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 COMPANY: NATIONAL FUEL GAS DISTRIBUTION CORPORATION STATEMENT NO: 28
 INITIAL EFFECTIVE DATE: 01/02/03
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 RECEIVED: 12/10/02 STATUS: Effective EFFECTIVE: 01/02/03
 Page 1 of 6

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

Effective January 2, 2003

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.

| <u>Municipality</u> | <u>Gross Receipts Tax Surcharge Factor (%)</u> | <u>State Income Tax Surcharge Factor %</u> | <u>Total Revenue Tax Surcharge Factor %</u> |
|-------------------------|--|--|---|
| City of Batavia | 1.8849 | 1.9898 | 3.8747 |
| City of Buffalo | 4.0042 | 2.0743 | 6.0785 |
| City of Dunkirk | 1.8849 | 1.9898 | 3.8747 |
| City of Hornell | 1.8849 | 1.9898 | 3.8747 |
| City of Lackawanna | 1.8849 | 1.9898 | 3.8747 |
| City of Jamestown | 1.8849 | 1.9898 | 3.8747 |
| City of Niagara Falls | 1.8849 | 1.9898 | 3.8747 |
| City of North Tonawanda | 1.8849 | 1.9898 | 3.8747 |
| City of Olean | 1.8849 | 1.9898 | 3.8747 |
| City of Salamanca | 1.8849 | 1.9898 | 3.8747 |
| City of Tonawanda | 1.8849 | 1.9898 | 3.8747 |
| Village of Akron | 1.8849 | 1.9898 | 3.8747 |
| Village of Alden | 1.8849 | 1.9898 | 3.8747 |
| Village of Alfred | 1.8849 | 1.9898 | 3.8747 |
| Village of Almond | 1.8849 | 1.9898 | 3.8747 |
| Village of Angola | 1.8849 | 1.9898 | 3.8747 |
| Village of Arcade | 1.8849 | 1.9898 | 3.8747 |
| Village of Arkport | 1.8849 | 1.9898 | 3.8747 |
| Village of Attica | 1.8849 | 1.9898 | 3.8747 |
| Village of Blasdell | 1.8849 | 1.9898 | 3.8747 |
| Village of Canisteo | 1.8849 | 1.9898 | 3.8747 |
| Village of Cattaraugus | 1.8849 | 1.9898 | 3.8747 |
| Village of Celoron | 1.8849 | 1.9898 | 3.8747 |
| Village of Corfu | 1.8849 | 1.9898 | 3.8747 |
| Village of Delevan | 1.8849 | 1.9898 | 3.8747 |

Date: December 10, 2002

Issued by D.F. Smith, President, 10 Lafayette Square, Buffalo NY 14203
 (Name of Officer, Title, Address)

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Effective January 2, 2003

Applicable to Billings Under Residential & Commercial Commodity Sales Service Classifications

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

P.S.C. No. 8 - GAS

| <u>Municipality</u> | <u>Gross Receipts Tax Surcharge Factor (%)</u> | <u>State Income Tax Surcharge Factor %</u> | <u>Total Revenue Tax Surcharge Factor %</u> |
|------------------------------|--|--|---|
| Village of Depew | 1.8849 | 1.9898 | 3.8747 |
| Village of East Aurora | 1.8849 | 1.9898 | 3.8747 |
| Village of Farnham | 1.8849 | 1.9898 | 3.8747 |
| Village of Forestville | 1.8849 | 1.9898 | 3.8747 |
| Village of Fredonia | 1.8849 | 1.9898 | 3.8747 |
| Village of Gowanda | 1.8849 | 1.9898 | 3.8747 |
| Village of Hamburg | 1.8849 | 1.9898 | 3.8747 |
| Village of Honeoye Falls | 1.8849 | 1.9898 | 3.8747 |
| Village of Kenmore | 1.8849 | 1.9898 | 3.8747 |
| Village of Lancaster | 1.8849 | 1.9898 | 3.8747 |
| Village of Lewiston | 1.8849 | 1.9898 | 3.8747 |
| Village of Little Valley | 1.8849 | 1.9898 | 3.8747 |
| Village of North Collins | 1.8849 | 1.9898 | 3.8747 |
| Village of North Hornell | 1.8849 | 1.9898 | 3.8747 |
| Village of Oakfield | 1.8849 | 1.9898 | 3.8747 |
| Village of Orchard Park | 1.8849 | 1.9898 | 3.8747 |
| Village of Portville | 1.8849 | 1.9898 | 3.8747 |
| Village of Silver Creek | 1.8849 | 1.9898 | 3.8747 |
| Village of Silver Spring | 1.8849 | 1.9898 | 3.8747 |
| Village of Sinclairville | 1.8849 | 1.9898 | 3.8747 |
| Village of Sloan | 1.8849 | 1.9898 | 3.8747 |
| Village of Springville | 1.8849 | 1.9898 | 3.8747 |
| Village of Wellsville | 1.8849 | 1.9898 | 3.8747 |
| Village of Westfield | 1.8849 | 1.9898 | 3.8747 |
| Village of Williamsville | 1.8849 | 1.9898 | 3.8747 |
| Village of Youngstown | 1.8849 | 1.9898 | 3.8747 |
| All Other Villages and Towns | 0.8573 | 1.9495 | 2.8068 |

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

Effective January 2, 2003
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.

| <u>Municipality</u> | <u>Gross Receipts Tax Surcharge Factor (%)</u> | <u>State Income Tax Surcharge Factor %</u> | <u>Total Revenue Tax Surcharge Factor %</u> |
|--------------------------|--|--|---|
| City of Batavia | 3.3592 | 0.5155 | 3.8747 |
| City of Buffalo | 5.5409 | 0.5376 | 6.0785 |
| City of Dunkirk | 3.3592 | 0.5155 | 3.8747 |
| City of Hornell | 3.3592 | 0.5155 | 3.8747 |
| City of Lackawanna | 3.3592 | 0.5155 | 3.8747 |
| City of Jamestown | 3.3592 | 0.5155 | 3.8747 |
| City of Niagara Falls | 3.3592 | 0.5155 | 3.8747 |
| City of North Tonawanda | 3.3592 | 0.5155 | 3.8747 |
| City of Olean | 3.3592 | 0.5155 | 3.8747 |
| City of Salamanca | 3.3592 | 0.5155 | 3.8747 |
| City of Tonawanda | 3.3592 | 0.5155 | 3.8747 |
| Village of Akron | 3.3592 | 0.5155 | 3.8747 |
| Village of Alden | 3.3592 | 0.5155 | 3.8747 |
| Village of Alfred | 3.3592 | 0.5155 | 3.8747 |
| Village of Almond | 3.3592 | 0.5155 | 3.8747 |
| Village of Angola | 3.3592 | 0.5155 | 3.8747 |
| Village of Arcade | 3.3592 | 0.5155 | 3.8747 |
| Village of Arkport | 3.3592 | 0.5155 | 3.8747 |
| Village of Attica | 3.3592 | 0.5155 | 3.8747 |
| Village of Blasdell | 3.3592 | 0.5155 | 3.8747 |
| Village of Canisteo | 3.3592 | 0.5155 | 3.8747 |
| Village of Cattaraugus | 3.3592 | 0.5155 | 3.8747 |
| Village of Celoron | 3.3592 | 0.5155 | 3.8747 |
| Village of Corfu | 3.3592 | 0.5155 | 3.8747 |
| Village of Delevan | 3.3592 | 0.5155 | 3.8747 |
| Village of Depew | 3.3592 | 0.5155 | 3.8747 |
| Village of East Aurora | 3.3592 | 0.5155 | 3.8747 |
| Village of Farnham | 3.3592 | 0.5155 | 3.8747 |
| Village of Forestville | 3.3592 | 0.5155 | 3.8747 |
| Village of Fredonia | 3.3592 | 0.5155 | 3.8747 |
| Village of Gowanda | 3.3592 | 0.5155 | 3.8747 |
| Village of Hamburg | 3.3592 | 0.5155 | 3.8747 |
| Village of Honeoye Falls | 3.3592 | 0.5155 | 3.8747 |
| Village of Kenmore | 3.3592 | 0.5155 | 3.8747 |
| Village of Lancaster | 3.3592 | 0.5155 | 3.8747 |
| Village of Lewiston | 3.3592 | 0.5155 | 3.8747 |
| Village of Little Valley | 3.3592 | 0.5155 | 3.8747 |

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Effective January 2, 2003

Applicable to Billings Under Residential Transportation Service Classifications

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

P.S.C. No. 8 - GAS

| <u>Municipality</u> | <u>Gross Receipts Tax Surcharge Factor (%)</u> | <u>State Income Tax Surcharge Factor %</u> | <u>Total Revenue Tax Surcharge Factor %</u> |
|------------------------------|--|--|---|
| Village of North Collins | 3.3592 | 0.5155 | 3.8747 |
| Village of North Hornell | 3.3592 | 0.5155 | 3.8747 |
| Village of Oakfield | 3.3592 | 0.5155 | 3.8747 |
| Village of Orchard Park | 3.3592 | 0.5155 | 3.8747 |
| Village of Portville | 3.3592 | 0.5155 | 3.8747 |
| Village of Silver Creek | 3.3592 | 0.5155 | 3.8747 |
| Village of Silver Spring | 3.3592 | 0.5155 | 3.8747 |
| Village of Sinclairville | 3.3592 | 0.5155 | 3.8747 |
| Village of Sloan | 3.3592 | 0.5155 | 3.8747 |
| Village of Springville | 3.3592 | 0.5155 | 3.8747 |
| Village of Wellsville | 3.3592 | 0.5155 | 3.8747 |
| Village of Westfield | 3.3592 | 0.5155 | 3.8747 |
| Village of Williamsville | 3.3592 | 0.5155 | 3.8747 |
| Village of Youngstown | 3.3592 | 0.5155 | 3.8747 |
| All Other Villages and Towns | 2.3018 | 0.5050 | 2.8068 |

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STATEMENT OF REVENUE TAX SURCHARGE
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Effective January 2, 2003
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.

| <u>Municipality</u> | <u>Gross Receipts Tax Surcharge Factor (%)</u> | <u>State Income Tax Surcharge Factor %</u> | <u>Total Revenue Tax Surcharge Factor %</u> |
|--------------------------|--|--|---|
| City of Batavia | 2.1711 | 1.7036 | 3.8747 |
| City of Buffalo | 4.3025 | 1.7760 | 6.0785 |
| City of Dunkirk | 2.1711 | 1.7036 | 3.8747 |
| City of Hornell | 2.1711 | 1.7036 | 3.8747 |
| City of Lackawanna | 2.1711 | 1.7036 | 3.8747 |
| City of Jamestown | 2.1711 | 1.7036 | 3.8747 |
| City of Niagara Falls | 2.1711 | 1.7036 | 3.8747 |
| City of North Tonawanda | 2.1711 | 1.7036 | 3.8747 |
| City of Olean | 2.1711 | 1.7036 | 3.8747 |
| City of Salamanca | 2.1711 | 1.7036 | 3.8747 |
| City of Tonawanda | 2.1711 | 1.7036 | 3.8747 |
| Village of Akron | 2.1711 | 1.7036 | 3.8747 |
| Village of Alden | 2.1711 | 1.7036 | 3.8747 |
| Village of Alfred | 2.1711 | 1.7036 | 3.8747 |
| Village of Almond | 2.1711 | 1.7036 | 3.8747 |
| Village of Angola | 2.1711 | 1.7036 | 3.8747 |
| Village of Arcade | 2.1711 | 1.7036 | 3.8747 |
| Village of Arkport | 2.1711 | 1.7036 | 3.8747 |
| Village of Attica | 2.1711 | 1.7036 | 3.8747 |
| Village of Blasdell | 2.1711 | 1.7036 | 3.8747 |
| Village of Canisteo | 2.1711 | 1.7036 | 3.8747 |
| Village of Cattaraugus | 2.1711 | 1.7036 | 3.8747 |
| Village of Celoron | 2.1711 | 1.7036 | 3.8747 |
| Village of Corfu | 2.1711 | 1.7036 | 3.8747 |
| Village of Delevan | 2.1711 | 1.7036 | 3.8747 |
| Village of Depew | 2.1711 | 1.7036 | 3.8747 |
| Village of East Aurora | 2.1711 | 1.7036 | 3.8747 |
| Village of Farnham | 2.1711 | 1.7036 | 3.8747 |
| Village of Forestville | 2.1711 | 1.7036 | 3.8747 |
| Village of Fredonia | 2.1711 | 1.7036 | 3.8747 |
| Village of Gowanda | 2.1711 | 1.7036 | 3.8747 |
| Village of Hamburg | 2.1711 | 1.7036 | 3.8747 |
| Village of Honeoye Falls | 2.1711 | 1.7036 | 3.8747 |
| Village of Kenmore | 2.1711 | 1.7036 | 3.8747 |
| Village of Lancaster | 2.1711 | 1.7036 | 3.8747 |
| Village of Lewiston | 2.1711 | 1.7036 | 3.8747 |
| Village of Little Valley | 2.1711 | 1.7036 | 3.8747 |

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Effective January 2, 2003

Applicable to Billings Under All Commercial Transportation Service Classifications

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

P.S.C. No. 8 - GAS

| <u>Municipality</u> | <u>Gross Receipts Tax Surcharge Factor (%)</u> | <u>State Income Tax Surcharge Factor %</u> | <u>Total Revenue Tax Surcharge Factor %</u> |
|------------------------------|--|--|---|
| Village of North Collins | 2.1711 | 1.7036 | 3.8747 |
| Village of North Hornell | 2.1711 | 1.7036 | 3.8747 |
| Village of Oakfield | 2.1711 | 1.7036 | 3.8747 |
| Village of Orchard Park | 2.1711 | 1.7036 | 3.8747 |
| Village of Portville | 2.1711 | 1.7036 | 3.8747 |
| Village of Silver Creek | 2.1711 | 1.7036 | 3.8747 |
| Village of Silver Spring | 2.1711 | 1.7036 | 3.8747 |
| Village of Sinclairville | 2.1711 | 1.7036 | 3.8747 |
| Village of Sloan | 2.1711 | 1.7036 | 3.8747 |
| Village of Springville | 2.1711 | 1.7036 | 3.8747 |
| Village of Wellsville | 2.1711 | 1.7036 | 3.8747 |
| Village of Westfield | 2.1711 | 1.7036 | 3.8747 |
| Village of Williamsville | 2.1711 | 1.7036 | 3.8747 |
| Village of Youngstown | 2.1711 | 1.7036 | 3.8747 |
| All Other Villages and Towns | 1.1378 | 1.6690 | 2.8068 |

Date: December 10, 2002

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(Name of Officer, Title, Address)