

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
REVENUE REQUIREMENTS INTERROGATORIES

37. Please provide all detailed workpapers supporting the adjustments to rate base and operating income.

Workpapers supporting the calculation of the cash working capital are attached.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
LONG-TERM DEBT INTEREST EXPENSE LAG

72.84%	27.16%	100.00%	
NY	PA	Total Dist	
159,010,510	59,299,490	218,310,000	Total long term debt per Dist PA Balance Sheet 1/31/06

Note #	Maturity Date	Interest Rate	100.00%	72.84%	27.16%	Period Beginning	Period Ending	Midpoint	Payment	Lag Days	Interest	Weighted	
			Total Dist	NY	PA						Payments	Payments	
93-2	3/30/2023	7.46%	49,000,000	35,690,142	13,309,858	11/1/2004	4/30/2005	1/30/2005	5/2/2005	92.0	\$525,829	\$48,376,295	
						5/1/2005	10/31/2005	7/31/2005	11/1/2005	92.5	\$525,829	\$48,639,209	
95-1	6/13/2025	7.50%	50,000,000	36,418,513	13,581,487	8/1/2004	1/31/2005	10/31/2004	2/1/2005	92.5	\$540,938	\$50,036,719	
						2/1/2005	7/31/2005	5/2/2005	8/1/2005	91.0	\$539,438	\$49,088,813	
						8/1/2005	1/31/2006	10/31/2005	2/1/2006	92.5	\$550,313	\$50,903,906	
03-1	3/1/2013	5.35%	90,000,000	65,553,323	24,446,677	9/1/2004	2/28/2005	11/30/2004	3/1/2005	91.0	\$692,638	\$63,030,035	
						3/1/2005	8/31/2005	5/31/2005	9/1/2005	92.5	\$692,638	\$64,068,992	
02-2	9/15/2022	6.79%	29,310,000	21,348,532	7,961,468	12/16/2004	3/15/2005	1/29/2005	3/15/2005	44.5	\$143,141	\$6,369,792	
						3/16/2005	6/15/2005	4/30/2005	6/15/2005	45.5	\$143,141	\$6,512,933	
						6/16/2005	9/15/2005	7/31/2005	9/15/2005	45.5	\$143,141	\$6,512,933	
						9/16/2005	12/15/2005	10/31/2005	12/15/2005	45.0	\$146,027	\$6,571,220	
			<u>218,310,000</u>	<u>159,010,510</u>	<u>59,299,490</u>							<u>\$4,643,073</u>	<u>\$400,110,847</u>

Total Weighted Lag Days:

86.16

**Wire Transfer Request**



**National Fuel Gas**

Scanning Indices:

BU: DNY67

Voucher ID: 747035

For Accounts Payable Use Only

Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 5/2/05 To A

Vendor Invoice No.: \_\_\_\_\_

Vendor Invoice Date: \_\_\_\_\_

Wire To Be Sent To:

Vendor Name: NFG Parent

Address: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zipcode: \_\_\_\_\_

Vendor Number: 4018

Vendor's Bank Name: \_\_\_\_\_

Vendor's Bank ABA: \_\_\_\_\_

Vendor's Bank Account #: \_\_\_\_\_

Total Wire Amount \$ 1,827,700<sup>00</sup>

Sales Tax Included In Wire Amount? Yes No

Reason For Payment: pay semi-annual interest due on note 93-2

Chartfield Information:

Line	Amount	Account	Dept ID	Product	GL BU
<u>71<sup>23</sup>910</u> 1	\$ <u>130187071</u>	<u>234101</u>	<u>1901</u>	<u>2903</u>	<u>DNY61</u>
<u>28<sup>72</sup>070</u> 2	\$ <u>52582929</u>	<u>234101</u>	<u>4901</u>	<u>2903</u>	<u>DPAG1</u>
3	\$				
4	\$				
5	\$				

Requested By: [Signature]  
 Date: 4/20/05

Approved By: [Signature]  
 Approver Code: 49  
 Date: 5-2-05

Approved By: \_\_\_\_\_  
 Approver Code: \_\_\_\_\_  
 Date: \_\_\_\_\_

AP / Cash Management USE ONLY:

Bank Wired From:  Chase  M & T

Bank Acct.:  General Acct.  Other: \_\_\_\_\_

Date Wired: 5/2/05

Wired by: [Signature]

If Chartfield Information Includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001



National Fuel Gas

Wire Transfer Request

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Business Unit:

- X DNYG1 - NFG Distribution Corp. - NYD
DPAG1 - NFG Distribution Corp. - PAD
SUPG1 - NFG Supply Corp.
EMPG1 - Empire State Pipeline
OTHER

Scanning Indices: BU Voucher ID: For Accounts Payable Use Only

Wire Transfer Due Date: 11/1/05
Vendor Invoice No.:
Vendor Invoice Date:

Wire To be Sent To:

Vendor Name: NATIONAL FUEL GAS COMPANY
Address:
City/State/Zipcode:
Vendor Number: 4018
Vendor's Bank Name:
Vendor's Bank ABA:
Vendor's Bank Account #: ~~4018~~

Total Wire Amount: \$ 1,827,700.00 Sales Tax Included in Wire Amount? Yes No

Reason For Payment: pay semi-annual interest due on Note 93-2

Chartfield Information:

Table with 5 columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data with handwritten entries and some crossed-out cells.

AP / Cash Management USE ONLY:

- Approval Rule Set: Employee Benefits, Money Pool, Veba/Retirement, Other, None, Intercompany, Temp. Cash Invest, Tax (Real Property), Debt/Dividend, Gas Purchase, Payroll Related, Tax (exc. Real Property)

Bank Wired From: Chase Bank Acct: General Acct. Date Wired: 11/1/05
Wired by: [Signature]

Requested By: [Signature] Date: 10/31/05
Approved By: [Signature] Date: 10-31-05

\* If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Sept. 2005



### Wire Transfer Request



National Fuel Gas

Scanning Indices:  
 BU: DNYG  
 Voucher ID: 136322  
 For Accounts Payable Use Only

**Business Unit:**

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.
- EMPG1 - Empire State Pipeline
- OTHER \_\_\_\_\_

Wire Transfer Due Date: 8/1/05  
 Vendor Invoice No.: N/A  
 Vendor Invoice Date: N/A

**Wire To be Sent To:**

Vendor Name: NFG Parent 080105  
 Address: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City/State/Zipcode: \_\_\_\_\_  
 Vendor Number: 4018  
 Vendor's Bank Name: \_\_\_\_\_  
 Vendor's Bank ABA: \_\_\_\_\_  
 Vendor's Bank Account #: \_\_\_\_\_

Total Wire Amount \$ 1,875,000.00 Sales Tax Included in Wire Amount? Yes No  
 Reason For Payment: pay semi annual interest due on note 95-1

**Chartfield Information:**

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 133556250	234101	1901	2903	DNYG1
2	\$ 53943750	234101	4901	2903	DPAG1
3	\$				
4	\$				
5	\$				

Requested By: Carcano Approved By: EKL  
 Date: 8/1/05 Approver Code: 49  
 Date: 8-1-05

AP / Cash Management USE ONLY:  
 Bank Wired From:  Chase Bank Acct.:  General Acct. Date Wired: 8/1/05  
 M & T  Other: \_\_\_\_\_ Wired by: AK

If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

# Wire Transfer Request

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 Witness: Truitt



**National Fuel Gas**

Scanning Indices:

BU									
Voucher ID:									

For Accounts Payable Use Only

Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.
- EMPG1 - Empire State Pipeline
- OTHER \_\_\_\_\_

Wire Transfer Due Date: 2/1/06

Vendor Invoice No.: \_\_\_\_\_

Vendor Invoice Date: \_\_\_\_\_

Wire To be Sent To:

Vendor Name: NFG Parent

Address: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zipcode: \_\_\_\_\_

Vendor Number: 4018

Vendor's Bank Name: \_\_\_\_\_

Vendor's Bank ABA: \_\_\_\_\_

Vendor's Bank Account #: \_\_\_\_\_

Total Wire Amount: \$1,875,000.00 Sales Tax Included In Wire Amount? Yes No

Reason For Payment: pay semi annual interest on Note 95-1

Chartfield Information: \*

70.65 and 29.35%

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 132468750	234101	1901	2903	DNYG1
2	\$ 55031250	234101	4901	2903	DPAG1
3	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>
4	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>

AP / Cash Management USE ONLY:

- Approval Rule Set:  Employee Benefits  Money Pool  Veba/Retiremnt  Other \_\_\_\_\_
- None  Intercompany  Temp. Cash Invest  Tax (Real Property) \_\_\_\_\_
- Debt/Dividend  Gas Purchase  Payroll Related  Tax (exc. Real Property) \_\_\_\_\_

Bank Wired From:  Chase Bank Acct:  General Acct. Date Wired: 2/1/06

M & T  Other: \_\_\_\_\_ Wired by: du

Requested By: cm canber

Date: 2/1/06

Approved By: PK

Approver Code: 45

Date: 1-31-06

Approved By: \_\_\_\_\_

Approver Code: \_\_\_\_\_

Date: \_\_\_\_\_

\* If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Sept. 2005

**Wire Transfer Request**



National Fuel Gas

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Scanning Indices:

BU: DNYG1

Voucher ID: 439946

For Accounts Payable Use Only

Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 3/1/05

Vendor Invoice No.: \_\_\_\_\_

Vendor Invoice Date: \_\_\_\_\_

Wire To Be Sent To:

Vendor Name: NFG Parent

Address: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zipcode: \_\_\_\_\_

Vendor Number: 4018

Vendor's Bank Name: \_\_\_\_\_

Vendor's Bank ABA: \_\_\_\_\_

Vendor's Bank Account #: \_\_\_\_\_

Total Wire Amount \$ 2,407,500.00 Sales Tax Included in Wire Amount? Yes No

Reason For Payment: Pay interest due on Note 03-01

Chartfield Information:

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 171486225	234101	1901	2903	DNYG1
2	\$ 69263775	234101	4901	2903	DPAG1
3	\$				
4	\$				
5	\$				

Requested By: meander Approved By: REVA Approved By: \_\_\_\_\_

Date: 2/28/05 Approver Code: 49 Approver Code: \_\_\_\_\_

Date: 2-28-05 Date: \_\_\_\_\_

AP / Cash Management USE ONLY:

Bank Wired From:  Chase Bank Acct.:  General Acct. Date Wired: 3/1/05

M & T  Other: \_\_\_\_\_ Wired by: me

If Chartfield information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001



National Fuel Gas

### Wire Transfer Request

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Scanning Indices:

BU: DNYG1

Voucher ID: 00159887

For Accounts Payable Use Only

Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 9/1/05

Vendor Invoice No.: \_\_\_\_\_

Vendor Invoice Date: \_\_\_\_\_

Wire To Be Sent To:

Vendor Name: NFG Parent

Address: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zipcode: \_\_\_\_\_

Vendor Number: 4018

Vendor's Bank Name: \_\_\_\_\_

Vendor's Bank ABA: \_\_\_\_\_

Vendor's Bank Account #: \_\_\_\_\_

Total Wire Amount \$ 2,407,500.00

Sales Tax Included in Wire Amount? Yes No

Reason For Payment: pay semi-annual interest due on date 03-01

Chartfield Information:

Line	Amount	Account	Dept ID	Product	GL BU
1	<del>\$ 171486225</del>	234101	1901	2903	DNYG1
2	<del>\$ 69263775</del>	234101	4901	2903	DPAG1
3	<del>\$</del>	<del></del>	<del></del>	<del></del>	<del></del>
4	<del>\$</del>	<del></del>	<del></del>	<del></del>	<del></del>
5	<del>\$</del>	<del></del>	<del></del>	<del></del>	<del></del>

Requested By: McCombs

Approved By: REK

Approved By: \_\_\_\_\_

Date: 8/29/05

Approver Code: 49

Approver Code: \_\_\_\_\_

Date: 8-29-05

Date: \_\_\_\_\_

AP / Cash Management USE ONLY:

Bank Wired From:  Chase  M & T

Bank Acct.:  General Acct.  Other: \_\_\_\_\_

Date Wired: 9/1/05

Wired by: aw

If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

Wire Transfer Request



National Fuel Gas

Scanning Indices:  
 BU: DNYG1  
 Voucher ID: 497471  
 For Accounts Payable Use Only

Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 3/15/05

Vendor Invoice No.: \_\_\_\_\_

Vendor Invoice Date: \_\_\_\_\_

Wire To Be Sent To:

Vendor Name: NFG Parent

Address: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zipcode: \_\_\_\_\_

Vendor Number: 4018

Vendor's Bank Name: \_\_\_\_\_

Vendor's Bank ABA: \_\_\_\_\_

Vendor's Bank Account #: \_\_\_\_\_

Total Wire Amount \$ 497,537.00

Sales Tax Included in Wire Amount? Yes No

Reason For Payment: pay interest due on Note 02-01 (see attached)

Chartfield Information:

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ <del>35439861</del>	234101	1901	2903	DNYG1
2	\$ <del>14314139</del>	234101	4901	2903	DPAG1
3	\$				
4	\$				
5	\$				

Requested By: C. McArthur  
 Date: 3/10/05

Approved By: BEK  
 Approver Code: 49  
 Date: 3-14-05

Approved By: \_\_\_\_\_  
 Approver Code: \_\_\_\_\_  
 Date: \_\_\_\_\_

AP / Cash Management USE ONLY:

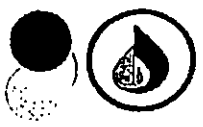
Bank Wired From:  Chase      Bank Acct.:  General Acct.  
 M & T       Other: \_\_\_\_\_

Date Wired: 3/15/05  
 Wired by:     

If Chartfield information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

### Wire Transfer Request

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National Fuel Gas

Scanning Indices:

BU: 

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Voucher ID: 

--	--	--	--	--	--	--	--	--	--

For Accounts Payable Use Only

Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.
- EMPG1 - Empire State Pipeline
- OTHER \_\_\_\_\_

Wire Transfer Due Date: 6/15/05

Vendor Invoice No.: N/A

Vendor Invoice Date: N/A

Wire To be Sent To:

Vendor Name: NFG Parent

Address: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zipcode: \_\_\_\_\_

Vendor Number: 4018

Vendor's Bank Name: \_\_\_\_\_

Vendor's Bank ABA: \_\_\_\_\_

Vendor's Bank Account #: \_\_\_\_\_

Total Wire Amount \$ 497,537<sup>00</sup>

Sales Tax Included in Wire Amount? Yes No

Reason For Payment: pay interest due on note 02-01 (see attached)

Chartfield Information:

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ <del>35439561</del>	234101	1901	2903	DNYG1
2	\$ <del>14314139</del>	234101	4901	2903	DPAG1
3	\$				
4	\$				
5	\$				

Requested By: D. J. Conley  
 Date: 6/15/05

Approved By: REK  
 Approver Code: 49  
 Date: 6-14-05

Approved By: \_\_\_\_\_  
 Approver Code: \_\_\_\_\_  
 Date: \_\_\_\_\_

AP / Cash Management USE ONLY:

Bank Wired From:  Chase      Bank Acct.:  General Acct.

M & T       Other: \_\_\_\_\_

Date Wired: 6/15/05  
 Wired by:   

If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

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**Wire Transfer Request**

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**National Fuel Gas**

Scanning Indices:  
 BU: DNYG1  
 Voucher ID: 90161100  
 For Accounts Payable Use Only

**Business Unit:**

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.
- EMPG1 - Empire State Pipeline
- OTHER \_\_\_\_\_

Wire Transfer Due Date: 9/15/05  
 Vendor Invoice No.: N/A  
 Vendor Invoice Date: N/A

**Wire To be Sent To:**

Vendor Name: NFG Parent  
 Address: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City/State/Zipcode: \_\_\_\_\_  
 Vendor Number: 4018  
 Vendor's Bank Name: \_\_\_\_\_  
 Vendor's Bank ABA: \_\_\_\_\_  
 Vendor's Bank Account #: \_\_\_\_\_

Total Wire Amount \$ 497,537.<sup>00</sup> Sales Tax Included in Wire Amount? Yes No

Reason For Payment: pay quarterly interest due on note 02-01  
see attached

**Chartfield Information:**

Line	Amount	Account	Dept/LD	Product	GLBU
1	\$ 35439561	234101	1901	2903	DNYG1
2	\$ 14314139	234101	4901	2903	DPAG1
3	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>
4	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>
5	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>	<del>_____</del>

Requested By: McConer Approved By: PK  
 Date: 9/14/05 Approver Code: 49  
 Date: 9-14-05

AP / Cash Management USE ONLY:  
 Bank Wired From:  Chase Bank Acct.:  General Acct.  
 M & T  Other: \_\_\_\_\_ Date Wired: 9/15/05  
 Wired by: aw

# Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001



National Fuel Gas

Wire Transfer Request

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Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD
DPAG1 - NFG Distribution Corp. - PAD
SUPG1 - NFG Supply Corp.
EMPG1 - Empire State Pipeline
OTHER

Scanning Indices: BU: DNYG1 Voucher ID: 10525 For Accounts Payable Use Only

Wire Transfer Due Date: 12/15/05 Vendor Invoice No.: Vendor Invoice Date:

Wire To be Sent To:

Vendor Name: National Fuel Gas (Parent) Address: City/State/Zipcode: Vendor Number: 4018 Vendor's Bank Name: Vendor's Bank ABA: Vendor's Bank Account #:

Total Wire Amount: \$ 497,537.00 Reason For Payment: pay interest due on Note 02-1 (see attached) Sales Tax Included In Wire Amount? Yes No

Chartfield Information table with columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data.

AP / Cash Management USE ONLY: Approval Rule Set: Debtor/Dividend, Chase, General Acct., Date Wired: 12/15/05

Requested By: [Signature] Date: 12/15/05 Approved By: [Signature] Date: 12/15/05

\* If Chartfield Information Includes Project BU and Project Id., use Form 05-24-2 AP Rev. Sept. 2005

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 PENNSYLVANIA DIVISION  
 SHORT TERM DEBT

Short-Term Debt Mid-Point of Interest Calculation

The average days outstanding for interest payments on short-term debt is re-calculated daily, and for our purposes, the monthly total days outstanding for the twelve months ending January 31, 2006 will be used to determine an average frequency for the year. This number will be divided by two to attain a mid-point of short-term debt interest payments. This methodology has been chosen due to the fluctuation in the amount of short-term debt held at any given time, and the vast amount of instruments utilized by NFG with varying payment periods.

<u>Month</u>	<u>Avg. Days O/S</u>	<u>Average Daily S-T Debt O/S</u>	<u>Weighted Average</u>
Feb-05	9.87	90.61	894.32
Mar-05	9.49	78.79	747.72
Apr-05	6.62	36.83	243.81
May-05	2.36	11.74	27.71
Jun-05	1.55	6.52	10.11
Jul-05	1.86	3.99	7.42
Aug-05	0.00	0.00	0.00
Sep-05	0.00	0.00	0.00
Oct-05	3.03	15.10	45.75
Nov-05	2.59	25.99	67.31
Dec-05	4.66	38.46	179.22
Jan-06	6.25	35.37	221.06
		<u>343.40</u>	<u>2,444.44</u>

Average Days Outstanding of Short Term Interest Payment	<u>7.12</u>
Mid-Point	<u>3.56</u>

NATIONAL FUEL COMPANY  
MONEY POOL AVERAGES  
(OUTSIDE BORROWINGS)

Jan-05				Feb-05				Mar-05			
\$	Rate	Days O/S	Rate*\$	\$	Rate	Days O/S	Rate*\$	\$	Rate	Days O/S	Rate*\$
140.5	2.4527	9.07	344.60	131.4	2.5314	10.74	332.63	117.1	2.6537	6.38	310.75
140.5	2.4527	8.07	344.60	122.6	2.5282	10.45	309.96	108.5	2.6591	6.15	288.51
130.6	2.4448	7.62	319.29	116.2	2.5481	10.06	296.09	99.7	2.6609	7.09	265.29
126.7	2.4515	9.54	310.61	109.2	2.5572	11.22	279.25	90.3	2.6461	7.02	238.94
114.7	2.4524	9.46	281.29	109.2	2.5572	10.22	279.25	90.3	2.6461	6.02	238.94
110.1	2.4606	10.65	270.91	109.2	2.5572	9.22	279.25	90.3	2.6461	5.02	238.94
105.7	2.4503	10.23	259.00	106.6	2.5882	10.17	275.90	94.8	2.6503	7.78	251.25
105.7	2.4503	9.23	259.00	101.7	2.6029	9.74	264.71	89.4	2.6515	7.41	237.04
105.7	2.4503	8.23	259.00	92.3	2.6117	10.67	241.06	76.4	2.6430	7.64	201.93
102.4	2.4444	14.19	250.31	86.8	2.6188	10.41	227.31	69.2	2.6558	7.39	183.78
97.1	2.4512	11.87	238.01	82.2	2.6193	11.54	215.31	64.6	2.6802	9.91	173.14
88.3	2.4501	12.05	216.34	82.2	2.6193	10.54	215.31	64.6	2.6802	8.91	173.14
85.3	2.4453	12.47	208.58	82.2	2.6193	9.54	215.31	64.6	2.6802	7.91	173.14
106.2	2.4145	12.48	256.42	80.7	2.6277	8.96	212.06	57.8	2.7385	16.43	158.29
106.2	2.4145	11.48	256.42	72.2	2.6338	9.07	190.16	75.1	2.7446	12.15	206.12
106.2	2.4145	10.48	256.42	64.0	2.6298	10.48	168.31	72.3	2.7321	11.83	197.53
106.2	2.4145	9.48	256.42	63.4	2.6318	13.18	166.86	67.1	2.7439	11.85	184.12
105.0	2.4326	10.82	255.42	70.1	2.6450	11.40	185.41	60.8	2.7463	12.86	166.98
92.4	2.4267	11.23	224.23	70.1	2.6450	10.40	185.41	60.8	2.7463	11.86	166.98
81.9	2.4431	13.56	200.09	70.1	2.6450	9.40	185.41	60.8	2.7463	10.86	166.98
77.6	2.4452	13.63	189.75	70.1	2.6450	8.40	185.41	58.7	2.8275	12.21	165.97
77.6	2.4452	12.63	189.75	61.4	2.6570	8.57	163.14	51.7	2.8208	12.83	145.84
77.6	2.4452	11.63	189.75	53.4	2.6341	8.71	140.66	46.4	2.8163	13.18	130.68
68.0	2.4601	12.13	167.29	43.4	2.6396	9.49	114.56	46.4	2.8163	12.18	130.68
139.7	2.4946	12.93	348.50	123.3	2.6922	9.80	331.95	105.7	2.9064	10.65	307.21
132.4	2.4894	13.11	329.60	123.3	2.6922	8.80	331.95	105.7	2.9064	9.65	307.21
131.1	2.5031	13.13	328.16	123.3	2.6922	7.80	331.95	105.7	2.9064	8.65	307.21
138.9	2.5130	12.31	349.06	116.4	2.6644	7.31	310.14	92.4	2.9226	8.85	270.05
138.9	2.5130	11.31	349.06					88.4	2.9155	8.26	257.73
138.9	2.5130	10.31	349.06					83.4	2.9056	7.70	242.33
139.5	2.5161	9.32	351.00					83.4	2.9056	7.51	242.33
3,417.6	76.1549	11.12	8,407.90	2,537.0	73.3336	9.87	6,634.70	2,442.4	85.4006	9.49	6,728.99
110.25	2.4566	11.12	2,4602	90.61	2.6191	9.87	2,6152	78.79	2.75	9.49	2,7551

NATIONAL FUND COMPANY  
MONEY POOL AVERAGES  
(OUTSIDE BORROWINGS)

Apr-05				May-05				Jun-05			
\$	Rate	Days O/S	Rate*\$	\$	Rate	Days O/S	Rate*\$	\$	Rate	Days O/S	Rate*\$
72.4	2.8988	7.50	209.87	31.0	3.0629	3.58	94.95				
72.4	2.8988	6.50	209.87	30.5	3.0615	2.97	93.38				
72.4	2.8988	5.50	209.87	23.5	3.1287	3.13	73.52				
59.4	2.9482	5.60	175.12	12.8	3.0956	4.13	39.62				
57.6	2.9392	4.84	169.30	10.0	3.1000	4.00	31.00				
52.4	2.9213	4.22	153.08	12.7	3.1064	3.00	39.45				
52.4	2.9213	3.22	153.08	12.7	3.1064	2.00	39.45				
46.1	2.8988	3.22	133.63	12.7	3.1064	1.00	39.45				
46.1	2.8988	2.22	133.63	8.1	3.1000	1.00	25.11				
46.1	2.8988	1.22	133.63	1.2	3.1000	1.00	3.72				
40.9	2.8878	2.47	118.11								
35.2	2.9028	8.10	102.18								
25.7	2.9349	9.95	75.43								
20.0	2.9050	11.50	58.10								
27.6	2.9174	8.43	80.52								
27.6	2.9174	7.43	80.52								
27.6	2.9174	6.43	80.52					7.9	3.2500	3.00	25.68
25.3	2.9965	6.53	75.81					7.9	3.2500	2.00	25.68
18.8	2.9768	7.91	55.96					7.9	3.2500	1.00	25.68
10.0	2.9300	13.00	29.30								
10.0	2.9300	12.00	29.30								
10.0	2.9300	11.00	29.30								
10.0	2.9300	10.00	29.30					2.2	3.1600	1.00	6.95
10.0	2.9300	9.00	29.30					1.6	3.2000	3.00	5.12
57.4	3.0319	4.48	174.03	11.8	3.1200	1.00	36.82	1.6	3.2000	2.00	5.12
42.2	3.0164	5.27	127.29	8.0	3.1200	1.00	24.96	1.6	3.2000	1.00	5.12
36.7	3.0277	5.36	111.12	3.2	3.1200	4.00	9.98	17.5	3.2200	1.00	56.35
30.6	3.0271	5.58	92.63	3.2	3.1200	3.00	9.98	6.4	3.3500	1.00	21.44
31.0	3.0629	5.58	94.95	3.2	3.1200	2.00	9.98	4.4	3.3700	1.00	14.83
31.0	3.0629	4.58	94.95	3.2	3.1200	1.00	9.98	12.7	3.7563	1.00	47.71
1,104.9	88.3577	6.62	3,249.72	187.8	49.6879	2.36	581.37	71.7	36.2063	1.55	239.66
36.83	2.94526	6.62	2.9412	11.74	3.11	2.36	3.0957	6.52		1.55	3.3425



NATIONAL FUEL COMPANY  
MONEY POOL AGREEMENTS  
(OUTSIDE BORROWINGS)

Oct-05			
\$	Rate	Days O/S	Rate*\$
35.0	3.9700	2.71	138.95
20.0	4.0550	3.50	81.10
10.0	4.0800	5.00	40.80
10.0	4.0800	4.00	40.80
10.0	4.0800	3.00	40.80
10.0	4.0800	2.00	40.80
10.8	4.0852	1.00	44.12
105.8	28.4302	3.03	427.37
\$15.1	4.0615	3.03	4.0394

NATIONAL GAS COMPANY  
MONEY POOL AVERAGES  
(OUTSIDE BORROWINGS)

Oct-05			Nov-05				Dec-05			
Rate	Days O/S	Rate*\$	\$	Rate	Days O/S	Rate*\$	\$	Rate	Days O/S	Rate*\$
			12.1	4.1500	1.00	50.22	46.7	4.1951	3.38	195.91
			7.2	4.1500	1.00	29.88	41.8	4.1066	4.93	171.66
			7.8	4.1200	1.00	32.14	41.8	4.1066	3.93	171.66
			3.7	4.1200	3.00	15.24	41.8	4.1066	2.93	171.66
			3.7	4.1200	2.00	15.24	43.4	4.1209	2.63	178.85
			3.7	4.1200	1.00	15.24	39.0	4.0666	2.55	158.60
			4.0	4.1200	1.00	16.48	33.6	4.1271	2.50	138.67
			1.5	4.1200	1.00	6.18	29.3	4.1769	2.38	122.38
							25.8	4.2265	3.39	109.04
							25.8	4.2265	2.39	109.04
							25.8	4.2265	1.39	109.04
							29.4	4.2819	1.00	125.89
							24.3	4.3618	3.47	105.99
							19.5	4.3597	3.56	85.01
							19.5	4.3792	3.74	85.39
							15.8	4.3687	3.63	69.03
							15.8	4.3687	3.63	69.03
							15.8	4.3687	1.63	69.03
							14.1	4.3558	1.00	61.42
3.9700	2.71	138.95	62.2	4.1699	5.06	259.37				
4.0550	3.50	81.10	62.2	4.1699	4.06	259.37				
4.0800	5.00	40.80	62.2	4.1699	3.06	259.37	78.0	4.4390	9.46	346.24
4.0800	4.00	40.80	45.4	4.1817	3.11	189.85	77.1	4.4451	12.36	342.72
4.0800	3.00	40.80	42.1	4.2033	5.64	176.96	69.4	4.4628	13.11	309.72
4.0800	2.00	40.80	46.0	4.1996	4.33	193.18	74.8	4.4523	11.98	333.03
4.0852	1.00	44.12					74.8	4.4523	10.98	333.03
28.4302	3.03	427.37	363.8	58.1143	2.59	1,518.72	923.1	102.7819	4.66	3,972.03
4.0615	3.03	4.0394	25.99	4.1510	2.59	4.1746	38.46	4.28	4.66	4.3029

NATIONAL FUEL GAS COMPANY  
MONEY POOL AVERAGES  
(OUTSIDE BORROWINGS)

Jan-06				Feb-06				Mar-06			
\$	Rate	Days O/S	Rate*\$	\$	Rate	Days O/S	Rate*\$	\$	Rate	Days O/S	Rate*\$
74.8	4.4523	9.98	333.03	33.3	4.6123	3.20	153.59	20.7	4.6200	1.00	95.63
74.8	4.4523	8.98	333.03	21.3	4.6023	3.58	98.03	16.2	4.6200	1.00	74.84
65.6	4.4642	9.25	292.85	18.3	4.5780	3.00	83.78	10.9	4.5600	3.00	49.70
64.2	4.4602	8.56	286.34	18.3	4.5780	2.00	83.78	10.9	4.5600	2.00	49.70
55.8	4.4737	8.70	249.63	18.3	4.5780	1.00	83.78	10.9	4.5600	1.00	49.70
55.8	4.4737	7.70	249.63	7.4	4.6200	1.00	34.19	6.6	4.6225	1.00	30.51
55.8	4.4737	6.70	249.63	6.3	4.5600	1.00	28.73	3.5	4.6225	1.00	16.18
55.8	4.4737	5.70	249.63	0.7	4.5600	1.00	3.19				
52.8	4.4095	5.48	232.82			1.00					
38.7	4.4276	6.44	171.35								
25.8	4.4664	8.16	115.23								
25.8	4.4664	7.16	115.23								
25.8	4.4664	6.16	115.23								
25.8	4.4664	5.16	115.23								
25.8	4.4664	4.16	115.23								
25.8	4.4664	3.16	115.23								
22.6	4.4517	3.99	100.61								
5.0	4.4700	9.00	22.35								
5.0	4.4700	8.00	22.35								
5.0	4.4700	7.00	22.35								
5.0	4.4700	6.00	22.35								
5.0	4.4700	5.00	22.35								
5.0	4.4700	4.00	22.35								
5.0	4.4700	3.00	22.35								
57.6	4.4619	4.53	257.01								
46.6	4.5294	5.94	211.07								
34.3	4.5470	6.94	155.96	43.0	4.6349	1.00	199.30				
34.3	4.5470	5.94	155.96	22.4	4.6700	1.00	104.61				
34.3	4.5470	4.94	155.96								
37.3	4.5648	4.69	170.27								
45.6	4.5967	3.20	209.61								
1,096.5	138.8948	6.25	4,912.26	189.3	45.9935	18.7800	872.97	79.7	32.1650	10.0	366.28
35.37	4.48	6.25	4.4799	18.93	4.60	1.71	4.6116	11.39	4.60	1.43	4.5957

National Fuel Gas Distribution Corporation  
 Pennsylvania Division - Revenue Lag  
 Twelve Months Ended January 31, 2006

	<u>Billed</u> <u>Revenue</u>	<u>Ending</u> <u>A/R Balance</u>	<u>Average Service Lag</u>		<u>Average Billing Lag</u>	
			<u>Controls</u>	<u>Service Lag</u>	<u>Controls</u>	<u>Billing Lag</u>
February 05	52,453,283	1,702,885,236	20	296	20	84
March 05	53,988,868	2,176,917,473	22	325	22	97
April 05	39,263,765	2,242,172,977	21	323	21	87
May 05	24,905,833	2,147,360,247	21	309	21	90
June 05	14,474,487	1,842,979,501	22	337	22	96
July 05	7,827,837	1,576,997,297	20	307	20	87
August 05	9,229,067	1,320,531,550	23	341	23	99
September 05	9,106,280	1,075,489,309	21	321	21	90
October 05	11,778,074	924,672,852	21	312	21	89
November 05	23,535,130	901,819,395	20	302	20	94
December 05	53,897,644	1,349,417,133	20	337	20	93
January 06	<u>66,781,743</u>	<u>2,095,825,037</u>	<u>21</u>	<u>367</u>	<u>21</u>	<u>94</u>
	<u>367,242,011</u>	<u>19,357,068,007</u>	<u>252</u>	<u>3,873</u>	<u>252</u>	<u>1,100</u>
Weighted Average Days		<u>52.71</u>		<u>15.37</u>		<u>4.37</u>
Total Weighted Average Days						<u>72.45</u>

	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5									A/R				A/R
6		Revenue		Service Period	Mid Point	Service	Billing	Beginning					Ending
7	Day	Month	Control	On Off	of Service	Lag	Lag	Balance	Amount Billed	Total	Cash Collected	Balance	
39	2/1/05 Tue	Jan-05	19	12/28/04 1/27/05	1/12/05	15.0	5	54,864,031	2,010,042.06		2,581,296.79	54,292,776.18	
40	2/2/05 Wed	Jan-05	20	12/29/04 1/28/05	1/13/05	15.0	5	54,292,776	2,559,305.03		3,251,084.17	53,600,997.04	
41	2/3/05 Thu	Jan-05	21	12/30/04 1/31/05	1/15/05	16.0	3	53,600,997	2,793,133.86		1,367,037.64	55,027,093.26	
42	2/4/05 Fri	Feb-05	1	1/3/05 2/1/05	1/17/05	14.5	3	55,027,093	1,482,137.33		2,472,372.46	54,036,858.13	
43	2/5/05 Sat							54,036,858				54,036,858.13	
44	2/6/05 Sun							54,036,858				54,036,858.13	
45	2/7/05 Mon	Feb-05	2	1/4/05 2/2/05	1/18/05	14.5	5	54,036,858	2,510,057.30		1,599,166.06	54,947,749.37	
46	2/8/05 Tue	Feb-05	3	1/5/05 2/3/05	1/19/05	14.5	5	54,947,749	3,297,213.30		2,530,198.79	55,714,763.88	
47	2/9/05 Wed	Feb-05	4	1/6/05 2/4/05	1/20/05	14.5	5	55,714,764	3,000,457.16		3,145,138.65	55,570,082.39	
48	2/10/05 Thu	Feb-05	5	1/7/05 2/7/05	1/22/05	15.5	3	55,570,082	2,968,814.64		1,067,396.49	57,471,500.54	
49	2/11/05 Fri	Feb-05	6	1/10/05 2/8/05	1/24/05	14.5	3	57,471,501	2,871,520.73		1,507,833.15	58,835,188.12	
50	2/12/05 Sat							58,835,188				58,835,188.12	
51	2/13/05 Sun							58,835,188				58,835,188.12	
52	2/14/05 Mon	Feb-05	7	1/11/05 2/9/05	1/25/05	14.5	5	58,835,188	2,608,425.71		1,876,697.41	59,566,916.42	
53	2/15/05 Tue	Feb-05	8	1/12/05 2/10/05	1/26/05	14.5	5	59,566,916	2,994,520.46	2,091,379	1,835,368.51	62,817,447.67	
54	2/16/05 Wed	Feb-05	9	1/13/05 2/11/05	1/27/05	14.5	5	62,817,448	2,923,761.76		3,001,457.51	62,739,751.92	
55	2/17/05 Thu	Feb-05	10	1/14/05 2/14/05	1/29/05	15.5	3	62,739,752	2,583,717.66		994,130.48	64,329,339.10	
56	2/18/05 Fri	Feb-05	11	1/17/05 2/15/05	1/31/05	14.5	3	64,329,339	2,362,569.40		2,691,897.56	64,000,010.94	
57	2/19/05 Sat							64,000,011				64,000,010.94	
58	2/20/05 Sun							64,000,011				64,000,010.94	
59	2/21/05 Mon	Feb-05	12	1/18/05 2/16/05	2/1/05	14.5	5	64,000,011	2,816,886.34		1,504,078.89	65,312,818.39	
60	2/22/05 Tue	Feb-05	13	1/19/05 2/17/05	2/2/05	14.5	5	65,312,818	2,400,608.38		858,105.35	66,855,321.42	
61	2/23/05 Wed	Feb-05	14	1/20/05 2/18/05	2/3/05	14.5	5	66,855,321	2,640,054.46		4,465,069.15	65,030,306.73	
62	2/24/05 Thu	Feb-05	15	1/21/05 2/21/05	2/5/05	15.5	3	65,030,307	2,765,658.92		822,402.47	66,973,563.18	
63	2/25/05 Fri	Feb-05	16	1/24/05 2/22/05	2/7/05	14.5	3	66,973,563	1,844,555.69		1,009,534.54	67,808,584.33	
64	2/26/05 Sat							67,808,584				67,808,584.33	
65	2/27/05 Sun							67,808,584				67,808,584.33	
66	2/28/05 Mon	Feb-05	17	1/25/05 2/23/05	2/8/05	14.5	5	67,808,584	3,019,842.86		2,235,543.06	68,592,884.13	

NFG-2-37  
 Exhibit No. 8-D  
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 CWC Revenues  
 Witness: Truitt

	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5													
6									A/R				A/R
7	Day	Revenue Month	Control	Service Period		Mid Point of Service	Service Lag	Billing Lag	Beginning Balance	Amount Billed	Total	Cash Collected	Ending Balance
67	3/1/05 Tue	Feb-05	18	1/26/05	2/24/05	2/9/05	14.5	5	68,592,884	2,153,323.97		2,253,590.12	68,492,617.98
68	3/2/05 Wed	Feb-05	19	1/27/05	2/25/05	2/10/05	14.5	5	68,492,618	1,944,646.29		3,937,865.91	66,499,398.36
69	3/3/05 Thu	Feb-05	20	1/28/05	2/28/05	2/12/05	15.5	3	66,499,398	2,526,106.11		1,452,126.19	67,573,378.28
70	3/4/05 Fri	Feb-05	21	1/31/05	3/1/05	2/14/05	14.5	3	67,573,378	2,435,379.28		2,629,245.29	67,379,512.27
71	3/5/05 Sat								67,379,512				67,379,512.27
72	3/6/05 Sun								67,379,512				67,379,512.27
73	3/7/05 Mon	Mar-05	1	2/1/05	3/2/05	2/15/05	14.5	5	67,379,512	1,260,292.32		2,161,975.61	66,477,828.98
74	3/8/05 Tue	Mar-05	2	2/2/05	3/3/05	2/16/05	14.5	5	66,477,829	2,232,948.71		2,900,426.00	65,810,351.69
75	3/9/05 Wed	Mar-05	3	2/3/05	3/4/05	2/17/05	14.5	5	65,810,352	2,886,054.37		3,141,495.34	65,554,910.72
76	3/10/05 Thu	Mar-05	4	2/4/05	3/7/05	2/19/05	15.5	3	65,554,911	2,744,218.24		1,497,596.16	66,801,532.80
77	3/11/05 Fri	Mar-05	5	2/7/05	3/8/05	2/21/05	14.5	3	66,801,533	2,609,715.61		2,247,806.33	67,163,442.08
78	3/12/05 Sat								67,163,442				67,163,442.08
79	3/13/05 Sun								67,163,442				67,163,442.08
80	3/14/05 Mon	Mar-05	6	2/8/05	3/9/05	2/22/05	14.5	5	67,163,442	2,642,429.24		2,061,940.23	67,743,931.09
81	3/15/05 Tue	Mar-05	7	2/9/05	3/10/05	2/23/05	14.5	5	67,743,931	2,523,205.65	1,759,973	2,327,915.94	69,699,194.23
82	3/16/05 Wed	Mar-05	8	2/10/05	3/11/05	2/24/05	14.5	5	69,699,194	2,758,790.53		2,421,074.08	70,036,910.68
83	3/17/05 Thu	Mar-05	9	2/11/05	3/14/05	2/26/05	15.5	3	70,036,911	2,781,421.52		1,432,651.10	71,385,681.10
84	3/18/05 Fri	Mar-05	10	2/14/05	3/15/05	2/28/05	14.5	3	71,385,681	2,243,571.35		2,100,974.92	71,528,277.53
85	3/19/05 Sat								71,528,278				71,528,277.53
86	3/20/05 Sun								71,528,278				71,528,277.53
87	3/21/05 Mon	Mar-05	11	2/15/05	3/16/05	3/1/05	14.5	5	71,528,278	2,303,868.56		1,538,376.60	72,293,769.49
88	3/22/05 Tue	Mar-05	12	2/16/05	3/17/05	3/2/05	14.5	5	72,293,769	2,866,526.46		2,323,953.21	72,836,342.74
89	3/23/05 Wed	Mar-05	13	2/17/05	3/18/05	3/3/05	14.5	5	72,836,343	2,412,831.17		2,793,397.22	72,455,776.69
90	3/24/05 Thu	Mar-05	14	2/18/05	3/21/05	3/5/05	15.5	3	72,455,777	2,724,195.07		873,711.93	74,306,259.83
91	3/25/05 Fri								74,306,260				74,306,259.83
92	3/26/05 Sat								74,306,260				74,306,259.83
93	3/27/05 Sun								74,306,260				74,306,259.83
94	3/28/05 Mon	Mar-05	15	2/21/05	3/22/05	3/7/05	14.5	6	74,306,260	2,595,108.27		2,655,073.44	74,246,294.66
95	3/29/05 Tue	Mar-05	16	2/22/05	3/23/05	3/8/05	14.5	6	74,246,295	1,881,125.08		1,613,293.87	74,514,125.87
96	3/30/05 Wed	Mar-05	17	2/23/05	3/24/05	3/9/05	14.5	6	74,514,126	3,162,496.05		2,963,494.55	74,713,127.37
97	3/31/05 Thu	Mar-05	18	2/24/05	3/28/05	3/12/05	16.0	3	74,713,127	2,300,613.95		2,670,176.19	74,343,565.13

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	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5													
6									A/R				A/R
7	Day	Revenue Month	Control	Service Period On	Off	Mid Point of Service	Service Lag	Billing Lag	Beginning Balance	Amount Billed	Total	Cash Collected	Ending Balance
98	4/1/05 Fri	Mar-05	19	2/25/05	3/29/05	3/13/05	16.0	3	74,343,565	2,086,660.61		2,020,845.99	74,409,379.75
99	4/2/05 Sat								74,409,380				74,409,379.75
100	4/3/05 Sun								74,409,380				74,409,379.75
101	4/4/05 Mon	Mar-05	20	2/28/05	3/30/05	3/15/05	15.0	5	74,409,380	2,414,907.78		1,748,625.35	75,075,662.18
102	4/5/05 Tue	Mar-05	21	3/1/05	3/31/05	3/16/05	15.0	5	75,075,662	2,414,351.64		2,804,389.34	74,685,624.48
103	4/6/05 Wed	Apr-05	1	3/2/05	4/1/05	3/17/05	15.0	5	74,685,624	1,258,383.45		3,522,746.26	72,421,261.67
104	4/7/05 Thu	Apr-05	2	3/3/05	4/4/05	3/19/05	16.0	3	72,421,262	2,203,881.75		1,692,215.57	72,932,927.85
105	4/8/05 Fri	Apr-05	3	3/4/05	4/5/05	3/20/05	16.0	3	72,932,928	2,787,179.74		2,157,971.65	73,562,135.94
106	4/9/05 Sat								73,562,136				73,562,135.94
107	4/10/05 Sun								73,562,136				73,562,135.94
108	4/11/05 Mon	Apr-05	4	3/7/05	4/6/05	3/22/05	15.0	5	73,562,136	2,351,749.13		1,689,745.01	74,224,140.06
109	4/12/05 Tue	Apr-05	5	3/8/05	4/7/05	3/23/05	15.0	5	74,224,140	2,196,762.06		2,365,668.32	74,055,233.80
110	4/13/05 Wed	Apr-05	6	3/9/05	4/8/05	3/24/05	15.0	5	74,055,234	2,185,261.23		2,614,932.65	73,625,562.38
111	4/14/05 Thu	Apr-05	7	3/10/05	4/11/05	3/26/05	16.0	3	73,625,562	1,982,572.10		1,542,209.96	74,065,924.52
112	4/15/05 Fri	Apr-05	8	3/11/05	4/12/05	3/27/05	16.0	3	74,065,925	2,168,570.95	1,852,088	1,487,720.87	76,598,862.69
113	4/16/05 Sat								76,598,863				76,598,862.69
114	4/17/05 Sun								76,598,863				76,598,862.69
115	4/18/05 Mon	Apr-05	9	3/14/05	4/13/05	3/29/05	15.0	5	76,598,863	1,908,171.79		1,496,477.03	77,010,557.45
116	4/19/05 Tue	Apr-05	10	3/15/05	4/14/05	3/30/05	15.0	5	77,010,557	1,509,934.84		1,946,517.92	76,573,974.37
117	4/20/05 Wed	Apr-05	11	3/16/05	4/15/05	3/31/05	15.0	5	76,573,974	1,487,242.59		2,906,879.80	75,154,337.16
118	4/21/05 Thu	Apr-05	12	3/17/05	4/18/05	4/2/05	16.0	3	75,154,337	1,823,786.37		1,004,687.19	75,973,436.34
119	4/22/05 Fri	Apr-05	13	3/18/05	4/19/05	4/3/05	16.0	3	75,973,436	1,506,319.31		2,412,907.67	75,066,847.98
120	4/23/05 Sat								75,066,848				75,066,847.98
121	4/24/05 Sun								75,066,848				75,066,847.98
122	4/25/05 Mon	Apr-05	14	3/21/05	4/20/05	4/5/05	15.0	5	75,066,848	1,533,935.06		891,149.99	75,709,633.05
123	4/26/05 Tue	Apr-05	15	3/22/05	4/21/05	4/6/05	15.0	5	75,709,633	1,478,774.62		1,931,582.95	75,256,824.72
124	4/27/05 Wed	Apr-05	16	3/23/05	4/22/05	4/7/05	15.0	5	75,256,825	1,083,996.74		2,331,571.90	74,009,249.56
125	4/28/05 Thu	Apr-05	17	3/24/05	4/25/05	4/9/05	16.0	3	74,009,250	1,759,666.57		1,087,616.76	74,681,299.37
126	4/29/05 Fri	Apr-05	18	3/28/05	4/26/05	4/11/05	14.5	3	74,681,299	1,121,656.48		1,900,131.35	73,902,824.50
127	4/30/05 Sat								73,902,825				73,902,824.50

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	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5													
6									A/R				A/R
7	Day	Revenue Month	Control	Service Period On	Off	Mid Point of Service	Service Lag	Billing Lag	Beginning Balance	Amount Billed	Total	Cash Collected	Ending Balance
128	5/1/05 Sun								73,902,825				73,902,824.50
129	5/2/05 Mon	Apr-05	19	3/29/05	4/27/05	4/12/05	14.5	5	73,902,825	1,056,824.80		1,782,232.12	73,177,417.18
130	5/3/05 Tue	Apr-05	20	3/30/05	4/28/05	4/13/05	14.5	5	73,177,417	1,331,819.64		1,844,537.09	72,664,699.73
131	5/4/05 Wed	Apr-05	21	3/31/05	4/29/05	4/14/05	14.5	5	72,664,700	1,377,377.73		2,666,063.02	71,376,014.44
132	5/5/05 Thu	May-05	1	4/1/05	5/2/05	4/16/05	15.5	3	71,376,014	789,510.04		1,654,928.04	70,510,596.44
133	5/6/05 Fri	May-05	2	4/4/05	5/3/05	4/18/05	14.5	3	70,510,596	1,218,066.51		2,072,203.26	69,656,459.69
134	5/7/05 Sat								69,656,460				69,656,459.69
135	5/8/05 Sun								69,656,460				69,656,459.69
136	5/9/05 Mon	May-05	3	4/5/05	5/4/05	4/19/05	14.5	5	69,656,460	1,540,265.53		1,768,309.30	69,428,415.92
137	5/10/05 Tue	May-05	4	4/6/05	5/5/05	4/20/05	14.5	5	69,428,416	1,379,809.72		1,626,283.08	69,181,942.56
138	5/11/05 Wed	May-05	5	4/7/05	5/6/05	4/21/05	14.5	5	69,181,943	1,358,111.73		2,239,372.36	68,300,681.93
139	5/12/05 Thu	May-05	6	4/8/05	5/9/05	4/23/05	15.5	3	68,300,682	1,430,139.84		937,082.74	68,793,739.03
140	5/13/05 Fri	May-05	7	4/11/05	5/10/05	4/25/05	14.5	3	68,793,739	1,208,949.94		1,394,338.20	68,608,350.77
141	5/14/05 Sat								68,608,351				68,608,350.77
142	5/15/05 Sun								68,608,351				68,608,350.77
143	5/16/05 Mon	May-05	8	4/12/05	5/11/05	4/26/05	14.5	5	68,608,351	1,344,895.39	1,271,880	1,115,213.80	70,109,912.71
144	5/17/05 Tue	May-05	9	4/13/05	5/12/05	4/27/05	14.5	5	70,109,913	1,216,968.09		1,670,546.48	69,656,334.32
145	5/18/05 Wed	May-05	10	4/14/05	5/13/05	4/28/05	14.5	5	69,656,334	991,512.43		2,092,785.56	68,555,061.19
146	5/19/05 Thu	May-05	11	4/15/05	5/16/05	4/30/05	15.5	3	68,555,061	1,036,959.13		738,316.63	68,853,703.69
147	5/20/05 Fri	May-05	12	4/18/05	5/17/05	5/2/05	14.5	3	68,853,704	1,224,815.17		1,345,724.05	68,732,794.81
148	5/21/05 Sat								68,732,795				68,732,794.81
149	5/22/05 Sun								68,732,795				68,732,794.81
150	5/23/05 Mon	May-05	13	4/19/05	5/18/05	5/3/05	14.5	5	68,732,795	1,058,247.26		1,105,175.14	68,685,866.93
151	5/24/05 Tue	May-05	14	4/20/05	5/19/05	5/4/05	14.5	5	68,685,867	1,187,839.94		1,232,311.32	68,641,395.55
152	5/25/05 Wed	May-05	15	4/21/05	5/20/05	5/5/05	14.5	5	68,641,396	1,141,440.09		2,165,668.00	67,617,167.64
153	5/26/05 Thu	May-05	16	4/22/05	5/23/05	5/7/05	15.5	3	67,617,168	902,860.63		536,545.79	67,983,482.48
154	5/27/05 Fri	May-05	17	4/25/05	5/24/05	5/9/05	14.5	3	67,983,482	1,211,998.74		1,318,571.05	67,876,910.17
155	5/28/05 Sat								67,876,910				67,876,910.17
156	5/29/05 Sun								67,876,910				67,876,910.17
157	5/30/05 Mon								67,876,910				67,876,910.17
158	5/31/05 Tue	May-05	18	4/26/05	5/25/05	5/10/05	14.5	6	67,876,910	897,421.06		1,353,797.35	67,420,533.88

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	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5													
6		Revenue		Service Period	Mid Point	Service	Billing	A/R	Beginning				A/R
7	Day	Month	Control	On	Off	of Service	Lag	Lag	Balance	Amount Billed	Total	Cash Collected	Ending
159	6/1/05 Wed	May-05	19	4/27/05	5/26/05	5/11/05	14.5	6	67,420,534	863,164.67		1,630,892.95	66,652,805.60
160	6/2/05 Thu	May-05	20	4/28/05	5/27/05	5/12/05	14.5	6	66,652,806	1,029,661.91		1,876,845.89	65,805,621.62
161	6/3/05 Fri	May-05	21	4/29/05	5/31/05	5/15/05	16.0	3	65,805,622	1,012,860.97		1,036,654.07	65,781,828.52
162	6/4/05 Sat								65,781,829				65,781,828.52
163	6/5/05 Sun								65,781,829				65,781,828.52
164	6/6/05 Mon	Jun-05	1	5/2/05	6/1/05	5/17/05	15.0	5	65,781,829	467,534.89		1,578,505.89	64,670,857.52
165	6/7/05 Tue	Jun-05	2	5/3/05	6/2/05	5/18/05	15.0	5	64,670,858	805,692.00		1,482,044.23	63,994,505.29
166	6/8/05 Wed	Jun-05	3	5/4/05	6/3/05	5/19/05	15.0	5	63,994,505	900,406.19		1,066,856.19	63,828,055.29
167	6/9/05 Thu	Jun-05	4	5/5/05	6/6/05	5/21/05	16.0	3	63,828,055	792,543.54		2,082,893.30	62,537,705.53
168	6/10/05 Fri	Jun-05	5	5/6/05	6/7/05	5/22/05	16.0	3	62,537,706	781,192.88		1,251,987.29	62,066,911.12
169	6/11/05 Sat								62,066,911				62,066,911.12
170	6/12/05 Sun								62,066,911				62,066,911.12
171	6/13/05 Mon	Jun-05	6	5/9/05	6/8/05	5/24/05	15.0	5	62,066,911	717,115.50		1,210,225.57	61,573,801.05
172	6/14/05 Tue	Jun-05	7	5/10/05	6/9/05	5/25/05	15.0	5	61,573,801	715,354.36		1,140,854.51	61,148,300.90
173	6/15/05 Wed	Jun-05	8	5/11/05	6/10/05	5/26/05	15.0	5	61,148,301	756,044.56	1,099,132	1,453,470.08	61,550,006.95
174	6/16/05 Thu	Jun-05	9	5/12/05	6/13/05	5/28/05	16.0	3	61,550,007	683,225.47		559,418.58	61,673,813.84
175	6/17/05 Fri	Jun-05	10	5/13/05	6/14/05	5/29/05	16.0	3	61,673,814	552,698.66		1,230,167.11	60,996,345.39
176	6/18/05 Sat								60,996,345				60,996,345.39
177	6/19/05 Sun								60,996,345				60,996,345.39
178	6/20/05 Mon	Jun-05	11	5/16/05	6/15/05	5/31/05	15.0	5	60,996,345	520,368.72		936,611.50	60,580,102.61
179	6/21/05 Tue	Jun-05	12	5/17/05	6/16/05	6/1/05	15.0	5	60,580,103	632,126.26		1,044,244.41	60,167,984.46
180	6/22/05 Wed	Jun-05	13	5/18/05	6/17/05	6/2/05	15.0	5	60,167,984	451,815.04		1,431,141.31	59,188,658.19
181	6/23/05 Thu	Jun-05	14	5/19/05	6/20/05	6/4/05	16.0	3	59,188,658	593,720.57		810,119.45	58,972,259.31
182	6/24/05 Fri	Jun-05	15	5/20/05	6/21/05	6/5/05	16.0	3	58,972,259	529,127.49		1,052,491.16	58,448,895.64
183	6/25/05 Sat								58,448,896				58,448,895.64
184	6/26/05 Sun								58,448,896				58,448,895.64
185	6/27/05 Mon	Jun-05	16	5/23/05	6/22/05	6/7/05	15.0	5	58,448,896	404,503.72		756,870.40	58,096,528.96
186	6/28/05 Tue	Jun-05	17	5/24/05	6/23/05	6/8/05	15.0	5	58,096,529	552,339.49		1,106,699.50	57,542,168.95
187	6/29/05 Wed	Jun-05	18	5/25/05	6/24/05	6/9/05	15.0	5	57,542,169	359,015.12		1,146,982.01	56,754,202.06
188	6/30/05 Thu	Jun-05	19	5/26/05	6/27/05	6/11/05	16.0	3	56,754,202	353,975.25		747,996.47	56,360,180.84

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	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5													
6									A/R				A/R
7	Day	Revenue Month	Control	Service Period		Mid Point of Service	Service Lag	Billing Lag	Beginning Balance	Amount Billed	Total	Cash Collected	Ending Balance
189	7/1/05 Fri	Jun-05	20	5/27/05	6/28/05	6/12/05	16.0	3	56,360,181	451,168.82		949,112.47	55,862,237.19
190	7/2/05 Sat								55,862,237				55,862,237.19
191	7/3/05 Sun								55,862,237				55,862,237.19
192	7/4/05 Mon								55,862,237				55,862,237.19
193	7/5/05 Tue	Jun-05	21	5/31/05	6/29/05	6/14/05	14.5	6	55,862,237	374,509.10		890,260.44	55,346,485.85
194	7/6/05 Wed	Jul-05	1	6/1/05	6/30/05	6/15/05	14.5	6	55,346,486	338,804.94		1,464,910.69	54,220,380.10
195	7/7/05 Thu	Jul-05	2	6/2/05	7/1/05	6/16/05	14.5	6	54,220,380	359,427.99		1,582,386.43	52,997,421.66
196	7/8/05 Fri	Jul-05	3	6/3/05	7/5/05	6/19/05	16.0	3	52,997,422	454,197.65		787,846.40	52,663,772.91
197	7/9/05 Sat								52,663,773				52,663,772.91
198	7/10/05 Sun								52,663,773				52,663,772.91
199	7/11/05 Mon	Jul-05	4	6/6/05	7/6/05	6/21/05	15.0	5	52,663,773	378,594.79		1,250,510.65	51,791,857.05
200	7/12/05 Tue	Jul-05	5	6/7/05	7/7/05	6/22/05	15.0	5	51,791,857	399,270.11		1,109,541.87	51,081,585.29
201	7/13/05 Wed	Jul-05	6	6/8/05	7/8/05	6/23/05	15.0	5	51,081,585	425,832.28		1,055,504.67	50,451,912.90
202	7/14/05 Thu	Jul-05	7	6/9/05	7/11/05	6/25/05	16.0	3	50,451,913	390,060.31		772,717.18	50,069,256.03
203	7/15/05 Fri	Jul-05	8	6/10/05	7/12/05	6/26/05	16.0	3	50,069,256	477,301.62	859,587	898,359.08	50,507,785.24
204	7/16/05 Sat								50,507,785				50,507,785.24
205	7/17/05 Sun								50,507,785				50,507,785.24
206	7/18/05 Mon	Jul-05	9	6/13/05	7/13/05	6/28/05	15.0	5	50,507,785	375,250.46		648,818.63	50,234,217.07
207	7/19/05 Tue	Jul-05	10	6/14/05	7/14/05	6/29/05	15.0	5	50,234,217	332,806.28		776,272.30	49,790,751.05
208	7/20/05 Wed	Jul-05	11	6/15/05	7/15/05	6/30/05	15.0	5	49,790,751	356,074.40		1,016,683.96	49,130,141.49
209	7/21/05 Thu	Jul-05	12	6/16/05	7/18/05	7/2/05	16.0	3	49,130,141	432,776.63		493,204.45	49,069,713.67
210	7/22/05 Fri	Jul-05	13	6/17/05	7/19/05	7/3/05	16.0	3	49,069,714	365,809.19		685,646.35	48,749,876.51
211	7/23/05 Sat								48,749,877				48,749,876.51
212	7/24/05 Sun								48,749,877				48,749,876.51
213	7/25/05 Mon	Jul-05	14	6/20/05	7/20/05	7/5/05	15.0	5	48,749,877	412,488.27		605,332.42	48,557,032.36
214	7/26/05 Tue	Jul-05	15	6/21/05	7/21/05	7/6/05	15.0	5	48,557,032	363,588.68		662,611.62	48,258,009.42
215	7/27/05 Wed	Jul-05	16	6/22/05	7/22/05	7/7/05	15.0	5	48,258,009	295,197.54		930,922.57	47,622,284.39
216	7/28/05 Thu	Jul-05	17	6/23/05	7/25/05	7/9/05	16.0	3	47,622,284	490,819.28		485,730.64	47,627,373.03
217	7/29/05 Fri	Jul-05	18	6/24/05	7/26/05	7/10/05	16.0	3	47,627,373	353,858.97		802,690.88	47,178,541.12
218	7/30/05 Sat								47,178,541				47,178,541.12
219	7/31/05 Sun								47,178,541				47,178,541.12

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 CWC Revenues  
 Witness: Truitt

	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5									A/R				A/R
6		Revenue		<u>Service Period</u>	<u>Mid Point</u>	<u>Service</u>	<u>Billing</u>	<u>Beginning</u>					<u>Ending</u>
7	<u>Day</u>	<u>Month</u>	<u>Control</u>	<u>On</u>	<u>Off</u>	<u>of Service</u>	<u>Lag</u>	<u>Balance</u>	<u>Amount Billed</u>	<u>Total</u>	<u>Cash Collected</u>	<u>Balance</u>	
220	8/1/05 Mon	Jul-05	19	6/27/05	7/27/05	7/12/05	15.0	5 47,178,541	340,864.19		581,343.86	46,938,061.45	
221	8/2/05 Tue	Jul-05	20	6/28/05	7/28/05	7/13/05	15.0	5 46,938,061	429,787.08		964,038.22	46,403,810.31	
222	8/3/05 Wed	Jul-05	21	6/29/05	7/29/05	7/14/05	15.0	5 46,403,810	411,444.55		1,385,684.34	45,429,570.52	
223	8/4/05 Thu	Aug-05	1	6/30/05	8/1/05	7/16/05	16.0	3 45,429,571	447,949.98		687,139.65	45,190,380.85	
224	8/5/05 Fri	Aug-05	2	7/1/05	8/2/05	7/17/05	16.0	3 45,190,381	416,185.68		951,480.27	44,655,086.26	
225	8/6/05 Sat							44,655,086				44,655,086.26	
226	8/7/05 Sun							44,655,086				44,655,086.26	
227	8/8/05 Mon	Aug-05	3	7/5/05	8/3/05	7/19/05	14.5	5 44,655,086	453,525.88		735,105.09	44,373,507.05	
228	8/9/05 Tue	Aug-05	4	7/6/05	8/4/05	7/20/05	14.5	5 44,373,507	407,681.75		1,001,940.87	43,779,247.93	
229	8/10/05 Wed	Aug-05	5	7/7/05	8/5/05	7/21/05	14.5	5 43,779,248	411,647.75		1,150,128.29	43,040,767.39	
230	8/11/05 Thu	Aug-05	6	7/8/05	8/8/05	7/23/05	15.5	3 43,040,767	441,172.59		571,350.84	42,910,589.14	
231	8/12/05 Fri	Aug-05	7	7/11/05	8/9/05	7/25/05	14.5	3 42,910,589	391,704.96		635,428.89	42,666,865.21	
232	8/13/05 Sat							42,666,865				42,666,865.21	
233	8/14/05 Sun							42,666,865				42,666,865.21	
234	8/15/05 Mon	Aug-05	8	7/12/05	8/10/05	7/26/05	14.5	5 42,666,865	442,730.02	802,262	540,604.90	43,371,251.97	
235	8/16/05 Tue	Aug-05	9	7/13/05	8/11/05	7/27/05	14.5	5 43,371,252	389,530.40		808,751.33	42,952,031.04	
236	8/17/05 Wed	Aug-05	10	7/14/05	8/12/05	7/28/05	14.5	5 42,952,031	321,007.45		994,500.24	42,278,538.25	
237	8/18/05 Thu	Aug-05	11	7/15/05	8/15/05	7/30/05	15.5	3 42,278,538	367,964.16		547,858.61	42,098,643.80	
238	8/19/05 Fri	Aug-05	12	7/18/05	8/16/05	8/1/05	14.5	3 42,098,644	438,576.46		698,691.11	41,838,529.15	
239	8/20/05 Sat							41,838,529				41,838,529.15	
240	8/21/05 Sun							41,838,529				41,838,529.15	
241	8/22/05 Mon	Aug-05	13	7/19/05	8/17/05	8/2/05	14.5	5 41,838,529	350,161.31		574,174.54	41,614,515.92	
242	8/23/05 Tue	Aug-05	14	7/20/05	8/18/05	8/3/05	14.5	5 41,614,516	431,162.24		716,638.01	41,329,040.15	
243	8/24/05 Wed	Aug-05	15	7/21/05	8/19/05	8/4/05	14.5	5 41,329,040	385,755.07		1,041,920.36	40,672,874.86	
244	8/25/05 Thu	Aug-05	16	7/22/05	8/22/05	8/6/05	15.5	3 40,672,875	321,603.87		425,536.42	40,568,942.31	
245	8/26/05 Fri	Aug-05	17	7/25/05	8/23/05	8/8/05	14.5	3 40,568,942	493,318.27		686,418.83	40,375,841.75	
246	8/27/05 Sat							40,375,842				40,375,841.75	
247	8/28/05 Sun							40,375,842				40,375,841.75	
248	8/29/05 Mon	Aug-05	18	7/26/05	8/24/05	8/9/05	14.5	5 40,375,842	355,632.60		582,122.06	40,149,352.29	
249	8/30/05 Tue	Aug-05	19	7/27/05	8/25/05	8/10/05	14.5	5 40,149,352	343,361.54		765,761.96	39,726,951.87	
250	8/31/05 Wed	Aug-05	20	7/28/05	8/26/05	8/11/05	14.5	5 39,726,952	436,298.95		1,068,745.26	39,094,505.56	

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 CWC Revenues  
 Witness: Tuit

	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5													
6										A/R			A/R
7	Day	Revenue Month	Control	Service Period		Mid Point of Service	Service Lag	Billing Lag	Beginning Balance	Amount Billed	Total	Cash Collected	Ending Balance
251	9/1/05 Thu	Aug-05	21	7/29/05	8/29/05	8/13/05	15.5	3	39,094,506	439,406.18		620,183.97	38,913,727.77
252	9/2/05 Fri	Sep-05	1	8/1/05	8/30/05	8/15/05	14.5	3	38,913,728	388,025.37		748,111.99	38,553,641.15
253	9/3/05 Sat								38,553,641				38,553,641.15
254	9/4/05 Sun								38,553,641				38,553,641.15
255	9/5/05 Mon								38,553,641				38,553,641.15
256	9/6/05 Tue	Sep-05	2	8/2/05	8/31/05	8/16/05	14.5	6	38,553,641	398,807.33		742,493.21	38,209,955.27
257	9/7/05 Wed	Sep-05	3	8/3/05	9/1/05	8/17/05	14.5	6	38,209,955	491,483.08		978,360.51	37,723,077.84
258	9/8/05 Thu	Sep-05	4	8/4/05	9/2/05	8/18/05	14.5	6	37,223,078	448,170.04		945,984.01	37,225,263.87
259	9/9/05 Fri	Sep-05	5	8/5/05	9/6/05	8/21/05	16.0	3	37,725,264	479,378.81		1,181,652.08	36,522,990.60
260	9/10/05 Sat								36,522,991				36,522,990.60
261	9/11/05 Sun								36,522,991				36,522,990.60
262	9/12/05 Mon	Sep-05	6	8/8/05	9/7/05	8/23/05	15.0	5	36,522,991	472,564.24		1,016,689.57	35,978,865.27
263	9/13/05 Tue	Sep-05	7	8/9/05	9/8/05	8/24/05	15.0	5	35,978,865	431,458.37		725,875.15	35,684,448.49
264	9/14/05 Wed	Sep-05	8	8/10/05	9/9/05	8/25/05	15.0	5	35,684,448	510,887.50		1,185,307.92	35,010,028.07
265	9/15/05 Thu	Sep-05	9	8/11/05	9/12/05	8/27/05	16.0	3	35,010,028	449,399.28	847,656	382,354.45	35,924,729.18
266	9/16/05 Fri	Sep-05	10	8/12/05	9/13/05	8/28/05	16.0	3	35,924,729	378,228.11		803,546.74	35,499,410.55
267	9/17/05 Sat								35,499,411				35,499,410.55
268	9/18/05 Sun								35,499,411				35,499,410.55
269	9/19/05 Mon	Sep-05	11	8/15/05	9/14/05	8/30/05	15.0	5	35,499,411	418,731.19		467,249.32	35,450,892.42
270	9/20/05 Tue	Sep-05	12	8/16/05	9/15/05	8/31/05	15.0	5	35,450,892	407,097.23		785,901.88	35,072,087.77
271	9/21/05 Wed	Sep-05	13	8/17/05	9/16/05	9/1/05	15.0	5	35,072,088	396,140.01		940,503.03	34,527,724.75
272	9/22/05 Thu	Sep-05	14	8/18/05	9/19/05	9/3/05	16.0	3	34,527,725	474,980.46		392,064.87	34,610,640.34
273	9/23/05 Fri	Sep-05	15	8/19/05	9/20/05	9/4/05	16.0	3	34,610,640	431,797.06		637,317.85	34,405,119.55
274	9/24/05 Sat								34,405,120				34,405,119.55
275	9/25/05 Sun								34,405,120				34,405,119.55
276	9/26/05 Mon	Sep-05	16	8/22/05	9/21/05	9/6/05	15.0	5	34,405,120	325,458.40		571,451.29	34,159,126.66
277	9/27/05 Tue	Sep-05	17	8/23/05	9/22/05	9/7/05	15.0	5	34,159,127	526,759.03		765,310.45	33,920,575.24
278	9/28/05 Wed	Sep-05	18	8/24/05	9/23/05	9/8/05	15.0	5	33,920,575	365,668.23		1,041,580.78	33,244,662.69
279	9/29/05 Thu	Sep-05	19	8/25/05	9/26/05	9/10/05	16.0	3	33,244,663	395,094.02		286,829.62	33,352,927.09
280	9/30/05 Fri	Sep-05	20	8/26/05	9/27/05	9/11/05	16.0	3	33,352,927	476,745.66		846,223.34	32,983,449.41

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 Witness: Truitt

	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5									A/R				A/R
6		Revenue		<u>Service Period</u>	<u>Mid Point</u>	<u>Service</u>	<u>Billing</u>	<u>Beginning</u>					<u>Ending</u>
7	<u>Day</u>	<u>Month</u>	<u>Control</u>	<u>On</u>	<u>Off</u>	<u>of Service</u>	<u>Lag</u>	<u>Balance</u>	<u>Amount Billed</u>	<u>Total</u>	<u>Cash Collected</u>	<u>Balance</u>	
281	10/1/05 Sat							32,983,449					32,983,449.41
282	10/2/05 Sun							32,983,449					32,983,449.41
283	10/3/05 Mon	Sep-05	21	8/29/05	9/28/05	9/13/05	15.0	5 32,983,449	458,713.08		631,620.96		32,810,541.53
284	10/4/05 Tue	Oct-05	1	8/30/05	9/29/05	9/14/05	15.0	5 32,810,542	368,846.82		1,128,702.97		32,050,685.38
285	10/5/05 Wed	Oct-05	2	8/31/05	9/30/05	9/15/05	15.0	5 32,050,685	456,358.51		1,510,930.04		30,996,113.85
286	10/6/05 Thu	Oct-05	3	9/1/05	10/3/05	9/17/05	16.0	3 30,996,114	561,141.94		436,196.26		31,121,059.53
287	10/7/05 Fri	Oct-05	4	9/2/05	10/4/05	9/18/05	16.0	3 31,121,060	500,425.37		1,166,330.00		30,455,154.90
288	10/8/05 Sat							30,455,155					30,455,154.90
289	10/9/05 Sun							30,455,155					30,455,154.90
290	10/10/05 Mon	Oct-05	5	9/6/05	10/5/05	9/20/05	14.5	5 30,455,155	468,328.35		745,927.24		30,177,556.01
291	10/11/05 Tue	Oct-05	6	9/7/05	10/6/05	9/21/05	14.5	5 30,177,556	494,696.98		310,604.75		30,361,648.24
292	10/12/05 Wed	Oct-05	7	9/8/05	10/7/05	9/22/05	14.5	5 30,361,648	470,778.17		1,773,100.96		29,059,325.45
293	10/13/05 Thu	Oct-05	8	9/9/05	10/10/05	9/24/05	15.5	3 29,059,325	594,883.61		259,653.11		29,394,555.95
294	10/14/05 Fri	Oct-05	9	9/12/05	10/11/05	9/26/05	14.5	3 29,394,556	525,098.88	818,777	509,013.64		30,229,418.12
295	10/15/05 Sat							30,229,418					30,229,418.12
296	10/16/05 Sun							30,229,418					30,229,418.12
297	10/17/05 Mon	Oct-05	10	9/13/05	10/12/05	9/27/05	14.5	5 30,229,418	441,829.41		968,229.34		29,703,018.19
298	10/18/05 Tue	Oct-05	11	9/14/05	10/13/05	9/28/05	14.5	5 29,703,018	540,196.57		735,195.57		29,508,019.19
299	10/19/05 Wed	Oct-05	12	9/15/05	10/14/05	9/29/05	14.5	5 29,508,019	548,445.40		1,277,400.73		28,779,063.86
300	10/20/05 Thu	Oct-05	13	9/16/05	10/17/05	10/1/05	15.5	3 28,779,064	547,255.73		405,212.02		28,921,107.57
301	10/21/05 Fri	Oct-05	14	9/19/05	10/18/05	10/3/05	14.5	3 28,921,108	639,313.25		854,110.34		28,706,310.48
302	10/22/05 Sat							28,706,310					28,706,310.48
303	10/23/05 Sun							28,706,310					28,706,310.48
304	10/24/05 Mon	Oct-05	15	9/20/05	10/19/05	10/4/05	14.5	5 28,706,310	609,873.59		523,393.97		28,792,790.10
305	10/25/05 Tue	Oct-05	16	9/21/05	10/20/05	10/5/05	14.5	5 28,792,790	505,380.03		798,710.65		28,499,459.48
306	10/26/05 Wed	Oct-05	17	9/22/05	10/21/05	10/6/05	14.5	5 28,499,459	826,982.60		1,096,336.60		28,230,105.48
307	10/27/05 Thu	Oct-05	18	9/23/05	10/24/05	10/8/05	15.5	3 28,230,105	673,725.72		431,950.17		28,471,881.03
308	10/28/05 Fri	Oct-05	19	9/26/05	10/25/05	10/10/05	14.5	3 28,471,881	665,137.94		804,834.64		28,332,184.33
309	10/29/05 Sat							28,332,184					28,332,184.33
310	10/30/05 Sun							28,332,184					28,332,184.33
311	10/31/05 Mon	Oct-05	20	9/27/05	10/26/05	10/11/05	14.5	5 28,332,184	880,662.09		553,027.38		28,659,819.04

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 Witness: Trull

	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5													
6		Revenue		<u>Service Period</u>	Mid Point	Service	Billing		A/R				A/R
7	<u>Day</u>	<u>Month</u>	<u>Control</u>	<u>On</u>	<u>Off</u>	<u>of Service</u>	<u>Lag</u>	<u>Lag</u>	<u>Beginning Balance</u>	<u>Amount Billed</u>	<u>Total</u>	<u>Cash Collected</u>	<u>Ending Balance</u>
312	11/1/05 Tue	Oct-05	21	9/28/05	10/27/05	10/12/05	14.0	5	28,659,819	894,285.65		1,138,332.69	28,415,772.00
313	11/2/05 Wed	Nov-05	1	9/29/05	10/28/05	10/13/05	14.5	5	28,415,772	638,966.85		1,238,232.49	27,816,506.36
314	11/3/05 Thu	Nov-05	2	9/30/05	10/31/05	10/15/05	15.5	3	27,816,506	934,481.87		585,427.87	28,165,560.36
315	11/4/05 Fri	Nov-05	3	10/3/05	11/1/05	10/17/05	14.5	3	28,165,560	1,194,053.14		792,274.70	28,567,338.80
316	11/5/05 Sat								28,567,339				28,567,338.80
317	11/6/05 Sun								28,567,339				28,567,338.80
318	11/7/05 Mon	Nov-05	4	10/4/05	11/2/05	10/18/05	14.5	5	28,567,339	1,133,209.69		842,664.84	28,857,883.65
319	11/8/05 Tue	Nov-05	5	10/5/05	11/3/05	10/19/05	14.5	5	28,857,884	1,127,346.06		1,188,326.88	28,796,902.83
320	11/9/05 Wed	Nov-05	6	10/6/05	11/4/05	10/20/05	14.5	5	28,796,903	1,186,837.94		1,361,916.52	28,621,824.25
321	11/10/05 Thu	Nov-05	7	10/7/05	11/7/05	10/22/05	15.5	3	28,621,824	1,120,820.53		449,064.30	29,293,580.48
322	11/11/05 Fri	Nov-05	8	10/8/05	11/8/05	10/23/05	15.5	3	29,293,580	1,265,983.22		1,879,265.70	28,680,298.00
323	11/12/05 Sat								28,680,298				28,680,298.00
324	11/13/05 Sun								28,680,298				28,680,298.00
325	11/14/05 Mon	Nov-05	9	10/10/05	11/9/05	10/25/05	15.0	5	28,680,298	1,175,661.06		237,413.07	29,618,545.99
326	11/15/05 Tue	Nov-05	10	10/11/05	11/10/05	10/26/05	15.0	5	29,618,546	1,007,534.46	1,127,536	1,201,943.78	30,551,673.05
327	11/16/05 Wed	Nov-05	11	10/12/05	11/11/05	10/27/05	15.0	5	30,551,673	1,154,100.57		1,421,055.78	30,284,717.84
328	11/17/05 Thu	Nov-05	12	10/13/05	11/14/05	10/29/05	16.0	3	30,284,718	1,218,675.56		338,629.23	31,164,764.17
329	11/18/05 Fri	Nov-05	13	10/14/05	11/15/05	10/30/05	16.0	3	31,164,764	1,185,452.69		1,472,973.84	30,877,243.02
330	11/19/05 Sat								30,877,243				30,877,243.02
331	11/20/05 Sun								30,877,243				30,877,243.02
332	11/21/05 Mon	Nov-05	14	10/17/05	11/16/05	11/1/05	15.0	5	30,877,243	1,321,728.60		802,964.03	31,396,007.59
333	11/22/05 Tue	Nov-05	15	10/18/05	11/17/05	11/2/05	15.0	5	31,396,008	1,370,928.74		1,036,018.59	31,730,917.74
334	11/23/05 Wed	Nov-05	16	10/19/05	11/18/05	11/3/05	15.0	5	31,730,918	1,082,830.56		1,459,729.11	31,354,019.19
335	11/24/05 Thu								31,354,019				31,354,019.19
336	11/25/05 Fri								31,354,019				31,354,019.19
337	11/26/05 Sat								31,354,019				31,354,019.19
338	11/27/05 Sun								31,354,019				31,354,019.19
339	11/28/05 Mon	Nov-05	17	10/20/05	11/21/05	11/5/05	16.0	7	31,354,019	1,896,929.28		640,597.95	32,610,350.52
340	11/29/05 Tue	Nov-05	18	10/21/05	11/22/05	11/6/05	16.0	7	32,610,351	1,314,579.62		1,600,890.63	32,324,039.51
341	11/30/05 Wed	Nov-05	19	10/24/05	11/23/05	11/8/05	15.0	7	32,324,040	1,310,724.07		2,609,149.85	31,025,613.73

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	A	B	C	D	E	F	G	H	I	J	N	O	Q
2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5													
6													
7	Day	Revenue Month	Control	Service Period		Mid Point of Service	Service Lag	Billing Lag	A/R Beginning Balance	Amount Billed	Total	Cash Collected	A/R Ending Balance
342	12/1/05 Thu	Nov-05	20	10/25/05	11/25/05	11/9/05	15.5	6	31,025,614	1,793,578.16		568,701.61	32,250,490.28
343	12/2/05 Fri	Nov-05	21	10/26/05	11/29/05	11/12/05	17.0	3	32,250,490	1,961,376.29		1,523,549.86	32,688,316.71
344	12/3/05 Sat								32,688,317				32,688,316.71
345	12/4/05 Sun								32,688,317				32,688,316.71
346	12/5/05 Mon	Dec-05	1	10/27/05	11/30/05	11/13/05	17.0	5	32,688,317	1,131,448.60		1,110,827.04	32,708,938.27
347	12/6/05 Tue	Dec-05	2	10/28/05	12/1/05	11/14/05	17.0	5	32,708,938	1,895,547.75		1,375,770.12	33,228,715.90
348	12/7/05 Wed	Dec-05	3	10/31/05	12/2/05	11/16/05	16.0	5	33,228,716	2,391,579.49		2,060,028.12	33,560,267.27
349	12/8/05 Thu	Dec-05	4	11/1/05	12/5/05	11/18/05	17.0	3	33,560,267	2,480,477.05		841,037.53	35,199,706.79
350	12/9/05 Fri	Dec-05	5	11/2/05	12/6/05	11/19/05	17.0	3	35,199,707	2,531,053.34		1,663,890.98	36,066,869.15
351	12/10/05 Sat								36,066,869				36,066,869.15
352	12/11/05 Sun								36,066,869				36,066,869.15
353	12/12/05 Mon	Dec-05	6	11/3/05	12/7/05	11/20/05	17.0	5	36,066,869	2,607,032.42		988,654.35	37,685,247.22
354	12/13/05 Tue	Dec-05	7	11/4/05	12/8/05	11/21/05	17.0	5	37,685,247	2,540,201.67		1,154,827.00	39,070,621.89
355	12/14/05 Wed	Dec-05	8	11/7/05	12/9/05	11/23/05	16.0	5	39,070,622	2,952,118.17		1,894,141.90	40,128,598.16
356	12/15/05 Thu	Dec-05	9	11/8/05	12/12/05	11/25/05	17.0	3	40,128,598	3,076,954.37	1,471,442	441,415.89	44,235,578.18
357	12/16/05 Fri	Dec-05	10	11/9/05	12/13/05	11/26/05	17.0	3	44,235,578	2,497,676.86		1,326,789.95	45,406,465.09
358	12/17/05 Sat								45,406,465				45,406,465.09
359	12/18/05 Sun								45,406,465				45,406,465.09
360	12/19/05 Mon	Dec-05	11	11/10/05	12/14/05	11/27/05	17.0	5	45,406,465	2,912,971.36		1,430,206.66	46,889,229.79
361	12/20/05 Tue	Dec-05	12	11/11/05	12/15/05	11/28/05	17.0	5	46,889,230	2,890,433.71		1,546,876.49	48,232,787.01
362	12/21/05 Wed	Dec-05	13	11/14/05	12/16/05	11/30/05	16.0	5	48,232,787	2,962,765.38		2,245,257.29	48,950,295.10
363	12/22/05 Thu	Dec-05	14	11/15/05	12/19/05	12/2/05	17.0	3	48,950,295	3,464,522.75		785,299.25	51,629,518.60
364	12/23/05 Fri								51,629,519				51,629,518.60
365	12/24/05 Sat								51,629,519				51,629,518.60
366	12/25/05 Sun								51,629,519				51,629,518.60
367	12/26/05 Mon								51,629,519				51,629,518.60
368	12/27/05 Tue	Dec-05	15	11/16/05	12/20/05	12/3/05	17.0	7	51,629,519	3,494,815.60		1,827,386.76	53,296,947.44
369	12/28/05 Wed	Dec-05	16	11/17/05	12/21/05	12/4/05	17.0	7	53,296,947	2,619,068.35		1,909,681.45	54,006,334.34
370	12/29/05 Thu	Dec-05	17	11/18/05	12/22/05	12/5/05	17.0	7	54,006,334	4,431,546.06		3,249,532.76	55,188,347.64
371	12/30/05 Fri	Dec-05	18	11/21/05	12/27/05	12/9/05	18.0	3	55,188,348	3,262,476.56		1,374,583.22	57,076,240.98
372	12/31/05 Sat								57,076,241				57,076,240.98

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2	NATIONAL FUEL GAS DISTRIBUTION CORPORATION												
3	PENNSYLVANIA DIVISION												
4													
5													
6		Revenue		Service Period	Mid Point	Service	Billing	A/R					A/R
7	Day	Month	Control	On Off	of Service	Lag	Lag	Beginning	Amount Billed	Total	Cash Collected	Ending	Balance
373	1/1/06 Sun							57,076,241					57,076,240.98
374	1/2/06 Mon							57,076,241					57,076,240.98
375	1/3/06 Tue	Dec-05	19	11/22/05 12/28/05	12/10/05	18.0	6	57,076,241	3,030,175.10		2,923,290.77		57,183,125.31
376	1/4/06 Wed	Dec-05	20	11/23/05 12/29/05	12/11/05	18.0	6	57,183,125	3,540,168.87		2,297,643.34		58,425,650.84
377	1/5/06 Thu	Dec-05	21	11/25/05 12/30/05	12/12/05	17.5	6	58,425,651	3,497,586.29		3,372,095.83		58,551,141.30
378	1/6/06 Fri	Jan-06	1	11/29/05 1/3/06	12/16/05	17.5	3	58,551,141	2,041,942.43		1,442,807.80		59,150,275.93
379	1/7/06 Sat							59,150,276					59,150,275.93
380	1/8/06 Sun							59,150,276					59,150,275.93
381	1/9/06 Mon	Jan-06	2	11/30/05 1/4/06	12/17/05	17.5	5	59,150,276	3,415,608.79		3,165,296.14		59,400,588.58
382	1/10/06 Tue	Jan-06	3	12/1/05 1/5/06	12/18/05	17.5	5	59,400,589	4,193,757.64		2,692,587.74		60,901,758.48
383	1/11/06 Wed	Jan-06	4	12/2/05 1/6/06	12/19/05	17.5	5	60,901,758	3,691,562.27		2,380,573.87		62,212,746.88
384	1/12/06 Thu	Jan-06	5	12/5/05 1/9/06	12/22/05	17.5	3	62,212,747	3,648,139.93		2,086,053.67		63,774,833.14
385	1/13/06 Fri	Jan-06	6	12/6/05 1/10/06	12/23/05	17.5	3	63,774,833	3,709,478.67		2,175,912.58		65,308,399.23
386	1/14/06 Sat							65,308,399					65,308,399.23
387	1/15/06 Sun							65,308,399					65,308,399.23
388	1/16/06 Mon	Jan-06	7	12/8/05 1/11/06	12/25/05	17.0	5	65,308,399	3,411,819.10	2,066,052	1,564,638.72		69,221,631.12
389	1/17/06 Tue	Jan-06	8	12/9/05 1/12/06	12/26/05	17.0	5	69,221,631	3,640,143.29		529,741.12		72,332,033.29
390	1/18/06 Wed	Jan-06	9	12/11/05 1/13/06	12/27/05	16.5	5	72,332,033	3,235,734.66		4,841,728.42		70,726,039.53
391	1/19/06 Thu	Jan-06	10	12/12/05 1/16/06	12/29/05	17.5	3	70,726,040	2,688,551.39		761,007.10		72,653,583.82
392	1/20/06 Fri	Jan-06	11	12/13/05 1/17/06	12/30/05	17.5	3	72,653,584	3,055,744.09		1,178,221.42		74,531,106.49
393	1/21/06 Sat							74,531,106					74,531,106.49
394	1/22/06 Sun							74,531,106					74,531,106.49
395	1/23/06 Mon	Jan-06	12	12/14/05 1/18/06	12/31/05	17.5	5	74,531,106	2,943,315.32		3,116,368.95		74,358,052.86
396	1/24/06 Tue	Jan-06	13	12/15/05 1/19/06	1/1/06	17.5	5	74,358,053	2,873,119.16		2,088,111.06		75,143,060.96
397	1/25/06 Wed	Jan-06	14	12/16/05 1/20/06	1/2/06	17.5	5	75,143,061	2,996,066.04		4,188,539.47		73,950,587.53
398	1/26/06 Thu	Jan-06	15	12/19/05 1/23/06	1/5/06	17.5	3	73,950,588	3,006,484.78		909,438.77		76,047,633.54
399	1/27/06 Fri	Jan-06	16	12/20/05 1/24/06	1/6/06	17.5	3	76,047,634	2,217,483.18		2,716,219.38		75,548,897.34
400	1/28/06 Sat							75,548,897					75,548,897.34
401	1/29/06 Sun							75,548,897					75,548,897.34
402	1/30/06 Mon	Jan-06	17	12/21/05 1/25/06	1/7/06	17.5	5	75,548,897	3,616,304.27		2,107,902.24		77,057,299.37
403	1/31/06 Tue	Jan-06	18	12/22/05 1/26/06	1/8/06	17.5	5	77,057,299	2,328,557.99		3,269,105.92		76,116,751.44

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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>JANUARY</b>								
1	3-Jan	3-Jan	4-Jan	5-Jan	6-Jan	21-Jan	26-Jan	29-Jan
2	3-Jan	4-Jan	5-Jan	6-Jan	7-Jan	22-Jan	27-Jan	30-Jan
3	4-Jan	5-Jan	6-Jan	7-Jan	10-Jan	25-Jan	30-Jan	2-Feb
4	5-Jan	6-Jan	7-Jan	10-Jan	11-Jan	26-Jan	31-Jan	3-Feb
5	6-Jan	7-Jan	10-Jan	11-Jan	12-Jan	27-Jan	1-Feb	4-Feb
6	7-Jan	10-Jan	11-Jan	12-Jan	13-Jan	28-Jan	2-Feb	5-Feb
7	10-Jan	11-Jan	12-Jan	13-Jan	14-Jan	29-Jan	3-Feb	6-Feb
8	11-Jan	12-Jan	13-Jan	14-Jan	17-Jan	1-Feb	16-Feb	9-Feb
9	12-Jan	13-Jan	14-Jan	17-Jan	18-Jan	2-Feb	7-Feb	10-Feb
10	13-Jan	14-Jan	17-Jan	18-Jan	19-Jan	3-Feb	8-Feb	11-Feb
11	14-Jan	17-Jan	18-Jan	19-Jan	20-Jan	4-Feb	9-Feb	12-Feb
12	17-Jan	18-Jan	19-Jan	20-Jan	21-Jan	5-Feb	10-Feb	13-Feb
13	18-Jan	19-Jan	20-Jan	21-Jan	24-Jan	8-Feb	13-Feb	16-Feb
14	19-Jan	20-Jan	21-Jan	24-Jan	25-Jan	9-Feb	14-Feb	17-Feb
15	20-Jan	21-Jan	24-Jan	25-Jan	26-Jan	10-Feb	15-Feb	18-Feb
16	21-Jan	24-Jan	25-Jan	26-Jan	27-Jan	11-Feb	16-Feb	19-Feb
17	24-Jan	25-Jan	26-Jan	27-Jan	28-Jan	12-Feb	17-Feb	20-Feb
18	25-Jan	26-Jan	27-Jan	28-Jan	31-Jan	15-Feb	20-Feb	23-Feb
19	26-Jan	27-Jan	28-Jan	31-Jan	1-Feb	16-Feb	21-Feb	24-Feb
20	27-Jan	28-Jan	31-Jan	1-Feb	2-Feb	17-Feb	22-Feb	25-Feb
21	28-Jan	31-Jan	1-Feb	2-Feb	3-Feb	18-Feb	23-Feb	26-Feb

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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>FEBRUARY</b>								
1	31-Jan	1-Feb	2-Feb	3-Feb	4-Feb	19-Feb	24-Feb	27-Feb
2	1-Feb	2-Feb	3-Feb	4-Feb	7-Feb	22-Feb	27-Feb	2-Mar
3	2-Feb	3-Feb	4-Feb	7-Feb	8-Feb	23-Feb	28-Feb	3-Mar
4	3-Feb	4-Feb	7-Feb	8-Feb	9-Feb	24-Feb	1-Mar	4-Mar
5	4-Feb	7-Feb	8-Feb	9-Feb	10-Feb	25-Feb	2-Mar	5-Mar
6	7-Feb	8-Feb	9-Feb	10-Feb	11-Feb	26-Feb	3-Mar	6-Mar
7	8-Feb	9-Feb	10-Feb	11-Feb	14-Feb	1-Mar	6-Mar	9-Mar
8	9-Feb	10-Feb	11-Feb	14-Feb	15-Feb	2-Mar	7-Mar	10-Mar
9	10-Feb	11-Feb	14-Feb	15-Feb	16-Feb	3-Mar	8-Mar	11-Mar
10	11-Feb	14-Feb	15-Feb	16-Feb	17-Feb	4-Mar	9-Mar	12-Mar
11	14-Feb	15-Feb	16-Feb	17-Feb	18-Feb	5-Mar	10-Mar	13-Mar
12	15-Feb	16-Feb	17-Feb	18-Feb	21-Feb	8-Mar	13-Mar	16-Mar
13	16-Feb	17-Feb	18-Feb	21-Feb	22-Feb	9-Mar	14-Mar	17-Mar
14	17-Feb	18-Feb	21-Feb	22-Feb	23-Feb	10-Mar	15-Mar	18-Mar
15	18-Feb	21-Feb	22-Feb	23-Feb	24-Feb	11-Mar	16-Mar	19-Mar
16	21-Feb	22-Feb	23-Feb	24-Feb	25-Feb	12-Mar	17-Mar	20-Mar
17	22-Feb	23-Feb	24-Feb	25-Feb	28-Feb	15-Mar	20-Mar	23-Mar
18	23-Feb	24-Feb	25-Feb	28-Feb	1-Mar	16-Mar	21-Mar	24-Mar
19	24-Feb	25-Feb	28-Feb	1-Mar	2-Mar	17-Mar	22-Mar	25-Mar
20	25-Feb	28-Feb	1-Mar	2-Mar	5-Mar	18-Mar	23-Mar	26-Mar
21	28-Feb	1-Mar	2-Mar	3-Mar	4-Mar	19-Mar	24-Mar	27-Mar

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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>MARCH</b>								
1	1-Mar	2-Mar	3-Mar	4-Mar	7-Mar	22-Mar	27-Mar	30-Mar
2	2-Mar	3-Mar	4-Mar	7-Mar	8-Mar	23-Mar	28-Mar	31-Mar
3	3-Mar	4-Mar	7-Mar	8-Mar	9-Mar	24-Mar	29-Mar	1-Apr
4	4-Mar	7-Mar	8-Mar	9-Mar	10-Mar	25-Mar	30-Mar	2-Apr
5	7-Mar	8-Mar	9-Mar	10-Mar	11-Mar	26-Mar	31-Mar	3-Apr
6	8-Mar	9-Mar	10-Mar	11-Mar	14-Mar	29-Mar	3-Apr	6-Apr
7	9-Mar	10-Mar	11-Mar	14-Mar	15-Mar	30-Mar	4-Apr	7-Apr
8	10-Mar	11-Mar	14-Mar	15-Mar	16-Mar	31-Mar	5-Apr	8-Apr
9	11-Mar	14-Mar	15-Mar	16-Mar	17-Mar	1-Apr	6-Apr	9-Apr
10	14-Mar	16-Mar	16-Mar	17-Mar	18-Mar	2-Apr	7-Apr	10-Apr
11	15-Mar	16-Mar	17-Mar	18-Mar	21-Mar	5-Apr	10-Apr	13-Apr
12	16-Mar	17-Mar	18-Mar	21-Mar	22-Mar	6-Apr	11-Apr	14-Apr
13	17-Mar	18-Mar	21-Mar	22-Mar	23-Mar	7-Apr	12-Apr	15-Apr
14	18-Mar	21-Mar	22-Mar	23-Mar	24-Mar	8-Apr	13-Apr	16-Apr
15	21-Mar	22-Mar	23-Mar	24-Mar	28-Mar	12-Apr	17-Apr	20-Apr
16	22-Mar	24-Mar	24-Mar	28-Mar	29-Mar	13-Apr	18-Apr	21-Apr
17	24-Mar	24-Mar	24-Mar	29-Mar	30-Mar	14-Apr	19-Apr	22-Apr
18	26-Mar	28-Mar	29-Mar	30-Mar	31-Mar	15-Apr	20-Apr	23-Apr
19	28-Mar	29-Mar	30-Mar	31-Mar	1-Apr	16-Apr	21-Apr	24-Apr
20	29-Mar	30-Mar	31-Mar	1-Apr	4-Apr	19-Apr	24-Apr	27-Apr
21	30-Mar	31-Mar	1-Apr	4-Apr	5-Apr	20-Apr	25-Apr	28-Apr

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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>APRIL</b>								
1	31-Mar	1-Apr	4-Apr	5-Apr	6-Apr	21-Apr	26-Apr	29-Apr
2	1-Apr	4-Apr	5-Apr	6-Apr	7-Apr	22-Apr	27-Apr	30-Apr
3	4-Apr	5-Apr	6-Apr	7-Apr	8-Apr	23-Apr	28-Apr	1-May
4	5-Apr	6-Apr	7-Apr	8-Apr	11-Apr	26-Apr	1-May	4-May
5	6-Apr	7-Apr	8-Apr	11-Apr	12-Apr	27-Apr	2-May	5-May
6	7-Apr	8-Apr	11-Apr	12-Apr	13-Apr	28-Apr	3-May	6-May
7	8-Apr	11-Apr	12-Apr	13-Apr	14-Apr	29-Apr	4-May	7-May
8	11-Apr	12-Apr	13-Apr	14-Apr	15-Apr	30-Apr	5-May	8-May
9	12-Apr	13-Apr	14-Apr	15-Apr	18-Apr	3-May	8-May	11-May
10	13-Apr	14-Apr	15-Apr	18-Apr	19-Apr	4-May	9-May	12-May
11	14-Apr	15-Apr	18-Apr	19-Apr	20-Apr	5-May	10-May	13-May
12	15-Apr	18-Apr	19-Apr	20-Apr	21-Apr	6-May	11-May	14-May
13	18-Apr	19-Apr	20-Apr	21-Apr	22-Apr	7-May	12-May	15-May
14	19-Apr	20-Apr	21-Apr	22-Apr	25-Apr	10-May	15-May	18-May
15	20-Apr	21-Apr	22-Apr	25-Apr	26-Apr	11-May	16-May	19-May
16	21-Apr	22-Apr	25-Apr	26-Apr	27-Apr	12-May	17-May	20-May
17	22-Apr	25-Apr	26-Apr	27-Apr	28-Apr	13-May	18-May	21-May
18	25-Apr	26-Apr	27-Apr	28-Apr	29-Apr	14-May	19-May	22-May
19	26-Apr	27-Apr	29-Apr	29-Apr	2-May	17-May	22-May	25-May
20	27-Apr	28-Apr	29-Apr	2-May	3-May	18-May	23-May	26-May
21	28-Apr	29-Apr	2-May	3-May	4-May	19-May	24-May	27-May

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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>MAY</b>								
1	29-Apr	2-May	3-May	4-May	5-May	20-May	25-May	28-May
2	2-May	3-May	4-May	5-May	6-May	21-May	26-May	29-May
3	3-May	4-May	5-May	6-May	9-May	24-May	29-May	1-Jun
4	4-May	5-May	6-May	9-May	10-May	25-May	30-May	2-Jun
5	5-May	6-May	9-May	10-May	11-May	26-May	31-May	3-Jun
6	6-May	9-May	10-May	11-May	12-May	27-May	1-Jun	4-Jun
7	9-May	10-May	11-May	12-May	13-May	28-May	2-Jun	5-Jun
8	10-May	11-May	12-May	13-May	16-May	31-May	5-Jun	8-Jun
9	11-May	12-May	19-May	16-May	17-May	1-Jun	6-Jun	9-Jun
10	12-May	13-May	6-May	17-May	18-May	2-Jun	7-Jun	10-Jun
11	13-May	16-May	17-May	18-May	19-May	3-Jun	8-Jun	11-Jun
12	16-May	17-May	18-May	19-May	20-May	4-Jun	9-Jun	12-Jun
13	17-May	18-May	19-May	20-May	23-May	7-Jun	12-Jun	15-Jun
14	18-May	19-May	20-May	23-May	24-May	8-Jun	13-Jun	16-Jun
15	19-May	20-May	23-May	24-May	25-May	9-Jun	14-Jun	17-Jun
16	20-May	23-May	24-May	25-May	26-May	10-Jun	15-Jun	18-Jun
17	23-May	24-May	25-May	26-May	27-May	11-Jun	16-Jun	19-Jun
18	24-May	26-May	30-May	27-May	31-May	16-Jun	20-Jun	23-Jun
19	26-May	28-May	27-May	31-May	1-Jun	16-Jun	21-Jun	24-Jun
20	26-May	27-May	31-May	1-Jun	2-Jun	17-Jun	22-Jun	25-Jun
21	31-May	31-May	1-Jun	2-Jun	3-Jun	18-Jun	23-Jun	26-Jun

National Fuel Gas  
New York and Pennsylvania  
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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
JUNE								
1	31-May	1-Jun	2-Jun	3-Jun	6-Jun	21-Jun	26-Jun	29-Jun
2	1-Jun	2-Jun	3-Jun	6-Jun	7-Jun	22-Jun	27-Jun	30-Jun
3	2-Jun	3-Jun	6-Jun	7-Jun	8-Jun	23-Jun	28-Jun	1-Jul
4	3-Jun	6-Jun	7-Jun	8-Jun	9-Jun	24-Jun	29-Jun	2-Jul
5	6-Jun	7-Jun	8-Jun	9-Jun	10-Jun	25-Jun	30-Jun	3-Jul
6	7-Jun	8-Jun	9-Jun	10-Jun	13-Jun	28-Jun	3-Jul	6-Jul
7	8-Jun	9-Jun	10-Jun	13-Jun	14-Jun	29-Jun	4-Jul	7-Jul
8	9-Jun	10-Jun	13-Jun	14-Jun	15-Jun	30-Jun	5-Jul	8-Jul
9	10-Jun	13-Jun	14-Jun	15-Jun	16-Jun	1-Jul	6-Jul	9-Jul
10	13-Jun	14-Jun	15-Jun	16-Jun	17-Jun	2-Jul	7-Jul	10-Jul
11	14-Jun	15-Jun	16-Jun	17-Jun	20-Jun	5-Jul	10-Jul	13-Jul
12	15-Jun	16-Jun	17-Jun	20-Jun	21-Jun	6-Jul	11-Jul	14-Jul
13	16-Jun	17-Jun	20-Jun	21-Jun	22-Jun	7-Jul	12-Jul	15-Jul
14	17-Jun	20-Jun	21-Jun	22-Jun	23-Jun	8-Jul	13-Jul	16-Jul
15	20-Jun	21-Jun	22-Jun	23-Jun	24-Jun	9-Jul	14-Jul	17-Jul
16	21-Jun	22-Jun	23-Jun	24-Jun	27-Jun	12-Jul	17-Jul	20-Jul
17	22-Jun	23-Jun	24-Jun	27-Jun	28-Jun	13-Jul	18-Jul	21-Jul
18	23-Jun	24-Jun	27-Jun	28-Jun	29-Jun	14-Jul	19-Jul	22-Jul
19	24-Jun	27-Jun	28-Jun	29-Jun	30-Jun	15-Jul	20-Jul	23-Jul
20	27-Jun	28-Jun	29-Jun	30-Jun	1-Jul	16-Jul	21-Jul	24-Jul
21	28-Jun	29-Jun	30-Jun	1-Jul	5-Jul	20-Jul	25-Jul	28-Jul

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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>JULY</b>								
1	29-Jun	30-Jun	1-Jul	5-Jul	6-Jul	21-Jul	26-Jul	29-Jul
2	30-Jun	1-Jul	5-Jul	6-Jul	7-Jul	22-Jul	27-Jul	30-Jul
3	5-Jul	5-Jul	6-Jul	7-Jul	8-Jul	23-Jul	28-Jul	31-Jul
4	5-Jul	6-Jul	7-Jul	8-Jul	11-Jul	26-Jul	31-Jul	3-Aug
5	6-Jul	7-Jul	8-Jul	11-Jul	12-Jul	27-Jul	1-Aug	4-Aug
6	7-Jul	8-Jul	11-Jul	12-Jul	13-Jul	28-Jul	2-Aug	5-Aug
7	8-Jul	11-Jul	12-Jul	13-Jul	14-Jul	29-Jul	3-Aug	6-Aug
8	11-Jul	12-Jul	13-Jul	14-Jul	15-Jul	30-Jul	4-Aug	7-Aug
9	12-Jul	13-Jul	14-Jul	15-Jul	16-Jul	2-Aug	7-Aug	10-Aug
10	13-Jul	14-Jul	15-Jul	16-Jul	19-Jul	3-Aug	8-Aug	11-Aug
11	14-Jul	15-Jul	18-Jul	19-Jul	20-Jul	4-Aug	9-Aug	12-Aug
12	15-Jul	18-Jul	19-Jul	20-Jul	21-Jul	5-Aug	10-Aug	13-Aug
13	18-Jul	19-Jul	20-Jul	21-Jul	22-Jul	6-Aug	11-Aug	14-Aug
14	19-Jul	20-Jul	21-Jul	22-Jul	25-Jul	9-Aug	14-Aug	17-Aug
15	20-Jul	21-Jul	22-Jul	25-Jul	26-Jul	10-Aug	15-Aug	18-Aug
16	21-Jul	22-Jul	25-Jul	26-Jul	27-Jul	11-Aug	16-Aug	19-Aug
17	22-Jul	25-Jul	26-Jul	27-Jul	28-Jul	12-Aug	17-Aug	20-Aug
18	26-Jul	26-Jul	27-Jul	28-Jul	29-Jul	13-Aug	18-Aug	21-Aug
19	26-Jul	27-Jul	28-Jul	29-Jul	1-Aug	16-Aug	21-Aug	24-Aug
20	27-Jul	28-Jul	29-Jul	1-Aug	2-Aug	17-Aug	22-Aug	25-Aug
21	28-Jul	29-Jul	1-Aug	2-Aug	3-Aug	18-Aug	23-Aug	26-Aug

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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENTION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>AUGUST</b>								
1	29-Jul	1-Aug	2-Aug	3-Aug	4-Aug	19-Aug	24-Aug	27-Aug
2	1-Aug	2-Aug	3-Aug	4-Aug	5-Aug	20-Aug	25-Aug	28-Aug
3	2-Aug	3-Aug	4-Aug	5-Aug	8-Aug	23-Aug	28-Aug	31-Aug
4	3-Aug	4-Aug	5-Aug	8-Aug	9-Aug	24-Aug	29-Aug	1-Sep
5	4-Aug	5-Aug	8-Aug	9-Aug	10-Aug	25-Aug	30-Aug	2-Sep
6	5-Aug	8-Aug	9-Aug	10-Aug	11-Aug	26-Aug	31-Aug	3-Sep
7	8-Aug	9-Aug	10-Aug	11-Aug	12-Aug	27-Aug	1-Sep	4-Sep
8	9-Aug	10-Aug	11-Aug	12-Aug	15-Aug	30-Aug	4-Sep	7-Sep
9	10-Aug	11-Aug	12-Aug	15-Aug	16-Aug	31-Aug	5-Sep	8-Sep
10	11-Aug	12-Aug	15-Aug	16-Aug	17-Aug	1-Sep	6-Sep	9-Sep
11	12-Aug	15-Aug	16-Aug	17-Aug	18-Aug	2-Sep	7-Sep	10-Sep
12	15-Aug	16-Aug	17-Aug	18-Aug	19-Aug	3-Sep	8-Sep	11-Sep
13	16-Aug	17-Aug	18-Aug	19-Aug	22-Aug	6-Sep	11-Sep	14-Sep
14	17-Aug	18-Aug	19-Aug	22-Aug	23-Aug	7-Sep	12-Sep	15-Sep
15	18-Aug	19-Aug	22-Aug	23-Aug	24-Aug	8-Sep	13-Sep	16-Sep
16	19-Aug	22-Aug	23-Aug	24-Aug	25-Aug	9-Sep	14-Sep	17-Sep
17	22-Aug	23-Aug	24-Aug	25-Aug	26-Aug	10-Sep	15-Sep	18-Sep
18	23-Aug	24-Aug	25-Aug	26-Aug	29-Aug	13-Sep	18-Sep	21-Sep
19	24-Aug	25-Aug	26-Aug	29-Aug	30-Aug	14-Sep	19-Sep	22-Sep
20	25-Aug	26-Aug	29-Aug	30-Aug	31-Aug	15-Sep	20-Sep	23-Sep
21	26-Aug	29-Aug	30-Aug	31-Aug	1-Sep	16-Sep	21-Sep	24-Sep

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Billing Schedule 2005.

2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT. LATE DATE	NEW YORK LATE DATE
<b>SEPTEMBER</b>								
1	29-Aug	30-Aug	31-Aug	1-Sep	2-Sep	17-Sep	22-Sep	25-Sep
2	30-Aug	31-Aug	1-Sep	2-Sep	6-Sep	21-Sep	26-Sep	29-Sep
3	31-Aug	1-Sep	2-Sep	6-Sep	7-Sep	22-Sep	27-Sep	30-Sep
4	1-Sep	2-Sep	6-Sep	7-Sep	8-Sep	23-Sep	28-Sep	1-Oct
5	6-Sep	6-Sep	7-Sep	8-Sep	9-Sep	24-Sep	29-Sep	2-Oct
6	8-Sep	7-Sep	8-Sep	9-Sep	12-Sep	27-Sep	2-Oct	5-Oct
7	7-Sep	8-Sep	9-Sep	12-Sep	13-Sep	28-Sep	3-Oct	6-Oct
8	8-Sep	9-Sep	12-Sep	13-Sep	14-Sep	29-Sep	4-Oct	7-Oct
9	9-Sep	12-Sep	13-Sep	14-Sep	15-Sep	30-Sep	5-Oct	8-Oct
10	12-Sep	13-Sep	14-Sep	16-Sep	16-Sep	1-Oct	6-Oct	9-Oct
11	13-Sep	14-Sep	15-Sep	16-Sep	19-Sep	4-Oct	9-Oct	12-Oct
12	14-Sep	15-Sep	16-Sep	19-Sep	20-Sep	5-Oct	10-Oct	13-Oct
13	15-Sep	16-Sep	19-Sep	20-Sep	21-Sep	6-Oct	11-Oct	14-Oct
14	16-Sep	19-Sep	20-Sep	21-Sep	22-Sep	7-Oct	12-Oct	15-Oct
15	19-Sep	20-Sep	21-Sep	22-Sep	23-Sep	8-Oct	13-Oct	16-Oct
16	20-Sep	21-Sep	22-Sep	26-Sep	26-Sep	11-Oct	16-Oct	19-Oct
17	21-Sep	22-Sep	23-Sep	26-Sep	27-Sep	12-Oct	17-Oct	20-Oct
18	22-Sep	23-Sep	26-Sep	27-Sep	28-Sep	13-Oct	18-Oct	21-Oct
19	26-Sep	26-Sep	27-Sep	28-Sep	29-Sep	14-Oct	19-Oct	22-Oct
20	26-Sep	27-Sep	28-Sep	29-Sep	30-Sep	15-Oct	20-Oct	23-Oct
21	27-Sep	28-Sep	29-Sep	30-Sep	3-Oct	18-Oct	23-Oct	26-Oct

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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>OCTOBER</b>								
1	28-Sep	29-Sep	30-Sep	3-Oct	4-Oct	19-Oct	24-Oct	27-Oct
2	29-Sep	30-Sep	3-Oct	4-Oct	5-Oct	20-Oct	25-Oct	28-Oct
3	30-Sep	3-Oct	4-Oct	5-Oct	6-Oct	21-Oct	26-Oct	29-Oct
4	3-Oct	4-Oct	5-Oct	6-Oct	7-Oct	22-Oct	27-Oct	30-Oct
5	4-Oct	5-Oct	6-Oct	7-Oct	10-Oct	25-Oct	30-Oct	2-Nov
6	5-Oct	6-Oct	7-Oct	10-Oct	11-Oct	26-Oct	31-Oct	3-Nov
7	6-Oct	7-Oct	10-Oct	11-Oct	12-Oct	27-Oct	1-Nov	4-Nov
8	7-Oct	10-Oct	11-Oct	12-Oct	13-Oct	28-Oct	2-Nov	5-Nov
9	10-Oct	11-Oct	12-Oct	13-Oct	14-Oct	29-Oct	3-Nov	6-Nov
10	11-Oct	12-Oct	13-Oct	14-Oct	17-Oct	1-Nov	16-Nov	9-Nov
11	12-Oct	13-Oct	14-Oct	17-Oct	18-Oct	2-Nov	7-Nov	10-Nov
12	13-Oct	14-Oct	17-Oct	18-Oct	19-Oct	3-Nov	8-Nov	11-Nov
13	14-Oct	17-Oct	18-Oct	19-Oct	20-Oct	4-Nov	9-Nov	12-Nov
14	17-Oct	18-Oct	19-Oct	20-Oct	21-Oct	5-Nov	10-Nov	13-Nov
15	18-Oct	19-Oct	20-Oct	21-Oct	24-Oct	8-Nov	13-Nov	16-Nov
16	19-Oct	20-Oct	21-Oct	24-Oct	25-Oct	9-Nov	14-Nov	17-Nov
17	20-Oct	21-Oct	24-Oct	25-Oct	26-Oct	10-Nov	15-Nov	18-Nov
18	21-Oct	24-Oct	25-Oct	26-Oct	27-Oct	11-Nov	16-Nov	19-Nov
19	24-Oct	25-Oct	26-Oct	27-Oct	29-Oct	12-Nov	17-Nov	20-Nov
20	25-Oct	26-Oct	27-Oct	28-Oct	31-Oct	15-Nov	20-Nov	23-Nov
21	26-Oct	27-Oct	28-Oct	31-Oct	1-Nov	16-Nov	21-Nov	24-Nov

National Fuel Gas  
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2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>NOVEMBER</b>								
1	27-Oct	28-Oct	31-Oct	1-Nov	2-Nov	17-Nov	22-Nov	25-Nov
2	28-Oct	31-Oct	1-Nov	2-Nov	3-Nov	18-Nov	23-Nov	26-Nov
3	31-Oct	1-Nov	2-Nov	3-Nov	4-Nov	19-Nov	24-Nov	27-Nov
4	1-Nov	2-Nov	3-Nov	4-Nov	7-Nov	22-Nov	27-Nov	30-Nov
5	2-Nov	3-Nov	4-Nov	7-Nov	8-Nov	23-Nov	28-Nov	1-Dec
6	9-Nov	4-Nov	7-Nov	8-Nov	9-Nov	24-Nov	29-Nov	2-Dec
7	4-Nov	7-Nov	8-Nov	9-Nov	10-Nov	25-Nov	30-Nov	3-Dec
8	7-Nov	8-Nov	9-Nov	10-Nov	11-Nov	26-Nov	1-Dec	4-Dec
9	8-Nov	9-Nov	10-Nov	11-Nov	14-Nov	29-Nov	4-Dec	7-Dec
10	9-Nov	10-Nov	11-Nov	14-Nov	18-Nov	30-Nov	15-Dec	8-Dec
11	10-Nov	11-Nov	14-Nov	15-Nov	16-Nov	1-Dec	6-Dec	9-Dec
12	11-Nov	14-Nov	15-Nov	16-Nov	17-Nov	2-Dec	7-Dec	10-Dec
13	14-Nov	15-Nov	16-Nov	17-Nov	18-Nov	3-Dec	8-Dec	11-Dec
14	15-Nov	16-Nov	17-Nov	18-Nov	21-Nov	6-Dec	11-Dec	14-Dec
15	16-Nov	17-Nov	18-Nov	21-Nov	22-Nov	7-Dec	12-Dec	15-Dec
16	17-Nov	18-Nov	21-Nov	22-Nov	23-Nov	18-Dec	18-Dec	16-Dec
17	18-Nov	21-Nov	22-Nov	28-Nov	28-Nov	19-Dec	18-Dec	21-Dec
18	21-Nov	22-Nov	23-Nov	28-Nov	29-Nov	14-Dec	19-Dec	22-Dec
19	22-Nov	28-Nov	28-Nov	29-Nov	30-Nov	15-Dec	20-Dec	23-Dec
20	25-Nov	28-Nov	29-Nov	30-Nov	1-Dec	16-Dec	21-Dec	24-Dec
21	28-Nov	29-Nov	30-Nov	1-Dec	2-Dec	17-Dec	22-Dec	25-Dec

#Read Nov 25th in PA.

National Fuel Gas  
New York and Pennsylvania  
Billing Schedule 2005

2005 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>DECEMBER</b>								
1	29-Nov	30-Nov	1-Dec	2-Dec	5-Dec	20-Dec	25-Dec	28-Dec
2	30-Nov	1-Dec	2-Dec	5-Dec	6-Dec	21-Dec	26-Dec	29-Dec
3	1-Dec	2-Dec	5-Dec	6-Dec	7-Dec	22-Dec	27-Dec	30-Dec
4	2-Dec	5-Dec	6-Dec	7-Dec	8-Dec	23-Dec	28-Dec	31-Dec
5	5-Dec	6-Dec	7-Dec	8-Dec	9-Dec	24-Dec	29-Dec	1-Jan
6	6-Dec	7-Dec	8-Dec	9-Dec	12-Dec	27-Dec	1-Jan	4-Jan
7	7-Dec	8-Dec	9-Dec	12-Dec	13-Dec	28-Dec	2-Jan	5-Jan
8	8-Dec	9-Dec	12-Dec	13-Dec	14-Dec	29-Dec	3-Jan	6-Jan
9	9-Dec	12-Dec	13-Dec	14-Dec	15-Dec	30-Dec	4-Jan	7-Jan
10	12-Dec	13-Dec	14-Dec	16-Dec	16-Dec	31-Dec	5-Jan	8-Jan
11	13-Dec	14-Dec	15-Dec	16-Dec	19-Dec	3-Jan	8-Jan	11-Jan
12	14-Dec	15-Dec	16-Dec	19-Dec	20-Dec	4-Jan	9-Jan	12-Jan
13	15-Dec	16-Dec	19-Dec	20-Dec	21-Dec	5-Jan	10-Jan	13-Jan
14	16-Dec	19-Dec	20-Dec	21-Dec	22-Dec	6-Jan	11-Jan	14-Jan
15	19-Dec	20-Dec	21-Dec	22-Dec	27-Dec	11-Jan	16-Jan	19-Jan
16	20-Dec	21-Dec	22-Dec	27-Dec	28-Dec	12-Jan	17-Jan	20-Jan
17	21-Dec	22-Dec	27-Dec	28-Dec	29-Dec	13-Jan	18-Jan	21-Jan
18	27-Dec	27-Dec	28-Dec	29-Dec	30-Dec	14-Jan	19-Jan	22-Jan
19	27-Dec	28-Dec	29-Dec	30-Dec	3-Jan	18-Jan	23-Jan	26-Jan
20	28-Dec	29-Dec	30-Dec	3-Jan	4-Jan	19-Jan	24-Jan	27-Jan
21	29-Dec	30-Dec	3-Jan	4-Jan	5-Jan	20-Jan	25-Jan	28-Jan

National Fuel Gas  
New York and Pennsylvania  
Billing Schedule 2006

2006 CONTROL	EARLIEST READING	SCHEDULED READING	FORWARD	BILLING STARTS	RENDITION BILLS MAILED	Pa NON-RES LATE DATE	Pa RESIDENT LATE DATE	NEW YORK LATE DATE
<b>JANUARY</b>								
1	03-Jan	03-Jan	04-Jan	05-Jan	06-Jan	21-Jan	26-Jan	29-Jan
2	03-Jan	04-Jan	05-Jan	06-Jan	09-Jan	24-Jan	29-Jan	01-Feb
3	04-Jan	05-Jan	06-Jan	09-Jan	10-Jan	25-Jan	30-Jan	02-Feb
4	05-Jan	06-Jan	09-Jan	10-Jan	11-Jan	26-Jan	31-Jan	03-Feb
5	06-Jan	09-Jan	10-Jan	11-Jan	12-Jan	27-Jan	01-Feb	04-Feb
6	09-Jan	10-Jan	11-Jan	12-Jan	13-Jan	28-Jan	02-Feb	05-Feb
7	10-Jan	11-Jan	12-Jan	13-Jan	16-Jan	31-Jan	05-Feb	08-Feb
8	11-Jan	12-Jan	13-Jan	16-Jan	17-Jan	01-Feb	06-Feb	09-Feb
9	12-Jan	13-Jan	16-Jan	17-Jan	18-Jan	02-Feb	07-Feb	10-Feb
10	13-Jan	16-Jan	17-Jan	18-Jan	19-Jan	03-Feb	08-Feb	11-Feb
11	16-Jan	17-Jan	18-Jan	19-Jan	20-Jan	04-Feb	09-Feb	12-Feb
12	17-Jan	18-Jan	19-Jan	20-Jan	23-Jan	07-Feb	12-Feb	15-Feb
13	18-Jan	19-Jan	20-Jan	23-Jan	24-Jan	08-Feb	13-Feb	16-Feb
14	19-Jan	20-Jan	23-Jan	24-Jan	25-Jan	09-Feb	14-Feb	17-Feb
15	20-Jan	23-Jan	24-Jan	25-Jan	26-Jan	10-Feb	15-Feb	18-Feb
16	23-Jan	24-Jan	25-Jan	26-Jan	27-Jan	11-Feb	16-Feb	19-Feb
17	24-Jan	25-Jan	26-Jan	27-Jan	30-Jan	14-Feb	19-Feb	22-Feb
18	25-Jan	26-Jan	27-Jan	30-Jan	31-Jan	15-Feb	20-Feb	23-Feb
19	26-Jan	27-Jan	30-Jan	31-Jan	01-Feb	16-Feb	21-Feb	24-Feb
20	27-Jan	30-Jan	31-Jan	01-Feb	02-Feb	17-Feb	22-Feb	25-Feb
21	30-Jan	31-Jan	01-Feb	02-Feb	03-Feb	18-Feb	23-Feb	26-Feb

**National Fuel Gas Distribution Corporation  
 Purchased Gas Calculation  
 Twelve Month Period Ended January 31, 2006**

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
February 2005	2/1/05	2/28/05	38.21	20,721,697	791,717,840
March 2005	3/1/05	3/31/05	39.75	18,472,751	734,260,075
April 2005	4/1/05	4/30/05	39.16	20,132,262	788,414,232
May 2005	5/1/05	5/31/05	41.70	18,633,747	777,024,042
June 2005	6/1/05	6/30/05	39.47	18,307,377	722,549,084
July 2005	7/1/05	7/31/05	39.77	16,990,763	675,717,713
August 2005	8/1/05	8/31/05	40.96	15,040,305	615,995,509
September 2005	9/1/05	9/30/05	39.41	17,475,122	688,613,618
October 2005	10/1/05	10/31/05	39.83	30,849,855	1,228,703,028
November 2005	11/1/05	11/30/05	41.30	29,314,360	1,210,706,396
December 2005	12/1/05	12/31/05	39.89	26,238,062	1,046,521,223
January 2006	1/1/06	1/31/06	41.82	<u>32,717,481</u>	<u>1,368,382,126</u>
<b>GRAND TOTAL:</b>				<u><u>264,893,780</u></u>	<u><u>10,648,604,886</u></u>
<b>TOTAL LAG DAYS:</b>					<u><u>40.20</u></u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
February 2005

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
<b>Supplier Side (Source Supplier Payment Report)</b>							
February 2005	2/1/05	2/28/05	2/14/05	3/10/05	23.5	6,687	157,137
	2/1/05	2/28/05	2/14/05	3/25/05	38.5	16,830,275	647,965,583
Supplier Total						16,836,962	648,122,720

Supplier Weighted Average Lag Days: 38.49

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
<b>Pipeline (Source Transporter Payment Report)</b>							
February 2005	2/1/05	2/28/05	2/14/05	3/18/05	31.5	13,845	436,129
	2/1/05	2/28/05	2/14/05	3/21/05	34.5	1,467,570	50,631,170
	2/1/05	2/28/05	2/14/05	3/25/05	38.5	2,403,320	92,527,822
Pipeline Total						3,884,736	143,595,120

Pipeline Weighted Average Lag Days: 36.96

Grand Total	20,721,697	791,717,840
Gas Purchases Weighted Average Lag Days:	38.21	

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
March 2005

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
<b>Supplier Side (Source Supplier Payment Report)</b>							
March 2005	3/1/05	3/31/05	3/16/05	4/8/05	23.0	6,829	157,068
	3/1/05	3/31/05	3/16/05	4/25/05	40.0	14,642,745	585,709,786
Supplier Total						<u>14,649,574</u>	<u>585,866,854</u>
Supplier Weighted Average Lag Days:							<u>39.99</u>

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
<b>Pipeline (Source Transporter Payment Report)</b>							
March 2005	3/1/05	3/31/05	3/16/05	4/20/05	35.0	146,254	5,118,907
	3/1/05	3/31/05	3/16/05	4/21/05	36.0	13,346	480,456
	3/1/05	3/31/05	3/16/05	4/22/05	37.0	1,249,734	46,240,151
	3/1/05	3/31/05	3/16/05	4/25/05	40.0	2,413,843	96,553,707
Pipeline Total						<u>3,823,177</u>	<u>148,393,221</u>
Pipeline Weighted Average Lag Days:							<u>38.81</u>

Grand Total	<u>18,472,751</u>	<u>734,260,075</u>
Gas Purchases Weighted Average Lag Days:		<u>39.75</u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
April 2005

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
<b>Supplier Side (Source Supplier Payment Report)</b>							
April 2005	4/1/05	4/30/05	4/15/05	5/10/05	24.5	3,216	78,782
	4/1/05	4/30/05	4/15/05	5/25/05	39.5	<u>16,470,146</u>	<u>650,570,784</u>
Supplier Total						<u>16,473,362</u>	<u>650,649,566</u>
Supplier Weighted Average Lag Days:							<u>39.50</u>

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
<b>Pipeline (Source Transporter Payment Report)</b>							
April 2005	4/1/05	4/30/05	4/15/05	5/19/05	33.5	7,867	263,560
	4/1/05	4/30/05	4/15/05	5/20/05	34.5	1,342,934	46,331,232
	4/1/05	4/30/05	4/15/05	5/25/05	39.5	<u>2,308,098</u>	<u>91,169,874</u>
Pipeline Total						<u>3,658,900</u>	<u>137,764,666</u>
Pipeline Weighted Average Lag Days:							<u>37.65</u>

Grand Total	<u>20,132,262</u>	<u>788,414,232</u>
Gas Purchases Weighted Average Lag Days:		<u>39.16</u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
May 2005

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
<b>Supplier Side (Source Supplier Payment Report)</b>							
May 2005	5/1/05	5/31/05	5/16/05	6/16/05	31.0	2,725	84,471
	5/1/05	5/31/05	5/16/05	6/27/05	42.0	14,998,296	629,928,424
Supplier Total						<u>15,001,021</u>	<u>630,012,894</u>
Supplier Weighted Average Lag Days:							<u>42.00</u>

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
<b>Pipeline (Source Transporter Payment Report)</b>							
May 2005	5/1/05	5/31/05	5/16/05	6/20/05	35.0	118,910	4,161,860
	5/1/05	5/31/05	5/16/05	6/23/05	38.0	1,182,750	44,944,494
	5/1/05	5/31/05	5/16/05	6/27/05	42.0	2,331,067	97,904,794
Pipeline Total						<u>3,632,727</u>	<u>147,011,148</u>
Pipeline Weighted Average Lag Days:							<u>40.47</u>

Grand Total	<u>18,633,747</u>	<u>777,024,042</u>
Gas Purchases Weighted Average Lag Days:		<u>41.70</u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
June 2005

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
<b>Supplier Side (Source Supplier Payment Report)</b>							
June 2005	6/1/05	6/30/05	6/15/05	7/11/05	25.5	1,641	41,837
	6/1/05	6/30/05	6/15/05	7/25/05	39.5	14,647,788	578,587,632
Supplier Total						<u>14,649,429</u>	<u>578,629,469</u>
Supplier Weighted Average Lag Days:							<u>39.50</u>

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
<b>Pipeline (Source Transporter Payment Report)</b>							
June 2005	6/1/05	6/30/05	6/15/05	7/20/05	34.5	107,577	3,711,416
	6/1/05	6/30/05	6/15/05	7/21/05	35.5	7,867	279,295
	6/1/05	6/30/05	6/15/05	7/25/05	39.5	3,542,504	139,928,904
Pipeline Total						<u>3,657,949</u>	<u>143,919,615</u>
Pipeline Weighted Average Lag Days:							<u>39.34</u>

Grand Total	<u>18,307,377</u>	<u>722,549,084</u>
Gas Purchases Weighted Average Lag Days:		<u>39.47</u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
July 2005

<u>Month</u> <b>Supplier Side</b>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
July 2005	7/1/05	7/31/05	7/16/05	8/10/05	25.0	1,381	34,523
	7/1/05	7/31/05	7/16/05	8/25/05	40.0	<u>13,382,519</u>	<u>535,300,751</u>
				Supplier Total		<u>13,383,900</u>	<u>535,335,274</u>
				Supplier Weighted Average Lag Days:			<u>40.00</u>

<u>Month</u> <b>Pipeline</b>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
July 2005	7/1/05	7/31/05	7/16/05	8/15/05	30.0	7,867	236,024
	7/1/05	7/31/05	7/16/05	8/22/05	37.0	1,271,134	47,031,972
	7/1/05	7/31/05	7/16/05	8/25/05	40.0	<u>2,327,861</u>	<u>93,114,443</u>
				Pipeline Total		<u>3,606,863</u>	<u>140,382,439</u>
				Pipeline Weighted Average Lag Days:			<u>38.92</u>

Grand Total	<u>16,990,763</u>	<u>675,717,713</u>
Gas Purchases Weighted Average Lag Days:		<u>39.77</u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
August 2005

<u>Month</u> <b>Supplier Side</b>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
August 2005	8/1/05	8/31/05	8/16/05	9/12/05	27.0	1,457	39,326
	8/1/05	8/31/05	8/16/05	9/26/05	41.0	11,503,108	471,627,426
	Supplier Total					11,504,564	471,666,751
	Supplier Weighted Average Lag Days:						41.00

<u>Month</u> <b>Pipeline</b>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
August 2005	8/1/05	8/31/05	8/16/05	9/20/05	35.0	108,721	3,805,229
	8/1/05	8/31/05	8/16/05	9/26/05	41.0	3,419,152	140,185,228
	8/1/05	8/31/05	8/16/05	9/28/05	43.0	7,867	338,301
	Pipeline Total					3,535,740	144,328,758
	Pipeline Weighted Average Lag Days:						40.82

Grand Total	15,040,305	615,995,509
Gas Purchases Weighted Average Lag Days:		40.96

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
September 2005

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
<b>Supplier Side</b>							
September 2005	9/1/05	9/30/05	9/15/05	10/12/05	26.5	1,479	39,180
	9/1/05	9/30/05	9/15/05	10/25/05	39.5	13,930,188	550,242,439
				<b>Supplier Total</b>		<u>13,931,667</u>	<u>550,281,619</u>
				<b>Supplier Weighted Average Lag Days:</b>			<u>39.50</u>

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
<b>Pipeline</b>							
September 2005	9/1/05	9/30/05	9/15/05	10/20/05	34.5	108,293	3,736,115
	9/1/05	9/30/05	9/15/05	10/24/05	38.5	1,108,735	42,686,309
	9/1/05	9/30/05	9/15/05	10/25/05	39.5	2,318,559	91,583,075
	9/1/05	9/30/05	9/15/05	10/27/05	41.5	7,867	326,500
				<b>Pipeline Total</b>		<u>3,543,455</u>	<u>138,332,000</u>
				<b>Pipeline Weighted Average Lag Days:</b>			<u>39.04</u>

<b>Grand Total</b>	<u>17,475,122</u>	<u>688,613,618</u>
<b>Gas Purchases Weighted Average Lag Days:</b>		<u>39.41</u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
October 2005

<u>Month</u> <b>Supplier Side</b>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
October 2005	10/1/05	10/31/05	10/16/05	11/9/05	24.0	2,402	57,648
	10/1/05	10/31/05	10/16/05	11/25/05	40.0	27,063,536	1,082,541,449
				Supplier Total		<u>27,065,938</u>	<u>1,082,599,097</u>

Supplier Weighted Average Lag Days: 40.00

<u>Month</u> <b>Pipeline</b>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
October 2005	10/1/05	10/31/05	10/16/05	11/21/05	36.0	1,313,186	47,274,693
	10/1/05	10/31/05	10/16/05	11/25/05	40.0	2,470,731	98,829,238
				Pipeline Total		<u>3,783,917</u>	<u>146,103,931</u>

Pipeline Weighted Average Lag Days: 38.61

Grand Total	<u>30,849,855</u>	<u>1,228,703,028</u>
Gas Purchases Weighted Average Lag Days:		<u>39.83</u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
November 2005

<u>Month</u> <i>Supplier Side</i>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
November 2005	11/1/05	11/30/05	11/15/05	12/9/05	23.5	4,928	115,803
	11/1/05	11/30/05	11/15/05	12/27/05	41.5	<u>25,624,392</u>	<u>1,063,412,263</u>
Supplier Total						<u>25,629,320</u>	<u>1,063,528,066</u>

Supplier Weighted Average Lag Days: 41.50

<u>Month</u> <i>Pipeline</i>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
November 2005	11/1/05	11/30/05	11/15/05	12/20/05	34.5	158,527	5,469,174
	11/1/05	11/30/05	11/15/05	12/23/05	37.5	1,164,662	43,674,813
	11/1/05	11/30/05	11/15/05	12/27/05	41.5	2,344,340	97,290,125
	11/1/05	11/30/05	11/15/05	12/28/05	42.5	<u>17,511</u>	<u>744,218</u>
Pipeline Total						<u>3,685,040</u>	<u>147,178,330</u>

Pipeline Weighted Average Lag Days: 39.94

Grand Total	<u>29,314,360</u>	<u>1,210,706,396</u>
Gas Purchases Weighted Average Lag Days:		<u>41.30</u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
December 2005

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
<b>Supplier Side</b> December 2005	12/1/05	12/31/05	12/16/05	1/11/06	26.0	9,115	236,993
	12/1/05	12/31/05	12/16/05	1/25/06	40.0	22,627,571	905,102,838
Supplier Total						<u>22,636,686</u>	<u>905,339,831</u>
Supplier Weighted Average Lag Days:							<u>39.99</u>

<u>Month</u>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
<b>Pipeline</b> December 2005	12/1/05	12/31/05	12/16/05	1/20/06	35.0	162,337	5,681,804
	12/1/05	12/31/05	12/16/05	1/23/06	38.0	1,046,618	39,771,503
	12/1/05	12/31/05	12/16/05	1/25/06	40.0	2,376,771	95,070,836
	12/1/05	12/31/05	12/16/05	1/27/06	42.0	15,649	657,250
Pipeline Total						<u>3,601,375</u>	<u>141,181,392</u>
Pipeline Weighted Average Lag Days:							<u>39.20</u>

Grand Total	<u>26,238,062</u>	<u>1,046,521,223</u>
Gas Purchases Weighted Average Lag Days:		<u>39.89</u>

National Fuel Gas Distribution Corporation  
Purchased Gas Calculation  
January 2006

<u>Month</u> <b>Supplier Side</b>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Purchased</u>	<u>Weighted Average</u>
January 2006	1/1/06	1/31/06	1/16/06	2/10/06	25.0	7,467	186,683
	1/1/06	1/31/06	1/16/06	2/27/06	42.0	29,132,421	1,223,561,668
				<b>Supplier Total</b>		<u>29,139,888</u>	<u>1,223,748,351</u>
				<b>Supplier Weighted Average Lag Days:</b>			<u>42.00</u>

<u>Month</u> <b>Pipeline</b>	<u>Beginning</u>	<u>End</u>	<u>Mid-Point</u>	<u>Date Paid</u>	<u>Days Lag</u>	<u>Total Gas Transported</u>	<u>Weighted Average</u>
January 2006	1/1/06	1/31/06	1/16/06	2/20/06	35.0	163,037	5,706,311
	1/1/06	1/31/06	1/16/06	2/23/06	38.0	1,124,717	42,739,243
	1/1/06	1/31/06	1/16/06	2/27/06	42.0	2,274,824	95,542,608
	1/1/06	1/31/06	1/16/06	2/28/06	43.0	15,014	645,613
				<b>Pipeline Total</b>		<u>3,577,593</u>	<u>144,633,775</u>
				<b>Pipeline Weighted Average Lag Days:</b>			<u>40.43</u>

<b>Grand Total</b>	<u>32,717,481</u>	<u>1,368,382,126</u>
<b>Gas Purchases Weighted Average Lag Days:</b>		<u>41.82</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 PENNSYLVANIA DIVISION  
 NET PAYROLL - WEEKLY

NFG-2-37  
 Exhibit No. 8-D  
 Page 1 of 1  
 CWC Net Payroll - Weekly  
 Witness: Truitt

Period Beginning	Period Ending	Mid-Point Date	Date Paid	Day Lag	Checks		Direct Deposit	
					Net Amount Paid	Weighted Average	Net Amount Paid	Weighted Average
1/30/05	2/5/05	2/2/05	2/16/05	14.0	54,837.73	767,728.22	82,099.46	1,149,392.44
2/6/05	2/12/05	2/9/05	2/23/05	14.0	42,200.03	590,800.42	72,043.79	1,008,613.06
2/13/05	2/19/05	2/16/05	3/2/05	14.0	41,771.21	584,796.94	72,818.72	1,019,462.08
2/20/05	2/26/05	2/23/05	3/9/05	14.0	41,642.97	583,001.58	74,507.06	1,043,098.84
2/27/05	3/5/05	3/2/05	3/16/05	14.0	40,896.23	572,547.22	78,121.25	1,093,697.50
3/6/05	3/12/05	3/9/05	3/23/05	14.0	40,106.42	561,489.88	71,555.65	1,001,779.10
3/13/05	3/19/05	3/16/05	3/30/05	14.0	42,454.63	594,364.82	77,582.76	1,086,158.64
3/20/05	3/26/05	3/23/05	4/6/05	14.0	43,140.85	603,971.90	75,551.05	1,057,714.70
3/27/05	4/2/05	3/30/05	4/13/05	14.0	43,978.72	615,702.08	77,747.73	1,088,468.22
4/3/05	4/9/05	4/6/05	4/20/05	14.0	42,577.03	596,078.42	72,564.36	1,015,901.04
4/10/05	4/16/05	4/13/05	4/27/05	14.0	41,144.42	576,021.88	72,715.98	1,018,023.72
4/17/05	4/23/05	4/20/05	5/4/05	14.0	41,581.49	582,140.86	75,478.30	1,056,696.20
4/24/05	4/30/05	4/27/05	5/11/05	14.0	45,361.08	635,055.12	74,834.08	1,047,677.12
5/1/05	5/7/05	5/4/05	5/18/05	14.0	40,326.68	564,573.52	75,024.22	1,050,339.08
5/8/05	5/14/05	5/11/05	5/25/05	14.0	41,394.71	579,525.94	74,776.44	1,046,870.16
5/15/05	5/21/05	5/18/05	6/1/05	14.0	45,840.80	641,771.20	72,910.85	1,020,751.90
5/22/05	5/28/05	5/25/05	6/8/05	14.0	46,464.32	650,500.48	74,590.97	1,044,273.58
5/29/05	6/4/05	6/1/05	6/15/05	14.0	50,785.17	710,992.38	76,148.47	1,066,078.58
6/5/05	6/11/05	6/8/05	6/22/05	14.0	46,721.87	654,106.18	75,599.10	1,058,387.40
6/12/05	6/18/05	6/15/05	6/29/05	14.0	47,161.54	660,261.56	78,197.16	1,094,760.24
6/19/05	6/25/05	6/22/05	7/6/05	14.0	45,207.16	632,900.24	74,701.73	1,045,824.22
6/26/05	7/2/05	6/29/05	7/13/05	14.0	49,378.82	691,303.48	75,511.59	1,057,162.26
7/3/05	7/9/05	7/6/05	7/20/05	14.0	44,926.80	628,975.20	75,834.50	1,061,683.00
7/10/05	7/16/05	7/13/05	7/27/05	14.0	43,670.96	611,393.44	75,421.69	1,055,903.66
7/17/05	7/23/05	7/20/05	8/3/05	14.0	44,146.75	618,054.50	74,880.36	1,048,325.04
7/24/05	7/30/05	7/27/05	8/10/05	14.0	44,555.14	623,771.96	75,375.59	1,055,258.26
7/31/05	8/6/05	8/3/05	8/17/05	14.0	43,096.69	603,353.66	75,031.74	1,050,444.36
8/7/05	8/13/05	8/10/05	8/24/05	14.0	42,822.42	599,513.88	76,353.29	1,068,946.06
8/14/05	8/20/05	8/17/05	8/31/05	14.0	42,689.23	597,649.22	79,803.77	1,117,252.78
8/21/05	8/27/05	8/24/05	9/7/05	14.0	40,719.60	570,074.40	74,172.50	1,038,415.00
8/28/05	9/3/05	8/31/05	9/14/05	14.0	42,024.48	588,342.72	76,506.97	1,071,097.58
9/4/05	9/10/05	9/7/05	9/21/05	14.0	40,962.05	573,468.70	75,667.13	1,059,339.82
9/11/05	9/17/05	9/14/05	9/28/05	14.0	41,230.16	577,222.24	73,224.03	1,025,136.42
9/18/05	9/24/05	9/21/05	10/5/05	14.0	40,047.05	560,658.70	75,619.87	1,058,678.18
9/25/05	10/1/05	9/28/05	10/12/05	14.0	41,991.68	587,883.52	74,920.90	1,048,892.60
10/2/05	10/8/05	10/5/05	10/19/05	14.0	40,153.11	562,143.54	74,128.32	1,037,796.48
10/9/05	10/15/05	10/12/05	10/26/05	14.0	40,839.03	571,746.42	76,619.37	1,072,671.18
10/16/05	10/22/05	10/19/05	11/2/05	14.0	40,320.69	564,489.66	75,567.34	1,057,942.76
10/23/05	10/29/05	10/26/05	11/9/05	14.0	43,215.53	605,017.42	76,561.55	1,071,861.70
10/30/05	11/5/05	11/2/05	11/16/05	14.0	39,456.18	552,386.52	75,070.74	1,050,990.36
11/6/05	11/12/05	11/9/05	11/23/05	14.0	39,276.77	549,874.78	74,396.41	1,041,549.74
11/13/05	11/19/05	11/16/05	11/30/05	14.0	40,732.37	570,253.18	75,689.09	1,059,647.26
11/20/05	11/26/05	11/23/05	12/7/05	14.0	39,770.31	556,784.34	76,475.06	1,070,650.84
11/27/05	12/3/05	11/30/05	12/14/05	14.0	41,107.83	575,509.62	80,067.41	1,120,943.74
12/4/05	12/10/05	12/7/05	12/21/05	14.0	39,907.10	558,699.40	78,697.85	1,101,769.90
12/11/05	12/17/05	12/14/05	12/28/05	14.0	41,529.46	581,412.44	73,844.53	1,033,823.42
12/18/05	12/24/05	12/21/05	1/4/06	14.0	39,396.08	551,545.12	74,738.35	1,046,336.90
12/25/05	12/31/05	12/28/05	1/11/06	14.0	40,404.10	565,657.40	75,125.88	1,051,762.32
1/1/06	1/7/06	1/4/06	1/18/06	14.0	40,020.56	560,287.84	76,224.29	1,067,140.06
1/8/06	1/14/06	1/11/06	1/25/06	14.0	40,069.41	560,971.74	73,555.02	1,029,770.28
1/15/06	1/21/06	1/18/06	2/1/06	14.0	40,117.35	561,642.90	75,194.63	1,052,724.82
1/22/06	1/28/06	1/25/06	2/8/06	14.0	39,240.84	549,371.76	74,250.58	1,039,508.12
1/29/06	2/4/06	2/1/06	2/15/06	14.0	42,432.99	594,061.86	80,455.71	1,126,379.94
<b>TOTALS:</b>					<u>2,255,846.80</u>	<u>31,581,852.40</u>	<u>4,004,555.19</u>	<u>56,063,772.66</u>
<b>WEIGHTED AVERAGE DAYS:</b>						<u>14.00</u>		<u>14.00</u>
<b>TOTAL WEIGHTED AVERAGE DAYS:</b>								<u>14.00</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
NET PAYROLL - SALARIED

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CWC Net Payroll -- Salaried  
Witness: Truitt

Period Beginning	Period Ending	Mid-Point Date	Date Paid	Day Lag	Checks		Direct Deposit	
					Net Amount Paid	Weighted Average	Net Amount Paid	Weighted Average
2/1/05	2/15/05	2/8/05	2/14/05	6.0	18,147.19	108,883.14	104,633.81	627,802.86
2/16/05	2/28/05	2/22/05	2/28/05	6.0	18,147.19	108,883.14	104,423.44	626,540.64
3/1/05	3/15/05	3/8/05	3/15/05	7.0	17,917.43	125,422.01	104,526.30	731,684.10
3/16/05	3/31/05	3/23/05	3/31/05	7.5	17,609.49	132,071.18	108,858.10	816,435.75
4/1/05	4/15/05	4/8/05	4/15/05	7.0	19,089.15	133,624.05	105,968.70	741,780.90
4/16/05	4/30/05	4/23/05	4/29/05	6.0	17,857.47	107,144.82	107,855.97	647,135.82
5/1/05	5/15/05	5/8/05	5/13/05	5.0	17,835.60	89,178.00	101,489.28	507,446.40
5/16/05	5/31/05	5/23/05	5/31/05	7.5	17,835.64	133,767.30	102,102.44	765,768.30
6/1/05	6/15/05	6/8/05	6/15/05	7.0	19,122.22	133,855.54	101,135.20	707,946.40
6/16/05	6/30/05	6/23/05	6/30/05	7.0	17,994.68	125,962.76	102,234.80	715,643.60
7/1/05	7/15/05	7/8/05	7/15/05	7.0	20,881.61	146,171.27	116,133.29	812,933.03
7/16/05	7/31/05	7/23/05	7/29/05	5.5	17,994.70	98,970.85	102,635.92	564,497.56
8/1/05	8/15/05	8/8/05	8/15/05	7.0	17,956.18	125,693.26	104,032.31	728,226.17
8/16/05	8/31/05	8/23/05	8/31/05	7.5	17,956.22	134,671.65	104,507.70	783,807.75
9/1/05	9/15/05	9/8/05	9/15/05	7.0	17,956.18	125,693.26	100,934.45	706,541.15
9/16/05	9/30/05	9/23/05	9/30/05	7.0	17,956.23	125,693.61	101,221.31	708,549.17
10/1/05	10/15/05	10/8/05	10/14/05	6.0	19,488.21	116,929.26	103,764.37	622,586.22
10/16/05	10/31/05	10/23/05	10/31/05	7.5	20,619.79	154,648.43	101,345.66	760,092.45
11/1/05	11/15/05	11/8/05	11/15/05	7.0	19,923.01	139,461.07	101,844.51	713,611.57
11/16/05	11/30/05	11/23/05	11/30/05	7.0	20,369.57	142,586.99	100,315.89	702,211.23
12/1/05	12/15/05	12/8/05	12/15/05	7.0	19,753.61	138,275.27	102,768.13	719,376.91
12/16/05	12/31/05	12/23/05	12/31/05	7.5	19,931.66	149,487.45	103,738.60	778,039.50
1/1/06	1/15/06	1/8/06	1/15/06	7.0	29,588.87	207,122.09	155,274.25	1,086,919.75
1/16/06	1/31/06	1/23/06	1/31/06	7.5	22,657.38	169,930.35	107,404.99	805,537.43
<b>TOTALS:</b>					<u>464,589.28</u>	<u>3,174,126.74</u>	<u>2,549,249.42</u>	<u>17,381,114.66</u>
<b>WEIGHTED AVERAGE DAYS:</b>						<u>6.83</u>		<u>6.82</u>
<b>TOTAL WEIGHTED AVERAGE DAYS:</b>								<u>6.82</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 PENNSYLVANIA DIVISION  
 EMPLOYEE TAXES SUMMARY

<b>Weekly</b>	<u>Total</u>	<u>Weighted Average</u>	<u>Weighted Days</u>
Federal Withholding	\$1,427,778	\$22,415,370	15.70
<b>State Withholding</b>			
PA Withholding	\$368,815	\$8,571,056	23.24
Ohio Withholding	\$3,479	\$93,417	26.86
Local Withholding	\$134,292	\$10,286,552	76.60
PA Unemployment	\$ 11,055	\$ 950,255	85.96
	<u>\$517,640</u>	<u>\$19,901,280</u>	38.45
FICA	\$925,888	\$14,535,486	15.70
<b><u>Salaried</u></b>			
Federal Withholding	\$625,031	\$4,218,032	6.75
<b>State Withholding</b>			
PA Withholding	\$173,411	\$1,604,920	9.26
Local Withholding	\$63,035	\$4,820,037	76.47
PA Unemployment	\$ 5,197	\$ 310,878	59.82
	<u>\$241,643</u>	<u>\$6,735,835</u>	27.88
FICA	\$430,521	\$2,911,790	6.76

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 PENNSYLVANIA DIVISION  
 FEDERAL WITHHOLDING - WEEKLY

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 CWC Employee Taxes  
 Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>Federal Withheld</u>	<u>Weighted Average</u>
1/30/05	2/5/05	2/2/05	2/18/05	16.0	33,459.52	535,352.32
2/6/05	2/12/05	2/9/05	2/25/05	16.0	25,246.48	403,943.68
2/13/05	2/19/05	2/16/05	3/3/05	15.0	25,328.53	379,927.95
2/20/05	2/26/05	2/23/05	3/11/05	16.0	25,809.98	412,959.68
2/27/05	3/5/05	3/2/05	3/18/05	16.0	26,979.05	431,664.80
3/6/05	3/12/05	3/9/05	3/24/05	15.0	25,803.24	387,048.60
3/13/05	3/19/05	3/16/05	3/31/05	15.0	25,395.55	380,933.25
3/20/05	3/26/05	3/23/05	4/8/05	16.0	27,473.22	439,572.48
3/27/05	4/2/05	3/30/05	4/15/05	16.0	28,934.02	462,944.32
4/3/05	4/9/05	4/6/05	4/22/05	16.0	26,172.61	418,761.76
4/10/05	4/16/05	4/13/05	4/29/05	16.0	25,504.95	408,079.20
4/17/05	4/23/05	4/20/05	5/6/05	16.0	26,385.83	422,173.28
4/24/05	4/30/05	4/27/05	5/13/05	16.0	27,569.45	441,111.20
5/1/05	5/7/05	5/4/05	5/20/05	16.0	25,999.94	415,999.04
5/8/05	5/14/05	5/11/05	5/27/05	16.0	26,217.62	419,481.92
5/15/05	5/21/05	5/18/05	6/3/05	16.0	26,134.37	418,149.92
5/22/05	5/28/05	5/25/05	6/10/05	16.0	26,634.97	426,159.52
5/29/05	6/4/05	6/1/05	6/15/05	14.0	29,103.88	407,454.32
6/5/05	6/11/05	6/8/05	6/24/05	16.0	26,766.78	428,268.48
6/12/05	6/18/05	6/15/05	6/30/05	15.0	26,410.54	396,158.10
6/19/05	6/25/05	6/22/05	7/8/05	16.0	26,490.40	423,846.40
6/26/05	7/2/05	6/29/05	7/15/05	16.0	29,034.89	464,558.24
7/3/05	7/9/05	7/6/05	7/22/05	16.0	27,251.57	436,025.12
7/10/05	7/16/05	7/13/05	7/29/05	16.0	26,653.60	426,457.60
7/17/05	7/23/05	7/20/05	8/5/05	16.0	26,732.27	427,716.32
7/24/05	7/30/05	7/27/05	8/12/05	16.0	27,411.75	438,588.00
7/31/05	8/6/05	8/3/05	8/19/05	16.0	26,819.82	429,117.12
8/7/05	8/13/05	8/10/05	8/26/05	16.0	26,959.07	431,345.12
8/14/05	8/20/05	8/17/05	8/31/05	14.0	27,026.51	378,371.14
8/21/05	8/27/05	8/24/05	9/9/05	16.0	26,563.69	425,019.04
8/28/05	9/3/05	8/31/05	9/15/05	15.0	27,976.76	419,651.40
9/4/05	9/10/05	9/7/05	9/23/05	16.0	26,967.18	431,474.88
9/11/05	9/17/05	9/14/05	9/30/05	16.0	26,300.36	420,805.76
9/18/05	9/24/05	9/21/05	10/7/05	16.0	26,469.59	423,513.44
9/25/05	10/1/05	9/28/05	10/14/05	16.0	26,771.19	428,339.04
10/2/05	10/8/05	10/5/05	10/21/05	16.0	26,188.23	419,011.68
10/9/05	10/15/05	10/12/05	10/28/05	16.0	27,334.86	437,357.76
10/16/05	10/22/05	10/19/05	11/4/05	16.0	26,582.52	425,320.32
10/23/05	10/29/05	10/26/05	11/10/05	15.0	27,739.98	416,099.70
10/30/05	11/5/05	11/2/05	11/18/05	16.0	26,077.73	417,243.68
11/6/05	11/12/05	11/9/05	11/23/05	14.0	25,904.78	362,666.92
11/13/05	11/19/05	11/16/05	11/30/05	14.0	25,491.55	356,881.70
11/20/05	11/26/05	11/23/05	12/9/05	16.0	27,306.86	436,909.76
11/27/05	12/3/05	11/30/05	12/15/05	15.0	28,191.22	422,868.30
12/4/05	12/10/05	12/7/05	12/22/05	15.0	27,183.09	407,746.35
12/11/05	12/17/05	12/14/05	12/30/05	16.0	26,872.51	429,960.16
12/18/05	12/24/05	12/21/05	1/6/06	16.0	28,332.60	453,321.60
12/25/05	12/31/05	12/28/05	1/13/06	16.0	27,335.08	437,361.28
1/1/06	1/7/06	1/4/06	1/20/06	16.0	26,958.47	431,335.52
1/8/06	1/14/06	1/11/06	1/27/06	16.0	25,704.62	411,273.92
1/15/06	1/21/06	1/18/06	2/3/06	16.0	26,671.27	426,740.32
1/22/06	1/28/06	1/25/06	2/10/06	16.0	25,864.04	413,824.64
1/29/06	2/4/06	2/1/06	2/17/06	16.0	29,279.65	468,474.40
<b>TOTALS:</b>					<u>1,427,778.30</u>	<u>22,415,370.45</u>
<b>WEIGHTED AVERAGE DAYS:</b>						<u>15.70</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
PENNSYLVANIA WITHHOLDING - WEEKLY

NFG-2-37  
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CWC Employee Taxes  
Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>State Withheld</u>	<u>Weighted Average</u>
1/30/05	2/5/05	2/2/05	3/2/05	28.0	7,783.76	217,945.28
2/6/05	2/12/05	2/9/05	3/2/05	21.0	6,697.03	140,637.63
2/13/05	2/19/05	2/16/05	3/17/05	29.0	6,706.92	194,500.68
2/20/05	2/26/05	2/23/05	3/17/05	22.0	6,793.79	149,463.38
2/27/05	3/5/05	3/2/05	3/31/05	29.0	6,974.50	202,260.50
3/6/05	3/12/05	3/9/05	3/31/05	22.0	6,821.91	150,082.02
3/13/05	3/19/05	3/16/05	3/31/05	15.0	6,768.64	101,529.60
3/20/05	3/26/05	3/23/05	4/19/05	27.0	6,993.97	188,837.19
3/27/05	4/2/05	3/30/05	4/19/05	20.0	7,148.63	142,972.60
4/3/05	4/9/05	4/6/05	5/3/05	27.0	6,781.16	183,091.32
4/10/05	4/16/05	4/13/05	5/3/05	20.0	6,701.41	134,028.20
4/17/05	4/23/05	4/20/05	5/17/05	27.0	6,855.14	185,088.78
4/24/05	4/30/05	4/27/05	5/17/05	20.0	6,966.00	139,320.00
5/1/05	5/7/05	5/4/05	6/2/05	29.0	6,764.25	196,163.25
5/8/05	5/14/05	5/11/05	6/2/05	22.0	6,811.42	149,851.24
5/15/05	5/21/05	5/18/05	6/17/05	30.0	6,891.06	206,731.80
5/22/05	5/28/05	5/25/05	6/17/05	23.0	6,979.44	160,527.12
5/29/05	6/4/05	6/1/05	6/17/05	16.0	7,291.72	116,667.52
6/5/05	6/11/05	6/8/05	6/30/05	22.0	7,016.65	154,366.30
6/12/05	6/18/05	6/15/05	6/30/05	15.0	6,986.61	104,799.15
6/19/05	6/25/05	6/22/05	7/19/05	27.0	6,964.79	188,049.33
6/26/05	7/2/05	6/29/05	7/19/05	20.0	7,280.73	145,614.60
7/3/05	7/9/05	7/6/05	8/2/05	27.0	7,066.05	190,783.35
7/10/05	7/16/05	7/13/05	8/2/05	20.0	6,976.76	139,535.20
7/17/05	7/23/05	7/20/05	8/17/05	28.0	7,037.94	197,062.32
7/24/05	7/30/05	7/27/05	8/17/05	21.0	7,129.96	149,729.16
7/31/05	8/6/05	8/3/05	9/2/05	30.0	7,024.46	210,733.80
8/7/05	8/13/05	8/10/05	9/2/05	23.0	7,048.40	162,113.20
8/14/05	8/20/05	8/17/05	9/2/05	16.0	6,999.19	111,987.04
8/21/05	8/27/05	8/24/05	9/19/05	26.0	6,901.99	179,451.74
8/28/05	9/3/05	8/31/05	9/19/05	19.0	7,033.98	133,645.62
9/4/05	9/10/05	9/7/05	9/30/05	23.0	6,946.34	159,765.82
9/11/05	9/17/05	9/14/05	9/30/05	16.0	6,836.24	109,379.84
9/18/05	9/24/05	9/21/05	10/18/05	27.0	6,881.76	185,807.52
9/25/05	10/1/05	9/28/05	10/18/05	20.0	6,920.27	138,405.40
10/2/05	10/8/05	10/5/05	11/2/05	28.0	6,842.92	191,601.76
10/9/05	10/15/05	10/12/05	11/2/05	21.0	6,990.32	146,796.72
10/16/05	10/22/05	10/19/05	11/17/05	29.0	6,849.01	198,621.29
10/23/05	10/29/05	10/26/05	11/17/05	22.0	7,055.18	155,213.96
10/30/05	11/5/05	11/2/05	12/2/05	30.0	6,800.36	204,010.80
11/6/05	11/12/05	11/9/05	12/2/05	23.0	6,803.32	156,476.36
11/13/05	11/19/05	11/16/05	12/2/05	16.0	6,714.64	107,434.24
11/20/05	11/26/05	11/23/05	12/19/05	26.0	6,964.82	181,085.32
11/27/05	12/3/05	11/30/05	12/19/05	19.0	7,108.60	135,063.40
12/4/05	12/10/05	12/7/05	12/30/05	23.0	6,963.45	160,159.35
12/11/05	12/17/05	12/14/05	12/30/05	16.0	6,899.99	110,399.84
12/18/05	12/24/05	12/21/05	1/17/06	27.0	7,165.30	193,463.10
12/25/05	12/31/05	12/28/05	1/17/06	20.0	7,011.46	140,229.20
1/1/06	1/7/06	1/4/06	2/3/06	30.0	6,974.12	209,223.60
1/8/06	1/14/06	1/11/06	2/3/06	23.0	6,804.69	156,507.87
1/15/06	1/21/06	1/18/06	2/18/06	31.0	6,962.17	215,827.27
1/22/06	1/28/06	1/25/06	2/18/06	24.0	6,849.17	164,380.08
1/29/06	2/4/06	2/1/06	2/18/06	17.0	7,272.60	123,634.20
<b>TOTALS:</b>					<u>368,814.99</u>	<u>8,571,055.86</u>
<b>WEIGHTED AVERAGE DAYS:</b>						<u>23.24</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 PENNSYLVANIA DIVISION  
 OHIO WITHHOLDING - WEEKLY

NFG-2-37  
 Exhibit No. 8-D  
 Page 4 of 12  
 CWC Employee Taxes  
 Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>State Withheld</u>	<u>Weighted Average</u>
1/30/05	2/5/05	2/2/05	2/23/05	21.0	48.65	1,021.65
2/6/05	2/12/05	2/9/05	2/23/05	14.0	58.33	816.62
2/13/05	2/19/05	2/16/05	3/28/05	40.0	64.47	2,578.80
2/20/05	2/26/05	2/23/05	3/28/05	33.0	68.49	2,260.17
2/27/05	3/5/05	3/2/05	3/28/05	26.0	74.06	1,925.56
3/6/05	3/12/05	3/9/05	3/28/05	19.0	58.33	1,108.27
3/13/05	3/19/05	3/16/05	3/28/05	12.0	59.76	717.12
3/20/05	3/26/05	3/23/05	4/27/05	35.0	65.32	2,286.20
3/27/05	4/2/05	3/30/05	4/27/05	28.0	58.33	1,633.24
4/3/05	4/9/05	4/6/05	4/27/05	21.0	58.33	1,224.93
4/10/05	4/16/05	4/13/05	4/27/05	14.0	66.53	931.42
4/17/05	4/23/05	4/20/05	5/20/05	30.0	67.49	2,024.70
4/24/05	4/30/05	4/27/05	5/20/05	23.0	65.58	1,508.34
5/1/05	5/7/05	5/4/05	5/20/05	16.0	71.65	1,146.40
5/8/05	5/14/05	5/11/05	5/20/05	9.0	65.58	590.22
5/15/05	5/21/05	5/18/05	6/29/05	42.0	65.58	2,754.36
5/22/05	5/28/05	5/25/05	6/29/05	35.0	66.53	2,328.55
5/29/05	6/4/05	6/1/05	6/29/05	28.0	66.53	1,862.84
6/5/05	6/11/05	6/8/05	6/29/05	21.0	65.58	1,377.18
6/12/05	6/18/05	6/15/05	6/29/05	14.0	66.53	931.42
6/19/05	6/25/05	6/22/05	8/2/05	41.0	65.58	2,688.78
6/26/05	7/2/05	6/29/05	8/2/05	34.0	65.58	2,229.72
7/3/05	7/9/05	7/6/05	8/2/05	27.0	67.73	1,828.71
7/10/05	7/16/05	7/13/05	8/2/05	20.0	67.73	1,354.60
7/17/05	7/23/05	7/20/05	9/1/05	43.0	62.64	2,693.52
7/24/05	7/30/05	7/27/05	9/1/05	36.0	62.64	2,255.04
7/31/05	8/6/05	8/3/05	9/1/05	29.0	62.64	1,816.56
8/7/05	8/13/05	8/10/05	9/1/05	22.0	53.64	1,180.08
8/14/05	8/20/05	8/17/05	9/1/05	15.0	65.47	982.05
8/21/05	8/27/05	8/24/05	9/26/05	33.0	62.64	2,067.12
8/28/05	9/3/05	8/31/05	9/26/05	26.0	62.64	1,628.64
9/4/05	9/10/05	9/7/05	9/26/05	19.0	62.64	1,190.16
9/11/05	9/17/05	9/14/05	9/26/05	12.0	72.80	873.60
9/18/05	9/24/05	9/21/05	10/24/05	33.0	63.56	2,097.48
9/25/05	10/1/05	9/28/05	10/24/05	26.0	63.56	1,652.56
10/2/05	10/8/05	10/5/05	10/24/05	19.0	68.06	1,293.14
10/9/05	10/15/05	10/12/05	10/24/05	12.0	62.64	751.68
10/16/05	10/22/05	10/19/05	12/15/05	57.0	80.88	4,610.16
10/23/05	10/29/05	10/26/05	12/15/05	50.0	83.08	4,154.00
10/30/05	11/5/05	11/2/05	12/15/05	43.0	75.67	3,253.81
11/6/05	11/12/05	11/9/05	12/15/05	36.0	64.52	2,322.72
11/13/05	11/19/05	11/16/05	12/15/05	29.0	64.52	1,871.08
11/20/05	11/26/05	11/23/05	12/28/05	35.0	64.64	2,262.40
11/27/05	12/3/05	11/30/05	12/28/05	28.0	62.64	1,753.92
12/4/05	12/10/05	12/7/05	12/28/05	21.0	80.45	1,689.45
12/11/05	12/17/05	12/14/05	12/28/05	14.0	66.43	930.02
12/18/05	12/24/05	12/21/05	1/23/06	33.0	65.83	2,172.39
12/25/05	12/31/05	12/28/05	1/23/06	26.0	60.02	1,560.52
1/1/06	1/7/06	1/4/06	1/23/06	19.0	76.70	1,457.30
1/8/06	1/14/06	1/11/06	1/23/06	12.0	69.64	835.68
1/15/06	1/21/06	1/18/06	2/20/06	33.0	60.48	1,995.84
1/22/06	1/28/06	1/25/06	2/20/06	26.0	68.72	1,786.72
1/29/06	2/4/06	2/1/06	2/20/06	19.0	60.48	1,149.12
<b>TOTALS:</b>					<u>3,478.54</u>	<u>93,416.56</u>
<b>WEIGHTED AVERAGE DAYS:</b>						<u>26.86</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
LOCAL TAX - WEEKLY

NFG-2-37  
Exhibit No. 8-D  
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CWC Employee Taxes  
Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>Local Tax Paid</u>	<u>Weighted Average</u>
1/30/05	2/5/05	2/2/05	4/30/05	87.0	2,833.18	246,486.66
2/6/05	2/12/05	2/9/05	4/30/05	80.0	2,434.20	194,736.00
2/13/05	2/19/05	2/16/05	4/30/05	73.0	2,446.16	178,569.68
2/20/05	2/26/05	2/23/05	4/30/05	66.0	2,483.60	163,917.60
2/27/05	3/5/05	3/2/05	4/30/05	59.0	2,525.29	148,992.11
3/6/05	3/12/05	3/9/05	4/30/05	52.0	2,467.75	128,323.00
3/13/05	3/19/05	3/16/05	4/30/05	45.0	2,462.03	110,791.35
3/20/05	3/26/05	3/23/05	4/30/05	38.0	2,534.10	96,295.80
3/27/05	4/2/05	3/30/05	4/30/05	31.0	2,590.95	80,319.45
4/3/05	4/9/05	4/6/05	4/30/05	24.0	2,479.25	59,502.00
4/10/05	4/16/05	4/13/05	7/31/05	109.0	2,439.08	265,859.72
4/17/05	4/23/05	4/20/05	7/31/05	102.0	2,483.85	253,352.70
4/24/05	4/30/05	4/27/05	7/31/05	95.0	2,533.21	240,654.95
5/1/05	5/7/05	5/4/05	7/31/05	88.0	2,507.21	220,634.48
5/8/05	5/14/05	5/11/05	7/31/05	81.0	2,482.44	201,077.64
5/15/05	5/21/05	5/18/05	7/31/05	74.0	2,523.86	186,765.64
5/22/05	5/28/05	5/25/05	7/31/05	67.0	2,535.84	169,901.28
5/29/05	6/4/05	6/1/05	7/31/05	60.0	2,642.81	158,568.60
6/5/05	6/11/05	6/8/05	7/31/05	53.0	2,569.31	136,173.43
6/12/05	6/18/05	6/15/05	7/31/05	46.0	2,545.77	117,105.42
6/19/05	6/25/05	6/22/05	7/31/05	39.0	2,539.54	99,042.06
6/26/05	7/2/05	6/29/05	10/31/05	124.0	2,640.33	327,400.92
7/3/05	7/9/05	7/6/05	10/31/05	117.0	2,587.20	302,702.40
7/10/05	7/16/05	7/13/05	10/31/05	110.0	2,548.65	280,351.50
7/17/05	7/23/05	7/20/05	10/31/05	103.0	2,564.52	264,145.56
7/24/05	7/30/05	7/27/05	10/31/05	96.0	2,603.98	249,982.08
7/31/05	8/6/05	8/3/05	10/31/05	89.0	2,571.60	228,872.40
8/7/05	8/13/05	8/10/05	10/31/05	82.0	2,548.98	209,016.36
8/14/05	8/20/05	8/17/05	10/31/05	75.0	2,531.33	189,849.75
8/21/05	8/27/05	8/24/05	10/31/05	68.0	2,513.92	170,946.56
8/28/05	9/3/05	8/31/05	10/31/05	61.0	2,584.17	157,834.37
9/4/05	9/10/05	9/7/05	10/31/05	54.0	2,530.10	136,625.40
9/11/05	9/17/05	9/14/05	10/31/05	47.0	2,475.94	116,369.18
9/18/05	9/24/05	9/21/05	10/31/05	40.0	2,499.64	99,985.60
9/25/05	10/1/05	9/28/05	1/31/06	125.0	2,509.20	313,650.00
10/2/05	10/8/05	10/5/05	1/31/06	118.0	2,509.14	296,078.52
10/9/05	10/15/05	10/12/05	1/31/06	111.0	2,540.34	281,977.74
10/16/05	10/22/05	10/19/05	1/31/06	104.0	2,491.78	259,145.12
10/23/05	10/29/05	10/26/05	1/31/06	97.0	2,565.91	248,893.27
10/30/05	11/5/05	11/2/05	1/31/06	90.0	2,493.44	224,409.60
11/6/05	11/12/05	11/9/05	1/31/06	83.0	2,471.94	205,171.02
11/13/05	11/19/05	11/16/05	1/31/06	76.0	2,446.74	185,952.24
11/20/05	11/26/05	11/23/05	1/31/06	69.0	2,528.94	174,496.86
11/27/05	12/3/05	11/30/05	1/31/06	62.0	2,593.02	160,767.24
12/4/05	12/10/05	12/7/05	1/31/06	55.0	2,566.15	141,138.25
12/11/05	12/17/05	12/14/05	1/31/06	48.0	2,498.41	119,923.68
12/18/05	12/24/05	12/21/05	1/31/06	41.0	2,600.48	106,619.68
12/25/05	12/31/05	12/28/05	1/31/06	34.0	2,543.67	86,484.78
1/1/06	1/7/06	1/4/06	4/30/06	116.0	2,533.29	293,861.64
1/8/06	1/14/06	1/11/06	4/30/06	109.0	2,472.11	269,459.99
1/15/06	1/21/06	1/18/06	4/30/06	102.0	2,525.59	257,610.18
1/22/06	1/28/06	1/25/06	4/30/06	95.0	2,496.57	237,174.15
1/29/06	2/4/06	2/1/06	4/30/06	88.0	2,645.30	232,786.40

**TOTALS:** 134,291.81 10,286,552.01

**WEIGHTED AVERAGE DAYS:** 76.60

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
PENNSYLVANIA EMPLOYEE UNEMPLOYMENT - WEEKLY

NFG-2-37  
Exhibit No. 8-D  
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CWC Employee Taxes  
Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>SUTA Paid</u>	<u>Weighted Average</u>
1/30/05	2/5/05	2/2/05	4/27/05	84.0	232.29	19,512.36
2/6/05	2/12/05	2/9/05	4/27/05	77.0	200.59	15,445.43
2/13/05	2/19/05	2/16/05	4/27/05	70.0	200.95	14,066.50
2/20/05	2/26/05	2/23/05	4/27/05	63.0	203.58	12,825.54
2/27/05	3/5/05	3/2/05	4/27/05	56.0	209.09	11,709.04
3/6/05	3/12/05	3/9/05	4/27/05	49.0	204.10	10,000.90
3/13/05	3/19/05	3/16/05	4/27/05	42.0	202.72	8,514.24
3/20/05	3/26/05	3/23/05	7/28/05	127.0	209.57	26,615.39
3/27/05	4/2/05	3/30/05	7/28/05	120.0	214.74	25,768.80
4/3/05	4/9/05	4/6/05	7/28/05	113.0	204.07	23,059.91
4/10/05	4/16/05	4/13/05	7/28/05	106.0	200.90	21,295.40
4/17/05	4/23/05	4/20/05	7/28/05	99.0	205.49	20,343.51
4/24/05	4/30/05	4/27/05	7/28/05	92.0	208.70	19,200.40
5/1/05	5/7/05	5/4/05	7/28/05	85.0	206.24	17,530.40
5/8/05	5/14/05	5/11/05	7/28/05	78.0	204.00	15,912.00
5/15/05	5/21/05	5/18/05	7/28/05	71.0	207.26	14,715.46
5/22/05	5/28/05	5/25/05	7/28/05	64.0	208.56	13,347.84
5/29/05	6/4/05	6/1/05	7/28/05	57.0	217.95	12,423.15
6/5/05	6/11/05	6/8/05	7/28/05	50.0	209.75	10,487.50
6/12/05	6/18/05	6/15/05	7/28/05	43.0	208.81	8,978.83
6/19/05	6/25/05	6/22/05	10/28/05	128.0	208.15	26,643.20
6/26/05	7/2/05	6/29/05	10/28/05	121.0	217.50	26,317.50
7/3/05	7/9/05	7/6/05	10/28/05	114.0	211.29	24,087.06
7/10/05	7/16/05	7/13/05	10/28/05	107.0	208.60	22,320.20
7/17/05	7/23/05	7/20/05	10/28/05	100.0	210.23	21,023.00
7/24/05	7/30/05	7/27/05	10/28/05	93.0	214.29	19,928.97
7/31/05	8/6/05	8/3/05	10/28/05	86.0	211.44	18,183.84
8/7/05	8/13/05	8/10/05	10/28/05	79.0	210.63	16,639.77
8/14/05	8/20/05	8/17/05	10/28/05	72.0	209.20	15,062.40
8/21/05	8/27/05	8/24/05	10/28/05	65.0	207.34	13,477.10
8/28/05	9/3/05	8/31/05	10/28/05	58.0	211.56	12,270.48
9/4/05	9/10/05	9/7/05	10/28/05	51.0	209.07	10,662.57
9/11/05	9/17/05	9/14/05	10/28/05	44.0	205.14	9,026.16
9/18/05	9/24/05	9/21/05	1/27/06	128.0	206.35	26,412.80
9/25/05	10/1/05	9/28/05	1/27/06	121.0	207.44	25,100.24
10/2/05	10/8/05	10/5/05	1/27/06	114.0	205.27	23,400.78
10/9/05	10/15/05	10/12/05	1/27/06	107.0	209.59	22,426.13
10/16/05	10/22/05	10/19/05	1/27/06	100.0	205.64	20,564.00
10/23/05	10/29/05	10/26/05	1/27/06	93.0	211.65	19,683.45
10/30/05	11/5/05	11/2/05	1/27/06	86.0	204.29	17,568.94
11/6/05	11/12/05	11/9/05	1/27/06	79.0	203.99	16,115.21
11/13/05	11/19/05	11/16/05	1/27/06	72.0	201.47	14,505.84
11/20/05	11/26/05	11/23/05	1/27/06	65.0	208.81	13,572.65
11/27/05	12/3/05	11/30/05	1/27/06	58.0	213.40	12,377.20
12/4/05	12/10/05	12/7/05	1/27/06	51.0	210.34	10,727.34
12/11/05	12/17/05	12/14/05	1/27/06	44.0	206.91	9,104.04
12/18/05	12/24/05	12/21/05	5/1/06	131.0	214.56	28,107.36
12/25/05	12/31/05	12/28/05	5/1/06	124.0	209.76	26,010.24
1/1/06	1/7/06	1/4/06	5/1/06	117.0	208.67	24,414.39
1/8/06	1/14/06	1/11/06	5/1/06	110.0	203.41	22,375.10
1/15/06	1/21/06	1/18/06	5/1/06	103.0	208.12	21,436.36
1/22/06	1/28/06	1/25/06	5/1/06	96.0	204.65	19,646.40
1/29/06	2/4/06	2/1/06	5/1/06	89.0	216.99	19,312.11
<b>TOTALS:</b>					<u>11,055.11</u>	<u>950,255.43</u>
<b>WEIGHTED AVERAGE DAYS:</b>						<u>85.96</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
FICA - EMPLOYEE PORTION - WEEKLY

NFG-2-37  
Exhibit No. 8-D  
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CWC Employee Taxes  
Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>FICA Tax Withheld</u>	<u>FICA-Med Tax Withheld</u>	<u>FICA Total</u>	<u>Weighted Average</u>
1/30/05	2/5/05	2/2/05	2/18/05	16.0	15,785.29	3,691.78	19,477.07	311,633.12
2/6/05	2/12/05	2/9/05	2/25/05	16.0	13,601.87	3,181.05	16,782.92	268,526.72
2/13/05	2/19/05	2/16/05	3/3/05	15.0	13,629.06	3,187.48	16,816.54	252,248.10
2/20/05	2/26/05	2/23/05	3/11/05	16.0	13,809.19	3,229.57	17,038.76	272,620.16
2/27/05	3/5/05	3/2/05	3/18/05	16.0	14,179.95	3,316.23	17,496.18	279,938.88
3/6/05	3/12/05	3/9/05	3/24/05	15.0	13,853.92	3,240.01	17,093.93	256,408.95
3/13/05	3/19/05	3/16/05	3/31/05	15.0	13,748.28	3,215.34	16,963.62	254,454.30
3/20/05	3/26/05	3/23/05	4/8/05	16.0	14,209.13	3,323.14	17,532.27	280,516.32
3/27/05	4/2/05	3/30/05	4/15/05	16.0	14,579.01	3,409.57	17,988.58	287,817.28
4/3/05	4/9/05	4/6/05	4/22/05	16.0	13,850.70	3,239.33	17,090.03	273,440.48
4/10/05	4/16/05	4/13/05	4/29/05	16.0	13,620.24	3,185.35	16,805.59	268,889.44
4/17/05	4/23/05	4/20/05	5/6/05	16.0	13,931.82	3,258.22	17,190.04	275,040.64
4/24/05	4/30/05	4/27/05	5/13/05	16.0	14,153.46	3,310.14	17,463.60	279,417.60
5/1/05	5/7/05	5/4/05	5/20/05	16.0	13,971.59	3,267.49	17,239.08	275,825.28
5/8/05	5/14/05	5/11/05	5/27/05	16.0	13,841.35	3,237.16	17,078.51	273,256.16
5/15/05	5/21/05	5/18/05	6/3/05	16.0	14,076.50	3,292.10	17,368.60	277,897.60
5/22/05	5/28/05	5/25/05	6/10/05	16.0	14,181.74	3,316.54	17,498.28	279,972.48
5/29/05	6/4/05	6/1/05	6/15/05	14.0	14,812.24	3,464.28	18,276.52	255,871.28
6/5/05	6/11/05	6/8/05	6/24/05	16.0	14,255.84	3,333.98	17,589.82	281,437.12
6/12/05	6/18/05	6/15/05	6/30/05	15.0	14,196.27	3,320.01	17,516.28	262,744.20
6/19/05	6/25/05	6/22/05	7/8/05	16.0	14,150.99	3,309.58	17,460.57	279,369.12
6/26/05	7/2/05	6/29/05	7/15/05	16.0	14,789.21	3,458.84	18,248.05	291,968.80
7/3/05	7/9/05	7/6/05	7/22/05	16.0	14,357.95	3,357.95	17,715.90	283,454.40
7/10/05	7/16/05	7/13/05	7/29/05	16.0	14,177.64	3,315.68	17,493.32	279,893.12
7/17/05	7/23/05	7/20/05	8/5/05	16.0	14,298.74	3,344.13	17,642.87	282,885.92
7/24/05	7/30/05	7/27/05	8/12/05	16.0	14,563.64	3,405.92	17,969.56	287,512.96
7/31/05	8/6/05	8/3/05	8/19/05	16.0	14,383.12	3,363.89	17,747.01	283,952.16
8/7/05	8/13/05	8/10/05	8/26/05	16.0	14,309.61	3,346.62	17,656.23	282,499.68
8/14/05	8/20/05	8/17/05	8/31/05	14.0	14,223.88	3,326.52	17,550.40	245,705.60
8/21/05	8/27/05	8/24/05	9/9/05	16.0	14,061.46	3,288.61	17,350.07	277,601.12
8/28/05	9/3/05	8/31/05	9/15/05	15.0	14,356.16	3,357.41	17,713.57	265,703.55
9/4/05	9/10/05	9/7/05	9/23/05	16.0	14,169.80	3,313.90	17,483.70	279,739.20
9/11/05	9/17/05	9/14/05	9/30/05	16.0	13,902.76	3,251.56	17,154.32	274,469.12
9/18/05	9/24/05	9/21/05	10/7/05	16.0	13,984.47	3,270.49	17,254.96	276,079.36
9/25/05	10/1/05	9/28/05	10/14/05	16.0	14,062.50	3,288.85	17,351.35	277,621.60
10/2/05	10/8/05	10/5/05	10/21/05	16.0	13,910.78	3,253.37	17,164.15	274,626.40
10/9/05	10/15/05	10/12/05	10/28/05	16.0	14,202.80	3,321.55	17,524.35	280,389.60
10/16/05	10/22/05	10/19/05	11/4/05	16.0	13,937.32	3,259.53	17,196.85	275,149.60
10/23/05	10/29/05	10/26/05	11/10/05	15.0	14,356.18	3,357.55	17,713.73	265,705.95
10/30/05	11/5/05	11/2/05	11/18/05	16.0	13,833.56	3,235.24	17,068.80	273,100.80
11/6/05	11/12/05	11/9/05	11/23/05	14.0	13,827.19	3,233.82	17,061.01	238,854.14
11/13/05	11/19/05	11/16/05	11/30/05	14.0	13,648.07	3,191.86	16,839.93	235,759.02
11/20/05	11/26/05	11/23/05	12/9/05	16.0	14,153.65	3,310.09	17,463.74	279,419.84
11/27/05	12/3/05	11/30/05	12/15/05	15.0	14,474.34	3,385.18	17,859.52	267,892.80
12/4/05	12/10/05	12/7/05	12/22/05	15.0	14,261.13	3,335.20	17,596.33	263,944.95
12/11/05	12/17/05	12/14/05	12/30/05	16.0	14,024.58	3,279.95	17,304.53	276,872.48
12/18/05	12/24/05	12/21/05	1/6/06	16.0	14,562.85	3,405.86	17,968.71	287,499.36
12/25/05	12/31/05	12/28/05	1/13/06	16.0	14,245.37	3,331.52	17,576.89	281,230.24
1/1/06	1/7/06	1/4/06	1/20/06	16.0	14,189.06	3,318.46	17,507.52	280,120.32
1/8/06	1/14/06	1/11/06	1/27/06	16.0	13,838.85	3,236.68	17,075.53	273,208.48
1/15/06	1/21/06	1/18/06	2/3/06	16.0	14,146.64	3,308.32	17,454.96	279,279.36
1/22/06	1/28/06	1/25/06	2/10/06	16.0	13,927.79	3,257.31	17,185.10	274,961.60
1/29/06	2/4/06	2/1/06	2/17/06	16.0	14,773.60	3,455.13	18,228.73	291,659.68

**TOTALS:** 750,393.14      175,495.34      925,888.48      14,535,486.44

**WEIGHTED AVERAGE DAYS:** 15.70

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
FEDERAL WITHHOLDING TAX - SALARIED

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CWC Employee Taxes  
Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>Federal Withheld</u>	<u>Weighted Average</u>
2/1/05	2/15/05	2/8/05	2/14/05	6.0	24,612.98	147,677.88
2/16/05	2/28/05	2/22/05	2/28/05	6.0	24,765.47	148,592.82
3/1/05	3/15/05	3/8/05	3/15/05	7.0	24,662.60	172,638.20
3/16/05	3/31/05	3/23/05	3/31/05	7.5	26,684.54	200,134.05
4/1/05	4/15/05	4/8/05	4/15/05	7.0	26,170.54	183,193.78
4/16/05	4/30/05	4/23/05	4/29/05	6.0	26,153.24	156,919.44
5/1/05	5/15/05	5/8/05	5/13/05	5.0	24,035.93	120,179.65
5/16/05	5/31/05	5/23/05	5/31/05	7.5	24,114.98	180,862.35
6/1/05	6/15/05	6/8/05	6/15/05	7.0	24,031.91	168,223.37
6/16/05	6/30/05	6/23/05	6/30/05	7.0	24,138.73	168,971.11
7/1/05	7/15/05	7/8/05	7/15/05	7.0	30,699.04	214,893.28
7/16/05	7/31/05	7/23/05	7/29/05	5.5	24,121.16	132,666.38
8/1/05	8/15/05	8/8/05	8/15/05	7.0	24,876.73	174,137.11
8/16/05	8/31/05	8/23/05	8/31/05	7.5	25,044.84	187,836.30
9/1/05	9/15/05	9/8/05	9/15/05	7.0	23,718.30	166,028.10
9/16/05	9/30/05	9/23/05	9/30/05	7.0	23,699.16	165,894.12
10/1/05	10/15/05	10/8/05	10/14/05	6.0	25,252.09	151,512.54
10/16/05	10/31/05	10/23/05	10/31/05	7.5	24,182.21	181,366.58
11/1/05	11/15/05	11/8/05	11/15/05	7.0	24,101.30	168,709.10
11/16/05	11/30/05	11/23/05	11/30/05	7.0	24,101.34	168,709.38
12/1/05	12/15/05	12/8/05	12/15/05	7.0	24,292.59	170,048.13
12/16/05	12/31/05	12/23/05	12/30/05	6.5	24,466.17	159,030.11
1/1/06	1/15/06	1/8/06	1/14/06	6.0	50,235.24	301,411.44
1/16/06	1/31/06	1/23/06	2/1/06	8.5	26,870.24	228,397.04

**TOTALS:**

625,031.33

4,218,032.25

**WEIGHTED AVERAGE DAYS:**

6.75

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 PENNSYLVANIA DIVISION  
 PENNSYLVANIA WITHHOLDING TAX - SALARIED

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 CWC Employee Taxes  
 Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>State Withheld</u>	<u>Weighted Average</u>
2/1/05	2/15/05	2/8/05	2/17/05	9.0	7,079.81	63,718.29
2/16/05	2/28/05	2/22/05	3/2/05	8.0	7,078.54	56,628.32
3/1/05	3/15/05	3/8/05	3/17/05	9.0	7,078.54	63,706.86
3/16/05	3/31/05	3/23/05	3/31/05	7.5	7,341.57	55,061.78
4/1/05	4/15/05	4/8/05	4/19/05	11.0	7,197.66	79,174.26
4/16/05	4/30/05	4/23/05	5/3/05	10.0	7,207.59	72,075.90
5/1/05	5/15/05	5/8/05	5/17/05	9.0	6,905.11	62,145.99
5/16/05	5/31/05	5/23/05	6/2/05	9.5	6,957.37	66,095.02
6/1/05	6/15/05	6/8/05	6/17/05	9.0	6,961.48	62,653.32
6/16/05	6/30/05	6/23/05	6/30/05	7.0	6,980.81	48,865.67
7/1/05	7/15/05	7/8/05	7/19/05	11.0	7,794.49	85,739.39
7/16/05	7/31/05	7/23/05	8/2/05	9.5	6,985.40	66,361.30
8/1/05	8/15/05	8/8/05	8/17/05	9.0	7,097.12	63,874.08
8/16/05	8/31/05	8/23/05	9/2/05	9.5	7,117.92	67,620.24
9/1/05	9/15/05	9/8/05	9/19/05	11.0	6,918.62	76,104.82
9/16/05	9/30/05	9/23/05	9/30/05	7.0	6,917.49	48,422.43
10/1/05	10/15/05	10/8/05	10/18/05	10.0	7,108.19	71,081.90
10/16/05	10/31/05	10/23/05	11/2/05	9.5	7,020.33	66,693.14
11/1/05	11/15/05	11/8/05	11/17/05	9.0	6,987.36	62,886.24
11/16/05	11/30/05	11/23/05	12/2/05	9.0	6,987.36	62,886.24
12/1/05	12/15/05	12/8/05	12/19/05	11.0	6,987.36	76,860.96
12/16/05	12/31/05	12/23/05	12/30/05	6.5	6,987.36	45,417.84
1/1/06	1/15/06	1/8/06	1/18/06	10.0	10,290.09	102,900.90
1/16/06	1/31/06	1/23/06	2/3/06	10.5	7,423.36	77,945.23
<b>TOTALS:</b>					<u>173,410.93</u>	<u>1,604,920.10</u>
<b>WEIGHTED AVERAGE DAYS:</b>						<u>9.26</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
LOCAL TAX - SALARIED

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CWC Employee Taxes  
Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>Local Tax Paid</u>	<u>Weighted Average</u>
2/1/05	2/15/05	2/8/05	4/30/05	81.0	2,572.48	208,370.88
2/16/05	2/28/05	2/22/05	4/30/05	67.0	2,572.00	172,324.00
3/1/05	3/15/05	3/8/05	4/30/05	53.0	2,572.00	136,316.00
3/16/05	3/31/05	3/23/05	4/30/05	37.5	2,670.53	100,144.88
4/1/05	4/15/05	4/8/05	7/31/05	114.0	2,616.97	298,334.58
4/16/05	4/30/05	4/23/05	7/31/05	99.0	2,620.35	259,414.65
5/1/05	5/15/05	5/8/05	7/31/05	84.0	2,507.03	210,590.52
5/16/05	5/31/05	5/23/05	7/31/05	68.5	2,526.61	173,072.79
6/1/05	6/15/05	6/8/05	7/31/05	53.0	2,528.15	133,991.95
6/16/05	6/30/05	6/23/05	7/31/05	38.0	2,535.02	96,330.76
7/1/05	7/15/05	7/8/05	10/31/05	115.0	2,827.86	325,203.90
7/16/05	7/31/05	7/23/05	10/31/05	99.5	2,536.74	252,405.63
8/1/05	8/15/05	8/8/05	10/31/05	84.0	2,578.58	216,600.72
8/16/05	8/31/05	8/23/05	10/31/05	68.5	2,586.36	177,165.66
9/1/05	9/15/05	9/8/05	10/31/05	53.0	2,511.71	133,120.63
9/16/05	9/30/05	9/23/05	10/31/05	38.0	2,511.29	95,429.02
10/1/05	10/15/05	10/8/05	1/31/06	115.0	2,583.10	297,056.50
10/16/05	10/31/05	10/23/05	1/31/06	99.5	2,549.81	253,706.10
11/1/05	11/15/05	11/8/05	1/31/06	84.0	2,537.47	213,147.48
11/16/05	11/30/05	11/23/05	1/31/06	69.0	2,537.47	175,085.43
12/1/05	12/15/05	12/8/05	1/31/06	54.0	2,537.47	137,023.38
12/16/05	12/31/05	12/23/05	1/31/06	38.5	2,537.47	97,692.60
1/1/06	1/15/06	1/8/06	4/26/06	108.0	3,760.44	406,127.52
1/16/06	1/31/06	1/23/06	4/26/06	92.5	2,717.64	251,381.70
<b>TOTALS:</b>					<u>63,034.55</u>	<u>4,820,037.26</u>
<b>WEIGHTED AVERAGE DAYS:</b>						<u>76.47</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
PENNSYLVANIA UNEMPLOYMENT TAX - SALARIED

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CWC Employee Taxes  
Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>PA SUTA Paid</u>	<u>Weighted Average</u>
2/1/05	2/15/05	2/8/05	4/27/05	78.0	210.57	16,424.46
2/16/05	2/28/05	2/22/05	4/27/05	64.0	210.60	13,478.40
3/1/05	3/15/05	3/8/05	4/27/05	50.0	210.54	10,527.00
3/16/05	3/31/05	3/23/05	4/27/05	34.5	218.26	7,529.97
4/1/05	4/15/05	4/8/05	7/28/05	111.0	214.09	23,763.99
4/16/05	4/30/05	4/23/05	7/28/05	96.0	214.40	20,582.40
5/1/05	5/15/05	5/8/05	7/28/05	81.0	205.36	16,634.16
5/16/05	5/31/05	5/23/05	7/28/05	65.5	207.12	13,566.36
6/1/05	6/15/05	6/8/05	7/28/05	50.0	207.23	10,361.50
6/16/05	6/30/05	6/23/05	7/28/05	35.0	207.75	7,271.25
7/1/05	7/15/05	7/8/05	10/31/05	115.0	231.68	26,643.20
7/16/05	7/31/05	7/23/05	10/31/05	99.5	207.85	20,681.08
8/1/05	8/15/05	8/8/05	10/31/05	84.0	211.18	17,739.12
8/16/05	8/31/05	8/23/05	10/31/05	68.5	211.79	14,507.62
9/1/05	9/15/05	9/8/05	10/31/05	53.0	205.88	10,911.64
9/16/05	9/30/05	9/23/05	10/31/05	38.0	205.93	7,825.34
10/1/05	10/15/05	10/8/05	1/27/05	-254.0	211.41	(53,698.14)
10/16/05	10/31/05	10/23/05	1/27/06	95.5	208.88	19,948.04
11/1/05	11/15/05	11/8/05	1/27/06	80.0	207.89	16,631.20
11/16/05	11/30/05	11/23/05	1/27/06	65.0	243.55	15,830.75
12/1/05	12/15/05	12/8/05	1/27/06	50.0	211.64	10,582.00
12/16/05	12/31/05	12/23/05	1/27/06	34.5	207.93	7,173.59
1/1/06	1/15/06	1/8/06	5/1/06	113.0	304.65	34,425.45
1/16/06	1/31/06	1/23/06	5/1/06	97.5	220.90	21,537.75

**TOTALS:**

5,197.08      310,878.12

**WEIGHTED AVERAGE DAYS:**

59.82

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
FICA - EMPLOYEE PORTION - SALARIED

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CWC Employee Taxes  
Witness: Truitt

<u>Period Beginning</u>	<u>Period Ending</u>	<u>Mid-Point Date</u>	<u>Date Paid</u>	<u>Day Lag</u>	<u>FICA Tax Withheld</u>	<u>FICA-Med Tax Withheld</u>	<u>FICA Total</u>	<u>Weighted Average</u>
2/1/05	2/15/05	2/8/05	2/14/05	6.0	14,288.01	3,341.56	17,629.57	105,777.42
2/16/05	2/28/05	2/22/05	2/28/05	6.0	14,285.49	3,340.92	17,626.41	105,758.46
3/1/05	3/15/05	3/8/05	3/15/05	7.0	14,285.52	3,341.02	17,626.54	123,385.78
3/16/05	3/31/05	3/23/05	3/31/05	7.5	14,816.62	3,465.18	18,281.80	137,113.50
4/1/05	4/15/05	4/8/05	4/15/05	7.0	14,524.61	3,396.89	17,921.50	125,450.50
4/16/05	4/30/05	4/23/05	4/29/05	6.0	14,544.79	3,401.53	17,946.32	107,677.92
5/1/05	5/15/05	5/8/05	5/13/05	5.0	13,932.76	3,258.52	17,191.28	85,956.40
5/16/05	5/31/05	5/23/05	5/31/05	7.5	14,038.29	3,283.14	17,321.43	129,910.73
6/1/05	6/15/05	6/8/05	6/15/05	7.0	14,046.64	3,285.11	17,331.75	121,322.25
6/16/05	6/30/05	6/23/05	6/30/05	7.0	14,085.85	3,294.22	17,380.07	121,660.49
7/1/05	7/15/05	7/8/05	7/15/05	7.0	15,728.98	3,678.59	19,407.57	135,852.99
7/16/05	7/31/05	7/23/05	7/29/05	5.5	14,095.05	3,296.37	17,391.42	95,652.81
8/1/05	8/15/05	8/8/05	8/15/05	7.0	14,320.63	3,349.24	17,669.87	123,689.09
8/16/05	8/31/05	8/23/05	8/31/05	7.5	14,362.76	3,359.00	17,721.76	132,913.20
9/1/05	9/15/05	9/8/05	9/15/05	7.0	13,958.88	3,264.61	17,223.49	120,564.43
9/16/05	9/30/05	9/23/05	9/30/05	7.0	13,956.68	3,264.05	17,220.73	120,545.11
10/1/05	10/15/05	10/8/05	10/14/05	6.0	14,341.76	3,354.14	17,695.90	106,175.40
10/16/05	10/31/05	10/23/05	10/31/05	7.5	13,886.75	3,312.64	17,199.39	128,995.43
11/1/05	11/15/05	11/8/05	11/15/05	7.0	13,515.67	3,297.05	16,812.72	117,689.04
11/16/05	11/30/05	11/23/05	11/30/05	7.0	15,483.87	3,871.16	19,355.03	135,485.21
12/1/05	12/15/05	12/8/05	12/15/05	7.0	13,222.98	3,356.71	16,579.69	116,057.83
12/16/05	12/31/05	12/23/05	12/30/05	6.5	12,518.24	3,297.04	15,815.28	102,799.32
1/1/06	1/15/06	1/8/06	1/14/06	6.0	20,781.54	4,860.19	25,641.73	153,850.38
1/16/06	1/31/06	1/23/06	2/1/06	8.5	15,017.85	3,512.25	18,530.10	157,505.85
<b>TOTALS:</b>					<u>348,040.22</u>	<u>82,481.13</u>	<u>430,521.35</u>	<u>2,911,789.53</u>
<b>WEIGHTED AVERAGE DAYS:</b>								<u>6.76</u>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION  
HEALTHCARE

NFG-2-37  
Exhibit No. 8-D  
Page 1 of 119  
Health Workpapers  
Witness: Truitt

Period Beginning	Period Ending	Mid-Point Expense	Active	Date Paid	Day Lag	Weighted Average
2/1/2005	2/28/2005	2/14/2005	10,177.20	3/2/2005	15.5	157,747
2/6/2005	2/11/2005	2/8/2005	49.51	2/16/2005	7.5	371
2/6/2005	2/11/2005	2/8/2005	2,028.76	2/24/2005	15.5	31,446
2/20/2005	2/25/2005	2/22/2005	28,538.45	3/2/2005	7.5	214,038
2/27/2005	3/4/2005	3/1/2005	25,747.58	3/10/2005	8.5	218,854
3/1/2005	3/31/2005	3/16/2005	9,930.48	3/31/2005	15.0	148,957
3/6/2005	3/11/2005	3/8/2005	27,306.96	3/17/2005	8.5	232,109
3/13/2005	3/18/2005	3/15/2005	29,612.64	3/24/2005	8.5	251,707
3/20/2005	3/25/2005	3/22/2005	26,096.82	3/31/2005	8.5	221,823
3/27/2005	3/31/2005	3/29/2005	53,706.22	4/7/2005	9.0	483,356
4/1/2005	4/7/2005	4/4/2005	45,678.07	4/14/2005	10.0	456,781
4/1/2005	4/30/2005	4/15/2005	10,023.00	4/28/2005	12.5	125,288
4/10/2005	4/15/2005	4/12/2005	25,777.28	4/21/2005	8.5	219,107
4/17/2005	4/22/2005	4/19/2005	34,693.32	4/28/2005	8.5	294,893
4/24/2005	5/1/2005	4/27/2005	93,083.14	5/5/2005	7.5	698,124
5/1/2005	5/31/2005	5/16/2005	9,930.48	5/26/2005	10.0	99,305
5/2/2005	5/8/2005	5/5/2005	47,971.88	5/12/2005	7.0	335,803
5/9/2005	5/15/2005	5/12/2005	40,079.08	5/19/2005	7.0	280,554
5/16/2005	5/22/2005	5/19/2005	36,017.22	5/26/2005	7.0	252,121
5/23/2005	5/27/2005	5/25/2005	29,191.70	6/2/2005	8.0	233,534
5/30/2005	6/5/2005	6/2/2005	25,686.10	6/9/2005	7.0	179,803
6/1/2005	6/30/2005	6/15/2005	9,807.12	7/14/2005	28.5	279,503
6/6/2005	6/12/2005	6/9/2005	26,678.95	6/16/2005	7.0	186,753
6/13/2005	6/19/2005	6/16/2005	31,007.31	6/23/2005	7.0	217,051
6/20/2005	6/26/2005	6/23/2005	36,239.04	6/30/2005	7.0	253,673
6/27/2005	7/3/2005	6/30/2005	36,330.66	7/8/2005	8.0	290,645
7/1/2005	7/31/2005	7/16/2005	9,837.96	8/11/2005	26.0	255,787
7/4/2005	7/10/2005	7/7/2005	37,063.62	7/14/2005	7.0	259,445
7/11/2005	7/17/2005	7/14/2005	20,192.61	7/21/2005	7.0	141,348
7/18/2005	7/24/2005	7/21/2005	100,110.12	7/28/2005	7.0	700,771
7/25/2005	7/31/2005	7/28/2005	27,262.23	8/4/2005	7.0	190,836
8/1/2005	8/7/2005	8/4/2005	37,955.46	8/11/2005	7.0	265,688
8/1/2005	8/31/2005	8/16/2005	9,745.44	9/1/2005	16.0	155,927
8/8/2005	8/14/2005	8/11/2005	38,806.38	8/18/2005	7.0	271,645
8/15/2005	8/21/2005	8/18/2005	28,697.29	8/25/2005	7.0	200,881
8/22/2005	8/28/2005	8/25/2005	35,463.18	9/1/2005	7.0	248,242
8/29/2005	9/4/2005	9/1/2005	30,996.49	9/9/2005	8.0	247,972
9/1/2005	9/30/2005	9/15/2005	9,683.76	9/30/2005	14.5	140,415
9/5/2005	9/11/2005	9/8/2005	23,304.51	9/15/2005	7.0	163,132
9/12/2005	9/18/2005	9/15/2005	32,253.37	9/22/2005	7.0	225,774
9/19/2005	9/25/2005	9/22/2005	22,827.31	9/29/2005	7.0	159,791
9/26/2005	10/2/2005	9/29/2005	31,405.83	10/6/2005	7.0	219,841
10/1/2005	10/31/2005	10/16/2005	10,058.77	11/17/2005	32.0	321,881
10/3/2005	10/9/2005	10/6/2005	26,138.34	10/13/2005	7.0	182,968
10/10/2005	10/16/2005	10/13/2005	47,942.01	10/20/2005	7.0	335,594
10/17/2005	10/23/2005	10/20/2005	43,815.31	10/27/2005	7.0	306,707
10/24/2005	10/30/2005	10/27/2005	25,659.48	11/3/2005	7.0	179,616
10/31/2005	11/6/2005	11/3/2005	31,679.18	11/10/2005	7.0	221,754
11/1/2005	11/30/2005	11/15/2005	9,714.60	12/16/2005	30.5	296,295
11/7/2005	11/13/2005	11/10/2005	38,624.24	11/17/2005	7.0	270,370
11/14/2005	11/20/2005	11/17/2005	49,337.50	11/23/2005	6.0	296,025
11/21/2005	11/27/2005	11/24/2005	34,684.14	12/1/2005	7.0	242,789
11/28/2005	12/4/2005	12/1/2005	42,621.12	12/8/2005	7.0	298,348
12/1/2005	12/31/2005	12/16/2005	9,683.76	1/31/2006	46.0	445,453
12/5/2005	12/11/2005	12/8/2005	26,519.02	12/15/2005	7.0	185,633
12/12/2005	12/18/2005	12/15/2005	54,984.38	12/22/2005	7.0	384,891
12/19/2005	12/25/2005	12/22/2005	24,145.63	12/29/2005	7.0	169,019
12/26/2005	1/1/2006	12/29/2005	53,549.65	1/6/2006	8.0	428,397
1/2/2006	1/8/2006	1/5/2006	20,611.65	1/13/2006	8.0	164,893
1/9/2006	1/15/2006	1/12/2006	33,253.54	1/20/2006	8.0	266,028
1/16/2006	1/22/2006	1/19/2006	27,203.81	1/27/2006	8.0	217,630
1/23/2006	1/29/2006	1/26/2006	33,276.79	2/7/2006	12.0	399,321
1/30/2006	2/5/2006	2/2/2006	50,716.06	2/10/2006	8.0	405,728

Total for TME 01/31/06

1,941,213.51

16,230,182

Total Weighted Lag Days for TME 01/31/06

8.36

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 PENNSYLVANIA DIVISION  
 HEALTHCARE PAYMENTS  
 TME 01/31/06

Date Paid	BCWNY		TOTAL BCWNY
	CLAIMS	ADMIN	
2/2/2005	-	10,454.76	10,454.76
2/9/2005	-	-	-
2/16/2005	49.51	-	49.51
2/23/2005	2,028.76	-	2,028.76
3/2/2005	28,538.45	10,177.20	38,715.65
3/9/2005	25,699.01	48.57	25,747.58
3/16/2005	27,306.96	-	27,306.96
3/23/2005	29,612.64	-	29,612.64
3/30/2005	26,096.82	9,930.48	36,027.30
4/6/2005	53,681.73	24.49	53,706.22
4/13/2005	45,653.58	24.49	45,678.07
4/20/2005	25,777.28	-	25,777.28
4/27/2005	34,693.32	10,023.00	44,716.32
5/4/2005	93,083.14	-	93,083.14
5/11/2005	47,971.88	-	47,971.88
5/18/2005	40,079.08	-	40,079.08
5/25/2005	36,017.22	-	36,017.22
5/26/2005	-	9,930.48	9,930.48
6/2/2005	29,191.70	-	29,191.70
6/9/2005	25,541.27	144.83	25,686.10
6/16/2005	26,678.95	-	26,678.95
6/23/2005	31,007.31	-	31,007.31
6/30/2005	36,239.04	-	36,239.04
7/6/2005	36,300.49	30.17	36,330.66
7/13/2005	37,063.62	9,807.12	46,870.74
7/20/2005	20,192.61	-	20,192.61
7/27/2005	100,110.12	-	100,110.12
8/3/2005	27,202.11	60.12	27,262.23
8/10/2005	37,955.46	9,837.96	47,793.42
8/17/2005	38,806.38	-	38,806.38
8/24/2005	28,697.29	-	28,697.29
8/31/2005	35,463.18	-	35,463.18
9/1/2005	-	9,745.44	9,745.44
9/7/2005	30,949.13	47.36	30,996.49
9/14/2005	23,304.51	-	23,304.51
9/21/2005	32,253.37	-	32,253.37
9/28/2005	22,827.31	-	22,827.31
9/30/2005	-	9,683.76	9,683.76
10/5/2005	31,405.83	-	31,405.83
10/12/2005	26,138.34	-	26,138.34
10/19/2005	47,519.85	422.16	47,942.01
10/26/2005	42,957.14	858.17	43,815.31
11/3/2005	25,523.57	135.91	25,659.48
11/10/2005	31,679.18	-	31,679.18
11/17/2005	38,624.24	10,058.77	48,683.01
11/23/2005	49,337.50	-	49,337.50
12/1/2005	34,613.01	71.13	34,684.14
12/8/2005	41,764.07	857.05	42,621.12
12/15/2005	26,298.74	220.28	26,519.02
12/16/2005	-	9,714.60	9,714.60
12/22/2005	54,984.38	-	54,984.38
12/27/2005	23,295.21	850.42	24,145.63
1/6/2006	52,703.17	846.48	53,549.65
1/13/2006	20,611.65	-	20,611.65
1/18/2006	33,032.24	221.30	33,253.54
1/25/2006	27,203.81	-	27,203.81
1/31/2006	-	9,683.76	9,683.76
2/7/2006	33,276.79	-	33,276.79
2/10/2006	50,716.06	-	50,716.06
Subtotal	1,827,758.01	123,910.26	1,951,668.27
Less:			
2/2/2005		(10,454.76)	(10,454.76)
	1,827,758.01	113,455.50	1,941,213.51



National Fuel Gas

Wire Transfer Request

NFG-2-37 Exhibit No. 8-D Page 3 of 119 Health Workpapers Witness: Truitt

Scanning Indices: BU Voucher ID: For Accounts Payable Use Only

Business Unit:

Western NY Bill

- X DNYG1 - NFG Distribution Corp. - NYD
DPAG1 - NFG Distribution Corp. - PAD
SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 02/16/2005
Vendor Invoice No.: PS016443
Vendor Invoice Date: 02/14/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.
Address: DBA BlueCross BlueShield of WNY
Address: P.O. Box 80
City/State/Zipcode: Buffalo, NY 14240-0080
Vendor Number: 17808
Vendor's Bank Name: M & T Trust Co.
Vendor's Bank ABA: 022000046
Vendor's Bank Account #: 75051 (checking)

Claims only

Total Wire Amount: \$ 250.03 Sales Tax Included In Wire Amount? No
Reason For Payment: Paid Claims Expenses
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data.

Requested by: N. K. Repman Approved By: [Signature]
Date: 02/15/2005 Approver Code: 310 Date: 2/15/05
Approved By: [Signature] Approver Code: 321 Date: 2/16/05

AP / Cash Management USE ONLY: Bank Wired From: Chase Bank Acct.: General Acct. Date Wired:
M & T Other: Wired by:

Chartfield information includes Project BU and Project Id., use Form 06-24-2 AP Rev. Feb. 2001

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date 02/14/2005
Group #	00401055	Invoice #: <b>PS016443</b> Customer # <b>001630</b>

Weekly Claims for		02/06/2005	-	02/11/2005
Paid Claims *				250.03
Total				<u>250.03</u>
Total Amount Due			\$	250.03
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)				

*04.*  
*JG*

For billing questions, please call: Geri Courteau (716) 887-8729

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 02/15/05

\$ 250.03

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	02/15/05
NFR	9	Act	Avg. Contract	0.53%	1.31
NYD	841	Act	Avg. Contract	49.12%	122.82
PAD	339	Act	Avg. Contract	19.80%	49.51
SRC	133	Act	Avg. Contract	7.77%	19.42
SUP	300	Act	Avg. Contract	17.52%	43.81
PARENT	2	Act	Avg. Contract	0.12%	0.29
HORIZON	3	Act	Avg. Contract	0.18%	0.44
HIGH	85	Act	Avg. Contract	4.96%	12.41
COBRA	0	Act	Avg. Contract	0.00%	-
<b>Total Active:</b>	<b>1,712</b>			<b>100.00%</b>	<b>250.03</b>
<b>Check of allocation:</b>					<b>250.03</b>
515 NYD U VEBA	858	Ret	Act. Utilization		-
516 PAD U VEBA	187	Ret	Act. Utilization		-
517 SUP U VEBA	291	Ret	Act. Utilization		-
518 NYD NU Veba	291	Ret	Act. Utilization		-
519 PAD NU Veba	111	Ret	Act. Utilization		-
520 SUP NU Veba	174	Ret	Act. Utilization		-
<b>Total VEBA:</b>	<b>1,912</b>				<b>-</b>
<b>Grand Total</b>	<b>3,624</b>				<b>250.03</b>

Check of totals:

0

Enrollment:

-

### Wire Transfer Request



**National Fuel Gas**

Scanning Indices:

BU									
Voucher ID:									

For Accounts Payable Use Only

**Business Unit:**

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 02/24/2005

Vendor Invoice No.: PS016502

Vendor Invoice Date: 02/22/2005

**Wire To Be Sent To:**

Vendor Name: HealthNow NY, Inc.

Address: DBA BlueCross BlueShield of WNY

Address: P.O. Box 80

City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808

Vendor's Bank Name: M & T Trust Co.

Vendor's Bank ABA: 022000046

Vendor's Bank Account #: 75051 (checking)

*Claims  
only*

Total Wire Amount: \$ 11,759.82 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses

Reference Group No. 00401055, Customer No. 001630

**Chartfield Information:**

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 10,245.56 <small>Active including COBRA</small>	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
2	\$ 1,514.26 <small>VEBA's</small>	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
3	\$				
4	\$				

Requested by: N. K. Repman Approved By: [Signature] Approved By: [Signature]

Date: 02/22/05 Approver Code: 310 35 Approver Code: 258

Date: 2/21/05 Date: 2/23/05

AP / Cash Management USE ONLY:

Bank Wired From:  Chase Bank Acct.:  General Acct. Date Wired: \_\_\_\_\_

M & T  Other: \_\_\_\_\_ Wired by: \_\_\_\_\_

Chartfield Information includes Project BU and Project Id., use Form 06-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 02/22/05 \$ 11,759.82

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	02/15/05
NFR	9	Act	Avg. Contract	0.53%	53.86
NYD	841	Act	Avg. Contract	49.12%	5,033.01
PAD	339	Act	Avg. Contract	19.80%	2,028.76
SRC	133	Act	Avg. Contract	7.77%	795.95
SUP	300	Act	Avg. Contract	17.52%	1,795.37
PARENT	2	Act	Avg. Contract	0.12%	11.97
HORIZON	3	Act	Avg. Contract	0.18%	17.95
HIGH	85	Act	Avg. Contract	4.96%	508.69
COBRA	0	Act	Avg. Contract	0.00%	-
<b>Total Active:</b>	<b>1,712</b>			<b>100.00%</b>	<b>10,245.56</b>
<b>Check of allocation:</b>					<b>10,245.56</b>
515 NYD U VEBA	858	Ret	Act. Utilization		103.50 ✓
516 PAD U VEBA	187	Ret	Act. Utilization		-
517 SUP U VEBA	291	Ret	Act. Utilization		-
518 NYD NU Veba	291	Ret	Act. Utilization		1,286.96 ✓
519 PAD NU Veba	111	Ret	Act. Utilization		-
520 SUP NU Veba	174	Ret	Act. Utilization		123.80 ✓
<b>Total VEBA:</b>	<b>1,912</b>				<b>1,514.26</b>
<b>Grand Total</b>	<b>3,624</b>				<b>11,759.82</b>

✓ 01/14

Check of totals: 0

Enrollment: -

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date 02/14/2005
Group #	00401055	Invoice #: <b>PS016502</b> Customer # <b>001630</b>

Weekly Claims for		02/06/2005	-	02/11/2005
Paid Claims *				11,759.82
Total				<u>11,759.82</u>
Total Amount Due				\$ 11,759.82
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)				

For billing questions, please call: Geri Courteau (716) 887-8729



National Fuel Gas

Wire Transfer Request

Scanning Indices: BU Voucher ID: For Accounts Payable Use Only

Business Unit:

- [X] DNYG1 - NFG Distribution Corp. - NYD [ ] DPAG1 - NFG Distribution Corp. - PAD [ ] SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 03/02/2005

Vendor Invoice No.: PS016557

Vendor Invoice Date: 02/28/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc. Address: DBA BlueCross BlueShield of WNY Address: P.O. Box 80 City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808 Vendor's Bank Name: M & T Trust Co. Vendor's Bank ABA: 022000046 Vendor's Bank Account #: 75051 (checking)

Claims only

Total Wire Amount: \$ 201,328.90 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data.

Requested by: N. K. Repman Date: 03/01/2005

Approved By: [Signatures] Approver Code: 310 321 Date: 3/1/05

Approved By: [Signature] Approver Code: 238 Date: 3/2/05

AP / Cash Management USE ONLY:

Bank Wired From: Chase M & T Bank Acct.: General Acct. Other: Date Wired: Wired by:

If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 03/01/05

\$ 201,328.90

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	03/01/2005
NFR	9	Act	Avg. Contract	0.53%	757.66
NYD	841	Act	Avg. Contract	49.12%	70,798.93
PAD	339	Act	Avg. Contract	19.80%	28,538.45
SRC	133	Act	Avg. Contract	7.77%	11,196.50
SUP	300	Act	Avg. Contract	17.52%	25,255.27
PARENT	2	Act	Avg. Contract	0.12%	168.37
HORIZON	3	Act	Avg. Contract	0.18%	252.55
HIGH	85	Act	Avg. Contract	4.96%	7,155.66
COBRA	0	Act	Avg. Contract	0.00%	-
<b>Total Active:</b>	<b>1,712</b>			<b>100.00%</b>	<b>144,123.39</b>
Check of allocation:					<b>144,123.39</b>
515 NYD U VEBA	858	Ret	Act. Utilization		15,571.27
516 PAD U VEBA	187	Ret	Act. Utilization		284.98
517 SUP U VEBA	291	Ret	Act. Utilization		2,721.56
518 NYD NU Veba	291	Ret	Act. Utilization		16,847.22
519 PAD NU Veba	111	Ret	Act. Utilization		62.52
520 SUP NU Veba	174	Ret	Act. Utilization		21,717.96
<b>Total VEBA:</b>	<b>1,912</b>				<b>57,205.51</b>
<b>Grand Total</b>	<b>3,624</b>				<b>201,328.90</b>

Check of totals:

0

Enrollment:

✓

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date 02/28/2005
Group #	00401055	Invoice #: <b>PS016557</b> Customer # <b>001630</b>

Weekly Claims for	02/20/2005	-	02/25/2005
Paid Claims *			201,328.90
Total			<u>201,328.90</u>
Total Amount Due			\$ 201,328.90
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)			

For billing questions, please call: Geri Courteau (716) 887-8729



ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 03/07/05 \$ 210,576.61

201,728.72 2,231.56 256.96 69.70

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar-Allocation	03/07/2005
NFR	9	Act	Avg. Contract	0.53%	683.56
NYD	841	Act	Avg. Contract	49.12%	63,875.26
PAD	339	Act	Avg. Contract	19.80%	25,747.58
SRC	133	Act	Avg. Contract	7.77%	10,101.56
SUP	300	Act	Avg. Contract	17.52%	22,785.47
PARENT	2	Act	Avg. Contract	0.12%	151.90
HORIZON	3	Act	Avg. Contract	0.18%	227.85
HIGH	85	Act	Avg. Contract	4.96%	6,456.88
COBRA	0	Act	Avg. Contract	0.00%	-
<b>Total Active:</b>	<b>1,712</b>			<b>100.00%</b>	<b>130,029.06</b>
<b>Check of allocation:</b>					<b>130,029.06</b>
515 NYD U VEBA	858	Ret	Act. Utilization		54,256.78
516 PAD U VEBA	187	Ret	Act. Utilization		1,424.89
517 SUP U VEBA	291	Ret	Act. Utilization		14,075.30
518 NYD NU Veba	291	Ret	Act. Utilization		7,072.89
519 PAD NU Veba	111	Ret	Act. Utilization		1,437.44
520 SUP NU Veba	174	Ret	Act. Utilization		2,280.25
<b>Total VEBA:</b>	<b>1,912</b>				<b>80,547.55</b>
<b>Grand Total</b>	<b>3,624</b>				<b>210,576.61</b>

Breakdown of what was paid

Claims-2/27 & 2/28	Capitation- Jan&Feb	GME Assessment	Capitation- Exec	Claims- 3/1 - 3/4	Total-Check
652.89	11.42	1.29	0.34	17.62	683.56
61,008.78	1,067.60	120.49	31.82	1,846.58	63,875.26
24,582.12	430.34	48.57	12.83	883.72	25,747.58
9,848.23	168.84	19.06	5.03	260.40	10,101.56
21,762.94	380.83	42.98	11.35	587.37	22,785.47
145.09	2.54	0.29	0.08	3.92	151.90
217.63	3.81	0.43	0.11	5.87	227.85
6,166.17	107.90	12.18	3.22	166.42	6,456.88
-	-	-	-	-	-
<b>124,193.82</b>	<b>2,173.28</b>	<b>245.28</b>	<b>64.78</b>	<b>3,351.90</b>	<b>130,029.06</b>
<b>124,193.82</b>	<b>2,173.28</b>	<b>245.28</b>	<b>64.78</b>	<b>3,351.90</b>	<b>130,029.06</b>
52,822.62	50.76	0	0	1,383.40	54,256.78
1,341.72	0	0	0	83.17	1,424.89
13,992.43	0	0	0	82.87	14,075.30
7,038.49	7.52	0	1.64	25.24	7,072.89
109.04	0	0	0	1,328.40	1,437.44
2,230.60	0	11.68	3.28	34.69	2,280.25
<b>77,534.90</b>	<b>58.28</b>	<b>11.68</b>	<b>4.92</b>	<b>2,937.77</b>	<b>80,547.55</b>
<b>201,728.72</b>	<b>2,231.56</b>	<b>256.96</b>	<b>69.70</b>	<b>6,289.67</b>	<b>210,576.61</b>



National Fuel Gas

# Wire Transfer Request

NFG-2-37  
Exhibit No. 8-D  
Page 14 of 119  
Health Workpapers  
Witness: Truitt

Scanning Indices:

BU: 

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Voucher ID: 

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For Accounts Payable Use Only

**Business Unit:**

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

*BCBS of NY*

Wire Transfer Due Date: 03/17/05

Vendor Invoice No.: PS016773

Vendor Invoice Date: 03/14/2005

**Wire To Be Sent To:**

Vendor Name: HealthNow NY, Inc.

Address: DBA BlueCross BlueShield of WNY

Address: P.O. Box 80

City/State/Zipcode: Buffalo, NY 14240-0080

*Claims only*

Vendor Number: 17808

Vendor's Bank Name: M & T Trust Co.

Vendor's Bank ABA: 022000046

Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 226,610.90 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses

Reference Group No. 00401055, Customer No. 001630

**Chartfield Information:**

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ <u>137,904.20</u> <i>Active including COBRA</i>	<u>2 4 2 4 0 8</u>	<u>1 9 0 1</u>	<u>2 1 0 4</u>	<u>D N Y G 1</u>
2	\$ <u>88,706.70</u> <i>VEBA's</i>	<u>2 4 2 4 0 8</u>	<u>1 9 0 1</u>	<u>2 1 0 4</u>	<u>D N Y G 1</u>
3	\$ <u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
4	\$ <u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

Requested by: N. K. Repman

Date: 03/16/2005

Approved By: *[Signature]*

Approver Code: 310 321

Date: 3/16/05

Approved By: *[Signature]*

Approver Code: 238

Date: 3/17/05

AP / Cash Management USE ONLY:

Bank Wired From:  Chase    Bank Acct.:  General Acct.    Date Wired: \_\_\_\_\_

M & T     Other: \_\_\_\_\_    Wired by: \_\_\_\_\_

If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date 03/14/2005
Group #	00401055	Invoice #: <b>PS016773</b> Customer # <b>001630</b>

Weekly Claims for		03/06/2005	-	03/11/2005
Paid Claims *				226,610.90
Capitation				-
Capitation - Jan. 2005				-
Total				<u>226,610.90</u>
Total Amount Due				\$ 226,610.90
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)				

For billing questions, please call: Geri Courteau (716) 887-8729

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 03/14/05

\$ 226,610.90

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	03/14/2005
NFR	9	Act	Avg. Contract	0.53%	724.96
NYD	841	Act	Avg. Contract	49.12%	67,743.83
PAD	339	Act	Avg. Contract	19.80%	27,306.96
SRC	133	Act	Avg. Contract	7.77%	10,713.35
SUP	300	Act	Avg. Contract	17.52%	24,165.46
PARENT	2	Act	Avg. Contract	0.12%	161.10
HORIZON	3	Act	Avg. Contract	0.18%	241.65
HIGH	85	Act	Avg. Contract	4.96%	6,846.88
COBRA	0	Act	Avg. Contract	0.00%	-
<b>Total Active:</b>	<b>1,712</b>			<b>100.00%</b>	<b>137,904.20</b>
<b>Check of allocation:</b>					<b>137,904.20</b>
515 NYD U VEBA	858	Ret	Act. Utilization		41,691.52
516 PAD U VEBA	187	Ret	Act. Utilization		2,369.26
517 SUP U VEBA	291	Ret	Act. Utilization		26,288.92
518 NYD NU Veba	291	Ret	Act. Utilization		13,379.63
519 PAD NU Veba	111	Ret	Act. Utilization		1,053.01
520 SUP NU Veba	174	Ret	Act. Utilization		3,924.36
<b>Total VEBA:</b>	<b>1,912</b>				<b>88,706.70</b>
<b>Grand Total</b>	<b>3,624</b>				<b>226,610.90</b>

Check of totals:

0

Enrollment:

-



National Fuel Gas

Wire Transfer Request

NFG-2-37
Exhibit No. 8-D
Page 17 of 119
Health Workpapers
Witness: Truitt

Business Unit:

- [X] DNYG1 - NFG Distribution Corp. - NYD
[ ] DPAG1 - NFG Distribution Corp. - PAD
[ ] SUPG1 - NFG Supply Corp.

Scanning Indices:
BU
Voucher ID:
For Accounts Payable Use Only

Wire Transfer Due Date: 03/24/05

Vendor Invoice No.: PS016835

Vendor Invoice Date: 03/21/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.
Address: DBA BlueCross BlueShield of WNY
Address: P.O. Box 80
City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808
Vendor's Bank Name: M & T Trust Co.
Vendor's Bank ABA: 022000046
Vendor's Bank Account #: 75051 (checking)

Claims only

Total Wire Amount: \$ 219,000.65 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses - 2005
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with 6 columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data for wire transfers.

Requested by: N. K. Repman

Date: 03/23/2005

Approved By: [Signature]

Approver Code: 321

Date: 3/22/05

Approved By: [Signature]

Approver Code: 321

Date: 3-24-05

AP / Cash Management USE ONLY:

Bank Wired From: Chase, M & T
Bank Acct.: General Acct., Other
Date Wired:
Wired by:

Chartfield Information Includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date 03/21/2005
Group #	00401055	Invoice #: <b>PS016835</b> Customer # <b>001630</b>

Weekly Claims for 03/13/2005 - 03/18/2005	
Paid Claims *	219,000.65
Capitation	-
Total	<u>219,000.65</u>
Total Amount Due	\$ 219,000.65
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)	

For billing questions, please call: Geri Courteau (716) 887-8729

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 03/21/05

**\$ 219,000.65**

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	03/21/2005
NFR	9	Act	Avg. Contract	0.53%	779.28
NYD	814	Act	Avg. Contract	47.52%	70,481.54
PAD	342	Act	Avg. Contract	19.96%	29,612.64
SRC	149	Act	Avg. Contract	8.70%	12,901.41
SUP	304	Act	Avg. Contract	17.75%	26,322.34
PARENT	5	Act	Avg. Contract	0.29%	432.93
HORIZON	3	Act	Avg. Contract	0.18%	259.76
HIGH	87	Act	Avg. Contract	5.08%	7,533.04
COBRA	0	Act	Avg. Contract	0.00%	-
<b>Total Active:</b>	<b>1,713</b>			<b>100.00%</b>	<b>148,322.94</b>
<b>Check of allocation:</b>					<b>148,322.94</b>
515 NYD U VEBA	964	Ret	Act. Utilization		39,030.44
516 PAD U VEBA	198	Ret	Act. Utilization		1,315.91
517 SUP U VEBA	309	Ret	Act. Utilization		13,916.40
518 NYD NU Veba	337	Ret	Act. Utilization		8,950.60
519 PAD NU Veba	117	Ret	Act. Utilization		131.55
520 SUP NU Veba	187	Ret	Act. Utilization		7,332.81
<b>Total VEBA:</b>	<b>2,112</b>				<b>70,677.71</b>
<b>Grand Total</b>	<b>3,825</b>				<b>219,000.65</b>

Check of totals:

**0**

Enrollment:

-



National Fuel Gas

Wire Transfer Request

NFG-2-37 Exhibit No. 8-D Page 20 of 119 Health Workpapers Witness: Truitt

Scanning Indices: BU Voucher ID: For Accounts Payable Use Only

Business Unit:

- X DNYG1 - NFG Distribution Corp. - NYD
DPAG1 - NFG Distribution Corp. - PAD
SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 03/31/05

Vendor Invoice No.: PS016896

Vendor Invoice Date: 03/29/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.
Address: DBA BlueCross BlueShield of WNY
Address: P.O. Box 80
City/State/Zipcode: Buffalo, NY 14240-0080
Vendor Number: 17808
Vendor's Bank Name: M & T Trust Co.
Vendor's Bank ABA: 022000046
Vendor's Bank Account #: 75051 (checking)

Claims only

Total Wire Amount: \$ 191,409.10 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with 5 columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data.

Requested by: N. K. Repman
Date: 03/29/2005

Approved By: [Signature]
Approver Code: 310 321
Date: 3/30/05

Approved By: [Signature]
Approver Code:
Date:

AP / Cash Management USE ONLY: Bank Wired From: Chase M & T Bank Acct.: General Acct. Other: Date Wired: Wired by:

Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date 03/28/2005
Group #	00401055	Invoice #: <b>PS016896</b> Customer # <b>001630</b>

Weekly Claims for	03/20/2005	-	03/25/2005
Paid Claims *			191,409.10
Capitation			-
Total			<u>191,409.10</u>
Total Amount Due			\$ 191,409.10
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)			

For billing questions, please call: Geri Courteau (716) 887-8729

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 03/29/05

**\$ 191,409.10**

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	03/29/2005
NFR	9	Act	Avg. Contract	0.53%	<b>686.76</b>
NYD	814	Act	Avg. Contract	47.52%	<b>62,113.49</b>
PAD	342	Act	Avg. Contract	19.96%	<b>26,096.82</b>
SRC	149	Act	Avg. Contract	8.70%	<b>11,369.67</b>
SUP	304	Act	Avg. Contract	17.75%	<b>23,197.18</b>
PARENT	5	Act	Avg. Contract	0.29%	<b>381.53</b>
HORIZON	3	Act	Avg. Contract	0.18%	<b>228.92</b>
HIGH	87	Act	Avg. Contract	5.08%	<b>6,638.67</b>
COBRA	0	Act	Avg. Contract	0.00%	<b>-</b>
<b>Total Active:</b>	<b>1,713</b>			<b>100.00%</b>	<b>130,713.04</b>
<b>Check of allocation:</b>					<b>130,713.04</b>
515 NYD U VEBA	964	Ret	Act. Utilization		<b>39,821.13</b>
516 PAD U VEBA	198	Ret	Act. Utilization		<b>772.53</b>
517 SUP U VEBA	309	Ret	Act. Utilization		<b>6,350.90</b>
518 NYD NU Veba	337	Ret	Act. Utilization		<b>8,410.19</b>
519 PAD NU Veba	117	Ret	Act. Utilization		<b>1,985.59</b>
520 SUP NU Veba	187	Ret	Act. Utilization		<b>3,355.72</b>
<b>Total VEBA:</b>	<b>2,112</b>				<b>60,696.06</b>
<b>Grand Total</b>	<b>3,825</b>				<b>191,409.10</b>

Check of totals:

**0**

Enrollment

-



National Fuel Gas

Wire Transfer Request

NFG-2-37
Exhibit No. 8-D
Page 23 of 119
Health Workpapers
Witness: Truitt

Scanning Indices:
BU
Voucher ID:
For Accounts Payable Use Only

Business Unit:

- X DNYG1 - NFG Distribution Corp. - NYD
DPAG1 - NFG Distribution Corp. - PAD
SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 04/07/05

Vendor Invoice No.: PS016953 & PS016774

Vendor Invoice Date: 04/04/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.
Address: DBA BlueCross BlueShield of WNY
Address: P.O. Box 80
City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808
Vendor's Bank Name: M & T Trust Co.
Vendor's Bank ABA: 022000046
Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 509,222.86 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with 6 columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data for wire transfers.

Requested by: N. K. Repman
Date: 04/06/05

Approved By: [Signature]
Approver Code: 310 301
Date: 4/6/05

Approved By: [Signature]
Approver Code: 238
Date: 4/7/05

AP / Cash Management USE ONLY:
Bank Wired From: Chase / M & T
Bank Acct.: General Acct. / Other
Date Wired:
Wired by:

Chartfield information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

507,944.69 1,114.84 128.48 34.85 509,222.86

Breakdown of what was paid

Claims- 3/27 - 3/31	Capitation	GME Assmt.	Capitation- Exec	Total-Check
1,406.80	5.71	0.64	0.17	1,413.32
127,237.03	516.36	58.28	15.39	127,827.06
53,458.31	216.95	24.49	6.47	53,706.21
23,290.32	94.52	10.67	2.82	23,398.32
47,518.50	192.84	21.76	5.75	47,738.85
781.55	3.17	0.36	0.09	785.18
468.93	1.90	0.21	0.06	471.11
13,599.04	55.19	6.23	1.65	13,662.11
-	-	-	-	-
267,760.49	1,086.64	122.64	32.39	269,002.16
267,760.49	1,086.64	122.64	32.39	269,002.16
55,414.24	24.44	0	-	55,438.68
25,175.76	0	0	-	25,175.76
66,822.82	0	0	-	66,822.82
23,898.76	3.76	0	0.82	23,903.34
7,464.07	0	0	1.64	7,465.71
61,408.55	0	5.84	-	61,414.39
240,184.20	28.2	5.84	2.46	240,220.70
507,944.69	1,114.84	128.48	34.85	509,222.86

**Wire Transfer Request**



**National Fuel Gas**

Scanning Indices:  
 BU: DNYG1  
 Voucher ID: 948195  
 For Accounts Payable Use Only

**Business Unit:**

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 04/14/2005

Vendor Invoice No.: PS017090 & PS017091

Vendor Invoice Date: 04/12/05

**Wire To Be Sent To:**

Vendor Name: HealthNow NY, Inc.  
 Address: DBA BlueCross BlueShield of WNY  
 Address: P.O. Box 80  
 City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808  
 Vendor's Bank Name: M & T Trust Co.  
 Vendor's Bank ABA: 022000046  
 Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 414,328.82 Sales Tax Included in Wire Amount? No

Reason For Payment: Paid Claims Expenses  
Reference Group No. 00401055, Customer No. 001630

**Chartfield Information:**

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ <u>228,791.01</u> Active Including COBRA	<u>2 4 2 4 0 8</u>	<u>1 9 0 1</u>	<u>2 1 0 4</u>	<u>D N Y G 1</u>
2	\$ <u>185,537.81</u> VEBA's	<u>2 4 2 4 0 8</u>	<u>1 9 0 1</u>	<u>2 1 0 4</u>	<u>D N Y G 1</u>
3	\$				
4	\$				

Requested by: N. K. Repman  
 Date: 04/13/2005

Approved By: [Signature]  
 Approver Code: 321  
 Date: 4/13/05

Approved By: [Signature]  
 Approver Code: 238  
 Date: 4/14/05

AP / Cash Management USE ONLY:

Bank Wired From:  Chase  M & T Bank Acct.:  General Acct.  Other: \_\_\_\_\_

Date Wired: 4/14/05  
 Wired by: [Signature]

If Chartfield information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 04/12/05

**\$ 414,328.82**

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	04/12/2005
NFR	9	Act	Avg. Contract	0.53%	1,202.05
NYD	814	Act	Avg. Contract	47.52%	108,719.14
PAD	342	Act	Avg. Contract	19.96%	45,678.07
SRC	149	Act	Avg. Contract	8.70%	19,900.68
SUP	304	Act	Avg. Contract	17.75%	40,602.72
PARENT	5	Act	Avg. Contract	0.29%	667.81
HORIZON	3	Act	Avg. Contract	0.18%	400.68
HIGH	87	Act	Avg. Contract	5.08%	11,619.86
COBRA	0	Act	Avg. Contract	0.00%	-
<b>Total Active:</b>	<b>1,713</b>			<b>100.00%</b>	<b>228,791.01</b>
<b>Check of allocation:</b>					<b>228,791.01</b>
515 NYD U VEBA	964	Ret	Act. Utilization		63,808.81
516 PAD U VEBA	198	Ret	Act. Utilization		9,325.74
517 SUP U VEBA	309	Ret	Act. Utilization		57,311.27
518 NYD NU Veba	337	Ret	Act. Utilization		28,312.59
519 PAD NU Veba	117	Ret	Act. Utilization		9,813.88
520 SUP NU Veba	187	Ret	Act. Utilization		16,965.52
<b>Total VEBA:</b>	<b>2,112</b>				<b>185,537.81</b>
<b>Grand Total</b>	<b>3,825</b>				<b>414,328.82</b>

Check of totals:

0

Enrollment:

*Handwritten initials*



National Fuel Gas

Wire Transfer Request

Scanning Indices: BU Voucher ID: For Accounts Payable Use Only

Business Unit:

- X DNYG1 - NFG Distribution Corp. - NYD
DPAG1 - NFG Distribution Corp. - PAD
SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 04/21/2005

Vendor Invoice No.: PS017174 & PS017175

Vendor Invoice Date: 04/19/05

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.
Address: DBA BlueCross BlueShield of WNY
Address: P.O. Box 80
City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808
Vendor's Bank Name: M & T Trust Co.
Vendor's Bank ABA: 022000046
Vendor's Bank Account #: 75051 (checking)

Claims only

Total Wire Amount: \$ 262,912.48 Sales Tax Included in Wire Amount? No

Reason For Payment: Paid Claims Expenses
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with 6 columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data for wire transfers.

Requested by: N. K. Repman

Approved By: [Signature]

Approved By: [Signature]

Date: 04/20/2005

Approver Code: 310 321

Approver Code: 238

Date: 4/19/05

Date: 4/21/05

AP / Cash Management USE ONLY: Bank Wired From: Chase, M & T; Bank Acct.: General Acct., Other; Date Wired; Wired by

Chartfield Information Includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 04/19/05

\$ 262,912.46

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	04/19/2005
NFR	9	Act	Avg. Contract	0.53%	678.35
NYD	814	Act	Avg. Contract	47.52%	61,352.95
PAD	342	Act	Avg. Contract	19.96%	25,777.28
SRC	149	Act	Avg. Contract	8.70%	11,230.45
SUP	304	Act	Avg. Contract	17.75%	22,913.14
PARENT	5	Act	Avg. Contract	0.29%	376.86
HORIZON	3	Act	Avg. Contract	0.18%	226.12
HIGH	87	Act	Avg. Contract	5.08%	6,557.38
COBRA	0	Act	Avg. Contract	0.00%	-
<b>Total Active:</b>	<b>1,713</b>			<b>100.00%</b>	<b>129,112.53</b>
Check of allocation:					<b>129,112.53</b>
515 NYD U VEBA	964	Ret	Act. Utilization		67,808.70
516 PAD U VEBA	198	Ret	Act. Utilization		17,813.81
517 SUP U VEBA	309	Ret	Act. Utilization		13,103.76
518 NYD NU Veba	337	Ret	Act. Utilization		12,247.68
519 PAD NU Veba	117	Ret	Act. Utilization		18,192.23
520 SUP NU Veba	187	Ret	Act. Utilization		4,633.75
<b>Total VEBA:</b>	<b>2,112</b>				<b>133,799.93</b>
<b>Grand Total</b>	<b>3,825</b>				<b>262,912.46</b>

Check of totals:

0

Enrollment:

-

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date 04/18/2005
Group #	00401055	Invoice #: <b>PS017174</b> Customer # <b>001630</b>

Weekly Claims for		04/10/2005	-	04/15/2005
Paid Claims *				257,352.91
Management Vendor Fee				-
Total				<u>257,352.91</u>
Total Amount Due				\$ 257,352.91
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)				

For billing questions, please call: Geri Courteau (716) 887-8729

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas Executive	Invoice Date 04/18/2005
Group #	00401217	Invoice #: <b>PS017175</b> Customer # <b>001631</b>

Weekly Claims for		04/10/2005	-	04/15/2005
Paid Claims *				5,559.55
PGP-GME Assessment				-
Capitation				-
Total				<u>5,559.55</u>
Total Amount Due				\$ 5,559.55
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)				

For billing questions, please call: Geri Courteau (716) 887-8729

## Wire Transfer Request



**National Fuel Gas**

Scanning Indices:									
BU									
Voucher ID:									
For Accounts Payable Use Only									

**Business Unit:**

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 04/28/2005

Vendor Invoice No.: PS017130, PS017236 & PS017237

Vendor Invoice Date: 04/26/05

**Wire To Be Sent To:**

Vendor Name: HealthNow NY, Inc.  
 Address: DBA BlueCross BlueShield of WNY  
 Address: P.O. Box 80  
 City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808  
 Vendor's Bank Name: M & T Trust Co.  
 Vendor's Bank ABA: 022000046  
 Vendor's Bank Account #: 75051 (checking)

Claims +  
Public  
Goods Pool

Total Wire Amount: \$ 282,398.20 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses  
Reference Group No. 00401055, Customer No. 001630

**Chartfield Information:**

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 173,770.94 <small>Active including COBRA</small>	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
2	\$ 108,627.26 <small>VEBA's</small>	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
3	\$				
4	\$				

Requested by: N. K. Repman  
 Date: 04/27/2005

Approved By: [Signature]  
 Approver Code: 310 324  
 Date: 4/27/05

Approved By: [Signature]  
 Approver Code: 238  
 Date: 4/28/05

<b>AP / Cash Management USE ONLY:</b>			
Bank Wired From:	<input type="checkbox"/> Chase	Bank Acct.:	<input type="checkbox"/> General Acct.
	<input type="checkbox"/> M & T		<input type="checkbox"/> Other: _____
			Date Wired: _____
			Wired by: _____

Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 04/26/05 \$ 282,398.20      259,855.74   9,678.46   12,864.00   282,398.20

Sum of 8/03 contracts						Breakdown of this week's payment:			
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	04/26/2005	Claims- 4/17 - 4/22	Exec Claims	Public Goods	Total-Check
NFR	9	Act	Avg. Contract	0.53%	912.98	812.12	50.37	50.50	912.98
NYD	814	Act	Avg. Contract	47.52%	82,574.17	73,451.49	4,555.54	4,567.13	82,574.17
PAD	342	Act	Avg. Contract	19.96%	34,693.32	30,860.45	1,914.00	1,918.87	34,693.32
SRC	149	Act	Avg. Contract	8.70%	15,114.93	13,445.05	833.88	836.00	15,114.93
SUP	304	Act	Avg. Contract	17.75%	30,838.51	27,431.52	1,701.33	1,705.66	30,838.51
PARENT	5	Act	Avg. Contract	0.29%	507.21	451.18	27.98	28.05	507.21
HORIZON	3	Act	Avg. Contract	0.18%	304.33	270.71	16.79	16.83	304.33
HIGH	87	Act	Avg. Contract	5.08%	8,825.49	7,850.47	486.89	488.13	8,825.49
COBRA	0	Act	Avg. Contract	0.00%	-	-	-	-	-
<b>Total Active:</b>	<b>1,713</b>			<b>100.00%</b>	<b>173,770.94</b>	<b>154,572.98</b>	<b>9,586.79</b>	<b>9,611.17</b>	<b>173,770.94</b>
<b>Check of allocation:</b>					<b>173,770.94</b>	<b>154,572.98</b>	<b>9,586.79</b>	<b>9,611.17</b>	<b>173,770.94</b>
515 NYD U VEBA	964	Ret	Act. Utilization		49,517.79	47,445.34	0	2,072.45	49,517.79
516 PAD U VEBA	198	Ret	Act. Utilization		5,781.35	5,769.66	0	11.69	5,781.35
517 SUP U VEBA	309	Ret	Act. Utilization		26,599.52	26,352.65	0	246.87	26,599.52
518 NYD NU Veba	337	Ret	Act. Utilization		14,396.10	13,668.38	0	727.72	14,396.10
519 PAD NU Veba	117	Ret	Act. Utilization		8,781.54	8,781.54	0	-	8,781.54
520 SUP NU Veba	187	Ret	Act. Utilization		3,550.96	3,265.19	91.67	194.10	3,550.96
<b>Total VEBA:</b>	<b>2,112</b>				<b>108,627.26</b>	<b>105,282.76</b>	<b>91.67</b>	<b>3,252.83</b>	<b>108,627.26</b>
<b>Grand Total</b>	<b>3,825</b>				<b>282,398.20</b>	<b>259,855.74</b>	<b>9,678.46</b>	<b>12,864.00</b>	<b>282,398.20</b>

Check of totals: 0

Enrollment: -

# Wire Transfer Request



**National Fuel Gas**

Scanning Indices:									
BU									
Voucher ID:									
For Accounts Payable Use Only									

**Business Unit:**

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 05/05/2005

Vendor Invoice No.: PS17298, PS17299, PS17385, PS17386 & PS17033  
 Vendor Invoice Date: 05/03/05 & 05/04/05

**Wire To Be Sent To:**

Vendor Name: HealthNow NY, Inc.  
 Address: DBA BlueCross BlueShield of WNY  
 Address: P.O. Box 80  
 City/State/Zipcode: Buffalo, NY 14240-0080  
 Vendor Number: 17808  
 Vendor's Bank Name: M & T Trust Co.  
 Vendor's Bank ABA: 022000046  
 Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 692,303.36 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses  
Reference Group No. 00401055, Customer No. 001630

**Chartfield Information:**

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 473,435.19	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
Active including COBRA					
2	\$ 218,868.17	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
VEBA's					
3	\$				
4	\$				

Requested by: N. K. Repman  
 Date: 05/04/2005

Approved By: [Signature]  
 Approver Code: 310 321  
 Date: 5/4/05

Approved By: [Signature]  
 Approver Code: 7234  
 Date: 5/5/05

**AP / Cash Management USE ONLY:**

Bank Wired From: <input type="checkbox"/> Chase	Bank Acct.: <input type="checkbox"/> General Acct.	Date Wired: _____
<input type="checkbox"/> M & T	<input type="checkbox"/> Other: _____	Wired by: _____

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 05/03/05 \$ 692,303.36 252,280.93 3,075.19 431,522.12 2,976.54 2,448.58 692,303.36

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	05/03/2005
NFR	9	Act	Avg. Contract	0.54%	2,577.69
NYD	804	Act	Avg. Contract	48.84%	230,273.38
PAD	325	Act	Avg. Contract	19.66%	93,083.14
SRC	131	Act	Avg. Contract	7.92%	37,519.67
SUP	292	Act	Avg. Contract	17.66%	83,631.62
PARENT	3	Act	Avg. Contract	0.18%	859.23
HORIZON	3	Act	Avg. Contract	0.18%	859.23
HIGH	86	Act	Avg. Contract	5.20%	24,631.23
<b>Total Active:</b>	<b>1,653</b>			<b>100.00%</b>	<b>473,435.19</b>
Check of allocation:					473,435.19
515 NYD U VEBA	863	Ret	Act. Utilization		98,036.46
516 PAD U VEBA	195	Ret	Act. Utilization		19,110.92
517 SUP U VEBA	298	Ret	Act. Utilization		38,877.50
518 NYD NU Veba	301	Ret	Act. Utilization		29,956.89
519 PAD NU Veba	114	Ret	Act. Utilization		11,219.18
520 SUP NU Veba	181	Ret	Act. Utilization		21,667.22
<b>Total VEBA:</b>	<b>1,952</b>				<b>218,868.17</b>
<b>Grand Total</b>	<b>3,605</b>				<b>692,303.36</b>

Breakdown of this week's payment:					
Exec		Exec		Claims-	
Claims- 4/24 - 4/29	Claims- 4/24-4/29	Claims - 5/1/05	Claims- 5/1/05	Claims- 4/1/05	Total-Check
860.08	11.15	1,679.02	15.54	11.89	2,577.69
76,833.77	996.33	149,992.64	1,388.36	1,062.28	230,273.38
31,058.43	402.75	60,631.35	561.21	429.41	93,083.14
12,518.93	162.34	24,439.10	226.21	173.08	37,519.67
27,904.80	361.85	54,474.94	504.23	385.80	83,631.62
286.69	3.72	559.67	5.18	3.96	859.23
286.69	3.72	559.67	5.18	3.96	859.23
8,218.54	106.57	16,043.99	148.51	113.63	24,631.23
<b>157,967.93</b>	<b>2,048.43</b>	<b>308,380.39</b>	<b>2,854.42</b>	<b>2,184.02</b>	<b>473,435.19</b>
157,967.93	2,048.43	308,380.39	2,854.42	2,184.02	473,435.19
46,357.09	-	51,597.62	-	81.75	98,036.46
6,398.58	-	12,712.34	-	-	19,110.92
15,476.25	-	23,266.73	-	134.52	38,877.50
17,079.77	88.81	12,778.99	-	9.32	29,956.89
3,817.52	-	7,375.69	-	25.97	11,219.18
5,183.79	937.95	15,410.36	122.12	13.00	21,667.22
<b>94,313.00</b>	<b>1,026.76</b>	<b>123,141.73</b>	<b>122.12</b>	<b>264.56</b>	<b>218,868.17</b>
<b>252,280.93</b>	<b>3,075.19</b>	<b>431,522.12</b>	<b>2,976.54</b>	<b>2,448.58</b>	<b>692,303.36</b>

Check of totals: 0

Enrollment: -

*Jos*

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date 04/30/2005
Group #	00401055	Invoice #: <b>PS017298</b> Customer # <b>001630</b>

Weekly Claims for 04/24/2005 - 04/29/2005	
Paid Claims *	252,280.93
Management Vendor Fee	
Total	<u>252,280.93</u>
<b>Total Amount Due \$ 252,280.93</b>	
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)	

For billing questions, please call: Geri Courteau (716) 887-8729

*js*

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas Executive	Invoice Date 04/30/2005
Group #	00401217	Invoice #: <b>PS017299</b> Customer # <b>001631</b>

Weekly Claims for		04/24/2005	-	04/29/2005
Paid Claims *				3,075.19
PGP-GME Assessment				-
Capitation				-
Total				<u>3,075.19</u>
Total Amount Due				\$ 3,075.19
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)				

For billing questions, please call: Geri Courteau (716) 887-8729

*js*

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date 04/06/2005
Group #	00401055	Invoice #: <b>PS017033</b> Customer # <b>001630</b>

Weekly Claims for	04/01/2005 - 04/01/2005	
Paid Claims *	<i>↑</i> <i>never paid</i>	2,448.58
Capitation		-
Total		<u>2,448.58</u>
Total Amount Due		\$ 2,448.58
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)		

For billing questions, please call: Geri Courteau (716) 887-8729

*js*

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas Executive	Invoice Date 05/03/2005
Group #	00401217	Invoice #: <b>PS017386</b> Customer # <b>001631</b>

Weekly Claims for		05/01/2005	-	05/01/2005
Paid Claims *		2,976.54		
PGP-GME Assessment		-		
Capitation		-		
Total		<u>2,976.54</u>		
Total Amount Due			\$	2,976.54
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)				

For billing questions, please call: Geri Courteau (716) 887-8729

*Jm*

BlueCross BlueShield  
of Western New York

Please Remit To:

1901 Main Street, PO Box 80  
Buffalo, NY 14240-0080  
Attn: Payment Recovery Department

Invoice:	National Fuel Gas	Invoice Date	05/03/2005
Group #	00401055	Invoice #:	<b>PS017385</b>
		Customer #	<b>001630</b>

Weekly Claims for		05/01/2005	-	05/01/2005
Paid Claims *		431,522.12		
Management Vendor Fee				
Total		<u>431,522.12</u>		
Total Amount Due				\$ 431,522.12
* Paid Claims include Health & Drug Claims (Drug claims are Diabetic Supply Only)				

For billing questions, please call: Geri Courteau (716) 887-8729

*Jms*



National Fuel Gas

# Wire Transfer Request

NFG-2-37  
Exhibit No. 8-D  
Page 40 of 119  
Health Workpapers  
Witness: Truitt

Scanning Indices:

BU									
Voucher ID:									

For Accounts Payable Use Only

**Business Unit:**

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 05/12/2005

Vendor Invoice No.: PS017471 & PS017472

Vendor Invoice Date: 05/09/2005

**Wire To Be Sent To:**

Vendor Name: HealthNow NY, Inc.  
 Address: DBA BlueCross BlueShield of WNY  
 Address: P.O. Box 80  
 City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808  
 Vendor's Bank Name: M & T Trust Co.  
 Vendor's Bank ABA: 022000046  
 Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 350,861.08 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses  
 Reference Group No. 00401055, Customer No. 001630

**Chartfield Information:**

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 243,992.37 Active including COBRA	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
2	\$ 106,868.71 VEBA's	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
3	\$				
4	\$				

Requested by: N. K. Repman Approved By: [Signature] Approved By: [Signature]  
 Date: 05/11/2005 Approver Code: [Code] Approver Code: 234  
 Date: 5/11/05 Date: 5/12/05

AP / Cash Management USE ONLY:

Bank Wired From:  Chase Bank Acct:  General Acct.  
 M & T  Other: \_\_\_\_\_ Date Wired: \_\_\_\_\_  
 Wired by: \_\_\_\_\_

Chartfield information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 05/10/05 \$ 350,861.08

348,731.52 2,129.56 350,861.08

Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	05/10/2005
NFR	9	Act	Avg. Contract	0.54%	1,328.45
NYD	804	Act	Avg. Contract	48.64%	118,675.05
PAD	325	Act	Avg. Contract	19.66%	47,971.88
SRC	131	Act	Avg. Contract	7.92%	19,336.36
SUP	292	Act	Avg. Contract	17.66%	43,100.89
PARENT	3	Act	Avg. Contract	0.18%	442.82
HORIZON	3	Act	Avg. Contract	0.18%	442.82
HIGH	86	Act	Avg. Contract	5.20%	12,694.10
<b>Total Active:</b>	<b>1,653</b>			<b>100.00%</b>	<b>243,992.37</b>
<b>Check of allocation:</b>					<b>243,992.37</b>
515 NYD U VEBA	863	Ret	Act. Utilization		45,092.39
516 PAD U VEBA	195	Ret	Act. Utilization		12,610.40
517 SUP U VEBA	298	Ret	Act. Utilization		18,853.89
518 NYD NU Veba	301	Ret	Act. Utilization		10,286.41
519 PAD NU Veba	114	Ret	Act. Utilization		5,503.51
520 SUP NU Veba	181	Ret	Act. Utilization		14,522.11
<b>Total VEBA:</b>	<b>1,952</b>				<b>106,868.71</b>
<b>Grand Total</b>	<b>3,605</b>				<b>350,861.08</b>

Breakdown of this week's  
 payment:

Claims- 5/2- 5/8/05	Exec	
	Claims- 5/2- 5/8/05	Total-Check
1,318.81	9.65	1,328.45
117,813.34	861.71	118,675.05
47,623.55	348.33	47,971.88
19,195.96	140.40	19,336.36
42,787.93	312.96	43,100.89
439.60	3.22	442.82
439.60	3.22	442.82
12,601.92	92.17	12,694.10
<b>242,220.72</b>	<b>1,771.65</b>	<b>243,992.37</b>
<b>242,220.72</b>	<b>1,771.65</b>	<b>243,992.37</b>
45,092.39	-	45,092.39
12,610.40	-	12,610.40
18,853.89	-	18,853.89
10,286.41	-	10,286.41
5,503.51	-	5,503.51
14,164.20	357.91	14,522.11
<b>106,510.80</b>	<b>357.91</b>	<b>106,868.71</b>
<b>348,731.52</b>	<b>2,129.56</b>	<b>350,861.08</b>

Check of totals:

0

Enrollment:



National Fuel Gas

Wire Transfer Request

NFG-2-37 Exhibit No. 8-D Page 42 of 119 Health Workpapers Witness: Truitt

14

Scanning Indices: BU DNYG1 Voucher ID: 0518867 For Accounts Payable Use Only

Business Unit:

- X DNYG1 - NFG Distribution Corp. - NYD DPAG1 - NFG Distribution Corp. - PAD SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 05/19/2005

Vendor Invoice No.: PS017549 & PS017550, PS017508

Vendor Invoice Date: 05/16/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc. Address: DBA BlueCross BlueShield of WNY P.O. Box 80 Buffalo, NY 14240-0080

Vendor Number: 17808 Vendor's Bank Name: M & T Trust Co. Vendor's Bank ABA: 022000048 Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 328,214.04 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with 6 columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data for wire transfers.

Requested by: N. K. Repman Approved By: [Signature] Date: 05/18/2005 Approver Code: 310391 Date: 5/18/05

AP / Cash Management USE ONLY: Bank Wired From: Chase Bank Acct: General Acct. Date Wired: 5/19/05

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 05/17/05 **\$328,214.04**

310,796.93 11,063.11 6,354.00 **328,214.04**

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	05/17/2005
NFR	9	Act	Avg. Contract	0.54%	1,109.88
NYD	804	Act	Avg. Contract	48.64%	99,149.48
PAD	325	Act	Avg. Contract	19.66%	40,079.08
SRC	131	Act	Avg. Contract	7.92%	16,154.95
SUP	292	Act	Avg. Contract	17.66%	36,009.51
PARENT	3	Act	Avg. Contract	0.18%	369.96
HORIZON	3	Act	Avg. Contract	0.18%	369.96
HIGH	86	Act	Avg. Contract	5.20%	10,605.54
<b>Total Active:</b>	<b>1,653</b>			<b>100.00%</b>	<b>203,848.38</b>
<b>Check of allocation:</b>					<b>203,848.38</b>
515 NYD U VEBA	863	Ret	Act. Utilization		40,841.74
516 PAD U VEBA	195	Ret	Act. Utilization		15,048.67
517 SUP U VEBA	298	Ret	Act. Utilization		29,101.69
518 NYD NU Veba	301	Ret	Act. Utilization		24,407.87
519 PAD NU Veba	114	Ret	Act. Utilization		2,406.23
520 SUP NU Veba	181	Ret	Act. Utilization		12,559.46
<b>Total VEBA:</b>	<b>1,952</b>				<b>124,365.66</b>
<b>Grand Total</b>	<b>3,605</b>				<b>328,214.04</b>

Breakdown of this week's payment:

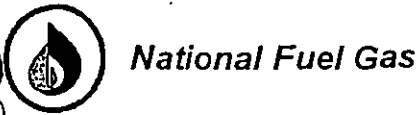
Claims- 5/9 - 5/15/05	Exec Claims- 5/9 - 5/15/05	March Public		Total-Check
		Goods Pool		
1,044.36	40.65	24.87		1,109.88
93,296.52	3,631.63	2,221.34		99,149.48
37,713.14	1,468.01	897.93		40,079.08
15,201.30	591.72	361.93		16,154.95
33,883.81	1,318.95	806.75		36,009.51
348.12	13.55	8.29		369.96
348.12	13.55	8.29		369.96
9,979.48	388.46	237.61		10,605.54
<b>191,814.85</b>	<b>7,466.53</b>	<b>4,567.00</b>		<b>203,848.38</b>
<b>191,814.85</b>	<b>7,466.53</b>	<b>4,567.00</b>		<b>203,848.38</b>
39,659.74	-	1,182.00		40,841.74
15,046.67	-	2.00		15,048.67
28,971.69	-	130.00		29,101.69
23,904.99	109.88	393.00		24,407.87
2,406.23	-	-		2,406.23
8,992.76	3,486.70	80.00		12,559.46
<b>118,982.08</b>	<b>3,596.58</b>	<b>1,787.00</b>		<b>124,365.66</b>
<b>310,796.93</b>	<b>11,063.11</b>	<b>6,354.00</b>		<b>328,214.04</b>

Check of totals:

0

Enrollment:

### Wire Transfer Request



Scanning Indices:									
BU									
Voucher ID:									
For Accounts Payable Use Only									

Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD.
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 05/26/2005

Vendor Invoice No.: PS017609 & PS017610

Vendor Invoice Date: 05/23/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.  
 Address: DBA BlueCross BlueShield of WNY  
 Address: P.O. Box 80  
 City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808  
 Vendor's Bank Name: M & T Trust Co.  
 Vendor's Bank ABA: 022000046  
 Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 465,834.15 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses  
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 183,189.14 <small>Active including COBRA</small>	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
2	\$ 282,645.01 <small>VEBA's</small>	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
3	\$				
4	\$				

Requested by: N. K. Repman  
 Date: 05/24/2005

Approved By: [Signature]  
 Approver Code: 331  
 Date: 5/26/05

Approved By: [Signature]  
 Approver Code: 238  
 Date: 5/26/05

AP / Cash Management USE ONLY:		
Bank Wired From: <input type="checkbox"/> Chase	Bank Acct.: <input type="checkbox"/> General Acct.	Date Wired: _____
<input type="checkbox"/> M & T	<input type="checkbox"/> Other: _____	Wired by: _____

Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 05/24/05 \$465,834.15

457,463.17 7,139.36 1,075.36 122.64 33.62 465,834.15

Sum of 8/03 contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	05/24/2005
NFR	9	Act	Avg. Contract	0.54%	997.40
NYD	804	Act	Avg. Contract	48.64%	89,101.07
PAD	325	Act	Avg. Contract	19.66%	36,017.22
SRC	131	Act	Avg. Contract	7.92%	14,517.71
SUP	292	Act	Avg. Contract	17.66%	32,360.09
PARENT	3	Act	Avg. Contract	0.18%	332.47
HORIZON	3	Act	Avg. Contract	0.18%	332.47
HIGH	86	Act	Avg. Contract	5.20%	9,530.71
<b>Total Active:</b>	<b>1,653</b>			<b>100.00%</b>	<b>183,189.14</b>
<b>Check of allocation:</b>					<b>183,189.14</b>
515 NYD U VEBA	863	Ret	Act. Utilization		83,193.33
516 PAD U VEBA	195	Ret	Act. Utilization		5,389.46
517 SUP U VEBA	298	Ret	Act. Utilization		20,364.16
518 NYD NU Veba	301	Ret	Act. Utilization		16,195.60
519 PAD NU Veba	114	Ret	Act. Utilization		116,888.62
520 SUP NU Veba	181	Ret	Act. Utilization		40,613.84
<b>Total VEBA:</b>	<b>1,952</b>				<b>282,645.01</b>
<b>Grand Total</b>	<b>3,605</b>				<b>465,834.15</b>

Breakdown of this week's payment:						
Exec		Mgmt Vendor Fee	GME - Exec	Capitation - Exec	Total-Check	
Claims- 5/16 - 5/22/05	Claims- 5/16-5/22					
953.26	37.58	5.72	0.67	0.18	997.40	
85,157.61	3,356.90	511.16	59.65	15.75	89,101.07	
34,423.16	1,356.96	206.82	24.11	6.37	36,017.22	
13,875.18	546.96	83.29	9.72	2.57	14,517.71	
30,927.89	1,219.17	185.64	21.66	5.72	32,360.09	
317.75	12.53	1.91	0.22	0.06	332.47	
317.75	12.53	1.91	0.22	0.06	332.47	
9,108.90	359.07	54.68	6.38	1.89	9,530.71	
<b>175,081.50</b>	<b>6,901.69</b>	<b>1,050.92</b>	<b>122.64</b>	<b>32.39</b>	<b>183,189.14</b>	
175,081.50	6,901.69	1,050.92	122.64	32.39	183,189.14	
83,174.53	-	18.80	-	-	83,193.33	
5,389.46	-	-	-	-	5,389.46	
20,364.16	-	-	-	-	20,364.16	
16,038.32	150.82	5.64	-	0.82	16,195.60	
116,888.62	-	-	-	-	116,888.62	
40,526.58	86.85	-	-	0.41	40,613.84	
<b>282,381.67</b>	<b>237.67</b>	<b>24.44</b>	<b>-</b>	<b>1.23</b>	<b>282,645.01</b>	
457,463.17	7,139.36	1,075.36	122.64	33.62	465,834.15	

Check of totals: 0

Enrollment: -



National Fuel Gas

Wire Transfer Request

NFG-2-37
Exhibit No. 8-D
Page 46 of 119
Health Workpapers
Witness: Truitt

Scanning Indices:
BU: [grid]
Voucher ID: [grid]
For Accounts Payable Use Only

Business Unit:

- [X] DNYG1 - NFG Distribution Corp. - NYD
[ ] DPAG1 - NFG Distribution Corp. - PAD
[ ] SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 06/02/2005

Vendor Invoice No.: PS017666 & PS017667

Vendor Invoice Date: 05/31/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.
Address: DBA BlueCross BlueShield of WNY
Address: P.O. Box 80
City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808
Vendor's Bank Name: M & T Trust Co.
Vendor's Bank ABA: 022000046
Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 273,437.97 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data with handwritten amounts and account numbers.

Requested by: N. K. Repman
Date: 06/01/2005
Approved By: [Signature]
Approver Code: 310 320
Date: 6/2/05

AP / Cash Management USE ONLY:
Bank Wired From: [ ] Chase [ ] M & T
Bank Acct.: [ ] General Acct. [ ] Other:
Date Wired:
Wired by:

If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 05/31/05 \$273,437.97      269,524.50    3,913.47    273,437.97

Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	05/31/2005	Breakdown of this week's payment:		
						Claims- 5/23 - 5/27/05	Exec Claims - 5/23 - 5/27	Total-Check
NFR	9	Act	Avg. Contract	0.55%	818.46	800.11	18.35	818.46
NYD	803	Act	Avg. Contract	48.70%	73,024.72	71,387.36	1,637.36	73,024.72
PAD	321	Act	Avg. Contract	19.47%	29,191.70	28,537.16	654.54	29,191.70
SRC	131	Act	Avg. Contract	7.94%	11,913.12	11,646.01	267.12	11,913.12
SUP	293	Act	Avg. Contract	17.77%	26,645.38	26,047.94	597.44	26,645.38
PARENT	3	Act	Avg. Contract	0.18%	272.82	266.70	6.12	272.82
HORIZON	3	Act	Avg. Contract	0.18%	272.82	266.70	6.12	272.82
HIGH	86	Act	Avg. Contract	5.22%	7,820.83	7,645.47	175.36	7,820.83
<b>Total Active:</b>	<b>1,649</b>			<b>100.00%</b>	<b>149,959.85</b>	<b>146,597.45</b>	<b>3,362.40</b>	<b>149,959.85</b>
<b>Check of allocation:</b>					<b>149,959.85</b>	<b>146,597.45</b>	<b>3,362.40</b>	<b>149,959.85</b>
515 NYD U VEBA	869	Ret	Act. Utilization		60,064.49	60,064.49	-	60,064.49
516 PAD U VEBA	196	Ret	Act. Utilization		5,778.42	5,778.42	-	5,778.42
517 SUP U VEBA	297	Ret	Act. Utilization		26,415.01	26,415.01	-	26,415.01
518 NYD NU Veba	303	Ret	Act. Utilization		16,085.20	16,010.20	75.00	16,085.20
519 PAD NU Veba	113	Ret	Act. Utilization		4,202.52	4,202.52	-	4,202.52
520 SUP NU Veba	181	Ret	Act. Utilization		10,932.48	10,456.41	476.07	10,932.48
<b>Total VEBA:</b>	<b>1,959</b>				<b>123,478.12</b>	<b>122,927.05</b>	<b>551.07</b>	<b>123,478.12</b>
<b>Grand Total</b>	<b>3,608</b>				<b>273,437.97</b>	<b>269,524.50</b>	<b>3,913.47</b>	<b>273,437.97</b>

Check of totals: 0

Enrollment: -



National Fuel Gas

# Wire Transfer Request

NFG-2-37  
Exhibit No. 8-D  
Page 48 of 119  
Health Workpapers  
Witness: Truitt

Scanning Indices:

BU: 

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Voucher ID: 

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For Accounts Payable Use Only

Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 06/09/2005

Vendor Invoice No.: PS017790, PS017791, PS017710

Vendor Invoice Date: 06/07/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.

Address: DBA BlueCross BlueShield of WNY

Address: P.O. Box 80

City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808

Vendor's Bank Name: M & T Trust Co.

Vendor's Bank ABA: 022000046

Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 226,828.16 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses

Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ <u>131,951.34</u> Active including COBRA	<u>2 4 2 4 0 8</u>	<u>1 9 0 1</u>	<u>2 1 0 4</u>	<u>D N Y G 1</u>
2	\$ <u>94,876.82</u> VEBA's	<u>2 4 2 4 0 8</u>	<u>1 9 0 1</u>	<u>2 1 0 4</u>	<u>D N Y G 1</u>
3	\$ <u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
4	\$ <u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Requested by: N. K. Repman

Date: 06/07/2005

Approved By: [Signature]

Approver Code: 310

Date: 6/8/05

Approved By: [Signature]

Approver Code: 238

Date: 6/10/05

AP / Cash Management USE ONLY:

Bank Wired From:  Chase      Bank Acct.:  General Acct.

M & T                                       Other: \_\_\_\_\_

Date Wired: \_\_\_\_\_

Wired by: \_\_\_\_\_

If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 06/07/05 \$226,828.16

221,745.52 1,512.18 2,702.46 868.00 226,828.16

Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	06/07/2005
NFR	9	Act	Avg. Contract	0.55%	720.17
NYD	803	Act	Avg. Contract	48.70%	64,255.26
PAD	321	Act	Avg. Contract	19.47%	25,686.10
SRC	131	Act	Avg. Contract	7.94%	10,482.49
SUP	293	Act	Avg. Contract	17.77%	23,445.57
PARENT	3	Act	Avg. Contract	0.18%	240.06
HORIZON	3	Act	Avg. Contract	0.18%	240.06
HIGH	86	Act	Avg. Contract	5.22%	6,881.63
<b>Total Active:</b>	<b>1,649</b>			<b>100.00%</b>	<b>131,951.34</b>
Check of allocation:					<b>131,951.34</b>
515 NYD U VEBA	869	Ret	Act. Utilization		31,454.24
516 PAD U VEBA	196	Ret	Act. Utilization		10,426.15
517 SUP U VEBA	297	Ret	Act. Utilization		20,533.61
518 NYD NU Veba	303	Ret	Act. Utilization		19,083.79
519 PAD NU Veba	113	Ret	Act. Utilization		2,458.78
520 SUP NU Veba	181	Ret	Act. Utilization		10,920.25
<b>Total VEBA:</b>	<b>1,959</b>				<b>94,876.82</b>
<b>Grand Total</b>	<b>3,608</b>				<b>226,828.16</b>

Breakdown of this week's payment:

Exec				
Claims- 6/1 6/5/05	-Claims-6/1- 6/5	Claims - 5/30-5/31	Vision - Feb- April	Total-Check
708.35	6.04	1.72	4.06	720.17
63,200.69	538.84	153.43	362.30	64,255.26
25,264.54	215.40	61.33	144.83	25,686.10
10,310.45	87.91	25.03	59.10	10,482.49
23,060.78	196.61	55.98	132.20	23,445.57
236.12	2.01	0.57	1.35	240.06
236.12	2.01	0.57	1.35	240.06
6,768.69	57.71	16.43	38.80	6,881.63
<b>129,785.73</b>	<b>1,106.53</b>	<b>315.08</b>	<b>744.00</b>	<b>131,951.34</b>
129,785.73	1,106.53	315.08	744.00	131,951.34
31,215.87	-	114.37	124.00	31,454.24
9,815.51	-	610.64	-	10,426.15
20,529.85	-	3.76	-	20,533.61
17,994.37	-	1,089.42	-	19,083.79
2,458.78	-	-	-	2,458.78
9,945.41	405.65	569.19	-	10,920.25
<b>91,959.79</b>	<b>405.65</b>	<b>2,387.38</b>	<b>124.00</b>	<b>94,876.82</b>
<b>221,745.52</b>	<b>1,512.18</b>	<b>2,702.46</b>	<b>868.00</b>	<b>226,828.16</b>

Check of totals: 0

Enrollment: -

Wire Transfer Request



National Fuel Gas

Scanning Indices:

BU									
Voucher ID:									

For Accounts Payable Use Only

Business Unit:

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 06/16/2005

Vendor Invoice No.: PS017847 and PS017848

Vendor Invoice Date: 06/14/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.  
 Address: DBA BlueCross BlueShield of WNY  
 Address: P.O. Box 80  
 City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808  
 Vendor's Bank Name: M & T Trust Co.  
 Vendor's Bank ABA: 022000046  
 Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 222,792.19 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses - 6/6/05 - 6/12/05  
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 137,051.70 Active including COBRA	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
2	\$ 85,740.49 VEBA's	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
3	\$				
4	\$				

Requested by: N. K. Repman  
 Date: 06/14/2005

Approved By: [Signature]  
 Approver Code: 310  
 Date: 6/14/05

Approved By: [Signature]  
 Approver Code: 238  
 Date: 6/17/05

AP / Cash Management USE ONLY:

Bank Wired From:  Chase  M & T  
 Bank Acct.:  General Acct.  Other: \_\_\_\_\_  
 Date Wired: \_\_\_\_\_  
 Wired by: \_\_\_\_\_

If Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

TOTAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 06/14/05 \$ 222,792.19

216,244.90 1,088.52 5,302.51 122.64 33.62 222,792.19

Sum of contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	06/14/2005
NFR	9	Act	Avg. Contract	0.55%	748.01
NYD	803	Act	Avg. Contract	48.70%	66,738.94
PAD	321	Act	Avg. Contract	19.47%	26,678.95
SRC	131	Act	Avg. Contract	7.94%	10,887.67
SUP	293	Act	Avg. Contract	17.77%	24,351.82
PARENT	3	Act	Avg. Contract	0.18%	249.34
HORIZON	3	Act	Avg. Contract	0.18%	249.34
HIGH	86	Act	Avg. Contract	5.22%	7,147.63
<b>Total Active:</b>	<b>1,649</b>			<b>100.00%</b>	<b>137,051.70</b>
<b>Check of allocation:</b>					<b>137,051.70</b>
515 NYD U VEBA	869	Ret	Act. Utilization		34,261.67
516 PAD U VEBA	196	Ret	Act. Utilization		4,366.31
517 SUP U VEBA	297	Ret	Act. Utilization		20,384.33
518 NYD NU Veba	303	Ret	Act. Utilization		18,703.57
519 PAD NU Veba	113	Ret	Act. Utilization		2,633.90
520 SUP NU Veba	181	Ret	Act. Utilization		5,390.71
<b>Total VEBA:</b>	<b>1,959</b>				<b>85,740.49</b>
<b>Grand Total</b>	<b>3,608</b>				<b>222,792.19</b>

Breakdown of this week's payment:

Claims- 6/6 6/10/05	Mgmt Vendor Fee	Exex Claims - 6/6 - 6/10/05	GME - Exec	Capitation - Exec	Total-Check
64,543.65	512.67	1,607.13	59.72	15.77	66,738.94
25,801.38	204.94	642.45	23.87	6.31	26,678.95
10,529.54	83.64	262.18	9.74	2.57	10,887.67
23,550.79	187.07	586.41	21.79	5.76	24,351.82
241.13	1.92	6.00	0.22	0.06	249.34
241.13	1.92	6.00	0.22	0.06	249.34
6,912.52	54.91	172.12	6.40	1.69	7,147.63
<b>132,543.55</b>	<b>1,052.80</b>	<b>3,300.32</b>	<b>122.64</b>	<b>32.39</b>	<b>137,051.70</b>
<b>132,543.55</b>	<b>1,052.80</b>	<b>3,300.32</b>	<b>122.64</b>	<b>32.39</b>	<b>137,051.70</b>
34,231.59	30.08	-	-	-	34,261.67
4,366.31	-	-	-	-	4,366.31
20,384.33	-	-	-	-	20,384.33
18,697.11	5.64	-	-	0.82	18,703.57
2,633.90	-	-	-	-	2,633.90
3,388.11	-	2,002.19	-	0.41	5,390.71
<b>83,701.35</b>	<b>35.72</b>	<b>2,002.19</b>	<b>-</b>	<b>1.23</b>	<b>85,740.49</b>
<b>216,244.90</b>	<b>1,088.52</b>	<b>5,302.51</b>	<b>122.64</b>	<b>33.62</b>	<b>222,792.19</b>

Check of totals: 0

Enrollment: -



National Fuel Gas

Wire Transfer Request

NFG-2-37
Exhibit No. 8-D
Page 52 of 119
Health Workpapers
Witness: Truitt

Business Unit:

- X DNYG1 - NFG Distribution Corp. - NYD
DPAG1 - NFG Distribution Corp. - PAD
SUPG1 - NFG Supply Corp.

Scanning Indices:
BU
Voucher ID:
For Accounts Payable Use Only

Wire Transfer Due Date: 06/23/2005

Vendor Invoice No.: PS017871, PS017926, PS017927

Vendor Invoice Date: 06/22/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.
Address: DBA BlueCross BlueShield of WNY
Address: P.O. Box 80
City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808
Vendor's Bank Name: M & T Trust Co.
Vendor's Bank ABA: 022000046
Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 294,758.01 Sales Tax Included in Wire Amount? No

Reason For Payment: Paid Claims Expenses - 06/13/05 - 06/19/05 - Medical
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data.

Requested by: N. K. Repman
Date: 06/22/2005
Approved By: [Signature]
Approver Code: 310 321
Date: 6/22/05

AP / Cash Management USE ONLY:
Bank Wired From: Chase, M & T
Bank Acct.: General Acct., Other
Date Wired:
Wired by:

Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 06/22/05 \$ 294,758.01

282,928.37 5,686.64 6,143.00 294,758.01

Sum of contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	06/22/2005
NFR	9	Act	Avg. Contract	0.55%	869.36
NYD	803	Act	Avg. Contract	48.70%	77,566.56
PAD	321	Act	Avg. Contract	19.47%	31,007.30
SRC	131	Act	Avg. Contract	7.94%	12,654.07
SUP	293	Act	Avg. Contract	17.77%	28,302.62
PARENT	3	Act	Avg. Contract	0.18%	289.79
HORIZON	3	Act	Avg. Contract	0.18%	289.79
HIGH	86	Act	Avg. Contract	5.22%	8,307.25
<b>Total Active:</b>	<b>1,649</b>			<b>100.00%</b>	<b>159,286.74</b>
<b>Check of allocation:</b>					<b>159,286.74</b>
515 NYD U VEBA	869	Ret	Act. Utilization		47,415.69
516 PAD U VEBA	196	Ret	Act. Utilization		22,496.71
517 SUP U VEBA	297	Ret	Act. Utilization		33,938.25
518 NYD NU Veba	303	Ret	Act. Utilization		19,007.79
519 PAD NU Veba	113	Ret	Act. Utilization		1,596.67
520 SUP NU Veba	181	Ret	Act. Utilization		11,016.16
<b>Total VEBA:</b>	<b>1,959</b>				<b>135,471.27</b>
<b>Grand Total</b>	<b>3,608</b>				<b>294,758.01</b>

Breakdown of this week's payment:

Claims- 6/13 - 6/19/05	Exec		Goods Pool - April	Total-Check
	Claims - 6/13 - 6/19/05	Public		
818.23	27.16	23.98	869.36	
73,003.86	2,423.48	2,139.22	77,566.56	
29,183.36	968.79	855.16	31,007.30	
11,909.72	395.36	348.99	12,654.07	
26,637.77	884.28	780.56	28,302.62	
272.74	9.05	7.99	289.79	
272.74	9.05	7.99	289.79	
7,818.59	259.55	229.11	8,307.25	
<b>149,917.01</b>	<b>4,976.73</b>	<b>4,393.00</b>	<b>159,286.74</b>	
<b>149,917.01</b>	<b>4,976.73</b>	<b>4,393.00</b>	<b>159,286.74</b>	
46,252.69	-	1,163.00	47,415.69	
22,496.71	-	-	22,496.71	
33,809.25	-	129.00	33,938.25	
18,621.79	-	386.00	19,007.79	
1,596.67	-	-	1,596.67	
10,234.25	709.91	72.00	11,016.16	
<b>133,011.36</b>	<b>709.91</b>	<b>1,750.00</b>	<b>135,471.27</b>	
<b>282,928.37</b>	<b>5,686.64</b>	<b>6,143.00</b>	<b>294,758.01</b>	

Check of totals:

0

Enrollment:

*Jps*  
 6/22/05

## Wire Transfer Request



**National Fuel Gas**

Scanning Indices:									
BU									
Voucher ID:									
For Accounts Payable Use Only									

**Business Unit:**

- DNYG1 - NFG Distribution Corp. - NYD
- DPAG1 - NFG Distribution Corp. - PAD
- SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 06/30/2005

Vendor Invoice No.: PS017984 & PS017985

Vendor Invoice Date: 06/28/2005

**Wire To Be Sent To:**

Vendor Name: HealthNow NY, Inc.  
 Address: DBA BlueCross BlueShield of WNY  
 Address: P.O. Box 80  
 City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808  
 Vendor's Bank Name: M & T Trust Co.  
 Vendor's Bank ABA: 022000046  
 Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 372,527.17 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses - 06/20/05 - 06/26/05  
Reference Group No. 00401055, Customer No. 001630

**Chartfield Information:**

Line	Amount	Account	Dept ID	Product	GL BU
1	\$ 186,162.57 <small>Active including COBRA</small>	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
2	\$ 186,364.60 <small>VEBA's</small>	2 4 2 4 0 8	1 9 0 1	2 1 0 4	D N Y G 1
3	\$				
4	\$				

Requested by: N. K. Repman  
 Date: 06/28/2005

Approved By: *[Signature]*  
 Approver Code: 321  
 Date: \_\_\_\_\_

Approved By: *[Signature]*  
 Approver Code: \_\_\_\_\_  
 Date: \_\_\_\_\_

**AP / Cash Management USE ONLY:**

Bank Wired From: <input type="checkbox"/> Chase	Bank Acct.: <input type="checkbox"/> General Acct.	Date Wired: _____
<input type="checkbox"/> M & T	<input type="checkbox"/> Other: _____	Wired by: _____

Chartfield Information includes Project BU and Project Id., use Form 05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 06/28/05 \$372,527.17

366,949.19 5,577.98 372,527.17

Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	06/28/2005
Sum of contracts					
NFR	9	Act	Avg. Contract	0.55%	1,016.05
NYD	803	Act	Avg. Contract	48.70%	90,654.06
PAD	321	Act	Avg. Contract	19.47%	36,239.04
SRC	131	Act	Avg. Contract	7.94%	14,789.14
SUP	293	Act	Avg. Contract	17.77%	33,078.01
PARENT	3	Act	Avg. Contract	0.18%	338.68
HORIZON	3	Act	Avg. Contract	0.18%	338.68
HIGH	86	Act	Avg. Contract	5.22%	9,708.90
<b>Total Active:</b>	<b>1,649</b>			<b>100.00%</b>	<b>186,162.57</b>
<b>Check of allocation:</b>					<b>186,162.57</b>
515 NYD U VEBA	869	Ret	Act. Utilization		69,444.49
516 PAD U VEBA	196	Ret	Act. Utilization		11,436.43
517 SUP U VEBA	297	Ret	Act. Utilization		52,523.51
518 NYD NU Veba	303	Ret	Act. Utilization		42,403.33
519 PAD NU Veba	113	Ret	Act. Utilization		2,889.17
520 SUP NU Veba	181	Ret	Act. Utilization		7,667.67
<b>Total VEBA:</b>	<b>1,959</b>				<b>186,364.60</b>
<b>Grand Total</b>	<b>3,608</b>				<b>372,527.17</b>

Breakdown of this week's payment:

Exec		
Claims- 6/20 - 6/26	Claims 6/20 - 6/26	Total-Check
985.81	30.24	1,016.05
87,956.00	2,698.06	90,654.06
35,160.49	1,078.55	36,239.04
14,348.99	440.16	14,789.14
32,093.54	984.47	33,078.01
328.60	10.08	338.68
328.60	10.08	338.68
9,419.95	288.96	9,708.90
<b>180,621.98</b>	<b>5,540.59</b>	<b>186,162.57</b>
<b>180,621.98</b>	<b>5,540.59</b>	<b>186,162.57</b>
69,444.49	-	69,444.49
11,436.43	-	11,436.43
52,523.51	-	52,523.51
42,403.33	-	42,403.33
2,889.17	-	2,889.17
7,630.28	37.39	7,667.67
<b>186,327.21</b>	<b>37.39</b>	<b>186,364.60</b>
<b>366,949.19</b>	<b>5,577.98</b>	<b>372,527.17</b>

Check of totals: 0

Enrollment: -



National Fuel Gas

Wire Transfer Request

NFG-2-37
Exhibit No. 8-D
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Health Workpapers
Witness: Truitt

Scanning Indices:
BU: [grid]
Voucher ID: [grid]
For Accounts Payable Use Only

Business Unit:

- [X] DNYG1 - NFG Distribution Corp. - NYD
[ ] DPAG1 - NFG Distribution Corp. - PAD
[ ] SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 07/08/2005

Vendor Invoice No.: PS018037, PS018120, PS018038 & PS018121

Vendor Invoice Date: 07/06/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.
Address: DBA BlueCross BlueShield of WNY
Address: P.O. Box 80
City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808
Vendor's Bank Name: M & T Trust Co.
Vendor's Bank ABA: 022000046
Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 307,331.15 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses - 06/27/05 through 07/03/05 BCBS-Medical
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data with amounts and account numbers.

Requested by: N. K. Repman
Date: 07/07/2005

Approved By: [Signature]
Approver Code: 310 321
Date: 7/7/05

Approved By: [Signature]
Approver Code: 238
Date: 7/8/05

AP / Cash Management USE ONLY:
Bank Wired From: [ ] Chase [ ] M & T
Bank Acct.: [ ] General Acct. [ ] Other:
Date Wired:
Wired by:

Chartfield Information includes Project BU and Project Id., use Form-05-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 07/06/05 **\$307,331.15**

303,951.91 3,131.24 248.00 **307,331.15**

Sum of contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	07/06/2005
NFR	9	Act	Avg. Contract	0.55%	1,018.62
NYD	803	Act	Avg. Contract	48.70%	90,883.24
PAD	321	Act	Avg. Contract	19.47%	36,330.66
SRC	131	Act	Avg. Contract	7.94%	14,826.53
SUP	293	Act	Avg. Contract	17.77%	33,161.63
PARENT	3	Act	Avg. Contract	0.18%	339.54
HORIZON	3	Act	Avg. Contract	0.18%	339.54
HIGH	86	Act	Avg. Contract	5.22%	9,733.45
<b>Total Active:</b>	<b>1,649</b>			<b>100.00%</b>	<b>186,633.21</b>
<b>Check of allocation:</b>					<b>186,633.21</b>
515 NYD U VEBA	869	Ret	Act. Utilization		40,689.87
516 PAD U VEBA	196	Ret	Act. Utilization		12,791.74
517 SUP U VEBA	297	Ret	Act. Utilization		34,223.34
518 NYD NU Veba	303	Ret	Act. Utilization		13,721.64
519 PAD NU Veba	113	Ret	Act. Utilization		6,408.88
520 SUP NU Veba	181	Ret	Act. Utilization		12,862.47
<b>Total VEBA:</b>	<b>1,959</b>				<b>120,697.94</b>
<b>Grand Total</b>	<b>3,608</b>				<b>307,331.15</b>

Breakdown of this week's payment:

Claims- 6/27 - Exec Claims		Vision		Total-Check	
7/3	6/27 - 7/3	Services			
1,006.56	11.21	0.85			1,018.62
89,807.34	1,000.42	75.48			90,883.24
35,900.57	399.92	30.17			36,330.66
14,651.01	163.21	12.31			14,826.53
32,769.05	365.04	27.54			33,161.63
335.52	3.74	0.28			339.54
335.52	3.74	0.28			339.54
9,618.22	107.14	8.08			9,733.45
<b>184,423.79</b>	<b>2,054.42</b>	<b>155.00</b>			<b>186,633.21</b>
<b>184,423.79</b>	<b>2,054.42</b>	<b>155.00</b>			<b>186,633.21</b>
40,596.87	-	93.00			40,689.87
12,791.74	-	-			12,791.74
34,223.34	-	-			34,223.34
13,721.64	-	-			13,721.64
6,408.88	-	-			6,408.88
11,785.65	1,076.82	-			12,862.47
<b>119,528.12</b>	<b>1,076.82</b>	<b>93.00</b>			<b>120,697.94</b>
<b>303,951.91</b>	<b>3,131.24</b>	<b>248.00</b>			<b>307,331.15</b>

Check of totals:

0

Enrollment:



National Fuel Gas

Wire Transfer Request

NFG-2-37
Exhibit No. 8-D
Page 58 of 119
Health Workpapers
Witness: Truitt

Scanning Indices:
BU
Voucher ID:
For Accounts Payable Use Only

Business Unit:

- X DNYG1 - NFG Distribution Corp. - NYD
DPAG1 - NFG Distribution Corp. - PAD
SUPG1 - NFG Supply Corp.

Wire Transfer Due Date: 07/14/2005

Vendor Invoice No.: PS018176 & PS018177

Vendor Invoice Date: 07/12/2005

Wire To Be Sent To:

Vendor Name: HealthNow NY, Inc.
Address: DBA BlueCross BlueShield of WNY
Address: P.O. Box 80
City/State/Zipcode: Buffalo, NY 14240-0080

Vendor Number: 17808
Vendor's Bank Name: M & T Trust Co.
Vendor's Bank ABA: 022000046
Vendor's Bank Account #: 75051 (checking)

Total Wire Amount: \$ 311,892.32 Sales Tax Included In Wire Amount? No

Reason For Payment: Paid Claims Expenses - 07/04/05 through 07/10/05 BCBS Medical
Reference Group No. 00401055, Customer No. 001630

Chartfield Information:

Table with 5 columns: Line, Amount, Account, Dept ID, Product, GL BU. Contains 4 rows of data for wire transfers.

Requested by: N. K. Repman
Date: 07/12/2005

Approved By: [Signature]
Approver Code: 310
Date: 7/13/05

Approved By: [Signature]
Approver Code: 234
Date: 7/13/05

AP / Cash Management USE ONLY:
Bank Wired From: Chase / M & T
Bank Acct.: General Acct. / Other
Date Wired:
Wired by:

Chartfield Information Includes Project BU and Project Id., use Form 06-24-2 AP Rev. Feb. 2001

ACTUAL VEBA AND AVERAGE CONTRACTS FOR ACTIVES - 07/12/05 **\$ 311,892.32**

306,063.76 1,090.40 4,581.90 1

Sum of contracts					
Co/VEBA	Total	Act/Ret	Charge Type	Dollar- Allocation	07/12/2005
NFR	9	Act	Avg. Contract	0.55%	1,045.68
NYD	801	Act	Avg. Contract	48.69%	93,065.71
PAD	319	Act	Avg. Contract	19.39%	37,063.62
SRC	129	Act	Avg. Contract	7.84%	14,988.11
SUP	293	Act	Avg. Contract	17.81%	34,042.76
PARENT	3	Act	Avg. Contract	0.18%	348.56
HORIZON	3	Act	Avg. Contract	0.18%	348.56
HIGH	88	Act	Avg. Contract	5.35%	10,224.45
<b>Total Active:</b>	<b>1,645</b>			<b>100.00%</b>	<b>191,127.45</b>
<b>Check of allocation:</b>					<b>191,127.45</b>
515 NYD U VEBA	870	Ret	Act. Utilization		60,272.31
516 PAD U VEBA	187	Ret	Act. Utilization		13,527.08
517 SUP U VEBA	285	Ret	Act. Utilization		24,871.26
518 NYD NU Veba	304	Ret	Act. Utilization		10,287.91
519 PAD NU Veba	114	Ret	Act. Utilization		5,889.72
520 SUP NU Veba	179	Ret	Act. Utilization		6,116.59
<b>Total VEBA:</b>	<b>1,959</b>				<b>120,764.87</b>
<b>Grand Total</b>	<b>3,604</b>				<b>311,892.32</b>

Breakdown of this week's payment:						
Claims- 7/4 - 7/10/05	Mgmt Vendor Fee	Exec Claims - 7/4 - 7/10/05	GME - Exec	Capitation - Exec	Total-Check	
90,415.42	514.47	2,060.33	59.72	15.77	93,065.71	
36,008.14	204.89	820.53	23.78	6.28	37,063.62	
14,561.28	82.85	331.81	9.62	2.54	14,988.11	
33,073.31	188.19	753.65	21.84	5.77	34,042.76	
338.63	1.93	7.72	0.22	0.06	348.56	
338.63	1.93	7.72	0.22	0.06	348.56	
9,933.28	56.52	228.35	6.56	1.73	10,224.45	
<b>185,684.60</b>	<b>1,056.56</b>	<b>4,231.26</b>	<b>122.64</b>	<b>32.39</b>	<b>191,127.45</b>	
<b>185,684.60</b>	<b>1,056.56</b>	<b>4,231.26</b>	<b>122.64</b>	<b>32.39</b>	<b>191,127.45</b>	
60,242.23	30.08	-	-	-	60,272.31	
13,527.08	-	-	-	-	13,527.08	
24,871.26	-	-	-	-	24,871.26	
10,283.33	3.76	-	-	0.82	10,287.91	
5,889.72	-	-	-	-	5,889.72	
5,785.54	-	350.64	-	0.41	6,116.59	
<b>120,379.16</b>	<b>33.84</b>	<b>350.64</b>	<b>-</b>	<b>1.23</b>	<b>120,764.87</b>	
<b>306,063.76</b>	<b>1,090.40</b>	<b>4,581.90</b>	<b>122.64</b>	<b>33.62</b>	<b>311,892.32</b>	

Check of totals: 0

Enrollment: -

*Handwritten initials/signature*