line 4 by Line 5.

**TOTAL COMMON EQUITY**

Common Stock

Page 112, Line 2: Columns (c) and (d).

Premium on Capital Stock

Page 112, Lines 4 through 8: Columns (c) and (d).

Capital Stock Expense

Page 112, Lines 9, 10: Columns (c) and (d).

Retained Earnings

Page 118, Lines 1 and 38: Column (c).  
Page 112, Line 11: Columns (c) and (d).

Total

Sum Lines 7 through 10.

Investment in Subsidiary Companies

Page 110, Lines 16 and 17: Columns (c) and (d).

Adjusted Common Equity

Subtract Line 12 from Line 11.

**NET PLANT INVESTMENT**

Net Plant - Electric

Page 200-201, Line 15: Column (c).

Net Plant - Gas

Page 200-201, Line 15: Column (d).

Net Plant - Other

Page 200-201, Line 15: Columns (e) through (g).  
Page 110, Line 14 minus Line 15: Columns (c) and (d).

**RATE OF RETURN AND RETURN ON COMMON EQUITY CALCULATION**

Line No.	Item	Total (a)	Electric (b)	Gas (c)	Other (d)
1	Net Operating Income	\$88,418,033		\$88,418,033	
	<u>Less:</u>				
2	Interest Charges (1)	21,866,719		21,866,719	
3	Preferred Stock Dividends (1)	-			
4	Net Income Available for Common	\$66,551,314	\$ -	\$66,551,314	\$ -
5	Adjusted Common Equity (1)	\$650,926,250	\$ -	\$650,926,250	\$ -
6	Return on Common Equity	10.22%		10.22%	

**Calculation of Common Equity**

		Beginning of Year	End of Year		Average for Year
7	Common Stock	\$59,170,600	\$59,170,600		\$59,170,600
8	Premium on Capital Stock	150,167,497	155,099,710		152,633,604
9	Capital Stock Expense (Input as negative)	-	-		-
10	Retained Earnings (Including Accumulated Other Comprehensive Income)	426,997,598	451,246,493		439,122,046
11	Total	636,335,695	665,516,803		650,926,250
12	Less: Investment in Subsidiary Companies	-	-		-
13	Adjusted Common Equity	\$636,335,695	\$665,516,803		\$650,926,250

**Allocation of Net Plant between Electric, Gas and Other**

	Beginning of Year	End of Year	Average for Year	Percentages
14 Net Plant - Electric				0.00%
15 Net Plant - Gas	1,391,486,924	1,431,731,184	1,411,609,054	100.00%
16 Net Plant - Other				0.00%
17 Total	\$1,391,486,924	\$1,431,731,184	\$1,411,609,054	100.00%

(1) It is acceptable to use the allocation method used in the company's last rate case proceeding. If this allocation method is used, please note "YES" here=====>

It should be noted that these calculated common equity returns are not intended as an evaluation of the reasonableness of the earnings of any utility under the jurisdiction of the Public Service Commission. Also, the earned rates of return reported here are not necessarily the same that would be computed in a formal rate proceeding. Differences may occur because the data in formal proceedings are analyzed in detail and adjustments are usually made to booked amounts.

**Investments (Account 123 and 124)**

1. Report below investments greater than or equal to \$250,000 in Accounts 123, Investment in Associated Companies and 124, Other Investments.
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Investment in Securities - List and describe each security owned, giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders or employees.
5. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts and in a footnote state the name of the pledgee and purpose of the pledge.
6. If commission approval was required for any advance made or security acquired, designate such fact and in a footnote give date of authorization and case number.
7. Interest and dividend revenues from investments should be reported in column (g), including such revenues from securities disposed of during the year.
8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment ( or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment includible in column (g).

Line No.	Description of Investment (a)	Date Originally Acquired (b)	Date of Maturity (c)	Book Cost Beginning Of Year (d)	Principal Amount or No. Of Shares End of Year (e)	Book Costs * End Of Year (f)		Revenues For Year (g)	Gain or Loss From Investment Disposed of (h)	
1										
2										
3										
4										
5										
6										
7										
8	Totals (Account 123)			\$ -		\$ -		\$ -	\$ -	
9										
10	Grantor Trust Fixed Income Mutual Fund	9/14/2015	n/a	50,527,673	2,346,977	20,723,810	(FN1)	473,482	544,213	(FN2)
11										
12										
13										
14										
15										
16	Totals (Account 124)			\$50,527,673		\$20,723,810		\$473,482	\$ 544,213.00	

\* If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

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**FN1:** The market value of this investment at 12/31/2021 was \$20,723,810 and the historical book value was \$20,509,958. The difference represents unrealized gains associated with this investment that are recorded in Accumulated Other Comprehensive Income (Account 219).

**FN2:** Calculated as proceeds of \$30,000,000 less historical book value of \$29,455,787. Distribution, in its Pennsylvania jurisdiction, sold 3,370,786.52 shares of a fixed income mutual fund on 10/1/2021.

**SPECIAL FUNDS (Accounts 125, 126, 128)**  
**(Sinking Funds, Depreciation Fund, Other Special Funds)**

1. For each fund which exceeds \$250,000 at the end of the year, report the balance below. Aggregate all other funds. Indicate nature of any fund included in Account 128, Other Special Funds.
2. Explain, for each fund, any deductions other than withdrawals for the purpose for which the fund was created.
3. If the trustee of any fund is an associated company, give name of such associated company.
4. If assets other than cash comprise any fund, furnish a list of the securities or other assets, giving interest or dividend rate of each, cost to respondent, number of shares or principal amount, and book cost at end of year.

Line No.	Name of Fund and trustee if any (a)	Balance End of Year (b)
1		
2		
3		
4		
5		
6	Total (Account 125)	\$ -
7		
8		
9		
10		
11		
12		
13	Total (Account 126)	\$ -
14		
15	OPEB Union Funded Status	94,252,220
16	OPEB Non-Union Funded Status	31,645,424
17		
18		
19		
20	Total (Account 128)	\$125,897,644
	<b>SPECIAL DEPOSITS (Accounts 132, 133, 134)</b>	
	<ol style="list-style-type: none"> <li>1. For each fund which exceeds \$250,000 at the end of the year, report the balance below. Aggregate all other funds.</li> <li>2. If any deposit consists of assets other than cash, give a brief description of such assets.</li> <li>3. If any deposit is held by an associated company, give name of company.</li> </ol>	
Line No.	Description and purpose of deposit (a)	Balance End of Year (b)
21	Interest Special Deposits (Account 132)	
22	Dividend Special Deposits (Account 133)	
23	Other Special Deposits (Account 134):	
24	(Specify purpose of each other special deposit)	
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37	Total (Account 134)	\$ -

**NOTES AND ACCOUNTS RECEIVABLE (Accounts 141, 142, 143)**

## Summary for Balance Sheet

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143). Disclose separately by footnote any capital stock subscriptions received included in Account 143, Other Accounts Receivable.

LINE NO.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)	\$350,041	\$532,198
2	Customer Accounts Receivable (Account 142):		
3	Gas	70,906,896	79,697,523
4	Electric		
5	Merchandising, Jobbing and Contract Work		
6	Other		
7	Other Accounts Receivable (Account 143)	5,102,992	5,624,750
8	Total (Accounts 142 and 143)	76,009,888	85,322,273
9	Less: Accumulated Provision for Uncollectible Accounts - Cr. (Account 144)	25,576,707	35,019,412
10	Total, Less Accumulated Provision for Uncollectible Accounts	\$50,433,181	\$50,302,861
11			
12			
13			
14			
15			

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (Account 144)**

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to officers and employees shall not include items for utility services.

LINE NO.	Item (a)	Utility Customers (b)	Merchandising, Jobbing and Contract Work (c)	Officers and Employees (d)	Other (e)	Total (f)
21	Balance Beginning of Year	\$25,576,707				\$25,576,707
22	Prov. for Uncollectibles for Year	15,039,310				15,039,310
23	Accounts Written Off	11,525,183				11,525,183
24	Collection of Accounts Written Off	5,928,578				5,928,578
25	Adjustments (Explain)	-				-
26						-
27	Balance End of Year	\$35,019,412	\$ -	\$ -	\$ -	\$35,019,412

4. Summarize the collection and write-off practices applied to overdue customers' accounts.

Customer accounts are evaluated daily by an automated process that identifies accounts that meet criteria to be mailed a final termination notice. The evaluation process includes review of the age and amount of arrears, type of customer, and any credit in the balanced billing plan that would affect arrears. Dunning steps are pursued in accordance with applicable Commission regulations.

Normally, uncollectible accounts are charged off on a monthly basis after one year from the date of finalization, except bankruptcies that are written off immediately.

The collection moratorium for New York residential accounts due to the COVID-19 pandemic remained in effect for all of Calendar 2021. In April 2021, collections resumed in Pennsylvania, with the normal prohibition of shut-off during the winter months. An additional accrual was booked to the Accumulated Provision for Uncollectible Accounts for the period of January 2021 - September 2021 to address the estimated increase in uncollectible costs associated with the ongoing pandemic. Government stimulus programs in the Fall of 2021 had a positive impact on arrears, and for the period of October 2021 - December 2021, no additional uncollectible accrual was booked.

**RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145, 146)**

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145 (included 146), Notes Receivable from Associated Companies.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year, including interest on notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)			Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	Money Pool Investments	\$ -	\$ -	\$ -	\$ -	\$ -
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Totals (Account 145)	\$ -	\$ -	\$ -	\$ -	\$ -
15	National Fuel Gas Company	\$253,048	\$1,696,931	\$1,700,118	\$249,861	\$ -
16	National Fuel Gas Supply Corporation	2,867,075	41,149,192	40,786,523	3,229,744	-
17	Seneca Resources Company, LLC	1,105,595	19,818,072	19,815,938	1,107,729	-
18	Leidy Hub, Inc.	122	366	427	61	-
19	National Fuel Resources, Inc.	(182,317)	357,356	174,516	523	-
20	Empire Pipeline, Inc.	269,424	3,164,033	3,185,447	248,010	-
21	National Fuel Gas Midstream Company, LLC	611,131	4,958,535	4,891,456	678,210	-
22						
23						
24						
25						
26						
27						
28						
29						
30						
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37						
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40						
41						
42						
43						
44						
45						
46						
47						
48	Totals (Account 146)	\$4,924,078	\$71,144,485	\$70,554,425	\$ 5,514,138	\$ -

**GAS STORED (ACCOUNTS 117, 164.1 AND 164.2)**

1. Report below the information called for concerning inventory of gas stored.
2. The Uniform System of Accounts provides that inventory cost records be maintained on a consolidated basis for all storage projects with separate records showing the Dth of inputs and withdrawals and balance for each project, unless the storage projects are widely separated and the cost of gas therein varies significantly. If the respondent's inventory cost records are not maintained on a consolidated basis for all storage projects, furnish an explanation of the accounting followed and the reason for the deviation. Separate schedules on this schedule form should be furnished for each group of storage projects for which separate inventory cost records are maintained.
3. If during the year adjustment was made of the stored gas inventory, such as to correct for cumulative inaccuracies of gas measurements, furnish an explanation of the reason for the adjustment, the Dth and dollar amount of adjustment and account charged or credited.
4. Give a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
5. If the respondent uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.
6. If respondent has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project furnish a statement showing: (a) date of Commission authorization of such accumulated provision (b) explanation of circumstances requiring such provision (c) basis of provision and factors of calculation (d) estimated ultimate accumulated provision accumulation (e) a summary showing balance of accumulated provision and entries during the year.

LINE NO.	DESCRIPTION (a)	NONCURRENT (b)	CURRENT (c)	LNG (d)	TOTAL (e)
1	BALANCE, BEGINNING OF YEAR		\$19,647,559		\$19,647,559
2					
3	GAS DELIVERED TO STORAGE				
4	(CONTRA ACCT. 809)		71,583,284		71,583,284
5	GAS WITHDRAWN FROM STORAGE				
6	(CONTRA ACCT.808)		69,410,526		69,410,526
7	OTHER DEBITS OR CREDITS (Explain) - LIFO Adjustment		946,521		946,521
8					
9					
10					
11	BALANCE, END OF YEAR	\$ -	\$22,766,838	\$ -	\$22,766,838
12	Dth - <b>Recorded and Billed in MCFs</b>		23,858,517		
13	AMOUNT PER Dth - <b>Recorded and Billed in MCFs</b>		0.95		

State basis of segregation of inventory between current and noncurrent portions.

**GAS DELIVERED TO STORAGE:**

Dth (**Recorded and Billed in MCFs**) ..... 24,235,172

AMOUNT PER Dth (**Recorded and Billed in MCFs**) ..... 2.954

Cost of gas delivered to storage: **Gas Purchases**

Specify: Own production (give production area, see Uniform System of Accounts); average system purchases; specific purchases (state which purchases)

Does cost of gas delivered to storage include any expenses for use of respondent's transmission, storage, or other facilities? If so, give particulars and date of commission approval of the accounting.

**GAS WITHDRAWN FROM STORAGE:**

Dth (**Recorded and Billed in MCFs**) - INCLUDES VOLUME OF Dth RELATED TO COST REPORTED ON LINE ..... 23,464,710

AMOUNT PER Dth (**Recorded and Billed in MCFs**) ..... 2.958

**COST BASIS OF WITHDRAWALS:**

**LIFO**

Specify: average cost, LIFO, FIFO, (Explain any change in inventory basis during year and give date of Commission approval of the change or approval of an inventory basis different from that referred to in the Uniform System of Accounts).

**PREPAYMENTS (ACCOUNT 165)**

1. Give below the particulars called for concerning each prepayment.
2. Report all payments for undelivered gas on line 5 and complete schedule 34 showing particulars for gas prepayments.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Nature of Prepayment (a)	End of Year Balance (b)
1	Prepaid insurance	\$853,961
2	Prepaid software maintenance	3,223,145
3	Prepaid taxes	7,354,126
4	Prepaid contractors/outside services	60,046
5	Miscellaneous prepayments: (specify:)	
6	Prepaid PUC Assessment	454,617
7	Prepaid ERDA Assessment	153,846
8	Other (2)	13,371
9		
10		
11		
12		
13		
14	TOTAL (Account 165)	\$12,113,112

**OTHER CURRENT AND ACCRUED ASSETS (Accounts 172, 173, and 174)**

1. Give a description and the amount of the principal items carried at the end of the year in each of the accounts listed below.
2. Minor items may be grouped by classes, showing the number of items in each group.

Line No.	Description (a)	End Of Year Balance (b)
15	Rents Receivable (Account 172)	
16		
17		
18		
19		
20		
21	TOTAL (Account 172)	\$ -
22	Accrued Utility Revenues (Account 173)	56,835,883
23		
24		
25		
26		
27	TOTAL (Account 173)	\$ 56,835,883
28	Miscellaneous Current and Accrued Assets (Account 174)	
29		
30		
31		
32		
33		
34		
35	TOTAL (Account 174)	\$ -

**Energy Conservation and Renewables Projects**

- A. Show in column (a) the programs initiated, continued or concluded during the year, separately for electric operations and gas operations, for the following types of programs:  
 T&MD - Technology and Market Development (formerly SBC)  
 EEPS - Energy Efficiency Portfolio Standard  
 RPS - Renewable Portfolio Standard  
 Other Internal Company Programs
- B. Show in column (b) all revenue collected during the current year and the account number the revenue was recorded to.
- C. Show in column (c) all expense charged during the current year and the account number the expense was recorded to.
- D. Show in column (d) any amounts transferred out to third parties and the account number recorded to, and identify the third party.
- E. Show on line 42 the amount of any incentives earned by the Company and approved by the Commission during the year related to energy conservation or renewables projects. Provide a description of the incentive.

Line No.	(a) Project Title	(b) Revenue Collected In Current Year		(c) Expense Charged In Current Year		(d) Funds Transferred Out To Third Parties		(e) Cumulative Unencumbered	
		Acct No.	Amount	Acct No.	Amount	Acct No.	Amount	Acct No.	Amount
1	EE Tracker (CIP)	182	\$9,519,995	182	\$ 7,595,980	182	\$ -		
2	EE Tracker (CIP) NYSERDA LMI	182	-	182	-	182	18,609,231		
3	EE Tracker (CIP) Interest	182	-	182	(88,863)	182	-		
4	NYSERDA Gas EEPS	182	(63,297)	182	-	182	-		
5	NYSERDA Gas EEPS Interest	182	-	182	104,934	182	-		
6									
7	Other								
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40	GRAND TOTAL		\$9,456,698		\$ 7,612,051		\$ 18,609,231		
41									
42	Incentives Earned by Company/								
43	Approved by the Commission								
44									

**NOTES PAYABLE (Account 231)**

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines of credit.
4. Any demand notes should be designated as such in Column (c).
5. Minor amounts may be grouped by classes, showing the number of such amounts.
6. Report in total, all other interest accrued and paid on notes discharged during the year.

Line No.	PAYEE AND INTEREST RATE (a)	DATE OF NOTE (b)	DATE OF MATURITY (c)	Outstanding at End of Year (d)	INTEREST DURING YEAR	
					ACCRUED (e)	PAID (f)
1	<b>None.</b>					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTALS			\$ -	\$ -	\$ -

**PAYABLES TO ASSOCIATED COMPANIES (ACCOUNT 233)**  
**NOTE: Also included detail for Account 234 - Accounts Payable to Associated Companies**

1. Report particulars of notes and accounts payable to associated companies to end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies.
3. List each note separately and state the purpose for which issued. Show also in Column (a) date of note, maturity and interest rate.
4. Include in Column (f) the amount of any interest expense during the year on notes that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note, describe such collateral.

Line No.	PARTICULARS (a)	BALANCE BEGINNING OF YEAR (b)	TOTAL FOR YEAR		BALANCE END OF YEAR (e)	INTEREST FOR YEAR (f)
			DEBITS (c)	CREDITS (d)		
1	System Money Pool	\$118,300,000	\$443,100,000	\$486,800,000	\$162,000,000	\$ -
2		-			-	
3		-			-	
4		-			-	
5		-			-	
6		-			-	
7	TOTALS (ACCOUNT 233)	118,300,000	443,100,000	486,800,000	162,000,000	-
8	National Fuel Gas Co.	23,355,963	42,065,414	40,745,363	22,035,912	
9	National Fuel Gas Supply Corporation	10,297,477	108,641,510	108,513,023	10,168,990	
10	National Fuel Resources, Inc.	11,296	13,539	1,985	(258)	
11	Empire Pipeline, Inc.	525,600	7,059,760	7,101,322	567,162	
12	National Fuel Gas Midstream Company, LLC	15,059	142,525	143,606	16,140	
13	Seneca Resources Company, LLC	81,469	635,384	658,064	104,149	
14		-			-	
15	TOTALS (ACCOUNT 234)	34,286,864	158,558,132	157,163,363	32,892,095	\$ -

**OPERATING RESERVES (ACCOUNTS 228.1, 228.2, 228.3, 228.4)**

1. Report below an analysis of the changes during the year for each of the above-named reserves.
2. Show title of reserve, account number, description of the general nature of the entry and the contra account debited or credited. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.
3. For Accounts 228.1, Accumulated Provision for Property Insurance and 228.2, Accumulated Provision for Injuries and Damages, explain the nature of the risks covered by the reserves.
4. For Account 228.4, Accumulated Miscellaneous Operating Provisions, report separately each reserve comprising the account and explain briefly its purpose.

LINE NO.	ITEM (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS		BALANCE END OF YEAR (g)
			CONTRA ACCOUNT (c)	AMOUNT (d)	CONTRA ACCOUNT (e)	AMOUNT (f)	
1							\$ -
2							
3							
4							
5							
6							
7	TOTAL ACCOUNT 228.1	-		-		-	-
8	INJURIES & DAMAGES RESERVE						
9	Covers the Company's exposure for injuries	2,478,724	Various	1,391,997	925	150,000	1,236,727
10	to employees and damages to persons or						
11	property of others not covered by insurance.						
12							
13							
14	TOTAL ACCOUNT 228.2	2,478,724		1,391,997		150,000	1,236,727
15	PENSIONS & BENEFITS RESERVE						
16	Compensation deferred on behalf of executives	1,908,899	Various	690,485	Various	389,339	1,607,753
17	and other select management employees under						
18	the Company's Deferred Compensation Plan.						
19							
20	Retirement Savings Account Internal Reserve	(3,145,364)	242	852,895	242	189,149	(3,809,110)
21							
22	OPEB & Pension Internal Reserve	2,450,170	228, 234	12,957,026	228, 234	12,671,638	2,164,782
23							
24	OPEB & Pension Actuarially Determined Funded						
25	Status	72,298,650	Various	107,979,241	Various	17,421,442	(18,259,149)
26	TOTAL ACCOUNT 228.3	73,512,355		122,479,647		30,671,568	(18,295,724)
27							
28							
29	TOTAL ACCOUNT 228.4	\$ -		\$ -		\$ -	\$ -

**TEMPORARY INCOME TAX DIFFERENCES - SFAS 109**

1. Report below the accumulated deferred Federal income tax assets/liabilities, as of December 31 of the reporting year, that result purely from the implementation of SFAS - 109, "Accounting for Income Taxes", and in accordance with the Commission's associated Policy Statement (issued January 15, 1993) in Case 92-M-1005.

Line No.	Item (a)	Debits		Credits		Total (f)
		Account 190 (b)	Account 281 (c)	Account 282 (d)	Account 283 (e)	
	<u>AFUDC</u>					
1	AFUDC - Net of Tax - Plant					
2	AFUDC - Equity Component - Plant					
3	Other Net of Tax Items (specify)					
4						
	<u>Prior Flow-Through Items</u>					
5	Depreciation			36,112,803		36,112,803
6	Asset Base Difference (non - ITC)					
7	Other (specify)			30,770,396		30,770,396
8						
	<u>ITC</u>					
9	Section 46(f)(1) ITC					
10	Section 46(f)(2) ITC					
11						
	<u>Other Items</u>					
12	State Tax			19,157,045	(4,022,979)	15,134,066
13	Repairs and Maintenance Adjustment			(30,770,396)		(30,770,396)
14	Excess ADIT			(134,771,539)	23,483,680	(111,287,859)
15						
16	Total	\$ -	\$ -	(\$79,501,691)	\$19,460,701	(\$60,040,990)
17	Gross-up of above amounts for income tax effects; etc.			\$ (27,459,164)	\$ 6,721,550	\$ (20,737,614)

**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.
- (a) Name of person or organization rendering services in alphabetical order,
  - (b) description of services received during year and project or case to which services relate,
  - (c) total charges for the year.

2. Designate with an asterisk associated companies.

Line No.	Person or Organization	Description of Services	Total Charges
1	<b>DETAIL SUBMITTED WITH UNREDACTED COPY.</b>	<b>DETAIL SUBMITTED WITH UNREDACTED COPY.</b>	381,576
2			851,834
3			1,886,500
4			268,219
5			252,104
6			423,534
7			289,935
8			480,075
9			276,921
10			719,952
11			312,325
12			500,000
13			1,506,876
14			275,166
15			307,564
16			460,120
17			340,225
18			1,027,434
19			362,586
20			267,385
21			264,503
22			350,000
23			596,558
24			
25			
26			
27			
28			
29			
30			
31			
32			

**Employee Protective Plans**

Report a summary of each employee program in effect at any time during the year. This schedule is intended to cover pension, profit sharing, group life insurance, accident and sickness, medical, hospital, prescription drugs, guaranteed annual wage, severance pay, and any other plan maintained for employees (or retirees), but it is not intended to cover such a plan required by law, (e.g. social security).

For each plan report:

1. the identity thereof, and the employee group covered (e.g. management, non-management, executive officers, etc.)
2. whether the benefits are provided through an insurance carrier or directly by the company.
3. the total cost for the year.

Note: If any important change is made with respect to any such plan during the year, give brief particulars.

Group Life Insurance (a)	Prudential Insurance Company of America	\$217,052
Retirement Benefits (a)	Company	13,496,042
Health Insurance (a)	Company (Medical - Highmark Blue Cross Blue Shield of Western New York, Administrator) Company (Medical - Independent Health, Administrator) Company (Prescription Drugs - CVS Caremark, Administrator)	8,394,663
Amortization of Internal Reserve (a)	Company	1,199,000
Other Post-Retirement Benefits (c)(d)	Company	(12,668,899)
Sickness & Absence Payments (a)	Company	3,611,192
Employee 401(k) & Thrift Plans (a)	Company	2,633,124
Restricted Stock Plan & Stock Option Plan (b)	Company	4,795,431
Dental Plan (a)	Company (Trustmark Health Benefits, Administrator)	341,215
Miscellaneous (a)	Company	296,312
Miscellaneous (b)	Company	688,217

(a) Essentially all employees

(b) Certain executive officers and select non-officers

(c) Covers certain non-collectively bargained employees hired before January 1, 2003 & certain collectively bargained employees hired before October 31, 2003.

(d) The negative expense is related to Distribution Corporation's Pennsylvania jurisdiction.

On September 15, 2021, the Pennsylvania Public Utility Commission issued an order approving Distribution Corporation's Supplement No. 228 to Tariff Gas – PaPUC No. 9, which became effective October 1, 2021.

This Tariff Supplement reduced base rates in order to stop collecting other post-employment benefit (OPEB) expenses, suspended regulatory accounting associated with OPEB costs, and allowed Distribution Corporation to recognize previously deferred SFAS 106 (ASC 715) income that had accumulated since the last base rate proceeding as a reduction to OPEB expense.

\$23,003,349

**ANALYSIS OF PENSION COST**

1. On lines 1-21 report the terms of the Pension Plan for the holding company or parent company; on lines 22-32 report details for the reporting company. If the reporting company has more than one pension plan, report each using separate forms.
2. Report on line 1 the actuarial present value of benefits determined as of a specific date during the calendar year according to the terms of a pension plan and based on employees' compensation and service to that date (salary progression is not considered in making this computation).
3. Report on line 2 the actuarial present value of all benefits attributed to employee service up to a specific date, based on the terms of the plan including salary progression factor for final pay and career average pay plans.
4. Report on line 3 the amount the pension plan could expect to receive for investments in a sale between a willing buyer and a willing seller, other than in a forced or liquidation sale.
5. Report on line 8 the discount rate which was used to calculate the obligations reported on Lines 1 and 2.
6. Report on Line 9 the expected long-term return on plan assets.
7. Report on line 14 the net asset gain or loss deferred during the reporting year for later recognition. Do not include in this amount amortization of previously deferred gains or losses as these amounts are to be reported on line 17.
8. Report on lines 19 through 21 and lines 29 through 32 the number of persons covered by the plan at the beginning of the policy year.
9. Report on line lines 21 and 32 the numbers of persons having vested pension rights but who are no longer employed by the company and not yet drawing a pension allowance.
10. On line 22, the term "Minimum Required Contribution" shall mean the payment by the employer to its employees' pension fund necessary to meet the requirement set forth in the Employee Retirement Income Security Act of 1974.
11. On line 24, the term "Maximum Amount Deductible" shall mean the amount of pension expense that is allowable under Section 415 of the Internal Revenue Code.
12. Report on line 26 the dollar amount applicable to the reporting company which has been included in the amount on line 18.
13. Report on line 27 the dollar amount included on line 26 which has been capitalized.

For each plan, specify and explain in the space below any accounting changes or changes in assumptions or elected options made during the reporting year. Quantify the effects of each such revision on each of the amounts reported on Page \*\*. Use a separate insert sheet if more space is required.

- 1) The end of period effective discount rate increased from 2.66% to 2.75%. The effect of the discount rate change was to decrease the Accumulated Benefit Obligation and Projected Benefit Obligation.
- 2) The mortality improvement projection scale was updated to Scale MSS-2021.

**ANALYSIS OF PENSION COST**

As a result of these changes, the Accumulated Benefit Obligation (ABO), Projected Benefit Obligation (PBO), and the prior service cost as of 9/30/2021 changed by the following amounts:

National Fuel Gas Company	ABO	PBO	Unrecognized Gains (Losses)	Prior Service Cost
1) Effective Discount Rate Change	\$ (10,413,454)	\$ (11,183,444)	\$ 11,183,444	N/A
Mortality Assumption Change	\$ (2,755,889)	\$ (2,872,171)	\$ 2,872,171	N/A

Total Distribution Corp.	ABO	PBO	Unrecognized Gains (Losses)	Prior Service Cost
1) Effective Discount Rate Change	\$ (7,285,130)	\$ (7,787,190)	\$ 7,787,190	N/A
Mortality Assumption Change	\$ (1,927,987)	\$ (1,999,934)	\$ 1,999,934	N/A

New York Distribution Corp.	ABO	PBO	Unrecognized Gains (Losses)	Prior Service Cost
1) Effective Discount Rate Change	\$ (5,780,710)	\$ (6,179,776)	\$ 6,179,776	N/A
Mortality Assumption Change	\$ (1,529,847)	\$ (1,587,112)	\$ 1,587,112	N/A

## ANALYSIS OF PENSION COST (Continued)

Line No.	Item (a)	Current Year (b)
<u>PLAN - NATIONAL FUEL GAS COMPANY</u>		
1	Accumulated Benefit Obligation	\$ 1,060,659,440
2	Projected Benefit Obligation	\$ 1,098,455,531
3	Fair Value of Plan Assets	\$ 1,095,728,730
4	Unrecognized Transition Amount	\$ -
5	Unrecognized Prior Service Credits/(Costs)	\$ (3,009,493)
6	Unrecognized Gains or (Losses)	\$ (105,531,688)
7	Date of Valuation Reported on Lines 1 through 6	30-Sep-21
8	Discount Rate	2.75%
9	Expected Long-Term Rate of Return on Assets	6.00%
10	Salary Progression Rate (if applicable)	4.70%
<u>Net Periodic Pension Cost:</u>		
11	Service Cost	\$ 9,865,323
12	Interest Cost	21,686,032
13	Actual Return on Plan Assets [(Gain) or Loss]	(122,992,288)
14	Deferral of Asset Gain or (Loss)	64,843,999
15	Amortization of Transition Amount	-
16	Amortization of Unrecognized Prior Service Cost	631,321
17	Amortization of Gains or Losses	36,813,445
18	Total Pension Cost	\$ 10,847,832
19	Number of Active Employees Covered by Plan	378
20	Number of Retired Employees Covered by Plan	2,848
21	Number of Previous Employees Vested but Not Retired	224
<u>REPORTING COMPANY - TOTAL DISTRIBUTION CORPORATION</u>		
22	Minimum Required Contribution*	\$ -
23	Actual Contribution*	\$ 20,000,000
24	Maximum Amount Deductible*	\$ -
25	Benefit Payments	\$ 49,459,035
26	Total Pension Cost	\$ 18,630,183
27	Pension Cost Capitalized	\$ 490,335
28	Accumulated Pension Asset/(Liability) at Close of Year	\$ 10,819,888
29	Total Number of Company Employees at Beginning of Policy Year	1,429
30	Number of Active Employees Covered by Plan	227
31	Number of Retired Employees Covered by Plan	2,132
32	Number of Previous Employees Vested but Not Retired	142

\* Specify in the space below the reason(s) for any difference between the amounts reported on lines 23(b) and 24(b).

\* National Fuel Gas Company (the Company) has a tax-qualified, noncontributory, defined-benefit retirement plan (the Plan) that covers certain non-collectively bargained employees hired before July 1, 2003 and certain collectively bargained employees hired before November 1, 2003. For accounting purposes, funding and actuarial expense (formerly known as SFAS 87) assumptions and calculations are determined on an overall plan basis and then allocated to the various system companies, including Distribution Corporation. It is the Company's policy to fund the Plan with an amount necessary to satisfy the minimum funding requirements of applicable laws and regulations and not more than the maximum amount deductible for federal income tax purposes. The amount of the total Company contribution is allocated to each subsidiary on the basis of normal pension cost. For the plan year ended December 31, 2021, (even though the obligation and assets are now measured at September 30, 2021 for 10-K purposes) the maximum tax deduction contribution the Company could make to its retirement plan was \$493.5 million. The minimum contribution, assuming the Company elected to not utilize any credit balance, was \$11.3 million, however the Company had enough credit balance to enable it not to fund the pension plan. Note: The contributions shown in the table are on a fiscal year basis not a plan year basis. The Company satisfied its minimum plan year contribution requirement. Separate, stand-alone minimum and maximum contribution amounts are not calculated for Distribution Corporation (or any other subsidiary).

Note: It is acceptable to provide a specific reference to the information already contained in the notes to the financial statements.

## ANALYSIS OF PENSION COST (Continued)

Line No.	Item (a)	Current Year (b)
<u>PLAN - NATIONAL FUEL GAS COMPANY</u>		
1	Accumulated Benefit Obligation	\$ 1,060,659,440
2	Projected Benefit Obligation	\$ 1,098,455,531
3	Fair Value of Plan Assets	\$ 1,095,728,730
4	Unrecognized Transition Amount	\$ -
5	Unrecognized Prior Service Credits/(Costs)	\$ (3,009,493)
6	Unrecognized Gains or (Losses)	\$ (105,531,688)
7	Date of Valuation Reported on Lines 1 through 6	30-Sep-21
8	Discount Rate	2.75%
9	Expected Long-Term Rate of Return on Assets	6.00%
10	Salary Progression Rate (if applicable)	4.70%
11	Service Cost	\$ 9,865,323
12	Interest Cost	21,686,032
13	Actual Return on Plan Assets [(Gain) or Loss]	(122,992,288)
14	Deferral of Asset Gain or (Loss)	64,843,999
15	Amortization of Transition Amount	-
16	Amortization of Unrecognized Prior Service Cost	631,321
17	Amortization of Gains or Losses	36,813,445
18	Total Pension Cost	\$ 10,847,832
19	Number of Active Employees Covered by Plan	378
20	Number of Retired Employees Covered by Plan	2,848
21	Number of Previous Employees Vested but Not Retired	224
<u>REPORTING COMPANY - DISTRIBUTION CORPORATION (NY)</u>		
22	Minimum Required Contribution *	\$ -
23	Actual Contribution*	\$ 20,000,000
24	Maximum Amount Deductible*	\$ -
25	Benefit Payments	\$ 39,857,803
26	Total Pension Cost	\$ 18,630,183
27	Pension Cost Capitalized	\$ 403,637
28	Accumulated Pension Asset/(Liability) at Close of Year	\$ 18,354,874
29	Total Number of Company Employees at Beginning of Policy Year	1,026
30	Number of Active Employees Covered by Plan	177
31	Number of Retired Employees Covered by Plan	1,640
32	Number of Previous Employees Vested but Not Retired	105

\* Specify in the space below the reason(s) for any difference between the amounts reported on lines 23(b) and 24(b).

\* Specify in the space below the reason(s) for any difference between the amounts reported on lines 23(b) and 24(b).

\* National Fuel Gas Company (the Company) has a tax-qualified, noncontributory, defined-benefit retirement plan (the Plan) that covers certain non-collectively bargained employees hired before July 1, 2003 and certain collectively bargained employees hired before November 1, 2003. For accounting purposes, funding and actuarial expense (formerly known as SFAS 87) assumptions and calculations are determined on an overall plan basis and then allocated to the various system companies, including Distribution Corporation. It is the Company's policy to fund the Plan with an amount necessary to satisfy the minimum funding requirements of applicable laws and regulations and not more than the maximum amount deductible for federal income tax purposes. The amount of the total Company contribution is allocated to each subsidiary on the basis of normal pension cost. For the plan year ended December 31, 2021, (even though the obligation and assets are now measured at September 30, 2021 for 10-K purposes) the maximum tax deduction contribution the Company could make to its retirement plan was \$493.5 million. The minimum contribution, assuming the Company elected to not utilize any credit balance, was \$11.3 million, however the Company had enough credit balance to enable it not to fund the pension plan. Note: The contributions shown in the table are on a fiscal year basis not a plan year basis. The Company satisfied its minimum plan year contribution requirement. Separate, stand-alone minimum and maximum contribution amounts are not calculated for Distribution Corporation (or any other subsidiary).

Note: It is acceptable to provide a specific reference to the information already contained in the notes to the financial statements.

### ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS

1. Report on pages 30 through 33, the requested data concerning Postretirement Benefits Other than Pensions (OPEB). For these schedules, the measurement date, calculation of the data requested, and separate reporting for different types of OPEB plans shall be consistent with the disclosure requirements specified in SFAS-106 (Paragraphs 72-89). If the reporting company's OPEB benefits are provided through a joint plan with its parent company or holding company, report under the columnar heading "Total Company" the data applicable to the total plan (i.e., that of the parent or holding company). The columnar heading "New York State Jurisdiction" refers to the New York State jurisdictional operations of the reporting company, exclusive of amounts applicable to subsidiary companies which are subject to the Commission's jurisdiction but are separately reported.
2. The quantification of amounts reported on Lines 1 - 12 shall be as of the date reported on Line 13.
3. Report on Lines 1 - 3 the actuarial present value of benefits attributed employees' service rendered to the date reported on Line 13.
4. Report on Line 4 the amount the OPEB plan(s) could expect to receive for investments in a sale between a willing buyer and a willing seller, other than in a forced or liquidation sale.
5. Report on Lines 5 and 6, the amounts applicable to OPEB that are recorded in internal reserves, net of their related deferred income tax effect. For New York State Jurisdictional Operations, creation of an internal reserve was required by the Commission's "Statement of Policy and Order Concerning the Accounting and Ratemaking Treatment for Pensions and OPEB" ( issued September 7, 1993).
6. Report on Line 10 the amount of unrecognized net gain or loss (including plan asset gains and losses not yet reflected in the market-related value of the plan assets).
7. Report on Line 11 the amount of unrecognized net asset gain or loss not yet reflected in the market-related value of plan assets.
8. In certain instances, a portion of the New York State Jurisdiction OPEB internal reserve may not be subject to the accrual of interest (e.g. in the company's last rate case a portion of the reserve may have been used to reduce rate base). Report on Line 12 the balance of the reserve, net of its related deferred income tax effect, which is subject to the accrual of interest.
9. Report on Line 14 the discount rate which was used to calculate the obligations reported on Lines 1-3.
10. Report on Line 15 the expected long-term return on plan assets reported on Line 4.
11. Report on Line 21 the net asset gain or loss deferred during the reporting year for later recognition. Do not include in this amount amortization of previously deferred gains or losses as these amounts are to be reported on Line 24.
12. The amount reported on Line 24 is to include the amortization of gains and losses arising from changes in assumptions.

For each plan, specify and explain in the space below any accounting changes or changes in assumptions or elected options made during the reporting year. Quantify the effects of each revision on each of the amounts reported on Page \*\*. Use a separate insert sheet if more space is necessary.

#### Assumption Change

Effective September 30, 2021, the discount rate changed from 2.71% to 2.76%, which decreased the benefit obligation. The starting per-capita claims cost assumptions were updated based on experience. Assumed premiums, retiree contributions, and retiree drug subsidy receipts were also updated based on experience. Together these decreased the benefit obligation. Effective September 30, 2021, the mortality improvement projection scale assumption was updated to Scale MSS-2021. This decreased the benefit obligation. Effective September 30, 2021, the trend assumption was updated to better reflect anticipated experience. This assumption change decreased the benefit obligation.

<b>Total Distribution Corp.</b>	Accumulated Benefit Obligation	Unrecognized Gains (Losses)
Assumption Changes discussed above	\$ (27,337,735)	\$ 27,337,735
<b>New York Distribution Corp.</b>	Accumulated Benefit Obligation	Unrecognized Gains (Losses)
Assumption Changes discussed above	\$ (22,956,202)	\$ 22,956,202

**ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS (Continued)**

Line No.	Item (a)	New York State Jurisdiction (b)
<b><u>ANALYSIS OF OPEB COSTS</u></b>		
	Accumulated Benefit Obligation Attributable to:	
1	Retirees Covered by the Plan	\$ 193,138,687
2	Other Fully Eligible Plan Participants	\$ 29,641,090
3	Other Active Plan Participants	\$ 21,038,728
4	Fair Value of Plan Assets Held in an Exterior Fund or Trust	\$ 326,915,268
	Plan Assets Held in an Internal Reserve (net of tax):	
5	New York State Jurisdiction	\$ -
6	Other	\$ -
7	Other Plan Assets (Specify .....	\$ -
8	Unrecognized Transition Obligation	\$ -
9	Unrecognized Prior Service (Costs)/Credits	\$ 1,159,167
10	Unrecognized Gains or (Losses)	\$ 44,124,693
11	Gains or (Losses) Unrecognized in Market Related Value of Assets	\$ -
12	NYS Jurisdiction Internal Reserve Balance Subject to Accrual of Interest (net of tax)	\$ -
13	Date of Valuation for Amounts Reported on Lines 1 - 12.	09/30/21
14	Discount Rate	2.76%
15		
	Expected Long-Term Rate of Return on Assets (Exterior Fund)	5.40%
16	Interest Rate Applied to NYS Jurisdiction Internal Reserve Balance	N/A
17	Salary Progression Rate (if applicable)	N/A
<b><u>NET PERIODIC OPEB COST</u></b>		
18	Service Cost	\$ 975,685
19	Interest Cost	5,414,105
20	Actual Return on Plan Assets [ (Gain) or Loss ]	(27,868,525)
21	Deferral of Asset Gain or (Loss)	11,550,675
22	Amortization of Transition Amount	-
23	Amortization of Unrecognized Prior Service Cost/(Credit)	(251,992)
24	Amortization of (Gains) or Losses from Earlier Periods	(1,064,541)
25	(Gain) or Loss Due to a Temporary Deviation From a Substantive Plan	-
26	<b>Net Periodic OPEB Cost/(Benefit)</b>	<b>\$ (11,244,593)</b>

\*Lines 1-4 and 6-11 are based on the actuarial valuation (measurement date 9/30/2021). Lines 5 and 12 are 9/30/2021 balances.

Note: It is acceptable to provide a specific reference to the information already contained in the notes to the financial statements.

**ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS (Continued)**

1. Report on Line 3 items such as transfers of excess pension funds from the company's pension trust fund to an account set up under Section 401(h) of the Internal Revenue Code.
2. Report on Line 5 items of income (e.g., dividends and interest).
3. The amount reported on Line 9 should be the same amount as that reported on Line 4 on Page 31.

Line No.	Item (a)	New York State Jurisdiction (b)
<b>EXTERNALLY HELD OPEB DEDICATED FUNDS OR TRUSTS</b>		
1	Fair Value of Plan Assets at Beginning of Period	\$308,523,394
Contributions to the Fund:		
2	Deposits of Company Funds	2,822,000
3	Transfers from Pension Related Funds	-
4	Other *	1,946,188
5	Income or (Loss) Earned on Fund Assets	3,109,003
6	Capital Appreciation or (Depreciation) of Fund Assets	27,164,251
7	Cost Benefits Paid from the Fund To or For Plan Participants	14,244,839
8	Other Expenses Paid By the Fund **	2,404,729
9	Fair Value of Plan Assets at End of the Period	<u>\$326,915,268</u>

- \* Specify the source of any amount reported on Line 4  
Line 4 - Other represents Participant Co Payments
- \*\* Specify the type and amount of any expenses reported on Line 8  
Line 8 - Other Expenses Paid By the Fund Represents:  
Administrative Expenses: \$948,552  
Tax Expenses: \$1,456,177

**ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS (Continued)**

1. The data requested on Lines 1 through 12 are for the internal reserve, the establishment of which is required by the Commission's "Statement of Policy and Order Concerning the Accounting and Ratemaking Treatment for Pensions and Postretirement Benefits Other Than Pensions" (Case 91-M-0890, issued and effective September 7, 1993). The amounts reported below are to be consistent with the definitions and intent contained in that Statement.
2. The "rate allowance" to be reported on Line 2 is the amount which was projected to be charged to expense accounts (i.e., not charged to construction, depreciation, nor the rate base allowance related to capitalized OPEB costs) in the company's latest rate proceeding, adjusted to actual applicable sales as per the above Policy Statement.
3. The amount reported on Line 9 less the amount on Line 10 should total the amount reported on Line 5 of Page 33.
4. In certain instances, a portion of the OPEB internal reserve may not be subject to the accrual of interest (e.g., in the company's last rate case, a portion of the reserve may have been used as a rate base reduction). Report on Line 12 the balance of the reserve, net of its related deferred income tax effect, which is subject to the accrual of interest.
5. The Commission's September 7, 1993 Policy Statement on pensions and OPEB stated that, except under certain circumstances, the difference between 1) the rate allowance for OPEB expense, plus any pension related or other funds or credits the company is directed to use for OPEB purposes, and 2) OPEB expense determined as required therein, are to be deferred for future recovery. Report on Lines 13 through 17 the amounts relating to this requirement.

Line No.	Item (a)	New York State Jurisdiction (b)
<b>OPEB RELATED ASSETS RECORDED IN AN INTERNAL RESERVE</b>		
1	Balance in Internal Reserve at Beginning of the Period - [ (Debit) / Credit ]	\$ -
2	Amount of the Company's Latest Rate Allowance for OPEB Expense	2,822,000
3	Amount of OPEB costs actually charged to Construction	-
4	Pension Related or Other Funds or Credits this Commission Directed the Company to Use for OPEB Purposes	
5	Interest Accrued on Fund Balance	
6	Cost Benefits Paid to or for Plan Participants	
7	Amount Transferred to an External OPEB Dedicated Fund	2,822,000
8	Other Debits or Credits to the Internal Reserve *	
9	Balance in Internal Reserve at End of the Period	-
10	Balance of Deferred Income Tax Applicable to the Internal Reserve	-
11	Interest Rate Applied to Internal Reserve Balances	N/A
12	Internal Reserve Balance Subject to Accrual of Interest (net of tax)	
<b>ACCUMULATED DEFERRED OPEB EXPENSE</b>		
13	Accumulated Deferred Balance Beginning of Period - [Debit / (Credit)]	(13,220,155)
14	Deferral Applicable to Current Year Variation	(9,379,467)
15	Amortization of Previous Deferrals	1,531,000
16	Accumulated Deferred Balance at End of Period	(21,068,622)
17	Balance of Deferred Income Tax Applicable to Deferred OPEB Expense at the End of Period	(5,378,600)
	* Briefly explain any amounts reported on Line 8.	

**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

- 1 Report below the original cost of gas plant in service according to the prescribed accounts.
- 2 In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified--Gas.
- 3 Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4 Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5 Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
- 6 Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
- 7 For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
- 8 For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	\$296,223					\$296,223
3	(302) Franchises and Consents	31,280					31,280
4	(303) Miscellaneous Intangible Plant	74,652,662	6,231,908		82,802		80,967,372
5	TOTAL Intangible Plant	74,980,165	6,231,908	-	82,802	-	81,294,875
6	2. PRODUCTION PLANT						
7	Natural Gas Production and Gathering Plant						
8	(325.1) Producing Lands	-					-
9	(325.2) Producing Leaseholds	-					-
10	(325.3) Gas Rights	-					-
11	(325.4) Rights-of-Way	384,207					384,207
12	(325.5) Other Land and Land Rights	40,268					40,268
13	(326) Gas Well Structures	-					-
14	(327) Field Compressor Station Structures	289,143					289,143
15	(328) Field Meas. and Reg. Station Structures	21,268					21,268
16	(329) Other Structures	2,650					2,650
17	(330) Producing Gas Wells - Well Construction	-					-
18	(331) Producing Gas Wells - Well Equipment	-					-
19	(332) Field Lines	9,078,410		7,369			9,071,041
20	(333) Field Compressor Station Equipment	1,126,792	47,842				1,174,634
21	(334) Field Meas. and Reg. Station Equipment	7,538,506	450,731	38,558	(189,099)	(20,377)	7,741,203
22	(335) Drilling and Cleaning Equipment	-					-
23	(336) Purification Equipment	-					-
24	(337) Other Equipment	-					-
25	(338) Unsuccessful Explor. & Develop. Costs	-					-
26	(339) Asset Retirement Costs for Natural Gas Production and Gathering Plant	12,166	(51)				12,115
27	TOTAL Production and Gathering Plant	18,493,410	498,522	45,927	(189,099)	(20,377)	18,736,529
28	Products Extraction Plant						
29	(340) Land and Land Rights	-					-
30	(341) Structures and Improvements	-					-
31	(342) Extraction and Refining Equipment	-					-
32	(343) Pipe Lines	-					-
33	(344) Extracted Products Storage Equipment	-					-
34	(345) Compressor Equipment	-					-
35	(346) Gas Meas. and Reg. Equipment	-					-
36	(347) Other Equipment	-					-
37	(348) Asset Retirement Costs for Products Extraction Plant	-					-
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	-	-	-	-	-	-
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	18,493,410	498,522	45,927	(189,099)	(20,377)	18,736,529
40	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						-
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	\$18,493,410	\$498,522	\$45,927	(\$189,099)	\$ (20,377.00)	\$18,736,529

<b>GAS PLANT IN SERVICE (Continued)</b>							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
42	3. NATURAL GAS STORAGE AND PROCESSING PLANT						
43	Underground Storage Plant						
44	(350.1) Land	-					-
45	(350.2) Rights-of-Way	-					-
46	(351) Structures and Improvements	-					-
47	(352) Wells	-					-
48	(352.1) Storage Leaseholds and Rights	-					-
49	(352.2) Reservoirs	-					-
50	(352.3) Non-recoverable Natural Gas	-					-
51	(353) Lines	-					-
52	(354) Compressor Station Equipment	-					-
53	(355) Measuring and Reg. Equipment	-					-
54	(356) Purification Equipment	-					-
55	(357) Other Equipment	-					-
56	(358) Asset Retirement Costs for Underground Storage Plant	-					-
57	TOTAL Underground Storage Plant	-	-	-	-	-	-
58	Other Storage Plant						
59	(360) Land and Land Rights	-					-
60	(361) Structures and Improvements	-					-
61	(362) Gas Holders	-					-
62	(363) Purification Equipment	-					-
63	(363.1) Liquefaction Equipment	-					-
64	(363.2) Vaporizing Equipment	-					-
65	(363.3) Compressor Equipment	-					-
66	(363.4) Measuring and Reg. Equipment	-					-
67	(363.5) Other Equipment	-					-
68	(363.6) Asset Retirement Costs for Other Storage Plant	-					-
69	TOTAL Other Storage Plant	-	-	-	-	-	-
70	Base Load Liquefied Natural Gas Terminating and Processing Plant						
71							
72	(364.1) Land and Land Rights	-					-
73	(364.2) Structures and Improvements	-					-
74	(364.3) LNG Processing Terminal Equipment	-					-
75	(364.4) LNG Transportation Equipment	-					-
76	(364.5) Measuring and Regulating Equipment	-					-
77	(364.6) Compressor Station Equipment	-					-
78	(364.7) Communications Equipment	-					-
79	(364.8) Other Equipment	-					-
80	(364.9) Asset Retirement Costs for Base Load Liquefied Natural Gas Terminating and Processing Plant	-					-
81	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	-	-	-	-	-	-
82	TOTAL Nat. Gas Storage and Proc. Plant	-	-	-	-	-	-
83	4. TRANSMISSION PLANT						
84							
85	(365.1) Land and Land Rights	282,926					282,926
86	(365.2) Rights-of-Way	2,387,719	9,884		1,071		2,398,674
87	(366) Structures and Improvements	513,482			1,863		515,345
88	(367) Mains	76,303,175	5,412,016	134,126	1,250,695		82,831,760
89	(368) Compressor Station Equipment	-					-
90	(369) Measuring and Reg. Station Equipment	10,086,067	1,065,627	27,893	55,992		11,179,793
91	(370) Communication Equipment	-					-
92	(371) Other Equipment	-					-
93	(372) Asset Retirement Costs for Transmission Plant	41,538	(271)				41,267
94	TOTAL Transmission Plant	\$89,614,907	\$6,487,256	\$162,019	\$1,309,621	\$0	\$97,249,765

<b>GAS PLANT IN SERVICE (Continued)</b>							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
95	5. DISTRIBUTION PLANT						
96	(374) Land and Land Rights	\$27,226,404	\$625,423		\$150,982		28,002,809
97	(375) Structures and Improvements	11,804,254	190,844	49,261	46,198	17,341	12,009,376
98	(376) Mains	1,137,222,812	23,169,110	4,252,381	18,768,956		1,174,908,497
99	(377) Compressor Station Equipment	1,384,132					1,384,132
100	(378) Meas. and Reg. Sta. Equip. - General	25,691,673	954,562	642,560	35,897		26,039,572
101	(379) Meas. and Reg. Sta. Equip. - City Gate	-					-
102	(380) Services	685,092,205	3,675,888	6,311,741	20,835,350		703,291,702
103	(381) Meters	42,219,593	1,031,104	333,974	1,900,352	20,377	44,837,452
104	(382) Meter Installations	9,725,732	6,390	122,402	117,404		9,727,124
105	(383) House Regulators	-					-
106	(384) House Reg. Installations	3,688,991	4,880	26,394	61,161		3,728,638
107	(385) Industrial Meas. and Reg. Sta. Equipment	37,451,226	680,057	107,717	(22,516)		38,001,050
108	(386) Other Prop. on Customers' Premises	-					-
109	(387) Other Equipment	12,062					12,062
110	(388) Asset Retirement Costs for Distribution Plant	1,781,683	322				1,782,005
111	TOTAL Distribution Plant	1,983,300,767	30,338,580	11,846,430	41,893,784	37,718	2,043,724,419
112	6. GENERAL PLANT						
113	(389) Land and Land Rights	847,697					847,697
114	(390) Structures and Improvements	28,220,982	509,053	5,322	9,211	(17,341)	28,716,583
115	(391) Office Furniture and Equipment	13,068,637	8,569	829,597	3,609,885		15,857,494
116	(392) Transportation Equipment	26,782,487	2,985,964	1,521,471	880,783		29,127,763
117	(393) Stores Equipment	-					-
118	(394) Tools, Shop and Garage Equipment	17,101,437	133,293	411,016	662,678		17,486,392
119	(395) Laboratory Equipment	-					-
120	(396) Power Operated Equipment	14,730,762	1,471,255	690,486	148,814		15,660,345
121	(397) Communication Equipment	7,743,007	77,507	150,936	431,199		8,100,777
122	(398) Miscellaneous Equipment	-					-
123	Subtotal	108,495,009	5,185,641	3,608,828	5,742,570	(17,341)	115,797,051
124	(399) Other Tangible Property*	-					-
125	(399.1) Asset Retirement Costs for General Plant	216,875	-				216,875
126	TOTAL General Plant	108,711,884	5,185,641	3,608,828	5,742,570	(17,341)	116,013,926
127	TOTAL (Accounts 101 and 106)	2,275,101,133	48,741,907	15,663,204	48,839,678	-	2,357,019,514
128	Gas Plant Purchased**						-
129	(Less) Gas Plant Sold**						-
130	Experimental Gas Plant Unclassified						-
131	TOTAL Gas Plant in Service	\$2,275,101,133	\$48,741,907	\$15,663,204	\$48,839,678	\$ -	\$2,357,019,514

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## NEW YORK DIVISION

## GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

- 1 Report below the original cost of gas plant in service according to the prescribed accounts.
- 2 In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified--Gas.
- 3 Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4 Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5 Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
- 6 Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
- 7 For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
- 8 For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	\$179,766					\$179,766
3	(302) Franchises and Consents	23,892					23,892
4	(303) Miscellaneous Intangible Plant	52,642,723	4,354,187				56,996,910
5	TOTAL Intangible Plant	52,846,381	4,354,187	0	0	0	57,200,568
6	2. PRODUCTION PLANT						
7	Natural Gas Production and Gathering Plant						
8	(325.1) Producing Lands	0					0
9	(325.2) Producing Leaseholds	0					0
10	(325.3) Gas Rights	0					0
11	(325.4) Rights-of-Way	334,326					334,326
12	(325.5) Other Land and Land Rights	37,427					37,427
13	(326) Gas Well Structures	0					0
14	(327) Field Compressor Station Structures	289,143					289,143
15	(328) Field Meas. and Reg. Station Structures	11,172					11,172
16	(329) Other Structures	0					0
17	(330) Producing Gas Wells - Well Construction	0					0
18	(331) Producing Gas Wells - Well Equipment	0					0
19	(332) Field Lines	8,633,823		7,368			8,626,455
20	(333) Field Compressor Station Equipment	1,126,792	47,842				1,174,634
21	(334) Field Meas. and Reg. Station Equipment	4,632,302	160,965	22,995		(20,377)	4,749,895
22	(335) Drilling and Cleaning Equipment	0					0
23	(336) Purification Equipment	0					0
24	(337) Other Equipment	0					0
25	(338) Unsuccessful Explor. & Develop. Costs	-					-
26	(339) Asset Retirement Costs for Natural Gas Production and Gathering Plant	11,774	(50)				11,724
27	TOTAL Production and Gathering Plant	15,076,759	208,757	30,363	0	(20,377)	15,234,776
28	Products Extraction Plant						
29	(340) Land and Land Rights	-					-
30	(341) Structures and Improvements	-					-
31	(342) Extraction and Refining Equipment	-					-
32	(343) Pipe Lines	-					-
33	(344) Extracted Products Storage Equipment	-					-
34	(345) Compressor Equipment	-					-
35	(346) Gas Meas. and Reg. Equipment	-					-
36	(347) Other Equipment	-					-
37	(348) Asset Retirement Costs for Products Extraction Plant	-					-
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	-	-	-	-	-	-
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	15,076,759	208,757	30,363	0	(20,377)	15,234,776
40	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						-
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	\$15,076,759	\$208,757	\$30,363	\$0	\$ (20,377)	\$15,234,776

NEW YORK DIVISION							
GAS PLANT IN SERVICE (Continued)							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
42	3. NATURAL GAS STORAGE AND PROCESSING PLANT						
43	Underground Storage Plant						
44	(350.1) Land	-					-
45	(350.2) Rights-of-Way	-					-
46	(351) Structures and Improvements	-					-
47	(352) Wells	-					-
48	(352.1) Storage Leaseholds and Rights	-					-
49	(352.2) Reservoirs	-					-
50	(352.3) Non-recoverable Natural Gas	-					-
51	(353) Lines	-					-
52	(354) Compressor Station Equipment	-					-
53	(355) Measuring and Reg. Equipment	-					-
54	(356) Purification Equipment	-					-
55	(357) Other Equipment	-					-
	Asset Retirement Costs for Underground Storage Plant	-					-
56	(358)	-					-
57	TOTAL Underground Storage Plant	-	-	-	-	-	-
58	Other Storage Plant						
59	(360) Land and Land Rights	-					-
60	(361) Structures and Improvements	-					-
61	(362) Gas Holders	-					-
62	(363) Purification Equipment	-					-
63	(363.1) Liquefaction Equipment	-					-
64	(363.2) Vaporizing Equipment	-					-
65	(363.3) Compressor Equipment	-					-
66	(363.4) Measuring and Reg. Equipment	-					-
67	(363.5) Other Equipment	-					-
68	(363.6) Asset Retirement Costs for Other Storage Plant	-					-
69	TOTAL Other Storage Plant	-	-	-	-	-	-
70	Base Load Liquefied Natural Gas Terminating and Processing Plant						
71	(364.1) Land and Land Rights	-					-
72	(364.2) Structures and Improvements	-					-
73	(364.3) LNG Processing Terminal Equipment	-					-
74	(364.4) LNG Transportation Equipment	-					-
75	(364.5) Measuring and Regulating Equipment	-					-
76	(364.6) Compressor Station Equipment	-					-
77	(364.7) Communications Equipment	-					-
78	(364.8) Other Equipment	-					-
	Asset Retirement Costs for Base Load Liquefied Natural Gas Terminating and Processing Plant	-					-
80	(364.9)	-					-
81	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	-	-	-	-	-	-
82	TOTAL Nat. Gas Storage and Proc. Plant	-	-	-	-	-	-
83	TOTAL Nat. Gas Storage and Proc. Plant	-	-	-	-	-	-
84	4. TRANSMISSION PLANT						
85	(365.1) Land and Land Rights	140,396					140,396
86	(365.2) Rights-of-Way	500,980	757				501,737
87	(366) Structures and Improvements	295,883	1,862				297,745
88	(367) Mains	24,028,352	1,036,163	12,687			25,051,828
89	(368) Compressor Station Equipment	-					-
90	(369) Measuring and Reg. Station Equipment	3,734,032	548,847				4,282,879
91	(370) Communication Equipment	-					-
92	(371) Other Equipment	-					-
93	(372) Asset Retirement Costs for Transmission Plant	7,922	(17)				7,905
94	TOTAL Transmission Plant	\$28,707,565	\$1,587,612	\$12,687	\$0	\$0	\$30,282,490

<b>NEW YORK DIVISION</b>							
<b>GAS PLANT IN SERVICE (Continued)</b>							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	ADJUSTMENTS (e)	TRANSFERS (f)	BALANCE END OF YEAR (g)
95	5. DISTRIBUTION PLANT						
96	(374) Land and Land Rights	\$15,171,818	\$93,766				\$ 15,265,584
97	(375) Structures and Improvements	1,621,702	10,425	1,654		17,341	1,647,814
98	(376) Mains	842,132,646	30,215,197	3,293,167			869,054,676
99	(377) Compressor Station Equipment	1,384,132					1,384,132
100	(378) Meas. and Reg. Sta. Equip. - General	16,740,285	422,356	544,374			16,618,267
101	(379) Meas. and Reg. Sta. Equip. - City Gate	-					-
102	(380) Services	493,769,094	17,665,762	4,371,707			507,063,149
103	(381) Meters	28,931,803	1,325,595	234,348	1,092,986	20,377	31,136,413
104	(382) Meter Installations	6,433,644	85,740	80,592			6,438,792
105	(383) House Regulators	-					-
106	(384) House Reg. Installations	2,621,123	43,501	17,470			2,647,154
107	(385) Industrial Meas. and Reg. Sta. Equipment	22,348,338	266,916	40,747			22,574,507
108	(386) Other Prop. on Customers' Premises	-					-
109	(387) Other Equipment	12,062					12,062
110	(388) Asset Retirement Costs for Distribution Plant	1,124,657	68				1,124,725
111	TOTAL Distribution Plant	1,432,291,304	50,129,326	8,584,059	1,092,986	37,718	1,474,967,275
112	6. GENERAL PLANT						
113	(389) Land and Land Rights	795,898					795,898
114	(390) Structures and Improvements	28,195,065	518,280	5,322		(17,341)	28,690,682
115	(391) Office Furniture and Equipment	8,922,471	2,605,288	530,652			10,997,107
116	(392) Transportation Equipment	18,318,327	2,181,089	1,057,737			19,441,679
117	(393) Stores Equipment	-					-
118	(394) Tools, Shop and Garage Equipment	12,414,948	367,094	208,631			12,573,411
119	(395) Laboratory Equipment	-					-
120	(396) Power Operated Equipment	10,216,922	945,211	521,489			10,640,644
121	(397) Communication Equipment	4,922,928	350,287	103,535			5,169,680
122	(398) Miscellaneous Equipment	-					-
123	Subtotal	83,786,559	6,967,249	2,427,366	0	(17,341)	88,309,101
124	(399) Other Tangible Property*	-					-
125	(399.1) Asset Retirement Costs for General Plant	178,623	-				178,623
126	TOTAL General Plant	83,965,182	6,967,249	2,427,366	0	(17,341)	88,487,724
127	TOTAL (Accounts 101 and 106)	1,612,887,191	63,247,131	11,054,475	1,092,986	-	1,666,172,833
128	Gas Plant Purchased**						-
129	(Less) Gas Plant Sold**						-
130	Experimental Gas Plant Unclassified						-
131	TOTAL Gas Plant in Service	\$1,612,887,191	\$63,247,131	\$11,054,475	\$1,092,986	\$ -	\$1,666,172,833

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**ACCUMULATED PROVISIONS FOR DEPRECIATION OF GAS PLANT IN SERVICE (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 14, column (c) and that reported for gas plant in service, pages 60-62, column (d) exclusive of retirements of nondepreciable property.
3. The provisions of account 108 of the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

LINE NO.	A. BALANCES AND CHANGES DURING YEAR ITEM (a)	TOTAL (c+d+e) (b)	GAS PLANT IN SERVICE (ACCOUNT 108) (c)	GAS PLANT HELD FOR FUTURE USE (d)	GAS PLANT LEASED TO OTHERS (e)
1	Balance beginning of year	\$905,220,289	\$905,220,289		
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense	58,293,343	58,293,343		
4	(403.1) Depreciation expense for Asset Retirement Costs	-	-		
5	(413) Exp. of Gas Plt. Leas. to Others	-	-		
6	Transportation expenses - clearing	4,579,319	4,579,319		
7	Other clearing accounts	-	-		
8	Other accounts (specify):				
9					
10					
11					
12					
13	Total depreciation provisions for year	62,872,662	62,872,662	-	-
14	Net charges for plant retired:				
15	Book cost of plant retired	15,255,217	15,255,217		
16	Cost of Removal	4,906,677	4,906,677		
17	Salvage (credit)	(3,998)	(3,998)		
18	Net charges for plant retired	20,157,896	20,157,896	-	-
19	Other debit or credit items (describe):				
20	Book Cost of Asset Retirement Costs	-	-		
21	Transfers Between Departments	-	-		
22	Retirement Work in Progress	(1,031,985)	(1,031,985)		
23	Accumulated Depreciation Gas Plant - ARO	-	-		
24					
25	Balance end of year	\$946,903,070	\$946,903,070	\$ -	\$ -
<b>B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b>					
26	Intangible	\$48,664,403	\$48,664,403		
27	Production - Manufactured Gas	-	-		
28	Production and Gathering - Natural Gas	16,335,987	16,335,987		
29	Products Extraction - Natural Gas	-	-		
30	Underground Gas Storage	-	-		
31	Other Gas Storage	-	-		
32	Base Load LNG Terminating and Procurement	-	-		
33	Transmission	33,640,491	33,640,491		
34	Distribution	799,374,136	799,374,136		
35	General	48,888,053	48,888,053		
36	Total	\$946,903,070	\$946,903,070	\$ -	\$ -

## NEW YORK DIVISION

## ACCUMULATED PROVISIONS FOR DEPRECIATION OF GAS PLANT IN SERVICE (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 14, column (c) and that reported for gas plant in service, pages 60-62, column (d) exclusive of retirements of nondepreciable property.
3. The provisions of account 108 of the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

LINE NO.	A. BALANCES AND CHANGES DURING YEAR ITEM (a)	TOTAL (c+d+e) (b)	GAS PLANT IN SERVICE (ACCOUNT 108) (c)	GAS PLANT HELD FOR FUTURE USE (d)	GAS PLANT LEASED TO OTHERS (e)
1	Balance beginning of year	\$663,495,683	\$663,495,683		
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense	41,984,224	41,984,224		
4	(403.1) Depreciation expense for Asset Retirement Costs	-			
5	(413) Exp. of Gas Plt. Leas. to Others	-			
6	Transportation expenses - clearing	3,016,959	3,016,959		
7	Other clearing accounts	-			
8	Other accounts (specify):				
9					
10					
11					
12					
13	Total depreciation provisions for year	45,001,183	45,001,183	-	-
14	Net charges for plant retired:				
15	Book cost of plant retired	10,756,062	10,756,062		
16	Cost of Removal	3,632,746	3,632,746		
17	Salvage (credit)	(3,998)	(3,998)		
18	Net charges for plant retired	14,384,810	14,384,810	-	-
19	Other debit or credit items (describe):				
20	Book Cost of Asset Retirement Costs	-			
21	Transfers Between Departments	-			
22	Retirement Work in Progress	(566,194)	(566,194)		
23	Accumulated Depreciation Gas Plant - ARO	-			
24					
25	Balance end of year	\$693,545,862	\$693,545,862	\$ -	\$ -
<b>B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b>					
26	Intangible	\$35,577,019	\$35,577,019		
27	Production - Manufactured Gas	-			
28	Production and Gathering - Natural Gas	14,662,422	14,662,422		
29	Products Extraction - Natural Gas	-			
30	Underground Gas Storage	-			
31	Other Gas Storage	-			
32	Base Load LNG Terminating and Procurement	-			
33	Transmission	10,071,083	10,071,083		
34	Distribution	598,880,390	598,880,390		
35	General	34,354,948	34,354,948		
36	Total	\$693,545,862	\$693,545,862	\$ -	\$ -

**GAS OPERATING REVENUES (Account 400)**

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (e), (g), (h) and (i). Unbilled revenues and Dth related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below gas operating revenues for the year for each account.
3. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
4. Number of customers, columns (h) and (i), should be reported on the basis of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters so added. The average number of customers means the average of twelve figures at the close of each month. If customer count in the residential and commercial classifications includes customers counted more than once because of special services, such as space heating, etc., indicate in a footnote the number of such duplicate customers included in each of the two service classifications.
5. If increase or decrease from preceding year columns (e), (g) and (i) are not derived from previously reported figures, explain any inconsistencies in a footnote.
6. Quantities of natural gas sold should be reported in Dth. If billings are on a therm basis, the B.t.u. content of the gas sold should be given, and the sales converted to Dth. for the purpose of this report.
7. Disclose amounts of \$250,000 or greater in a footnote for accounts 488 and 495.
8. Commercial and Industrial Sales, Account 481, should be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent.
9. For lines 3, 4, 5 and 6, see pages 70 and 71 for amounts relating to unbilled revenue by accounts.
10. Include unmetered sales. Provide details of such sales in a footnote.

Line No.	Account Title (a)	Total Operating Revenues (b)	From Manufactured Gas (c)	Revenues from Natural Gas		Dth. of Natural Gas <b>*Reported and Billed in MCFs</b>		Average Number of Natural Gas Customers Per Month	
				Amount for Year (d)	Amount for Previous Year (e)	Amount for Year (f)	Amount for Previous Year (g)	Number for Year (h)	Number for Previous Year (i)
1	SALES OF GAS								
2	Bundled								
3	(480) Residential Sales	539,107,951		\$539,107,951	\$473,731,548	60,120,947	59,913,017	648,422	628,064
4	(481) Commercial and Industrial Sales								
5	Small (or Commercial) (See Instr. 8)	70,989,026		70,989,026	60,189,863	8,756,246	8,513,976	33,787	32,743
6	Large (or Industrial) (See Instr. 8)	3,315,196		3,315,196	2,968,334	444,973	472,581	275	270
7	(482) Other Sales-Public Authorities	-							
8	(484) Interdepartmental Sales	-							
9	TOTAL Sales to Ultimate Consumers	613,412,173	-	613,412,173	536,889,745	69,322,166	68,899,574	682,484	661,077
10	(483) Sales for Resale	-							
11	Total Sales of Gas	613,412,173	-	613,412,173	536,889,745	69,322,166	68,899,574	682,484	661,077
12	Less (496) Provision for Rate Refunds								
13	TOTAL Revenues Net of Provision for Refunds	613,412,173	-	613,412,173	536,889,745	69,322,166	68,899,574	682,484	661,077
14	OTHER OPERATING REVENUES								
15	(487) Forfeited Discounts	6,668,537		6,668,537	7,309,592				
16	(488) Misc. Service Revenues	-							
17	(490) Sales of Prod. Ext. from Nat. Gas	-							
18	(491) Rev. from Nat. Gas Proc. by Others	-							
19	(492) Incidental Gas & Oil Sales	-							
20	(493) Rent from Gas Property	282,337		282,337	252,980				
21	(494) Interdepartmental Rents	-							
22	(495) Other Gas Revenues <b>A</b>	(12,990,572)		(12,990,572)	(11,313,652)				
23	Transportation of Gas of Others								
24	(489.1) Gathering Facilities*	-							
25	(489.2) Transmission Facilities*	-							
26	(489.3) Distribution Facilities*								
27	Residential Sales	25,951,970		25,951,970	32,818,426	6,334,217	8,217,408	53,487	69,286
28	Commercial and Industrial Sales								
29	Small (or Commercial) (See Instr. 8)	54,192,714		54,192,714	53,234,547	24,125,987	24,426,745	17,682	18,307
30	Large (or Industrial) (See Instr. 8)	27,089,775		27,089,775	25,098,401	35,210,306	33,007,374	764	754
31	Other Sales to Public Authorities	-							
32	Sales to Railroads and Railways	-							
33	Interdepartmental Sales	-							
34	Other	-							
35	(489.4) Storing Gas of Others*	-							
36	Total Other Operating Revenues	101,194,761	-	101,194,761	107,400,294	65,670,510	65,651,527	71,933	88,347
37	Total Gas Operating Revenues	714,606,934	-	714,606,934	644,290,039	134,992,676	134,551,101	754,417	749,424

\* Note: Please enter on this page total transportation Dths. on Lines 23, 24, 25, 26 and 27, and Columns (f) and (g).

**A Breakdown of 495 accounts include the following - Capacity Release Revenues, various Rates and Regulatory entries for amortization, surcharges and credits and Tax and Earnings Sharing Refund Provisions.**

**BILLING ROUTINE - GAS**

Report the following information in days for Accounts 480 and 481:

- |   |                      |
|---|----------------------|
| 1. The scheduled period for which bills are rendered.                                 | <b>26 to 35 days</b> |
| 2. The period between the date meters are read and the date customers are billed.     | <b>1-5 days</b>      |
| 3. The period between the billing date and the date on which discounts are forfeited. | <b>23 days</b>       |

**NEW YORK DIVISION**

**GAS OPERATING REVENUES (Account 400)**

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (e), (g), (h) and (i). Unbilled revenues and Dth related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below gas operating revenues for the year for each account.
3. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
4. Number of customers, columns (h) and (i), should be reported on the basis of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters so added. The average number of customers means the average of twelve figures at the close of each month. If customer count in the residential and commercial classifications includes customers counted more than once because of special services, such as space heating, etc., indicate in a footnote the number of such duplicate customers included in each of the two service classifications.
5. If increase or decrease from preceding year columns (e), (g) and (i) are not derived from previously reported figures, explain any inconsistencies in a footnote.
6. Quantities of natural gas sold should be reported in Dth. If billings are on a therm basis, the B.t.u. content of the gas sold should be given, and the sales converted to Dth. for the purpose of this report.
7. Disclose amounts of \$250,000 or greater in a footnote for accounts 488 and 495.
8. Commercial and Industrial Sales, Account 481, should be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent.
9. For lines 3, 4, 5 and 6, see pages 70 and 71 for amounts relating to unbilled revenue by accounts.
10. Include unmetred sales. Provide details of such sales in a footnote.

Line No.	Account Title (a)	Total Operating Revenues (b)	From Manufactured Gas (c)	Revenues from Natural Gas		Dth. of Natural Gas *Reported and Billed in MCFs		Average Number of Natural Gas Customers Per Month	
				Amount for Year (d)	Amount for Previous Year (e)	Amount for Year (f)	Amount for Previous Year (g)	Number for Year (h)	Number for Previous Year (i)
1	SALES OF GAS								
2	Bundled								
3	(480) Residential Sales	392,560,927		\$392,560,927	\$341,881,079	43,823,543	43,805,607	469,616	453,524
4	(481) Commercial and Industrial Sales								
5	Small (or Commercial) (See Instr. 8)	48,193,761		48,193,761	40,125,315	5,804,623	5,604,836	22,331	21,426
6	Large (or Industrial) (See Instr. 8)	1,571,484		1,571,484	1,363,254	192,836	209,701	102	94
7	(482) Other Sales-Public Authorities	-		-	-	-	-	-	-
8	(484) Interdepartmental Sales	-		-	-	-	-	-	-
9	TOTAL Sales to Ultimate Consumers	442,326,172	-	442,326,172	383,369,648	49,821,002	49,620,144	492,049	475,044
10	(483) Sales for Resale	-		-	-	-	-	-	-
11	Total Sales of Gas	442,326,172	-	442,326,172	383,369,648	49,821,002	49,620,144	492,049	475,044
12	Less (496) Provision for Rate Refunds								
13	TOTAL Revenues Net of Provision for Refunds	442,326,172	-	442,326,172	383,369,648	49,821,002	49,620,144	492,049	475,044
14	OTHER OPERATING REVENUES								
15	(487) Forfeited Discounts	5,787,767		5,787,767	5,927,854				
16	(488) Misc. Service Revenues	-		-	-				
17	(490) Sales of Prod. Ext. from Nat. Gas	-		-	-				
18	(491) Rev. from Nat. Gas Proc. by Others	-		-	-				
19	(492) Incidental Gas & Oil Sales	-		-	-				
20	(493) Rent from Gas Property	177,677		177,677	155,228				
21	(494) Interdepartmental Rents	-		-	-				
22	(495) Other Gas Revenues <b>A</b>	(10,451,740)		(10,451,740)	(8,722,039)				
23	Transportation of Gas of Others								
24	(489.1) Gathering Facilities*	-		-	-				
25	(489.2) Transmission Facilities*	-		-	-				
26	(489.3) Distribution Facilities*								
27	Residential Sales	17,352,682		17,352,682	22,294,612	4,418,112	5,846,949	35,202	46,776
28	Commercial and Industrial Sales								
29	Small (or Commercial) (See Instr. 8)	39,516,758		39,516,758	39,004,622	17,845,754	18,247,699	13,036	13,637
30	Large (or Industrial) (See Instr. 8)	13,712,633		13,712,633	13,075,050	17,193,544	17,317,063	343	333
31	Other Sales to Public Authorities	-		-	-				
32	Sales to Railroads and Railways	-		-	-				
33	Interdepartmental Sales	-		-	-				
34	Other	-		-	-				
35	(489.4) Storing Gas of Others*	-		-	-				
36	Total Other Operating Revenues	66,095,777	-	66,095,777	71,735,327	39,457,410	41,411,711	48,581	60,746
37	Total Gas Operating Revenues	508,421,949	-	508,421,949	455,104,975	89,278,412	91,031,855	540,630	535,790

\* Note: Please enter on this page total transportation Dths. on Lines 23, 24, 25, 26 and 27, and Columns (f) and (g).

**A Breakdown of 495 accounts include the following - Capacity Release Revenues, various Rates and Regulatory entries for amortization, surcharges and credits and Tax and Earnings Sharing Refund Provisions.**

**BILLING ROUTINE - GAS**

Report the following information in days for Accounts 480 and 481:

- |   |                      |
|---|----------------------|
| 1. The scheduled period for which bills are rendered.                                 | <b>26 to 35 days</b> |
| 2. The period between the date meters are read and the date customers are billed.     | <b>1-5 days</b>      |
| 3. The period between the billing date and the date on which discounts are forfeited. | <b>23 days</b>       |

## SALES OF NATURAL GAS BY COMMUNITIES

1. Report below the information called for concerning sales of gas in each community of 50,000 population or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs. Include in this schedule field and main line sales to commercial and industrial customers.

Line No.	Name of Community (a)	Population (b)	BTU Content per cubic foot (c)	Total Residential, Commercial and Industrial and Other Sales to Public Authorities			Residential
				Operating Revenues (d)	Dth. *Reported and Billed in MCFs (e)	Average Number of Customers (f)	Operating Revenues (g)
1	Amherst, Town	129,595	1.034	36,837,138	4,539,596	47,056	33,507,434
2	Aurora, Town	13,943	""	4,925,558	644,393	5,596	4,443,094
3	Batavia, City & Town	21,893	""	6,146,280	791,725	7,394	4,940,502
4	Buffalo, City	278,349	""	81,973,714	11,483,201	101,616	73,637,582
5	Cheektowaga, Town	89,877	""	26,143,777	3,229,331	36,947	23,163,648
6	Clarence, Town	32,950	""	11,158,580	1,463,553	12,505	10,107,554
7	Dunkirk, City	12,743	""	4,616,800	601,938	5,783	4,074,042
8	Elma, Town	11,721	""	4,125,810	540,202	4,772	3,856,065
9	Evans, Town	15,308	""	4,830,797	611,220	6,713	4,506,458
10	Grand Island, Town	21,389	""	6,336,006	794,051	8,136	5,993,284
11	Hamburg, Town	60,085	""	17,547,067	2,152,714	23,076	15,663,080
12	Jamestown, City	28,712	""	7,854,549	1,002,722	10,481	6,964,714
13	Lackawanna, City	19,949	""	5,050,469	659,534	7,456	4,579,513
14	Lancaster, Town	45,106	""	13,330,022	1,651,495	17,998	12,077,096
15	Lewiston, Town	15,944	""	4,959,048	616,116	6,033	4,397,271
16	Niagara Falls, City	48,671	""	13,653,892	1,854,979	19,263	12,127,081
17	North Tonawanda, City	30,496	""	8,582,982	1,010,667	11,802	7,899,017
18	Orchard Park, Town	29,686	""	9,553,964	1,213,940	11,081	8,745,900
19	Pomfret, Town	13,035	""	3,695,398	454,704	4,410	3,254,112
20	Tonawanda, City	15,129	""	4,298,088	524,948	6,185	3,859,624
21	Tonawanda, Town	72,636	""	21,188,722	3,151,418	29,408	19,259,428
22	West Seneca, Town	45,500	""	13,566,904	1,617,898	18,576	12,297,895
23	Wheatfield, Town	18,638	""	5,366,588	663,745	6,626	4,774,997
24	Other	598,933 *	""	118,122,639	8,803,706	83,136	101,070,610
25							
26	Subtotal New York	1,670,288		433,864,792	50,077,796	492,049	385,200,001
27	Unbilled Revenue			8,478,531	(256,794)		7,376,029
28	Normalization of Gas Refunds						
29	and Surcharges			(17,151)			(15,103)
30							
31	Total New York	1,670,288		442,326,172	49,821,002	492,049	392,560,927
32							
33	State of Pennsylvania	694,995 *		169,273,625	19,679,005	190,435	145,155,802
34	Unbilled Revenue			1,812,376	(177,841)	-	1,391,222
35	Normalization of Gas Refunds						
36	and Surcharges			-	-	-	-
37							
38	Total Pennsylvania	694,995		171,086,001	19,501,164	190,435	146,547,024
39							
40							
41							
42							
43							
44							
45							
46							
47	TOTAL SALES	2,365,283		613,412,173	69,322,166	682,484	539,107,951

\* Population totals for the Other category and State of Pennsylvania are based on estimates.

## SALES OF NATURAL GAS BY COMMUNITIES (CONTINUED)

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate, however, those communities in which mixed gas is sold. In a footnote state the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture. When gases having substantially different thermal characteristics are regularly distributed separate data should be reported with respect to each.

Residential (Continued)		Commercial and Industrial Sales			Other Sales to Public Authorities			Line No.
Dth. *Reported and Billed in MCFs (h)	Average Number of Customers (i)	Operating Revenues (j)	Dth. *Reported and Billed in MCFs (k)	Average Number of Customers (l)	Operating Revenues (m)	Dth. (n)	Average Number of Customers (o)	
4,062,330	44,807	3,329,704	477,266	2,249				1
574,922	5,250	482,464	69,471	346				2
603,036	6,833	1,205,778	188,689	561				3
10,179,363	97,630	8,336,132	1,303,838	3,986				4
2,775,258	35,292	2,980,129	454,073	1,655				5
1,313,041	11,663	1,051,026	150,512	842				6
520,416	5,467	542,758	81,522	316				7
502,568	4,540	269,745	37,634	232				8
561,478	6,524	324,339	49,742	189				9
744,657	7,871	342,722	49,394	265				10
1,865,359	22,047	1,883,987	287,355	1,029				11
871,072	9,912	889,835	131,650	569				12
584,226	7,191	470,956	75,308	265				13
1,460,648	17,191	1,252,926	190,847	807				14
529,405	5,827	561,777	86,711	206				15
1,617,875	18,397	1,526,811	237,104	866				16
914,280	11,326	683,965	96,387	476				17
1,098,802	10,491	808,064	115,138	590				18
389,195	4,182	441,286	65,509	228				19
461,222	5,888	438,464	63,726	297				20
2,305,788	28,290	1,929,294	845,630	1,118				21
1,435,247	17,712	1,269,009	182,651	864				22
576,078	6,272	591,591	87,667	354				23
8,103,107	79,013	17,052,029	700,599	4,123				24
44,049,373	469,616	48,664,791	6,028,423	22,433				25
(225,830)		1,102,502	(30,964)					26
		(2,048)						27
								28
								29
43,823,543	469,616	49,765,245	5,997,459	22,433				30
								31
16,451,734	178,806	24,117,823	3,227,271	11,629				32
(154,330)		421,154	(23,511)					33
		-						34
								35
								36
16,297,404	178,806	24,538,977	3,203,760	11,629				37
								38
								39
								40
								41
								42
								43
								44
								45
								46
60,120,947	648,422	74,304,222	9,201,219	34,062	\$ -	-	-	47

**NEW YORK DIVISION**

**SALES FOR RESALE**

Report the indicated particulars of sales for redistribution during the year. For other than straight natural gas, entries in column (d) should identify the process (or processes) used in production.

Line No.	Sold To (a)	Contract or Service Classification Number (b)	Point of Delivery (c)	Kind of Gas and Average BTU (d)	Measurement Pressure Base (e)	Dth. *Reported & Billed in MCFs (f)	Revenues (g)	Average per Dth. *Reported & Billed in MCFs (h)
1	<b>DETAIL SUBMITTED WITH UNREDACTED COPY.</b>							
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44								
45								
46								
47								
48								
49								
50								
51								
52	TOTAL					-	\$ -	

**NEW YORK DIVISION**

**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489)**

1. Report below particulars concerning revenue from transportation or compression by respondent of natural gas of others. Report the indicated particulars of sales for redistribution during the year. For other than straight natural gas,
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate, however, if gas transported or compressed is other than natural gas.
3. In column (a) give names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered.
4. Points of receipt and delivery should be so designated that they can be identified on map of the respondent's pipeline system.

Line No.	Name of Company and Description of Service Performed (Designate associated companies)  (a)	Distance Transported  (b)	Dth. Received  Recorded and Billed in MCFs of Gas (c)	Dth. Delivered  Recorded and Billed in MCFs of Gas (d)	Revenue  (e)	Avg. rev. per Dth. of gas delivered  Recorded and Billed in \$ per MCF of Gas (f)	
1	New York Transportation of gas of end-user: Residential Commercial Industrial						
2							
3							
4				4,418,220	4,418,112	17,352,682	3.927623836
5				17,846,190	17,845,754	39,516,758	2.214350708
6				17,193,963	17,193,544	13,712,633	0.797545462
7							
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22							
23							
24							
25							
26							
27							
28	TOTAL		39,458,373	39,457,410	\$70,582,073	1.788816676	

**SALES BY RATE SCHEDULES**

1. Report below for each rate schedule in effect during the year the Dth of gas sold and/or distribution of gas sold to others, revenue, average number of customers, average Dth per customer and average revenue per Dth., excluding data for Sales for Resale which is reported on page 67.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in schedule entitled "Gas Operating Revenues" page 64. If the sales under any rate schedule are classified in more than one revenue account list the rate schedule and sales data under each applicable revenue account subheading. For each rate schedule, provide the required information specified below.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having an adjustment clause for purchased or other gas, state in a footnote the estimated additional revenue billed pursuant thereto.

Line No.	Number and Title of Rate Schedule (a)	Dth. Billed in MCFs (b)	Revenue (c)	Average Number of Customers (d)	Dth. of Sales per Customer Billed in MCFs (e)	Revenue per Dth. Sold Billed in MCFs (f)
1	<u>Residential Sales of Gas</u>					
2	<u>New York State</u>					
3	1 N.Y. - Natural - Residential	37,107,823	\$ 348,057,563	400,073	92.75	\$ 9.38
4	3 N.Y. - Natural - General, Lg. General	23,495	182,415	111	211.67	7.76
5	5 N.Y. - Natural - Low Income - Residential	6,692,225	44,320,949	69,432	96.39	6.62
6						
7						
8						
9						
10						
11						
12	Subtotal	43,823,543	\$ 392,560,927	469,616	93.32	\$ 8.96
13	<u>Residential Transportation</u>					
14	26-N.Y. - Natural - Co-Generation	-	\$ -	-		
15	29-N.Y. - Natural - Overrun Sales	-	-	-		
16	50-STBA Backbill	-	-	-		
17						
18						
19	Purchased Gas Adjustment Included in Total					
20	\$ 148,460,806					
21						
22						
23	Subtotal	-	\$ -	-		
24	<b>TOTAL (ACCOUNT 480)</b>	<b>43,823,543</b>	<b>\$ 392,560,927</b>	<b>469,616</b>	<b>93.32</b>	<b>\$ 8.96</b>
25	<u>Commercial and Industrial Sales of Gas</u>					
26						
27	1 N.Y. - Natural - Residential	30,738	\$ 213,700	114	269.63	\$ 6.95
28	3 N.Y. - Natural - General, Lg. General	5,966,721	49,551,545	22,319	267.34	8.30
29	5 N.Y. - Natural - Load Balancing Tech. Serv	-	-	-		
30	7 N.Y. - Natural - Natural Gas Vehicles	-	-	-		
31	26 N.Y. - Natural - Co-Generation	-	-	-		
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43	Subtotal	5,997,459	\$ 49,765,245	22,433	267.35	\$ 8.30

SALES BY RATE SCHEDULES (Continued)						
Line No.	Number and Title of Rate Schedule (a)	Dth. Sold (b)	Revenue (c)	Average Number of Customers (d)	Dth. of Sales per Customer (e)	Revenue per Dth. Sold (f)
44	<u>Commercial and Industrial Transportation</u>					
45	29-N.Y. - Natural - Overrun Sales	-	\$ -	-		
46	30-N.Y. - Natural Standby Sales	-	-	-		
47	32-N.Y. - Natural - Cust Balancing & Serv.	-	-	-		
48						
49						
50						
51						
52						
53	Purchased Gas Adjustment Included in Total					
54	\$ 20,317,563					
55						
56						
57	Subtotal	-	\$ -	-		
58	TOTAL (ACCOUNT 481)	5,997,459	\$ 49,765,245	22,433	267.35	\$8.30
59	<u>Public Authority Sales of Gas</u>					
60						
61						
62						
63						
64						
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77	Subtotal	-	\$ -	-		
78	<u>Public Authority Transportation</u>					
79						
80						
81						
82						
83	Subtotal	-	\$ -	-		
84	TOTAL (ACCOUNT 482)	-	\$ -	-		
85	<u>Sales for Resale - Gas</u>					
86	Offsystem Sales	-	-	-		
87						
88	Subtotal	-	\$ -	-		
89	<u>Sales for Resale - Transportation</u>					
90						
91						
92	Subtotal	-	\$ -	-		
93	TOTAL (ACCOUNT 483)	-	\$ -	-		
94	<u>Interdepartment Sales - Gas</u>					
95						
96						
97	Subtotal	-	\$ -	-		
98	<u>Interdepartment Sales - Transportation</u>					
99						
100	Subtotal	-	\$ -	-		
101	TOTAL (ACCOUNT 484)	-	\$ -	-		
102						
103						
104	TOTALS (Other)	-	\$ -	-		
105	Totals (Account 480 - 484)	49,821,002	\$ 442,326,172	492,049	101.25	\$ 8.88

**GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)**

Enter in the space provided the operation and maintenance expenses for the year and previous year.

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	1. PRODUCTION EXPENSES		
2	A. MANUFACTURED GAS PRODUCTION		
3	A1. STEAM PRODUCTION (Submit Supplemental Statement)	-	-
4	A2. MANUFACTURED GAS PROD (Submit Supplemental Statement)		
5	GAS FUELS (Submit Supplemental Statement)		
6	GAS RAW MATERIALS (Submit Supplemental Statement)		
7	B. NATURAL GAS PRODUCTION		
8	B1. NATURAL GAS PRODUCTION AND GATHERING		
9	OPERATION		
10	(750) OPERATION SUPERVISION AND ENGINEERING	-	1,687
11	(751) PRODUCTION MAPS AND RECORDS	-	-
12	(752) GAS WELLS EXPENSES	-	-
13	(753) FIELD LINES EXPENSES	35,485	39,806
14	(754) FIELD COMPRESSOR STATION EXPENSES	-	59
15	(755) FIELD COMPRESSOR STATION FUEL AND POWER	-	-
16	(756) FIELD MEASURING AND REGULATING STATION EXPENSES	556	28,966
17	(757) PURIFICATION EXPENSES	2,070	2,534
18	(758) GAS WELL ROYALTIES	-	-
19	(759) OTHER EXPENSES	6	-
20	(760) RENTS	-	-
21	TOTAL OPERATION	38,117	73,052
22	MAINTENANCE		
23	(761) MAINTENANCE SUPERVISION AND ENGINEERING	-	-
24	(762) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	14
25	(763) MAINTENANCE OF PRODUCING GAS WELLS	-	-
26	(764) MAINTENANCE OF FIELD LINES	2,644	30,110
27	(765) MAINTENANCE OF FIELD COMPRESSOR STATION EQUIPMENT	-	67
28	(766) MAINTENANCE OF FIELD MEAS. AND REG. STA. EQUIPMENT	100	-
29	(767) MAINTENANCE OF PURIFICATION EQUIPMENT	-	114
30	(768) MAINTENANCE OF DRILLING AND CLEANING EQUIPMENT	-	-
31	(769) MAINTENANCE OF OTHER EQUIPMENT	(23,545)	57,817
32	TOTAL MAINTENANCE	(20,801)	88,122
33	TOTAL NATURAL GAS PRODUCTION AND GATHERING	17,316	161,174
34	B2. PRODUCTS EXTRACTION		
35	OPERATION		
36	(770) OPERATION SUPERVISION AND ENGINEERING		
37	(771) OPERATION LABOR		
38	(772) GAS SHRINKAGE		
39	(773) FUEL		
40	(774) POWER		
41	(775) MATERIALS		
42	(776) OPERATION SUPPLIES AND EXPENSES		
43	(777) GAS PROCESSED BY OTHERS		
44	(778) ROYALTIES ON PRODUCTS EXTRACTED		
45	(779) MARKETING EXPENSES		
46	(780) PRODUCTS PURCHASED FOR RESALE		
47	(781) VARIATION IN PRODUCTS INVENTORY		
48	(782) (LESS) EXTRACTED PRODUCTS USED BY THE UTILITY - (CREDIT)		
49	(783) RENTS		
50	TOTAL OPERATION	-	-

<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	B2. PRODUCTS EXTRACTION (Continued)		
2	MAINTENANCE		
3	(784) MAINTENANCE SUPERVISION AND ENGINEERING		
4	(785) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
5	(786) MAINTENANCE OF EXTRACTION AND REFINING EQUIPMENT		
6	(787) MAINTENANCE OF PIPE LINES		
7	(788) MAINTENANCE OF EXTRACTED PRODUCTS STORAGE EQUIP.		
8	(789) MAINTENANCE OF COMPRESSOR EQUIPMENT		
9	(790) MAINTENANCE OF GAS MEASURING AND REG. EQUIPMENT		
10	(791) MAINTENANCE OF OTHER EQUIPMENT		
11	TOTAL MAINTENANCE	-	-
12	TOTAL PRODUCTS EXTRACTION	-	-
13	C. EXPLORATION AND DEVELOPMENT		
14	OPERATION		
15	(795) DELAY RENTALS		
16	(796) NONPRODUCTIVE WELL DRILLING		
17	(797) ABANDONED LEASES		
18	(798) OTHER EXPLORATION		
19	TOTAL EXPLORATION AND DEVELOPMENT	-	-
20	D. OTHER GAS SUPPLY EXPENSES		
21	OPERATION		
22	(800) NATURAL GAS WELL HEAD PURCHASES	-	-
23	(800.1) NAT. GAS WELL HEAD PURCH., INTRACOMPANY TRANSFERS	-	-
24	(801) NATURAL GAS FIELD LINE PURCHASES	227,654,461	116,061,963
25	(802) NATURAL GAS GASOLINE PLANT OUTLET PURCHASES	-	-
26	(803) NATURAL GAS TRANSMISSION LINE PURCHASES	-	-
27	(804) NATURAL GAS CITY GATE PURCHASES	60,867	40,382
28	(804.1) LIQUEFIED NATURAL GAS PURCHASES	-	-
29	(805) OTHER GAS PURCHASES	(215,372)	(104,179)
30	(805.1) (LESS) PURCHASED GAS COST ADJUSTMENTS	37,237,410	(4,471,610)
31	TOTAL PURCHASED GAS	190,262,546	120,469,776
32	(806) EXCHANGE GAS	6,580	30,229
33	PURCHASED GAS EXPENSES		
34	(807.1) WELL EXPENSES -- PURCHASED GAS	-	-
35	(807.2) OPERATION OF PURCHASED GAS MEASURING STATIONS	(77,914)	7,651
36	(807.3) MAINTENANCE OF PURCHASED GAS MEASURING STATIONS	60,490	97,689
37	(807.4) PURCHASED GAS CALCULATIONS EXPENSES	49,133	45,845
38	(807.5) OTHER PURCHASED GAS EXPENSES	370,908	368,366
39	TOTAL PURCHASED GAS EXPENSES	402,617	519,551
40	(808.1) GAS WITHDRAWN FROM STORAGE -- DEBIT	69,410,526	55,051,736
41	(808.2) (LESS) GAS DELIVERED TO STORAGE -- CREDIT	71,583,284	52,413,315
42	(809.1) WITHDRAWALS OF LIQ. NAT. GAS FOR PROCESSING -- DEBIT		
43	(809.2) (LESS) DELIVERIES OF NAT. GAS FOR PROCESSING -- CREDIT		
44	GAS USED IN UTILITY OPERATIONS -- CREDIT	(2,172,758)	2,638,421
45	(810) GAS USED FOR COMPRESSOR STATION FUEL -- CREDIT	-	-
46	(811) GAS USED FOR PRODUCTS EXTRACTION -- CREDIT	-	-
47	(812) GAS USED FOR OTHER UTILITY OPERATIONS -- CREDIT	32,601	24,876
48	TOTAL GAS USED IN UTILITY OPERATIONS -- CREDIT	32,601	24,876
49	(813) OTHER GAS SUPPLY EXPENSES	-	-
50	TOTAL OTHER GAS SUPPLY EXPENSE	188,466,384	123,633,101
51	TOTAL PRODUCTION EXPENSES	188,483,700	123,794,275

<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	2. NAT. GAS STORAGE, TERMINALING AND PROCESSING EXP.		
2	A. UNDERGROUND STORAGE EXPENSES		
3	OPERATION		
4	(814) OPERATION SUPERVISION AND ENGINEERING		
5	(815) MAPS AND RECORDS		
6	(816) WELLS EXPENSES		
7	(817) LINES EXPENSES		
8	(818) COMPRESSOR STATION EXPENSES		
9	(819) COMPRESSOR STATION FUEL AND POWER		
10	(820) MEASURING AND REGULATING STATION EXPENSES		
11	(821) PURIFICATION EXPENSES		
12	(822) EXPLORATION AND DEVELOPMENT		
13	(823) GAS LOSSES		
14	(824) OTHER EXPENSES		
15	(825) STORAGE WELL ROYALTIES		
16	(826) RENTS	39,968,599	37,099,824
17	TOTAL OPERATION	39,968,599	37,099,824
18	MAINTENANCE		
19	(830) MAINTENANCE SUPERVISION AND ENGINEERING	-	-
20	(831) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-
21	(832) MAINTENANCE OF RESERVOIRS AND WELLS	-	-
22	(833) MAINTENANCE OF LINES	-	-
23	(834) MAINTENANCE COMPRESSOR STATION EQUIPMENT	-	-
24	(835) MAINTENANCE OF MEASURING AND REG. STATION EQUIPMENT	-	-
25	(836) MAINTENANCE OF PURIFICATION EQUIPMENT	-	-
26	(837) MAINTENANCE OF OTHER EQUIPMENT	-	-
27	TOTAL MAINTENANCE	-	-
28	TOTAL UNDERGROUND STORAGE EXPENSES	39,968,599	37,099,824
29	B. OTHER STORAGE EXPENSES		
30	OPERATION		
31	(840) OPERATION SUPERVISION AND ENGINEERING		
32	(841) OPERATION LABOR AND EXPENSES		
33	(842) RENTS		
34	(842.1) FUEL		
35	(842.2) POWER		
36	(842.3) GAS LOSSES		
37	TOTAL OPERATION	-	-
38	MAINTENANCE		
39	(843.1) MAINTENANCE SUPERVISION AND ENGINEERING		
40	(843.2) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
41	(843.3) MAINTENANCE OF GAS HOLDERS		
42	(843.4) MAINTENANCE OF PURIFICATION EQUIPMENT		
43	(843.5) MAINTENANCE OF LIQUEFACTION EQUIPMENT		
44	(843.6) MAINTENANCE OF VAPORIZING EQUIPMENT		
45	(843.7) MAINTENANCE OF COMPRESSOR EQUIPMENT		
46	(843.8) MAINTENANCE OF MEASURING AND REGULATING EQUIPMENT		
47	(843.9) MAINTENANCE OF OTHER EQUIPMENT		
48	TOTAL MAINTENANCE	-	-
49	TOTAL OTHER STORAGE EXPENSES	-	-

<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	C. LIQUEFIED NAT. GAS TERMINALING AND PROCESSING EXP.		
2	OPERATION		
3	(844.1) OPERATION SUPERVISION AND ENGINEERING		
4	(844.2) LNG PROCESSING TERMINAL LABOR AND EXPENSES		
5	(844.3) LIQUEFACTION PROCESSING LABOR AND EXPENSES		
6	(844.4) LIQUEFACTION TRANSPORTATION LABOR AND EXPENSES		
7	(844.5) MEASURING AND REGULATING LABOR AND EXPENSES		
8	(844.6) COMPRESSOR STATION LABOR AND EXPENSES		
9	(844.7) COMMUNICATION SYSTEM EXPENSES		
10	(844.8) SYSTEM CONTROL AND LOAD DISPATCHING		
11	(845.1) FUEL		
12	(845.2) POWER		
13	(845.3) RENTS		
14	(845.4) DEMURRAGE CHARGES		
15	(845.5) (LESS) WHARFAGE RECEIPTS -- CREDIT		
16	(845.6) PROCESSING LIQUEFIED OR VAPORIZED GAS BY OTHERS		
17	(846.1) GAS LOSSES		
18	(846.2) OTHER EXPENSES		
19	TOTAL OPERATION	-	-
20	MAINTENANCE		
21	(847.1) MAINTENANCE SUPERVISION AND ENGINEERING		
22	(847.2) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
23	(847.3) MAINTENANCE OF LNG PROCESSING TERMINAL EQUIPMENT		
24	(847.4) MAINTENANCE OF LNG TRANSPORTATION EQUIPMENT		
25	(847.5) MAINTENANCE OF MEASURING AND REGULATING EQUIPMENT		
26	(847.6) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT		
27	(847.7) MAINTENANCE OF COMMUNICATION EQUIPMENT		
28	(847.8) MAINTENANCE OF OTHER EQUIPMENT		
29	TOTAL MAINTENANCE	-	-
30	TOTAL LIQ. NAT. GAS TERMINALING AND PROCESSING EXP.	-	-
31	TOTAL NATURAL GAS STORAGE	39,968,599	37,099,824
32	3. TRANSMISSION EXPENSES		
33	OPERATION		
34	(850) OPERATION SUPERVISION AND ENGINEERING	85,209	158,861
35	(851) SYSTEM CONTROL AND LOAD DISPATCHING	10,307	7,376
36	(852) COMMUNICATION SYSTEM EXPENSES	-	-
37	(853) COMPRESSOR STATION LABOR AND EXPENSES	16,859	14,181
38	(854) GAS FOR COMPRESSOR STATION FUEL	-	158
39	(855) OTHER FUEL AND POWER FOR COMPRESSOR STATIONS	-	-
40	(856) MAINS EXPENSES	988,028	790,416
41	(857) MEASURING AND REGULATING STATION EXPENSES	136,602	136,695
42	(858) TRANSMISSION AND COMPRESSION OF GAS BY OTHERS	96,952,368	95,200,188
43	(859) OTHER EXPENSES	29,018	33,530
44	(860) RENTS	7	7
45	TOTAL OPERATION	98,218,398	96,341,412

<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	3. TRANSMISSION EXPENSES (Continued)		
2	MAINTENANCE		
3	(861) MAINTENANCE SUPERVISION AND ENGINEERING	-	325
4	(862) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	22,870	11,124
5	(863) MAINTENANCE OF MAINS	282,174	414,382
6	(864) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	447
7	(865) MAINTENANCE OF MEASURING AND REG. STATION EQUIP.	71,726	79,619
8	(866) MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-
9	(867) MAINTENANCE OF OTHER EQUIPMENT	34,304	24,237
10	TOTAL MAINTENANCE	411,074	530,134
11	TOTAL TRANSMISSION EXPENSES	98,629,472	96,871,546
12	4. DISTRIBUTION EXPENSES		
13	OPERATION		
14	(870) OPERATION SUPERVISION AND ENGINEERING	9,161,022	6,865,232
15	(871) DISTRIBUTION LOAD DISPATCHING	1,424,078	1,476,536
16	(872) COMPRESSOR STATION LABOR AND EXPENSES	64,869	86,535
17	(873) COMPRESSOR STATION FUEL AND POWER	301	8,321
18	(874) MAINS AND SERVICES EXPENSES	14,657,389	13,111,580
19	(875) MEASURING AND REGULATING STATION EXPENSES - GENERAL	1,046,243	1,075,014
20	(876) MEASURING AND REGULATING STATION EXPENSES - INDUST.	390,716	399,122
21	(877) MEAS. AND REG. STATION EXP. - CITY GATE CHECK STATION	12,904	9,749
22	(878) METER AND HOUSE REGULATOR EXPENSES	2,824,676	2,757,680
23	(879) CUSTOMER INSTALLATIONS EXPENSES	2,458,550	2,321,575
24	(880) OTHER EXPENSES	16,042,759	14,152,633
25	(881) RENTS	197,724	209,419
26	TOTAL OPERATION	48,281,231	42,473,396
27	MAINTENANCE		
28	(885) MAINTENANCE SUPERVISION AND ENGINEERING	1,213,705	1,083,631
29	(886) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	1,211,702	1,330,924
30	(887) MAINTENANCE OF MAINS	4,714,630	4,523,222
31	(888) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	39,334	92,298
32	(889) MAINTENANCE OF MEAS. AND REG. STA. EQUIP. - GENERAL	254,796	365,625
33	(890) MAINTENANCE OF MEAS. AND REG. STA. EQUIP. -INDUST.	234,021	272,494
34	(891) MAINT. OF MEAS. AND REG. STA. EQUIP. - CITY GATE CHECK STA.	-	-
35	(892) MAINTENANCE OF SERVICES	997,647	996,581
36	(893) MAINTENANCE OF METERS AND HOUSE REGULATORS	1,339,682	1,237,577
37	(894) MAINTENANCE OF OTHER EQUIPMENT	365,021	418,470
38	TOTAL MAINTENANCE	10,370,538	10,320,822
39	TOTAL DISTRIBUTION EXPENSES	58,651,769	52,794,218
40	5. CUSTOMER ACCOUNTS EXPENSES		
41	OPERATION		
42	(901) SUPERVISION	1,997,431	2,174,580
43	(902) METER READING EXPENSES	3,828,050	3,442,122
44	(903) CUSTOMER RECORDS AND COLLECTION EXPENSES	21,667,480	20,985,273
45	(904) UNCOLLECTIBLE ACCOUNTS	13,729,011	13,762,540
46	(905) MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSES	1,014,566	650,483
47	TOTAL CUSTOMER ACCOUNTS EXPENSES	42,236,538	41,014,998

<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
2	OPERATION		
3	(907) SUPERVISION	664,038	614,170
4	(908) CUSTOMER ASSISTANCE EXPENSES	3,575,785	3,778,039
5	(909) INFORMATIONAL AND INSTRUCTIONAL EXPENSES	1,767,097	1,719,750
6	(910) MISCELLANEOUS CUST. SVC. AND INFORMATIONAL EXPENSES	1,265,008	968,564
7	TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSES	7,271,928	7,080,523
8	7. SALES EXPENSES		
9	OPERATION		
10	(911) SUPERVISION		
11	(912) DEMONSTRATING AND SELLING EXPENSES		
12	(913) ADVERTISING EXPENSES	150,296	323,593
13	(916) MISCELLANEOUS SALES EXPENSES		
14	TOTAL SALES EXPENSES	150,296	323,593
15	8. ADMINISTRATIVE AND GENERAL EXPENSES		
16	OPERATION		
17	(920) ADMINISTRATIVE AND GENERAL SALARIES	19,647,160	25,332,428
18	(921) OFFICE SUPPLIES AND EXPENSES	13,129,036	11,843,847
19	(922) (LESS) ADMINISTRATIVE EXPENSES TRANSFERRED - (CREDIT)	2,466,743	2,168,040
20	(923) OUTSIDE SERVICES EMPLOYED	1,841,987	1,830,505
21	(924) PROPERTY INSURANCE	144,218	109,504
22	(925) INJURIES AND DAMAGES	5,129,673	6,793,057
23	(926) EMPLOYEE PENSIONS AND BENEFITS	23,003,349	41,431,411
24	(927) FRANCHISE REQUIREMENTS	-	-
25	(928) REGULATORY COMMISSION EXPENSES	4,497,068	5,061,735
26	(929) (LESS) DUPLICATE CHARGES - (CREDIT)	-	-
27	(930.1) GENERAL ADVERTISING EXPENSES	-	-
28	(930.2) MISCELLANEOUS GENERAL EXPENSES	8,350,103	9,015,332
29	(931) RENTS	3,208,747	3,307,733
30	TOTAL OPERATION	76,484,598	102,557,512
31	MAINTENANCE		
32	(932) MAINTENANCE OF GENERAL PLANT	1,339,200	1,479,170
33	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	77,823,798	104,036,682
34	TOTAL GAS OPERATION AND MAINTENANCE EXPENSES	\$ 513,216,100	\$ 463,015,659

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.

3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department

1.	Payroll Period ended (Date)	12/31/21
2.	Total Regular Full-Time Employees	1,437
3.	Total Part-Time and Temporary Employees	13
4.	Total Employees	1,450

**NEW YORK DIVISION****GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)**

Enter in the space provided the operation and maintenance expenses for the year and previous year.

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	1. PRODUCTION EXPENSES		
2	A. MANUFACTURED GAS PRODUCTION		
3	A1. STEAM PRODUCTION (Submit Supplemental Statement)	-	-
4	A2. MANUFACTURED GAS PROD (Submit Supplemental Statement)		
5	GAS FUELS (Submit Supplemental Statement)		
6	GAS RAW MATERIALS (Submit Supplemental Statement)		
7	B. NATURAL GAS PRODUCTION		
8	B1. NATURAL GAS PRODUCTION AND GATHERING		
9	OPERATION		
10	(750) OPERATION SUPERVISION AND ENGINEERING	-	-
11	(751) PRODUCTION MAPS AND RECORDS	-	-
12	(752) GAS WELLS EXPENSES	-	-
13	(753) FIELD LINES EXPENSES	20,152	24,000
14	(754) FIELD COMPRESSOR STATION EXPENSES	-	-
15	(755) FIELD COMPRESSOR STATION FUEL AND POWER	-	-
16	(756) FIELD MEASURING AND REGULATING STATION EXPENSES	332	17,737
17	(757) PURIFICATION EXPENSES	1,299	1,565
18	(758) GAS WELL ROYALTIES	-	-
19	(759) OTHER EXPENSES	-	-
20	(760) RENTS	-	-
21	TOTAL OPERATION	21,783	43,302
22	MAINTENANCE		
23	(761) MAINTENANCE SUPERVISION AND ENGINEERING	-	-
24	(762) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-
25	(763) MAINTENANCE OF PRODUCING GAS WELLS	-	-
26	(764) MAINTENANCE OF FIELD LINES	-	18,221
27	(765) MAINTENANCE OF FIELD COMPRESSOR STATION EQUIPMENT	-	-
28	(766) MAINTENANCE OF FIELD MEAS. AND REG. STA. EQUIPMENT	-	-
29	(767) MAINTENANCE OF PURIFICATION EQUIPMENT	-	-
30	(768) MAINTENANCE OF DRILLING AND CLEANING EQUIPMENT	-	-
31	(769) MAINTENANCE OF OTHER EQUIPMENT	(15,336)	34,682
32	TOTAL MAINTENANCE	(15,336)	52,903
33	TOTAL NATURAL GAS PRODUCTION AND GATHERING	6,447	96,205
34	B2. PRODUCTS EXTRACTION		
35	OPERATION		
36	(770) OPERATION SUPERVISION AND ENGINEERING		
37	(771) OPERATION LABOR		
38	(772) GAS SHRINKAGE		
39	(773) FUEL		
40	(774) POWER		
41	(775) MATERIALS		
42	(776) OPERATION SUPPLIES AND EXPENSES		
43	(777) GAS PROCESSED BY OTHERS		
44	(778) ROYALTIES ON PRODUCTS EXTRACTED		
45	(779) MARKETING EXPENSES		
46	(780) PRODUCTS PURCHASED FOR RESALE		
47	(781) VARIATION IN PRODUCTS INVENTORY		
48	(782) (LESS) EXTRACTED PRODUCTS USED BY THE UTILITY - (CREDIT)		
49	(783) RENTS		
50	TOTAL OPERATION	-	-

<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	B2. PRODUCTS EXTRACTION (Continued)		
2	MAINTENANCE		
3	(784) MAINTENANCE SUPERVISION AND ENGINEERING		
4	(785) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
5	(786) MAINTENANCE OF EXTRACTION AND REFINING EQUIPMENT		
6	(787) MAINTENANCE OF PIPE LINES		
7	(788) MAINTENANCE OF EXTRACTED PRODUCTS STORAGE EQUIP.		
8	(789) MAINTENANCE OF COMPRESSOR EQUIPMENT		
9	(790) MAINTENANCE OF GAS MEASURING AND REG. EQUIPMENT		
10	(791) MAINTENANCE OF OTHER EQUIPMENT		
11	TOTAL MAINTENANCE	-	-
12	TOTAL PRODUCTS EXTRACTION	-	-
13	C. EXPLORATION AND DEVELOPMENT		
14	OPERATION		
15	(795) DELAY RENTALS		
16	(796) NONPRODUCTIVE WELL DRILLING		
17	(797) ABANDONED LEASES		
18	(798) OTHER EXPLORATION		
19	TOTAL EXPLORATION AND DEVELOPMENT	-	-
20	D. OTHER GAS SUPPLY EXPENSES		
21	OPERATION		
22	(800) NATURAL GAS WELL HEAD PURCHASES	-	-
23	(800.1) NAT. GAS WELL HEAD PURCH., INTRACOMPANY TRANSFERS	-	-
24	(801) NATURAL GAS FIELD LINE PURCHASES	160,779,342	81,519,506
25	(802) NATURAL GAS GASOLINE PLANT OUTLET PURCHASES	-	-
26	(803) NATURAL GAS TRANSMISSION LINE PURCHASES	-	-
27	(804) NATURAL GAS CITY GATE PURCHASES	3,961	-
28	(804.1) LIQUEFIED NATURAL GAS PURCHASES	-	-
29	(805) OTHER GAS PURCHASES	(215,372)	(104,179)
30	(805.1) (LESS) PURCHASED GAS COST ADJUSTMENTS	26,537,520	(1,914,429)
31	TOTAL PURCHASED GAS	134,030,411	83,329,756
32	(806) EXCHANGE GAS	-	-
33	PURCHASED GAS EXPENSES		
34	(807.1) WELL EXPENSES -- PURCHASED GAS	-	-
35	(807.2) OPERATION OF PURCHASED GAS MEASURING STATIONS	(153,056)	(79,217)
36	(807.3) MAINTENANCE OF PURCHASED GAS MEASURING STATIONS	35,815	75,999
37	(807.4) PURCHASED GAS CALCULATIONS EXPENSES	37,384	34,144
38	(807.5) OTHER PURCHASED GAS EXPENSES	268,085	250,999
39	TOTAL PURCHASED GAS EXPENSES	188,228	281,925
40	(808.1) GAS WITHDRAWN FROM STORAGE -- DEBIT	32,887,391	28,114,176
41	(808.2) (LESS) GAS DELIVERED TO STORAGE -- CREDIT	35,035,693	25,981,034
42	(809.1) WITHDRAWALS OF LIQ. NAT. GAS FOR PROCESSING -- DEBIT		
43	(809.2) (LESS) DELIVERIES OF NAT. GAS FOR PROCESSING -- CREDIT		
44	GAS USED IN UTILITY OPERATIONS -- CREDIT	(2,148,302)	2,133,142
45	(810) GAS USED FOR COMPRESSOR STATION FUEL -- CREDIT		
46	(811) GAS USED FOR PRODUCTS EXTRACTION -- CREDIT		
47	(812) GAS USED FOR OTHER UTILITY OPERATIONS -- CREDIT		
48	TOTAL GAS USED IN UTILITY OPERATIONS -- CREDIT	-	-
49	(813) OTHER GAS SUPPLY EXPENSES		
50	TOTAL OTHER GAS SUPPLY EXPENSE	132,070,337	85,744,823
51	TOTAL PRODUCTION EXPENSES	132,076,784	85,841,028

<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	2. NAT. GAS STORAGE, TERMINALING AND PROCESSING EXP.		
2	A. UNDERGROUND STORAGE EXPENSES		
3	OPERATION		
4	(814) OPERATION SUPERVISION AND ENGINEERING	-	-
5	(815) MAPS AND RECORDS	-	-
6	(816) WELLS EXPENSES	-	-
7	(817) LINES EXPENSES	-	-
8	(818) COMPRESSOR STATION EXPENSES	-	-
9	(819) COMPRESSOR STATION FUEL AND POWER	-	-
10	(820) MEASURING AND REGULATING STATION EXPENSES	-	-
11	(821) PURIFICATION EXPENSES	-	-
12	(822) EXPLORATION AND DEVELOPMENT	-	-
13	(823) GAS LOSSES	-	-
14	(824) OTHER EXPENSES	-	-
15	(825) STORAGE WELL ROYALTIES	-	-
16	(826) RENTS	26,396,119	24,896,250
17	TOTAL OPERATION	26,396,119	24,896,250
18	MAINTENANCE		
19	(830) MAINTENANCE SUPERVISION AND ENGINEERING	-	-
20	(831) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-
21	(832) MAINTENANCE OF RESERVOIRS AND WELLS	-	-
22	(833) MAINTENANCE OF LINES	-	-
23	(834) MAINTENANCE COMPRESSOR STATION EQUIPMENT	-	-
24	(835) MAINTENANCE OF MEASURING AND REG. STATION EQUIPMENT	-	-
25	(836) MAINTENANCE OF PURIFICATION EQUIPMENT	-	-
26	(837) MAINTENANCE OF OTHER EQUIPMENT	-	-
27	TOTAL MAINTENANCE	-	-
28	TOTAL UNDERGROUND STORAGE EXPENSES	26,396,119	24,896,250
29	B. OTHER STORAGE EXPENSES		
30	OPERATION		
31	(840) OPERATION SUPERVISION AND ENGINEERING		
32	(841) OPERATION LABOR AND EXPENSES		
33	(842) RENTS		
34	(842.1) FUEL		
35	(842.2) POWER		
36	(842.3) GAS LOSSES		
37	TOTAL OPERATION	-	-
38	MAINTENANCE		
39	(843.1) MAINTENANCE SUPERVISION AND ENGINEERING		
40	(843.2) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
41	(843.3) MAINTENANCE OF GAS HOLDERS		
42	(843.4) MAINTENANCE OF PURIFICATION EQUIPMENT		
43	(843.5) MAINTENANCE OF LIQUEFACTION EQUIPMENT		
44	(843.6) MAINTENANCE OF VAPORIZING EQUIPMENT		
45	(843.7) MAINTENANCE OF COMPRESSOR EQUIPMENT		
46	(843.8) MAINTENANCE OF MEASURING AND REGULATING EQUIPMENT		
47	(843.9) MAINTENANCE OF OTHER EQUIPMENT		
48	TOTAL MAINTENANCE	-	-
49	TOTAL OTHER STORAGE EXPENSES	-	-

<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	C. LIQUEFIED NAT. GAS TERMINALING AND PROCESSING EXP.		
2	OPERATION		
3	(844.1) OPERATION SUPERVISION AND ENGINEERING		
4	(844.2) LNG PROCESSING TERMINAL LABOR AND EXPENSES		
5	(844.3) LIQUEFACTION PROCESSING LABOR AND EXPENSES		
6	(844.4) LIQUEFACTION TRANSPORTATION LABOR AND EXPENSES		
7	(844.5) MEASURING AND REGULATING LABOR AND EXPENSES		
8	(844.6) COMPRESSOR STATION LABOR AND EXPENSES		
9	(844.7) COMMUNICATION SYSTEM EXPENSES		
10	(844.8) SYSTEM CONTROL AND LOAD DISPATCHING		
11	(845.1) FUEL		
12	(845.2) POWER		
13	(845.3) RENTS		
14	(845.4) DEMURRAGE CHARGES		
15	(845.5) (LESS) WHARFAGE RECEIPTS -- CREDIT		
16	(845.6) PROCESSING LIQUEFIED OR VAPORIZED GAS BY OTHERS		
17	(846.1) GAS LOSSES		
18	(846.2) OTHER EXPENSES		
19	TOTAL OPERATION	-	-
20	MAINTENANCE		
21	(847.1) MAINTENANCE SUPERVISION AND ENGINEERING		
22	(847.2) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
23	(847.3) MAINTENANCE OF LNG PROCESSING TERMINAL EQUIPMENT		
24	(847.4) MAINTENANCE OF LNG TRANSPORTATION EQUIPMENT		
25	(847.5) MAINTENANCE OF MEASURING AND REGULATING EQUIPMENT		
26	(847.6) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT		
27	(847.7) MAINTENANCE OF COMMUNICATION EQUIPMENT		
28	(847.8) MAINTENANCE OF OTHER EQUIPMENT		
29	TOTAL MAINTENANCE	-	-
30	TOTAL LIQ. NAT. GAS TERMINALING AND PROCESSING EXP.	-	-
31	TOTAL NATURAL GAS STORAGE	26,396,119	24,896,250
32	3. TRANSMISSION EXPENSES		
33	OPERATION		
34	(850) OPERATION SUPERVISION AND ENGINEERING	81,339	151,049
35	(851) SYSTEM CONTROL AND LOAD DISPATCHING	2,832	1,428
36	(852) COMMUNICATION SYSTEM EXPENSES	-	-
37	(853) COMPRESSOR STATION LABOR AND EXPENSES	16,654	10,380
38	(854) GAS FOR COMPRESSOR STATION FUEL	-	-
39	(855) OTHER FUEL AND POWER FOR COMPRESSOR STATIONS	-	-
40	(856) MAINS EXPENSES	294,242	361,226
41	(857) MEASURING AND REGULATING STATION EXPENSES	67,170	68,751
42	(858) TRANSMISSION AND COMPRESSION OF GAS BY OTHERS	69,889,895	68,535,686
43	(859) OTHER EXPENSES	11,342	9,929
44	(860) RENTS	-	-
45	TOTAL OPERATION	70,363,474	69,138,449

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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	3. TRANSMISSION EXPENSES (Continued)		
2	MAINTENANCE		
3	(861) MAINTENANCE SUPERVISION AND ENGINEERING	-	-
4	(862) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	12,668	8,332
5	(863) MAINTENANCE OF MAINS	74,537	160,658
6	(864) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	447
7	(865) MAINTENANCE OF MEASURING AND REG. STATION EQUIP.	34,765	53,451
8	(866) MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-
9	(867) MAINTENANCE OF OTHER EQUIPMENT	21,864	14,412
10	TOTAL MAINTENANCE	143,834	237,300
11	TOTAL TRANSMISSION EXPENSES	70,507,308	69,375,749
12	4. DISTRIBUTION EXPENSES		
13	OPERATION		
14	(870) OPERATION SUPERVISION AND ENGINEERING	5,577,232	3,975,552
15	(871) DISTRIBUTION LOAD DISPATCHING	817,258	867,154
16	(872) COMPRESSOR STATION LABOR AND EXPENSES	38,099	62,265
17	(873) COMPRESSOR STATION FUEL AND POWER	151	8,265
18	(874) MAINS AND SERVICES EXPENSES	11,345,473	9,732,132
19	(875) MEASURING AND REGULATING STATION EXPENSES - GENERAL	796,086	799,497
20	(876) MEASURING AND REGULATING STATION EXPENSES - INDUST.	290,519	289,318
21	(877) MEAS. AND REG. STATION EXP. - CITY GATE CHECK STATION	6,264	4,282
22	(878) METER AND HOUSE REGULATOR EXPENSES	2,105,836	2,108,628
23	(879) CUSTOMER INSTALLATIONS EXPENSES	1,718,261	1,688,607
24	(880) OTHER EXPENSES	11,680,219	9,965,605
25	(881) RENTS	108,426	121,068
26	TOTAL OPERATION	34,483,824	29,622,373
27	MAINTENANCE		
28	(885) MAINTENANCE SUPERVISION AND ENGINEERING	760,683	615,476
29	(886) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	788,945	917,731
30	(887) MAINTENANCE OF MAINS	3,245,162	3,194,522
31	(888) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	39,334	90,687
32	(889) MAINTENANCE OF MEAS. AND REG. STA. EQUIP. - GENERAL	142,995	227,456
33	(890) MAINTENANCE OF MEAS. AND REG. STA. EQUIP. -INDUST.	157,247	200,806
34	(891) MAINT. OF MEAS. AND REG. STA. EQUIP. - CITY GATE CHECK STA.	-	-
35	(892) MAINTENANCE OF SERVICES	649,901	590,990
36	(893) MAINTENANCE OF METERS AND HOUSE REGULATORS	950,697	894,915
37	(894) MAINTENANCE OF OTHER EQUIPMENT	240,222	291,748
38	TOTAL MAINTENANCE	6,975,186	7,024,331
39	TOTAL DISTRIBUTION EXPENSES	41,459,010	36,646,704
40	5. CUSTOMER ACCOUNTS EXPENSES		
41	OPERATION		
42	(901) SUPERVISION	1,122,082	1,272,810
43	(902) METER READING EXPENSES	2,675,151	2,317,883
44	(903) CUSTOMER RECORDS AND COLLECTION EXPENSES	15,257,739	14,739,509
45	(904) UNCOLLECTIBLE ACCOUNTS	10,166,818	9,882,924
46	(905) MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSES	618,813	416,612
47	TOTAL CUSTOMER ACCOUNTS EXPENSES	29,840,603	28,629,738

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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)</b>			
<b>(Continued)</b>			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
2	OPERATION		
3	(907) SUPERVISION	541,777	473,785
4	(908) CUSTOMER ASSISTANCE EXPENSES	1,048,789	1,243,456
5	(909) INFORMATIONAL AND INSTRUCTIONAL EXPENSES	1,161,956	1,102,562
6	(910) MISCELLANEOUS CUST. SVC. AND INFORMATIONAL EXPENSES	787,441	574,812
7	TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSES	3,539,963	3,394,615
8	7. SALES EXPENSES		
9	OPERATION		
10	(911) SUPERVISION		
11	(912) DEMONSTRATING AND SELLING EXPENSES		
12	(913) ADVERTISING EXPENSES	111,141	283,890
13	(916) MISCELLANEOUS SALES EXPENSES	-	-
14	TOTAL SALES EXPENSES	111,141	283,890
15	8. ADMINISTRATIVE AND GENERAL EXPENSES		
16	OPERATION		
17	(920) ADMINISTRATIVE AND GENERAL SALARIES	12,857,397	16,990,092
18	(921) OFFICE SUPPLIES AND EXPENSES	8,758,668	7,844,958
19	(922) (LESS) ADMINISTRATIVE EXPENSES TRANSFERRED - (CREDIT)	1,629,245	1,406,734
20	(923) OUTSIDE SERVICES EMPLOYED	1,308,050	1,356,372
21	(924) PROPERTY INSURANCE	86,154	64,817
22	(925) INJURIES AND DAMAGES	3,872,361	4,946,511
23	(926) EMPLOYEE PENSIONS AND BENEFITS	29,607,149	27,739,692
24	(927) FRANCHISE REQUIREMENTS	-	-
25	(928) REGULATORY COMMISSION EXPENSES	3,209,107	3,861,188
26	(929) (LESS) DUPLICATE CHARGES - (CREDIT)	-	-
27	(930.1) GENERAL ADVERTISING EXPENSES	-	-
28	(930.2) MISCELLANEOUS GENERAL EXPENSES	7,675,950	8,137,149
29	(931) RENTS	2,282,519	2,321,139
30	TOTAL OPERATION	68,028,110	71,855,184
31	MAINTENANCE		
32	(932) MAINTENANCE OF GENERAL PLANT	1,018,388	1,236,006
33	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	69,046,498	73,091,190
34	TOTAL GAS OPERATION AND MAINTENANCE EXPENSES	\$ 372,977,426	\$ 322,159,164

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.

3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department

1.	Payroll Period ended (Date)	12/31/21
2.	Total Regular Full-Time Employees	1,031
3.	Total Part-Time and Temporary Employees	8
4.	Total Employees	1,039

**PURCHASED GAS (Account 800 thru 805)**

1. Report below particulars of purchases for redistribution during the year.
2. Minor purchases and borderline purchases, appropriately designated, may be grouped and entries in column (b) and (c) may be omitted.
3. For manufactured gas, entries in column (d) should reflect the specific process to the extent such information is available.

Line No.	Purchased From (a)	Contract or Service Cl. No. (b)	Point of Receipt (c)	Kind of gas and Average Btu (d)	Dth. *Reported in MCFs (e)	Cost (f)	Average per Mcf. (g)
1							
2							
3							
4							
5							
6							
7							
8							
9				Totals (Account 800)	-	-	
10							
11							
12							
13							
14							
15							
16							
17							
18				Totals (Account 800.1)	-	-	
19	Supplier A				14,753,476	46,410,234	3.15
20	Supplier B				4,724,767	15,161,830	3.21
21	Other Contract Purchases				14,234,585	45,967,420	3.23
22	Spot Market Purchases				37,440,381	115,130,058	3.08
23	Local Production (1)				1,588,780	4,984,919	3.14
24							
25	(1) Represents gas produced in the Appalachian basin directly connected to Supply Distribution transmission lines.						
26							
27				Totals (Account 801)	72,741,989	227,654,461	3.13
28							
29							
30							
31							
32							
33							
34							
35							
36				Totals (Account 802)	-	-	

**PURCHASED GAS (Account 800 thru 805) Continued**

1. Report below particulars of purchases for redistribution during the year.
2. Minor purchases and borderline purchases, appropriately designated, may be grouped and entries in column (b) and (c) may be omitted.
3. For manufactured gas, entries in column (d) should reflect the specific process to the extent such information is available.

Line No.	Purchased from (a)	Contract or Service Cl. No. (b)	Point of Receipt (c)	Kind of gas and Average Btu (d)	Dth. *Reported in MCFs (e)	Cost (f)	Average per Mcf. (g)
37							
38							
39							
40							
41							
42							
43							
44				Totals (Account 803)	-	-	
45							
46	City Gate Purchases				7,068	60,867	8.61
47							
48							
49							
50							
51				Totals (Account 804)	7,068	60,867	8.61
52							
53							
54							
55							
56							
57							
58				Totals (Account 804.1)	-	-	
59							
60	Gas Used by Company				(45,099)	(215,372)	4.78
61							
62							
63							
64							
65				Totals (Account 805)	(45,099)	(215,372)	4.78
66							
67	Unbilled Revenue Gas Cost					10,494,544	
68	Deferred gas costs					(47,731,954)	
69							
70							
71							
72				Totals (Account 805.1)	-	(37,237,410)	

**CONTRACTS FOR PURCHASE OF GAS**

1. Show a brief summary of the terms of contract in effect during the year with the principal supplier (or suppliers if there were more than one, but in any case limited to the two largest) listed in the preceding schedule.
2. Show particularly the provision covering the determination of charges (including pressure base) the expiration date, delivery pressure and imminent charges.

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**EXCHANGE GAS TRANSACTIONS**

(Account 806, Exchange Gas)

1. Report below particulars concerning the gas volumes of natural gas exchange transactions during the year. Minor transactions may be grouped.  
 2. Points of receipt and delivery of gas should be so indicated that they may be readily identified on a map of the respondent's pipeline system.

Line No.	Name of Company (Designate associated companies)  (a)	Exchange Gas Received		Exchange Gas Delivered		Excess Mcf. Received or (Delivered) (f)
		Point of Receipt (b)	(Reported in Mcf) Dth. (c)	Point of Delivery (d)	(Reported in Mcf) Dth. (e)	
1	Columbia Gas of Pennsylvania					
2		Various	104,860			104,860
3		Various	39,327			39,327
4		Various	20,321			20,321
5		Various	14,246			14,246
6		Various	12,867			12,867
7		Various	11,349			11,349
8		Various	3,887			3,887
9		Various	3,803			3,803
10		Various	522			522
11		Various	126			126
12						
13						
14				Various	168,580	(168,580)
15				Various	42,151	(42,151)
16				Various	2,353	(2,353)
17				Various	1,144	(1,144)
18						
19						
20	UGI Central Penn Gas, Inc	Various	4,894			4,894
21		Various	3,377			3,377
22		Various	471			471
23		Various	377			377
24				Various	8,738	(8,738)
25				Various	2,595	(2,595)
26				Various	151	(151)
27				Various	137	(137)
28						
29						
30						
31						
32						
33	Total		220,427		225,849	(5,422)

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**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)**

1. Report below particulars concerning gas transported or compressed for respondent by others and amounts of payments for such services during the year.
2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from which received.
3. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.
4. If the Dth. of gas received differs from the Dth. delivered, explain reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.

Line No.	Name of Company and Description of Service Performed (Designate associated companies)  (a)	Distance Transported  (b)	(Reported in MCFs) Dth. Received  (c)	(Reported in MCFs) Dth. Delivered  (d)	Amount of Payment  (e)	Avg. Rev. per Mcf of Gas Received*  (f)
1	National Fuel Gas Supply Corporation		77,671,258	76,591,422	62,001,943	\$0.80
2	Empire Pipeline		15,362,113	15,148,539	7,395,797	0.48
3	Millennium Pipeline Company		13,144,459	12,961,716	699,270	0.05
4	Dominion Transmission Corporation		10,627,768	10,480,014	3,256,610	0.31
5	Tennessee Gas Pipeline		9,715,129	9,580,063	12,223,351	1.26
6	Texas Eastern Transmission Corporation		3,487,793	3,439,303	797,392	0.23
7	Stagecoach Pipeline and Storage Company		3,043,213	3,000,904	534,966	0.18
8	Eastern Gas Transmission and Storage		2,128,261	2,098,673	525,304	0.25
9	Columbia Gas Transmission		1,771,967	1,747,332	2,226,632	1.26
10	Williams (Transcontinental) Gas Pipeline Corporation		1,035,428	1,021,033	7,291,103	7.04
11						
12						
13						
14						
15	* The amount of payment is based on total charges including pipeline reservation charges, however volumes are based on physical gas received from the pipelines. At times, this may result in unusually high amounts disclosed in this column.					
16						
17						
18	Mcf received is greater than Mcf delivered due to the allowance for transmission loss.					
19						
20	Note: The above amounts exclude the impact of capacity releases or other adjustments that are not recorded to account 858.					
21						
22						
23						
24						
25						
26						
27	<b>TOTALS</b>		137,987,389	136,068,999	\$96,952,368	

**NEW YORK DIVISION**

**DEPRECIATION AND AMORTIZATION OF GAS PLANT**

(Account 403, 404.1, 404.2, 404.3, 405)

(Except Amortization of Acquisition Adjustments)

1. Report in Section A for the year the amounts of depreciation expense, depletion and amortization for the accounts indicated, classified according to the plant functional groups shown.
2. Report in Section B the bases and rates used by the respondent to determine charges for depletion and amortization of gas plant for the year for accounts 404.1, 404.2, 404.3 and 405 whether any changes have been made in the bases or rates from those used for the preceding year.
3. Complete reporting of all available information called for in columns (a) through (g) of Section C shall be made for report year 1972, thereafter report only annual changes to columns (c) through (g). Complete reporting is again required for report year 1974 and every year thereafter with only annual changes to columns (c) through (g) to be shown in the intervals between complete reporting. List numerically in column (a) each plant subaccount or account as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any subaccounts used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For columns (c), (d) and (e) report available information for each plant subaccount or account listed in column (a). Identify those accrual periods shown in column (c) which are based upon the life of associated gas reserves or gas supply contract. If mortality studies are prepared to assist in estimating service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g) the weighted average age of surviving plant. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section C any revisions made to estimated gas reserves.
4. If provision for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation, Depletion and Amortization Charges**

Line No.	Functional classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)	Amortization of Other Limited -term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total Depreciation Depletion and Amortization (h)
1	Intangible Plant	\$4,671,298						\$4,671,298
2	Production Plant, Manufactured Gas							-
3	Production and Gathering Plant, Natural Gas	394,498						394,498
4	Products Extraction Plant							-
5	Underground Gas Storage Plant							-
6	Other Gas Storage Plant							-
7	Base Load LNG Terminating and Processing Plant							-
8	Transmission Plant	633,171						633,171
9	Distribution Plant	32,293,759						32,293,759
10	General Plant	3,991,498						3,991,498
11	Common Plant - Gas							-
12	<b>Total</b>	<b>\$41,984,224</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$41,984,224</b>

**B. Basis for Depletion and Amortization Charges**

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## DEPRECIATION AND AMORTIZATION OF GAS PLANT (CONTINUED)

## C. Factors Used in Estimating Depreciation charges (Continued)

Line No.	Account Number (a)	Depreciable Plant Base (thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (percent) (d)	Applied Depr. Rate(s) (percent) (e)	Mortality Curve Type (f)	Average Age Surviving Plant (g)
1	Intangible						
2	30300	49,846	10		10.00%	SQ	
3	TOTAL	49,846					
4	Natural Gas Production						
5	32540	334	60		1.67%	S4	
6	32700	289	35	-10.00%	3.15%	R5	
7	32800	11	50	-5.00%	2.07%	R4	
8	33200	8,626	58	-10.00%	1.89%	R3	
9	33300	1,127	25	-5.00%	4.20%	S2.5	
10	33400	4,747	32	-15.00%	3.59%	R0.5	
11	TOTAL	15,134					
12	Transmission						
13	36520	502	80		1.25%	R4	
14	36600	298	60	-15.00%	1.92%	R1.5	
15	36700	21,703	70	-20.00%	1.85%	R2	
16	36710	2,437	25		4.00%	S0.5	
17	36900	4,022	40	-15.00%	2.87%	R1.5	
18	TOTAL	28,962					
19	Distribution						
20	37420	14,647	80		1.25%	R4	
21	37500	1,648	75	-15.00%	1.53%	R2.5	
22	37600	169,645	Composite		2.66%		
23	37610	681,561	80	-55.00%	1.92%	R3	
24	37620	282	73	-55.00%	2.16%	S1	
25	37630	4,853	Composite		2.09%		
26	37640	2,036	25		4.00%	S0.5	
27	37700	1,384	35		2.86%	S2.5	
28	37800	16,363	45	-20.00%	2.66%	O1	
29	38000	506,940	55	-35.00%	2.46%	R0.5	
30	38100	30,043	36		2.78%	S1.5	
31	38200	6,439	55		1.82%	R0.5	
32	38400	2,647	55		1.82%	R0.5	
33	38500	22,504	55	-20.00%	2.18%	R1.5	
34	38700	12	38		2.63%	R4	
35	TOTAL	1,461,004					
36	General						
37	39000	28,287	Composite	-10.00%	4.10%		
38	39100	604	25		4.00%	SQ	
39	39110	914	15		6.67%	SQ	
40	39120	9,479	5		20.00%	SQ	
41	39200	14,110	5	10.00%	20.00%	stln	
42	39230	5,331	7	10.00%	14.30%	stln	
43	39400	12,573	25		4.00%	SQ	
44	39600	10,641	10	20.00%	10.00%	stln	
45	39700	5,170	10		10.00%	SQ	
46	TOTAL	87,109					
47	TOTAL	1,642,055					

**DATA BY TERRITORIAL SUBDIVISIONS - GAS**

Report the indicated breakdown of operating revenue deductions and plant investment applicable respectively to accounting divisions and cost areas. Accounts, or groups of accounts, which may be kept on a company-wide basis on order of the Commission should be shown as separate single items. If the boundaries of a "cost area" are not apparent from entries in column (f), or are not otherwise a matter of record with the commission, a reasonably complete description should be furnished. No breakdown by primary accounts is required for columns (g) and (h).

**ACCOUNTING DIVISIONS**

Line No.	Designation (a)	Operation and Maintenance (Acct. 401 -402.1) (b)	Depreciation Expense (Acct. 403) (c)	Other Amortization (Acct. 404-407) (d)	Operating Taxes (Acct. 408) (e)
	National Fuel Gas Distribution Corp.	**\$513,216,100	\$58,293,343	\$ -	\$39,078,264
	** includes accounts 401 - 402.9				

**COST AREAS**

Designation (f)	Types of Segregated Plant (g)	Book Cost (h)
New York Division Pennsylvania Division		\$15,234,776 3,501,753
		\$18,736,529

**NATURAL GAS PRODUCTION LAND, WELLS AND STATISTICS**

1. Report the indicated particulars of natural gas production land and natural gas wells for the year.

Line No.	Designation of Field (a)	Acreage at end of Year		Number of Wells				Net Gas Produced Dth. (h)
		Owned (b)	Leased (c)	Added during Year (d)	Retired during Year (e)	At End of Year (f)	Approx.. Average Depth Ft. (g)	
1	The company does not own any natural gas production land or wells.							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals							

2. Show the extent to which the wells included above are owned or leased.

**NATURAL GAS GATHERING LINES**

1. Report the indicated particulars of pipeline carried in Account 332 at the end of the year and of similar property held under lease, distinguishing between the two by suitable entries in columns (a) and (d). Show lengths in feet in columns (b), (c), (e) and (f).

Line No.	Designation of Field (a)	3" and Less (b)	Over 3" (c)	Designation of Field (d)	3" and Less (e)	Over 3" (f)
16	Lake Shore	125,657	516,387			
17	Conneaut		2,895			
18	Cranesville		7,275			
19	Elk Creek		5,713			
20	Mc Kean		1,656			
21	Springfield	6				
22						
23						
24						
25				Total	125,663	533,926

2. If at the end of the year any gathering line included above (and used for conveying gas) was operated at a pressure in excess of 125 psig, show hereunder the total length of such line segregated on the basis of nominal diameter in inches.

Size Length, in feet	
4	471
6	12,988

**TRANSMISSION SYSTEM**

1. Show a description of the transmission system at the end of the year disregarding comparatively insignificant branches. The latter should be summarized on the basis of size and length and shown hereunder as a separate item. Show particularly points of origin and termination, distances in miles, sizes of pipe, operating pressures, and principal compressing, regulating, and measuring stations. In completing this schedule use of a map is permissible. Leased facilities should be included and designated as such.
2. If any transmission line which is operated at a pressure in excess of 125 p.s.i.g. is summarized in this schedule as permitted by Paragraph 1, or if the total length of such line segregated on the basis of nominal diameter in inches is not indicated in the detail portion of reported data, such information should be set forth in a footnote.

The transmission system of National Fuel Gas Distribution Corporation consists of:

<u>Pipe Size (in.)</u>	<u>Length (ft.)</u>
2	25,826
2#	109
3	10,252
3#	25
4	66,825
4#	31,152
6	71,376
6#	707,731
8	223,072
8#	616,633
10	135
10#	202,798
12	16
12#	416,508
 TOTAL	 2,372,458
	449.3 Miles

# Denotes that this pipe is operating at pressures in excess of 125 p.s.i.g.

The transmission system of National Fuel Gas Distribution Corporation is principally composed of the following lines:

New York - 112 Miles

- Line Z - 7 miles of 12" from Lewiston to the City of Niagara Falls
- Lines UM3, VM2, VM3, VM5 & VM6 - 37 miles of 8" & 12" from Lancaster to Middlebury
- Line PY2D - 14 miles of 8" from Collins to Hanover
- Lines 14, 63 & 63-99 - 28 miles of 4", 8", 10" & 12" from Wellsville to Hornell
- Line 67 - 7 miles of 6" from Wellsville to Clarksville
- Line RJ - 7 miles of 8" from NY/PA state line to Jamestown
- Line UJ - 7 miles of 12" from NY/PA state line to Jamestown
- Line RM38 - 5 miles of 10" from Hanover to Sheridan
- Line WM2 - 12 miles of 6" from Caledonia to Lima
- Line XM8 - 2 miles of 6" from Wheatfield to North Tonawanda

Pennsylvania - See Page 90

**TRANSMISSION SYSTEM (Continued)**Pennsylvania - 323 Miles

Line CD - 7 miles of 8" & 12" from Lewis Run to Bradford  
 Line CFB-6 - 1 mile of 6" from Miola to Clarion Fiberboard Plant  
 Line D6D - 9 miles of 4" & 6" from Lewis Run to Ormsby  
 Line EM24 - 4 miles of 6" that feeds Smethport  
 Line FM126 - 1 mile of 4" that feeds Falls Creek  
 Line FM14 - 6 miles of 6" from Falls Creek to Reynoldsville  
 Line FM2 - 7 miles of 8" from DuBois to Washington Twp., Jefferson County  
 Line HD, HM175D & JM108 - 14 miles of 6" & 8" from Rouseville to Titusville  
 Line HD - 12 miles of 8" & 12" from Coal Hill to Oil City  
 Line HM187 - 9 miles of 8" from Van to Hampton  
 Line HM190, HM202, Q6D, QM4, XD, Y, ZPAD - 36 miles of 6" & 8" from Spring Boro to Fairview  
 Line HM2 - 10 miles of 2" to 8" from Cooperstown to Wayne Township, Crawford County  
 Line HM2N - 6 miles of 8" from Wayne Township, Crawford County to Meadville  
 Line HM2S - 6 miles of 8" from Oil City to Cooperstown  
 Line HM200 - 3 miles of 6" north of Meadville  
 Line HM213 - 6 miles of 6" from Meadville to Saegertown  
 Line HM99 - 0.5 miles of 2" to feed Cooperstown  
 Line IW16 - 10 miles of 6" from Norwich to International Wax in Keating  
 Lines PM21 & PM121 - 42 miles of 6" & 8" from Van to Kaylor and Chicora  
 Line PM96 - 1 mile of 3" to feed Petrolia  
 Lines QD & VD - 32 miles of 10" & 12" from eastern Erie County to the Erie market  
 Line Q13T - 2 miles of 6" from QD to Mill Village  
 Line RM2 - 6 miles of 2" to 4" south of Ridgway  
 Line RM27, 34, 46, 48, 55, 56 & 57 - 16 miles of 2" thru 8" to feed Ridgway and Johnsonburg  
 Line SM2D, SM84 & SM85 - 16 miles of 6" & 8" from Cochranon to Meadville  
 Line SM74 - 1 mile of 6" feeding the south side of Greenville  
 Line SM77 - 14 miles of 12" from Van to Oil City  
 Line SM2D & SM82 - 12 miles of 6" & 8" from SM77 to Franklin  
 Line TD - 7 miles of 2" to 8" in the Clintonville area  
 Line TM213 - 2 miles of 6" feeding Greenville  
 Line TM215 & TM24 - 5 miles of 3" & 4" feeding Fredonia  
 Line V6D - 9 miles of 6" to feed St. Marys  
 Line VM71D - 11 miles of 6" & 8" to feed Emporium and St. Marys  
 Line VM89 - 3 miles of 8" in St. Marys  
 Line ZM44 - 7 miles of 6" from DuBois to Sykesville

**DISTRIBUTION SYSTEM**

1. Report the indicated particulars of the gas distribution system at the end of the year. Entries in columns (b) to (f) should reflect the number of units installed, but if any substantial number of such units had no prospective use, particulars should be shown. Entries in columns (g) and (h) may be restricted to a summary of mains for the company as a whole. Leased facilities should be included and designated as such.
2. For the purposes of this schedule the interpretation of the term "distribution area" shall be optional with, and the responsibility of, the reporting utility. In general when the territory served covers considerable area these subdivisions should be selected so that, from territorial and rate standpoints, the data reported will be of reasonable significance. Entries in column (a) should reflect the approximate geographical extent of the individual subdivisions.

Line No.	Distribution Area (a)	District Regulators or Stations (b)	Services		Meters (e)	House Regulators (f)	Summary of Mains - Entire Company	
			Less than 3" (c)	3" and Over (d)			Size (g)	Length, Feet (h)
1	State of New York	862	449,844	1,957	557,899	225,989	1	28,904
2	State of Pennsylvania	955	190,527	720	219,309	112,883	1 1/8	159,654
3							1 1/4	900,714
4							1 1/2	100,510
5							2	32,360,845
6							2 1/2	13,381
7							3	13,650,720
8							3 1/4	447
9							3 1/2	217
10							4	17,100,063
11							4 1/4	1,376
12							4 1/2	699
13							4 7/8	1,130
14							5	16,608
15							5 5/8	25,677
16							6	6,057,180
17							6 1/4	17,209
18							6 5/8	45,748
19							7	7,654
20							8	3,231,047
21							9 5/8	136
22							10	307,380
23							12	628,162
24							14	2,011
25							16	302,068
26							20	273,716
27							24	24,980
28								
29	Subtotal	1,817	640,371	2,677	777,208	338,872		75,258,236

**DISTRIBUTION SYSTEM (CONTINUED)**

30							
31							
32							
33							
34							
35							
36							
37							
38							
39	Totals	1,817	640,371	2,677	777,208	338,872	75,258,236

3. If any mains included above were operated at pressures in excess of 125 p.s.i., show the total footage of such mains segregated on the basis of nominal diameter in inches.

<u>Size</u>	<u>Length, in feet</u>
2"	22
3"	174
4"	17,163
6"	161,312
8"	20,104
12"	32,009

Note: These mains are located in Pennsylvania.

4. Describe briefly (1) the method employed in odorizing natural gas and (2) the protection provided against explosion due to the escape of gas (natural or manufactured) at pressures in excess of a normal customer consumption pressure.

(1) Odorization is done at purchase point by supplier.

(2) In order to prevent explosion due to the escape of natural gas at pressures in excess of a normal customer consumption pressure, we install relief valves with the vent piped to the outside; or we use a monitor set in which a second regulator is installed in case of failure of the primary regulator.

**GAS ACCOUNT**

1. Report the indicated summarization of gas transactions for the year, excluding gas which was reformed but not gas which was used for direct mixing; the former should be treated as fuel. If mixed gas is distributed, it should be shown as such in columns (d) to (f), but the constituent gases should be identified by production processes in columns (a) to (c) unless mixed gas was purchased. Exclude liquid petroleum in storage. Items representing quantities of gas should agree with the corresponding amounts shown elsewhere in this report.

Line No.	Gas Available (See Instructions) (a)	Btu per cf (b)	Quantity (Recorded in Mcf) (c)	Disposition (Specify kind when possible) (d)	Btu per cf (e)	Quantity (Recorded in Mcf) (f)	Line No.	
1	In storage-beg. of year (specify kind):			Sold	1.039	69,322,166	1	
2	Natural Gas	1.039	23,088,055				2	
3	Liquified Natural Gas						3	
4	Other (specify kind)						4	
5				Delivered to storage	1.039	24,235,172	5	
6	Natural Gas purchased:	1.039	72,749,057				6	
7	Other gas purchased (specify kind):			Used by gas dept. (specify purpose and quantities in footnote)	1.039	45,099	7	
8	Liquified Natural Gas						8	
9	Other (specify kind)						9	
10				Used by other depts.: Electric			10	
11				Steam			11	
12	Natural gas produced:			Common			12	
13	Other gas produced (specify kind):			Other disposition or credit adjustments (describe)			13	
14				Gas of others delivered for transportation	1.039	65,670,510	14	
15				Shrinkage	1.039	1,918,390	15	
16				Exchange Gas	1.039	5,422	16	
17				Lost and Unaccounted for:			17	
18	Withdrawn from storage	1.039	23,464,710	In storage			18	
19	Other receipts or debit adjustments (describe)			Other (describe in foot note)	1.039	794,962	19	
20	Gas of others received for transportation	1.039	65,777,954				20	
21				In storage-end of year:			21	
22				Natural	1.039	23,858,517	22	
23	Total		161,991,721	Other (specify kind)			23	
24	Equivalent therms, line 23		1,683,093,981	Total		161,991,721	24	
25	2. State briefly the extent, including quantities when available, to which any kind of gas was used directly in the production process (other than for reforming) which is not included above.							25
26								26
27								27
28	3. To the extent not otherwise indicated in this report show the approximate p.s.i.a. pressures which apply to measurement of the principal quantities listed above (for example, 14.7 for gas produced, 14.7 plus 6" for general consumption, etc.)							28
29								29
30								30
31	<b>Please provide the factor to convert Dth to Mcf where Mcf is equal</b>							31
32	<b>to 1. Please input the factor here-----&gt;</b>							32
					1.0000			

**COMPRESSOR STATIONS**

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.
2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.
3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certified Horsepower for Each Station (c)	Plant Cost (d)	Expenses (except depreciation and taxes)	Expenses (except depreciation and taxes)	Expenses (except depreciation and taxes)	Gas for Compressor Fuel in Dth* (h)	Electricity for Compressor Station in kWh* (i)	Operational Data Total Compressor Hours of Operation During Year (j)	Operational Data Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)
					Fuel* (e)	Power* (f)	Other (g)					
1	Nashville*	1	203	\$1,463,777	\$180,762	\$22,068	\$39,334	58,100	289,000	8,653	1	8/10/2021
2												
3												
4												
5												
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\* Note - This compressor station functions with both compressors from National Fuel Gas Distribution Corporation and National Fuel Gas Supply Corporation. As these facilities do not have separate meters for fuel (i.e. natural gas) or electricity, the fuel and electricity assigned are directly from the National Fuel Gas Supply Corporation FERC Form No. 2, page 508, which accounts for the majority of plant costs.

VERIFICATION

The Public Service Law requires that "... it shall be the duty of every such person and corporation to file with the Commission an annual report, verified by oath of the president, vice-president, treasurer, secretary, general manager, or receiver, if any, thereof, or by the person required to file the same. The verification shall be made by said official holding office at the time of the filing of said report, and if not made upon the knowledge of the person verifying the same shall set forth the sources of his information and the grounds of his belief as to any matters not stated to be verified upon his knowledge."

State of New York.....)

County of Erie.....)

Elena G. Mendel makes oath and

says: I am the Controller and Principal Accounting Officer of National Fuel Gas Distribution Corporation.

I am familiar with the preparation of the foregoing report and know generally the contents thereof. The said report which

consists of FERC Form 1 Section (101-450), Supplemental PSC Filing (1-94) and Insert Sheets 104A, 104B, 114A-117A, 200A,

201A, 256A, 257A, 261A, 261B, 262A, 262B, 262C, 263B, 263C, 276A, 277A, 340A, 340B, 354A, 355A, 26A, 27A, 60A, 61A, 62A,

63A, 64A, 72A-77A.

is true and correct to the best of my knowledge and belief. As to matters not actually stated upon my knowledge,

the sources of my information and the grounds for my belief are as follows: .....

*Elena G. Mendel*  
Signature

Subscribed and sworn to before me a

MICHELLE S. CHARLES  
Notary Public - State of New York  
No. 01CH6099255

this 16<sup>th</sup> day of June 2022

Qualified in Erie County  
My Commission Expires September 29, 2023

*Michelle S. Charles*

(Signature of officer authorized to administer oaths)

(This space for use of the Public Service Commission)

Computed .....  
Examined .....  
Reviewed .....