

PSC NO: 8 GAS
COMPANY: NATIONAL FUEL GAS DISTRIBUTION CORPORATION
INITIAL EFFECTIVE DATE: 4/1/2008

STATEMENT TYPE: SIT
STATEMENT NO: 5

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STATEMENT OF STATE INCOME TAX CREDITS

Effective With Usage During Billing Period Commencing April 1, 2008
Applicable to Usage Under Service Classification Nos. 1, 2, 3, 10, 13D, 13M, 16, 17 and 24
NATIONAL FUEL GAS DISTRIBUTION CORPORATION
P.S.C. No. 8 - GAS

Pursuant to the order in Case 07-G-0141 issued December 21, 2007, the following revenue credits shall be in effect on and after December 28, 2007 for the stated service classifications:

| | |
|-----------------|---------------------|
| S.C. 1 | (\$0.5800) per Bill |
| S.C. 2 | (\$0.5800) per Bill |
| S.C. 2A | (\$0.5800) per Bill |
| S.C. 2B | (\$0.5800) per Bill |
| S.C. 3 | (\$1.4800) per Bill |
| S.C. 10 | (\$0.04355) per Mcf |
| S.C. 13D TC-1.1 | (\$0.00989) per Mcf |
| S.C. 13D TC-2.0 | (\$0.00706) per Mcf |
| S.C. 13D TC-3.0 | (\$0.00556) per Mcf |
| S.C. 13D TC-4.0 | (\$0.00213) per Mcf |
| S.C. 13D TC-4.1 | (\$0.00381) per Mcf |
| S.C. 13M TC-1.1 | (\$0.00989) per Mcf |
| S.C. 13M TC-2.0 | (\$0.00706) per Mcf |
| S.C. 13M TC-3.0 | (\$0.00556) per Mcf |
| S.C. 13M TC-4.0 | (\$0.00213) per Mcf |
| S.C. 13M TC-4.1 | (\$0.00381) per Mcf |
| S.C. 16 | (\$0.00118) per Mcf |
| S.C. 17 | (\$0.00485) per Mcf |
| S.C. 23 | (\$1.4800) per Bill |
| S.C. 24 | (\$0.5800) per Bill |

Date: March 28, 2008

Issued by R.J. Tanski, President, 6363 Main Street, Williamsville, NY 14221
(Name of Officer, Title, Address)