..DID: 19327 ..TXT: PSC NO: 8 GAS STATEMENT TYPE: RTS COMPANY: NATIONAL FUEL GAS DISTRIBUTION CORPORATION STATEMENT NO: 25 INITIAL EFFECTIVE DATE: 07/01/02 STAMPS: Cancelled by Statement RTS Number 26 Effective 09/30/2002 RECEIVED: 06/07/02 STATUS: Cancelled EFFECTIVE: 07/01/02 Page 1 of 6

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

Effective July 1, 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.

Municipality	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax Surcharge Factor %
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

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STATEMENT OF REVENUE TAX SURCHARGE

(Issued Under Authority of 16 NYCRR 270.58)

Effective July 1, 2002 Applicable to Billings Under Residential & Commercial Commodity Sales Service Classifications NATIONAL FUEL GAS DISTRIBUTION CORPORATION P.S.C. No. 8 - GAS

Total Revenue Tax Gross Receipts Tax State Income Tax **Municipality** Surcharge Factor (%) Surcharge Factor % Surcharge Factor % 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 2.9866 4.4386 Village of Fredonia 1.4520 Village of Gowanda 2.9866 4.4386 1.4520 Village of Hamburg 2.9866 1.4520 4.4386 Village of Honeoye Falls 1.4520 4.4386 2.9866 Village of Kenmore 2.9866 1.4520 4.4386 Village of Lancaster 1.4520 2.9866 4.4386 Village of Lewiston 2.9866 1.4520 4.4386 Village of Little Valley 1.4520 4.4386 2.9866 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 1.4520 2.9866 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 1.4520 2.9866 4.4386 Village of Westfield 2.9866 1.4520 4.4386 Village of Williamsville 4.4386 2.9866 1.4520 Village of Youngstown 2.9866 1.4520 4.4386 All Other Villages and Towns 1.9368 1.4224 3.3592

Date: June 7, 2002

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

Effective July 1, 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.

	Gross Receipts Tax	State Income Tax	Total Revenue Tax
<u>Municipality</u>	Surcharge Factor (%)	Surcharge Factor %	Surcharge Factor %
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 Cattaraugu		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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STATEMENT OF REVENUE TAX SURCHARGE (Issued Under Authority of 16 NYCRR 270.58)

Effective July 1, 2002 Applicable to Billings Under Residential 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 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 To	owns 2.4590	0.9002	3.3592

Date: June 7, 2002

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

Effective July 1, 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.

	Gross Receipts Tax	State Income Tax	Total Revenue Tax
Municipality	Surcharge Factor (%)	Surcharge Factor %	Surcharge Factor %
	-	-	-
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	u 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

Date: June 7, 2002

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

Effective July 1, 2002 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 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 To	owns 1.8330	1.5262	3.3592

Date: June 7, 2002