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COMPANY: NATIONAL FUEL GAS DISTRIBUTION CORPORATION REVISION: 0

INITIAL EFFECTIVE DATE: 04/01/98 SUPERSEDING REVISION:

STAMPS:

Cancelled by 1 Rev. Leaf No. 140 Effective 01/02/2001

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GENERAL INFORMATION (Cont*d)

II. 35. CONTINUED

The rates and charges under all Service Classifications will further include an additional percentage increase set forth on the Statement of Effective Revenue Tax Surcharge to recover the increased tax due for period January 1, 1991 through July 28, 1991. The amount of expense shall be divided by forecasted revenue for the twelve months ended September 30, 1992 to determine a surcharge factor effective October 1, 1991. After September 30, 1992 the amount of the increased tax collected over the period October 1, 1991 through September 30, 1992 attributable to the expense of the Tax Law Section 186-a for the calendar year 1991 would be reconciled with the amount actually paid by the Company. If the amount recovered is substantially higher or lower than the amount actually paid (equal to or greater than 0.5%), the utility will make a one time adjustment in the month succeeding the calculation date.

Issued by <u>P.C. Ackerman, President, 10 Lafayette Square, Buffalo NY 14203</u> (Name of Officer, Title, Address)