..DID: 20652 ..TXT: PSC NO: 8 GAS STATEMENT TYPE: RTS COMPANY: NATIONAL FUEL GAS DISTRIBUTION CORPORATION STATEMENT NO: 27 INITIAL EFFECTIVE DATE: 11/05/02 STAMPS: Cancelled by Statement RTS Number 28 Effective 01/02/2003 RECEIVED: 10/15/02 STATUS: Cancelled EFFECTIVE: 11/05/02 Page 1 of 6

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

Effective November 5, 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	0.8881	3.8747
City of Buffalo	5.1525	0.9260	6.0785
City of Dunkirk	2.9866	0.8881	3.8747
City of Hornell	2.9866	0.8881	3.8747
City of Lackawanna	2.9866	0.8881	3.8747
City of Jamestown	2.9866	0.8881	3.8747
City of Niagara Falls	2.9866	0.8881	3.8747
City of North Tonawanda	2.9866	0.8881	3.8747
City of Olean	2.9866	0.8881	3.8747
City of Salamanca	2.9866	0.8881	3.8747
City of Tonawanda	2.9866	0.8881	3.8747
Village of Akron	2.9866	0.8881	3.8747
Village of Alden	2.9866	0.8881	3.8747
Village of Alfred	2.9866	0.8881	3.8747
Village of Almond	2.9866	0.8881	3.8747
Village of Angola	2.9866	0.8881	3.8747
Village of Arcade	2.9866	0.8881	3.8747
Village of Arkport	2.9866	0.8881	3.8747
Village of Attica	2.9866	0.8881	3.8747
Village of Blasdell	2.9866	0.8881	3.8747
Village of Canisteo	2.9866	0.8881	3.8747
Village of Cattaraugus	2.9866	0.8881	3.8747
Village of Celoron	2.9866	0.8881	3.8747
Village of Corfu	2.9866	0.8881	3.8747
Village of Delevan	2.9866	0.8881	3.8747

Date: October 15, 2002

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

Effective November 5, 2002

Applicable to Billings Under Residential & Commercial Commodity Sales Service Classifications NATIONAL FUEL GAS DISTRIBUTION CORPORATION

P.S.C. No. 8 - GAS

	Gross Receipts Tax	State Income Tax	Total Revenue Tax
<u>Municipality</u>	Surcharge Factor (%)	Surcharge Factor %	Surcharge Factor %
Village of Depew	2.9866	0.8881	3.8747
Village of East Aurora	2.9866	0.8881	3.8747
Village of Farnham	2.9866	0.8881	3.8747
Village of Forestville	2.9866	0.8881	3.8747
Village of Fredonia	2.9866	0.8881	3.8747
Village of Gowanda	2.9866	0.8881	3.8747
Village of Hamburg	2.9866	0.8881	3.8747
Village of Honeoye Falls	2.9866	0.8881	3.8747
Village of Kenmore	2.9866	0.8881	3.8747
Village of Lancaster	2.9866	0.8881	3.8747
Village of Lewiston	2.9866	0.8881	3.8747
Village of Little Valley	2.9866	0.8881	3.8747
Village of North Collins	2.9866	0.8881	3.8747
Village of North Hornell	2.9866	0.8881	3.8747
Village of Oakfield	2.9866	0.8881	3.8747
Village of Orchard Park	2.9866	0.8881	3.8747
Village of Portville	2.9866	0.8881	3.8747
Village of Silver Creek	2.9866	0.8881	3.8747
Village of Silver Spring	2.9866	0.8881	3.8747
Village of Sinclairville	2.9866	0.8881	3.8747
Village of Sloan	2.9866	0.8881	3.8747
Village of Springville	2.9866	0.8881	3.8747
Village of Wellsville	2.9866	0.8881	3.8747
Village of Westfield	2.9866	0.8881	3.8747
Village of Williamsville	2.9866	0.8881	3.8747
Village of Youngstown	2.9866	0.8881	3.8747
All Other Villages and Te	owns 1.9368	0.8700	2.8068

Date: October 15, 2002

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

Effective November 5, 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	0.3550	3.8747
City of Buffalo	5.7082	0.3703	6.0785
City of Dunkirk	3.5197	0.3550	3.8747
City of Hornell	3.5197	0.3550	3.8747
City of Lackawanna	3.5197	0.3550	3.8747
City of Jamestown	3.5197	0.3550	3.8747
City of Niagara Falls	3.5197	0.3550	3.8747
City of North Tonawanda	3.5197	0.3550	3.8747
City of Olean	3.5197	0.3550	3.8747
City of Salamanca	3.5197	0.3550	3.8747
City of Tonawanda	3.5197	0.3550	3.8747
Village of Akron	3.5197	0.3550	3.8747
Village of Alden	3.5197	0.3550	3.8747
Village of Alfred	3.5197	0.3550	3.8747
Village of Almond	3.5197	0.3550	3.8747
Village of Angola	3.5197	0.3550	3.8747
Village of Arcade	3.5197	0.3550	3.8747
Village of Arkport	3.5197	0.3550	3.8747
Village of Attica	3.5197	0.3550	3.8747
Village of Blasdell	3.5197	0.3550	3.8747
Village of Canisteo	3.5197	0.3550	3.8747
Village of Cattaraugu	ıs 3.5197	0.3550	3.8747
Village of Celoron	3.5197	0.3550	3.8747
Village of Corfu	3.5197	0.3550	3.8747
Village of Delevan	3.5197	0.3550	3.8747
Village of Depew	3.5197	0.3550	3.8747
Village of East Aurora	3.5197	0.3550	3.8747
Village of Farnham	3.5197	0.3550	3.8747
Village of Forestville	3.5197	0.3550	3.8747
Village of Fredonia	3.5197	0.3550	3.8747
Village of Gowanda	3.5197	0.3550	3.8747
Village of Hamburg	3.5197	0.3550	3.8747
Village of Honeoye Falls	3.5197	0.3550	3.8747
Village of Kenmore	3.5197	0.3550	3.8747
Village of Lancaster	3.5197	0.3550	3.8747
Village of Lewiston	3.5197	0.3550	3.8747
Village of Little Valley	3.5197	0.3550	3.8747

Date: October 15, 2002

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

Effective November 5, 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	0.3550	3.8747
Village of North Hornell	3.5197	0.3550	3.8747
Village of Oakfield	3.5197	0.3550	3.8747
Village of Orchard Park	3.5197	0.3550	3.8747
Village of Portville	3.5197	0.3550	3.8747
Village of Silver Creek	3.5197	0.3550	3.8747
Village of Silver Spring	3.5197	0.3550	3.8747
Village of Sinclairville	3.5197	0.3550	3.8747
Village of Sloan	3.5197	0.3550	3.8747
Village of Springville	3.5197	0.3550	3.8747
Village of Wellsville	3.5197	0.3550	3.8747
Village of Westfield	3.5197	0.3550	3.8747
Village of Williamsville	3.5197	0.3550	3.8747
Village of Youngstown	3.5197	0.3550	3.8747
All Other Villages and To	owns 2.4590	0.3478	2.8068

Date: October 15, 2002

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

Effective November 5, 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.

Municipality Surcharge Factor (%) Surcharge Factor % Surcharge Factor % City of Batavia 2.8807 0.9940 3.8747 City of Dunkirk 2.8807 0.9940 3.8747 City of Hornell 2.8807 0.9940 3.8747 City of Hornell 2.8807 0.9940 3.8747 City of Jamestown 2.8807 0.9940 3.8747 City of Niagara Falls 2.8807 0.9940 3.8747 City of North Tonawanda 2.8807 0.9940 3.8747 City of Salamanca 2.8807 0.9940 3.8747 City of Salamanca 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 </th <th></th> <th>Gross Receipts Tax</th> <th>State Income Tax</th> <th>Total Revenue Tax</th>		Gross Receipts Tax	State Income Tax	Total Revenue Tax
City of Buffalo 5.0420 1.0365 6.0785 City of Dunkirk 2.8807 0.9940 3.8747 City of Lackawanna 2.8807 0.9940 3.8747 City of Lackawanna 2.8807 0.9940 3.8747 City of Lackawanna 2.8807 0.9940 3.8747 City of Niagara Falls 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Tonawanda 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Alfred 2.8807 0.9940 3.8747 Village of Alfred 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Cani	<u>Municipality</u>	Surcharge Factor (%)	Surcharge Factor %	Surcharge Factor %
City of Buffalo 5.0420 1.0365 6.0785 City of Dunkirk 2.8807 0.9940 3.8747 City of Lackawanna 2.8807 0.9940 3.8747 City of Lackawanna 2.8807 0.9940 3.8747 City of Lackawanna 2.8807 0.9940 3.8747 City of Niagara Falls 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Tonawanda 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Alfred 2.8807 0.9940 3.8747 Village of Alfred 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Cani				
City of Dunkirk 2.8807 0.9940 3.8747 City of Hornell 2.8807 0.9940 3.8747 City of Lackawanna 2.8807 0.9940 3.8747 City of Jamestown 2.8807 0.9940 3.8747 City of Nagara Falls 2.8807 0.9940 3.8747 City of North Tonawanda 2.8807 0.9940 3.8747 City of Salamanca 2.8807 0.9940 3.8747 City of Salamanca 2.8807 0.9940 3.8747 City of Tonawanda 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Alfred 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Arbort 2.8807 0.9940 3.8747 Village of Arbort 2.8807 0.9940 3.8747 Vil		2.8807	0.9940	3.8747
City of Hornell 2.8807 0.9940 3.8747 City of Lackawanna 2.8807 0.9940 3.8747 City of Jamestown 2.8807 0.9940 3.8747 City of North Tonawanda 2.8807 0.9940 3.8747 City of Tonawanda 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Almond 2.8807 0.9940 3.8747 Village of Antcade 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Canistco 2.8807 0.9940 3.8747		5.0420	1.0365	6.0785
City of Lackawanna 2.8807 0.9940 3.8747 City of Jamestown 2.8807 0.9940 3.8747 City of Niagara Falls 2.8807 0.9940 3.8747 City of North Tonawanda 2.8807 0.9940 3.8747 City of North Tonawanda 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Tonawanda 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Alfred 2.8807 0.9940 3.8747 Village of Anroad 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Canisteo 2.8807 0.9940 3.8747 Village of Cattaraugus 2.8807 0.9940 3.8747 V	City of Dunkirk	2.8807	0.9940	3.8747
City of Jamestown 2.8807 0.9940 3.8747 City of Niagara Falls 2.8807 0.9940 3.8747 City of North Tonawanda 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Salamanca 2.8807 0.9940 3.8747 City of Salamanca 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Almond 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Blasdell 2.8807 0.9940 3.8747 Village of Canisteo 2.8807 0.9940 3.8747 Village of Colron 2.8807 0.9940 3.8747 <t< td=""><td>City of Hornell</td><td>2.8807</td><td>0.9940</td><td>3.8747</td></t<>	City of Hornell	2.8807	0.9940	3.8747
City of Niagara Falls 2.8807 0.9940 3.8747 City of North Tonawanda 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Salamanca 2.8807 0.9940 3.8747 City of Tonawanda 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Arkron 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Canisteo 2.8807 0.9940 3.8747 Village of Canisteo 2.8807 0.9940 3.8747 Village of Celoron 2.8807 0.9940 3.8747 <td< td=""><td>City of Lackawanna</td><td>2.8807</td><td>0.9940</td><td>3.8747</td></td<>	City of Lackawanna	2.8807	0.9940	3.8747
City of North Tonawanda 2.8807 0.9940 3.8747 City of Olean 2.8807 0.9940 3.8747 City of Salamanca 2.8807 0.9940 3.8747 City of Tonawanda 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Alden 2.8807 0.9940 3.8747 Village of Alfred 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Arkport 2.8807 0.9940 3.8747 Village of Catica 2.8807 0.9940 3.8747 Village of Catica 2.8807 0.9940 3.8747 Village of Catica 2.8807 0.9940 3.8747 Village of Corfu 2.8807 0.9940 3.8747 Village	City of Jamestown	2.8807	0.9940	3.8747
City of Olean 2.8807 0.9940 3.8747 City of Salamanca 2.8807 0.9940 3.8747 City of Tonawanda 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Aldren 2.8807 0.9940 3.8747 Village of Aldred 2.8807 0.9940 3.8747 Village of Aldred 2.8807 0.9940 3.8747 Village of Almond 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Atrica 2.8807 0.9940 3.8747 Village of Atrica 2.8807 0.9940 3.8747 Village of Catistao 2.8807 0.9940 3.8747 Village of Catistao 2.8807 0.9940 3.8747 Village of Celoron 2.8807 0.9940 3.8747 Village	City of Niagara Falls	2.8807	0.9940	3.8747
City of Salamanca 2.8807 0.9940 3.8747 City of Tonawanda 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Akron 2.8807 0.9940 3.8747 Village of Alfred 2.8807 0.9940 3.8747 Village of Alfred 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Angola 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Arcade 2.8807 0.9940 3.8747 Village of Chrica 2.8807 0.9940 3.8747 Village of Catisteo 2.8807 0.9940 3.8747 Village of Celoron 2.8807 0.9940 3.8747 Village of Celoron 2.8807 0.9940 3.8747 Village of Celoron 2.8807 0.9940 3.8747 Vill	City of North Tonawanda	2.8807	0.9940	3.8747
City of Tonawanda2.88070.99403.8747Village of Akron2.88070.99403.8747Village of Alden2.88070.99403.8747Village of Alfred2.88070.99403.8747Village of Almond2.88070.99403.8747Village of Angola2.88070.99403.8747Village of Arcade2.88070.99403.8747Village of Arcade2.88070.99403.8747Village of Arcade2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Vil	City of Olean	2.8807	0.9940	3.8747
Village of Akron2.88070.99403.8747Village of Alden2.88070.99403.8747Village of Alfred2.88070.99403.8747Village of Almond2.88070.99403.8747Village of Angola2.88070.99403.8747Village of Arcade2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Attica2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.9940<	City of Salamanca	2.8807	0.9940	3.8747
Village of Alden2.88070.99403.8747Village of Alfred2.88070.99403.8747Village of Almond2.88070.99403.8747Village of Angola2.88070.99403.8747Village of Arcade2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Attica2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.9940 <td>City of Tonawanda</td> <td>2.8807</td> <td>0.9940</td> <td>3.8747</td>	City of Tonawanda	2.8807	0.9940	3.8747
Village of Alfred2.88070.99403.8747Village of Almond2.88070.99403.8747Village of Angola2.88070.99403.8747Village of Arcade2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Attica2.88070.99403.8747Village of Blasdell2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747 <td>Village of Akron</td> <td>2.8807</td> <td>0.9940</td> <td>3.8747</td>	Village of Akron	2.8807	0.9940	3.8747
Village of Almond2.88070.99403.8747Village of Angola2.88070.99403.8747Village of Arcade2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Attica2.88070.99403.8747Village of Blasdell2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Homeoye Falls2.88070.99403.8747Village of Homeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.9940<	Village of Alden	2.8807	0.9940	3.8747
Village of Angola2.88070.99403.8747Village of Arcade2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Attica2.88070.99403.8747Village of Blasdell2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747<	Village of Alfred	2.8807	0.9940	3.8747
Village of Arcade2.88070.99403.8747Village of Arkport2.88070.99403.8747Village of Attica2.88070.99403.8747Village of Blasdell2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Fast Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747<	Village of Almond	2.8807	0.9940	3.8747
Village of Arkport2.88070.99403.8747Village of Attica2.88070.99403.8747Village of Blasdell2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747 <td>Village of Angola</td> <td>2.8807</td> <td>0.9940</td> <td>3.8747</td>	Village of Angola	2.8807	0.9940	3.8747
Village of Attica2.88070.99403.8747Village of Blasdell2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Arcade	2.8807	0.9940	3.8747
Village of Blasdell2.88070.99403.8747Village of Canisteo2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Arkport	2.8807	0.9940	3.8747
Village of Canisteo2.88070.99403.8747Village of Cattaraugus2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Attica	2.8807	0.9940	3.8747
Village of Cattaraugus2.88070.99403.8747Village of Celoron2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Blasdell	2.8807	0.9940	3.8747
Village of Celoron2.88070.99403.8747Village of Corfu2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Canisteo	2.8807	0.9940	3.8747
Village of Corfu2.88070.99403.8747Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Cattaraugus	2.8807	0.9940	3.8747
Village of Delevan2.88070.99403.8747Village of Depew2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Celoron	2.8807	0.9940	3.8747
Village of Depew2.88070.99403.8747Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Corfu	2.8807	0.9940	3.8747
Village of East Aurora2.88070.99403.8747Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Delevan	2.8807	0.9940	3.8747
Village of Farnham2.88070.99403.8747Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Depew	2.8807	0.9940	3.8747
Village of Forestville2.88070.99403.8747Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of East Aurora	2.8807	0.9940	3.8747
Village of Fredonia2.88070.99403.8747Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Farnham	2.8807	0.9940	3.8747
Village of Gowanda2.88070.99403.8747Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Forestville	2.8807	0.9940	3.8747
Village of Hamburg2.88070.99403.8747Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Fredonia	2.8807	0.9940	3.8747
Village of Honeoye Falls2.88070.99403.8747Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Gowanda	2.8807	0.9940	3.8747
Village of Kenmore2.88070.99403.8747Village of Lancaster2.88070.99403.8747	Village of Hamburg	2.8807	0.9940	3.8747
Village of Kenmore 2.8807 0.9940 3.8747 Village of Lancaster 2.8807 0.9940 3.8747	Village of Honeoye Falls	2.8807	0.9940	3.8747
Village of Lancaster 2.8807 0.9940 3.8747		2.8807	0.9940	3.8747
6	-	2.8807	0.9940	3.8747
-	Village of Lewiston	2.8807	0.9940	3.8747
Village of Little Valley 2.8807 0.9940 3.8747		2.8807	0.9940	3.8747

Date: October 15, 2002

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

Effective November 5, 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	0.9940	3.8747
Village of North Hornell	2.8807	0.9940	3.8747
Village of Oakfield	2.8807	0.9940	3.8747
Village of Orchard Park	2.8807	0.9940	3.8747
Village of Portville	2.8807	0.9940	3.8747
Village of Silver Creek	2.8807	0.9940	3.8747
Village of Silver Spring	2.8807	0.9940	3.8747
Village of Sinclairville	2.8807	0.9940	3.8747
Village of Sloan	2.8807	0.9940	3.8747
Village of Springville	2.8807	0.9940	3.8747
Village of Wellsville	2.8807	0.9940	3.8747
Village of Westfield	2.8807	0.9940	3.8747
Village of Williamsville	2.8807	0.9940	3.8747
Village of Youngstown	2.8807	0.9940	3.8747
All Other Villages and To	owns 1.8330	0.9738	2.8068

Date: October 15, 2002