

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <h2 style="text-align: center;">2023</h2> This Form is Open to Public Inspection
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR COLLECTIVELY BARGAINED EMPLOYEES	1b Three-digit plan number (PN) ▶ <u>516</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) NATIONAL FUEL GAS COMPANY 6363 MAIN STREET, ACCOUNTING DEPT WILLIAMSVILLE, NY 14221-5887	1c Effective date of plan <u>06/22/1993</u> 2b Employer Identification Number (EIN) <u>13-1086010</u> 2c Plan Sponsor's telephone number <u>716-857-7663</u> 2d Business code (see instructions) <u>551112</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/10/2025	ELENA G. MENDEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/10/2025	ELENA G. MENDEL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor VEBA COMMITTEE 6363 MAIN STREET, ACCOUNTING DEPT WILLIAMSVILLE, NY 14221-5887	3b Administrator's EIN 13-1086010 3c Administrator's telephone number 716-857-7663
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4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
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5 Total number of participants at the beginning of the plan year	5	195
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6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1)	
a(2) Total number of active participants at the end of the plan year	6a(2)	
b Retired or separated participants receiving benefits	6b	184
c Other retired or separated participants entitled to future benefits	6c	
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	184
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	
f Total. Add lines 6d and 6e	6f	
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
 4A 4B

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1) **R** (Retirement Plan Information)

(2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

(4) **DCG** (Individual Plan Information) – Number Attached _____

(5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

(1) **H** (Financial Information)

(2) **I** (Financial Information – Small Plan)

(3) **A** (Insurance Information) – Number Attached 2

(4) **C** (Service Provider Information)

(5) **D** (DFE/Participating Plan Information)

(6) **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR COLLECTIVELY BARGAINED EMPLOYEES		B Three-digit plan number (PN) ▶	516
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY		D Employer Identification Number (EIN) 13-1086010	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
HIGHMARK BLUECROSS BLUESHIELD OF WNY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
16-1105741	55204	286059	38	01/01/2023	12/31/2023

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 0	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II	Investment and Annuity Contract Information Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.
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4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶		
b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶		
f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>		

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶		
b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
	7c(6)	
(6) Total additions	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	7e(5)	
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)	
	(2) Increase (decrease) in amount due but unpaid.....	9a(2)	
	(3) Increase (decrease) in unearned premium reserve	9a(3)	
	(4) Earned ((1) + (2) - (3)).....		9a(4)
b	Benefit charges (1) Claims paid.....	9b(1)	
	(2) Increase (decrease) in claim reserves	9b(2)	
	(3) Incurred claims (add (1) and (2)).....		9b(3)
	(4) Claims charged		9b(4)
c	Remainder of premium: (1) Retention charges (on an accrual basis) --		
	(A) Commissions	9c(1)(A)	
	(B) Administrative service or other fees	9c(1)(B)	
	(C) Other specific acquisition costs	9c(1)(C)	
	(D) Other expenses	9c(1)(D)	
	(E) Taxes	9c(1)(E)	
	(F) Charges for risks or other contingencies.....	9c(1)(F)	
	(G) Other retention charges	9c(1)(G)	
	(H) Total retention		9c(1)(H)
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)
	(2) Claim reserves		9d(2)
	(3) Other reserves.....		9d(3)
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	93000
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR COLLECTIVELY BARGAINED EMPLOYEES		B Three-digit plan number (PN) ▶	516
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY		D Employer Identification Number (EIN) 13-1086010	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

PRUDENTIAL LIFE INSURANCE CO

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
22-1211670	68241	53033	184	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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	(c) Amount	(d) Purpose	

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	(c) Amount	(d) Purpose	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II	Investment and Annuity Contract Information Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.
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4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶		
b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶		
f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>		

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶		
b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
	7c(6)	
(6) Total additions	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	7e(5)	
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

- 8** Benefit and contract type (check all applicable boxes)
- | | | | |
|--|--|---|---|
| a <input type="checkbox"/> Health (other than dental or vision) | b <input type="checkbox"/> Dental | c <input type="checkbox"/> Vision | d <input checked="" type="checkbox"/> Life insurance |
| e <input type="checkbox"/> Temporary disability (accident and sickness) | f <input type="checkbox"/> Long-term disability | g <input type="checkbox"/> Supplemental unemployment | h <input type="checkbox"/> Prescription drug |
| i <input type="checkbox"/> Stop loss (large deductible) | j <input type="checkbox"/> HMO contract | k <input type="checkbox"/> PPO contract | l <input type="checkbox"/> Indemnity contract |
| m <input type="checkbox"/> Other (specify) ▶ | | | |

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)	
(2) Increase (decrease) in amount due but unpaid.....	9a(2)	
(3) Increase (decrease) in unearned premium reserve	9a(3)	
(4) Earned ((1) + (2) - (3)).....	9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)	
(2) Increase (decrease) in claim reserves	9b(2)	
(3) Incurred claims (add (1) and (2)).....	9b(3)	
(4) Claims charged	9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --		
(A) Commissions	9c(1)(A)	
(B) Administrative service or other fees	9c(1)(B)	
(C) Other specific acquisition costs	9c(1)(C)	
(D) Other expenses	9c(1)(D)	
(E) Taxes	9c(1)(E)	
(F) Charges for risks or other contingencies.....	9c(1)(F)	
(G) Other retention charges.....	9c(1)(G)	
(H) Total retention	9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.).....	9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement	9d(1)	
(2) Claim reserves	9d(2)	
(3) Other reserves.....	9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)	9e	
10 Nonexperience-rated contracts:		
a Total premiums or subscription charges paid to carrier.....	10a	43411
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	
Specify nature of costs.		

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR COLLECTIVELY BARGAINED EMPLOYEES	B Three-digit plan number (PN) ▶	516
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

HIGHMARK BLUECROSS BLUESHIELD OF WN

16-1105741

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	CONTRACT ADMIN	100237	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

TOWERS WATSON INVESTMENT SERVICES

52-1868818

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	CONSULTANT	17545	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

INNOVATIVE RX STRATEGIES, LLC

26-3608793

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	CONTRACT ADMIN	8017	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

CVS CAREMARK

05-0340626

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 50	CLAIMS PROCESSING	7352	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

JPMORGAN CHASE BANK, N.A.

13-4994650

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50 62 72	TRUSTEE	2400	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	29991	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
 (complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

A Name of plan <u>NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR COLLECTIVELY BARGAINED EMPLOYEES</u>	B Three-digit plan number (PN)	<u>516</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NATIONAL FUEL GAS COMPANY</u>	D Employer Identification Number (EIN) <u>13-1086010</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>ACWI EQUITY INDEX FUND B</u>	
b Name of sponsor of entity listed in (a):	<u>BLACKROCK INSTITUTIONAL TRUST COMPANY, N.A.</u>	
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<u>20-5260252-001</u>	<u>C</u>	<u>12639953</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

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a Plan name

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a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A Name of plan NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR COLLECTIVELY BARGAINED EMPLOYEES	B Three-digit plan number (PN) ▶ 516
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	1000	1000
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	1005037	5698
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	10850500	12639953
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	44585055	49674104
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	56441592	62320755
Liabilities			
g Benefit claims payable	1g	219922	296146
h Operating payables	1h	16918	17151
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	236840	313297
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	56204752	62007458

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	368624	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		368624
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	197	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2078715	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		3289453
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3473863
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		9210852

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits.....	2e(2)	3257992	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3257992
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	119747	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	4079	
(5) Investment advisory and investment management fees	2i(5)	21110	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	2115	
(8) Legal fees	2i(8)	679	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	2400	
(11) Other expenses	2i(11)	24	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		150154
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3408146

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5802706
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **BONADIO & CO., LLP**

(2) EIN: **16-1131146**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		25000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES
FINANCIAL STATEMENTS AND SCHEDULES
SEPTEMBER 30, 2024 AND 2023

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

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Financial Statements:	
Statements of Net Assets Available for Benefits as of September 30, 2024 and 2023	1
Statements of Changes in Net Assets Available for Benefits for the years ended September 30, 2024 and 2023	2
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INDEPENDENT AUDITOR'S REPORT

July 7, 2025

To the Participants and VEBA Committee of the
National Fuel Gas Distribution Corporation Pennsylvania Division
Voluntary Employees' Beneficiary Association
for Collectively Bargained Employees:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of the National Fuel Gas Distribution Corporation Pennsylvania Division Voluntary Employees' Beneficiary Association for Collectively Bargained Employees (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits and of plan's benefit obligations as of September 30, 2024 and 2023, and the related statements of changes in net assets available for benefits and of changes in plan's benefit obligations for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended September 30, 2024 and 2023, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) as of September 30, 2024 and of reportable transactions for the year ended September 30, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Other Matter - Supplemental Schedules Required by ERISA (Continued)

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	September 30,	
	2024	2023
<u>Assets</u>		
Investments at fair value:		
Collective trust funds	\$ 12,639,953	\$ 10,850,500
Registered investment companies	48,388,080	43,428,317
Cash and cash equivalents	1,286,024	1,156,738
	62,314,057	55,435,555
Total investments		
Noninterest-bearing cash	1,000	1,000
Interest and dividends receivable	5,698	5,037
Receivable from broker	—	1,000,000
	62,320,755	56,441,592
Total assets		
<u>Liabilities</u>		
Accounts payable	17,151	16,918
	17,151	16,918
Total liabilities		
Net assets available for benefits	\$ 62,303,604	\$ 56,424,674

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the Years Ended September 30,	
	2024	2023
<u>Additions</u>		
Contributions:		
Participant co-payments	\$ 368,624	\$ 356,324
Total contributions	368,624	356,324
Investment income:		
Interest and dividend income	2,083,383	1,762,955
Net appreciation in fair value of investments	6,758,845	1,172,854
Total investment income	8,842,228	2,935,809
Total additions	9,210,852	3,292,133
<u>Deductions</u>		
Benefit payments (excludes changes in claims payable, claims incurred but not reported, and premiums due to insurers)	3,181,768	2,764,079
Administrative expenses	150,154	162,612
Total deductions	3,331,922	2,926,691
Net increase during the year	5,878,930	365,442
Net assets available for benefits:		
Beginning of year	56,424,674	56,059,232
End of year	\$ 62,303,604	\$ 56,424,674

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF PLAN'S BENEFIT OBLIGATIONS

	September 30,	
	2024	2023
Amounts currently payable:		
Claims payable, claims incurred but not reported, and premiums due to insurers	\$ 296,146	\$ 219,922
Post-retirement benefit obligations, net of amounts currently payable:		
Retired participants	31,733,938	28,592,887
Active employees fully eligible for benefits	1,521,136	1,421,276
Active employees not fully eligible for benefits	252,655	174,440
	33,507,729	30,188,603
Plan's total benefit obligations	\$ 33,803,875	\$ 30,408,525

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF CHANGES IN PLAN'S BENEFIT OBLIGATIONS

	<u>For the Years Ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Amounts currently payable:		
Balance at beginning of year	\$ 219,922	\$ 258,065
Claims reported and approved for payment, including benefits reclassified from benefit obligations	3,257,992	2,725,936
Claims paid	<u>(3,181,768)</u>	<u>(2,764,079)</u>
Balance at end of year	296,146	219,922
Post-retirement benefit obligations, net of amounts currently payable:		
Balance at beginning of year	30,188,603	33,345,642
Change during the year attributable to:		
Benefits accumulated and actuarial experience	(236,738)	(1,732,367)
Increase for interest due to decrease in the discount period	1,703,899	1,752,980
Changes in actuarial assumptions	4,741,333	(808,040)
Benefit payments, net of participant co-payments (includes changes in claims payable, claims incurred but not reported, and premiums due to insurers)	<u>(2,889,368)</u>	<u>(2,369,612)</u>
Total increase (decrease) in post-retirement benefit obligations	3,319,126	(3,157,039)
Balance at end of year	<u>33,507,729</u>	<u>30,188,603</u>
Plan's total benefit obligations at end of year	<u>\$ 33,803,875</u>	<u>\$ 30,408,525</u>

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the National Fuel Gas Distribution Corporation - Pennsylvania Division Voluntary Employees' Beneficiary Association for Collectively Bargained Employees (the Plan) is provided for general information purposes, and is qualified in its entirety by reference to the Plan document.

General:

The Plan provides post-retirement benefits for retired collectively bargained employees of National Fuel Gas Distribution Corporation – Pennsylvania Division (Distribution) who are eligible under the Plan except certain union employees hired on or after November 1, 2003. The Plan was adopted in 1993, effective as of October 1, 1992, and was amended effective September 1, 2011 to clarify the terms of eligibility, and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The administrator of the Plan is National Fuel Gas Company (Company), whose duties as plan administrator are exercised by the VEBA Committee appointed by the Board of Directors of the Company, Distribution's parent. The assets of the Plan are held by JP Morgan Chase Bank, N.A. (Trustee).

Benefits:

The Plan provides post-retirement health (medical, hospitalization, and prescription drug) and life insurance benefits to certain retired collectively bargained employees of Distribution who were hired on or before October 31, 2003 and have completed a required number of years of service (as set forth in the Plan document) upon retirement. The Plan also provides health benefits to eligible collectively bargained employees of Distribution who have completed at least ten years of active service and become permanently disabled on or after the attainment of age 50. The Plan also provides health benefits to eligible dependents, as applicable. Life insurance benefits are provided under a group contract with The Prudential Insurance Company of America. Health benefits are provided either under group contracts with various insurance carriers or paid on a per-claim basis by the Plan. The retirees discussed above are hereinafter referred to as participants.

Funding Policy:

The Internal Revenue Code allows tax-deductible contributions for qualified direct costs as well as additions to the qualified asset accounts for post-retirement health and life benefits for covered employees. The Company utilizes internal information, information provided by the Plan's actuary, and estimates of the level of tax-deductible contributions to determine the appropriate level of funding. In addition, the Plan's participants make co-payments to the Plan in accordance with their collective bargaining agreements. These co-payments represent the participant's cost share of the current benefits provided.

Other:

The Company has the right at any time to modify any or all provisions of the Plan. In addition, although it has not expressed any intention to do so, the Company has the right at any time to terminate the Plan subject to the provisions of ERISA. In the event of termination, the assets of the Plan will either be (1) distributed to the participants of the Plan or their beneficiaries; or (2) after the satisfaction of all liabilities to existing participants or their beneficiaries, be applied to the provision of other benefits as permitted by the Plan documents.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting:

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from those estimates. The Plan's investments consist of cash and cash equivalents and investments in collective trust funds and registered investment companies. Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. See Note 8 for a discussion of fair value measurements.

Investment Valuation and Income Recognition:

The Plan presents in the Statements of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of the realized gains or losses and the unrealized appreciation or depreciation on those investments.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date.

Risks and Uncertainties:

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

The actuarial present value of benefit obligations is reported based on certain assumptions pertaining to interest rates, health care inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Payment of Benefits:

Benefits (other than incurred but not reported claims) are recorded when paid. Claims incurred by participants but not recorded are discussed below in "Other Plan Benefits."

Administrative Expenses:

All administrative expenses, including accounting, legal, actuarial, and other expenses, are paid by the Plan.

Other Plan Benefits:

Plan obligations at September 30 for claims incurred by participants but not reported at that date are estimated by the Company. Such estimated amounts are based on claims incurred but not reported calculations provided by the Company's health care consultant at various times throughout the Plan year. Claims incurred but not reported at year-end are included in the Plan's benefit obligation.

NOTE 3 – POST-RETIREMENT BENEFIT OBLIGATIONS

The Post-retirement Benefit Obligations represents the actuarial present value of those estimated future benefits that are attributed to employee service rendered through September 30, 2024 and 2023, respectively. Post-retirement benefits include future benefits expected to be paid to or for (1) currently retired employees and (2) active employees after retirement from service. Prior to an active employee's eligibility date, the Post-retirement Benefit Obligation is the portion of the expected Post-retirement Benefit Obligation that is attributed to that employee's service rendered to the valuation date.

The actuarial present value of the expected Post-retirement Benefit Obligation is determined by an actuary and is the amount that results from applying actuarial assumptions to historical claims-cost data to estimate future annual incurred claims costs per participant and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment, and to reflect the portion of those costs expected to be borne by Medicare, the retired participants, and other providers. In December 2003, the Medicare Prescription Drug, Improvement and Modernization Act of 2003 (the Act) was enacted into law for employers that sponsor post-retirement health care plans that provide prescription drug benefits. The Act introduces a prescription drug benefit under Medicare (Medicare Part D) as well as a federal subsidy to sponsors of retiree health care benefit plans that provide a benefit that is at least actuarially equivalent to Medicare Part D. The Post-retirement Benefit Obligation and the changes in the benefit obligation do not reflect any assumed prescription drug subsidies (such subsidies are assumed to be paid to Distribution, not the Plan). Participants contribute to health care cost based on various factors including retirement date.

The weighted average assumed discount rate used in determining the Post-retirement Benefit Obligation at September 30, 2024 and 2023 was 4.98% and 5.99%, respectively. The effect of the discount rate change in 2024 was to increase the Post-retirement Benefit Obligation by \$2,724,887. The effect of the discount rate change in 2023 was to decrease the Post-retirement Benefit Obligation by \$1,105,254.

The annual rate of increase in the per capita cost of covered medical care benefits was assumed to be 6.25% for Pre age 65 participants, and 5.75% for Post age 65 participants in 2024 (6.25% for Pre age 65 participants, and 5.00% for Post age 65 participants in 2023). The annual rate of increase in the per capita cost of covered prescription drug benefits was assumed to be 10.25% and 6.85% for 2024 and 2023, respectively. The annual rate increase in the per capita Medicare Part B Reimbursement was assumed to be 5.75% and 5.00% for 2024 and 2023, respectively. The annual rate of increase in the retiree drug subsidy was assumed to be 4.00% and 6.60% for 2024 and 2023, respectively. For 2024, the annual rate increases per capita cost of covered medical care benefits for both Pre and Post age 65 participants, covered prescription drug benefits, Medicare Part B Reimbursement and retiree drug subsidy were assumed to decrease gradually to 4.00% by the year 2049 and remain at that level thereafter. For 2023, the annual rate increases per capita cost of covered medical care benefits for both Pre and Post age 65 participants, covered prescription drug benefits, Medicare Part B Reimbursement and retiree drug subsidy were assumed to decrease gradually to 4.00% by the year 2048 and remain at that level thereafter.

The health care cost trend rate assumptions used to calculate the per capita cost of covered medical care benefits have a significant effect on the amount reported. Effective September 30, 2024 and 2023, the health cost trend rates were updated, which increased the Post-retirement Benefit Obligation by \$2,023,513 and \$350,902, respectively. If the health care cost trend rates were increased by 1% in each year, the Post-retirement Benefit Obligation as of October 1, 2024 and 2023 would be increased by \$3,407,041 and \$2,921,524, respectively. If the health care cost trend rates were decreased by 1% in each year, the Post-retirement Benefit Obligation as of October 1, 2024 and 2023 would be decreased by \$2,937,889 and \$2,532,740, respectively.

In addition, effective September 30, 2024, the mortality improvement projection scale was updated from the actuary's proprietary Scale MSS-2023 to the actuary's proprietary Scale MSS-2024 (Pri-2012 mortality table). The effect of this change was to decrease the Post-retirement Benefit Obligation by \$7,067. Effective September 30, 2023, the mortality improvement projection scale was updated from the actuary's

proprietary scale MSS-2022 to the actuary's proprietary Scale MSS-2023 (Pri-2012 mortality table). The effect of this change was to decrease the Post-retirement Benefit Obligation by \$53,688.

The foregoing assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable to determining the actuarial present value of the Post-retirement Benefit Obligation.

At September 30, 2024 and 2023, the net assets of the VEBA exceeded the benefit obligations.

NOTE 4 - TAX STATUS

The Company has received a determination letter from the Internal Revenue Service dated September 15, 2006, which states that the Plan constitutes a voluntary employees' beneficiary association under Internal Revenue Code Section 501(c)(9) and is exempt from income tax under Section 501(a). However, the Plan has been amended since receiving the determination letter. Under FASB's current authoritative guidance concerning accounting for uncertainty in income taxes, the tax-qualified status of the Plan is deemed to be an uncertainty since events could potentially occur to jeopardize that tax qualified status. However, the Plan Administrator and the Plan Sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, the Plan financial statements do not include any provisions for income taxes.

NOTE 5 - FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEE

The following information as contained in the Statements of Net Assets Available for Benefits as of September 30, 2024 and 2023, and the Statements of Changes in Net Assets Available for Benefits for the years then ended, has been furnished by the Plan Administrator, and was certified or derived from information certified by the Plan Trustee as complete and accurate: historical cost and market value of the Plan's investments, cash and cash equivalents, interest and dividends receivable, receivable from broker, interest and dividend income and net appreciation (depreciation) in fair value of investments. In addition, the financial data contained in Appendix A and Appendix B as of and for the year ended September 30, 2024 was also certified or derived from information certified by the Plan Trustee as complete and accurate.

NOTE 6 - PARTIES-IN-INTEREST

The Plan invests in the JP Morgan US Government Capital Shares Money Market Fund managed by an affiliate of the Trustee. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules. Investment income from parties-in-interest was immaterial for the years ended September 30, 2024 and 2023. The Plan had additional exempt party-in-interest transactions with the Plan Trustee for certain administrative expenses of the Plan that were later reimbursed by the Plan.

NOTE 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to the Form 5500.

	September 30, 2024	September 30, 2023
Net assets available for benefits per the financial statements	\$ 62,303,604	\$ 56,424,674
Claims payable	(296,146)	(219,922)
Net assets available for benefits per Form 5500	<u>\$ 62,007,458</u>	<u>\$ 56,204,752</u>

The following is a reconciliation of benefits paid per the financial statements to the Form 5500.

	For the Year Ended September 30, 2024
Benefits paid per the financial statements	\$ 3,181,768
Amounts payable at end of year	296,146
Amounts payable beginning of year	(219,922)
Benefits paid per Form 5500	<u>\$ 3,257,992</u>

NOTE 8 - FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board (FASB) authoritative guidance regarding fair value measurements which establishes a fair value hierarchy and prioritizes the inputs used in valuation techniques that measure fair value. Those inputs are prioritized into three levels. Level 1 inputs are unadjusted quoted prices in active markets for assets or liabilities that the Plan has the ability to access at the measurement date. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly at the measurement date. Level 3 inputs are unobservable inputs for the asset or liability at the measurement date.

The following tables set forth, by level within the fair value hierarchy, the Plan's financial assets that were accounted for at fair value on a recurring basis as of September 30, 2024 and 2023. Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The assets of the Plan have no significant concentrations of risk in any one country (other than the United States of America), industry or entity.

	Assets at fair value as of September 30, 2024				
	Level 1	Level 2	Level 3	Measured at NAV ⁽¹⁾	Total
Collective Trust Funds -					
Global Equities	\$ —	\$ —	\$ —	\$ 12,639,953	\$ 12,639,953
Registered Investment Companies –					
Primarily Fixed Income	48,388,080	—	—	—	48,388,080
Cash and Cash Equivalents	—	—	—	1,286,024	1,286,024
Total	<u>\$48,388,080</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,925,977</u>	<u>\$ 62,314,057</u>

	Assets at fair value as of September 30, 2023				
	Level 1	Level 2	Level 3	Measured at NAV ⁽¹⁾	Total
Collective Trust Funds -					
Global Equities	\$ —	\$ —	\$ —	\$ 10,850,500	\$ 10,850,500
Registered Investment Companies –					
Primarily Fixed Income	43,428,317	—	—	—	43,428,317
Cash and Cash Equivalents	—	—	—	1,156,738	1,156,738
Total	\$ 43,428,317	\$ —	\$ —	\$ 12,007,238	\$ 55,435,555

(1) Reflects authoritative guidance related to investments measured at the net asset value (NAV) practical expedient.

Collective Trust Funds: The collective trusts are carried at the net asset value of funds. The net asset values of funds are determined by the issuer based on the fair value of underlying investments (predominantly investments for which quoted market prices are available such as publicly traded stocks and exchange traded funds) as of the last reported sale prices. The time required for redemption varies by investment, but does not contractually exceed 90 days (however redemptions could most likely be executed in less than 30 days), and there are no unfunded commitments.

Registered Investment Companies: The fair value of the investment in the registered investment companies classified as Level 1 is based on the unadjusted quoted price (in active markets) for the exchange traded fund.

Cash and Cash Equivalents: The cash and cash equivalents consist of a registered investment company that invests in various cash and money market investments as well as treasury bills, notes, and bonds. The registered investment company, which is not actively traded, is carried at the net asset value of funds.

Management of the Company meet, at a minimum, every quarter, to review the performance of VEBA investments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at September 30, 2024 and 2023.

NOTE 9 - SUBSEQUENT EVENTS

In accordance with the authoritative guidance concerning subsequent events, the Plan has evaluated subsequent events through July 7, 2025, which represents the report date of these financial statements, in order to ensure that these financial statements include appropriate disclosure of events both recognized in the financial statements as of September 30, 2024 and events which occurred subsequent to September 30, 2024 but were not recognized in the financial statements. There were no subsequent events requiring recognition or disclosure.

IDENTITY OF ISSUE, BORROWER, LESSOR	DESCRIPTION OF INVESTMENT SHARES / PAR	COST	CURRENT VALUE
NONINTEREST-BEARING CASH			
CASH		1,000	1,000
TOTAL NONINTEREST-BEARING CASH	1,000.000	1,000	1,000
GENERAL INVESTMENTS			
VALUE OF INTEREST IN COMMON/COLLECTIVE TRUSTS			
AAV9932Z0 BLACKROCK INSTITUTIONAL TRUST COMPANY, N	EQUITY INDEX FUND B 273,527.570	7,056,431	12,639,953
TOTAL VALUE OF INTEREST IN COMMON/COLLECTIVE TRUSTS		7,056,431	12,639,953
VALUE OF INTEREST IN REGISTERED INVESTMENT COMPANIES			
* 46699A9A6 JPMORGAN US GOVT MMKT FUND CAPITAL SHARE	MONTHLY VARIABLE 12/31/2049 1,286,024.580	1,286,025	1,286,025
592905509 METROPOLITAN WEST TOTAL RETURN BOND FUND	FUND USD 5,186,289.360	55,225,865	48,388,080
TOTAL VALUE OF INTEREST IN REGISTERED INVESTMENT COMPANIES		56,511,890	49,674,104
TOTAL GENERAL INVESTMENTS		63,568,321	62,314,057

Schedule H, Line 4i
 Schedule of Assets (Held at End of Year)
 EIN 13-1086010
 PN516

Appendix A

* Party-in-interest

The accompanying notes are an integral part of these schedules.

This schedule was prepared solely from information which has been certified as complete and accurate by JP Morgan Chase, N.A.

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF PURCHASE PRICE	SELLING PRICE	VALUE OF EXPENSES	56,441,591 COST OF ASSET	5% VALUE OF CURRENT VALUE	2,822,079 NET GAIN OR (LOSS)
* 46699A9A6	JPMORGAN US GOVT MMTT FUND CAPITAL SHARES - FUND						
	MONTHLY VARIABLE 12/31/2049						
BROKER 0800003	MEMO-MASTER NOTES/POOLED FUNDS						
1,034,428	10/02/23 B BUY 7944	100.0000		0	1,034,428	1,034,428	0
37	10/03/23 B BUY 7952	100.0000		0	37	37	0
164	10/04/23 S SELL 7953	100.0000		0	164	164	0
10,247	10/05/23 S SELL 7954	100.0000		0	10,247	10,247	0
45,873	10/06/23 S SELL 7958	100.0000		0	45,873	45,873	0
85,189	10/11/23 S SELL 7963	100.0000		0	85,189	85,189	0
254	10/12/23 S SELL 7965	100.0000		0	254	254	0
25,249	10/17/23 S SELL 7967	100.0000		0	25,249	25,249	0
4,172	10/18/23 S SELL 7969	100.0000		0	4,172	4,172	0
130,132	10/19/23 S SELL 7973	100.0000		0	130,132	130,132	0
4,237	10/23/23 S SELL 7976	100.0000		0	4,237	4,237	0
140	10/24/23 S SELL 7977	100.0000		0	140	140	0
7,000	10/25/23 S SELL 7980	100.0000		0	7,000	7,000	0
23,750	10/26/23 S SELL 7982	100.0000		0	23,750	23,750	0
40,229	10/31/23 S SELL 7986	100.0000		0	40,229	40,229	0
38,187	11/01/23 B BUY 8011	100.0000		0	38,187	38,187	0
21,658	11/02/23 S SELL 8020	100.0000		0	21,658	21,658	0
81,152	11/09/23 S SELL 8025	100.0000		0	81,152	81,152	0
600	11/10/23 S SELL 8026	100.0000		0	600	600	0
7,508	11/15/23 S SELL 8030	100.0000		0	7,508	7,508	0
34,575	11/16/23 S SELL 8032	100.0000		0	34,575	34,575	0
3,762	11/20/23 S SELL 8034	100.0000		0	3,762	3,762	0
101,315	11/21/23 S SELL 8036	100.0000		0	101,315	101,315	0
848	11/22/23 S SELL 8037	100.0000		0	848	848	0
24,297	11/27/23 S SELL 8041	100.0000		0	24,297	24,297	0
7,000	11/29/23 S SELL 8043	100.0000		0	7,000	7,000	0
80,886	11/30/23 S SELL 8046	100.0000		0	80,886	80,886	0
36,405	12/01/23 B BUY 8070	100.0000		0	36,405	36,405	0
15	12/04/23 B BUY 8079	100.0000		0	15	15	0
12,971	12/05/23 S SELL 8081	100.0000		0	12,971	12,971	0
8,952	12/07/23 S SELL 8084	100.0000		0	8,952	8,952	0
77,070	12/08/23 S SELL 8086	100.0000		0	77,070	77,070	0
11,525	12/15/23 B BUY 8088	100.0000		0	11,525	11,525	0
3,762	12/20/23 S SELL 8090	100.0000		0	3,762	3,762	0
65,507	12/21/23 S SELL 8093	100.0000		0	65,507	65,507	0
63,588	12/27/23 S SELL 8095	100.0000		0	63,588	63,588	0
52,741	12/29/23 S SELL 8100	100.0000		0	52,741	52,741	0
212,177	01/02/24 B BUY 8123	100.0000		0	212,177	212,177	0
52	01/03/24 B BUY 8131	100.0000		0	52	52	0
10,482	01/05/24 S SELL 8135	100.0000		0	10,482	10,482	0
13,005	01/09/24 S SELL 8138	100.0000		0	13,005	13,005	0
44	01/10/24 S SELL 8139	100.0000		0	44	44	0
103,472	01/12/24 S SELL 8143	100.0000		0	103,472	103,472	0
16,806	01/16/24 S SELL 8145	100.0000		0	16,806	16,806	0

Schedule H, Line 4i
 Schedule of Reportable Transactions

EIN 13-1086010
 PN516

Appendix B

* Party-in-interest

The accompanying notes are an integral part of these schedules.

This schedule was prepared solely from information which has been certified as complete and accurate by JP Morgan Chase, N.A.

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		56,441,591	5% VALUE OF	2,822,079	
		PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)	
		SELLING PRICE					
859	01/17/24 S SELL	8147	100.0000	0	859	859	0
22,211	01/18/24 S SELL	8149	100.0000	0	22,211	22,211	0
100,226	01/22/24 S SELL	8153	100.0000	0	100,226	100,226	0
4,249	01/24/24 S SELL	8155	100.0000	0	4,249	4,249	0
7,210	01/25/24 S SELL	8158	100.0000	0	7,210	7,210	0
2,490	01/26/24 S SELL	8159	100.0000	0	2,490	2,490	0
8,000	01/30/24 S SELL	8161	100.0000	0	8,000	8,000	0
41,648	01/31/24 S SELL	8163	100.0000	0	41,648	41,648	0
35,753	02/01/24 B BUY	8188	100.0000	0	35,753	35,753	0
22,794	02/02/24 S SELL	8198	100.0000	0	22,794	22,794	0
91,616	02/07/24 S SELL	8203	100.0000	0	91,616	91,616	0
28,813	02/08/24 S SELL	8205	100.0000	0	28,813	28,813	0
499,400	02/12/24 B BUY	8207	100.0000	0	499,400	499,400	0
500,000	02/13/24 B BUY	8209	100.0000	0	500,000	500,000	0
8,046	02/14/24 S SELL	8212	100.0000	0	8,046	8,046	0
37,929	02/16/24 S SELL	8215	100.0000	0	37,929	37,929	0
24,160	02/22/24 S SELL	8219	100.0000	0	24,160	24,160	0
69,519	02/23/24 S SELL	8221	100.0000	0	69,519	69,519	0
1,671	02/28/24 S SELL	8222	100.0000	0	1,671	1,671	0
60,226	02/29/24 S SELL	8225	100.0000	0	60,226	60,226	0
25,214	03/01/24 B BUY	8249	100.0000	0	25,214	25,214	0
15	03/04/24 B BUY	8258	100.0000	0	15	15	0
7,993	03/07/24 S SELL	8263	100.0000	0	7,993	7,993	0
81,799	03/08/24 S SELL	8265	100.0000	0	81,799	81,799	0
237	03/12/24 S SELL	8267	100.0000	0	237	237	0
8,000	03/13/24 S SELL	8269	100.0000	0	8,000	8,000	0
37,486	03/15/24 S SELL	8271	100.0000	0	37,486	37,486	0
47	03/18/24 S SELL	8272	100.0000	0	47	47	0
3,574	03/20/24 S SELL	8275	100.0000	0	3,574	3,574	0
16,097	03/21/24 S SELL	8277	100.0000	0	16,097	16,097	0
72,780	03/22/24 S SELL	8279	100.0000	0	72,780	72,780	0
17,749	03/27/24 S SELL	8282	100.0000	0	17,749	17,749	0
3,105	04/01/24 S SELL	8312	100.0000	0	3,105	3,105	0
182,003	04/02/24 B BUY	8315	100.0000	0	182,003	182,003	0
37,557	04/04/24 S SELL	8319	100.0000	0	37,557	37,557	0
1,000,000	04/08/24 B BUY	8322	100.0000	0	1,000,000	1,000,000	0
107,001	04/11/24 S SELL	8325	100.0000	0	107,001	107,001	0
239	04/12/24 S SELL	8326	100.0000	0	239	239	0
3,428	04/17/24 S SELL	8328	100.0000	0	3,428	3,428	0
20,914	04/18/24 S SELL	8331	100.0000	0	20,914	20,914	0
3,574	04/22/24 S SELL	8333	100.0000	0	3,574	3,574	0
94,434	04/23/24 S SELL	8336	100.0000	0	94,434	94,434	0
4,308	04/24/24 S SELL	8339	100.0000	0	4,308	4,308	0
37,345	04/25/24 S SELL	8342	100.0000	0	37,345	37,345	0
42,005	04/30/24 S SELL	8344	100.0000	0	42,005	42,005	0
41,486	05/01/24 B BUY	8368	100.0000	0	41,486	41,486	0
41,049	05/03/24 S SELL	8379	100.0000	0	41,049	41,049	0

The accompanying notes are an integral part of these schedules.

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IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET		BASED ON MARKET VALUE OF		56,441,591	5% VALUE OF	2,822,079
			PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN
			SELLING PRICE				OR (LOSS)
72,587	05/08/24 S SELL	8384	100.0000	0	72,587	72,587	0
62,980	05/09/24 S SELL	8387	100.0000	0	62,980	62,980	0
600	05/10/24 S SELL	8388	100.0000	0	600	600	0
239	05/14/24 S SELL	8390	100.0000	0	239	239	0
8,979	05/16/24 S SELL	8393	100.0000	0	8,979	8,979	0
3,574	05/21/24 S SELL	8395	100.0000	0	3,574	3,574	0
83,980	05/22/24 S SELL	8397	100.0000	0	83,980	83,980	0
14,829	05/23/24 S SELL	8399	100.0000	0	14,829	14,829	0
19,066	05/30/24 S SELL	8401	100.0000	0	19,066	19,066	0
42,005	05/31/24 S SELL	8403	100.0000	0	42,005	42,005	0
41,442	06/03/24 B BUY	8427	100.0000	0	41,442	41,442	0
102,541	06/07/24 S SELL	8439	100.0000	0	102,541	102,541	0
12,829	06/10/24 S SELL	8441	100.0000	0	12,829	12,829	0
8,000	06/12/24 S SELL	8445	100.0000	0	8,000	8,000	0
15,264	06/13/24 S SELL	8447	100.0000	0	15,264	15,264	0
4,318	06/18/24 S SELL	8448	100.0000	0	4,318	4,318	0
93,740	06/20/24 S SELL	8451	100.0000	0	93,740	93,740	0
3,574	06/25/24 S SELL	8455	100.0000	0	3,574	3,574	0
17,551	06/27/24 S SELL	8457	100.0000	0	17,551	17,551	0
41,900	06/28/24 S SELL	8459	100.0000	0	41,900	41,900	0
39,939	07/01/24 B BUY	8486	100.0000	0	39,939	39,939	0
213,321	07/02/24 B BUY	8489	100.0000	0	213,321	213,321	0
68,509	07/08/24 S SELL	8493	100.0000	0	68,509	68,509	0
2,540	07/10/24 S SELL	8494	100.0000	0	2,540	2,540	0
33,217	07/11/24 S SELL	8498	100.0000	0	33,217	33,217	0
66,438	07/12/24 S SELL	8500	100.0000	0	66,438	66,438	0
860	07/17/24 S SELL	8502	100.0000	0	860	860	0
241	07/18/24 S SELL	8503	100.0000	0	241	241	0
32,541	07/19/24 S SELL	8505	100.0000	0	32,541	32,541	0
102,604	07/22/24 S SELL	8508	100.0000	0	102,604	102,604	0
15,713	07/25/24 S SELL	8510	100.0000	0	15,713	15,713	0
3,546	07/26/24 S SELL	8512	100.0000	0	3,546	3,546	0
53,999	07/31/24 S SELL	8516	100.0000	0	53,999	53,999	0
40,328	08/01/24 B BUY	8540	100.0000	0	40,328	40,328	0
30,499	08/02/24 S SELL	8550	100.0000	0	30,499	30,499	0
240	08/07/24 S SELL	8554	100.0000	0	240	240	0
81,542	08/08/24 S SELL	8557	100.0000	0	81,542	81,542	0
600	08/12/24 S SELL	8558	100.0000	0	600	600	0
29,001	08/15/24 S SELL	8561	100.0000	0	29,001	29,001	0
317	08/19/24 S SELL	8562	100.0000	0	317	317	0
11,943	08/22/24 S SELL	8565	100.0000	0	11,943	11,943	0
179	08/27/24 S SELL	8568	100.0000	0	179	179	0
3,587	08/28/24 S SELL	8570	100.0000	0	3,587	3,587	0
74,860	08/29/24 S SELL	8572	100.0000	0	74,860	74,860	0
49,578	08/30/24 S SELL	8575	100.0000	0	49,578	49,578	0
39,000	09/03/24 B BUY	8599	100.0000	0	39,000	39,000	0
12,108	09/05/24 S SELL	8608	100.0000	0	12,108	12,108	0

The accompanying notes are an integral part of these schedules.

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IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		56,441,591	5% VALUE OF	2,822,079	
		PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN	
		SELLING PRICE				OR (LOSS)	
	20,765 09/06/24 S SELL	8612	100.0000	0	20,765	20,765	0
	81,829 09/11/24 S SELL	8614	100.0000	0	81,829	81,829	0
	23,589 09/12/24 S SELL	8619	100.0000	0	23,589	23,589	0
	117,355 09/20/24 S SELL	8623	100.0000	0	117,355	117,355	0
	151,114 09/27/24 S SELL	8626	100.0000	0	151,114	151,114	0
	157,453 09/30/24 B BUY	8627	100.0000	0	157,453	157,453	0

	4,148,180	22	TOTAL BUYS	0	4,148,180	4,148,180	0
	4,018,895	122	TOTAL SELLS	0	4,018,895	4,018,895	0

	8,167,075		SECURITY TOTAL	0	8,167,075	8,167,075	0

The accompanying notes are an integral part of these schedules.

This schedule was prepared solely from information which has been certified as complete and accurate by JP Morgan Chase, N.A.

EFAST Specific Attachments

Form/Schedule	Item #	Description
5500 Sch H	Line 3	Financial statements used in formulating the IQPA's opinion

NOTE: The above attachment is located at

5500 Sch H	Part III	Accountants Opinion
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EFAST Specific Attachments

Form/Schedule	Item #	Description
5500 Sch H	Line 4i	Schedule of Assets (Held at End of Year)

NOTE: The above attachment is located at

5500 Sch H	Part III	Accountants Opinion
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EFAST Specific Attachments

Form/Schedule	Item #	Description
5500 Sch H	Line 4j	5% Transaction Schedule - Schedule of Reportable Transactions

NOTE: The above attachment is located at

5500 Sch H	Part III	Accountants Opinion
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