

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA RATE JURISDICTION

53.53 I. VALUATION

A. ALL UTILITIES

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

.....

The information is included in the report titled "Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant at January 31, 2007" (Exhibit 109, Schedule 1).

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA RATE JURISDICTION

53.53 I. VALUATION

A. ALL UTILITIES

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account, where the retirement rate method of analysis is utilized.
  - a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service, supply a detailed description of each item of property.
  - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.
    - (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

.....

The original and estimated survivor curves and original life tables are included in the report titled "Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant at January 31, 2007" (Exhibit 109, Schedule 1).

I.A.4.a.:

There were no exclusions for property deemed not "used and useful".

I.A.4.b. and I.A.4.b.(i):

The information requested is included in the report titled "Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant at January 31, 2007" (Exhibit 109, Schedule 1).

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT AT JANUARY 31, 2007

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



**Gannett Fleming**

Exhibit No. 109  
Schedule 1  
Witness: Spanos  
Page ii

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May 17, 2006

National Fuel Gas Distribution Corporation  
6363 Main Street  
Williamsville, NY 14221-5887

Attention Mr. Eric H. Meini, General Manager

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to the gas plant of National Fuel Gas Distribution Corporation's Pennsylvania Division. The results of our study at January 31, 2007, are presented in the attached report. The results of our study at January 31, 2006, are presented in our report titled "Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant at January 31, 2006." The same methods, procedures and estimates are used in each of the studies.

The attached report sets forth a description of the methods and procedures upon which the studies were based, the estimates of survivor curves, and the calculated annual depreciation at January 31, 2007.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS  
Vice President  
Valuation and Rate Division

JJS:krm



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PART I. INTRODUCTION

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study conducted for National Fuel Gas Distribution Corporation to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of gas plant at January 31, 2007.

The depreciation accrual rates and amounts presented herein are based on estimated survivor curves and on methods and procedures set forth in the Stipulation with Respect to Depreciation Issues approved by the Pennsylvania Public Utility Commission at Docket No. R-832469. The estimated survivor curves presented herein were based on the results of a service life study incorporating statistical analyses of data through fiscal 2002.

BASIS OF DEPRECIATION STUDY

Depreciation. The depreciation accrual rates and accrued depreciation were calculated using the straight line method, the remaining life basis, the average service life (ASL) procedure for plant installed prior to 1982, and the equal life group (ELG) procedure for 1982 and subsequent vintages. The calculations were based on the attained ages and estimated service life characteristics for each depreciable group of gas property. For certain accounts, the annual and accrued amortization amounts were based on the age of the property and the selected amortization period.

The Company's book depreciation reserve as of June 30, 1983, and its subsequent book depreciation procedures were established for Pennsylvania ratemaking purposes by the Pennsylvania Public Utility Commission by orders at Dockets No. R-832469 and R-850287, which approved two Stipulations with Respect to Depreciation Issues between National Fuel Gas Distribution Corporation and the Prosecutory Staff of the Pennsylvania Public Utility Commission. Straight line depreciation based on remaining life and the ASL and ELG procedures as specified by vintage is used by the Company in conformance with the Commission orders.

Service Life Estimates. The method of estimating service life consisted of compiling the service life history of the plant accounts and subaccounts, reducing this history to trends through the use of acceptable analytic techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through fiscal year 2002 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. The period of experience studied and the method of historical analysis used for each group depended upon the availability of data from the Company's records.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information

regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

Amortization of Net Salvage. Inasmuch as this report relates primarily to Pennsylvania rate regulation practices, under which experienced costs of negative net salvage are amortized after their occurrence, no adjustments for expected salvage were made to either the annual depreciation accrual or the calculated accrued depreciation for the individual accounts. The annual provision for recovering negative net salvage is based on the amortization of net salvage over a five-year period, as established in the Stipulation and Commission order at Docket No. R-832469.

PART II. METHODS USED IN THE DETERMINATION  
OF ANNUAL AND ACCRUED DEPRECIATION

PART II. METHODS USED IN THE DETERMINATION  
OF ANNUAL AND ACCRUED DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities; and, in the case of natural gas companies, the exhaustion of natural resources.

Depreciation as used in accounting, is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation. The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

## ESTIMATION OF SURVIVOR CURVES

Survivor Curves. The use of an average service life for a property group implies that the various units within a group have different lives. The average life can be obtained by constructing a survivor curve, i.e., plotting the number or percent of units which survive at successive ages. Inasmuch as survivor curves were used in the estimation of service lives, a discussion of survivor curves and their derivation is presented.

A survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, as well as other functions, such as remaining life expectancy, probable life, and the frequency curve, can be calculated. Geometrically, the average life is obtained by calculating the area under the survivor curve, between age zero and maximum life, and dividing this area by the ordinate at age zero, which is 100 percent. The average remaining life expectancy is calculated by dividing the area under the survivor curve between the attained age and the maximum life by the ordinate at the attained age.

Survivor curves for groups in which all property is expected to be retired concurrently, such as major buildings, are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the

group. During the life of the group as a whole, interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

Although the survivor curves of the individual vintages within a plant account or subaccount tend to be similar, it may be appropriate to derive the specific survivor curve for each individual vintage for the purpose of depreciation calculations. The procedure requiring specific vintage survivor curves is identified as the "vintage group procedure". The derived survivor curve for each vintage is the combination of estimated smooth curves to represent survivor characteristics prior to and subsequent to the period of known data and the actual survivor experience for the period of years for which it is available.

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves are those in which the greatest frequency of retirement occurs at average service life. The right moded curves are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R, or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The number represents relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the four O type survivor curves.

Retirement Rate Method of Life Analysis. The estimates of the appropriate survivor curves for most of the significant depreciable property groups of the Company were based in part upon calculated survivor curves which incorporated plant retirement experience through fiscal year 2002. The retirement rate method was used for the analysis of the retirement activity related to the property groups of this Company. The method is explained in several publications, including "Statistical Analyses of Industrial Property Retirements"<sup>4</sup> and "Engineering Valuation and Depreciation."<sup>5</sup>

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<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>2</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>3</sup>Couch, Frank V. B., Jr., "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead. Supra Note 2.

Each retirement rate analysis resulted in a life table which, when plotted, formed an original survivor curve. Each original survivor curve as plotted from the life table represents the average survivor pattern experienced by the several vintage groups during the experience band studied. Inasmuch as this survivor pattern does not necessarily describe the life characteristics of the property group, interpretation of the original curves is required in order to use them as valid considerations in service life estimation. Iowa type curves were used in these interpretations.

Field Trips. In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted periodically. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during these field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses. The following is a list of the locations visited.

October 8, 2002

- Pittsburgh Avenue Gate Station
- Oil Creek Regulating Station
- Ridge Avenue Regulating Station
- Oregon Street Regulating Station
- Main Street (Seneca) Regulating Station
- Webco Meter Set
- Channelock Industrial Metering Station
- Sunburst Electronics Metering Station
- Oil City Service Center
- Meadville Service Center
- Erie Service Center Company

January 22, 1992

- Elk Service Center
- Warren Service Center
- Warren Regulating Stations RS-22D and RS-17D
- Corry Service Center
- Corry Regulating Station RS-13D
- Erie Service Center Complex

January 23, 1992

Erie General Office  
Greenville Service Center  
Sharon Commercial Office  
Sharon Service Center  
Chicora Service Center  
DuBois Service Center

June 9, 1987

Corry Service Center  
Columbus Regulator Station  
Warren Service Center  
West County Service Center  
Fairview City Gate Station  
Erie Service Center Complex  
Erie General Office  
Erie Commercial Office - Leased

June 10, 1987

Meadville Service Center  
Meadville Commercial Office  
Oil City Industrial Regulating Stations  
Reno City Gate Station  
Oil City - Franklin Service Center  
Measuring and Regulating Stations T-508 and 154  
Oil City Consumer Assistance Center  
Clarion Service Center  
DuBois Measuring and Regulation Station  
DuBois Consumer Assistance Center  
DuBois Service Center

August 18, 1982

Elk Service Center  
DuBois Service Center  
Clarion Service Center  
Oil City Service Center  
Franklin Service Center  
Sharon Commercial Office  
Sharon Service Center  
Greenville Service Center  
Meadville Service Center  
Meadville Commercial Office  
West County Service Center

August 19, 1982

Erie Commercial Office - Leased  
Erie General Office  
Erie Service Center Complex

Judgment. The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during the field trips and other discussions with management; current developments in the gas industry; and the survivor curve estimates from previous studies for the National Fuel Gas Distribution Corporation, its predecessor companies, and other gas companies.

For 21 of the 26 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. Generally, the statistical analyses were the primary bases for the estimates for the following accounts, although information external to the statistics contributed to the specific interpretations of those statistics in several cases.

328	Measuring and Regulating Station Structures
332	Field Lines
334	Measuring and Regulating Station Equipment
365.2	Rights-of-Way
366	Measuring and Regulating Station and Other Structures
367.1	Mains - Excl. Cathodic Protection
369	Measuring and Regulating Station Equipment 1980 and Prior 1981 and Subsequent
375/390	Structures and Improvements - Service Centers
375/390	Structures and Improvements - Offices
375/390	Structures and Improvements - Small
376	Mains
378	Measuring and Regulating Station Equipment
380	Services
381	Meters
382	Meter Installations
383	House Regulators
384	House Regulator Installations
385	Industrial Measuring and Regulating Station Equipment
392	Transportation Equipment
396	Power Operated Equipment

Account 376.1, Mains - Excluding Cathodic Protection, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 376.1 represents 47 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1960 through 2002. These data have been coded according to account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The retirements, and other plant transactions, and plant additions were analyzed by the retirement rate method.

The 1983-2002 experience is most indicative of future expectations. Discussions with operating and managing personnel, as well as field observations related to reasons for retirement and the changing average service life, indicated that public authority requirements, leak detection programs and the use of plastic mains have become more significant in recent years. These factors are expected to continue into the future. The Iowa 57-L1.5 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the 1983-2002 experience, through age 76, and reflects the expectations of management.

For Account 375.3, a life span was estimated for each major structure. Each life span was estimated on the basis of type of construction, use, age, condition, and management's plans within the foreseeable future. The life spans used and accepted in the last rate proceeding were retained.

Interim survivor curves were estimated for the major structures based primarily upon statistical analyses of the interim retirements that have been experienced by the Company's service centers and offices.

The estimate for the rights-of-way included in Account 374.2 was based on a review of the age and magnitude of experienced retirements and a consideration of the survivor

curves estimated for Account 376.1, Mains - Excluding Cathodic Protection, with which the rights are associated. The rates of retirement have been small during the early portion of the life cycle and are of use only in defining the foreportion of the estimated survivor curve. The maximum life of the estimated curve, 70-R4, approximates 100 years which is similar to the maximum life of associated distribution plant.

The service life estimate of 14-S2 for Account 381.1, Meters -Automatic Reading Equipment, is based on the short-lived nature of electronic equipment due to technological obsolescence and the cost of repairs in comparison to replacement cost.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies of this and other gas utilities.

#### CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

A refinement of the average service life procedure is the vintage group procedure, in which the property group is subdivided according to the year of installation, or vintage, for the purpose of deriving average service life. The average service life derived for each vintage is used in the calculation of depreciation rather than a single average life for a broad group consisting of a range of vintages. The vintage group procedure was used for those property groups in which historical retirements have been identified by vintage.

In the equal life group procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates at January 31, 2007, the book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation for the vintages calculated by the average service life procedure and for the vintages calculated by the equal life group procedure follow. The detailed calculations are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book

accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

In the vintage group procedure, the average service life normally varies from vintage to vintage because the experienced service life characteristics vary. In life span groups, a different average service life is applicable to each vintage due to the expected concurrent retirement of all associated property which restricts the lives of successive additions. Thus, the accrued depreciation calculation is based on each vintage group's individual average service life. The average service life of each vintage group is defined by the survivor curve constructed from the retirement ratios experienced and projected for the vintage.

Equal Life Group Procedure. In the equal life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that

vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\left( \frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\text{Whole Life Future Accruals}}{\text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\text{Book Cost} \quad \text{Calc. Reserve}}{\text{Whole Life Annual Accrual}}$$

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

The calculated accrued depreciation in the equal life group procedure also represents that portion of depreciable cost which will not be allocated to expense through future accruals. However, the calculation is based at the equal life group level rather than

the vintage group level and does not require the use of averages. The equal life group accrued depreciation ratio is calculated as follows:

$$\text{Ratio} = 1 - \frac{\text{Remaining Life}}{\text{Service Life}}$$

Inasmuch as service life minus remaining life equals age, when averages are not employed, the foregoing equation reduces to:

$$\text{Ratio} = \frac{\text{Age}}{\text{Service Life}}$$

The table on the following page illustrates the procedure for calculating straight line equal life group accrued depreciation using an Iowa 14-S2 survivor curve and a January 31, 2007 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2, which identify the ages at which the first and last retirement of each group occur. The group's designated life, shown in column 3, is the midpoint of the interval. In the calculation, the equal life groups of each vintage are arranged such that the midpoint of each one-year age interval coincides with the calculation date, e.g., January 31 in this case. This enables the calculation of annual accruals which are centered on, or as of, the same date as the calculation of accrued depreciation.

The retirement during each age interval, shown in column 4, is the size of each equal life group. It is derived from the Iowa 14-S2 survivor curve, and is the difference between the percents surviving (not shown) at the beginning and end of the age interval.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:  
 CALCULATION DATE... 1-31-2007  
 SURVIVOR CURVE.... 14-S2

AGE INTERVAL		RETIREMENTS DURING		GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END	LIFE	INTERVAL	ANNUAL	INST	OF ANNUAL	PERCENT	FACTOR	FACTOR
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	ACCURUALS	(8)	(9)	(10)
0.000	0.083	0.042	0.00000	0.00000000000	2007	4.39962391735	54.167992	0.0812	0.0034
0.083	1.083	0.583	0.00178	0.00305317324	2006	8.11586071476	99.999108	0.0812	0.0473
1.083	2.083	1.583	0.03201	0.02022109918	2005	8.10422357855	99.982213	0.0811	0.1284
2.083	3.083	2.583	0.15538	0.06015485869	2004	8.06403559981	99.888521	0.0807	0.2084
3.083	4.083	3.583	0.43936	0.12262349986	2003	7.97264642034	99.591153	0.0801	0.2870
4.083	5.083	4.583	0.92606	0.20206415012	2002	7.81030259535	98.908441	0.0790	0.3621
5.083	6.083	5.583	1.62701	0.29142217446	2001	7.56355943306	97.631905	0.0775	0.4327
6.083	7.083	6.583	2.52083	0.38283027495	2000	7.22638320835	95.557987	0.0756	0.4977
7.083	8.083	7.583	3.55791	0.46919556904	1999	6.80032028636	92.518618	0.0735	0.5574
8.083	9.083	8.583	4.66756	0.54381451707	1998	6.29381524330	88.405884	0.0712	0.6111
9.083	10.083	9.583	5.76641	0.60173327768	1997	5.72104134593	83.188898	0.0688	0.6593
10.083	11.083	10.583	6.77192	0.63988661060	1996	5.10023140179	76.919734	0.0663	0.7017
11.083	12.083	11.583	7.59668	0.65584736251	1995	4.45236441523	69.735432	0.0638	0.7390
12.083	13.083	12.583	8.17720	0.64986092347	1994	3.79951027224	61.848488	0.0614	0.7726
13.083	14.083	13.583	8.46813	0.62328866986	1993	3.16283547568	53.526825	0.0591	0.8028
14.083	15.083	14.583	8.43981	0.57874305698	1992	2.56191961236	45.073853	0.0568	0.8283
15.083	16.083	15.583	8.10043	0.51982480909	1991	2.01263567932	36.803734	0.0547	0.8524
16.083	17.083	16.583	7.47432	0.45072182355	1990	1.52736236300	29.016362	0.0526	0.8723
17.083	18.083	17.583	6.61363	0.37613774669	1989	1.11393257788	21.972385	0.0507	0.8915
18.083	19.083	18.583	5.58914	0.30076629177	1988	0.77548055865	15.870998	0.0489	0.9087
19.083	20.083	19.583	4.48222	0.22888321503	1987	0.51065580525	10.835317	0.0471	0.9224
20.083	21.083	20.583	3.37909	0.16416897440	1986	0.31412971054	6.904663	0.0455	0.9365
21.083	22.083	21.583	2.36126	0.10940369735	1985	0.17734337466	4.034490	0.0440	0.9497
22.083	23.083	22.583	1.49652	0.06626754638	1984	0.08950775280	2.105600	0.0425	0.9598
23.083	24.083	23.583	0.83005	0.03519696391	1983	0.03877549765	0.942312	0.0411	0.9693
24.083	25.083	24.583	0.37826	0.01538705610	1982	0.01348348765	0.338160	0.0399	0.9809
25.083	26.083	25.583	0.12561	0.00490990111	1981	0.00333500904	0.086229	0.0387	0.9901
26.083	27.083	26.583	0.02257	0.00084903886	1980	0.00045553906	0.012136	0.0375	0.9969
27.083	27.720	27.402	0.00085	0.00003101963	1979	0.00000989526	0.000271	0.0365	1.0000
TOTAL		100.00000							

Each equal life group's whole life annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3), except that for the first age interval the annual accrual is set equal to the group's size.

Columns 6 through 10 show the derivation of the whole life annual factor and accrued factor for each vintage, based on the data developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2007, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure

8.11586071476 for 2006 equals one-half of 0.00305317324 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

For vintage 2007, the summation of annual accruals (column 7) includes the entire group annual accrual (column 5) for that vintage's current age interval, in order to fully recoup the retirements which occur during that first age interval, 0 to 1. Thus, the first figure in column 7, for vintage 2007, equals the entire group annual accrual for the first equal group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 14-S2 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued depreciation factor, shown in column 10, equals the annual factor multiplied by the age of the group at January 31, 2007.

#### CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by prorating such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the proration of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most

of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is used for certain accounts that represent numerous units of property, but a very small portion of depreciable utility plant in service. The accounts and their amortization periods are as follows:

	<u>Account</u>	<u>Amortization Period, Years</u>
391	Office Furniture and Equipment	
	Furniture	25
	Equipment	15
	Computers	5
393	Stores Equipment	30
394	Tools and Work Equipment	25
396	Power Operated Equipment and Tools - Amortized	15
397	Communication Equipment	10
398	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of January 31, 2007, the estimated book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

## AMORTIZATION OF NET SALVAGE

Experienced salvage is incorporated in the results of the study as it was reported on the Company's books and records for fiscal years 2002 through 2005 and for the first four months of fiscal 2006. The data for the final eight months for fiscal year 2006 are based on estimated experience. Retirements classified as sales were excluded to the extent that they represent the recovery of original cost. Results of the calculations are shown in Table 4.

Net salvage experienced during the five-year period is presented in this manner to *determine the amount of negative net salvage to be amortized to the cost of service for ratemaking purposes.* In developing the amount to be amortized, the data for the accounts which experienced positive net salvage have been netted with those for accounts which experienced negative net salvage.

In order to be consistent with this manner of recognizing salvage, no adjustments for salvage were made to the annual accruals and accrued depreciation calculated for each individual account.

PART III. RESULTS OF STUDY

## PART III. RESULTS OF STUDY

### DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 summarize the results of the depreciation study at January 31, 2007. Table 1 sets forth, by depreciable group, the estimated survivor curves, calculated annual accruals and projected book depreciation reserve at January 31, 2007. Table 2 presents the bringforward of the book reserve to January 31, 2007. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended January 31, 2007. Table 4 presents the annual amortization of experienced and estimated net salvage based on the five-year period, 2002-2006.

### DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, the annual depreciation calculations, and salvage and cost of removal for the years 2002-2006, are presented in three sections.

The section beginning on page III-10 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. A cumulative summary, by year installed, for gas plant and the supporting data for the original cost depreciation calculations are presented in the section beginning on page III-104. The tabulations of experienced and estimated net salvage by year by account for the five-year period, 2002-2006, are presented in the section beginning on page III-175.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life

derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation related to original cost are presented in account sequence in the second section and indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

Detailed tabulations setting forth the cost of removal and salvage amounts, by plant account for each year, are presented beginning on page III-175. The total amounts, by year, were carried forward to Table 4, which presents the five-year amortization.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2007**

<u>Depreciable Group</u> (1)	<u>Survivor Curve</u> (2)	<u>Original Cost</u> (3)	<u>Book Reserve</u> (4)	<u>Future Accruals</u> (5)	<u>Annual Accrual Amount</u> (6)	<u>Composite Remaining Life</u> (7)	<u>Annual Accrual Rate, Percent</u> (8)	
<b>DEPRECIABLE PLANT</b>								
303	Miscellaneous Intangible Plant	10-SQ	2,182,260.46	1,305,568	876,694	222,143	3.9	10.18
<b>Production Plant</b>								
325.4	Rights of Way	60-R4	47,059.43	27,515	19,546	525	37.2	1.12
328	Measuring & Regulating Station Struct.	30-L2.5	10,095.84	8,872	1,222	100	12.2	0.99
329	Other Structures	40-SQ	2,650.00	128	2,522	67	37.6	2.53
332	Field Lines	45-R1.5	538,011.28	462,314	75,698	2,915	26.0	0.54
334	Measuring & Regulating Station Equip.	20-O1	<u>1,323,598.59</u>	<u>673,169</u>	<u>650,432</u>	<u>72,366</u>	9.0	5.47
<b>Total Production Plant</b>			<b>1,921,415.14</b>	<b>1,171,998</b>	<b>749,420</b>	<b>75,973</b>		
<b>Transmission Plant</b>								
365.2	Rights of Way	70-R4	956,914.78	261,699	695,218	14,145	49.1	1.48
366	Structures and Improvements	55-R2	163,151.73	98,883	64,269	2,348	27.4	1.44
367.1	Mains - Excl. Cathodic Protection	55-R2	26,207,013.38	11,063,369	15,143,643	467,811	32.4	1.79
367.2	Mains - Cathodic Protection	24-S2	2,670,336.43	755,254	1,915,081	150,635	12.7	5.64
369	Measuring and Regulating Station Equip.							
	1980 and Prior	28-R0.5	377,608.73	301,733	75,879	7,935	9.6	2.10
	1981 and Subsequent	21-R2	<u>3,708,550.80</u>	<u>2,537,369</u>	<u>1,171,181</u>	<u>123,551</u>	9.5	3.33
<b>Total Account 369</b>			<b>4,086,159.53</b>	<b>2,839,102</b>	<b>1,247,060</b>	<b>131,486</b>	<b>9.5</b>	<b>3.22</b>
<b>Total Transmission Plant</b>			<b>34,083,575.86</b>	<b>15,018,307</b>	<b>19,065,271</b>	<b>766,425</b>		

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**NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION**

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2007**

<u>Depreciable Group</u>	<u>Survivor Curve</u>	<u>Original Cost</u>	<u>Book Reserve</u>	<u>Future Accruals</u>	<u>Annual Accrual Amount</u>	<u>Composite Remaining Life</u>	<u>Annual Accrual Rate, Percent</u>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>Distribution Plant</b>								
374.2	Rights of Way	70-R4	5,080,402.07	975,153	4,105,248	76,500	53.7	1.51
375.3	Structures and Improvements - Large	Various *	6,835,405.43	3,381,971	3,453,435	263,589	13.1	3.86
375.4	Structures and Improvements - Small	40-R0.5	427,375.61	202,055	225,321	12,574	17.9	2.94
376.1	Mains - Excl. Cathodic Protection	57-L1.5	200,486,683.67	57,589,924	142,896,767	4,322,795	33.1	2.16
376.2	Mains - Cathodic Protection	24-S2	1,716,354.90	658,834	1,057,520	91,942	11.5	5.36
378	Measuring and Regulating Station Equip.	30-S0	6,014,108.61	3,294,506	2,719,606	176,217	15.4	2.93
380	Services	39-L0.5	131,802,426.12	44,467,775	87,334,650	4,143,048	21.1	3.14
381	Meters	36-R4	7,019,592.96	2,851,131	4,168,466	273,741	15.2	3.90
381.1	Meters - Automated Reading Equipment	14-S2	6,120,128.24	6,043,216	76,913	23,553	3.3	0.38
382	Meter Installations	39-L0.5	3,160,551.59	1,508,216	1,654,333	77,479	21.4	2.45
384	House Regulator Installations	39-L0.5	818,703.88	376,401	442,304	20,722	21.3	2.53
385	Industrial Meas and Reg Station Equip.	42-R1.5	9,169,269.52	3,112,938	6,056,336	240,183	25.2	2.62
387	Other Equipment	33-R2	<u>742,697.08</u>	<u>602,500</u>	<u>140,200</u>	<u>11,754</u>	11.9	1.58
<b>Total Distribution Plant</b>			<b>379,393,699.68</b>	<b>125,062,620</b>	<b>254,331,099</b>	<b>9,734,097</b>		
<b>General Plant</b>								
390.11	Other Small Structures	40-R0.5	91,010.19	(101,207)	192,218	9,112	21.1	10.01
391.1	Office Furniture and Equip. - Furniture	25-SQ	758,342.55	518,287	240,057	26,764	9.0	3.53
391.2	Office Furniture and Equip. - Equipment	15-SQ	588,030.10	207,866	380,164	32,631	11.7	5.55
391.3	Office Furniture and Equip. - Computers	5-SQ	2,564,544.21	1,517,457	1,047,087	411,879	2.5	16.06
392	Transportation Equipment	6.5-L3	1,328,833.87	233,110	1,095,724	244,851	4.5	18.43
393	Stores Equipment	30-SQ	8,705.24	7,365	1,341	324	4.1	3.72
394	Tools and Work Equipment	25-SQ	3,340,459.75	1,533,262	1,807,197	145,096	12.5	4.34
396	Power Operated Equipment and Tools							
	Unamortized	23-S1	1,566,340.65	88,017	1,478,323	87,594	16.9	5.59
	Amortized	15-SQ	<u>127,313.46</u>	<u>4,175</u>	<u>123,138</u>	<u>8,653</u>	14.2	6.80
<b>Total Account 396</b>			<b>1,693,654.11</b>	<b>92,192</b>	<b>1,601,461</b>	<b>96,247</b>		

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Exhibit No. 109  
Schedule 1  
Witness: Spanos  
Page III-5

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2007**

<u>Depreciable Group</u> (1)	<u>Survivor Curve</u> (2)	<u>Original Cost</u> (3)	<u>Book Reserve</u> (4)	<u>Future Accruals</u> (5)	<u>Annual Accrual Amount</u> (6)	<u>Composite Remaining Life</u> (7)	<u>Annual Accrual Rate, Percent</u> (8)
397	Communication Equipment	1,618,111.50	500,373	1,117,737	147,508	7.6	9.12
398	Miscellaneous Equipment	<u>447.97</u>	<u>371</u>	<u>77</u>	<u>17</u>	4.5	3.79
<b>Total General Plant</b>		<b>11,992,139.49</b>	<b>4,509,076</b>	<b>7,483,063</b>	<b>1,114,429</b>		
<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>429,573,090.62</b>	<b>147,067,569</b>	<b>282,505,547</b>	<b>11,913,067</b>		
<b>Nondepreciable Plant</b>							
INTANGIBLE PLANT	Nondepreciable	123,845.54					
PRODUCTION PLANT	Nondepreciable	2,840.80	(12,396)				
WEAVER PLANT	Fully Accrued	634,495.12	634,495				
TRANSMISSION PLANT	Nondepreciable	37,795.06					
DISTRIBUTION PLANT	Nondepreciable	948,957.04	(16,125)				
GENERAL PLANT	Nondepreciable	<u>51,798.54</u>	<u>(16,289)</u>				
<b>Total Nondepreciable Plant</b>		<b>1,799,732.10</b>	<b>589,685</b>				
<b>TOTAL GAS PLANT IN SERVICE</b>		<b>431,372,822.72</b>	<b>147,657,254</b>	<b>282,505,547</b>	<b>11,913,067</b>		
<b>Total Gas Plant</b>		<b>431,372,822.72</b>	<b>147,657,254</b>	<b>282,505,547</b>	<b>11,913,067</b>		

\* Life Span Procedure was used. Interim Survivor Curves are 70-R1.5 and 65-O1.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

TABLE 2. BRING FORWARD TO JANUARY 31, 2007 OF BOOK RESERVE AS OF JANUARY 31, 2006

Account (1)	Book Reserve as of January 31, 2006 (2)	Annual Accrual (3)	Amortization of Net Salvage (4)	Projected Retirements (5)	Projected Gross Salvage (6)	Projected Cost of Removal (7)	Book Reserve as of January 31, 2007 (8)
303.00	Miscellaneous Intangible	1,083,414.00					1,305,568.11
325.20	Producing Leaseholds	68,629.81					68,629.81
325.40	Rights of Way	26,992.88		522.36			27,515.24
328.00	Field Meas & Reg Station Structures	8,767.62		103.99			8,871.61
329.00	Other Structures	61.00		67.05			128.05
330.00	Producing Gas Wells - Well Construction	127,859.04					127,859.04
331.00	Producing Gas Wells - Well Equipment	24,779.52					24,779.52
332.00	Field Lines	459,354.51		2,959.06			462,313.57
332.00	Field Lines - Weaver Property	1,304.86					1,304.86
334.00	Field Meas & Reg Station Equipment	657,399.00	1,545.00	52,562.00		2,762.51	673,169.34
336.00	Purification Equipment	(12,395.94)					(12,395.94)
337.00	Other Equipment	10,538.28					10,538.28
338.00	Unsuccessful Exploring and Development	401,383.61					401,383.61
365.20	Rights of Way	258,274.77		13,964.94			261,698.71
366.00	Structures and Improvements	96,567.45		2,382.02	68.00		98,883.47
367.10	Mains	11,259,486.27	442,618.48	25,569.00	491,982.00	121,184.91	11,063,368.84
367.20	Mains - Cathodic Protection	677,294.52	153,828.78	41.00	75,793.00	34.93	755,254.37
369.00	Meas & Reg Station Equipment	2,714,753.76	137,877.03	2,167.00	10,600.00	761.54	2,839,102.25
374.10	Land and Land Rights	41,830.15		(75.00)			41,905.15
374.20	Rights of Way	960,061.23	74,579.76	20.00	59,041.00	427.18	975,152.81
375.00	Structures and Improvements	3,285,653.27	353,809.13	20,601.00	31,002.00	7,358.47	3,584,026.93
376.10	Mains	56,547,575.96	4,223,953.97	878,950.00	1,190,008.00	98.76	57,589,924.33
376.20	Mains - Cathodic Protection	585,415.06	96,283.23	38.00	22,826.00		658,834.29
378.00	Meas & Reg Station Equipment - General	3,184,521.10	174,317.95	11,450.00	46,443.00	8,440.27	3,284,505.78
380.00	Services	42,518,486.05	4,059,095.85	333,144.00	1,385,677.00	390,985.83	44,467,775.17
381.00	Meters	2,666,204.97	280,647.81		95,722.00		2,851,130.78
381.10	Meters - Automatic Reading Equipment	6,013,838.91	29,376.62				6,043,215.53
382.00	Meter Installations	1,425,305.41	80,910.12				1,506,215.53
383.00	House Regulators	(58,031.62)					(58,031.62)
384.00	House Regulator Installations	354,705.59	21,695.65				376,401.24
385.00	Industrial Meas and Reg Station Equipment	2,943,057.48	240,293.75	5,809.00	56,058.00	8,546.72	3,112,937.51
387.00	Other Equipment	590,245.80	12,254.50				602,500.30
389.00	Land and Land Rights	(18,288.62)					(16,288.62)
390.00	Structures and Improvements	(102,936.72)	9,824.00	63.00	7,518.00	513.59	(101,207.31)
391.10	Office Furn. & Equip. - Furniture	518,135.27	26,365.94		26,214.00		518,287.21
391.20	Office Furn. & Equip. - Equipment	184,023.35	30,973.48		7,130.55		207,866.28
391.30	Office Furn. & Equip. - Computers	1,075,805.26	449,198.37		7,546.45		1,517,457.18
392.00	Transportation Equipment	165,199.95	190,331.73	(57.00)	122,479.00		233,109.68
393.00	Stores Equipment	7,025.01	340.37				7,365.38
394.00	Tools, Shop and Garage Equipment	1,408,073.81	144,027.25		16,839.00		1,533,282.06
398.00	Power Operated Equipment	138,114.45	79,588.85		125,511.00		92,192.30
397.00	Communication Equipment	428,239.96	142,465.73	(6.00)	70,350.00	11.38	500,373.07
398.00	Miscellaneous Equipment	352.90	18.01				370.91
<b>TOTAL</b>		<b>142,727,078.94</b>	<b>11,789,469.82</b>	<b>1,279,325.00</b>	<b>3,911,843.00</b>	<b>7,468.61</b>	<b>147,657,254.61</b>

\* Includes costs associated with Weaver Property.

\*\* Adjustment for 391.1 through 391.3 reflects company's overaccrual in fiscal 2000. (\$197,584)

\*\*\* Debit adjustment of \$238,370.62 made to 378, and credit adjustment of (\$238,370.62) made to 380, correcting entry in 1999.

\*\*\*\* Credit adjustment of (\$607) made to 376.10, and debit adjustment of \$607 made to 376, which is a reflection of overall accrual in Fiscal 2000.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED JANUARY 31, 2007

Account (1)	Original Cost as of 1/31/06 (2)	Original Cost as of 1/31/07 (3)	Annual Accrual Rate (4)	Annual Accrual Amount (5)
301	Organization	116,457.07	-	0.00
302	Franchises and Consents	7,388.47	-	0.00
303	Miscellaneous Intangible Plant	2,182,260.46	10.18	222,154.11
325.4	Rights of Way	47,059.43	1.11	522.36
325.5	Other Land and Land Rights	2,840.80	-	0.00
328	Field Meas & Reg Station Structures	10,095.84	1.03	103.99
329	Other Structures	2,650.00	2.53	67.05
332	Field Lines	538,011.28	0.55	2,959.06
334	Field Meas & Reg Station Equipment	1,317,850.59	5.50	72,639.85
365.1	Land and Land Rights	37,795.06	-	0.00
365.2	Rights of Way	943,076.78	1.47	13,964.94
366	Meas & Reg Station Structures and Improvements	163,151.73	1.46	2,382.02
367.1	Mains	25,561,229.38	1.71	442,618.48
367.2	Mains - Cathodic Protection	2,570,848.43	5.87	153,828.78
369	Meas & Reg Station Equipment	4,072,244.53	3.38	137,877.03
374.1	Land and Land Rights	948,957.04	-	0.00
374.2	Rights of Way	4,863,566.07	1.50	74,579.76
375	Structures and Improvements	7,148,996.04	4.91	353,809.13
376.1	Mains	196,128,712.67	2.13	4,223,953.97
376.2	Mains - Cathodic Protection	1,632,626.90	5.75	96,283.23
378	Meas & Reg Station Equipment - General	5,844,255.61	2.94	174,317.95
380	Services	126,738,717.12	3.14	4,059,095.95
381	Meters	6,670,543.96	4.10	280,647.81
381.1	Meters - Automatic Reading Equipment	6,120,128.24	0.48	29,376.62
382	Meter Installations	3,160,551.59	2.56	80,910.12
384	House Regulator Installations	818,703.88	2.65	21,695.65
385	Industrial Meas and Reg Station Equipment	8,966,107.52	2.65	240,293.75
387	Other Equipment	742,697.08	1.65	12,254.50
389	Land and Land Rights	51,798.54	-	0.00
390	Structures and Improvements	64,679.19	12.62	9,824.00
391.1	Office Furn. & Equip. - Furniture	756,941.55	3.48	26,365.94
391.2	Office Furn. & Equip. - Equipment	559,135.65	5.40	30,973.48
391.3	Office Furn. & Equip. - Computers	2,451,629.66	17.91	449,198.37
392	Transportation Equipment	899,874.87	17.08	190,331.73
393	Stores Equipment	8,705.24	3.91	340.37
394	Tools, Shop and Garage Equipment	3,281,482.75	4.35	144,027.25
396	Power Operated Equipment	1,254,081.11	5.40	79,588.85
397	Communication Equipment	1,371,725.50	9.53	142,465.73
398	Miscellaneous Equipment	447.97	4.02	18.01
<b>TOTAL DEPRECIABLE PLANT</b>		<b>418,058,025.60</b>	<b>430,738,327.60</b>	<b>11,769,469.82</b>
<b>WEAVER PLANT</b>				
325.2	Producing Leaseholds	68,629.81		68,629.81
330	Producing Gas Wells - Well Construction	127,859.04		127,859.04
331	Producing Gas Wells - Well Equipment	24,779.52		24,779.52
332	Field Lines - Weaver Property	1,304.86		1,304.86
337	Other Equipment	10,538.28		10,538.28
338	Unsuccessful Exploring and Development	401,383.61		401,383.61
<b>TOTAL WEAVER PLANT</b>		<b>634,495.12</b>	<b>634,495.12</b>	
<b>TOTAL PLANT</b>		<b>418,692,520.72</b>	<b>431,372,822.72</b>	<b>11,769,469.82</b>

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION**

**TABLE 4. SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE  
 AND AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE**

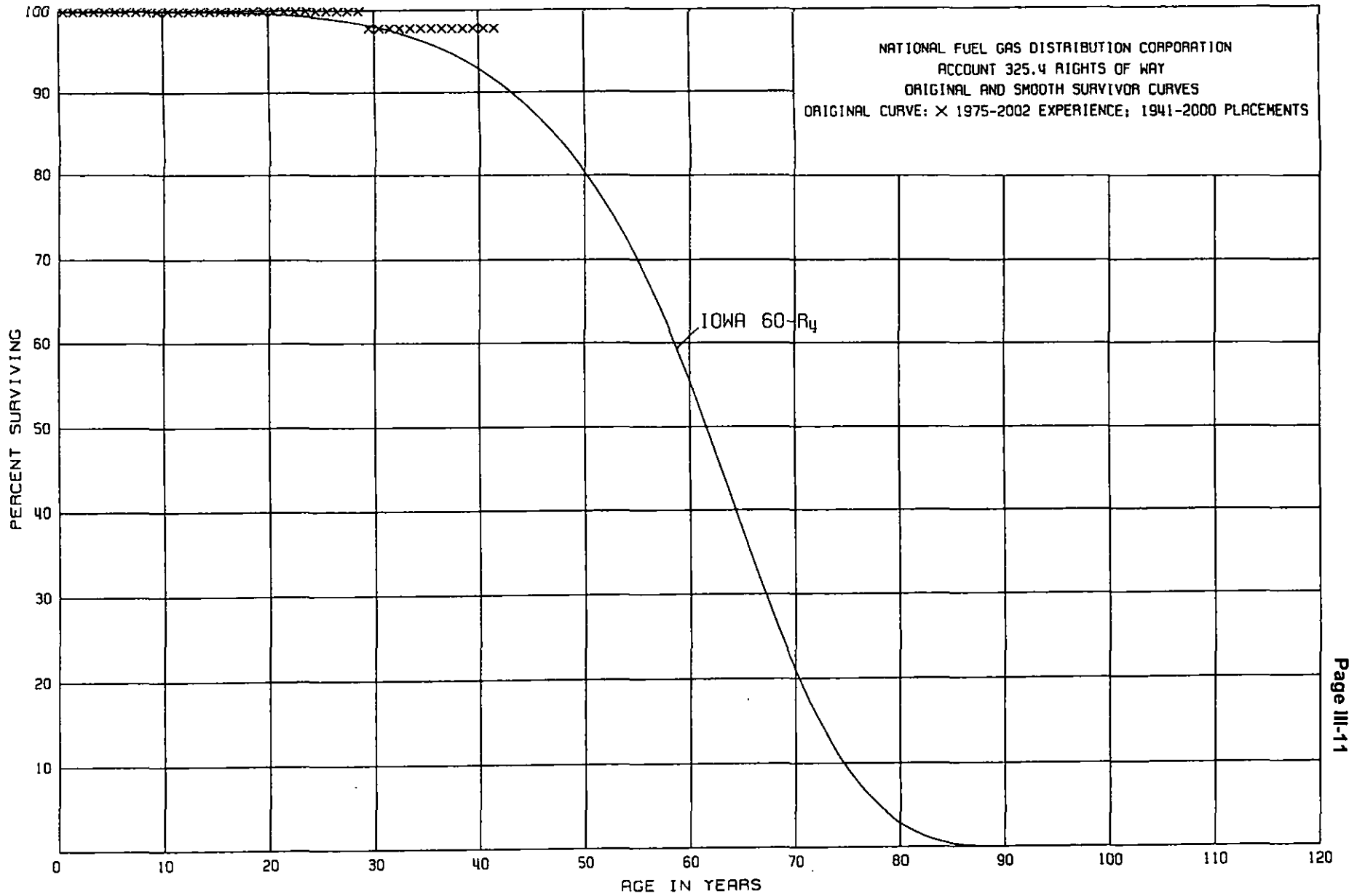
<u>YEAR</u>	<u>COST OF REMOVAL</u>	<u>GROSS SALVAGE</u>	<u>NET SALVAGE</u>
2002	1,158,997.87	25.00	(1,158,972.87)
2003	1,268,522.38	0.00	(1,268,522.38)
2004	1,521,959.84	0.00	(1,521,959.84)
2005	1,467,046.33	581.66	(1,466,464.67)
2006	<u>1,562,288.84</u>	<u>209,883.12</u>	<u>(1,352,405.72)</u>
<b>TOTAL</b>	<b>6,978,815.26</b>	<b>210,489.78</b>	<b>(6,768,325.48)</b>

5-YEAR AMORTIZATION OF NEGATIVE NET SALVAGE (1,353,665)

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SERVICE LIFE STATISTICS

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 ACCOUNT 325.4 RIGHTS OF WAY

ORIGINAL LIFE TABLE

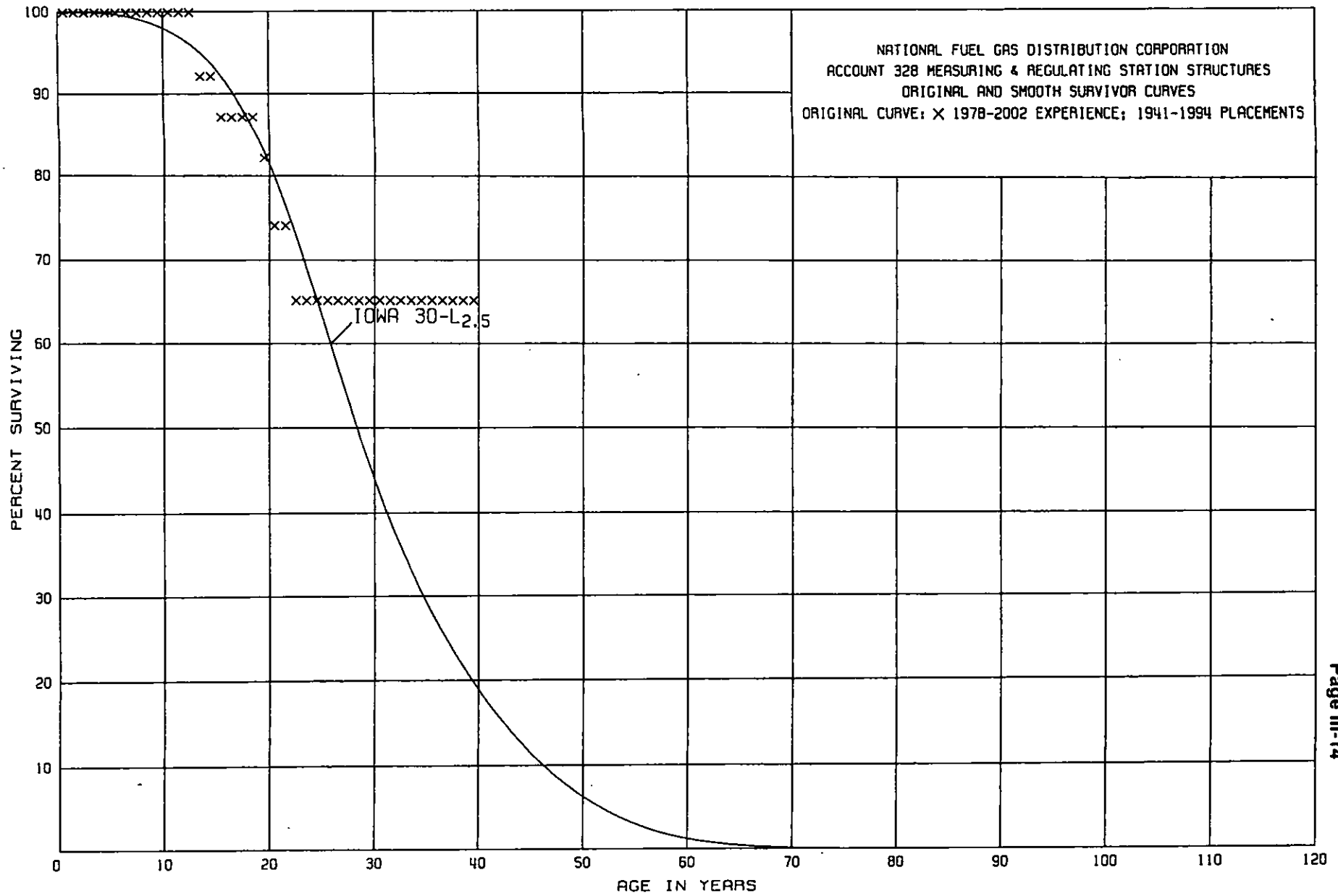
PLACEMENT BAND 1941-2000			EXPERIENCE BAND 1975-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,681		0.0000	1.0000	100.00
0.5	38,681		0.0000	1.0000	100.00
1.5	38,681		0.0000	1.0000	100.00
2.5	38,600		0.0000	1.0000	100.00
3.5	38,600		0.0000	1.0000	100.00
4.5	37,998	31	0.0008	0.9992	100.00
5.5	37,967		0.0000	1.0000	99.92
6.5	37,967		0.0000	1.0000	99.92
7.5	37,967		0.0000	1.0000	99.92
8.5	37,974		0.0000	1.0000	99.92
9.5	37,974		0.0000	1.0000	99.92
10.5	37,974		0.0000	1.0000	99.92
11.5	39,413		0.0000	1.0000	99.92
12.5	22,399		0.0000	1.0000	99.92
13.5	21,849		0.0000	1.0000	99.92
14.5	21,822		0.0000	1.0000	99.92
15.5	22,215		0.0000	1.0000	99.92
16.5	21,471		0.0000	1.0000	99.92
17.5	22,776		0.0000	1.0000	99.92
18.5	22,765		0.0000	1.0000	99.92
19.5	22,765		0.0000	1.0000	99.92
20.5	22,765		0.0000	1.0000	99.92
21.5	22,765		0.0000	1.0000	99.92
22.5	8,908		0.0000	1.0000	99.92
23.5	8,908		0.0000	1.0000	99.92
24.5	8,908		0.0000	1.0000	99.92
25.5	9,221		0.0000	1.0000	99.92
26.5	9,246		0.0000	1.0000	99.92
27.5	8,198		0.0000	1.0000	99.92
28.5	8,198	174	0.0212	0.9788	99.92
29.5	8,024		0.0000	1.0000	97.80
30.5	8,024		0.0000	1.0000	97.80
31.5	8,024		0.0000	1.0000	97.80
32.5	8,017		0.0000	1.0000	97.80
33.5	8,017		0.0000	1.0000	97.80
34.5	8,017		0.0000	1.0000	97.80
35.5	4,477		0.0000	1.0000	97.80
36.5	2,645		0.0000	1.0000	97.80
37.5	3,092		0.0000	1.0000	97.80
38.5	3,092		0.0000	1.0000	97.80

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 325.4 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2000			EXPERIENCE BAND 1975-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,699		0.0000	1.0000	97.80
40.5	2,699		0.0000	1.0000	97.80
41.5	1,394		0.0000	1.0000	97.80
42.5	1,394		0.0000	1.0000	97.80
43.5	1,394		0.0000	1.0000	97.80
44.5	1,394		0.0000	1.0000	97.80
45.5	1,394		0.0000	1.0000	97.80
46.5	1,394		0.0000	1.0000	97.80
47.5	1,394		0.0000	1.0000	97.80
48.5	1,394		0.0000	1.0000	97.80
49.5	1,074		0.0000	1.0000	97.80
50.5	1,048		0.0000	1.0000	97.80
51.5	988		0.0000	1.0000	97.80
52.5	988		0.0000	1.0000	97.80
53.5	988		0.0000	1.0000	97.80
54.5	988		0.0000	1.0000	97.80
55.5	988		0.0000	1.0000	97.80
56.5	988		0.0000	1.0000	97.80
57.5	988		0.0000	1.0000	97.80
58.5	988		0.0000	1.0000	97.80
59.5	980		0.0000	1.0000	97.80
60.5	980		0.0000	1.0000	97.80
61.5					97.80



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 328 MEASURING & REGULATING STATION STRUCTURES

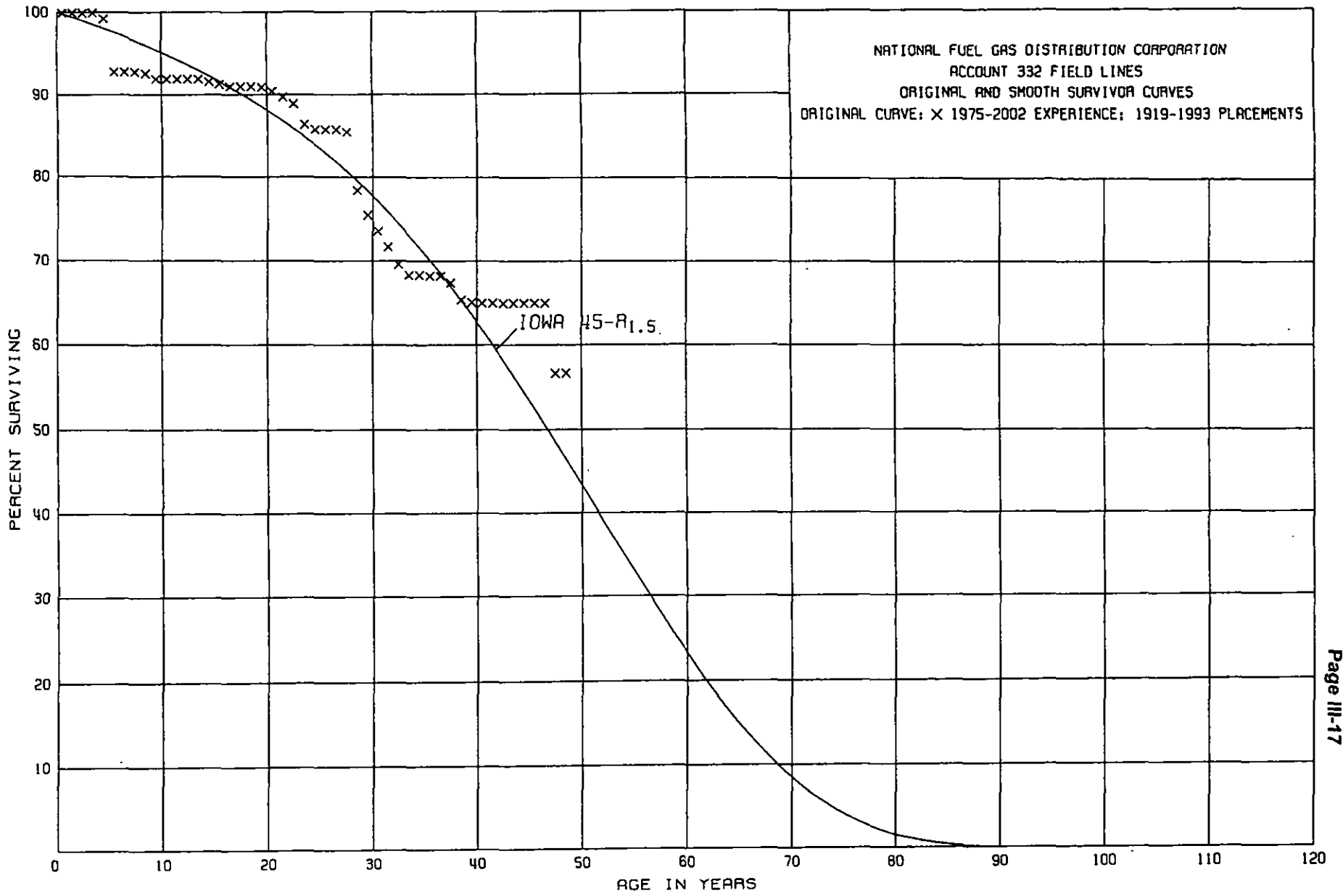
ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-1994			EXPERIENCE BAND 1978-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,223		0.0000	1.0000	100.00
0.5	3,223		0.0000	1.0000	100.00
1.5	3,389		0.0000	1.0000	100.00
2.5	3,389		0.0000	1.0000	100.00
3.5	3,389		0.0000	1.0000	100.00
4.5	4,179		0.0000	1.0000	100.00
5.5	4,179		0.0000	1.0000	100.00
6.5	4,179		0.0000	1.0000	100.00
7.5	4,179		0.0000	1.0000	100.00
8.5	2,165		0.0000	1.0000	100.00
9.5	3,308		0.0000	1.0000	100.00
10.5	4,103		0.0000	1.0000	100.00
11.5	4,163		0.0000	1.0000	100.00
12.5	6,922	548	0.0792	0.9208	100.00
13.5	9,956		0.0000	1.0000	92.08
14.5	10,563	557	0.0527	0.9473	92.08
15.5	10,527		0.0000	1.0000	87.23
16.5	10,527		0.0000	1.0000	87.23
17.5	10,360		0.0000	1.0000	87.23
18.5	10,360	600	0.0579	0.9421	87.23
19.5	9,760	957	0.0981	0.9019	82.18
20.5	8,803		0.0000	1.0000	74.12
21.5	8,803	1,073	0.1219	0.8781	74.12
22.5	7,730		0.0000	1.0000	65.08
23.5	7,796		0.0000	1.0000	65.08
24.5	6,588		0.0000	1.0000	65.08
25.5	6,588		0.0000	1.0000	65.08
26.5	6,588		0.0000	1.0000	65.08
27.5	6,588		0.0000	1.0000	65.08
28.5	5,798		0.0000	1.0000	65.08
29.5	5,798		0.0000	1.0000	65.08
30.5	5,798		0.0000	1.0000	65.08
31.5	5,798		0.0000	1.0000	65.08
32.5	5,798		0.0000	1.0000	65.08
33.5	5,255		0.0000	1.0000	65.08
34.5	5,255		0.0000	1.0000	65.08
35.5	5,195		0.0000	1.0000	65.08
36.5	4,057		0.0000	1.0000	65.08
37.5	1,150		0.0000	1.0000	65.08
38.5	543		0.0000	1.0000	65.08

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 ACCOUNT 328 MEASURING & REGULATING STATION STRUCTURES  
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-1994			EXPERIENCE BAND 1978-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	185		0.0000	1.0000	65.08
40.5	185		0.0000	1.0000	65.08
41.5	185		0.0000	1.0000	65.08
42.5	185		0.0000	1.0000	65.08
43.5	185		0.0000	1.0000	65.08
44.5	185		0.0000	1.0000	65.08
45.5	185		0.0000	1.0000	65.08
46.5	185		0.0000	1.0000	65.08
47.5	118		0.0000	1.0000	65.08
48.5	118		0.0000	1.0000	65.08
49.5	118		0.0000	1.0000	65.08
50.5	118		0.0000	1.0000	65.08
51.5	118		0.0000	1.0000	65.08
52.5	118		0.0000	1.0000	65.08
53.5	118		0.0000	1.0000	65.08
54.5	118		0.0000	1.0000	65.08
55.5	118		0.0000	1.0000	65.08
56.5	118		0.0000	1.0000	65.08
57.5	118		0.0000	1.0000	65.08
58.5	118		0.0000	1.0000	65.08
59.5	118		0.0000	1.0000	65.08
60.5	118		0.0000	1.0000	65.08
61.5					65.08

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NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE

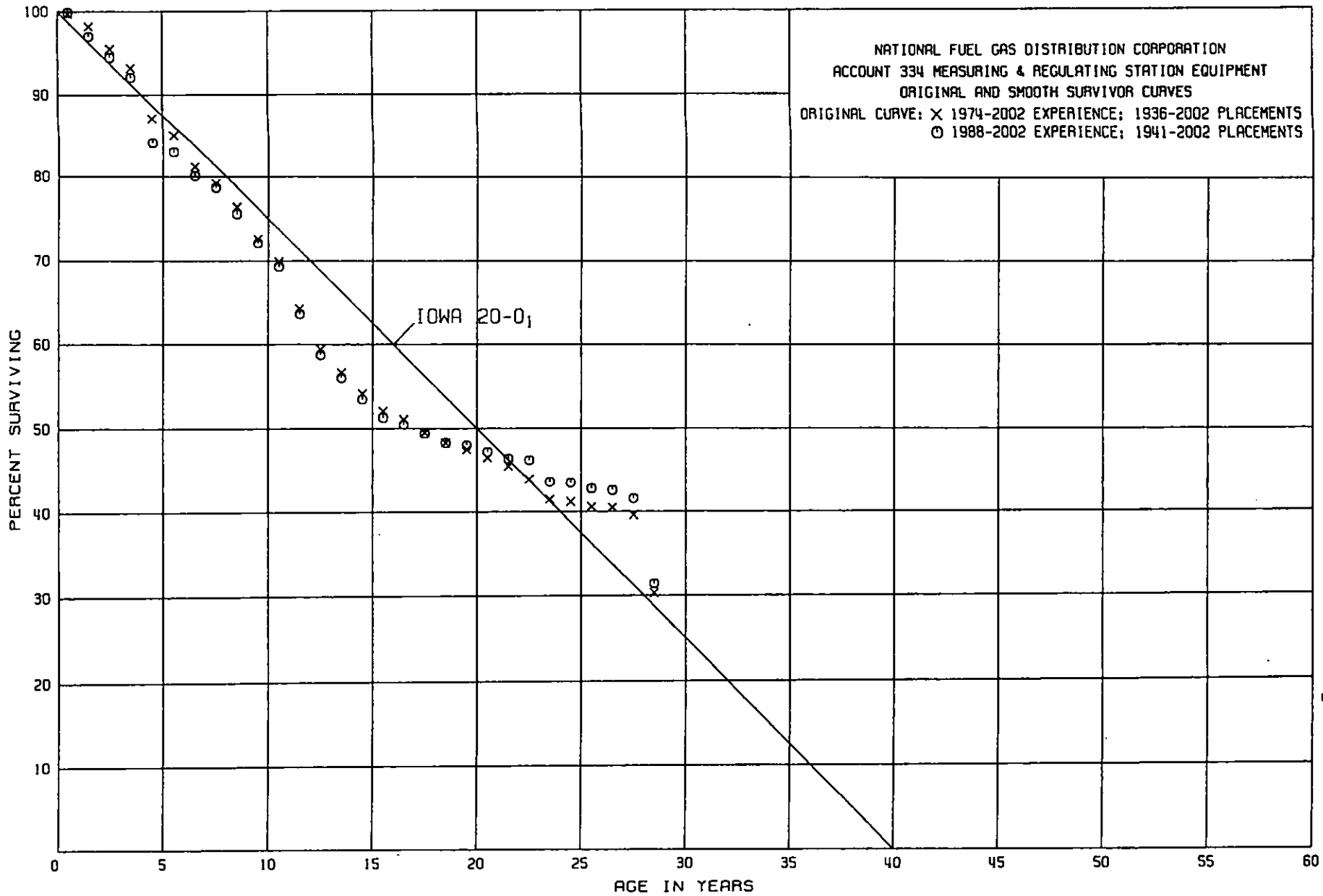
PLACEMENT BAND 1919-1993			EXPERIENCE BAND 1975-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,072,162		0.0000	1.0000	100.00
0.5	1,088,346		0.0000	1.0000	100.00
1.5	847,598		0.0000	1.0000	100.00
2.5	512,753		0.0000	1.0000	100.00
3.5	512,444	4,120	0.0080	0.9920	100.00
4.5	427,002	27,422	0.0642	0.9358	99.20
5.5	418,888		0.0000	1.0000	92.83
6.5	419,035		0.0000	1.0000	92.83
7.5	420,193	1,124	0.0027	0.9973	92.83
8.5	428,572	3,235	0.0075	0.9925	92.58
9.5	329,207	147	0.0004	0.9996	91.89
10.5	334,020		0.0000	1.0000	91.85
11.5	387,016		0.0000	1.0000	91.85
12.5	436,452		0.0000	1.0000	91.85
13.5	464,005	1,395	0.0030	0.9970	91.85
14.5	466,425	1,243	0.0027	0.9973	91.57
15.5	518,862	1,639	0.0032	0.9968	91.32
16.5	567,367	340	0.0006	0.9994	91.03
17.5	614,889		0.0000	1.0000	90.98
18.5	619,984	543	0.0009	0.9991	90.98
19.5	614,946	3,506	0.0057	0.9943	90.90
20.5	593,065	4,570	0.0077	0.9923	90.38
21.5	552,393	4,872	0.0088	0.9912	89.68
22.5	283,447	8,006	0.0282	0.9718	88.89
23.5	266,039	1,638	0.0062	0.9938	86.38
24.5	264,401	299	0.0011	0.9989	85.84
25.5	266,998	9	0.0000	1.0000	85.75
26.5	270,144	679	0.0025	0.9975	85.75
27.5	269,076	22,485	0.0836	0.9164	85.54
28.5	243,662	9,135	0.0375	0.9625	78.39
29.5	181,344	4,429	0.0244	0.9756	75.45
30.5	172,419	4,535	0.0263	0.9737	73.61
31.5	154,211	4,522	0.0293	0.9707	71.67
32.5	148,348	2,726	0.0184	0.9816	69.57
33.5	144,487	23	0.0002	0.9998	68.29
34.5	142,977	86	0.0006	0.9994	68.28
35.5	104,077		0.0000	1.0000	68.24
36.5	84,355	1,045	0.0124	0.9876	68.24
37.5	121,086	3,634	0.0300	0.9700	67.39
38.5	117,518	467	0.0040	0.9960	65.37

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 332 FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-1993			EXPERIENCE BAND 1975-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	115,164	119	0.0010	0.9990	65.11	
40.5	62,410	24	0.0004	0.9996	65.04	
41.5	61,681		0.0000	1.0000	65.01	
42.5	61,681	15	0.0002	0.9998	65.01	
43.5	61,666		0.0000	1.0000	65.00	
44.5	61,666		0.0000	1.0000	65.00	
45.5	61,666		0.0000	1.0000	65.00	
46.5	61,274	7,806	0.1274	0.8726	65.00	
47.5	53,468		0.0000	1.0000	56.72	
48.5	53,468	15,688	0.2934	0.7066	56.72	
49.5	1,132		0.0000	1.0000	40.08	
50.5	1,132	21	0.0186	0.9814	40.08	
51.5	1,111		0.0000	1.0000	39.33	
52.5	1,111		0.0000	1.0000	39.33	
53.5	1,111		0.0000	1.0000	39.33	
54.5	1,044		0.0000	1.0000	39.33	
55.5	1,044	535	0.5125	0.4875	39.33	
56.5					19.17	
57.5						
58.5						
59.5	2		0.0000			
60.5	2		0.0000			
61.5	2		0.0000			
62.5	2		0.0000			
63.5	2		0.0000			
64.5	2		0.0000			
65.5	2		0.0000			
66.5	2		0.0000			
67.5	2		0.0000			
68.5	2		0.0000			
69.5	2		0.0000			
70.5	2	2	1.0000			
71.5						



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 334 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2002			EXPERIENCE BAND 1974-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,581,218	4,258	0.0027	0.9973	100.00
0.5	1,563,673	24,531	0.0157	0.9843	99.73
1.5	1,488,585	40,488	0.0272	0.9728	98.16
2.5	1,464,889	35,386	0.0242	0.9758	95.49
3.5	1,427,554	92,795	0.0650	0.9350	93.18
4.5	1,355,263	33,297	0.0246	0.9754	87.12
5.5	1,401,677	63,112	0.0450	0.9550	84.98
6.5	1,478,677	36,277	0.0245	0.9755	81.16
7.5	1,452,257	51,256	0.0353	0.9647	79.17
8.5	1,409,547	69,230	0.0491	0.9509	76.38
9.5	1,345,441	51,390	0.0382	0.9618	72.63
10.5	1,303,908	104,956	0.0805	0.9195	69.86
11.5	1,155,020	87,662	0.0759	0.9241	64.24
12.5	1,045,593	46,637	0.0446	0.9554	59.36
13.5	922,082	40,584	0.0440	0.9560	56.71
14.5	816,466	32,220	0.0395	0.9605	54.21
15.5	689,522	12,257	0.0178	0.9822	52.07
16.5	582,112	18,819	0.0323	0.9677	51.14
17.5	462,088	11,151	0.0241	0.9759	49.49
18.5	429,724	7,016	0.0163	0.9837	48.30
19.5	390,244	8,689	0.0223	0.9777	47.51
20.5	335,313	7,034	0.0210	0.9790	46.45
21.5	299,026	10,331	0.0345	0.9655	45.47
22.5	272,534	14,646	0.0537	0.9463	43.90
23.5	147,209	1,184	0.0080	0.9920	41.54
24.5	87,074	1,248	0.0143	0.9857	41.21
25.5	69,419	283	0.0041	0.9959	40.62
26.5	53,659	1,190	0.0222	0.9778	40.45
27.5	52,458	12,249	0.2335	0.7665	39.55
28.5	38,658	1,566	0.0405	0.9595	30.32
29.5	36,536	2,748	0.0752	0.9248	29.09
30.5	33,676	1,617	0.0480	0.9520	26.90
31.5	30,990		0.0000	1.0000	25.61
32.5	27,985		0.0000	1.0000	25.61
33.5	27,487		0.0000	1.0000	25.61
34.5	27,705		0.0000	1.0000	25.61
35.5	21,547	320	0.0149	0.9851	25.61
36.5	9,258		0.0000	1.0000	25.23
37.5	3,415		0.0000	1.0000	25.23
38.5	3,062		0.0000	1.0000	25.23

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 ACCOUNT 334 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2002		EXPERIENCE BAND 1974-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,062		0.0000	1.0000	25.23
40.5	3,062		0.0000	1.0000	25.23
41.5	3,062		0.0000	1.0000	25.23
42.5	3,062		0.0000	1.0000	25.23
43.5	3,062		0.0000	1.0000	25.23
44.5	477		0.0000	1.0000	25.23
45.5	641		0.0000	1.0000	25.23
46.5	477		0.0000	1.0000	25.23
47.5	477		0.0000	1.0000	25.23
48.5	477	169	0.3543	0.6457	25.23
49.5	43		0.0000	1.0000	16.29
50.5	43		0.0000	1.0000	16.29
51.5	43		0.0000	1.0000	16.29
52.5	43		0.0000	1.0000	16.29
53.5	43		0.0000	1.0000	16.29
54.5	43		0.0000	1.0000	16.29
55.5					16.29

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 334 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2002			EXPERIENCE BAND 1988-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	666,134		0.0000	1.0000	100.00
0.5	713,979	21,563	0.0302	0.9698	100.00
1.5	825,822	21,458	0.0260	0.9740	96.98
2.5	847,169	21,190	0.0250	0.9750	94.46
3.5	856,440	74,568	0.0871	0.9129	92.10
4.5	809,112	10,620	0.0131	0.9869	84.08
5.5	879,296	30,333	0.0345	0.9655	82.98
6.5	996,580	17,920	0.0180	0.9820	80.12
7.5	1,058,296	42,042	0.0397	0.9603	78.68
8.5	1,225,178	55,799	0.0455	0.9545	75.56
9.5	1,291,081	51,036	0.0395	0.9605	72.12
10.5	1,263,375	103,218	0.0817	0.9183	69.27
11.5	1,118,894	85,306	0.0762	0.9238	63.61
12.5	991,090	45,637	0.0460	0.9540	58.76
13.5	854,608	39,170	0.0458	0.9542	56.06
14.5	749,016	30,093	0.0402	0.9598	53.49
15.5	595,761	10,031	0.0168	0.9832	51.34
16.5	491,631	10,283	0.0209	0.9791	50.48
17.5	372,446	8,329	0.0224	0.9776	49.42
18.5	334,580	1,935	0.0058	0.9942	48.31
19.5	308,474	5,617	0.0182	0.9818	48.03
20.5	275,497	4,386	0.0159	0.9841	47.16
21.5	255,820	1,090	0.0043	0.9957	46.41
22.5	249,700	14,269	0.0571	0.9429	46.21
23.5	132,279	167	0.0013	0.9987	43.57
24.5	74,809	1,248	0.0167	0.9833	43.51
25.5	62,048	283	0.0046	0.9954	42.78
26.5	51,031	1,190	0.0233	0.9767	42.58
27.5	49,829	12,249	0.2458	0.7542	41.59
28.5	36,030	1,566	0.0435	0.9565	31.37
29.5	36,511	2,748	0.0753	0.9247	30.01
30.5	33,652	1,617	0.0481	0.9519	27.75
31.5	30,990		0.0000	1.0000	26.42
32.5	27,985		0.0000	1.0000	26.42
33.5	27,487		0.0000	1.0000	26.42
34.5	27,487		0.0000	1.0000	26.42
35.5	21,547	320	0.0149	0.9851	26.42
36.5	9,258		0.0000	1.0000	26.03
37.5	2,981		0.0000	1.0000	26.03
38.5	2,629		0.0000	1.0000	26.03

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 334 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2002			EXPERIENCE BAND 1988-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,629		0.0000	1.0000	26.03
40.5	2,629		0.0000	1.0000	26.03
41.5	2,629		0.0000	1.0000	26.03
42.5	2,629		0.0000	1.0000	26.03
43.5	2,629		0.0000	1.0000	26.03
44.5	43		0.0000	1.0000	26.03
45.5	43		0.0000	1.0000	26.03
46.5	477		0.0000	1.0000	26.03
47.5	477		0.0000	1.0000	26.03
48.5	477	169	0.3543	0.6457	26.03
49.5	43		0.0000	1.0000	16.81
50.5	43		0.0000	1.0000	16.81
51.5	43		0.0000	1.0000	16.81
52.5	43		0.0000	1.0000	16.81
53.5	43		0.0000	1.0000	16.81
54.5	43		0.0000	1.0000	16.81
55.5					16.81

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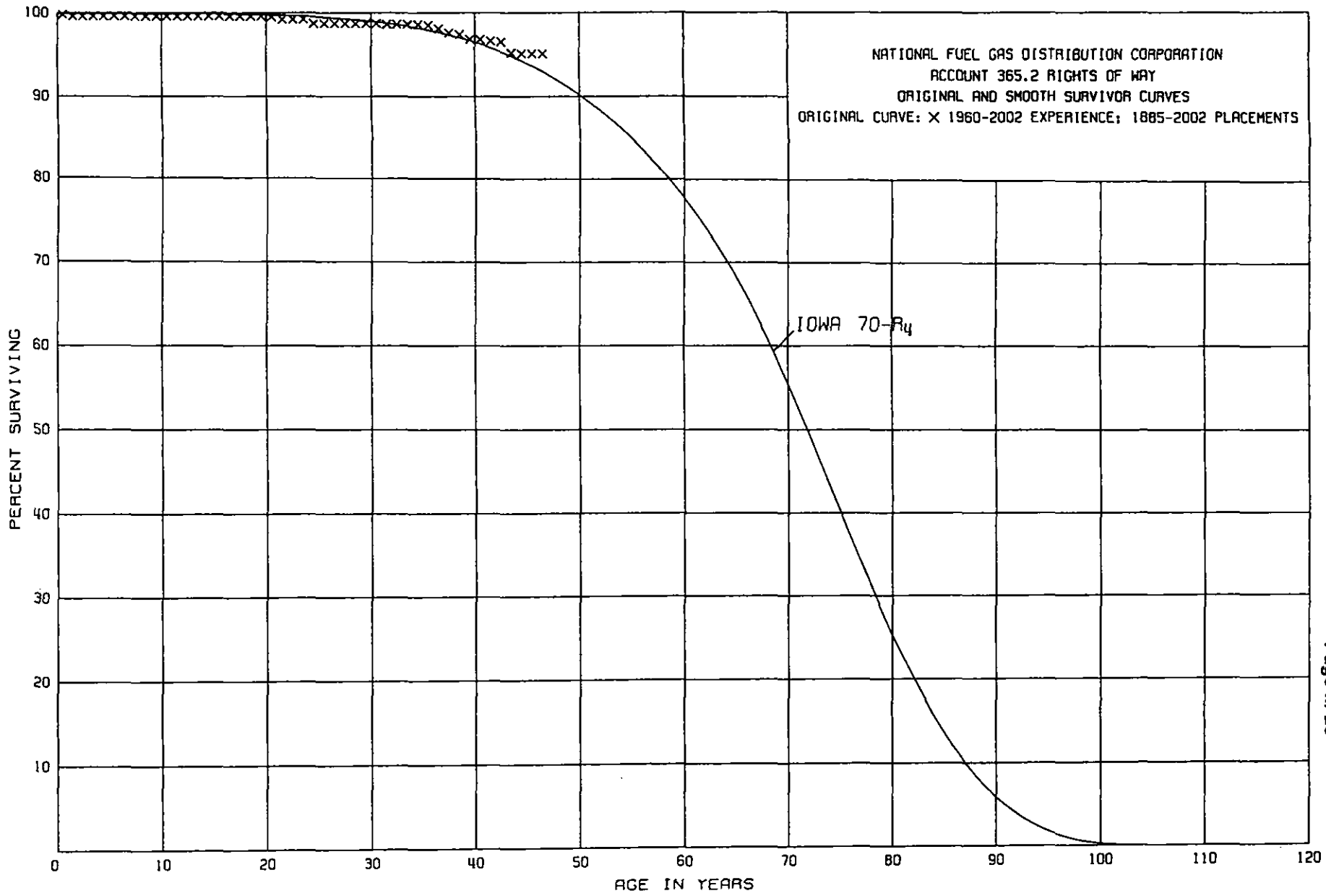


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NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	979,269	1,722	0.0018	0.9982	100.00
0.5	1,038,090	1,882	0.0018	0.9982	99.82
1.5	992,950		0.0000	1.0000	99.64
2.5	982,904	241	0.0002	0.9998	99.64
3.5	904,806		0.0000	1.0000	99.62
4.5	899,484	27	0.0000	1.0000	99.62
5.5	825,511		0.0000	1.0000	99.62
6.5	807,429		0.0000	1.0000	99.62
7.5	783,894		0.0000	1.0000	99.62
8.5	785,033	1	0.0000	1.0000	99.62
9.5	784,369	78	0.0001	0.9999	99.62
10.5	766,918	271	0.0004	0.9996	99.61
11.5	643,063	14	0.0000	1.0000	99.57
12.5	612,926	15	0.0000	1.0000	99.57
13.5	608,363	20	0.0000	1.0000	99.57
14.5	438,829		0.0000	1.0000	99.57
15.5	307,301	8	0.0000	1.0000	99.57
16.5	289,033	19	0.0001	0.9999	99.57
17.5	286,009		0.0000	1.0000	99.56
18.5	259,882	7	0.0000	1.0000	99.56
19.5	253,693	127	0.0005	0.9995	99.56
20.5	238,222	822	0.0035	0.9965	99.51
21.5	206,366	13	0.0001	0.9999	99.16
22.5	189,718		0.0000	1.0000	99.15
23.5	179,237	806	0.0045	0.9955	99.15
24.5	166,779	26	0.0002	0.9998	98.70
25.5	144,342		0.0000	1.0000	98.68
26.5	141,220	38	0.0003	0.9997	98.68
27.5	129,327	2	0.0000	1.0000	98.65
28.5	126,241	4	0.0000	1.0000	98.65
29.5	126,567		0.0000	1.0000	98.65
30.5	129,299	29	0.0002	0.9998	98.65
31.5	125,436		0.0000	1.0000	98.63
32.5	125,305	6	0.0000	1.0000	98.63
33.5	124,432	58	0.0005	0.9995	98.63
34.5	125,169	84	0.0007	0.9993	98.58
35.5	105,259	432	0.0041	0.9959	98.51
36.5	96,335	495	0.0051	0.9949	98.11
37.5	75,073	149	0.0020	0.9980	97.61
38.5	70,995	468	0.0066	0.9934	97.41

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

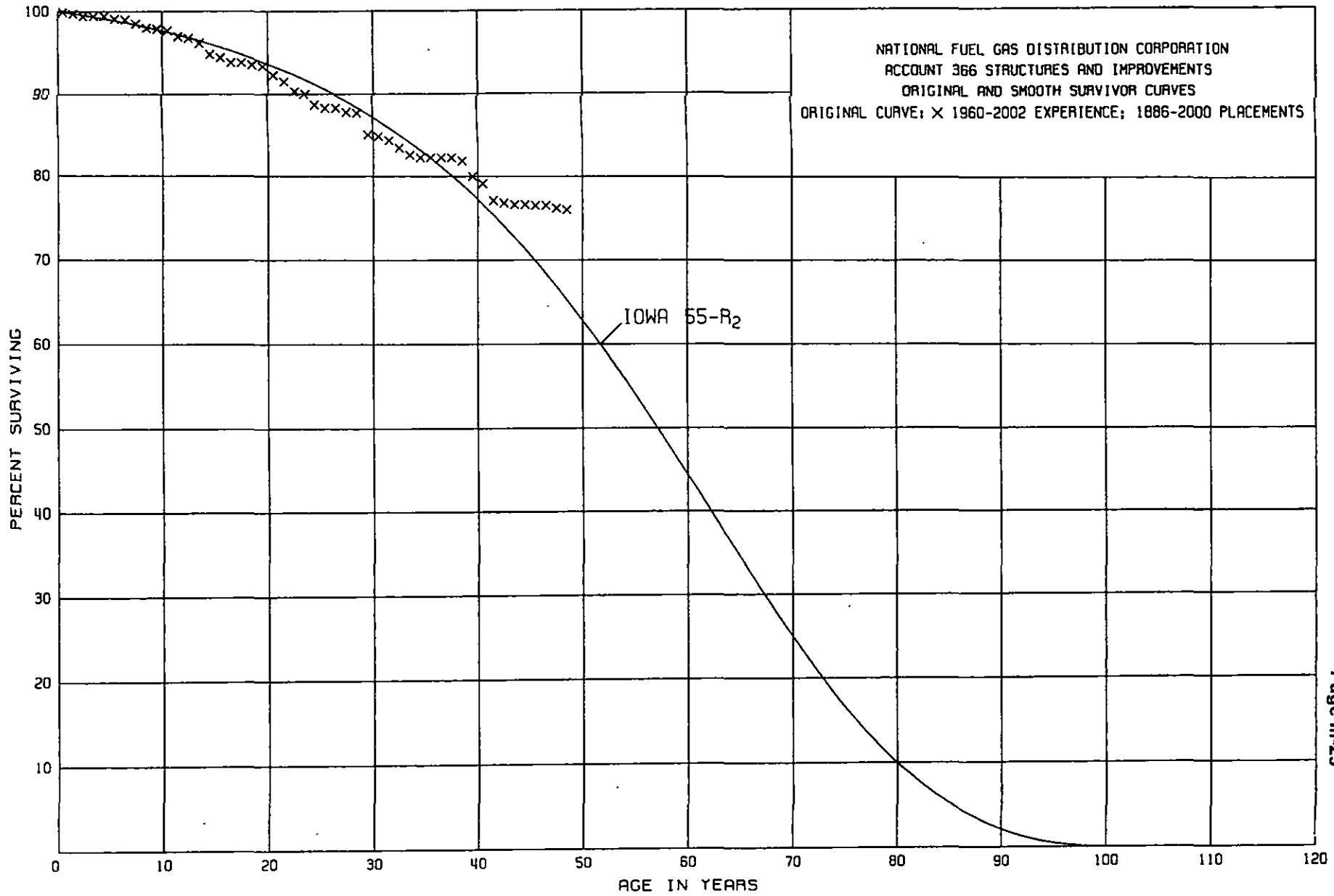
PLACEMENT BAND 1885-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	71,982		0.0000	1.0000	96.77
40.5	70,486	122	0.0017	0.9983	96.77
41.5	66,473	85	0.0013	0.9987	96.61
42.5	66,148	884	0.0134	0.9866	96.48
43.5	79,028	42	0.0005	0.9995	95.19
44.5	79,269		0.0000	1.0000	95.14
45.5	63,670		0.0000	1.0000	95.14
46.5	46,534	580	0.0125	0.9875	95.14
47.5	44,908		0.0000	1.0000	93.95
48.5	41,068	31	0.0008	0.9992	93.95
49.5	39,098		0.0000	1.0000	93.87
50.5	38,651		0.0000	1.0000	93.87
51.5	38,386	748	0.0195	0.9805	93.87
52.5	36,539	3	0.0001	0.9999	92.04
53.5	36,424	40	0.0011	0.9989	92.03
54.5	33,671	616	0.0183	0.9817	91.93
55.5	32,746		0.0000	1.0000	90.25
56.5	32,851	602	0.0183	0.9817	90.25
57.5	32,211		0.0000	1.0000	88.60
58.5	32,342		0.0000	1.0000	88.60
59.5	30,752	414	0.0135	0.9865	88.60
60.5	32,240		0.0000	1.0000	87.40
61.5	31,097		0.0000	1.0000	87.40
62.5	31,019		0.0000	1.0000	87.40
63.5	30,990	41	0.0013	0.9987	87.40
64.5	30,618		0.0000	1.0000	87.29
65.5	30,499	569	0.0187	0.9813	87.29
66.5	29,174		0.0000	1.0000	85.66
67.5	29,013		0.0000	1.0000	85.66
68.5	28,522	574	0.0201	0.9799	85.66
69.5	27,887	48	0.0017	0.9983	83.94
70.5	27,635		0.0000	1.0000	83.80
71.5	26,362		0.0000	1.0000	83.80
72.5	25,751	161	0.0063	0.9937	83.80
73.5	27,823	770	0.0277	0.9723	83.27
74.5	29,613		0.0000	1.0000	80.96
75.5	28,650	30	0.0010	0.9990	80.96
76.5	28,187		0.0000	1.0000	80.88
77.5	28,017	168	0.0060	0.9940	80.88
78.5	27,810		0.0000	1.0000	80.39

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2002			EXPERIENCE BAND 1960-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	27,544	50	0.0018	0.9982	80.39	
80.5	27,343	48	0.0018	0.9982	80.25	
81.5	27,156	689	0.0254	0.9746	80.11	
82.5	22,766	307	0.0135	0.9865	78.08	
83.5	22,004	537	0.0244	0.9756	77.03	
84.5	20,463		0.0000	1.0000	75.15	
85.5	20,411	53	0.0026	0.9974	75.15	
86.5	7,093	852	0.1201	0.8799	74.95	
87.5	6,242		0.0000	1.0000	65.95	
88.5	3,392		0.0000	1.0000	65.95	
89.5					65.95	



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2000			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,456		0.0000	1.0000	100.00
0.5	229,499	725	0.0032	0.9968	100.00
1.5	263,757	699	0.0027	0.9973	99.68
2.5	277,046	117	0.0004	0.9996	99.41
3.5	282,793		0.0000	1.0000	99.37
4.5	276,196	688	0.0025	0.9975	99.37
5.5	284,705	483	0.0017	0.9983	99.12
6.5	343,786	1,423	0.0041	0.9959	98.95
7.5	348,908	1,922	0.0055	0.9945	98.54
8.5	368,938	559	0.0015	0.9985	98.00
9.5	349,426	553	0.0016	0.9984	97.85
10.5	347,230	2,381	0.0069	0.9931	97.69
11.5	337,781	841	0.0025	0.9975	97.02
12.5	332,678	2,018	0.0061	0.9939	96.78
13.5	319,622	4,236	0.0133	0.9867	96.19
14.5	279,254	1,119	0.0040	0.9960	94.91
15.5	283,797	1,860	0.0066	0.9934	94.53
16.5	273,331		0.0000	1.0000	93.91
17.5	261,768	883	0.0034	0.9966	93.91
18.5	251,971	462	0.0018	0.9982	93.59
19.5	234,927	2,803	0.0119	0.9881	93.42
20.5	223,668	1,857	0.0083	0.9917	92.31
21.5	163,306	2,284	0.0140	0.9860	91.54
22.5	157,819	409	0.0026	0.9974	90.26
23.5	130,073	1,882	0.0145	0.9855	90.03
24.5	122,699	581	0.0047	0.9953	88.72
25.5	110,692		0.0000	1.0000	88.30
26.5	104,854	614	0.0059	0.9941	88.30
27.5	105,275	86	0.0008	0.9992	87.78
28.5	107,980	3,215	0.0298	0.9702	87.71
29.5	102,401	225	0.0022	0.9978	85.10
30.5	99,436	650	0.0065	0.9935	84.91
31.5	97,807	1,054	0.0108	0.9892	84.36
32.5	95,293	1,025	0.0108	0.9892	83.45
33.5	95,658	277	0.0029	0.9971	82.55
34.5	96,080	50	0.0005	0.9995	82.31
35.5	89,325		0.0000	1.0000	82.27
36.5	75,554		0.0000	1.0000	82.27
37.5	64,226	319	0.0050	0.9950	82.27
38.5	63,081	1,415	0.0224	0.9776	81.86

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2000			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,674	702	0.0120	0.9880	80.03
40.5	54,058	1,349	0.0250	0.9750	79.07
41.5	53,244	207	0.0039	0.9961	77.09
42.5	47,516	90	0.0019	0.9981	76.79
43.5	44,686	46	0.0010	0.9990	76.64
44.5	39,502	17	0.0004	0.9996	76.56
45.5	30,281		0.0000	1.0000	76.53
46.5	22,314	98	0.0044	0.9956	76.53
47.5	20,398	43	0.0021	0.9979	76.19
48.5	15,117	252	0.0167	0.9833	76.03
49.5	14,574	77	0.0053	0.9947	74.76
50.5	13,073		0.0000	1.0000	74.36
51.5	12,843	240	0.0187	0.9813	74.36
52.5	12,211	625	0.0512	0.9488	72.97
53.5	10,840	63	0.0058	0.9942	69.23
54.5	10,338		0.0000	1.0000	68.83
55.5	9,474	436	0.0460	0.9540	68.83
56.5	8,697		0.0000	1.0000	65.66
57.5	8,121	23	0.0028	0.9972	65.66
58.5	8,099		0.0000	1.0000	65.48
59.5	8,099		0.0000	1.0000	65.48
60.5	8,052		0.0000	1.0000	65.48
61.5	8,017		0.0000	1.0000	65.48
62.5	7,739		0.0000	1.0000	65.48
63.5	7,739		0.0000	1.0000	65.48
64.5	7,429	138	0.0186	0.9814	65.48
65.5	6,569	21	0.0032	0.9968	64.26
66.5	5,847		0.0000	1.0000	64.05
67.5	4,450		0.0000	1.0000	64.05
68.5	3,835		0.0000	1.0000	64.05
69.5	3,220		0.0000	1.0000	64.05
70.5	3,220		0.0000	1.0000	64.05
71.5	2,865		0.0000	1.0000	64.05
72.5	2,865	64	0.0223	0.9777	64.05
73.5	2,852		0.0000	1.0000	62.62
74.5	2,852		0.0000	1.0000	62.62
75.5	2,852		0.0000	1.0000	62.62
76.5	2,359		0.0000	1.0000	62.62
77.5	1,253		0.0000	1.0000	62.62
78.5	1,253	130	0.1038	0.8962	62.62

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2000			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,123		0.0000	1.0000	56.12
80.5	1,081		0.0000	1.0000	56.12
81.5	1,081		0.0000	1.0000	56.12
82.5	936		0.0000	1.0000	56.12
83.5	686		0.0000	1.0000	56.12
84.5	686	36	0.0525	0.9475	56.12
85.5	650		0.0000	1.0000	53.17
86.5	51		0.0000	1.0000	53.17
87.5	51		0.0000	1.0000	53.17
88.5					53.17

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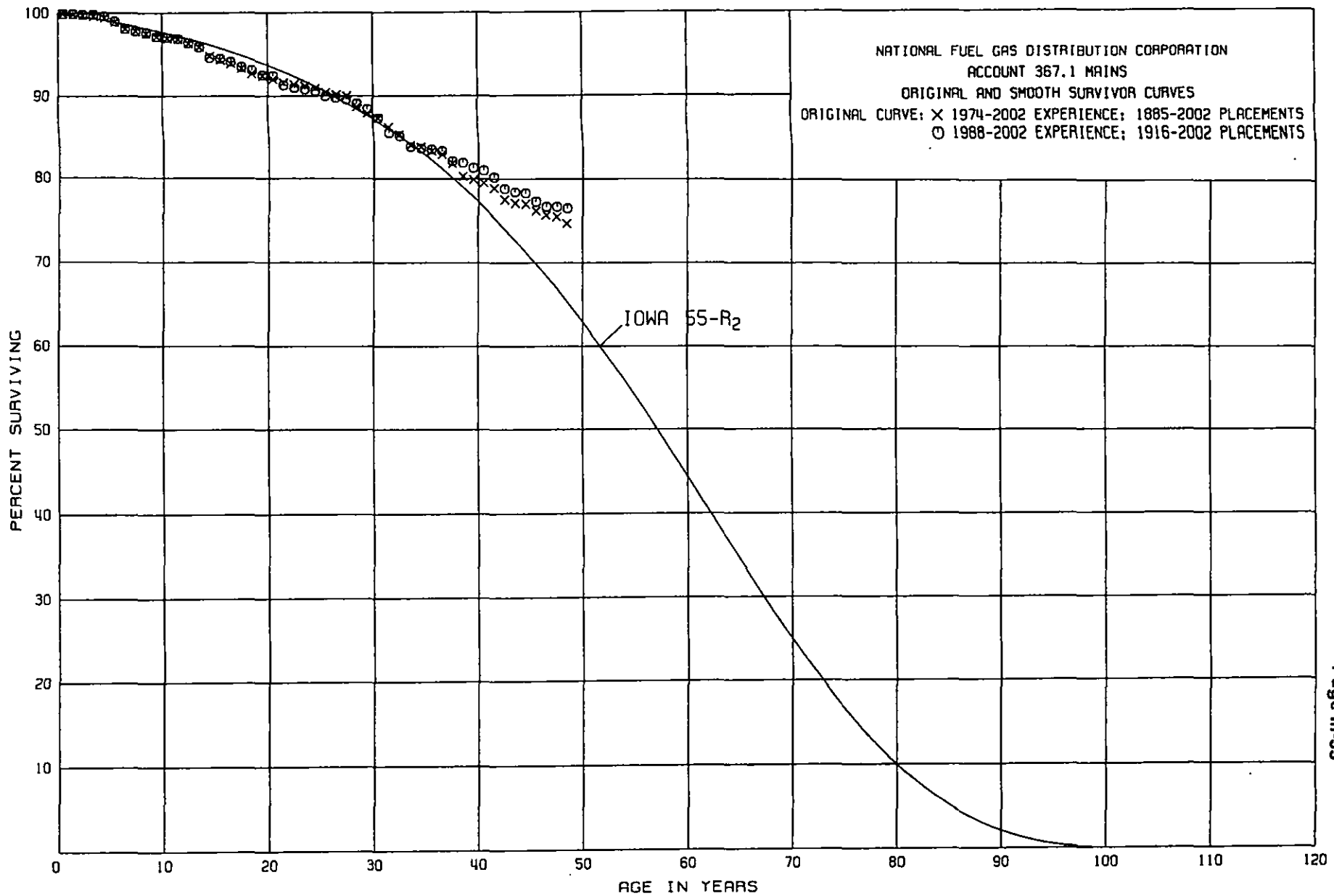


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NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 367.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-2002			EXPERIENCE BAND 1974-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,222,232	2,717	0.0001	0.9999	100.00
0.5	27,230,413	63,085	0.0023	0.9977	99.99
1.5	27,349,063	19,748	0.0007	0.9993	99.76
2.5	25,322,609	23,267	0.0009	0.9991	99.69
3.5	25,113,807	63,089	0.0025	0.9975	99.60
4.5	25,072,823	125,454	0.0050	0.9950	99.35
5.5	23,432,526	173,462	0.0074	0.9926	98.85
6.5	24,358,732	86,253	0.0035	0.9965	98.12
7.5	23,286,549	59,550	0.0026	0.9974	97.78
8.5	22,120,163	105,061	0.0047	0.9953	97.53
9.5	23,932,072	51,369	0.0021	0.9979	97.07
10.5	19,957,618	23,375	0.0012	0.9988	96.87
11.5	18,354,995	76,961	0.0042	0.9958	96.75
12.5	15,169,525	77,146	0.0051	0.9949	96.34
13.5	12,375,287	141,333	0.0114	0.9886	95.85
14.5	11,370,651	56,427	0.0050	0.9950	94.76
15.5	7,846,849	30,575	0.0039	0.9961	94.29
16.5	7,298,324	51,714	0.0071	0.9929	93.92
17.5	7,411,331	41,045	0.0055	0.9945	93.25
18.5	7,336,768	28,093	0.0038	0.9962	92.74
19.5	6,774,526	25,926	0.0038	0.9962	92.39
20.5	8,333,903	36,576	0.0044	0.9956	92.04
21.5	7,987,913	17,333	0.0022	0.9978	91.64
22.5	7,425,604	18,329	0.0025	0.9975	91.44
23.5	7,844,272	28,872	0.0037	0.9963	91.21
24.5	7,191,584	40,456	0.0056	0.9944	90.87
25.5	8,453,751	24,512	0.0029	0.9971	90.36
26.5	9,946,968	14,255	0.0014	0.9986	90.10
27.5	5,800,728	80,372	0.0139	0.9861	89.97
28.5	5,756,719	54,543	0.0095	0.9905	88.72
29.5	6,003,555	43,351	0.0072	0.9928	87.88
30.5	4,938,514	61,925	0.0125	0.9875	87.25
31.5	4,844,695	50,911	0.0105	0.9895	86.16
32.5	4,722,485	70,974	0.0150	0.9850	85.26
33.5	4,523,078	11,785	0.0026	0.9974	83.98
34.5	4,316,157	24,268	0.0056	0.9944	83.76
35.5	3,620,413	17,886	0.0049	0.9951	83.29
36.5	3,411,031	45,163	0.0132	0.9868	82.88
37.5	2,817,501	50,560	0.0179	0.9821	81.79
38.5	2,644,553	15,642	0.0059	0.9941	80.33

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 367.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2002			EXPERIENCE BAND 1974-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,336,030	9,686	0.0041	0.9959	79.86
40.5	2,329,994	19,353	0.0083	0.9917	79.53
41.5	2,222,225	37,343	0.0168	0.9832	78.87
42.5	2,190,674	11,291	0.0052	0.9948	77.54
43.5	2,060,265	4,487	0.0022	0.9978	77.14
44.5	2,268,764	23,385	0.0103	0.9897	76.97
45.5	1,940,977	13,244	0.0068	0.9932	76.18
46.5	1,350,781	3,119	0.0023	0.9977	75.66
47.5	1,322,114	14,006	0.0106	0.9894	75.49
48.5	1,122,344	11,332	0.0101	0.9899	74.69
49.5	642,853	3,494	0.0054	0.9946	73.94
50.5	615,444	30,833	0.0501	0.9499	73.54
51.5	557,460	15,312	0.0275	0.9725	69.86
52.5	522,797	2,660	0.0051	0.9949	67.94
53.5	516,730	12,773	0.0247	0.9753	67.59
54.5	605,276	4,307	0.0071	0.9929	65.92
55.5	562,863	13,169	0.0234	0.9766	65.45
56.5	519,257	22,469	0.0433	0.9567	63.92
57.5	1,002,812	18,681	0.0186	0.9814	61.15
58.5	984,349	7,508	0.0076	0.9924	60.01
59.5	846,437	33,979	0.0401	0.9599	59.55
60.5	807,613	23,080	0.0286	0.9714	57.16
61.5	771,468	13,348	0.0173	0.9827	55.53
62.5	756,692	11,274	0.0149	0.9851	54.57
63.5	744,509	4,788	0.0064	0.9936	53.76
64.5	739,455	4,492	0.0061	0.9939	53.42
65.5	722,187	14,056	0.0195	0.9805	53.09
66.5	691,131	3,352	0.0049	0.9951	52.05
67.5	682,035	693	0.0010	0.9990	51.79
68.5	662,452	5,488	0.0083	0.9917	51.74
69.5	803,009	37,904	0.0472	0.9528	51.31
70.5	829,182	19,475	0.0235	0.9765	48.89
71.5	562,629	94,341	0.1677	0.8323	47.74
72.5	592,559	40,664	0.0686	0.9314	39.73
73.5	370,994	29,187	0.0787	0.9213	37.00
74.5	394,129	61,904	0.1571	0.8429	34.09
75.5	268,234	33,760	0.1259	0.8741	28.73
76.5	222,281	16,797	0.0756	0.9244	25.11
77.5	200,454	57,842	0.2886	0.7114	23.21
78.5	125,778	18	0.0001	0.9999	16.51

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 367.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-2002			EXPERIENCE BAND 1974-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	125,744		0.0000	1.0000	16.51
80.5	125,728	1,329	0.0106	0.9894	16.51
81.5	124,399	351	0.0028	0.9972	16.33
82.5	124,049		0.0000	1.0000	16.28
83.5	66,641		0.0000	1.0000	16.28
84.5	66,636		0.0000	1.0000	16.28
85.5	68,331	395	0.0058	0.9942	16.28
86.5					16.19
87.5	199,360		0.0000		
88.5	4,447	2,088	0.4695		
89.5	2,359		0.0000		
90.5	2,359		0.0000		
91.5	2,359		0.0000		
92.5	2,359		0.0000		
93.5	2,359		0.0000		
94.5	2,359		0.0000		
95.5	2,359		0.0000		
96.5	2,359		0.0000		
97.5	2,359		0.0000		
98.5	2,359		0.0000		
99.5	2,359		0.0000		
100.5	2,359		0.0000		
101.5	2,359	2,359	1.0000		
102.5					

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 367.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2002			EXPERIENCE BAND 1988-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,643,784	2,070	0.0001	0.9999	100.00
0.5	17,610,352	12,110	0.0007	0.9993	99.99
1.5	18,731,066	16,075	0.0009	0.9991	99.92
2.5	19,830,095	1,880	0.0001	0.9999	99.83
3.5	19,459,454	51,496	0.0026	0.9974	99.82
4.5	19,541,369	111,644	0.0057	0.9943	99.56
5.5	19,367,078	168,835	0.0087	0.9913	98.99
6.5	18,640,267	56,006	0.0030	0.9970	98.13
7.5	18,261,940	38,750	0.0021	0.9979	97.84
8.5	17,616,518	91,861	0.0052	0.9948	97.63
9.5	16,616,750	21,664	0.0013	0.9987	97.12
10.5	15,106,439	14,887	0.0010	0.9990	96.99
11.5	13,629,793	73,757	0.0054	0.9946	96.89
12.5	11,271,412	53,780	0.0048	0.9952	96.37
13.5	8,485,048	114,135	0.0135	0.9865	95.91
14.5	5,165,017	3,907	0.0008	0.9992	94.62
15.5	4,606,236	21,877	0.0047	0.9953	94.54
16.5	3,963,556	27,544	0.0069	0.9931	94.10
17.5	3,193,933	12,224	0.0038	0.9962	93.45
18.5	3,097,055	19,251	0.0062	0.9938	93.09
19.5	2,243,169	3,580	0.0016	0.9984	92.51
20.5	2,757,685	30,254	0.0110	0.9890	92.36
21.5	2,648,953	11,289	0.0043	0.9957	91.34
22.5	3,105,832	5,316	0.0017	0.9983	90.95
23.5	3,362,218	5,931	0.0018	0.9982	90.80
24.5	3,500,871	23,499	0.0067	0.9933	90.64
25.5	3,332,109	8,045	0.0024	0.9976	90.03
26.5	3,290,452	9,117	0.0028	0.9972	89.81
27.5	3,178,699	15,061	0.0047	0.9953	89.56
28.5	3,395,470	26,318	0.0078	0.9922	89.14
29.5	2,782,119	35,791	0.0129	0.9871	88.44
30.5	2,787,188	58,130	0.0209	0.9791	87.30
31.5	3,313,513	13,363	0.0040	0.9960	85.48
32.5	3,761,313	59,404	0.0158	0.9842	85.14
33.5	3,637,472	10,690	0.0029	0.9971	83.79
34.5	3,845,278	4,476	0.0012	0.9988	83.55
35.5	3,162,467	7,222	0.0023	0.9977	83.45
36.5	3,033,016	41,998	0.0138	0.9862	83.26
37.5	2,404,472	7,809	0.0032	0.9968	82.11
38.5	2,120,604	13,457	0.0063	0.9937	81.85

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 367.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2002

EXPERIENCE BAND 1988-2002

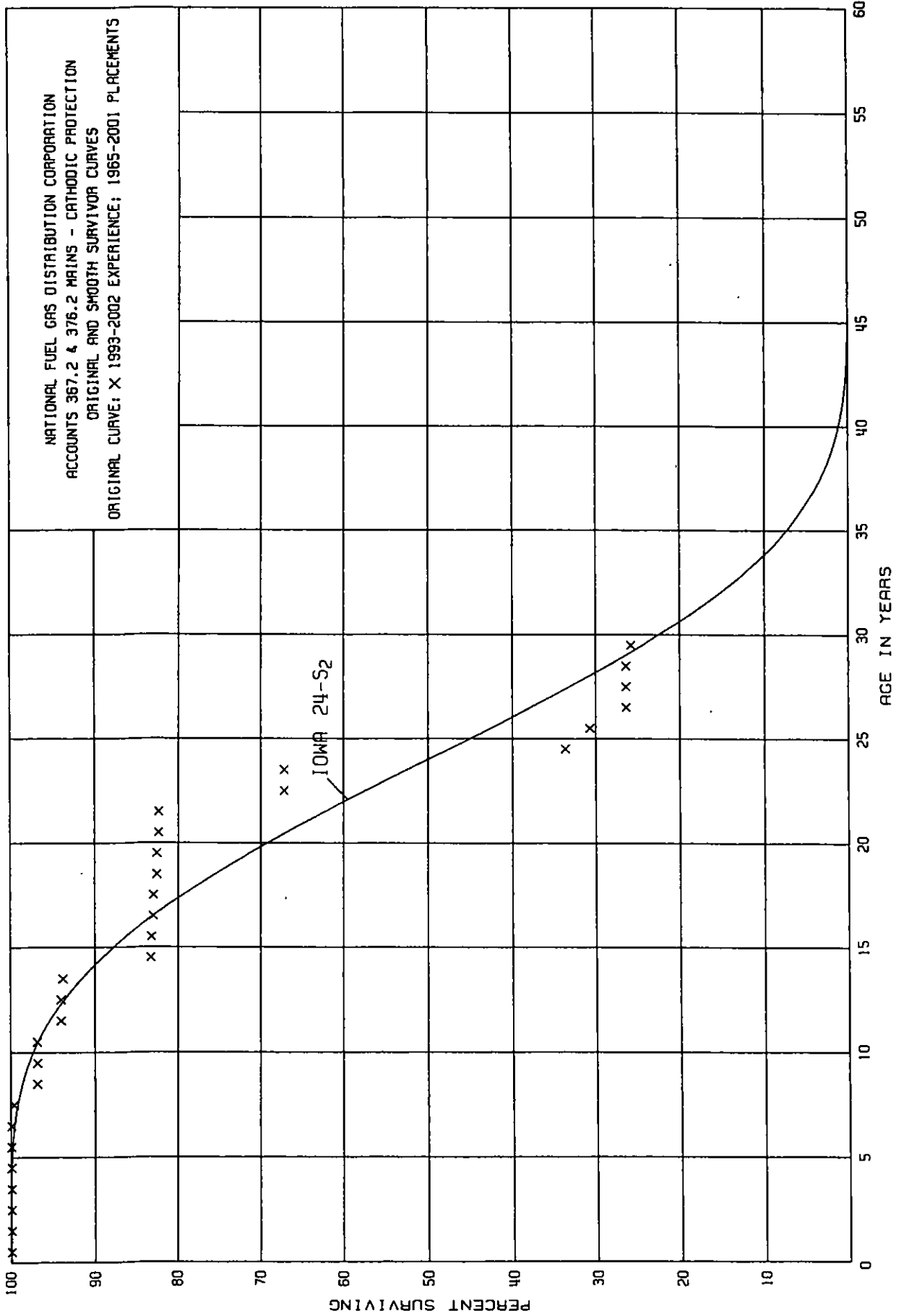
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,949,596	8,959	0.0046	0.9954	81.33
40.5	2,009,140	18,079	0.0090	0.9910	80.96
41.5	1,895,258	33,124	0.0175	0.9825	80.23
42.5	1,837,900	9,903	0.0054	0.9946	78.83
43.5	1,671,313	3,036	0.0018	0.9982	78.40
44.5	1,782,692	21,733	0.0122	0.9878	78.26
45.5	1,612,626	12,503	0.0078	0.9922	77.31
46.5	1,017,455	584	0.0006	0.9994	76.71
47.5	722,773	1,699	0.0024	0.9976	76.66
48.5	700,508	5,679	0.0081	0.9919	76.48
49.5	322,929	1,137	0.0035	0.9965	75.86
50.5	320,617	29,610	0.0924	0.9076	75.59
51.5	280,091	11,017	0.0393	0.9607	68.61
52.5	280,446	1,253	0.0045	0.9955	65.91
53.5	306,438	10,070	0.0329	0.9671	65.61
54.5	293,459	2,838	0.0097	0.9903	63.45
55.5	258,234	8,104	0.0314	0.9686	62.83
56.5	266,102	15,099	0.0567	0.9433	60.86
57.5	253,694	4,468	0.0176	0.9824	57.41
58.5	261,604	2,682	0.0103	0.9897	56.40
59.5	178,509	18,597	0.1042	0.8958	55.82
60.5	155,663	14,145	0.0909	0.9091	50.00
61.5	138,366	13,318	0.0963	0.9037	45.46
62.5	123,829	9,952	0.0804	0.9196	41.08
63.5	113,272	4,788	0.0423	0.9577	37.78
64.5	117,150	3,244	0.0277	0.9723	36.18
65.5	102,445	13,861	0.1353	0.8647	35.18
66.5	71,584	29	0.0004	0.9996	30.42
67.5	67,894	693	0.0102	0.9898	30.41
68.5	150,793	5,488	0.0364	0.9636	30.10
69.5	136,505	10,763	0.0788	0.9212	29.00
70.5	119,613	335	0.0028	0.9972	26.71
71.5	562,629	94,341	0.1677	0.8323	26.64
72.5	468,015	40,664	0.0869	0.9131	22.17
73.5	370,994	29,187	0.0787	0.9213	20.24
74.5	330,138	61,904	0.1875	0.8125	18.65
75.5	268,234	33,760	0.1259	0.8741	15.15
76.5	222,281	16,797	0.0756	0.9244	13.24
77.5	200,454	57,842	0.2886	0.7114	12.24
78.5	125,778	18	0.0001	0.9999	8.71

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 367.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2002			EXPERIENCE BAND 1988-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	125,744		0.0000	1.0000	8.71
80.5	125,728	1,329	0.0106	0.9894	8.71
81.5	124,399	351	0.0028	0.9972	8.62
82.5	124,049		0.0000	1.0000	8.60
83.5	66,641		0.0000	1.0000	8.60
84.5	66,636		0.0000	1.0000	8.60
85.5	66,636	395	0.0059	0.9941	8.60
86.5					8.55



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

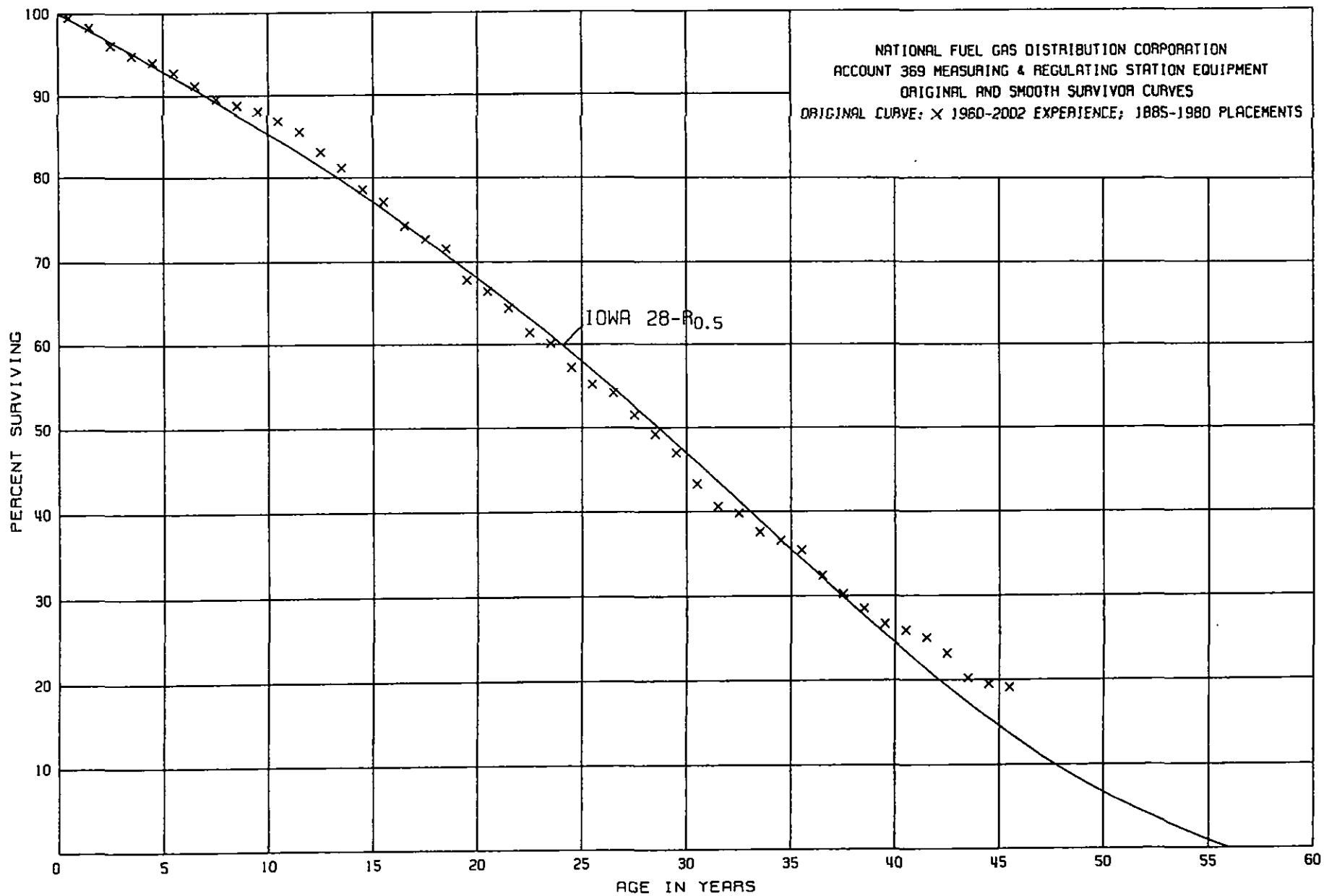
ACCOUNTS 367.2 & 376.2 MAINS - CATHODIC PROTECTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2001

EXPERIENCE BAND 1993-2002

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,785,565		0.0000	1.0000	100.00
0.5	1,813,103		0.0000	1.0000	100.00
1.5	731,336		0.0000	1.0000	100.00
2.5	795,683		0.0000	1.0000	100.00
3.5	667,682		0.0000	1.0000	100.00
4.5	398,236		0.0000	1.0000	100.00
5.5	541,767		0.0000	1.0000	100.00
6.5	652,481	2,386	0.0037	0.9963	100.00
7.5	776,741	22,139	0.0285	0.9715	99.63
8.5	1,503,864		0.0000	1.0000	96.79
9.5	1,516,960		0.0000	1.0000	96.79
10.5	1,801,468	52,694	0.0293	0.9707	96.79
11.5	1,684,428		0.0000	1.0000	93.95
12.5	1,801,663	3,019	0.0017	0.9983	93.95
13.5	1,648,288	183,785	0.1115	0.8885	93.79
14.5	1,526,397	2,116	0.0014	0.9986	83.33
15.5	1,468,723	3,812	0.0026	0.9974	83.21
16.5	1,480,634		0.0000	1.0000	82.99
17.5	825,312	3,644	0.0044	0.9956	82.99
18.5	1,142,010		0.0000	1.0000	82.62
19.5	901,693	2,499	0.0028	0.9972	82.62
20.5	977,939		0.0000	1.0000	82.39
21.5	861,081	159,745	0.1855	0.8145	82.39
22.5	645,294		0.0000	1.0000	67.11
23.5	594,568	297,194	0.4998	0.5002	67.11
24.5	291,138	25,311	0.0869	0.9131	33.57
25.5	263,375	36,543	0.1387	0.8613	30.65
26.5	227,176		0.0000	1.0000	26.40
27.5	106,222		0.0000	1.0000	26.40
28.5	89,895	2,114	0.0235	0.9765	26.40
29.5	16,450		0.0000	1.0000	25.78
30.5	14,586	700	0.0480	0.9520	25.78
31.5	13,886	1,993	0.1435	0.8565	24.54
32.5	11,893	7	0.0006	0.9994	21.02
33.5	10,273	155	0.0151	0.9849	21.01
34.5	1,759		0.0000	1.0000	20.69
35.5	1,759		0.0000	1.0000	20.69
36.5	408	10	0.0245	0.9755	20.69
37.5					20.18



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-1980			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,580,976	12,340	0.0048	0.9952	100.00
0.5	2,785,528	34,444	0.0124	0.9876	99.52
1.5	2,521,442	55,151	0.0219	0.9781	98.29
2.5	2,261,587	32,163	0.0142	0.9858	96.14
3.5	2,275,371	19,830	0.0087	0.9913	94.77
4.5	2,269,870	28,815	0.0127	0.9873	93.95
5.5	2,083,386	34,589	0.0166	0.9834	92.76
6.5	2,183,322	39,224	0.0180	0.9820	91.22
7.5	2,106,414	19,020	0.0090	0.9910	89.58
8.5	2,319,211	17,762	0.0077	0.9923	88.77
9.5	2,340,780	30,969	0.0132	0.9868	88.09
10.5	2,154,719	33,802	0.0157	0.9843	86.93
11.5	2,101,571	60,103	0.0286	0.9714	85.57
12.5	1,975,835	46,580	0.0236	0.9764	83.12
13.5	1,914,329	61,115	0.0319	0.9681	81.16
14.5	1,833,701	34,247	0.0187	0.9813	78.57
15.5	1,795,402	64,289	0.0358	0.9642	77.10
16.5	1,705,142	38,569	0.0226	0.9774	74.34
17.5	1,642,846	23,216	0.0141	0.9859	72.66
18.5	1,590,360	85,093	0.0535	0.9465	71.64
19.5	1,427,851	29,325	0.0205	0.9795	67.81
20.5	1,359,110	42,025	0.0309	0.9691	66.42
21.5	1,175,082	54,196	0.0461	0.9539	64.37
22.5	1,064,418	22,254	0.0209	0.9791	61.40
23.5	817,183	39,196	0.0480	0.9520	60.12
24.5	721,999	25,662	0.0355	0.9645	57.23
25.5	625,637	11,836	0.0189	0.9811	55.20
26.5	565,014	27,701	0.0490	0.9510	54.16
27.5	492,042	22,256	0.0452	0.9548	51.51
28.5	463,837	20,968	0.0452	0.9548	49.18
29.5	428,214	33,174	0.0775	0.9225	46.96
30.5	381,945	24,345	0.0637	0.9363	43.32
31.5	362,116	6,527	0.0180	0.9820	40.56
32.5	358,139	20,380	0.0569	0.9431	39.83
33.5	326,834	8,530	0.0261	0.9739	37.56
34.5	299,465	8,766	0.0293	0.9707	36.58
35.5	257,743	22,977	0.0891	0.9109	35.51
36.5	217,769	14,674	0.0674	0.9326	32.35
37.5	164,290	9,357	0.0570	0.9430	30.17
38.5	153,088	9,685	0.0633	0.9367	28.45

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

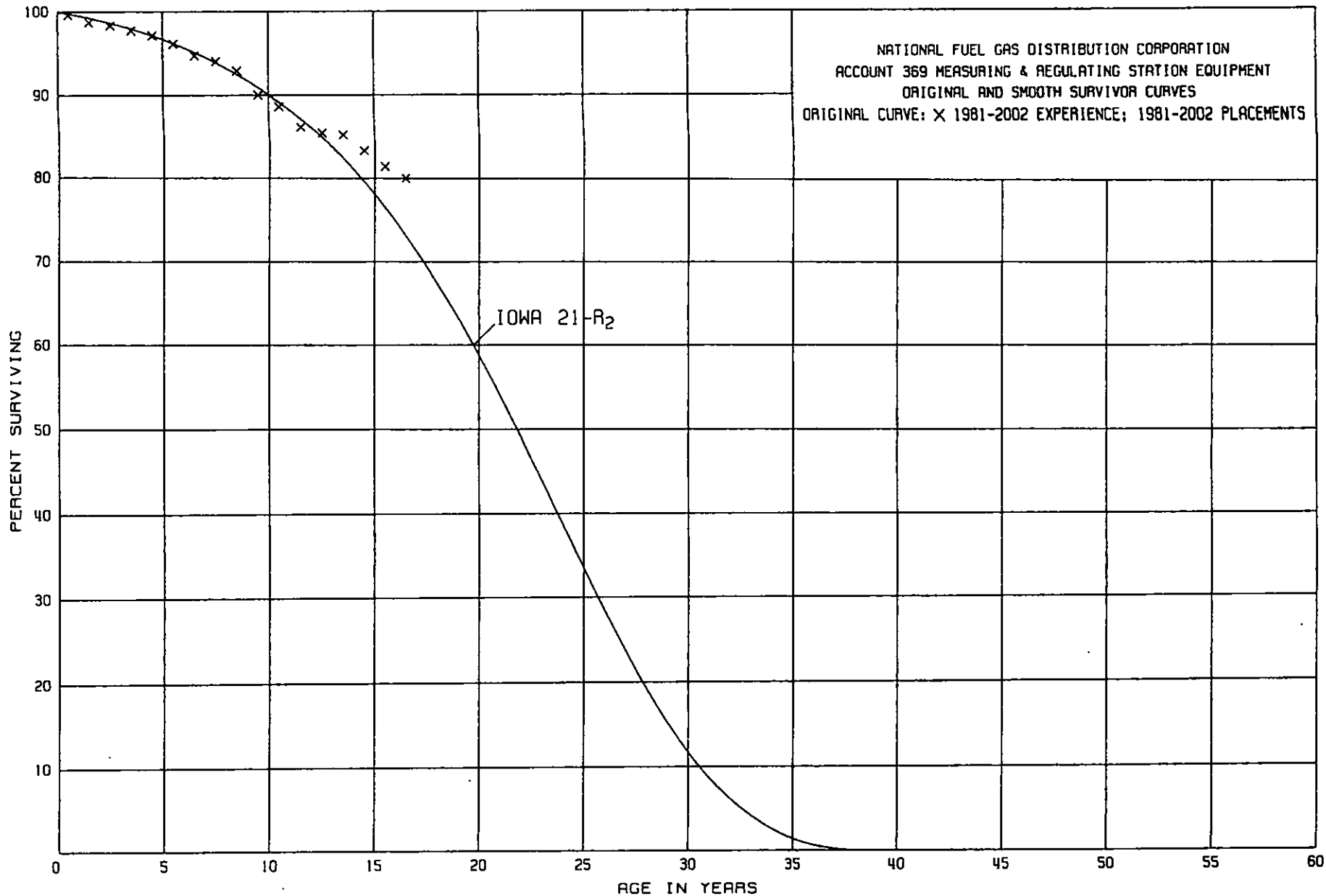
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-1980			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	134,090	3,954	0.0295	0.9705	26.65
40.5	128,130	4,396	0.0343	0.9657	25.86
41.5	121,107	9,108	0.0752	0.9248	24.97
42.5	107,564	13,280	0.1235	0.8765	23.09
43.5	83,091	3,194	0.0384	0.9616	20.24
44.5	77,825	1,536	0.0197	0.9803	19.46
45.5	48,251	6,387	0.1324	0.8676	19.08
46.5	33,466	1,747	0.0522	0.9478	16.55
47.5	29,820	2,688	0.0901	0.9099	15.69
48.5	24,008	1,551	0.0646	0.9354	14.28
49.5	21,776	651	0.0299	0.9701	13.36
50.5	19,969	3,618	0.1812	0.8188	12.96
51.5	15,222	633	0.0416	0.9584	10.61
52.5	13,802	1,596	0.1156	0.8844	10.17
53.5	11,405	704	0.0617	0.9383	8.99
54.5	10,300	168	0.0163	0.9837	8.44
55.5	9,837	371	0.0377	0.9623	8.30
56.5	7,128	645	0.0905	0.9095	7.99
57.5	5,302	353	0.0666	0.9334	7.27
58.5	4,934	622	0.1261	0.8739	6.79
59.5	4,011	841	0.2097	0.7903	5.93
60.5	3,015	56	0.0186	0.9814	4.69
61.5	2,959	100	0.0338	0.9662	4.60
62.5	2,859	246	0.0860	0.9140	4.44
63.5	2,213	62	0.0280	0.9720	4.06
64.5	2,085	50	0.0240	0.9760	3.95
65.5	1,698		0.0000	1.0000	3.86
66.5	1,635	143	0.0875	0.9125	3.86
67.5	929	168	0.1808	0.8192	3.52
68.5	688	17	0.0247	0.9753	2.88
69.5	671	55	0.0820	0.9180	2.81
70.5	488	188	0.3852	0.6148	2.58
71.5	299		0.0000	1.0000	1.59
72.5	251	2	0.0080	0.9920	1.59
73.5	175	6	0.0343	0.9657	1.58
74.5	207	29	0.1401	0.8599	1.53
75.5	179	51	0.2849	0.7151	1.32
76.5	128		0.0000	1.0000	0.94
77.5	126	20	0.1587	0.8413	0.94
78.5	106		0.0000	1.0000	0.79

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-1980			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	93		0.0000	1.0000	0.79
80.5	39		0.0000	1.0000	0.79
81.5	39		0.0000	1.0000	0.79
82.5	23		0.0000	1.0000	0.79
83.5					0.79

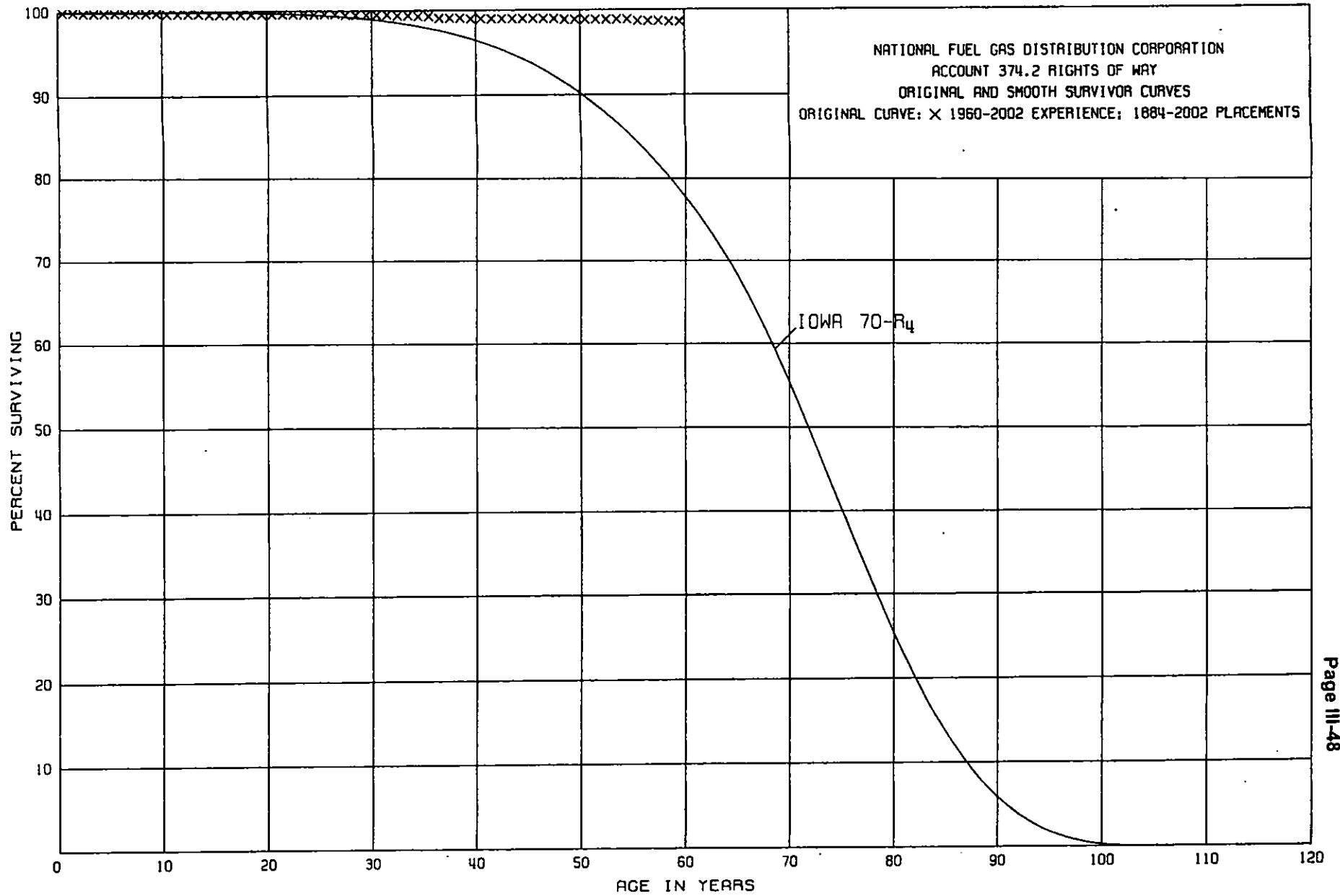


NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2002			EXPERIENCE BAND 1981-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,184,877	19,026	0.0045	0.9955	100.00
0.5	4,187,812	36,479	0.0087	0.9913	99.55
1.5	3,967,209	13,535	0.0034	0.9966	98.68
2.5	3,924,773	24,698	0.0063	0.9937	98.34
3.5	3,735,314	23,812	0.0064	0.9936	97.72
4.5	3,558,202	37,313	0.0105	0.9895	97.09
5.5	3,385,964	50,050	0.0148	0.9852	96.07
6.5	3,241,417	21,175	0.0065	0.9935	94.65
7.5	2,749,732	34,686	0.0126	0.9874	94.03
8.5	2,508,947	76,039	0.0303	0.9697	92.85
9.5	2,109,949	33,941	0.0161	0.9839	90.04
10.5	1,908,301	54,106	0.0284	0.9716	88.59
11.5	1,724,533	12,966	0.0075	0.9925	86.07
12.5	1,521,814	3,955	0.0026	0.9974	85.42
13.5	1,166,135	26,283	0.0225	0.9775	85.20
14.5	693,707	15,880	0.0229	0.9771	83.28
15.5	550,291	9,274	0.0169	0.9831	81.37
16.5	228,801	5,769	0.0252	0.9748	79.99
17.5	177,437	4,463	0.0252	0.9748	77.97
18.5	126,665	160	0.0013	0.9987	76.01
19.5	65,888		0.0000	1.0000	75.91
20.5	21,717		0.0000	1.0000	75.91
21.5					75.91



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,904,549	1,553	0.0004	0.9996	100.00
0.5	3,774,099	4,206	0.0011	0.9989	99.96
1.5	3,499,022	233	0.0001	0.9999	99.85
2.5	3,402,280	146	0.0000	1.0000	99.84
3.5	3,231,429	11	0.0000	1.0000	99.84
4.5	3,058,653	694	0.0002	0.9998	99.84
5.5	2,806,790	606	0.0002	0.9998	99.82
6.5	2,560,471	97	0.0000	1.0000	99.80
7.5	2,357,451	70	0.0000	1.0000	99.80
8.5	2,142,940	1,070	0.0005	0.9995	99.80
9.5	1,934,400	330	0.0002	0.9998	99.75
10.5	1,770,758	917	0.0005	0.9995	99.73
11.5	1,576,028	310	0.0002	0.9998	99.68
12.5	1,372,241	23	0.0000	1.0000	99.66
13.5	1,227,696	246	0.0002	0.9998	99.66
14.5	1,097,931	32	0.0000	1.0000	99.64
15.5	981,080	97	0.0001	0.9999	99.64
16.5	891,299		0.0000	1.0000	99.63
17.5	781,655	68	0.0001	0.9999	99.63
18.5	726,792		0.0000	1.0000	99.62
19.5	668,045	184	0.0003	0.9997	99.62
20.5	621,863		0.0000	1.0000	99.59
21.5	557,917		0.0000	1.0000	99.59
22.5	515,240		0.0000	1.0000	99.59
23.5	479,230	12	0.0000	1.0000	99.59
24.5	451,388	102	0.0002	0.9998	99.59
25.5	438,486	39	0.0001	0.9999	99.57
26.5	428,545	135	0.0003	0.9997	99.56
27.5	423,058	42	0.0001	0.9999	99.53
28.5	411,698	80	0.0002	0.9998	99.52
29.5	386,146	87	0.0002	0.9998	99.50
30.5	374,569	17	0.0000	1.0000	99.48
31.5	335,945	367	0.0011	0.9989	99.48
32.5	315,278	63	0.0002	0.9998	99.37
33.5	302,251	59	0.0002	0.9998	99.35
34.5	273,974	87	0.0003	0.9997	99.33
35.5	253,629	524	0.0021	0.9979	99.30
36.5	233,211	31	0.0001	0.9999	99.09
37.5	215,792	5	0.0000	1.0000	99.08
38.5	201,312	220	0.0011	0.9989	99.08

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

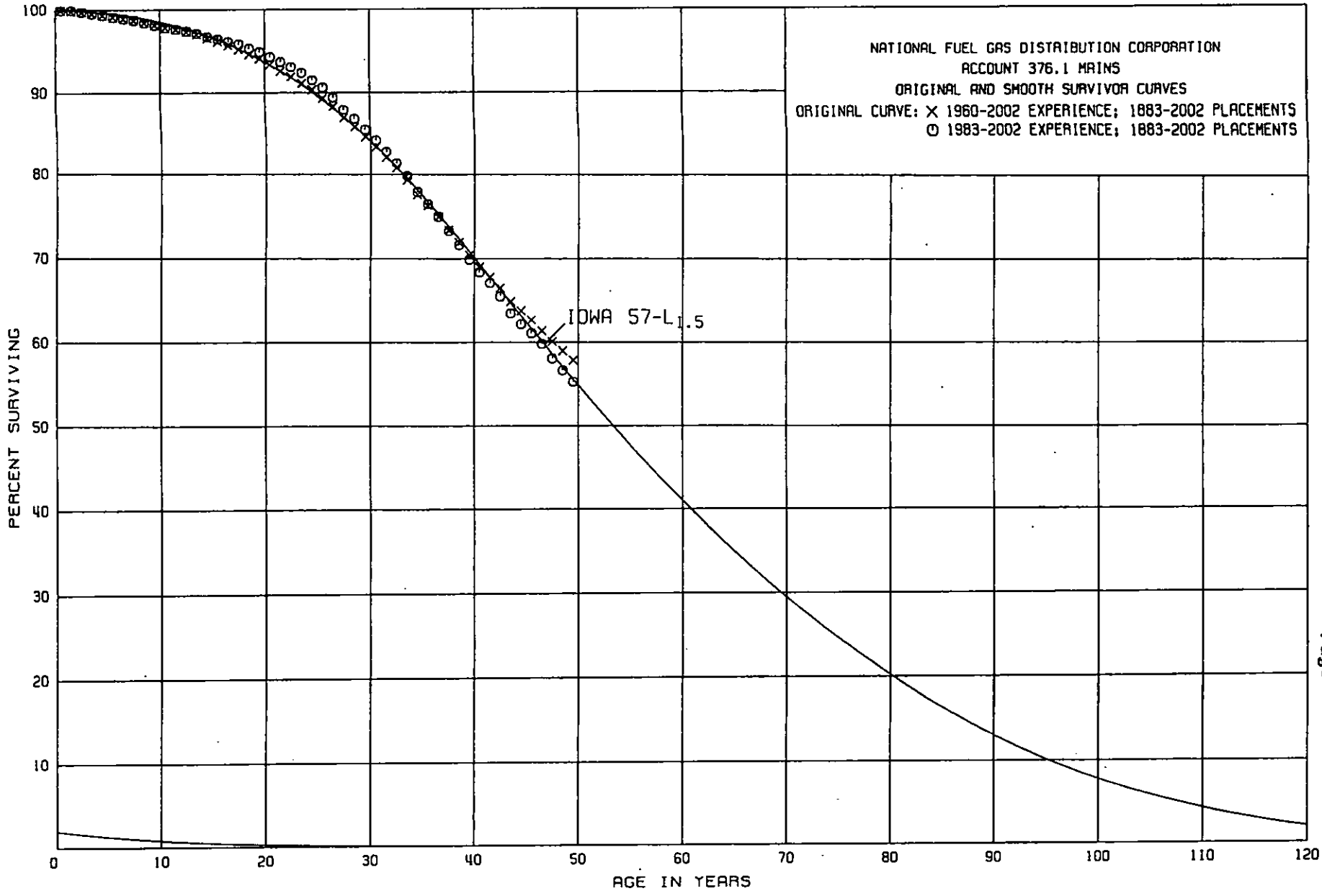
PLACEMENT BAND 1884-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	188,073		0.0000	1.0000	98.97
40.5	169,729	2	0.0000	1.0000	98.97
41.5	153,368	17	0.0001	0.9999	98.97
42.5	140,124	4	0.0000	1.0000	98.96
43.5	135,000	4	0.0000	1.0000	98.96
44.5	120,133	5	0.0000	1.0000	98.96
45.5	104,618	5	0.0000	1.0000	98.96
46.5	85,108		0.0000	1.0000	98.96
47.5	65,792	10	0.0002	0.9998	98.96
48.5	62,282	9	0.0001	0.9999	98.94
49.5	58,614		0.0000	1.0000	98.93
50.5	55,829		0.0000	1.0000	98.93
51.5	52,392	1	0.0000	1.0000	98.93
52.5	47,812	33	0.0007	0.9993	98.93
53.5	42,973	6	0.0001	0.9999	98.86
54.5	41,436	70	0.0017	0.9983	98.85
55.5	39,795		0.0000	1.0000	98.68
56.5	39,752		0.0000	1.0000	98.68
57.5	39,338	37	0.0009	0.9991	98.68
58.5	38,858		0.0000	1.0000	98.59
59.5	38,248	5	0.0001	0.9999	98.59
60.5	37,435		0.0000	1.0000	98.58
61.5	35,483		0.0000	1.0000	98.58
62.5	33,180	6	0.0002	0.9998	98.58
63.5	30,751		0.0000	1.0000	98.56
64.5	28,265	6	0.0002	0.9998	98.56
65.5	26,185		0.0000	1.0000	98.54
66.5	24,248	31	0.0013	0.9987	98.54
67.5	21,409	169	0.0079	0.9921	98.41
68.5	20,313		0.0000	1.0000	97.63
69.5	19,507		0.0000	1.0000	97.63
70.5	18,898		0.0000	1.0000	97.63
71.5	17,998		0.0000	1.0000	97.63
72.5	17,006		0.0000	1.0000	97.63
73.5	15,975		0.0000	1.0000	97.63
74.5	14,267		0.0000	1.0000	97.63
75.5	13,557		0.0000	1.0000	97.63
76.5	12,749		0.0000	1.0000	97.63
77.5	11,236	94	0.0084	0.9916	97.63
78.5	10,272		0.0000	1.0000	96.81

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 374.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,728		0.0000	1.0000	96.81
80.5	8,936		0.0000	1.0000	96.81
81.5	8,517		0.0000	1.0000	96.81
82.5	8,271	82	0.0099	0.9901	96.81
83.5	7,463		0.0000	1.0000	95.85
84.5	6,879	13	0.0019	0.9981	95.85
85.5	6,875		0.0000	1.0000	95.67
86.5	653		0.0000	1.0000	95.67
87.5	651		0.0000	1.0000	95.67
88.5	651		0.0000	1.0000	95.67
89.5	617		0.0000	1.0000	95.67
90.5	617		0.0000	1.0000	95.67
91.5	617		0.0000	1.0000	95.67
92.5	617		0.0000	1.0000	95.67
93.5	617		0.0000	1.0000	95.67
94.5	582		0.0000	1.0000	95.67
95.5	582		0.0000	1.0000	95.67
96.5	582		0.0000	1.0000	95.67
97.5	582		0.0000	1.0000	95.67
98.5	582		0.0000	1.0000	95.67
99.5	575		0.0000	1.0000	95.67
100.5	575		0.0000	1.0000	95.67
101.5	575		0.0000	1.0000	95.67
102.5	575		0.0000	1.0000	95.67
103.5	575		0.0000	1.0000	95.67
104.5	575		0.0000	1.0000	95.67
105.5	575		0.0000	1.0000	95.67
106.5	575		0.0000	1.0000	95.67
107.5	575		0.0000	1.0000	95.67
108.5	575		0.0000	1.0000	95.67
109.5	575		0.0000	1.0000	95.67
110.5	575		0.0000	1.0000	95.67
111.5	575		0.0000	1.0000	95.67
112.5	575		0.0000	1.0000	95.67
113.5	425		0.0000	1.0000	95.67
114.5	335		0.0000	1.0000	95.67
115.5	315		0.0000	1.0000	95.67
116.5	163		0.0000	1.0000	95.67
117.5	105		0.0000	1.0000	95.67
118.5					95.67



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2002

EXPERIENCE BAND 1960-2002

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	175,327,274	77,795	0.0004	0.9996	100.00
0.5	174,680,287	220,125	0.0013	0.9987	99.96
1.5	172,652,204	317,296	0.0018	0.9982	99.83
2.5	167,875,547	343,180	0.0020	0.9980	99.65
3.5	164,788,323	308,892	0.0019	0.9981	99.45
4.5	161,155,458	333,481	0.0021	0.9979	99.26
5.5	153,895,325	288,493	0.0019	0.9981	99.05
6.5	148,186,505	317,887	0.0021	0.9979	98.86
7.5	141,053,844	329,153	0.0023	0.9977	98.65
8.5	134,710,764	443,482	0.0033	0.9967	98.42
9.5	126,440,071	371,018	0.0029	0.9971	98.10
10.5	119,042,406	328,337	0.0028	0.9972	97.82
11.5	111,691,018	303,664	0.0027	0.9973	97.55
12.5	104,931,272	331,668	0.0032	0.9968	97.29
13.5	97,768,825	467,886	0.0048	0.9952	96.98
14.5	89,896,449	387,198	0.0043	0.9957	96.51
15.5	84,635,351	346,252	0.0041	0.9959	96.10
16.5	77,930,362	405,633	0.0052	0.9948	95.71
17.5	71,592,827	428,844	0.0060	0.9940	95.21
18.5	66,329,534	403,822	0.0061	0.9939	94.64
19.5	61,708,070	464,980	0.0075	0.9925	94.06
20.5	57,932,812	453,283	0.0078	0.9922	93.35
21.5	54,256,438	420,713	0.0078	0.9922	92.62
22.5	50,331,857	421,938	0.0084	0.9916	91.90
23.5	47,223,564	456,811	0.0097	0.9903	91.13
24.5	43,274,251	439,931	0.0102	0.9898	90.25
25.5	39,159,296	472,155	0.0121	0.9879	89.33
26.5	37,259,834	590,112	0.0158	0.9842	88.25
27.5	35,275,579	434,421	0.0123	0.9877	86.86
28.5	32,801,495	467,519	0.0143	0.9857	85.79
29.5	30,421,142	431,178	0.0142	0.9858	84.56
30.5	28,228,687	419,929	0.0149	0.9851	83.36
31.5	25,777,187	423,040	0.0164	0.9836	82.12
32.5	23,750,240	440,751	0.0186	0.9814	80.77
33.5	21,876,047	460,541	0.0211	0.9789	79.27
34.5	20,006,665	340,003	0.0170	0.9830	77.60
35.5	18,109,530	317,511	0.0175	0.9825	76.28
36.5	16,504,395	353,383	0.0214	0.9786	74.95
37.5	15,328,195	314,873	0.0205	0.9795	73.35
38.5	14,667,989	298,682	0.0204	0.9796	71.85

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2002

EXPERIENCE BAND 1960-2002

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,023,657	267,334	0.0191	0.9809	70.38
40.5	13,900,683	249,150	0.0179	0.9821	69.04
41.5	13,456,693	264,971	0.0197	0.9803	67.80
42.5	12,861,389	303,584	0.0236	0.9764	66.46
43.5	12,394,370	209,652	0.0169	0.9831	64.89
44.5	11,756,024	202,158	0.0172	0.9828	63.79
45.5	10,878,296	217,756	0.0200	0.9800	62.69
46.5	9,119,436	194,835	0.0214	0.9786	61.44
47.5	7,351,373	140,091	0.0191	0.9809	60.13
48.5	6,631,448	127,071	0.0192	0.9808	58.98
49.5	6,078,290	127,974	0.0211	0.9789	57.85
50.5	5,608,022	149,195	0.0266	0.9734	56.63
51.5	5,001,694	97,549	0.0195	0.9805	55.12
52.5	4,447,473	80,926	0.0182	0.9818	54.05
53.5	3,989,533	66,379	0.0166	0.9834	53.07
54.5	3,746,692	56,578	0.0151	0.9849	52.19
55.5	3,524,868	68,058	0.0193	0.9807	51.40
56.5	3,437,515	49,734	0.0145	0.9855	50.41
57.5	3,371,458	62,727	0.0186	0.9814	49.68
58.5	3,277,988	54,434	0.0166	0.9834	48.76
59.5	3,189,899	66,149	0.0207	0.9793	47.95
60.5	3,104,094	55,306	0.0178	0.9822	46.96
61.5	2,970,040	63,093	0.0212	0.9788	46.12
62.5	2,841,648	40,886	0.0144	0.9856	45.14
63.5	2,745,448	53,363	0.0194	0.9806	44.49
64.5	2,620,127	43,335	0.0165	0.9835	43.63
65.5	2,478,087	49,357	0.0199	0.9801	42.91
66.5	2,344,799	41,137	0.0175	0.9825	42.06
67.5	2,233,979	44,947	0.0201	0.9799	41.32
68.5	2,251,303	37,988	0.0169	0.9831	40.49
69.5	2,204,230	51,511	0.0234	0.9766	39.81
70.5	2,109,036	52,393	0.0248	0.9752	38.88
71.5	1,948,365	39,902	0.0205	0.9795	37.92
72.5	1,732,431	75,162	0.0434	0.9566	37.14
73.5	1,505,160	46,107	0.0306	0.9694	35.53
74.5	1,371,413	20,296	0.0148	0.9852	34.44
75.5	1,205,975	44,998	0.0373	0.9627	33.93
76.5	929,215	17,475	0.0188	0.9812	32.66
77.5	794,514	16,001	0.0201	0.9799	32.05
78.5	716,457	12,513	0.0175	0.9825	31.41

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	683,703	47,329	0.0692	0.9308	30.86
80.5	665,985	14,512	0.0218	0.9782	28.72
81.5	777,245	17,524	0.0225	0.9775	28.09
82.5	757,143	33,583	0.0444	0.9556	27.46
83.5	733,508	16,028	0.0219	0.9781	26.24
84.5	719,942	11,237	0.0156	0.9844	25.67
85.5	702,183	21,050	0.0300	0.9700	25.27
86.5	418,430	10,131	0.0242	0.9758	24.51
87.5	404,351	4,176	0.0103	0.9897	23.92
88.5	339,805	9,179	0.0270	0.9730	23.67
89.5	324,272	3,209	0.0099	0.9901	23.03
90.5	315,475	5,317	0.0169	0.9831	22.80
91.5	301,845	5,722	0.0190	0.9810	22.41
92.5	295,865	2,378	0.0080	0.9920	21.98
93.5	293,270	4,043	0.0138	0.9862	21.80
94.5	288,974	3,130	0.0108	0.9892	21.50
95.5	285,713	2,204	0.0077	0.9923	21.27
96.5	283,086	4,667	0.0165	0.9835	21.11
97.5	277,091	3,271	0.0118	0.9882	20.76
98.5	272,180	7,250	0.0266	0.9734	20.52
99.5	263,737	3,275	0.0124	0.9876	19.97
100.5	259,230	5,491	0.0212	0.9788	19.72
101.5	253,441	2,106	0.0083	0.9917	19.30
102.5	247,899	1,421	0.0057	0.9943	19.14
103.5	174,628	553	0.0032	0.9968	19.03
104.5	173,849	146	0.0008	0.9992	18.97
105.5	173,353	64	0.0004	0.9996	18.95
106.5	173,022	120	0.0007	0.9993	18.94
107.5	172,245	125	0.0007	0.9993	18.93
108.5	171,822	4,844	0.0282	0.9718	18.92
109.5	166,270		0.0000	1.0000	18.39
110.5	165,015	3,110	0.0188	0.9812	18.39
111.5	160,941	1,078	0.0067	0.9933	18.04
112.5	159,806	1,984	0.0124	0.9876	17.92
113.5	157,557	474	0.0030	0.9970	17.70
114.5	115,444	1,981	0.0172	0.9828	17.65
115.5	60,026	1,357	0.0226	0.9774	17.35
116.5	19,791	17	0.0009	0.9991	16.96
117.5	14,963	311	0.0208	0.9792	16.94
118.5	13,436		0.0000	1.0000	16.59
119.5					16.59

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376.1 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2002			EXPERIENCE BAND 1983-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	127,330,693	47,303	0.0004	0.9996	100.00
0.5	128,170,052	137,444	0.0011	0.9989	99.96
1.5	128,297,344	237,923	0.0019	0.9981	99.85
2.5	125,952,301	268,427	0.0021	0.9979	99.66
3.5	123,175,012	219,739	0.0018	0.9982	99.45
4.5	121,235,550	268,780	0.0022	0.9978	99.27
5.5	117,437,110	215,838	0.0018	0.9982	99.05
6.5	112,829,643	240,958	0.0021	0.9979	98.87
7.5	106,925,254	235,235	0.0022	0.9978	98.66
8.5	102,290,265	368,325	0.0036	0.9964	98.44
9.5	95,566,016	262,052	0.0027	0.9973	98.09
10.5	89,980,981	205,300	0.0023	0.9977	97.83
11.5	84,256,930	204,941	0.0024	0.9976	97.60
12.5	79,126,880	220,070	0.0028	0.9972	97.37
13.5	73,621,196	296,953	0.0040	0.9960	97.10
14.5	67,319,639	230,742	0.0034	0.9966	96.71
15.5	63,836,201	193,878	0.0030	0.9970	96.38
16.5	58,685,908	205,997	0.0035	0.9965	96.09
17.5	53,409,592	230,887	0.0043	0.9957	95.75
18.5	48,881,553	222,995	0.0046	0.9954	95.34
19.5	45,105,712	270,871	0.0060	0.9940	94.90
20.5	42,066,108	284,720	0.0068	0.9932	94.33
21.5	39,170,593	266,545	0.0068	0.9932	93.69
22.5	36,071,311	241,212	0.0067	0.9933	93.05
23.5	34,232,075	327,961	0.0096	0.9904	92.43
24.5	31,259,762	325,820	0.0104	0.9896	91.54
25.5	28,627,799	368,134	0.0129	0.9871	90.59
26.5	28,976,983	481,495	0.0166	0.9834	89.42
27.5	28,848,130	379,777	0.0132	0.9868	87.94
28.5	26,860,181	410,801	0.0153	0.9847	86.78
29.5	24,909,403	379,092	0.0152	0.9848	85.45
30.5	23,218,986	366,539	0.0158	0.9842	84.15
31.5	21,367,070	366,530	0.0172	0.9828	82.82
32.5	20,100,594	400,635	0.0199	0.9801	81.40
33.5	18,690,037	437,139	0.0234	0.9766	79.78
34.5	16,982,360	311,610	0.0183	0.9817	77.91
35.5	15,289,892	293,176	0.0192	0.9808	76.48
36.5	13,737,702	322,229	0.0235	0.9765	75.01
37.5	12,544,554	289,212	0.0231	0.9769	73.25
38.5	11,763,707	267,081	0.0227	0.9773	71.56

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2002

EXPERIENCE BAND 1983-2002

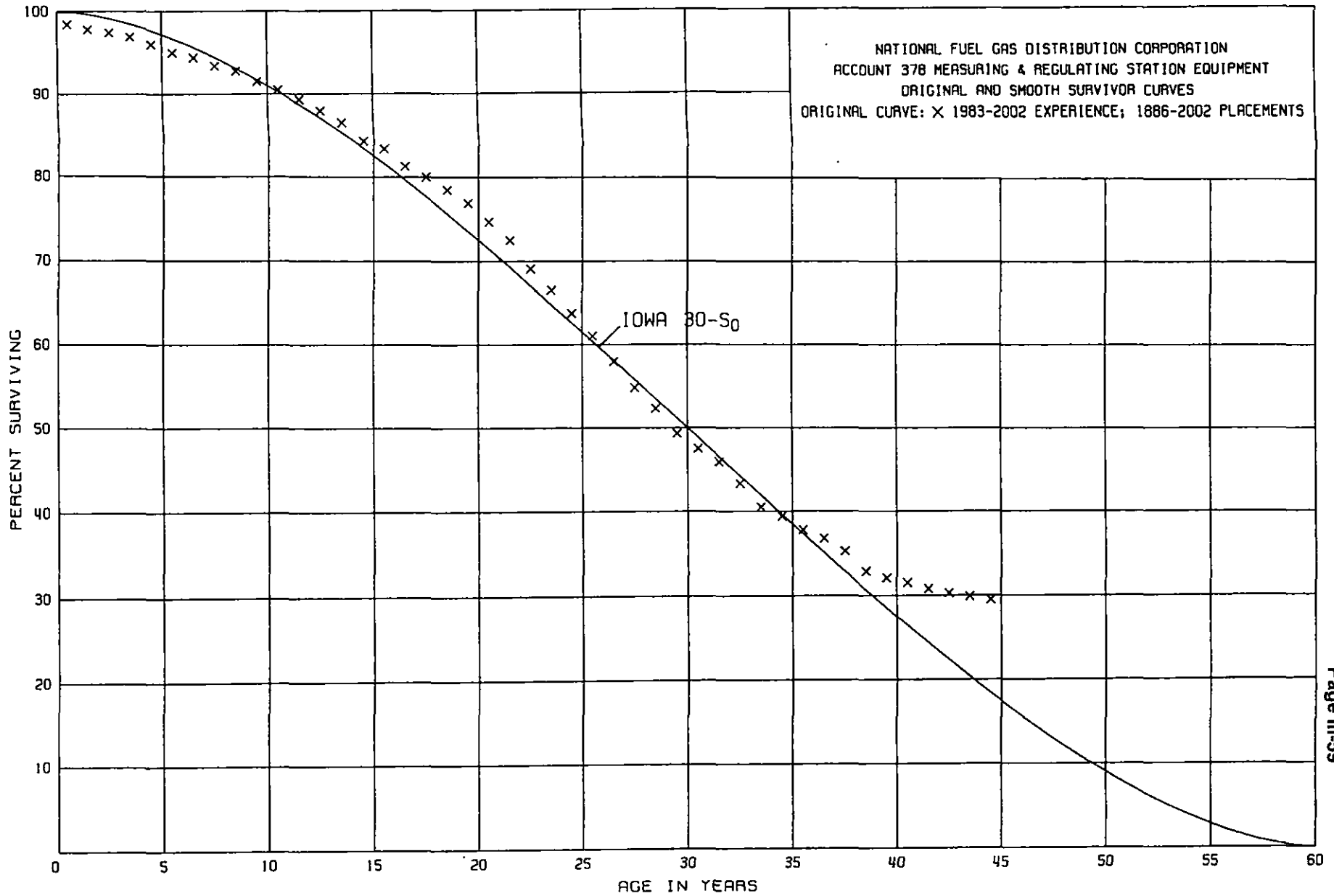
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,014,032	237,741	0.0216	0.9784	69.94
40.5	10,384,146	208,582	0.0201	0.9799	68.43
41.5	9,849,915	228,372	0.0232	0.9768	67.05
42.5	9,275,014	279,793	0.0302	0.9698	65.49
43.5	8,484,266	171,170	0.0202	0.9798	63.51
44.5	8,037,745	149,010	0.0185	0.9815	62.23
45.5	7,368,824	159,654	0.0217	0.9783	61.08
46.5	5,845,386	164,968	0.0282	0.9718	59.75
47.5	4,573,041	110,548	0.0242	0.9758	58.07
48.5	3,986,436	96,770	0.0243	0.9757	56.66
49.5	3,503,661	98,274	0.0280	0.9720	55.28
50.5	3,120,739	105,767	0.0339	0.9661	53.73
51.5	2,699,436	69,427	0.0257	0.9743	51.91
52.5	2,391,052	68,859	0.0288	0.9712	50.58
53.5	2,163,586	47,594	0.0220	0.9780	49.12
54.5	2,101,132	43,583	0.0207	0.9793	48.04
55.5	2,081,469	50,002	0.0240	0.9760	47.05
56.5	2,318,403	41,675	0.0180	0.9820	45.92
57.5	2,445,912	47,013	0.0192	0.9808	45.09
58.5	2,480,263	50,227	0.0203	0.9797	44.22
59.5	2,460,918	61,813	0.0251	0.9749	43.32
60.5	2,434,071	53,696	0.0221	0.9779	42.23
61.5	2,332,338	61,437	0.0263	0.9737	41.30
62.5	2,212,722	39,541	0.0179	0.9821	40.21
63.5	2,196,405	52,470	0.0239	0.9761	39.49
64.5	2,075,692	42,767	0.0206	0.9794	38.55
65.5	1,940,708	47,576	0.0245	0.9755	37.76
66.5	2,242,109	38,042	0.0170	0.9830	36.83
67.5	2,126,915	43,389	0.0204	0.9796	36.20
68.5	2,037,387	36,670	0.0180	0.9820	35.46
69.5	2,001,242	49,877	0.0249	0.9751	34.82
70.5	1,923,731	51,179	0.0266	0.9734	33.95
71.5	1,778,802	39,088	0.0220	0.9780	33.05
72.5	1,562,897	72,346	0.0463	0.9537	32.32
73.5	1,335,932	45,371	0.0340	0.9660	30.82
74.5	1,198,205	19,051	0.0159	0.9841	29.77
75.5	1,035,684	41,157	0.0397	0.9603	29.30
76.5	762,468	16,026	0.0210	0.9790	28.14
77.5	631,169	14,547	0.0230	0.9770	27.55
78.5	554,631	10,037	0.0181	0.9819	26.92

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376.1 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2002			EXPERIENCE BAND 1983-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	538,631	46,460	0.0863	0.9137	26.43
80.5	466,398	12,790	0.0274	0.9726	24.15
81.5	434,512	9,507	0.0219	0.9781	23.49
82.5	425,511	25,242	0.0593	0.9407	22.98
83.5	468,613	13,364	0.0285	0.9715	21.62
84.5	442,337	7,381	0.0167	0.9833	21.00
85.5	430,865	13,039	0.0303	0.9697	20.65
86.5	153,462	3,339	0.0218	0.9782	20.02
87.5	148,655	2,897	0.0195	0.9805	19.58
88.5	142,300	3,662	0.0257	0.9743	19.20
89.5	135,080	1,710	0.0127	0.9873	18.71
90.5	129,352	3,898	0.0301	0.9699	18.47
91.5	118,291	5,098	0.0431	0.9569	17.91
92.5	116,241	2,378	0.0205	0.9795	17.14
93.5	113,931	3,380	0.0297	0.9703	16.79
94.5	153,422	2,516	0.0164	0.9836	16.29
95.5	209,872	1,371	0.0065	0.9935	16.02
96.5	261,863	4,667	0.0178	0.9822	15.92
97.5	260,696	3,271	0.0125	0.9875	15.64
98.5	257,001	7,200	0.0280	0.9720	15.44
99.5	263,737	3,275	0.0124	0.9876	15.01
100.5	259,230	5,491	0.0212	0.9788	14.82
101.5	253,441	2,106	0.0083	0.9917	14.51
102.5	247,899	1,421	0.0057	0.9943	14.39
103.5	174,628	553	0.0032	0.9968	14.31
104.5	173,849	146	0.0008	0.9992	14.26
105.5	173,353	64	0.0004	0.9996	14.25
106.5	173,022	120	0.0007	0.9993	14.24
107.5	172,245	125	0.0007	0.9993	14.23
108.5	171,822	4,844	0.0282	0.9718	14.22
109.5	166,270		0.0000	1.0000	13.82
110.5	165,015	3,110	0.0188	0.9812	13.82
111.5	160,941	1,078	0.0067	0.9933	13.56
112.5	159,806	1,984	0.0124	0.9876	13.47
113.5	157,557	474	0.0030	0.9970	13.30
114.5	115,444	1,981	0.0172	0.9828	13.26
115.5	60,026	1,357	0.0226	0.9774	13.03
116.5	19,791	17	0.0009	0.9991	12.74
117.5	14,963	311	0.0208	0.9792	12.73
118.5	13,436		0.0000	1.0000	12.47
119.5					12.47



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 378 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1886-2002			EXPERIENCE BAND 1983-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,112,107	80,891	0.0158	0.9842	100.00
0.5	5,128,115	31,428	0.0061	0.9939	98.42
1.5	5,180,186	24,467	0.0047	0.9953	97.82
2.5	5,365,211	24,584	0.0046	0.9954	97.36
3.5	5,472,849	49,664	0.0091	0.9909	96.91
4.5	5,451,023	57,212	0.0105	0.9895	96.03
5.5	5,279,787	36,784	0.0070	0.9930	95.02
6.5	5,082,445	49,124	0.0097	0.9903	94.35
7.5	4,818,472	34,943	0.0073	0.9927	93.43
8.5	4,620,828	61,981	0.0134	0.9866	92.75
9.5	4,304,607	48,778	0.0113	0.9887	91.51
10.5	3,941,764	49,640	0.0126	0.9874	90.48
11.5	3,572,565	59,497	0.0167	0.9833	89.34
12.5	3,267,264	49,326	0.0151	0.9849	87.85
13.5	2,922,163	74,864	0.0256	0.9744	86.52
14.5	2,680,410	28,507	0.0106	0.9894	84.31
15.5	2,333,023	58,520	0.0251	0.9749	83.42
16.5	1,952,647	33,280	0.0170	0.9830	81.33
17.5	1,685,730	31,131	0.0185	0.9815	79.95
18.5	1,470,636	29,757	0.0202	0.9798	78.47
19.5	1,217,877	34,687	0.0285	0.9715	76.88
20.5	1,098,463	31,961	0.0291	0.9709	74.69
21.5	980,050	45,707	0.0466	0.9534	72.52
22.5	796,655	29,194	0.0366	0.9634	69.14
23.5	739,522	31,165	0.0421	0.9579	66.61
24.5	691,847	31,014	0.0448	0.9552	63.81
25.5	643,233	32,654	0.0508	0.9492	60.95
26.5	647,993	34,507	0.0533	0.9467	57.85
27.5	642,729	29,088	0.0453	0.9547	54.77
28.5	606,238	34,294	0.0566	0.9434	52.29
29.5	536,528	19,971	0.0372	0.9628	49.33
30.5	520,558	17,455	0.0335	0.9665	47.49
31.5	506,869	29,296	0.0578	0.9422	45.90
32.5	462,018	28,906	0.0626	0.9374	43.25
33.5	418,297	11,700	0.0280	0.9720	40.54
34.5	398,121	16,618	0.0417	0.9583	39.40
35.5	369,425	9,700	0.0263	0.9737	37.76
36.5	346,657	13,886	0.0401	0.9599	36.77
37.5	308,878	20,898	0.0677	0.9323	35.30
38.5	280,410	6,643	0.0237	0.9763	32.91

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 378 MEASURING & REGULATING STATION EQUIPMENT

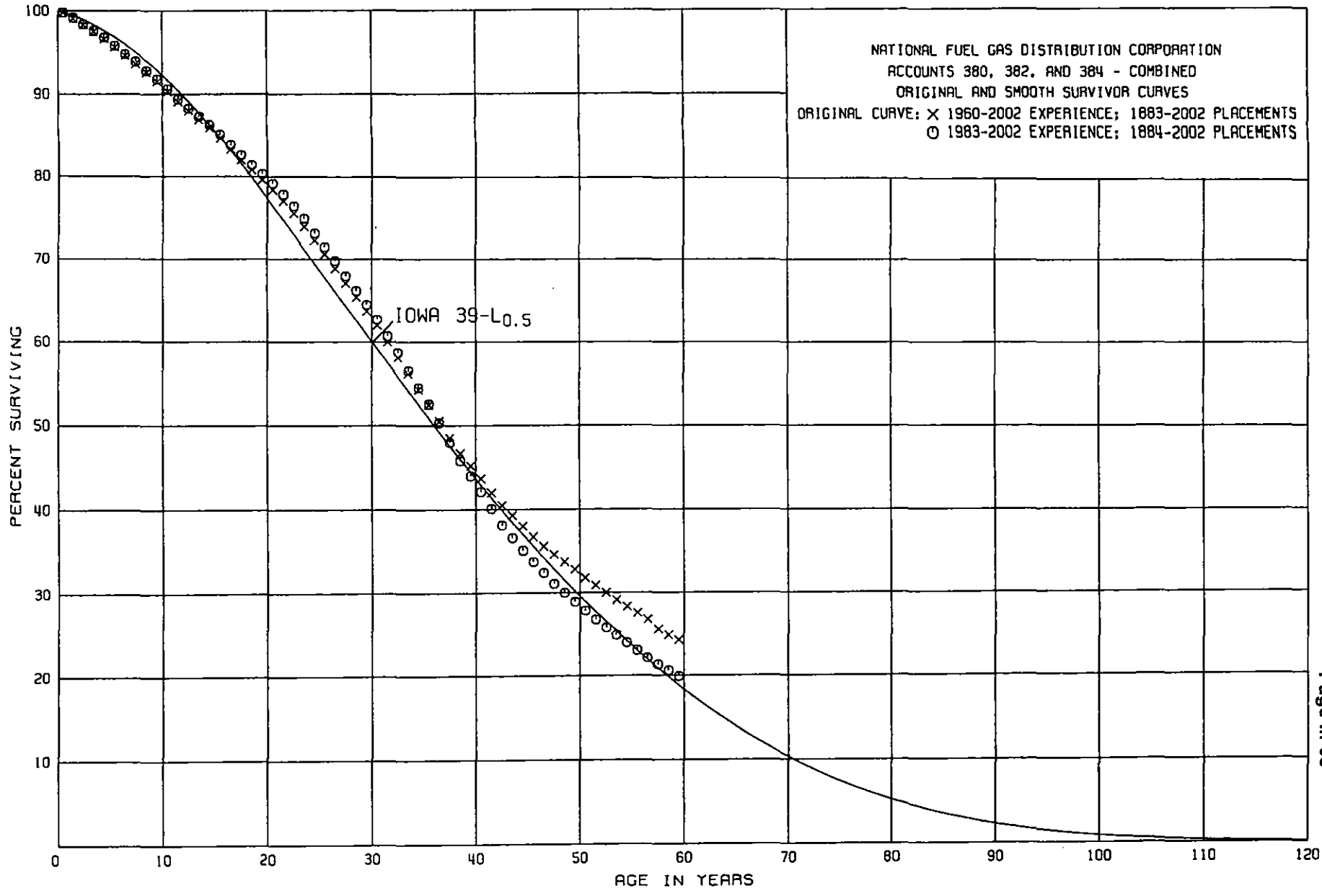
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2002			EXPERIENCE BAND 1983-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	262,723	5,288	0.0201	0.9799	32.13
40.5	252,617	5,316	0.0210	0.9790	31.48
41.5	237,349	4,022	0.0169	0.9831	30.82
42.5	224,459	3,101	0.0138	0.9862	30.30
43.5	211,047	2,843	0.0135	0.9865	29.88
44.5	199,110	2,290	0.0115	0.9885	29.48
45.5	185,602	2,122	0.0114	0.9886	29.14
46.5	149,096	827	0.0055	0.9945	28.81
47.5	118,136	4,939	0.0418	0.9582	28.65
48.5	107,206	1,358	0.0127	0.9873	27.45
49.5	92,514	4,975	0.0538	0.9462	27.10
50.5	71,446	1,252	0.0175	0.9825	25.64
51.5	56,523	1,540	0.0272	0.9728	25.19
52.5	55,809	2,694	0.0483	0.9517	24.50
53.5	51,335	609	0.0119	0.9881	23.32
54.5	43,372	2,590	0.0597	0.9403	23.04
55.5	37,552	1,508	0.0402	0.9598	21.66
56.5	36,582	2,053	0.0561	0.9439	20.79
57.5	38,409	940	0.0245	0.9755	19.62
58.5	42,923	4,162	0.0970	0.9030	19.14
59.5	41,043	3,151	0.0768	0.9232	17.28
60.5	38,838	2,367	0.0609	0.9391	15.95
61.5	36,294	3,006	0.0828	0.9172	14.98
62.5	34,734	1,819	0.0524	0.9476	13.74
63.5	32,826	1,541	0.0469	0.9531	13.02
64.5	29,902	1,528	0.0511	0.9489	12.41
65.5	27,635	1,013	0.0367	0.9633	11.78
66.5	26,393	428	0.0162	0.9838	11.35
67.5	24,560	877	0.0357	0.9643	11.17
68.5	23,647	424	0.0179	0.9821	10.77
69.5	22,717	806	0.0355	0.9645	10.58
70.5	21,711	217	0.0100	0.9900	10.20
71.5	21,220	381	0.0180	0.9820	10.10
72.5	17,756	141	0.0079	0.9921	9.92
73.5	16,981	928	0.0546	0.9454	9.84
74.5	14,784	225	0.0152	0.9848	9.30
75.5	14,112	289	0.0205	0.9795	9.16
76.5	13,212	436	0.0330	0.9670	8.97
77.5	11,033	234	0.0212	0.9788	8.67
78.5	8,407	46	0.0055	0.9945	8.49

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 ACCOUNT 378 MEASURING & REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1886-2002		EXPERIENCE BAND 1983-2002				
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	6,886	497	0.0722	0.9278	8.44	
80.5	4,877		0.0000	1.0000	7.83	
81.5	4,471		0.0000	1.0000	7.83	
82.5	3,318	65	0.0196	0.9804	7.83	
83.5	2,849		0.0000	1.0000	7.68	
84.5	2,291	243	0.1061	0.8939	7.68	
85.5	1,802		0.0000	1.0000	6.87	
86.5	131	36	0.2748	0.7252	6.87	
87.5	94		0.0000	1.0000	4.98	
88.5	36		0.0000	1.0000	4.98	
89.5	81		0.0000	1.0000	4.98	
90.5	81		0.0000	1.0000	4.98	
91.5	210		0.0000	1.0000	4.98	
92.5	210	13	0.0619	0.9381	4.98	
93.5	198		0.0000	1.0000	4.67	
94.5	198		0.0000	1.0000	4.67	
95.5	198		0.0000	1.0000	4.67	
96.5	744		0.0000	1.0000	4.67	
97.5	744		0.0000	1.0000	4.67	
98.5	744		0.0000	1.0000	4.67	
99.5	744		0.0000	1.0000	4.67	
100.5	744		0.0000	1.0000	4.67	
101.5	744		0.0000	1.0000	4.67	
102.5	744	537	0.7218	0.2782	4.67	
103.5	207		0.0000	1.0000	1.30	
104.5	207		0.0000	1.0000	1.30	
105.5	207		0.0000	1.0000	1.30	
106.5	207	165	0.7971	0.2029	1.30	
107.5	42		0.0000	1.0000	0.26	
108.5	42		0.0000	1.0000	0.26	
109.5	9		0.0000	1.0000	0.26	
110.5	9		0.0000	1.0000	0.26	
111.5	9	9	1.0000	0.0000	0.26	
112.5					0.00	



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNTS 380, 382, AND 384 - COMBINED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1883-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	137,608,992	289,455	0.0021	0.9979	100.00
0.5	128,546,330	902,866	0.0070	0.9930	99.79
1.5	122,408,226	969,784	0.0079	0.9921	99.09
2.5	115,477,391	957,990	0.0083	0.9917	98.31
3.5	108,794,235	1,013,468	0.0093	0.9907	97.49
4.5	102,368,435	1,040,895	0.0102	0.9898	96.58
5.5	94,511,798	1,014,928	0.0107	0.9893	95.59
6.5	87,824,587	906,396	0.0103	0.9897	94.57
7.5	80,892,019	893,138	0.0110	0.9890	93.60
8.5	74,324,139	849,446	0.0114	0.9886	92.57
9.5	68,114,847	899,525	0.0132	0.9868	91.51
10.5	61,976,116	833,776	0.0135	0.9865	90.30
11.5	55,945,292	688,504	0.0123	0.9877	89.08
12.5	50,523,896	596,093	0.0118	0.9882	87.98
13.5	45,305,025	559,038	0.0123	0.9877	86.94
14.5	40,318,800	610,738	0.0151	0.9849	85.87
15.5	36,244,917	558,786	0.0154	0.9846	84.57
16.5	32,169,739	509,377	0.0158	0.9842	83.27
17.5	28,634,111	419,975	0.0147	0.9853	81.95
18.5	25,566,278	372,735	0.0146	0.9854	80.75
19.5	23,063,426	347,334	0.0151	0.9849	79.57
20.5	20,549,884	343,709	0.0167	0.9833	78.37
21.5	17,883,867	332,557	0.0186	0.9814	77.06
22.5	15,283,288	321,463	0.0210	0.9790	75.63
23.5	13,306,942	319,739	0.0240	0.9760	74.04
24.5	11,527,825	260,491	0.0226	0.9774	72.26
25.5	9,308,383	224,854	0.0242	0.9758	70.63
26.5	8,233,475	214,461	0.0260	0.9740	68.92
27.5	7,272,919	185,957	0.0256	0.9744	67.13
28.5	6,074,531	160,991	0.0265	0.9735	65.41
29.5	5,077,096	138,034	0.0272	0.9728	63.68
30.5	4,152,122	130,527	0.0314	0.9686	61.95
31.5	3,384,307	105,842	0.0313	0.9687	60.00
32.5	2,840,532	100,714	0.0355	0.9645	58.12
33.5	2,418,934	80,613	0.0333	0.9667	56.06
34.5	2,045,005	68,633	0.0336	0.9664	54.19
35.5	1,675,106	58,539	0.0349	0.9651	52.37
36.5	1,389,980	54,913	0.0395	0.9605	50.54
37.5	1,281,263	48,715	0.0380	0.9620	48.54
38.5	1,192,555	38,497	0.0323	0.9677	46.70

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNTS 380, 382, AND 384 - COMBINED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,097,388	36,592	0.0333	0.9667	45.19
40.5	1,033,268	39,252	0.0380	0.9620	43.69
41.5	994,696	36,866	0.0371	0.9629	42.03
42.5	931,284	28,013	0.0301	0.9699	40.47
43.5	897,419	28,980	0.0323	0.9677	39.25
44.5	837,370	27,890	0.0333	0.9667	37.98
45.5	769,488	22,564	0.0293	0.9707	36.72
46.5	693,070	20,716	0.0299	0.9701	35.64
47.5	630,557	16,539	0.0262	0.9738	34.57
48.5	576,030	15,413	0.0268	0.9732	33.66
49.5	537,373	15,589	0.0290	0.9710	32.76
50.5	497,198	14,217	0.0286	0.9714	31.81
51.5	463,335	13,959	0.0301	0.9699	30.90
52.5	424,607	12,317	0.0290	0.9710	29.97
53.5	403,571	11,172	0.0277	0.9723	29.10
54.5	377,393	10,241	0.0271	0.9729	28.29
55.5	358,751	11,298	0.0315	0.9685	27.52
56.5	345,435	14,525	0.0420	0.9580	26.65
57.5	331,607	9,096	0.0274	0.9726	25.53
58.5	322,012	8,830	0.0274	0.9726	24.83
59.5	315,580	9,575	0.0303	0.9697	24.15
60.5	314,769	8,826	0.0280	0.9720	23.42
61.5	298,739	10,792	0.0361	0.9639	22.76
62.5	281,477	7,977	0.0283	0.9717	21.94
63.5	267,750	7,810	0.0292	0.9708	21.32
64.5	254,992	10,804	0.0424	0.9576	20.70
65.5	239,809	8,642	0.0360	0.9640	19.82
66.5	227,039	10,059	0.0443	0.9557	19.11
67.5	213,769	7,491	0.0350	0.9650	18.26
68.5	199,905	7,199	0.0360	0.9640	17.62
69.5	191,139	6,219	0.0325	0.9675	16.99
70.5	183,202	6,377	0.0348	0.9652	16.44
71.5	182,976	6,427	0.0351	0.9649	15.87
72.5	173,273	5,667	0.0327	0.9673	15.31
73.5	164,195	5,393	0.0328	0.9672	14.81
74.5	150,715	5,604	0.0372	0.9628	14.32
75.5	137,667	4,941	0.0359	0.9641	13.79
76.5	126,912	4,582	0.0361	0.9639	13.29
77.5	113,211	3,997	0.0353	0.9647	12.81
78.5	103,457	3,536	0.0342	0.9658	12.36

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNTS 380, 382, AND 384 - COMBINED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1883-2002			EXPERIENCE BAND 1960-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	94,924	3,345	0.0352	0.9648	11.94	
80.5	89,079	2,675	0.0300	0.9700	11.52	
81.5	82,277	2,309	0.0281	0.9719	11.17	
82.5	77,970	1,570	0.0201	0.9799	10.86	
83.5	74,232	1,641	0.0221	0.9779	10.64	
84.5	62,433	832	0.0133	0.9867	10.40	
85.5	60,943	856	0.0140	0.9860	10.26	
86.5	40,576	804	0.0198	0.9802	10.12	
87.5	38,598	538	0.0139	0.9861	9.92	
88.5	37,274	1,720	0.0461	0.9539	9.78	
89.5	34,815	2,263	0.0650	0.9350	9.33	
90.5	31,861	2,951	0.0926	0.9074	8.72	
91.5	28,053	874	0.0312	0.9688	7.91	
92.5	25,798	570	0.0221	0.9779	7.66	
93.5	23,674	563	0.0238	0.9762	7.49	
94.5	21,160	619	0.0293	0.9707	7.31	
95.5	18,302	642	0.0351	0.9649	7.10	
96.5	15,510	465	0.0300	0.9700	6.85	
97.5	12,849	217	0.0169	0.9831	6.64	
98.5	10,183	107	0.0105	0.9895	6.53	
99.5	6,780	48	0.0071	0.9929	6.46	
100.5	4,767	47	0.0099	0.9901	6.41	
101.5	4,166	38	0.0091	0.9909	6.35	
102.5	4,111	118	0.0287	0.9713	6.29	
103.5	3,900	246	0.0631	0.9369	6.11	
104.5	3,463	154	0.0445	0.9555	5.72	
105.5	3,094	95	0.0307	0.9693	5.47	
106.5	2,858	74	0.0259	0.9741	5.30	
107.5	2,703	79	0.0292	0.9708	5.16	
108.5	2,552	90	0.0353	0.9647	5.01	
109.5	2,438	111	0.0455	0.9545	4.83	
110.5	2,246	158	0.0703	0.9297	4.61	
111.5	1,987	195	0.0981	0.9019	4.29	
112.5	1,744	340	0.1950	0.8050	3.87	
113.5	1,305	27	0.0207	0.9793	3.12	
114.5	1,237	7	0.0057	0.9943	3.06	
115.5	994	23	0.0231	0.9769	3.04	
116.5	144		0.0000	1.0000	2.97	
117.5	144		0.0000	1.0000	2.97	
118.5					2.97	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNTS 380, 382, AND 384 - COMBINED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2002			EXPERIENCE BAND 1983-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,649,766	187,184	0.0018	0.9982	100.00
0.5	101,156,616	635,391	0.0063	0.9937	99.82
1.5	98,189,107	746,958	0.0076	0.9924	99.19
2.5	94,202,672	765,844	0.0081	0.9919	98.44
3.5	89,683,465	810,426	0.0090	0.9910	97.64
4.5	85,466,995	842,122	0.0099	0.9901	96.76
5.5	80,396,071	839,609	0.0104	0.9896	95.80
6.5	75,087,381	746,477	0.0099	0.9901	94.80
7.5	69,730,732	777,188	0.0111	0.9889	93.86
8.5	64,666,643	728,427	0.0113	0.9887	92.82
9.5	59,719,717	792,307	0.0133	0.9867	91.77
10.5	54,848,645	722,316	0.0132	0.9868	90.55
11.5	49,867,019	591,445	0.0119	0.9881	89.35
12.5	45,318,717	501,318	0.0111	0.9889	88.29
13.5	40,865,668	471,345	0.0115	0.9885	87.31
14.5	36,637,939	525,368	0.0143	0.9857	86.31
15.5	33,269,723	490,908	0.0148	0.9852	85.08
16.5	29,768,147	450,489	0.0151	0.9849	83.82
17.5	26,474,976	355,593	0.0134	0.9866	82.55
18.5	23,641,126	322,053	0.0136	0.9864	81.44
19.5	21,331,524	302,528	0.0142	0.9858	80.33
20.5	18,972,208	303,598	0.0160	0.9840	79.19
21.5	16,449,341	293,388	0.0178	0.9822	77.92
22.5	13,987,774	288,689	0.0206	0.9794	76.53
23.5	12,143,403	291,350	0.0240	0.9760	74.95
24.5	10,472,842	234,544	0.0224	0.9776	73.15
25.5	8,394,824	201,547	0.0240	0.9760	71.51
26.5	7,469,334	194,518	0.0260	0.9740	69.79
27.5	6,631,702	170,182	0.0257	0.9743	67.98
28.5	5,499,593	147,603	0.0268	0.9732	66.23
29.5	4,547,518	125,532	0.0276	0.9724	64.46
30.5	3,652,247	118,336	0.0324	0.9676	62.68
31.5	2,917,560	95,278	0.0327	0.9673	60.65
32.5	2,391,480	90,105	0.0377	0.9623	58.67
33.5	1,987,292	72,118	0.0363	0.9637	56.46
34.5	1,617,535	58,251	0.0360	0.9640	54.41
35.5	1,261,802	51,769	0.0410	0.9590	52.45
36.5	978,840	45,052	0.0460	0.9540	50.30
37.5	874,407	39,407	0.0451	0.9549	47.99
38.5	780,371	31,684	0.0406	0.9594	45.83

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNTS 380, 382, AND 384 - COMBINED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2002			EXPERIENCE BAND 1983-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	692,352	29,155	0.0421	0.9579	43.97
40.5	624,541	30,050	0.0481	0.9519	42.12
41.5	569,133	27,649	0.0486	0.9514	40.09
42.5	519,596	21,208	0.0408	0.9592	38.14
43.5	470,658	18,861	0.0401	0.9599	36.58
44.5	432,079	17,638	0.0408	0.9592	35.11
45.5	380,635	14,405	0.0378	0.9622	33.68
46.5	321,816	12,700	0.0395	0.9605	32.41
47.5	277,443	10,230	0.0369	0.9631	31.13
48.5	250,767	8,666	0.0346	0.9654	29.98
49.5	225,504	8,971	0.0398	0.9602	28.94
50.5	198,656	7,499	0.0377	0.9623	27.79
51.5	173,909	6,671	0.0384	0.9616	26.74
52.5	159,227	5,497	0.0345	0.9655	25.71
53.5	153,874	5,685	0.0369	0.9631	24.82
54.5	149,139	5,545	0.0372	0.9628	23.90
55.5	146,555	5,788	0.0395	0.9605	23.01
56.5	145,887	5,121	0.0351	0.9649	22.10
57.5	158,149	5,407	0.0342	0.9658	21.32
58.5	162,856	5,408	0.0332	0.9668	20.59
59.5	166,593	6,951	0.0417	0.9583	19.91
60.5	163,417	5,886	0.0360	0.9640	19.08
61.5	160,052	7,288	0.0455	0.9545	18.39
62.5	152,813	5,803	0.0380	0.9620	17.55
63.5	149,704	5,931	0.0396	0.9604	16.88
64.5	164,942	8,692	0.0527	0.9473	16.21
65.5	154,308	7,467	0.0484	0.9516	15.36
66.5	167,870	6,336	0.0377	0.9623	14.62
67.5	159,149	6,293	0.0395	0.9605	14.07
68.5	149,036	5,996	0.0402	0.9598	13.51
69.5	142,688	4,797	0.0336	0.9664	12.97
70.5	137,324	5,032	0.0366	0.9634	12.53
71.5	129,316	5,738	0.0444	0.9556	12.07
72.5	118,068	4,895	0.0415	0.9585	11.53
73.5	105,778	4,489	0.0424	0.9576	11.05
74.5	96,398	4,241	0.0440	0.9560	10.58
75.5	88,256	4,078	0.0462	0.9538	10.11
76.5	81,069	3,585	0.0442	0.9558	9.64
77.5	71,006	2,485	0.0350	0.9650	9.21
78.5	65,819	2,321	0.0353	0.9647	8.89

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNTS 380, 382, AND 384 - COMBINED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2002			EXPERIENCE BAND 1983-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	62,596	2,291	0.0366	0.9634	8.58	
80.5	60,042	2,037	0.0339	0.9661	8.27	
81.5	55,584	1,585	0.0285	0.9715	7.99	
82.5	55,432	999	0.0180	0.9820	7.76	
83.5	54,898	933	0.0170	0.9830	7.62	
84.5	45,092	293	0.0065	0.9935	7.49	
85.5	44,415	262	0.0059	0.9941	7.44	
86.5	31,942	135	0.0042	0.9958	7.40	
87.5	30,722	164	0.0053	0.9947	7.37	
88.5	30,074	349	0.0116	0.9884	7.33	
89.5	29,010	1,969	0.0679	0.9321	7.24	
90.5	26,430	1,197	0.0453	0.9547	6.75	
91.5	24,491	647	0.0264	0.9736	6.44	
92.5	22,518	409	0.0182	0.9818	6.27	
93.5	20,867	401	0.0192	0.9808	6.16	
94.5	18,560	602	0.0324	0.9676	6.04	
95.5	16,056	642	0.0400	0.9600	5.84	
96.5	15,251	465	0.0305	0.9695	5.61	
97.5	12,616	217	0.0172	0.9828	5.44	
98.5	10,183	107	0.0105	0.9895	5.35	
99.5	6,780	48	0.0071	0.9929	5.29	
100.5	4,767	47	0.0099	0.9901	5.25	
101.5	4,166	38	0.0091	0.9909	5.20	
102.5	4,111	118	0.0287	0.9713	5.15	
103.5	3,900	246	0.0631	0.9369	5.00	
104.5	3,463	154	0.0445	0.9555	4.68	
105.5	3,094	95	0.0307	0.9693	4.47	
106.5	2,858	74	0.0259	0.9741	4.33	
107.5	2,703	79	0.0292	0.9708	4.22	
108.5	2,552	90	0.0353	0.9647	4.10	
109.5	2,438	111	0.0455	0.9545	3.96	
110.5	2,246	158	0.0703	0.9297	3.78	
111.5	1,987	195	0.0981	0.9019	3.51	
112.5	1,744	340	0.1950	0.8050	3.17	
113.5	1,305	27	0.0207	0.9793	2.55	
114.5	1,237	7	0.0057	0.9943	2.50	
115.5	994	23	0.0231	0.9769	2.49	
116.5	144		0.0000	1.0000	2.43	
117.5	144		0.0000	1.0000	2.43	
118.5					2.43	

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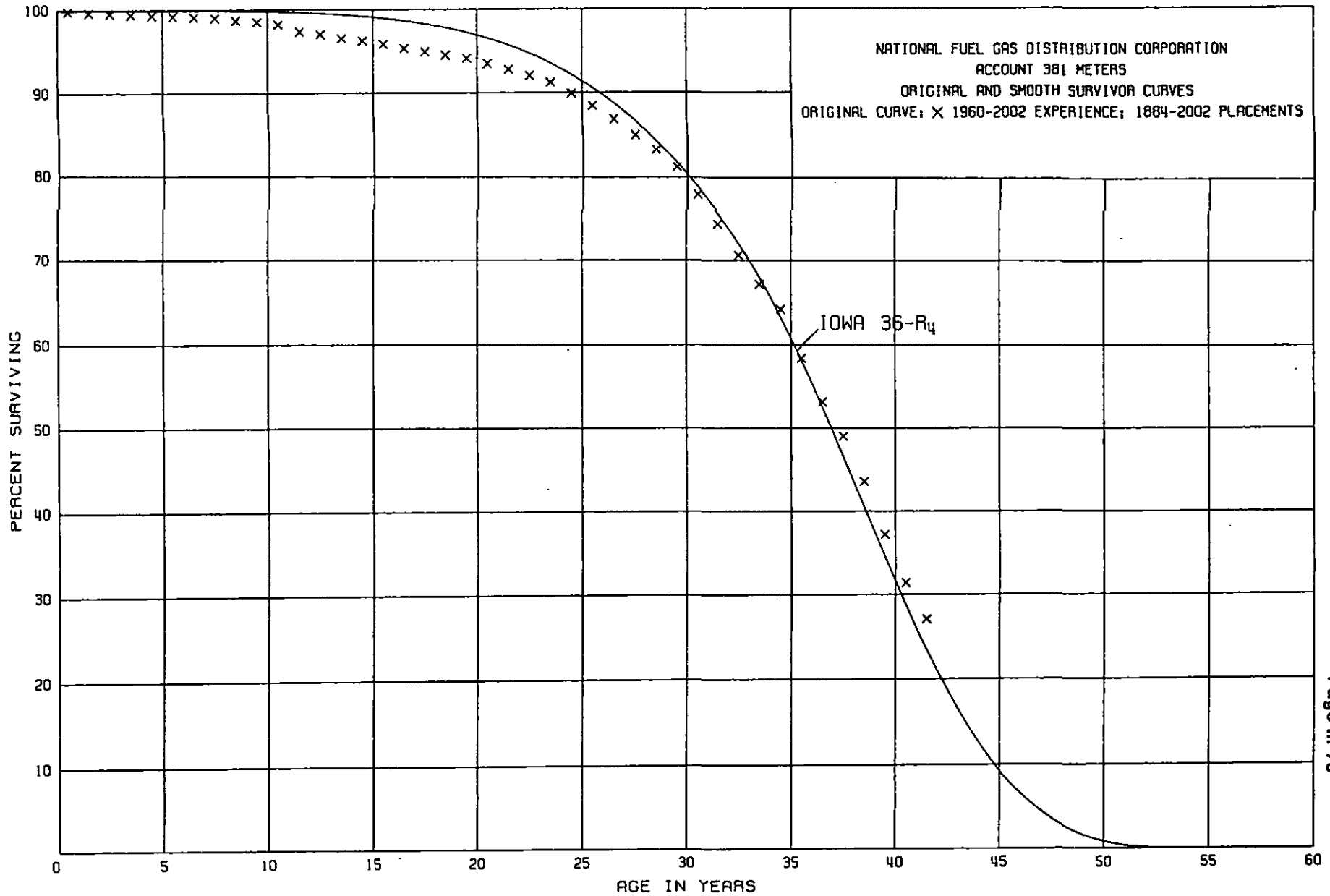


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NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,480,423	15,973	0.0019	0.9981	100.00
0.5	8,583,308	17,621	0.0021	0.9979	99.81
1.5	8,585,482	9,751	0.0011	0.9989	99.60
2.5	8,579,610	5,854	0.0007	0.9993	99.49
3.5	8,612,888	9,545	0.0011	0.9989	99.42
4.5	8,500,776	6,289	0.0007	0.9993	99.31
5.5	8,406,292	10,617	0.0013	0.9987	99.24
6.5	8,316,775	13,715	0.0016	0.9984	99.11
7.5	8,224,824	22,142	0.0027	0.9973	98.95
8.5	8,212,059	18,392	0.0022	0.9978	98.68
9.5	8,015,842	23,929	0.0030	0.9970	98.46
10.5	7,862,957	68,327	0.0087	0.9913	98.16
11.5	7,695,905	26,030	0.0034	0.9966	97.31
12.5	7,495,988	39,863	0.0053	0.9947	96.98
13.5	7,366,678	22,352	0.0030	0.9970	96.47
14.5	7,069,626	24,538	0.0035	0.9965	96.18
15.5	7,037,618	36,824	0.0052	0.9948	95.84
16.5	6,973,392	34,677	0.0050	0.9950	95.34
17.5	6,805,054	27,773	0.0041	0.9959	94.86
18.5	6,658,148	29,455	0.0044	0.9956	94.47
19.5	6,562,695	37,550	0.0057	0.9943	94.05
20.5	6,441,013	49,176	0.0076	0.9924	93.51
21.5	6,231,883	53,908	0.0087	0.9913	92.80
22.5	6,057,935	54,374	0.0090	0.9910	91.99
23.5	5,842,137	82,359	0.0141	0.9859	91.16
24.5	5,700,995	94,706	0.0166	0.9834	89.87
25.5	5,428,290	99,216	0.0183	0.9817	88.38
26.5	5,230,977	109,553	0.0209	0.9791	86.76
27.5	4,937,693	97,666	0.0198	0.9802	84.95
28.5	4,559,126	116,286	0.0255	0.9745	83.27
29.5	4,192,867	167,854	0.0400	0.9600	81.15
30.5	3,705,930	166,780	0.0450	0.9550	77.90
31.5	3,320,047	170,779	0.0514	0.9486	74.39
32.5	3,007,064	147,066	0.0489	0.9511	70.57
33.5	2,688,945	116,356	0.0433	0.9567	67.12
34.5	2,383,515	214,299	0.0899	0.9101	64.21
35.5	2,035,402	183,253	0.0900	0.9100	58.44
36.5	1,768,876	140,437	0.0794	0.9206	53.18
37.5	1,561,263	171,954	0.1101	0.8899	48.96
38.5	1,361,951	198,177	0.1455	0.8545	43.57

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,170,881	182,768	0.1561	0.8439	37.23
40.5	987,654	136,184	0.1379	0.8621	31.42
41.5	878,711	98,188	0.1117	0.8883	27.09
42.5	818,000	60,148	0.0735	0.9265	24.06
43.5	831,559	50,837	0.0611	0.9389	22.29
44.5	846,201	71,800	0.0848	0.9152	20.93
45.5	821,621	56,475	0.0687	0.9313	19.16
46.5	789,137	63,656	0.0807	0.9193	17.84
47.5	742,014	43,163	0.0582	0.9418	16.40
48.5	701,659	27,560	0.0393	0.9607	15.45
49.5	687,462	26,827	0.0390	0.9610	14.84
50.5	677,715	24,129	0.0356	0.9644	14.26
51.5	662,910	21,751	0.0328	0.9672	13.75
52.5	664,386	25,073	0.0377	0.9623	13.30
53.5	663,339	32,134	0.0484	0.9516	12.80
54.5	651,534	42,846	0.0658	0.9342	12.18
55.5	628,452	36,660	0.0583	0.9417	11.38
56.5	617,406	39,032	0.0632	0.9368	10.72
57.5	605,076	40,019	0.0661	0.9339	10.04
58.5	596,457	32,673	0.0548	0.9452	9.38
59.5	583,856	28,296	0.0485	0.9515	8.87
60.5	582,255	28,440	0.0488	0.9512	8.44
61.5	562,910	31,138	0.0553	0.9447	8.03
62.5	543,644	28,641	0.0527	0.9473	7.59
63.5	541,558	33,270	0.0614	0.9386	7.19
64.5	522,767	35,063	0.0671	0.9329	6.75
65.5	509,825	40,315	0.0791	0.9209	6.30
66.5	481,492	34,307	0.0713	0.9287	5.80
67.5	472,706	37,007	0.0783	0.9217	5.39
68.5	434,082	33,859	0.0780	0.9220	4.97
69.5	399,663	37,859	0.0947	0.9053	4.58
70.5	361,626	39,596	0.1095	0.8905	4.15
71.5	320,077	31,405	0.0981	0.9019	3.70
72.5	286,751	23,928	0.0834	0.9166	3.34
73.5	260,979	20,018	0.0767	0.9233	3.06
74.5	239,211	22,165	0.0927	0.9073	2.83
75.5	215,489	23,887	0.1109	0.8891	2.57
76.5	190,295	23,065	0.1212	0.8788	2.28
77.5	164,521	23,139	0.1406	0.8594	2.00
78.5	139,770	23,519	0.1683	0.8317	1.72

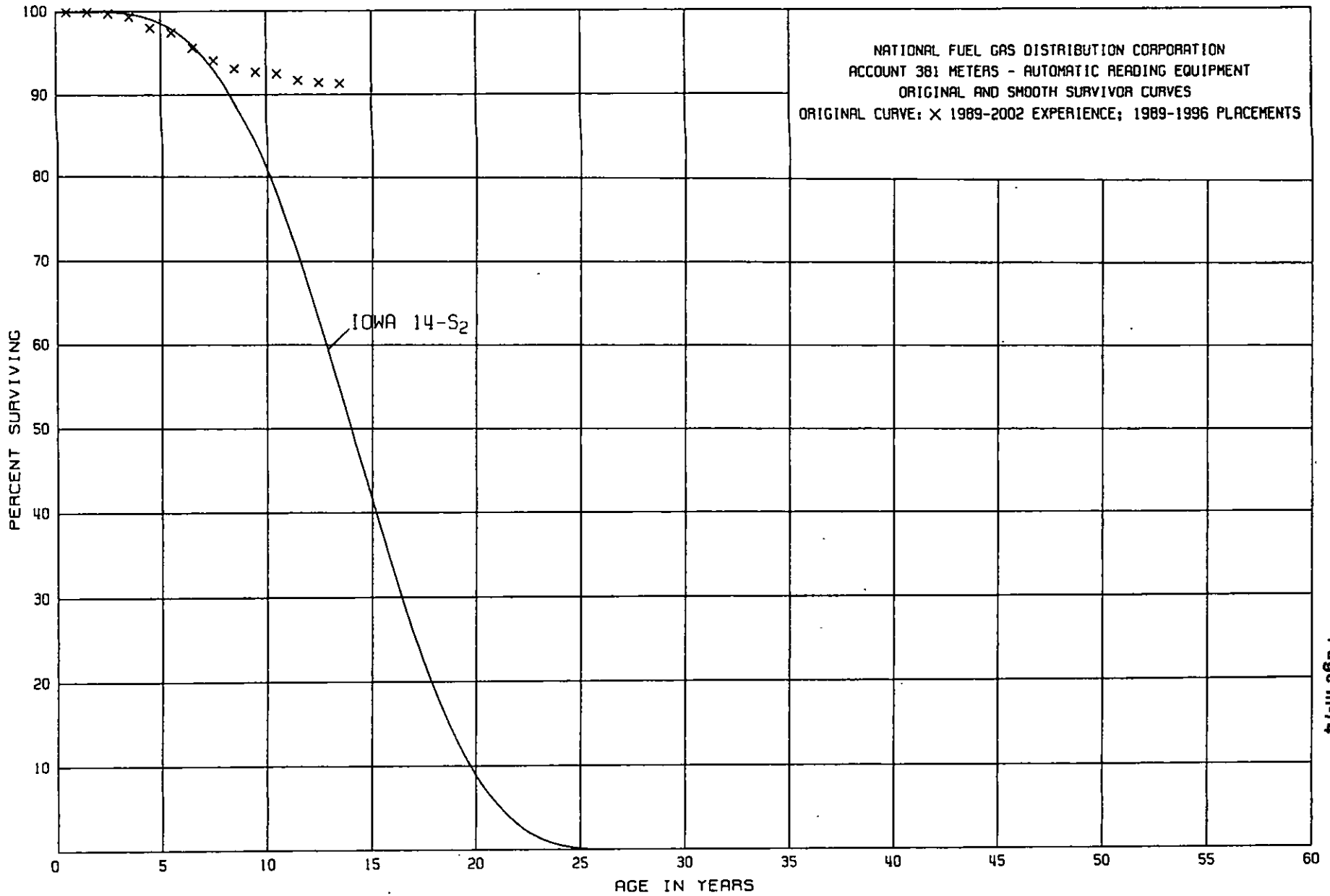
NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	114,771	28,492	0.2483	0.7517	1.43
80.5	85,184	18,257	0.2143	0.7857	1.07
81.5	66,703	11,340	0.1700	0.8300	0.84
82.5	55,222	7,596	0.1376	0.8624	0.70
83.5	47,590	8,012	0.1684	0.8316	0.60
84.5	39,579	5,419	0.1369	0.8631	0.50
85.5	34,069	5,344	0.1569	0.8431	0.43
86.5	28,607	2,788	0.0975	0.9025	0.36
87.5	25,810	2,976	0.1153	0.8847	0.32
88.5	22,834	2,040	0.0893	0.9107	0.28
89.5	20,789	1,854	0.0892	0.9108	0.25
90.5	18,935	2,155	0.1138	0.8862	0.23
91.5	16,780	1,779	0.1060	0.8940	0.20
92.5	14,979	2,306	0.1539	0.8461	0.18
93.5	12,673	1,777	0.1402	0.8598	0.15
94.5	10,896	2,441	0.2240	0.7760	0.13
95.5	8,455	2,210	0.2614	0.7386	0.10
96.5	6,246	1,057	0.1692	0.8308	0.07
97.5	5,179	529	0.1021	0.8979	0.06
98.5	4,650	585	0.1258	0.8742	0.05
99.5	4,065	1,230	0.3026	0.6974	0.04
100.5	2,835	447	0.1577	0.8423	0.03
101.5	2,388	846	0.3543	0.6457	0.03
102.5	1,542	475	0.3080	0.6920	0.02
103.5	1,067	1,029	0.9644	0.0356	0.01
104.5	37		0.0000	1.0000	0.00
105.5	37	25	0.6757	0.3243	0.00
106.5	12		0.0000	1.0000	0.00
107.5	12		0.0000	1.0000	0.00
108.5	12		0.0000	1.0000	0.00
109.5	12		0.0000	1.0000	0.00
110.5	12		0.0000	1.0000	0.00
111.5	12		0.0000	1.0000	0.00
112.5	12		0.0000	1.0000	0.00
113.5					0.00

III-74

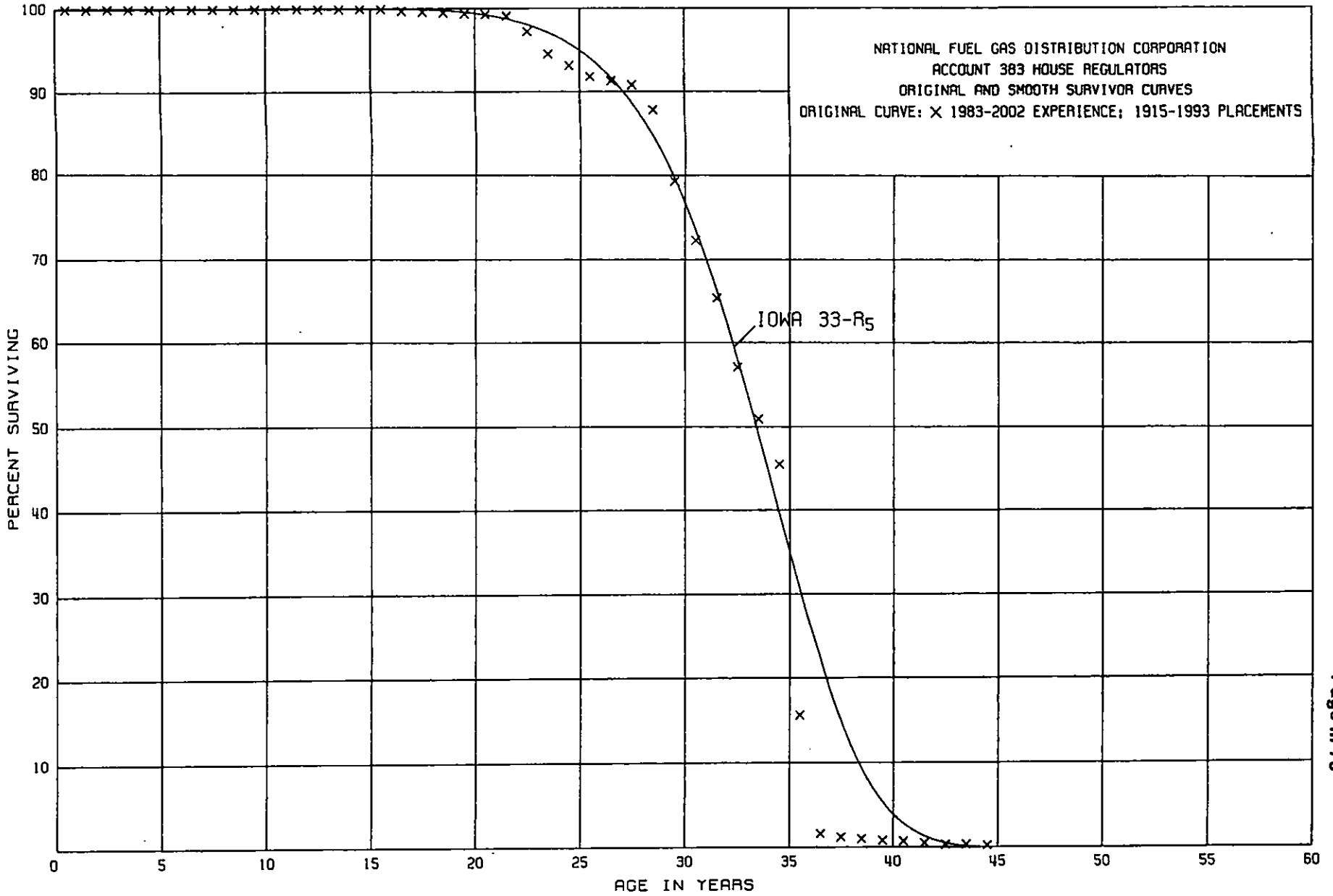


NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 381 METERS - AUTOMATIC READING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-1996			EXPERIENCE BAND 1989-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,967,842		0.0000	1.0000	100.00
0.5	6,981,367	258	0.0000	1.0000	100.00
1.5	6,981,261	23,713	0.0034	0.9966	100.00
2.5	6,957,548	25,024	0.0036	0.9964	99.66
3.5	6,924,395	90,593	0.0131	0.9869	99.30
4.5	6,833,802	40,071	0.0059	0.9941	98.00
5.5	6,793,731	128,885	0.0190	0.9810	97.42
6.5	6,646,020	103,726	0.0156	0.9844	95.57
7.5	6,542,294	69,412	0.0106	0.9894	94.08
8.5	6,393,464	28,549	0.0045	0.9955	93.08
9.5	5,683,678	13,347	0.0023	0.9977	92.66
10.5	4,294,533	34,608	0.0081	0.9919	92.45
11.5	3,114,213	9,172	0.0029	0.9971	91.70
12.5	2,078,239	3,116	0.0015	0.9985	91.43
13.5					91.29



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

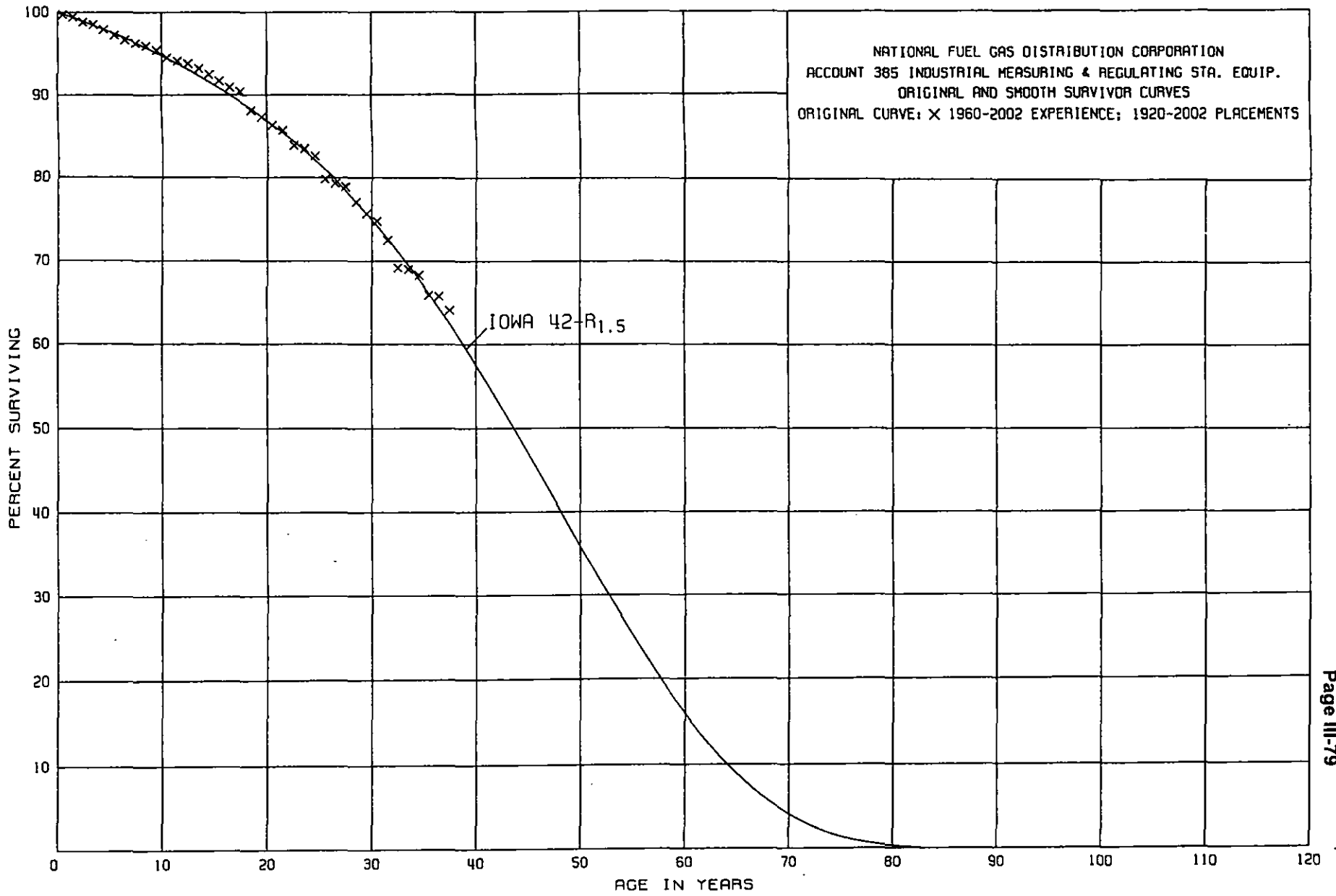
PLACEMENT BAND 1915-1993			EXPERIENCE BAND 1983-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,972		0.0000	1.0000	100.00
0.5	18,972		0.0000	1.0000	100.00
1.5	21,307		0.0000	1.0000	100.00
2.5	10,899		0.0000	1.0000	100.00
3.5	20,180		0.0000	1.0000	100.00
4.5	22,730		0.0000	1.0000	100.00
5.5	25,563		0.0000	1.0000	100.00
6.5	25,988		0.0000	1.0000	100.00
7.5	27,506		0.0000	1.0000	100.00
8.5	40,304		0.0000	1.0000	100.00
9.5	75,551		0.0000	1.0000	100.00
10.5	105,215		0.0000	1.0000	100.00
11.5	134,429		0.0000	1.0000	100.00
12.5	169,696	85	0.0005	0.9995	100.00
13.5	196,633	60	0.0003	0.9997	99.95
14.5	218,502	155	0.0007	0.9993	99.92
15.5	247,433	269	0.0011	0.9989	99.85
16.5	267,864	361	0.0013	0.9987	99.74
17.5	282,556	345	0.0012	0.9988	99.61
18.5	305,112	416	0.0014	0.9986	99.49
19.5	312,065	300	0.0010	0.9990	99.35
20.5	321,782	536	0.0017	0.9983	99.25
21.5	331,119	6,239	0.0188	0.9812	99.08
22.5	335,172	9,436	0.0282	0.9718	97.22
23.5	342,261	4,979	0.0145	0.9855	94.48
24.5	349,822	4,745	0.0136	0.9864	93.11
25.5	365,696	2,040	0.0056	0.9944	91.84
26.5	383,380	2,112	0.0055	0.9945	91.33
27.5	388,906	13,153	0.0338	0.9662	90.83
28.5	378,882	36,344	0.0959	0.9041	87.76
29.5	343,845	30,718	0.0893	0.9107	79.34
30.5	313,484	30,095	0.0960	0.9040	72.25
31.5	284,333	35,749	0.1257	0.8743	65.31
32.5	249,219	26,890	0.1079	0.8921	57.10
33.5	223,553	24,480	0.1095	0.8905	50.94
34.5	199,681	131,195	0.6570	0.3430	45.36
35.5	68,936	61,988	0.8992	0.1008	15.56
36.5	7,552	1,858	0.2460	0.7540	1.57
37.5	5,977	795	0.1330	0.8670	1.18
38.5	5,317	1,082	0.2035	0.7965	1.02

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-1993			EXPERIENCE BAND 1983-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,469	572	0.1280	0.8720	0.81	
40.5	3,981	1,462	0.3672	0.6328	0.71	
41.5	2,794	702	0.2513	0.7487	0.45	
42.5	2,378	377	0.1585	0.8415	0.34	
43.5	2,091	626	0.2994	0.7006	0.29	
44.5	1,573	332	0.2111	0.7889	0.20	
45.5	1,296	152	0.1173	0.8827	0.16	
46.5	1,344	239	0.1778	0.8222	0.14	
47.5	1,209	168	0.1390	0.8610	0.12	
48.5	1,160	323	0.2784	0.7216	0.10	
49.5	1,239	133	0.1073	0.8927	0.07	
50.5	1,153	86	0.0746	0.9254	0.06	
51.5	1,140	104	0.0912	0.9088	0.06	
52.5	1,156	99	0.0856	0.9144	0.05	
53.5	1,106	151	0.1365	0.8635	0.05	
54.5	1,161	135	0.1163	0.8837	0.04	
55.5	1,178	59	0.0501	0.9499	0.04	
56.5	1,163	381	0.3276	0.6724	0.04	
57.5	960	98	0.1021	0.8979	0.03	
58.5	921	79	0.0858	0.9142	0.03	
59.5	974	119	0.1222	0.8778	0.03	
60.5	884	45	0.0509	0.9491	0.03	
61.5	871	232	0.2664	0.7336	0.03	
62.5	685	151	0.2204	0.7796	0.02	
63.5	1,023	58	0.0567	0.9433	0.02	
64.5	952	164	0.1723	0.8277	0.02	
65.5	939	59	0.0628	0.9372	0.02	
66.5	2,079	132	0.0635	0.9365	0.02	
67.5	1,959	29	0.0148	0.9852	0.02	
68.5	1,930	32	0.0166	0.9834	0.02	
69.5	1,885	33	0.0175	0.9825	0.02	
70.5	1,851	489	0.2642	0.7358	0.02	
71.5	1,362		0.0000	1.0000	0.01	
72.5	1,362	151	0.1109	0.8891	0.01	
73.5	1,211	1,165	0.9620	0.0380	0.01	
74.5	46	46	1.0000	0.0000	0.00	
75.5					0.00	



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 385 INDUSTRIAL MEASURING & REGULATING STA. EQUIP.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2002

EXPERIENCE BAND 1960-2002

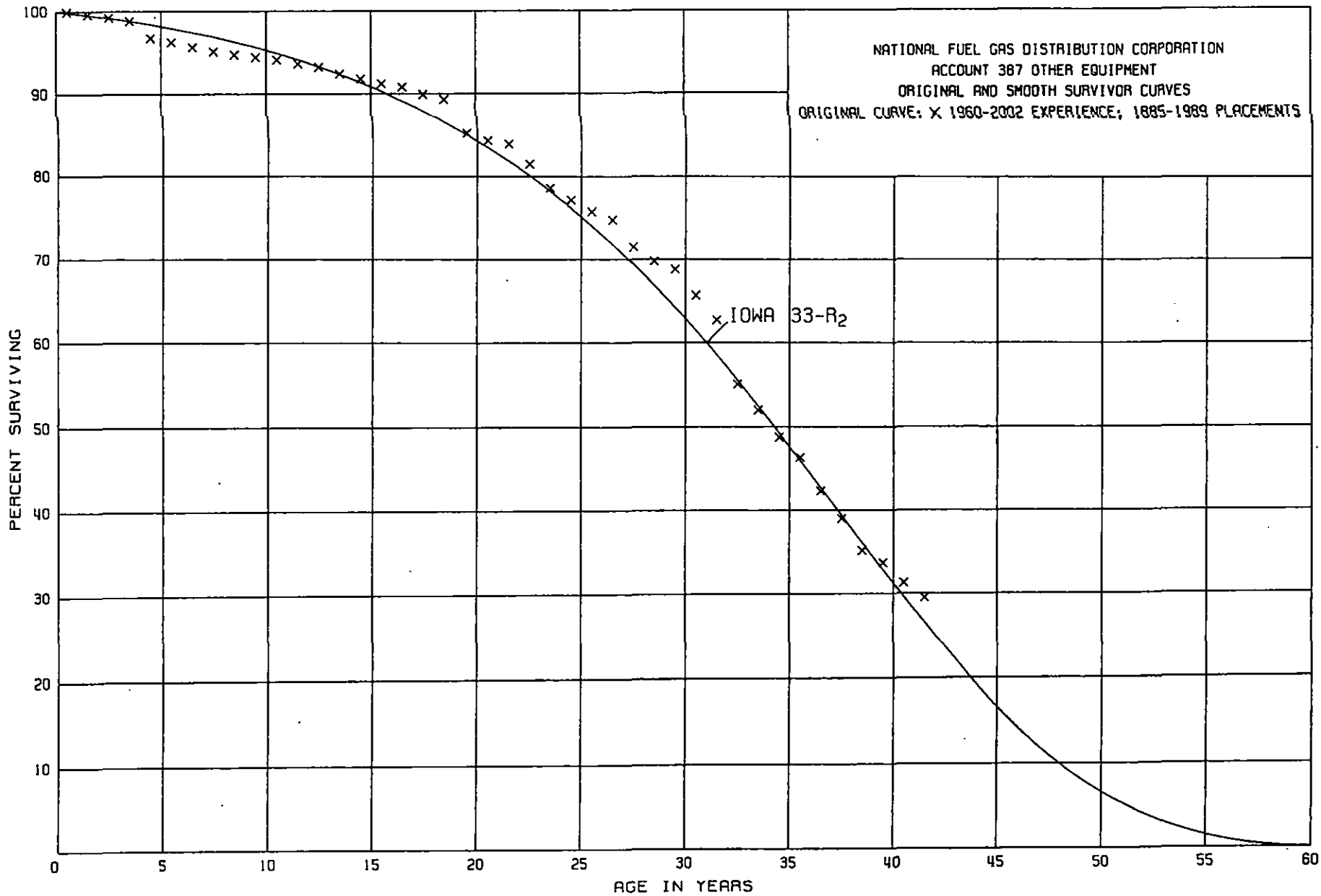
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,265,156	24,521	0.0030	0.9970	100.00
0.5	7,931,033	23,753	0.0030	0.9970	99.70
1.5	7,672,417	42,996	0.0056	0.9944	99.40
2.5	7,323,173	22,954	0.0031	0.9969	98.84
3.5	6,773,607	43,557	0.0064	0.9936	98.53
4.5	6,214,979	46,283	0.0074	0.9926	97.90
5.5	5,630,096	36,592	0.0065	0.9935	97.18
6.5	4,892,865	15,753	0.0032	0.9968	96.55
7.5	4,326,823	16,991	0.0039	0.9961	96.24
8.5	3,894,474	17,068	0.0044	0.9956	95.86
9.5	3,535,137	33,787	0.0096	0.9904	95.44
10.5	3,198,733	16,022	0.0050	0.9950	94.52
11.5	2,833,520	8,499	0.0030	0.9970	94.05
12.5	2,402,656	14,513	0.0060	0.9940	93.77
13.5	2,038,859	15,415	0.0076	0.9924	93.21
14.5	1,756,985	15,484	0.0088	0.9912	92.50
15.5	1,555,319	12,788	0.0082	0.9918	91.69
16.5	1,294,667	7,114	0.0055	0.9945	90.94
17.5	1,183,482	31,190	0.0264	0.9736	90.44
18.5	1,076,751	9,371	0.0087	0.9913	88.05
19.5	1,036,329	12,206	0.0118	0.9882	87.28
20.5	925,537	5,677	0.0061	0.9939	86.25
21.5	861,248	17,873	0.0208	0.9792	85.72
22.5	777,805	3,849	0.0049	0.9951	83.94
23.5	716,153	7,772	0.0109	0.9891	83.53
24.5	664,783	22,953	0.0345	0.9655	82.62
25.5	627,216	3,990	0.0064	0.9936	79.77
26.5	605,708	2,677	0.0044	0.9956	79.26
27.5	581,801	13,167	0.0226	0.9774	78.91
28.5	534,229	9,910	0.0186	0.9814	77.13
29.5	487,514	5,996	0.0123	0.9877	75.70
30.5	446,181	13,806	0.0309	0.9691	74.77
31.5	377,500	17,205	0.0456	0.9544	72.46
32.5	297,334	638	0.0021	0.9979	69.16
33.5	202,784	2,075	0.0102	0.9898	69.01
34.5	151,779	5,290	0.0349	0.9651	68.31
35.5	108,212	261	0.0024	0.9976	65.93
36.5	71,000	1,851	0.0261	0.9739	65.77
37.5	66,917	3,250	0.0486	0.9514	64.05
38.5	60,655	529	0.0087	0.9913	60.94

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 385 INDUSTRIAL MEASURING & REGULATING STA. EQUIP.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2002			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,623	497	0.0089	0.9911	60.41
40.5	52,386	1,982	0.0378	0.9622	59.87
41.5	49,309	443	0.0090	0.9910	57.61
42.5	43,577	295	0.0068	0.9932	57.09
43.5	39,539	288	0.0073	0.9927	56.70
44.5	33,599	480	0.0143	0.9857	56.29
45.5	29,301	206	0.0070	0.9930	55.49
46.5	28,388	119	0.0042	0.9958	55.10
47.5	21,194		0.0000	1.0000	54.87
48.5	21,194	20	0.0009	0.9991	54.87
49.5	14,802	418	0.0282	0.9718	54.82
50.5	12,934	845	0.0653	0.9347	53.27
51.5	11,826	654	0.0553	0.9447	49.79
52.5	10,918	996	0.0912	0.9088	47.04
53.5	8,565		0.0000	1.0000	42.75
54.5	8,482		0.0000	1.0000	42.75
55.5	6,981		0.0000	1.0000	42.75
56.5	6,654	140	0.0210	0.9790	42.75
57.5	5,987	392	0.0655	0.9345	41.85
58.5	5,595	40	0.0071	0.9929	39.11
59.5	5,387	208	0.0386	0.9614	38.83
60.5	5,179	12	0.0023	0.9977	37.33
61.5	4,718	22	0.0047	0.9953	37.24
62.5	4,405	1,035	0.2350	0.7650	37.06
63.5	2,998		0.0000	1.0000	28.35
64.5	1,435		0.0000	1.0000	28.35
65.5	1,262	252	0.1997	0.8003	28.35
66.5	1,010		0.0000	1.0000	22.69
67.5	1,010		0.0000	1.0000	22.69
68.5	1,010		0.0000	1.0000	22.69
69.5	158		0.0000	1.0000	22.69
70.5	158		0.0000	1.0000	22.69
71.5	158		0.0000	1.0000	22.69
72.5	112		0.0000	1.0000	22.69
73.5					22.69



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1885-1989			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,153,447	1,753	0.0015	0.9985	100.00
0.5	1,143,075	3,461	0.0030	0.9970	99.85
1.5	1,141,777	3,997	0.0035	0.9965	99.55
2.5	1,160,463	5,030	0.0043	0.9957	99.20
3.5	1,171,274	24,862	0.0212	0.9788	98.77
4.5	1,148,016	6,363	0.0055	0.9945	96.68
5.5	1,149,891	6,186	0.0054	0.9946	96.15
6.5	1,160,768	7,085	0.0061	0.9939	95.63
7.5	1,162,151	4,932	0.0042	0.9958	95.05
8.5	1,158,547	3,489	0.0030	0.9970	94.65
9.5	1,161,227	3,967	0.0034	0.9966	94.37
10.5	1,164,875	5,898	0.0051	0.9949	94.05
11.5	1,169,413	5,049	0.0043	0.9957	93.57
12.5	1,169,392	10,057	0.0086	0.9914	93.17
13.5	1,158,969	7,477	0.0065	0.9935	92.37
14.5	1,125,200	7,577	0.0067	0.9933	91.77
15.5	1,121,096	3,932	0.0035	0.9965	91.16
16.5	1,115,315	11,145	0.0100	0.9900	90.84
17.5	1,084,581	7,590	0.0070	0.9930	89.93
18.5	1,065,924	48,317	0.0453	0.9547	89.30
19.5	996,489	10,080	0.0101	0.9899	85.25
20.5	937,398	3,805	0.0041	0.9959	84.39
21.5	816,464	24,845	0.0304	0.9696	84.04
22.5	635,910	22,574	0.0355	0.9645	81.49
23.5	570,840	10,222	0.0179	0.9821	78.60
24.5	519,674	9,504	0.0183	0.9817	77.19
25.5	499,258	6,423	0.0129	0.9871	75.78
26.5	478,065	21,184	0.0443	0.9557	74.80
27.5	442,269	10,570	0.0239	0.9761	71.49
28.5	427,569	5,930	0.0139	0.9861	69.78
29.5	379,021	17,191	0.0454	0.9546	68.81
30.5	343,191	15,481	0.0451	0.9549	65.69
31.5	305,830	37,082	0.1213	0.8787	62.73
32.5	258,769	14,841	0.0574	0.9426	55.12
33.5	229,289	14,130	0.0616	0.9384	51.96
34.5	212,996	10,331	0.0485	0.9515	48.76
35.5	192,645	17,081	0.0887	0.9113	46.40
36.5	164,009	12,816	0.0781	0.9219	42.28
37.5	144,489	14,111	0.0977	0.9023	38.98
38.5	127,049	5,352	0.0421	0.9579	35.17

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

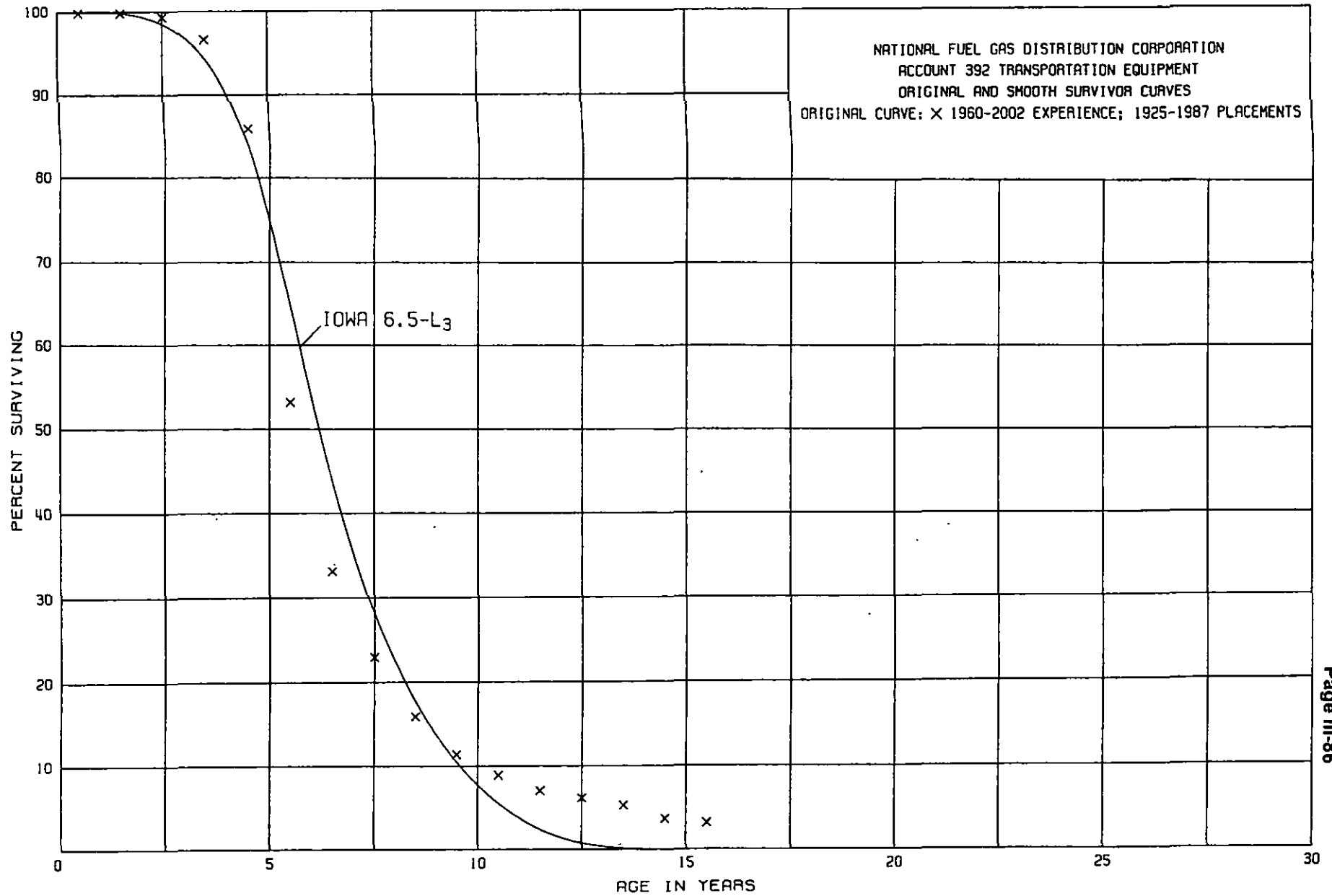
PLACEMENT BAND 1885-1989			EXPERIENCE BAND 1960-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	114,189	8,222	0.0720	0.9280	33.69	
40.5	107,626	6,236	0.0579	0.9421	31.26	
41.5	95,993	15,437	0.1608	0.8392	29.45	
42.5	79,251	6,755	0.0852	0.9148	24.71	
43.5	74,348	2,425	0.0326	0.9674	22.60	
44.5	70,653	6,838	0.0968	0.9032	21.86	
45.5	62,777	7,940	0.1265	0.8735	19.74	
46.5	53,162	3,947	0.0742	0.9258	17.24	
47.5	47,523	4,531	0.0953	0.9047	15.96	
48.5	41,539	2,880	0.0693	0.9307	14.44	
49.5	38,373	2,483	0.0647	0.9353	13.44	
50.5	35,872	1,629	0.0454	0.9546	12.57	
51.5	33,829	1,078	0.0319	0.9681	12.00	
52.5	32,246	1,191	0.0369	0.9631	11.62	
53.5	30,175	2,353	0.0780	0.9220	11.19	
54.5	24,845	398	0.0160	0.9840	10.32	
55.5	23,294	879	0.0377	0.9623	10.15	
56.5	22,256	529	0.0238	0.9762	9.77	
57.5	21,524	223	0.0104	0.9896	9.54	
58.5	21,302	635	0.0298	0.9702	9.44	
59.5	20,157	462	0.0229	0.9771	9.16	
60.5	19,433	1,084	0.0558	0.9442	8.95	
61.5	18,074	451	0.0250	0.9750	8.45	
62.5	17,446	1,549	0.0888	0.9112	8.24	
63.5	15,892	2,585	0.1627	0.8373	7.51	
64.5	13,180	688	0.0522	0.9478	6.29	
65.5	12,492	1,607	0.1286	0.8714	5.96	
66.5	10,886	381	0.0350	0.9650	5.19	
67.5	10,505	992	0.0944	0.9056	5.01	
68.5	9,495	1,755	0.1848	0.8152	4.54	
69.5	7,602	342	0.0450	0.9550	3.70	
70.5	7,260	1,226	0.1689	0.8311	3.53	
71.5	6,049	370	0.0612	0.9388	2.93	
72.5	5,680	268	0.0472	0.9528	2.75	
73.5	5,489	862	0.1570	0.8430	2.62	
74.5	4,656	1,019	0.2189	0.7811	2.21	
75.5	3,374	863	0.2558	0.7442	1.73	
76.5	2,511	335	0.1334	0.8666	1.29	
77.5	2,176	1,616	0.7426	0.2574	1.12	
78.5	561	163	0.2906	0.7094	0.29	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1885-1989			EXPERIENCE BAND 1960-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	398	49	0.1231	0.8769	0.21	
80.5	349	305	0.8739	0.1261	0.18	
81.5	44		0.0000	1.0000	0.02	
82.5	44		0.0000	1.0000	0.02	
83.5	44		0.0000	1.0000	0.02	
84.5	44		0.0000	1.0000	0.02	
85.5	44	29	0.6591	0.3409	0.02	
86.5	76		0.0000	1.0000	0.01	
87.5	76		0.0000	1.0000	0.01	
88.5	76		0.0000	1.0000	0.01	
89.5	76	16	0.2105	0.7895	0.01	
90.5	60		0.0000	1.0000	0.01	
91.5	60		0.0000	1.0000	0.01	
92.5	60		0.0000	1.0000	0.01	
93.5	60		0.0000	1.0000	0.01	
94.5	60		0.0000	1.0000	0.01	
95.5	60		0.0000	1.0000	0.01	
96.5	60		0.0000	1.0000	0.01	
97.5	60		0.0000	1.0000	0.01	
98.5	60		0.0000	1.0000	0.01	
99.5	60		0.0000	1.0000	0.01	
100.5	60		0.0000	1.0000	0.01	
101.5	60		0.0000	1.0000	0.01	
102.5	60		0.0000	1.0000	0.01	
103.5	60		0.0000	1.0000	0.01	
104.5	60		0.0000	1.0000	0.01	
105.5	60		0.0000	1.0000	0.01	
106.5	60	60	1.0000	0.0000	0.01	
107.5					0.00	



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 392 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

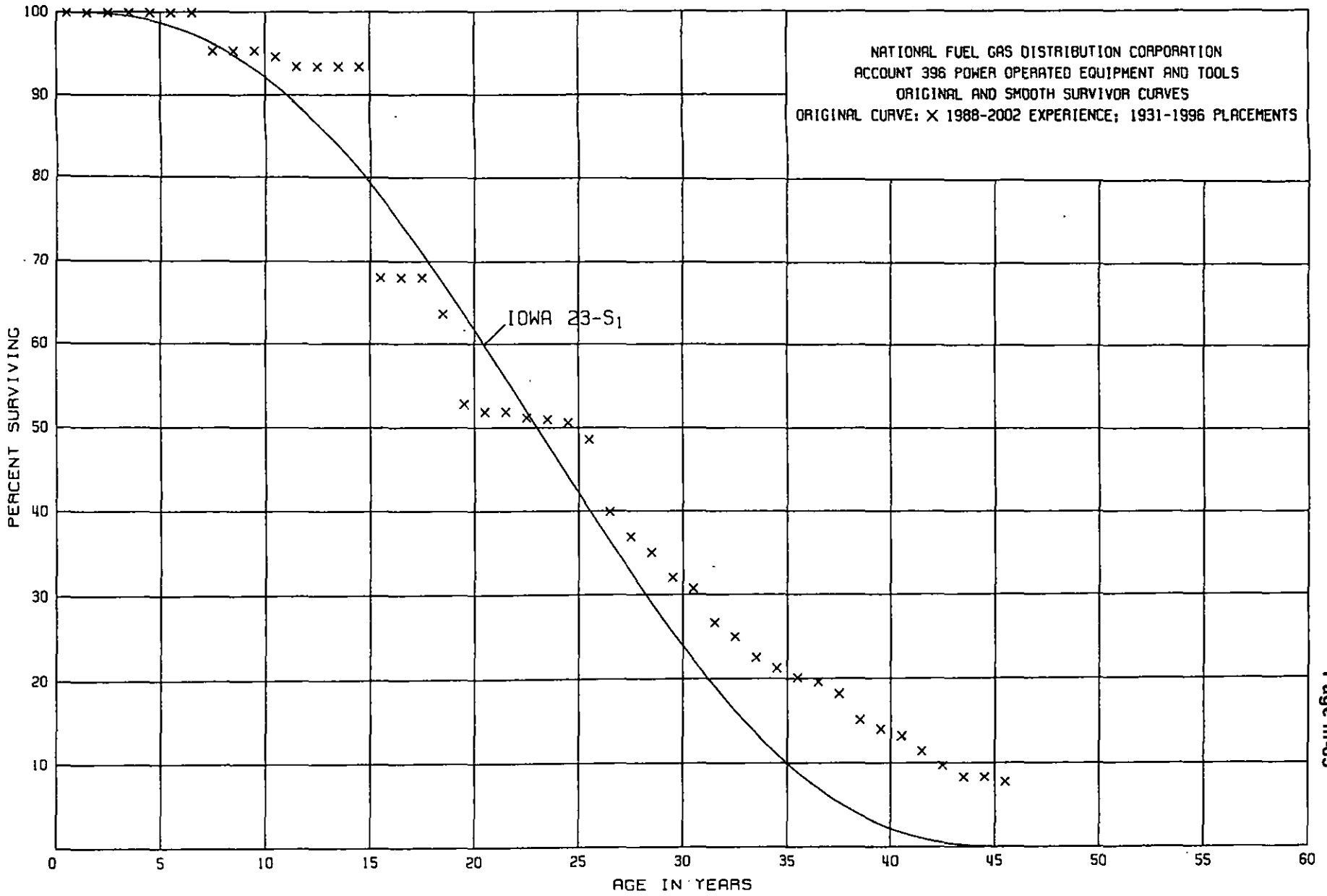
PLACEMENT BAND 1925-1987			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,402,482	4,350	0.0018	0.9982	100.00
0.5	2,530,157	1,200	0.0005	0.9995	99.82
1.5	2,643,331	13,487	0.0051	0.9949	99.77
2.5	2,747,923	72,454	0.0264	0.9736	99.26
3.5	2,809,266	311,829	0.1110	0.8890	96.64
4.5	2,594,200	986,704	0.3804	0.6196	85.91
5.5	1,594,564	604,184	0.3789	0.6211	53.23
6.5	964,455	297,483	0.3084	0.6916	33.06
7.5	661,143	201,196	0.3043	0.6957	22.86
8.5	480,249	135,775	0.2827	0.7173	15.90
9.5	359,893	80,708	0.2243	0.7757	11.41
10.5	285,688	61,420	0.2150	0.7850	8.85
11.5	226,951	26,641	0.1174	0.8826	6.95
12.5	202,240	29,732	0.1470	0.8530	6.13
13.5	166,678	53,182	0.3191	0.6809	5.23
14.5	111,990	15,783	0.1409	0.8591	3.56
15.5	88,818	9,197	0.1035	0.8965	3.06
16.5	70,679	2,868	0.0406	0.9594	2.74
17.5	67,812	392	0.0058	0.9942	2.63
18.5	37,472	98	0.0026	0.9974	2.61
19.5	34,334	775	0.0226	0.9774	2.60
20.5	33,559	3,545	0.1056	0.8944	2.54
21.5	29,859	1,964	0.0658	0.9342	2.27
22.5	27,895		0.0000	1.0000	2.12
23.5	27,807	71	0.0026	0.9974	2.12
24.5	27,259	1,536	0.0563	0.9437	2.11
25.5	25,723	6,177	0.2401	0.7599	1.99
26.5	19,547		0.0000	1.0000	1.51
27.5	19,240		0.0000	1.0000	1.51
28.5	19,240		0.0000	1.0000	1.51
29.5	19,240		0.0000	1.0000	1.51
30.5	18,219	491	0.0269	0.9731	1.51
31.5	17,729		0.0000	1.0000	1.47
32.5	17,342		0.0000	1.0000	1.47
33.5	17,015	1,983	0.1165	0.8835	1.47
34.5	14,369		0.0000	1.0000	1.30
35.5	3,668		0.0000	1.0000	1.30
36.5	1,919		0.0000	1.0000	1.30
37.5	1,919		0.0000	1.0000	1.30
38.5	1,919		0.0000	1.0000	1.30

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 392 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1987			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,919		0.0000	1.0000	1.30
40.5	1,919		0.0000	1.0000	1.30
41.5	1,919		0.0000	1.0000	1.30
42.5	1,648		0.0000	1.0000	1.30
43.5	1,648		0.0000	1.0000	1.30
44.5	1,648		0.0000	1.0000	1.30
45.5	1,648		0.0000	1.0000	1.30
46.5	1,648		0.0000	1.0000	1.30
47.5	1,648		0.0000	1.0000	1.30
48.5	1,648		0.0000	1.0000	1.30
49.5	1,648		0.0000	1.0000	1.30
50.5	1,648		0.0000	1.0000	1.30
51.5	1,648		0.0000	1.0000	1.30
52.5	1,648		0.0000	1.0000	1.30
53.5	1,648		0.0000	1.0000	1.30
54.5	1,648		0.0000	1.0000	1.30
55.5	1,648		0.0000	1.0000	1.30
56.5	1,648		0.0000	1.0000	1.30
57.5	1,648		0.0000	1.0000	1.30
58.5	1,648		0.0000	1.0000	1.30
59.5	1,648		0.0000	1.0000	1.30
60.5	1,648		0.0000	1.0000	1.30
61.5	1,590		0.0000	1.0000	1.30
62.5					1.30



NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 396 POWER OPERATED EQUIPMENT AND TOOLS

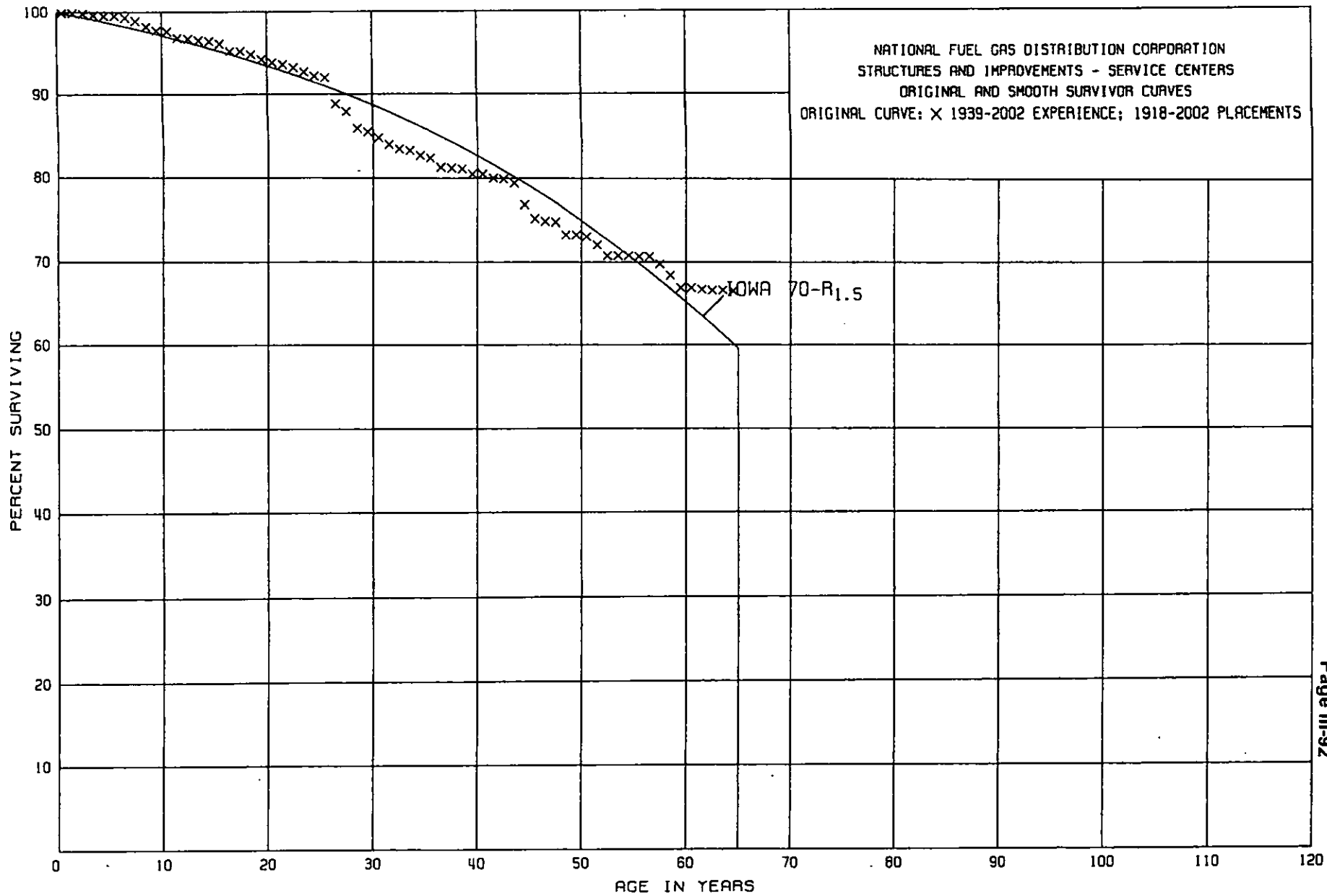
ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-1996			EXPERIENCE BAND 1988-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	123,623		0.0000	1.0000	100.00
0.5	130,794		0.0000	1.0000	100.00
1.5	136,488		0.0000	1.0000	100.00
2.5	136,488		0.0000	1.0000	100.00
3.5	136,488		0.0000	1.0000	100.00
4.5	168,185		0.0000	1.0000	100.00
5.5	172,416		0.0000	1.0000	100.00
6.5	169,422	7,920	0.0467	0.9533	100.00
7.5	193,123		0.0000	1.0000	95.33
8.5	203,230		0.0000	1.0000	95.33
9.5	223,376	1,741	0.0078	0.9922	95.33
10.5	207,328	2,612	0.0126	0.9874	94.59
11.5	170,346		0.0000	1.0000	93.40
12.5	138,877		0.0000	1.0000	93.40
13.5	112,828		0.0000	1.0000	93.40
14.5	102,539	27,876	0.2719	0.7281	93.40
15.5	76,215		0.0000	1.0000	68.00
16.5	96,950		0.0000	1.0000	68.00
17.5	105,907	6,782	0.0640	0.9360	68.00
18.5	115,772	19,755	0.1706	0.8294	63.65
19.5	102,735	1,826	0.0178	0.9822	52.79
20.5	109,812		0.0000	1.0000	51.85
21.5	132,095	1,668	0.0126	0.9874	51.85
22.5	104,335	470	0.0045	0.9955	51.20
23.5	111,111	829	0.0075	0.9925	50.97
24.5	114,903	4,583	0.0399	0.9601	50.59
25.5	113,338	20,273	0.1789	0.8211	48.57
26.5	99,576	7,333	0.0736	0.9264	39.88
27.5	93,441	4,896	0.0524	0.9476	36.94
28.5	88,649	7,549	0.0852	0.9148	35.00
29.5	84,789	3,556	0.0419	0.9581	32.02
30.5	98,731	12,865	0.1303	0.8697	30.68
31.5	88,267	5,558	0.0630	0.9370	26.68
32.5	81,610	8,067	0.0988	0.9012	25.00
33.5	64,078	3,927	0.0613	0.9387	22.53
34.5	63,368	3,178	0.0502	0.9498	21.15
35.5	54,501	1,468	0.0269	0.9731	20.09
36.5	44,006	3,091	0.0702	0.9298	19.55
37.5	42,569	7,127	0.1674	0.8326	18.18
38.5	35,621	2,709	0.0761	0.9239	15.14

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 ACCOUNT 396 POWER OPERATED EQUIPMENT AND TOOLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-1996			EXPERIENCE BAND 1988-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	32,574	1,948	0.0598	0.9402	13.99	
40.5	30,942	4,017	0.1298	0.8702	13.15	
41.5	21,486	3,285	0.1529	0.8471	11.44	
42.5	18,201	2,640	0.1450	0.8550	9.69	
43.5	15,560	27	0.0017	0.9983	8.28	
44.5	15,533	999	0.0643	0.9357	8.27	
45.5	2,574	264	0.1026	0.8974	7.74	
46.5	2,577	272	0.1055	0.8945	6.95	
47.5	2,308	299	0.1295	0.8705	6.22	
48.5	1,600		0.0000	1.0000	5.41	
49.5	1,731		0.0000	1.0000	5.41	
50.5	1,759	44	0.0250	0.9750	5.41	
51.5	1,725	44	0.0255	0.9745	5.27	
52.5	1,003	55	0.0548	0.9452	5.14	
53.5	949	613	0.6459	0.3541	4.86	
54.5	422	110	0.2607	0.7393	1.72	
55.5	312	60	0.1923	0.8077	1.27	
56.5	255	103	0.4039	0.5961	1.03	
57.5	152		0.0000	1.0000	0.61	
58.5	152	31	0.2039	0.7961	0.61	
59.5	121	109	0.9008	0.0992	0.49	
60.5	12	10	0.8333	0.1667	0.05	
61.5	2		0.0000	1.0000	0.01	
62.5	2		0.0000	1.0000	0.01	
63.5	2		0.0000	1.0000	0.01	
64.5	2		0.0000	1.0000	0.01	
65.5	2	2	1.0000	0.0000	0.01	
66.5					0.00	



NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2002			EXPERIENCE BAND 1939-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,328,334		0.0000	1.0000	100.00
0.5	7,347,198	5,759	0.0008	0.9992	100.00
1.5	7,298,079	5,479	0.0008	0.9992	99.92
2.5	7,108,540	16,014	0.0023	0.9977	99.84
3.5	6,906,093	5,331	0.0008	0.9992	99.61
4.5	6,385,083	752	0.0001	0.9999	99.53
5.5	6,091,754	13,235	0.0022	0.9978	99.52
6.5	4,983,725	18,806	0.0038	0.9962	99.30
7.5	4,003,517	29,141	0.0073	0.9927	98.92
8.5	3,877,059	18,505	0.0048	0.9952	98.20
9.5	3,655,074	4,956	0.0014	0.9986	97.73
10.5	3,517,927	29,569	0.0084	0.9916	97.59
11.5	3,359,947	2,695	0.0008	0.9992	96.77
12.5	2,943,143	7,081	0.0024	0.9976	96.69
13.5	2,912,290	3,061	0.0011	0.9989	96.46
14.5	2,862,512	6,858	0.0024	0.9976	96.35
15.5	2,806,746	27,346	0.0097	0.9903	96.12
16.5	2,292,842	334	0.0001	0.9999	95.19
17.5	2,263,861	8,739	0.0039	0.9961	95.18
18.5	2,019,566	13,632	0.0067	0.9933	94.81
19.5	1,774,571	7,838	0.0044	0.9956	94.17
20.5	1,714,722	2,886	0.0017	0.9983	93.76
21.5	1,583,383	7,535	0.0048	0.9952	93.60
22.5	1,544,943	7,075	0.0046	0.9954	93.15
23.5	1,087,550	6,296	0.0058	0.9942	92.72
24.5	1,001,411	2,093	0.0021	0.9979	92.18
25.5	963,192	33,017	0.0343	0.9657	91.99
26.5	952,003	10,100	0.0106	0.9894	88.83
27.5	934,696	21,287	0.0228	0.9772	87.89
28.5	901,049	3,693	0.0041	0.9959	85.89
29.5	872,281	7,733	0.0089	0.9911	85.54
30.5	812,879	7,618	0.0094	0.9906	84.78
31.5	792,131	4,371	0.0055	0.9945	83.98
32.5	665,052	1,894	0.0028	0.9972	83.52
33.5	659,894	4,733	0.0072	0.9928	83.29
34.5	637,472	2,590	0.0041	0.9959	82.69
35.5	537,917	6,922	0.0129	0.9871	82.35
36.5	523,269	728	0.0014	0.9986	81.29
37.5	486,575	278	0.0006	0.9994	81.18
38.5	478,106	3,988	0.0083	0.9917	81.13

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

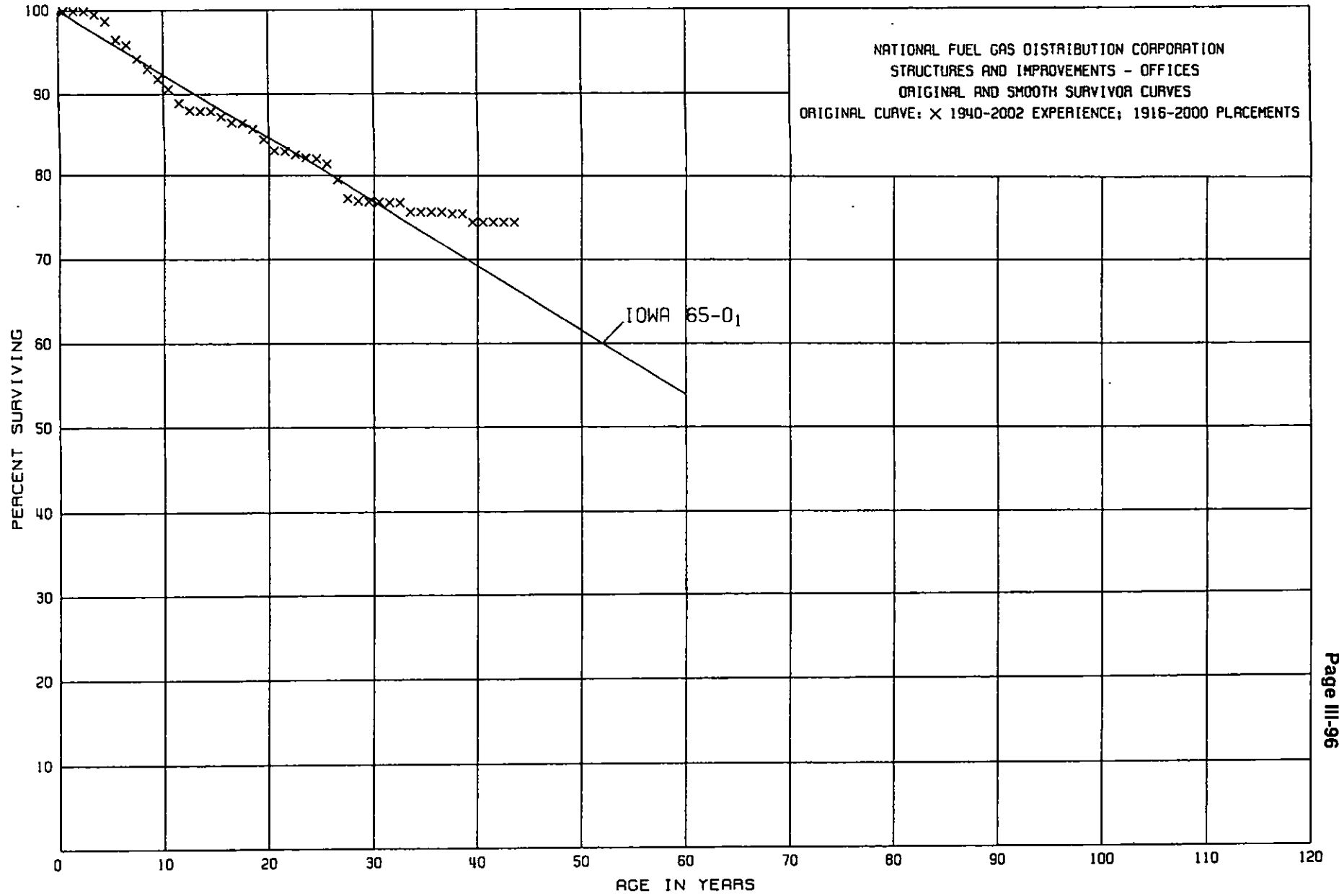
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2002			EXPERIENCE BAND 1939-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	461,209	50	0.0001	0.9999	80.46	
40.5	409,776	2,514	0.0061	0.9939	80.45	
41.5	406,969	581	0.0014	0.9986	79.96	
42.5	418,183	2,646	0.0063	0.9937	79.85	
43.5	443,822	14,388	0.0324	0.9676	79.35	
44.5	438,558	9,174	0.0209	0.9791	76.78	
45.5	280,601	1,160	0.0041	0.9959	75.18	
46.5	279,106	122	0.0004	0.9996	74.87	
47.5	277,393	5,806	0.0209	0.9791	74.84	
48.5	235,623		0.0000	1.0000	73.28	
49.5	234,980	647	0.0028	0.9972	73.28	
50.5	229,193	3,066	0.0134	0.9866	73.07	
51.5	204,020	3,591	0.0176	0.9824	72.09	
52.5	200,107	65	0.0003	0.9997	70.82	
53.5	199,092	14	0.0001	0.9999	70.80	
54.5	199,051	400	0.0020	0.9980	70.79	
55.5	197,908		0.0000	1.0000	70.65	
56.5	197,427	2,400	0.0122	0.9878	70.65	
57.5	194,538	3,963	0.0204	0.9796	69.79	
58.5	190,373	4,056	0.0213	0.9787	68.37	
59.5	185,037	39	0.0002	0.9998	66.91	
60.5	184,543	535	0.0029	0.9971	66.90	
61.5	183,395	375	0.0020	0.9980	66.71	
62.5	182,769	81	0.0004	0.9996	66.58	
63.5	182,080	103	0.0006	0.9994	66.55	
64.5	181,675	3,600	0.0198	0.9802	66.51	
65.5	175,104	1,700	0.0097	0.9903	65.19	
66.5	163,500	20	0.0001	0.9999	64.56	
67.5	156,870	2,014	0.0128	0.9872	64.55	
68.5	154,850	3,500	0.0226	0.9774	63.72	
69.5	139,309	711	0.0051	0.9949	62.28	
70.5	132,188	264	0.0020	0.9980	61.96	
71.5	109,732	11,683	0.1065	0.8935	61.84	
72.5	29,000	20,526	0.7078	0.2922	55.25	
73.5	8,138		0.0000	1.0000	16.14	
74.5	8,138		0.0000	1.0000	16.14	
75.5	8,127		0.0000	1.0000	16.14	
76.5	8,127		0.0000	1.0000	16.14	
77.5	8,127		0.0000	1.0000	16.14	
78.5	8,127		0.0000	1.0000	16.14	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2002			EXPERIENCE BAND 1939-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,127		0.0000	1.0000	16.14
80.5	8,127		0.0000	1.0000	16.14
81.5	8,127		0.0000	1.0000	16.14
82.5	8,127	628	0.0773	0.9227	16.14
83.5	7,500		0.0000	1.0000	14.89
84.5					14.89



NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE

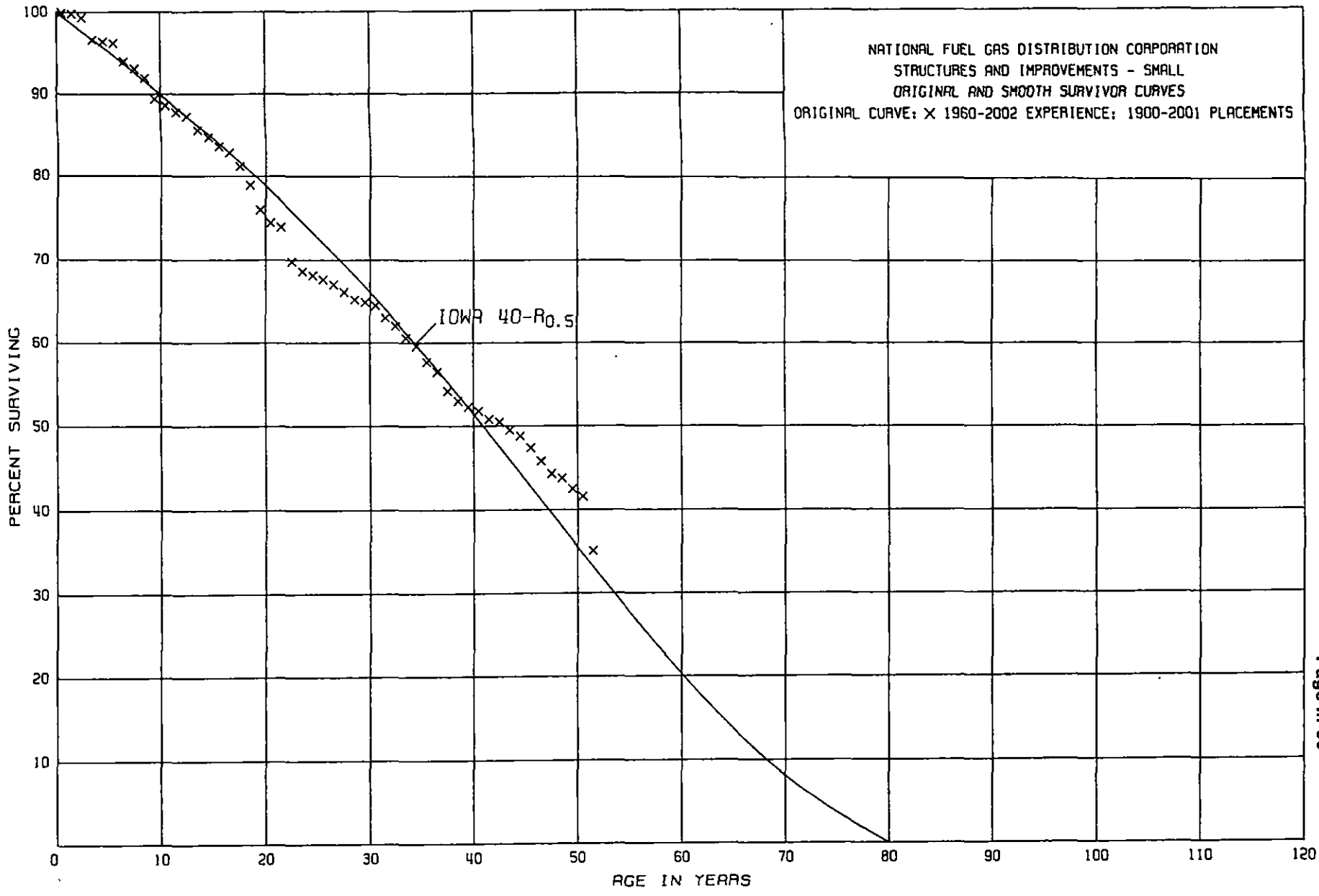
PLACEMENT BAND 1916-2000			EXPERIENCE BAND 1940-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,412,552		0.0000	1.0000	100.00
0.5	2,412,552		0.0000	1.0000	100.00
1.5	2,430,264	2,642	0.0011	0.9989	100.00
2.5	2,295,814	8,679	0.0038	0.9962	99.89
3.5	2,302,948	19,045	0.0083	0.9917	99.51
4.5	2,169,434	48,840	0.0225	0.9775	98.68
5.5	2,076,300	11,143	0.0054	0.9946	96.46
6.5	2,070,831	37,978	0.0183	0.9817	95.94
7.5	1,893,982	24,126	0.0127	0.9873	94.18
8.5	1,817,748	23,650	0.0130	0.9870	92.98
9.5	1,739,739	22,344	0.0128	0.9872	91.77
10.5	1,591,787	29,738	0.0187	0.9813	90.60
11.5	1,438,993	14,737	0.0102	0.9898	88.91
12.5	1,393,784	1,575	0.0011	0.9989	88.00
13.5	1,323,233	135	0.0001	0.9999	87.90
14.5	1,301,640	10,521	0.0081	0.9919	87.89
15.5	1,252,600	10,036	0.0080	0.9920	87.18
16.5	1,225,927	1,046	0.0009	0.9991	86.48
17.5	935,750	7,690	0.0082	0.9918	86.40
18.5	834,218	12,894	0.0155	0.9845	85.69
19.5	760,292	12,606	0.0166	0.9834	84.36
20.5	736,020	805	0.0011	0.9989	82.96
21.5	717,356	3,104	0.0043	0.9957	82.87
22.5	669,891	3,358	0.0050	0.9950	82.51
23.5	537,684	959	0.0018	0.9982	82.10
24.5	531,967	3,513	0.0066	0.9934	81.95
25.5	538,068	12,381	0.0230	0.9770	81.41
26.5	480,083	13,588	0.0283	0.9717	79.54
27.5	456,295	1,587	0.0035	0.9965	77.29
28.5	455,792	514	0.0011	0.9989	77.02
29.5	448,792	440	0.0010	0.9990	76.94
30.5	444,168	340	0.0008	0.9992	76.86
31.5	427,406	207	0.0005	0.9995	76.80
32.5	379,594	5,390	0.0142	0.9858	76.76
33.5	372,957		0.0000	1.0000	75.67
34.5	370,866	78	0.0002	0.9998	75.67
35.5	370,788		0.0000	1.0000	75.65
36.5	370,374	935	0.0025	0.9975	75.65
37.5	338,927		0.0000	1.0000	75.46
38.5	338,311	4,353	0.0129	0.9871	75.46

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

STRUCTURES AND IMPROVEMENTS - OFFICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2000		EXPERIENCE BAND 1940-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	333,353		0.0000	1.0000	74.49
40.5	349,787		0.0000	1.0000	74.49
41.5	270,632		0.0000	1.0000	74.49
42.5	118,277		0.0000	1.0000	74.49
43.5	86,819	300	0.0035	0.9965	74.49
44.5	87,062		0.0000	1.0000	74.23
45.5	85,540		0.0000	1.0000	74.23
46.5	85,540		0.0000	1.0000	74.23
47.5	85,540		0.0000	1.0000	74.23
48.5	83,921		0.0000	1.0000	74.23
49.5	83,921		0.0000	1.0000	74.23
50.5	83,732		0.0000	1.0000	74.23
51.5	83,732		0.0000	1.0000	74.23
52.5	84,062	87	0.0010	0.9990	74.23
53.5	84,015		0.0000	1.0000	74.16
54.5	84,032		0.0000	1.0000	74.16
55.5	83,975		0.0000	1.0000	74.16
56.5	83,645		0.0000	1.0000	74.16
57.5	83,646		0.0000	1.0000	74.16
58.5	83,688		0.0000	1.0000	74.16
59.5	104,806		0.0000	1.0000	74.16
60.5	83,549		0.0000	1.0000	74.16
61.5	83,508		0.0000	1.0000	74.16
62.5	83,369		0.0000	1.0000	74.16
63.5	62,112		0.0000	1.0000	74.16
64.5	62,112		0.0000	1.0000	74.16
65.5	62,112		0.0000	1.0000	74.16
66.5	62,112		0.0000	1.0000	74.16
67.5	62,112	600	0.0097	0.9903	74.16
68.5	61,512		0.0000	1.0000	73.44
69.5	61,512		0.0000	1.0000	73.44
70.5	15,834		0.0000	1.0000	73.44
71.5	15,834		0.0000	1.0000	73.44
72.5	15,834	300	0.0189	0.9811	73.44
73.5	15,534		0.0000	1.0000	72.05
74.5	31,067		0.0000	1.0000	72.05
75.5	15,534		0.0000	1.0000	72.05
76.5	15,534		0.0000	1.0000	72.05
77.5	15,534		0.0000	1.0000	72.05
78.5					72.05



NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
STRUCTURES AND IMPROVEMENTS - SMALL

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Witness: Spanos  
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ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2001			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,060,383	1,219	0.0011	0.9989	100.00
0.5	1,090,552	816	0.0007	0.9993	99.89
1.5	1,131,113	5,764	0.0051	0.9949	99.82
2.5	1,093,354	31,471	0.0288	0.9712	99.31
3.5	1,137,406	1,362	0.0012	0.9988	96.45
4.5	1,123,653	2,672	0.0024	0.9976	96.33
5.5	1,145,455	26,587	0.0232	0.9768	96.10
6.5	1,175,517	11,183	0.0095	0.9905	93.87
7.5	1,178,243	13,159	0.0112	0.9888	92.98
8.5	1,189,271	32,567	0.0274	0.9726	91.94
9.5	1,157,622	10,987	0.0095	0.9905	89.42
10.5	1,148,980	10,621	0.0092	0.9908	88.57
11.5	1,111,849	5,341	0.0048	0.9952	87.76
12.5	1,074,480	21,573	0.0201	0.9799	87.34
13.5	1,036,129	10,366	0.0100	0.9900	85.58
14.5	842,685	11,085	0.0132	0.9868	84.72
15.5	766,529	6,583	0.0086	0.9914	83.60
16.5	706,847	14,564	0.0206	0.9794	82.88
17.5	688,381	18,959	0.0275	0.9725	81.17
18.5	636,403	23,345	0.0367	0.9633	78.94
19.5	614,013	12,753	0.0208	0.9792	76.04
20.5	571,272	3,218	0.0056	0.9944	74.46
21.5	535,119	30,446	0.0569	0.9431	74.04
22.5	501,665	8,837	0.0176	0.9824	69.83
23.5	524,772	3,582	0.0068	0.9932	68.60
24.5	482,741	3,976	0.0082	0.9918	68.13
25.5	478,062	3,750	0.0078	0.9922	67.57
26.5	469,183	6,379	0.0136	0.9864	67.04
27.5	466,771	6,811	0.0146	0.9854	66.13
28.5	483,515	2,139	0.0044	0.9956	65.16
29.5	525,547	3,268	0.0062	0.9938	64.87
30.5	528,992	12,285	0.0232	0.9768	64.47
31.5	466,913	7,066	0.0151	0.9849	62.97
32.5	447,607	10,314	0.0230	0.9770	62.02
33.5	465,044	7,684	0.0165	0.9835	60.59
34.5	457,592	14,681	0.0321	0.9679	59.59
35.5	436,392	8,995	0.0206	0.9794	57.68
36.5	421,023	16,736	0.0398	0.9602	56.49
37.5	384,607	8,622	0.0224	0.9776	54.24
38.5	395,044	5,239	0.0133	0.9867	53.03

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2001			EXPERIENCE BAND 1960-2002		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	379,616	4,149	0.0109	0.9891	52.32
40.5	365,875	6,730	0.0184	0.9816	51.75
41.5	358,177	2,026	0.0057	0.9943	50.80
42.5	336,588	7,000	0.0208	0.9792	50.51
43.5	362,339	4,821	0.0133	0.9867	49.46
44.5	340,760	9,760	0.0286	0.9714	48.80
45.5	315,961	10,884	0.0344	0.9656	47.40
46.5	276,590	8,826	0.0319	0.9681	45.77
47.5	254,238	3,147	0.0124	0.9876	44.31
48.5	230,946	6,915	0.0299	0.9701	43.76
49.5	216,341	4,382	0.0203	0.9797	42.45
50.5	199,382	31,185	0.1564	0.8436	41.59
51.5	130,422	450	0.0035	0.9965	35.09
52.5	125,501	4,934	0.0393	0.9607	34.97
53.5	111,880	2,131	0.0190	0.9810	33.60
54.5	109,148	1,312	0.0120	0.9880	32.96
55.5	101,433	1,008	0.0099	0.9901	32.56
56.5	93,435	638	0.0068	0.9932	32.24
57.5	89,580	402	0.0045	0.9955	32.02
58.5	88,449	1,269	0.0143	0.9857	31.88
59.5	85,409	3,003	0.0352	0.9648	31.42
60.5	80,788	49	0.0006	0.9994	30.31
61.5	80,417	3,201	0.0398	0.9602	30.29
62.5	77,025	2,039	0.0265	0.9735	29.08
63.5	74,321	1,260	0.0170	0.9830	28.31
64.5	71,922	1,995	0.0277	0.9723	27.83
65.5	69,748	880	0.0126	0.9874	27.06
66.5	67,997	2,605	0.0383	0.9617	26.72
67.5	64,818	541	0.0083	0.9917	25.70
68.5	63,802	661	0.0104	0.9896	25.49
69.5	63,111	603	0.0096	0.9904	25.22
70.5	62,194	5,112	0.0822	0.9178	24.98
71.5	56,143	707	0.0126	0.9874	22.93
72.5	54,586	26,393	0.4835	0.5165	22.64
73.5	24,906	135	0.0054	0.9946	11.69
74.5	21,790		0.0000	1.0000	11.63
75.5	20,545	584	0.0284	0.9716	11.63
76.5	19,383	413	0.0213	0.9787	11.30
77.5	17,183	510	0.0297	0.9703	11.06
78.5	14,171	741	0.0523	0.9477	10.73

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

STRUCTURES AND IMPROVEMENTS - SMALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2001			EXPERIENCE BAND 1960-2002			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	13,431	1,682	0.1252	0.8748	10.17	
80.5	10,700	297	0.0278	0.9722	8.90	
81.5	10,177	255	0.0251	0.9749	8.65	
82.5	9,415		0.0000	1.0000	8.43	
83.5	7,477		0.0000	1.0000	8.43	
84.5	7,477	2,527	0.3380	0.6620	8.43	
85.5	4,950	350	0.0707	0.9293	5.58	
86.5	581		0.0000	1.0000	5.19	
87.5	581		0.0000	1.0000	5.19	
88.5	581	271	0.4664	0.5336	5.19	
89.5	310		0.0000	1.0000	2.77	
90.5					2.77	

III-103

ORIGINAL COST DEPRECIATION CALCULATIONS

III-104

CUMULATIVE DEPRECIATED ORIGINAL COST

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF	
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	COL 4 TOTAL (6)	
1883	8,708	6,737	1,971	1,971	0.0	
1884	1,150	886	264	2,235	0.0	
1885	4,553	3,497	1,056	3,291	0.0	
1886	31,005	23,787	7,218	10,509	0.0	
1887	50,078	38,208	11,870	22,379	0.0	
1888	39,541	30,035	9,506	31,885	0.0	
1889	343	270	73	31,958	0.0	
1890	99	80	19	31,977	0.0	
1891	1,011	770	241	32,218	0.0	
1892	1,171	884	287	32,505	0.0	
1893	554	420	134	32,639	0.0	
1894	350	267	83	32,722	0.0	
1895	703	528	175	32,897	0.0	
1896	386	299	87	32,984	0.0	
1897	352	281	71	33,055	0.0	
1898	249	203	46	33,101	0.0	
1899	66,362	48,203	18,159	51,260	0.0	
1900	1,984	1,436	548	51,808	0.0	
1901	805	642	163	51,971	0.0	
1902	2,997	2,366	631	52,602	0.0	
1903	4,107	3,299	808	53,410	0.0	
1904	3,650	2,868	782	54,192	0.0	
1905	3,122	2,455	667	54,859	0.0	
1906	2,074	1,704	370	55,229	0.0	
1907	2,165	1,774	391	55,620	0.0	
1908	2,044	1,648	396	56,016	0.0	
1909	1,623	1,305	318	56,334	0.0	
1910	1,518	1,207	311	56,645	0.0	
1911	7,893	5,520	2,373	59,018	0.0	
1912	5,741	4,085	1,656	60,674	0.0	
1913	4,149	2,901	1,248	61,922	0.0	
1914	3,515	2,491	1,024	62,946	0.0	
1915	2,921	2,089	832	63,778	0.0	
1916	254,694	175,426	79,268	143,046	0.1	
1917	4,784	3,314	1,470	144,516	0.1	
1918	24,653	19,191	5,462	149,978	0.1	
1919	32,377	22,335	10,042	160,020	0.1	
1920	12,544	9,619	2,925	162,945	0.1	
1921	23,138	15,692	7,446	170,391	0.1	
1922	38,210	26,307	11,903	182,294	0.1	
1923	23,342	15,947	7,395	189,689	0.1	

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1924	66,730	44,769	21,961	211,650	0.1
1925	133,079	87,015	46,064	257,714	0.1
1926	220,154	139,547	80,607	338,321	0.1
1927	142,392	90,298	52,094	390,415	0.1
1928	99,240	66,156	33,084	423,499	0.1
1929	147,445	93,790	53,655	477,154	0.2
1930	165,556	103,594	61,962	539,116	0.2
1931	109,378	71,648	37,730	576,846	0.2
1932	40,736	26,369	14,367	591,213	0.2
1933	26,299	16,811	9,488	600,701	0.2
1934	66,232	45,153	21,079	621,780	0.2
1935	87,393	55,066	32,327	654,107	0.2
1936	111,856	76,640	35,216	689,323	0.2
1937	101,643	65,887	35,756	725,079	0.3
1938	92,537	56,598	35,939	761,018	0.3
1939	64,419	39,222	25,197	786,215	0.3
1940	62,722	37,179	25,543	811,758	0.3
1941	79,679	48,310	31,369	843,127	0.3
1942	23,449	14,738	8,711	851,838	0.3
1943	115,481	104,843	10,638	862,476	0.3
1944	27,732	16,024	11,708	874,184	0.3
1945	19,274	11,965	7,309	881,493	0.3
1946	58,832	35,915	22,917	904,410	0.3
1947	256,992	165,385	91,607	996,017	0.4
1948	209,656	121,576	88,080	1,084,097	0.4
1949	368,803	202,441	166,362	1,250,459	0.4
1950	482,636	261,379	221,257	1,471,716	0.5
1951	536,041	310,628	225,413	1,697,129	0.6
1952	395,191	225,571	169,620	1,866,749	0.7
1953	819,364	545,375	273,989	2,140,738	0.8
1954	651,214	370,414	280,800	2,421,538	0.9
1955	1,513,000	870,997	642,003	3,063,541	1.1
1956	2,103,380	1,259,789	843,591	3,907,132	1.4
1957	1,133,070	690,545	442,525	4,349,657	1.5
1958	465,090	248,298	216,792	4,566,449	1.6
1959	830,454	467,486	362,968	4,929,417	1.7
1960	657,929	392,720	265,209	5,194,626	1.8
1961	632,974	354,694	278,280	5,472,906	1.9
1962	582,818	345,476	237,342	5,710,248	2.0
1963	726,400	404,387	322,013	6,032,261	2.1
1964	816,827	438,276	378,551	6,410,812	2.3

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	DEPRECIATED ORIGINAL COST		PCT OF COL 4 TOTAL (6)
			AMOUNT (2) - (3) (4)	CUMULATIVE AMOUNT (5)	
1965	1,647,079	940,348	706,731	7,117,543	2.5
1966	2,061,168	1,082,353	978,815	8,096,358	2.9
1967	2,879,656	1,558,713	1,320,943	9,417,301	3.3
1968	2,145,532	1,062,078	1,083,454	10,500,755	3.7
1969	2,402,927	1,206,418	1,196,509	11,697,264	4.1
1970	2,602,341	1,282,273	1,320,068	13,017,332	4.6
1971	3,169,800	1,486,349	1,683,451	14,700,783	5.2
1972	3,322,742	1,591,006	1,731,736	16,432,519	5.8
1973	4,130,796	2,002,968	2,127,828	18,560,347	6.6
1974	3,533,619	1,566,199	1,967,420	20,527,767	7.3
1975	2,567,330	1,160,723	1,406,607	21,934,374	7.8
1976	2,676,052	1,142,556	1,533,496	23,467,870	8.3
1977	6,152,614	2,530,135	3,622,479	27,090,349	9.6
1978	5,178,814	2,051,075	3,127,739	30,218,088	10.7
1979	5,370,685	2,247,607	3,123,078	33,341,166	11.8
1980	6,852,094	2,828,056	4,024,038	37,365,204	13.2
1981	6,546,393	2,548,771	3,997,622	41,362,826	14.6
1982	6,370,947	3,280,256	3,090,691	44,453,517	15.7
1983	7,987,423	4,072,489	3,914,934	48,368,451	17.1
1984	8,753,000	4,267,119	4,485,881	52,854,332	18.7
1985	10,648,325	5,002,110	5,646,215	58,500,547	20.7
1986	12,272,709	5,696,463	6,576,246	65,076,793	23.0
1987	10,294,168	4,682,786	5,611,382	70,688,175	25.0
1988	17,505,602	7,538,998	9,966,604	80,654,779	28.5
1989	17,485,212	8,375,333	9,109,879	89,764,658	31.8
1990	16,926,270	7,448,282	9,477,988	99,242,646	35.1
1991	16,617,679	7,004,659	9,613,020	108,855,666	38.5
1992	17,242,937	7,102,656	10,140,281	118,995,947	42.1
1993	16,862,201	6,292,144	10,570,057	129,566,004	45.9
1994	14,368,081	4,792,091	9,575,990	139,141,994	49.3
1995	15,379,118	4,788,576	10,590,542	149,732,536	53.0
1996	14,764,547	4,276,841	10,487,706	160,220,242	56.7
1997	16,451,010	4,487,626	11,963,384	172,183,626	60.9
1998	13,627,405	3,350,189	10,277,216	182,460,842	64.6
1999	13,276,372	2,964,508	10,311,864	192,772,706	68.2
2000	14,599,380	3,791,079	10,808,301	203,581,007	72.1
2001	11,685,285	2,129,191	9,556,094	213,137,101	75.4
2002	13,928,460	2,579,067	11,349,393	224,486,494	79.5
2003	13,695,929	1,833,696	11,862,233	236,348,727	83.7
2004	15,832,879	2,260,649	13,572,230	249,920,957	88.5
2005	11,680,743	829,330	10,851,413	260,772,370	92.3

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT (2) - (3) (4)	DEPRECIATED ORIGINAL COST	
				CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
2006	16,687,597	419,512	16,268,085	277,040,455	98.1
2007	5,475,408	10,341	5,465,067	282,505,522	100.0
TOTAL	429,573,091	147,067,569	282,505,522		
NONDEPRECIABLE					
PLANT	1,799,732	589,685	1,210,047		
TOTAL	431,372,823	147,657,254	283,715,569		

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GAS PLANT IN SERVICE

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
2000	1,835,295.50	1,207,624	1,194,927	640,369	3.42	187,242
2001	86,002.52	47,989	47,484	38,519	4.42	8,715
2004	225,962.75	58,298	57,685	168,278	7.42	22,679
2005	34,999.69	5,530	5,472	29,528	8.42	3,507
	2,182,260.46	1,319,441	1,305,568	876,694		222,143
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.9	10.18

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 325.4 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
1941	979.89	873	980			
1943	8.00	7	8			
1951	59.95	49	60			
1952	25.68	21	26			
1953	320.75	255	321			
1961	1,304.78	918	1,305			
1963	393.12	267	381	12	19.31	1
1965	532.75	348	497	36	20.85	2
1966	1,831.73	1,171	1,673	159	21.64	7
1967	3,547.90	2,221	3,173	375	22.44	17
1970	7.00	4	6	1	24.93	
1975	1,108.73	567	810	299	29.29	10
1977	8.00	4	6	2	31.10	
1980	13,857.23	6,032	8,618	5,239	33.88	155
1986	743.98	268	383	361	36.56	10
1988	27.06	9	13	14	38.56	
1989	1,257.23	387	553	704	39.56	18
1990	18,855.88	5,504	7,863	10,993	40.23	273
1991	2,108.64	578	826	1,283	41.23	31
2000	81.13	9	13	68	49.92	1
	47,059.43	19,492	27,515	19,546		525
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.2	1.12

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 328 MEASURING & REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L2.5						
1941	118.47	105	118			
1955	66.07	54	66			
1963	358.21	270	357	1	7.37	
1964	607.35	453	599	8	7.61	1
1965	3,024.98	2,233	2,955	70	7.85	9
1966	1,138.05	831	1,100	38	8.09	5
1967	60.26	44	58	2	8.33	
1969	543.08	384	508	35	8.80	4
1974	789.89	530	701	89	9.87	9
1978	1,208.10	780	1,032	176	10.62	17
1985	166.97	113	150	17	10.26	2
1994	2,014.41	928	1,228	786	14.74	53
	10,095.84	6,725	8,872	1,222		100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.2	0.99

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 329 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 40-SQUARE						
2004	2,650.00	171	128	2,522	37.42	67
	2,650.00	171	128	2,522		67
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.6	2.53

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 332 FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
1961	704.37	482	704			
1962	53,699.97	36,205	53,700			
1963	37.32	25	37			
1965	22,290.62	14,295	22,291			
1966	19,721.93	12,421	19,722			
1967	38,814.05	23,995	38,814			
1968	1,880.62	1,140	1,881			
1969	1,134.48	674	1,134			
1970	912.99	531	913			
1971	481.50	274	482			
1973	19,504.65	10,585	19,505			
1980	261,494.52	116,208	222,937	38,558	25.00	1,542
1983	3,886.28	1,980	3,798	88	22.71	4
1985	928.10	443	850	78	23.67	3
1986	15,059.66	6,944	13,322	1,738	24.06	72
1993	97,460.22	32,435	62,224	35,236	27.23	1,294
	538,011.28	258,637	462,314	75,698		2,915

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.0 0.54

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 334 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
1964	261.62	262	262			
1965	5,183.80	5,184	5,184			
1966	8,838.76	8,839	8,839			
1967	5,172.58	5,118	4,583	590	0.21	590
1969	447.51	420	376	72	1.21	60
1970	2,724.71	2,492	2,231	494	1.71	289
1971	955.46	850	761	194	2.21	88
1972	102.48	89	80	22	2.71	8
1973	538.50	452	405	134	3.21	42
1974	1,773.66	1,445	1,294	480	3.71	129
1975	679.77	537	481	199	4.21	47
1976	16,871.12	12,898	11,550	5,321	4.71	1,130
1977	10,689.65	7,905	7,079	3,611	5.21	693
1978	59,577.81	42,568	38,118	21,460	5.71	3,758
1979	95,478.38	65,832	58,950	36,528	6.21	5,882
1980	15,537.53	10,325	9,246	6,292	6.71	938
1981	28,352.93	18,132	16,236	12,117	7.21	1,681
1982	35,033.39	27,214	24,369	10,664	7.06	1,510
1983	27,177.35	20,638	18,481	8,696	7.47	1,164
1984	28,070.41	20,792	18,618	9,452	7.91	1,195
1985	91,485.23	66,144	59,229	32,256	8.27	3,900
1986	50,367.50	35,454	31,748	18,620	8.66	2,150
1987	115,760.54	79,342	71,048	44,713	8.99	4,974
1988	64,823.41	43,127	38,619	26,204	9.35	2,803
1989	84,007.44	54,210	48,543	35,464	9.66	3,671
1990	38,234.88	23,839	21,347	16,888	10.01	1,687
1991	62,931.57	37,853	33,896	29,036	10.32	2,814
1992	33,541.86	19,417	17,387	16,155	10.61	1,523
1993	44,614.76	24,783	22,192	22,423	10.87	2,063
1994	47,266.53	25,099	22,475	24,792	11.11	2,232
1995	20,476.20	10,340	9,259	11,217	11.35	988
1996	1,528.02	731	655	873	11.54	76
1997	5,436.78	2,449	2,193	3,244	11.69	278
1998	612.96	258	231	382	11.82	32
1999	14,299.49	5,563	4,981	9,318	11.91	782
2000	584.44	208	186	398	11.90	33
2001	74,736.78	23,908	21,409	53,328	11.87	4,493
2002	89,848.96	25,239	22,601	67,248	11.73	5,733
2003	51,825.08	12,329	11,040	40,785	11.48	3,553

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 334 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
2004	21,037.67	3,999	3,581	17,457	11.00	1,587
2005	8,401.07	1,129	1,011	7,390	10.20	725
2006	39,067.70	2,563	2,295	36,773	8.31	4,425
2007	19,242.30	112	100	19,142	7.25	2,640
	1,323,598.59	750,088	673,169	650,432		72,366
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.0	5.47

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1916	6,639.73	6,296	6,419	221	3.62	61
1917	18.59	18	18	1	3.88	
1918	558.40	525	535	23	4.13	6
1919	27.67	26	27	1	4.40	
1920	2,463.81	2,300	2,345	119	4.66	26
1921	99.26	92	94	5	4.93	1
1922	111.28	103	105	6	5.21	1
1923	126.15	116	118	8	5.48	1
1924	30.72	28	29	2	5.77	
1925	135.07	123	125	10	6.05	2
1926	351.04	319	325	26	6.35	4
1927	0.66	1	1			
1928	1,369.61	1,233	1,257	113	6.96	16
1929	589.07	528	538	51	7.28	7
1930	552.29	492	502	50	7.62	7
1931	46.39	41	42	4	7.97	1
1932	372.06	328	334	38	8.33	5
1933	40.46	35	36	4	8.72	
1934	747.11	650	663	84	9.12	9
1935	38.55	33	34	5	9.54	1
1936	296.14	254	259	37	9.98	4
1937	86.05	73	74	12	10.44	1
1938	332.38	280	285	47	10.93	4
1939	25.17	21	21	4	11.44	
1940	71.76	59	60	12	11.97	1
1941	1,061.30	871	888	173	12.53	14
1942	279.46	227	231	48	13.11	4
1943	1,106.25	890	907	199	13.71	15
1944	51.83	41	42	10	14.33	1
1945	17.21	14	14	3	14.96	
1946	375.99	292	298	78	15.62	5
1947	29.96	23	23	7	16.28	
1948	783.37	594	606	177	16.96	10
1949	66.75	50	51	16	17.64	1
1950	331.64	245	250	82	18.34	4
1951	149.77	109	111	39	19.04	2
1952	230.54	165	168	63	19.76	3
1953	493.51	349	356	138	20.48	7
1954	516.68	360	367	150	21.22	7

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1955	679.01	466	475	204	21.97	9
1956	16,719.65	11,292	11,513	5,207	22.72	229
1957	7,797.56	5,181	5,282	2,516	23.49	107
1958	36.69	24	24	13	24.27	1
1959	781.19	502	512	269	25.06	11
1960	298.92	188	192	107	25.86	4
1961	5,845.23	3,618	3,689	2,156	26.67	81
1962	1,218.74	740	754	465	27.49	17
1963	1,868.59	1,113	1,135	734	28.32	26
1964	3,934.01	2,295	2,340	1,594	29.17	55
1965	21,618.35	12,346	12,587	9,031	30.02	301
1966	7,518.56	4,202	4,284	3,235	30.88	105
1967	19,351.68	10,574	10,781	8,571	31.75	270
1968	1,073.57	573	584	490	32.63	15
1969	5,326.26	2,776	2,830	2,496	33.52	74
1970	153.47	78	80	73	34.41	2
1971	8,962.31	4,442	4,529	4,433	35.31	126
1972	800.25	386	394	406	36.23	11
1973	1,231.66	578	589	643	37.14	17
1974	2,769.72	1,263	1,288	1,482	38.07	39
1975	2,676.74	1,186	1,209	1,468	39.00	38
1976	70.03	30	31	39	39.94	1
1977	2,692.69	1,120	1,142	1,551	40.88	38
1978	9,983.23	4,017	4,095	5,888	41.83	141
1979	2,359.36	918	936	1,423	42.78	33
1980	6,798.21	2,550	2,600	4,198	43.74	96
1981	22,512.43	8,136	8,295	14,217	44.70	318
1982	8,111.52	2,991	3,049	5,063	42.09	120
1983	5,190.48	1,836	1,872	3,318	43.09	77
1984	19,282.85	6,531	6,659	12,624	44.09	286
1985	3,107.08	1,006	1,026	2,081	45.09	46
1986	18,871.86	5,826	5,940	12,932	46.09	281
1987	28,049.76	8,294	8,456	19,594	46.64	420
1988	169,332.53	47,515	48,442	120,891	47.64	2,538
1989	4,484.57	1,191	1,214	3,271	48.64	67
1990	34,251.24	8,577	8,744	25,507	49.64	514
1991	125,607.54	29,555	30,132	95,476	50.64	1,885
1992	32,110.20	7,071	7,209	24,901	51.64	482
1993	40,121.81	8,229	8,390	31,732	52.64	603

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1994	2,729.04	519	529	2,200	53.64	41
1995	17,248.83	3,017	3,076	14,173	54.64	259
1996	18,228.18	2,913	2,970	15,258	55.64	274
1997	35,098.25	5,079	5,178	29,920	56.64	528
1998	4,200.88	548	559	3,642	57.20	64
1999	99,922.03	11,521	11,746	88,176	58.20	1,515
2000	726.58	73	74	653	59.20	11
2001	12,928.88	1,098	1,120	11,809	60.20	196
2002	26,478.36	1,846	1,882	24,596	61.20	402
2003	38,954.82	2,123	2,165	36,790	62.20	591
2004	8,200.15	322	328	7,872	63.20	125
2005	1,674.38	40	41	1,633	64.20	25
2006	18,256.10	162	165	18,091	65.20	277
2007	8,045.07	5	5	8,040	65.75	122
	956,914.78	256,686	261,699	695,218		14,145

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 49.1 1.48

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1916	599.00	565	599			
1919	250.00	232	250			
1920	145.00	134	145			
1922	42.34	39	42			
1925	1,105.35	991	1,105			
1926	493.17	440	493			
1931	354.73	307	355			
1933	615.91	526	616			
1934	614.05	520	609	5	8.38	1
1935	1,397.79	1,177	1,379	19	8.70	2
1936	701.17	586	686	15	9.03	2
1937	721.92	599	702	20	9.36	2
1938	310.45	256	300	10	9.70	1
1940	278.00	225	264	14	10.40	1
1941	34.91	28	33	2	10.77	
1942	46.98	37	43	4	11.14	
1945	575.96	447	524	52	12.32	4
1946	340.86	262	307	34	12.73	3
1947	196.50	150	176	21	13.15	2
1948	400.28	301	353	47	13.58	3
1949	588.90	439	514	75	14.02	5
1950	391.01	288	337	54	14.48	4
1951	230.70	168	197	34	14.94	2
1952	1,494.21	1,075	1,259	235	15.42	15
1953	252.36	179	210	42	15.90	3
1954	4,698.94	3,298	3,863	836	16.40	51
1955	2,067.68	1,432	1,677	391	16.90	23
1956	8,215.63	5,614	6,575	1,641	17.42	94
1957	9,237.08	6,222	7,288	1,949	17.95	109
1958	5,161.91	3,426	4,013	1,149	18.49	62
1959	1,219.39	797	933	286	19.04	15
1960	4,973.43	3,201	3,749	1,224	19.60	62
1961	464.00	294	344	120	20.17	6
1962	4,874.07	3,034	3,554	1,320	20.76	64
1963	1,657.30	1,014	1,188	469	21.35	22
1965	11,127.87	6,563	7,687	3,441	22.56	153
1966	12,683.12	7,337	8,593	4,090	23.18	176
1967	6,832.13	3,875	4,539	2,293	23.81	96
1970	1,191.66	633	741	451	25.76	18

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 366 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1971	2,109.89	1,096	1,284	826	26.43	31
1972	4,301.79	2,181	2,555	1,747	27.11	64
1973	2,005.71	992	1,162	844	27.80	30
1974	617.00	297	348	269	28.49	9
1976	3,537.48	1,614	1,890	1,647	29.91	55
1977	4,958.73	2,197	2,573	2,386	30.63	78
1979	1,545.00	643	753	792	32.09	25
1984	4,902.24	2,104	2,464	2,438	30.05	81
1985	4,896.76	2,018	2,364	2,533	30.77	82
1986	804.29	320	375	429	31.23	14
1987	1,470.86	559	655	816	31.96	26
1988	31,043.90	11,306	13,242	17,802	32.44	549
1996	3,454.90	775	908	2,547	36.58	70
1999	9,258.38	1,544	1,808	7,450	37.87	197
2000	1,308.51	192	225	1,084	38.26	28
2003	350.53	30	35	316	38.97	8
	163,151.73	84,579	98,883	64,269		2,348

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.4 1.44

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 367 MAINS - EXCL. CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1928	5,879.47	5,178	5,879			
1929	1,298.02	1,136	1,298			
1930	134.86	117	135			
1931	10,495.70	9,074	10,496			
1932	2,947.43	2,532	2,947			
1933	56.29	48	56			
1934	11,222.62	9,512	11,154	69	8.38	8
1935	3,809.07	3,206	3,759	50	8.70	6
1936	13,785.27	11,522	13,510	275	9.03	30
1937	10,452.62	8,674	10,171	282	9.36	30
1938	217.13	179	210	7	9.70	1
1939	333.48	273	320	13	10.05	1
1940	108.70	88	103	6	10.40	1
1941	1,911.44	1,537	1,802	109	10.77	10
1942	83.98	67	79	5	11.14	
1943	106,930.09	84,528	99,115	7,815	11.52	678
1944	70.35	55	64	6	11.91	1
1945	341.70	265	311	31	12.32	3
1947	59,497.84	45,272	53,085	6,413	13.15	488
1948	4,293.76	3,234	3,792	502	13.58	37
1949	915.00	682	800	115	14.02	8
1950	92.55	68	80	13	14.48	1
1951	42,225.60	30,757	36,065	6,161	14.94	412
1952	18,207.76	13,102	15,363	2,845	15.42	185
1953	347,348.64	246,930	289,544	57,805	15.90	3,636
1954	55,057.47	38,639	45,307	9,750	16.40	595
1955	254,584.40	176,351	206,785	47,799	16.90	2,828
1956	558,618.03	381,704	447,577	111,041	17.42	6,374
1957	142,491.93	95,983	112,547	29,945	17.95	1,668
1958	6,523.37	4,330	5,077	1,446	18.49	78
1959	156,723.95	102,466	120,149	36,575	19.04	1,921
1960	24,163.01	15,551	18,235	5,928	19.60	302
1961	120,735.39	76,462	89,657	31,078	20.17	1,541
1962	451.25	281	329	122	20.76	6
1963	129,266.45	79,085	92,733	36,533	21.35	1,711
1964	185,678.59	111,574	130,829	54,850	21.95	2,499
1965	525,926.06	310,191	363,722	162,204	22.56	7,190
1966	174,483.17	100,939	118,359	56,124	23.18	2,421
1967	616,671.76	349,715	410,067	206,605	23.81	8,677

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 367 MAINS - EXCL. CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
1968	48,607.10	26,992	31,650	16,957	24.46	693
1969	195,519.35	106,265	124,604	70,915	25.11	2,824
1970	80,424.78	42,754	50,132	30,293	25.76	1,176
1971	13,237.78	6,877	8,064	5,174	26.43	196
1972	179,412.29	90,980	106,681	72,731	27.11	2,683
1973	590,261.19	291,884	342,256	248,005	27.80	8,921
1974	4,212.58	2,030	2,380	1,833	28.49	64
1975	140,289.59	65,810	77,167	63,123	29.20	2,162
1976	144,578.83	65,957	77,340	67,239	29.91	2,248
1977	183,064.83	81,116	95,115	87,950	30.63	2,871
1978	5,649.55	2,429	2,848	2,802	31.35	89
1979	42,706.24	17,787	20,857	21,849	32.09	681
1980	75,055.54	30,255	35,476	39,580	32.83	1,206
1981	216,940.91	84,498	99,080	117,861	33.58	3,510
1982	176,185.62	80,552	94,453	81,733	29.18	2,801
1983	593,459.32	263,140	308,551	284,908	29.61	9,622
1984	292,444.25	125,488	147,144	145,300	30.05	4,835
1985	585,580.29	241,376	283,032	302,548	30.77	9,833
1986	631,711.36	250,979	294,292	337,419	31.23	10,804
1987	733,870.79	278,798	326,912	406,959	31.96	12,733
1988	3,729,508.70	1,358,287	1,592,694	2,136,815	32.44	65,870
1989	2,700,246.88	939,956	1,102,169	1,598,078	32.92	48,544
1990	2,842,696.07	942,922	1,105,647	1,737,049	33.42	51,976
1991	1,308,154.41	409,714	480,420	827,734	34.17	24,224
1992	1,752,622.18	518,776	608,304	1,144,318	34.68	32,996
1993	450,664.31	125,510	147,170	303,494	35.20	8,622
1994	683,755.17	178,118	208,857	474,898	35.72	13,295
1995	300,533.40	73,090	85,704	214,829	36.04	5,961
1996	556,459.12	124,869	146,418	410,041	36.58	11,209
1997	282,932.77	58,030	68,045	214,888	37.14	5,786
1998	495,237.61	92,263	108,185	387,053	37.50	10,321
1999	359,358.78	59,941	70,285	289,074	37.87	7,633
2001	71,099.35	8,973	10,522	60,577	38.66	1,567
2002	178,216.24	18,784	22,026	156,190	38.90	4,015
2003	116,755.03	9,831	11,527	105,228	38.97	2,700
2004	281,260.02	17,579	20,613	260,647	38.74	6,728
2005	87,208.04	3,462	4,059	83,149	38.26	2,173
2006	1,107,596.13	17,611	20,650	1,086,946	36.18	30,043
2007	375,462.78	451	529	374,934	34.56	10,849
	26,207,013.38	9,435,441	11,063,369	15,143,643		467,811

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 32.4 1.79

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 367 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S2						
1965	123.16	117	86	37	1.21	31
1966	712.06	670	492	220	1.41	156
1968	3,760.13	3,472	2,550	1,210	1.84	658
1969	1,065.16	974	715	350	2.06	170
1972	304.87	270	198	107	2.77	39
1973	4,209.46	3,678	2,701	1,508	3.03	498
1975	52,085.17	44,335	32,562	19,523	3.57	5,469
1976	1,353.96	1,137	835	519	3.85	135
1977	11,455.26	9,475	6,959	4,496	4.15	1,083
1981	5,240.44	4,044	2,970	2,270	5.48	414
1983	142,700.99	115,088	84,528	58,173	5.66	10,278
1984	16,454.40	13,006	9,552	6,902	5.99	1,152
1985	144,795.62	111,884	82,175	62,621	6.35	9,862
1986	12,796.92	9,640	7,080	5,717	6.74	848
1987	6,292.10	4,621	3,394	2,898	7.08	409
1988	78,267.14	55,703	40,912	37,355	7.53	4,961
1989	177,776.52	122,221	89,767	88,010	7.99	11,015
1991	61,883.80	39,346	28,898	32,986	8.93	3,694
1992	1,449.96	880	646	804	9.45	85
1993	5,250.30	3,024	2,221	3,029	10.00	303
1996	25,603.59	12,085	8,876	16,728	11.84	1,413
1998	469,847.08	184,274	135,343	334,504	13.30	25,151
1999	175,813.32	61,587	45,234	130,579	14.06	9,287
2001	575,913.78	150,774	110,739	465,175	15.74	29,554
2003	194,324.06	32,860	24,135	170,189	17.60	9,670
2004	325,576.18	39,785	29,220	296,356	18.56	15,967
2006	117,438.27	3,241	2,381	115,057	20.56	5,596
2007	57,842.73	116	85	57,758	21.10	2,737
	2,670,336.43	1,028,307	755,254	1,915,081		150,635

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.7 5.64

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR SURVIVOR CURVE.. IOWA 28-R0.5						
1928	6.12	6	6			
1930	37.35	37	37			
1934	25.80	26	26			
1935	234.64	235	235			
1936	55.61	56	56			
1937	279.18	279	279			
1938	59.30	59	59			
1939	60.37	60	60			
1943	40.61	41	41			
1944	115.80	116	116			
1945	284.86	285	285			
1946	790.82	791	791			
1947	145.10	145	145			
1949	40.52	41	41			
1950	636.47	636	636			
1951	817.47	811	817			
1952	1,030.61	1,005	1,031			
1953	19.50	19	20			
1954	1,654.00	1,557	1,654			
1955	1,401.72	1,296	1,402			
1956	6,719.92	6,106	6,720			
1957	25,372.75	22,663	25,373			
1958	1,805.95	1,585	1,805	1	3.42	
1959	9,809.59	8,468	9,644	166	3.83	43
1960	4,460.78	3,785	4,311	150	4.24	35
1961	4,436.59	3,701	4,215	222	4.64	48
1962	3,746.62	3,072	3,499	248	5.04	49
1963	9,977.10	8,043	9,160	817	5.43	150
1964	1,637.94	1,297	1,477	161	5.83	28
1965	36,343.73	28,257	32,181	4,163	6.23	668
1966	13,856.03	10,580	12,049	1,807	6.62	273
1967	28,126.91	21,064	23,989	4,138	7.03	589
1968	18,847.04	13,845	15,768	3,079	7.43	414
1969	9,487.32	6,831	7,780	1,707	7.84	218
1970	6,872.54	4,845	5,518	1,355	8.26	164
1971	2,421.48	1,671	1,903	518	8.68	60
1972	9,002.67	6,077	6,921	2,082	9.10	229
1973	19,099.94	12,593	14,342	4,758	9.54	499

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1980 AND PRIOR SURVIVOR CURVE.. IOWA 28-R0.5						
1974	12,076.58	7,772	8,851	3,226	9.98	323
1975	30,034.31	18,859	21,478	8,556	10.42	821
1976	24,029.73	14,692	16,732	7,298	10.88	671
1977	38,116.90	22,680	25,829	12,288	11.34	1,084
1978	28,211.29	16,312	18,577	9,634	11.81	816
1979	8,130.20	4,562	5,195	2,935	12.29	239
1980	17,248.97	9,377	10,679	6,570	12.78	514
	377,608.73	266,238	301,733	75,879		7,935
1981 AND SUBSEQUENT SURVIVOR CURVE.. IOWA 21-R2						
1981	21,092.08	17,154	19,441	1,651	3.92	421
1982	44,171.56	38,005	43,072	1,100	3.99	276
1983	60,042.10	50,832	57,609	2,433	4.27	570
1984	39,664.26	32,874	37,257	2,407	4.66	517
1985	45,594.60	36,904	41,824	3,771	5.08	742
1986	309,810.70	244,874	277,520	32,291	5.46	5,914
1987	125,969.10	96,946	109,871	16,098	5.86	2,747
1988	436,337.83	325,944	369,398	66,940	6.29	10,642
1989	343,157.11	247,382	280,363	62,794	6.81	9,221
1990	181,105.13	125,832	142,608	38,497	7.28	5,288
1991	117,636.88	78,464	88,925	28,712	7.78	3,690
1992	142,754.29	91,177	103,332	39,422	8.25	4,778
1993	301,853.54	183,285	207,720	94,134	8.79	10,709
1994	189,340.28	108,643	123,127	66,213	9.35	7,082
1995	468,078.39	252,669	286,354	181,724	9.88	18,393
1996	71,950.20	36,249	41,082	30,868	10.42	2,962
1997	157,617.25	73,402	83,188	74,429	10.99	6,772
1998	109,838.14	46,857	53,104	56,734	11.54	4,916
1999	136,268.37	52,491	59,489	76,779	12.10	6,345
2000	19,187.07	6,568	7,444	11,743	12.65	928
2001	164,644.75	48,998	55,530	109,115	13.18	8,279
2002	132,591.41	33,241	37,672	94,919	13.70	6,928
2003	15,317.95	3,090	3,502	11,816	14.18	833
2004	32,741.21	4,931	5,589	27,152	14.57	1,864
2005	12,771.04	1,234	1,398	11,373	14.81	768

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1981 AND SUBSEQUENT SURVIVOR CURVE.. IOWA 21-R2						
2006	20,925.61	814	923	20,003	14.41	1,388
2007	8,089.95	24	27	8,063	13.94	578
	3,708,550.80	2,238,884	2,537,369	1,171,181		123,551
	4,086,159.53	2,505,122	2,839,102	1,247,060		131,486
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.5	3.22

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1936	179.44	154	153	26	9.98	3
1937	489.18	416	414	75	10.44	7
1938	874.53	738	735	140	10.93	13
1939	1,077.37	901	897	180	11.44	16
1940	1,195.66	991	987	209	11.97	17
1941	1,130.68	928	924	207	12.53	17
1942	508.08	413	411	97	13.11	7
1943	228.27	184	183	45	13.71	3
1944	311.81	248	247	65	14.33	5
1945	292.07	230	229	63	14.96	4
1946	599.73	466	464	136	15.62	9
1947	1,217.69	934	930	288	16.28	18
1948	1,252.74	949	945	308	16.96	18
1949	3,888.49	2,909	2,897	991	17.64	56
1950	3,761.59	2,776	2,765	997	18.34	54
1951	2,998.99	2,183	2,174	825	19.04	43
1952	2,363.01	1,696	1,689	674	19.76	34
1953	3,148.36	2,227	2,218	930	20.48	45
1954	2,786.76	1,942	1,934	853	21.22	40
1955	17,060.20	11,705	11,658	5,402	21.97	246
1956	17,634.60	11,910	11,862	5,773	22.72	254
1957	13,687.57	9,094	9,058	4,630	23.49	197
1958	13,936.51	9,105	9,069	4,868	24.27	201
1959	9,790.32	6,285	6,260	3,530	25.06	141
1960	12,807.87	8,077	8,045	4,763	25.86	184
1961	15,943.20	9,869	9,830	6,113	26.67	229
1962	18,230.31	11,071	11,027	7,203	27.49	262
1963	12,781.91	7,610	7,580	5,202	28.32	184
1964	14,317.62	8,351	8,318	6,000	29.17	206
1965	17,441.28	9,961	9,921	7,520	30.02	250
1966	19,707.17	11,014	10,970	8,737	30.88	283
1967	20,346.15	11,117	11,073	9,273	31.75	292
1968	28,857.93	15,407	15,346	13,512	32.63	414
1969	13,941.07	7,265	7,236	6,705	33.52	200
1970	21,020.13	10,687	10,644	10,376	34.41	302
1971	39,650.07	19,651	19,573	20,077	35.31	569
1972	12,922.82	6,234	6,209	6,714	36.23	185
1973	25,823.95	12,122	12,074	13,750	37.14	370
1974	12,001.43	5,474	5,452	6,549	38.07	172

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 374.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
1975	5,836.99	2,585	2,575	3,262	39.00	84
1976	10,873.79	4,669	4,650	6,224	39.94	156
1977	13,391.22	5,571	5,549	7,842	40.88	192
1978	30,104.79	12,114	12,066	18,039	41.83	431
1979	37,740.46	14,677	14,618	23,122	42.78	540
1980	44,854.34	16,825	16,758	28,096	43.74	642
1981	66,381.86	23,990	23,894	42,488	44.70	951
1982	48,609.45	17,922	17,850	30,759	42.09	731
1983	59,575.54	21,072	20,988	38,588	43.09	896
1984	56,300.18	19,069	18,993	37,307	44.09	846
1985	109,785.11	35,537	35,395	74,390	45.09	1,650
1986	83,567.84	25,797	25,694	57,874	46.09	1,256
1987	115,305.98	34,096	33,960	81,346	46.64	1,744
1988	128,855.27	36,157	36,013	92,842	47.64	1,949
1989	140,469.94	37,295	37,146	103,324	48.64	2,124
1990	198,454.60	49,693	49,495	148,960	49.64	3,001
1991	191,325.05	45,019	44,839	146,486	50.64	2,893
1992	152,880.07	33,664	33,530	119,350	51.64	2,311
1993	208,294.07	42,721	42,550	165,744	52.64	3,149
1994	213,801.11	40,622	40,460	173,341	53.64	3,232
1995	201,100.10	35,172	35,032	166,068	54.64	3,039
1996	242,951.87	38,824	38,669	204,283	55.64	3,672
1997	251,371.41	36,373	36,228	215,143	56.64	3,798
1998	192,014.93	25,058	24,958	167,057	57.20	2,921
1999	189,381.29	21,836	21,749	167,632	58.20	2,880
2000	110,554.30	11,066	11,022	99,532	59.20	1,681
2001	276,064.94	23,438	23,344	252,721	60.20	4,198
2002	181,388.67	12,643	12,592	168,797	61.20	2,758
2003	212,404.59	11,576	11,530	200,875	62.20	3,230
2004	294,746.34	11,584	11,538	283,208	63.20	4,481
2005	282,241.92	6,802	6,774	275,468	64.20	4,291
2006	252,528.08	2,247	2,238	250,290	65.20	3,839
2007	91,039.41	55	55	90,984	65.75	1,384
	5,080,402.07	979,063	975,153	4,105,248		76,500

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 53.7 1.51

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.3 LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELK SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2015						
1970	106,644.13	85,539	84,315	22,329	8.14	2,743
1972	872.15	692	682	190	8.16	23
1975	397.62	310	306	92	8.18	11
1980	5,938.40	4,454	4,390	1,548	8.22	188
1981	866.58	644	635	232	8.22	28
1984	1,049.59	770	759	291	8.19	36
1988	5,667.18	3,928	3,872	1,795	8.23	218
1990	26,723.74	17,859	17,603	9,121	8.23	1,108
1992	11,181.36	7,142	7,040	4,141	8.25	502
1993	18,427.32	11,489	11,325	7,102	8.20	866
1994	5,982.04	3,620	3,568	2,414	8.21	294
1996	17,382.15	9,786	9,646	7,736	8.21	942
1997	120,409.73	64,732	63,806	56,604	8.24	6,869
1999	81.08	39	38	43	8.24	5
2000	13,573.53	6,032	5,946	7,628	8.23	927
2003	5,836.68	1,773	1,748	4,089	8.21	498
2005	69,861.83	11,380	11,217	58,645	8.14	7,205
	410,895.11	230,189	226,896	184,000		22,463

DUBOIS SERVICE CENTER  
 INTERIM SURVIVOR CURVE.. IOWA 70-R1.5  
 PROBABLE RETIREMENT YEAR.. 6-2012

1967	95,176.63	82,937	81,751	13,426	5.29	2,538
1969	27.09	23	23	4	5.30	1
1973	1,277.23	1,090	1,074	203	5.32	38
1976	1,655.47	1,394	1,374	281	5.33	53
1978	7,410.89	6,177	6,089	1,322	5.33	248
1980	2,081.36	1,714	1,689	392	5.34	73
1984	1,452.26	1,174	1,157	295	5.35	55
1986	1,466.30	1,165	1,148	318	5.32	60
1991	9,141.85	6,810	6,713	2,429	5.34	455
1992	22,626.06	16,565	16,328	6,298	5.34	1,179
1993	28,845.86	20,688	20,392	8,454	5.36	1,577
1996	4,082.54	2,713	2,674	1,409	5.34	264
1997	14,938.93	9,592	9,455	5,484	5.34	1,027

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.3 LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DUBOIS SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
1999	81.07	48	47	34	5.35	6
2000	20,579.25	11,354	11,192	9,387	5.35	1,755
2002	26,356.07	12,163	11,989	14,367	5.35	2,685
2003	22,030.21	8,850	8,724	13,306	5.34	2,492
2005	775.00	178	175	600	5.32	113
	260,004.07	184,635	181,994	78,009		14,619

MEADVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2007						
1962	50,405.35	49,891	49,177	1,228	0.42	1,228
1963	12,243.25	12,116	11,943	300	0.42	300
1973	1,749.00	1,726	1,701	48	0.42	48
1974	7,939.03	7,832	7,720	219	0.42	219
1975	778.25	767	756	22	0.42	22
1980	4,336.66	4,266	4,205	132	0.42	132
1984	5,343.44	5,247	5,172	171	0.42	171
1988	6,818.81	6,669	6,574	245	0.42	245
1989	3,965.78	3,874	3,819	147	0.42	147
1991	25,949.82	25,273	24,911	1,039	0.42	1,039
1992	1,206.19	1,173	1,156	50	0.42	50
1993	6,060.92	5,880	5,796	265	0.42	265
1994	5,353.23	5,181	5,107	246	0.42	246
1998	34,149.82	32,569	32,103	2,047	0.42	2,047
1999	241.07	229	226	15	0.42	15
2000	78,259.70	73,595	72,542	5,718	0.42	5,718
2001	9,015.48	8,389	8,269	746	0.42	746
2005	2,821.63	2,233	2,201	621	0.42	621
	256,637.43	246,910	243,378	13,259		13,259

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.3 LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CLARION SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2011						
1936	9,903.31	9,219	9,087	816	4.18	195
1937	2,781.06	2,587	2,550	231	4.19	55
1938	210.94	196	193	18	4.20	4
1939	582.38	541	533	49	4.20	12
1944	10.39	10	10			
1945	326.86	302	298	29	4.24	7
1950	321.44	295	291	30	4.27	7
1952	433.28	397	391	42	4.28	10
1953	332.05	304	300	32	4.29	7
1954	140.18	128	126	14	4.29	3
1955	275.00	251	247	28	4.30	7
1958	187.94	171	169	19	4.31	4
1962	856.57	773	762	95	4.32	22
1963	83.47	75	74	9	4.33	2
1965	199.63	179	176	24	4.33	6
1966	177.21	159	157	20	4.34	5
1967	242.55	216	213	30	4.34	7
1968	2,935.04	2,613	2,576	359	4.34	83
1973	6,609.18	5,798	5,715	894	4.35	206
1974	144.51	126	124	21	4.35	5
1975	530.69	462	455	76	4.36	17
1981	40,634.89	34,410	33,918	6,717	4.37	1,537
1982	23,786.61	20,233	19,944	3,843	4.32	890
1990	25,311.03	20,021	19,734	5,577	4.38	1,273
1992	6,883.02	5,300	5,224	1,659	4.36	381
1993	9,346.08	7,071	6,970	2,376	4.37	544
1994	6,506.60	4,830	4,761	1,746	4.37	400
1996	1,000.00	708	698	302	4.36	69
2001	2,783.41	1,560	1,538	1,245	4.38	284
2003	12,864.90	5,794	5,711	7,154	4.37	1,637
2005	13,549.81	3,612	3,560	9,990	4.36	2,291
	169,950.03	128,341	126,505	43,445		9,970

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.3 LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
1927	8.70	8	8	1	4.94	
1947	645.59	585	577	69	5.17	13
1957	143,100.37	127,674	125,848	17,252	5.24	3,292
1961	414.81	367	362	53	5.27	10
1962	145.67	129	127	19	5.27	4
1966	197.98	173	171	27	5.29	5
1967	94.95	83	82	13	5.29	2
1968	2,956.27	2,568	2,531	425	5.30	80
1969	492.99	427	421	72	5.30	14
1970	226.25	195	192	34	5.31	6
1971	6,952.04	5,979	5,893	1,059	5.31	199
1972	51,504.41	44,134	43,503	8,001	5.31	1,507
1973	9,564.95	8,162	8,045	1,520	5.32	286
1977	35,874.01	30,059	29,629	6,245	5.33	1,172
1978	16,667.57	13,892	13,693	2,975	5.33	558
1979	3,094.81	2,565	2,528	567	5.33	106
1983	73,779.47	60,204	59,343	14,436	5.32	2,714
1984	12,836.92	10,379	10,231	2,606	5.35	487
1985	14,926.93	11,985	11,814	3,113	5.30	587
1987	2,462.81	1,934	1,906	557	5.35	104
1989	15,125.36	11,595	11,429	3,696	5.35	691
1990	248,899.99	188,218	185,525	63,375	5.35	11,846
1991	16,042.86	11,950	11,779	4,264	5.34	799
1993	32,220.02	23,108	22,777	9,443	5.36	1,762
1994	9,191.51	6,453	6,361	2,831	5.34	530
1995	11,713.72	8,019	7,904	3,810	5.34	713
1996	24,333.42	16,172	15,941	8,392	5.34	1,572
1997	59,183.35	38,002	37,459	21,724	5.34	4,068
1998	10,003.16	6,165	6,077	3,926	5.34	735
1999	16,701.39	9,790	9,650	7,051	5.35	1,318
2000	16,882.47	9,314	9,181	7,701	5.35	1,439
2001	62,597.10	31,975	31,517	31,080	5.35	5,809
2002	8,641.62	3,988	3,931	4,711	5.35	881
2003	8,093.70	3,251	3,204	4,890	5.34	916
2005	4,977.53	1,142	1,126	3,852	5.32	724
2006	35,802.12	3,566	3,515	32,287	5.27	6,127
2007	17,633.88	141	139	17,495	5.23	3,345
	973,990.70	694,351	684,419	289,572		54,421

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.3 LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERIE OFFICE, 3RD & WAYNE INTERIM SURVIVOR CURVE.. IOWA 65-01 PROBABLE RETIREMENT YEAR.. 6-2012						
1959	388.97	341	336	53	5.24	10
1960	138,152.22	120,745	119,018	19,134	5.24	3,652
1961	4,157.54	3,625	3,573	585	5.25	111
1963	592.12	514	507	85	5.25	16
1964	602.47	522	515	87	5.25	17
1965	2,158.47	1,864	1,837	321	5.25	61
1968	1,854.68	1,588	1,565	290	5.26	55
1969	342.68	292	288	55	5.26	10
1970	944.95	804	792	153	5.26	29
1971	15,034.41	12,745	12,563	2,471	5.26	470
1972	3,731.14	3,150	3,105	626	5.27	119
1973	5,233.60	4,401	4,338	896	5.27	170
1977	4,011.01	3,313	3,266	745	5.27	141
1979	91,278.80	74,547	73,480	17,799	5.28	3,371
1980	3,267.88	2,653	2,615	653	5.28	124
1989	3,091.19	2,381	2,347	744	5.25	142
1990	2,631.80	1,999	1,970	662	5.25	126
1991	5,993.15	4,483	4,419	1,574	5.25	300
1993	1,543.12	1,113	1,097	446	5.25	85
1994	15,955.30	11,242	11,081	4,874	5.28	923
1998	22,462.44	13,940	13,741	8,721	5.25	1,661
2000	101,187.98	56,352	55,546	45,642	5.24	8,710
2003	41,030.85	16,716	16,477	24,554	5.21	4,713
2004	3,523.61	1,171	1,154	2,370	5.19	457
2005	12,031.01	2,832	2,792	9,239	5.14	1,797
2006	24,251.99	2,534	2,497	21,755	4.99	4,360
2007	11,945.01	102	101	11,844	4.89	2,422
	517,398.39	345,969	341,020	176,378		34,052

WARREN SERVICE CENTER  
 INTERIM SURVIVOR CURVE.. IOWA 70-R1.5  
 PROBABLE RETIREMENT YEAR.. 6-2017

1918	7,499.50	6,597	6,503	997	8.18	122
1930	115.00	99	98	17	8.81	2
1946	50.40	42	41	9	9.45	1

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.3 LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
1951	683.91	566	558	126	9.60	13
1954	35,308.09	28,970	28,556	6,752	9.68	698
1955	468.54	383	378	91	9.70	9
1958	1,140.77	924	911	230	9.77	24
1960	495.82	399	393	103	9.81	10
1961	506.53	406	400	107	9.83	11
1963	325.41	258	254	71	9.87	7
1964	117.06	93	92	25	9.89	3
1968	102.62	80	79	24	9.95	2
1969	250.00	193	190	60	9.97	6
1972	630.05	477	470	160	10.01	16
1981	6,136.50	4,298	4,236	1,901	10.11	188
1982	2,672.61	1,899	1,872	801	10.02	80
1987	74,198.39	48,964	48,263	25,935	10.09	2,570
1988	7,722.00	5,008	4,936	2,786	10.07	277
1990	71,332.95	44,362	43,728	27,605	10.08	2,739
1993	7,185.25	4,119	4,060	3,125	10.11	309
1994	5,642.81	3,131	3,086	2,557	10.09	253
1996	13,244.89	6,771	6,674	6,571	10.12	649
1997	5,372.34	2,615	2,578	2,794	10.10	277
1999	32,985.22	14,131	13,929	19,056	10.12	1,883
2001	4,279.74	1,524	1,502	2,778	10.09	275
2003	4,293.33	1,127	1,111	3,182	10.06	316
	282,759.73	177,436	174,898	107,863		10,740

CORRY SERVICE CENTER  
 INTERIM SURVIVOR CURVE.. IOWA 70-R1.5  
 PROBABLE RETIREMENT YEAR.. 6-2006

1951	8,784.75	8,785	8,785
1952	2,577.71	2,578	2,578
1963	245.00	245	245
1979	2,344.92	2,345	2,345
1980	1,853.96	1,854	1,854
1988	3,198.09	3,198	3,198
1991	22,640.46	22,640	22,640

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.3 LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CORRY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2006						
1992	5,063.86	5,064	5,064			
1993	20,549.88	20,550	20,550			
2003	36,697.46	36,697	36,697			
	103,956.09	103,956	103,956			
ERIE METER WAREHOUSE - NEW						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
1997	5,019.00	1,121	1,104	3,915	33.33	117
1998	381,988.94	78,346	77,137	304,852	33.26	9,166
1999	142,726.79	26,619	26,208	116,519	33.07	3,523
	529,734.73	106,086	104,449	425,286		12,806
WEST COUNTY SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
1979	368,840.79	221,452	218,034	150,807	16.44	9,173
1980	32,267.02	19,096	18,801	13,466	16.47	818
1990	11,431.55	5,763	5,674	5,758	16.31	353
1991	3,689.19	1,799	1,771	1,918	16.37	117
1993	20,279.60	9,201	9,059	11,221	16.36	686
1994	4,617.25	2,004	1,973	2,644	16.40	161
1998	8,192.70	2,820	2,777	5,416	16.35	331
2001	7,885.74	2,012	1,981	5,905	16.30	362
2005	5,270.81	477	470	4,801	15.90	302
	462,474.65	264,624	260,540	201,936		12,303

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.3 LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CHICORA SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
1984	142,031.84	128,297	126,318	15,714	2.42	6,493
1989	858.56	755	743	116	2.42	48
1992	3,844.45	3,302	3,251	593	2.40	247
1994	16,241.41	13,631	13,421	2,820	2.41	1,170
2005	7,285.48	2,895	2,850	4,435	2.40	1,848
	170,261.74	148,880	146,583	23,678		9,806
OIL CITY - FRANKLIN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
1986	462,383.08	206,547	203,360	259,023	25.50	10,158
1991	28,956.82	10,920	10,751	18,206	25.74	707
1992	40,320.60	14,584	14,359	25,962	25.74	1,009
1993	38,692.32	13,349	13,143	25,549	25.79	991
1994	376.16	123	121	255	25.88	10
1995	138,205.72	42,747	42,087	96,119	25.87	3,715
1996	4,194.05	1,220	1,201	2,993	25.78	116
1997	10,632.29	2,883	2,839	7,793	25.75	303
1999	322.35	73	72	250	25.75	10
2000	1,522.74	311	306	1,217	25.67	47
2002	83,521.42	12,745	12,548	70,973	25.45	2,789
2003	67,253.89	8,360	8,231	59,023	25.24	2,338
2004	20,911.64	1,966	1,936	18,976	24.89	762
2005	5,678.63	346	341	5,338	24.39	219
2006	22,402.12	553	544	21,858	23.00	950
2007	11,033.88	21	21	11,013	21.94	502
	936,407.71	316,748	311,860	624,548		24,626
BRADFORD						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1995	732,766.81	211,330	208,069	524,698	28.58	18,359
1996	1,302.21	353	348	954	28.48	33

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.3 LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
1997	4,035.13	1,017	1,001	3,034	28.44	107
1999	81.08	17	17	64	28.39	2
2003	11,324.03	1,294	1,274	10,050	27.76	362
	749,509.26	214,011	210,709	538,800		18,863
SHARON-GREENVILLE SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
1996	1,004,913.23	268,010	263,874	741,039	29.10	25,465
1999	81.07	17	17	64	29.05	2
2002	6,431.49	887	873	5,558	28.64	194
	1,011,425.79	268,914	264,764	746,661		25,661
	6,835,405.43	3,431,050	3,381,971	3,453,435		263,589
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.1	3.86

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.4 M&R AND OTHER SMALL STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
M&R AND OTHER SMALL STRUCTURES SURVIVOR CURVE.. IOWA 40-R0.5						
1912	285.65	286	286			
1916	3,769.25	3,769	3,769			
1919	1,830.26	1,830	1,830			
1920	480.18	480	480			
1921	213.92	214	214			
1922	997.12	997	997			
1924	2,384.49	2,384	2,384			
1925	1,705.60	1,706	1,706			
1926	552.47	552	552			
1927	1,192.15	1,186	1,168	24	0.21	24
1928	2,857.89	2,808	2,765	93	0.70	93
1929	3,155.57	3,062	3,015	141	1.19	118
1930	816.71	783	771	46	1.67	28
1931	886.41	839	826	60	2.14	28
1932	302.04	282	278	24	2.61	9
1933	29.42	27	27	2	3.06	1
1934	313.79	286	282	32	3.51	9
1935	555.03	500	492	63	3.95	16
1936	842.90	751	740	103	4.38	24
1937	173.84	153	151	23	4.81	5
1938	1,104.70	961	946	159	5.22	30
1939	644.82	554	546	99	5.63	18
1940	185.25	157	155	30	6.04	5
1941	313.47	263	259	54	6.44	8
1942	1,326.02	1,099	1,082	244	6.84	36
1943	613.96	503	495	119	7.24	16
1944	710.20	575	566	144	7.63	19
1945	67.16	54	53	14	8.03	2
1946	1,667.57	1,316	1,296	372	8.43	44
1947	1,505.94	1,174	1,156	350	8.82	40
1948	1,190.33	916	902	288	9.22	31
1949	3,978.79	3,022	2,976	1,003	9.62	104
1950	2,468.40	1,850	1,822	646	10.02	64
1951	5,144.12	3,803	3,745	1,399	10.43	134
1952	6,133.25	4,472	4,404	1,729	10.83	160
1953	2,934.49	2,109	2,077	857	11.25	76
1954	7,816.69	5,538	5,454	2,363	11.66	203
1955	12,159.83	8,488	8,359	3,801	12.08	315

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.4 M&R AND OTHER SMALL STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
M&R AND OTHER SMALL STRUCTURES SURVIVOR CURVE.. IOWA 40-R0.5						
1956	24,459.58	16,816	16,560	7,900	12.50	632
1957	4,487.55	3,037	2,991	1,497	12.93	116
1958	6,895.25	4,592	4,522	2,373	13.36	178
1959	8,444.32	5,533	5,449	2,995	13.79	217
1960	7,723.77	4,974	4,898	2,826	14.24	198
1961	3,061.97	1,938	1,909	1,153	14.68	79
1962	3,693.55	2,296	2,261	1,433	15.13	95
1963	9,335.15	5,696	5,609	3,726	15.59	239
1964	528.12	316	311	217	16.05	14
1965	20,265.82	11,896	11,715	8,551	16.52	518
1966	8,765.75	5,042	4,965	3,801	16.99	224
1967	9,246.59	5,208	5,129	4,118	17.47	236
1968	9,841.73	5,423	5,341	4,501	17.96	251
1969	2,211.01	1,191	1,173	1,038	18.45	56
1970	17,423.87	9,174	9,034	8,390	18.94	443
1971	6,633.20	3,407	3,355	3,278	19.45	169
1972	3,149.96	1,579	1,555	1,595	19.95	80
1973	6,328.11	3,089	3,042	3,286	20.47	161
1974	384.56	183	180	205	20.99	10
1975	2,662.80	1,231	1,212	1,451	21.51	67
1976	8,217.21	3,690	3,634	4,583	22.04	208
1977	161.11	70	69	92	22.58	4
1978	35,931.06	15,163	14,933	20,998	23.12	908
1979	2,730.40	1,115	1,098	1,632	23.67	69
1980	4,426.62	1,746	1,719	2,708	24.22	112
1982	3,245.87	1,755	1,728	1,518	20.87	73
1983	975.19	515	507	468	21.06	22
1984	3,631.40	1,861	1,833	1,798	21.47	84
1985	1,937.48	966	951	986	21.71	45
1986	2,377.89	1,145	1,128	1,250	22.15	56
1987	1,143.16	533	525	618	22.43	28
1988	2,956.54	1,330	1,310	1,647	22.74	72
1989	6,970.75	3,027	2,981	3,990	22.90	174
1990	1,655.96	689	679	977	23.26	42
1991	8,239.15	3,287	3,237	5,002	23.48	213
1992	4,546.10	1,737	1,711	2,835	23.58	120
1993	7,363.58	2,671	2,630	4,734	23.87	198
1996	765.60	233	229	537	24.14	22

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 375.4 M&R AND OTHER SMALL STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
M&R AND OTHER SMALL STRUCTURES SURVIVOR CURVE.. IOWA 40-R0.5						
1998	1,202.79	315	310	893	24.20	37
2000	23,198.37	5,009	4,933	18,265	23.91	764
2001	2,457.39	469	462	1,995	23.66	84
2002	5,680.43	937	923	4,757	23.19	205
2003	7,131.66	973	958	6,174	22.66	272
2005	39,859.56	2,882	2,839	37,021	20.30	1,824
2006	14,551.06	479	471	14,080	17.12	822
2007	7,166.94	20	20	7,147	15.11	473
	427,375.61	204,987	202,055	225,321		12,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.9	2.94

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376 MAINS - EXCL. CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-L1.5						
1883	8,708.19	7,266	6,737	1,971	9.44	209
1884	1,149.65	956	886	264	9.61	27
1885	4,552.66	3,771	3,497	1,056	9.78	108
1886	30,515.37	25,184	23,351	7,164	9.96	719
1887	49,858.70	40,999	38,015	11,844	10.13	1,169
1888	39,503.19	32,357	30,002	9,501	10.31	922
1889	251.65	205	190	62	10.49	6
1890	54.37	44	41	13	10.66	1
1891	916.33	742	688	228	10.85	21
1892	1,096.67	884	820	277	11.03	25
1893	509.69	409	379	131	11.21	12
1894	282.97	226	210	73	11.40	6
1895	627.91	500	464	164	11.59	14
1896	254.50	202	187	68	11.78	6
1897	151.48	120	111	40	11.97	3
1898	70.74	56	52	19	12.17	2
1899	66,274.27	51,906	48,129	18,145	12.36	1,468
1900	1,968.88	1,535	1,423	546	12.56	43
1901	285.82	222	206	80	12.76	6
1902	1,166.78	901	835	332	12.96	26
1903	1,016.62	782	725	292	13.16	22
1904	1,351.06	1,034	959	392	13.37	29
1905	1,064.80	811	752	313	13.57	23
1906	52.06	39	36	16	13.78	1
1907	56.77	43	40	17	13.99	1
1908	211.92	159	147	65	14.20	5
1909	157.01	117	108	49	14.42	3
1910	214.54	159	147	68	14.63	5
1911	7,087.93	5,242	4,861	2,227	14.85	150
1912	4,835.71	3,557	3,298	1,538	15.07	102
1913	3,466.03	2,536	2,351	1,115	15.30	73
1914	2,708.91	1,971	1,828	881	15.52	57
1915	1,903.35	1,377	1,277	626	15.75	40
1916	230,549.87	165,950	153,873	76,677	15.97	4,801
1917	4,053.67	2,902	2,691	1,363	16.20	84
1918	8,106.71	5,769	5,349	2,758	16.44	168
1919	28,096.21	19,878	18,431	9,665	16.67	580
1920	7,460.79	5,247	4,865	2,596	16.91	154
1921	18,981.18	13,274	12,308	6,673	17.14	389

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376 MAINS - EXCL. CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-L1.5						
1922	29,215.73	20,308	18,830	10,386	17.38	598
1923	18,189.03	12,563	11,649	6,540	17.63	371
1924	57,548.16	39,507	36,632	20,916	17.87	1,170
1925	119,708.26	81,677	75,733	43,975	18.11	2,428
1926	213,870.72	144,983	134,432	79,439	18.36	4,327
1927	135,183.64	91,046	84,420	50,764	18.61	2,728
1928	82,776.46	55,386	51,355	31,421	18.86	1,666
1929	134,433.01	89,358	82,855	51,578	19.11	2,699
1930	155,933.77	102,979	95,485	60,449	19.36	3,122
1931	93,596.51	61,381	56,914	36,683	19.62	1,870
1932	34,857.00	22,706	21,054	13,803	19.87	695
1933	22,288.82	14,416	13,367	8,922	20.13	443
1934	48,472.64	31,144	28,878	19,595	20.38	961
1935	76,026.19	48,497	44,968	31,058	20.64	1,505
1936	79,969.57	50,645	46,959	33,011	20.90	1,579
1937	81,711.00	51,380	47,641	34,070	21.16	1,610
1938	81,615.17	50,944	47,237	34,378	21.42	1,605
1939	55,427.15	34,343	31,844	23,583	21.68	1,088
1940	55,317.53	34,026	31,550	23,768	21.94	1,083
1941	66,885.27	40,833	37,861	29,024	22.20	1,307
1942	17,269.66	10,465	9,703	7,567	22.46	337
1943	4,897.94	2,945	2,731	2,167	22.73	95
1944	24,322.00	14,513	13,457	10,865	22.99	473
1945	14,375.38	8,512	7,893	6,482	23.25	279
1946	45,034.89	26,453	24,528	20,507	23.52	872
1947	177,205.45	103,275	95,759	81,446	23.78	3,425
1948	178,015.76	102,911	95,422	82,594	24.05	3,434
1949	338,690.48	194,171	180,041	158,649	24.32	6,523
1950	450,353.37	256,161	237,519	212,834	24.58	8,659
1951	436,206.44	246,020	228,116	208,090	24.85	8,374
1952	323,894.58	181,089	167,911	155,984	25.13	6,207
1953	423,027.10	234,526	217,459	205,568	25.40	8,093
1954	509,613.02	280,032	259,653	249,960	25.68	9,734
1955	1,149,105.74	625,803	580,262	568,844	25.96	21,912
1956	1,386,503.55	748,157	693,712	692,792	26.24	26,402
1957	729,940.90	390,226	361,828	368,113	26.53	13,875
1958	382,154.20	202,351	187,625	194,529	26.82	7,253
1959	590,656.61	309,740	287,199	303,458	27.11	11,194
1960	415,980.15	215,935	200,221	215,759	27.41	7,872

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 ACCOUNT 376 MAINS - EXCL. CATHODIC PROTECTION  
 CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-L1.5						
1961	419,823.60	215,663	199,969	219,855	27.72	7,931
1962	387,173.49	196,723	182,407	204,766	28.04	7,303
1963	460,617.05	231,460	214,616	246,001	28.36	8,674
1964	532,820.11	264,652	245,393	287,427	28.69	10,018
1965	856,927.55	420,494	389,893	467,035	29.03	16,088
1966	1,356,713.75	657,463	609,618	747,096	29.38	25,429
1967	1,629,677.16	779,312	722,599	907,078	29.74	30,500
1968	1,487,757.71	701,924	650,843	836,915	30.11	27,795
1969	1,534,459.67	713,677	661,741	872,719	30.49	28,623
1970	1,653,102.76	757,452	702,330	950,773	30.88	30,789
1971	2,126,460.56	959,246	889,439	1,237,022	31.29	39,534
1972	1,925,179.53	854,202	792,039	1,133,141	31.71	35,735
1973	2,188,293.39	954,096	884,664	1,303,629	32.15	40,548
1974	2,193,394.06	938,992	870,659	1,322,735	32.60	40,575
1975	1,387,351.25	582,410	540,026	847,325	33.07	25,622
1976	1,503,458.05	618,222	573,232	930,226	33.56	27,718
1977	3,726,076.76	1,499,746	1,390,605	2,335,472	34.06	68,569
1978	3,525,691.46	1,386,302	1,285,417	2,240,274	34.59	64,767
1979	2,772,770.54	1,063,358	985,974	1,786,797	35.14	50,848
1980	3,572,954.32	1,335,213	1,238,046	2,334,908	35.70	65,404
1981	3,335,596.72	1,211,822	1,123,634	2,211,963	36.29	60,952
1982	3,547,967.70	1,665,771	1,544,548	2,003,420	27.77	72,143
1983	4,284,435.34	1,950,275	1,808,348	2,476,087	28.23	87,711
1984	5,068,765.00	2,243,435	2,080,174	2,988,591	28.44	105,084
1985	6,127,412.16	2,618,243	2,427,706	3,699,706	28.92	127,929
1986	6,523,805.76	2,685,851	2,490,394	4,033,412	29.42	137,098
1987	5,004,978.65	1,979,970	1,835,882	3,169,097	29.92	105,919
1988	7,642,341.96	2,911,732	2,699,837	4,942,505	30.20	163,659
1989	6,911,504.11	2,515,787	2,332,706	4,578,798	30.72	149,049
1990	6,772,512.55	2,347,353	2,176,530	4,595,983	31.26	147,024
1991	7,595,823.33	2,497,507	2,315,756	5,280,067	31.81	165,988
1992	7,597,495.88	2,371,178	2,198,621	5,398,875	32.14	167,980
1993	8,418,135.64	2,469,881	2,290,141	6,127,995	32.71	187,343
1994	6,717,003.56	1,842,474	1,708,392	5,008,612	33.29	150,454
1995	6,997,491.75	1,782,961	1,653,210	5,344,282	33.87	157,788
1996	6,141,736.64	1,449,450	1,343,969	4,797,768	34.26	140,040
1997	7,531,069.48	1,623,699	1,505,538	6,025,531	34.86	172,849
1998	5,472,750.82	1,066,092	988,510	4,484,241	35.47	126,423
1999	5,627,730.63	977,537	906,399	4,721,332	36.08	130,857

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376 MAINS - EXCL. CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-L1.5						
2000	5,930,530.86	905,592	839,689	5,090,842	36.52	139,399
2001	4,350,732.09	568,206	526,856	3,823,876	37.15	102,931
2002	5,663,195.45	612,758	568,166	5,095,029	37.79	134,825
2003	5,727,689.67	490,290	454,610	5,273,080	38.26	137,822
2004	5,405,970.14	337,873	313,285	5,092,685	38.74	131,458
2005	3,517,946.12	136,496	126,563	3,391,383	39.23	86,449
2006	5,730,678.01	84,241	78,111	5,652,567	39.10	144,567
2007	1,830,833.07	2,014	1,867	1,828,966	38.72	47,236
	200,486,683.67	62,109,834	57,589,924	142,896,767		4,322,795
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.1	2.16

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 376 MAINS - CATHODIC PROTECTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S2						
1968	2,111.91	1,950	1,650	462	1.84	251
1972	1,358.42	1,202	1,017	341	2.77	123
1973	61,743.44	53,945	45,643	16,100	3.03	5,314
1974	15,761.56	13,601	11,508	4,254	3.29	1,293
1975	23,922.14	20,363	17,229	6,693	3.57	1,875
1979	9,093.68	7,282	6,161	2,933	4.78	614
1980	23,959.11	18,849	15,948	8,011	5.12	1,565
1981	36,588.12	28,235	23,890	12,698	5.48	2,317
1983	105,809.87	85,336	72,202	33,608	5.66	5,938
1985	260,480.46	201,273	170,296	90,184	6.35	14,202
1986	99,223.53	74,745	63,241	35,983	6.74	5,339
1987	47,968.35	35,228	29,806	18,162	7.08	2,565
1988	64,787.28	46,109	39,013	25,774	7.53	3,423
1989	19,399.88	13,337	11,284	8,116	7.99	1,016
1994	7,375.26	4,009	3,392	3,983	10.56	377
1997	4,782.19	2,072	1,753	3,029	12.54	242
1998	2,545.31	998	844	1,701	13.30	128
1999	3,833.32	1,343	1,136	2,697	14.06	192
2001	504,572.71	132,097	111,768	392,805	15.74	24,956
2003	178,720.59	30,222	25,571	153,150	17.60	8,702
2004	4,561.91	557	471	4,091	18.56	220
2005	5,512.00	413	349	5,163	19.56	264
2006	197,081.04	5,439	4,603	192,478	20.56	9,362
2007	35,162.82	70	59	35,104	21.10	1,664
	1,716,354.90	778,675	658,834	1,057,520		91,942
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.5	5.36

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 378 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	'FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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SURVIVOR CURVE.. IOWA 30-S0

1893	21.53	22	22			
1911	33.21	33	33			
1914	88.33	88	88			
1916	1,556.46	1,556	1,556			
1917	199.22	199	199			
1918	527.90	528	528			
1919	418.72	419	419			
1920	1,028.81	1,029	1,029			
1921	386.83	387	387			
1922	1,144.54	1,145	1,145			
1923	1,337.88	1,338	1,338			
1924	2,302.76	2,303	2,303			
1925	1,668.61	1,669	1,669			
1926	167.62	168	168			
1927	430.46	430	430			
1928	527.57	528	528			
1929	479.08	479	479			
1930	2,524.10	2,524	2,524			
1931	264.56	265	265			
1932	386.77	387	387			
1933	300.20	300	300			
1934	156.98	157	157			
1935	1,325.69	1,326	1,326			
1936	2,881.21	2,881	2,881			
1937	1,223.05	1,223	1,223			
1938	2,244.24	2,244	2,244			
1939	1,740.27	1,740	1,740			
1940	237.90	238	238			
1941	828.35	828	828			
1942	1,596.01	1,596	1,596			
1943	458.40	458	458			
1944	269.35	269	269			
1945	652.06	652	652			
1946	4,214.44	4,214	4,214			
1947	5,579.70	5,548	5,580			
1948	8,891.51	8,738	8,892			
1949	3,515.55	3,411	3,516			
1950	4,504.72	4,316	4,505			
1951	14,454.13	13,669	14,454			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 378 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
1952	16,507.28	15,406	16,507			
1953	13,552.18	12,482	13,552			
1954	6,522.44	5,924	6,522			
1955	29,951.42	26,836	29,951			
1956	35,092.17	30,997	35,061	31	3.50	9
1957	12,295.55	10,701	12,104	192	3.89	49
1958	12,775.60	10,958	12,395	381	4.27	89
1959	13,175.77	11,130	12,589	587	4.66	126
1960	9,486.58	7,893	8,928	559	5.04	111
1961	11,367.20	9,306	10,526	841	5.44	155
1962	8,465.00	6,820	7,714	751	5.83	129
1963	11,856.64	9,394	10,626	1,231	6.23	198
1964	9,768.55	7,613	8,611	1,158	6.62	175
1965	24,306.70	18,612	21,052	3,255	7.03	463
1966	18,701.07	14,069	15,914	2,787	7.43	375
1967	19,293.35	14,252	16,121	3,172	7.84	405
1968	17,542.46	12,718	14,386	3,156	8.25	383
1969	18,245.81	12,978	14,680	3,566	8.66	412
1970	23,391.65	16,311	18,450	4,942	9.08	544
1971	19,361.29	13,230	14,965	4,396	9.50	463
1972	18,076.54	12,093	13,679	4,398	9.93	443
1973	56,754.89	37,157	42,029	14,726	10.36	1,421
1974	30,826.16	19,738	22,326	8,500	10.79	788
1975	28,829.79	18,039	20,404	8,426	11.23	750
1976	30,014.68	18,339	20,744	9,271	11.67	794
1977	41,010.79	24,442	27,647	13,364	12.12	1,103
1978	56,812.24	33,008	37,336	19,476	12.57	1,549
1979	67,211.33	38,042	43,030	24,181	13.02	1,857
1980	180,707.06	99,443	112,482	68,225	13.49	5,057
1981	114,392.58	61,166	69,186	45,207	13.96	3,238
1982	112,703.26	75,083	84,928	27,775	12.32	2,254
1983	222,340.87	144,722	163,698	58,643	12.65	4,636
1984	186,462.75	118,329	133,845	52,618	13.00	4,048
1985	261,620.38	161,498	182,674	78,946	13.38	5,900
1986	264,858.26	159,180	180,052	84,806	13.66	6,208
1987	245,068.27	143,022	161,776	83,292	13.97	5,962
1988	257,688.95	145,568	164,655	93,034	14.31	6,501
1989	257,842.96	140,989	159,476	98,367	14.57	6,751
1990	295,597.09	155,868	176,306	119,291	14.86	8,028

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 378 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
1991	327,774.91	165,985	187,750	140,025	15.19	9,218
1992	342,565.48	165,870	187,619	154,946	15.54	9,971
1993	346,384.26	160,445	181,483	164,901	15.74	10,477
1994	211,791.98	92,998	105,192	106,600	16.07	6,633
1995	246,309.64	102,145	115,539	130,771	16.35	7,998
1996	176,157.05	68,613	77,610	98,547	16.59	5,940
1997	186,931.28	67,707	76,585	110,346	16.87	6,541
1998	58,440.63	19,513	22,072	36,369	17.12	2,124
1999	18,848.82	5,732	6,484	12,365	17.35	713
2000	96,090.65	26,127	29,553	66,538	17.63	3,774
2001	68,785.73	16,399	18,549	50,237	17.84	2,816
2002	228,716.67	46,338	52,413	176,304	18.04	9,773
2003	81,328.50	13,379	15,133	66,196	18.20	3,637
2004	61,553.49	7,614	8,612	52,941	18.29	2,895
2005	176,191.58	13,972	15,805	160,387	18.38	8,726
2006	183,813.98	5,680	6,425	177,389	18.28	9,704
2007	71,377.68	164	185	71,193	18.24	3,903
	6,014,108.61	2,921,342	3,294,506	2,719,606		176,217

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 15.4 2.93

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-L0.5						
1886	490.00	412	436	54	6.23	9
1887	219.09	183	193	26	6.37	4
1888	37.59	31	33	5	6.50	1
1889	91.40	76	80	11	6.64	2
1890	44.89	37	39	6	6.77	1
1891	94.25	78	82	12	6.90	2
1892	74.71	61	64	11	7.02	2
1893	22.50	18	19	4	7.15	1
1894	66.66	54	57	10	7.27	1
1895	75.50	61	64	12	7.39	2
1896	131.66	106	112	20	7.51	3
1897	200.41	161	170	30	7.62	4
1898	178.29	143	151	27	7.73	3
1899	87.32	70	74	13	7.84	2
1900	15.44	12	13	2	7.95	
1901	519.12	412	436	83	8.05	10
1902	1,830.19	1,448	1,531	299	8.15	37
1903	3,089.95	2,435	2,574	516	8.26	62
1904	2,299.06	1,806	1,909	390	8.36	47
1905	2,056.87	1,611	1,703	354	8.46	42
1906	2,021.91	1,578	1,668	354	8.56	41
1907	2,107.90	1,640	1,734	374	8.66	43
1908	1,832.30	1,420	1,501	331	8.77	38
1909	1,465.75	1,132	1,197	269	8.87	30
1910	1,303.49	1,003	1,060	243	8.98	27
1911	771.86	592	626	146	9.09	16
1912	619.50	474	501	119	9.19	13
1913	682.72	520	550	133	9.31	14
1914	717.47	544	575	142	9.42	15
1915	1,017.21	768	812	205	9.54	21
1916	11,580.17	8,712	9,210	2,370	9.66	245
1917	512.10	384	406	106	9.78	11
1918	7,960.02	5,937	6,276	1,684	9.91	170
1919	1,754.18	1,303	1,378	376	10.03	37
1920	965.32	714	755	210	10.17	21
1921	3,456.70	2,544	2,689	768	10.30	75
1922	6,684.07	4,895	5,175	1,509	10.44	145
1923	3,688.46	2,688	2,842	846	10.58	80
1924	4,464.01	3,236	3,421	1,043	10.73	97

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-L0.5						
1925	8,730.86	6,295	6,655	2,076	10.88	191
1926	4,718.88	3,384	3,577	1,142	11.03	104
1927	5,313.22	3,790	4,007	1,306	11.18	117
1928	5,822.80	4,130	4,366	1,457	11.34	128
1929	7,403.22	5,220	5,518	1,885	11.50	164
1930	5,400.40	3,785	4,001	1,399	11.67	120
1931	3,733.79	2,601	2,750	984	11.83	83
1932	1,870.92	1,295	1,369	502	12.01	42
1933	2,047.74	1,408	1,489	559	12.18	46
1934	4,660.70	3,184	3,366	1,295	12.36	105
1935	4,005.76	2,718	2,873	1,133	12.54	90
1936	3,241.12	2,184	2,309	932	12.72	73
1937	3,564.85	2,385	2,521	1,044	12.91	81
1938	3,958.59	2,629	2,779	1,180	13.10	90
1939	4,173.64	2,750	2,907	1,267	13.30	95
1940	4,877.24	3,190	3,372	1,505	13.49	112
1941	5,718.26	3,709	3,921	1,797	13.70	131
1942	2,335.08	1,503	1,589	746	13.90	54
1943	895.85	572	605	291	14.11	21
1944	1,861.82	1,178	1,245	617	14.32	43
1945	1,840.35	1,155	1,221	619	14.53	43
1946	5,166.66	3,213	3,397	1,770	14.75	120
1947	8,450.24	5,207	5,505	2,945	14.97	197
1948	11,725.32	7,156	7,565	4,160	15.20	274
1949	15,143.97	9,156	9,680	5,464	15.42	354
1950	17,935.29	10,738	11,352	6,583	15.65	421
1951	23,343.36	13,833	14,624	8,719	15.89	549
1952	20,749.54	12,168	12,864	7,886	16.13	489
1953	19,925.34	11,563	12,224	7,701	16.37	470
1954	25,501.32	14,640	15,477	10,024	16.61	603
1955	36,348.82	20,635	21,815	14,534	16.86	862
1956	46,928.15	26,341	27,847	19,081	17.11	1,115
1957	37,225.08	20,645	21,825	15,400	17.37	887
1958	24,564.89	13,459	14,229	10,336	17.63	586
1959	32,562.48	17,626	18,634	13,928	17.89	779
1960	30,903.87	16,515	17,459	13,445	18.16	740
1961	34,632.16	18,265	19,309	15,323	18.43	831
1962	39,030.03	20,307	21,468	17,562	18.71	939
1963	52,124.10	26,755	28,285	23,839	18.98	1,256

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-L0.5						
1964	52,884.88	26,754	28,284	24,601	19.27	1,277
1965	58,741.03	29,294	30,969	27,772	19.55	1,421
1966	201,929.93	99,208	104,881	97,049	19.84	4,892
1967	244,473.82	118,228	124,988	119,486	20.14	5,933
1968	250,053.15	119,000	125,804	124,249	20.44	6,079
1969	268,993.27	125,943	133,144	135,849	20.74	6,550
1970	376,473.33	173,291	183,200	193,273	21.05	9,182
1971	522,864.82	236,492	250,014	272,851	21.36	12,774
1972	621,306.97	275,922	291,699	329,608	21.68	15,203
1973	615,761.93	268,411	283,759	332,003	22.00	15,091
1974	853,455.00	365,023	385,895	467,560	22.32	20,948
1975	622,382.23	260,903	275,821	346,561	22.65	15,301
1976	729,540.37	299,476	316,600	412,940	22.99	17,962
1977	1,739,381.62	698,884	738,846	1,000,536	23.33	42,886
1978	1,211,054.96	476,066	503,287	707,768	23.67	29,901
1979	1,554,156.38	596,951	631,084	923,072	24.02	38,429
1980	2,146,571.74	804,750	850,765	1,295,807	24.38	53,150
1981	2,185,295.33	798,944	844,627	1,340,668	24.74	54,190
1982	2,029,931.29	1,142,851	1,208,198	821,733	19.08	43,068
1983	1,982,506.08	1,089,387	1,151,677	830,829	19.33	42,981
1984	2,450,227.57	1,316,997	1,392,302	1,057,926	19.43	54,448
1985	2,532,716.33	1,328,410	1,404,368	1,128,348	19.57	57,657
1986	3,222,202.63	1,651,379	1,745,804	1,476,399	19.58	75,403
1987	3,175,467.36	1,579,477	1,669,790	1,505,677	19.79	76,083
1988	4,103,297.26	1,982,713	2,096,083	2,007,214	19.88	100,966
1989	4,308,395.89	2,015,037	2,130,255	2,178,141	20.01	108,853
1990	4,356,430.88	1,965,186	2,077,554	2,278,877	20.18	112,928
1991	4,812,386.83	2,084,726	2,203,929	2,608,458	20.39	127,928
1992	4,799,977.63	1,994,871	2,108,936	2,691,042	20.51	131,206
1993	4,999,859.88	1,982,944	2,096,327	2,903,533	20.66	140,539
1994	5,309,314.51	2,004,266	2,118,869	3,190,446	20.75	153,756
1995	5,376,000.95	1,918,157	2,027,836	3,348,165	20.88	160,353
1996	5,237,344.63	1,751,368	1,851,510	3,385,835	21.06	160,771
1997	6,446,534.71	2,001,649	2,116,102	4,330,433	21.28	203,498
1998	5,117,166.43	1,467,092	1,550,979	3,566,187	21.36	166,956
1999	5,373,985.37	1,402,073	1,482,243	3,891,742	21.49	181,095
2000	5,635,362.49	1,313,039	1,388,118	4,247,244	21.67	195,996
2001	4,798,430.50	980,319	1,036,373	3,762,058	21.74	173,048
2002	5,635,393.59	978,868	1,034,839	4,600,555	21.80	211,035

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-L0.5						
2003	5,696,909.67	804,404	850,399	4,846,511	21.80	222,317
2004	5,379,035.25	573,943	606,761	4,772,274	21.63	220,632
2005	5,921,276.60	409,752	433,181	5,488,096	21.30	257,657
2006	6,084,987.90	169,163	178,835	5,906,153	20.38	289,801
2007	2,128,297.38	4,469	4,725	2,123,572	19.64	108,125
	131,802,426.12	42,062,666	44,467,775	87,334,650		4,143,048
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.1	3.14

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R4						
1946	22.51	23	23			
1949	211.05	211	211			
1950	923.97	924	924			
1951	506.71	507	507			
1952	408.98	408	340	69	0.09	69
1953	1,746.41	1,732	1,445	301	0.29	301
1954	550.07	543	453	97	0.49	97
1955	526.06	516	430	96	0.69	96
1956	210.89	206	172	39	0.90	39
1957	2,705.50	2,621	2,187	519	1.13	459
1958	3,651.95	3,513	2,931	721	1.37	526
1959	2,644.35	2,526	2,107	537	1.61	334
1960	3,007.60	2,852	2,379	629	1.86	338
1961	2,232.16	2,101	1,753	479	2.12	226
1962	7,281.60	6,798	5,671	1,611	2.39	674
1963	8,773.49	8,125	6,778	1,995	2.66	750
1964	7,613.83	6,994	5,835	1,779	2.93	607
1965	31,102.92	28,322	23,628	7,475	3.22	2,321
1966	141,762.88	127,856	106,667	35,096	3.53	9,942
1967	44,380.70	39,636	33,067	11,314	3.85	2,939
1968	164,852.57	145,614	121,482	43,371	4.20	10,326
1969	189,591.56	165,419	138,004	51,588	4.59	11,239
1970	174,120.34	149,883	125,043	49,077	5.01	9,796
1971	214,252.99	181,708	151,594	62,659	5.47	11,455
1972	274,955.93	229,368	191,355	83,601	5.97	14,004
1973	236,710.95	193,772	161,659	75,052	6.53	11,493
1974	221,811.69	177,937	148,448	73,364	7.12	10,304
1975	164,337.53	128,956	107,584	56,754	7.75	7,323
1976	84,161.90	64,502	53,812	30,350	8.41	3,609
1977	165,038.11	123,316	102,879	62,159	9.10	6,831
1978	38,178.67	27,786	23,181	14,998	9.80	1,530
1979	154,181.20	109,129	91,043	63,138	10.52	6,002
1980	124,431.00	85,509	71,338	53,093	11.26	4,715
1981	165,168.63	110,019	91,786	73,383	12.02	6,105
1982	78,011.53	52,736	43,996	34,016	11.78	2,888
1983	82,082.40	53,616	44,730	37,352	12.52	2,983
1984	134,550.83	84,780	70,730	63,821	13.26	4,813
1985	119,038.17	71,935	60,013	59,025	14.13	4,177
1986	79,721.26	46,270	38,602	41,119	14.88	2,763

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R4						
1987	102,343.54	56,923	47,489	54,855	15.63	3,510
1988	207,884.76	110,096	91,850	116,035	16.51	7,028
1989	162,692.87	82,095	68,490	94,203	17.26	5,458
1990	148,319.15	70,837	59,097	89,222	18.14	4,919
1991	140,669.51	63,343	52,845	87,825	19.02	4,618
1992	178,555.93	75,511	62,997	115,559	19.90	5,807
1993	262,169.43	103,636	86,461	175,708	20.78	8,456
1994	106,740.99	39,089	32,611	74,130	21.78	3,404
1995	140,165.11	47,404	39,548	100,617	22.66	4,440
1996	146,348.55	45,222	37,727	108,622	23.66	4,591
1997	204,218.73	57,345	47,841	156,378	24.55	6,370
1998	227,436.13	57,200	47,720	179,716	25.55	7,034
1999	206,972.80	46,134	38,488	168,485	26.43	6,375
2000	181,916.10	35,201	29,367	152,549	27.43	5,561
2001	166,829.15	27,377	22,840	143,989	28.43	5,065
2002	14,783.35	1,999	1,668	13,115	29.32	447
2003	41,529.90	4,390	3,662	37,868	30.32	1,249
2004	393,241.62	29,965	24,999	368,243	31.32	11,757
2005	415,181.36	19,389	16,176	399,005	32.32	12,345
2006	299,358.66	5,179	4,321	295,038	33.20	8,887
2007	146,774.43	176	147	146,627	33.74	4,346
	7,019,592.96	3,417,180	2,851,131	4,168,466		273,741
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.2	3.90

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 381.1 METERS - AUTOMATED READING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S2						
1989	1,792,335.10	1,597,867	1,792,335			
1990	1,026,801.80	895,679	1,026,802			
1991	1,145,712.80	976,606	1,145,713			
1992	1,375,797.60	1,139,573	1,344,917	30,881	3.02	10,225
1993	681,236.64	546,897	645,444	35,793	3.34	10,716
1994	79,417.92	61,358	72,415	7,003	3.70	1,893
1996	18,826.38	13,210	15,590	3,236	4.50	719
	6,120,128.24	5,231,190	6,043,216	76,913		23,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.3	0.38

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-L0.5						
1922	15.00	11	13	2	10.44	
1925	15.00	11	13	2	10.88	
1966	20,420.41	10,033	12,129	8,291	19.84	418
1967	44,810.95	21,671	26,198	18,613	20.14	924
1968	46,047.86	21,914	26,492	19,556	20.44	957
1969	48,499.26	22,707	27,450	21,049	20.74	1,015
1970	63,210.10	29,096	35,174	28,036	21.05	1,332
1971	101,114.64	45,734	55,288	45,827	21.36	2,145
1972	146,898.27	65,238	78,866	68,032	21.68	3,138
1973	181,051.96	78,921	95,407	85,645	22.00	3,893
1974	102,248.15	43,732	52,867	49,381	22.32	2,212
1975	52,394.14	21,964	26,552	25,842	22.65	1,141
1976	69,832.31	28,666	34,654	35,178	22.99	1,530
1977	115,848.78	46,548	56,272	59,577	23.33	2,554
1978	57,186.06	22,480	27,176	30,010	23.67	1,268
1979	58,799.22	22,585	27,303	31,496	24.02	1,311
1980	74,318.64	27,862	33,682	40,637	24.38	1,667
1981	78,220.96	28,598	34,572	43,649	24.74	1,764
1982	73,771.14	41,533	50,209	23,562	19.08	1,235
1983	79,375.87	43,617	52,728	26,648	19.33	1,379
1984	78,716.25	42,310	51,148	27,568	19.43	1,419
1985	90,866.40	47,659	57,615	33,251	19.57	1,699
1986	87,302.10	44,742	54,088	33,214	19.58	1,696
1987	89,578.97	44,557	53,865	35,714	19.79	1,805
1988	103,379.11	49,953	60,388	42,991	19.88	2,163
1989	86,318.92	40,371	48,804	37,515	20.01	1,875
1990	81,455.04	36,744	44,419	37,036	20.18	1,835
1991	89,598.25	38,814	46,922	42,676	20.39	2,093
1992	83,935.96	34,884	42,171	41,765	20.51	2,036
1993	79,439.95	31,506	38,087	41,353	20.66	2,002
1994	70,154.43	26,483	32,015	38,139	20.75	1,838
1995	68,205.86	24,336	29,420	38,786	20.88	1,858
1996	67,738.15	22,652	27,384	40,354	21.06	1,916
1997	92,850.00	28,830	34,852	57,998	21.28	2,725
1998	70,975.36	20,349	24,600	46,375	21.36	2,171
1999	87,250.00	22,764	27,519	59,731	21.49	2,779
2000	91,003.12	21,204	25,633	65,370	21.67	3,017
2001	59,610.00	12,178	14,722	44,888	21.74	2,065
2002	73,770.00	12,814	15,491	58,279	21.80	2,673

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-L0.5						
2003	69,960.00	9,878	11,941	58,019	21.80	2,661
2004	54,960.00	5,864	7,089	47,871	21.63	2,213
2005	53,250.00	3,685	4,455	48,795	21.30	2,291
2006	16,155.00	449	543	15,612	20.38	766
	3,160,551.59	1,245,947	1,506,216	1,654,333		77,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.4	2.45

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-L0.5						
1925	10.00	7	9	1	10.88	
1964	0.05					
1966	3,955.62	1,943	2,544	1,412	19.84	71
1967	5,680.01	2,747	3,597	2,083	20.14	103
1968	4,709.66	2,241	2,934	1,776	20.44	87
1969	4,533.68	2,123	2,780	1,754	20.74	85
1970	6,678.58	3,074	4,025	2,654	21.05	126
1971	9,117.92	4,124	5,400	3,718	21.36	174
1972	10,708.39	4,756	6,227	4,481	21.68	207
1973	16,462.12	7,176	9,396	7,066	22.00	321
1974	31,670.54	13,545	17,735	13,936	22.32	624
1975	15,678.76	6,573	8,606	7,073	22.65	312
1976	10,765.12	4,419	5,786	4,979	22.99	217
1977	33,361.21	13,405	17,552	15,809	23.33	678
1978	9,880.31	3,884	5,085	4,795	23.67	203
1979	3,448.70	1,325	1,735	1,714	24.02	71
1980	8,881.47	3,330	4,360	4,521	24.38	185
1981	16,674.51	6,096	7,982	8,693	24.74	351
1982	13,570.06	7,640	10,003	3,567	19.08	187
1983	20,038.40	11,011	14,417	5,621	19.33	291
1984	19,020.02	10,223	13,385	5,635	19.43	290
1985	20,975.85	11,002	14,405	6,571	19.57	336
1986	22,947.80	11,761	15,399	7,549	19.58	386
1987	22,117.08	11,001	14,404	7,713	19.79	390
1988	24,415.83	11,798	15,447	8,969	19.88	451
1989	23,849.30	11,154	14,604	9,245	20.01	462
1990	19,297.64	8,705	11,398	7,900	20.18	391
1991	23,513.96	10,186	13,337	10,177	20.39	499
1992	19,551.42	8,126	10,640	8,911	20.51	434
1993	24,314.16	9,643	12,626	11,688	20.66	566
1994	19,437.80	7,338	9,608	9,830	20.75	474
1995	18,540.00	6,615	8,661	9,879	20.88	473
1996	24,239.24	8,106	10,613	13,626	21.06	647
1997	38,160.00	11,849	15,514	22,646	21.28	1,064
1998	27,596.65	7,912	10,359	17,238	21.36	807
1999	39,570.00	10,324	13,518	26,052	21.49	1,212
2000	42,442.02	9,889	12,948	29,494	21.67	1,361
2001	29,590.00	6,045	7,915	21,675	21.74	997
2002	37,860.00	6,576	8,610	29,250	21.80	1,342

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-L0.5						
2003	35,470.00	5,008	6,557	28,913	21.80	1,326
2004	26,330.00	2,809	3,678	22,652	21.63	1,047
2005	25,410.00	1,758	2,302	23,108	21.30	1,085
2006	8,230.00	229	300	7,930	20.38	389
	818,703.88	287,476	376,401	442,304		20,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.3	2.53

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 385 INDUSTRIAL MEASURING & REGULATING STA. EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
1929	87.39	83	87			
1930	41.19	39	41			
1933	781.86	720	782			
1937	160.63	144	161			
1938	1,456.94	1,301	1,457			
1939	348.31	309	348			
1940	273.27	241	273			
1941	421.69	369	421	1	5.25	
1943	96.81	83	95	2	5.80	
1945	500.58	425	485	16	6.37	3
1946	310.94	262	299	12	6.66	2
1947	1,430.96	1,194	1,362	69	6.95	10
1948	79.73	66	75	5	7.25	1
1949	778.77	639	729	50	7.56	7
1950	243.77	198	226	18	7.87	2
1951	252.31	203	232	20	8.19	2
1952	1,046.43	834	951	95	8.52	11
1953	6,145.64	4,849	5,531	615	8.86	69
1955	6,845.85	5,288	6,032	814	9.56	85
1956	685.28	523	597	88	9.92	9
1957	3,704.90	2,797	3,191	514	10.29	50
1958	4,866.90	3,629	4,140	727	10.68	68
1959	3,642.53	2,682	3,059	584	11.07	53
1960	3,403.48	2,473	2,821	582	11.48	51
1961	1,068.01	765	873	195	11.90	16
1962	2,676.89	1,891	2,157	520	12.33	42
1963	4,771.89	3,320	3,787	985	12.78	77
1964	2,948.93	2,020	2,304	645	13.23	49
1965	2,187.33	1,474	1,681	506	13.70	37
1966	35,610.96	23,589	26,908	8,703	14.18	614
1967	36,923.56	24,026	27,407	9,517	14.67	649
1968	47,797.83	30,524	34,819	12,979	15.18	855
1969	89,363.96	55,960	63,834	25,530	15.70	1,626
1970	55,355.61	33,966	38,745	16,611	16.23	1,023
1971	53,244.10	31,984	36,484	16,760	16.77	999
1972	35,059.03	20,594	23,492	11,567	17.33	667
1973	34,257.89	19,664	22,431	11,827	17.89	661
1974	34,126.50	19,118	21,808	12,319	18.47	667
1975	20,126.53	10,993	12,540	7,587	19.06	398

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 385 INDUSTRIAL MEASURING & REGULATING STA. EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
1976	18,228.55	9,696	11,060	7,169	19.66	365
1977	14,407.19	7,454	8,503	5,904	20.27	291
1978	43,005.01	21,606	24,646	18,359	20.90	878
1979	49,395.87	24,076	27,464	21,932	21.53	1,019
1980	65,487.04	30,916	35,266	30,221	22.17	1,363
1981	58,749.30	26,831	30,606	28,143	22.82	1,233
1982	80,418.60	44,480	50,739	29,680	19.86	1,494
1983	33,619.08	17,996	20,528	13,091	20.47	640
1984	72,605.92	37,712	43,018	29,588	20.90	1,416
1985	107,128.91	53,875	61,455	45,674	21.33	2,141
1986	243,120.45	118,108	134,726	108,394	21.79	4,974
1987	181,442.20	84,570	96,469	84,973	22.43	3,788
1988	262,172.25	117,427	133,949	128,223	22.91	5,597
1989	340,421.92	146,654	167,289	173,133	23.23	7,453
1990	414,867.54	170,635	194,644	220,224	23.74	9,276
1991	337,829.18	132,125	150,716	187,113	24.26	7,713
1992	296,973.73	110,445	125,985	170,989	24.63	6,942
1993	335,659.10	117,615	134,164	201,495	25.18	8,002
1994	419,932.90	138,452	157,933	262,000	25.58	10,242
1995	529,234.00	163,692	186,724	342,510	25.87	13,240
1996	692,930.04	198,732	226,694	466,236	26.32	17,714
1997	523,040.51	138,344	157,810	365,231	26.65	13,705
1998	506,275.35	122,114	139,296	366,979	27.00	13,592
1999	513,163.89	111,664	127,376	385,788	27.26	14,152
2000	299,541.92	57,961	66,116	233,426	27.43	8,510
2001	264,503.54	44,437	50,689	213,815	27.64	7,736
2002	638,001.77	90,660	103,416	534,586	27.67	19,320
2003	223,943.45	25,753	29,377	194,566	27.57	7,057
2004	411,280.30	35,699	40,722	370,558	27.18	13,633
2005	162,808.73	9,231	10,530	152,279	26.35	5,779
2006	450,413.50	10,675	12,177	438,237	23.99	18,267
2007	85,542.60	163	186	85,357	22.18	3,848
	9,169,269.52	2,729,037	3,112,938	6,056,336		240,183

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 25.2 2.62

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R2						
1927	263.66	264	264			
1933	137.80	138	138			
1934	18.29	18	18			
1938	152.69	153	153			
1939	5.88	6	6			
1940	176.51	177	177			
1941	274.93	275	275			
1942	3.96	4	4			
1943	204.67	205	205			
1944	8.00	8	8			
1946	257.16	256	257			
1947	1,086.64	1,072	1,087			
1948	3,023.61	2,960	3,024			
1949	984.73	956	985			
1950	672.01	647	672			
1951	182.78	174	183			
1952	88.61	84	89			
1953	117.99	111	118			
1954	1,048.28	974	1,048			
1955	1,459.95	1,343	1,460			
1956	1,592.77	1,451	1,593			
1957	1,022.82	923	1,023			
1958	1,388.27	1,241	1,388			
1959	614.57	544	615			
1960	2,071.21	1,814	2,071			
1961	6,276.03	5,439	6,276			
1962	868.90	745	869			
1963	9,092.24	7,709	9,092			
1964	3,105.70	2,603	3,106			
1965	6,339.28	5,250	6,339			
1966	12,442.02	10,173	12,318	124	6.02	21
1967	10,732.38	8,658	10,484	248	6.38	39
1968	3,942.15	3,136	3,797	145	6.75	21
1969	18,451.36	14,458	17,507	944	7.14	132
1970	11,462.19	8,843	10,708	754	7.54	100
1971	26,945.56	20,446	24,758	2,188	7.96	275
1972	22,464.02	16,747	20,279	2,185	8.40	260
1973	46,321.97	33,885	41,031	5,291	8.86	597
1974	7,616.67	5,463	6,615	1,002	9.33	107

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R2						
1975	15,226.81	10,695	12,950	2,277	9.82	232
1976	16,350.90	11,233	13,602	2,749	10.33	266
1977	13,065.95	8,766	10,615	2,451	10.86	226
1978	42,125.84	27,559	33,371	8,755	11.41	767
1979	45,378.64	28,920	35,019	10,360	11.97	865
1980	164,042.11	101,657	123,094	40,948	12.55	3,263
1981	120,266.85	72,341	87,596	32,671	13.15	2,484
1982	59,130.32	39,540	47,878	11,252	12.18	924
1983	22,493.21	14,641	17,728	4,765	12.65	377
1984	12,903.51	8,159	9,879	3,025	13.13	230
1985	21,289.41	13,004	15,746	5,543	13.75	403
1988	7,505.27	4,114	4,982	2,523	15.32	165
	742,697.08	499,982	602,500	140,200		11,754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.9	1.58

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 390.11 OTHER SMALL STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R0.5						
1965	1,238.01	727	4,053-	5,291	16.52	320
1976	2,135.85	959	5,346-	7,482	22.04	339
1984	2,430.79	1,246	6,946-	9,377	21.47	437
1988	14,939.86	6,718	37,450-	52,390	22.74	2,304
1990	132.73	55	307-	440	23.26	19
1998	21,577.51	5,649	31,491-	53,069	24.20	2,193
2000	3,494.27	754	4,203-	7,697	23.91	322
2001	3,741.21	714	3,980-	7,721	23.66	326
2004	4,228.18	449	2,503-	6,731	21.75	309
2006	25,921.61	853	4,755-	30,677	17.12	1,792
2007	11,170.17	31	173-	11,343	15.11	751
	91,010.19	18,155	101,207-	192,218		9,112
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.1	10.01

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FURNITURE						
SURVIVOR CURVE.. 25-SQUARE						
1981	10,700.99	10,701	10,701			
1982	30,099.14	29,593	30,099			
1983	17,178.09	16,202	16,533	645	1.42	454
1984	63,513.10	57,365	58,538	4,975	2.42	2,056
1985	62,560.24	54,002	55,106	7,454	3.42	2,180
1986	41,596.52	34,242	34,942	6,655	4.42	1,506
1987	57,112.81	44,731	45,646	11,467	5.42	2,116
1988	51,289.52	38,118	38,897	12,393	6.42	1,930
1989	22,177.52	15,595	15,914	6,264	7.42	844
1990	43,868.73	29,094	29,689	14,180	8.42	1,684
1991	38,018.39	23,693	24,177	13,841	9.42	1,469
1992	189,178.61	110,329	112,585	76,594	10.42	7,351
1993	37,853.40	20,562	20,982	16,871	11.42	1,477
1994	12,659.55	6,370	6,500	6,160	12.42	496
1995	392.05	182	186	206	13.42	15
1996	2,119.89	897	915	1,205	14.42	84
1998	23,487.35	8,061	8,226	15,261	16.42	929
1999	23,678.51	7,179	7,326	16,353	17.42	939
2000	3,243.14	854	872	2,371	18.42	129
2006	18,502.05	429	438	18,064	24.42	740
2007	9,112.95	15	15	9,098	24.96	365
	758,342.55	508,214	518,287	240,057		26,764

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 9.0 3.53

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EQUIPMENT						
SURVIVOR CURVE.. 15-SQUARE						
1992	2,408.32	2,341	2,408			
1993	328.60	297	329			
2000	3,420.02	1,500	2,325	1,095	8.42	130
2003	542,797.43	129,566	200,809	341,988	11.42	29,946
2005	3,050.73	321	498	2,553	13.42	190
2006	24,136.75	934	1,447	22,690	14.42	1,574
2007	11,888.25	32	50	11,838	14.96	791
	588,030.10	134,991	207,866	380,164		32,631

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 11.7 5.5

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMPUTER						
SURVIVOR CURVE.. 5-SQUARE						
2001	10,941.05	10,941	10,941			
2002	549,243.98	503,107	523,037	26,207	0.42	26,207
2003	3,768.73	2,698	2,805	964	1.42	679
2004	1,712,358.20	883,577	918,579	793,779	2.42	328,008
2005	152,935.23	48,328	50,242	102,693	3.42	30,027
2006	95,544.89	11,083	11,522	84,023	4.42	19,010
2007	39,752.13	318	331	39,421	4.96	7,948
	2,564,544.21	1,460,052	1,517,457	1,047,087		411,879
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.5	16.06

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 6.5-L3						
2004	274,637.48	119,330	95,040	179,597	3.36	53,451
2005	484,789.66	132,590	105,600	379,190	4.20	90,283
2006	387,432.19	39,441	31,412	356,020	5.14	69,265
2007	181,974.54	1,328	1,058	180,917	5.68	31,852
	1,328,833.87	292,689	233,110	1,095,724		244,851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.5	18.43

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 30-SQUARE						
1976	376.30	376	376			
1978	134.72	128	125	10	1.42	7
1980	1,723.52	1,527	1,488	236	3.42	69
1981	6,470.70	5,518	5,376	1,095	4.42	248
	8,705.24	7,549	7,365	1,341		324
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.1	3.72

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 394 TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
1981	10,109.56	10,110	10,110			
1982	3,527.63	3,468	3,321	207	0.42	207
1983	170,757.03	161,058	154,223	16,534	1.42	11,644
1984	40,340.18	36,435	34,889	5,451	2.42	2,252
1985	41,032.37	35,419	33,916	7,116	3.42	2,081
1986	97,968.91	80,648	77,225	20,744	4.42	4,693
1987	163,567.33	128,106	122,669	40,898	5.42	7,546
1988	101,346.69	75,321	72,124	29,223	6.42	4,552
1989	78,862.35	55,456	53,102	25,760	7.42	3,472
1990	65,401.83	43,374	41,533	23,869	8.42	2,835
1991	115,602.62	72,044	68,986	46,617	9.42	4,949
1992	145,466.19	84,836	81,236	64,230	10.42	6,164
1993	338,047.47	183,627	175,834	162,213	11.42	14,204
1994	205,479.30	103,397	99,009	106,470	12.42	8,572
1995	112,655.11	52,182	49,967	62,688	13.42	4,671
1996	202,384.92	85,649	82,014	120,371	14.42	8,348
1997	397,387.87	152,279	145,816	251,572	15.42	16,315
1998	345,573.91	118,601	113,568	232,006	16.42	14,129
1999	143,494.49	43,508	41,662	101,832	17.42	5,846
2000	78,539.18	20,672	19,795	58,744	18.42	3,189
2001	75,426.35	16,835	16,120	59,306	19.42	3,054
2002	65,639.79	12,025	11,515	54,125	20.42	2,651
2003	26,498.97	3,795	3,634	22,865	21.42	1,067
2004	141,628.51	14,616	13,995	127,634	22.42	5,693
2005	95,477.20	6,034	5,778	89,699	23.42	3,830
2006	53,224.71	1,235	1,183	52,042	24.42	2,131
2007	25,019.28	40	38	24,981	24.96	1,001
	3,340,459.75	1,600,770	1,533,262	1,807,197		145,096

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 12.5 4.34

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 396 POWER OPERATED EQUIPMENT AND TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UNAMORTIZED						
SURVIVOR CURVE.. IOWA 23-S1						
2004	631,974.81	88,476	67,830	564,145	15.87	35,548
2005	10,893.39	944	724	10,169	16.67	610
2006	778,020.00	25,052	19,206	758,814	17.50	43,361
2007	145,452.45	335	257	145,195	17.98	8,075
	1,566,340.65	114,807	88,017	1,478,323		87,594
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
1996	2,994.46	2,112	1,619	1,375	4.42	311
2006	83,293.73	3,223	2,471	80,823	14.42	5,605
2007	41,025.27	111	85	40,940	14.96	2,737
	127,313.46	5,446	4,175	123,138		8,653
	1,693,654.11	120,253	92,192	1,601,461		96,247
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.6	5.68

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
1996	60,333.09	60,333	60,333			
1997	73,988.45	70,881	72,741	1,247	0.42	1,247
1998	23,828.22	20,445	20,981	2,847	1.42	2,005
1999	60,241.42	45,663	46,861	13,380	2.42	5,529
2000	10,854.37	7,142	7,329	3,525	3.42	1,031
2001	1,712.52	956	981	732	4.42	166
2002	282,701.20	129,477	132,875	149,826	5.42	27,643
2003	220,822.83	79,055	81,129	139,694	6.42	21,759
2004	114,509.92	29,544	30,319	84,191	7.42	11,346
2005	66,613.29	10,525	10,801	55,812	8.42	6,629
2006	597,983.31	34,683	35,594	562,389	9.42	59,702
2007	104,522.88	418	429	104,094	9.96	10,451
	1,618,111.50	489,122	500,373	1,117,737		147,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.6	9.12

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AT JANUARY 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
1991	447.97	349	371	77	4.42	17
	447.97	349	371	77		17
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.5	3.79

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EXPERIENCED AND ESTIMATED NET SALVAGE

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2002 TRANSACTION YEAR				
334.10	18,270.42	224.05-		224.05
367.10	49,764.03	4,567.23		4,567.23-
367.20	237.23			
369.00	79,823.43	3,466.91		3,466.91-
375.00	8,783.18	2,223.17		2,223.17-
376.10	1,325,107.62	907,659.53		907,659.53-
378.00	22,019.70	10,973.59		10,973.59-
380.00	1,275,503.29	220,789.92		220,789.92-
381.00	127,305.99			
381.10	28,382.02			
382.00	48,051.99			
383.00	260,467.25			
384.00	11,629.48			
385.00	49,539.08	9,541.57		9,541.57-
387.00	158,235.45			
391.10	11,931.66			
391.20	62,129.62			
391.30	1,543.43			
393.00	371.00			
394.00	25,513.45			
396.20	19,427.30			
397.00	7,211.84		25.00	25.00
	3,591,248.46	1,158,997.87	25.00	1,158,972.87-
2003 TRANSACTION YEAR				
334.10	47,797.63	2,415.37		2,415.37-
367.10	81,745.50	34,606.70		34,606.70-
367.20	37,094.05			
369.00	60,599.68	317.79		317.79-
375.00	32,707.80	1,200.00		1,200.00-
376.10	964,067.84	822,894.17		822,894.17-
376.20	151,806.44			
378.00	175,467.85	23,597.36		23,597.36-
380.00	1,400,237.60	373,534.82		373,534.82-
381.00	239,665.28			
381.10	282,787.70			
382.00	50,372.79			
383.00	2,155.52			
384.00	10,483.36			
385.00	93,443.20	9,956.17		9,956.17-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2003 TRANSACTION YEAR				
387.00	6,850.20			
390.00	1,750.14			
391.10	44,047.52			
391.20	10,324.77			
391.30	747,493.37			
394.00	19,711.90			
396.60	9,842.10			
397.00	68,874.94			
	4,539,327.18	1,268,522.38		1,268,522.38-
2004 TRANSACTION YEAR				
334.00	49,750.99	3,915.69		3,915.69-
366.20		329.05		329.05-
367.10	268,764.85	48,774.35		48,774.35-
367.20	103,812.21	195.34		195.34-
369.00	5,899.02	1,738.17		1,738.17-
374.10	250.00	1,309.25		1,309.25-
375.00	102,590.32	158,743.20		158,743.20-
376.10	905,617.29	1,005,809.44		1,005,809.44-
378.00	77,437.51	1,987.88		1,987.88-
380.00	978,406.20	297,608.59		297,608.59-
381.00	51,097.07			
382.00	32,809.08			
384.00	5,989.94			
385.00	7,980.40	1,548.88		1,548.88-
391.10	26,743.19			
391.20	13,178.63			
391.30	8,261.90			
394.00	13,678.74			
396.60	26,049.06			
397.00	8,480.39			
	2,686,796.79	1,521,959.84		1,521,959.84-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2005 TRANSACTION YEAR				
334.00	378.32			
334.10		530.59		530.59-
367.10	9,632.74	12,708.94		12,708.94-
369.00	4,869.04	1,525.83		1,525.83-
374.10	811.00			
374.20	583.25	4.22		4.22-
375.00		4,077.00		4,077.00-
376.10	793,823.84	955,395.80	384.16	955,011.64-
376.20	132,172.63			
378.00	86,798.93	8,980.63		8,980.63-
380.00	931,300.61	480,208.82		480,208.82-
381.00	150,395.94			
382.00	29,488.19			
383.00	2,389.46			
384.00	5,503.26			
385.00	14,548.67	3,614.50		3,614.50-
391.10	33,929.33			
391.20	40,084.07			
392.00			197.50	197.50
394.00	47,586.60			
396.60	31,468.79			
397.00	1,009.64			
	2,316,774.31	1,467,046.33	581.66	1,466,464.67-
2006 TRANSACTION YEAR				
334.00	35,041.33	1,841.67		1,841.67-
365.20	7,027.33			
367.10	328,912.45	80,914.35		80,914.35-
367.20	50,528.67	23.29		23.29-
369.00	9,502.19	2,386.78		2,386.78-
374.10	1,049.84	702.17	9,800.00	9,097.83
374.20	39,360.67	284.79		284.79-
375.00	35,649.27	7,790.61	4,905.64	2,884.97-
376.10	1,024,557.07	1,031,621.65	194,909.89	836,711.76-
376.20	32,016.80	573.14		573.14-
378.00	54,781.56	9,336.72		9,336.72-
380.00	1,366,612.58	418,323.27		418,323.27-
381.00	167,569.72			
382.00	12,796.92			
384.00	2,753.18			

NATIONAL FUEL GAS DISTRIBUTION CORPORATION

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED  
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2006 TRANSACTION YEAR				
385.00	59,887.45	8,148.01		8,148.01-
390.00	5,012.00	342.39		342.39-
391.10	17,476.00			
391.20	4,753.70			
391.30	5,030.97			
392.00	129,775.85		260.00	260.00
394.00	11,226.00			
396.20	136,954.51			
396.60	34,516.57			
397.00	46,900.00		7.59	7.59
	3,619,692.63	1,562,288.84	209,883.12	1,352,405.72-
TOTAL	16,753,839.37	6,978,815.26	210,489.78	6,768,325.48-

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA RATE JURISDICTION

53.53 I. VALUATION

A. ALL UTILITIES

5. Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.

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See attached.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 PENNSYLVANIA DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND  
 BOOK RESERVE AS OF JANUARY 31, 2007

<u>Depreciable Group</u>		<u>Calculated Accrued Depreciation</u>	<u>Book Reserve</u>
(1)		(2)	(3)
<b>DEPRECIABLE PLANT</b>			
303	Miscellaneous Intangible Plant	1,319,441	1,305,568
<b>Production Plant</b>			
325.4	Rights of Way	19,492	27,515
328	Measuring & Regulating Station Struct.	6,725	8,872
329	Other Structures	171	128
332	Field Lines	258,637	462,314
334	Measuring & Regulating Station Equip.	750,088	673,169
<b>Total Production Plant</b>		<b>1,035,113</b>	<b>1,171,998</b>
<b>Transmission Plant</b>			
365.2	Rights of Way	256,686	261,699
366	Structures and Improvements	84,579	98,883
367.1	Mains - Excl. Cathodic Protection	9,435,441	11,063,369
367.2	Mains - Cathodic Protection	1,028,307	755,254
369	Measuring and Regulating Station Equip.		
	1980 and Prior	266,238	301,733
	1981 and Subsequent	2,238,884	2,537,369
<b>Total Account 369</b>		<b>2,505,122</b>	<b>2,839,102</b>
<b>Total Transmission Plant</b>		<b>13,310,135</b>	<b>15,018,307</b>
<b>Distribution Plant</b>			
374.2	Rights of Way	979,063	975,153
375.3	Structures and Improvements - Large	3,431,050	3,381,971
375.4	Structures and Improvements - Small	204,987	202,055
376.1	Mains - Excl. Cathodic Protection	62,109,834	57,589,924
376.2	Mains - Cathodic Protection	778,675	658,834
378	Measuring and Regulating Station Equip.	2,921,342	3,294,506

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
 PENNSYLVANIA DIVISION

COMPARISON OF CALCULATED ACCRUED DEPRECIATION AND  
 BOOK RESERVE AS OF JANUARY 31, 2007

	<u>Depreciable Group</u> (1)	<u>Calculated Accrued Depreciation</u> (2)	<u>Book Reserve</u> (3)
380	Services	42,062,666	44,467,775
381	Meters	3,417,180	2,851,131
381.1	Meters - Automated Reading Equipment	5,231,190	6,043,216
382	Meter Installations	1,245,947	1,506,216
384	House Regulator Installations	287,476	376,401
385	Industrial Meas and Reg Station Equip.	2,729,037	3,112,938
387	Other Equipment	499,982	602,500
	<b>Total Distribution Plant</b>	<b>125,898,429</b>	<b>125,062,620</b>
<b>General Plant</b>			
390.11	Other Small Structures	18,155	(101,207)
391.1	Office Furniture and Equip. - Furniture	508,214	518,287
391.2	Office Furniture and Equip. - Equipment	134,991	207,866
391.3	Office Furniture and Equip. - Computers	1,460,052	1,517,457
392	Transportation Equipment	292,689	233,110
393	Stores Equipment	7,549	7,365
394	Tools and Work Equipment	1,600,770	1,533,262
396	Power Operated Equipment and Tools		
	Unamortized	114,807	88,017
	Amortized	5,446	4,175
	<b>Total Account 396</b>	<b>120,253</b>	<b>92,192</b>
397	Communication Equipment	489,122	500,373
398	Miscellaneous Equipment	349	371
	<b>Total General Plant</b>	<b>4,632,144</b>	<b>4,509,076</b>
	<b>TOTAL DEPRECIABLE GAS PLANT</b>	<b>146,195,262</b>	<b>147,067,569</b>

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA RATE JURISDICTION

53.53 I. VALUATION

A. ALL UTILITIES

6. Supply a schedule by account and depreciation group showing the survivor curve and annual accrual rate estimated to be appropriate:
  - a. For the purposes of this filing.
  - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
    - (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average service lives and dispersion.

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- a. The information requested is included in the report titled "Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant at January 31, 2007 (Exhibit 109, Schedule 1).
- b. The information requested is attached as Exhibit 109, Schedule 3 for the most recent prior filing.
- b.(i). The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109, Schedule 1.

The estimated survivor curves used in this filing have not changed from those used in the most recent rate filing, R-00049656.

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION**

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2005**

<u>Depreciable Group</u> (1)	<u>Survivor Curve</u> (2)	<u>Original Cost</u> (3)	<u>Book Reserve</u> (4)	<u>Future Accruals</u> (5)	<u>Annual Accrual Amount</u> (6)	<u>Composite Remaining Life</u> (7)	<u>Annual Accrual Rate, Percent</u> (8)	
<b>DEPRECIABLE PLANT</b>								
303	Miscellaneous Intangible Plant	10-SQ	1,921,298.02	915,764	1,005,535	196,222	5.1	10.21
<b>Production Plant</b>								
325.4	Rights of Way	60-R4	47,059.43	26,646	20,415	525	38.9	1.12
328	Measuring & Regulating Station Struct.	30-L2.5	10,095.84	8,693	1,401	107	13.1	1.06
329	Other Structures	40-SQ	2,650.00	67	2,583	66	39.1	2.49
332	Field Lines	45-R1.5	538,011.28	457,361	80,651	2,997	26.9	0.56
334	Measuring & Regulating Station Equip.	20-O1	<u>1,431,826.07</u>	<u>594,171</u>	<u>837,656</u>	<u>94,816</u>	8.8	6.62
<b>Total Production Plant</b>			<b>2,029,642.62</b>	<b>1,086,938</b>	<b>942,706</b>	<b>98,511</b>		
<b>Transmission Plant</b>								
365.2	Rights of Way	70-R4	982,289.26	227,931	754,352	14,636	51.5	1.49
366	Structures and Improvements	55-R2	163,151.73	94,946	68,206	2,416	28.2	1.48
367.1	Mains - Excl. Cathodic Protection	55-R2	25,911,075.67	10,478,540	15,432,538	465,615	33.1	1.80
367.2	Mains - Cathodic Protection	24-S2	2,666,610.78	519,149	2,147,463	161,928	13.3	6.07
369	Measuring and Regulating Station Equip.							
	1980 and Prior	28-R0.5	391,363.29	300,813	90,550	9,030	10.0	2.31
	1981 and Subsequent	21-R2	<u>3,683,595.24</u>	<u>2,258,381</u>	<u>1,425,214</u>	<u>138,921</u>	10.3	3.77
<b>Total Account 369</b>			<b>4,074,958.53</b>	<b>2,559,194</b>	<b>1,515,764</b>	<b>147,951</b>	10.2	3.63
<b>Total Transmission Plant</b>			<b>33,798,085.97</b>	<b>13,879,760</b>	<b>19,918,323</b>	<b>792,546</b>		

**NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION**

**TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2005**

	<u>Depreciable Group</u> (1)	<u>Survivor Curve</u> (2)	<u>Original Cost</u> (3)	<u>Book Reserve</u> (4)	<u>Future Accruals</u> (5)	<u>Annual Accrual Amount</u> (6)	<u>Composite Remaining Life</u> (7)	<u>Annual Accrual Rate, Percent</u> (8)
<b>Distribution Plant</b>								
374.2	Rights of Way	70-R4	4,573,349.51	845,027	3,728,318	69,032	54.0	1.51
375.3	Structures and Improvements - Large	Various	6,731,701.38	3,064,020	3,667,686	239,896	15.3	3.56
375.4	Structures and Improvements - Small	40-R0.5	384,952.91	187,605	197,348	11,287	17.5	2.93
376.1	Mains - Excl. Cathodic Protection	57-L1.5	194,011,223.41	54,400,402	139,610,816	4,155,491	33.6	2.14
376.2	Mains - Cathodic Protection	24-S2	1,710,396.92	670,239	1,040,157	94,846	11.0	5.55
378	Measuring and Regulating Station Equip.	30-S0	5,721,891.30	3,179,145	2,542,741	163,290	15.6	2.85
380	Services	39-L0.5	122,595,749.45	40,834,413	81,761,340	3,854,789	21.2	3.14
381	Meters	36-R4	6,406,185.68	2,486,346	3,919,839	281,704	13.9	4.40
381.1	Meters - Automated Reading Equipment	14-S2	6,120,128.24	6,023,247	96,882	25,019	3.9	0.41
382	Meter Installations	39-L0.5	3,122,947.64	1,421,376	1,701,569	78,722	21.6	2.52
383	House Regulators	33-R5	2,389.46	(55,593)	57,982	5,389	10.8	225.53
384	House Regulator Installations	39-L0.5	786,168.63	349,834	436,334	20,285	21.5	2.58
385	Industrial Meas and Reg Station Equip.	42-R1.5	8,508,520.73	2,714,717	5,793,806	226,988	25.5	2.67
387	Other Equipment	33-R2	<u>742,697.08</u>	<u>581,388</u>	<u>161,312</u>	<u>12,613</u>	12.8	1.70
<b>Total Distribution Plant</b>			<b>361,418,302.34</b>	<b>116,702,166</b>	<b>244,716,130</b>	<b>9,239,351</b>		
<b>General Plant</b>								
390.11	Other Small Structures	40-R0.5	57,069.78	(89,360)	146,430	7,022	20.9	12.30
391.1	Office Furniture and Equip. - Furniture	25-SQ	1,120,708.33	505,103	615,607	45,296	13.6	4.04
391.2	Office Furniture and Equip. - Equipment	15-SQ	909,267.64	124,822	784,446	57,498	13.6	6.32
391.3	Office Furniture and Equip. - Computers	5-SQ	2,717,622.24	697,715	2,019,908	522,553	3.9	19.23
392	Transportation Equipment	6.5-L3	48,123.18	76,005	(27,882)	-	-	-
393	Stores Equipment	30-SQ	8,705.24	6,794	1,912	350	5.5	4.02
394	Tools and Work Equipment	25-SQ	3,552,494.61	1,130,493	2,422,000	152,766	15.9	4.30
396	Power Operated Equipment and Tools							
	Unamortized	23-S1	99,965.75	81,734	18,233	3,990	4.6	3.99
	Amortized	15-SQ	<u>112,287.17</u>	<u>104,548</u>	<u>7,738</u>	<u>5,155</u>	1.5	4.59
<b>Total Account 396</b>			<b>212,252.92</b>	<b>186,282</b>	<b>25,971</b>	<b>9,145</b>		

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA DIVISION

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT MAY 31, 2005

Depreciable Group (1)	Survivor Curve (2)	Original Cost (3)	Book Reserve (4)	Future Accruals (5)	Annual Accrual Amount (6)	Composite Remaining Life (7)	Annual - Accrual Rate, Percent (8)
397	Communication Equipment	638,824.21	371,757	467,066	76,111	6.1	9.07
398	Miscellaneous Equipment	447.97	341	107	18	5.9	4.02
<b>Total General Plant</b>		<b>9,465,516.12</b>	<b>3,009,952</b>	<b>6,455,565</b>	<b>870,759</b>		
<b>TOTAL DEPRECIABLE GAS PLANT</b>		<b>408,632,845.07</b>	<b>136,594,580</b>	<b>273,038,259</b>	<b>11,197,389</b>		
<b>Nondepreciable Plant</b>							
INTANGIBLE PLANT	Nondepreciable	123,845.54					
PRODUCTION PLANT	Nondepreciable	2,840.80	(12,396)				
WEAVER PLANT	Fully Accrued	634,495.12	634,495				
TRANSMISSION PLANT	Nondepreciable	37,795.06					
DISTRIBUTION PLANT	Nondepreciable	947,786.19	34,593				
GENERAL PLANT	Nondepreciable	51,798.54	(16,289)				
<b>Total Nondepreciable Plant</b>		<b>1,798,561.25</b>	<b>640,403</b>				
<b>TOTAL GAS PLANT IN SERVICE</b>		<b>410,431,406.32</b>	<b>136,234,983</b>	<b>273,038,259</b>	<b>11,197,389</b>		
<b>Total Gas Plant</b>		<b>410,431,406.32</b>	<b>136,234,983</b>	<b>273,038,259</b>	<b>11,197,389</b>		

\* Life Span Procedure was used. Interim Survivor Curves are 70-R1.5 and 65-O1.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA RATE JURISDICTION

53.53 I. VALUATION

A. ALL UTILITIES

7. Provide a table, showing the cumulative depreciated original cost by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:
- a. Year installed.
  - b. Original cost – the total surviving cost associated with each installation year from all plant accounts.
  - c. Calculated depreciation reserve – the calculated depreciation reserve associated with each installation year from all plant accounts.
  - d. Depreciated original cost – (Column B minus Column C).
  - e. Total – cumulation year by year of the figures from Column D.
  - f. Column E divided by the total of the figure in Column D.

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The information is included in the report titled "Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant at January 31, 2007" (Exhibit 109, Schedule 1).

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
PENNSYLVANIA RATE JURISDICTION

53.53 I. VALUATION

A. ALL UTILITIES

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

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The information requested is included in the report titled "Depreciation Study – Calculated Annual Depreciation Accruals Related to Gas Plant at January 31, 2007" (Exhibit 109, Schedule 1).