

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
BUFFALO, NEW YORK

RATES, RULES AND REGULATIONS

GOVERNING THE FURNISHING

OF

NATURAL GAS SERVICE

IN

TERRITORY DESCRIBED HEREIN

Issued: August 31, 2021

Effective: October 1, 2021

D. L. DeCAROLIS, PRESIDENT
BUFFALO, NEW YORK

This Supplement includes decreases, increases and changes to existing rates.

See page 2.

LIST OF CHANGES MADE BY THIS TARIFF

CHANGE:

1. TCJA Temporary Surcharge effective date changes.
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DECREASE:

2. Components of TCJA Temporary Surcharge rates decrease.
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INCREASE:

3. Components of TCJA Temporary Surcharge rates increase.
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TCJA TEMPORARY SURCHARGE

To implement the effects of the Tax Cuts and Jobs Act (TCJA), on March 15, 2018 the Pennsylvania Public Utility Commission (Commission) issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the utility to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code. 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered Orders in the above case and at Docket No. R-2018-3000527 superseding the March 15, 2018 Temporary Rates Order directing the utility to establish temporary rates as follows:

A negative surcharge will apply as a credit to all customer bills at an equal percentage of non-gas revenue among the various customer classes, exclusive of STAS and automatic adjustment clause revenues, for bills rendered for intrastate service on and after October 1, 2021. The credit will be applied on a per Mcf basis, by service class, as indicated in the table below. The total credits provided to customers through this negative surcharge will be reconciled with actual differences in federal income tax expense of a pre- and post-TCJA basis and will remain in place until the Company files and the Commission approves new base rates for the utility pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes. Interest on over or under collections shall be computed monthly at the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101, et seq.) from the month that the over or under collection occurs to the mid-point of the recovery period. Upon determination that the negative surcharge, if left unchanged, would result in a material over or under collection, the Company may file with the Commission, on at least 10 days' notice, for an interim revision of the TCJA Temporary Surcharge. The TCJA Temporary Surcharge will be filed with the Commission by September 1 of each year to become effective the following October 1, reflecting estimated TCJA savings for the fiscal year. The stub period 9ME June 2018 refund rate will expire September 30, 2022.

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Service Class	Refund Rate Effective 10/1/21	12ME 9/2020 Recon. Rate Effective 10/1/21	9ME 6/2018 Refund Rate Effective 10/1/21	Total Rate
Sales & SATC	\$/Mcf			
Residential (RSS & LIRA)	(\$0.13482)	\$0.04957	(\$0.12999)	(\$0.21524)
Small Comm./Public Authority < 250	(\$0.14137)	\$0.05198	(\$0.13630)	(\$0.22569)
Small Comm./Public Authority > 250	(\$0.07917)	\$0.02911	(\$0.07633)	(\$0.12639)
Large Comm./Public Authority	(\$0.10370)	\$0.03813	(\$0.09998)	(\$0.16555)
Small Volume Industrial Service	(\$0.12345)	\$0.04539	(\$0.11902)	(\$0.19708)
Inter. Vol. Industrial Service	(\$0.05894)	\$0.02167	(\$0.05683)	(\$0.09410)
MMT & DMT	\$/Mcf			
Residential	(\$0.10416)	\$0.03830	(\$0.10042)	(\$0.16628)
Small Comm./Public Authority < 250	(\$0.13383)	\$0.04921	(\$0.12903)	(\$0.21365)
Small Comm./Public Authority > 250	(\$0.07796)	\$0.02866	(\$0.07516)	(\$0.12446)
Large Comm./Public Authority	(\$0.05524)	\$0.02031	(\$0.05326)	(\$0.08819)
Small Volume Industrial Service	(\$0.17113)	\$0.06292	(\$0.16499)	(\$0.27320)
Inter. Vol. Industrial Service	(\$0.04546)	\$0.01671	(\$0.04383)	(\$0.07258)
Large Volume Industrial Service	(\$0.03375)	\$0.01241	(\$0.03254)	(\$0.05388)
Large Industrial Service	(\$0.01232)	\$0.00453	(\$0.01188)	(\$0.01967)

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