Received: 09/08/2004 Status: CANCELLED Effective Date: 09/29/2004

PSC NO: 8 GAS NATIONAL FUEL GAS DISTRIBUTION CORPORATION INITIAL EFFECTIVE DATE: 09/29/04 STATEMENT TYPE: RTS STATEMENT NO: 31

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

Effective September 29, 2004
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.

	Gross Receipts Tax	State Income Tax	Total Revenue Tax
<u>Municipality</u>	Surcharge Factor (%)	Surcharge Factor %	Surcharge Factor %
City of Batavia	1.4199	2.3911	3.8110
City of Buffalo	3.5197	2.4924	6.0121
City of Dunkirk	1.4199	2.3911	3.8110
City of Hornell	1.4199	2.3911	3.8110
City of Lackawanna	1.4199	2.3911	3.8110
City of Jamestown	1.4199	2.3911	3.8110
City of Niagara Falls	1.4199	2.3911	3.8110
City of North Tonawa	anda 1.4199	2.3911	3.8110
City of Olean	1.4199	2.3911	3.8110
City of Salamanca	1.4199	2.3911	3.8110
City of Tonawanda	1.4199	2.3911	3.8110
Village of Akron	1.4199	2.3911	3.8110
Village of Alden	1.4199	2.3911	3.8110
Village of Alfred	1.4199	2.3911	3.8110
Village of Almond	1.4199	2.3911	3.8110
Village of Angola	1.4199	2.3911	3.8110
Village of Arcade	1.4199	2.3911	3.8110
Village of Arkport	1.4199	2.3911	3.8110
Village of Attica	1.4199	2.3911	3.8110
Village of Blasdell	1.4199	2.3911	3.8110
Village of Canisteo	1.4199	2.3911	3.8110
Village of Cattaraugu	s 1.4199	2.3911	3.8110
Village of Celoron	1.4199	2.3911	3.8110
Village of Corfu	1.4199	2.3911	3.8110
Village of Delevan	1.4199	2.3911	3.8110

Date: September 8, 2004

Issued by <u>D.F. Smith, President, 6363 Main Street, Williamsville, NY 14221</u> (Name of Officer, Title, Address)

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

Effective September 29, 2004 Applicable to Billings Under Residential & Commercial Commodity Sales 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 Depew	1.4199	2.3911	3.8110
Village of East Auror	ra 1.4199	2.3911	3.8110
Village of Farnham	1.4199	2.3911	3.8110
Village of Forestville	1.4199	2.3911	3.8110
William of Englands	1 4100	2.2011	2.0110

Village of Depew	1.4199	2.3911	3.8110
Village of East Aurora	1.4199	2.3911	3.8110
Village of Farnham	1.4199	2.3911	3.8110
Village of Forestville	1.4199	2.3911	3.8110
Village of Fredonia	1.4199	2.3911	3.8110
Village of Gowanda	1.4199	2.3911	3.8110
Village of Hamburg	1.4199	2.3911	3.8110
Village of Honeoye Falls	1.4199	2.3911	3.8110
Village of Kenmore	1.4199	2.3911	3.8110
Village of Lancaster	1.4199	2.3911	3.8110
Village of Lewiston	1.4199	2.3911	3.8110
Village of Little Valley	1.4199	2.3911	3.8110
Village of North Collins	1.4199	2.3911	3.8110
Village of North Hornell	1.4199	2.3911	3.8110
Village of Oakfield	1.4199	2.3911	3.8110
Village of Orchard Park	1.4199	2.3911	3.8110
Village of Portville	1.4199	2.3911	3.8110
Village of Silver Creek	1.4199	2.3911	3.8110
Village of Silver Spring	1.4199	2.3911	3.8110
Village of Sinclairville	1.4199	2.3911	3.8110
Village of Sloan	1.4199	2.3911	3.8110
Village of Springville	1.4199	2.3911	3.8110
Village of Wellsville	1.4199	2.3911	3.8110
Village of Westfield	1.4199	2.3911	3.8110
Village of Williamsville	1.4199	2.3911	3.8110
Village of Youngstown	1.4199	2.3911	3.8110
All Other Villages and Towns	0.4016	2.3428	2.7444

Date: September 8, 2004

Issued by D.F. Smith, President, 6363 Main Street, Williamsville, NY 14221 (Name of Officer, Title, Address)

Received: 09/08/2004 Status: CANCELLED Effective Date: 09/29/2004

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

Effective September 29, 2004 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.

Municipality Surcharge Factor (%) Surcharge Factor % Surcharge Factor % City of Batavia 3.2258 0.5852 3.8110 City of Buffalo 5.4018 0.6103 6.0121 City of Dunkirk 3.2258 0.5852 3.8110 City of Hornell 3.2258 0.5852 3.8110 City of Lackawanna 3.2258 0.5852 3.8110 City of Jamestown 3.2258 0.5852 3.8110 City of Niagara Falls 3.2258 0.5852 3.8110 City of North Tonawanda 3.2258 0.5852 3.8110 City of Olean 3.2258 0.5852 3.8110 City of Salamanca 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 <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 5.4018 0.6103 6.0121 City of Dunkirk 3.2258 0.5852 3.8110 City of Hornell 3.2258 0.5852 3.8110 City of Lackawanna 3.2258 0.5852 3.8110 City of Jamestown 3.2258 0.5852 3.8110 City of Niagara Falls 3.2258 0.5852 3.8110 City of North Tonawanda 3.2258 0.5852 3.8110 City of Olean 3.2258 0.5852 3.8110 City of Salamanca 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Aldlen 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Akrort 3.2258 0.5852 3.8110 Village	Municipality	Surcharge Factor (%)	Surcharge Factor %	Surcharge Factor %
City of Buffalo 5.4018 0.6103 6.0121 City of Dunkirk 3.2258 0.5852 3.8110 City of Hornell 3.2258 0.5852 3.8110 City of Lackawanna 3.2258 0.5852 3.8110 City of Jamestown 3.2258 0.5852 3.8110 City of Niagara Falls 3.2258 0.5852 3.8110 City of North Tonawanda 3.2258 0.5852 3.8110 City of Olean 3.2258 0.5852 3.8110 City of Salamanca 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Aldlen 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Akrort 3.2258 0.5852 3.8110 Village				
City of Hornell 3.2258 0.5852 3.8110 City of Hornell 3.2258 0.5852 3.8110 City of Lackawanna 3.2258 0.5852 3.8110 City of Jamestown 3.2258 0.5852 3.8110 City of Niagara Falls 3.2258 0.5852 3.8110 City of North Tonawanda 3.2258 0.5852 3.8110 City of Glean 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Akrort 3.2258 0.5852 3.8110 Village	City of Batavia	3.2258	0.5852	3.8110
City of Hornell 3.2258 0.5852 3.8110 City of Lackawanna 3.2258 0.5852 3.8110 City of Jamestown 3.2258 0.5852 3.8110 City of Niagara Falls 3.2258 0.5852 3.8110 City of North Tonawanda 3.2258 0.5852 3.8110 City of Olean 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arapola 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 V	City of Buffalo	5.4018	0.6103	6.0121
City of Lackawanna 3.2258 0.5852 3.8110 City of Jamestown 3.2258 0.5852 3.8110 City of Niagara Falls 3.2258 0.5852 3.8110 City of North Tonawanda 3.2258 0.5852 3.8110 City of Olean 3.2258 0.5852 3.8110 City of Salamanca 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Catica 3.2258 0.5852 3.8110	City of Dunkirk	3.2258	0.5852	3.8110
City of Jamestown 3.2258 0.5852 3.8110 City of Niagara Falls 3.2258 0.5852 3.8110 City of North Tonawanda 3.2258 0.5852 3.8110 City of Olean 3.2258 0.5852 3.8110 City of Salamanca 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Elasdell 3.2258 0.5852 3.8110 Village of Confactica 3.2258 0.5852 3.8110 <	City of Hornell	3.2258	0.5852	3.8110
City of Niagara Falls 3.2258 0.5852 3.8110 City of North Tonawanda 3.2258 0.5852 3.8110 City of Olean 3.2258 0.5852 3.8110 City of Salamanca 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Cartaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110	City of Lackawanna	3.2258	0.5852	3.8110
City of North Tonawanda 3.2258 0.5852 3.8110 City of Olean 3.2258 0.5852 3.8110 City of Salamanca 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Amond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Attica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Catraraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 <	City of Jamestown	3.2258	0.5852	3.8110
City of Olean 3.2258 0.5852 3.8110 City of Salamanca 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Attica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Villa	City of Niagara Falls	3.2258	0.5852	3.8110
City of Salamanca 3.2258 0.5852 3.8110 City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Aktica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Cattaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 <t< td=""><td>City of North Tonawa</td><td>anda 3.2258</td><td>0.5852</td><td>3.8110</td></t<>	City of North Tonawa	anda 3.2258	0.5852	3.8110
City of Tonawanda 3.2258 0.5852 3.8110 Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Akroade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Akroade 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Cattaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 <	City of Olean	3.2258	0.5852	3.8110
Village of Akron 3.2258 0.5852 3.8110 Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Akroate 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 <t< td=""><td>City of Salamanca</td><td>3.2258</td><td>0.5852</td><td>3.8110</td></t<>	City of Salamanca	3.2258	0.5852	3.8110
Village of Alden 3.2258 0.5852 3.8110 Village of Alfred 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Attica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 <	City of Tonawanda	3.2258	0.5852	3.8110
Village of Alfred 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Attica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Cattaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110 <td>Village of Akron</td> <td>3.2258</td> <td>0.5852</td> <td>3.8110</td>	Village of Akron	3.2258	0.5852	3.8110
Village of Alfred 3.2258 0.5852 3.8110 Village of Almond 3.2258 0.5852 3.8110 Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Attica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Cattaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110 <td>Village of Alden</td> <td>3.2258</td> <td>0.5852</td> <td>3.8110</td>	Village of Alden	3.2258	0.5852	3.8110
Village of Angola 3.2258 0.5852 3.8110 Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Attica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110		3.2258	0.5852	3.8110
Village of Arcade 3.2258 0.5852 3.8110 Village of Arkport 3.2258 0.5852 3.8110 Village of Attica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Almond	3.2258	0.5852	3.8110
Village of Arkport 3.2258 0.5852 3.8110 Village of Attica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Cattaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Angola	3.2258	0.5852	3.8110
Village of Attica 3.2258 0.5852 3.8110 Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Cattaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Arcade	3.2258	0.5852	3.8110
Village of Blasdell 3.2258 0.5852 3.8110 Village of Canisteo 3.2258 0.5852 3.8110 Village of Cattaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Arkport	3.2258	0.5852	3.8110
Village of Canisteo 3.2258 0.5852 3.8110 Village of Cattaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Attica	3.2258	0.5852	3.8110
Village of Cattaraugus 3.2258 0.5852 3.8110 Village of Celoron 3.2258 0.5852 3.8110 Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Blasdell	3.2258	0.5852	3.8110
Village of Celoron 3.2258 0.5852 3.8110 Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Canisteo	3.2258	0.5852	3.8110
Village of Corfu 3.2258 0.5852 3.8110 Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Cattaraugu	is 3.2258	0.5852	3.8110
Village of Delevan 3.2258 0.5852 3.8110 Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Celoron	3.2258	0.5852	3.8110
Village of Depew 3.2258 0.5852 3.8110 Village of East Aurora 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Corfu	3.2258	0.5852	3.8110
Village of East Aurora 3.2258 0.5852 3.8110 Village of Farnham 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Delevan	3.2258	0.5852	3.8110
Village of Farnham 3.2258 0.5852 3.8110 Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Depew	3.2258	0.5852	3.8110
Village of Forestville 3.2258 0.5852 3.8110 Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of East Auror	ra 3.2258	0.5852	3.8110
Village of Fredonia 3.2258 0.5852 3.8110 Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Farnham	3.2258	0.5852	3.8110
Village of Gowanda 3.2258 0.5852 3.8110 Village of Hamburg 3.2258 0.5852 3.8110	Village of Forestville	3.2258	0.5852	3.8110
Village of Hamburg 3.2258 0.5852 3.8110	Village of Fredonia	3.2258	0.5852	3.8110
	Village of Gowanda	3.2258	0.5852	3.8110
1711 CIT T. II 0.0050 0.5050 0.5050	Village of Hamburg	3.2258	0.5852	3.8110
Village of Honeoye Falls 3.2258 0.5852 3.8110	Village of Honeoye F	Falls 3.2258	0.5852	3.8110
Village of Kenmore 3.2258 0.5852 3.8110	Village of Kenmore	3.2258	0.5852	3.8110
Village of Lancaster 3.2258 0.5852 3.8110	Village of Lancaster	3.2258	0.5852	3.8110
Village of Lewiston 3.2258 0.5852 3.8110	Village of Lewiston	3.2258	0.5852	3.8110
Village of Little Valley 3.2258 0.5852 3.8110	Village of Little Valle	ey 3.2258	0.5852	3.8110

Date: September 8, 2004

Issued by <u>D.F. Smith, President, 6363 Main Street, Williamsville, NY 14221</u> (Name of Officer, Title, Address)

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

Effective September 29, 2004 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 Colli	ns 3.2258	0.5852	3.8110
Village of North Horn	iell 3.2258	0.5852	3.8110
Village of Oakfield	3.2258	0.5852	3.8110
Village of Orchard Pa	rk 3.2258	0.5852	3.8110
Village of Portville	3.2258	0.5852	3.8110
Village of Silver Cree	k 3.2258	0.5852	3.8110
Village of Silver Sprin	ng 3.2258	0.5852	3.8110
Village of Sinclairville	e 3.2258	0.5852	3.8110
Village of Sloan	3.2258	0.5852	3.8110
Village of Springville	3.2258	0.5852	3.8110
Village of Wellsville	3.2258	0.5852	3.8110
Village of Westfield	3.2258	0.5852	3.8110
Village of Williamsvi	lle 3.2258	0.5852	3.8110
Village of Youngstow	n 3.2258	0.5852	3.8110
All Other Villages and	d Towns 2.1711	0.5733	2.7444

Date: September 8, 2004

Received: 09/08/2004 Status: CANCELLED Effective Date: 09/29/2004

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

Effective September 29, 2004 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 1.5548 2.2562 3.8110 City of Buffalo 3.6602 2.3519 6.0121 City of Dunkirk 1.5548 2.2562 3.8110 City of Hornell 1.5548 2.2562 3.8110 City of Lackawanna 1.5548 2.2562 3.8110 City of Jamestown 1.5548 2.2562 3.8110 City of North Tonawanda 1.5548 2.2562 3.8110 City of North Tonawanda 1.5548 2.2562 3.8110 City of Olean 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Affed 1.5548 2.2562 3.8110 Village of Affred 1.5548 2.2562 3.8110 Village of Argola 1.5548 2.2562 3.8110 </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 3.6602 2.3519 6.0121 City of Dunkirk 1.5548 2.2562 3.8110 City of Hornell 1.5548 2.2562 3.8110 City of Lackawanna 1.5548 2.2562 3.8110 City of Jamestown 1.5548 2.2562 3.8110 City of Niagara Falls 1.5548 2.2562 3.8110 City of North Tonawanda 1.5548 2.2562 3.8110 City of Olean 1.5548 2.2562 3.8110 City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village	Municipality	Surcharge Factor (%)	Surcharge Factor %	Surcharge Factor %
City of Buffalo 3.6602 2.3519 6.0121 City of Dunkirk 1.5548 2.2562 3.8110 City of Hornell 1.5548 2.2562 3.8110 City of Lackawanna 1.5548 2.2562 3.8110 City of Jamestown 1.5548 2.2562 3.8110 City of Niagara Falls 1.5548 2.2562 3.8110 City of North Tonawanda 1.5548 2.2562 3.8110 City of Olean 1.5548 2.2562 3.8110 City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village				
City of Dunkirk 1.5548 2.2562 3.8110 City of Hornell 1.5548 2.2562 3.8110 City of Lackawanna 1.5548 2.2562 3.8110 City of Jamestown 1.5548 2.2562 3.8110 City of Niagara Falls 1.5548 2.2562 3.8110 City of North Tonawanda 1.5548 2.2562 3.8110 City of Olean 1.5548 2.2562 3.8110 City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Athica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Vill	City of Batavia	1.5548	2.2562	3.8110
City of Hornell 1.5548 2.2562 3.8110 City of Lackawanna 1.5548 2.2562 3.8110 City of Jamestown 1.5548 2.2562 3.8110 City of Niagara Falls 1.5548 2.2562 3.8110 City of North Tonawanda 1.5548 2.2562 3.8110 City of Olean 1.5548 2.2562 3.8110 City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Akroport 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110	City of Buffalo	3.6602	2.3519	6.0121
City of Jamestown 1.5548 2.2562 3.8110 City of Jamestown 1.5548 2.2562 3.8110 City of Niagara Falls 1.5548 2.2562 3.8110 City of North Tonawanda 1.5548 2.2562 3.8110 City of Olean 1.5548 2.2562 3.8110 City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Almond 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 <t< td=""><td>City of Dunkirk</td><td>1.5548</td><td>2.2562</td><td>3.8110</td></t<>	City of Dunkirk	1.5548	2.2562	3.8110
City of Jamestown 1.5548 2.2562 3.8110 City of Niagara Falls 1.5548 2.2562 3.8110 City of North Tonawanda 1.5548 2.2562 3.8110 City of Olean 1.5548 2.2562 3.8110 City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Amond 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Akrort 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110	City of Hornell	1.5548	2.2562	3.8110
City of Niagara Falls 1.5548 2.2562 3.8110 City of North Tonawanda 1.5548 2.2562 3.8110 City of Olean 1.5548 2.2562 3.8110 City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Almond 1.5548 2.2562 3.8110 Village of Arrade 1.5548 2.2562 3.8110 Village of Arrade 1.5548 2.2562 3.8110 Village of Akrort 1.5548 2.2562 3.8110 Village of Akrort 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110	City of Lackawanna	1.5548	2.2562	3.8110
City of North Tonawanda 1.5548 2.2562 3.8110 City of Olean 1.5548 2.2562 3.8110 City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Almond 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Akrort 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110	City of Jamestown	1.5548	2.2562	3.8110
City of Olean 1.5548 2.2562 3.8110 City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Amond 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Attica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Vil	City of Niagara Falls	1.5548	2.2562	3.8110
City of Salamanca 1.5548 2.2562 3.8110 City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Almond 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Attica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 <	City of North Tonawa	ında 1.5548	2.2562	3.8110
City of Tonawanda 1.5548 2.2562 3.8110 Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Atkica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 <	City of Olean	1.5548	2.2562	3.8110
Village of Akron 1.5548 2.2562 3.8110 Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Almond 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Akroat 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Akroat 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 <	City of Salamanca	1.5548	2.2562	3.8110
Village of Alden 1.5548 2.2562 3.8110 Village of Alfred 1.5548 2.2562 3.8110 Village of Almond 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Attica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110	City of Tonawanda	1.5548	2.2562	3.8110
Village of Alfred 1.5548 2.2562 3.8110 Village of Almond 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Attica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110	Village of Akron	1.5548	2.2562	3.8110
Village of Almond 1.5548 2.2562 3.8110 Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Attica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Frendonia 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110	Village of Alden	1.5548	2.2562	3.8110
Village of Angola 1.5548 2.2562 3.8110 Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Attica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110	Village of Alfred	1.5548	2.2562	3.8110
Village of Arcade 1.5548 2.2562 3.8110 Village of Arkport 1.5548 2.2562 3.8110 Village of Attica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Almond	1.5548	2.2562	3.8110
Village of Arkport 1.5548 2.2562 3.8110 Village of Attica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Angola	1.5548	2.2562	3.8110
Village of Attica 1.5548 2.2562 3.8110 Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Arcade	1.5548	2.2562	3.8110
Village of Blasdell 1.5548 2.2562 3.8110 Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Arkport	1.5548	2.2562	3.8110
Village of Canisteo 1.5548 2.2562 3.8110 Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of Fast Aurora 1.5548 2.2562 3.8110 Village of Frenham 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Attica	1.5548	2.2562	3.8110
Village of Cattaraugus 1.5548 2.2562 3.8110 Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Blasdell	1.5548	2.2562	3.8110
Village of Celoron 1.5548 2.2562 3.8110 Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Canisteo	1.5548	2.2562	3.8110
Village of Corfu 1.5548 2.2562 3.8110 Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Cattaraugu	s 1.5548	2.2562	3.8110
Village of Delevan 1.5548 2.2562 3.8110 Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Celoron	1.5548	2.2562	3.8110
Village of Depew 1.5548 2.2562 3.8110 Village of East Aurora 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Corfu	1.5548	2.2562	3.8110
Village of East Aurora 1.5548 2.2562 3.8110 Village of Farnham 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Delevan	1.5548	2.2562	3.8110
Village of Farnham 1.5548 2.2562 3.8110 Village of Forestville 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Depew	1.5548	2.2562	3.8110
Village of Forestville 1.5548 2.2562 3.8110 Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110		a 1.5548		3.8110
Village of Fredonia 1.5548 2.2562 3.8110 Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Farnham	1.5548	2.2562	3.8110
Village of Gowanda 1.5548 2.2562 3.8110 Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Forestville	1.5548	2.2562	3.8110
Village of Hamburg 1.5548 2.2562 3.8110 Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110		1.5548	2.2562	3.8110
Village of Honeoye Falls 1.5548 2.2562 3.8110 Village of Kenmore 1.5548 2.2562 3.8110	Village of Gowanda	1.5548	2.2562	3.8110
Village of Kenmore 1.5548 2.2562 3.8110	Village of Hamburg	1.5548	2.2562	3.8110
· ·		alls 1.5548	2.2562	3.8110
Village of Lancaster 1.5548 2.2562 3.8110	Village of Kenmore	1.5548	2.2562	3.8110
		1.5548	2.2562	3.8110
Village of Lewiston 1.5548 2.2562 3.8110	_			3.8110
Village of Little Valley 1.5548 2.2562 3.8110	Village of Little Valle	ey 1.5548	2.2562	3.8110

Date: September 8, 2004

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

Effective September 29, 2004 Applicable to Billings Under All Commercial Transportation Service Classifications NATIONAL FUEL GAS DISTRIBUTION CORPORATION P.S.C. No. 8 - GAS

	Gross Receipts Tax	State Income Tax	Total Revenue Tax
Municipality	Surcharge Factor (%)	Surcharge Factor %	Surcharge Factor %
Village of North Coll	ins 1.5548	2.2562	3.8110
Village of North Horn	nell 1.5548	2.2562	3.8110
Village of Oakfield	1.5548	2.2562	3.8110
Village of Orchard Pa	rk 1.5548	2.2562	3.8110
Village of Portville	1.5548	2.2562	3.8110
Village of Silver Cree	ek 1.5548	2.2562	3.8110
Village of Silver Spri	ng 1.5548	2.2562	3.8110
Village of Sinclairvill	e 1.5548	2.2562	3.8110
Village of Sloan	1.5548	2.2562	3.8110
Village of Springville	1.5548	2.2562	3.8110
Village of Wellsville	1.5548	2.2562	3.8110
Village of Westfield	1.5548	2.2562	3.8110
Village of Williamsvi	lle 1.5548	2.2562	3.8110
Village of Youngstow	n 1.5548	2.2562	3.8110
All Other Villages and	d Towns 0.5338	2.2106	2.7444

Date: September 8, 2004