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 COMPANY: NATIONAL FUEL GAS DISTRIBUTION CORPORATION STATEMENT NO: 23
 INITIAL EFFECTIVE DATE: 05/31/02
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 Cancelled by Statement RTS Number 24 Effective 05/31/2002
 RECEIVED: 05/09/02 STATUS: Cancelled EFFECTIVE: 07/31/02
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STATEMENT OF REVENUE TAX SURCHARGE
 (Issued Under Authority of 16 NYCRR 270.58)

Effective May 31, 2002

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.

<u>Municipality</u>	<u>Gross Receipts Tax Surcharge Factor (%)</u>	<u>State Income Tax Surcharge Factor %</u>	<u>Total Revenue Tax Surcharge Factor %</u>
City of Batavia	2.9866	1.4520	4.4386
City of Buffalo	5.1525	1.5142	6.6667
City of Dunkirk	2.9866	1.4520	4.4386
City of Hornell	2.9866	1.4520	4.4386
City of Lackawanna	2.9866	1.4520	4.4386
City of Jamestown	2.9866	1.4520	4.4386
City of Niagara Falls	2.9866	1.4520	4.4386
City of North Tonawanda	2.9866	1.4520	4.4386
City of Olean	2.9866	1.4520	4.4386
City of Salamanca	2.9866	1.4520	4.4386
City of Tonawanda	2.9866	1.4520	4.4386
Village of Akron	2.9866	1.4520	4.4386
Village of Alden	2.9866	1.4520	4.4386
Village of Alfred	2.9866	1.4520	4.4386
Village of Almond	3.3485	1.0901	4.4386
Village of Angola	2.9866	1.4520	4.4386
Village of Arcade	2.9866	1.4520	4.4386
Village of Arkport	2.9866	1.4520	4.4386
Village of Attica	2.9866	1.4520	4.4386
Village of Blasdell	2.9866	1.4520	4.4386
Village of Canisteo	2.9866	1.4520	4.4386
Village of Cattaraugus	2.9866	1.4520	4.4386
Village of Corfu	2.9866	1.4520	4.4386
Village of Delevan	2.9866	1.4520	4.4386
Village of Depew	2.9866	1.4520	4.4386

Date: May 9, 2002

Issued by D.F. Smith, President, 10 Lafayette Square, Buffalo NY 14203
 (Name of Officer, Title, Address)

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

Effective May 31, 2002

Applicable to Billings Under Residential & Commercial Commodity Sales Service Classifications

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

P.S.C. No. 8 - GAS

<u>Municipality</u>	<u>Gross Receipts Tax Surcharge Factor (%)</u>	<u>State Income Tax Surcharge Factor %</u>	<u>Total Revenue Tax Surcharge Factor %</u>
Village of East Aurora	2.9866	1.4520	4.4386
Village of Farnham	2.9866	1.4520	4.4386
Village of Forestville	2.9866	1.4520	4.4386
Village of Fredonia	2.9866	1.4520	4.4386
Village of Gowanda	2.9866	1.4520	4.4386
Village of Hamburg	2.9866	1.4520	4.4386
Village of Honeoye Falls	2.9866	1.4520	4.4386
Village of Kenmore	2.9866	1.4520	4.4386
Village of Lancaster	2.9866	1.4520	4.4386
Village of Lewiston	2.9866	1.4520	4.4386
Village of Little Valley	2.9866	1.4520	4.4386
Village of North Collins	2.9866	1.4520	4.4386
Village of North Hornell	2.9866	1.4520	4.4386
Village of Oakfield	2.9866	1.4520	4.4386
Village of Orchard Park	2.9866	1.4520	4.4386
Village of Portville	2.9866	1.4520	4.4386
Village of Silver Creek	2.9866	1.4520	4.4386
Village of Silver Spring	2.9866	1.4520	4.4386
Village of Sinclairville	2.9866	1.4520	4.4386
Village of Sloan	2.9866	1.4520	4.4386
Village of Springville	2.9866	1.4520	4.4386
Village of Wellsville	2.9866	1.4520	4.4386
Village of Westfield	2.9866	1.4520	4.4386
Village of Williamsville	2.9866	1.4520	4.4386
Village of Youngstown	2.9866	1.4520	4.4386
All Other Villages and Towns	1.9368	1.4224	3.3592

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(Name of Officer, Title, Address)

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

Effective May 31, 2002

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.

<u>Municipality</u>	<u>Gross Receipts Tax Surcharge Factor (%)</u>	<u>State Income Tax Surcharge Factor %</u>	<u>Total Revenue Tax Surcharge Factor %</u>
City of Batavia	3.5197	0.9189	4.4386
City of Buffalo	5.7082	0.9585	6.6667
City of Dunkirk	3.5197	0.9189	4.4386
City of Hornell	3.5197	0.9189	4.4386
City of Lackawanna	3.5197	0.9189	4.4386
City of Jamestown	3.5197	0.9189	4.4386
City of Niagara Falls	3.5197	0.9189	4.4386
City of North Tonawanda	3.5197	0.9189	4.4386
City of Olean	3.5197	0.9189	4.4386
City of Salamanca	3.5197	0.9189	4.4386
City of Tonawanda	3.5197	0.9189	4.4386
Village of Akron	3.5197	0.9189	4.4386
Village of Alden	3.5197	0.9189	4.4386
Village of Alfred	3.5197	0.9189	4.4386
Village of Almond	3.5197	0.9189	4.4386
Village of Angola	3.5197	0.9189	4.4386
Village of Arcade	3.5197	0.9189	4.4386
Village of Arkport	3.5197	0.9189	4.4386
Village of Attica	3.5197	0.9189	4.4386
Village of Blasdell	3.5197	0.9189	4.4386
Village of Canisteo	3.5197	0.9189	4.4386
Village of Cattaraugus	3.5733	0.8653	4.4386
Village of Corfu	3.5197	0.9189	4.4386
Village of Delevan	3.5197	0.9189	4.4386
Village of Depew	3.5197	0.9189	4.4386
Village of East Aurora	3.5197	0.9189	4.4386
Village of Farnham	3.5197	0.9189	4.4386
Village of Forestville	3.5197	0.9189	4.4386
Village of Fredonia	3.5197	0.9189	4.4386
Village of Gowanda	3.5197	0.9189	4.4386
Village of Hamburg	3.5197	0.9189	4.4386
Village of Honeoye Falls	3.5197	0.9189	4.4386
Village of Kenmore	3.5197	0.9189	4.4386
Village of Lancaster	3.5197	0.9189	4.4386
Village of Lewiston	3.5197	0.9189	4.4386
Village of Little Valley	3.5197	0.9189	4.4386

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(Name of Officer, Title, Address)

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

Effective May 31, 2002

Applicable to Billings Under Residential Transportation Service Classifications

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

P.S.C. No. 8 - GAS

<u>Municipality</u>	<u>Gross Receipts Tax Surcharge Factor (%)</u>	<u>State Income Tax Surcharge Factor %</u>	<u>Total Revenue Tax Surcharge Factor %</u>
Village of North Collins	3.5197	0.9189	4.4386
Village of North Hornell	3.5197	0.9189	4.4386
Village of Oakfield	3.5197	0.9189	4.4386
Village of Orchard Park	3.5197	0.9189	4.4386
Village of Portville	3.5197	0.9189	4.4386
Village of Silver Creek	3.5197	0.9189	4.4386
Village of Silver Spring	3.5197	0.9189	4.4386
Village of Sinclairville	3.5197	0.9189	4.4386
Village of Sloan	3.5197	0.9189	4.4386
Village of Springville	3.5197	0.9189	4.4386
Village of Wellsville	3.5197	0.9189	4.4386
Village of Westfield	3.5197	0.9189	4.4386
Village of Williamsville	3.5197	0.9189	4.4386
Village of Youngstown	3.5197	0.9189	4.4386
All Other Villages and Towns	2.4590	0.9002	3.3592

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

Effective May 31, 2002

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.

<u>Municipality</u>	<u>Gross Receipts Tax Surcharge Factor (%)</u>	<u>State Income Tax Surcharge Factor %</u>	<u>Total Revenue Tax Surcharge Factor %</u>
City of Batavia	2.8807	1.5579	4.4386
City of Buffalo	5.0420	1.6247	6.6667
City of Dunkirk	2.8807	1.5579	4.4386
City of Hornell	2.8807	1.5579	4.4386
City of Lackawanna	2.8807	1.5579	4.4386
City of Jamestown	2.8807	1.5579	4.4386
City of Niagara Falls	2.8807	1.5579	4.4386
City of North Tonawanda	2.8807	1.5579	4.4386
City of Olean	2.8807	1.5579	4.4386
City of Salamanca	2.8807	1.5579	4.4386
City of Tonawanda	2.8807	1.5579	4.4386
Village of Akron	2.8807	1.5579	4.4386
Village of Alden	2.8807	1.5579	4.4386
Village of Alfred	2.8807	1.5579	4.4386
Village of Almond	2.8807	1.5579	4.4386
Village of Angola	2.8807	1.5579	4.4386
Village of Arcade	2.8807	1.5579	4.4386
Village of Arkport	2.8807	1.5579	4.4386
Village of Attica	2.8807	1.5579	4.4386
Village of Blasdell	2.8807	1.5579	4.4386
Village of Canisteo	2.8807	1.5579	4.4386
Village of Cattaraugus	2.8807	1.5579	4.4386
Village of Corfu	2.8807	1.5579	4.4386
Village of Delevan	2.8807	1.5579	4.4386
Village of Depew	2.8807	1.5579	4.4386
Village of East Aurora	2.8807	1.5579	4.4386
Village of Farnham	2.8807	1.5579	4.4386
Village of Forestville	2.8807	1.5579	4.4386
Village of Fredonia	2.8807	1.5579	4.4386
Village of Gowanda	2.8807	1.5579	4.4386
Village of Hamburg	2.8807	1.5579	4.4386
Village of Honeoye Falls	2.8807	1.5579	4.4386
Village of Kenmore	2.8807	1.5579	4.4386
Village of Lancaster	2.8807	1.5579	4.4386
Village of Lewiston	2.8807	1.5579	4.4386
Village of Little Valley	2.8807	1.5579	4.4386

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Applicable to Billings Under All Commercial Transportation Service Classifications

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

P.S.C. No. 8 - GAS

<u>Municipality</u>	<u>Gross Receipts Tax Surcharge Factor (%)</u>	<u>State Income Tax Surcharge Factor %</u>	<u>Total Revenue Tax Surcharge Factor %</u>
Village of North Collins	2.8807	1.5579	4.4386
Village of North Hornell	2.8807	1.5579	4.4386
Village of Oakfield	2.8807	1.5579	4.4386
Village of Orchard Park	2.8807	1.5579	4.4386
Village of Portville	2.8807	1.5579	4.4386
Village of Silver Creek	2.8807	1.5579	4.4386
Village of Silver Spring	2.8807	1.5579	4.4386
Village of Sinclairville	2.8807	1.5579	4.4386
Village of Sloan	2.8807	1.5579	4.4386
Village of Springville	2.8807	1.5579	4.4386
Village of Wellsville	2.8807	1.5579	4.4386
Village of Westfield	2.8807	1.5579	4.4386
Village of Williamsville	2.8807	1.5579	4.4386
Village of Youngstown	2.8807	1.5579	4.4386
All Other Villages and Towns	1.8330	1.5262	3.3592

Date: May 9, 2002

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(Name of Officer, Title, Address)