PSC NO: 8 GAS COMPANY: NATIONAL FUEL GAS DISTRIBUTION CORPORATION INITIAL EFFECTIVE DATE: 5/1/2009

STATEMENT TYPE: SIT STATEMENT NO: 18

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STATEMENT OF STATE INCOME TAX CREDITS

Effective With Usage During Billing Period Commencing May 1, 2009 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: April 28, 2009

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