Received: 11/24/2010 Status: CANCELLED Effective Date: 12/01/2010

PSC NO: 8 GAS STATEMENT TYPE: SIT COMPANY: NATIONAL FUEL GAS DISTRIBUTION CORPORATION STATEMENT NO: 37

INITIAL EFFECTIVE DATE: 12/1/2010

Page 1 of 1

STATEMENT OF STATE INCOME TAX CREDITS

Effective With Usage During Billing Period Commencing December 1, 2010

Applicable to Usage Under Service Classification Nos. 1, 2, 3, 10, 13D, 13M, 16, 17 and 24

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

P.S.C. No. 8 - GAS

Pursuant to the order in Case 07-G-0141 issued December 21, 2007, the following revenue credits shall be in effect on and after January 1, 2009 for the stated service classifications:

S.C. 1	\$0.0000	per Bill
S.C. 2	\$0.0000	per Bill
S.C. 2A	\$0.0000	per Bill
S.C. 2B	\$0.0000	per Bill
S.C. 3	\$0.0000	per Bill
S.C. 10	\$0.00000	per Mcf
S.C. 13D TC-1.1 S.C. 13D TC-2.0 S.C. 13D TC-3.0 S.C. 13D TC-4.0 S.C. 13D TC-4.1 S.C. 13M TC-1.1 S.C. 13M TC-2.0 S.C. 13M TC-3.0 S.C. 13M TC-4.0 S.C. 13M TC-4.0	\$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000	per Mcf per Mcf per Mcf per Mcf per Mcf per Mcf per Mcf per Mcf
S.C. 16	\$0.00000	-
S.C. 17	\$0.00000	per Mcf
S.C. 23	\$0.0000	per Bill
S.C. 24	\$0.0000	per Bill

Date: November 24, 2010

Issued by <u>A.M. Cellino, President, 6363 Main Street, Williamsville, NY</u> 14221 (Name of Officer, Title, Address)