PSC NO: 8 GAS NATIONAL FUEL GAS DISTRIBUTION CORPORATION INITIAL EFFECTIVE DATE: 01/02/04 STATEMENT TYPE: RTS STATEMENT NO: 30

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STATEMENT OF REVENUE TAX SURCHARGE (Issued Under Authority of 16 NYCRR 270.58)

Effective January 2, 2004 Applicable to Billings Under Residential & Commercial Commodity Sales Service Classifications NATIONAL FUEL GAS DISTRIBUTION CORPORATION P.S.C. No. 8 - GAS

Rates and charges for service under residential sales service classifications, including gas cost charges and minimum charge, shall be increased by the following surcharge factors in accordance with General Information Section No. 35.

Municipality	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax Surcharge Factor %
City of Batavia	1.4199	2.3593	3.7792
City of Buffalo	3.5197	2.4592	5.9789
City of Dunkirk	1.4199	2.3593	3.7792
City of Hornell	1.4199	2.3593	3.7792
City of Lackawanna	1.4199	2.3593	3.7792
City of Jamestown	1.4199	2.3593	3.7792
City of Niagara Falls	1.4199	2.3593	3.7792
City of North Tonawa	nda 1.4199	2.3593	3.7792
City of Olean	1.4199	2.3593	3.7792
City of Salamanca	1.4199	2.3593	3.7792
City of Tonawanda	1.4199	2.3593	3.7792
Village of Akron	1.4199	2.3593	3.7792
Village of Alden	1.4199	2.3593	3.7792
Village of Alfred	1.4199	2.3593	3.7792
Village of Almond	1.4199	2.3593	3.7792
Village of Angola	1.4199	2.3593	3.7792
Village of Arcade	1.4199	2.3593	3.7792
Village of Arkport	1.4199	2.3593	3.7792
Village of Attica	1.4199	2.3593	3.7792
Village of Blasdell	1.4199	2.3593	3.7792
Village of Canisteo	1.4199	2.3593	3.7792
Village of Cattaraugus	1.4199	2.3593	3.7792
Village of Celoron	1.4199	2.3593	3.7792
Village of Corfu	1.4199	2.3593	3.7792
Village of Delevan	1.4199	2.3593	3.7792

Date: December 10, 2003

Issued by D.F. Smith, President, 6363 Main Street, Williamsville, NY 14221 (Name of Officer, Title, Address)

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STATEMENT OF REVENUE TAX SURCHARGE (Issued Under Authority of 16 NYCRR 270.58)

Effective January 2, 2004

Applicable to Billings Under Residential & Commercial Commodity Sales Service Classifications NATIONAL FUEL GAS DISTRIBUTION CORPORATION P.S.C. No. 8 - GAS

Municipality	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax Surcharge Factor %
Village of Depew	1.4199	2.3593	3.7792
Village of East Aurora	1.4199	2.3593	3.7792
Village of Farnham	1.4199	2.3593	3.7792
Village of Forestville	1.4199	2.3593	3.7792
Village of Fredonia	1.4199	2.3593	3.7792
Village of Gowanda	1.4199	2.3593	3.7792
Village of Hamburg	1.4199	2.3593	3.7792
Village of Honeoye Fa	lls 1.4199	2.3593	3.7792
Village of Kenmore	1.4199	2.3593	3.7792
Village of Lancaster	1.4199	2.3593	3.7792
Village of Lewiston	1.4199	2.3593	3.7792
Village of Little Valley	1.4199	2.3593	3.7792
Village of North Collin	ns 1.4199	2.3593	3.7792
Village of North Horne	ell 1.4199	2.3593	3.7792
Village of Oakfield	1.4199	2.3593	3.7792
Village of Orchard Par	k 1.4199	2.3593	3.7792
Village of Portville	1.4199	2.3593	3.7792
Village of Silver Creek	1.4199	2.3593	3.7792
Village of Silver Spring	g 1.4199	2.3593	3.7792
Village of Sinclairville	1.4199	2.3593	3.7792
Village of Sloan	1.4199	2.3593	3.7792
Village of Springville	1.4199	2.3593	3.7792
Village of Wellsville	1.4199	2.3593	3.7792
Village of Westfield	1.4199	2.3593	3.7792
Village of Williamsville	e 1.4199	2.3593	3.7792
Village of Youngstown		2.3593	3.7792
All Other Villages and	Towns 0.4016	2.3117	2.7133

Date: December 10, 2003

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STATEMENT OF REVENUE TAX SURCHARGE (Issued Under Authority of 16 NYCRR 270.58)

Effective January 2, 2004 Applicable to Billings Under Residential Transportation Service Classifications NATIONAL FUEL GAS DISTRIBUTION CORPORATION P.S.C. No. 8 - GAS

Rates and charges for service under residential transportation service classifications, including minimum charge, shall be increased by the following surcharge factors in accordance with General Information Section No. 35.

Municipality.	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %.	Total Revenue Tax Surcharge Factor %.
City of Batavia	3.2258	0.5534	3.7792
City of Buffalo	5.4018	0.5771	5.9789
City of Dunkirk	3.2258	0.5534	3.7792
City of Hornell	3.2258	0.5534	3.7792
City of Lackawanna	3.2258	0.5534	3.7792
City of Jamestown	3.2258	0.5534	3.7792
City of Niagara Falls	3.2258	0.5534	3.7792
City of North Tonawa	nda 3.2258	0.5534	3.7792
City of Olean	3.2258	0.5534	3.7792
City of Salamanca	3.2258	0.5534	3.7792
City of Tonawanda	3.2258	0.5534	3.7792
Village of Akron	3.2258	0.5534	3.7792
Village of Alden	3.2258	0.5534	3.7792
Village of Alfred	3.2258	0.5534	3.7792
Village of Almond	3.2258	0.5534	3.7792
Village of Angola	3.2258	0.5534	3.7792
Village of Arcade	3.2258	0.5534	3.7792
Village of Arkport	3.2258	0.5534	3.7792
Village of Attica	3.2258	0.5534	3.7792
Village of Blasdell	3.2258	0.5534	3.7792
Village of Canisteo	3.2258	0.5534	3.7792
Village of Cattaraugus		0.5534	3.7792
Village of Celoron	3.2258	0.5534	3.7792
Village of Corfu	3.2258	0.5534	3.7792
Village of Delevan	3.2258	0.5534	3.7792
Village of Depew	3.2258	0.5534	3.7792
Village of East Aurora	3.2258	0.5534	3.7792
Village of Farnham	3.2258	0.5534	3.7792
Village of Forestville	3.2258	0.5534	3.7792
Village of Fredonia	3.2258	0.5534	3.7792
Village of Gowanda	3.2258	0.5534	3.7792
Village of Hamburg	3.2258	0.5534	3.7792
Village of Honeoye Fa	lls 3.2258	0.5534	3.7792
Village of Kenmore	3.2258	0.5534	3.7792
Village of Lancaster	3.2258	0.5534	3.7792
Village of Lewiston	3.2258	0.5534	3.7792
Village of Little Valley	3.2258	0.5534	3.7792

Date: December 10, 2003

Issued by <u>D.F. Smith, President, 6363 Main Street, Williamsville, NY 14221</u> (Name of Officer, Title, Address)

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STATEMENT OF REVENUE TAX SURCHARGE (Issued Under Authority of 16 NYCRR 270.58)

Effective January 2, 2004 Applicable to Billings Under Residential Transportation Service Classifications NATIONAL FUEL GAS DISTRIBUTION CORPORATION P.S.C. No. 8 - GAS

	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax Surcharge Factor %
Village of North Collins	3.2258	0.5534	3.7792
Village of North Hornel	1 3.2258	0.5534	3.7792
Village of Oakfield	3.2258	0.5534	3.7792
Village of Orchard Park	3.2258	0.5534	3.7792
Village of Portville	3.2258	0.5534	3.7792
Village of Silver Creek	3.2258	0.5534	3.7792
Village of Silver Spring	3.2258	0.5534	3.7792
Village of Sinclairville	3.2258	0.5534	3.7792
Village of Sloan	3.2258	0.5534	3.7792
Village of Springville	3.2258	0.5534	3.7792
Village of Wellsville	3.2258	0.5534	3.7792
Village of Westfield	3.2258	0.5534	3.7792
Village of Williamsville	3.2258	0.5534	3.7792
Village of Youngstown	3.2258	0.5534	3.7792
All Other Villages and	Towns 2.1711	0.5422	2.7133

Date: December 10, 2003

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STATEMENT OF REVENUE TAX SURCHARGE (Issued Under Authority of 16 NYCRR 270.58)

Effective January 2, 2004 Applicable to Billings Under All Commercial Transportation Service Classifications NATIONAL FUEL GAS DISTRIBUTION CORPORATION P.S.C. No. 8 - GAS

Rates and charges for service under all commercial transportation service classifications (non-residential service), including minimum charge, shall be increased by the following surcharge factors in accordance with General Information Section No. 35.

Municipality	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax Surcharge Factor %
City of Batavia	1.5548	2.2244	3.7792
City of Buffalo	3.6602	2.3187	5.9789
City of Dunkirk	1.5548	2.2244	3.7792
City of Hornell	1.5548	2.2244	3.7792
City of Lackawanna	1.5548	2.2244	3.7792
City of Jamestown	1.5548	2.2244	3.7792
City of Niagara Falls	1.5548	2.2244	3.7792
City of North Tonawa	anda 1.5548	2.2244	3.7792
City of Olean	1.5548	2.2244	3.7792
City of Salamanca	1.5548	2.2244	3.7792
City of Tonawanda	1.5548	2.2244	3.7792
Village of Akron	1.5548	2.2244	3.7792
Village of Alden	1.5548	2.2244	3.7792
Village of Alfred	1.5548	2.2244	3.7792
Village of Almond	1.5548	2.2244	3.7792
Village of Angola	1.5548	2.2244	3.7792
Village of Arcade	1.5548	2.2244	3.7792
Village of Arkport	1.5548	2.2244	3.7792
Village of Attica	1.5548	2.2244	3.7792
Village of Blasdell	1.5548	2.2244	3.7792
Village of Canisteo	1.5548	2.2244	3.7792
Village of Cattaraugus	1.5548	2.2244	3.7792
Village of Celoron	1.5548	2.2244	3.7792
Village of Corfu	1.5548	2.2244	3.7792
Village of Delevan	1.5548	2.2244	3.7792
Village of Depew	1.5548	2.2244	3.7792
Village of East Aurora	1.5548	2.2244	3.7792
Village of Farnham	1.5548	2.2244	3.7792
Village of Forestville	1.5548	2.2244	3.7792
Village of Fredonia	1.5548	2.2244	3.7792
Village of Gowanda	1.5548	2.2244	3.7792
Village of Hamburg	1.5548	2.2244	3.7792
Village of Honeoye Fa	ills 1.5548	2.2244	3.7792
Village of Kenmore	1.5548	2.2244	3.7792
Village of Lancaster	1.5548	2.2244	3.7792
Village of Lewiston	1.5548	2.2244	3.7792
Village of Little Valley	1.5548	2.2244	3.7792

Date: December 10, 2003

Issued by <u>D.F. Smith, President, 6363 Main Street, Williamsville, NY 14221</u> (Name of Officer, Title, Address)

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STATEMENT OF REVENUE TAX SURCHARGE (Issued Under Authority of 16 NYCRR 270.58)

Effective January 2, 2004 Applicable to Billings Under All Commercial Transportation Service Classifications NATIONAL FUEL GAS DISTRIBUTION CORPORATION P.S.C. No. 8 - GAS

Municipality	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax Surcharge Factor %
Village of North Collin	ıs 1.5548	2.2244	3.7792
Village of North Horne	1.5548	2.2244	3.7792
Village of Oakfield	1.5548	2.2244	3.7792
Village of Orchard Parl	k 1.5548	2.2244	3.7792
Village of Portville	1.5548	2.2244	3.7792
Village of Silver Creek	1.5548	2.2244	3.7792
Village of Silver Spring	g 1.5548	2.2244	3.7792
Village of Sinclairville	1.5548	2.2244	3.7792
Village of Sloan	1.5548	2.2244	3.7792
Village of Springville	1.5548	2.2244	3.7792
Village of Wellsville	1.5548	2.2244	3.7792
Village of Westfield	1.5548	2.2244	3.7792
Village of Williamsville	1.5548	2.2244	3.7792
Village of Youngstown	ı 1.5548	2.2244	3.7792
All Other Villages and	Towns 0.5338	2.1795	2.7133

Date: December 10, 2003