

PSC NO: 8 GAS
COMPANY: NATIONAL FUEL GAS DISTRIBUTION CORPORATION
INITIAL EFFECTIVE DATE: 2/1/2011

STATEMENT TYPE: SIT
STATEMENT NO: 39

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STATEMENT OF STATE INCOME TAX CREDITS

Effective With Usage During Billing Period Commencing February 1, 2011
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 January 1, 2009 for the stated service classifications:

S.C. 1	\$0.0000 per Bill
S.C. 2	\$0.0000 per Bill
S.C. 2A	\$0.0000 per Bill
S.C. 2B	\$0.0000 per Bill
S.C. 3	\$0.0000 per Bill
S.C. 10	\$0.00000 per Mcf
S.C. 13D TC-1.1	\$0.00000 per Mcf
S.C. 13D TC-2.0	\$0.00000 per Mcf
S.C. 13D TC-3.0	\$0.00000 per Mcf
S.C. 13D TC-4.0	\$0.00000 per Mcf
S.C. 13D TC-4.1	\$0.00000 per Mcf
S.C. 13M TC-1.1	\$0.00000 per Mcf
S.C. 13M TC-2.0	\$0.00000 per Mcf
S.C. 13M TC-3.0	\$0.00000 per Mcf
S.C. 13M TC-4.0	\$0.00000 per Mcf
S.C. 13M TC-4.1	\$0.00000 per Mcf
S.C. 16	\$0.00000 per Mcf
S.C. 17	\$0.00000 per Mcf
S.C. 23	\$0.0000 per Bill
S.C. 24	\$0.0000 per Bill

Date: January 28, 2011

Issued by A.M. Cellino, President, 6363 Main Street, Williamsville, NY 14221
(Name of Officer, Title, Address)