

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

STATEMENT TYPE: SIT  
STATEMENT NO: 38

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STATEMENT OF STATE INCOME TAX CREDITS

Effective With Usage During Billing Period Commencing January 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: December 29, 2010

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