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

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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.

Municipality	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax 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 Tonawanda	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 Cattaraugus	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 D.F. Smith, President, 6363 Main Street, Williamsville, NY 14221
(Name of Officer, Title, Address)

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 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)

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	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax 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 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 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 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 Honeoye Falls	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 Lewiston	3.2258	0.5852	3.8110
Village of Little Valley	3.2258	0.5852	3.8110

Date: September 8, 2004

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

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 Collins	3.2258	0.5852	3.8110
Village of North Hornell	3.2258	0.5852	3.8110
Village of Oakfield	3.2258	0.5852	3.8110
Village of Orchard Park	3.2258	0.5852	3.8110
Village of Portville	3.2258	0.5852	3.8110
Village of Silver Creek	3.2258	0.5852	3.8110
Village of Silver Spring	3.2258	0.5852	3.8110
Village of Sinclairville	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 Williamsville	3.2258	0.5852	3.8110
Village of Youngstown	3.2258	0.5852	3.8110
All Other Villages and Towns	2.1711	0.5733	2.7444

Date: September 8, 2004

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

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	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax 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 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 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 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 Lancaster	1.5548	2.2562	3.8110
Village of Lewiston	1.5548	2.2562	3.8110
Village of Little Valley	1.5548	2.2562	3.8110

Date: September 8, 2004

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

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

Municipality	Gross Receipts Tax Surcharge Factor (%)	State Income Tax Surcharge Factor %	Total Revenue Tax Surcharge Factor %
Village of North Collins	1.5548	2.2562	3.8110
Village of North Hornell	1.5548	2.2562	3.8110
Village of Oakfield	1.5548	2.2562	3.8110
Village of Orchard Park	1.5548	2.2562	3.8110
Village of Portville	1.5548	2.2562	3.8110
Village of Silver Creek	1.5548	2.2562	3.8110
Village of Silver Spring	1.5548	2.2562	3.8110
Village of Sinclairville	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 Williamsville	1.5548	2.2562	3.8110
Village of Youngstown	1.5548	2.2562	3.8110
All Other Villages and Towns	0.5338	2.2106	2.7444

Date: September 8, 2004

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